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Set **P**

M.Com. (Semester - I) (New) (NEP CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Adv. Accountancy (Paper – I)
Advanced Accountancy (MCOM0101)

Day & Date: Friday, 10-05-2024
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

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

Q.1 A) Fill in the blanks by choosing correct alternatives given below. 08

- 1) Legal fees with respect to claims is shown in _____.
 a) Revenue A/c
 b) Profit and Loss A/c
 c) Profit and Loss appropriation A/c
 d) None of the above
- 2) Which of the following is a method of inflation accounting?
 a) The accrual basis method b) The cash basis method
 c) The historical cost method d) The matching principle method
- 3) At present, Electricity Companies are governed by _____.
 a) Electricity Act 2003 b) Electricity Act 2021
 c) Electricity Act 1973 d) None of the above
- 4) Security deposit from electricity consumer may be collected as per _____.
 a) Section 47 of Electricity Act 2003
 b) Section 48 of Electricity Act 2003
 c) Section 49 of Electricity Act 2003
 d) None of the above
- 5) The consideration in insurance for covering the risk is called _____.
 a) Claim b) Premium
 c) Annuity d) None of these
- 6) Human Resource accounting concept was developed by _____.
 a) Stephen Knauf b) Rensis Likert
 c) S k Chakraborty d) Flamhoitz
- 7) The Indian Insurance Act was enacted in the year _____.
 a) 1938 b) 1956
 c) 1972 d) 2002
- 8) All expenses on human resources are to be treated as _____, since the benefits are accrued over a period of time.
 a) Investments b) Expenses
 c) Losses d) Income

B) State True or False.**04**

- 1) The form of Revenue Account is common for all types of insurance business.
- 2) Preliminary expenses are debited to Receipt and Expenditure on Capital account.
- 3) General Price Level gain or loss represents gain or loss on monetary items under CPP method.
- 4) Human resource accounting is the measurement of the cost and value of the people for the organisation.

Q.2 Answer the Following.**12**

- a) Monetary and Non-Monetary Items
- b) Current Purchasing Power Accounting
- c) Human resource accounting in India
- d) Life Insurance

Q.3 Attempt the following.**12**

- a) Compute the net monetary result of Consumer choice Ltd as at 31-12-2013. The relevant data are given below:

| Particulars | 01-01-2013 | 31-12-2013 |
|-----------------------|------------|------------|
| Cash | 5,000 | 10,000 |
| Book debts | 20,000 | 25,000 |
| Creditors | 15,000 | 20,000 |
| Loan | 20,000 | 20,000 |
| Retail Price Index No | | |
| Jan 1, 2013 | 200 | |
| December 31, 2013 | 300 | |
| Average for the year | 240 | |

- b) The Life Assurance Fund of an Insurance Company on 31-03-2016 showed a balance of Rs. 87,76,500. It was later found that the following were not taken into account:

| | |
|---|----------|
| 1) Dividend from Investments | 4,80,000 |
| 2) Income Tax on above | 48,000 |
| 3) Bonus in reduction of premium | 8,77,500 |
| 4) Claims covered under Re-insurance | 4,23,000 |
| 5) Claims intimated but not accepted by Company | 7,62,000 |

Ascertain correct balance of the fund.

Q.4 Attempt any one of the following.**12**

- a) What is human resource accounting? Describe the significance of human resource accounting.

OR

- b) From the following balances as on 31st March 2014 prepare the revenue account, Net Revenue account, and Capital account and General Balance sheet of Vidyut Power Company Limited.

| Particulars | Rs. | Particulars | Rs. |
|---|----------|-------------------------------------|----------|
| Balances as on 1st April 2013 | | Expenses of Management | 14,400 |
| Land | 1,80,000 | Cost of Distribution | 6,000 |
| Machinery | 7,20,000 | Depreciation | 24,000 |
| Mains | 2,40,000 | Sale of Current | 1,56,000 |
| Expenditure during the year | | Meter Rent | 6,000 |
| Land | 6,000 | Interest on debentures | 12,000 |
| Machinery | 6,000 | Interim dividend | 24,000 |
| | 61,200 | Net revenue Account as on 1-04-2013 | 34,200 |
| Mains | | Depreciation Fund | 3,00,000 |
| Share Capital (Ordinary Shares) | 6,58,800 | Sundry Drs | |
| Debentures | 2,40,000 | For energy supplied | 48,000 |
| Sundry Creditors | 1,200 | Others | 600 |
| Cost of Generation | 42,000 | Cash Balance | 6,000 |
| Rent, Rates and Taxes | 6,000 | | |

Q.5 Attempt any one of the following.

12

- a) What is inflation accounting? Explain the need of inflation accounting.

OR

- b) Star General Insurance Company submits the following information for the year ended 31st march 2014.

| Particulars | Director Business | Reinsurance |
|------------------------------|-------------------|-------------|
| Premium received | 75,25,000 | 8,25,000 |
| Premium Paid | - | 4,90,000 |
| Claim paid during the year | 49,70,000 | 5,10,000 |
| Claim payable | | |
| 1 st April, 2013 | 6,85,000 | 95,000 |
| 31 st March, 2014 | 7,38,000 | 70,000 |
| Claims received | | 3,95,000 |
| Claims receivable | | |
| 1 st April, 2013 | - | 75,000 |
| 31 st March, 2014 | | 1,25,000 |
| Expenses of management | 2,90,000 | - |
| Commission | | |
| On insurance accepted | 1,60,000 | 15,000 |
| On insurance ceded | - | 18,000 |

The following information are also available:-

- Expenses of Management include Rs. 45,000 Surveyor's fees and Rs. 55,000 Legal expenses for settlement of claims.
- Reserve for unexpired risk if to be maintained @40%. The balance of Reserve for unexpired risk as on 01-04-2013 was Rs. 28,40,000.

You are required to make the Revenue account for the year ended 31st March 2014.

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M.Com.(Semester - I) (New) (NEP CBCS) Examination: March/April - 2024
COLLEGE AND UNIVERSITY CAMPUS

Adv. Costing (Paper-I)
(Basics of Cost Accounting) (MCOM0105)

Day & Date: Friday, 10-05-2024
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

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

Q.1 a) Multiple choice questions (one mark each). 08

- 1) What's the primary basis of the concept of cost?
 - a) Financial audit
 - b) Tax compliance
 - c) Cost estimation
 - d) Analysis of profit
- 2) What kind of firm is costing the most?
 - a) Bricklaying companies
 - b) Oil refining companies
 - c) Hospitals
 - d) Transport firms
- 3) How do you define direct costs, also referred to as?
 - a) Chargeable expenses
 - b) Other expenses
 - c) Overhead expenses
 - d) Major expense
- 4) Rent for warehouses is a component of what cost?
 - a) Production cost
 - b) Cost of factory
 - c) Prime cost
 - d) Distribution cost
- 5) Which tender is it?
 - a) Estimation of the cost
 - b) Estimation of the price at which it will be sold.
 - c) Estimation of units
 - d) Estimation of profits
- 6) How do you calculate the sum of all direct costs referred to?
 - a) Prime cost
 - b) Cost of sales
 - c) Production costs
 - d) Cost of the work
- 7) What items aren't part of cost accounting?
 - a) Cost of the product
 - b) Controlling
 - c) Planning
 - d) Profit sharing
- 8) In cost accounting, stock is valued at _____.
 - a) Market price
 - b) Cost price
 - c) Selling price
 - d) Standard price

B) Fill in the blanks. 04

- 1) Cost centres are created for _____.
- 2) _____ is a small segment of activity or responsibility for which cost are accumulated.
- 3) _____ cost centre consists of a group of persons like foremen, storekeeper, etc.
- 4) Cost accounting has developed due to the _____ of financial accounting.

Q.2 Answer the following.

12

- a) Elements Of Cost
- b) Cost Ascertainment
- c) Idle time
- d) Labour Turnover

Q.3 Answer the following.

12

- a) Calculate the normal and overtime wages payable to a workman from the following data:

| Days | Hours | worked | Rate |
|-----------|-------|--------|------------------------|
| Monday | 8 | hours | Normal working hours |
| Tuesday | 10 | " | 8 hours per day |
| Wednesday | 11 | " | Normal Rate |
| Thursday | 12 | " | Overtime Rate |
| Friday | 8 | " | Rs. 5.00 per hour |
| Saturday | 4 | " | Up to 9 hours in a day |
| | 53 | hours | at single rate and |
| | | | beyond 9 hours in a |
| | | | day at double rate. |

- b) Explain Inventory Accounting and Valuation.

Q.4 Long Answer/ Long Problem.

12

- a) Prepare cost sheet from the following particular in the book of B. M. Rehman.

Raw material purchased = Rs. 1, 20,000

Paid freight charges = Rs 10,000

Wages paid to laborers = Rs 35,000

Directly chargeable expenses = Rs 25,000

Factory on cost = 20% of prime cost

General and administrative expenses = 4% of factory cost

Selling and distribution expenses = 5% of production cost

Profit 20% on sales

| | Opening Stock | Closing Stock |
|------------------|---------------|---------------|
| Raw material | 15,000 | 20,000 |
| Work in progress | 17,500 | 24,000 |
| Finished goods | 20,000 | 27,500 |

OR

- b) Explain in brief what is Employee cost.

Q.5 Long answer / Long problem.

12

- a) A manufacturer uses 200 units of a component every month and he buys them entirely from outside supplier. The order placing and receiving cost is Rs.100 and annual carrying cost is Rs.12. From this set of data calculate the Economic Order Quantity.
- b) P. Ltd. Uses three types of materials A, B & C for production of X, the final product.

The relevant monthly data for the components are as given below:

| | A | B | C |
|---------------------------|-----------|-----------|-----------|
| Normal usage | 200 units | 150 units | 180 units |
| Minimum usage | 100 " | 100 " | 90 " |
| Maximum usage | 300 " | 250 " | 270 " |
| Reorder Quantity | 750 " | 900 " | 720 " |
| Reorder period (in month) | 2 to 3 | 3 to 4 | 2 to 3 |

Calculate for each component:

Advertisements:

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

OR

- b)** What is overhead? Explain classification, collection & adsorb of overhead.

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M.Com. (Semester - I) (New) (NEP CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Taxation (Paper – I)
Advanced Taxation – I (MCOM0109)

Day & Date: Friday, 10-05-2024
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

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

Q.1 A) Choose the correct alternative from the options. 08

- 1) Standard deduction under section 24(a) is available at _____ % of Gross annual value.
 - a) 40
 - b) 25
 - c) 30
 - d) 35
- 2) CBDT Stands for _____.
 - a) Central Board of Direct Tax
 - b) Hindu Divided Family
 - c) Central Board of District Tax
 - d) Company
- 3) Salary includes _____.
 - a) bonus
 - b) commission
 - c) basic salary
 - d) All of the above
- 4) Income tax is not a kind of _____.
 - a) indirect tax
 - b) custom duty
 - c) goods & services tax
 - d) All of the above
- 5) Maximum deduction available under section 80c is _____.
 - a) 250000
 - b) 500000
 - c) 150000
 - d) 300000
- 6) Under section 87 a an assesses can claim maximum rebate up to Rs. _____.
 - a) 125000
 - b) 12550
 - c) 112500
 - d) 12500
- 7) For assessment year 2023-24 financial year will be _____.
 - a) 2023-24
 - b) 2024-25
 - c) 2022-23
 - d) 2025-26
- 8) Children education allowance tax free up to _____ Rs.
 - a) 200
 - b) 100
 - c) 150
 - d) 300

B) State True or False. 04

- 1) Payment of salary is a business expenditure.
- 2) Income tax is optional dues to government.
- 3) For the current assessment year, the basic exemption limit is Rs. 250000.
- 4) Medical insurance is claimed under section 80c for deduction.

- Q.2 Write short answer for the followings.** **12**
- a) Explain the meaning of deductions from income.
 - b) Discuss section 80c, 80d & 80G
 - c) Explain the concepts of financial year & assessment year.
 - d) Explain the concept of direct tax in India.
- Q.3 Attempt the following.** **12**
- a) State any six heads of deduction available under section 80c.
 - b) From the following information calculate taxable income from house property.
 - 1) Actual rent received Rs.180000.
 - 2) Payment of municipal tax by the tenant Rs. 23000.
- Q.4 Attempt the following. (Any One)** **12**
- a) From the following financial information compute taxable income of shri. Aarav for assessment year 2023-24.
 - Basic salary-Rs. 40000/-per month.
 - Dearness allowance Rs. 18000/per month
 - Commission Rs.12000/per month
 - Children education allowance Rs. 2200 per month
 - Hostel allowance Rs. 3200 per month
 - Bonus Rs. 12000/-
 - City compensatory allowance 45000/-
 - Project allowance Rs.11000/-
 - Servant allowance Rs.13000/-
 - Telephone allowance -Rs.16000/-
 - Overtime allowance-Rs.15000
 - Holiday allowance -Rs.17000
- OR**
- b) Prepare a list of allowed expenditure and allowed incomes under income from business or profession.
- Q.5 Attempt the following. (Any One)** **12**
- a) From the following financial information compute taxable income of shri. Aardhya for assessment year 2023-24.
 - Monthly rent received Rs. 24000 per month
 - Fair Rent Rs. 22000 per month
 - Standard rent Rs. 25000 per month
 - Municipal tax paid Rs. 8000
 - Interest on loan Rs. 21000
 - Repair of the property – Rs. 14000
 - b) Write on house rent allowance.

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M.Com. (Semester - I) (New) (NEP CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Advanced Banking and Financial System (Paper - I)
Indian Banking System (MCOM0113)

Day & Date: Friday, 10-05-2024
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

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

Q.1 A) Multiple Choice Questions.**08**

- 1) The Definition of 'Banking' is given in:
 - a) N.I. Act, 1881
 - b) RBI Act, 1934
 - c) The Banking Regulation Act, 1949
 - d) Contract Act
- 2) Regional Rural Banks are managed by:
 - a) The Central Government
 - b) R.B.I.
 - c) The Board of Directors
 - d) The State Government
- 3) The Central Bank of India is _____.
 - a) R.B.I.
 - b) Bank of India
 - c) State Bank of India
 - d) Canara Bank
- 4) Co-operative banks are regulated by the Reserve Bank of India under which Act:
 - a) The Banking Regulation Act - 1949
 - b) Banking Laws (Application to Co-operative Societies) Act - 1965
 - c) Negotiable Instrument Act - 1881
 - d) Both a and b
- 5) _____ banks were nationalized in India in the year 1969.
 - a) 12
 - b) 14
 - c) 15
 - d) 17
- 6) The State Bank of India called before it was created through SBI Act, _____.
 - a) Bank of Hindustan
 - b) Bank of Madras
 - c) Imperial Bank of India
 - d) Imperial Bank of Calcutta
- 7) _____ is a commercial bank's main principle business.
 - a) Keeping track of all deposits and current accounts
 - b) Issuance and payments of checks
 - c) Collect checks from customers of the bank
 - d) None of these
- 8) _____ are development banks in India.
 - a) 5
 - b) 6
 - c) 7
 - d) 8

B) State whether True or False.**04**

- 1) Central Bank of India also performs commercial banking business.
- 2) Bank of Hindustan was the first bank established in India.
- 3) Imperial Bank of India was Nationalized in 1955.
- 4) There are five Deputy Governor in RBI.

Q.2 Write Short Notes.**12**

- 1) Commercial Bank
- 2) Objectives of State Bank of India
- 3) Functions of Reserve Bank of India
- 4) Importance of Banking Regulation Act, 1949

Q.3 Answer the following questions.**12**

- a) Write a short note on a Co-operative Bank in India.
- b) Write a short note on a Banking Regulation Act, 1949.

Q.4 Long answer. (Any One)**12**

- a) Discuss the Role of State Bank of India.

OR

- b) Explain the Structure of Indian Banking System.

Q.5 Attempt the following. (Any One)**12**

- a) What is a Regional Rural Bank? Discuss the functions and Operations in brief.

OR

- b) When was Reserve Bank of India established? Explain the important functions of Reserve Bank.

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M.Com. (Semester - I) (New) (NEP CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS

Adv. Statistics – I
Matrix Algebra (MCOM0117)

Day & Date: Friday, 10-05-2024
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

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

Q.1 A) Fill in the blanks by choosing correct alternatives given below. 08

- 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) Determinant of identity matrix of order 5 is _____.
 a) 5 b) Less than 5
 c) 1 d) 0
- 3) If A is a skew-symmetric matrix, then A^2 is a _____.
 a) Skew symmetric matrix b) Symmetric matrix
 c) Null matrix d) Cannot be determined
- 4) In any determinant, if two rows or columns are identical, then its value is equal to _____.
 a) 2 b) -1
 c) 1 d) None of these
- 5) If A is a singular matrix, then adj. A is _____.
 a) singular b) non-singular
 c) neither matrix is singular d) None of these
- 6) For a matrix of size $m \times n$, if the rank is r , then _____ always holds.
 a) $r = m$ b) $r = n$
 c) $r \leq \max(m, n)$ d) None of these
- 7) The value of $\begin{vmatrix} 5 & 2 \\ 5 & 3 \end{vmatrix} = ?$
 a) -5 b) 5
 c) 25 d) -25
- 8) The system of linear equations $AX = B$ is called homogenous, if _____.
 a) B is unit vector
 b) B is zero vector
 c) all the elements of b are same
 d) None of these

B) Write True or False**04**

- 1) If A is symmetric then $A = -A^T$
- 2) The equations $AX = B$ is consistent iff the matrices A and $[AB]$ are of the same rank.
- 3) If A & B are two equivalent matrices, then $\text{rank } A = \text{rank } B$.
- 4) The equation $AX = 0$ has a non zero solution, iff the rank r of A is less than the number n , of its Columns, i.e. of the unknowns.

Q.2 Answer the following.**12**

- a) Define Symmetric and skew Symmetric with illustration.
- b) Find the value of determinant.

$$A = \begin{vmatrix} 1 & 3 & 4 \\ 2 & -1 & 3 \\ 2 & 1 & 2 \end{vmatrix}$$

- c) Define row matrix and column matrix with example.
- d) Rank of a matrix

Q.3 Answer the following questions.**12**

- a) Define rank of matrix and write related result.
- b) Define Orthogonal Matrix also check whether given matrix is Orthogonal.

$$\begin{bmatrix} 0 & 1 \\ 1 & 0 \end{bmatrix}$$

Q.4 Answer the following questions. (Any One)**12**

- a) Solve the following equations using Cramer's rule.

$$\begin{aligned} 2x + 3y - z &= 5 \\ 3x + 2y + z &= 10 \\ x - 5y + 3z &= 0 \end{aligned}$$

OR

- b) Explain the linear non-homogenous system of equations. Also explain how to solve it.

Q.5 Answer the following questions. (Any One)**12**

- a) Find the inverse of the following matrix by adjoint method:

$$\begin{bmatrix} 3 & 1 & 1 \\ -1 & 2 & 1 \\ 1 & 1 & 2 \end{bmatrix}$$

OR

- b) Solve the following set of Linear Simultaneous Equations:

$$\begin{aligned} x + 3y - 2z &= 0 \\ 2x - y + 4z &= 0 \\ x - 11y + 14z &= 0 \end{aligned}$$

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M.Com.(Semester – I) (New) (NEP CBCS) Examination: March/April - 2024
COLLEGE AND UNIVERSITY CAMPUS
Adv. Accountancy Paper–II
Management Accounting (MCOM0102)

Day & Date: Monday, 13-05-2024
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

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

Q.1 A) Multiple choice questions **08**

- 1) _____ aims to provide adequate financial information to managers for decision making.
 a) Management Accounting b) Financial Accounting
 c) Cost Accounting d) All of these
- 2) _____ refers to grouping of overhead costs assigned to a firm's major operating activities.
 a) Cost Driver b) Cost Pool
 c) Cost object d) Cost hierarchy
- 3) _____ analysis as an examination of cost and revenue behavioral pattern and their relationships with profit.
 a) Activity based Cost b) Cost Pool
 c) Cost-volume-profit d) Financial
- 4) _____ are costs that have already been incurred and cannot be changed no matter what action is taken.
 a) Sunk Cost b) Fixed Cost
 c) Total Cost d) Variable Cost
- 5) _____ is the most useful tool used by management for planning and controlling major activities of the business.
 a) Budgetary Control b) Financial Accounting
 c) Cost Accounting d) All of these
- 6) Budgets are classified as _____.
 a) Fixed Budget b) Flexible budget
 c) Master Budget d) All of these
- 7) _____ is a forecast of expected cash intake and outlay.
 a) Short term Budget b) Flexible budget
 c) Sales Budget d) Cash Budget
- 8) The Capital Budget can be prepared for _____ capital.
 a) Long term as well as short term
 b) Only Long term
 c) Only Short-term
 d) None of these

B) True or False**04**

- 1) Break-even Analysis is a costing technique that helps executives in profit planning.
- 2) Margine of safety is the excess of actual sales over break even sales.
- 3) A Budget Key factor, which is also termed as Principal Budget factor or governing factor.
- 4) Target costing is used for old product development.

Q.2 Answer the following- (Short Note/Short Answer)**12**

- a) Master Budget
- b) Target costing
- c) Sunk cost
- d) Fixed budget

Q.3 Attempt the following. (Short Problem/short note/Short Answer)**12**

- a) Calculate PV Ratio, Contribution and Break-Even Point.
Sales (1000 Units @ Rs. 10)
Variable Cost (Rs. 6 per Unit)
Fixed Cost Rs. 2000/-
- b) Activity Based Costing.

Q.4 Attempt the following (Any One)**12**

- a) Define Management Accounting. Explain the difference between Management accounting, Cost Accounting and Financial accounting.

OR

- b) The cost details obtained from financial records of Sadhana Ltd. For production of 500 Units are given below:

| Particulars | Per Units (Rs.) |
|---|-----------------|
| Material | 40 |
| Labour | 30 |
| Variable Overhead | 12 |
| Selling and distribution expenses (20% fixed) | 10 |
| Administrative expenses (40% variable) | 15 |
| Fixed overheads (Rs 7500) | 15 |
| Selling cost per unit | 122 |

You are requiring to prepare a Flexible budget for production of:

- 1) 700 Units and
- 2) 900 Units

Q.5 Attempt the following (Any One)

- a) Summarized below are the Income and Expenditure forecasts for the month of March to August 1998.

| Month | Credit Sales Rs. | Credit Purchases Rs. | Wages Rs. | Manufacturing Expenses Rs. | Office Expenses Rs. | Selling Expenses Rs. |
|--------|------------------|----------------------|-----------|----------------------------|---------------------|----------------------|
| March | 60000 | 36000 | 9000 | 4000 | 2000 | 4000 |
| April | 62000 | 38000 | 8000 | 3000 | 1500 | 5000 |
| May | 64000 | 33000 | 10000 | 4500 | 2500 | 4500 |
| June | 58000 | 35000 | 8500 | 3500 | 2000 | 3500 |
| July | 56000 | 39000 | 9500 | 4000 | 1000 | 4500 |
| August | 60000 | 34000 | 8000 | 3000 | 1500 | 4500 |

You are given the following further information:

- 1) Plant costing Rs. 16000/- is due for delivery in July payable 10% on delivery and the balance after 3 months.
- 2) Period of credit allowed
 - i) By suppliers 2 months and
 - ii) To Customers 1 month
- 3) Advance tax of Rs. 8000/- is payable in March and June each.
- 4) Lag in payment of wages, office expenses, and selling expenses 1 month.
- 5) Lag in payment of manufacturing expenses 1/2 month.

Prepare a Cash Budget for three months starting on 1st May 1998 when there was a cash of Rs.8000/-

OR

- b) **Solve Problem:**

| | |
|------------------------|-----------------------------|
| Direct Material | Per Unit |
| X | Rs.8/- |
| Y | Rs.6/- |
| Direct Wages | |
| X | 24 Hrs. @ 25 Paise Per Hour |
| Y | 16 Hrs. @ 25 Paise Per Hour |
| Variable Cost | 150% of Direct Wages |
| Fixed Cost | Rs. 750/- |
| Selling Price | |
| X | Rs.25 |
| Y | Rs.20 |

The directors want to be acquainted with the desirability of adopting any one of the following alternative Sales Mix in the budget for next period:

- 1) 250 Units of X and 250 Units of Y
- 2) 400 Units of X and 100 Units of Y
- 3) 400 Units of Y only
- 4) 150 Units of X and 350 Units of Y

State which alternatives you would recommend to Management.

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M.Com. (Semester - I) (New) (NEP) (CBCS) Examination: March/April - 2024
COLLEGE AND UNIVERSITY CAMPUS
Adv. Costing (Paper-II)
Methods of Costing (MCOM0106)

Day & Date: Monday, 13-05-2024
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

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

Q.1 A) A Select the correct Answer in each of the following statements **08**

- 1) The _____ costing is used in printing industry.
 - a) Batch
 - b) Job
 - c) Output
 - d) Operation
- 2) Contract costing is specialized system of job Costing applies to _____ contracts.
 - a) Short term
 - b) Medium term
 - c) Long term
 - d) Continuous process
- 3) The _____ Costing is used when a quantity of similar and identical products are manufactured as one job.
 - a) Job
 - b) Output
 - c) Contract
 - d) Batch
- 4) Each job has a _____ prepare for it that bears the job number and which is used to collect all cost data relating to job.
 - a) Job Time Sheet
 - b) Job Cost Card
 - c) Job Ticket
 - d) Job Account
- 5) An automobile service unit uses _____ costing.
 - a) Batch Costing
 - b) Contract Costing
 - c) Job
 - d) Specific Order
- 6) In _____ contract with escalation clause, the contractor can claim increase in prices of input to the agreed extent.
 - a) Rate
 - b) Cost-plus
 - c) Fixed price
 - d) Government
- 7) In process Costing the abnormal loss is treated as _____ cost and written off to profit & Loss Account.
 - a) Unit
 - b) Period
 - c) Future
 - d) Process
- 8) A process loss that does not affected the cost per unit is _____.
 - a) Abnormal Loss
 - b) Normal loss
 - c) Standard Loss
 - d) Seasonal Loss

B) Write the following statements are True or False.

04

- 1) Process Costing is one aspect of operation costing.
- 2) Contract costing is a basic method of specific order costing.
- 3) Job costing is applied only in small concerns.
- 4) Batch costing is a form of operating costing.

Q.2 Answer the following.

12

- a) What is Batch Costing?
- b) What is National Profit?
- c) A lorry starts with a load of 20 tonnes of goods from station A. It unloads 8 tonnes at station B and rest of goods at station. C It reaches back directly to station A after getting reloaded with 16 tonnes of goods at station C. The distance between A to B, B to C and then from C to A are 80Kms, 120kms and 160kms, respectively. Compute Absolute tonne - kms and Commercial tonne- kms.
- d) Calculation Economical Batch Quantity
 $U = \text{Production per year} = 12,000 \text{ unit}$
 $S = \text{Set - up costs per batch} = \text{Rs.}150$
 $C = \text{Carrying cost per unit} = \text{Rs } 0.20.$

Q.3 Attempt the following.

12

- a) A contractor has to supply 10,000 paper cones per day to a textile mill. He finds that when he starts a production run, he can produce 25,000 paper cones per day. The cost of holding a paper cone in stock for one year is 2 Paise and the setting up cost of a production run is Rs. 18. How frequently should production runs be made?
- b) Compute a Conservative estimate of profit on a Contract (which has been 80% complete) from the Following Particulars.

| | |
|--|--------------|
| Total Expenditure to date | Rs. 85,000 |
| Estimated further expenditure to complete the contract (Including Contingencies) | Rs. 17,000 |
| Contract price | Rs. 1,53,000 |
| Work certified | Rs. 1,00,000 |
| Work not certified | Rs. 8,500 |
| Cash received | Rs. 81,600 |

Q.4 Attempt any one of the following.

12

- a) Distinguished between job costing and contract costing.

OR

- b) The Following was the expenditure on a contract for Rs. 12,00,000 commenced in January 2018.
 Materials – 2,40,000
 Wages – 3,28,000
 Plant – 40,000
 Overheads – 17,200
 Work uncertified – 8,000
 Cash received on account of the contract on 31 December 2018 was Rs. 4,80,000, Being 80% of the work certified. The value of materials in hand Rs. 12,000. The plant had undergone 20% depreciation. Prepare Contract Account.

Q.5 Attempt any one of the following.

- a)** The following direct costs were incurred on Job No. 415 of Standard Radio Company

Material Rs.6,010

Wages Dept:

A -60 hours @ Rs 30 per hr

B - 40 hours @ Rs. 20 per hr

C -20 hours @ Rs. 50 per hr

Overheads for these three departments were estimated as follows :

Variable overheads :

Department: A Rs.15,000 for 1,500 labour hours

B Rs.4,000 for labour hours

C Rs.12,000 for 300 labour hours

Fixed overheads:

Estimated at Rs.40,000 for 2,000 normal working hours.

You are required to calculate the cost of job 415 and price to give profit of 25% on selling price.

OR

- b)** What do you understand by operating costs? Describe its essential features and state where it can be usefully implemented.

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B) State True or False.**04**

- 1) As per section 221 (1), if a taxpayer is treated as an assessee in default, then he shall not be liable to pay penalty of such an amount as the Assessing Officer may impose.
- 2) Appellate Assistant Commissioners of Income-tax shall be working under the direct control of the Central Board of Revenue.
- 3) If the taxpayer fails to maintain books of account as per the provisions of section 44AA, then he shall be liable to pay penalty under section of Rs. 2,50,00,000/-
- 4) Powers of Central Board of Direct Tax are discussed in section 119.

Q.2 Answer the following.**12**

- a) Write any three powers of Income-tax.
- b) Write a short note on Assessing Officer.
- c) Write a short note on Need of Tax.
- d) Discuss the section 271BA.

Q.3 Attempt the following.**12**

- a) Discuss Importance of Income-tax Authorities.
- b) Discuss Prosecutions under section 275A & 275B.

Q.4 Attempt any one of the following.**12**

- a) Discuss power of survey.
- b) Discuss power to verify information.

OR**Q.5 Attempt any one of the following.****12**

- a) Write a detailed note on Appointment of Income Tax Authorities.
- b) State duties of Assessing Officer.

OR

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M.Com. (Semester - I) (New) (CBCS) Examination: March/ April-2024
COLLEGE AND UNIVERSITY CAMPUS
Advanced Banking and Financial System Paper-II (MCOM0114)
(BANKING AND INDIAN FINANCIAL SYSTEM)

Day & Date: Monday, 13-05-2024
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

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

Q.1 A) Choose the correct alternative.

08

- 1) _____ is Capital Market.
 - a) Market in which securities are bought and sold.
 - b) A financial market in which long-term debt or equity-backed securities are bought and sold.
 - c) Entrepreneurs in one country copy an existing market.
 - d) A market structure is defined by a large number of small firms competing against each other.
- 2) The market in which new Securities are issued by the Corporations to raise funds are called _____.
 - a) Gross market
 - b) Secondary market
 - c) Gold markets
 - d) Primary markets
- 3) National Housing bank is founded _____ under the act _____.
 - a) 9 July 1988 & Act 1987
 - b) 7 July 1988 & Act 1987
 - c) 6 July 1988 & Act 1987
 - d) None of these
- 4) The main function of NABARD is _____.
 - a) Granting crop loan to farmers
 - b) Future research
 - c) Providing rural employment
 - d) Facilitating credit flow for promotion and development of agriculture
- 5) Monetary policy committee meets _____ times in a year.
 - a) Four
 - b) Five
 - c) Six
 - d) Seven
- 6) _____ is a form of FDI.
 - a) Establishment of wholly new operation
 - b) Acquiring an existing firm
 - c) Merging with an existing firm
 - d) All of the above
- 7) International Finance Corporation was established by World Bank Group in _____.
 - a) 1954
 - b) 1955
 - c) 1956
 - d) 1957
- 8) The first introduction of Mutual Funds in India occurred in _____ years.
 - a) 1985
 - b) 1966
 - c) 1963
 - d) None of these

B) State True or False.**04**

- 1) NABARD on establishment of 12th July 1982.
- 2) IBRD is also known as Exim Bank.
- 3) Money market deals in long term credit.
- 4) The primary relationship between a banker and customer starts from the time, when customer opens account with the bank by depositing money & cheque.

Q.2 Write Short Answer for the following.**12**

- a) NABARD
- b) Foreign Capital
- c) Banker & Customer Relationship
- d) Objective of Monetary Policy

Q.3 Attempt the following. (Short Answer)**12**

- a) Mutual Funds
- b) State level financial Institutions.

Q.4 Attempt Any One of the following. (Long Answer)**12**

- a) What do you mean by International Finance Institutions and Discuss in detail International Finance Institutions of -IBRD-IFC-IDA.

OR

- b) Describe in details all Indian Development Banks?

Q.5 Attempt Any One of the following (Long Answer)**12**

- a) Write the overview of Indian Financial system?

OR

- b) Explain in detail Industrial and Agricultural Banking System?

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Set **P**

M.Com. (Semester - I) (New) (NEP CBCS) Examination: March/April - 2024
COLLEGE AND UNIVERSITY CAMPUS

Adv. Statistics – II
Sampling Techniques (MCOM0118)

Day & Date: Monday, 13-05-2024
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

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

Q.1 A) Choose the correct alternatives from the given alternatives. 08

- 1) A sample Consist of _____.
 a) all units of the population b) 50 % units of the population
 c) 5 % units of the population d) any fraction of the population
- 2) In census method information is collected from _____.
 a) few selected members of the population
 b) from each and every member of the population
 c) members of one group of population
 d) none of these
- 3) In optimum allocation for a fixed sample size, the sample size of a i^{th} stratum is given by _____.
 a) $n_i = \frac{n N_i S_i}{\sum N_i S_i}$ b) $n_i = \frac{n \sum N_i S_i}{N_i S_i}$
 c) $n_i = \frac{N_i S_i}{n \sum N_i S_i}$ d) None of these
- 4) If in stratified sampling $\frac{n_1}{N_1} = \frac{n_2}{N_2} = \frac{n_3}{N_3} = \dots = C$ then allocation to each stratum is called as _____.
 a) Proportional allocation b) Neyman's allocation
 c) Optimum allocation d) None of these
- 5) The sampling interval in systematic sampling is _____.
 a) $\frac{n}{N}$ b) $1 - \frac{n}{N}$
 c) $\frac{N}{n}$ d) $1 - \frac{N}{n}$
- 6) Time required in sampling method as compared to census method is _____.
 a) More b) Equal
 c) Less d) None of these
- 7) A selection procedure of sampling having no involvement of probability is known as _____.
 a) SRSWR b) SRSWOR
 c) Purposive sampling d) None of these
- 8) Which of the following allocation procedures are used in stratified sampling?
 a) Proportional b) Optimum allocation
 c) both a) and b) d) None of these

B) Fill in the blanks**04**

- 1) A value of estimator is called as _____.
- 2) A population consisting of an unlimited number of units is called an _____ population.
- 3) The discrepancy between a parameter and its estimate due to sampling process is known as _____.
- 4) Cluster sampling helps to _____ cost of the survey.

Q.2 Answer the following.**12**

- a) Discuss the merits of sampling method of collecting data.
- b) Write short notes on SRSWR.
- c) What do you mean by purposive sampling?
- d) What do you mean by snowball sampling?

Q.3 Attempt the following.**12**

- a) Explain sampling and non-sampling errors.
- b) Compare systematic sampling with stratified sampling.

Q.4 Attempt any one of the following.**12**

- a) What is systematic sampling? Illustrate with an example.

OR

- b) What are main steps involved in a sample survey? Discuss them briefly.

Q.5 Attempt any one of the following.**12**

- a) What is Stratified Sampling? Explain proportional allocations in stratified random sampling.

OR

- b) Define PPSWR sampling design. Explain cumulative total method for drawing a PPSWR sample.

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M.Com (Semester - I) (New) (NEP CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Adv. Accountancy (Paper – III)
Advanced Auditing (MCOM0103)

Day & Date: Wednesday, 15-05-2024
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

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

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

08

- 1) What is the main purpose of an audit?
 - a) To prepare financial statements
 - b) To detect fraud and errors
 - c) To provide consulting services
 - d) To sell financial products
- 2) Why is the valuation of assets and liabilities important in auditing?
 - a) To minimize audit fees
 - b) To determine the financial position of a company
 - c) To meet regulatory requirements
 - d) To increase shareholder dividends
- 3) What is a disqualification for someone to serve as an auditor?
 - a) Being a qualified professional with relevant experience
 - b) Holding shares in the audited company
 - c) Having strong ethical principles
 - d) Having conducted previous audits for the company
- 4) What is the primary objective of adopting IND-AS in India?
 - a) To harmonize Indian accounting standards with international standards
 - b) To create unique accounting standards specific to India
 - c) To reduce the complexity of financial reporting
 - d) To comply with local tax regulations
- 5) Which of the following bodies is responsible for the formulation of IND-AS in India?
 - a) Reserve Bank of India (RBI)
 - b) Institute of Chartered Accountants of India (ICAI)
 - c) Securities and Exchange Board of India (SEBI)
 - d) Ministry of Corporate Affairs (MCA)
- 6) Pre-incorporation profit is associated with which phase of a company's life?
 - a) Post-incorporation
 - b) Pre-operational
 - c) Liquidation
 - d) Expansion
- 7) What is the key role of coordination between internal audit and external audit in a company?
 - a) To reduce internal audit costs
 - b) To ensure that both audits reach the same conclusions
 - c) To maintain confidentiality of audit findings
 - d) To enhance the overall effectiveness of audit process

- 8) In the context of a company audit, what are "divisible profits"?
- a) Profits available for distribution as dividends to shareholders
 - b) Profits that must be shared with creditors
 - c) Profits held in reserve for future expansion
 - d) Profits allocated to employees as bonuses

B) Fill in the blanks.**04**

- 1) Verification of assets involves the auditor physically examining and confirming the existence and _____ of assets.
- 2) The term "audit" is derived from the Latin word "Audire" which means to _____.
- 3) The Companies Act, _____, governs the roadmap for the implementation of IND-AS.
- 4) A green audit involves the assessment of an organization's _____ impact.

Q.2 Answer the following.**12**

- a) Write importance of verification of assets and Liabilities.
- b) Explain the Internal Audit.
- c) What is the origin of Auditing?
- d) Explain the concept of Green Audit and Energy Audit.

Q.3 Answer the following.**12**

- a) Explain the distinction between Internal Control, Internal Check and Internal Audit.
- b) Write qualifications and disqualification of an auditor of limited company.

Q.4 Attempt any one of the following.**12**

- a) Explain the roadmap for implementation of Indian Accounting Standard.
- OR**
- b) What is the Audit? Explain the advantages of Audit?

Q.5 Attempt any one of the following.**12**

- a) What are the preliminaries steps to the audit of a limited company?
- OR**
- b) Explain the Indian Accounting Standard (Ind AS) and Adoption v/s Conversion of Ind AS.

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COST ACCOUNTING TECHNIQUES (MCOM0107)

Max. Marks: 60

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

08

- 1) If the total cost of 1000 units is Rs. 60000 and that of 1001 units is Rs. 60400, then the increase of Rs. 400 in the total cost is _____.
a) Prime cost b) All variable overheads
c) Marginal cost d) None of the above
- 2) The costing method where fixed factory overheads are added to inventory is called _____.
a) Activity-based costing b) Absorption costing
c) Marginal costing d) All of the above
- 3) While computing profit in marginal costing, _____.
a) The fixed cost gets added to the contribution
b) The total marginal cost gets deducted from total sales revenue
c) The total marginal cost gets added to total sales revenue
d) None of the above
- 4) Which of the following activities is the Standard Costing System used for?
a) It is a basis for implementing cost control and fixing the price of products through variance analysis
b) It helps to ascertain the cost-volume relationship between products manufactured by the business
c) It helps to establish the breakeven point for the products manufactured by the company
d) None of the above
- 5) Which of the following is a part of the Standard Costing process within an organisation?
a) Comparison of standard and actual costing process
b) Preparation and usage of the standard costing
c) Analysis of variances
d) All of the above
- 6) The basic standard within the Standard Costing process is established for _____.
a) A long period b) The current period
c) The short period d) An indefinite period
- 7) The classification of fixed and variable cost is useful for the preparation of _____.
a) Master budget b) Flexible budget
c) Cash budget d) Capital budget

- 8) Which of the following are financial charges responsible for reducing financial profits?
- Discount on debentures or bonds
 - Stamp duty and other expenses on the issuance and transferring of bonds, shares or stocks
 - Losses on capital assets
 - All of the above

B) Fill in the Blanks**04**

- Contribution margin in marginal costing is also known as _____.
- Under marginal costing, the stock is valued at _____.
- A company maintains a _____ to avoid stopping production due to the shortage of material.
- _____ Refers to the expected results of a given given future period in numerical term.

Q.2 Answer the following**12**

- What is CVP Analysis in marginal Costing?
- What is the Concept of Standing Costing?
- What Is Budget?
- What is Variance Analysis?

Q.3 Answer the following**12**

- a) The standard cost card shows the following details relating to the materials needed to produce 1 kg of groundnut oil:

- Quantity of groundnut oil required: 3 kg
- Price of groundnut oil: \$2.5/kg

Actual production data are given as follows:

- Production during the month: 1,000 kg
- Quantity of material used: 3,500 kg
- Price of groundnut oil: \$3/kg

Required:

- Calculate the material cost variance
- Calculate the material price variance
- Material usage variance

- b) What are the Advantages and Limitations of Budgetary Control?

Q.4 Answer the following questions. (Any One)**12**

- a) Materials & Labor variances

ABC Company has the following Information available for the current year:
Standard:

Material 3.5 feet per unit @ \$2.60 per foot

Labor 5 direct labor hours @ \$8.50 per unit

Actual:

Material 95,625 feet used (100,000 feet purchased @ \$2.50 per foot)

Labor 122,400 direct labor hours incurred per unit @ \$8.35 per hour
25,500 units were produced

REQUIRED:

- Compute the material purchase price and quantity variances.
- Compute the labor rate and efficiency variances.

OR

- b) Explain the types of Budgetary Control.

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

- a) The financial books of a company show a net profit of Rs.1,27,560 for the year ending 31st Dec. 2003. The Cost Account shows a net profit of Rs. 1,33,520 for the same corresponding period. The following facts are brought to light:

| | Rs. |
|---|--------|
| Factory overhead under recovered in costing A/c | 11,400 |
| Administration overhead over recovered in costing A/c | 8,500 |
| Depreciation charged in financial accounts | 7,320 |
| Depreciation recovered in cost A/c | 7,900 |
| Interest received but not included in cost A/c | 900 |
| Income Tax debited in financial A/c | 1,200 |
| Bank interest credited financial A/c | 460 |
| Stores adjustment credited in financial A/c | 840 |
| Rent charged in financial A/c | 1,720 |
| Dividend paid recorded in financial A/c | 2,400 |
| Loss of obsolescence charged in financial A/c | 520 |

OR

- b) What is standard Costing? Explain Advantages and limitations of Standard Costing.

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Set **P**

M.Com. (Semester - I) (New) (NEP CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
TAXATION (Paper – III)
Advanced Taxation - III (MCOM0111)

Day & Date: Wednesday, 15-05-2024
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

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

Q.1 A) Choose the correct alternatives from the options. **08**

- 1) The Indian Income Tax Act, 1961, defines _____ as an integration of persons for a mutual benefit or a common purpose.
 - a) AOP
 - b) Company
 - c) Sole Proprietorship
 - d) All of the above
- 2) TDS certificate on salary is issued in form _____.
 - a) 14
 - b) 16
 - c) 18
 - d) 12
- 3) Section 192 of Income Tax Act, 1961 deals with _____.
 - a) TDS on Salary
 - b) TDS on Rent
 - c) TDS on Interest
 - d) All of the above
- 4) TDS stands for _____.
 - a) Tax Deducted at Source
 - b) Tax Determination at Source
 - c) Tax Dot Source
 - d) Tax Destination at Source
- 5) _____ has appointed National Securities Depository Ltd., Mumbai as e-TDS Intermediary.
 - a) CBDT
 - b) CA Institute
 - c) CS Institute
 - d) State Government
- 6) Under Section 194B of the Income Tax Act, TDS will be deducted when the income is earned from the _____.
 - a) Winning lotteries
 - b) Card games
 - c) Quiz shows
 - d) All of the above
- 7) An e-TDS return should be filed under Section _____ of the Income Tax Act, 1961.
 - a) 204
 - b) 210
 - c) 206
 - d) 211
- 8) Form number _____ is used for Annual return of "Salaries" under Section 206 of Income Tax Act, 1961.
 - a) 20
 - b) 10
 - c) 14
 - d) 24

B) State True or False.**04**

- 1) Section 194D basically covers TDS on salary.
- 2) As the name suggests, a belated return is a return that is filed upon the passing of the deadline.
- 3) When any important information is missing or reported wrongly on the return, it is known as a fair return.
- 4) If a person who is responsible does not deduct the tax, then they would have to pay the penalty that is as much as the amount of tax that has to be deducted.

Q.2 Write short answer for the following.**12**

- a) Discuss section 13A.
- b) Discuss TDS provisions on fees for professional or technical services.
- c) Discuss the concept of TCS.
- d) e-filing of TDS return.

Q.3 Answer the following.**12**

- a) Discuss the tax slab applicable to cooperative society for current assessment year.
- b) Explain section 192.

Q.4 Attempt any one of the following questions.**12**

- a) Explain the complete procedure to file belated return.

OR

- b) Explain the complete procedure to file revised return.

Q.5 Attempt any one of the following questions.**12**

- a) Explain the taxation of local authorities.

OR

- b) Explain the taxation of political parties.

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M.Com. (Semester - I) (New) (NEP CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS

Advanced Banking and Financial System (Paper – III)
BANKING AND INDIAN FINANCIAL SYSTEM (MCOM0115)

Day & Date: Wednesday, 15-05-2024
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

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

Q.1 A) Multiple Choice Questions.

08

- 1) State Bank of India is a _____.
 a) Public Sector Bank b) Private Sector Bank
 c) Joint Sector Bank d) Non-Nationalised bank
- 2) Secondary markets in treasury bills require involvement of _____ and _____.
 a) Brokers, Dealers b) Buyers, Sellers
 c) Consumer, Producer d) All of the above
- 3) Merchant bank is an organization that _____.
 a) Underwrites securities for corporations
 b) Advice clients on mergers
 c) Involved in ownership of commercial ventures
 d) All of the above
- 4) KYC means _____.
 a) Know your customer b) Know your character
 c) Both of above d) None of above
- 5) Sensex consist of _____ stocks.
 a) 30 b) 50
 c) 100 d) 500
- 6) _____ market deals in new financial claim, it is called fresh issue market.
 a) Primary Market b) Secondary Market
 c) Reseller Market d) Wholesaler Market
- 7) _____ Who is currently serving as governor of RBI?
 a) Urjit Patel b) Raghuram Rajan
 c) Shaktikanta Das d) Nirmala Sitaraman
- 8) Which of the following is not a public sector unit?
 a) Reserve Bank of India (RBI)
 b) Securities and Exchange Board of India (SEBI)
 c) State Bank of India (SBI)
 d) Industrial Development Bank of India (IDBI)

B) True or False.

04

- 1) The goal of the firm should be to maximize earnings per share.
- 2) Formal merchant banking activity in India was originated in 1969.
- 3) UTI is basically a savings and investment corporation.
- 4) The SBI is the apex organization in the Indian money market.

- Q.2 Answer the following.** **12**
- a) Write a Short note on “Private Mutual Funds”
 - b) Difference between factoring and forfaiting with examples.
 - c) What is the key role of the financial services industry?
 - d) What is the risk of investing in Mutual Funds?
- Q.3 Write Short answer.** **12**
- a) Write the concept of financial services and its characteristics.
 - b) Discuss the process of IPO through Book-building.
- Q.4 Attempt any one of the following.** **12**
- a) Enumerate the role of National Housing Bank in the field of Housing Finance.
- OR**
- b) Elaborate the guidelines of the SEBI on merchant banking activities.
- Q.5 Attempt any one of the following.** **12**
- a) Describe the structure of the Indian financial system.
- OR**
- b) Describe the procedure involved in the issue of Indian Depository Receipts (IDR).

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Q.2 Answer the following.**12**

- State the standard form of L.P.P.
- Define slack variables in a L.P.P. with illustration.
- Define surplus variables in a L.P.P. with illustration.
- In PERT, Give the formulae to find expected time and variance of each activity.

Q.3 Answer the following.**12**

- Explain the following terms in PERT:
 - Optimistic time
 - Pessimistic time
 - Most likely time
- Write difference between CPM and PERT.

Q.4 Attempt any one of the following.**12**

- Draw the network and calculate the earliest start time, earliest finish time, latest start time and latest finish time of each activity and determine the Critical path of the project and duration to complete the project.

| Activity | A | B | C | D | E | F | G | H |
|------------------------|---|---|---|---|---|---|------|------|
| Immediate Predecessors | - | - | - | A | B | C | D, E | F, G |
| Time (in days) | 2 | 4 | 3 | 1 | 6 | 5 | 7 | 2 |

OR

- Solve the following L.P.P by simplex method

$$\text{Maximize } Z = 2x_1 + 5x_2$$

Subject to the constraints

$$x_1 + 4x_2 \leq 24$$

$$3x_1 + x_2 \leq 21$$

$$x_1 + x_2 \leq 9$$

$$\text{and } x_1, x_2 \geq 0$$

Q.5 Attempt any one of the following.**12**

- Discuss the Big-M method for finding an optimum solution to L.P.P.

OR

- The following given the details of a project.

| Activity | A | B | C | D | E | F | G |
|------------------|---|---|---|---|----|---|------|
| Predecessor | - | - | - | A | B | C | D, E |
| Optimistic time | 1 | 1 | 2 | 1 | 2 | 2 | 3 |
| Most likely time | 1 | 4 | 2 | 1 | 5 | 5 | 6 |
| Pessimistic time | 7 | 7 | 8 | 1 | 14 | 8 | 15 |

- Construct a project network.
- Find expected duration and variance for each activity.
- Find critical path and expected project completion time.

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Set **P**

M.Com. (Semester - I) (New) (NEP CBCS) Examination: March/April-2024
Research Methodology (MCOM0121)

Day & Date: Friday, 17-05-2024
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

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. 08

- 1) Which technique is generally followed when the population is finite?
 - a) Area Sampling Technique
 - b) Purposive Sampling Technique
 - c) Systematic Sampling Technique
 - d) None of the above
- 2) When a research problem is related to heterogeneous population, the most suitable sampling method is:
 - a) Cluster Sampling
 - b) Stratified Sampling
 - c) Convenient Sampling
 - d) Lottery Method
- 3) Which one among the following variables cannot be expressed in quantitative terms?
 - a) Numerical Aptitude
 - b) Marital Status
 - c) Socio-economic Status
 - d) Professional Attitude
- 4) An unstructured interview is _____.
 - a) Rigid in its contents
 - b) Flexible in the questions and how they are worded
 - c) Predetermined in its structure
 - d) Closed in questions and question order
- 5) Which of the following is the first step in starting the research process?
 - a) Searching sources of information to locate the problem
 - b) Survey of related literature
 - c) Identification of the problem
 - d) Searching for solutions to the problem
- 6) What is a dependent variable in a research study?
 - a) A variable that is manipulated by the researcher
 - b) A variable that is not affected by other variables
 - c) A variable that is measured or observed in response to the independent variable
 - d) A variable that is controlled by the research participants
- 7) Research word is derived from _____.
 - a) Latin
 - b) Indian
 - c) Greek
 - d) Japanizes
- 8) The source of secondary data collection is _____.
 - a) Books and Journals
 - b) Questionnaire
 - c) Interviews
 - d) All of the above

04

b) Write True or False.

- 1) Quota sampling called non-probability sampling.
a) True b) False
- 2) Observations, interviews and questionnaires are ways to collect primary data.
a) True b) False
- 3) Good researchers should aim for a perfect research, with no limitations or restrictions.
a) True b) False
- 4) The choice between quantitative, qualitative and mixed methods approach depends on the aims of enquiry and the use of findings.
a) True b) False

Q.2 Answer the following.

12

- a) Importance of Computer in Research
- b) Explain the role of statistics in research.
- c) Contents of a Research Proposal
- d) Explain the functions of Hypothesis.

Q.3 Answer the following.

12

- Explain various Ethical issues in data collection.
- Explain the characteristics of a good research report.

Q.4 Attempt any one of the following.

12

What is 'Research'? Explain the methods of Research.

OR

Describe the steps in Research Process.

Q.5 Attempt any one of the following.

12

What is data collection? Explain the methods of data collection.

OR

Define Hypothesis and Explain the types of Hypothesis.

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Day & Date: Monday, 20-05-2024
Time: 03:00 PM To 04:30 PM

Max. Marks: 30

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

- Page 1 of 1

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Day & Date: Monday, 20-05-2024
Time: 03:00 PM To 04:30 PM

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

1) Cost Audit was first introduced in India in the year _____ with the introduction of Sec 233B of Companies Act 1956 for Cost Audit and Sec 209 (1) (d) for maintenance of Cost Records.

- a) 1860 b) 1970
c) 1963 d) 1965
- 2) The Standards on Cost Auditing are _____ for compliance by the members of the Institute u/s 148 of the Companies Act, 2013 after these are approved by the Ministry of Corporate Affairs, Government of India.
a) permanent b) temporary
c) mandatory d) optional
- 3) The Cost Auditor has to be appointed by the _____ under Section 233-B of the Companies Act subject to prior approval of the Company Law Board.
a) chairperson b) board of directors
c) central government d) shareholders
- 4) _____ means a cost auditor assists a business in complying with cost accounting regulatory requirements.
a) Compliance b) Making decisions
c) Financial reporting d) Control of cost

- 1) Full form of GACAP is _____.
- 2) Full form of CAASB is _____.

- What is Cost auditors removal? Give the procedure of it.
- What are the objectives of Cost audit?

Q.4 Attempt any one of the following. 06

- a) Define Cost accounting standards. **OR**
- b) Explain about the liabilities of Cost auditor.

Q.5 Attempt any one of the following.

a) Explain the advantages and disadvantages of Cost audit.

OR

b) Explain Companies cost records and audit rules, 2014 as amended.

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M.Com. (Semester - I) (New) (NEP CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Taxation (Paper-IV)
Advanced Taxation - IV (MCOM0112)

Day & Date: Monday, 20-05-2024
 Time: 03:00 PM To 04:30 PM

Max. Marks: 30

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

Q.1 A) Multiple choice question. 04

- 1) Adding of income of other person is allowed under section 64 of _____ Act.
 - a) Income Tax
 - b) GST
 - c) PT
 - d) None of the above
- 2) Presumptive taxation for businesses is covered under section _____ of the income tax act.
 - a) 45AD
 - b) 46AD
 - c) 43AD
 - d) 44AD
- 3) These unadjusted losses can be carried forward to future years for adjustments against _____ of these years.
 - a) Income
 - b) Expenditure
 - c) Capital
 - d) None of the above
- 4) Set off of losses means adjusting the losses against the profit or income of that particular _____.
 - a) Day
 - b) Month
 - c) Quarter
 - d) Year

B) State True or False 02

- 1) Section 44AD is applicable for tax audit.
- 2) When two or more people come together to conduct business activities that kind of business style is called sole proprietorship.

Q.2 Write short answer for the followings. 06

- a) State the difference between section 44AD and 44ADA.
- b) Discuss losses from house property.

Q.3 Attempt the following. 06

Discuss clubbing of income under section 64.

Q.4 Attempt any one of the followings. 06

- a) Write a detailed note on specified person to club income.

OR

- b) Write a detailed answer on persons covered under section 44ADA.

Q.5 Answer any one of the following. 06

- a) What is a partnership firm? Discuss in detail taxation of partnership firm.

OR

- b) Discuss presumptive taxation scheme in detail.

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Day & Date: Monday ,20-05-2024
Time: 03:00 PM To 04:30 PM

Max. Marks: 30

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

- 1) A bailment of goods as security for payment of debt or performance of promise is termed as _____.
a) Mortgage b) Pledge
c) Lien d) None of the above
- 2) What is the minimum withdrawal limit from a Post Office Savings Account?
a) rs10 b) rs20
c) rs50 d) rs100
- 3) _____ is the most secure way of payment through cheque.
a) Cross Cheque b) Open Cheque
c) Post Dated Cheque d) Bearer Cheque
- 4) _____ of the following is considered as "Negotiable instrument".
a) Promissory Note b) Cheque
c) Bill of Exchange d) All of above

- 1) A minor can open a Post Office Savings Account with a guardian.
- 2) A cheque is torn accidentally it is termed as Mutilated cheque.

- Write the term "Mortgage".
- Write a short note on Bankers liability

a) Discuss about the "Post office saving bank".

a) Explain on the 'Letter of credit'.

OR

b) Rule of endorsement for different categories of customer explain in briefly?

a) Elaborate on the "Employment of bank funds". Also discuss on 'Securities and its types'.

OR

b) Write down the meaning of 'Dishonor of cheques', types and reasons of dishonor of cheques. Mention the liability of the banker in case of 'wrongful dishonor of cheque'.

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Set **P**

M.Com. (Semester - I) (New) (NEP CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS

Adv. Statistics - IV
Demography (MCOM0120)

Day & Date: Monday, 20-05-2024
 Time: 03:00 PM To 4:30 PM

Max. Marks: 30

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

Q.1 A) Choose the correct alternatives form the given alternatives. 04

- 1) The formula for Crude Birth Rate (CBR) is _____.
 - a) $\frac{\sum B}{\sum P} \times 1000$
 - b) $\frac{\sum D}{\sum P} \times 1000$
 - c) $\frac{\sum B^f}{\sum P^f} \times 100$
 - d) None of these
- 2) The wide use of vital statistics is in the field of _____.
 - a) planners
 - b) social reforms
 - c) actuaries
 - d) all the above
- 3) Population for intercensal year (t) is estimated by the formula _____.
 - a) $P_t = P_0 + (B - D) + (I - E)$
 - b) $P_t = (B - D) + (I - E)$
 - c) $P_t = P_0 + (B - D) \times (I - E)$
 - d) $P_t = P_0 + (B - D) - (I - E)$
- 4) If NRR = 1 then the total population _____.
 - a) Decreases
 - b) Increases
 - c) Doubles
 - d) Remains as it is

B) True or False. 02

- 1) Demography is the study of population.
- 2) Child bearing age of women in India is 15-49 years.

Q.2 Answer the following. 06

- a) Explain CBR with its merits and demerits.
- b) Write a short note on IMR.

Q.3 Attempt the following. 06

Define NRR and Interpret.

- a) $NRR = 1$
- b) $NRR < 1$
- c) $NRR > 1$

Q.4 Attempt the following. (Any one) 06

- a) Define crude birth rate and specific fertility rate.

OR

- b) Explain NSS and WFS.

Q.5 Attempt the following. 06

- a) Discuss various population surveys.

OR

- b) Explain Net Reproductive Rate (NRR).

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Set **P**

M.Com. (Semester - I) (New) (NEP CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
ADVANCED ACCOUNTANCY
Entrepreneurship and Startup (MCOM0122)

Day & Date: Wednesday ,22-05-2024
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

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

Q.1 A) Multiple choice question.**08**

- 1) _____ is considered as entrepreneurship skill.
 - a) Business Management Skill
 - b) Communication and Listening
 - c) Critical and Creative Thinking Skill
 - d) All of the above
- 2) A _____ is a comprehensive document that provides detailed information about a specific project.
 - a) Project Report
 - b) Class Report
 - c) Attendance Report
 - d) Summary Report
- 3) The Office of the Controller General of Patents, Designs & Trademarks (CGPDTM) is located at _____.
 - a) New Delhi
 - b) Mumbai
 - c) Chennai
 - d) Hyderabad
- 4) MSME stands for _____.
 - a) Micro Small and Medium Enterprises
 - b) Mini Small and Medium Enterprises
 - c) Macro Small and Medium Enterprises
 - d) None of the above
- 5) _____ are information technology ways for startup.
 - a) Digital Marketing
 - b) E- Commerce
 - c) Artificial Intelligence
 - d) All of the above
- 6) _____ is defined as the process of bringing about new ideas, methods, products, services, or solutions that have a significant positive impact and value.
 - a) Innovation
 - b) Creation
 - c) Duplication
 - d) None of the above
- 7) _____ capital management is a business strategy designed to manage a company's working capital.
 - a) Dead
 - b) Fixed
 - c) Working
 - d) Balanced
- 8) Fitness and Sports is considered as _____ startup.
 - a) Grocery
 - b) Electronic
 - c) Clothing
 - d) Healthcare

B) State true/false**04**

- 1) Green marketing does not save environment.
- 2) MNC stands for Multinational Company.
- 3) For every startup one must register his business in legal form.
- 4) Family held and run businesses are the oldest and most prevalent form of business ownership anywhere in the world.

Q.2 Answer Short answers the following.**12**

- a) Write a short note on Legal Compliances.
- b) Write a short note on Startup Models.
- c) Write a short note on Order to Cash.
- d) Write a short note on Social Entrepreneurship.

Q.3 Attempt the following.**12**

- a) Write a brief note on skills required for entrepreneur.
- b) Write a brief note on Resource Mobilization.

Q.4 Attempt any one of the following.**12**

Write a brief note on preparation of project report for startup.

OR

Write a brief note on Agropreneurship and women entrepreneurship.

Q.5 Answer any one of the following.**12**

Write a brief note on family run business and MSME.

OR

Write a brief note on lean startup and customer validation.

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Set **P**

M.Com. (Semester - I) (New) (NEP CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
ADVANCED COST ACCOUNTANCY
Entrepreneurship and Startup

Day & Date: Wednesday ,22-05-2024
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

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

Q.1 A) Multiple choice question.**08**

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B) State true/false**04**

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OR

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Write a brief note on lean startup and customer validation.

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Set **P**

M.Com. (Semester - I) (New) (NEP CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
TAXATION

Entrepreneurship and Startup

Day & Date: Wednesday ,22-05-2024
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

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

Q.1 A) Multiple choice question.

08

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 - c) Critical and Creative Thinking Skill
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B) State true/false**04**

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OR

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Q.5 Answer any one of the following.**12**

Write a brief note on family run business and MSME.

OR

Write a brief note on lean startup and customer validation.

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Day & Date: Wednesday, 22-05-2024
Time: 03:00 PM To 05:30 PM

Max. Marks: 60

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

08

- 1) 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
- 2) Which out the following is not a service provided by factor in Factoring?
 - a) Management of receivables
 - b) Production of Goods
 - c) Collection if debt
 - d) Maintaining the sales ledger
- 3) Which of the following is known as plastic money?
 - a) Fixed Deposit
 - b) Credit Cards
 - c) Bearer Cheques
 - d) Demand Draft
- 4) Credit rating is concerned with _____.
 - a) Political relation of the concerned party
 - b) Rate of dividend
 - c) Ability to service its obligation
 - d) Non-financial obligation
- 5) Function of Financial Services exclude _____.
 - a) Mobilization of Funds
 - b) Collection of tax
 - c) Allocation of Fund
 - d) Specialized Services
- 6) Who is the regulatory authority for Merchant Banking in India?
 - a) Securities and Exchange Board of India
 - b) Reserve Bank of India
 - c) State Bank of India
 - d) Union Ministry Finance of India
- 7) A merchant bank is a financial institution conducting money market activities _____.
 - a) Lending
 - b) Underwriting and Financial advice
 - c) Investment Services
 - d) All of the above

- 8) Which agency regulates and supervises NBFs
- a) Finance Ministry
 - b) SEBI
 - c) RBI
 - d) Respective state Government

B) State True or False. 04

- 1) Operating Lease is long term agreement.-
- 2) A stock broker is a member of the Reserve Bank of India. -
- 3) National Housing Bank is a subsidiary of Government of India.-
- 4) Asset Based financial services also called Fund Based Services.-

Q.2 Answer the following. 12

- a) Debit Card
- b) Stock Broker
- c) Features of Venture Capital
- d) National Housing Bank

Q.3 Attempt the following. 12

- a) Explain the benefits and drawbacks of forfaiting.
- b) The turnover of R Ltd is Rs. 60 lakh of which 80 per cent is on credit. Debtors are allowed one month to clear off the dues. A factor is willing to advance 90 percent of the bills raised on credit for a fee of 2 percent a month plus a commission of 4 per cent on the total amount of debts. R. Ltd as a result of this arrangement is likely to save Rs. 21,600 annually in management costs and avoid bad debts at 1 percent on the credit sales.
A bank has come forward to make an advance equal to 90 percent of the debts at an annual interest rate of 18 percent. However, its processing fee will be at 2 percent on the debts. Would you accept factoring or the offer from the bank.

Q.4 Attempt any one of the following. 12

- a) What is factoring? Explain the types of factoring.
- OR**
- b) What is a lease? Explain the types of lease.

Q.5 Attempt any one of the following. 12

- a) What is Credit Rating? Explain the advantages of Credit Rating.
- OR**
- b) What is Securitization? Explain the benefits of Securitization.

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Set **P**

M.Com. (Semester - I) (New) (NEP CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS

Adv. Statistics
Index Numbers

Day & Date: Wednesday, 22-05-2024
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

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

Q.1 A) Choose the correct alternatives form the given alternatives.

08

- 1) Index number of industrial production is _____.
 a) price index number b) value index number
 c) quantity index number d) All the above
- 2) Fisher's index number is _____ of Laspeyre's and Paasche's index numbers.
 a) A.M. b) G.M.
 c) H.M. d) None of these
- 3) Laspeyre's price index number uses weight as _____.
 a) base year quantity b) current year quantity
 c) value of base year d) value of current year
- 4) Laspeyre's index numbers suffers from _____.
 a) upward bias
 b) downward bias
 c) either upward or downward bias
 d) no bias
- 5) Time reversal test is satisfied by _____.
 a) Laspeyre's index number b) Paasche's index number
 c) Fisher's index number d) All the above
- 6) Index numbers reveal the state of _____.
 a) inflation b) deflation
 c) both (a) and (b) d) neither (a) and (b)
- 7) Index number of base year is _____.
 a) 0 b) 100
 c) 1 d) cannot be determined
- 8) Combined changes in prices and quantities are measured by _____.
 a) price index number b) quantity index number
 c) value index number d) None of these

B) True or False.

04

- 1) Index numbers are expressed in percentage.
- 2) For consumer price index, the price data should be collected from retailers.
- 3) Laspeyre's index number satisfies Time reversal test.
- 4) The weights used in a quantity index are price.

Q.2 Answer the following.

12

- What are the Limitations of index numbers?
- Explain Paasche's price index number.
- Discuss time reversal test.
- Show that Fisher's index satisfies Time Reversal test.

Q.3 Attempt the following.

12

- The cost of living index number for an average working class family is given as 244. Obtain the weight of the 'food group' from the following table.

| | | | | | |
|-----------------|------|----------------|----------|------|--------|
| Groups : | Food | Fuel and Light | Clothing | Rent | Misce. |
| Index : | 300 | 200 | 250 | 150 | 200 |
| Weight : | ? | 15 | 10 | 12 | 18 |

- Discuss the Quantity index and Value index.

Q.4 Attempt any One of the following.

12

- What is meant by base shifting, deflating, and splicing of index numbers? Explain and illustrate.

OR

- Calculate Quantity index numbers for 2010 with 2000 as base.
 - Laspeyre's method
 - Paasche's method and
 - Fisher's ideal method
 From the following data.

| Commodities | 2000 | | 2010 | |
|-------------|-------|----------|-------|----------|
| | Price | Quantity | Price | Quantity |
| A | 20 | 8 | 40 | 6 |
| B | 50 | 10 | 60 | 5 |
| C | 40 | 15 | 50 | 15 |
| D | 20 | 20 | 20 | 25 |

Q.5 Attempt any One of the following.

12

- What are Time Reversal. Test and Factor Reversal Test? Examine whether Laspeyre's and Paasche's indices satisfy these tests or not.

OR

- Construct with help of the data given below Fisher's Index Number and show that how it satisfies the factor reversal test.

| Commodities | Base Year | | Current Year | |
|-------------|-----------|----------|--------------|----------|
| | Price | Quantity | Price | Quantity |
| A | 6 | 50 | 10 | 56 |
| B | 2 | 100 | 2 | 120 |
| C | 4 | 60 | 6 | 60 |
| D | 10 | 30 | 12 | 24 |
| E | 8 | 40 | 12 | 36 |

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Day & Date: Friday, 10-05-2024
Time: 03:00 PM To 06:00 PM

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

- 1) The science of studying human behaviour is _____.
a) Sociology b) Psychology
c) Philosophy d) None of the above
- 2) _____ behaviour as two or more people who interact and influence one another.
a) Group b) Individual
c) Organisation d) Business
- 3) Bureaucratic Model introduced by _____.
a) F. W. Taylor b) Elton Mayo
c) Max Weber d) Henry Fayol
- 4) _____ management theory emphasizes the importance of clear lines of authority and a hierarchical structure?
a) Scientific b) Administrative
c) Contingency d) Human relations
- 5) Organisational behaviour is _____.
a) A science b) An art
c) A science as well as an art d) None of the above
- 6) The success of each organization is depending upon the performance of _____.
a) Employer b) Management
c) Vendor d) Employee
- 7) Belief, opinion, knowledge, emotions feelings intention are the components of _____.
a) Organisational behavior b) Job satisfaction
c) Attitude d) Personality
- 8) Every individual is _____ by their personality.
a) Intellectual b) Specific
c) Unique d) Systematic
- 9) An informal group is characterized by the _____.
a) Stipulation of expected behaviours by the organization
b) Predetermined designation of tasks of members
c) Pursuit of particular organizational goals
d) Fulfilment of the need for social contact

- 10) _____ is called the spiritual father of social system school.
- | | |
|----------------|--------------------|
| a) Henry Fayol | b) Chester Barnard |
| c) McGregor | d) William Ouchi |

B) Write true/false**06**

- 1) The contingency theory suggests that leaders should adapt their leadership style based on their followers' readiness or maturity level.
- 2) Elton Mayo defines bureaucracy as a highly structured, formalized, and also an impersonal organization.
- 3) Each individual has their own personality which defines their behaviour.
- 4) Value carries an individual's idea as to what is right and what is wrong.
- 5) Personality is a major psychological factor affecting behaviour of an individual.
- 6) Humans are not social animals.

Q.2 Write Short notes.**16**

- a) Sensation and Perception
- b) Bureaucratic Model
- c) Group Effectiveness
- d) The Johari Window

Q.3 Write Short Answers**16**

- a) Explain the Mintzberg's Role of a Manager.
- b) Explain the Stages of Group Development.

Q.4 Answer the following. (Long Answers)**16**

- a) Explain the Scientific management theory given By F. W. Taylor.

OR

- b) Explain the American Management Practices.

Q.5 Answer the following. (Long Answers)**16**

- a) Explain the personal and environmental factors of Individual behavior.

OR

- b) What is Group behaviour? Explain Determinants of group behaviour.

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Set **P**

M.Com. (Semester - I) (Old) (CBCS) Examination: March/ April -2024
COLLEGE AND UNIVERSITY CAMPUS
Managerial Economics (Paper I) (4061-02)

Day & Date: Monday, 13-05-2024
 Time: 03:00 PM To 06:00 PM

Max. Marks: 80

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

Q.1 A) Choose the correct alternative and rewrite the sentence the sentence from the following. 10

- 1) Firms is an oligopoly _____.
 a) Are independent of each other's action
 b) Can each influence the market price
 c) Charge a price equal to marginal revenue
 d) All of these
- 2) Managerial economics is also called _____.
 a) Micro economics
 b) Theory of the firm
 c) Economics of the firm
 d) All of the above
- 3) Demand= Desires+ _____ + Willingness to pay.
 a) Supply
 b) Utility
 c) Want
 d) Purchasing power
- 4) Which one is not property of iso-quant _____.
 a) Positive slope
 b) Convex
 c) Negative slope
 d) Downward soping
- 5) Variable cost per unit _____.
 a) Varies with sales
 b) Varies with the volume of production
 c) Perfect competition
 d) None of these
- 6) Product differentiation is an important feature of _____.
 a) Monopolistic competition
 b) Monopoly
 c) Perfect competition
 d) None of these
- 7) 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
- 8) In the case of perfect elasticity, the demand curve is _____.
 a) Vertical
 b) Flat
 c) Horizontal
 d) Steep
- 9) Iso-cost line indicate the price of _____.
 a) Output
 b) Inputs
 c) Finished goods
 d) Raw material
- 10) $MR = \underline{\hspace{1cm}}$ is the condition for firms equilibrium in any market.
 a) AC
 b) TC
 c) MC
 d) None of these

B) True or False. (One Mark Each)**06**

- 1) Cross elasticity of demand between tea and sugar is Negative.
- 2) Fixed cost per unit increases when Volume of production increases.
- 3) Duopoly is two firm oligopoly.
- 4) Want satisfying power of commodity is called Utility.
- 5) The income elasticity of demand is negative for an Inferior good.
- 6) The concept of product differentiation was introduced by JM Keynes.

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

- a) Determinants of Demand
- b) Production Function
- c) Consumer Equilibrium
- d) Importance of Break-Even Analysis.

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

- a) Explain supply function and law of supply.
- b) Explain the significance of Managerial Economics.

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

- a) Explain the features/ characteristics of Indifference Curve.

OR

- b) Explain the concept and assumption of Break-Even analysis and given the Limitations of Break-Even analysis.

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

- a) Explain the nature and scope of Managerial Economics and Principle of Managerial Economics.

OR

- b) Meaning, Features and Price determination of Monopolistic Market.

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Set **P**

M.Com. (Semester - I) (Old) (CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
E- Commerce (4061-03)

Day & Date: Wednesday, 15-05-2024
 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) Which one is not an online payment mode?
 a) Cash on delivery b) Debit card
 c) Credit card d) E-cheque
- 2) The .mil abbreviation is used for domain name of the ____ organizations.
 a) Milk b) Mining
 c) Military d) Mitten
- 3) The .mx abbreviation is used for indicating domain name of the ____ country.
 a) Mexico b) Morocco
 c) Monaco d) Malta
- 4) ____ is a series of numbers that identifies any device on a network.
 a) DNS b) IP address
 c) ISP d) None of these
- 5) ____ is a networking protocol that allows two computers to communicate.
 a) UDP b) X25
 c) X100 d) TCP/IP
- 6) A ____ is a network node used in telecommunication that connects two networks with different transmission protocols together.
 a) Router b) Server
 c) Gateway d) Host
- 7) ____ is any kind of business or commercial transaction that includes sharing information across the internet.
 a) E-business b) E-transaction
 c) E-marketing d) E-processing
- 8) ____ e-commerce provides easy way to establish communication between consumers & the government.
 a) C2C b) C2A
 c) G2G d) B2A
- 9) In EDI, 'D' stands for _____.
 a) Development b) Dependency
 c) Dispatch d) Data
- 10) ____ is a company that provides individuals & organizations access to the internet and other related services.
 a) ISP b) IP address
 c) DNS d) None of these

B) True or False.**06**

- 1) Scope of E-commerce is local.
- 2) E-commerce provides opportunities to new market segment and easier entry into market.
- 3) In B2C buyers and sellers are both business entities.
- 4) EDI means Electrical Data Interchange.
- 5) E-business is only conducted by corporations and not by government or not for profit organizations.
- 6) Electronic Fund Transfer are less secure and more expensive for a merchant than paper-check payments & collections.

Q.2 Answer the following questions.**16**

- a) Describe P2P business model of e-commerce.
- b) Explain the concept of dot com companies.
- c) Give the applications of e-commerce.
- d) What are the components of internet?

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

- a) Give the overview of TCP/IP.
- b) Describe framework of e-commerce.

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

- a) What are the advantages and disadvantages of E-commerce?

OR

- b) Explain in detail E-commerce business models.

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

- a) Describe internet in detail.

OR

- b) Describe in detail the concept of E-business.

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Set **P**

M.Com. (Semester - I) (Old) (CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Advanced Accountancy (4061-06)

Day & Date: Friday, 17-05-2024
 Time: 03:00 PM To 06:00 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) Accounting standard Board of India was established in the year.
 - a) 1970
 - b) 1972
 - c) 1973
 - d) 1977
- 2) Total Number of IFRS is _____.
 - a) 15
 - b) 16
 - c) 17
 - d) 18
- 3) The accounting standard are mandatory for _____.
 - a) Sole trader
 - b) firms
 - c) Companies
 - d) Societies
- 4) The capital reduction means reduction in _____ value of share.
 - a) authorized capital
 - b) Called up capital
 - c) Uncalled capital
 - d) Paid-up value
- 5) The scheme of internal reconstruction require approval of _____.
 - a) Share holders
 - b) Central Government
 - c) NCLT
 - d) all of the above
- 6) Insurance business in India is regulated by _____.
 - a) SEBI
 - b) RBI
 - c) IRDI
 - d) Government
- 7) Life insurance contract is contract of _____.
 - a) Indemnity
 - b) Guarantee
 - c) Both
 - d) None of the above
- 8) At present Electricity companies are governed by _____.
 - a) Electricity Act 1910
 - b) Electricity (supply) Act 1948
 - c) Electricity Regulatory commission Act 1998
 - d) Electricity Act 2003
- 9) Electricity Triffs are fixed.
 - a) by appropriation commission
 - b) Under Electricity (supply) Act 1948
 - c) Under Electricity Act 1910
 - d) Under Electricity Regulatory commission Act 1998
- 10) In case of sub- division of share capital the total number of share.
 - a) Increase
 - b) Decrease
 - c) Does not charge
 - d) charge

B) Write True or False.

06

- 1) Accounting standard can not over ride the statue.
- 2) Accounting standards and accounting principle is one and the same thing.
- 3) A company must pass a special resolution for reduction of capital.
- 4) Cancellation of unissued capital is also a case of capital reduction.
- 5) Market value or net realizable value provide on evidence of fair value.
- 6) The carrying amount of current investment is cost.

Q.2 Answer the following.

16

- a) Explain the concept of Investment A/C.
- b) What is internal reconstruction.
- c) What are the principle of insurance?
- d) What is IFRS?

Q.3 Attempt the following.

16

- a) Preparation Bonds Investment A/C on 1-1-2015 X ltd bought 100, 12% Govt. Bonds of Rs 1000 each at Rs 940 each on – 1-8-2015 X ltd sold 50, 12% debenture at Rs 980 each Interest is paid half yearly i-e on 30th June and 31 December every year prepare 12% Govt Bonds Account- assuming that the market price for the same is Rs 990 per bond.
- b) Explain the objective of IFRS.

Q.4 Attempt the followings (Any One)

16

- a) The following is the Balance sheet of Remfry & co. Ltd as on 31st December 2006.

| Liabilities | Rs | Assets | Rs |
|-----------------------------|-----------------|-------------------|-----------------|
| Authorised capital | | Good will | 70,000 |
| 6000 share of Rs | | Land of Building | 80,000 |
| 100 each | 6,00,000 | Plant & Machinery | 150,000 |
| <u>Issued & paid-up</u> | | Stock | 50,000 |
| <u>Capital</u> | | Sundry Debtors | 43,000 |
| 2000 share of Rs | | Cash at Bank | 2,500 |
| 100 each fully paid | 2,00,000 | Preliminary exp. | 4,500 |
| 200 5% debenture of | | P & L A/C | 1,00,000 |
| Rs 1000 each fully | | | |
| Paid | 2,00,000 | | |
| Sundry creditor | 50,000 | | |
| Bill payable | 5,000 | | |
| Bank overdraft | 45,000 | | |
| | <u>5,00,000</u> | | <u>5,00,000</u> |

The following scheme of internal reconstruction was Daly approved and adopted.

- 1) Without altering the number of share in the Authorised capital or issued and subscribed capital the face value and the paid up value of each share be reduced to Rs 50.
- 2) The existing debentures be converted into 100, $7\frac{1}{2}\%$ Debentures of Rs 1000 each fully
- 3) Assets be revalued as under land & Building.72,000, plant & Machinery Rs 1,40,000 stock Rs 45,000, sundry debtors subject to Bad debts reserve of Rs 2500.

- 4) Good will, preliminary Expenses and the debit Balance of profit & loss Account be completely written off
Show journal entries in the books of the company and also.

b) Explain the disclosure requirement of As-I

Q.5 Attempt the followings. (Any One)

16

a) What are the risk of this investment.

OR

b) What us Accounting insurance companies explain principle of Accounting insurance company.

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M.Com. (Semester - I) (Old) (CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Advanced Costing (4061-07)

Day & Date: Friday, 17-05-2024
 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) Multiple choice Questions.

10

- 1) Cost accounting started as a branch of _____.
 a) Financial accounting b) Management accounting
 c) Corporate accounting d) Vedic accounting
- 2) The vital importance that cost accounting has acquired in the modern age is because of the growth of _____ in modern industry.
 a) Technologies b) Creativity
 c) Complexities d) Simplicity
- 3) Cost accounting provides _____ cost information to various levels of Management for efficient performance of their functions.
 a) Minute b) Limited
 c) Detailed d) Both A & B
- 4) Material, Labour and expenses are the three important _____ of cost.
 a) Methods b) Elements
 c) Techniques d) Process
- 5) _____ cost is the cost of commodities supplied to an undertakings.
 a) Material b) Labour
 c) Expenses d) Cost
- 6) Direct labour cost is also known as _____.
 a) Indirect Labour b) Indirect Wages
 c) Direct Wages d) Debtors
- 7) The overhead cost incurred from the stage of procurement of raw material till the stage of production of finished goods is known as _____.
 a) Office overheads b) Factory overheads
 c) Selling overheads d) PRIME COST
- 8) _____ cost is partly variable and partly fixed.
 a) Fixed cost b) Semi-variable cost
 c) Variable cost d) Semi Fixed Cost
- 9) _____ is a statement showing the cost of production of a particular product.
 a) Tender b) Quotation
 c) Cost sheet d) Statements

- 10) In Accounting For labour cost _____.
 a) Direct labour cost and indirect labour cost are charged to prime cost
 b) Direct labour cost and indirect labour cost are charged to overheads
 c) Direct labour cost is charged to prime cost and indirect labour cost is charged to overheads
 d) All of the above

B) Fill in the blanks.

06

- 1) _____ cost per unit does not change with change in activity level.
- 2) _____ is the first and most important element of the cost.
- 3) The term _____ is defined as a system that ensures the provision of the required quantity of material of the required quality at the required time with the minimum amount of capital.
- 4) If a business needs to absorb an overhead for a foreman's salary, the most suitable basis for absorption is _____.
- 5) _____ indicates maximum stock to be maintained.
- 6) _____ is decided on the basis of ordering cost and carrying cost.

Q.2 Answer the following.

16

- a) Objectives of cost accounting
- b) Elements of the cost
- c) what is material procurement procedures?
- d) What is Labour Turnover?

Q.3 Attempt the following.

16

- a) Calculate the economic order quantity for material M. The following details are furnished:

| | |
|----------------------------|---------------|
| Annual usage | = 90000 units |
| Buying cost per order | = Rs. 10 |
| Cost of carrying inventory | = 10% of cost |
| Cost per unit | = Rs.50 |

Or.

- b) Explain the method of remunerating Labour and incentive system.

Q.4 Answer Anyone of the following.

16

- a) **Illustration 5.** Prepare cost sheet from the following particular in the book of B. M. Rehman Raw material purchased = Rs. 1,20,000
 Paid freight charges = Rs 10,000
 Wages paid to laborers = Rs 35,000
 Directly chargeable expenses = Rs 25,000
 Factory on cost = 20% of prime cost
 General and administrative expenses = 4% of factory cost
 Selling and distribution expenses = 5% of production cost
 Profit 20% on sales

| | Opening stock | Closing stock |
|------------------|---------------|---------------|
| Raw Material | 15,000 | 20,000 |
| Work in progress | 17,500 | 24,000 |
| Finished goods | 20,000 | 27,500 |

OR

- b) What is cost accounting of overhead? Explain Departmentalization and absorption of overhead in details.

Q.5 Answer any one of the following.

- a)** From the following particulars, calculate the monthly wages of workers A, B and C.
- | | |
|---------------------------------------|--|
| a) Worker's monthly standard output: | 1,000 units. |
| b) Worker's actual output in a month: | A 850 units; B 720 units and C 960 units. |
| c) Rate per unit of actual output: | 20 paise. |
| d) Dearness allowances per month: | 50 (Fixed). |
| e) House rent allowance per month: | 20 (Fixed). |
| f) Travelling allowance per month: | 20 (Fixed). |
| g) Additional output bonus – | output exceed 80% of standard, for every one per cent of the actual output: 5. |

Or.

- b)** What is the Difference between Cost Accounting and Financial Accounting.

M.Com (Semester - I) (Old) (CBCS) Examination: March/April-2024
Co-operation and Rural Development (4061-11)

Max. Marks: 80

B) True or False.**06**

- 1) Co-operative is based on the self-help responsibility, democracy, equity and Solidarity.
- 2) A co-operative is an autonomous association of persons united voluntarily.
- 3) Maharashtra Co-operative Societies Act was passed in 1904.
- 4) The International Cooperative Alliance is the global steward.
- 5) Co-operative not provides education and training for their members, elected representatives, managers and employees.
- 6) Co-operative work for sustainable development.

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

- a) Maharashtra Co-operative Societies Act 1960
- b) Co-operative Democracy
- c) Gorwala Committee Recommendations
- d) Principles of Co-operation

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

- a) What are the principles of Co-operation'?
- b) Explain the Role of SHG's?

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

- a) Explain the role of Co-operation in Economic Development'?

OR

- b) Explain the role of Government in Co-operative development?

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

- a) Explain the Co-operative Structure in India?

' OR

- b) Explain the origin & progress of Co-operative movement in India?

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Set **P**

M.Com (Semester - I) (Old) (CBCS) Examination: March/April-2024
Marketing Management (4061-13)

Day & Date: Friday, 17-05-2024
 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) Choose the Correct alternative (One Mark Each) 10

- 1) _____ is nothing but willingness of consumers to purchase products and services as per their taste, need and of course pocket.
 - a) Consumer behavior
 - b) Consumer interest
 - c) Consumer attitude
 - d) Consumer perception
- 2) _____ are based on such things as geographic areas, religions, nationalities, ethnic groups, and age.
 - a) Multilingual needs
 - b) Cultures
 - c) Subcultures
 - d) Product adaptation requirements
- 3) The exchange value of a good service in terms of money is _____.
 - a) Price
 - b) Product
 - c) Buying
 - d) Selling
- 4) Agricultural products are _____.
 - a) Perishable
 - b) Highly priced
 - c) Low quality products
 - d) Heterogeneous goods
- 5) _____ needs the interest of the buyer.
 - a) Product
 - b) Sales
 - c) Production
 - d) Manufacturing
- 6) The buying process starts when the buyer recognizes a _____.
 - a) Product
 - b) an advertisement for the product
 - c) a salesperson from a previous visit
 - d) problem or need
- 7) The term PLC stand for _____.
 - a) Product Life cycle
 - b) Production life cycle
 - c) Product Long cycle
 - d) Production long cycle
- 8) All forces or factors that effect marketing policies, decisions and operations of a business constitute.
 - a) Marketing mix
 - b) Marketing environment
 - c) Marketing control
 - d) None of these
- 9) Market where there is no physical delivery of goods _____.
 - a) Future market
 - b) Spot market
 - c) Perfect market
 - d) None of these

- 10) Marketing Environment is _____.
a) Largely uncontrollable
b) Changing fast
c) Influencing marketing decisions
d) All of these

B) True or False.

06

- 1) Publics are the type of Micro - environment.
a) True b) False
- 2) Anything that can satisfy a consumer need is known as Package.
a) True b) False
- 3) Rising profits are a feature of the Decline stage of PLC.
a) True b) False
- 4) Introducing a product at a low price and increasing the price once the brand succeeds is known as Skimming Pricing.
a) True b) False
- 5) Religion is an element of demographic segmentation.
a) True b) False
- 6) Sub-dividing of market into homogeneous sub-sections of customers is known as Market segmentation.
a) True b) False

Q.2 Answer the following. (Short note)

16

- a) Consumer motivation
- b) Buyer behavior
- c) Major product decisions
- d) Pricing policies

Q.3 Attempt the following. (Short Answer)

16

- a)** personality and self-concept
b) Product line and Product mix

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

16

- a) Define consumer behaviour and explain the reasons for studying behaviour.
- b) Explain the Consumer and organizational buyers and their decision-making process.

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

16

- Define Product and Explain the Classification of products.
- Explain the Factors affecting price determination.

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Set **P**

M.Com. (Semester - I) (Old) (CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Advanced Statistics Paper I (4061-14)

Day & Date: Friday, 17-05-2025
 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) Fill in the blanks by choosing the correct alternatives given below. 10

- 1) The matrix with only one row is called as _____.
 a) Column matrix b) Row matrix
 c) Square matrix d) None of these
- 2) For an identity matrix, all the diagonal elements are _____.
 a) One b) Zero
 c) Finite d) Identical
- 3) The system of linear equations $AX = b$ is called homogenous, if _____.
 a) b is unit vector
 b) b is zero vector
 c) all the elements of b are same
 d) none of these
- 4) The first phase in Operations research is _____.
 a) to develop a model b) to validate the model
 c) to formulate the problem d) to implement the solution
- 5) Which of the following is assumption of an LP model?
 a) divisibility b) proportionality
 c) additivity d) all of these
- 6) For the constraint of greater than equal to type we make use of _____ variable.
 a) Slack b) surplus
 c) Artificial d) basic
- 7) In graphical method, the restriction on number of variables is _____.
 a) 2 b) 3
 c) Not more than 3 d) None of these
- 8) The set of decision variable which satisfies all the constraints of the LPP is called as _____.
 a) Solution b) Basic Solution
 c) Feasible solution d) None of these
- 9) In a transportation problem, the method of penalties is called _____ method.
 a) least cost b) North west corner
 c) Vogel's approximation d) None of these

- 10) For finding an optimum solution in transportation problem _____ method is used.
- a) Hungarian b) Graphical
c) Simplex d) Modi

B) True or false.

06

- 1) If A is symmetric then $A = -A^T$
- 2) The rank of the transpose of a matrix is the same as that of the original matrix.
- 3) In a Linear Programming model, all parameter are assumed to be known as constant.
- 4) A solution which optimizes the objective function is called as feasible solution.
- 5) The feasible solution of a L.P.P. belongs to Only in the first quadrant.
- 6) When the total demand is not equal to supply then the transportation problem is said to be unbalanced.

Q.2 Attempt the following.

16

- Define Matrix. Explain multiplication of matrices.
- State the standard form of L.P.P.
- Explain North-West corner method.
- Describe Cramer's rule.

Q.3 Attempt the following.

16

- State and explain various phases of techniques of O.R.
- Explain graphical method of solving an L.P.P.

Q.4 Attempt any One of the following.

16

- a) Define matrix and its inverse. Find the inverse of following matrix.

$$A = \begin{bmatrix} 1 & 1 & 1 \\ 1 & 2 & 3 \\ 1 & 4 & 9 \end{bmatrix}$$

OR

- b)** Discuss simplex method for finding an optimum solution to L.P.P.

Q.5 Attempt any One of the following.

16

- a)** Solve the following L.P.P. by Big M method.

$$\text{Min } Z = 5x_1 + 3x_2$$

Subject to the constraints

$$2x_1 + 4x_2 \leq 12$$

$$2x_1 + 2x_2 = 10$$

$$5x_1 + 2x_2 \geq 10$$

and $x_1, x_2 \geq 0$

OR

- b)** Define the T.P. Find an I.B.F.S. by V.A.M. and test for optimality.

| | | | | | | |
|-----------|--------|----|----|-----|----|---------------------|
| Factories | Stores | | | | | |
| | | 1 | 2 | 3 | 4 | Production capacity |
| | A | 2 | 4 | 6 | 11 | 50 |
| | B | 10 | 8 | 7 | 5 | 70 |
| | C | 13 | 3 | 9 | 12 | 30 |
| | D | 4 | 6 | 8 | 3 | 50 |
| | Demand | 25 | 35 | 105 | 20 | |

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- 10) The inside address should be written _____.
a) Below the salutation b) Above the heading
c) Above the salutation d) Above the date

B) Fill in the blanks**06**

- 1) Reports from the subordinates to the superiors take the form of _____.
- 2) Realizing the potential of the self is part of the _____.
- 3) A memo is an example for _____.
- 4) Gestures is an example for _____.
- 5) The term 'communis' derived from _____ word.
- 6) Grapevine communication is associated with _____.

Q.2 Answer the following.**16**

- a) Basic Principles of Communication.
- b) Advantages of Oral. Communication
- c) What is a memo?
- d) What is group discussion?

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

- a) What are the Types and channel of communication?
- b) Types of meeting explain in details.

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

- a) What is Business Correspondence in in details?

OR

- b) What is the difference between business letter and personal letter?

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

- a) What are the Different forms of communication in business correspondence explain in details?

OR

- b) What is Employment communication explain in brief?

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M.Com (Semester - I) (Old) (CBCS) Examination: March/April-2024
Office Management (4061-05)

Day & Date: Monday, 20-05-2024
 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) _____ is a profession involving the design, implementation, evaluation, and maintenance of the process of work within an office or other organization, in order to sustain and improve efficiency and productivity.

| | |
|-------------------------|-----------------------|
| a) Resource Management | b) Office Management |
| c) Inventory Management | d) Process Management |
- 2) _____ is one of the object of management which can be achieved through work simplification and mechanization.

| | |
|---------------------------|------------------------------|
| a) Maximization of profit | b) Maximization of resources |
| c) Cost reduction | d) Smooth flow of work |
- 3) An _____ is a person who is responsible for the administrative activities of a company or organization.

| | |
|----------------|-------------------|
| a) HR Manager | b) Accountant |
| c) Chairperson | d) Office Manager |
- 4) A _____ refers to a gathering with a specific agenda and not just mere gathering of people casually talking to each other.

| | |
|---------------------|--------------|
| a) Meeting | b) Minutes |
| c) Group Discussion | d) Interview |
- 5) The use of _____ for storing important corporate governance records goes back decades and these forms of record books are used in countries all across the globe.

| | |
|-----------------|-------------|
| a) Agenda | b) Circular |
| c) Minute books | d) Notices |
- 6) An _____ is a list of meeting activities in the order in which they are to be taken up. beginning with the call to order and ending with adjournment.

| | |
|------------|-----------------|
| a) Minutes | b) Announcement |
| c) Meeting | d) Agenda |
- 7) _____ serve as a written record for making and approving important decisions or changes that affect the company's share capital, governance and key stakeholders.

| | |
|---------------|-------------|
| a) Resolution | b) Decision |
| c) Amendment | d) Agenda |
- 8) An _____ in meetings is a formal process to bring them to a close, often until a designated period.

| | |
|---------------|---------------|
| a) starting | b) ending |
| c) commencing | d) adjourning |

- 9) _____ refers to the measures put in place to protect people, assets, and information from physical and digital threats.
- | | |
|------------------|--------------------|
| a) House safety | b) Office Security |
| c) People safety | d) Goods safety |
- 10) _____ means an arranged system through which the required documents, and papers are easily located for the speedy disposal of urgent or ordinary matters.
- | | |
|--------------|----------------|
| a) Selection | b) Filing |
| c) Indexing | d) Maintaining |

B) True or False.**06**

- 1) An Office Manager oversees staff, implements procedures, maintains administrative systems, and works closely with other departments.
- 2) A motion to adjourn is a formal procedure that ends a meeting.
- 3) A book which contains the written record of what was said and decided at a meeting is known as an Agenda.
- 4) A paperless office is a workplace that has minimal paper-based processes and relies on digitized documents instead.
- 5) Office managers ensure that offices they look after are running effectively on a daily basis.
- 6) Office mechanization is the shifting of a job from human operations to robotic operations, removing work entirely from a person.

Q.2 Answer the following.**16**

- a) What is Office? Give the concept of Open and Private Office.
- b) Explain the qualities and qualification of Office Manager.
- c) What are the types of Office Machines?
- d) Explain the following terms:
 - 1) Agenda
 - 2) Quorum

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

- a) What is Office? Give its functions and importance of it.
- b) Define the concept of Office Accommodation.

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

- a) Explain the concept of Office Manager. Give in detail the selection, recruitment and training to staff process.

OR
- b) Explain in detail the concept of Company meetings including the concept of notices, agenda, minutes, quorum, adjourning.

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

- a) Explain the concept of Office and Office Management.

OR
- b) Explain the terms in detail:
 - 1) Filing
 - 2) Indexing
 - 3) Methods of Purchasing
 - 4) Stationary

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M.Com (Semester - II) (New) (NEP CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Adv. Accountancy (Paper – V)
Forensic Audit Paper - V (MCOM0201)

Day & Date: Thursday, 09-05-2024
 Time: 11:00 AM To 01:30 PM

Max. Marks: 60

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

Q.1 A) Multiple Choice Questions.

08

- 1) Why Do People Commit Financial Statement Fraud?
 - a) To conceal true business performance
 - b) To preserve personal status/control
 - c) To maintain personal income/wealth
 - d) All the above
- 2) The interrelationship among auditing, fraud examination, and financial forensics is: _____.
 - a) Established and maintained by legal structures and
 - b) Constant even while social and cultural pressures are exerted on it justice processes ordinance
 - c) Cased on the SOX Act and SAS 99
 - d) Dynamic and changes over time
- 3) Financial statement fraud is easiest to commit in organizations that _____.
 - a) have democratic leadership.
 - b) have a large internal audit department.
 - c) have a board of directors comprised primarily of outsiders.
 - d) have complex organizational structures.
- 4) The process by which several bidders conspire to split contracts up and ensure each gets a certain amount of work is called _____.
 - a) Bid pooling
 - b) Fictitious suppliers
 - c) Kickback payments
 - d) Bidding agreements
- 5) Which of the following types of organizations typically use forensic Accountants?
 - a) Publicly held corporations
 - b) Private/non-profit corporations
 - c) Federal/State Agencies
 - d) All of the above
- 6) _____ can be described as the use of that stolen identity in criminal activity to obtain goods or services by deception.
 - a) Identity fraud
 - b) Deception
 - c) Theft
 - d) None of the above
- 7) White collar crimes are the ones which damage the organization _____.
 - a) Many times
 - b) Many times & in huge amounts
 - c) Less times
 - d) Less times but in huge amounts

- 8) The Fraud Exposure Rectangle includes: _____.
a) Rationalization
b) Received pressure
c) Relationships with others other
d) All of the choices in are included the Fraud Exposure Rectangle

B) Fill in the blanks.**04**

- 1) Management & directors, relationship with others, organization & industry, financial results & operating characteristics are components of _____.
- 2) An act on unintentional mistake is known as _____.
- 3) The most cost effective way to minimize the cost of fraud is _____.
- 4) In _____ tools can be utilized for digital evidence recovery.

Q.2 Answer the following.**12**

- a) Concept of fraud
- b) Methods of Investigation
- c) Cyber Forensic
- d) Ethical Hacking

Q.3 Attempt the following.**12**

- a) What do you mean by admission of evidence? Discuss the admission as per Indian evidence law.
- b) Write a brief note on ICSI Anti - Bribery Code.

Q.4 Attempt any one of the following.**12**

- a) What are different methods of investigation in forensic audit?

OR

- b) What are Red flags and Green flags explain in details.

Q.5 Attempt any one of the following.**12**

- a) What do you mean by forensic audit? Explain it's need and significance in details.

OR

- b) What is cyber crime? Explain digital incident response case laws: Indian and International.

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M.Com. (Semester - II) (New) (NEP CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Adv. Costing Paper–V
Financial Management (MCOM0205)

Day & Date: Thursday, 09-05-2024
 Time: 11:00 AM To 01:30 PM

Max. Marks: 60

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

Q.1 A) Multiple Choice Questions.

08

- 1) There is a there is a relationship between risk and return _____.
 a) When risk increases, return decreases
 b) When risk increases, return Increases
 c) When risk decreases, return is unchanged
 d) None of these
- 2) Individuals or companies that prefer low risk, low return investment are _____.
 a) Risk neutral
 b) risk adverse
 c) risk living
 d) risk taking
- 3) Business risk is not _____.
 a) is affected by market demand
 b) one part of systematic
 c) is insufficient by sales price
 d) is due to ability in operating profit or cash flow
- 4) Financial risk is not _____.
 a) one part of unsystematic risk
 b) one-part systematic risk
 c) both a& b
 d) None of these
- 5) An aggressive common stock would have beta _____.
 a) equal to Zero
 b) greater than One
 c) equal to One
 d) less than One
- 6) Accounting to management is known as _____.
 a) Cost Accounting
 b) Financial Accounting
 c) Management Accounting
 d) Revenue Accounting
- 7) The nature of Financial Accounting is _____.
 a) Historical
 b) Present
 c) Future
 d) Present and Future
- 8) The term used for Management Accountant, by U. S _____.
 a) Auditor
 b) Cost Auditor
 c) Treasurer
 d) Controller

B) State whether the following statements are true or false. 04

- 1) Time value of money is based on the belief that people have a positive time preference.
- 2) The further in the future you receive money the more it is worth today.
- 3) The Financial statement must also disclose the relevant and reliable information in accordance with the full Disclosure principal.
- 4) Accounting to Management is know as Cost accounting.

Q.2 Answer the following. 12

- a) Explain the risk and return.
- b) What is time value money?
- c) A Fixed deposit receipt has maturity value Rs. 1,30,000. It is initially purchased for Rs. 1, 00,000 for 3 years Calculate Simple interest rate per year.
- d) Explain the Concept of Financial Management.

Q.3 Attempt the following. 12

- a) Mr. X subscribed shares in ABC Co. Ltd at a price of Rs.100 each company paid dividend of Rs.20 after one year. Compute return on investment what would be your opinion if Mr. X paid a premium of Rs.10 on subscription of these shares and shares are fully paid up.
- b) Explain the Type of Risk?

Q.4 Attempt any one of the following. (Long Problem) 12

- a) Mr X extracts the price of share in XYZ Co. Ltd from Stock - Exchange Indices over the last nine years as given below

| Year | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|-------|------|------|------|------|------|------|------|------|------|
| Price | 140 | 156 | 162 | 152 | 170 | 200 | 188 | 195 | 205 |

Compute the annual return (yield) for Mr. X if he has made investment in share in 2010 for a sum of Rs.130

- b) Explain the Scope and Function of Financial Management?

Q.5 Attempt any one of the following. 12

- a) Calculate the present value of Rs 25,00,000 and Rs 40,000 receivable at the end of 1st year, 2nd year and 3rd Year respectively at an effective rate of interest of 12% p.a.

OR

- b) What is the relationship between financial market and institution Market?

P

- 8) Where any drawback payable to a claimant under section 74 or section 75 is not paid within a [period of [.....month] from the date of filing a claim for payment of such drawback, there shall be paid to that claimant in addition to the amount of drawback, interest at the rate from the date after the expiry of the said [period of [..... month] till the date of payment of such drawback.
- a) 1,1,6% b) 3,3,12%
- c) 1,3,9% d) None of the above

B) Fill in the blanks:

04

- 1) Bills of entry can be submitted _____ days prior to expected date of arrival of vessel.
- 2) Which section of the Customs Act, 1962 provides for levy of Customs duty on import and export of goods?
- 3) Goods which are same in all respects, including physical quantity is known as _____.
- 4) Review by the Government relating to levy of duty is called New Shipping Review _____.

Q.2 Answer the following.

12

- a) Currency
- b) A material was imported by air at CIF price of 5,000 US\$. Freight paid was 1,500 US\$ and insurance cost was 500 US\$. The banker realized the payment from importer at the exchange rate of Rs. 61 per dollar. Central Board of Excise and Customs notified the exchange rate as Rs.60 per US\$.
- c) Processing of goods - sec-25A

Q.3 Attempt the following.

12

- a) United Kingdom Taxation system
- b) Classification of taxes

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

12

- a) Types of tax.
- b) Officers of Customs.

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

12

- a) Illustration 5
Mr. Samuel, a US resident aged 35 years, has come to India on a tourist visa for month - long vacation. He carries with him, as part of baggage, the following:
- | Particulars | Value in Rs. |
|--|--------------|
| Travel souvenirs | 85,000 |
| Other articles carried on in person | 1,50,000 |
| 80 sticks of cigarettes of Rs.100 each | 8,000 |
| 30 cartridges of fire arms valuing Rs.500 each | 15,000 |
| One litre wine | 15,000 |
- With reference to the Baggage Rules, 2016, determination whether Mr. Samuel will be required to pay any customs duty (CA Final RTP May 2020)

OR

- b) Establishment under Customs.**

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Advanced Banking and Financial System Paper-V

Banking and Insurance Paper V (MCOM0213)

Max. Marks: 60

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

08

- 1) The Insurance is based on the principle of _____.
a) Co-operation b) Democracy
c) Equality d) All of the above
- 2) In which of the following years, the Basel-I accord was introduced?
a) 1980 b) 2004
c) 1988 d) 1972
- 3) The person whose risk is insured is called _____.
a) Insurer b) Assurer
c) Indemnity d) Both A & B
- 4) IRDA Refers to _____.
a) Insurance Regulatory Development Authority
b) Indian Regulatory Development Authority
c) Institute Regulatory Development Authority
d) Insurance Regulatory Development Association
- 5) _____ was the first Indian Insurance Company.
a) Bombay mutual assurance society Ltd.
b) Bombay Insurance society Ltd.
c) IRDA
d) GIC
- 6) The principle of indemnity is applicable to _____.
a) Life Insurance b) Personal Accident insurance
c) Proximate cause d) Property insurance
- 7) The combination of investment banking and commercial banking called is _____.
a) Group banking
b) Unit banking
c) Mixed banking
d) None of the above
- 8) Insurance contract is sort of contract which is approved by _____.
a) The Indian Contracat Act b) Indian Factory Act
c) Indian Companies Act d) None of the above

B) Write the True or False

- 1) The person whose risk is insured is called insurer.
- 2) A financial crisis is when financial instruments and assets decrease significantly in value.
- 3) Insurance agreement is must be written.
- 4) Foreign banks are no competition with local banks.

Q.2 Write short answer for the followings.**12**

- a) Anti-money Laundering Guidelines
- b) Global financial crisis
- c) concept of basic Risk
- d) International security standards in banking

Q.3 Attempt the following.**12**

- a) Explain the concept of CIBIL Basel I & II
- b) IRDA Act 1999.

Q.4 Attempt the following (Any One)**12**

- a) Discuss the Global Financial Crisis and India's banking Sector.

OR

- b) Explain the Achievements of Financial Sector Reforms and Areas of Concern.

Q.5 Attempt the following (Any One)**12**

- a) Describe the Role of foreign banks? Advantages & disadvantages of Foreign Banks?

OR

- b) Explain briefly Regulatory Framework of Insurance: Role, power and functions of IRDA...

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Q.2 Answer the following.**12**

- Define transportation problem with suitable example.
- What is an assignment problem?
- Discuss the replacement of items that fail completely.
- Explain the key characteristics and assumptions of the M/M/1/FIFO model in queuing theory.

Q.3 Attempt the following.**12**

- Write the steps to find the initial basic feasible solution by North-West corner rule.
- Explain the M/M/1/FIFO model in queuing theory.

Q.4 Attempt any one of the following.**12**

- Explain Vogel's Approximation Method of solving a transportation problem.

OR

- A department of a company has five employees with five jobs to be performed. The time (in hours) that each man takes to perform each job is given in the effectiveness matrix.

| | | Employees | | | | |
|------|---|-----------|----|-----|----|----|
| | | I | II | III | IV | V |
| Jobs | A | 10 | 5 | 13 | 15 | 16 |
| | B | 3 | 9 | 18 | 13 | 6 |
| | C | 10 | 7 | 2 | 2 | 2 |
| | D | 7 | 11 | 9 | 7 | 12 |
| | E | 7 | 9 | 10 | 4 | 12 |

How should the jobs be allocated, one per employee, so as to minimize the total man-hours?

Q.5 Attempt any one of the following.**12**

- Explain the Monte Carlo Method and how it is used to solve problems. Discuss its application in various fields.

OR

- A company has factories at F_1 , F_2 , and F_3 that supply products to warehouses at W_1 , W_2 and W_3 . The weekly capacities of the factories are 200, 160 and 90 units, respectively. The weekly warehouse requirements are 180, 120 and 150 units, respectively. The unit shipping costs (in rupees) are as follows:

| Factories | Warehouse | | | |
|-----------|-----------|-------|-------|-------|
| | | W_1 | W_2 | W_3 |
| | F_1 | 16 | 20 | 12 |
| | F_2 | 14 | 8 | 18 |
| | F_3 | 26 | 24 | 16 |
| Demand | | 180 | 120 | 150 |
| | | | | 450 |

Determine the optimal distribution for this company in order to minimize its total shipping cost.

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Set **P**

M.Com. (Semester - II) (New) (NEP CBCS) Examination: March/April-2024
Adv. Accountancy (Paper – VI)
Financial Management (Paper - VI) (MCOM0202)

Day & Date: Saturday, 11-05-2024
 Time: 11:00 AM To 01:30 PM

Max. Marks: 60

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

Q.1 a) Choose the correct alternatives from the given option.**08**

- 1) Current liabilities are paid within a period of ____ Year.
 - a) one
 - b) two
 - c) three
 - d) four
- 2) ____ method which period of recovery of capital cost.
 - a) Internal rate of return
 - b) Average rate of return
 - c) Pay-back period
 - d) None of these
- 3) Cost of capital affects the value of _____.
 - a) the preference shares
 - b) the debentures
 - c) equip, shares of company
 - d) None of these
- 4) Operating leverage X Financial leverage = _____.
 - a) Combined leverage
 - b) Composite leverage
 - c) Both a & b
 - d) None of these
- 5) ____ are the methods of capital budget.
 - a) Pay back period
 - b) return on investment method
 - c) present value return on investment
 - d) all of these
- 6) ____ the primary goal of financial management.
 - a) to raise profit to maximize
 - b) the owners wealth
 - c) to minimize risk
 - d) to maximize return
- 7) CAPM stands for _____.
 - a) Capital Amount Printing Model
 - b) Capital Asset Pricing Model
 - c) Capital Amount Pricing Model
 - d) Capital Asset Printing Model
- 8) Cash Sales ____ working capital.
 - a) Increases
 - b) Decreases
 - c) both a & b
 - d) none of these

b) Answer the following statements True or False.**04**

- 1) Current assets minus(-) Current liabilities = ____.
- 2) Financial leverage is measured by ____.
- 3) Net present value means present value of project ____ present value of cost.
- 4) Determination of proportion of debt in the capital structure is ____.

Q.2 Answer the following (Short note/Short Answer) 12

- Wealth maximization
- Importance of working capital
- Difference between financial leverage and operating leverage

Q.3 Attempt the following (Short Problem/Short Note/ Short Answer) 12

- From the following data ascertain the extend of operating leverage of a firm

| Information | 2022 (Rs) | 2023 (Rs) |
|--------------------------------|-----------|-----------|
| Earnings before interest & tax | 40,000 | 50,000 |
| Sales in Units | 2,00,000 | 3,00,000 |

Calculate degree of operating leverage.

- The cost of a project is Rs. 50,000. Which has an expected life of 5 years. The cash inflow for the next 5 years are as under.

| Year | Rs. |
|--------|------------|
| First | Rs. 24,000 |
| Second | Rs. 26,000 |
| Third | Rs. 20,000 |
| Fourth | Rs. 17,000 |
| Fifth | Rs. 16,000 |

Determine the pay-back period.

Q.4 Attempt the following (Any One) (Long Answer/Problem) 12

- Explain in details nature and scope of Financial Management.

OR

- Significance of cost of capital and evaluation criteria of Investment.

Q.5 Attempt the following (Any One) (Long Answer/Problem) 12

- The following are the extract from the balance sheet of a company as on 31-12-2022. You are required to compute the additional working capital required by the company for the next year.

| Particulars | Rs. | Rs. | Rs. |
|----------------------------|------------------|-----------|----------|
| Fixed asset | (Asset side) | | |
| Land & building | 5,00,000 | | |
| Plant & machinery | 3,00,000 | | 8,00,000 |
| Working capital | ----- | | |
| Current asset | | | |
| Stock | 8,00,000 | | |
| Debtors | 3,00,000 | | |
| Cash at bank | 2,00,000 | 13,00,000 | |
| | ----- | | |
| Less: | | | |
| Current liabilities | (Liability side) | | |
| Creditors | 3,40,000 | | |
| Provision for taxation | 80,000 | | |
| Bank over draft | 1,40,000 | | |
| Outstanding liabilities | 1,60,000 | 7,20,000 | 5,80,000 |

Additional information:

- 1) It is estimated that sales will increase by 25% next year.
- 2) Maximum amount of bank overdraft will be only Rs. 1,60,000.
- 3) There will be no increase in tax liability due to increase in export.
- 4) Period of credit allowed to the customers and the stock turnover will remain unaltered.
- 5) Period of credit allowed by creditors will also remain same. Bills payable will remain at the same relative position.
- 6) There will be no increase in the total amount of cash and bank balances.

OR

- b)** The following are the figures extracted from the books of “**Manaswi**” Ltd.

| | |
|---------------|--------------|
| Sales | Rs. 5,00,000 |
| Variable cost | Rs. 3,00,000 |
| Fixed cost | Rs. 1,00,000 |

Interest @ 10% on the term loan of Rs. 4,00,000

Calculate -

- 1) Operating Leverage
- 2) Financial leverage
- 3) Combined leverage

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M.Com. (Semester - II) (New) (NEP CBCS) Examination: March/April-2024
Adv. Costing (Paper – VI)
Tools for Financial analysis (MCOM0206)

Day & Date: Saturday, 11-05-2024
 Time: 11:00 AM To 01:30 PM

Max. Marks: 60

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

Q.1 A) Choose the correct alternative and rewrite the sentences again. 08

- 1) Which of the following is not true about Capital Budgeting?
 - a) Capital Budgeting decisions have an influence on the future stability of an organisation
 - b) Capital Budgeting decisions include investments to expand the business
 - c) Capital Budgeting decisions are of an irreversible nature
 - d) Sunk cost is a part of Capital Budgeting
- 2) Why is evaluating Capital Budgeting decisions based on cash flows?
 - a) Cash is more important for an organisation than profits
 - b) Cash flows are much easier to calculate compared to profits
 - c) Both a and b are incorrect
 - d) Both a and b are correct
- 3) _____ is a project whose cash flows are not affected by the acceptance or rejection of other projects.
 - a) Risk-free project
 - b) Low-cost project
 - c) Independent project
 - d) None of the above
- 4) Which of the following would be the result of including flotation costs in the analysis of a project?
 - a) It will increase the initial outflow of cash for the project
 - b) It will increase the rate of return for the project
 - c) It will increase the Net Present Value (NPV) of the project
 - d) It will have zero effect on the current value of the project
- 5) The major current assets are _____.
 - a) cash and marketable securities
 - b) accounts receivable (debtors)
 - c) inventory (stock)
 - d) All of the above
- 6) Working capital is also known as _____ capital.
 - a) Current asset
 - b) Operating
 - c) Projecting
 - d) Operation capital
- 7) The cost of equity share or debt is known as _____.
 - a) The specific cost of capital
 - b) The related cost of capital
 - c) The burden on the shareholder
 - d) None of the above

- 8) Which of the following methods involves computing the cost of capital by dividing the dividend by market price/net proceeds per share?
- Adjusted price method
 - Price earning method
 - Dividend yield method
 - Adjusted dividend method

B) Fill in the blanks.**04**

- _____ is the rate of return for the most viable investment opportunity for a company that they will forgo by selecting any other project.
- _____ is the cost that is used to raise the common equity of a firm by reinvestment of the internal earnings.
- _____ is a project whose cash flows are not affected by the acceptance or rejection of other projects.
- In the cash flow statement if the company invests more in fixed assets and short term financial investments, it would result to _____.

Q.2 Answer The following.**12**

- Explain Source of finance.
- What is Cost of Capital?
- What is Cash flow?
- What is Cash Cycle?

Q.3 Attempt the following.**12**

- Problem 1
Calculate the cost of capital in the following cases:
 - X Ltd. issues 12% Debentures of face value Rs. 100 each and realizes Rs. 95 per Debenture. The Debentures are redeemable after 10 years at a premium of 10%.
 - Y. Ltd. issues 14% preference shares of face value Rs. 100 each Rs. 92 per share. The shares are repayable after 12 years at par
 Note: Both companies are paying income tax at 50%.
- What is the Importance of Working Capital Management?

Q.4 Answer any one of the following.**12**

- A company is considering whether to purchase a new machine. Machines A and B are available for \$80,000 each. Earnings after taxation are as follows:

| Year | Machine A | Machine B |
|------|-----------|-----------|
| | \$ | \$ |
| 1 | 24,000 | 8,000 |
| 2 | 32,000 | 24,000 |
| 3 | 40,000 | 32,000 |
| 4 | 24,000 | 48,000 |
| 5 | 16,000 | 32,000 |

Required: Evaluate the two alternatives using the following.

- payback method
- rate of return on investment method and
- net present value method

You should use a discount rate of 10%.

- Explain Source of Finance and Cost of Capital in details.

Q.5 Answer any one of the following.

- a) Following is the information of Ashok Industries Ltd. Latur for the year 31st March, 2017.

You are required to calculate the working capital requirements from the following information:

| Particulars | Rs. |
|---------------|-----|
| Raw materials | 160 |
| Direct labour | 60 |
| Overheads | 120 |
| Total cost | 340 |
| Profit | 60 |
| Selling price | 400 |

Raw materials are held in stock on an average for 1 month period. Materials are in process on an average for 1/2 month period. Finished goods are in stock on an average for 1 month period. Credit allowed by suppliers is 1 month period and credit allowed to debtors is 2 month period. Time lag in payment of wages is 1^{1/2} weeks. Time lag in payment of overhead expenses is 1 month. 1/4th of the sales are made on cash basis. Cash in hand and at the bank is anticipated to be Rs. 50,000; and anticipated level of production amounts to 1,04,000 units for a year of 52 weeks. You may assume that production is carried on evenly throughout the year and a time period of four weeks is equivalent to a month.

Solution:

OR

- b) What is Evaluation technique? Explain Non discounted and Discounted Cash flow method.

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Set P

Taxation

Advanced Taxation - VI (Paper – VI) (MCOM0210)

Max. Marks: 60

Time: 11:00 AM To 01:30 PM

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. 08

- 1) In which year GST laws were implemented that replacing a complex web of Central and State taxes?
a) 2017 b) 2015
c) 2021 d) 2019
- 2) The idea of a nationwide GST in India was first proposed by which of the following?
a) Basel Committee b) The Kelkar Task Force
c) Rekhi Committee d) C. Rangarajan Committee
- 3) What is the maximum rate prescribed under CGST?
a) 12% b) 28%
c) 20% d) 18%
- 4) Which of the following taxes will be levied on imports?
a) CGST b) SGST
c) IGST d) Exempt
- 5) What is the time limit for issue of order in case of fraud, misstatement or suppression?
a) 30 months b) 18 months
c) 5 years d) 3 years
- 6) Is there any time limit for issue of notice under section 76 in cases where tax collected but not paid?
a) No time limit b) 1 year
c) 5 years d) 3 years
- 7) When can a supplier making supplies through E-commerce operator opt not to register?
a) Always
b) When the e-commerce operator is not required to collect tax at source u/s 52
c) When the supplier doesn't cross the threshold limit specified under section 22.
d) Option (b) and (c), cumulatively fulfilled

- 8) An E-commerce operator should get itself registered _____.
a) Irrespective of the threshold limit
b) If his aggregate turnover exceeds the threshold limit of INR 20,00,000
c) If he is liable to collect tax at source and his aggregate turnover exceeds the threshold limit
d) If he is liable to collect tax at source

B) Fill in the blanks:**04**

- 1) Balance of Input Tax Credit available (ITC) in _____.
- 2) Manner of Setoff of GST liability and balance liability. (if any)
- 3) What kind of a tax is GST?
- 4) Which was the first State in India to pass the GST bill?

Q.2 Answer the following. (Short Note/ Short problem)**12**

- a) Time of supply in case of supply goods through e-commerce entities?
- b) What is relevant date for calculating the two years' time limit?
- c) How will imports be taxed under GST?
- d) When is supply of service considered as supply in the course of intra-State trade or commerce?

Q.3 Answer the following.**12**

- a) What is GST? How does it work?
- b) What are the major features of the registration procedures under GST?

Q.4 Attempt the any one of following. (long answer)**12**

- a) How is GST structured in India?
- b) Which taxes at the Centre and State level are being subsumed into GST?

Q.5 Attempt Any One of the following. (Long answer/problem)**12**

- a) What will be the time of supply where tax is liable to be paid under reverse charge mechanism?
- b) What are the modes of recovery of tax available to the proper officer?

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Set **P**

M.Com. (Semester - II) (New) (NEP CBCS) Examination: March/April-2024
Advanced Banking and Financial System (Paper - VI)
Banking and Insurance (Paper - VI) (MCOM0214)

Day & Date: Saturday, 11-05-2024

Max. Marks: 60

Time: 11:00 AM To 01:30 PM

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. 08

- 1) What are the main components of the Indian banking system?
 - a) Commercial Banks
 - b) Cooperative Banks
 - c) Development Banks
 - d) All of the above
- 2) Which of the following represents the phases of development of the Indian banking system?
 - a) Colonial Era, Post-Independence Era, Liberalization Era
 - b) Pre-Independence Era, Post-Independence Era, Privatization Era
 - c) Pre-Independence Era, Post-Independence (Nationalization), Liberalization and Privatization Era
 - d) Nationalization Era, Globalization Era, Privatization Era
- 3) What is the establishment objective of commercial banks?
 - a) Profit maximization
 - b) Social welfare
 - c) Financial stability
 - d) Government control
- 4) What is the legal framework governing commercial banks in India?
 - a) Banking Regulation Act, 1949
 - b) Companies Act, 2013
 - c) Reserve Bank of India Act, 1934
 - d) Securities and Exchange Board of India Act, 1992
- 5) Which of the following best describes e-banking?
 - a) Traditional banking services provided through physical branches
 - b) Banking services conducted electronically over the internet, or mobile devices
 - c) Banking services provided through telephonic communication
 - d) Banking services provided exclusively to corporate clients
- 6) How does internet banking differ from traditional banking?
 - a) Internet banking is more secure than traditional banking.
 - b) Internet banking offers more personalized services.
 - c) Internet banking allows customers to access banking services remotely.
 - d) Internet banking requires physical presence at a bank branch.
- 7) What is the first step in opening a bank account?
 - a) Submitting identification documents
 - b) Filling out an account opening form
 - c) Providing a proof of address
 - d) Depositing an initial amount

- 8) What is a Fixed Deposit Receipt (FDR)?
- a) A document issued by the bank to depositors for their savings account
 - b) A type of loan provided by the bank to customers
 - c) A deposit made by customers for a fixed period at a predetermined interest rate
 - d) A security issued by the bank for investment purposes

B) Write True/False.**04**

- 1) The Indian banking system has three main components: Commercial Banks, Cooperative Banks, and Development Banks.
- 2) The establishment of commercial banks in India dates back to the pre-independence era.
- 3) E-banking refers to the provision of banking services over electronic channels such as the internet and mobile devices.
- 4) A Fixed Deposit Receipt (FDR) is a type of loan provided by banks to customers.

Q.2 Write Short Notes.**12**

- a) Define commercial banking and discuss its significance in the financial system.
- b) Explain the concept of personal banking and its services.
- c) Define electronic mobile wallets and discuss their features and benefits.
- d) Describe the purpose and importance of a bank passbook.

Q.3 Attempt the following.**12**

- a) Explain the different types of negotiable instruments commonly used in commercial transactions
- b) Discuss the benefits of using EFT for both customers and banks.

Q.4 Long Answer. (Any One)**12**

- a) Explain the concept of Know Your Customer (KYC) norms in banking. Discuss the importance of KYC compliance and the documents required for KYC verification.

OR

- b) Define electronic money and classify it into different categories. Discuss the merits of using electronic money compared to traditional currency.

Q.5 Attempt the following. (Any One)**12**

- a) Trace the origin and historical development of the State Bank of India (SBI). Discuss its evolution and major milestones.

OR

- b) Describe the types of frauds that occur in internet banking and how they can impact customers and banks. Discuss the measures taken by banks to prevent and mitigate internet banking frauds.

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Set **P**

M.Com. (Semester - II) (New) (NEP CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS

Adv. Statistics – VI

Inventory Management (MCOM0218)

Day & Date: Saturday, 11-05-2024
 Time: 11:00 AM To 01:30 PM

Max. Marks: 60

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

Q.1 A) Choose the correct alternatives form the given alternatives 08

- 1) A _____ odds details to the mission.
 - a) Business strategy b) Corporate strategy
 - c) Functional Strategy d) Vision
- 2) Which of the following is a key issue in supply chain management (SCM)?
 - a) Identifying reliable suppliers
 - b) Minimizing inventory levels
 - c) Meeting customer demand on time
 - d) All of the above
- 3) What is a primary objective of logistics management?
 - a) Maximizing the cost of transportation
 - b) Reducing inventory turnover
 - c) Minimizing total supply chain costs
 - d) Increasing product obsolescence
- 4) Which of the following inventory valuation methods uses the most recent costs for valuation?
 - a) FIFO b) LIFO
 - c) Weighted Average d) Moving Average
- 5) Which of the following is NOT a key component of logistics management?
 - a) Transportation b) Inventory Management
 - c) Order Processing d) Production
- 6) EOQ stands for _____.
 - a) Electronic Obtained Quantity
 - b) Electronic Ordered Quantity
 - c) Economic Order Quality
 - d) Economic Order Quantity
- 7) Which of the following represents the stages of a supply chain?
 - a) Procurement, Production, Distribution
 - b) Manufacturing, Warehousing, Transportation
 - c) Forecasting, Inventory Management, Order Processing
 - d) None of the above

- 8) What is the primary objective of a supply chain?
- a) Maximizing inventory b) Minimizing costs
 - c) Maximizing transportation d) Maximizing production

B) Write True or False.**04**

- 1) The value chain process in supply chain management involves coordinating activities from suppliers to customers to optimize value.
- 2) The evolution of logistics management has shifted the focus towards optimizing the flow of information, goods, and resources.
- 3) The economic order quantity (EOQ) model aims to maximize the costs associated with inventory management.
- 4) CRM and SCM serve the same purpose in managing relationships with suppliers.

Q.2 Attempt the following.**12**

- a) Objectives of supply chain Management.
- b) Discuss key issues in supply chain management.
- c) Explain EOQ and its components.
- d) Role of transportation in Inventory Management

Q.3 Attempt the following.**12**

- a) Explain components and functions of logistic Management.
- b) What are the supply chain strategies in supply chain process?

Q.4 Attempt the following. (Any One)**12**

- a) Explain the Kanban system of Inventory Management with advantages and disadvantages.

OR

- b) Explain the concept of inventory management and its importance in supply chain management.

Q.5 Attempt the following. (Any One)**12**

- a) ABC analysis in Inventory Management.

OR

- b) Describe features and implementation in recent issues in SCM with example.

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Set **P**

M.Com. (Semester - II) (New) (NEP CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS

Adv. Accountancy Paper–VII
(Managerial Decisions Accounting Paper VII) (MCOM0203)

Day & Date: Tuesday, 14-05-2024
 Time: 11:00 AM To 01:30 PM

Max. Marks: 60

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

Q.1 A) Multiple choice questions.**08**

- 1) All of the following would most likely use a job order costing system except _____.
 - a) a dental practice
 - b) an auto repair shop
 - c) a small appliance maker
 - d) an architectural firm
- 2) Which of the following costs is not charged to Work in Process in a normal cost system?
 - a) Actual overhead
 - b) Actual direct materials
 - c) Actual direct labor
 - d) Estimated indirect labor
- 3) Which of the following product costs would be charged to Work in Process assuming a standard costing system?
 - a) Actual direct material costs
 - b) Actual overhead costs
 - c) Actual direct labor costs
 - d) Applied overhead costs
- 4) Which of the following industries is Standard Costing most suited for?
 - a) It is suitable for industries that produce standard products
 - b) It is suitable for enterprises that are engaged in service activities
 - c) It is suitable for industries that produce non-standard products
 - d) None of the above
- 5) Which of the following parties are responsible for material price variances?
 - a) Production supervisors
 - b) Purchasing managers
 - c) Production schedules
 - d) None of the above
- 6) Which of the following is not a part of the cost accounting concept?
 - a) Product costing
 - b) Profit sharing
 - c) Controlling
 - d) Planning
- 7) Customer relationship and warranty claims are tools of performance measure in balance score card under _____ perspective.
 - a) Financial perspective
 - b) Internal process
 - c) Customer
 - d) Learning and Growth
- 8) Who coined the concept of management accounting?
 - a) Robert Anthony
 - b) James H Bliss
 - c) J batty
 - d) Michael Porter

B) Fill in the Blanks**04**

- 1) _____ is superior to cost control.
- 2) The term "Six Sigma" related to the management of _____.
- 3) The main role of management accounting is _____.
- 4) In order to determine cost of the product or service, following are used _____.

Q.2 Answer the following.**12**

- a) Objectives Of Management Accounting.
- b) What is Unit Costing?
- c) What do you mean by Standard Costing?
- d) Value chain analysis.

Q.3 Answer the following.**12**

- a) The information given below as taken from the cost records of a factory in a respect of Job number 707.

Direct materials

wages details : Department

| | |
|---|-------------------------|
| A | 60 hours @ ₹ 3 Per hour |
| B | 40 hours @ ₹ 2 Per hour |
| C | 20 hours @ ₹ 5 Per hour |

The variable overheads as follows

Departments

| | |
|---|-----------------------|
| A | ₹ 5000 for 5000 hours |
| B | ₹ 3000 for 1500 hours |
| C | ₹ 2000 for 500 hours |

Fixed expense estimated @ ₹ 20,000 for 10,000 working hours calculate the cost of the Job No. 707, and the price for the Job to give a profit of 25% on the selling price.

- b) Explain Role and responsibility of Management Accounting.

Q.4 Attempt any One of the following.**12**

- a) A manufacturing concern, which has adopted standard costing furnished the following information.

Standard material for 70 kg finished product 100 kg

Price of materials Rs. 1 per kg

Actual output 2,10,000 Kg

material used 2,80,000 Kg

Cost of material ₹ 2,52,000

Calculate a) material usage variance

b) material Price variance

c) Material cost variance

OR

- b) Explain the concept of Contemporary issues in Managerial Decision accounting.

Q.5 Attempt any One of the following.

- a) The Gadget Co produces three products A, B and C all made from the same material. Until now, it has used traditional absorption costing to allocate overheads to its products. The company is now considering an activity based costing system in the hope that it will improve profitability. Information for the three products for the last year is as follows.

| | A | B | C |
|---|--------|--------|--------|
| Production and sales volumes (units) | 15,000 | 12,000 | 18,000 |
| Selling price per unit | \$7.50 | \$12 | \$13 |
| Raw material usage (Kg) per unit | 2 | 3 | 4 |
| Direct labour per unit | 0.1 | 0.15 | 0.2 |
| Machine hours per unit | 0.5 | 0.7 | 0.9 |
| Number of production runs per annum | 16 | 12 | 8 |
| Number of Purchase orders per annum | 24 | 28 | 42 |
| Number of deliveries to retailers per annum | 48 | 30 | 62 |

The price for raw materials remained constant throughout the year at \$ 1. 20 per Kg. Similarly, the direct labour cost for the whole workforce was \$ 14. 80 per hour. The annual overhead costs were as follows:

| | \$ |
|-----------------------|--------|
| Machine set up costs | 26,550 |
| Machine running costs | 66,400 |
| Procurement costs | 48,000 |
| Delivery costs | 54,320 |

Required:

- 1) Calculate the full per unit products A, B, and C under traditional absorption costing, using direct labour hours as the basis for apportionment.
- 2) Calculate the full cost unit of each product using activity based costing.
- 3) Using your calculation from (a) and (b) above, explain how activity based costing may help The Gadget Co improve the profitability of each product

OR

- b) Explain the concept in brief Management accounting as an area of Accounting.

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Set P

COLLEGE AND UNIVERSITY CAMPUS

Management Accounting Paper-VII (MCOM0207)

Max. Marks: 60

Time: 11:00 AM To 01:30 PM

3) Figures to the right indicate full marks.

08

- 1) The condition of no profit - no loss is known as _____.
a) Mid-point b) Break-even point
c) Fixed point d) Starting point
- 2) The difference in cost due to the increase or decrease of one unit from the normal production is known as _____.
a) Marginal cost b) Budget
c) Fixed cost d) Works cost
- 3) The difference between the selling price and the variable cost is called _____.
a) Marginal cost b) Fixed cost
c) Prime cost d) Contribution
- 4) The sales above Break-even point will give _____.
a) Loss b) Costing loss
c) Profit d) Fixed cost
- 5) Activity based costing _____.
a) Uses a plant wide overheads rate to assign overheads.
b) is not expensive to implement.
c) Typically applies overheads costs using direct labour hours.
d) Uses multiple activity rates.
- 6) Plant depreciation is an example of which activity level group?
a) Unit level activity b) Facility level activity
c) Batch level activity d) Product level activity
- 7) The process of recording the different elements of cost in an organisation is called _____.
a) Management Accounting b) Cost Accounting
c) Financial Accounting d) Inflation Accounting
- 8) Accounting to management is known as _____.
a) Cost Accounting b) Financial Accounting
c) Management Accounting d) Revenue Accounting

04

- 1) Financial statement includes only Balance sheet.
- 2) Marginal cost is the change in total cost divided by the change in total output.
- 3) Marginal cost is the incremental cost of one unit.
- 4) Painting the product would be an example of Unity level activity level group.

Q.2 Answer the following.**12**

- a) Calculate B. E. P in units and sale value from the following production 9000 units.

| | |
|------------------|----------------|
| Total fixed cost | Rs 140000 |
| Variable cost | Rs 42 per unit |
| Selling price | Rs 70 per unit |

- b) What is Management Accounting?
 c) What is activity based costing?
 d) What is Activity Cost Pool?

Q.3 Answer the following question.**12**

- a) Difference between Activity Based costing and Traditional Absorption costing
 b) Calculate, 1) P/V ratio 2) Fixed cost 3) Sales volume to earn profit of Rs125000 Sales Rs 500000, Profit Rs 65000 variable cost is 70% of sales.

Q.4 Answer the following question. (any one)**12**

- a) Define Marginal costing. State Advantage and Disadvantage of Marginal costing.

OR

- b) Role of management accounting in modern Business world.

Q.5 Answer the following (any one)**12**

- a) A.W Company manufacturing spoke and spoke and solid bicycle wheels. The company relies on an activity based costing system. The following information is for the cost pools.

| Cost pool | Activity | Activity Rate | Spoked | Solid |
|------------------|--------------|---------------|--------|--------|
| Machine set up | Set-up | \$ 180.00 | 200 | 800 |
| Assembly/Polish | Labour hours | \$ 4.00 | 40,000 | 30,000 |
| h Inspection | Inspection | \$ 20.00 | 100 | 1,100 |
| Total Production | | | 10,000 | 10,000 |

OR

- b) Difference between Financial Accounting and Cost Accounting.

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Set **P**

M.Com (Semester - II) (New) (NEP CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Taxation Paper-VII
(Advanced Taxation -VII) (MCOM0211)

Day & Date: Tuesday, 14-05-2024
 Time: 11:00 AM To 01:30 PM

Max. Marks: 60

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

Q.1 A) Multiple Choice Questions.**08**

- 1) _____ is the tax that a business pays on a purchase and that it can use to reduce its tax liability when it makes a sale.
 - a) ITC
 - b) ATC
 - c) ATS
 - d) ICT
- 2) _____ is not a rate of GST in India.
 - a) 18%
 - b) 28%
 - c) 05%
 - d) 42%
- 3) The period for maintaining of records under GST will be counted from the last date of filing of _____ Return for that year.
 - a) Annual
 - b) Quarter
 - c) Half Year
 - d) Monthly
- 4) Notices under _____ are communications by the GST Authorities.
 - a) PT
 - b) IT
 - c) GST
 - d) ST
- 5) An Indian enterprise must verify the _____ details before claiming it in Form GSTR-3B for a tax period.
 - a) ATC
 - b) ITC
 - c) ACC
 - d) ANC
- 6) e-Ledger is an electronic form of passbook for _____.
 - a) IT
 - b) GST
 - c) ST
 - d) PT
- 7) Each registered person is required maintain a true and correct account of the _____.
 - a) Production of Goods
 - b) Stock of Goods
 - c) Input Tax Credit Availed
 - d) All of the above
- 8) CGST stands for _____.
 - a) Central Goods and Services Tax
 - b) Central Good and Service Tax
 - c) Central Good and Services Tax
 - d) Central Goods and Services Tenure

B) State True or False**04**

- 1) ITC can be claimed in next month of availability.
- 2) GST can be paid online.
- 3) GSTR filing is an offline procedure.
- 4) SCN stands for Scrutiny Case Notice.

Q.2 Write short answer for the followings.**12**

- a) Input Tax Credit.
- b) Blocked Credits.
- c) Electronic Cash Ledger.
- d) Payment of GST.

Q.3 Answer the following.**12**

- a) Write a brief note on SCN in fraudulent case.
- b) Write a brief note on GST payment in installments.

Q.4 Attempt any one of the following.**12**

- a) Briefly explain records to be maintained by registered person.

OR

- b) Briefly explain time limit to avail the ITC.

Q.5 Attempt any one of the following.**12**

- a) Briefly explain voluntary payment before SCN.

OR

- b) Briefly explain generation of electronic records.

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Set **P**

M.Com. (Semester - II) (New) (NEP CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Advanced Banking and Financial System Paper-VII
(Advances Banking Paper VII) (MCOM0215)

Day & Date: Tuesday, 14-05-2024
 Time: 11:00 AM To 01:30 PM

Max. Marks: 60

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

Q.1 a) Choose the Correct Alternatives.**08**

- 1) A.T.M. Password should be kept in _____.
 a) Personal diary b) Office diary
 c) Memory d) All of the above
- 2) Fixed Deposit can _____.
 a) Not be withdrawn before maturity
 b) Paid only after maturity
 c) Withdrawn before maturity
 d) All of the above
- 3) Which are the important factors required to maintain a quality relationship with the customer?
 a) Trust & Commitment b) Trust & Indolence
 c) Trust & Suspect d) Commitment & Denial
- 4) T.D.S. Means: _____.
 a) Time Deposit scheme b) Total Deposit scheme
 c) Tax Deducted at Source d) None of above
- 5) Normally as per KYC guidelines, the validity period of a small deposits account is _____.
 a) Six months b) One year
 c) Two years d) No age restriction
- 6) Which of the following are included in the digital payment system?
 a) RTGS b) Demand draft
 c) NEFT d) RTGS & NEFT
- 7) In which type of banking electronic financial transactions are done?
 a) E-banking b) Post banking
 c) M-banking d) Universal banking
- 8) Currently BHIM APP is available in how many language _____.
 a) 10 b) 12
 c) 20 d) 15

b) Write the True or False:**04**

- 1) KYC means Know Your Character.
- 2) Mobile banking offers the balance enquiry.
- 3) Paperless banking is the green banking.
- 4) Primary relationship between banker and customer is not a contractual relationship.

Q.2 Write Short Notes: -**12**

- a) Functions of financial System.
- b) Types of Bank customers.
- c) Core banking.
- d) concept of no-frills account.

Q.3 Answer the following Questions: -**12**

- a) Write a short note on Bhim App.
- b) Investment policy of a bank in brief.

Q.4 Long Answer (Any One)**12**

- a) Discuss the Nature, Structure and Role of Financial system in economic development?

OR

- b) Explain the concepts of Electronic Banking System?

Q.5 Attempt Any One of the following.**12**

- a) Write the meaning and importance of green banking?

OR

- b) Write the type of Deposits? explain in brief.

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Adv. Statistics – VII
(Design of Experiments) (MCOM0219)

Max. Marks: 60

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

08

- 1) The test used in ANOVA is _____.
a) Z-test
b) t-test
c) F-test
d) χ^2 -test
- 2) Analysis of variance (ANOVA) is used to test _____.
a) Means of three or more populations
b) Variance of three or more populations
c) Difference between two variances
d) Difference between two means
- 3) Mostly, CRD used in _____ experiments.
a) Field
b) Plot
c) Animal
d) All of them
- 4) In randomized block design, there are b block and v treatments, then the d.f of error is _____.
a) $b(v - 1)$
b) $v(b - 1)$
c) $(b - 1)(v - 1)$
d) None of these
- 5) CRD can be used with _____.
a) Equal replication
b) Unequal replication
c) Equal and Unequal replication
d) Single replication
- 6) Basic principle of experimental design is _____.
a) Randomization
b) Replication
c) Local control
d) All of them
- 7) In Latin square design with 5 treatments, the number of experimental units will be equal to _____.
a) 25
b) 20
c) 24
d) 36
- 8) In Latin square design (LSD), the number of rows, columns and treatments are _____.
a) Always different
b) Not necessarily equal
c) Always equal
d) None of them

b) True or false.**04**

- 1) Local control in experimental design involves controlling variability within experimental units or experimental conditions.
- 2) The F-test is used to test the equality of treatment effects in Completely Randomized Design.
- 3) In RBD, the treatments are completely randomized within each block.
- 4) The degrees of freedom for treatment in Latin Square Design is equal to the number of treatments minus one.

Q.2 Answer the following.**12**

- a) Explain the purpose of randomization in experimental design.
- b) What are the main assumptions of CRD?
- c) Describe ANOVA table for LSD.
- d) Write the advantages and disadvantages of CRD.

Q.3 Attempt the following.**12**

- a) Discuss the basic principle of design.
- b) Compare one-way ANOVA and two-way ANOVA and discuss their differences.

Q.4 Attempt Any one of the following.**12**

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

OR

- b) Describe the layout, mathematical model, and hypothesis of a Randomized Block Design (RBD).

Q.5 Attempt Any one of the following.**12**

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

OR

- b) Explain the concept and layout of a Latin Square Design (LSD). Provide a suitable example.

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Set **P**

M.Com. (Semester - II) (New) (NEP CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Adv. Accountancy (Paper-VIII)
Auditing and Cloud Auditing (MCOM0204)

Day & Date: Thursday, 16-05-2024
 Time: 11:00 AM To 12:30 PM

Max. Marks: 30

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

Q.1 a) Choose the Correct alternative given below. 04

- 1) Vouching is _____.
 a) Examination of Assets b) Verification of Assets
 c) Examination of Entries d) None of these
- 2) "Vouching means testing the truth of the items appearing in the books of original entry". This is defined by _____.
 a) D. Paula b) J.R. Batliboi
 c) Arthur Holmes d) R.G. Williams
- 3) _____ is documentary evidence by which the accuracy in the books of accounts may be proved.
 a) Cheque b) Receipt
 c) Voucher d) Statement
- 4) Management audit is useful for _____.
 a) Suggestion for targets b) Assistance to management
 c) Good staff relationship d) All of the above

b) True OR False. 02

- 1) Accounting vouchers are those which comprise unreliable and limited information.
- 2) Misappropriation of goods and manipulation of accounts are not same.

Q.2 Answer the following 06

- a) What is Vouching and objectives of vouching?
- b) Management Audit Report

Q.3 Answer the following 06

Explain what is Cost Audit Programme.

Q.4 Attempt Any one of the following. 06

- a) What is Cloud Auditing? Describe characteristics of Cloud Auditing in detail.

OR

- b) Explain in details what is Tax Audit Report.

Q.5 Attempt Any one of the following. 06

- a) Explain in brief What is the main purpose of management audit.

OR

- b) What is the difference between assessing cloud services and cloud delivery models?

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Set **P**

M.Com. (Semester - II) (New) (NEP CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Adv. Costing Paper–VIII
Management Audit (MCOM0208)

Day & Date: Thursday, 16-05-2024

Max. Marks: 30

Time: 11:00 AM To 12:30 PM

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

Q.1 A) Choose correct alternatives given below. 04

- 1) Management auditor should have a thorough knowledge of _____.
 a) Financial accounting b) Production techniques
 c) Costing systems d) All
- 2) Management auditor can recommend the most suitable system of flow of information _____.
 a) internally b) externally
 c) Both d) None of these
- 3) Management auditor should be well versed with _____.
 a) Management by exception
 b) Management by objective
 c) Principle of delegations of authority
 d) All of the above
- 4) Cost audit is a verification of cost records to estimate the efficiency of a _____.
 a) external b) internal
 c) both d) None of these

B) True or False. 02

- 1) Auditor should always be scheduled and announced to make employees are not surprised.
- 2) The internal Audit Standards Board (IASB) develops professional standards for internal auditing.

Q.2 Write Short Notes: 06

- a) Give the objective of cost audit.
- b) Explain the concept of cost management.
- c) What Social Cost audit?
- d) Explain Propriety Audit.

Q.3 Attempt the following questions. 06

- a) Explain the advantage and disadvantage of Cost Management.

Q.4 Attempt the following questions. (Any One) 06

- a) Explain the procedures in the conduct of Management Audit.

OR

- b) Explain the Role of CMAs in Management Audit.

Q.5 Attempt any one of the following.

06

a) What is culture audit and why is conduct a culture Audit?

OR

b) What is consumer services audit? Explain the main elements of good service.

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Set **P**

M.Com. (Semester - II) (New) (NEP CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Taxation (Paper-VIII)
Advanced Taxation - VIII (MCOM0212)

Day & Date: Thursday, 16-05-2024
 Time: 11:00 AM To 12:30 PM

Max. Marks: 30

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

Q.1 A) Choose the correct alternative and rewrite the sentences again. 04

- 1) GST stands for _____.
 a) Goods and Service Tax b) Goods and Services Tax
 c) Goods or Service Tax d) Goods or Services Tax
- 2) CGST Act was passed in India in the year _____.
 a) 2018 b) 2019
 c) 2016 d) 2017
- 3) Companies with a yearly turnover of more than Rs. _____ Lakhs (for goods) and Rs. _____ lakhs (for services) are required to register for GST and pay taxes on their taxable goods and services.
 a) 40 & 20 b) 20 & 40
 c) 40 & 40 d) 20 & 20
- 4) Procedure of registration under GST is _____.
 a) online only b) offline only
 c) online or offline d) online and offline

B) State True or False 02

- 1) GST is a kind of direct tax.
- 2) Filing of GSTR is not mandatory for registered people.

Q.2 Write short answer for the following. 06

- a) Tax Invoice
- b) CGST & SGST

Q.3 Briefly explain procedure of registration under GST. 06

Q.4 Answer the following. (Any One) 06

- a) Briefly explain types of supply under GST law.
- OR**
- b) Briefly explain procedure of cancellation of registration.

Q.5 Answer the following. (Any One) 06

- a) Briefly explain filing of annual return.
- OR**
- b) Briefly explain amendment of registration.

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Set **P**

M.Com. (Semester - II) (New) (NEP CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Adv. Statistics (Paper - VIII)
Distribution (MCOM0220)

Day & Date: Thursday, 16-05-2024
 Time: 11:00 AM To 12:30 PM

Max. Marks: 30

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

Q.1 A) Choose the correct alternative and rewrite the sentences again. 04

- 1) Which of the following distributions is discrete?

| | |
|--------------|----------------|
| a) Normal | b) Exponential |
| c) Bernoulli | d) Gamma |
- 2) Which of the following is a property of a continuous random variable's distribution function?

| | |
|----------------------------|---------------------------|
| a) It is always increasing | b) It is never continuous |
| c) It is always decreasing | d) None of the above |
- 3) Symmetric distributions have properties such as _____.

| | |
|---------------------------|-----------------------|
| a) Mean equal to median | b) Mean equal to mode |
| c) Skewness equal to zero | d) All of the above |
- 4) In Poisson distribution mean _____ variance.

| | |
|------|------|
| a) # | b) = |
| c) < | d) > |

B) State True or False 02

- 1) A symmetric distribution in which the mean, median, and mode are all equal.
- 2) A truncated distribution that has been limited to a certain range of values.

Q.2 Write short answer for the following. 06

- a) Define random variable and give its example.
- b) Define binomial distribution also give its mean and variance.

Q.3 Define normal distribution and give four of its properties. 06

Q.4 Answer the following. (Any One) 06

- a) Explain the concept of a distribution function and list its main properties.
- OR**
- b) Discuss the exponential family of distributions and provide an example.

Q.5 Answer the following. (Any One) 06

- a) Define the concept of joint and marginal distributions of order statistics.
- OR**
- b) Explain order statistics and their properties.

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Set

P

M.Com. (Semester - II) (New) (NEP CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
ADVANCED COST ACCOUNTANCY
Indian Accounting Standards and Practice

Day & Date: Saturday, 18-05-2024

Max. Marks: 60

Time: 11:00 AM To 01:30 PM

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

Q.1 A) Multiple Choice Questions.**08**

- 1) _____ is the primary role of IFRS in the development of Accounting Standards (AS) and Indian Accounting Standards (Ind AS).
 - a) IFRS acts as the sole regulatory authority for AS and Ind AS.
 - b) IFRS provides guidelines and principles for the development of AS and Ind AS.
 - c) IFRS has no influence on the development of AS and Ind AS.
 - d) IFRS only applies to multinational corporations
- 2) _____ accounting standard deals with Property, Plant, and Equipment.
 - a) Ind AS 16
 - b) Ind AS 38
 - c) Ind AS 40
 - d) Ind AS 2
- 3) Ind AS 20 deals with the accounting treatment for which of the following _____.
 - a) Revenue recognition
 - b) Government grants
 - c) Lease accounting
 - d) Borrowings cost
- 4) Borrowings cost as per Ind AS 23 includes: _____.
 - a) All interest and commitment charges related to borrowings.
 - b) Only interest on borrowings.
 - c) Only commitment charges related to borrowings.
 - d) None of the above
- 5) Ind AS 1 requires comparative information for the previous period to be presented: _____.
 - a) In the statement of cash flows
 - b) In the balance sheet
 - c) In the income statement
 - d) In all of the financial statements
- 6) _____ of the following is a potential benefit of convergence between AS and Ind AS with IFRS?
 - a) Increased complexity in financial reporting.
 - b) Reduced comparability of financial statements.
 - c) Enhanced transparency and comparability of financial statements.
 - d) Decreased access to international capital markets.

- 7) _____ is the ultimate goal of convergence between AS and Ind AS with IFRS.
- To eliminate all domestic accounting standards.
 - To create a uniform set of global accounting standards.
 - To maintain the status quo of separate accounting standards.
 - To restrict financial reporting practices to regional standards
- 8) Ind AS 2 provides guidelines for the accounting treatment of which of the following _____.
- Property, Plant, and Equipment
 - Intangible assets
 - Inventory
 - Investment property

B) Fill in the Blanks:**04**

- Revenue from contracts with customers-Ind AS 115 establishes principles for recognizing and measuring _____ arising from customer contracts.
- Government Grants-Ind AS 20 outlines the accounting treatment for assistance provided by governments in the form of _____.
- Event occurring after the reporting period-Ind AS 10 helps users understand the impact of significant events that occur the _____ reporting date
- Earnings per share-Ind AS 33 assists investors in evaluating the _____ of a company's shares.

Q.2 Write Short Notes**12**

- IFRS
- Government Grant
- Intangible Asset
- Ind AS 1

Q.3 Attempt the following.**12**

- Write role of IFRS?
- Write in brief Investment Property-Ind AS 40.

Q.4 Long answer (Any One)**12**

- Explain in brief any two Ind AS.

OR

- On 1-4-2023, Raghav Company purchased a Machinery costing Rs 2,00,000/- with 10 years life after which it residual value is Rs. 10,000/- Trade discount is 10%. There is an 8% GST for which the company gets no credit.

Site-Preparation charges is 10,000, Freight Rs 5,000, on board insurance Rs 7,000, Installation charges Rs 6,000, Find cost of PPE and Carrying Value at the end of First and Second year.

Q.5 Attempt the following (Any One)

a) Write Benefits and Challenges of convergence of Ind AS with IFRS.

OR

b) Solve the following:

- 1) The government provides 5 Acres of Land to ABC Ltd to establish a manufacturing unit in a backward area on a leasehold basis of a Nominal Value of ₹ 10,000 per acre. The Fair Value of the Land is ₹ 100,000 per acre. Explain how this grant will be recognized.
- 2) X Co. Purchased a Machinery for Rs. 10,50,000. He paid a GST of 8% which Non- Refundable. The company paid Rs.50,000 for transportation, Rs.70,000 towards installation and Rs. 10,000 for site preparation charges. Find the cost of PPE.
- 3) Alpha Ltd. purchased raw materials for Rs. 2,00,000 less a rebate of 5%. It paid Rs. 30,000 as customs duty including Rs. 15,000 towards a special duty, against which it will avail credit. It spent Rs.5,000 on ocean freight, clearing agent's charges of Rs.4,000, Rs. 10,000 on warehouse rent and Rs.5,000 on security guard's wages. Determine the cost of inventory.

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Set

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M.Com. (Semester - II) (New) (NEP CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
ADVANCED COST ACCOUNTANCY

Indian Accounting Standards and Practice (MCOM0221)

Day & Date: Saturday, 18-05-2024

Max. Marks: 60

Time: 11:00 AM To 01:30 PM

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

Q.1 A) Multiple Choice Questions.

08

- 1) _____ is the primary role of IFRS in the development of Accounting Standards (AS) and Indian Accounting Standards (Ind AS).
 - a) IFRS acts as the sole regulatory authority for AS and Ind AS.
 - b) IFRS provides guidelines and principles for the development of AS and Ind AS.
 - c) IFRS has no influence on the development of AS and Ind AS.
 - d) IFRS only applies to multinational corporations
- 2) _____ accounting standard deals with Property, Plant, and Equipment.
 - a) Ind AS 16
 - b) Ind AS 38
 - c) Ind AS 40
 - d) Ind AS 2
- 3) Ind AS 20 deals with the accounting treatment for which of the following _____.
 - a) Revenue recognition
 - b) Government grants
 - c) Lease accounting
 - d) Borrowings cost
- 4) Borrowings cost as per Ind AS 23 includes: _____.
 - a) All interest and commitment charges related to borrowings.
 - b) Only interest on borrowings.
 - c) Only commitment charges related to borrowings.
 - d) None of the above
- 5) Ind AS 1 requires comparative information for the previous period to be presented: _____.
 - a) In the statement of cash flows
 - b) In the balance sheet
 - c) In the income statement
 - d) In all of the financial statements
- 6) _____ of the following is a potential benefit of convergence between AS and Ind AS with IFRS?
 - a) Increased complexity in financial reporting.
 - b) Reduced comparability of financial statements.
 - c) Enhanced transparency and comparability of financial statements.
 - d) Decreased access to international capital markets.

- 7) _____ is the ultimate goal of convergence between AS and Ind AS with IFRS.
- To eliminate all domestic accounting standards.
 - To create a uniform set of global accounting standards.
 - To maintain the status quo of separate accounting standards.
 - To restrict financial reporting practices to regional standards
- 8) Ind AS 2 provides guidelines for the accounting treatment of which of the following _____.
- Property, Plant, and Equipment
 - Intangible assets
 - Inventory
 - Investment property

B) Fill in the Blanks:**04**

- Revenue from contracts with customers-Ind AS 115 establishes principles for recognizing and measuring _____ arising from customer contracts.
- Government Grants-Ind AS 20 outlines the accounting treatment for assistance provided by governments in the form of _____.
- Event occurring after the reporting period-Ind AS 10 helps users understand the impact of significant events that occur the _____ reporting date
- Earnings per share-Ind AS 33 assists investors in evaluating the _____ of a company's shares.

Q.2 Write Short Notes**12**

- IFRS
- Government Grant
- Intangible Asset
- Ind AS 1

Q.3 Attempt the following.**12**

- Write role of IFRS?
- Write in brief Investment Property-Ind AS 40.

Q.4 Long answer (Any One)**12**

- Explain in brief any two Ind AS.

OR

- On 1-4-2023, Raghav Company purchased a Machinery costing Rs 2,00,000/- with 10 years life after which it residual value is Rs. 10,000/- Trade discount is 10%. There is an 8% GST for which the company gets no credit.

Site-Preparation charges is 10,000, Freight Rs 5,000, on board insurance Rs 7,000, Installation charges Rs 6,000, Find cost of PPE and Carrying Value at the end of First and Second year.

Q.5 Attempt the following (Any One)

a) Write Benefits and Challenges of convergence of Ind AS with IFRS.

OR

b) Solve the following:

- 1) The government provides 5 Acres of Land to ABC Ltd to establish a manufacturing unit in a backward area on a leasehold basis of a Nominal Value of ₹ 10,000 per acre. The Fair Value of the Land is ₹ 100,000 per acre. Explain how this grant will be recognized.
- 2) X Co. Purchased a Machinery for Rs. 10,50,000. He paid a GST of 8% which Non- Refundable. The company paid Rs.50,000 for transportation, Rs.70,000 towards installation and Rs. 10,000 for site preparation charges. Find the cost of PPE.
- 3) Alpha Ltd. purchased raw materials for Rs. 2,00,000 less a rebate of 5%. It paid Rs. 30,000 as customs duty including Rs. 15,000 towards a special duty, against which it will avail credit. It spent Rs.5,000 on ocean freight, clearing agent's charges of Rs.4,000, Rs. 10,000 on warehouse rent and Rs.5,000 on security guard's wages. Determine the cost of inventory.

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Set

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M.Com. (Semester - II) (New) (NEP CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
TAXATION

Indian Accounting Standard and Practice

Day & Date: Saturday, 18-05-2024

Max. Marks: 60

Time: 11:00 AM To 01:30 PM

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

Q.1 A) Multiple Choice Questions.

08

- 1) _____ is the primary role of IFRS in the development of Accounting Standards (AS) and Indian Accounting Standards (Ind AS).
 - a) IFRS acts as the sole regulatory authority for AS and Ind AS.
 - b) IFRS provides guidelines and principles for the development of AS and Ind AS.
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- 3) Ind AS 20 deals with the accounting treatment for which of the following _____.
 - a) Revenue recognition
 - b) Government grants
 - c) Lease accounting
 - d) Borrowings cost
- 4) Borrowings cost as per Ind AS 23 includes: _____.
 - a) All interest and commitment charges related to borrowings.
 - b) Only interest on borrowings.
 - c) Only commitment charges related to borrowings.
 - d) None of the above
- 5) Ind AS 1 requires comparative information for the previous period to be presented: _____.
 - a) In the statement of cash flows
 - b) In the balance sheet
 - c) In the income statement
 - d) In all of the financial statements
- 6) _____ of the following is a potential benefit of convergence between AS and Ind AS with IFRS?
 - a) Increased complexity in financial reporting.
 - b) Reduced comparability of financial statements.
 - c) Enhanced transparency and comparability of financial statements.
 - d) Decreased access to international capital markets.

- 7) _____ is the ultimate goal of convergence between AS and Ind AS with IFRS.
- To eliminate all domestic accounting standards.
 - To create a uniform set of global accounting standards.
 - To maintain the status quo of separate accounting standards.
 - To restrict financial reporting practices to regional standards
- 8) Ind AS 2 provides guidelines for the accounting treatment of which of the following _____.
- Property, Plant, and Equipment
 - Intangible assets
 - Inventory
 - Investment property

B) Fill in the Blanks:**04**

- Revenue from contracts with customers-Ind AS 115 establishes principles for recognizing and measuring _____ arising from customer contracts.
- Government Grants-Ind AS 20 outlines the accounting treatment for assistance provided by governments in the form of _____.
- Event occurring after the reporting period-Ind AS 10 helps users understand the impact of significant events that occur the _____ reporting date
- Earnings per share-Ind AS 33 assists investors in evaluating the _____ of a company's shares.

Q.2 Write Short Notes**12**

- IFRS
- Government Grant
- Intangible Asset
- Ind AS 1

Q.3 Attempt the following.**12**

- Write role of IFRS?
- Write in brief Investment Property-Ind AS 40.

Q.4 Long answer (Any One)**12**

- Explain in brief any two Ind AS.

OR

- On 1-4-2023, Raghav Company purchased a Machinery costing Rs 2,00,000/- with 10 years life after which it residual value is Rs. 10,000/- Trade discount is 10%. There is an 8% GST for which the company gets no credit.

Site-Preparation charges is 10,000, Freight Rs 5,000, on board insurance Rs 7,000, Installation charges Rs 6,000, Find cost of PPE and Carrying Value at the end of First and Second year.

Q.5 Attempt the following (Any One)

a) Write Benefits and Challenges of convergence of Ind AS with IFRS.

OR

b) Solve the following:

- 1) The government provides 5 Acres of Land to ABC Ltd to establish a manufacturing unit in a backward area on a leasehold basis of a Nominal Value of ₹ 10,000 per acre. The Fair Value of the Land is ₹ 100,000 per acre. Explain how this grant will be recognized.
- 2) X Co. Purchased a Machinery for Rs. 10,50,000. He paid a GST of 8% which Non- Refundable. The company paid Rs.50,000 for transportation, Rs.70,000 towards installation and Rs. 10,000 for site preparation charges. Find the cost of PPE.
- 3) Alpha Ltd. purchased raw materials for Rs. 2,00,000 less a rebate of 5%. It paid Rs. 30,000 as customs duty including Rs. 15,000 towards a special duty, against which it will avail credit. It spent Rs.5,000 on ocean freight, clearing agent's charges of Rs.4,000, Rs. 10,000 on warehouse rent and Rs.5,000 on security guard's wages. Determine the cost of inventory.

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Set **P****M.Com (Semester - II) (New) (NEP CBCS) Examination: March/April-2024****COLLEGE AND UNIVERSITY CAMPUS****Advanced Banking and Financial System****Accounting For Banking Sector (MCOM0222)**

Day & Date: Saturday, 18-05-2024

Max. Marks: 60

Time: 11:00 AM To 01:30 PM

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

Q.1 A) Choose the Correct Alternatives.**08**

- 1) What is fractional reserve banking?
 - a) A banking system where reserves are equal to liabilities
 - b) A banking system where reserves are a fraction of deposits
 - c) A banking system where reserves exceed deposits
 - d) A banking system where reserves are held in gold bullion
- 2) Which of the following is NOT a typical additional disclosure provided by banks in their financial statements?
 - a) Geographic distribution of loans
 - b) Details of government grants received
 - c) Employee turnover rates
 - d) Details of derivative instruments held
- 3) How often are banking companies required to report their financial statements to regulatory authorities?
 - a) Quarterly
 - b) Semi-annually
 - c) Annually
 - d) Monthly
- 4) Which regulatory standard sets guidelines for the disclosure of risk exposures by banks?
 - a) International Financial Reporting Standards (IFRS)
 - b) Generally Accepted Accounting Principles (GAAP)
 - c) Basel III Framework
 - d) Sarbanes-Oxley Act
- 5) Compound interest is calculated on which of the following?
 - a) Principal only
 - b) Principal and interest earned
 - c) Interest earned only
 - d) Principal, interest earned, and previous interest
- 6) If the principal amount is \$3000, the rate of interest is 6%, and the time period is 5 years, what is the simple interest?
 - a) \$900
 - b) \$600
 - c) \$450
 - d) \$180
- 7) What is the formula for calculating compound interest?
 - a) $A = P \times (1 + nr)^{nt}$
 - b) $A = P \times R \times T$
 - c) $I = P \times R \times T$
 - d) $A = P + R + T$

- 8) What is the primary financial statement prepared by banking companies to report their financial position?
- a) Income Statement b) Cash Flow Statement
 - c) Balance Sheet d) Statement of Changes in Equity

B) Write the True or False:**06**

- 1) Balance sheet statement reflects the liquidity and solvency of a banking company.
- 2) Disclosure requirements for banks are optional.
- 3) To prevent deposits from becoming unclaimed, account holders should ensure that their contact information is up to date with their financial institution.
- 4) Facilitating financial transactions and providing financial services is not the primary function of banking companies.

Q.2 Write Short Notes: -**12**

- a) Definition and features of banking companies.
- b) Classification of investments.
- c) Definition of Simple Interest & Compound Interest.
- d) Unclaimed deposits.

Q.3 Answer the following Questions.**12**

- a) What are the key components of the accounting system in banks, and why are they important?
- b) What is the importance of the balance sheet in financial reporting?

Q.4 Long Answer. (Any One)**12**

- a) Define a banking company and explain its role in the financial system.

OR

- b) John borrowed \$2000 from a friend and agreed to pay back the loan with 6% annual interest after 2 years. Calculate the total amount John has to repay.

Q.5 Answer of the following questions. (Any one)**12**

- a) What are the key objectives of the additional disclosures prescribed by the Reserve Bank of India (RBI) beyond the mandatory disclosure requirements, and how do they enhance the quality?

OR

- b) Maria invests \$2,000 in a savings account with an annual simple interest rate of 6%. How much interest will she earn after 4 years? What will be the total amount in the account at the end of 4 years?

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M.Com. (Semester - II) (New) (NEP CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS

Adv. Statistics
Basic Excel

Day & Date: Saturday, 18-05-2024
 Time: 11:00 AM To 01:30 PM

Max. Marks: 60

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. 08

- 1) _____ is the intersection of a row with a column.
 - a) Cell
 - b) Row
 - c) Column
 - d) All of these
- 2) Excel is a program that is used to prepare a _____.
 - a) Slide presentation
 - b) Spreadsheet
 - c) Text document
 - d) Database
- 3) Excel documents are stored as files called _____.
 - a) Workgroups
 - b) Worktables
 - c) Worksheets
 - d) Workforce
- 4) The extension of MS-Excel file is _____.
 - a) .docx/.doc
 - b) .xlsx/.xls
 - c) .pptx/.ppt
 - d) .txt
- 5) A formula in Excel always begins with an _____.
 - a) Equal sign
 - b) Colon
 - c) Comma
 - d) Space
- 6) Pre-defined and built-in formulas in Excel are known as _____.
 - a) Auto sheets
 - b) Charts
 - c) Functions
 - d) Tables
- 7) To display the Find and Replace dialog box, with the Find tab selected, press _____.
 - a) Alt + F
 - b) Tab + F
 - c) Esc + F
 - d) Ctrl + F
- 8) _____ is a powerful tool used to create and format spreadsheets?
 - a) Adobe Photoshop CS
 - b) Mozilla Firefox
 - c) Microsoft Office Power Point
 - d) Microsoft Office Excel

B) Fill in the blanks.**04**

- 1) Press _____ to undo in MS-EXCEL.
- 2) Press _____ to save the active file with its current file name, location, and file format.
- 3) By default, the text data is aligned in cell.
- 4) _____ function is used to add the values in the function argument.

Q.2 Answer the following.**12**

- a) Explain what is a spreadsheet?
- b) What is the use of the IF function in Excel?
- c) What are uses of MS Excel?
- d) Write the difference between Workbook and Worksheet.

Q.3 Answer the following.**12**

- a) Explain the SUM and SUMIF functions with examples.
- b) List and explain some shortcut Keys in Excel.

Q.4 Attempt any one of the following.**12**

Explain different charts in MS-Excel.

OR

Explain MS Excel in brief. Describe user interface for Microsoft Excel.

Q.5 Attempt any one of the following.**12**

What are the various functions available in Excel? Explain in detail any five functions in Excel.

OR

What is conditional formatting, and how do you use it?

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M.Com. (Semester - II) (Old) (CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Management Thoughts, Theories & Organizational Behaviour
(Paper - II) (4062-01)

Day & Date: Thursday, 09-05-2024
 Time: 11:00 AM To 02:00 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 options. 10

- 1) Frederick Herzberg developed by _____ theory.
 - a) Theory 'Z'
 - b) Two factor Theory
 - c) ERG Theory
 - d) Need Theory
- 2) _____ is increasing Leadership rapidly.
 - a) Strategy
 - b) Command
 - c) Control
 - d) Getting others to follow
- 3) Expectancy Theory developed by _____.
 - a) Douglas Mc Gregor
 - b) William Ouchi
 - c) Victor Vrooms
 - d) David Mclelland
- 4) Organizational Culture-
 - a) It refers to a set of beliefs, values and attitudes shared by everyone in the organization.
 - b) It refers to the way in which organizations are managed.
 - c) Both a & b
 - d) None
- 5) _____ has given the hierarchy of needs hierarchy theory of motivation.
 - a) Abraham Maslow
 - b) David McClelland
 - c) Victor Vroom
 - d) Frederick Herzberg
- 6) OD values generally tend to be:
 - a) Humanistic
 - b) Democratic
 - c) Optimistic
 - d) All of the above
- 7) The Unfreezing-Moving-Refreezing model of change was given by _____.
 - a) Kurt Lewin
 - b) George Litwin
 - c) Rensis Likert
 - d) Jane Mouton
- 8) Contingency theories of leadership based upon: _____.
 - a) That there is no single style of leadership appropriate to all situations
 - b) That there is a single style of leadership appropriate to all managers
 - c) That there is a single style of leadership appropriate to all situations
 - d) None of the above

- 9) Identify the four main styles of leadership displayed by the manager which identified in Tannenbaum and Schmidt's continuum of possible leadership behaviour:
- a) Tells, help, joins and leads
 - b) Commands, sells, consults and resists
 - c) Tells, sells, consults and joins
 - d) Commands, help, joins and leads
- 10) _____ are the approaches to the study of leadership which emphasise the personality of the leader.
- a) Contingency theories
 - b) Group theories
 - c) Trait theories
 - d) Inspirational theories

B) True or False **06**

- 1) It is a phase of stabilization, assimilation and institutionalization of the changes which are successfully implemented it is related with Refreezing.
- 2) Motivation is a result of an interaction between a person and a situation.
- 3) The two-factor theory is also called Theory X and Theory Y.
- 4) Change will occur only when the driving force are stronger than the restraining forces.
- 5) The highest level of need, in Maslow's hierarchy of need theory, is the need for Physiological needs.
- 6) Leadership is the use of power and influence to direct the activities of followers toward goal attainment.

Q.2 Write Short Notes. **16**

- a) Characteristics of Organisational Culture
- b) Trait approach
- c) Two factor Theory
- d) Stages of Conflict

Q.3 Write Short Answers. **16**

- a) Sources of Conflict
- b) Maslow Need Hierarchy Theory

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

- a) What do you mean by Leadership and explain the Managerial grid Theory.

OR

- b) What do you mean by Organisational Development and explain the McKinsey 7'S' Model of Organisational Development.

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

- a) What is Motivation and Explain in detail Victor Vrooms Expectancy Theory.

OR

- b) Define the term Organisational Conflicts and discuss the types/Levels of Conflicts.

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M.Com. (Semester - II) (Old) (CBCS) Examination: March/April-2024
Managerial Economics (Paper – II) (4062-02)

Day & Date: Saturday, 11-05-2024
 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) _____ refers to economic fluctuations between periods of expansion and contraction.

| | |
|-------------------|--------------------|
| a) Business Cycle | b) Working capital |
| c) Both A and B | d) None of these |
- 2) National Income is a _____.

| | |
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| a) Stock concept | b) Flow concept |
| c) Cross section analysis | d) None of the above |
- 3) Balance of Payments uses the _____ system of accounting.

| | |
|-----------------|------------------|
| a) Single-entry | b) Double-entry |
| c) Cash basis | d) Accrual basis |
- 4) When the demand and supply of any foreign currency in a country in a given time period is _____, it is termed as 'Equilibrium position' in the balance of payment.

| | |
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| a) equal | b) minimum |
| c) high | d) unequal |
- 5) Purchasing Power Parity (PPP) is a popular metric used by macroeconomic analysts that compares different countries' currencies through a _____ approach.

| | |
|--------------------|---------------------|
| a) basket of goods | b) individual goods |
| c) across goods | d) none of these |
- 6) _____ refers to the top or the highest point of business cycle.

| | |
|-----------------------|----------------------|
| a) Expansion | b) Peak |
| c) Expansion and Peak | d) None of the above |
- 7) Stagflation is a perfect storm of economic ills: _____.

| | |
|-------------------------|----------------------|
| a) Slow Economic Growth | b) High unemployment |
| c) High prices | d) All of these |
- 8) Internal causes of business cycle includes _____.

| | |
|--------------------------|-----------------|
| a) Psychological Factors | b) Money Supply |
| c) Over Investment | d) All of these |
- 9) The _____ is the part of the national accounts where are reported all the payments by residents and their receipts from non-residents resulting from the international transactions that take place during a given period.

| | |
|-----------------------|------------------------|
| a) Balance of Payment | b) International trade |
| c) Balance of Trade | d) Financial Payment |

- 10) Bond market, also known as _____ is the trading ground for bonds.
- | | |
|-----------------|-----------------|
| a) Cash Market | b) Debt Market |
| c) Stock Market | d) All of these |

B) True or False**06**

- 1) Inflation is sometimes classified into these types Demand-Pull inflation and Cost-Push inflation.
- 2) The Deflation concepts is the opposite of inflation.
- 3) National Income is a Flow concept.
- 4) There are three stages of Business Cycle.
- 5) Business Cycle also known as Economic Cycle.
- 6) When Country's current account is at a deficit or surplus, its balance of payment is said to be in disequilibrium.

Q.2 Short Notes.**16**

- a) Meaning of Business
- b) Demand Pull Inflation
- c) Stagflation
- d) Expansion stage

Q.3 Write Short Answer.**16**

- a) Deflation
- b) Importance of Saving, Consumption and Investment.

Q.4 Attempt Any One of the following.**16**

Explain the concept of Balance of Payment. Explain the causes of disequilibrium in Balance of Payment.

OR

Explain in details Keynesian concepts of Aggregate Demand and Aggregate Supply.

Q.5 Attempt Any One of the following.**16**

- a) Explain the various stages of Business Cycle.

OR

- b) Explain the meaning of inflation, types of Inflation and causes of inflation.

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M.Com. (Semester - II) (Old) (CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Research Methodology (4062-03)

Day & Date: Tuesday, 14-05-2024
 Time: 11:00 AM To 02:00 PM

Max. Marks: 80

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

Q.1 A) Multiple choice question. 10

- 1) _____ is not an operational step of the eight-step model of the research process.
 - a) Conducting a survey
 - b) Correct answer
 - c) Selecting a sample
 - d) Formulation of a research question
- 2) The research problem determines _____.
 - a) The amount of support you get from your supervisor.
 - b) How good your research skills are
 - c) What methodology will be used?
 - d) How long the report will be supervisor.
- 3) _____ following aspects is a disadvantage of online questionnaires.
 - a) Low response rate
 - b) Self-selecting bias
 - c) Lack of opportunity to clarify issues
 - d) All of the above
- 4) 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
- 5) _____ is not a scale to measure attitudes.

| | |
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| a) Guttman scale | b) Lime scale |
| c) Thurstone scale | d) Likert scale |
- 6) Random sampling is also called _____.

| | |
|--------------------------|-------------------------|
| a) Availability sampling | b) Probation sampling |
| c) Prospect sampling | d) Probability sampling |
- 7) Before starting to write a report it is advisable to develop _____.

| | |
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| a) An outline | b) A model |
| c) A theme | d) A chapter |
- 8) _____ is not associated with a quantitative approach.

| | |
|------------------|--------------|
| a) Predetermined | b) Narrative |
| c) Structured | d) Rigid |
- 9) _____ should be used when formulating effective questions.

| | |
|-------------------------------|----------------------|
| a) Ambiguous questions | b) Everyday language |
| c) Double-barrelled questions | d) None of the above |

- 10) _____ is not a function of a hypothesis.
- a) It enables to specifically conclude what is true and what is false.
 - b) It provides focus to the research problem and enhances objectivity.
 - c) It replaces the research problem
 - d) It ensures only information needed will be collected

B) True or False.**06**

- 1) Any type of hypothesis can become the basis on an enquiry.
- 2) The choice between quantitative, qualitative and mixed methods approach depends on the aims of enquiry and the use of findings.
- 3) In a cause- effect relationship a researcher studies the impact of at least one independent variable.
- 4) Merely quantitative research uses research proposals to conceptualize the process that is proposed to be undertaken.
- 5) A research proposal does not need to give detailed information about the strategies that will be used for data analysis because data has not been collected at the point of writing the proposal.
- 6) The process of data processing from raw data to coding and analysis are the same for quantitative and qualitative research.

Q.2 Write short notes on.**16**

- a) Systematic sampling
- b) Z test
- c) Layout of Report
- d) Questionnaire

Q.3 Write short notes on.**16**

- a) Classification of Measurement Scales.
- b) Chi Square test

Q.4 Long Answer.**16**

- a) What are the various stages of data analysis and interpretation?

OR

- b) Explain the research process in details.

Q.5 Long Answer.**16**

- a) What are the different methods of collecting primary data? Explain in details.

OR

- b) What is meant by research design? Explain in details the steps in research design.

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M.Com. (Semester - II) (Old) (CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Advanced Accountancy - II (4062-04)

Day & Date: Thursday, 16-05-2024
 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) Draw neat labeled diagrams wherever.

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

- 1) Goods purchased but not recorded in the purchase register is _____.
 a) an error of omission
 b) to reduce profits
 c) an error of commission
 d) effect on agreement of trial balance
- 2) Working papers are the property of the _____.
 a) client and auditor
 b) auditor
 c) client
 d) equity shareholders
- 3) The main object of an Audit is _____.
 a) to ensure that final accounts are prepared
 b) expression of an opinion on true and fair view of accounts
 c) to ensure the future viability of the enterprise
 d) detection and prevention of frauds and errors
- 4) An Audit Programme must be prepared _____.
 a) before commencement of an audit
 b) after completion of an audit
 c) after submission of an audit report
 d) during the conduct of an audit
- 5) Audit programme should be _____.
 a) flexible
 b) rigid
 c) oral and flexible
 d) oral
- 6) _____ document is not relevant for vouching cash purchase.
 a) purchase order
 b) goods inward register
 c) purchase invoice
 d) attendance record of cashier
- 7) _____ is not an error of Commission.
 a) mathematical error
 b) compensating error
 c) posting error
 d) none of the above
- 8) If a material financial fraud is detected, Auditor should _____.
 a) report it to police
 b) report it to the institute of CA of India
 c) ignore it
 d) report it to the owners or shareholders
- 9) _____ should be checked by the Auditor in verification of Machinery.
 a) Ownership
 b) Charge/line
 c) The possession
 d) All the above

- 10) The main objective of Window Dressing is _____.
a) increase liability b) to mislead investors
c) to reduce tax liability d) to understate profits

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

- 1) Auditing is _____.
- 2) The function of an auditor is _____.
- 3) An auditor is like _____ dog.
- 4) Chartered accountants are _____.
- 5) Auditor should not be _____.
- 6) Technical knowledge of auditing is _____.

Q.2 Answer the following.**16**

- a) Statutory Audit Report
- b) Importance vouching
- c) Joint Audit
- d) Scope of Audit

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

- a) Vouching of Cash & Credit Transaction
- b) Types of Audits

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

- a) State the provision for verification and valuation of Assets and Liabilities.
- b) Explain difference between auditing and investigation.

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

- a) Define Auditing and explain the various objectives of Auditing.
- b) State the provisions of Indian Companies Act, 2013 for Appointment, Qualification and Disqualification of Company Auditor.

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M.Com. (Semester - II) (Old) (CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Advanced Costing (4062-05)

Day & Date: Thursday, 16-05-2024

Max. Marks: 80

Time: 11:00 AM To 02:00 PM

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

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

- 1) In job costing each job is given a unique _____.
 a) Identity number, or job number
 b) Account name
 c) Costing system
 d) None of the above
- 2) For which kind of firm is process costing appropriate?
 a) Bricklaying firms b) Transport firms
 c) Hospitals d) Oil refining firms
- 3) Service costing is called as _____.
 a) Operation costing b) Operating costing
 c) Multiple costing d) None of these
- 4) Which of the following are financial charges responsible for reducing financial profits?
 a) Discount on debentures or bonds
 b) Stamp duty and other expenses on the issuance and transferring of bonds, shares or stocks
 c) Losses on capital assets
 d) All of the above
- 5) Which of the following are financial changes responsible for increasing financial profits?
 a) Interest on investments or bank deposits
 b) Profits from the sale of assets
 c) Rent or dividend received
 d) All of the above
- 6) In the reconciliation statement, _____.
 a) The expenses shown only in the financial accounts are added to the financial profits
 b) The expenses shown only in the financial accounts are deducted from the financial profits
 c) The expenses shown only in the financial accounts do not affect the financial profits
 d) The expenses shown only in the financial accounts are deducted from the costing profits
- 7) Process costing is applicable in _____.
 a) Construction company b) Airline Industry
 c) Pharmaceutical Company d) None of these

- 8) Increasing financial profits are the result of which of the following financial changes?
- a) Bank or investment account interest
 - b) assets that have been put up for sale
 - c) Receivables such as rent or dividends
 - d) All of the above
- 9) Process costing is based on the concept of ____.
- a) Average cost
 - b) Marginal cost
 - c) Standard cost
 - d) Differential cost
- 10) Expenses that are exclusively shown in the financial accounts are ____.
- a) Added back to the financial profit in the Reconciliation Statement.
 - b) The cost of profit has increased
 - c) Is not taken into consideration
 - d) Deducted from the financial profit

B) True or False.**06**

- 1) Job-order costing cannot be used for service organizations.
- 2) Process costing is most appropriate when manufacturing large batches of homogenous products.
- 3) Uniform costing is a unique method of costing to determine costs accurately.
- 4) Cost control and Cost reduction both procedures are different from each other.
- 5) Higher productivity is associated with lower costs.
- 6) Contract Costing Is also known as Terminal costing.

Q.2 Answer the following.**16**

- a) Elements and Techniques of cost control.
- b) What is Productivity concept?
- c) What is Uniform Costing?
- d) Explain Use of cost in Pricing Decision.

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

- a) A lorry starts with a load of 24 tonnes of goods from station A It unloads 10 tonnes at station B and rest of goods at station C. It reaches back directly to station A after getting reloaded with 18 tonnes of goods at station C. The distance between A to B, B to C and then from C to A are 270 kms, 150 kms and 325 kms respectively. Compute 'Absolute tonnes km' and Commercial tones-km.
- b) What are the Advantages and limitations of Uniform Costing?

Q.4 Attempt any one of the following.**16****a) Illustration: 1**

The financial books of a company show a net profit of Rs.1,27,560 for the year ending 31st Dec, 2003. The Cost Account shows a net profit of Rs.1,33,520 for the same corresponding period. The following facts are brought to light:

| | Rs. |
|---|--------|
| Factory overhead under recovered in costing A/c | 11,400 |
| Administration overhead over recovered in costing A/c | 8,500 |
| Depreciation charged in financial accounts | 7,320 |
| Depreciation recovered in cost A/c | 7,900 |
| Interest received but not included in cost A/c | 900 |
| Income Tax debited in financial A/c | 1,200 |
| Bank interest credited financial A/c | 460 |
| Stores adjustment credited in financial A/c | 840 |
| Rent charged in financial A/c | 1,720 |
| Dividend paid recorded in financial A/c | 2,400 |
| Loss of obsolescence charged in financial A/c | 520 |

OR**b) Explain in details What Is the difference between Cost Control and Cost Reduction?****Q.5 Attempt any one of the following.****16****a) What is the Concept and Measurements of productivity?****OR****b) A company's contract ledger shows the following details in respect of Contract No. 50, which commenced on 1 April 2019.**

| | \$ |
|-----------------------|--------|
| Materials Issued | 76,000 |
| Direct Wages | 80,000 |
| Cost of Special Plant | 20,000 |
| Chargeable Expenses | 7,000 |
| Establishment Charges | 5,000 |

The contract was completed by 31 March 2020 at a contract price of \$200,000.

The values of the materials and plant returned to store on 31 March 2020 were \$6,000 and \$12,000, respectively. The contract price was received in full on 31 March 2020.

Required: Prepare a **contract account** and contractee's personal account.

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M.Com. (Semester - II) (Old) (CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Taxation (4062-06)

Day & Date: Thursday, 16-05-2024

Max. Marks: 80

Time: 11:00 AM To 02:00 PM

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) 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
- 2) Presumptive income under section 44ADA can be opted by person carrying on _____ as per section 44 AA(1).
 - a) Business
 - b) Profession
 - c) Plying, hiring and leasing of goods carriage
 - d) none of the above
- 3) The parent in whose hands minor's income is clubbed, is clubbed, is entitled to an exemption of rupees _____.

| | |
|---------|-----------|
| a) 1500 | b) 15000 |
| c) 150 | d) 150000 |
- 4) Taxable income of partnership firm is taxed at _____ rate.

| | |
|--------|--------|
| a) 5% | b) 10% |
| c) 25% | d) 30% |
- 5) Brought forward unabsorbed loss from house property can be set-off against income from _____.
 - a) business or profession income
 - b) house property income
 - c) salary income
 - d) all of the above
- 6) In case of partnership firm, interest paid to partners exceeding _____ % p.a. is disallowed

| | |
|-------|-------|
| a) 12 | b) 10 |
| c) 15 | d) 18 |
- 7) _____ income of minor child shall not be clubbed.
 - a) income of minor child suffering any disability specified under section 80 U
 - b) income on account of manual work
 - c) income on account of skills, talent or specialized knowledge
 - d) all of the above

- 8) 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
- 9) Brought forward unabsorbed depreciation loss can be carried forward for _____ years.
a) 4
b) 8
c) 10
d) any number of years until it is fully set-off
- 10) Presumptive income under section 44AD can be opted by _____.
a) resident individual
b) resident Hindu undivided family
c) resident partnership firm
d) all of the above

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

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

Q.2 Answer the following.**16**

- a) Write any 5 situations in which clubbing provisions are attracted.
b) Presumptive income scheme under section 44DA in case of profession.
c) What are the steps in computation of total income of partnership firm
d) Conditions for payment of interest on partners' capital and remuneration to partners u/s 40(b).

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

- a) Explain the provisions of presumptive income in case of income from plying goods carriage u/s 44AE.
b) Explain clubbing provisions are attracted.

Q.4 Explain the steps in computation of book profits in case of partnership firm.**16****OR**

Explain the computation total income chargeable to tax for assessment

Q.5 Explain the book profit & allowable salary for the assessment year.**16**

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M.Com. (Semester - II) (Old) (CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Industrial Management Paper II (4062-07)

Day & Date: Thursday, 16-05-2024
 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) Fill in the blanks by choosing correct alternatives given below. 10

- 1) Industrial Productivity is _____ of the efficiency of production.
 a) measurement b) method
 c) plan d) decision
- 2) _____ means working by employees according to rules, regulation and code of conduct in the industry.
 a) Industrial goods b) Industrial discipline
 c) Industrial relations d) Industrial law
- 3) The major factors that determines industrial productivity is _____.
 a) Financial b) Technological
 c) Managerial d) Natural
- 4) The Industrial Disputes Act passed in _____.
 a) 1956 b) 1975
 c) 1947 d) 1950
- 5) _____ help in reducing the labour turnover rate which helps both the employer and the employee.
 a) Trade unions b) Political parties
 c) Governments d) Planning
- 6) Workers participation in management is highlighted in _____.
 a) Article 43 A b) Article 48 A
 c) Article 49 A d) None of these
- 7) The objectives of trade union includes _____.
 a) Employee compensation
 b) Working Condition
 c) Recognition and participation
 d) All of these
- 8) _____ is the following dispute settlers cannot make a binding decision.
 a) Arbitrator b) Adjudicator
 c) Conciliator d) Industrial tribunal member
- 9) _____ is the following not a characteristic of trade union.
 a) Voluntary Association b) Inter Mediatary
 c) Common Goals d) Individual actions
- 10) _____ first to introduce the term collective bargaining.
 a) Sydney & Beatrice web b) Samuel Gompers
 c) Clark Kerr d) Robert Hoxie

B) Write true/false**06**

- 1) Labour laws are necessary to give workers a safe and healthy working environment, as well as fair compensation and other benefits.
- 2) A trade union is an organisation made up of members.
- 3) Grievance procedures do not give all employees the opportunity to maintain a safe, happy, collaborative workplace.
- 4) Productivity measures output per unit of input.
- 5) Workers' participation is the same thing as industrial democracy.
- 6) Collective bargaining is not process.

Q.2 Write Short notes.**16**

- a) Industrial Efficiency
- b) Measurement of Productivity
- c) Industrial grievances
- d) Industrial Democracy

Q.3 Write Short Answers**16**

- a) Write the measures to improve productivity.
- b) Explain the features of Collective Bargaining.

Q.4 Answer the following. (Long Answer)**16**

- a) Explain the Benefits of Higher Industrial Productivity.

OR

- b) Explain the industrial discipline and write the steps in disciplinary procedure.

Q.5 Answer the following. (Long Answer)**16**

- a) Define the various functions of Trade Union.

OR

- b) Explain the methods of workers participation in management.

Max. Marks: 80

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

- 1) Reserve Bank of India established on _____.
a) 1 April 1935 b) 1 May 1940
c) 1 March 1947 d) 1 June 1935
- 2) _____ was the first governor of RBI.
a) C Rajagopalachari b) C D Deshmukh
c) Amit Shah d) Banegal Ram
- 3) On _____ commission's recommendations; Reserve Bank of India was established.
a) Chamberlain Commission b) Keynes Commission
c) Hilton Young Commission d) None of these
- 4) Long form of CSR is _____.
a) Credit Rating Record b) Review Report
c) Cash Reserve Ratio d) Current Ratio Rate
- 5) SBI was established on _____.
a) 1 July 1955 b) 1 May 1945
c) 1 March 1958 d) 1 June 1955
- 6) SBI headquarter is situated at _____.
a) Delhi b) Pune
c) Mumbai d) Nashik
- 7) _____ banks were nationalized in India in the year 1969.
a) 12 b) 29
c) 14 d) 6
- 8) The primary relationship between banker and customer is a _____ relationship.
a) Mutual b) Contractual
c) Personal d) None of the above
- 9) NPA stand for _____.
a) Non - Performing Assets b) Net Preferring Assets
c) Net Recurring Assets d) Net Credit Assets
- 10) _____ is the chairperson of the Monetary Policy committee of India.
a) Finance Minister b) Prime Minister
c) RBI Governor d) Chief Economic Advisor

B) True or False.**06**

- 1) 'Pure Banking, nothing else' is the tagline of SBI.
- 2) The Reserve Bank of India is the central bank of India.
- 3) The interest rate at which the RBI lends to commercial banks in the short term to maintain liquidity is known as Repo Rate.
- 4) If a draft is accepted by a bank, it becomes a demand draft.
- 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/Short Answer.**16**

- a) General Relationship between Banker and Customer
- b) EXIM Bank
- c) Pre- Shipment Finance
- d) Right of General Lien

Q.3 Write Short answer.**16**

- a) NPAs Management in SBI
- b) Termination of Banker - Customer Relationship

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

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

OR

- b) Explain in details Export Credit and Guarantee Corporation Ltd.

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

- a) Explain the various functions of SBI.

OR

- b) Explain in details various methods of Control of Credit by the RBI.

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Day & Date: Thursday, 16-05-2024
Time: 11:00 AM To 02:00 PM

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

10

- Page 1 of 2

B) True or False**06**

- 1) The agriculture sector has been developed through Co-operative.
- 2) Irrigation cooperative is a noble way of distributing the limited precious water sources among the farmers.
- 3) Microfinance allows people to take on reasonable broad business loans safely, in a manner that is consistent with ethical lending practices.
- 4) Farmers originally retain the rights of their land in cooperative farming.
- 5) National Bank for Agriculture and Rural Development or NABARD is the Second regulatory body in the country's rural banking system.
- 6) The byelaws of the Society provide a board frame work for the activities of IFFCO as a Co-operative Society.

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

- a) Micro Finance
- b) Features of Co-operative Fanning
- c) NCDC
- d) Irrigation

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

- a) Explain the Objectives of Co-operative Credit.
- b) Explain the Role of SHG's.

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

- a) Explain the role of Irrigation Co-operatives in Water Conservation.

OR

- b) Explain the structure of Co-operative in India.

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

- a) Explain the Co-operative Farming in India.

OR

- b) Explain the role of NABARD in Co-operatives.

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Day & Date: Thursday, 16-05-2024
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) Fill in the blanks by choosing correct alternatives given below. 10

- 1) _____ insurance is a financial tool that provides financial coverage for medical expenses.
a) Crop b) Life
c) Health d) Vehicle
- 2) Underwriting is the _____ of evaluating the risk of insuring a particular individual or company.
a) method b) idea
c) contract d) process
- 3) Underwriting helps determine the _____ of an insurance coverage.
a) risk b) idea
c) premium d) process
- 4) _____ the aggregate amount available to be distributed to policyholder as dividends.
a) Divisible Surplus b) Division Surplus
c) Discount Surplus d) Depreciation Surplus
- 5) _____ tables show the rate of death within a specific population.
a) Saving
b) Mortality
c) Premium
d) Health
- 6) Hospitalization plans are the most basic type of _____ insurance plans.
a) Crop b) Motor
c) Term d) Health
- 7) _____ providing financial security for people during medical emergencies.
a) Crop insurance
b) Motor insurance
c) Mixed policy
d) Health insurance
- 8) An _____ is an analysis performed by an actuary that compares the assets and liabilities of a pension plan.
a) Actuarial valuation b) Underwriting
c) mixed policy d) Term policy
- 9) _____ regulate the health and life insurances in India.
a) RBI b) SBI
c) IRDA d) HDFC

- 10) Ayushman Bharat started in _____ year.
- a) 2020
 - b) 2018
 - c) 2005
 - d) 2010

B) Write True or False.**06**

- 1) Insurance is not a contract between an insurance company and an individual or organization
- 2) Insurance plans with higher out-of-pocket costs generally have smaller monthly premiums.
- 3) Level-premium insurance is usually associated with term life policies.
- 4) Premiums can increase each time you renew an insurance policy.
- 5) Insurance companies are all about risk assessment.
- 6) A health risk is something that increases your chance of developing a disease.

Q.2 Write Short Notes.**16**

- a) Yearly renewable plan
- b) Value of Money
- c) Guaranteed issue insurance
- d) Highly impaired risk

Q.3 Write Short Answer**16**

- a) Explain the valuation & actuarial valuation.
- b) Explain the critical illness policy & mixed policy.

Q.4 Answer the following (Long Answer)**16**

- a) Explain rate computation and write how to calculate Insurance Premiums.

OR

- b) Explain the objectives & principles of underwriting.

Q.5 Answer the following (Long Answer)**16**

- a) Explain the importance of health insurance.

OR

- b) Write the methods of valuation in insurance.

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Set **P**

M.Com. (Semester - II) (Old) (CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Marketing Management (4062-11)

Day & Date: Thursday, 16-05-2024
 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) Fill in the blanks by choosing correct alternatives given below. 10

- 1) Supply chain management is the systematic strategic co- ordination of the _____ business functions
 - a) Traditional
 - b) Modern
 - c) Rare
 - d) Small
- 2) Which of the following is not a part of supply chain management system?
 - a) Supplier
 - b) Manufacturer
 - c) Information flow
 - d) Competitor
- 3) _____ management refers to the process of planning, organizing, directing and controlling an organization's marketing activities.
 - a) Marketing
 - b) Financial
 - c) Production
 - d) Logistic
- 4) E- marketing is the marketing of goods and services through the _____.
 - a) Direct
 - b) Indirect
 - c) Virtual
 - d) Internet
- 5) The most important step in the research process is _____.
 - a) Determining the research design
 - b) Designing data collection method and forms
 - c) Preparing the research report
 - d) Formulation the problem
- 6) _____ is the Father of Modern Marketing Management.
 - a) Philip Kotler
 - b) Peter F Drucker
 - c) Abraham Maslow
 - d) Raymond Kroc
- 7) The term Marketing" refers to _____.
 - a) Promotion of the product
 - b) Focusing on sales and profit
 - c) Strategizing and implementing the organization process
 - d) Set of activities to deliver customer value and satisfaction.
- 8) Market _____ examines consumer behavior and trends.
 - a) Price
 - b) Research
 - c) Place
 - d) Product
- 9) _____ is defined as the way a person thinks, feels, and acts after they make a purchase.
 - a) Post-purchase behavior
 - b) Consumer decision
 - c) Pre-Post-purchase behavior
 - d) A and B both

10) The study of consumer behavior is one of the most important marketing

- | | |
|---------------|-----------|
| a) Process | b) Method |
| c) Activities | d) Style. |

B) Write True or False.

06

- 1) Marketing management is based on thorough market research.
- 2) Online marketing and internet marketing both are different.
- 3) There is no need to develop research plan.
- 4) Market research is the process of evaluating the viability of a new service.
- 5) Problem recognition is the most important of the consumer decision process.
- 6) Focusing on post-purchase behavior can give a business a competitive advantage.

Q.2 Write short Notes.

16

- a) Supply Chain Management
- b) Consumer behavior
- c) Data collection
- d) Digital Marketing

Q.3 Write Short Answer

16

- a) Explain the consumerism
- b) Explain the advantages of e-marketing.

Q.4 Answer the following (Long Answer)

16

- a) Explain the importance of e-marketing

OR

- b) What are the relationship in supply chain management?

Q.5 Answer the following (Long Answer)

16

- a) Explain the evaluating purchasing processes in marketing

OR

- b) Explain the scope and process of marketing research.

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Set **P**

M.Com. (Semester - II) (Old) (CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Advanced Statistics Paper - II (4062-12)

Day & Date: Thursday, 16-05-2024

Max. Marks: 80

Time: 11:00 AM To 02:00 PM

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

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

- 1) ANOVA is statistical method of comparing the _____ of several populations?
 - a) Variance
 - b) Standard deviation
 - c) Means
 - d) All of the above
- 2) A Latin Square Design possesses _____.
 - a) one way classification
 - b) two way classification
 - c) three way classification
 - d) None of these
- 3) In a completely randomized design with 'k' treatments and 'n' experimental units, errors degrees of freedom is equal to _____.
 - a) n-k
 - b) n-k-1
 - c) n-k+1
 - d) k-n
- 4) The principal of local control used in _____.
 - a) CRD and RBD
 - b) CRD
 - c) RBD
 - d) None of these
- 5) Which of the following is not the basic principle of design?
 - a) Replication
 - b) Randomization
 - c) Local Control
 - d) Connectedness
- 6) In an LSD, number of rows, columns and treatments are _____.
 - a) all equal
 - b) all different
 - c) not necessarily equal
 - d) none of these
- 7) In model of a design of experiments, error component is assumed to follow the following distribution.
 - a) gamma
 - b) exponential
 - c) Normal
 - d) Weibull
- 8) Randomization is a process in which the treatments are collected to the experimental unit _____.
 - a) At the will of the investigator
 - b) in a sequence
 - c) with equal probability
 - d) none of these
- 9) An experimental unit in a research work is _____.
 - a) an animal
 - b) a field plot
 - c) a group of insect
 - d) all the above

- 10) Which of the following is basic principle of design of experiment?
- a) Orthogonality
 - b) Connectedness
 - c) Randomization
 - d) None of these

B) True or False.**06**

- 1) Replication is one of the principal of local control.
- 2) In a well-designed experiment, error variance can be held to zero.
- 3) While analysis the data of a $k \times k$ Latin square, the error degrees of freedom in analysis of variance is equal to $(k-1)(k-2)$.
- 4) The expected value of error component in a design of experiment is assumed to be zero.
- 5) The purpose of Randomization is to remove bias and other sources of extraneous variation.
- 6) In CRD with k treatments, the degrees of freedom for treatment is $(k-1)$.

Q.2 Attempt the following.**16**

- a) What are the assumptions made in ANOVA?
- b) Define:
 - i) Block
 - ii) Treatments
- c) Write short note on Randomization
- d) Enumerate the advantages of RBD over a CRD.

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

- a) Explain the procedure of testing of equality of two treatments means in RBD.
- b) State mathematical model, assumptions, and analysis of variance (ANOVA) table in case of CRD.

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

- a) Discuss the technique of two-way ANOVA. Explain the mathematical model with assumptions in two way classification ANOVA.
- OR**
- b) What is Randomized Block Design (RBD)? Give its mathematical model and analysis of variance table (ANOVA).

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

- a) Describe Latin Square Design (LSD). Give its layout and ANOVA table for 4×4 LSD.
- OR**
- b) Discuss the technique of one-way ANOVA. Explain the mathematical model with assumptions in one way classification ANOVA.

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Set **P**

M.Com. (Semester - III) (New) (CBCS) Examination: March/April-2024
(COLLEGE AND UNIVERSITY CAMPUS)
Business Finance (4063-01)

Day & Date: Friday, 10-05-2024
 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) Issue of Global Depository Receipts (GDR's) are termed as _____.
 a) Offshore funds b) Euro issues
 c) Foreign issues d) None of these
- 2) _____ is the most popular form of foreign capital since liberalization of economic policy.
 a) Foreign Direct Investment b) Foreign collaborations
 c) Foreign lending d) Foreign Equity
- 3) Foreign Direct Investment is a source of _____.
 a) Demand for foreign exchange
 b) Supply of foreign exchange
 c) Both a and b
 d) None of these
- 4) Issue of variety of corporate securities makes the financial plan _____.
 a) complex b) simple
 c) flexible d) ideal
- 5) Futures is related to _____.
 a) Cash b) Exchange market
 c) Price d) None of these
- 6) When corporation earning extra ordinary high returns on its outstanding stocks, it is said to be _____.
 a) Over capitalized b) Under capitalized
 c) Fair capitalized d) Normal capitalized
- 7) Forms of Foreign Direct Investment are _____.
 a) Wholly owned subsidiaries
 b) Joint ventures
 c) Acquisitions
 d) All of these
- 8) Exchange rate is associated with _____.
 a) Foreign exchange b) WTO
 c) SEBI d) None of these
- 9) Foreign Institutional Investment (FII) includes _____.
 a) ADR b) GDR
 c) Both a and b d) None of these

- 10) Financial institutions are also known as _____.
a) Financial organization b) Financial intermediaries
c) Financial system d) All of the above

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

- 1) Conservative dividend policy is one of cause of _____.
- 2) _____ is an investment of foreign investors in Indian industries.
- 3) Hedging is an instrument of _____.
- 4) _____ is the long form of ECB.
- 5) When corporation earning extra ordinary high returns on its outstanding stocks, it is said to be _____.
- 6) In _____ theory amount of capitalization is based on earning capacity of the company.

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

- a) Concept of Financial plan
- b) Concept of Business finance
- c) Features of forward Market
- d) Financial services

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

- a) Profit Maximization Vs Wealth maximization.
- b) Features of foreign exchange market.

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

- a) Define the foreign exchange market. Explain the participants of foreign exchange market.

OR

- b) Explain the effects of Under capitalization with its remedies.

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

- a) Explain in detail the currency futures and currency options.

OR

- b) Explain in detail the American Depository receipts and Global Depository Receipts.

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Day & Date: Monday, 13-05-2024
Time: 11:00 AM To 02:00 PM

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

- 1) Audit conducted within on organizations is _____.
a) internal audit b) external audit
c) statutory audit d) balance sheet audit
- 2) The nature of financial accounting is _____.
a) historical b) present
c) future d) present and future
- 3) External analysis is an analysis conducted by _____.
a) employees b) financial institutions
c) management d) proprietor
- 4) Percentage of each items of expenses on sale is analysed in _____.
a) common size balance sheet b) common size income statement
c) comparative balance sheet d) comparative income statement
- 5) Fund in broader sense means _____.
a) working capital b) cash
c) current liabilities d) bill of exchange
- 6) Increase in stock results in the _____.
a) source of fund b) application of fund
c) fictitious assets d) loss for the company
- 7) Fund from operation is considered is _____.
a) source fund b) application fund
c) loss of fund d) expenses
- 8) The statement of change in cash is known as _____.
a) fund flow statement b) current assets
c) cash & bank balances d) total assets
- 9) The desirable working capital should be _____.
a) excess b) shortage
c) optimum d) abnormal
- 10) The different between capital employed and debt is called _____.
a) outsiders fund b) owner's fund
c) current d) goodwill

B) True or False**06**

- 1) Issuing share is considered an investing activity.
- 2) The statement of financial position covers a period of time.
- 3) Funds (as in flow of funds) always means cash and near cash equivalents.
- 4) Liquidity ratio measure the ability of a business to meet long term obligation.
- 5) Normally a relatively low inventory turn over is desirable.
- 6) A statement of cash flows indicate the sources and uses of cash during a period.

Q.2 Answer the following.**16**

- a) Define ratio state the merits.
- b) Prepare a comparative income statement of from the following.

| Particular | 31 st March 2006 | 31 st March 2007 |
|-------------------------|-----------------------------|-----------------------------|
| Sale | 21,50,000 | 25,00,000 |
| Cost of Goods sold | 13,00,000 | 14,50,000 |
| Operating expenses | | |
| Administrative expenses | 2,10,000 | 180,000 |
| Selling expenses | 1,90,000 | 250,000 |
| Non-operating expenses | | |
| Interest | 1,40,000 | 120,000 |
| Income tax | 1,70,000 | 230,000 |

- c) Calculate
 - 1) Gross profit ratio
 - 2) Net profit
 - 3) Operating profit ratio
 - 4) Cost of goods sold

Sale Rs. 5,00,000, cost of goods sold Rs. 2,80,000, operating expenses Rs. 50,000, Interest RS. 30,000, Tax Rs. 40,000.
- d) Short note – cash from investing activities.

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

- a) Define working capital explain the concept of working capital.
- b) The following on the information related to sale and profit of G Ltd. Calculate the trend percentage by taking 2018 as base also interpret the result.

| Year | Sale | Stock | Profit Before tax |
|------|------|-------|-------------------|
| 2018 | 4500 | 340 | 420 |
| 2019 | 5300 | 450 | 370 |
| 2020 | 6000 | 700 | 510 |
| 2021 | 6500 | 550 | 300 |
| 2022 | 7000 | 400 | 750 |

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

- a) Prepare a common size balance sheet of 'X' & 'Y' Ltd from the balance sheet as on 31st March 2018.

Balance Sheet as On 31st March 2018

| Particular | 'X' Ltd | 'Y' Ltd | Particular | 'X' Ltd | 'Y' Ltd |
|-----------------------|------------------|------------------|---------------------|------------------|------------------|
| | Rs. | Rs. | | Rs. | Rs. |
| Equity Share Capital | 9,00,000 | 5,00,000 | Land & Building | 7,00,000 | 5,00,000 |
| Preference S. capital | 2,50,000 | 2,00,000 | Plant & Machinery | 6,00,000 | 4,00,000 |
| Reserve & surplus | 1,40,000 | 70,000 | Furniture & fitting | 3,00,000 | 1,00,000 |
| Debenture | 2,00,000 | 1,00,000 | Stock | 61,000 | 30,000 |
| Loan | 2,20,000 | 2,00,000 | Debtors | 35,000 | 25,000 |
| Sundry creditors | 30,000 | 25,000 | Cash | 54,000 | 50,000 |
| Bill payable | 17,000 | 15,000 | Prepaid exp | 20,000 | 15,000 |
| Outstanding Expenses | 13,000 | 10,000 | | | |
| Total | 17,70,000 | 11,20,000 | Total | 17,70,000 | 11,20,000 |

OR

- b) Distinguish between Management Accounting & Financial Accounting.

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

- a) Seva Ltd provided the balance sheet as on 31st March 2018 and 2019 as follows.

Balance Sheets

| Liabilities | 2018 | 2019 | Assets | 2018 | 2019 |
|-----------------------|------------------|------------------|---------------------|------------------|------------------|
| Equity Share Capital | 9,00,000 | 9,00,000 | Land & Building | 9,00,000 | 8,20,000 |
| Preference S. capital | 6,00,000 | 7,00,000 | Plant & Machinery | 8,00,000 | 9,30,000 |
| P & L A/C | 1,10,000 | 1,80,000 | Furniture & fitting | 2,60,000 | 2,10,000 |
| General Reserve | 70,000 | 90,000 | Goodwill | 50,000 | 40,000 |
| Debentures | 2,00,000 | 1,50,000 | Stock | 1,29,000 | 1,00,000 |
| Long term loan | 2,00,000 | 1,00,000 | Debtor | 86,000 | 97,000 |
| Provision for tax | 70,000 | 80,000 | Cash | 65,000 | 1,13,000 |
| Proposed Dividend | 90,000 | 70,000 | | | |
| Sundry Creditor | 50,000 | 40,000 | | | |
| Total | 22,90,000 | 23,10,000 | Total | 22,90,000 | 23,10,000 |

The following further information are also given.

- 1) Furniture worth Rs. 35,000 (Accumulated depreciation Rs. 10,000) was sold for Rs. 30,000.
 - 2) Depreciation for Plant & Machinery Rs. 70,000.
- Prepare a statement of fund flow and a statement of changes in working capital.

OR

- b) Distinguish between fund flow statement and cash flow statement.

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Day & Date: Wednesday, 15-05-2024
Time: 11:00 AM To 02:00 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) _____ is the direction & scope of an organization which achieves advantage for the organization through its arrangement of resources.
a) Evaluation b) Control
c) Strategy d) None
- 2) _____ strategies are more about how a business competes successfully in a particular market.
a) Operational strategies b) Corporate strategies
c) Evaluation strategies d) Business Unit strategies
- 3) _____ is a continuous culture of appraisal that a business adopts to beat the competitors.
a) Business Process b) Strategic Management Process
c) Functional Process d) Corporate Level Process
- 4) _____ allows an organization to create a financial blueprint for creating profits & being sustainable in the long term.
a) Business Analysis b) Environmental Analysis
c) Expansion Strategy d) Strategy Formulation
- 5) _____ is when you notice that you need to change the market, you are operating in.
a) Combination strategy b) Diversification
c) Retrenchment d) None of these
- 6) _____ companies have a geocentric approach.
a) Transactional b) Multinational
c) Private d) Public
- 7) In SWOT analysis 'S' stands for _____.
a) Structure b) Strengths
c) Strategy d) None
- 8) _____ matrix is modified version of SWOT analysis.
a) Strategic b) 5 Force Model
c) BCG Matrix d) TOWS Matrix
- 9) _____ analysis reduces the impact of corrective measure and weaknesses.
a) Internal strategic analysis b) External strategic analysis
c) SWOT Analysis d) None of these

10) _____ involves assessing the strength and weaknesses of your business.

- | | |
|----------------------|-------------------------|
| a) SWOT Analysis | b) TOWS Matrix |
| c) External Analysis | d) Strategic Management |

B) True or False.

06

- 1) The purpose of developing a global strategy is to increase sales across the world.
- 2) Strategic management process defines the organization's strategy.
- 3) TOWS analysis builds on the tried & tested SWOT model.
- 4) Porter's 5 forces model was built on the logic that market leadership results in sustainable superior returns.
- 5) The essence of SWOT model is matching business resources to market opportunities.
- 6) India has a very broad resources & industrial base which can support a variety of business.

Q.2 Answer the following.

16

- a) Give a note on Operational Strategy.
- b) Explain the characteristics of Corporate level strategy.
- c) Give the advantages of Porter's 5 forces model.
- d) Give the causes of Globalization.

Q.3 Attempt the following.

16

- a) Explain TOWS Matrix.
- b) Give the steps of corporate level strategy.

Q.4 Attempt any one of the following

16

- a) Explain the detail Strategic Management process.

OR

- b) Explain the concept of Globalization.

Q.5 Attempt any one of the following.

16

- a) What is Strategy formulation? Explain the concept of Corporate level strategy in detail.

OR

- b) Explain in detail SWOT Analysis.

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M. Com (Semester - III) (New) (CBCS) Examination: March/April - 2024
COLLEGE AND UNIVERSITY CAMPUS
Advanced Accountancy (4063-04)

Day & Date: Friday, 17-05-2024
 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) Multiple Choice Questions.**10**

- 1) Basic objective of Cost accounting is _____.
 a) Tax Compliance b) Cost Ascertainment
 c) Profit analysis d) Financial Audit
- 2) Overhead cost is the total of _____.
 a) all indirect cost b) all direct cost
 c) indirect and direct cost d) all specific cost
- 3) Warehouse rent is a part of _____.
 a) Prime Cost b) Factory Cost
 c) Distribution Cost d) Production Cost
- 4) Which of the following are financial charges responsible for reducing Financial Profits?
 a) Discounts on debentures or bonds
 b) Stamp Duty and other expenses on the issuance and transferring bonds
 c) losses on Capital assets
 d) all of the above
- 5) Calculate the prime cost from the following information:
 Direct material purchased - Rs 100000
 Direct material consumed - Rs 90000
 Direct labour - Rs 60,000
 Direct expenses - Rs 20000
 Manufacturing Overhead - Rs 30,000
 a) Rs 180000 b) Rs 200000
 c) Rs 170000 d) Rs 210000
- 6) Most Suitable basis for apportioning insurance of machine would be _____.
 a) floor area b) value of machine
 c) no. of worker d) no. of machine
- 7) Piece workers are paid wages on _____ basis.
 a) Piece rate b) Time Rate
 c) Time saved Basis d) None of the above
- 8) The process of distribution of overheads allotted to a particular department or cost over the units produced is called _____.
 a) Allocation b) Apportionment
 c) Absorption d) Departmentalization
- 9) Overvaluation of closing stock in costing increases _____ profit.
 a) Assets b) Financial
 c) Costing d) None of the above

- 10) In electricity supply company uses _____ as cost unit.
- Passenger mile/ Km or ton kilometer
 - Per km
 - Per passenger
 - Per stop

B) True or False.**06**

- Piece - rate system of wage payment does not ensure minimum wages of works.
- Cost and expenses are synonymous.
- Cost of production is equal to prime cost plus Works Cost.
- Variable Cost per unit remains constant.
- Rent of building is an overhead cost.
- Period costs are not assigned to products.

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

- Re-order level
- Labour Turnover
- Operating Costing
- Time and Motion Study

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

- Two components A and B are used as follows:
Normal Usage - 600 units per week each
Maximum usage - 900 units per week each
Minimum usage - 300 units per week each
Re-order Quantity - A: 4800 Units B: 7200 units
Re-order Period - A: 4 to 6 weeks, B: 2 to 4 weeks
Calculate for Each Component:
 - Re-order Level
 - Minimum Level
 - Maximum Level
 - Average Stock Level
- Compute the earning of a worker under:
 - Time Rate Method
 - Halsey plan
 - Rowan Plan

Information Given:
Wage Rate - Rs 2 per hour
Dearness Allowances - Re. 1 per hour
Standard hours - 80
Actual Hours - 50

Q.4 Attempt answer one of the followings.

16

- a) What is Cost? Explain the different types of Cost.

OR

- b) Mr. Vijay Patil runs a tempo service in the town and has two vehicles. He furnishes you the following data and wants you to compute the cost per running km.

| Particulars | Vehicle A Rs | Vehicle B Rs |
|--------------------------------|--------------|--------------|
| Cost of vehicle | 50000 | 40000 |
| Road License fee per Year | 750 | 750 |
| Supervision and salary | 1800 | 1200 |
| Driver's wages Per Hour | 4 | 4 |
| Cost of fuel per Litre | 4 | 4 |
| Repairs and Maintenance per Km | 1.00 | 1.00 |
| Tyre Cost per Km | 1.00 | 0.8 |
| Garage rent per year | 1600 | 550 |
| Insurance Premium Yearly | 850 | 500 |
| Kms. Run per Litre | 12 | 10 |
| Kms. Run during the year | 24000 | 12600 |
| Estimated Life of Vehicles | 1,60,000 kms | 1,20,000 kms |

Charge interest at 10% p.a. on the cost of vehicle. The vehicles Run 30 kms. per hour on an average.

Q.5 Attempt any one of the followings.

- a) The following information has been obtained from the records of XYZ Corporation for the period from June 1 to June 30, 2018.

16

| Particulars | On June 1, 2018 | On June 30, 2018 |
|--|-----------------|------------------|
| Cost of raw materials | 60,000 | 50,000 |
| Cost of work-in-process | 12,000 | 15,000 |
| Cost of stock of finished goods | 90,000 | 1,10,000 |
| Purchase of raw materials during June' 2018 | | 4,80,000 |
| Wages paid | | 2,40,000 |
| Factory overheads | | 1,00,000 |
| Administration overheads (related to production) | | 50,000 |
| Selling & distribution overheads | | 25,000 |
| Sales | | 10,00,000 |

Prepare a statement giving the following information:

- 1) Raw materials consumed
- 2) Prime cost
- 3) Factory cost
- 4) Cost of goods sold; and
- 5) Net profit

- b) A Company's profit as per the costing system was Rs. 46,126 whereas the audited financial accounts showed a profit of Rs. 33,248. From the following additional information, you are required to prepare a Reconciliation Statement, showing clearly the reasons for the difference between the two Figures.

| Particulars | Rs | Particulars | Rs |
|----------------------|-----------------|---------------|-----------------|
| Opening Stock | 4,94,358 | Sales | 6,93,000 |
| Purchases | 1,64,308 | | |
| Less - Closing stock | 1,50,242 | | |
| | 5,08,424 | | |
| Direct Wages | 46,266 | | |
| Factory Overhead | 41,652 | | |
| Gross profit C/D | 96,658 | | |
| | 6,93,000 | | 6,93,000 |
| Adm Expenses | 19,690 | Gross Profit | 96,658 |
| Selling exp | 44,352 | Sundry Income | 632 |
| Net Profit | 33,248 | | |
| | 97,290 | | 97,290 |

The Cost record show:

- 1) Closing stock balance of Rs. 1,56,394.
- 2) Direct wages absorbed during the year Rs. 49,734
- 3) Factory Overhead absorbed Rs. 39,428
- 4) Administration Expenses Charged @ 3 % On sales
- 5) Selling expenses charged @ 5% of value of sales
- 6) No mention of sundry Income

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M.Com. (Semester - III) (New) (CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Advanced Costing (4063-05)

Day & Date: Friday, 17-05-2024
 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 main objective of Financial Management of an enterprise is to _____.
 a) Maximize the business expenses
 b) Maximize the profit
 c) Maintain bill and payment
 d) Maximize the production costs
- 2) The Financial Management function has become and complex _____.
 a) less demanding b) more demanding
 c) less important d) outdated
- 3) The approach of Financial Management provides analytical framework for financial problems _____.
 a) Classical b) Traditional
 c) Modern d) Empirical
- 4) A company that maintains a sufficient safety margin by having extra inventory against certain situations is termed as _____.
 a) inventory b) lot size
 c) safety stock d) lead
- 5) Identify the two components that make up the EOQ equation _____.
 a) Order cost, setup cost
 b) Quality cost, setup cost
 c) Annual usage, carrying cost
 d) Quality cost, annual usage
- 6) Which of the following is not an inventory?
 a) Machines b) Raw material
 c) Finished products d) Consumable tools
- 7) The Economic Order Quantity (EOQ) is calculated as _____.
 a) $(2D \cdot S/h)^{1/2}$ b) $(DS/h)^{1/2}$
 c) $(D \cdot s/2h)^{1/2}$ d) All of the above
- 8) Analysis of financial statement for different periods is called _____.
 a) Vertical Analysis b) Balance sheet
 c) Horizontal Analysis d) Income statement

- 9) Percentage of each item of expenses on sale is analyzed in _____.
a) Common-size Balance sheet
b) Common-size Income statement
c) Comparative Balance sheet
d) Comparative Income statement
- 10) Receivables Management deals with _____.
a) Receipts of raw materials b) Debtors collection
c) Creditors Management d) Inventory Management

B) State True or False.**06**

- 1) Financial statements are an important source of information to shareholders and stakeholders.
- 2) Inventories are stocks of goods and materials that are maintained for many purposes.
- 3) As a general rule, companies prefer to carry less inventory as the carrying cost percentage decrease.
- 4) The term 'Analysis' means simplification of financial data by proper clarification of the data.
- 5) Financial statements disclose only monetary facts.
- 6) A firm should hold a cash balance roughly equal to its future need for cash.

Q.2 Answer The following.**16**

- a) Define Financial Management.
- b) What is Inventory Management?
- c) What is Economic Order Quantity (EOQ) formula?
- d) Meaning of VED Analysis.

Q.3 Attempt the following.

- a) Explain the different type of financial statement analysis. **08**
- b) Calculate Material Turnover ratio inventory records of Sunlight Ltd show the following information. **08**

| Particular | Material A | Material B | Material C |
|---------------|------------|--------------|------------|
| Opening stock | 700 kg | 200 liters | 100 kg |
| Purchase | 11500 kg | 11000 liters | 1800 kg |
| Closing stock | 200 kg | 1200 liters | 1200 kg |

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

- a) What is receivables managements & explain the important of receivable managements.
- b) G Ltd provided the Balances as on 31st March 2018 and 2019 as follows.

Balance Sheet

| Particular | 2018 | 2019 | Particular | 2018 | 2019 |
|--------------------------|------------------|------------------|---------------------|------------------|------------------|
| Equity share capital | 7,00,000 | 9,00,000 | Land & Building | 5,00,000 | 7,50,000 |
| Preference share capital | 2,00,000 | 1,00,000 | Plant & Machinery | 5,50,000 | 5,70,000 |
| Profit & Loss A/c | - | 1,20,000 | Furniture & fitting | 1,50,000 | 1,90,000 |
| General Reserve | 60,000 | 80,000 | Stock | 50,000 | 23,000 |
| Debenture | 2,50,000 | 3,00,000 | Debtors | 43,000 | 54,000 |
| Loan | 1,40,000 | 50,000 | Cash | 35,000 | 24,000 |
| Sundry creditors | 34,000 | 52,000 | Salary paid in Ad. | 12,000 | 19,000 |
| Outstanding rent | 13,000 | 9,000 | Preliminary exp | 30,000 | 10,000 |
| Bank overdraft | 23,000 | 29,000 | Profit & Loss A/c | 50,000 | - |
| | 14,20,000 | 16,40,000 | | 14,20,000 | 16,40,000 |

Prepare a comparative Balance sheet.

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

- a) What are the roles of Financial Management?
- b) i) A refrigerator manufacture purchase 1600 units of a certain component from.
- ii) His Annual usage is also 1600 units. The order placing cost is Rs. 100 and the cost of carrying one unit for a year is Rs. 8. Calculate the Economic Ordering Quantity by difference methods. Also calculate the number of orders in a year and the time interval between two orders.

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M.Com. (Semester - III) (New) (CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Taxation (4063-06)

Day & Date: Friday, 17-05-2024
 Time: 11:00 AM To 02:00 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) AoP stands for _____.
 a) Association of Person b) Assistant of Person
 c) Association of Peace d) Assistant of Peace
- 2) TDS stands for _____.
 a) Tax Deducted at Stand b) Tax Deducted at Salary
 c) Tax Deducted at Source d) Tax Deducted at Solapur
- 3) Assessment year means a year in which an assessee _____.
 a) Pay taxes b) File ITR
 c) Claim TDS d) All of the above
- 4) Due date to file ITR in case of non-audited assessee is _____.
 a) 31st December b) 31st March
 c) 31st July d) 31st October
- 5) Belated return can be filed on or before _____.
 a) 31st December b) 31st March
 c) 31st July d) 31st October
- 6) Section 192 related to _____.
 a) TDS on Salary b) TDS on Rent
 c) TDS on Commission d) None of the above
- 7) TDS return is filed by every _____.
 a) Year b) Half Year
 c) Quarterly d) Monthly
- 8) TDS need to be deducted when payment of salary exceeds _____.
 a) Basic Exemption Limit b) Rs. 1,00,000/-
 c) Rs. 1,50,000/- d) Payment Limit
- 9) ITR is to be filed only in _____ mode for claiming IT refund.
 a) online b) offline
 c) physical d) any one of the above
- 10) Revised ITR shall be filed under _____ section.
 a) 139(1) b) 139(2)
 c) 139(3) d) 139(5)

B) State True or False.**06**

- 1) Income-tax is indirect tax.
- 2) TDS is a kind of advance tax.
- 3) e-filing of ITR is done through website of RBI.
- 4) ITR under section 139(1) can be filed after the due date.
- 5) TDS is required to be paid annually.
- 6) Defective return means correct ITR filed by an assessee.

Q.2 Write short answer for the following.**16**

- a) Explain Computation of Taxable income in case of Co-operative society.
- b) Explain section 192 of Income Tax Act, 1961.
- c) Describe TDS.
- d) Describe Revised ITR.

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

- a) Write in detail TCS.
- b) Write a note on assessment of ITR.

Q.4 Attempt Any One of the following.**16**

- a) Briefly explain taxation of companies.
- OR**
- b) Briefly explain TDS on payment to contractor.

Q.5 Attempt Any One of the following.**16**

- a) Briefly explain TDS on payment to insurance agents in form of commission.
- OR**
- b) Briefly explain belated ITR and defective ITR.

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Day & Date: Friday, 17-05-2024
Time: 11:00 AM To 02:00 PM

Max. Marks: 80

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

Q.1 A) Choose the Correct Alternatives. (One Mark Each) 10

- 1) Effective industrial management leads to rapid expansion and growth of _____.
a) Industry sector b) Agriculture sector
c) Country d) Nation
- 2) _____ is called maintenance of machinery.
a) Replacement b) Renovation
c) Repair d) All of the above
- 3) Material handling consists of movement of material from _____.
a) One machine to another b) one shop to another shop
c) stores to shop d) All of the above
- 4) Special purpose material handling equipment's are used in _____.
a) Process layout b) Line layout
c) Both 'a' and 'b' d) None of the above
- 5) Kaizen is a _____ process, the purpose of which goes beyond simple productivity improvement.
a) Weekly b) Daily
c) Monthly d) Annual
- 6) Elements of quality management system are _____.
a) Organizational structure b) Responsibilities
c) Procedures d) All the three
- 7) TQM stands for _____.
a) Total Quality Management
b) Total Quantity Management
c) Total Qualitative Management
d) To Question Management
- 8) In Six Sigma, a _____ is defined as any process output that does not meet customer specifications.
a) Error b) Cost
c) Quality d) Defect
- 9) Importance of Entrepreneurship includes _____.
a) Economic & dynamic activity b) Innovation & Profit potential
c) Risk bearing d) All of these
- 10) The function of entrepreneur is _____.
a) To imagine a business idea b) To study project feasibility
c) To set up enterprise d) All the above

B) True or False. (One Mark Each)

06

- 1) Breakdown Maintenance is the Type of Maintenance.
a) True b) False
- 2) Managerial training is characteristics of entrepreneur.
a) True b) False
- 3) Define, multiply, analyze, improve, control is known as DMAIC.
a) True b) False
- 4) KAIZEN means continuous improvement.
a) True b) False
- 5) The word entrepreneur derived from French word.
a) True b) False
- 6) Maintenance of machinery and equipment leads to increase in production.
a) True b) False

Q.2 Answer the following. (Short Note)

16

- a) Objectives of Material Handling
- b) Importance of Plant Maintenance
- c) Importance of Quality
- d) Role of Small-Scale Industries

Q.3 Attempt the following. (Short Note)

16

- a) KAIZEN
b) Functions of Entrepreneur

Q.4 Attempt Any One of the following. (Long Answer)

16

- a) Define Material Handling and explain the Factors affecting Material Handling System.

OR

- b) Explain the Duties and Responsibilities of Plant Maintenance Department.**

Q.5 Attempt Any One of the following. (Long Answer)

16

- a) Explain the Evolution and Principles of Quality Management.**

OR

- b) Define Entrepreneur and explain the factors responsible for failure of entrepreneurial ventures.**

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M.Com. (Semester - III) (New) (CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Advanced Banking and Financial System (4063-08)

Day & Date: Friday, 17-05-2024
 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) _____ networks have evolved into multistate financial service networks that allow depositors to access their accounts from any banking office.
 - a) Unit Banking
 - b) Industrial Banking
 - c) Agricultural Banking
 - d) Branch Banking
- 2) A Committee was constituted on Mechanization of banking industry headed by Dr. C. Rangarajan in _____.
 - a) 1999
 - b) 1983
 - c) 1989
 - d) 1996
- 3) Major risks for banks include _____.
 - a) Credit Risk
 - b) Operational Risk
 - c) Market Risk
 - d) All of these
- 4) A _____ typically heads all of the bank's operations.
 - a) Chief Executive Officer (CEO)
 - b) Finance Officer
 - c) Accountant
 - d) Manager
- 5) Current Accounts are mainly opened by _____.
 - a) Professionals
 - b) Agriculturist
 - c) Salaried class people
 - d) Trading and industrial concern
- 6) _____ is otherwise called as Investment banks.
 - a) Exchange Bank
 - b) Reserve Bank of India
 - c) Industrial Bank
 - d) Agricultural Bank
- 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) Banks which accepts deposits from the public and lend them mainly to commerce for short periods is _____.
 - a) Commercial Bank
 - b) Industrial Bank
 - c) Agricultural Bank
 - d) Central Bank

- 9) A company who accepts demand deposit from customer is called _____.
- a) Joint stock company b) Banking company
c) Manufacturing company d) IT Company

- 10) _____ controls credit in India.
- a) Government of India b) Reserve Bank of India
c) State Bank of India d) Indian Bank

b) True or false.

06

- 1) Saving Accounts are mainly opened by Trading and industrial concern.
- 2) A Credit Rating is a measurement of a person or business entity's ability to repay a financial obligation based on income and past repayment histories.
- 3) Liquidity, profitability and security these are the important principles of bank Lending.
- 4) Tele banking is based on Voice Processing.
- 5) Bank Branch profitability means evaluating and comparing branch performance.
- 6) There are three main classifications found in Term Loans i.e., Short term loan, Intermediate term loan and Long-term loan.

Q.2 Answer the following. (Short Note)

16

- a) Private banking
- b) Marketing of Banking Services
- c) Principles of Bank Lending
- d) Risk management

Q.3 Attempt the following. (Short Answer)

16

- a) Define Unit Banking and provide an example.
- b) Importance of Liquidity in Banking Business

Q.4 Attempt Any One of the following. (Long Answer)

16

- a) Compare and contrast Universal Banking with Merchant Banking, highlighting their key features, scope of services, and regulatory frameworks.

OR

- b) What is risk? Explain the various types of Risk.

Q.5 Attempt Any One of the following. (Any One)

16

- a) Describe the different forms of organization commonly found in banks, such as sole proprietorship, partnership, corporation, and cooperative.

OR

- b) Explain the meaning of Liquidity and explain the principles of Bank lending.

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Day & Date: Friday, 17-05-2024
Time: 11:00 AM To 02:00 PM

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

10

- 1) The first consumer co-operative society established in _____ country.
a) Israel b) England
c) Germany d) Denmark
- 2) _____ is known as ‘Father of Co-operation’.
a) Robert Owen b) Dr. Dhananjayrao Gadgil
c) William King d) Schulze
- 3) _____ acts as a link between State Cooperative Banks and Agricultural Credit Society.
a) State cooperative Bank
b) Central co-operative Bank
c) Primary agricultural co-operative credit society
d) None of these
- 4) The societies that carry processing on agricultural goods are known as _____ societies.
a) Co-operative process b) Co-operative service
c) Co-operative marketing d) None of these
- 5) In India co-operative movement started in the year _____.
a) 1844 b) 1904
c) 1960 d) 1912
- 6) National co-operative development corporation was established in the year _____.
a) 1890 b) 1963
c) 1971 d) 1912
- 7) Co-operative education is essential for _____.
a) Member b) Directors
c) Servant d) All of these
- 8) _____ bank is Apex Bank in the state agricultural credit supply.
a) Urban bank b) State co-operative
c) District central co-operative d) None of these
- 9) NAFED was established in the year _____.
a) 1958 b) 1966
c) 1991 d) 1948
- 10) The minimum number of members required for registration of cooperative society is _____.
a) 10 b) 20
c) 30 d) 40

B) True or False.**06**

- 1) In India first Co-operative Act was passed in the year 1904.
- 2) Shivaraman Committee was established for the NABARD.
- 3) International Co-operative Movement starts in 1865.
- 4) The minimum number of members required for registration of cooperative society is 15.
- 5) National Co-operative Union of India head quarter is Pune.
- 6) Vaikunth Mehta National Institute of Co-operative Management located in Pune.

Q.2 Answer the following/ Short Note.**16**

- a) Co-Operative Education.
- b) Objective of National Co-Operative Union of India.
- c) Features of co-operative Farming.
- d) SBI support to co-operatives

Q.3 Write Short Answer.**16**

- a) Benefit of Indian Co-operative Movement.
- b) Functions of NABARD

Q.4 Attempt Any One of the following.**16**

- a) Define the scope of Co-operation in Community Development Programmes in details.

OR

- b) Explain the progress and problems of Irrigation co-operatives?

Q.5 Attempt Any One of the following.**16**

- a) Define the structure of co-operative credit in India in detail.

OR

- b) Explain the Self Help Group (SHG) to bank linkages programmes.

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Day & Date: Friday, 17-05-2024
Time: 11:00 AM To 02:00 PM

Max. Marks: 80

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

10

- 1) A reinsurance of insurance refers to _____.
a) Line b) Retention
c) Retrocession d) Cession
- 2) When the same risk and subject matter is insured with more than one insurer is called as _____.
a) Reinsurance b) Double Insurance
c) Over Insurance d) External Insurance
- 3) In marine insurance insurable interest is enough at the time of _____.
a) Loss b) Claim
c) Maturity d) Insurance
- 4) Marine perils are also called as _____.
a) Moral hazards b) Perils of the sea
c) Marine clause d) Marine laws
- 5) Wedding insurance claims can be settled within _____ days of the mishap.
a) 30 b) 60
c) 90 d) 120
- 6) Insurance policy provides comprehensive protection to valuables like paintings, sculptures, and other collectibles.
a) Art b) Travel
c) Property d) All of these
- 7) _____ insurance contracts are freely assignable.
a) Marine b) Fire
c) Property d) All of these
- 8) _____ fire Insurance policy allows to insure multiple properties or items scattered at different places.
a) Comprehensive b) Floating
c) Average d) Valued
- 9) Jettison is the _____ Peril.
a) Fire b) Marine
c) Accidental d) All of these

- 10) _____ is the special type of Insurance.
- a) Electronic Equipment's Insurance
 - b) Marine Insurance
 - c) Fire Insurance
 - d) All of these

B) State True or False.**06**

- 1) Marine insurance is the contract of indemnity.
 - a) True
 - b) False
- 2) A valued policy is the type of Fire Insurance.
 - a) True
 - b) False
- 3) Reinsurance is a contract between insured and insurer.
 - a) True
 - b) False
- 4) Marine perils are also called perils of the sea.
 - a) True
 - b) False
- 5) Maternity insurance is a type of health insurance policy.
 - a) True
 - b) False
- 6) Art insurance is a special type of insurance.
 - a) True
 - b) False

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

- a) Nature of Marine Insurance
- b) Proposal form
- c) Advantages of Reinsurance
- d) Travel Insurance

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

- a) Electronic Equipment's Insurance
- b) Double insurance vs Reinsurance

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

- a) Explain the Settlement of claims under marine insurance and documents used for settlement of claims.
- b) Explain in detail the following Special types of Insurance.
 - i) Art Insurance
 - ii) Property Insurance

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

- a) Define Fire insurance and explain the various documents required in fire insurance.
- b) Explain the functions and Methods of Reinsurance.

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M.Com (Semester - III) (New) (CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Marketing Management (4063-11)

Day & Date: Friday, 17-05-2024
 Time: 11:00 AM To 02:00 PM

Max. Marks: 80

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

Q.1 A) Choose the Correct Alternatives. (One Mark Each) 10

- 1) _____ is the oral communication with potential buyers of a product with the intention of making a sale.

| | |
|---------------------|---------------------|
| a) Personal Selling | b) Direct Marketing |
| c) Sales Promotion | d) Publicity |
- 2) The final stage in the personal sales process is _____.

| | |
|----------------|---------------------|
| a) Follow-up | b) Assumptive close |
| c) Trial Close | d) Presentation |
- 3) The process of planning, analyzing, controlling, and implementing the activities of sales force is classified as _____.

| | |
|------------------------------|----------------------------|
| a) Indirect sales management | b) Direct sales management |
| c) Sales force management | d) Persuasion management |
- 4) Sales and Distribution Management majorly focuses on the _____ aspect of an organization.

| | |
|----------------|--------------|
| a) Buying | b) Selling |
| c) Negotiating | d) Producing |
- 5) _____ is teaching how to do the jobs.

| | |
|-----------------------|-----------------|
| a) Sales personnel | b) Sales target |
| c) Sales for training | d) Induction |
- 6) _____ is not a typical supply chain member.

| | |
|---------------|-------------|
| a) Wholesaler | b) Customer |
| c) Reseller | d) Producer |
- 7) _____ is not an area of responsibility for a logistics manager.

| | |
|----------------|---------------|
| a) Information | b) Marketing |
| c) Inventory | d) Purchasing |
- 8) _____ is not the short-term objective of Sales forecasting.

| |
|---|
| a) To achieve regular supply of raw materials |
| b) To determine a suitable production policy |
| c) To plan plant capacity |
| d) To achieve best utilization of machine |
- 9) Sales management is discipline of _____ benefits a company and its customers receive from the efforts of its sales force.

| | |
|----------------|----------------------|
| a) Minimizing | b) Maximizing |
| c) Controlling | d) None of the above |

10) Logistics is the part of supply chain involved with the forward and reverse flow of _____.

- a) Goods
- b) Services
- c) Cash
- d) All the above

B) True or False. (One Mark Each)

06

- 1) The field sales force is also called the outside sales force.
 - a) True
 - b) False
- 2) Personal selling has one-way communication.
 - a) True
 - b) False
- 3) To provide labour is the long-term objective of sales forecasting.
 - a) True
 - b) False
- 4) The purpose of supply chain management is improving quality of product.
 - a) True
 - b) False
- 5) Personal selling is also known as online selling.
 - a) True
 - b) False
- 6) Time series is not a forecasting technique.
 - a) True
 - b) False

Q.2 Answer the following. (Short Note)

16

- a) Importance of Sales Forecasting
- b) Sales Quota
- c) Personal selling objectives
- d) Emerging concepts in logistics

Q.3 Attempt the following. (Short Note)

16

- a) Importance of sales management in the organization.
- b) Importance of personal selling.

Q.4 Attempt Any One of the following. (Long Answer)

16

- a) Define Sales forecasting and explain the Forecasting methods and procedure.

OR

- b) Explain the Sales control and cost analysis.

Q.5 Attempt Any One of the following. (Long Answer)

16

- a) Define personal selling and Explain the Characteristics of good sales person and Selling skills.

OR

- b) Define y Chain Management and explain the scope of logistics and key logistics activities.

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M.Com (Semester - III) (New) (CBCS) Examination: March/April-2024
Advanced Statistics Paper II (4063-12)

Day & Date: Friday, 17-05-2024
 Time: 11:00 AM To 02:00 PM

Max. Marks: 80

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

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

- 1) Assignable causes are _____.
 - a) not importance as chance causes
 - b) within the limits of control chart
 - c) also referred to as natural causes
 - c) causes of variation that can be identified and removed
- 2) Producer's risk is the probability of _____.
 - a) accepting a good lot
 - b) accepting a bad lot
 - c) rejecting a good lot
 - c) rejecting a bad lot
- 3) _____ control charts used for fraction defective.
 - a) Mean
 - b) Range
 - c) p
 - d) np
- 4) Control limits of C-chart are based on _____.
 - a) Binomial distribution
 - b) Normal Distribution
 - c) Poisson distribution
 - d) None of these
- 5) Upper control limits in Range control chart is given by _____.
 - a) $D_3\bar{R}$
 - b) $D_4\bar{R}$
 - c) $D_2\bar{R}$
 - d) None of these
- 6) The statistical process control chart used to control number of defects of output is _____.
 - a) np chart
 - b) R chart
 - c) P chart
 - d) C chart
- 7) Variations due to use of substandard raw material is a _____ cause.
 - a) Natural
 - b) Assignable
 - c) Tolerable
 - d) None of these
- 8) Control limits of p and np charts are based upon the concept of _____.
 - a) Binomial Distribution
 - b) Normal Distribution
 - c) Poisson Distribution
 - d) None of these
- 9) Consumer's risk is referred to _____ error.
 - a) type-I
 - b) type-II
 - c) type-III
 - d) None of these
- 10) Variation in the items produced in a factory may be due to _____.
 - a) chance causes
 - b) assignable causes
 - c) both a) and b)
 - d) none of The Above

B) Fill in blanks.**06**

- 1) Control chart contains _____ lines.
- 2) Producer's risk is referred to _____ error.
- 3) In the name of OC curve, OC stands for _____.
- 4) A curve showing the probability of accepting a lot of quality p is known as _____.
- 5) Consumer's risk is the probability of _____.
- 6) Control chart is a _____ tool.

Q.2 Attempt the following.**16**

- a) Write short notes on Control Chart.
- b) Explain the following terms.
 - a) AQL
 - b) LTPD
 - c) AOQ
 - d) ATI
- c) What are process control and product control?
- d) Distinguish between Producer's risk and Consumer's risk.

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

- a) Explain the construction of control chart for number of defects.
- b) Explain Assignable Causes and Chance Causes.

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

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

OR

- b) Explain the double sampling inspection plan.

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

- a) What is statistical quality control? Give the advantages of SQC. Explain the control limits for Mean and Range control charts.

OR

- b) What do you mean by acceptance sampling procedure? Explain the single sampling inspection plan.

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M.Com.(Semester - IV) (New) (CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Business Finance (4064-01)

Day & Date: Thursday, 09-05-2024
 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 options. 10

- 1) Operating lease is _____ term agreement.
 - a) Short
 - b) Long
 - c) Medium
 - d) Life
- 2) Which one of the following is the oldest stock exchange of Asia?
 - a) NSE
 - b) BSE
 - c) China Stock exchange
 - d) Hang sang
- 3) How many companies are parts of Sensex (Stock Exchange Sensitive Index) _____.
 - a) 20
 - b) 30
 - c) 50
 - d) 100
- 4) Primary market is also known as _____.
 - a) Capital Market
 - b) Money Market
 - c) Financial Market
 - d) New Issue Market
- 5) In which year NSE was established?
 - a) 1988
 - b) 1991
 - c) 1992
 - d) 1875
- 6) CRISIL is established in _____.
 - a) 1948
 - b) 1965
 - c) 1987
 - d) 1998
- 7) The primary market is regulated by the _____.
 - a) Central Government
 - b) Finance department
 - c) SEBI
 - d) RBI
- 8) ICRA rating for long -term instrument is indicated by _____.
 - a) BBB
 - b) LAAA
 - c) MAAA
 - d) AAA
- 9) When the company decides to sell its securities to the public is called _____.
 - a) Private Issue
 - b) Public Issue
 - c) Right Issue
 - d) None of these
- 10) The practice of leasing had its origin in the _____ civilisation.
 - a) Sumerian
 - b) Roman
 - c) European
 - d) Indian

B) State whether True or False.**06**

- 1) Long term lease are cancellable.
- 2) Stock exchange market are called "Secondary Market".
- 3) The Bombay Stock Exchange was established in 1857.
- 4) CRISIL is the only rating agency in India.
- 5) Secondary Capital market deals with buying and selling of new securities.
- 6) BOLT is the trading system of BSE.

Q.2 Answer the following.**16**

- a) Primary Market
- b) Public Issue
- c) Types of Lease
- d) CARE

Q.3 Write Short Answers.**16**

- a) Explain the working of BSE and NSE.
- b) What is Credit Rating? Explain different types of Credit rating.

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

- a) Define the term Stock Exchange. Describe the functions of Stock exchanges.
OR
- b) Define the term 'Venture Capital'. Explain the significance of Venture Capital.

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

- a) Explain the different methods of selling corporate securities.
OR
- b) What is credit rating? Explain the need of credit rating.

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Day & Date: Saturday, 11-05-2024
Time: 03:00 PM To 06:00 PM

Instructions:

- 1) All question are compulsory.
- 2) Figures to the right indicate full marks.
- 3) All questions carry equal marks.
- 4) Attempt any one from Q.4 (A) and Q.4 (B).
- 5) Attempt any one from Q.5 (A) and Q.5 (B).
- 6) Use of calculator is allowed.

10

- Page 1 of 2

- 9) Which of the following parties are responsible for material price variances?
 - a) Production supervisors
 - b) Purchasing managers
 - c) Production schedules
 - d) None of the above
- 10) Cost variance is the difference between _____.
 - a) The standard cost and marginal cost
 - b) The standards cost and budgeted cost
 - c) The standards cost and the actual cost
 - d) None of these

B) Rewrite Complete Sentence with right answer True or False.

06

- 1) Budgetary control is used to make cost accounting systematic and reliable.
a) True b) False
- 2) Marginal Costing follows the behaviour wise classification of costs.
a) True b) False
- 3) Standard costs and budgeted costs are inter-related and inter-dependent.
a) True b) False
- 4) Control reports come in the category of routine reports.
a) True b) False
- 5) While preparing direct materials budget, the price and quality of the raw materials are accounted.
a) True b) False
- 6) Budgetary control does not depend on changing business situations like inflation and economic recession.
a) True b) False

Q.2 Answer the following. (Short Note/Short Problem)

16

- Explain what is meant by break-even Analysis.
- Explain the objectives of budgetary control.
- Distinguish between Standard Cost and Standard Costing.
- Explain the general principles to be followed in preparing a good report

Q.3 Attempt the following.

16

- Explain the advantages and limitations of Budgetary Control.
- Define variance. How are the variances worked out and interpreted? Explain of Material, Labour and Overhead variances.

Q.4 Attempt Any One of the following. (Long Answer)

16

- a) From the following data, calculate:
- 1) P/V Ratio?
 - 2) Profit? when sales are Rs. 20,000
 - 3) New break-even point? if selling price is reduced by 20%
- Fixed Expenses Rs. 4,000
Break-even point Rs. 10,000

OR

- b) What is mean by budget and explain in briefly different types of Budget.**

Q.5 Attempt Any One of the following. (Long Answer)

16

- a) Explain in brief Difference types of Report.

OR

- b) Distinguish between Budgetary Control and Standard Costing in details.**

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M.Com (Semester - IV) (New) (CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Advanced Accountancy Paper - IV (4064-04)

Day & Date: Tuesday, 14-05-2024
 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) Attempt any One from Q. 4 (A) and Q. 4 (B)
 4) Attempt any One from Q. 5 (A) and Q. 5 (B)
 5) Use of calculator is allowed.

Q.1 A) Multiple Choice Questions.

10

- 1) Short workings can be recouped out of _____.
 a) Minimum rent
 b) Excess of actual Royalty over minimum rent
 c) Profit and Loss Account
 d) Excess of minimum rent over actual Royalty
- 2) Government grants is assistance in _____.
 a) Only in Cash
 b) Only in Kind
 c) Cash or Kind
 d) None of the above
- 3) Operating Lease is a _____.
 a) Revocable Contract
 b) Non revocable contract
 c) Operating Contract
 d) All of the above
- 4) Land development expenses is included in the _____.
 a) Cost of Land
 b) Cost of Machinery
 c) Capital introduced
 d) Debited to Profit and Loss A/c
- 5) Ground Rent or Surface rent means _____.
 a) Minimum Royalty payable
 b) Fixed rent payable in addition to minimum rent
 c) Maximum Royalty payable
 d) Rent recovered at the end of lease term
- 6) Government grants should not be recognised until there is reasonable assurance that _____.
 a) The enterprise will comply with the conditions attached to them
 b) The grants will be received
 c) Both (a) and (b)
 d) If it actually received
- 7) A lease which is generally not cancellable and covers full economic life of the assets is known as _____.
 a) Sale and Leaseback
 b) Operating Lease
 c) Finance Lease
 d) Economic Lease
- 8) _____ is usually not depreciated because its monetary value tends to increase with the passage of time.
 a) Farm Machinery
 b) Land
 c) Furniture
 d) Goodwill

- 9) Excess of minimum rent over royalty is known as _____.
 - a) Maximum rent
 - b) Excess workings
 - c) Short workings
 - d) Deficiency of actual royalty
- 10) The person who undertake an agreement, conveys to another person the right to use in return for rent, an asset for an agreed period of time _____.
 - a) Lessor
 - b) Lessee
 - c) Both (a) and (b)
 - d) None of the above

b) True or False (One Mark Each)

06

- 1) In Financial Lease As per AS-19 leased assets is shown in the Balance sheet of Lessee.
- 2) Lessee Account is credited when lessor receive an amount.
- 3) Government may give grants in the form of non-monetary assets.
- 4) Farming sector in India is by and large, unorganized.
- 5) Only big farmers in India are aware of accounting techniques related to farm accounting.
- 6) As per AS 12, Non-Monetary government grants should be recorded at acquisition cost if received at free of cost.

Q.2 Answer the following Short Note /Short Answer.

16

- 1) PFMS
- 2) Accounting for Government Grants.
- 3) Need of Farm Accounting.
- 4) Recoupment of Short Working.

Q.3 Attempt the following.

16

- a) Fund Based Accounting.
- b) Features of Lease.

Q.4 Long Answer / Long Problem.

- a) What is Lease? Explain the types of Lease?**

16

OR

- b) The India Coal Co. Ltd. holds a lease of coal mines for a period of twelve years, commencing from 1st April 2015. According to the lease, the company is to pay Rs. 7.50 as royalty per ton with a minimum rent of Rs. 1, 50,000 per year. Short workings can, however, be recovered out of the royalty in excess of the minimum rent of the next two years only. For the year of a strike the minimum rent is to be reduced to 60%. The output in tons for the 6 years ending 31st March 2021 is as under:

| Year | Output (in tons) |
|---------|------------------|
| 2015-16 | 10,000 |
| 2016-17 | 12,000 |
| 2017-18 | 25,000 |
| 2018-19 | 20,000 |
| 2019-20 | 50,000 |
| 2020-21 | 15,000 (Strike) |

From the above details, Prepare following ledger accounts in the books of India Coal Co. Ltd.

- i) Royalty Account,
- ii) Short-working Account and
- iii) Landlord Account

Q.5 Long Answer / Long Problem.

- a) The Ajay Leasing Ltd, leases an Asset to M/s Vijay Traders on following terms:

| | |
|---|----------------------------|
| Cost of Asset / Fair Value | Rs. 2,00,000 |
| Lease Tenure / Term | 4 Years |
| Residual Value of Asset | Nil |
| Statutory Depreciation rate | 40% |
| Lease Rental payable at the end of the year | Rs. 70,000 |
| Inception of Lease | 1 st April 2017 |
| Implicit Rate of Interest | 15%p.a. |

In books of Lessor as per Finance Lease Method, You are required to prepare:

- Finance Charge (Interest Table)
- Lease Rent Account
- Rent Receivable Account

OR

- b) From the following Trial Balance extracted from the books of Suraj Farms. Prepare Trading and Profit and Loss Account for the year ended 31st March, 2021 and the Balance Sheet as on the date:

| Debit Balances | Rs. | Rs. | Credit Balances | Rs. | Rs. |
|--|--------------|-----------------|----------------------|-----------------|-----------------|
| Stock on 1-4-2020: | | | Sale | | |
| Live stock | 1,50,000 | | - Live stock | 48,000 | |
| Paddy | 60,000 | | - Paddy | 2,12,000 | |
| Cattle feed | 11,000 | | - Milk | <u>1,57,000</u> | 4,17,000 |
| Fertilizers | 5,000 | | Sundry Creditors | | 26,000 |
| Seeds | <u>3,000</u> | 2,29,000 | Outstanding expenses | | 4,400 |
| Purchases: | | | Capital Account | | 4,41,800 |
| Live stock | 30,000 | | | | |
| Cattle feed | 60,000 | | | | |
| Fertilizers | 16,000 | | | | |
| Seeds | <u>5,800</u> | 1,11,800 | | | |
| Sundry Debtors | | 21,000 | | | |
| Repairs and Maintenance of Farm Equipments | | 12,000 | | | |
| Farm Equipments | | 1,50,000 | | | |
| Crop expenses | | 50,400 | | | |
| Live Stock expenses | | 12,500 | | | |
| General expenses | | 11,700 | | | |
| Cash in hand | | 7,300 | | | |
| Cash at Bank | | 8,500 | | | |
| Land and Buildings | | 2,75,000 | | | |
| | | 8,89,200 | | | 8,89,200 |

Additional Information:

- Closing stock as on 31-03-2021
Live Stock Rs.1,32,000; Paddy Rs. 30,000; Cattle feed Rs.6,000;
Fertilizers Rs.3,500; Seeds Rs. 2,700
- The consumption of the farm output by the proprietor:
Milk etc., Rs. 6,000; Paddy Rs. 9,500
- Provide 10% depreciation on Farm Equipments and 5 % on Land and Buildings.

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M.Com. (Semester - IV) (New) (CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Advanced Costing (Paper - IV) (4064-05)

Day & Date: Tuesday, 14-05-2024
 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.
 3) Draw neat labeled diagrams wherever necessary.

Q.1 A) Multiple Choice Questions.

10

- 1) Which of the following is studied with the help of operating leverage?
 - a) Analysis of Business
 - b) Analysis of Financial Risk
 - c) Analysis of Credit Risk
 - d) Analysis of Production
- 2) High operating leverage indicate a company has _____.
 - a) High Fixed cost
 - b) Low variable cost
 - c) Both
 - d) None of the above
- 3) Which formula is used is used to measure the degree of operating leverage?
 - a) EBT/EBIT
 - b) Contribution
 - c) EBIT/EBT
 - d) EBIT/ Contribution
- 4) EPS will be zero at _____.
 - a) Financial Breakeven point
 - b) Operating Breakeven Point
 - c) Both a & b
 - d) None of the above
- 5) The dividend irrelevance theorem to share valuation was propounded by _____.
 - a) James E. Walter
 - b) Myron Gordon
 - c) Modigliani and Miller
 - d) None of the above
- 6) Which one of the following are sources of dividends ____?
 - a) Current year's profit
 - b) Past year's profits
 - c) Money provided by the government
 - d) All of the above
- 7) Sock dividend is also known as _____.
 - a) Scrip Dividend
 - b) Bonus shares
 - c) Right shares
 - d) Property dividend
- 8) Cost of capital is the minimum rate of return expected by its investors.
 - a) Give Statement is true
 - b) Give statement is false
 - c) Give statement is true in some cases
 - d) Given

- 9) When a company gives fixed amount of percentage from the earning of He Company it is called as _____.
 a) Dividend tax policy
 b) Dividend right ratio policy
 c) Dividend Pay-out ratio policy
 d) Dividend Buyout Ratio Policy
- 10) _____ refers to long term planning for proposed capital outlays and their financing.
 a) Capital Budgeting
 b) Working Capital
 c) Term finance
 d) None of the above

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

- 1) Cost of capital is highest in case of _____.
 2) Stock Dividend is also known as _____.
 3) The dividend irrelevance theorem to share valuation was propounded by _____.
 4) Cost of capital is lowest in case of _____.
 5) The pay-out ratio is subtracted from one. to calculate _____.
 6) The dividend declared between two annual general meetings is called _____.

Q.2 Answer the following.**16**

- a) Write the concept of cost of capital?
 b) What is the EBIT – EPS.
 c) What is meant by dividend policy?
 d) From the following data, compute the return on investment leverage Sale = 3,00,000 units at Rs. 5 per unit, Total Assets = 12,00,000 EBIT 60,000

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

- a) A company issue Rs. 20,00,000 10% redeemable debentures at a discount of 5%. The costs of floatation amount to Rs.50,000. The debentures are redeemable after 8 years. Calculate before tax and after tax. Cost of debt assuring a tax rate of 55%
- b) The following information is supplied to you

| | |
|--|--------------|
| Total Earning | Rs. 40 lakhs |
| No. of Equity Shares (of Rs. 100 each) | 4,00,000 |
| Dividend per share | Rs. 4 |
| Cost of capital | 16% |
| Internal rate of return on investment | 20% |
| Retention ratio | 60% |

Calculate the market price of a share of a company by using

- 1) Walters Formula
 2) Gordon's Formula

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

- a) Calculate the Profitability Index on the basis of 12% Discount Factor. From the following.

| | |
|------------------------------------|--------------|
| Cost of the Project Estimated Cash | Rs. 9,00,000 |
| Inflow | |
| 2003 | 3,00,000 |
| 2004 | 2,50,000 |
| 2005 | 2,40,000 |
| 2006 | 2,70,000 |
| 2007 | 2,90,000 |

| | | | | | |
|-----------|-------|-------|-------|-------|-------|
| Year | 1 | 2 | 3 | 4 | 5 |
| PV Factor | 0.893 | 0.797 | 0.712 | 0.636 | 0.567 |

- b) What is leverage explain the different types of leverage.

Q.5 Answer the following. (Any One)

16

- a) The following figures relate to two companies 'A' * 'B'

| Particular | A | B |
|---------------|--------|----------|
| Sale | 50,000 | 1,00,000 |
| Variable cost | 20,000 | 30,000 |
| Fixed cost | 15,000 | 40,000 |
| Interest | 5,000 | 10,000 |

You are required to

Calculate the operating, financial and combined leverages for the two companies.

OR

- b) Explain the capital investment process.

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M.Com. (Semester - IV) (New) (CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Taxation (4063-06) (Paper – IV) (4064-06)

Day & Date: Tuesday, 14-05-2024
 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) GST was implemented in India from.
 - a) 1st January 2017
 - b) 1st April 2017
 - c) 1st March 2017
 - d) 1st July 2017
- 2) In India, the GST is based on the dual model GST adopted in _____.
 - a) UK
 - b) Canada
 - c) USA
 - d) Japan
- 3) The maximum rate for CGST is?
 - a) 28
 - b) 12
 - c) 18
 - d) 20
- 4) What does "I" in IGST Stands for?
 - a) Internal
 - b) Integrated
 - c) both a & b
 - d) Intra
- 5) What kind of a tax is GST?
 - a) value added tax
 - b) indirect tax
 - c) direct tax
 - d) income tax
- 6) Which of the following definition is not related to income tax?
 - a) Discount
 - b) Simple form
 - c) MODVAT
 - d) assessment year
- 7) The goods & services tax act commenced from _____.
 - a) 1 July 2017
 - b) 1 April 2018
 - c) 1 July 2016
 - d) 1 April 2016
- 8) Which was the first state in India to pass the GST bill?
 - a) Tamil Nadu
 - b) Gujarat
 - c) Madhya Pradesh
 - d) Assam
- 9) Which of the following is a tax -free perquisite?
 - a) Training by employer
 - b) dearness allowance
 - c) overtime allowance
 - d) lunch
- 10) taxes that are levied on any intra-state purchase are?
 - a) IGST
 - b) CGST & SGST
 - c) SGST
 - d) CGST

B) True or False.**06**

- 1) I stand for in GST intra.
- 2) Income tax is kind of a tax is GST.
- 3) Custom duty is an example of direct tax.
- 4) Gift tax is not imposed on goods & services taxes.
- 5) Fixed deposits are not a tax saving investment.
- 6) 5% the rate of tax for income tax slab between the income of Rs.2.5 lakhs to Rs. 5 lakhs for assessment year 2018-19?

Q.2 Short note.**16**

- a) What is the basic concept of under GST?
- b) What are the 3 types of GST registration?
- c) Electronic cash ledger.
- d) What is the basic exemption under GST?

Q.3 Short note.**16**

- a) What are the 4 types of GST?
- b) Who is the person liable for registration?

Q.4 What is the concept of GST model in India.**16****OR**

Can a person without pan apply for registration under GST?

Q.5 What is the objective of income tax return.**16****OR**

Which is exempted from compulsory GST registration?

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M.Com. (Semester - IV) (New) (CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Industrial Management Paper -IV (4064-07)

Day & Date: Tuesday, 14-05-2024
 Time: 03:00 PM To 06:00 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) Methods of job evaluation are _____.
 a) Qualitative method b) Quantitative method
 c) Both (a) and (b) d) None of these
- 2) _____ arranges the job in numerical order from highest rank to lowest rank on the basis of duties and responsibilities.
 a) Ranking method b) Grading method
 c) Point rating method d) Factor comparison method
- 3) Industrial Dispute Act. 1947 provides _____ industrial relations machinery for resolution of conflicts.
 a) Negotiation b) Conciliation
 c) Arbitration d) All of the above
- 4) _____ is the machinery for settlement of Industrial Disputes.
 a) Industrial Tribunal b) National Tribunal
 c) Labour court d) All of the above
- 5) All formal procedures used in working organization to evaluate personalities and contributions and potential of group members is _____.
 a) job designing b) Job evaluation
 c) Merit rating d) Job planning
- 6) A separate department namely _____ department is now setup in all organizations to tackle the problem of personnel in the organization.
 a) Marketing b) administration
 c) Staffing d) personnel
- 7) _____ not an objective of industrial relations.
 a) Connectedness b) Collective wisdom
 c) Conflict prevention d) Mismanagement of Union
- 8) _____ is the major actor of industrial relations.
 a) Employers b) Unions
 c) Government d) All of the above
- 9) _____ advocated the Trusteeship Theory of Industrial Relations.
 a) M. K. Gandhi b) N. M. Lokhande
 c) V. V. Giri d) Karl Marx
- 10) Personnel management is also called as _____.
 a) Personnel Administration b) Manpower management
 c) Both a) and b) d) None of the above

06

- 1) Merit Rating is used to determine the cost of a product.
a) True b) False
- 2) Job Evaluation is a systematic approach to ascertain the labour worth of a job.
a) True b) False
- 3) Personnel policies are the constitution of the organization.
a) True b) False
- 4) Principle of common interest is not Principle of Personal Policies.
a) True b) False
- 5) Grading Method is a predetermined groups or classes are established and jobs are assigned to each classification.
a) True b) False
- 6) Organizational culture is an external factor affecting personnel management.
a) True b) False

16

- Objectives of Personnel Management
- Scope of Industrial Relations
- Objectives of Job Evaluation
- Industrial Unrest

16

- a) Importance of Industrial Relations
- b) Objectives of Merit Rating

16

- a) Define Personnel Management and explain Challenges of Modern Personnel Management.

OR

- b) Define Industrial Relations and Explain the Limitations of Industrial Relations.**

16

- a) Explain the Methods of Job Evaluation.

OR

- b) Define Industrial Disputes and explain the Machinery for settlement of Disputes.**

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M.Com. (Semester - IV) (New) (CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Advanced Banking and Financial system P-IV (4064-08)

Day & Date: Tuesday, 14-05-2024
 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 correct alternatives given below. 10

- 1) The Indian _____ is the market in which short term funds are borrowed and lent.
 - a) Money market
 - b) Open market
 - c) Closed market
 - d) Credit market
- 2) Indian Money market is divided in to _____ segments.
 - a) Organized
 - b) Unorganized
 - c) Both A and B
 - d) None of these
- 3) The government securities market is at the core of _____.
 - a) Financial Market
 - b) Debt Market
 - c) Money Market
 - d) Capital Market
- 4) DFHI stand for _____.
 - a) Discount and Finance House of India Ltd.
 - b) Debt and Finance House of India Ltd.
 - c) Debit and Finance House of India
 - d) Demand and Finance House of India
- 5) Essential motivators of Internet Banking include _____.
 - a) Convenience
 - b) Control
 - c) Cost Savings
 - d) All of these
- 6) The long form of NHB is _____.
 - a) National Housing Bank
 - b) Notion Housing Board
 - c) National Housing Board
 - d) None of these
- 7) _____ refers to the systems and tools that track a business' interactions with customers.
 - a) Customer orientation
 - b) Customer service
 - c) Customer Relationship Management
 - d) Customer care
- 8) A commercial paper can now be issued to _____.
 - a) Individual
 - b) Banks
 - c) Companies
 - d) All of these
- 9) Three are/is key types of forex markets: _____.
 - a) Spot
 - b) Forward
 - c) Futures
 - d) All of these

- 10) _____ means a person who investigates, reports on, and helps settle complaints.
- | | |
|----------------------|------------------|
| a) Financial Manager | b) Ombudsman |
| c) Bank Manager | d) None of these |

B) True or False**06**

- 1) Capital Markets are formal in nature.
- 2) A company who accepts demand deposits is called banking company.
- 3) RBI not controls credit in India.
- 4) Short term financing instruments which can be converted easily to cash.
- 5) Financial instruments are monetary contracts between parties.
- 6) Treasury Bills (T-Bills) issued by the central Government are known to be one of the safety money market instruments.

Q.2 Short Note.**16**

- a) Primary Market.
- b) Internet Banking.
- c) Government securities.
- d) Commercial Paper.

Q.3 Write Short answer.**16**

- a) Bombay Stock Market.
- b) Recommendation of Goiporia Committee on Customer Service.

Q.4 Attempt Any One of the following.**16**

- a) Define the Money Market and explain the Instruments of Money Market.

OR

- b) Explain details the Narasimhan Committee Report (I) on the financial system in India.

Q.5 Attempt Any One of the following.**16**

- a) Explain the concept of e-banking. Explain the various advantages and disadvantages of e- banking.

OR

- b) Explain in details the customer services and explain in detail Banking Ombudsman Scheme

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Set **P**

M.Com. (Semester - IV) (New) (CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Co-operation and Rural Development-P-IV (4064-09)

Day & Date: Tuesday, 14-05-2024
 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) Fill in the blanks by choosing correct alternatives given below. 10

- 1) _____ bank is a bridge between State Co-Operative Bank and Agricultural Primary Credit Society.
 a) District central bank b) Urban
 c) State co-operative bank d) None of these
- 2) Primary Agriculture Co-Operative Credit Society provides _____ loan to farmers.
 a) Crop b) Gold
 c) Building d) None of these
- 3) The co-operative movement was started in India in _____.
 a) 1904 b) 1950
 c) 1948 d) 1991
- 4) The societies that carry processing on agricultural goods are known as _____ societies.
 a) Co-operative process b) Co-operative service
 c) Co-operative marketing d) None of these
- 5) _____ is known as father of co-operative movement.
 a) Robert Own b) Willian King
 c) Adam Smith d) None of these
- 6) The co-operative sugar factories in Maharashtra face the problem of _____.
 a) Inadequate Sugarcane b) High Cost
 c) Inadequate Capital d) All of these
- 7) The KVIC is a _____ body established by an Act of parliament.
 a) Local b) statutory
 c) non-statutory d) state level
- 8) MGNREGS was started in _____.
 a) 2005 b) 2007
 c) 2004 d) 2010
- 9) The Panchayat Raj System was Firstly Started in _____.
 a) Maharashtra b) Rajasthan
 c) Orisa d) Tamilnadu
- 10) The JRY scheme was started in _____ Fifth five year plan.
 a) Fourth b) Fifth
 c) Sixth d) Seventh

B) True or False.**06**

- 1) All the state governments had passed the land ceiling act in 1961-62.
- 2) Operation flood is related with milk revolution in India.
- 3) Co-operative is compulsory types of Organization.
- 4) Trust is the foundation of co-operation.
- 5) The Integrated Rural Development (IRDP) was started in 1985.
- 6) The Indian Women's Co-operative Society, started in 1905.

Q.2 Answer the following /Short Note.**16**

- a) Land Reforms.
- b) Nature of Marketing Co-Operatives.
- c) Explain the Problems of co-operative sugar factories in Maharashtra.
- d) MANEREGS.

Q.3 Write Short answer.**16**

- a) Explain the role of sugar Co-operatives in rural area development.
- b) Objectives of Ministry of Rural Development.

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

- a) What is mean by cottan and textile cooperatives? Gives its problems and remedies?

OR

- b) Define the role of Khadi and Village Industrial Corporation (KVIC) in detail.

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

- a) Explain the role of Technology Rural Development.

OR

- b) Explain the role of government in the development of co-operative movement in India?

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M.Com. (Semester - IV) (New) (CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Insurance Paper-IV (4064-10)

Day & Date: Tuesday, 14-05-2024
 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 alternative. 10

- 1) Crop insurance claims are settled in _____ days.
 - a) 15 to 30 days
 - b) 30 to 45 days
 - c) 45 to 60 days
 - d) 60 to 90 days
- 2) Cattle insurance is started by general insurance business in _____.
 - a) 1956
 - b) 1971
 - c) 1974
 - d) 1938
- 3) _____ risk is covered under crop insurance.
 - a) Drought
 - b) Flood
 - c) Heavy rain
 - d) All of these
- 4) Poultry Insurance does not cover _____.
 - a) Layers
 - b) Broilers
 - c) Hatcheries
 - d) Tandoori
- 5) A milch cow is covered under Cattle Insurance up to the age of _____.
 - a) 8 years
 - b) 10 years
 - c) 12 years
 - d) 14 years
- 6) _____ is the type of Rural Insurance.
 - a) Poultry insurance
 - b) Honey bee insurance
 - c) Horticultural insurance
 - d) All of these
- 7) As per the IRDA, rural area that is eligible for the rural insurance has to fulfill the _____ conditions.
 - a) Population density should not be more than 400 per Sq. km.
 - b) Population less than 5000 individuals.
 - c) Either a) or b)
 - d) Both a) and b)
- 8) _____ is like a repository where you can manage all your life insurance, health insurance policy and other insurance policies, at one place.
 - a) E-Insurance
 - b) Offline Insurance
 - c) Office Insurance
 - d) Normal Insurance
- 9) _____ technologies are used in Insurance sector.
 - a) Artificial Intelligence
 - b) Machine Learning
 - c) Blockchain
 - d) All of these
- 10) _____ insurance offer coverage to low-income households or to individuals who have little savings.
 - a) Macro
 - b) Micro
 - c) both a) and b)
 - d) None of these

B) True or False. (One Mark Each)

- 1) Crop insurance is a type of Marine Insurance.
a) True b) False
- 2) Micro insurance is not useful to poor peoples.
a) True b) False
- 3) Agricultural equipment insurance is a policy that covers tools and machinery for farming once they are damaged.
a) True b) False
- 4) IRDA regulates Micro Insurance in India.
a) True b) False
- 5) Purchasing insurance online is convenient, fast and usually cost you lesser.
a) True b) False
- 6) Rural insurance plays a vital role in promoting agricultural development by mitigating risks associated with farming.
a) True b) False

Q.2 Answer the following. (Short note)

16

- Importance of Crop Insurance.
- Need for Micro Insurance.
- E-insurance.
- Development of Rural Insurance.

Q.3 Attempt the following. (Short note)

16

- a) Agriculture Equipment Insurance.
- b) Technologies for Insurance.

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

16

- Explain the Opportunities and Challenges in Rural insurance.
- Explain the micro insurance and micro finance.

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

16

- Define cattle insurance and explain the types of cattle insurances.
- Explain the managing the career in insurance and different jobs in insurance sector.

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M.Com. (Semester - IV) (New) (CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Marketing Management –IV (4064-11)

Day & Date: Tuesday, 14-05-2024
 Time: 03:00 PM To 06:00 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) _____ is a characteristics of marketing research.
 - a) Scientific and objective study
 - b) Reduce uncertainty
 - c) Evaluate marketing performance
 - d) Selection of target market
- 2) _____ is one of the benefits of marketing research.
 - a) Time consuming
 - b) Expensive
 - c) Identify market opportunities
 - d) past oriented
- 3) The purpose of _____ is to study marketing questions and find answers to them quickly and satisfactorily.
 - a) Marketing information system
 - b) Marketing research
 - c) Market segmentation
 - d) Customer relationship management
- 4) _____ is a part of consumer research.
 - a) Advertising research
 - b) Product research
 - c) Motivational research
 - d) Promotional research
- 5) Marketing research is a _____ function in an organization.
 - a) Staff
 - b) Line
 - c) Main stream
 - d) staff and line
- 6) Marketing data can be divided into _____ broad categories.
 - a) Three
 - b) Four
 - c) Two
 - d) Five
- 7) _____ are applicable at every stage of the marketing research process.
 - a) Ethics
 - b) Selling
 - c) Advertising
 - d) Publicity
- 8) Primary data is also called as _____.
 - a) Created Data
 - b) First Hand Data
 - c) Qualitative Data
 - d) None of these
- 9) _____ is the branch of marketing research.
 - a) Product research
 - b) Brand research
 - c) Sales research
 - d) All of the above

- 10) _____ is the method of marketing research.
- a) Mail survey
 - b) Telephone survey
 - c) both 'a' and 'b'
 - d) None of the above

B) True or False:**06**

- 1) Sales forecasting is the major areas of sales research.
 - a) True
 - b) False
- 2) Media Research is a component of Distribution research.
 - a) True
 - b) False
- 3) Books, Magazines and Newspapers are the source of Secondary data.
 - a) True
 - b) False
- 4) Observation Methods is one of the method of marketing research.
 - a) True
 - b) False
- 5) Marketing Planning is the systematic design, collection, analysis and marketing data.
 - a) True
 - b) False
- 6) Identifying the problem is the first step in marketing research process.
 - a) True
 - b) False

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

- a) Objectives and Role of Marketing Research
- b) Brand Research
- c) Mail Survey
- d) Professional Ethics for marketing Researchers

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

- a) Scope of Marketing Research
- b) Career Opportunities in Marketing Research

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

- a) Define Marketing Research and explain the Steps in Marketing Research.
- OR**
- b) Explain the Importance of Marketing Research.

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

- a) Explain the Factors affecting choice of one or more method of conducting research.
- OR**
- b) Explain the following points in brief.
 - 1) Marketing research and rural market
 - 2) Future of marketing research in India

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Day & Date: Tuesday, 14-05-2024
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 given options. 10

- 1) Bias of an estimator can be _____.
a) positive b) negative
c) zero d) all of these
- 2) Level of significance is the probability of _____.
a) type-I error b) type -II error
c) type -III error d) None of these
- 3) Test of $H_0 : \mu = 10$ Vs $H_0 : \mu > 10$ leads to _____.
a) left tailed test b) right tailed test
c) two tailed test d) none of these
- 4) Consistency is property associated with _____.
a) small samples b) large samples
c) any size samples d) None of these
- 5) 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
- 6) Rejecting H_0 when H_0 is false to _____.
a) Type-I error b) Type-II error
c) Power of test d) None of these
- 7) The probability mass function $p(x)$ lies between _____.
a) -1 to 1 b) 0 to 1
c) -1 to 0 d) None of these
- 8) Sample mean is unbiased estimator of _____.
a) Population mean b) Population variance
c) Population SD d) None of these
- 9) $(1 - \alpha)$ is called:
a) Critical value b) Level of significance
c) Level of confidence d) Interval estimate
- 10) The number of students in a class 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)

B) Fill in blanks.**06**

- 1) Rejecting H_0 when H_0 is true is _____ error.
- 2) A sample constant representing population parameter is known as _____.
- 3) If an estimator T_n of population parameter θ converges in probability to θ as n tends to infinity is said to be _____.
- 4) To obtain 95% confidence limits for a parameter we take $\alpha =$ _____.
- 5) A value of an estimator is called an _____.
- 6) The probability mass function $P(x)$ cannot exceed _____.

Q.2 Explain following terms.**16**

- a) Null and alternative hypothesis.
- b) Confidence Interval.
- c) Estimator and unbiased estimator.
- d) Probability density function(pdf) and probability mass function(pmf).

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 | 5k | k | k |

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

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

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

- a) Explain concept of consistency and show that sample mean is consistent estimator of population mean.

OR

- b) Find $100(1 - \alpha)\%$ confidence interval for σ^2 in case of $N(\mu, \sigma^2)$ distribution when
 - 1) μ is known
 - 2) μ is unknown

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

- a) Obtain $100(1 - \alpha)\%$ confidence interval for difference between means $(\mu_1 - \mu_2)$ in case of two normal populations $N(\mu_1, \sigma_1^2)$ and $N(\mu_2, \sigma_2^2)$ when
 - 1) σ_1^2 and σ_2^2 both are unknown
 - 2) σ_1^2 and σ_2^2 both are known

OR

- b) A coin is for which the probability of occurrence of head is P , thrown 10 times and null hypothesis is $H_0: P = 0.5$ Vs $H_1: P = 0.2$ is accepted more than two head appears, then compute
 - i) critical region
 - ii) size of the test
 - iii) type -II error
 - iv) power of the test

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M.Com. (Semester - IV) (New) (CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Computer Application in Business (4064-13)

Day & Date: Thursday, 16-05-2024
 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) Computers in 2nd generation used _____.
 a) vacuum tubes b) transistors
 c) ICs d) VLSIC
- 2) Short cut key for saving the file is _____.
 a) Ctrl+A b) Ctrl+B
 c) Ctrl+S d) Ctrl+U
- 3) _____ management refers to the activities involved in managing the execution of multiple processes in an operating system.
 a) Memory b) Process
 c) Security d) File
- 4) _____ are normally operate in the office building or in the area of organization only.
 a) WAN b) MAN
 c) VAN d) LAN
- 5) _____ business model represents a market environment where one customer purchase goods from another customer using a third party business or platform to facilitate the transaction.
 a) B2B b) B2C
 c) C2B d) C2C
- 6) M-Commerce is _____.
 a) Mobile b) Management
 c) Monetary d) Material
- 7) _____ provides security to the data that is transferred between web browser and server.
 a) Network b) SSL
 c) Password d) Firewall
- 8) _____ is the conduct of online business processes on the web, internet, extranet or a combination thereof.
 a) E-Commerce b) E-Market
 c) E-Business d) M-Commerce
- 9) A _____ establishes a barrier between a trusted network and an untrusted network such as Internet.
 a) Digital Signature b) Firewall
 c) Password d) Encryption

10) For transmission and exchange of data from one host to another is require to form _____.

- a) Operating System
- b) Network
- c) System
- d) Security

b) True or false.

06

- 1) CRM stands for Computer Relationship Management.
- 2) Computers in the 1st generations were used LSI.
- 3) Protocols are nothing but rules and regulations to form a network.
- 4) Internet is developed in WAN protocol.
- 5) Ready state is a state of Operating system.
- 6) To make a slide show in MS- Power point, F5 function key is used.

Q.2 Attempt the following.

16

- a) Give the functions of E-Business.
- b) Explain B2B Business model.
- c) What is Firmware?
- d) Explain the following MS-Word menus-
 - i) Cut
 - ii) Copy
 - iii) Paste
 - iv) Undo

Q.3 Attempt the following.

16

- a) Explain the goals of E-Business.
- b) Explain C2C business model.
- c) Give the applications of e-business.
- d) What is Firewall?

Q.4 Attempt the following questions. (Any One)

16

- a) What is Computer? Give the Characteristics and Applications of Computer.

OR

- b) What is Operating System? Give the types of it.

Q.5 Attempt the following questions. (Any One)

16

- a) Explain in detail E-Commerce business model

OR

- b) Define E-business in detail.

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Set **P**

M.Com. (Semester - IV) (New) (CBCS) Examination: March/April-2024
COLLEGE AND UNIVERSITY CAMPUS
Agro -Tourism (4064-14)

Day & Date: Thursday ,16-05-2024
 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) Choosing the correct alternatives from the options. 10

- 1) Eco- Tourism is a _____.
 a) Responsible Tourism b) Ethnic Tourism
 c) Agro tourism d) None of the above
- 2) When a person travel to attain medical tourism, he is known as _____.
 a) Cultural tourist b) Ethnic Tourist
 c) Adventure Tourist d) Wellness tourist
- 3) Tourism sector creates more _____ opportunities.
 a) Job b) Attractive
 c) Fund raising d) Profit making
- 4) Which type of tourism is focused on protected of agriculture?
 a) Farm Tourism b) Social Tourism
 c) Agro Tourism d) None of the above
- 5) Swadesh Darshan Scheme is concerned to _____.
 a) Religious Tourism b) Travel Circuit
 c) Historical Tourism d) Adventure Tourism
- 6) _____ scheme promotes travel to smaller heritage sights by reducing air tickets prices.
 a) UJALA b) UDAY
 c) UDAN d) UTSAV
- 7) Tourism is _____.
 a) Fun activity
 b) The movement of people, spatially and temporally out of their own communities for leisure and business purpose
 c) Any movement of people out of their homes longer than for 24 hours
 d) None of the above
- 8) _____ is the strategic slogan of Ministry of Tourism as central principle of Tourism.
 a) Atithi Aate Raho
 b) Grahko Devo Bhavo
 c) Atithi Padharo Mhare Desh
 d) Atithi Devo Bhavo
- 9) A tourism policy includes _____.
 a) Rules b) Regulation
 c) Objective and Strategies d) All of the above

- 10) _____ is one of the challenges related to tourism products.
- | | |
|----------------|------------------|
| a) Storability | b) Separability |
| c) Tangibility | d) Intangibility |

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

- 1) _____ scheme is focused on preserving & revitalizing the unique character of heritage cities in India.
- 2) A person who moves from one location to another are known is _____.
- 3) _____, is the policy of integrated and holistic development of selected pilgrim destinations to provide complete religious tourism experience.
- 4) The idea of bringing urban resident to agriculture farm _____.
- 5) The first policy was implemented in India _____.
- 6) A person who is travelling a place for pleasure is known as _____.

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

- a) Adventure Tourism
- b) Relation between Agriculture and Agro- Tourism
- c) ATDC
- d) Medicinal Tourism

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

- a) Explain the following types of tourism:
 - 1) Eco -Tourism
 - 2) Rural Tourism
- b) Explain the government policies of agro-tourism.

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

- a) What is Tourism? Explain the importance of Tourism.

OR

- b) Explain the Marketing strategies for agro- tourism products and services.

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

- a) What is Agro-tourism? Explain the importance of agro-tourism.

OR

- b) Explain the factors in agro-tourism management.