



**Q.2 Answer the following questions. (Any Four) 12**

- a) How does the story 'A Wrong Man in Worker's Paradise' show the conflict between work and art?
- b) Explain the tone and mood of the poem "To Youth."
- c) How does Shakespeare present the idea of time and beauty in his sonnet?
- d) Describe Eurydice's character and her qualities.
- e) How does Wordsworth describe the effect of daffodils on his mind and heart?
- f) Describe the theme of loneliness and grief in Chekhov's *Misery*.

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

- a) Prepare a film review by covering the following aspects: title of the film, importance of the film, plot, setting or scene, dialogue, music and song, viewers' opinion and its contemporary relevance.

**OR**

- b) What are the different types of interviews? Explain with suitable examples.

**Q.4 Answer the following. 10**

What are leadership development strategies? Explain with examples how a person can improve leadership qualities.

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**B.Com. (Semester - III) (CBCS) Examination: March/April – 2026**  
**Corporate Accounting – I (BCOM0301)**

Day & Date: Monday, 06-04-2026  
Time: 03:00 PM To 05:00 PM

Max. Marks: 40

- 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 from the options. 08**

- 1) Bank Overdraft shown under the \_\_\_\_\_ heading in Balance sheet.
  - a) Trade Receivables
  - b) Cash & Cash Equivalent
  - c) Long term borrowing
  - d) Short term borrowing
  
- 2) Which of the following is allocated on the basis of turnover?
  - a) Salaries
  - b) Depreciation
  - c) Gross Profit
  - d) Insurance
  
- 3) The profit earned by the company from the date of purchase to the date of incorporation is \_\_\_\_\_.
  - a) Pre-incorporation profit
  - b) Post-incorporation profit
  - c) Notional profit
  - d) Revenue Profit
  
- 4) When share is issued at a price equal to its face value, it is called issue \_\_\_\_\_.
  - a) at Par
  - b) at a Premium
  - c) at a Discount
  - d) at Bonus
  
- 5) Accounting standards are issued by the \_\_\_\_\_.
  - a) Accounting Standard Board (ASB)
  - b) ICMA
  - c) ICWA
  - d) Company law
  
- 6) As - 10 relate to \_\_\_\_\_.
  - a) Depreciation accounting
  - b) Cash flow statements
  - c) Accounting for Amalgamation
  - d) Property, Plant & Equipment (PPE)
  
- 7) \_\_\_\_\_ is the amount share capital that a company is permitted to issue.
  - a) Issued Share Capital
  - b) Authorised Share Capital
  - c) Subscribed Share Capital
  - d) Paid-up Capital



OR

- b) Anant Ltd. provides to you the following ledger balances after preparing its Profit and Loss Account for the year ended 31<sup>st</sup> March 2024.

Particulars	Debit (Rs.)	Credit (Rs.)
Equity Share Capital (fully paid shares of Rs. 10 each)		49,00,000
General Reserve		9,24,000
Loan from Bank (long term)		6,30,000
10% Debentures		4,90,000
Sundry Creditors for goods and expenses		7,70,000
Profit and Loss A/c		11,20,000
Provision for Taxation		3,50,000
Land	9,80,000	
Buildings	14,70,000	
Plant and Machinery	28,00,000	
Furniture and Fixture	2,80,000	
Calls in Arrears	14,000	
Inventories of Finished Goods	7,00,000	
Inventories of Raw Material	1,40,000	
Trade Receivables	8,40,000	
Patents & Trade Marks	3,50,000	
Advances (short term)	2,10,000	
Cash in Hand	1,40,000	
Balances with Banks	11,90,000	
Preliminary Expenses	70,000	
	<b>91,84,000</b>	<b>91,84,000</b>

**Additional Information:**

All Preliminary expenses to be written off, by adjusting from balance of General Reserve.

Prepare only Balance Sheet of company as on 31<sup>st</sup> March 2024.  
Schedule III of the Companies Act, 2013.

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**बी.कॉम. (सत्र - III) (CBCS) परीक्षा: मार्च/एप्रिल – २०२६**  
**Fundamentals of Entrepreneurship (Paper - I) (BCOM0302)**

वार, दिनांक: बुधवार, ०८-०४-२०२६

कमाल गुण: ४०

वेळ: दुपारी ०३:०० ते ०५:००

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

प्र.१ अ) खालील दिलेले योग्य पर्याय निवडून गाळलेल्या जागा भरा. ०८

१) एखादी व्यक्ती जी व्यवसाय सुरू करून किंवा चालवून पैसे कमवते, विशेषतः जेव्हा यामध्ये आर्थिक जोखीम घेणे समाविष्ट असते तेव्हा त्यास ——— असे म्हणतात.

- |               |              |
|---------------|--------------|
| अ) व्यवस्थापक | ब) उद्योजक   |
| क) संचालक     | ड) वरील सर्व |

२) उद्योजकांचा मोबदला म्हणजे नफा आणि व्यवस्थापकांचा मोबदला म्हणजे ——— होय.

- |              |                |
|--------------|----------------|
| अ) पगार      | ब) नफा         |
| क) वरील सर्व | ड) यापैकी नाही |

३) ——— ही नवीन व्यवसायांच्या स्थापनेद्वारे आर्थिक मूल्य तयार करण्याची प्रक्रिया आहे.

- |               |                |
|---------------|----------------|
| अ) व्यवस्थापन | ब) उद्योजकता   |
| क) विपणन      | ड) यापैकी नाही |

४) जोसेफ शुम्पीटर ने प्रस्तावित केलेला, नवनिर्मितीचा सिद्धांत उद्योजकीय क्रिया आणि आर्थिक विकास चालविण्यामध्ये ——— या भूमिकेवर जोर देतो.

- |                 |              |
|-----------------|--------------|
| अ) नावीन्यपूर्ण | ब) पारंपारिक |
| क) प्राचीन      | ड) वरील सर्व |

५) स्टँड अप इंडिया योजना ——— साली सुरू करण्यात आली.

- |         |         |
|---------|---------|
| अ) २०१६ | ब) २०१७ |
| क) २०१८ | ड) २०१९ |

६) स्टार्टअप इंडिया योजना ——— साली सुरू करण्यात आली.

- |         |         |
|---------|---------|
| अ) २०१६ | ब) २०१७ |
| क) २०१८ | ड) २०१९ |

- ७) —, यास पूर्वी उद्योग आधार म्हणून ओळखले जात असे.  
अ) उद्योजकता                      ब) उद्यम नोंदणी  
क) प्रकल्प अहवाल                ड) यापैकी नाही
- ८) — हा एक सर्वसमावेशक दस्तऐवज आहे, जो विशिष्ट प्रकल्पाबद्दल तपशीलवार माहिती प्रदान करतो.  
अ) विपणन                              ब) अहवाल  
क) स्टार्टअप इंडिया                ड) यापैकी नाही

ब) खालील संकल्पना स्पष्ट करा. 0४

- १) प्रा. नाइटचा अनिश्चितता सिद्धांत  
२) उद्योजकतेला प्रेरणा देणारे घटक

प्र.२ टिपा लिहा. (कोणत्याही दोन) 0६

- अ) उद्योजकता  
ब) जोसेफ शुम्पीटरचा नवनिर्मितीचा सिद्धांत  
क) मॅक्लेलँडचा सिद्धी प्रेरणेचा सिद्धांत

प्र.३ स्टार्ट अप म्हणजे काय? स्टार्ट अपच्या समस्या स्पष्ट करा. १0

प्र.४ खालील प्रश्नाचे उत्तर लिहा. (कोणताही एक) १२

- अ) आधुनिक युगातील उद्योजकांसमोरील आव्हाने स्पष्ट करा.  
किंवा  
ब) उद्योग आधार संकल्पना आणि त्याचे महत्त्व स्पष्ट करा.

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**B.Com. (Semester - III) (CBCS) Examination: March/April- 2026  
Fundamentals of Entrepreneurship (Paper - I) (BCOM0302)**

Day & Date: Wednesday, 08-04-2026  
Time: 03:00 PM To 05:00 PM

Max. Marks: 40

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

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

- 1) A person who makes money by starting or running businesses, especially when this involves taking financial risks called as \_\_\_\_\_.
  - a) Manager
  - b) Entrepreneur
  - c) Director
  - d) All of the above
- 2) Entrepreneurs reward is profit and \_\_\_\_\_ is the reward of manager.
  - a) Salary
  - b) Profit
  - c) All of the above
  - d) None of the above
- 3) \_\_\_\_\_ is the process of creating economic value through the establishment of new businesses.
  - a) Management
  - b) Entrepreneurship
  - c) Marketing
  - d) None of the above
- 4) Innovation Theory proposed by Joseph Schumpeter, this theory emphasizes the role of \_\_\_\_\_ in driving entrepreneurial activity and economic development.
  - a) Innovation
  - b) Traditional
  - c) Ancient
  - d) All of the above
- 5) The Standup India scheme was launched in the year \_\_\_\_\_.
  - a) 2016
  - b) 2017
  - c) 2018
  - d) 2019
- 6) The Start-up India scheme was launched in the year \_\_\_\_\_.
  - a) 2016
  - b) 2017
  - c) 2018
  - d) 2019
- 7) \_\_\_\_\_, was formerly known as Udyog Aadhar.
  - a) Entrepreneurship
  - b) Udyam Registration
  - c) Project report
  - d) None of the above
- 8) A \_\_\_\_\_ is a comprehensive document that provides detailed information about a specific project.
  - a) Marketing
  - b) Project report
  - c) The Start up India
  - d) None of the above

- B) Explain the following concept. 04**
- i) The Uncertainty-Bearing Theory of Knight
  - ii) Factors motivating entrepreneurship

- Q.2 Write Short Notes. (Any Two) 06**
- a) Entrepreneurship
  - b) Joseph Schumpeter's Innovation theory
  - c) McClelland's theory of need for achievement

- Q.3 What is Start up and explain the problems of Start up. 10**

- Q.4 Answer the following question. (Any One) 12**
- a) Explain the challenges before entrepreneurs in modern era.
- OR**
- b) Explain Udyog Aadhar Concept & its importance in details.





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**B.Com. (Semester - III) (CBCS) Examination: March/April – 2026  
Money and Financial System (BCOM0303)**

Day & Date: Friday, 10-04-2026  
Time: 03:00 PM To 05:00 PM

Max. Marks: 40

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

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

- 1) Money means what money does is defined by \_\_\_\_\_.
  - a) Walker
  - b) Seligman
  - c) Robertson
  - d) None of these
  
- 2) \_\_\_\_\_ has the capacity to create credit money.
  - a) Gold
  - b) Saving form post
  - c) High powered money
  - d) None of these
  
- 3) Monetary policy is implemented by \_\_\_\_\_.
  - a) Urban Bank
  - b) Commercial Bank
  - c) Central Bank
  - d) Land Development Bank
  
- 4) The chief components of Financial System are \_\_\_\_\_.
  - a) Financial instruments
  - b) Financial markets
  - c) Financial institutions
  - d) All the above
  
- 5) Money market is divided in to \_\_\_\_\_ markets.
  - a) Two
  - b) Three
  - c) Four
  - d) Five
  
- 6) Capital market is related with \_\_\_\_\_ term funds.
  - a) Long
  - b) Medium
  - c) Short
  - d) Very short period
  
- 7) Central Bank \_\_\_\_\_ the bank rate to control inflation.
  - a) decrease
  - b) increase
  - c) keeps stable
  - d) None of the above
  
- 8) Unit Trust of India (UTI) was setup in \_\_\_\_\_ year.
  - a) 1964
  - b) 1969
  - c) 1975
  - d) 1980

**B) Explain the following concepts. 04**

- 1) Money
- 2) Capital market

- Q.2 Write Short Notes. (Any Two)** **06**
- a) Types of Money
  - b) Objectives of monetary policy
  - c) The concept of money market
- Q.3 Long Answer.** **10**  
Explain the various functions of Money.
- Q.4 Answer the following questions. (Any One)** **12**
- a) Explain the functions of Reserve Bank of India.
- OR**
- b) What is Finance? Explain the role of finance in economic development.



८) पैशाचे मुल्य कमी होऊन किंमतपातळी वाढते अशी अवस्था म्हणजे ———  
होय.

अ) चलनघट

ब) चलन प्रतिवाद

क) चलनवाढ

ड) वरील सर्व

ब) खालील संकल्पना स्पष्ट करा.

0४

१) दरडोई उत्पन्न

२) भावघट

प्र.२ थोडक्यात टिपा लिहा. (कोणत्याही दोन)

0६

अ) स्थूल व्यावसायिक अर्थशास्त्राचे महत्त्व

ब) पैशाचे मूल्य

क) उपभोग फलन

प्र.३ राष्ट्रीय उत्पन्न मापनाच्या पद्धती स्पष्ट करा.

१0

प्र.४ खालील प्रश्नाचे उत्तर लिहा. (कोणताही एक)

१२

अ) जे. बी. से यांचा बाजारपेठेचा नियम स्पष्ट करा.

किंवा

ब) किंमत निर्देशांकाचे महत्त्व स्पष्ट करा.

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**B.Com. (Semester - III) (CBCS) Examination: March/April – 2026  
Business Macro Economics II (BCOM0304)**

Day & Date: Monday, 13-04-2026  
Time: 03:00 PM To 05:00 PM

Max. Marks: 40

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

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

- 1) The concepts of Micro Economics and Macro Economics were first introduced by \_\_\_\_\_.
  - a) Adam Smith
  - b) Ragnar Frish
  - c) J. M. Keynes
  - d) J. B. Say
- 2)  $P = \frac{mv + m'v'}{T}$  in this equation 'T' stands for \_\_\_\_\_.
  - a) Total transaction
  - b) Value of money
  - c) Velocity of money
  - d) General price level
- 3) National income is measured during a period of \_\_\_\_\_.
  - a) Ten Years
  - b) Five Years
  - c) Two Years
  - d) One Year
- 4) Keynesian theory of employment is related with \_\_\_\_\_ period.
  - a) Long
  - b) Medium
  - c) Short
  - d) All the above
- 5) Business Macro Economics always consider \_\_\_\_\_ price level.
  - a) Retail
  - b) Wholesale
  - c) Individual
  - d) General
- 6) Disposable income = Personal income – \_\_\_\_\_.
  - a) Direct taxes
  - b) Indirect taxes
  - c) Investment
  - d) Demand
- 7) Law of market is also known as classical theory of \_\_\_\_\_.
  - a) Consumption
  - b) Employment
  - c) Saving
  - d) Investment
- 8) \_\_\_\_\_ is a state in which the value of money falls with rise in prices.
  - a) Deflation
  - b) Reflation
  - c) Inflation
  - d) All the above

**B) Explain the following concepts. 04**  
1) Per capita income  
2) Deflation

**Q.2 Write Short Notes. (Any Two) 06**  
a) Significance of Business Macro Economics  
b) Value of Money  
c) Consumption Function

**Q.3 Explain the Methods of Measurement of National Income. 10**

**Q.4 Answer the following question. (Any One) 12**  
a) Explain the J.B. Say's Law of Market.  
**OR**  
b) Explain the importance of price index number.

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**B.Com. (Semester - III) (CBCS) Examination:  
March/April – 2026  
Business Statistics (BCOM0306)**

Day & Date: Thursday, 16-04-2026  
Time: 03:00 PM To 05:00 PM

Max. Marks: 40

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

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

- 1) From an ogive curves we can determine \_\_\_\_\_.
  - a) Mean
  - b) Mode
  - c) Median
  - d) All the above
- 2) If  $X$  and  $Y$  are independent variables then correlation coefficient ( $r$ ) between  $X$  and  $Y$  is \_\_\_\_\_.
  - a) 0
  - b)  $-1$
  - c)  $+1$
  - d)  $1.2$
- 3) If the  $r = 0$  then the lines of regression lines will be = \_\_\_\_\_.
  - a) Parallel to each other
  - b) Perpendicular to each other
  - c) Coincident
  - d) None of these
- 4) In census method \_\_\_\_\_ items are studied.
  - a) All
  - b) A selected few
  - c) Half of the total
  - d) None of these
- 5) Square root of the product of two regression coefficient is equal to \_\_\_\_\_.
  - a)  $b_{yx}$
  - b)  $b_{xy}$
  - c)  $r$
  - d) None of these
- 6) Let  $x_1, x_2, \dots, x_n$  is the set of  $n$  observations,  $L$  = largest and  $S$  = smallest value in the data then formula for range is \_\_\_\_\_.
  - a)  $R = S - L$
  - b)  $R = L - S$
  - c)  $R = |S - L|$
  - d)  $R = (S - L)/2$
- 7) The regression coefficients have \_\_\_\_\_.
  - a) The same algebraic signs
  - b) The opposite algebraic signs
  - c) Always positive signs
  - d) Always negative signs

- 8) Quartile deviation (Q.D.) is \_\_\_\_\_.
- a)  $\frac{Q_3-Q_1}{2}$                       b)  $\frac{Q_3-Q_2}{2}$
- c)  $\frac{Q_4-Q_1}{2}$                       d)  $\frac{Q_4-Q_3}{2}$

**B) Explain the following concept. 04**

a) Median

b) Geometric mean

**Q.2 Answer the following questions in brief. (Any Two) 06**

- a) State the empirical relation between mean, median and mode. Find the value of mode if median = 40 and mean = 44.
- b) Write a note on regression coefficients.
- c) Write a note on measures of central tendency.

**Q.3 Define correlation. What are the types of correlation? 10**

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

- a) From the following data show that the median lies between mode and mean.

<b>Marks</b>	5-10	10-15	15-20	20-25	25-30	30-35	35-40
<b>No. of students</b>	1	10	20	8	6	3	1

**OR**

- b) Calculate mean, standard deviation (S.D.) and coefficient of variation from the following data.

<b>Class</b>	0-10	10-20	20-30	30-40	40-50	50-60	60-70
<b>Frequency</b>	8	20	32	50	42	28	20

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**B.Com. (Semester - IV) (CBCS) Examination: March/April – 2026**  
**English**  
**English for Communication (BCOM0405)**

Day & Date: Saturday, 04-04-2026  
 Time: 12:00 PM To 02:00 PM

Max. Marks: 40

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

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

- 1) In All Fools' Day the narrator extends warm wishes for \_\_\_\_\_.  
 a) April fools' day                      b) Birthday  
 c) Anniversary day                      d) Marriage
- 2) "Ulysses" is a \_\_\_\_\_.  
 a) Lyric                                      b) Ballad  
 c) Sonnet                                    d) Dramatic monologue
- 3) \_\_\_\_\_ suffered from pneumonia in the story *The Last Leaf*.  
 a) Sue                                        b) Johnsy  
 c) Doctor                                    d) Behrman
- 4) William Sydney Porter is prominent writer of \_\_\_\_\_.  
 a) England                                 b) America  
 c) Scotland                                 d) Japan
- 5) The poem 'If' is written by \_\_\_\_\_.  
 a) William Wordsworth                b) John Keats  
 c) Robert Frost                         d) Rudyard Kipling
- 6) 'Values in Life' is a speech delivered by Kipling to the students of \_\_\_\_\_ University.  
 a) McGill                                    b) Oxford  
 c) Cambridge                              d) Trinity
- 7) I frequently eat vegetables. The underlined word is \_\_\_\_\_.  
 a) Adverb of time                        b) Adverb of frequency  
 c) Adverb of place                        d) Adverb of manner
- 8) The cabinet has \_\_\_\_\_ the meeting.  
 a) calls off                                 b) called off  
 c) calls up                                  d) called into

- B) Write short answers to the following. (Any Two) 04**
- i) What is the theme of the poem *Birches*?
  - ii) How does Ulysses describe his past experiences?
  - iii) The masterpiece of Behrman.

- Q.2 Write Short Answers. (Any Two) 06**
- a) What does the narrator say about the fools?
  - b) How does the speaker suggest balancing aspirations with realities of life in the poem "If"?
  - c) Examine Sue's role in the story "The Last Leaf".

- Q.3 Answer the following question. 10**  
Write an essay on "The Young Generation's Vision for the Country."

- Q.4 Answer the following question. (Any One) 12**
- a) Comment on the techniques of Stress Management in detail.
- OR**
- b) Write a group discussion on the topic of "Mobile: An Addiction or Need."

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**B.Com. (Semester - IV) (CBCS) Examination:  
March/April - 2026  
Corporate Accounting – II (BCOM0401)**

Day & Date: Tuesday, 07-04-2026  
Time: 12:00 PM To 02:00 PM

Max. Marks: 40

- 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 alternative from given alternatives: 08**

- 1) Cash Flow Statements is based upon \_\_\_\_\_.
  - a) Accrual Basis
  - b) Credit Basis
  - c) Cash Basis
  - d) All of these
- 2) Issue of share is a \_\_\_\_\_ of fund.
  - a) Source
  - b) Application
  - c) Transfer
  - d) Reduction
- 3) Unless otherwise stated debentures are presumed to be \_\_\_\_\_.
  - a) Unsecured liability
  - b) Secured liability
  - c) Current liability
  - d) Partly secured liability
- 4) Working Capital = Current assets – \_\_\_\_\_.
  - a) Fixed assets
  - b) Investments
  - c) Current liabilities
  - d) Non-Current Liabilities
- 5) Statement of cash flows includes \_\_\_\_\_.
  - a) Financing Activities
  - b) Operating Activities
  - c) Investing Activities
  - d) All of the Above
- 6) The shares appear at \_\_\_\_\_ in the balance sheet of a company.
  - a) Yield value
  - b) Market value
  - c) Adjusted market value
  - d) Paid-up value
- 7) In case company is solvent, interest on debentures is paid up to the date of \_\_\_\_\_.
  - a) Commencement of winding up
  - b) Balance Sheet
  - c) Repayment of Debentures
  - d) All above

- 8) Intrinsic value method is also known as \_\_\_\_\_.  
 a) Net assets method                      b) Yield method  
 c) Fair value method                      d) Profit value method

**B) Explain the following concepts. 04**

- 1) Preferential Creditors
- 2) Current Assets

**Q.2 Write short Note/Short Answer/Short problems. (Any Two) 06**

- a) Uses of Cash flow Statement
- b) Intrinsic value of shares
- c) X Ltd. has following capital structure  
 14% Preference shares of Rs 100 each Rs. 500000  
 5000 Equity shares of Rs 100 each Rs. 1000000  
 Reserves Rs. 500000  
 12% Debentures Rs. 500000  
 The profit of the company after taxation is Rs. 340000  
 For equity shares of companies in the same class the business yield is 20%  
 Calculate Yield value of each equity share.

**Q.3 The Balance sheets of Poona Company Ltd. as on 31-3-2021 and 31-3-2022 are as follows. 10**

**Balance Sheets**

Liabilities	31-3-2021 (Rs.)	31-3-2022 (Rs.)	Assets	31-3-2021 (Rs.)	31-3-2022 (Rs.)
Share Capital	500000	700000	Land & Buildings	80000	120000
Profit & Loss A/c	100000	160000	Plant & Machinery	500000	800000
General Reserve	50000	70000	Stock	100000	75000
Creditors	153000	190000	Debtors	150000	160000
Bills Payable	47000	55000	Cash	20000	20000
	<b>850000</b>	<b>1175000</b>		<b>850000</b>	<b>1175000</b>

Additional Information:

- a) Rs. 50000 depreciations have been charged on Plant and Machinery for the year ended 31<sup>st</sup> March, 2022.
- b) A piece of Machinery was sold for Rs. 8000 during the year. It had cost Rs. 12000; depreciation of Rs. 7000 had been provided on it.

Prepare a Schedule of Changes in Working Capital and a Statement showing the Sources and Application of Funds for the year.

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

- a) Ajit Co. Ltd. went into voluntary liquidation on 31<sup>st</sup> March, 2022 on which date its position was as follows.

<b>Balance sheet as so 31<sup>st</sup> March, 2022</b>			
<b>Liabilities</b>	<b>Rs.</b>	<b>Assets</b>	<b>Rs.</b>
Equity Shares Capital	800000	Cash at bank	6800
Bank Loans	200000	Machinery	240000
Creditors (including Rs. 4000 Preferential)	604000	Furniture	20000
		Stock	360000
		Debtors	720000
		Profit & Loss A/c	257200
	<b>1604000</b>		<b>1604000</b>

Bank loan holdings charge over Machinery realized by creditor for Rs. 220000. Other assets were realized by Liquidator as follows.

Stock	Rs. 370000
Furniture	Rs. 10000
Debtors	Rs. 700000

The expenses of liquidation amounted to Rs. 5200 and the Liquidator's remuneration is 2% on assets realized by him including surplus form secured creditors and 3% on amount paid to unsecured creditors.

Prepare Liquidator's Final Statement of Account.

- b) From the following Balance Sheets as on 31<sup>st</sup> March 2021 and 31<sup>st</sup> March 2022, prepare a statement showing changes in working capital and Funds Flow Statement.

<b>Balance Sheets</b>					
<b>Liabilities</b>	<b>31-3-2021 (Rs.)</b>	<b>31-3-2022 (Rs.)</b>	<b>Assets</b>	<b>31-3-2021 (Rs.)</b>	<b>31-3-2022 (Rs.)</b>
Share Capital	300000	400000	Land & Buildings	10000	15000
Profit & Loss A/c	15000	30000	Plant & Machinery	50000	60000
Creditors	100000	70000	Stock	85000	105000
			Debtors	160000	150000
			Cash	110000	170000
	<b>415000</b>	<b>500000</b>		<b>415000</b>	<b>500000</b>

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बी.कॉम. (सत्र - IV) (CBCS) परीक्षा: मार्च/एप्रिल – २०२६  
Fundamentals of Entrepreneurship – (Paper II) (BCOM0402)

वार, दिनांक : गुरुवार, ०९-०४-२०२६  
वेळ: दुपारी १२:०० ते ०२:००

कमाल गुण: ४०

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

- प्र.१ अ) खालील दिलेले योग्य पर्याय निवडून गाळलेल्या जागा भरा. ०८
- १) DIC या संक्षेपाचा अर्थ —— आहे.  
अ) औद्योगिक नियंत्रण विभाग    ब) जिल्हा गुंतवणूक महामंडळ  
क) जिल्हा उद्योग केंद्र                    ड) औद्योगिक समन्वय संचालनालय
- २) जिल्हा उद्योग केंद्राचे मुख्य उद्दिष्ट —— आहे.  
अ) उद्योगांकडून कर गोळा करणे  
ब) जिल्हा पातळीवर लघुउद्योगांना प्रोत्साहन व सहाय्य करणे.  
क) निवडणूका घेणे  
ड) सार्वजनिक उपक्रम चालवणे
- ३) महिला उद्योजक म्हणजे ——.  
अ) घरकाम करणारी महिला  
ब) सरकारी नोकरी करणारी महिला  
क) स्वतःचा व्यवसाय सुरू करणारी, आयोजित करणारी व चालवणारी महिला  
ड) फक्त शेअर्समध्ये गुंतवणूक करणारी महिला
- ४) —— योजना महिलांच्या उद्योजकतेसाठी आहे.  
अ) बेटी बचाओ बेटी पढाओ    ब) स्टँड अप इंडिया  
क) आयुष्मान भारत                    ड) डिजिटल इंडिया
- ५) पर्यटन उद्योजकतेमध्ये —— समाविष्ट आहे.  
अ) केवळ विमानसेवा व्यवस्थापन  
ब) कृषी उत्पादनांची विक्री  
क) पर्यटन क्षेत्रातील व्यवसाय निर्माण करणे व चालवणे  
ड) बांधकाम व खाणकाम

- ६) खालीलपैकी ——— हे पर्यटन उद्योजकतेचे उदाहरण आहे.  
 अ) प्रवासी संस्था चालवणे      ब) रूग्णालय चालवणे  
 क) शाळा चालवणे      ड) विमा विक्री
- ७) आनंद महिंद्रा हे ——— चे अध्यक्ष आहेत.  
 अ) टाटा ग्रुप      ब) रिलायन्स इंडस्ट्रीज  
 क) महिंद्रा ग्रुप      ड) इन्फोसिस
- ८) सुधा मूर्ती ———, या फाउंडेशनच्या अध्यक्षा आहेत.  
 अ) अझीम प्रेमजी फाउंडेशन      ब) टाटा ट्रस्ट  
 क) इन्फोसिस फाउंडेशन      ड) रिलायन्स फाउंडेशन

ब) खालील संकल्पना स्पष्ट करा.

०४

- १) उद्योजकता विकास कार्यक्रम  
 २) महिला उद्योजकता

प्र.२ टीपा लिहा. (कोणतेही दोन)

०६

- अ) सामाजिक उद्योजकता  
 ब) डिजिटल उद्योजकता  
 क) जिल्हा उद्योग केंद्र

प्र.३ खालील प्रश्नाचे सविस्तर उत्तर लिहा.

१०

उद्योजकता विकास कार्यक्रमांचे उद्दिष्टे स्पष्ट करा.

प्र.४ खालील दीर्घोत्तरी प्रश्नाचे उत्तर लिहा. (कोणताही एक)

१२

अ) मार्क झुकरबर्गच्या यशोगाथेचे स्पष्टीकरण द्या.

किंवा

ब) कृषी उद्योजकतेची गरज स्पष्ट करा.

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**B.Com. (Semester - IV) (CBCS) Examination:  
March/April – 2026  
Fundamentals of Entrepreneurship – (Paper II) (BCOM0402)**

Day & Date: Thursday, 09-04-2026  
Time: 12:00 PM To 02:00 PM

Max. Marks: 40

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

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

- 1) What does DIC stand for \_\_\_\_\_.
  - a) Department of Industrial Control
  - b) District Investment Corporation
  - c) District Industries Centre
  - d) Directorate of Industrial Coordination
- 2) The main purpose of DIC is to \_\_\_\_\_.
  - a) Collect taxes from industries
  - b) Promote and support small-scale industries at the district level
  - c) Conduct elections
  - d) Manage public sector enterprises
- 3) A woman entrepreneur is one who \_\_\_\_\_.
  - a) Manages household work
  - b) Is employed in government service
  - c) Starts, organizes, and manages a business enterprise
  - d) Only invests in stock markets
- 4) \_\_\_\_\_ scheme supports women entrepreneurship in India.
  - a) Beti Bachao Beti Padhao
  - b) Stand Up India
  - c) Ayushman Bharat
  - d) Digital India
- 5) Tourism entrepreneurship involves \_\_\_\_\_.
  - a) Only managing airlines
  - b) Selling agricultural products
  - c) Creating and managing businesses in the tourism sector
  - d) Mining and construction
- 6) Which of the following is an example of tourism entrepreneurship?
  - a) Owning a travel agency
  - b) Running a hospital
  - c) Operating a school
  - d) Selling insurance
- 7) Anand Mahindra is the Chairman of \_\_\_\_\_.
  - a) Tata Group
  - b) Reliance Industries
  - c) Mahindra Group
  - d) Infosys

- 8) Sudha Murthy is the chairperson of \_\_\_\_\_ foundation.
- a) Azim Premji Foundation
  - b) Tata Trust
  - c) Infosys Foundation
  - d) Reliance Foundation

**B) Explain the following concept. 04**

- 1) Entrepreneurship Development Programmes
- 2) Women Entrepreneurship

**Q.2 Write Short Notes. (Any Two) 06**

- a) Social Entrepreneurship
- b) Digital Entrepreneurship
- c) District Industrial Centre (DIC)

**Q.3 Write the long answer of the following. 10**

Explain objectives of Entrepreneurship Development Programmes.

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

- a) Explain success story of Mark Zuckerberg.

**OR**

- b) Explain need of Agro Entrepreneurship.

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**बी.कॉम. (सत्र - IV) (CBCS) परीक्षा: मार्च/एप्रिल – २०२६**  
**Money and Financial System (BCOM0403)**

वार, दिनांक: शनिवार, ११-०४-२०२६  
वेळ: दुपारी १२:०० ते ०२:००

कमाल गुण: ४०

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

- प्र.१ अ) खालील दिलेले योग्य पर्याय निवडून गाळलेल्या जागा भरा. ०८
- १) अधिकर्ष सवलत ही ——— खात्यावर दिली जाते.  
अ) बचत ब) चालू  
क) मुदत ड) आवर्ती
- २) 'नो फ्रिल्स खाते' (मुलामारहित खाते) ——— शी संबंधित आहे.  
अ) कामगार ब) अनिवासी भारतीय  
क) बँक व्यवस्थापक ड) वरीलपैकी सर्व
- ३) पतनिर्मितीमुळे ——— यामध्ये वाढ होते.  
अ) पैशाचा पुरवठा ब) समाजाची वास्तव संपत्ती  
क) वास्तव राष्ट्रीय उत्पन्न ड) यापैकी नाही
- ४) ——— या पद्धतीत निधीचे तात्काळ हस्तांतरण होते.  
अ) एन इ एफ टी ब) बँक ड्राफ्ट  
क) धनादेश ड) आर टी जी एस
- ५) ——— अंकी नंबर हा डेबिट कार्डसाठी वापरला जातो.  
अ) १६ ब) १२  
क) १८ ड) ०८
- ६) पतपैशाच्या निर्मितीतून ठेवी निर्माण होणे याला ——— म्हणून ओळखले जाते.  
अ) चालू ठेवी ब) व्युत्पन्न ठेवी  
क) मुदतबंद ठेवी ड) यापैकी सर्व
- ७) ——— हे व्यापारी बँकाचे दुय्यम कार्य आहे.  
अ) पैशाचे स्थानांतरण ब) पतनिर्मिती  
क) ठेवी स्वीकारणे ड) यापैकी सर्व

- ८) के वाय सी म्हणजे ----.
- अ) ग्राहक परिचय                      ब) चारित्र तपासणे  
क) अ आणि ब दोन्हीही              ड) यापैकी नाही

- ब) खालील संकल्पना स्पष्ट करा. 0४
- १) 'बँकिंग' या शब्दाचा अर्थ स्पष्ट करा.  
२) पतपैशाचा अर्थ स्पष्ट करा.

- प्र.२ थोडक्यात उत्तरे लिहा.. (कोणत्याही दोन) 0६
- अ) पतनिर्मितीच्या मर्यादा स्पष्ट करा.  
ब) मुलामारहित खाते  
क) डेबिट कार्ड

- प्र.३ दिर्घोत्तरी प्रश्न १0
- व्यापारी बँकाची विविध कार्ये स्पष्ट करा.

- प्र.४ खालील प्रश्नाचे उत्तर लिहा. (कोणताही एक) १२
- अ) रोकडविरहित व्यवहाराचे महत्त्व आणि समस्या स्पष्ट करा.  
किंवा  
ब) बँक खातेधारकांचे प्रकार स्पष्ट करा.

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**B.Com. (Semester - IV) (CBCS) Examination:  
March/April- 2026  
Money and Financial System (BCOM0403)**

Day & Date: Saturday, 11-04-2026  
Time: 12:00 PM To 02:00 PM

Max. Marks: 40

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

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

- 1) Over draft facility is given on \_\_\_\_\_ account.
  - a) Saving
  - b) Current
  - c) Fixed
  - d) Recurring
- 2) No frills account is related to \_\_\_\_\_.
  - a) Labour
  - b) Non residential Indian
  - c) Bank manager
  - d) All of the above
- 3) Credit creation increases \_\_\_\_\_.
  - a) Money supply
  - b) Real wealth of the society
  - c) Real National Income
  - d) None of these
- 4) \_\_\_\_\_ in this method, funds are transferred instantly.
  - a) NEFT
  - b) Bank draft
  - c) Cheque
  - d) RTGS
- 5) \_\_\_\_\_ digit number are for debit card.
  - a) 16
  - b) 12
  - c) 18
  - d) 8
- 6) Deposit creates by credit creation is known as \_\_\_\_\_.
  - a) Current deposit
  - b) Derivate deposit
  - c) Fixed deposit
  - d) All of above
- 7) \_\_\_\_\_ is secondary function of commercial bank.
  - a) Remittance of funds
  - b) Credit creation
  - c) Accept deposit
  - d) All of these
- 8) KYC means \_\_\_\_\_.
  - a) Know your customer
  - b) Know your character
  - c) Both a and b
  - d) None of these

**B) Explain the following concepts. 04**

- 1) Explain the meaning of Banking.
- 2) Explain the meaning of credit money.

- Q.2 Write notes. (Any Two)** **06**
- a) The limitations of credit creation
  - b) No Frills Account
  - c) Debit Card
- Q.3 Long Answer.** **10**
- Explain the various functions of commercial banks.
- Q.4 Answer the following. (Any One)** **12**
- a) Explain the importance and problems of cashless transactions.
- OR**
- b) Explain the types of bank account holders.



८) एका देशातील चलनाची दुसऱ्या देशातील चलनातील किंमत म्हणजे  
---- होय.

- अ) वस्तुविनिमय                      ब) विनिमय दर  
क) व्याजदर                            ड) बँकरेट

ब) खालील संकल्पना स्पष्ट करा.

0४

- १) तुटीचा अर्थभरणा म्हणजे काय?  
२) व्यवहार तोलाची व्याख्या द्या.

प्र.२ थोडक्यात टिपा लिहा. (कोणत्याही दोन)

0६

- अ) व्यापारचक्राची घसरण अवस्था  
ब) अंतर्गत व आंतरराष्ट्रीय व्यापारातील भेद  
क) व्यापारशेषाचे प्रकार

प्र.३ दीर्घोत्तरी प्रश्न.

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सार्वजनिक कर्जाच्या वाढीची कारणे सांगा.

प्र.४ खालील प्रश्नाचे उत्तर लिहा. (कोणताही एक)

१२

- अ) शूंपीटर यांच्या नवप्रवर्तन सिध्दांत स्पष्ट करा.  
किंवा  
ब) प्रत्यक्ष कराचे फायदे-तोटे यावर चर्चा करा.

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**B.Com. (Semester - IV) (CBCS) Examination: March/April – 2026**  
**Business Macro Economics (BCOM0404)**

Day & Date: Wednesday, 15-04-2026  
 Time: 12:00 PM To 02:00 PM

Max. Marks: 40

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

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

- 1) Trade cycle is the feature of \_\_\_\_\_ economy.
  - a) Socialist
  - b) Communism
  - c) Capitalist
  - d) None of these
- 2) Public finance means the revenue and expenditure of \_\_\_\_\_.
  - a) Government
  - b) Individual
  - c) Family
  - d) Entrepreneur
- 3) Trade between different countries is called as \_\_\_\_\_ trade.
  - a) Internal
  - b) International
  - c) Regional
  - d) All of these
- 4) In India the goods and service tax was implemented in the year \_\_\_\_\_.
  - a) 2010
  - b) 2015
  - c) 2017
  - d) 2019
- 5) The Purchasing Power Parity Theory was propounded by \_\_\_\_\_.
  - a) Lord Keynes
  - b) Dr. Marshall
  - c) Prof. Ricardo
  - d) Prof. Gustav Cassel
- 6) According to \_\_\_\_\_ Trade Cycle is a purely monetary phenomenon.
  - a) Prof. Hawtrey
  - b) Prof. Schumpeter
  - c) Lord Keynes
  - d) Prof. Hayek
- 7) VAT was imposed firstly by \_\_\_\_\_ state in India.
  - a) Punjab
  - b) Maharashtra
  - c) Gujrat
  - d) Haryana
- 8) The rate at which the currency of one country is exchanged for the currency of another country is known as \_\_\_\_\_.
  - a) Barter
  - b) Rate of exchange
  - c) Rate of interest
  - d) Bank rate

- B) Explain the following concept. 04**  
1) What is deficit financing?  
2) Define balance of payments.

- Q.2 Write Short Notes. (Any Two) 06**  
a) Recessionary phase of Trade Cycle.  
b) Distinguish between Internal and International Trade  
c) Types of terms of Trade

- Q.3 State the causes of increasing Public Debts. 10**

- Q.4 Answer the following question. (Any One) 12**  
a) Explain Schumpeter's Innovation Theory.  
**OR**  
b) Discuss on merits and demerits of Direct Taxes.



- B) Explain the following concept. 04**  
 i) Independent event  
 ii) Certain event

- Q.2 Answer the following questions. (Any Two) 06**  
 a) Write a note on np (number of defectives) chart.  
 b) Explain seasonal variations.  
 c) Explain assignable causes.

- Q.3 State the important properties of normal distribution. 10**

- Q.4 Answer the following question. (Any One) 12**  
 a) Compute Laspeyre's, Paasche's and Fisher quantity index number from the following data method.

Commodity	Base Year		Current Year	
	Price	Quantity	Price	Quantity
A	80	4	56	5
B	75	5	120	3
C	60	2	60	5
D	50	1	80	2

**OR**

- b) Calculate five yearly moving averages from the following data. Plot the original and trend value on the same graph.**

Year	Production
1	323
2	317
3	357
4	392
5	402
6	405
7	410
8	427
9	405
10	438
11	415
12	447
13	480
14	482

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Set P

बी.कॉम. (सत्र - V) (CBCS) परीक्षा: मार्च/एप्रिल – २०२६  
Modern Management Practices – I (BCOM0501)

वार, दिनांक: सोमवार, २०-०४-२०२६

कमाल गुण: ४०

वेळ: दुपारी ०३:०० ते ०५:००

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

प्र.१ अ) खालील दिलेले योग्य पर्याय निवडून गाळलेल्या जागा भरा.

०८

- १) स्ट्रॅटेजी हा शब्द ——— ग्रीक शब्दापासून बनला आहे.  
अ) स्ट्रॅटेजीया                      ब) सिनर्जी  
क) स्ट्रॅटेजिक                      ड) स्ट्रॅटेजिका
- २) ——— एक स्पर्धात्मक विवरचना आहे.  
अ) विविधीकरण                      ब) भेदकरण  
क) केंद्रीकरण                      ड) एकीकरण
- ३) बेंचमार्किंगची संकल्पना ——— वर्षात वापरात आली.  
अ) १९८९                      ब) १९९८  
क) १९८८                      ड) १९९०
- ४) कर्मचारी व्यवस्थापन ही ——— शाखा आहे.  
अ) पारंपारिक                      ब) गतिमान  
क) आर्थिक                      ड) ऐतिहासिक
- ५) ——— बेंचमार्किंगचा पहिला आणि सर्वात जुना प्रकार आहे.  
अ) उत्पादन                      ब) प्रक्रिया  
क) अंतर्गत                      ड) कामगिरी
- ६) SWOT विश्लेषणामध्ये T म्हणजे ———.  
अ) टेक                      ब) थ्रेड  
क) ट्रीट्स                      ड) थ्रो
- ७) मानव संसाधन व्यवस्थापन उद्दिष्टे ——— प्रकारची आहेत.  
अ) संघटनात्मक                      ब) कार्यात्मक  
क) वैयक्तिक                      ड) सर्व



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**B.Com. (Semester - V) (CBCS) Examination: March/April – 2026**  
**Modern Management Practices – I (BCOM0501)**

Day & Date: Monday, 20-04-2026  
 Time: 03:00 PM To 05:00 PM

Max. Marks: 40

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

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

- 1) The word Strategy has been derived from \_\_\_\_\_ Greek word.
  - a) Strategeia
  - b) Synergy
  - c) Strategic
  - d) Strategica
- 2) \_\_\_\_\_ is a competitive strategy.
  - a) Diversification
  - b) Differentiation
  - c) Centralization
  - d) Integration
- 3) The concept of benchmarking came into use in \_\_\_\_\_ year.
  - a) 1989
  - b) 1998
  - c) 1988
  - d) 1990
- 4) Personnel Management is a \_\_\_\_\_ branch.
  - a) Traditional
  - b) Dynamic
  - c) Economical
  - d) Historical
- 5) \_\_\_\_\_ is the first and oldest type of Benchmarking.
  - a) Product
  - b) Process
  - c) Internal
  - d) Performance
- 6) In SWOT Analysis T means \_\_\_\_\_.
  - a) Take
  - b) Thread
  - c) Threats
  - d) Throw
- 7) Human Resource Management objectives are of \_\_\_\_\_ types.
  - a) Organizational
  - b) Functional
  - c) Personal
  - d) All
- 8) In Business \_\_\_\_\_ factors appreciation is done.
  - a) Human
  - b) Machine
  - c) Building
  - d) All

**B) Explain the concepts. 04**

- i) Benchmarking
- ii) Human Resource Management

- Q.2 Write Short Notes. (Any Two) 06**
- a) SWOT Analysis
  - b) Meaning of Human Resource Development Audit
  - c) Benefits of BPO
- Q.3 Explain the Difference between Human Resource Management and Personnel Management. 10**
- Q.4 a) Explain the Remedial Measures to Control Stress. 12**
- OR**
- b) Define Strategic Management and Explain the Strategic Management Process.**



- ७) — यांनी राष्ट्राची संपत्ती हा ग्रंथ लिहिला.  
 अ) आर्थर लेविस                      ब) केन्स  
 क) अँडम स्मिथ                      ड) रिकार्डो
- ८) अविकसित देशात छुपी बेकारी प्रामुख्याने — क्षेत्रात बघावयास मिळते.  
 अ) उद्योग                      ब) कृषी  
 क) सेवा                      ड) यापैकी सर्व

ब) खालील संकल्पना स्पष्ट करा.

०४

- १) चलनवाढ  
 २) बेकारी

प्र.२ टिपा लिहा. (कोणत्याही दोन)

०६

- अ) आर्थिक विकासातील मानवी संसाधनाची भूमिका.  
 ब) रोस्टोच्या सिध्दांतातील उड्डाणपूर्व अवस्था.  
 क) आर्थिक विषमता म्हणजे काय?

प्र.३ आर्थिक वृद्धी आणि आर्थिक विकास यांची व्याख्या सांगून या दोहोंतील फरक स्पष्ट करा.

१०

प्र.४ खालील प्रश्नाचे उत्तर लिहा. (कोणताही एक)

१२

- अ) प्रा.लेविस यांच्या अमर्यादित श्रम पुरवठा या सिध्दांताचे टीकात्मक स्पष्टीकरण लिहा.

किंवा

- ब) बेकारीची प्रमुख कारणे सांगून उपाय थोडक्यात स्पष्ट करा.

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**B.Com. (Semester - V) (CBCS) Examination:  
March/April – 2026  
Business Economics (Paper – III) (BCOM0502)**

Day & Date: Wednesday, 22-04-2026  
Time: 03:00 PM To 05:00 PM

Max. Marks: 40

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

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

- 1) \_\_\_\_\_ components are the Multidimensional Poverty Index (MPI).
  - a) Education
  - b) Health
  - c) Living of Standards
  - d) All of these
- 2) The first stage of Economic Growth described by Rostow's Theory is \_\_\_\_\_.
  - a) The Traditional Society
  - b) Pre-Condition for Take off
  - c) The Take off
  - d) All of these
- 3) According to Prof. Schulz investment in \_\_\_\_\_ improves the quality of human capital.
  - a) Education
  - b) Peace and Order
  - c) Defense
  - d) Other than these
- 4) According to \_\_\_\_\_ lack of effective demand is the main cause of unemployment.
  - a) Adam smith
  - b) Keynes
  - c) Dr. Marshall
  - d) Ricardo
- 5) According to Ricardo, economic development depends on the \_\_\_\_\_ between production and consumption.
  - a) Equality
  - b) One
  - c) Both a & b
  - d) Variation
- 6) State where the value of money is decreases and price level increases is called \_\_\_\_\_.
  - a) Inflation
  - b) Deflation
  - c) Both a & b
  - d) Value
- 7) \_\_\_\_\_ wrote the book 'The Wealth of Nation'?
  - a) Keynes
  - b) Ricardo
  - c) Adam Smith
  - d) Arthur Lewis

- 8) In underdeveloped countries, disguised unemployment is mainly found in the \_\_\_\_\_ sector.
- a) Industry
  - b) Agriculture
  - c) Service
  - d) All of these

**B) Explain the following concept. 04**

- 1) Inflation
- 2) Unemployment

**Q.2 Write Short Notes. (Any Two) 06**

- a) Role of Human Resources in Economic Development.
- b) Pre-Condition for Take off Stage in Rostow's Theory
- c) What is Economic Inequality?

**Q.3 Explain the Difference between the- Economic Growth and Economic Development with definition. 10**

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

- a) Write a critical explanation of Prof. Lewis's Theory of Unlimited Supply Of Labour?

**OR**

- b) Briefly explain the main causes of Unemployment and their solutions.



- ६) अदत विक्रेत्यास ——— विरुद्ध हक्क असतात.  
 अ) माल  
 ब) खरेदीदार  
 क) माल आणि खरेदीदार दोन्ही  
 ड) फक्त खरेदीदाराविरुद्ध दावा करण्याचा हक्क असतो.
- ७) माहितीच्या अधिकाराच्या कायदानुसार व्यक्तीच्या जीवित आणि स्वातंत्र्याची माहिती ——— मध्ये द्यावी लागते.  
 अ) ३० दिवस  
 ब) ४८ दिवस  
 क) ३० तास  
 ड) ४८ तास
- ८) माहितीच्या अधिकाराच्या कायदानुसार अपील करण्यासाठी ——— रुपयाचे शुल्क लागते.  
 अ) १०  
 ब) २०  
 क) १००  
 ड) १०००

- प्र.२ खालील बाबी स्पष्ट करा. ०४  
 अ) व्यावसायिक कायदा  
 ब) भारतीय करार कायदानुसार मुदतपूर्व करारभंग
- प्र.३ टिपा लिहा. (कोणत्याही दोन) ०६  
 अ) व्यवसायाचे कायदेशीर पर्यावरण  
 ब) भारतीय करार कायदानुसार प्रस्ताव  
 क) वैध मालविक्रीच्या कराराचे आवश्यक घटक
- प्र.४ भारतीय करार कायदानुसार करार पात्रता स्पष्ट करा. १०
- प्र.५ खालील प्रश्नाचे उत्तर लिहा. (कोणताही एक) १२  
 अ) अदत विक्रेता म्हणजे कोण? त्याचे हक्क स्पष्ट करा.  
 किंवा  
 ब) राज्य माहिती आयोगाचे रचना, कार्ये आणि अधिकार स्पष्ट करा.

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Set **P**

**B.Com. (Semester - V) (CBCS) Examination: March/April – 2026  
Business Regulatory Framework (BCOM0503)**

Day & Date: Friday, 24-04-2026  
Time: 03:00 PM To 5:00 PM

Max. Marks: 40

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

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

- 1) Set of rules governing human behaviour is \_\_\_\_\_.
  - a) Contract
  - b) Agreement
  - c) Law
  - d) Promise
- 2) According to Salmond law is used for \_\_\_\_\_.
  - a) Punishing the criminals
  - b) Protection of society
  - c) Governance of country
  - d) Administration of Justice
- 3) Contract becomes void due to \_\_\_\_\_.
  - a) Coercion
  - b) Mistake
  - c) Fraud
  - d) Undue Influence
- 4) For anticipatory breach of contract \_\_\_\_\_.
  - a) Immediately suit for compensation can be filed
  - b) Immediately suit for compensation can not be filed
  - c) Suit for compensation can not be filed
  - d) Suit for breach of contract can not be filed
- 5) In contract of Sale of Goods for breach of warranty there is right to \_\_\_\_\_.
  - a) Reject the goods
  - b) Reject the goods and claim damages
  - c) Rescind the contract
  - d) To claim damages only
- 6) Unpaid seller has right against \_\_\_\_\_.
  - a) Goods
  - b) Seller
  - c) Both goods and seller
  - d) To file suit against buyer only
- 7) Under Right to Information Act information of life and liberty of any person is to be given within \_\_\_\_\_.
  - a) 30 days
  - b) 48 days
  - c) 30 hours
  - d) 48 hours

8) For appeal under Right to Information Act fee of Rupees \_\_\_\_\_ is necessary.

- a) 10
- b) 20
- c) 100
- d) 1000

**Q.2 Explain the following concept. 04**

- a) Business Law
- b) Anticipatory breach of contract under Indian Contract Act

**Q.3 Write Short Notes. (Any Two) 06**

- a) Legal environment of business
- b) Proposal under Indian Contract Act
- c) Elements of valid contract of sale of goods

**Q.4 Explain capacity for contract under Indian Contract Act. 10**

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

- a) Who is unpaid seller? Explain his rights.

**OR**

- b) Explain composition, functions and powers of state information commission.

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बी.कॉम. (सत्र - V) (CBCS) परीक्षा: मार्च/एप्रिल - 2026  
Co-operative Development (BCOM0504)

वार, दिनांक: सोमवार, २७-०४-२०२६  
वेळ: दुपारी ०३:०० ते ०५:००

कमाल गुण: ४०

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

प्र.१ अ) खालील दिलेले योग्य पर्याय निवडून गाळलेल्या जागा भरा.

०८

- १) सहकारी संस्था म्हणजे ——— संघटन होय.
  - अ) ऐच्छिक
  - ब) सक्तीचे
  - क) राजकीय
  - ड) सामाजिक
- २) ——— हे सहकाराचे प्रमुख तत्त्व आहे.
  - अ) नफा मिळवणे
  - ब) सेवा
  - क) ना नफा ना तोटा
  - ड) वरीलपैकी सर्व
- ३) सहकारी क्षेत्रामुळे ——— उद्योगांना चालना मिळते.
  - अ) प्रक्रिया
  - ब) छोट्या
  - क) हस्तोद्योग
  - ड) सर्व
- ४) ——— यांना सहकार चळवळीचे जनक मानले जाते.
  - अ) रॉबर्ट ओवेन
  - ब) रफायझन
  - क) मार्शल
  - ड) यापैकी नाही
- ५) राष्ट्रीय कृषी आणि ग्रामीण विकास बँकेची स्थापना ——— रोजी झाली.
  - अ) १९७०
  - ब) १९७५
  - क) १९८२
  - ड) १९८५
- ६) नाफेडचे मुख्य कार्यालय ——— येथे आहे.
  - अ) पुणे
  - ब) मुंबई
  - क) दिल्ली
  - ड) नागपूर
- ७) राष्ट्रीय सहकारी विकास महामंडळाची स्थापना ——— मध्ये झाली.
  - अ) १९६१
  - ब) १९६२
  - क) १९६३
  - ड) १९६५

- ८) — हा सभासदांचा हक्क आहे.  
अ) सभासदांच्या सभेला हजर राहणे  
ब) मतदान करणे  
क) कार्यकारी समितीचा सभासद म्हणून निवडणूक लढविणे  
ड) वरील सर्व

ब) खालील संकल्पना स्पष्ट करा.

0४

- १) सहकार  
२) सहकारी शिक्षण

प्र.२ टिपा लिहा. (कोणत्याही दोन)

0६

- अ) सहकाराची वैशिष्ट्ये.  
ब) डेन्मार्क मधील सहकारी चळवळीची वैशिष्ट्ये.  
क) राष्ट्रीय सहकारी विकास महामंडळाची कार्ये.

प्र.३ सहकारी शिक्षण म्हणजे काय? सहकारी शिक्षणाचे महत्त्व स्पष्ट करा.

१0

प्र.४ खालील प्रश्नाचे उत्तर लिहा. (कोणताही एक)

१२

- अ) आर्थिक विकासांतील सहकाराची भूमिका स्पष्ट करा.  
किंवा  
ब) सहकारातील नाबार्डची भूमिका स्पष्ट करा.

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Set **P**

**B.Com. (Semester - V) (CBCS) Examination: March/April - 2026**  
**Co-operative Development (BCOM0504)**

Day & Date: Monday, 27-04-2026  
Time: 03:00 PM To 05:00 PM

Max. Marks: 40

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

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

- 1) Co-operative society is \_\_\_\_\_ organization.
  - a) Voluntary
  - b) compulsory
  - c) political
  - d) social
- 2) \_\_\_\_\_ Is the main principle of co-operation.
  - a) To make a profit
  - b) Services
  - c) Neither profit nor loss
  - d) All of the above
- 3) The co-operative sector gives a boost to \_\_\_\_\_ industries.
  - a) Process
  - b) small
  - c) handicrafts
  - d) all of the above
- 4) \_\_\_\_\_ is considered the father of co-operative movement.
  - a) Robert Owen
  - b) Razaizen
  - c) Marshal
  - d) None of these
- 5) National Bank for Agriculture and Rural Development was established in \_\_\_\_\_.
  - a) 1970
  - b) 1975
  - c) 1982
  - d) 1985
- 6) The head office of NAFED is located in \_\_\_\_\_.
  - a) Pune
  - b) Mumbai
  - c) Delhi
  - d) Nagpur
- 7) The National co-operative Development Corporation was established in \_\_\_\_\_.
  - a) 1961
  - b) 1962
  - c) 1963
  - d) 1965
- 8) \_\_\_\_\_ are the rights of the members.
  - a) Attending meeting of members
  - b) To vote
  - c) Confusing election as a member of the executive committee
  - d) All of the above

- B) Explain the following concepts. 04**
- 1) Co-Operation
  - 2) Co-Operative Education

- Q.2 Write a Short note. (Any two) 06**
- a) Characteristics of co-operation.
  - b) Characteristics of the co-operative movement in Denmark.
  - c) Function of national co-operative Development Corporation.

- Q.3 What is co-operative education? Explain the importance of Co-operative education. 10**

- Q.4 Answer the following question. (Any One) 12**
- a) Explain the role of co-operation in economic development.
- OR**
- b) Explain the role of NABARD in co-operation.

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**B.Com. (Semester - V) (CBCS) Examination: March/April – 2026  
Advanced Accounting and Auditing (Paper - I & III) (BCOM0505)**

Day & Date: Wednesday, 29-04-2026  
Time: 03:00 PM To 05:00 PM

Max. Marks: 40

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

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

- 1) If under-insurance is there, \_\_\_\_\_ clause becomes applicable.
 

a) average	b) ordinary
c) special	d) claim amount
  
- 2) Rebate on bills discounted is a \_\_\_\_\_.
 

a) accrued interest	b) interest payable
c) interest received but not due	d) interest due but not received
  
- 3) The profit earned by the subsidiary company upto the date of acquisition of shares by the holding company is known as \_\_\_\_\_.
 

a) Goodwill	b) Capital Reserve
c) Capital Profit	d) Revenue Profit
  
- 4) In the balance sheet of a bank, Rebate on Bills Discounted Account should be included in \_\_\_\_\_ schedule.
 

a) Share Capital (Schedule 1)	b) Reserves and Surplus (Schedule 2)
c) Other Liabilities (Schedule 5)	d) Fixed Assets (Schedule 10)
  
- 5) In case of loss of profit policy, the time allowed by the insurance company to restart the business normally is known as \_\_\_\_\_.
 

a) dislocation period	b) indemnity period
c) recovery period	d) normalization period
  
- 6) The value of the stock saved from the clutches of the fire is called as \_\_\_\_\_.
 

a) salvage	b) savings
c) stock on hand	d) finished goods
  
- 7) In consolidated balance sheet of holding company with subsidiary company, the amount payable to small shareholders is known as \_\_\_\_\_.
 

a) small fund	b) minority interest
c) small shareholders' fund	d) goodwill

- 8) Management accountant uses techniques like \_\_\_\_\_.  
 i) Ratio Analysis  
 ii) Balance Sheet and Profit and Loss Account  
 iii) Marginal costing  
 a) only i  
 b) only ii  
 c) i and ii  
 d) i and iii

- B) Explain the following concepts. 04**  
 1) Rebate on bills discounted  
 2) Cost of control

- Q.2 Solve any two of following. 06**  
 a) Find out the amount for which policy under a loss of profit policy should be taken.

**Excellent Services  
 Profit and Loss Account  
 for the year ended 31st March, 2025**

Particulars	Amount Rs.	Particulars	Amount Rs.
To Salary	78,600	By Gross Profit	4,05,000
To Municipal Taxes	8,900		
To Commission of Sales	16,300		
To Rent	58,000		
To Discount Allowed	17,680		
To Depreciation	65,256		
To Net Profit	1,60,864		
<b>Total</b>	<b>4,05,600</b>	<b>Total</b>	<b>4,05,600</b>

- b) Describe in brief the difference between financial accounting and management accounting.  
 c) Write short note on Unrealised profit on unsold stocks.

- Q.3 The premises of M/s Good Fortune Enterprises caught fire on 30<sup>th</sup> June 2024 and the stock was damaged. However following figures could be ascertained from the available records: 10**

	<b>Rs.</b>
a) Stock as on 31-03-2023	4,20,000
b) Stock as on 31-03-2024	4,50,000
c) Sales from 1 <sup>st</sup> April 2024 to 30 <sup>th</sup> June, 2024	5,20,000
d) Purchases from 1 <sup>st</sup> April 2024 to 30 <sup>th</sup> June, 2024	2,90,000
e) Wages for the period from 1 <sup>st</sup> April 2024 to 30 <sup>th</sup> June, 2024	25,000
f) Sales for the year ended 31 <sup>st</sup> March, 2024	15,00,000
g) Purchases for the year ended 31 <sup>st</sup> March, 2024	8,50,000
h) Purchase returns for the year ended 31 <sup>st</sup> March, 2024	15,000
l) Inward transportation for the year ended 31 <sup>st</sup> March, 2024	25,000
j) Wages for the year ended 31 <sup>st</sup> March, 2024	1,45,000

The value of salvage was Rs. 78,750. Policy amount Rs. 4,00,000. From the foregoing information, find out the amount of claim under a loss of stock policy.

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

**12**

- a) Long Limited acquired 4,800 equity shares of Short Limited on 30<sup>th</sup> September 2023. From the following information prepare consolidated balance sheet of Big Limited with its subsidiary Small Limited as on 31.03.2024.

**Balance Sheets**  
As on 31<sup>st</sup> March, 2024

Sr. No	Particulars	Note No.	Long Ltd. Rs.	Short Ltd. Rs.
<b>I</b>	<b><u>EQUITY AND LIABILITIES</u></b>			
	1. Shareholders' Funds			
	a) Share Capital			
	Equity Shares of Rs. 10 each, fully paid		2,00,000	60,000
	b) Reserves and Surplus			
	General Reserve		60,000	30,000
	Statement of Profit and Loss (Surplus)		30,000	24,000
	2. Current Liabilities			
	Sundry Creditors		35,000	13,000
	Bills Payable		25,000	23,000
	Total		3,50,000	1,50,000
<b>II</b>	<b><u>ASSETS</u></b>			
	1. Non Current Assets			
	a) Fixed Assets			
	i) Tangible Assets		50,000	45,000
	b) Non-current investments		85,000	—
	Investment in 4,800 Equity Shares of S Ltd.			
	2) Current Assets			
	Sundry Debtors		77,500	31,300
	Inventories		1,07,200	46,700
	Bills Receivable		30,300	27,000
	<b>Total</b>		3,50,000	1,50,000

On the date of purchasing shares of Short Limited, General Reserve and Profit & Loss A/c of Short Ltd shows balances of Rs. 9,000 and Rs. 6,000 respectively. Debtors of Long Ltd includes Rs. 15,000 due from Short Ltd. Bills Receivable of Long Ltd includes Rs. 6,000 in favour of Short Ltd.

b) Prepare Profit & Loss Account and Balance sheet of Trustworthy Bank Ltd. from the following Trial balance as on 31-3-2025.

Trial Balance as on 31-3-2025

<b>Particulars</b>	<b>Debit Rs.</b>	<b>Particulars</b>	<b>Credit Rs.</b>
Loans, Cash credit & OD	2,85,000	Issued Capital	5,00,000
Premises	50,000	Reserve Fund	2,50,000
India Govt. securities	4,00,000	Current Deposits	1,00,000
Salary	28,000	Fixed Deposits	1,25,000
General Exp	27,400	Saving bank deposits	50,000
Rent & Taxes	2,300	Profit & Loss A/c 1-4-2024	16,000
Directors fees	1,800	Interest & Discount	1,28,000
Stock of Stationery	8,500	Recurring deposits	20,000
Purchased bill discounted	46,000		
Interim dividend paid	17,000		
Shares	50,000		
Cash in hand with RBI	1,93,000		
Money at call & short notice	80,000		
<b>Total</b>	<b>11,89,000</b>	<b>Total</b>	<b>11,89,000</b>

- i) Provision for Bad & doubtful debts is required to be made Rs. 5,000.
- ii) Unexpired discount (Rebate on bill discounted) Rs. 380
- iii) Endorsement made on behalf of customers totaled Rs.1,15,000
- iv) Authorised Capital was 80,000 equity shares of Rs.10 each
- v) Rs. 10,000 were added to the premises during the year, depreciation at 5% on opening balance is required.
- vi) Market value of India Govt. Securities was Rs. 3,90,000.

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**B.Com. (Semester - V) (CBCS) Examination: March/April – 2026  
Advanced Cost Accounting (Paper - I) (BCOM0506)**

Day & Date: Wednesday, 29-04-2026  
Time: 03:00 PM To 05:00 PM

Max. Marks: 40

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

**Q.1 A) Choose correct alternative.****08**

- 1) Cost Accounting primarily deals with \_\_\_\_\_.
  - a) Recording business transactions
  - b) Controlling and reducing costs
  - c) Measuring profitability
  - d) Determining financial position
  
- 2) Which of the following is not an objective of Cost Accounting?
  - a) Ascertainment of cost
  - b) Control of cost
  - c) Determination of selling price
  - d) Preparation of trial balance
  
- 3) In Cost Accounting, a Cost Centre is \_\_\_\_\_.
  - a) A location where products are sold
  - b) A unit of output for which cost is ascertained
  - c) A person or department where costs are incurred
  - d) The total cost of production
  
- 4) Direct materials are \_\_\_\_\_.
 

a) Indirect costs	b) Variable costs
c) Fixed costs	d) Administrative costs
  
- 5) The document used to record material receipts and issues in a store is called \_\_\_\_\_.
 

a) Bin Card	b) Purchase Order
c) Material Requisition Note	d) Goods Received Note
  
- 6) Idle time refers to \_\_\_\_\_.
  - a) Productive working hours
  - b) Non-productive time for which workers are paid
  - c) Time spent on training
  - d) Time spent on overtime work

- 7) The difference between Bin Card and Store Ledger is mainly in \_\_\_\_\_.  
 a) The person maintaining it  
 b) The nature of material  
 c) The cost calculation method  
 d) The production process
- 8) Labour Turnover measures \_\_\_\_\_.  
 a) Number of hours worked by labourers  
 b) Efficiency of labour  
 c) Rate of change in labour force  
 d) Total labour cost

**B) Explain the following concepts.**

**04**

- i) Cost Unit  
 ii) Idle Time

**Q.2 Write Short Notes/Short Answer/Short Problem. (Any Two)**

**06**

- a) Difference between Financial Accounting and Cost Accounting  
 b) Classification of Costs  
 c) Preparation of Bin Card and its significance

**Q.3 Long Answer/ Problem.**

**10**

Prepare a Cost Sheet from the following information for the month of September 2025.

<b>Particulars</b>	<b>Amount (₹)</b>
Direct Material	50,000
Direct Labour	30,000
Factory Overheads	20% of Prime Cost
Office & Administrative Overheads	10% of Works Cost
Selling & Distribution Overheads	₹ 6,000
Sales	₹ 1,20,000

You are required to calculate:

- 1) Prime Cost
- 2) Works Cost
- 3) Cost of Production
- 4) Cost of Sales
- 5) Profit

**Q.4 Answer of the following. (Long answer/Problem) (Any One)**

**12**

- a) Explain the importance and objectives of Material Control. Discuss the procedure of Scientific Purchasing in detail.

**OR**

- b) Explain the various components of Labour Cost. How is Overtime and Idle Time treated in Cost Accounting? Illustrate with examples.

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बी.कॉम. (सत्र – V) (CBCS) परीक्षा: मार्च/एप्रिल – २०२६  
Industrial Management (Paper - I) (BCOM0507)

वार, दिनांक : बुधवार, २९-०४-२०२६  
वेळ: दुपारी ०३:०० ते ०५:००

कमाल गुण: ४०

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

प्र.१ अ) खालील दिलेले योग्य पर्याय निवडून गाळलेल्या जागा भरा. ०८

- १) कारखान्यातील कार्य परिस्थिती उत्तम असेल तर ——— संबंध सलोख्याचे राहतात.
 

अ) कामगार—कामगार	ब) कामगार—मालक
क) कामगार—व्यवस्थापन	ड) वरीलपैकी नाही
- २) उन्हाळ्यामध्ये कारखान्यातील हवेचे तापमान ——— असावे.
 

अ) १५° C	ब) २०° C
क) २५° C	ड) वरीलपैकी नाही
- ३) कारखान्यात उत्पादन क्षेत्राचा पूर्ण वापर केला जात नसल्याने होणाऱ्या नुकसानीस ——— नुकसान असे म्हणतात.
 

अ) छुपे नुकसान	ब) प्रत्यक्ष नुकसान
क) प्रेरित नुकसान	ड) वरील सर्व
- ४) कारखान्याची स्थाननिश्चिती करताना ——— बाबींचा विचार करावा लागतो.
 

अ) जमिनीचा थर	ब) हवामान
क) डोंगराळ/खडकाळभाग	ड) वरील सर्व
- ५) ——— स्पर्धा असेल तर उद्योग वाढीस चालना मिळते.
 

अ) अमर्यादित	ब) तीव्र
क) गळेकापू	ड) निरोगी
- ६) कारखान्याच्या जागेची निवड ——— अवस्थांमधून केली जाते.
 

अ) दोन	ब) तीन
क) चार	ड) पाच

७) यंत्रसामग्री व उपकरणांची देखभाल ठेवल्यामुळे ——— होते.

- अ) उत्पादनात वाढ होते
- ब) नफ्यात वाढ होते
- क) वेळेचा अपव्यय टाळला जातो
- ड) वरील पैकी नाही

८) ——— हे औद्योगिक व्यवस्थापनातील आधुनिक प्रवाह आहेत.

- अ) गाभा सक्षमता
- ब) समग्र गुणवत्ता व्यवस्थापन
- क) दोन्ही अ व ब
- ड) वरीलपैकी नाही

ब) खालील संकल्पना स्पष्ट करा.

0४

- १) प्लांटले आऊट
- २) औद्योगिक प्रदूषण

प्र.२ टिपा लिहा. (कोणत्याही दोन)

0६

- अ) औद्योगिक व्यवस्थापनाचे महत्त्व
- ब) प्लांट लेआउटचे प्रकार
- क) प्लांट देखभालचे महत्त्व

प्र.३ दीर्घोत्तरी प्रश्न.

१0

कामाचे वातावरण म्हणजे काय? कामाच्या वातावरणावर परिणाम करणारे घटक स्पष्ट करा.

प्र.४ खालील प्रश्नाचे उत्तर लिहा. (कोणताही एक)

१२

- अ) औद्योगिक व्यवस्थापन म्हणजे काय? औद्योगिक व्यवस्थापनातील अलीकडील प्रवाह (Recent Trends) स्पष्ट करा.

किंवा

- ब) प्लांट लेआउट म्हणजे काय? प्लांट लेआउटवर परिणाम करणारे घटक स्पष्ट करा.

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**B.Com. (Semester - V) (CBCS) Examination:  
March/April – 2026  
Industrial Management (Paper - I) (BCOM0507)**

Day & Date: Wednesday, 29-04-2026  
Time: 03:00 PM To 05:00 PM

Max. Marks: 40

**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) If the working conditions in the factory is good, \_\_\_\_\_ relations are harmonious.
  - a) Worker-Worker
  - b) Worker-Employer
  - c) Labour-Management
  - d) None of the above
- 2) The air temperature in the factory should be \_\_\_\_\_ in the summer.
  - a) 15°C
  - b) 20°C
  - c) 25°C
  - d) None of the above
- 3) Losses due to non-utilization of the production in a factory are called \_\_\_\_\_ Loss.
  - a) Latent loss
  - b) Direct Loss
  - c) Induced loss
  - d) All of the above
- 4) \_\_\_\_\_ factors have to be considered while determining the location of the factory.
  - a) Land level
  - b) Climate
  - c) Hilly / rocky areas
  - d) All of the above
- 5) \_\_\_\_\_ competition promotes industry growth.
  - a) Unlimited
  - b) Acute
  - c) Sore through
  - d) Healthy
- 6) The location of a factory is selected from \_\_\_\_\_ stages.
  - a) Two
  - b) Three
  - c) Four
  - d) Five
- 7) Maintenance of machinery and equipment leads to \_\_\_\_\_.
  - a) Increase in production
  - b) Profits increase
  - c) Avoids wastage of time
  - d) None of the above
- 8) \_\_\_\_\_ are recent trends in industrial management.
  - a) Core Competencies
  - b) Total Quality Management
  - c) Both a and b
  - d) None of the above

- B) Explain the following concepts. 04**
- 1) Plant layout
  - 2) Industrial Pollution

- Q.2 Write Short Notes. (Any Two) 06**
- a) Significance of Industrial Management
  - b) Types of plant layout
  - c) Importance of Plant Maintenance

- Q.3 Broad Question. 10**
- What is work environment? Describe the Factors affecting work environment.

- Q.4 Answer the following question. (Any One) 12**
- a) What is Industrial Management? Explain the recent trends in Industrial Management.
  - b) What is plant layout? Explain the Factors affecting the plant layout.

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बी.कॉम. (सत्र – V) (CBCS) परीक्षा: मार्च/एप्रिल – २०२६  
Advance Insurance (Paper - I) (BCOM0508)

वार, दिनांक: बुधवार, २९-०४-२०२६  
वेळ: दुपारी ०३:०० ते ०५:००

कमाल गुण: ४०

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

- प्र.१ अ) खालील दिलेले योग्य पर्याय निवडून गाळलेल्या जागा भरा. ०८
- १) ——— तत्त्वाखाली विमाधारकाने खरी आणि संपूर्ण माहिती दिली पाहिजे.  
अ) नुकसान भरपाई                      ब) सहकार्य  
क) वर्गणी                                      ड) परमोच्च विश्वास
- २) मर्यादित काळासाठी कव्हर देणारी पॉलिसी म्हणजे ———.  
अ) संपूर्ण जीवन विमा                      ब) एंडोमेंट योजना  
क) मुदत विमा                                      ड) पेन्शन योजना
- ३) आयुर्विमा हा ——— यांच्यातील करार आहे.  
अ) विमेदार आणि विमेदार  
ब) विमेदार आणि विमाचलक  
क) विमाचलक आणि विमाचलक  
ड) यापैकी नाही
- ४) जन्म दाखला ——— चा पुरावा म्हणून LIC द्वारे स्वीकारले जाते.  
अ) प्रीमियम पावती                      ब) अहवाल  
क) वय    ड) परवाना
- ५) आयुर्विमा घेण्याचे पहिले पाऊल म्हणजे ———  
अ) प्रस्ताव फॉर्म भरणे                      ब) प्रीमियम भरणे  
क) वैद्यकीय तपासणी                      ड) विमा एजंटची निवड
- ६) खालीलपैकी कोणता जीवन विम्याचा प्रकार आहे?  
अ) अग्नि विमा                                      ब) आजीवन विमा  
क) सागरी विमा                                      ड) मोटार विमा
- ७) नुकसानभरपाईचे तत्त्व ——— ला पूर्णपणे लागू नाही.  
अ) मोटार विमा                                      ब) सागरी विमा  
क) जीवन विमा                                      ड) अग्नि विमा



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**B.Com. (Semester - V) (CBCS) Examination:  
March/April – 2026  
Advance Insurance (Paper - I) (BCOM0508)**

Day & Date: Wednesday, 29-04-2026  
Time: 03:00 PM To 05:00 PM

Max. Marks: 40

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

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

- 1) Under \_\_\_\_\_ principle insured should give true and complete information.
 

a) Indemnity	b) Cooperation
c) Contribution	d) Utmost Good Faith
- 2) The policy that provides coverage for a limited time only is \_\_\_\_\_.
 

a) Whole Life Insurance	b) Endowment Plan
c) Term Insurance	d) Pension Plan
- 3) Life insurance is a contract between \_\_\_\_\_.
 

a) Insured & Insured	b) Insured & Insurer
c) Insurer & Insurer	d) None of these
- 4) Birth Certificate is accepted as proof of \_\_\_\_\_ by LIC.
 

a) Premium Receipt	b) Report
c) Age	d) License
- 5) First step of taking life insurance policy is \_\_\_\_\_.
 

a) To fill proposal form	b) Payment of premium
c) Medical Examination	d) Selection of Insurance Agent
- 6) Which of the following is a type of life insurance \_\_\_\_\_.
 

a) Fire Insurance	b) Whole Life Policy
c) Marine Insurance	d) Motor Insurance
- 7) Principle of indemnity is not strictly applicable to \_\_\_\_\_.
 

a) Motor Insurance	b) Marine Insurance
c) Life Insurance	d) Fire Insurance
- 8) Insurance increases feeling of \_\_\_\_\_ in society.
 

a) Cooperation	b) Brotherhood
c) Happiness	d) Security

**B) Explain the following concepts. 04**

- 1) Term Insurance
- 2) Whole Life Policy

- Q.2 Write Short Answers. (Any Two)** **06**
- a) Explain the features of Endowment Policy.
  - b) Explain the Nature of Insurance.
  - c) Explain the Proof of Age in Life Insurance.
- Q.3 Explain the Primary and Secondary Principles of Life Insurance.** **10**
- Q.4 Answer the following. (Any One)** **12**
- a) Explain the Procedure of taking Life Insurance Policy.
- OR**
- b) Explain the Social and Economic Importance of Insurance.



- ७) धनादेशाचे प्रदान करणे ही बँकेची ——— जबाबदारी आहे.  
अ) सर्वसाधारण  
क) कायदेशीर  
ब) करारात्मक  
ड) बँकीग
- ८) भारतात ——— या बँकेने सर्वप्रथम पतपत्र सेवा सुरु केली.  
अ) बँक ऑफ महाराष्ट्र  
क) स्टेट बँक ऑफ इंडिया  
ब) बँक ऑफ इंडिया  
ड) सेन्ट्रल बँक ऑफ इंडिया

ब) खालील संकल्पना स्पष्ट करा.

0४

- १) बँक ग्राहक  
२) ई-बँकिंग

प्र.२ थोडक्यात टिपा लिहा. (कोणत्याही दोन)

0६

- अ) बँकिंग कायद्यांचे महत्त्व  
ब) हुंडी  
क) ए.टी.एम.कार्ड

प्र.३ दिर्घोत्तरी प्रश्न.

१0

बँक ग्राहकांचे वेगवेगळे प्रकार स्पष्ट करा.

प्र.४ खालील प्रश्नाचे उत्तर लिहा. (कोणताही एक)

१२

अ) पतपत्राचे (Credit Card) गुण-दोष स्पष्ट करा.

किंवा

ब) बँक आणि बँक ग्राहकाचे कायदेशीर सहसंबंध स्पष्ट करा.



- B) Explain the following concepts. 04**
- 1) Bank customer
  - 2) E. Banking

- Q.2 Write Short Notes. (Any Two) 06**
- a) Importance of Banking laws
  - b) Bills of exchange
  - c) A.T.M. card

- Q.3 Explain the different types of Bank customers. 10**

- Q.4 Answer any one of the following. 12**
- a) Explain the merits and demerits of credit cards.
- OR**
- b) Explain the statutory relationship between Bank and Bank customer.

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Set P

**B.Com. (Semester – V) (CBCS) Examination: March/April – 2026**  
**Advanced Statistics Paper - I (BCOM0511)**

Day & Date: Wednesday, 29-04-2026  
 Time: 03:00 PM To 05:00 PM

Max. Marks: 40

- Instructions:** 1) All questions are compulsory.  
 2) Figures to the right indicate full marks.  
 3) Use of soundless calculator is allowed.  
 4) Graph papers will be supplied on request.

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

- 1) A group of some or all of given number, selecting number of things with considering their order is called a \_\_\_\_\_.
  - a) Permutation
  - b) Combination
  - c) Both (a) and (b)
  - d) None of these
- 2) What is the covariance of two independent random variables  $X$  and  $Y$ ?
  - a)  $Cov(X, Y) = 1$
  - b)  $Cov(X, Y) = 0$
  - c)  $Cov(X, Y) = 2$
  - d)  $Cov(X, Y) = -1$
- 3) If  $V(X) = 15$ , then  $V(2X + 15)$  is \_\_\_\_\_.
  - a) 7
  - b) 49
  - c) 21
  - d) 60
- 4) Which of the following is true?
  - a)  $P(A) = 0.4$
  - b)  $P(A) = 1.5$
  - c)  $P(A) = -0.9$
  - d)  $P(A) = 2$
- 5) If the mean of a probability distribution is 30, and the variance is 16, what is the standard deviation?
  - a) 10
  - b) 16
  - c) 4
  - d) 14
- 6) Which of the following is NOT a property of a Poisson distribution?
  - a) It is defined by a single parameter  $\lambda$  (mean rate)
  - b) The mean and variance of a Poisson distribution are equal
  - c) It can take negative values
  - d) The events are independent and occur at a constant rate over time
- 7) Which of the following is probability distribution?
  - a) (0.1,0.3,0.8)
  - b) (0.4,0.5,0.1)
  - c) (0.2,0.4,0.1)
  - d) (0.4,0.1,0.3,0.6)



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बी.कॉम. (सत्र – V) (CBCS) परीक्षा: मार्च/एप्रिल – २०२६  
**Advanced Accounting And Auditing (Paper - II)**  
**Auditing (BCOM0512)**

वार, दिनांक: शनिवार, ०२-०५-२०२६  
वेळ: दुपारी ०३:०० ते ०५:००

कमाल गुण: ४०

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

- प्र.१ अ) खालील दिलेले योग्य पर्याय निवडून गाळलेल्या जागा भरा. ०८
- १) अंतर्गत नियंत्रण पद्धतीमध्ये ——— तत्त्वाचा वापर केला जातो.
    - अ) आदेशातील एकवाक्यता
    - ब) अधिकार व जबाबदारी
    - क) निर्देशनातील एकवाक्यता
    - ड) श्रम विभागणी
  - २) ——— लेखापरीक्षकाची नेमणूक कंपनीच्या व्यवस्थानामार्फत केली जाते.
    - अ) सरकारी
    - ब) विशेष
    - क) अंतर्गत
    - ड) यापैकी नाही
  - ३) ——— हा कागदोपत्री पुरावा आहे ज्यामुळे पुस्तकातील नोंदी अधिकृत आहेत याची खात्री होते.
    - अ) मूल्यांकन
    - ब) सत्यापन
    - क) प्रमाणक
    - ड) वरीलपैकी नाही
  - ४) कर लेखापरीक्षण अहवाल फॉर्म नं ——— मध्ये सादर करावा लागतो.
    - अ) ३ CA
    - ब) ४ CA
    - क) ४ CB
    - ड) ५ CA
  - ५) लेखापरीक्षण हा ——— शब्द ऑडियर या शब्दापासून घेण्यात आला.
    - अ) लॅटिन
    - ब) उर्दू
    - क) चायना
    - ड) हिंदी

- ६) व्यवस्थापन कौशल्याचा विकास करण्यासाठी, व्यवस्थापनाची कार्यकुशलता जमवण्यासाठी व्यवसाय संस्था ——— लेखापरीक्षण करून घेऊ शकतात.  
अ) परिव्यय लेखापरीक्षण  
ब) सामाजिक लेखापरीक्षण  
क) व्यवस्थापन लेखापरीक्षण  
ड) ताळेबंद लेखापरीक्षण
- ७) ——— चे लेखापरीक्षण वर्षातून किमान एकदा केले जाते.  
अ) सहकारी संस्थेचे                      ब) खाजगी कंपनी  
क) बँक    ड) वरील सर्व
- ८) भांडवली खर्चाची नोंद महसुली खर्च म्हणून नोंद केल्यास त्यास ——— म्हणतात.  
अ) विसर चुका                                      ब) तात्त्विक चुका  
क) पुनरावृत्तीच्या चुका                      ड) नजर चुका

ब) खालील संकल्पना स्पष्ट करा.

०४

- १) विशेष लेखापरीक्षण  
२) प्रमाणनाची व्याख्या द्या.

प्र.२ टीपा लिहा / थोडक्यात उत्तरे लिहा. (कोणतेही दोन)

०६

- अ) लेखापरीक्षणाचे उद्देश  
ब) लेखापरीक्षकाची पात्रता व अपात्रता  
क) न्यायवैद्यक लेखापरीक्षण (Forensic Audit)

प्र.३ अंतर्गत लेखापरीक्षण व वैधानिक लेखापरीक्षण यातील फरक स्पष्ट करा.

१०

प्र.४ अ) सततचे लेखापरीक्षण म्हणजे काय? त्याचे फायदे व तोटे स्पष्ट करा.

१२

किंवा

- ब) सहकारी पतसंस्थेचे लेखापरीक्षण करताना विचारात घ्यावयाचे मुद्दे सविस्तर स्पष्ट करा.

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**B.Com. (Semester - V) (CBCS) Examination:  
March/April – 2026  
Advanced Accounting And Auditing (Paper - II)  
Auditing (BCOM0512)**

Day & Date: Saturday, 02-05-2026  
Time: 03:00 PM To 05:00 PM

Max. Marks: 40

**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) The principle of \_\_\_\_\_ is applied in the Internal control system.
  - a) Unity of command
  - b) Authority and Responsibility
  - c) Unity of Direction
  - d) Division of work
- 2) \_\_\_\_\_ Auditor is appointed by the management of the company.
  - a) Government
  - b) Special
  - c) Internal
  - d) None of these
- 3) \_\_\_\_\_ is documentary evidence by which the entries in the books of accounts may be proved.
  - a) Valuation
  - b) Verification
  - c) Voucher
  - d) None of these
- 4) Tax Audit Report should be presented in Form no. \_\_\_\_\_.
  - a) 3 CA
  - b) 4 CA
  - c) 4 CB
  - d) 5 CA
- 5) The word audit is derived from the \_\_\_\_\_ word audire.
  - a) Latin
  - b) Urdu
  - c) China
  - d) Hindi
- 6) To develop management skills, business organizations can undertake \_\_\_\_\_ audits to test the efficiency of management.
  - a) Cost Audit
  - b) Social Audit
  - c) Management Audit
  - d) Balance Sheet Audit
- 7) The Audit of \_\_\_\_\_ is conducted at least once in the year.
  - a) Co-operative societies
  - b) Private limited companies
  - c) Banking Companies
  - d) All of the above
- 8) Recording of Capital expenditures as revenue expenditure is \_\_\_\_\_.
  - a) Error of omission
  - b) Error of Principle
  - c) Duplicate Error
  - d) Error of Commission

- B) Explain the following concept. 04**
- 1) Special Audit
  - 2) Define Vouching

- Q.2 Write Short Notes/Write Short Answer. (Any Two) 06**
- a) Objectives of an Auditing.
  - b) Qualification and disqualification company of Auditor
  - c) Forensic Audit

- Q.3 Explain the difference between Internal Audit and Statutory Audit. 10**

- Q.4 Answer the following question. (Any One) 12**
- a) Define Continues Audit. Explain the advantages and disadvantages of Auditing.

**OR**

- b) What are the special points to be kept in view while conducting the audit of Cooperative Society? Explain

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**B.Com. (Semester - V) (CBCS) Examination:  
March/April – 2026  
Advanced Cost Accounting (Paper - II) (BCOM0513)**

Day & Date: Saturday, 02-05-2026  
Time: 03:00 PM To 05:00 PM

Max. Marks: 40

**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) In Job Costing, costs are accumulated \_\_\_\_\_.
  - a) By specific job
  - b) On a monthly basis
  - c) By kind of material used
  - d) By process
- 2) In Batch Costing, cost per unit is calculated by \_\_\_\_\_.
  - a) Total cost ÷ Total batches
  - b) Total cost ÷ Total production
  - c) Total batch cost ÷ Units in batch
  - d) Material cost ÷ Units
- 3) Contract Costing is mainly used in \_\_\_\_\_.
  - a) Manufacturing goods
  - b) Transport services
  - c) Construction work
  - d) Chemical processing
- 4) Which of the following uses Operating Costing?
  - a) Textile mill
  - b) Bus transport company
  - c) Furniture manufacturer
  - d) Printing press
- 5) Normal loss is \_\_\_\_\_.
  - a) Avoidable loss
  - b) Expected loss
  - c) Loss due to negligence
  - d) Abnormal loss
- 6) Abnormal gain occurs when \_\_\_\_\_.
  - a) Actual loss > normal loss
  - b) Actual loss = normal loss
  - c) Actual loss < normal loss
  - d) None of the above
- 7) Uniform Costing means \_\_\_\_\_.
  - a) Same cost in all firms
  - b) Use of same costing principles by different firms
  - c) Fixed costing method
  - d) Cost control technique

- 8) Uniform costing is commonly applied in \_\_\_\_\_.  
 a) Single firm only  
 b) Banking industry  
 c) Industries with similar products  
 d) Agricultural sector

- B) Explain the following concept. 04**  
 1) What is job costing?  
 2) What is Process costing?

- Q.2 Write Short Notes. (Any Two) 06**  
 a) Explain the meaning and applicability of Contract Costing.  
 b) Explain Normal loss, Abnormal loss and Abnormal Gain.  
 c) Explain the features of Uniform Costing.

- Q.3 From the following data, prepare cost sheet for Job No. 236: 10**

Particulars	Rs.
Direct materials purchased	3,600
Direct materials received from stores	25,200
Direct Wages	14,400
Other direct expenses	1,500

The works overhead is to be taken at 75% of wages and administrative overhead at 25% of works cost. The contract price of job No. 236 is Rs. 82,500.

- Q.4 Answer the following question. (Any One) 12**  
 a) What is Uniform Costing? Discuss its scope and advantages.  
 b) Following is the information relating to contract No.3838:

Particulars	Rs.
Contract Price	6,00,000
Wages	1,64,000
General Expenses	8,600
Raw Materials	1,20,00
Plant	20,000

As on date, cash received was Rs. 2,40,000 being 80% of work certified. The value of materials remaining at site was Rs. 10,000. Depreciate plant by 10%. Prepare contract account.

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बी.कॉम. (सत्र – V) (CBCS) परीक्षा: मार्च/एप्रिल – २०२६  
Industrial Management (Paper - II) (BCOM0514)

वार, दिनांक: शनिवार, ०२-०५-२०२६  
वेळ: दुपारी ०३:०० ते ०५:००

कमाल गुण: ४०

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

- प्र.१ अ) खालील दिलेले योग्य पर्याय निवडून गाळलेल्या जागा भरा. ०८
- १) संस्थेतील मानवी संसाधनांचा अंदाज, विकास आणि नियंत्रण या प्रक्रियेला ---- म्हणतात.  
अ) मानव संसाधन नियोजन  
ब) मानव संसाधन विकास  
क) मानव संसाधन व्यवस्थापन  
ड) व्यवस्थापनात्मक मानव संसाधन
- २) प्रशिक्षण प्रक्रिया ---- असते.  
अ) अल्पमुदतीची  
ब) मध्यम  
क) दीर्घकालीन  
ड) यापैकी नाही
- ३) संमेलने, चर्चासत्रे व समूहचर्चा या ---- च्या पद्धती आहेत.  
अ) निवड  
ब) प्रशिक्षण  
क) बढती  
ड) भरती
- ४) ---- हा अंतर्गत भरतीचा मार्ग आहे.  
अ) रोजगार विनिमय केंद्र  
ब) बढती  
क) जाहिरात  
ड) यापैकी नाही
- ५) ---- ही शिकण्याची संधी आहे जी कर्मचाऱ्यांना कौशल्य वाढवण्यासाठी मदत करते.  
अ) प्रशिक्षण  
ब) शिक्षण  
क) अतिथी व्याख्यान  
ड) वरील सर्व
- ६) कार्यप्रदर्शन मूल्यांकनाच्या फायद्यांमध्ये ---- समाविष्ट नाही.  
अ) भरपाई  
ब) संवाद  
क) निवड  
ड) प्रेरणा

- ७) ——— ही कामगिरी मूल्यांकनाची पायरी नाही.  
 अ) संप्रेषण मानके  
 ब) मानकांशी वास्तविक तुलना करणे  
 क) निकालांवर चर्चा करणे  
 ड) मानके समायोजित करणे
- ८) ——— ही नोकरीसाठी अर्ज करण्यासाठी सक्षम उमेदवार शोधण्याची आणि त्यांना आकर्षित करण्याची प्रक्रिया आहे.  
 अ) निवड  
 ब) भरती  
 क) बदली  
 ड) वेगळे करणे

- ब) खालील संकल्पना स्पष्ट करा. 0४  
 १) भरती आणि निवड  
 २) काम—जीवन संतुलन

- प्र.२ टिपा लिहा. (कोणत्याही दोन) 0६  
 अ) मानव संसाधन व्यवस्थापन आणि मानव संसाधन विकास यांतील फरक.  
 ब) कामगिरी मूल्यमापनाचा उद्देश  
 क) मानव संसाधन व्यवस्थापनाची उद्दिष्टे.

- प्र.३ दीर्घोत्तरी प्रश्न. १0  
 मानव संसाधन नियोजन म्हणजे काय? मानव संसाधन नियोजनाची प्रक्रिया स्पष्ट करा.

- प्र.४ खालील प्रश्नाचे उत्तर लिहा. (कोणताही एक) १२  
 अ) भरतीचे स्त्रोत सविस्तर स्पष्ट करा.  
 किंवा  
 ब) 'कामगिरी मूल्यमापन' याची व्याख्या द्या आणि त्यातील नैतिक मूल्ये स्पष्ट करा.

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**B.Com. (Semester - V) (CBCS) Examination:  
March/April – 2026  
Industrial Management (Paper - II) (BCOM0514)**

Day & Date: Saturday, 02-05-2026  
Time: 03:00 PM To 05:00 PM

Max. Marks: 40

**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) 'The process of forecasting, developing, and controlling human resources in an organization is called as \_\_\_\_\_.
  - a) Human Resource planning
  - b) Human Resource Development
  - c) Human Resource Management
  - d) Strategic Human Resource Management
  
- 2) Training process is \_\_\_\_\_.
 

a) Short term	b) Medium
c) Long term	d) None of these
  
- 3) Conferences, seminar and group discussions are the method of \_\_\_\_\_.
 

a) Selection	b) Training
c) Promotion	d) Recruitment
  
- 4) \_\_\_\_\_ is internal source of recruitment.
 

a) Employment Exchange	b) Promotion
c) Advertisement	d) None of these
  
- 5) \_\_\_\_\_ is the learning opportunities help to employees for growing skills.
 

a) Training	b) Education
c) Guest Lecture	d) All of the above
  
- 6) \_\_\_\_\_ is not included in the advantages of Performance Appraisal.
 

a) Compensation	b) Communication
c) Selection	d) Motivation
  
- 7) \_\_\_\_\_ is not a step of performance appraisal.
  - a) Communicating standards
  - b) Comparing actual with standards
  - c) Discussion the results
  - d) adjusting the standards

8) \_\_\_\_\_ is a process of searching and attracting capable candidates to apply for the jobs.

- a) Selection
- b) Recruitment
- c) Transfer
- d) Separation

**B) Explain the following concepts. 04**

- 1) Recruitment and Selection
- 2) Work life balance

**Q.2 Write Short Notes. (Any Two) 06**

- a) Difference between HRM and HRD
- b) Purpose of performance appraisal
- c) Objectives of HRM

**Q.3 Long answer. 10**

What is Human Resource Planning? Explain the process of HRP.

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

- a) Explain the Sources of Recruitment in detail.

**OR**

- b) Define 'Performance Appraisal'. Explain the ethics of 'Performance Appraisal'.



- ७) — हे सामान्य विमा योजनेचे प्रकार आहेत.  
अ) सागरी विमा                      ब) अग्नि विमा  
क) पीक विमा                        ड) वरील सर्व
- ८) अग्नि विमा करार — वर आधारित आहे.  
अ) परस्पर विश्वास                ब) सहकार्य  
क) मदत                                ड) यापैकी सर्व

ब) खालील संकल्पना स्पष्ट करा.

0४

- १) विमा हप्ता  
२) पीक विम्याची संकल्पना

प्र.२ टिपा लिहा. (कोणत्याही दोन)

0६

- अ) अपघाती आग  
ब) जवळचे कारण  
क) तृतीय पक्ष विमा

प्र.३ मोटार विम्याचे महत्त्व स्पष्ट करा.

१0

प्र.४ खालील प्रश्नाचे उत्तर लिहा. (कोणताही एक)

१२

- अ) प्रधानमंत्री पीक विमा योजनेची उद्दिष्ट्ये आणि वैशिष्ट्ये स्पष्ट करा.  
किंवा  
ब) अग्नि विमा योजनेचे प्रकार स्पष्ट करा.



- B) Explain the following concept. 04**
- 1) Insurance Premium
  - 2) Concept of Crop Insurance

- Q.2 Write Short Notes. (Any Two) 06**
- a) Accidental Fire
  - b) Proximate Cause
  - c) Third party insurance

- Q.3 Explain the Importance of Motor Insurance. 10**

- Q.4 Answer the following question. (Any One) 12**
- a) Explain the objectives and features of Pradhan Mantri Fasal Bima Yojana.

**OR**

- b) Explain the Types of Fire Insurance policies.

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**बी.कॉम. (सत्र – V) (CBCS) परीक्षा: मार्च/एप्रिल – २०२६**  
**Advanced Banking (Paper – II) (1)**  
**Banks and Financial Institutions (BCOM0516)**

वार, दिनांक: शनिवार, ०२-०५-२०२६  
वेळ: दुपारी ०३:०० ते ०५:००

कमाल गुण: ४०

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

- प्र.१ अ) खालील दिलेले योग्य पर्याय निवडून गाळलेल्या जागा भरा. ०८
- १) भारतातील सहकारी पतपुरवठा संस्थांची रचना — स्तरीय आहे.  
अ) एक ब) दोन  
क) तीन ड) चार
- २) स्टेट बँक ऑफ इंडिया ही — क्षेत्रातील बँक आहे.  
अ) सार्वजनिक ब) खाजगी  
क) सहकारी ड) यापैकी नाही
- ३) भारतात सन १९६९ मध्ये प्रमुख — व्यापारी बँकाचे राष्ट्रीयीकरण करण्यात आले.  
अ) ८ ब) १४  
क) १८ ड) २२
- ४) — हे चलनविषयक धोरणाचे संख्यात्मक साधन आहे.  
अ) बँक दर ब) CRR  
क) SLR ड) वरील सर्व
- ५) भारतात विभागीय ग्रामीण बँकाची स्थापना — या वर्षी झाली.  
अ) १९६५ ब) १९७५  
क) १९९० ड) २०००
- ६) नरसिंहम समिती ही — सुधारणा संदर्भात आहे.  
अ) उद्योग ब) शेती  
क) बँक ड) व्यापार
- ७) भारतात चलनविषयक धोरण — कडून राबविले जाते.  
अ) भारत सरकार ब) रिझर्व्ह बँक ऑफ इंडिया  
क) राज्य सहकारी बँक ड) नाबार्ड

८) बँकेची उत्पादकता ---- चा वापर करून मोजली जाते.

- अ) प्रति कर्मचारी नफा
- ब) प्रति कर्मचारी टेवी
- क) प्रति कर्मचारी बँक व्यवसाय
- ड) वरील सर्व

ब) खालील संकल्पना स्पष्ट करा.

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- १) विदेशी बँक
- २) चलनविषयक धोरण

प्र.२ थोडक्यात टिपा लिहा. (कोणत्याही दोन)

0६

- अ) विभागीय ग्रामीण बँका
- ब) चलनविषयक धोरणाची उद्दिष्टये
- क) स्टेट बँक ऑफ इंडियाची रचना

प्र.३ भारतीय अर्थव्यवस्थेत रिझर्व्ह बँक ऑफ इंडियाची भुमिका स्पष्ट करा.

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प्र.४ खालील प्रश्नाचे उत्तर लिहा. (कोणताही एक)

१२

अ) व्यापारी बँकाचे राष्ट्रीयीकरणानंतर यश – अपयश स्पष्ट करा.

किंवा

ब) भारतातील सार्वजनिक क्षेत्रातील बँका, खाजगी क्षेत्रातील बँका आणि विदेशी बँका यांची कार्यक्षमता स्पष्ट करा.

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**B.Com. (Semester - V) (CBCS) Examination:  
March/April – 2026  
Advanced Banking (Paper – II) (1)  
Banks and Financial Institutions (BCOM0516)**

Day & Date: Saturday, 02-05-2026  
Time: 03:00 PM To 05:00 PM

Max. Marks: 40

**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) In India, the structure of credit Co-Operative societies are \_\_\_\_\_ tier.
  - a) One
  - b) Two
  - c) Three
  - d) Four
- 2) State Bank of India is a \_\_\_\_\_ sector bank.
  - a) Public
  - b) Private
  - c) Co-Operative
  - d) None of these
- 3) In India, \_\_\_\_\_ major commercial bank were nationalized in 1969.
  - a) 8
  - b) 14
  - c) 18
  - d) 22
- 4) \_\_\_\_\_ is the quantitative instrument of monetary policy.
  - a) Bank rate
  - b) CRR
  - c) SLR
  - d) All the above
- 5) In India regional rural bank was established in \_\_\_\_\_ year.
  - a) 1965
  - b) 1975
  - c) 1990
  - d) 2000
- 6) Narasimham committee is related to \_\_\_\_\_ reform.
  - a) Industry
  - b) Agriculture
  - c) Bank
  - d) Trade
- 7) In India, monetary policy is implemented by \_\_\_\_\_.
  - a) Government of India
  - b) Reserve bank of India
  - c) State Co-Operative bank
  - d) NABARD
- 8) Bank productivity is measured using \_\_\_\_\_.
  - a) Profit per employee
  - b) Deposits per employee
  - c) Business per employee
  - d) All the above

- B) Explain the following concepts. 04**
- 1) Foreign Bank
  - 2) Monetary policy

- Q.2 Write Short Notes. (Any Two) 06**
- a) Regional rural bank
  - b) Objectives of monetary policy
  - c) Structure of SBI

- Q.3 Explain the role of reserve bank of India in an Indian economy. 10**

- Q.4 Answer the following. (Any One) 12**
- a) Explain the achievements and failure of commercial bank after nationalization.

**OR**

- b) Explain the efficiency of public sector, private sector foreign banks in India.

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**B.Com. (Semester - V) (CBCS) Examination: March/April – 2026**  
**Advanced Statistics (Paper - II) (BCOM0518)**

Day & Date: Saturday, 02-05-2026  
 Time: 03:00 PM To 05:00 PM

Max. Marks: 40

- Instructions:** 1) All questions are compulsory.  
 2) Figures to the right indicate full marks.  
 3) Use of soundless calculators is allowed.  
 4) Graph papers will be supplied on request.

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

- 1) The objective function of L. P. P. model  $3x_1 + 2x_2$  if  $x_1 = 20$  and  $x_2 = 30$ , what is the value of the objective function?
  - a) 0
  - b) 50
  - c) 60
  - d) 120
- 2) If the feasible region of an L.P.P. is empty, then \_\_\_\_\_.
  - a) It has a unique solution
  - b) It has a no solution
  - c) It has a multiple solution
  - d) It is unbounded
- 3) The number of assignments in a balanced assignment problem with  $n$  agents and  $n$  tasks is \_\_\_\_\_.
  - a)  $n$
  - b)  $n^2$
  - c)  $n!$
  - d)  $2n$
- 4) If total supply is not equal to total demand, then problem is \_\_\_\_\_.
  - a) Degenerate
  - b) Infeasible
  - c) Unbalanced
  - d) Symmetric
- 5) The commonly used method to solve Assignment problem is \_\_\_\_\_.
  - a) Simplex
  - b) Vogel's Approximation method
  - c) MODI method
  - d) Hungarian method
- 6) Processing  $n$  jobs through three machines  $A, B$  and  $C$  in the order  $ABC$  is possible only when \_\_\_\_\_.
  - a)  $\text{Min}\{A_i\} \geq \text{Max}\{B_i\}$
  - b)  $\text{Min}\{A_i\} \leq \text{Max}\{B_i\}$
  - c)  $\text{Min}\{C_i\} \leq \text{Max}\{B_i\}$
  - d) None of them
- 7) In transportation problem, the main objective is to \_\_\_\_\_.
  - a) Maximize profit
  - b) Minimize transportation cost
  - c) Balance production
  - d) Equal supply and demand

- 8) In a sequencing problem processing times of jobs are \_\_\_\_\_.  
 a) dependent of order of performing of the operations  
 b) independent of order of performing of the operations  
 c) sometimes dependent  
 d) None of these

- B) Explain the following concepts. 04**  
 i) Write the general form of L.P.P. in matrix notation.  
 ii) Define Slack and Surplus variable.

**Q.2 Write Short Notes. (Any Two) 06**

- a) Explain the Assignment problem.  
 b) What is sequencing problem?  
 c) Find Initial basic feasible solution to the following transportation problem using matrix minima method.

	D1	D2	D3	D4	Availability
01	23	27	16	18	30
02	12	17	20	51	40
03	22	28	12	32	53
Requirement	22	35	25	41	

**Q.3 Attempt the following. 10**

Solve the following L.P.P. by graphical method.

Maximize  $Z = 3x_1 + 10x_2$

Subject to constraints;

$x_1 + x_2 \leq 4;$

$2x_1 + x_2 \leq 6;$

and  $x_1, x_2 \geq 0$

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

- a) Find an initial basic feasible solution for the following T. P. by least cost method. Also find the initial transportation cost.

	To			Supply	
	X	Y	Z		
From	A	2	7	4	5
	B	3	3	1	8
	C	5	4	7	7
	D	1	6	2	9
Demand		2	9	18	29

OR

- b) A book binder has one printing press, one binding machine and manuscripts of 7 different books. The times required for performing printing and binding operations for different books are shown below.

Book	1	2	3	4	5	6	7
Printing time (hours)	20	90	80	20	120	15	65
Binding time (hours)	25	60	75	30	90	35	50

Decide the optimum sequence of processing of books in order to minimize the total time required to bring out all the books.

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**बी.कॉम. (सत्र - VI) (नवीन) (CBCS) परीक्षा: मार्च/एप्रिल – २०२६**  
**Modern Management Practices (BCOM0601)**

वार, दिनांक: मंगळवार, २८-०४-२०२६  
वेळ: दुपारी १२:०० ते ०२:००

कमाल गुण: ४०

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

प्र.१ अ) खालील दिलेले योग्य पर्याय निवडून गाळलेल्या जागा भरा.

०८

- १) जपानी व्यवस्थापनाचा मुख्य उद्दिष्ट काय आहे?
  - अ) नफा वाढवणे
  - ब) गुणवत्ता सुधारणा
  - क) खर्च कमी करणे
  - ड) केंद्रीत निर्णय घेणे
- २) काइझेनची मुख्य संकल्पना काय आहे?
  - अ) अपव्यय कमी करणे
  - ब) सतत सुधारणा
  - क) कामगार सशक्तीकरण
  - ड) खर्च-कमी करणे
- ३) खालीलपैकी कोणते समारंभ व्यवस्थापनाची वैशिष्ट्य आहे?
  - अ) नाशवंतता
  - ब) अमूर्तता
  - क) अद्वितीयता
  - ड) हे सर्व
- ४) — हा एक सांख्यिकी संकल्पना आहे जो दोषांच्या दृष्टीने प्रक्रियेला मोजतो.
  - अ) सेसर
  - ब) सिक्स सिग्मा
  - क) सेरी
  - ड) पोका योके
- ५) वेळ व्यवस्थापनाचा प्राथमिक उद्देश काय आहे?
  - अ) कार्ये जलद पूर्ण करणे
  - ब) विलंब टाळणे
  - क) वेळ प्रभावीपणे वापरणे
  - ड) विश्रांतीशिवाय सतत काम करणे
- ६) आंतरराष्ट्रीय मानकीकरण संघटनेचे (ISO) मुख्य कार्यालय — मध्ये स्थित आहे.
  - अ) जिनेव्हा
  - ब) न्यूयॉर्क
  - क) लंडन
  - ड) पॅरिस
- ७) — म्हणजे चूक-शोधणे होय.
  - अ) ५-S प्रणाली
  - ब) अगदी वेळेत
  - क) काइझेन
  - ड) पोका योके

- ८) संकटाचे प्रभावी व्यवस्थापन करण्यासाठी खालीलपैकी कोणते आवश्यक आहे?
- अ) माध्यमांकडे दुर्लक्ष करणे
  - ब) तात्काळ प्रतिक्रिया देणे
  - क) आधीच नियोजन आणि तयारी करणे
  - ड) संकट टळण्याची वाट पाहणे

ब) खालील संकल्पना स्पष्ट करा.

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- १) ५-S संकल्पना स्पष्ट करा.
- २) संकट व्यवस्थापन म्हणजे काय?

प्र.२ खालील प्रश्नांची थोडक्यात उत्तरे लिहा. (कोणतेही दोन)

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- अ) सिक्स सिग्मा ही संकल्पना स्पष्ट करा.
- ब) आय एस ओ गुणवत्ता मानके म्हणजे काय?
- क) अपव्यय कमी करण्याची (Waste reduction techniques) संकल्पना स्पष्ट करा.

प्र.३ खालील प्रश्नाचे थोडक्यात उत्तर लिहा.

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समारंभ व्यवस्थापन म्हणजे काय? समारंभ व्यवस्थापनाचे महत्त्व स्पष्ट करा.

प्र.४ खालील प्रश्नाचे सविस्तर उत्तर लिहा. (कोणताही एक)

१२

अ) कार्झेन म्हणजे काय? कार्झेनचे सुक्ष्म पातळीवरील तंत्रे स्पष्ट करा.  
किंवा

ब) वेळेचे व्यवस्थापन म्हणजे काय? वेळेच्या व्यवस्थापनाची विविध तंत्रे कोणती?

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**B.Com. (Semester - VI) (New) (CBCS) Examination:  
March/April – 2026  
Modern Management Practices (BCOM0601)**

Day & Date: Tuesday, 28-04-2026  
Time: 12:00 PM To 02:00 PM

Max. Marks: 40

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

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

- 1) What is the primary focus of Japanese management?
  - a) Profit maximization
  - b) Quality improvement
  - c) Cost reduction
  - d) Centralized decision-making
- 2) What is the primary concept of Kaizen?
  - a) Waste reduction
  - b) Continuous improvement
  - c) Worker empowerment
  - d) Cost-cutting
- 3) Which of the following is the characteristic of Event?
  - a) Perishability
  - b) Intangibility
  - c) Uniqueness
  - d) All the these
- 4) \_\_\_\_\_ is a statistical concept that measures process in terms of defects.
  - a) Sesor
  - b) Six Sigma
  - c) Seri
  - d) Poka Yoke
- 5) What is the primary goal of time management?
  - a) To complete tasks faster
  - b) To avoid procrastination
  - c) To use time effectively
  - d) To work continuously without rest
- 6) Head office of International Organization for Standardization (ISO) is situated in \_\_\_\_\_.
  - a) Geneva
  - b) New York
  - c) London
  - d) Paris
- 7) \_\_\_\_\_ means mistake-proofing.
  - a) 5-S system
  - b) Just in time
  - c) Kaizen
  - d) Poka Yoke

- 8) Which of the following is essential for managing a crisis effectively?
- a) Ignoring the media
  - b) Reacting impulsively
  - c) Planning and preparation in advance
  - d) Waiting for the crisis to pass

**B) Explain the following concept. 04**

- 1) Explain the concept of 5-S system.
- 2) What is mean by Crisis Management?

**Q.2 Answer the questions in short. (Any Two) 06**

- a) Explain the concept of six sigma.
- b) Explain the concept of ISO quality standards.
- c) Explain the concept of Waste reduction technique.

**Q.3 Answer the question in brief given below. 10**

What is mean by event management? Explain the importance of event management.

**Q.4 Answer the question in detail. (Any One) 12**

- a) What is mean by Kaizen? Explain the micro level techniques of Kaizen.

**OR**

- b) What mean by time management? Explain the various techniques of the time management.



- ७) — याला कागदी सोने असे म्हटले जाते.  
अ) विशेष मागणी अधिकार      ब) विशेष सूचना अधिकार  
क) विशेष संरक्षण अधिकार      ड) विशेष उचल अधिकार
- ८) ब्रिक्स संघटनेत — रशिया, भारत, चीन आणि दक्षिण आफ्रिकेचा समावेश आहे.  
अ) सुदान      ब) ब्राझील  
क) पाकिस्तान      ड) भूतान

ब) खालील संकल्पना स्पष्ट करा.

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- १) आर्थिक नियोजन  
२) व्यवहारतोल

प्र.२ थोडक्यात टिपा लिहा. (कोणत्याही दोन)

0६

- अ) नीती आयोगाची उद्दिष्ट्ये  
ब) भारतीय आर्थिक नियोजनाची उद्दिष्ट्ये  
क) सन. १९९१ च्या आर्थिक संकटाची कारणे

प्र.३ दीर्घोत्तरी प्रश्न.

१0

नवीन आर्थिक धोरणाचे भारतीय अर्थव्यवस्थेवरील परिणाम स्पष्ट करा.

प्र.४ खालील प्रश्नाचे उत्तर लिहा. (कोणताही एक)

१२

- अ) विदेशी भांडवलाचे महत्त्व व समस्या स्पष्ट करा.  
किंवा  
ब) ब्रिक्सची उद्दिष्ट्ये व भूमिका स्पष्ट करा.

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**B.Com. (Semester - VI) (New) (CBCS) Examination:  
March/April – 2026  
Business Economics (Paper – III) (BCOM0602)**

Day & Date: Thursday, 30-04-2026  
Time: 12:00 PM To 02:00 PM

Max. Marks: 40

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

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

- 1) \_\_\_\_\_ the plan is known as the Tata-Birla plan.
  - a) Janta
  - b) Bombay
  - c) Gandhi
  - d) Visvesvarayya
- 2) NITI Aayog is also called \_\_\_\_\_.
  - a) Economic Policy
  - b) Planning Commission
  - c) National Policy
  - d) Think Tank
- 3) Generally the balance of payments considers a period of \_\_\_\_\_ year.
  - a) One
  - b) Two
  - c) Three
  - d) Four
- 4) Foreign Capital puts \_\_\_\_\_ pressure on the country.
  - a) Economic
  - b) Social
  - c) Financial
  - d) Political
- 5) The implementation of New Economic Policy in India started from the year \_\_\_\_\_.
  - a) 1971
  - b) 1981
  - c) 1991
  - d) 2001
- 6) The World Trade Organization was established in the year \_\_\_\_\_.
  - a) 1947
  - b) 1995
  - c) 1999
  - d) 1950
- 7) \_\_\_\_\_ this is called paper gold.
  - a) Special Demand Rights
  - b) Special Notice Rights
  - c) Special Protection Rights
  - d) Special Drawing Rights
- 8) The BRICS organization includes \_\_\_\_\_ Russia, India, China and South Africa.
  - a) Sudan
  - b) Brazil
  - c) Pakistan
  - d) Bhutan

- B) Explain the following concepts. 04**  
i) Economic Planning  
ii) Balance of Payment

- Q.2 Write Short Notes. (Any Two) 06**  
a) Objectives of NITI Aayog  
b) Objectives of Indian Economic Planning  
c) Causes of Financial Crisis of 1991

- Q.3 Broad Question. 10**  
Explain the impact of New Economic Policy on the Indian Economy.

- Q.4 Answer the following question. (Any One) 12**  
a) Explain the importance & problems of foreign capital.  
**OR**  
b) Explain the objectives and role of the BRICS.



७) सेबीच्या मंडळावर अर्थ आणि कंपनी कायद्याचे प्रशासन या खात्यातील  
—— सदस्य असतात.

अ) २

ब) ३

क) ४

ड) ५

८) ग्राहक संरक्षण कायदा —— वर्षी पारित झाला.

अ) २०१६

ब) २०१७

क) २०१८

ड) २०१९

ब) खालील संकल्पना स्पष्ट करा.

०४

१) कंपनीचे वैशिष्ट्ये स्पष्ट करा.

२) प्रतिबंधित व्यापारी प्रथा

प्र.२ टिपा लिहा. (कोणत्याही दोन)

०६

अ) केंद्रीय दक्षता आयोगाची कार्ये स्पष्ट करा.

ब) संचालकाची भूमिका स्पष्ट करा.

क) ग्राहकाचे हक्क (कोणतेही ४) स्पष्ट करा.

प्र.३ सेबीचे कार्य आणि अधिकार स्पष्ट करा.

१०

प्र.४ अ) घटनापत्रक म्हणजे काय? घटनापत्रकातील कलमें स्पष्ट करा.

१२

किंवा

ब) कंपनी सभेचे प्रकार आणि वैध सभेसाठी आवश्यक घटक स्पष्ट करा.

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**B.Com. (Semester - VI) (New) (CBCS) Examination:  
March/April - 2026  
Business Regulatory Framework - II (BCOM0603)**

Day & Date: Thursday, 23-04-2026  
Time: 12:00 PM To 02:00 PM

Max. Marks: 40

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

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

- 1) From decision of District Commission within \_\_\_\_\_ appeal is to be filed in State Commission.
  - a) 30 days
  - b) 45 days
  - c) 90 days
  - d) 2 years
- 2) SEBI was established in the year \_\_\_\_\_.
  - a) 1956
  - b) 1992
  - c) 2003
  - d) 2019
- 3) Auditors of Government Company are appointed by \_\_\_\_\_.
  - a) President
  - b) Governor
  - c) Comptroller and Auditor General of India
  - d) Government
- 4) \_\_\_\_\_ is the function of SEBI.
  - a) Registration of Companies
  - b) Registration of Partnership firms
  - c) Registration of Share brokers
  - d) All of these
- 5) An individual can be a director of maximum \_\_\_\_\_ companies at a time.
  - a) 2
  - b) 7
  - c) 20
  - d) 100
- 6) For the removal of Vigilance Commissioner from office inquiry is conducted by \_\_\_\_\_.
  - a) President
  - b) Governor
  - c) Supreme Court
  - d) High Court
- 7) On board of SEBI there are \_\_\_\_\_ members from finance and administration of Companies Act.
  - a) 2
  - b) 3
  - c) 4
  - d) 5



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बी.कॉम. (सत्र - VI) (नवीन) (CBCS) Examination: परीक्षा:

मार्च/एप्रिल - २०२६

Co-operative Development (BCOM0604)

वार, दिनांक: शनिवार, २५-०४-२०२६

कमाल गुण: ४०

वेळ: दुपारी १२:०० ते ०२:००

सूचना : १) सर्व प्रश्न अनिवार्य आहेत.

२) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्र.१ अ) खालील दिलेले योग्य पर्याय निवडून गाळलेल्या जागा भरा.

०८

- १) भारतात सहकारी चळवळीची सुरुवात ---- या वर्षापासून झाली.
 

अ) १८४४	ब) १९०४
क) १९६०	ड) १९१२
- २) भारतातील सहकारी पतपुरवठा पद्धतीची रचना ---- स्तरीय आहे.
 

अ) एक	ब) दोन
क) तीन	ड) चार
- ३) पहिल्या पंचवार्षिक योजनेचा कालावधी ---- होय.
 

अ) १९५१-५६	ब) १९६०-६५
क) १९६५-७०	ड) यापैकी नाही
- ४) भारताने नवीन औद्योगिक धोरण ---- वर्षी स्वीकारले.
 

अ) १९४८	ब) १९६०
क) १९९१	ड) यापैकी नाही
- ५) जिल्ह्यातील सहकारी चळवळीचे नेतृत्व ---- बँक करित असते.
 

अ) राज्य सहकारी बँक	ब) जिल्हा मध्यवर्ती सहकारी बँक
क) स्टेट बँक	ड) यापैकी नाही
- ६) ---- रोजी महाराष्ट्र राज्य अस्तित्वात आले.
 

अ) १ मे १९६०	ब) १ मे १९७०
क) १ जून १९७५	ड) यापैकी नाही
- ७) दुग्ध उत्पादनात भारताचा जगात ---- क्रमांक लागतो.
 

अ) पहिला	ब) दुसरा
क) तिसरा	ड) चौथा





- B) Explain the following concepts. 04**
- 1) Privatization
  - 2) Co-operative processing societies

- Q.2 Write Short Notes. (Any Two) 08**
- a) Problems of State Co-operative Bank
  - b) State any three defects in Consumer Co. Operative society
  - c) Globalization

- Q.3 Explain the problems faced by Co-operative sugar factories in Maharashtra? 10**

- Q.4 Answer the following question. (Any One) 10**
- a) Explain the functioning of District Central Co-operative Bank.
- OR**
- b) Explain the role of the government in the development of the Co-operative movement in India.

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**B.Com. (Semester - VI) (New) (CBCS) Examination:  
March/April – 2026  
Advanced Accountancy (Paper - III) (BCOM0605)**

Day & Date: Saturday, 18-04-2026  
Time: 12:00 PM To 02:00 PM

Max. Marks: 40

- 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 alternative from the options. 08**

- 1) Pooling of interest's method is used in \_\_\_\_\_.
  - a) Amalgamation in the nature of merger
  - b) Amalgamation in the nature of purchase
  - c) Both (a) and (b)
  - d) Internal Reconstruction
  
- 2) A company into which the vendor company is merged is called \_\_\_\_\_.
  - a) Transferee Company
  - b) Transferor Company
  - c) Selling Company
  - d) Acquiree Company
  
- 3) Ratio to Net Sales to Net working capital is a \_\_\_\_\_.
  - a) Profitability Ratio
  - b) Liquidity Ratio
  - c) Current Ratio
  - d) Working Capital Turnover Ratio
  
- 4) Long-term solvency is indicated by \_\_\_\_\_.
  - a) Debt / Equity Ratio
  - b) Current Ratio
  - c) Operating Ratio
  - d) Net Profit Ratio
  
- 5) In the Hire purchase system interest charged by vendor is calculated on the basis of \_\_\_\_\_.
  - a) Outstanding Cash Price
  - b) Hire Purchase Price
  - c) Installment Amount
  - d) Cash Down Price
  
- 6) Excess of Hire Purchase Price over Cash Price is known as \_\_\_\_\_.
  - a) Installment
  - b) Cash Down Price
  - c) Interest
  - d) Capital Value of Asset
  
- 7) Prime cost includes \_\_\_\_\_.
  - a) Direct Material + Direct Labour + Direct Expenses
  - b) Direct Material + Factory Overheads
  - c) Direct Labour + Indirect Expenses
  - d) All Indirect Costs



**Q.4 Answer the following question. (Long Answer / Long Problem)**  
(Any One)

12

- a) The following figures are taken from the financial statements of XYZ Ltd. for the year ended 31<sup>st</sup> March 2024.

	Rs.
Equity Share Capital	10,00,000
Reserves and Surplus	4,00,000
Long Term Debts	2,00,000
Current Liabilities	
- Sundry Creditors	1,00,000
- Bank Overdraft	50,000
<b>Total</b>	<b>17,50,000</b>
Fixed Assets	13,00,000
Current Assets:	
- Stock	2,00,000
- Debtors	1,50,000
- Cash	1,00,000
<b>Total</b>	<b>17,50,000</b>

Sales during the year amounted to Rs. 20,00,000

Compute Following Ratios

- i) Current Ratio
- ii) Liquid Ratio
- iii) Debt to Total Asset Ratio
- iv) Inventory Turnover Ratio (based on sales)

**OR**

- b) XYZ Limited acquired the business of ABC Ltd. as on 31<sup>st</sup> March 2024. The Balance sheet of ABC as on that date are as under.

**Balance Sheet as on 31<sup>st</sup> March 2024**

		Particulars	Note No.	Rs.
<b>1</b>		<b>Equity and Liabilities</b>		
		<b>Shareholders Fund</b>		
	a	Share Capital	1	10,00,000
	b	Reserves and Surplus	2	2,50,000
<b>2</b>		<b>Non-Current Liabilities</b>		
	a	Long-term borrowings	3	3,00,000
<b>3</b>		<b>Current Liabilities</b>		
	a	Trade Payables		50,000
		<b>Total</b>		<b><u>16,00,000</u></b>
		<b>Assets</b>		
<b>1</b>		<b>Non-Current Assets</b>		
	a	Property, Plant and equipment	4	12,00,000
	b	Intangible Assets	5	80,000
<b>2</b>		<b>Current Assets</b>		
	a	Inventories		1,00,000
	b	Trade Receivables		50,000
	c	Cash and Cash Equivalents	6	1,70,000
		<b>Total</b>		<b><u>16,00,000</u></b>

## Notes to Accounts

<b>1. Share Capital</b>	<b>Rs.</b>
Equity Shares of Rs. 100 each	10,00,000
<b>Total</b>	<b>10,00,000</b>
<b>2. Reserves and Surplus</b>	<b>Rs.</b>
General Reserve	50,000
Profit and Loss Account	2,00,000
<b>Total</b>	<b>2,50,000</b>
<b>3. Long-term borrowings</b>	<b>Rs.</b>
Secured loan	3,00,000
<b>Total</b>	<b>3,00,000</b>
<b>4. Property, Plant and Equipment</b>	<b>Rs.</b>
Land and Building	7,00,000
Plant and Machinery	4,00,000
Furniture and Fittings	1,00,000
<b>Total</b>	<b>12,00,000</b>
<b>5. Intangible Assets</b>	<b>Rs.</b>
Goodwill	80,000
<b>Total</b>	<b>80,000</b>
<b>6. Cash and Cash Equivalents</b>	<b>Rs.</b>
Cash at Bank	1,20,000
Cash in Hand	50,000
<b>Total</b>	<b>1,70,000</b>

The terms of acquisition are as under:

- 1) All the Assets and liabilities are taken by XYZ Ltd. at an agreed value of Rs. 15,00,000 as purchase consideration.
- 2) Purchase consideration were paid by issuing 5,000 equity shares of Rs. 100 each in XYZ Ltd. and balance in cash
- 3) Expenses of liquidation amounted to Rs. 20,000 and paid by ABC Ltd. to close the books, prepare following ledger accounts in the books of ABC Ltd.
  - i) Realisation Account
  - ii) XYZ Ltd. Account
  - iii) Equity Shareholders Account
  - iv) Cash and Bank Account

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**B.Com. (Semester - VI) (New) (CBCS) Examination:  
March/April – 2026  
Advanced Costing (Paper - III) (BCOM0606)**

Day & Date: Saturday, 18-04-2026  
Time: 12:00 PM To 02:00 PM

Max. Marks: 40

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

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

- 1) \_\_\_\_\_ method calculates the cost per hour of machine operation to allocate overhead costs.
  - a) Machine Hour Rate
  - b) Allocation Rate
  - c) Absorption Rate
  - d) All of these
- 2) LIFO \_\_\_\_\_.
  - a) Last In Front Out
  - b) Last In First Out
  - c) Least In First Out
  - d) None of these
- 3) \_\_\_\_\_ term refers to the process of allocating fixed costs to products or services.
  - a) Absorption
  - b) Machine Hour Rate
  - c) Allocation
  - d) None of these
- 4) \_\_\_\_\_ is maintained by storekeeper.
  - a) Store Ledger
  - b) Bin Card
  - c) Pay Roll
  - d) Inventory Tag
- 5) \_\_\_\_\_ overheads remains constant at all levels of activity.
  - a) Fixed
  - b) Semi-Variable
  - c) Average
  - d) Semi-Fixed
- 6) FIFO \_\_\_\_\_.
  - a) First In Front Out
  - b) First In First Out
  - c) Front In Front Out
  - d) None of these
- 7) In Piece Basis Wages = \_\_\_\_\_ × Rate + D.A.
  - a) Time
  - b) Actual Time
  - c) Wages
  - d) Standard Time
- 8) \_\_\_\_\_ method calculates the average cost of inventory by dividing the total cost of goods available for sale by the total units.
  - a) Simple Average
  - b) LIFO
  - c) Weighted Average
  - d) All of these

- B) Explain the following concept. 04**  
 1) Simple Average Method  
 2) Time Rate Method

**Q.2 Solve the following. (Any Two) 06**

- a)** From the following details, calculate wages of the Mr. A and B from the following details of March 2024.  
 Basic wages 2,500 Rs. For Mr. A and 3,500 Rs. For Mr. B for a month.  
 Dearness allowance 50% of basic wages.  
 Bonus to A 160 Rs. And to B 120 Rs.
- b)** Overheads  
**c)** Machine Hour Rate

**Q.3 Standard time allowed for a job is 50 Hours. The hourly rate wages is Rs. 10 0.40 per hour. Plus dearness allowance @ Rs. 0.25 per hours. The actual time taken by the workers was 40 hours. Calculate wages by Time basis, Piece Basis, Halsey Plan and Rowan Plan.**

- Q.4 a)** The following information is available in respect of Material 'B' from Pritam Ltd. **12**

2-2-2015	Purchased 3,500 units @ 4 Rs. Each
3-2-2015	Purchased 500 units @ 5 Rs. Each
5-2-2015	Issued 2,500 Units
08-2-2015	Purchased 5,000 units @ 6 Rs. Each
10-2-2015	Issued 4,500 Units
12-2-2015	Issued 500 Units
15-2-2015	Issued 500 Units
20-2-2015	Purchased 4,000 units @ 5 Rs. Each
28-2-2015	Issued 3,000 Units

From the following above information prepare a store ledger account under LIFO method.

**OR**

- b)** The following transactions took place in respect of a material of Sagar Company Ltd.

Date	Particulars
01-03-2020	Purchase 200 Kg. @ 3 Rs. Per Kg.
05-03-2020	Purchase 400 Kg. @ 2 Rs. Per Kg.
10-03-2020	Issues 150 Kg.
12-03-2020	Purchase 200 Kg. @ 4 Rs. Per Kg.
15-03-2020	Issues 200 Kg.
18-03-2020	Purchase 300 Kg. @ 3 Rs. Per Kg.
20-03-2020	Purchase 500 Kg. @ 2 Rs. Per Kg.
21-03-2020	Issues 200 Kg.
22-03-2020	Issues 400 Kg.
31-03-2020	Issues 100 Kg.

Find out stock by FIFO Method.

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बी.कॉम. (सत्र – VI) (नवीन) (CBCS) परीक्षा: मार्च/एप्रिल – २०२६  
Industrial Management (Paper - III) (BCOM0607)

वार, दिनांक: शनिवार, १८-०४-२०२६  
वेळ: दुपारी १२:०० ते ०२:००

कमाल गुण: ४०

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

- प्र.१ अ) खालील दिलेले योग्य पर्याय निवडून गाळलेल्या जागा भरा. ०८
- १) एकूण उत्पादन भागिले उत्पादनासाठी खर्च केलेल्या मनुष्य तासांची संख्या —.
- अ) श्रमिक उत्पादकता                      ब) भांडवलाची उत्पादकता  
क) संघटनेची उत्पादकता                  ड) यापैकी नाही
- २) अ ब क विश्लेषण हे ——— नियंत्रणाचे तंत्र आहे.
- अ) उत्पादन                                      ब) विक्री  
क) मालसाठा                                    ड) वरील सर्व
- ३) नियोजन मार्ग निर्धारण कार्य वेळापत्रक व कार्य प्रारंभ आदेश देणे या कार्याचा समावेश ——— मध्ये हातो.
- अ) खरेदी  
ब) मालसाठा नियंत्रण  
क) उत्पादन नियोजन आणि नियंत्रण  
ड) यापैकी नाही
- ४) ——— या संकल्पनेचा शोध जपानमधील ताईची ओहोनो यांनी लावला होता.
- अ) अ ब क विश्लेषण                      ब) व्ही.ई.डी विश्लेषण  
क) जस्ट इन टाईम                          ड) यापैकी नाही
- ५) खर्च किंमत पद्धती गटामध्ये ——— पद्धतीचा समावेश होतो.
- अ) फर्स्ट इन फर्स्ट आउट              ब) लास्ट इन फर्स्ट आउट  
क) अ आणि ब दोन्ही                      ड) यापैकी नाही
- ६) उत्पादकता वाढवण्यासाठी काय जास्त उपयुक्त आहे?
- अ) प्रामाणित यंत्रसामग्री              ब) दर्जेदार कच्चा माल  
क) मानव संसाधन व्यवस्थापन      ड) वरील सर्व

- ७) — हे कार्यवेळापत्रकाचे प्रकार आहेत.  
अ) आणिबाणी मार्ग वेळापत्रक    ब) आदेश वेळापत्रक  
क) अ आणि ब दोन्ही            ड) यापैकी नाही
- ८) उत्पादन व उत्पादनाच्या साधनापैकी एखादे साधन किंवा घटक यांच्यातील गुणोत्तर म्हणजे — होय.  
अ) मालसाठा नियंत्रण            ब) मालसाठा व्यवस्थापन  
क) उत्पादन नियंत्रण            ड) उत्पादकता

ब) खालील संकल्पना स्पष्ट करा.

०४

- १) उत्पादकता  
२) मालसाठा व्यवस्थापन

प्र.२ टिपा लिहा. (कोणत्याही दोन)

०६

- अ) औद्योगिक उत्पादकतेचे महत्त्व  
ब) स्थिर भांडवल  
क) व्ही.ई.डी. विश्लेषण

प्र.३ उत्पादन नियोजन आणि नियंत्रणाचे महत्त्व स्पष्ट करा.

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प्र.४ खालील प्रश्नाचे उत्तर लिहा. (कोणताही एक)

१२

- अ) मालसाठा व्यवस्थापनाचे उद्देश स्पष्ट करा.  
किंवा  
ब) खेळते भांडवल ठरविणारे घटक स्पष्ट करा.

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**B.Com. (Semester - VI) (New) (CBCS) Examination:  
March/April – 2026  
Industrial Management (Paper - III) (BCOM0607)**

Day & Date: Saturday, 18-04-2026  
Time: 12:00 PM To 02:00 PM

Max. Marks: 40

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

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

- 1) Total production divided by Total human factor is equal to \_\_\_\_\_.
  - a) Labor productivity
  - b) Productivity of capital
  - c) Productivity of organization
  - d) none of the above
  
- 2) A B C analysis is the technique of \_\_\_\_\_ control.
 

a) Production	b) Sales
c) Inventory	d) All of the above
  
- 3) \_\_\_\_\_ Comprises the planning, routing, scheduling & dispatching functions.
  - a) Purchases
  - b) Inventory control
  - c) Production planning & control
  - d) None of the above
  
- 4) Concept of \_\_\_\_\_ was invented by Taiichi Ohono in Japan.
 

a) A B C Analysis	b) V E D Analysis
c) Just In Time	d) None of the above
  
- 5) \_\_\_\_\_ of the following methods are included in the groups of cost price method.
 

a) First in First out	b) Last in First out
c) Both a & b	d) None of the above
  
- 6) For improving productivity which is most useful \_\_\_\_\_.
  - a) Standard machinery
  - b) Quality Raw Material
  - c) Human Resources Management
  - d) All of above
  
- 7) \_\_\_\_\_ are types of scheduling.
 

a) Critical path scheduling	b) Order scheduling
c) Both a & b	d) None of above

- 8) The ratio between output and one of factor of input is generally known as \_\_\_\_\_.
- a) Inventory control
  - b) Inventory Management
  - c) Production Control
  - d) Productivity

**B) Explain the following concept. 04**

- 1) Productivity
- 2) Inventory Management

**Q.2 Write Short Notes. (Any Two) 06**

- a) Importance of industrial productivity
- b) Fixed Capital
- c) V E D Analysis

**Q.3 Importance of production planning and control. 10**

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

- a) Explain objectives of inventory management.

**OR**

- b) Explain factors of determining working capital.

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बी.कॉम. (सत्र – VI) (नवीन) (CBCS) परीक्षा: मार्च/एप्रिल – २०२६  
Advanced Insurance (Paper - III) (BCOM0608)

वार, दिनांक :शनिवार, १८-०४-२०२६  
वेळ: दुपारी १२:०० ते ०२:००

कमाल गुण: ४०

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

प्र.१ अ) खालील दिलेले योग्य पर्याय निवडून गाळलेल्या जागा भरा.

०८

- १) आयुर्विमा महामंडळ कायदा ——— साली मंजूर झाला.  
अ) १९५६ ब) १९६०  
क) १९७१ ड) १९४८
- २) ——— ही एक अशी प्रणाली आहे जी वैद्यकीय खर्चासाठी आर्थिक संरक्षण प्रदान करते.  
अ) आयुर्विमा ब) अग्नि विमा  
क) सागरी विमा ड) आरोग्य विमा
- ३) नुकसानभरपाईच्या करारनामास ——— करार असे म्हणतात.  
अ) नाममात्र ब) विशेष  
क) कायदेशीर ड) बेकायदेशीर
- ४) ——— या वर्षात भारतीय विमा क्षेत्रात सुधारणा सुरु झाल्या.  
अ) २००० ब) १९४७  
क) १९५६ ड) १९३८
- ५) भारताच्या विमा नियामक आणि विकास प्राधिकरण (IRDA) मध्ये ——— सदस्य आहेत.  
अ) ५ ब) १०  
क) १५ ड) २०
- ६) ——— हे आरोग्य विमा दाव्याच्या निकालाची पहिली पायरी आहे.  
अ) विमा कंपनीला कळवा ब) पोलिसांना कळवा  
क) आयआरडीएला कळवा ड) वरील सर्व

७) मल्होत्रा समितीने ——— मध्ये प्रसिद्ध केलेल्या अहवालात भारतीय विमा बाजाराचे उदारीकरण करण्याची शिफारस करण्यात आली होती.

अ) १९९१

ब) १९९४

क) १९९९

ड) २००१

८) विमा पॉलिसीवरील कर्जाला सामान्यतः ——— असे म्हणतात.

अ) कागदपत्र कर्ज

ब) पॉलिसी कर्ज

क) मालमत्ता कर्ज

ड) मुदत कर्ज

ब) खालील संकल्पना स्पष्ट करा.

०४

१) विमा प्रतिनिधी

२) वैद्यकीय अहवाल

प्र.२ टिपा लिहा. (कोणत्याही दोन)

०६

अ) नूतनीकरण सूचना

ब) वयाचा पुरावा

क) अपंगत्व लाभ

प्र.३ आयुर्विमाच्या विकासात विमा प्रतिनिधीची भूमिका स्पष्ट करा.

१०

प्र.४ खालील प्रश्नाचे उत्तर लिहा. (कोणताही एक)

१२

अ) विमा व्यवसायाच्या खाजगीकरणाचे फायदे आणि तोटे स्पष्ट करा.

किंवा

ब) सामाजिक आणि आर्थिक विकासात आयुर्विमा महामंडळाची भूमिका स्पष्ट करा.

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**B.Com. (Semester - VI) (New) (CBCS) Examination:  
March/April – 2026  
Advanced Insurance (Paper - III) (BCOM0608)**

Day & Date: Saturday, 18-04-2026  
Time: 12:00 PM To 02:00 PM

Max. Marks: 40

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

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

- 1) The Life Insurance Company Act passed in \_\_\_\_\_ year.
  - a) 1956
  - b) 1960
  - c) 1971
  - d) 1948
- 2) \_\_\_\_\_ is a system that provides financial protection for medical expenses.
  - a) Life insurance
  - b) Fire insurance
  - c) Marine insurance
  - d) Health insurance
- 3) An indemnity bond is called as a \_\_\_\_\_ agreement.
  - a) Nominal
  - b) Special
  - c) Legal
  - d) Illegal
- 4) In \_\_\_\_\_ year Indian insurance sector started to reformed.
  - a) 2000
  - b) 1947
  - c) 1956
  - d) 1938
- 5) The Insurance Regulatory and Development Authority (IRDA) of India has \_\_\_\_\_ members.
  - a) 5
  - b) 10
  - c) 15
  - d) 20
- 6) \_\_\_\_\_ is the first step of settlement of health insurance claim.
  - a) Inform the insurance company
  - b) Inform the police
  - c) Inform the IRDA
  - d) All of these
- 7) Liberalization of the Indian insurance market was recommended in a report released in \_\_\_\_\_ by the Malhotra Committee.
  - a) 1991
  - b) 1994
  - c) 1999
  - d) 2001
- 8) A loan against an insurance policy is commonly referred to as a \_\_\_\_\_.
  - a) Document loan
  - b) policy loan
  - c) property loan
  - d) term loan

- B) Explain the following concept. 04**
- 1) Insurance Agent
  - 2) Medical Report

- Q.2 Write Short Notes. (Any Two) 06**
- a) Renewal Notice
  - b) Proof of Age
  - c) Disability Benefit

- Q.3 Explain the role of agent in development of life insurance. 10**

- Q.4 Answer the following question. (Any One) 12**
- a) Explain the merits and demerits of privatization of Insurance business.
- OR**
- b) Explain the Role of Life Insurance Corporation in social and economic development.







**B) Explain the following concept. 04**  
1) Pledge  
2) Garnishi order

**Q.2 Write Short Notes. (Any Two) 06**  
a) Lien  
b) Crossed cheque  
c) Hypothecation

**Q.3 Explain the duties and responsibilities of a collecting bank. 10**

**Q.4 Board question. (Any One) 12**  
a) Explain the major provisions of banking regulation ACT of 1949.  
b) Explain the term mortgage with its characteristics.

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**B.Com. (Semester - VI) (New) (CBCS) Examination:  
March/April – 2026  
Advanced Statistics (Paper - III) (BCOM0611)**

Day & Date: Saturday, 18-04-2026  
Time: 12:00 PM To 02:00 PM

Max. Marks: 40

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

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

- 1) For comparing proportions of two populations which of the following test is to be used?
 

a) Z- test	b) t- test
c) F- test	d) None of these
  
- 2) The value of Net Reproduction rate (NRR)  $< 1$  indicates of \_\_\_\_\_.
 

a) Increase in population	b) Reduction in population
c) Consistency in Population	d) None of these
  
- 3) Alternative hypothesis is also called as \_\_\_\_\_.
 

a) Composite hypothesis	b) Simple hypothesis
c) Research hypothesis	d) Null hypothesis
  
- 4) The rejection probability of null hypothesis when it is true is called \_\_\_\_\_.
 

a) Level of confidence	b) Level of significance
c) Level of margin	d) Level of rejection
  
- 5) Testing  $H_0: \mu = 5$  against  $H_1: \mu \neq 5$  is a \_\_\_\_\_ test.
 

a) One sided right tailed	b) Two tailed
c) One sided left tailed	d) None of these
  
- 6) Area of critical region depends upon \_\_\_\_\_.
 

a) Number of observations	b) Size of type -I error
c) Size of type -II error	d) Value of statistic
  
- 7) The TFR is \_\_\_\_\_.
  - a) The average number of children a women will likely bear in her lifetime
  - b) The births to women divided by the female population
  - c) The number of births divide by the total population
  - d) none of these

- 8) Chi-square test is used to test \_\_\_\_\_.
- a) Goodness of fit
  - b) Independence of attributes
  - c) Both a and b
  - d) None of these

**B) Explain the following concept. 04**

- 1) Infant mortality rate
- 2) Null and Alternative hypothesis

**Q.2 Write short note. (Any two) 06**

- a) Explain Type I and Type II error.
- b) For the given data, estimate the population of town at the end of 2013  
 $P_0 = 400000, D = 5000, B = 6000, I = 20000$  and  $E = 4000$
- c) Define Chi-Square variate and  $F$  variate.

**Q.3 Attempt the following. 10**

Calculate GFR and CBR for the following data.

Age Group	Male Population	Female Population	Live births
0-14	20730	19840	0
15-19	7366	7310	212
20-24	7300	7120	657
25-29	6030	5860	592
30-39	9980	9120	326
40-49	7400	6910	81
50 & above	8400	7900	0

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

- a) Two machines fill milk in one-point cartons. Independent random samples from the two machines produce the following results on net fill weights.

	Size	Mean (days)	S.D. (days)
Machine I	46	15.8	0.49
Machine II	54	16.2	0.76

Is the difference in sample average significant?

**OR**

- b) Explain goodness of fit test in detail.

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**B.Com. (Semester - VI) (New) (CBCS) Examination:  
March/April – 2026  
Advanced Accountancy (Paper – IV) (BCOM0612)**

Day & Date: Tuesday, 21-04-2026  
Time: 12:00 PM To 02:00 PM

Max. Marks: 40

- 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 from the options. 08**

- 1) A person is \_\_\_\_\_ in India if it his stay in India in the previous year is for less than 182 days.
  - a) Non-Resident
  - b) Resident
  - c) Resident but not ordinarily resident
  - d) None of the above
- 2) U/S 80 C maximum amount allowed for deduction is \_\_\_\_\_.
  - a) Rs. 1,50,000/-
  - b) Rs. 1,20,000/-
  - c) Rs. 1,00,000/-
  - d) Rs. 2,00,000/-
- 3) Income Tax rates are determined by the following law \_\_\_\_\_.
  - a) Ordinance of the President
  - b) Income Tax Act 1961
  - c) Annual Finance Bill
  - d) None of the above
- 4) GST is introduced in India from \_\_\_\_\_.
  - a) 1<sup>st</sup> April 2017
  - b) 1<sup>st</sup> July 2017
  - c) 1<sup>st</sup> June 2017
  - d) 1<sup>st</sup> Jan 2018
- 5) Standard deduction for let-out house is \_\_\_\_\_.
  - a) 30% of NAV
  - b) 15% of NAV
  - c) 12% of NAV
  - d) NIL
- 6) \_\_\_\_\_ Tax is allowed as deduction while computing the business income.
  - a) GST
  - b) Income
  - c) Wealth
  - d) All of the above
- 7) The maximum limit for deduction U/S 80 D for health insurance premium paid by the cheque is Rs. \_\_\_\_\_.
  - a) 10,000/-
  - b) 15,000/-
  - c) 25,000/-
  - d) 50,000/-



Compute his taxable professional Income for the A.Y. 2024-2025 after taking into account the following additional information.

- a) 1/3<sup>rd</sup> of the use of car is related to his personal use.
- b) Gifts and presents include Rs. 1,50,000 from patients in appreciation of his medical service and Rs.10,000 received as birthday gifts.
- c) Depreciation on motor car allowable is 15% books on 100% and on surgical instruments 40%.

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

- a) Mr. Rahul is an employee in Private Co. at Pune. He gives the following information for the assessment year 2024-2025.
- 1) Basic Salary Rs. 80,000 per month.
  - 2) Dearness allowance Rs. 60,000 per month (Rs.10,000 enters into retirement benefits)
  - 3) Family Allowance Rs. 2,000 per month.
  - 4) City compensatory allowance Rs. 3,000 per month.
  - 5) Education allowance for two children at Rs. 1,000 per month per child.
  - 6) He and the company contribute 14% of salary towards the recognized provident fund
  - 7) Interest on the above fund Rs. 1,40,000/- at 14% p.a.
  - 8) Provision of the following domestic servants who were paid by the company.
    - a) Watchman Rs. 3,000 p.m.
    - b) Sweeper Rs. 1,800 p.m.
    - c) Gardner Rs. 1,800 p.m.
    - d) Cook Rs. 3,000 p.m.
  - 9) He is allowed to use one motor car of 1.6 litres engine capacity both for official and personal purposes, along with driver.
  - 10) Professional tax paid by Mr. Rahul Rs.400 p.m.

Compute his Income from salary for the assessment year 2024-2025 under optional tax regime (i.e. the normal provision of the Act)

**OR**

- b) Mr. Naveen working as production engineer is 'Advait Private Ltd.', Kolhapur furnishes the following particulars of his income for the year ending 31<sup>st</sup> March 2024.
- 1) Basic Salary Rs. 90,000 p.m.
  - 2) Arrears of salary for earlier years on revision of scales Rs.1,50,000.
  - 3) Advance salary Rs. 2,50,000.
  - 4) Children Hostel Allowance Rs. 15,000 p.a. for two children.

- 5) Accommodation at Kolhapur owned by company and deducted Rs. 4,000 p.m. towards rent. Furniture costing Rs. 2,00,000 provided in the house.
- 6) Medical Allowance Rs. 500 p.m. (he has incurred medical expenditure of Rs. 2,000 during the year.)
- 7) The Company gives him free services of sweeper Rs. 1,500 p.m. Gardner Rs. 2,500 p.m. and watchman Rs. 2,000 p.m.
- 8) Company also made following payments on his behalf:
  - a) Income Tax Rs. 1,00,000
  - b) LIC Premium Rs. 1,20,000
  - c) Electricity Bill Rs. 5,000
  - d) Professional Tax Rs. 2,400

Compute his taxable income under the head salaries for the A.Y. 2024-2025 (assuming that the population of Kolhapur city is below 10 lakhs) under optional tax regime (i.e. the normal provisions of the Act.)

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**B.Com. (Semester - VI) (New) (CBCS) Examination:  
March/April - 2026  
Advanced Costing (Paper - IV) (BCOM0613)**

Day & Date: Tuesday, 21-04-2026  
Time: 12:00 PM To 02:00 PM

Max. Marks: 40

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

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

- 1) A budget that is prepared for various levels of activity is called: \_\_\_\_\_.
  - a) Cash Budget
  - b) Fixed Budget
  - c) Flexible Budget
  - d) Master Budget
- 2) Under marginal costing, fixed costs are treated as: \_\_\_\_\_.
  - a) Product cost
  - b) Period cost
  - c) Variable cost
  - d) Semi-variable cost
- 3) Standard Costing primarily aims at: \_\_\_\_\_.
  - a) Cost reduction & control
  - b) Cost ascertainment
  - c) Financial reporting
  - d) Tax planning
- 4) The person eligible for appointment as a Cost Auditor is: \_\_\_\_\_.
  - a) Any commerce graduate
  - b) Company Secretary
  - c) Cost Accountant as per law
  - d) Chartered Engineer
- 5) Idle time variance is a sub-variance of: \_\_\_\_\_.
  - a) Labour Rate
  - b) Labour Efficiency
  - c) Overhead
  - d) Material Usage
- 6) The statutory cost auditor's primary duty is to report on: \_\_\_\_\_.
  - a) Financial reporting accuracy
  - b) Corporate governance
  - c) Direct tax compliance
  - d) Cost records & compliance
- 7) \_\_\_\_\_ term refers to the ratio of contribution to sales.
  - a) Contribution Margin
  - b) Profit Volume Ratio
  - c) Ratio
  - d) Standard
- 8) \_\_\_\_\_ factor affects the margin of safety.
  - a) Break-Even point
  - b) Variable Cost
  - c) Fixed Cost
  - d) Semi Variable Cost

- B) Explain the following concept. 04**  
 1) Flexible Budget  
 2) Margin of Safety

- Q.2 Write short notes. (Any Two) 06**  
 a) Profit Volume Ratio  
 b) Why standard costing is needed?  
 c) Limitations of marginal costing

- Q.3 Attempt the following Short Answer. 10**  
 Define Cost audit? Explain the right, duty, responsibility of cost Auditor?

- Q.4 Answer the following question. (Any One) 12**  
 a) What is Budget? Explain the types of Budget.

**OR**

- b) The following are the budget estimates of plant servicing department in a manufacturing company:

Items of Cost	Planned at 7000 service hours (Rs.)	Planned at 8500 service hours (Rs.)
Salaries	25000	25000
Indirect Materials	45000	65000
Miscellaneous Cost	18000	25000

Required: Prepare a flexible budget for the department for 8,000, 9,000 and 10,000 service hours.

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बी.कॉम. (सत्र - VI) (नवीन) (CBCS) परीक्षा: मार्च / एप्रिल - २०२६  
Industrial Management (Paper - IV) (BCOM0614)

वार, दिनांक: मंगळवार, २१-०४-२०२६  
वेळ: दुपारी १२:०० ते ०२:००

कमाल गुण: ४०

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

- प्र.१ अ) खालील दिलेले योग्य पर्याय निवडून गाळलेल्या जागा भरा. ०८
- १) टाइम रेट सिस्टिम म्हणजे वेतन ——— वर आधारित आहे.
    - अ) काम केलेल्या तासांच्या संख्येवर
    - ब) उत्पादित वस्तूंच्या संख्येवर
    - क) कामगिरी मूल्यांकनावर
    - ड) कर्मचारी वयावर
  - २) फ्रिंज बेनिफिट्स मध्ये ——— चा समावेश होतो.
    - अ) बोनस
    - ब) वैद्यकीय विमा, सुट्या, पेन्शन
    - क) मूलभूत वेतन
    - ड) ओव्हरटाईम वेतन
  - ३) ——— हा औद्योगिक संबंधांचा घटक आहे.
    - अ) सरकार
    - ब) नियोक्ता
    - क) कर्मचारी / कामगार
    - ड) वरील सर्व
  - ४) कामगारांचा व्यवस्थापनात सहभाग कसा मदत करतो?
    - अ) प्रेरणा कमी करणे
    - ब) सहकार्य वाढवणे
    - क) गैरहजरपण वाढवणे
    - ड) वरीलपैकी काही नाही
  - ५) उच्च कर्मचारी मनोबलाचे परिणाम ——— असते.
    - अ) कमी उत्पादकता
    - ब) वाढलेली कर्मचारी फेरफटका
    - क) उच्च उत्पादकता आणि सहकार्य
    - ड) औद्योगिक वाद
  - ६) औद्योगिक थकवा कमी करण्यासाठी ——— गरजेचे असते.
    - अ) योग्य विश्रांती आणि ब्रेक्स
    - ब) जास्त कामाचे ओझे
    - क) लांब शिफ्ट
    - ड) सुरक्षा नियमांकडे दुर्लक्ष करणे



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**B.Com. (Semester - VI) (New) (CBCS) Examination:  
March/April - 2026  
Industrial Management (Paper - IV) (BCOM0614)**

Day & Date: Tuesday, 21-04-2026  
Time: 12:00 PM To 02:00 PM

Max. Marks: 40

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

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

- 1) Time rate system means payment is based on \_\_\_\_\_.
  - a) Number of hours worked
  - b) Quantity produced
  - c) Performance appraisal
  - d) Employee age
- 2) Fringe benefits include \_\_\_\_\_.
  - a) Bonuses
  - b) Medical insurance, leave, pension
  - c) Basic pay
  - d) Overtime wages
- 3) Which is a party to industrial relations?
  - a) Government
  - b) Employer
  - c) Employees / Workers
  - d) All of the above
- 4) Worker's participation in management helps in \_\_\_\_\_.
  - a) Reducing motivation
  - b) Enhancing cooperation
  - c) Increasing absenteeism
  - d) None of the above
- 5) High employee morale results in \_\_\_\_\_.
  - a) Low productivity
  - b) Increased turnover
  - c) High productivity and cooperation
  - d) Industrial disputes
- 6) Industrial fatigue can be reduced by \_\_\_\_\_.
  - a) Proper rest and breaks
  - b) Heavy workload
  - c) Long shifts
  - d) Ignoring safety rules
- 7) Under \_\_\_\_\_ method of wage payment, how many hours the worker worked is important but how much units he produced is not important.
  - a) Time rate
  - b) Piece rate
  - c) Incentive wage plan
  - d) None of above

- 8) Blum and Nellore have outlined \_\_\_\_\_ ways to boost employee morale.
- a) 2
  - b) 4
  - c) 3
  - d) 6

- B) Explain the following concepts. 04**
- 1) Industrial psychology
  - 2) Remuneration

- Q.2 Write Short Answer. (Any Two) 06**
- a) Objectives of Industrial Relations
  - b) Importance of Employee Morale
  - c) Piece Rate system

- Q.3 Broad Question. 10**
- Explain the Factors influencing on wages and salary administration.

- Q.4 Answer the following question. (Any One) 12**
- a) What is Industrial Relation? Explain the importance of industrial Relation.

**OR**

- b) Explain the Needs and types of Employee's Welfare.

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बी.कॉम. (सत्र - VI) (नवीन) (CBCS) परीक्षा: मार्च/एप्रिल – २०२६  
Advanced Insurance (Paper - IV) (BCOM0615)

वार, दिनांक: मंगळवार, २१-०४-२०२६  
वेळ: दुपारी १२:०० ते ०२:००

कमाल गुण: ४०

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

प्र.१ अ) खालील दिलेले योग्य पर्याय निवडून गाळलेल्या जागा भरा. ०८

- १) ——— विमा योजना एखाद्या व्यक्तीला झालेल्या शारीरिक नुकसानास संरक्षण देते.
 

अ) वैयक्तिक अपघात	ब) पीक
क) घरफोडी	ड) गुरेढोरे
- २) विम्याच्या इतिहासात ——— हा सर्वात जुना विमा आहे.
 

अ) आग	ब) सागरी
क) जीवन	ड) अपघाती
- ३) सागरी विमा कायदा ——— साली मंजूर झाला.
 

अ) १९६५	ब) १९६३
क) १९३६	ड) १९३८
- ४) भारतीय सर्वसाधारण विमा महामंडळ मुख्यालय ——— येथे आहे.
 

अ) मुंबई	ब) पुणे
क) दिल्ली	ड) नागपूर
- ५) ——— विमा योजना मालमत्तेशी संबंधित आहे.
 

अ) अग्नि	ब) मुदत
क) घरफोडी	ड) सागरी
- ६) विमा कवच ———.
 

अ) मालमत्तेचे संरक्षण करते	ब) नुकसान टाळते
क) नुकसानाचा प्रभाव कमी करते	ड) तोटा करते

- ७) सागरी विमा हा ——— च्या विकासासाठी मदत करतो.  
अ) देशाची अर्थव्यवस्था                      ब) देशाचा रोजगार  
क) व्यापार आणि वाणिज्य वाढ              ड) वरील सर्व
- ८) ——— विमा सर्व चालकांसाठी अनिवार्य आहे.  
अ) आयुर्विमा                                      ब) तृतीय पक्ष दायित्व  
क) आरोग्य    ड) पीक

ब) खालील संकल्पना स्पष्ट करा.

0४

- १) घरफोडी विम्याची संकल्पना  
२) आजारपणाचा विमा

प्र.२ टिपा लिहा. (कोणत्याही दोन)

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- अ) तृतीय पक्ष दायित्व विमा  
ब) गोदाम ते गोदाम कलम  
क) वैयक्तिक अपघात विमा

प्र.३ सागरी धोक्यांचे प्रकार स्पष्ट करा.

१0

प्र.४ खालील प्रश्नाचे उत्तर लिहा. (कोणताही एक)

१२

अ) सागरी विमा योजना घेण्याची कार्यपद्धत स्पष्ट करा.

किंवा

ब) भारतीय सर्वसाधारण विमा महामंडळाची संघटनात्मक रचना आणि कार्ये स्पष्ट करा.

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**B.Com. (Semester - VI) (New) (CBCS) Examination:  
March/April – 2026  
Advanced Insurance (Paper - IV) (BCOM0615)**

Day & Date: Tuesday, 21-04-2026  
Time: 12:00 PM To 02:00 PM

Max. Marks: 40

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

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

- 1) \_\_\_\_\_ insurance policy covers physical loss to an individual.
  - a) Personal accident
  - b) Crop
  - c) Burglary
  - d) Cattle
- 2) In the History of Insurance \_\_\_\_\_ is the oldest Insurance.
  - a) Fire
  - b) Marine
  - c) Life
  - d) Accidental
- 3) Marine Insurance Act was passed in \_\_\_\_\_ year.
  - a) 1965
  - b) 1963
  - c) 1936
  - d) 1938
- 4) General Insurance Corporation of India headquarter is situated in \_\_\_\_\_.
  - a) Mumbai
  - b) Pune
  - c) Delhi
  - d) Nagpur
- 5) \_\_\_\_\_ insurance policy is related to assets.
  - a) Fire
  - b) Term
  - c) Burglary
  - d) Marine
- 6) Insurance covers \_\_\_\_\_.
  - a) Protect assets
  - b) Prevents loss
  - c) Reduces the impact of loss
  - d) Makes loss
- 7) Marine insurance is help for the development of \_\_\_\_\_.
  - a) Economy of Country
  - b) Employment of country
  - c) Increase in trade and commerce
  - d) All of the above
- 8) \_\_\_\_\_ insurance is mandatory for all the drivers.
  - a) Life
  - b) Third party Liability
  - c) Health
  - d) Crop

- B) Explain the following concept. 04**
- 1) Concept of Burglary Insurance
  - 2) Sickness Insurance

- Q.2 Write Short Notes. (Any Two) 06**
- a) Third Party Liability Insurance
  - b) Warehouse to Warehouse Clause
  - c) Personal Accident Insurance

- Q.3 Explain the types of Marine Perils. 10**

- Q.4 Answer the following question. (Any One) 12**
- a) Explain the Procedure of taking Marine Insurance Policy.
- OR**
- b) Explain the organizational structure and functions of General Insurance Corporation of India.







- B) Explain the following concepts. 04**  
1) RTGS  
2) Off-shore banking

- Q.2 Write Short Notes. (Any Two) 06**  
a) The functions of State Financial Corporation's (SFCs)  
b) Advantages of E-banking  
c) Universal Banking

- Q.3 Answer the following question in detail. 10**  
Explain the present position and features of Commercial Banking in USA.

- Q.4 Answer the following question. (Any One) 12**  
a) Explain the role of development banking in Indian Economy.  
**OR**  
b) Explain the nature and functions of Bank of England.

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**B.Com. (Semester - VI) (New) (CBCS) Examination:  
March/April - 2026  
Advanced Statistics (Paper - IV) (BCOM0618)**

Day & Date: Tuesday, 21-04-2026  
Time: 12:00 PM To 02:00 PM

Max. Marks: 40

- Instructions:** 1) All questions are compulsory.  
2) Figures to the right indicate full marks.  
3) Use of soundless calculators is allowed.  
4) Graph papers will be supplied on request.

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

- 1) In a Monto Carlo simulation \_\_\_\_\_ primary technique used to generate outcomes.
  - a) Random Sampling
  - b) Deterministic sampling
  - c) Systematic Sampling
  - d) Predictive analysis
- 2) PERT Analysis is based on \_\_\_\_\_.
  - a) Optimistic time
  - b) Pessimistic time
  - c) Most likely time
  - d) All the above
- 3) The minimum expected opportunity loss (EOL) is \_\_\_\_\_.
  - a) EVPI
  - b) regret
  - c) EMV
  - d) Both a and c
- 4) Activity in a network diagram is denoted by \_\_\_\_\_.
  - a) Rectangles
  - b) Arrows
  - c) Squares
  - d) Circles
- 5) A strategy that yields the highest payoff of the opponent's action is called \_\_\_\_\_.
  - a) Pure strategy
  - b) Mixed strategy
  - c) Maximin strategy
  - d) Dominant strategy
- 6) The most commonly used simulation method in statistics is \_\_\_\_\_.
  - a) Bootstrap method
  - b) Lagrange method
  - c) Newton- Raphson method
  - d) Monto Carlo simulation
- 7) A type of decision-making environment is \_\_\_\_\_.
  - a) certainty
  - b) uncertainty
  - c) risk
  - d) all of these

- 8) In zero sum game, the sum of the payoffs for all player is \_\_\_\_\_.  
 a) Always positive                      b) Always one  
 c) Always zero                              d) Always negative

**B) Explain the following concepts. 04**

- 1) Define Optimistic time  
 2) Explain any two uses of simulation

**Q.2 Write Short Notes. (Any Two). 06**

- a) Explain minimax principal.  
 b) Two-person zero sum games.  
 c) Develop a network based on the following data.

Activity	A	B	C	D	E	F	G	H
Immediate Predecessors	-	-	A	B	C, D	C, D	C, D	F

**Q.3 Attempt the following. 10**

Solve the following game graphically

$$\begin{array}{c}
 \text{Player B} \\
 \begin{array}{ccc}
 B_1 & B_2 & B_3 \\
 \text{Player A} \begin{array}{l} A_1 \\ A_2 \end{array} \begin{bmatrix} -3 & 2 & 3 \\ 7 & 5 & 1 \end{bmatrix}
 \end{array}$$

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

- a) Explain what is simulation and write the applications of simulation.  
**OR**  
 b) Compute the network and calculate Earliest Start time (ES), Earliest Finishing time (EF), Latest Start time (LS) and Latest Finish time of each activity and determine the project and duration to complete the project.

Activity	1-2	1-3	2-4	2-5	3-4	4-5
Duration (in days)	8	4	10	2	5	3