# Indian Economic Scenario 

 (3510)P. Pages: 2

Time : Two Hours
Max. Marks : 40

Instructions to Candidates:

1. Do not write anything on question paper except Seat No.
2. Graph or diagram should be drawn with the black pen being used for writing paper or black HB pencil.
3. Students should note, no supplement will be provided.
4. All questions are compulsory.
5. Figures to the right indicate full marks.
6. Explain the features of India Economy as a mixed economy. 12
7. Attempt any four of the following: 16
a) What are the causes of unemployment in India?
b) Explain the importance of agriculture sector in Indian Economy.
c) What is meant by migration of population.
d) What are the problems of small scale industries in India.
e) State the importance of infrastructure in economic development.
f) Explain the problem of food security in India.
8. Write short notes on any three of the following:
a) Green Revolution in India.
b) Problem of Agriculture Labour.
c) The sex composition of Indian population.
d) Importance of communication.
e) Causes of Industrial disputes.

## मरांठी रुपांतर

Time : Two Hours
Max. Marks : 40

## सूचना :-

1. प्रश्नपत्रिकेवर बैठक क्रमांकाशिवांय काहीही लिहू नये.
2. ग्राफ किंवा आकृती काढण्यासाठी पेपर सोडवितांना काळ्या शाईचा पेन अथवा काळी एच्. बी. पेन्सीलच वापरावी.
3. पुरवणी मिळणार नाही याची विद्यार्थ्यांनी नोंद घ्यावी.
4. इंग्रजी व मराठी भाषांतरामध्ये काही संदिधत्ता असल्यास त्यावेकी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य धरण्यात यावी.
5. सर्व प्रश्न आवश्यक आहेत.
6. उजवीकडील अंक पूर्ण गुण दर्शवितात.
7. मिश्रअर्थव्यवस्था ग्हणून भारतीय अर्थव्यवस्थेची वैशिष्ट्ये स्पष्ट करा.
8. खालीलपैकी कोणतेही चार प्रश्न सोडवा.

अ) भारतातील बेरोजगारीची कारणे कोणती?
ब) भारतीय अर्थव्यवस्थेतील कृषी क्षेत्राचे महत्व स्पष्ट करा.
क) लोकसंख्येचे स्थलांतर म्हणजे काय?
ड) भारतातील लघु उद्योगांच्या समस्या कोणत्या?
इ) आर्थिक विकासातील पायाभूत संरचनेचे महत्व सांगा.
फ) भारतातील अन सुरक्षितता समस्या स्पष्ट करा.
3. खालीलपैकी कोणत्याही तीनवर टीपा लिहा.

अ) भारतातील हरितक्रांती
ब) शेतमजूरांच्या समस्या
क) भारतातील लोकसंख्येची लिंगभेदानुसार रचना.
ड) संदेशवहनाचे महत्व.
इ) औद्योगिक कलहाची कारणे.


## Indian Economic Scenario

(3610)

## P. Pages: 2

Time: Two Hours
Max. Marks: 40

Instructions to Candidates:

1. Do not write anything on question paper except Seat No.
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3. Students should note, no supplement will be provided.
4. All questions are compulsory.
5. Figures to the right indicate full marks.
6. State and explain the reforms in Banking sector in India. 12
7. Attempt any four of the following. 16
a) State the types of foreign capital.
b) State the role of World Trade Organisation - WTO in Indian Economy.
c) State the salient features of federai finance system in India.
d) Explain the role of public expenditure.
e) State the role of SEBI in capital market.
f) State the objectives of Economic planning in India.
8. Write short notes on (Any three).
a) India's foreign Exchange rate.
b) Objectives of India's fiscal policy.
c) Recomandation of $12^{\text {th }}$ Finance commission.
d) Liberalization in India.
e) $11^{\text {th }}$ five year plan.

## मराठी रुपांतर

Time : Two Hours
Max. Marks : 40

## सूचना :-

1. प्रश्नपत्रिकेवर बैठक क्रमांकाशिवाय काहीही लिहू नये.
2. प्राफ किंवा आकृती काढण्यासाठी पेपर सोडवितांना काळ्या शाईचा पेन अथवा काळी एच्. बी. पेन्सीलच वापरावी.
3. पुरवणी मिळणार नाही याची विद्यार्थ्यानी नोंद ध्यावी.
4. इंग्जजी व मराठी भाषांतरामध्ये काही संदिधधता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य धरण्यात यावी.
5. सर्व प्रश्न आवश्यक आहेत.
6. उजनीकडीलं अंक पूर्ण गुण दर्शावितात.
7. भारतातील बैकींग क्षेत्रातील आर्थिक सुधारणा सांगा आणि स्पष्ट करा. . 12
8. खालील पैकी कोणतेही चार प्रश्न सोडवा.

अ) विदेशी भांडवलाचे प्रकार सांगा.
ब) जागतिक व्यापार संघटनेची (WTO) भारतीय अर्थव्यवस्थेतील भूमिका सांगा.
क) भारतातील संघीय वित्तीय प्रणालीची प्रमुख वैशिष्ट्ये सांगा.
ड) सार्वजनिक खर्चाची भुमिका स्पष्ट करा.
इ) भारतीय प्रतिभूती आणि विनिमय मंडळ (SEBI) ची भांडवल बाजारातील भुमिका सांगा.
फ) भारतातील आर्थिक नियोजनाची उद्दिष्ट्ये सांगा.
3. खालील पैकी कोणत्याही तीनवर टीपा लिहा. 12

अ) भारताचा विदेश विनिमय दर.
क) $12^{\text {th }}$ वित्त आयोगाच्या शिफारशी.
इ) 11 वी पंचवार्षिक योजना.

ब) भारताच्या वित्तीय धोरणांचे उद्देश.
ड) भारततातील उदारीकरण.

## Principles \& Practice of Auditing

(3520)
P. Pages : 2

Time : Two Hours
Max. Marks : $\mathbf{4 0}$

Instructions tō Candidates:

1. Do not write anything on question paper except Seat No.
2. Graph or diagram should be drawn with the black ink pen being used for writing paper or black HB pencil.
3. Students should note, no supplement will be provided.
4. All questions are compulsory.
5. Figures to the right indicate full marks.
6. Define continuous audit? State its features and advantages. 12
7. Attempt any four questions from the following: 16
a) What are the objects of Auditing?
b) State the disadvantages of annual Audit.
c) Explain the features of Audit Programme.
d) State the significance of audit evidence.
e) Explain the importance of vouching.
f) Give the difference between verification \& valuation.
8. Write short notes any three.
i) Nature of audit.
ii) Interim audit.
iii) Advantages of Audit notebook.
iv) Verification of Building.
v) Disqualified Voucher.

## मराठी रुपांतर

## सूचना :-

1. प्रश्नपत्रिकेवर बैठक क्रमांकाशिवाय काहीही लिहू नये.
2. ग्राफ किंवा आकृती काढण्यासाठी पेपर सोडविताना काळ्या शाईचा पेन अथवा काळी एच्. बी. पेंन्सीलच वापरावी.
3. पुरवणी मिळणार नाही याची विद्यार्थ्यानी नोंद घ्यावी.
4. इर्यजी व मराठी भाषांतरामध्ये काही संदिध्धता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य धरण्यात यावी.
5. सर्व प्रश्न अनिवार्य आहेत.
6. उजवीकडील अंक पूर्ण गुण दाखवितात.
7. अखंड अंकेक्षण म्हणजे काय? त्याचे वैशिष्ट्ये व फायदे लिहा? 12
8. खालीलपैकी कोणतेही चार प्रश्न सोडवा. 16

अ) अंकेक्षणाची उद्दिष्टे कोणती आहेत?
ब) वार्षिक अंकेक्षणाचे दोष स्पष्ट करा.
क) अंकेक्षण कार्यक्रमाची वैशिष्ट्ये स्पष्ट करा?
ड) अंकेक्षण पुराव्याचे महत्व सांगा?
इ) प्रमाणनाचे महत्व स्पष्ट करा.
फ) सत्यापन व मूल्यांकन यातील फरक द्या.
3. टिपा लिहा. कोणत्याही तीन 12

1) अंकेक्षणाचे स्वंरूप
2) मध्य अंकेक्षण
3) अंकेक्षण नोंदवहिचे फायदे
4) इमारतीचे सत्यापन
5) अस्विकृत प्रमाणक
$\square$

## Principles \& Practice of Auditing

(3620)
P. Pages : 2

Time: Two Hours
Max. Marks : 40

Instructions to Candidates:

1. Do not write anything on question paper except Seat No.
2. Graph or diagram should be drawn with the black ink pen being used for writing paper or black HB pencil.
3. Students should note, no supplement will be provided.
4. All questions are compulsory.
5. Figures to the right indicate full marks.
6. Write a detailed note on computer frauds and audit software.
7. Attempt any four questions from the following:
a) State the objectives of Internal control system.
b) Explain the meaning and nature of investigation.
c) Write the types of Audit report.
d) Describe the Rights of a Company auditor.
e) What is statutory investigation?
f) State the disqualifications of a company auditor.
8. Write short answers of any three.
a) State the Limitations of internal control.
b) State the objectives of audit of co-operative societies.
c) Write any four points to be considered at the time of doing investigation for determination of tax liability.
d) Distinguish between Audit Report and certificate.
e) State the Liabilities of Company Auditor.

## मराठी रुपांतर

## Time : Two Hours

Max. Marks : 40

## सूचना :-

1. प्रश्नपत्रिकेवर बैठक क्रमांकाशिवाय काहीही लिहू नये.
2. ग्राफ किंवा आकृती काढण्यासाठी पेपरं सोडवितांना काळच्या शाईचा पेन अथवा काळी एच्. बी. पेन्सीलच वापरावी.
3. पुरवणी मिळणार नाही याची विद्यार्थ्यानी नोंद घ्यावी.
4. इंग्रजी व मराठी भाषांतरामध्ये काही संदिगधता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य धरण्यात यावी.
5. सर्व प्रश्न अनिवार्य आहेत.
6. उजवीकडील अंक पूर्ण गुण दर्शवितात.
7. संगणकीय अफरातफरी व अंकेक्षणासाठी संगणकीय कार्यक्रम (सॉफ्टवेअर) ह्यावर सविस्तर टिप लिहा. 12
8. खालीलपैकी कोणतेही चार प्रश्न सोडवा.

अ) अंतर्गत नियंत्रण पध्दतीचे उद्देश सांगा.
ब) सखोल चौकशीचा अर्थ व स्वरूप स्पष्ट करा.
क) अंकेक्षण अहवालाचे प्रकार लिहा.
ड) कंपनी अंकेक्षकाचे अधिकार विषदं करा.
इ) कायदेशीर चौकशी म्हणजे काय?
फ) कंपनी अंकेक्षकाच्या अपात्रता सांगा.
3. पुढीलपैकी कोणत्याही तीन प्रश्नांची थोडक्यात उत्तरे लिहा.

अ) अंतर्गत नियंत्रणाच्या मर्यादा सांगा.
ब) सहकारी संस्थांच्या अंकेक्षणाचे उद्देश सांगा. .
क) कर देयता निश्चितीसाठी सखोल चौकशी करतांना विचारात घ्यावयाचे कोणतेही चार मुद्दे लिहा.
ड) अंकेक्षण अहवाल आणि प्रमाणपत्र यातील फरक स्पष्ट करा.
इ) कंपनी अंकेक्षकाच्या जबाबदान्या सांगा.


# Income Tax \& Competitive Skills (Income Tax) <br> (3530) 

## P. Pages: 3

Time : Two Hours
Max. Marks : 40

Instructions to Candidates:

1. Do not write anything on question paper except Seat No.
2. Graph or diagram should be drawn with the black ink pen being used for writing paper or black HB pencil.
3. Students should note, no supplement will be provided.
4. All questions are compulsory and figures to the right indicate full marks.
5. Use of calculator with basic functions allowed.
6. Mr. Aditya is an employee in Modern Company Ltd. at Jalgaon. He 4 furnished his salary details for the previous year 2012-2013 as follows -
1) Basic Salary Rs. 32000 per month.
2) D.A. $60 \%$ of Basic salary (part of retirement benefits)
3) Bonus Rs. 40000.
4) Medical Allowance Rs. 1600 p.m.
5) Children Education Allowance Rs. 600 per month for 3 children.
6) House Rent Allowance Rs. 8400 per month. He paid Rent Rs. 10000 per month.
7) He contribute $14 \%$ of basic salary to recognised Provident Fund, equal contribution is made by his employer.
8) Transport Allowance Rs. 1500 per month.
9) Professional tax paid by him Rs. 2500.

During the financial year he paid LIC Premium on own life policy Rs. 20000 and on wife life policy Rs. 10000.

As certain his taxable salary for the assessment year 20132014.
2. Attempt any two from the following:
a) Mr. Subhash is the owner of a house at Nagpur particulars in respect of which for the year ended 31st March 2013 are as follows -

Municipal Valuation -
Rs. $3,00,000$
Fair rent -
Rs. 2,80,000
Standard rent -
Annual rent -
Vacancy period -
Unrealised rent (conditions are satisfied)
Repair charges -
Insurance -
Municipal tax
(paid upto 31st March 2013 Rs. 25,000)
Rs. 2,40,000
Rs. $2,88,000$
One month
Rs. 4,000
3,000
2,000

Interest on borrowed capital for construction (loan taken after 1.4.1999)

30,000
70,000

Compute taxable income from house property of Mr. Subhash for the relevant A . Y .
b) Following is the Profit and Loss Account of Mr. Ravindra for the year ending 31st March 2013.

| Particulars | Amt. | Particulars | Amt. |
| :--- | ---: | :--- | ---: |
| General Expenses | 72,000 | Gross Profit | $4,20,000$ |
| Salaries | 56,000 | Bad debts recovered | 5,000 |
| Interest on capital | 24,000 | (not allowed earlier) |  |
| Bad debts | 10,000 | Dividend | 10,000 |
| Res. for doubtful debts | 8,000 | Interest on company | 16,000 |
| Income tax | 24,000 | Deposits |  |
| Wealth tax | 16,000 |  |  |
| Office expenses | 9,000 |  |  |
| Depreciation | 37,000 |  |  |
| Motor car expenses | 8,000 |  |  |
| Net profit | $1,87,000$ |  |  |
|  | $4,51,000$ |  | $4,51,000$ |

Additional Information :

1) General expenses include Rs. 16000 for daughter's birthday party expenses.
2) Depreciation as per income tax rules is Rs. 32,000
3) One fourth of the car expenses related to personal use.

Calculate the taxable income from business for the A.Y. 2013-2014
c) From the following information of Mrs. Kadam for the year ended 31 st March, 2013 you are required to compute her income from other sources for the relevant Assessment year.

1) Rs. $30,000,13.5 \%$ securities of a paper mill company Ltd. (listed)
2) Rs. 3550, received as interest on Debentures of Deepak fertilizers (listed) (Gross)
3) Rs. 7,000, received as interest on Maharashtra Govt. bonds.
4) Rs. 6,000, received as interest on tax free public Ltd. Co. securities (listed) (Gross)
5) Rs. 30,000, 10\% tax free commercial securities (Listed)
6) Rs. 10,000, 10\% Central Government securities.
7) Rs. 10,000, 15\% Mumbai Municipal Corporation bonds.
8) Dividend received from Ajay Company Ltd. Rs. 3200
3. Explain any three following terms under the income tax act
i) Income
ii) Salary
iii) House Rent Allowance
iv) Agricultural Income
v) Capital expenditure and revenue expenditure.


## Human Resource Management (3540)

P. Pages: 2

Time : Two Hours
Max. Marks: $\mathbf{4 0}$

Instructions to Candidates:

1. Do not write anything on question paper except Seat No.
2. Graph or diagram should be drawn with the black ink pen being used for writing paper or black HB pencil.
3. Students should note, no supplement will be provided.
4. All questions are compulsory.
5. Figures to the right indicate full marks.
6. What is meant by 'Recruitment' ? What are the various sources of recruitment.
7. Attempt any four of the following.
a) Explain the tools of Job Analysis.
b) State the importance of Human Resource Management.
c) Write on placement.
d) State the importance of Induction.
e) Discuss on Interview.
f) Explain the function of Human Resource Management.
8. Write short notes on any three.
a) State the qualities of a successful Human Resource manager.
b) Explain the importance of Human Resource Planning.
c) Write on Human Resource Approach in Present Scenario.
d) What are the factors affecting on selection?
e) Explain the term Job Design.

# मराठी रुपांतर 

Time : Two Hours
Max. Marks : 40

सूचना :-

1. प्रश्नपत्रिकेवर बैठक क्रमांकाशिवाय काहीही लिहू नये.
2. ग्राफ किंवा आकृती काढण्यासाठी पेपर सोडवितांना काळ्या शाईचा पेन अंथवा काळी एच्. बी. पेन्सीलच वापरावी.
3. पुरवणी मिळणार नाही याची विद्यार्थ्यांनी नोंद घ्यावी.
4. इंश्रजी व मराठी भाषांतरामध्ये काही संदिधता असल्यास त्यावेकी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य धरण्यात यावी.
5. सर्व प्रश्न सोडविणे आवश्यक आहे.
6. उजवीकडील अंक पूर्ण गुण दर्शवितात.
7. कर्मचारी भरती म्हणजे काय ? भरंतीचे विविध मार्ग कोणते ? 12
8. खालीलपैकी कोणतेही चार प्रश्न सोडवा. . 16

अ) कार्य विश्लेषणाची साधने स्पष्ट करा.
ब) मानव संसाधन व्यवस्थापनांचे महत्व सांगा.
क) नेमणूक यावर माहिती लिहा.
ड) परिचयाचे मंहत्व विशद करा.
इ) मुलाखतीवर चर्चा करा.
फ) मानव संसाधन व्यवस्थापनाचे कार्ये स्पष्ट करा.
3. टिपा लिहा कोणतेही तीन. 12

अ) यशस्वी मानवी संसाधन व्यवस्थापकाचे गुण सांगा.
ब) मानव संसाधन नियोजनाचे महत्व स्पष्ट करा.
क) मानवी संसाधनाकडे पहाण्याचा आधुनिक दृष्टिकोन यावर लिहा.
ड) निवड वर परिणाम करणारे घटक कोणते?
इ) कार्य रचना ही संज्ञा स्पष्ट करा.

## Seat Number

## Human Resource Management <br> (3640)

## P. Pages: 2

Time : Two Hours
Max. Marks : $\mathbf{4 0}$
Instructions to Candidates:

1. Do not write anything on question paper except Seat No.2. Graph or diagram should be drawn with the black ink pen beingused for writing paper or black HB pencii.
2. Students should note, no supplement will be provided.
3. All questions are compulsory.
4. Figures to the right indicate full marks.
5. What do you mean by 'Performance Appraisal'? Explain the ..... 12 methods of Performance Appraisal.
6. Attempt any four of the following. ..... 16a) What are the objectives of Discipline?b) Explain the term Entrepreneurial Development.c) Write on types of Training.
d) Discuss on knowledge Management.
e) Explain the principles of Grievance Handling.
f) What are the measures for making performance Appraisaleffective?
7. Write short notes on any three. ..... 12
a) Write on Human Resource Accounting.
b) Explain the importance of management Development programmes.
c) State the advantages of 'on the Job Training'.
d) What is H.R.D. Audit?
e) Discuss on Role of Human Resource Manager in maintaining Discipline.

# मराठी रुपांतर 

## Time : Two Hours

Max. Marks : $\mathbf{4 0}$

## सूचना :-

1. प्रश्नपत्रिकेवर बैठक क्रमांकाशिवाय काहीही लिहू नये.
2. ग्राफ किंवा आकृती काढण्यासाठी पेपर सोडवितांना काळ्या शाईचा पेन अथवा काळी एच्. बी. पेन्सीलच वापरावी.
3. पुरवणी मिळणार नाही याची विद्यार्थ्यानी नोंद घ्यावी.
4. इंग्रजी व मराठी भाषांतरामध्ये काही संदिधता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य धरण्यात यावी.
5. सर्व प्रश्न सोडविणे आवश्यक आहेत.
6. उजवीकडील अंक पूर्ण गुण दर्शवितात.
7. आपल्यामते 'कार्यसिध्द्द मुल्यमांपन' म्हणजे काय ? कार्यसिद्धी मूल्यमापनाच्या पध्दती सांगा. 12
8. खालील पैकी कोणतेही चार प्रश्न सोडवा. 16

अ) शिस्तीचे उद्देश कोणते?
ब) उद्योजकीय विकास संकल्पना स्पष्ट करा.
क) प्रशिक्षणाच्या प्रकारावर लिहा.
ड). ज्ञान व्यवस्थापनावर चर्चा करा.
इ) तक्रार निवारण यंत्रणेची तत्वे सांगा.
फ) कार्यसिध्दी मूल्यमापन परिणामकारक करण्याकरीता कोणते उपाय आहेत.
3. टिपा लिहा कोणत्याही तीन. 12

अ) मानव संसाधन लेखांकनावर लिहा.
ब) व्यवस्थापन विकास कार्यक्रमाचे महत्व सांगा.
क) कार्य करीत असतांना देण्यात येणान्या प्रशिक्षणाचे फायदे स्पष्ट करा.
ड) मानव संसाधन अंकेक्षण काय आहे?
इ) मानव संसाधन व्यवस्थापकाची शिस्तपालनाच्या संदर्भातील भूमिका चर्चा करा.


ELECTIVE (ANY ONE OF THE FOLLOWING) 5 a) Modern Management Techniques (3551)

## P. Pages: 2

Time : Two Hours
Max. Marks : 40

Instructions to Candidates :

1. Do not write anything on question paper except Seat No.
2. Graph or diagram should be drawn with the black ink pen being used for writing paper or black HB pencil.
3. Students should note, no supplement will be provided.
4. All questions are compulsory.
5. Figures to right indicate full marks.
6. What is management? Explain the difference between leadership
and management?
7. Attempt any four of the following.

a) What is Kaizen?
b) Corporates \& community Development.
c) Describe the term e-Governance?
d) Advantages of zero defect program?
e) Explain the Impact of Government policy on Management?
f) What is diversity management?
3. Write short notes any three. 12
a) Technological Innovations \& office Automation.
b) Dimensions of Diversity and Multiculturalism.
c) E-commerce.
d) Philosophy of west reduction.
e) Impact of political system on management.

## मराठी रुपांतर

Time : Two Hours
Max. Marks : 40

## सूचना :-

1. प्रश्नपत्रिकेवर बैठक क्रमांकाशिवाय काहीही लिहू नयें.
2. ग्राफ किंवा आकृती काढण्यासाठी पेपर सोडवितांना काळ्या शाईचा पेन अथवा काळी एच्. बी. पेन्सीलच वापरावी.
3. पुरवणी मिळणार नाही याची विंद्यार्थ्यानी नोंद घ्यावी.
4. इंग्रजी व मराठी भाषांतरामध्ये काही संदिगधता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य धरण्यात यावी.
5. सर्व प्रश्न सोडविणे आवश्यक.
6. उजव्या बाजूच्या संख्या गुण दर्शवितात.
7. व्यवस्थापन म्हणजे काय ? नेतृत्व व व्यवस्थापन यातील फरक स्पष्ट करा? 12
8. खालीलयैकी कोणतेही चार सोडवा. 16

अ) कायझेन म्हणजे काय ?
ब) कंपनी व समाजाचा विकास.
क) ई-गक्नर्नस ही संज्ञा वर्णन करा ?
ड) शुन्य दोष कार्यक्रमाचे फायदे ?
इ) शासकीय धोरणाचा व्यवस्थापनावरील प्रभाव स्पष्ट करा ?
फ) विविधता व्यवस्थापन म्हणजे काय ?
3. टिपा लिहा कोणतेही तीन.

अ) तंत्रज्ञानात्मक नवनिर्मिती आणि कार्यालयीन स्वंयचलनीकरन.
ब) विविधत्त आणि सांस्कृतीक वैविधतेचेचे घटक.
क) ई-कॉमर्स.
5) अपव्यय कपातीचे तत्वज्ञान.

इ) राजकीय व्यवस्थेचा व्यवस्थापनावरील प्रभाव.

## ELECTIVE (ANY ONE OF THE FOLLOWING ) <br> 5 c) Import-Export Management (3553)

P. Pages: 2

Time : Two Hours
Max. Marks : 40

Instructions to Candidates:

1. Do not write anything on question paper except Seat No.
2. Graph or diagram should be drawn with the black ink pen being used for writing paper or black HB pencil.
3. Students should note, no supplement will be provided:
4. All questions are compulsory.
5. Figures to the right indicate full marks.
6. What documents are required for Import Trade? 12
7. Attempt any four of the followings. 16
a) Export Houses.
b) Bill Market Scheme.
c) Export credit and guarantee corporation.
d) EXIM Bank.
e) Balance of Payments.
f) Registered Exporters.
8. Write short notes on any three of the following. 12
a) Import Trade organisation.
b) Export Promotion difficulties.
c) Special Economic zones.
d) Nature of Foreign Trade.
e) Indent Houses.

## मराठी रुपांतर

## सूचाना :-

1. प्रश्नपत्रिकेवर बैठक क्रमांकाशिवाय काहीही लिहू नये.
2. ग्राफ किंवा आकृती काढण्यासाठी पेपर सोडवितांना काक्या शाईचा पेन अथवा काळी एच्. बी. पेन्सीलच वापरावी.
3. पुरवणी मिळणार नाही याची विद्यार्थ्यानी नोंद घ्यावी.
4. इंग्रजी व मराठी भाषांतरामध्ये काही संदिगधता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य धरण्यात यावी.
5. सर्व प्रश्न अनिवार्य आहेत.
6. उ़जव्या बाजूकडील अंक गुण दर्शवितात.
7. आयात व्यापारासाठी लागणारी आवश्यक कागदपत्रे कोणती आहेत ? 12
8. खालीलपैकी कोणतेही चार प्रश्न सोडवा. 16
अ) निर्यात गृहे.
ब) हूंडी बाजार योजना.
क) निर्यात पत व हमी महामंडळ.
ड) निर्यात - आयात बँक.
इ) व्यवहार तोल.
फ) नोंदणीकृत निर्यातदार.
9. खालीलपैकी कोणत्याही तीन टीपा लिहा.
अ) आयात निर्यात संघटन.
ब) निर्यात वृध्दीमधील अडचणी.

क) विशेष आर्थिक क्षेत्र.
ड) विदेशी व्यापाराचे स्वरुप.
इ) आदेश नोंदणी गृहे.

# ELECTIVE (ANY ONE OF THE FOLLOWING) <br> 5 d) Global Economics <br> (3554) 

## P. Pages: 2

Time : Two Hours
Max. Marks : 40

Instructions to Candidates :

1. Do not write anything on question paper except Seat No.
2. Graph or diagram should be drawn with the black ink pen being used for writing paper or black HB pencil.
3. Students should note, no supplement will be provided.
4. All questions are compulsory.
5. Figures to the right indicate full marks.
6. Explain the comparative cost advantage theory of international 12 trade.
7. Attempt any four of the following.
a) Explain the importance of international trade.
b) Explain the concept of balance of payment.
c) Explain the terms of trade.
d) Explain the global environmental challenges.
e) Explain the steps towards globalisation.
f) Explain the effect of Quota's system.
8. Write short notes on the following any three. 12
a) The Liontif paradox.
b) Meaning of globalisation.
c) International financial flows.
d) International migration.
e) Factors influencing on gains from trade.

## मराठी रुपांतर

## सूचना :-

1. प्रश्नपत्रिकेवर बैठंक क्रमांकाशिवाय काहीही लिहू नये.
2. ग्राफ किंवा आकृती काढण्यासाठी पेपर सोडवितांना काळ्या शाईचा पेन अथवा काळी एच्. बी. पेन्सीलच वापरावी.
3. पुरवणी मिळणार नाही याची विद्यार्थ्यानी नोंद घ्यावी.
4. इंग्रजी व मराठी भाषांतरामध्ये काही संदित्धता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य धरण्यात यावी.
5. सर्व प्रश्न आवश्यक आहेत.
6. उजवीकडील अंक पूर्ण गुन दर्शवितात.
7. आंतरराष्ट्रीय व्यापराचा तुलनात्मक खर्च लाभ सिध्धांत स्पष्ट करा.
8. खालीलपैकी कोणतेही चार प्रश्न सोडवा.

अ) आंतरराष्ट्रीय व्यापाराचे महत्व स्पष्ट करा.
ब) व्यवहारतोल संकल्पना स्पष्ट करा.
क) व्यापारशर्ती स्पष्ट करा.
ड) जागतिक वातावरणातील आव्हाने स्पष्ट करा.
इ) जागतिकीकरणाचे टपे स्पष्ट करा.
फ) कोटा पध्दतीचे परिणाम स्पष्ट करा.
3. खालीलपैकी कोणत्याही तीनवर टिपा लिहा. 12

आ) लिआँटिफ विरोधाभास.
ब) जागतिकीकरणाचा अर्थ.
क) आंतरराष्ट्रीय वित्तीय प्रवाह.
ड) आंतरराष्ट्रीय स्थानातंरण.
इ) व्यापारापासून मिळणान्या लाभावर परिंणाम करणारे घटक.


# ELECTIVE (ANY ONE OF THE FOLLOWING) 


(3651)
P. Pages:2

Time : Two Hours
Max. Marks : 40

Instructions to Candidates:

1. Do not write anything on question paper except Seat No.
2. Graph or diagram should be drawn with the black ink pen being used for writing paper or black HB pencil.
3. Students should note, no supplement will be provided.
4. All questions are compulsory.
5. Figures to the right indicate full marks.
6. Describe the Interrelationship between Management and Control.12
7. Attempt any four of the following.
a) Explain Quality Assurance in service?
b) Explain the various kinds of Risks?
c) Explain 5 star service Quality?
d) CRM Life cycle.
e) Indian Ethos \& Management.
f) Characteristics of Event Management.
8. Write short notes any three.
a) Time Management.
b) Service Quality Dimension.
c) State Advantages of Hospitality Management.
d) Explain Importance of CRM?
e) Knowledge Management.

## मराठी रुपांतर

## सूचना :-

1. प्रश्नपत्रिकेवर बैठंक क्रमांकाशिवाय काहीही लिहू नये.
2. .्राफ किंवा आकृती काढण्यासाठी पेपर सोडवितांना काळ्या शाईचा पेन अथवा काळी एच्. बी. पेन्सीलच वापरावी.
3. पुरवणी मिळणार नाही याची विद्याथ्य्यानी नोंद घ्यावी.
4. इंग्रजी व मराठी भाषांतरामध्ये काही संदिगधता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य धरण्यात यावी.
5. सर्व प्रश्न सोडविणे आवश्यक.
6. उजव्या बाजूच्या संख्या गुण दर्शवितातं.
7. व्यवस्थापन आणि नियंत्रण यांचे परपस्परातील नाते विशद करा? 12
8. खालील पैकी कोणतेही चार सोडवा.
अ) सेवेतील गुणवत्ता हमी स्पष्ट करा?

ब) जोखीमेचे विविध प्रकार स्पष्ट करा.?
क) पंचतारांकीत सेवा गुणवत्ता स्पष्ट् करा?
ड) ग्राहक संबंध व्यवस्थापन जीवनचक्र.
इ) भारतीय नीतिमुल्ये आणि व्यवस्थापन.
फ) प्रसंग व्यवस्थापनाची वैशिष्टे.
3. टिपा लिहा कोणतेही तीन.

अ) वेळ व्यवस्थापन.
ब) सेवा गुणवत्तेतील घटक.
क) आतिथ्य व्यवस्थापनाचे फायदे विशद करा?
ड) ग्राहक संबंध व्यवस्थापनाचे महत्व स्पष्ट करा?
इ) ज्ञान व्यवस्थापन.

# ELECTIVE (ANY ONE OF THE FOLLOWING) <br> 5 c) Import - Export Management <br> (3653) 

## P. Pages: 2

Time : Two Hours
Max. Marks : 40
Instructions to Candidates :

1. Do not write anything on question paper except Seat No.
2. Graph or diagram should be drawn with the black ink pen being used for writing paper or black HB pencil.
3. Students should note, no supplement will be provided.
4. All questions are compulsory.
5. Figures to the right indicate full marks.
6. Explain the concept and elements of export marketing. ..... 12
7. Attempt any four of the following. ..... 16
a) Needs of export marketing.
b) Objectives of international business.
c) Political and legal environment.
d) Relations between globalisation and standardisation.
e) Cost factor and export pricing.
f) Influencing factors of marketing promotion strategies.
8. Write short notes any three.
a) International product policy.
b) Price Quotations.
c) Trade fairs and exhibitions.
d) International marketing environment.
e) International distribution channel.

## मराठी रुपांतर

Time : Tvıo Hours
Max. Marks : 40

## सूःग्रा :-

1. प्रश्नपत्रिकेवर बैठक क्रमांकाशिवाय काहीही लिहू नये.
2.. ग्राफ किंवा आकृती काढण्यासाठी पेपर सोडवितांना काक्या शाईचा पेन अथवा काळी एच्. बी. पेन्सीलच वांपरावी.
2. पुरवणी मिळणार नाही याची विद्यार्थ्यानी नोंद ध्यावी.
3. इंग्रजी व मराठी भाषांतरामध्ये काही संदिधधता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य धरण्यात यावी.
4. सर्व प्रश्न सोडविणे आवश्यक आहे.
5. उजब्या बाजुकडील अंक गुण दर्शवितात.

## 1. निर्यात विपणनाची संकल्पना आणि घटक स्पष्ट करा.

\%. खालीलयैकी कोणतेही चार प्रश्न सोडवा.
अ) निर्यात विपणनाची गरज.
ब) आंतरराष्ट्रीय व्यवसायाची उद्दिष्टे.
क) राजकीय व कायदेवेषषयक वातावरण.
ड) जागतीकीकरण आणि प्रमाणीकरण यातील सहसंबंध.
इ) निर्यात किमंत आणि व्यय घटक.
फ) निर्यात वृध्दी व्युहरचनेवर परिणाम करणारे घटक.
3. टिपा लिहा कोणत्याही तीन.

अ) आंतरराष्ट्रीय वस्तू धोरण.
ब) निर्यात किमंत निविंदा.
क) व्यापारी मेळा आणि प्रदर्शने.
ड) आंतरराष्ट्रीय विपणन वातावरण.
इ) आंतरराष्ट्रीय वितरण साखळी.
$\square$

## ELECTIVE (ANY ONE OF THE FOLLOWING) <br> 5 d) Global Economics <br> (3654)

## P. Pages: 2

Time: Two Hours
Max. Marks : 40
Instructions to Candidates :

1. Do not write anything on question paper except Seat No.
2. Graph or diagram should be drawn with the black ink pen being used for writing paper or black HB pencil.
3. Students should note, no supplement will be provided:
4. All questions are compulsory.
5. Figures to the right indicate full marks.
6. $\quad$ State and Explain the objectives and functions of International $\quad 12$
Monetory Fund - (IMF)
7. Attempt any four of the following. 16
a) State the forms of international Integration.
b) State the motivations of Foreign Direct Investment - ( FDI)
c) How to revitalising International Cooperation?
d) State the step toward Globalisation in India.
e) State the global environmental issues.
f) Explain in brief India's foreign trade policy (2009-2014)
8. Write short notes on any three 12
a) World Trade Organisation - WTO.
b) Diversified Banking system.
c) Ozone Treaties.
d) Biodiversity.
e) Global financial crisis.

## मराठी रुपांतर

Time : Two Hours
Max. Marks : $\mathbf{4 0}$

## सूचना :-

1. प्रश्नपत्रिकेवर बैठक क्रमांकाशिवाय काहीही लिहू नये.
2. ग्राफ किंवा आकृती काढण्यासाठी पेपर सोडवितांना काळ्या शाईचा पेन अथवा काळी एच्. बी. पेन्सीलच वापरावी.
3. पुरवणी मिळणार नाही याची विद्यार्थ्यानी नोंद घ्यावी.
4. इंग्रजी वं मराठी भाषांतरामध्ये काही संदिध्धता असल्यास त्यावेकी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य धरण्यात यावी.
5. सर्व प्रश्न आवश्यक आहेत.
6. उजवीकडील अंक पुर्ण गुण दर्शवितात.
7. आंतरराष्ट्रीय नाणेनिधीची (IMF) उद्दिष्ट्ये आणि कार्ये सांगा व स्पष्ट करा. 12
8. खालीलपैकी कोणतेही चार प्रश्न सोडवा.

अ) आंतरराष्ट्रीय एकीकरणाचे प्रकार सांगा.
ब) थेट विदेशी गुंतवणूकीचे (FDI) प्रेरक सांगा.
क) आंतरराष्ट्रीय सहकार्यात नव चैतन्य कसे निर्माण करता येईल?
5) भारतातील जागतिकीकरणाचे टपे सांगा.

इ) जागतिक पर्यावरणाचा मुद्दा सांगा.
फ) भारताचे 2009-2014 चे विदेश व्यापार धोरण संक्षिप्तमध्ये स्पष्ट करा.
3. खालीलपैकी कोणत्याही तीन वर टीपा लिहा.

अ) जागतिक व्यापार संघटना (WTO)
ब) बैकींग प्रणालीतील विविधीकरण.
क) ओझोन संधी.
ड) जैवविविधता.
इ) जागतिक वित्तिय संकट.


ELECTIVE (ANY ONE GROUP OF THE FOLLOWING)
6 a) Advanced Accounting - I
(3561)
P. Pages: 4

Time: Two Hours
Max. Marks: 40

Instructions to Candidates:

1. Do not write anything on question paper except Seat No.
2. Graph or diagram should be drawn with the black ink pen being used for writing paper or black HB pericil.
3. Students should note, no supplement will be provided.
4. Figures to the right indicate full marks.
5. Use of simple and electronic calculator is permissible.
6. All questions are compulsory.
7. Kapil Ltd. Jalgaon had a branch at Shirpur which maintains its accounts independently. Accounts related to fixed assets in Shirpur. branch were, however, kept in the books of accounts, of head office, On 31st March, 2013, the Shirpur branch extracted the following trial balance from its own books of accounts and forwarded the same to the head office.

Trial Balance on 31-03-2013

| Particulars | Debit ₹ | Credit ₹ |
| :--- | ---: | ---: |
| Stock in Trade (1-04-2012) | $1,00,000$ |  |
| Purchàses | $2,50,000$ |  |
| Carriage inward | 12,500 |  |
| Goods Received from head office | 75,000 |  |
| Transit insurance charges on - <br> goods received | 5,000 |  |
| Salaries | 50,000 |  |
| Rent, Rates and Taxes | 19,000 |  |
| General office expenses | 45,000 |  |
| Sundry Debtors | 36,000 |  |
| Cash in hand and at bank | 12,500 |  |


| Sales | - | $3,79,500$ |
| :--- | ---: | ---: |
| Sundry Creditors | - | 25,000 |
| Miscellaneous receipts | - | 2,500 |
| Purchases returns | - | 4,000 |
| Sales returns | 2,500 |  |
| Bills Receivables | 7,500 |  |
| Discount allowed | 1,000 |  |
| Head office account |  | $2,05,000$ |
| Total |  | $6,16,000$ |

i) The closing stock at Shirpur branch was ₹ 80,000 .
ii) Depreciation was to be allowed @ $15 \%$ p.a. on branch plant and machinery of ₹. 125000 and @ $20 \%$ p.a. on branch furniture and fittings of ₹ 30,000 .
iii) Outstanding rent in respect of the year 2012-13 was amounted to ₹2500.
iv) Shirpur Branch Account in the books of head office, showed a debit balance of $₹ 2,30,000$ and it was revealed that the difference in the balances shown by the Head Office Account and Shirpur Branch Account was on account of Cash - in Transit.
You are to show Journal Entries required to incorporate the above trial balance and other particulars in the books of the head office.

All necessary working notes will be forming part of your answer.
2. Attempt any two of the following :
a) The following particulars are available in respect of the business carried on by a Trader.
i) Profit earned

2010
2011
2012
₹.50,000
₹. 60,000
₹.55,000
ii) Normal rate of return $10 \%$
iii) Capital employed ₹ $4,00,000$
iv) Present value of annuity of one rupee for 5 years @ 10\% ₹3.78
v) The profits included non - recurring income on an average basis of $₹ .4,000$ p.a. out of which it was deemed that even non recuring income had a tendency of appearing at the
rate of $₹ .1000$ p.a.

Calculate the value of good will
a) as per five years purchases of supper profit.
b) as per capitalisation of super profit.
c) as per annuity method.
b) From the following information of Mahendra Co. Ltd. compute the value of the equity share by yield method.

Balance sheet as at 31 December 2012

| Liabilities | $₹$. | Assets | $₹$. |
| :--- | :---: | :--- | :---: |
| Share Capital <br> Equity shares of <br> ₹.10 each fully paid | $2,50,000$ | Fixed Assets | $5,00,000$ |
|  |  | Current Assets | $3,00,000$ |
|  | Good will | 25,000 |  |
| Reserve and Surplus | $1,00,000$ |  |  |
| $12 \%$ <br> (since Debentures 2007) | $2,50,000$ |  |  |
| Other liabilities | $2,25,000$ |  |  |
|  | $8,25,000$ |  | $8,25,000$ |

Year ending 31 December

|  | 2008 | 2009 | 2010 | 2011 | 2012 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Sales | $6,00,000$ | $7,00,000$ | $8,00,000$ | $5,00,000$ | $9,00,000$ |
| Operating Costs | $3,45,000$ | $3,95,000$ | $4,45,000$ | $2,95,000$ | $4,95,000$ |
| interest on <br> loan from bank | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |

Assume rate of taxation at $60 \%$ and the rate of normal earnings at $12 \frac{1}{2} \%$.
c) Rohit filed his insolvancy petition on 31st December 2012 on which date his position was as follows:

Plant and Machinery (estimated to realise $₹ .7,000$ )
Buildings (estimated to realise ₹.35,000) 10,000

Furniture (estimated to realise ₹.3,000)
,000
Investments in shares (estimated to produce ₹.2500)
Stock (estimated to produced ₹.13000)
Books Debts :
Good Doubtful (estimated to produce 60\%)
10,000
6,000
Bad
Bills Receivable all good
4,000
12,000
Bills Payable
10,000
Cash in hand

Cash at bank. 800
$\begin{array}{ll}\text { Trade creditors } & 32,000\end{array}$
Loan on the mortgage of Buildings $\quad 50,000$
Bank Loan on the security of stock. 8,000
Rates and taxes due 2,000
Rohit started business on 1 st January 2008, with a capital of $₹ .50,000$. He made a profit of $₹ .5000$ in the first year. His losses in the next four years totalled ₹.42000. His drawings for the whole period amounted to 10,000 .
Prepare his statement of Affairs and Deficiency Account.
3. Write short notes on any three of the following: 12
a) Need of valuation of Goodwill.
b) Methods of valuation of shares.
c) Meaning and need of interim financial reporting (IFR) as per AS-25
d) Meaning and need of inflation accounting.
e) Advantages of value added statement.


# ELECTIVE (ANY ONE GROUP OF THE FOLLOWING) <br> 6 d) Business Administration - I <br> (3564) 

P. Pages : 2

Time : Two Hours
Max. Marks : 40

Instructions to Candidates:

1. Do not write anything on question paper except Seat No.
2. Graph or diagram should be drawn with the black ink pen being used for writing paper or black HB pencil.
3. Students should note, no supplement will be provided.
4. All questions are compulsory.
5. Figures to the right indicate full marks.
6. What do you mean by business? Explain its features.12
7. Attempt any four of the following.

16
a) What are the functions of Administration?
b) Explain the Concept of 'Promotion'.
c) Explain the forms of business organisation.
d) Define 'Business Environment'.
e) What do you mean by business size?
f) What are the merits of Co-operative Society?
3. Write short notes on (Any three).
a) Aids to trade.
b) Stages of Promotion.
c) Role of Government.
d) Factors affecting the size of business unit.
e) Economic objectives of business.

# मराठी रुपांतर 

## सूचना :-

1. प्रश्नपत्रिकेवर बैठक क्रमांकाशिवाय काहीही लिहू नये.
2. ग्राफ किंवा आकृती काढण्यासाठी पेपर सोडवितांना काळ्या शाईचा पेन अथवा काळी एच्. बी. पेन्सीलच वापरावी.
3. पुरवणी मिळणार नाही याची विद्यार्थ्यानी नोंद घ्यावी.
4. इंग्रजी व मराठी भाषांतरामध्ये काही संदिगधता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य धरण्यात यावी.
5. सर्व प्रश्न सोडविणे आवश्यक आहे.
6. उजवीकडील अंक गुण दर्शवितात:
7. व्यवसाय म्हणजे काय? व्यवसायाची वैशिष्ट्ये स्पष्ट करा.
8. खालीलपैकी कोणतेही चार प्रश्न सोडवा.

अ) प्रशासनाची कार्ये कोणती?
ब) व्यवसाय संस्था उभारणीची संकल्पना स्पष्ट करा.
क) व्यवसाय संघटनेचे प्रकार स्पष्ट करा.
ड) 'व्यावसायिक पर्यावरणाची' - व्याख्या द्या.
इ) व्यवसायाचा आकार म्हणजे काय?
फ) सहकारी संस्थेचे फायदे कोणते?
3. थोडक्यात टिपा लिहा (कोणतेही तीन).

अ) व्यापार सहाय्यक सेवा.
ब) व्यवसाय प्रवर्तन च्या अवस्था.
क) सरकारची भूमिका.
ड) व्यवसाय संस्थेच्चाआकारावर परिणाम करणारे घटक.
इ) व्यवसायाची आर्थिक उद्दिष्टे.


ELECTIVE (ANY ONE GROUP OF THE FOLLOWING)
6 a) Advanced Accounting - I
(3661)

## P. Pages: 4

Time : Two Hours
Max. Marks : $\mathbf{4 0}$

Instructions to Candidates:

1. Do not write anything on question paper except Seat No.
2. Graph or diagram should be drawn with the black ink pen being used for writing paper or black HB pencil.
3. Students should note, no supplement will be provided.
4. All questions are compulsory.
5. Figures to the right indicate full marks.
6. Use of simple and electronic calculator is permissible.
7. The following were the Balance sheets of 'Harish Ltd' and 'Shirish Ltd' as on 31st December 2010.

Balance sheet of Harish Ltd.

| Liabilities | $₹$ | Assets | $₹$ |
| :--- | ---: | :--- | ---: |
| 2,000 <br> ₹ Equity shares of <br> 100 each fully paid up | $2,00,000$ | Buildings | 90,000 |
| General Reserve | 45,000 | Plant \& machinery | $2,00,000$ |
| Profit and Loss Account | 60,000 | Stock | 60,000 |
| Bal. as on 1-1-2010 | 75,000 | Debtors | 15,000 |
| During the year 2010 | 50,000 | Shares in Shirish Ltd <br> 450 shares at cost | 97,500 |
| Debentures | 25,000 | Cash at Bank | 15,000 |
| Creditors | 22,500 |  |  |
| Bills Payable |  |  |  |
|  | $4,77,500$ |  | $4,77,500$ |

Balance sheet of Shirish Ltd.

| Liabilities | ₹ | Assets | ₹ |
| :---: | :---: | :---: | :---: |
| 750 Equity shares of $₹ 100$ each fully paid | 75,000 | Stock | 1,27,500 |
| General Reserve | 15,000 | Debtors | 45,000 |
| Profit and Loss Account <br> Balance as on 1-1-2010 | 30,000 | Cash .at Bank | 15;000 |
| During the year 2010 | 37,500 | Bills Receivable | 15,000 |
| Debentures | 30,000 |  |  |
| Creditors | 15,000 |  |  |
|  |  |  |  |
|  | 2,02,500 |  | 2,02,500 |

From the following information prepare consolidated Balance sheet of Harish Ltd with its subsidiary Shirish Ltd. as on 31-12-2010
a) Shares were purchased by Harish Ltd on 1st July 2010.
b) On 1-1-2010 balance on General Reserve was ₹.10,000.
c) Bills Receivable held by Shirish Ltd were all accepted by Harish Ltd.
d) Debtors of Shirish Ltd included the amount of ₹. 9,000 for supply of goods to Harish Ltd.
e) Stock of Harish Ltd included goods from above purchases from Shirish Ltd. worth ₹. 6,000. The Goods were supplied by Shirish Ltd at cost plus $33 \frac{1}{3} \%$.
2. Attempt any two of the following.
a) A Company went into Liquidation on 31 st Dec. 2010 when the following Balance sheet was prepared.

| Liabilities |  | Assets | $₹$ |
| :---: | :---: | :---: | :---: |
| Authorised Capital 30,000 shares of ₹. 10 each | 3,00,000 | Goodwill | 52,000 |
| Subscribed \& Paid up - <br> 19,500 shares of ₹. 10 each | 1,95,000 | Leasehold property | 48,000 |
| Sundry creditors -  <br> Preferential  <br> Partly secured 24,200 <br> Unsecured 55,310 | 1,79,300 | Plant and Machinery | 65,500 |
| Bank overdraft (unsecured) | 12,000 | Stock | 56,800 |
|  |  | Sundry Debtors | 64,820 |
|  |  | Cash | 2,500 |
|  |  | Profit and Loss | 96,680 |
|  | 3,86,300 |  | 3,86,300 |

The liquidator realised the assets as follows - Freehold property which was used in the first in stance to pay the partly secured creditors pro rata ₹. 35,000 .
Plant \& machinery ₹. 51,000
stock ₹. 39,000 ; sundry Debtors ₹. 58,500.
The Expenses of Liquidation amounts to ₹. 1,000 and the liquidators remuneration was agreed at $2 \frac{1}{2} \%$ on the amount realised including cash and $2 \%$ on the amount paid to unsecured creditors including pref.crs.

You are required to prepare the liquidator's final statement of Account, showing the distribution.
b) From the following Trial balance and additional information prepare farm Account [with crops and Livestock column], Profit and Loss Account for the year ending 31st December 2010 and Balance sheet as on that date of 'Sunday farm'.

| Particulars | Debit ₹ | Credit $₹$ |
| :---: | :---: | :---: |
| Opening Stock - Live stock | 1,87,500 |  |
| Paddy | 75,000 | - |
| Cattle Feed | 13,750 | - |
| Fertilisers | 6,250 |  |
| Seeds | 3,750 |  |
| Capital |  | 5,52,250 |
| Land and Building | 3,43,750 |  |
| Farm Equipment | 1,87,500 |  |
| Debtors and creditors | 26,250 | 32,500 |
| Bank | 10,625 |  |
| Cash | 9,125 |  |
| Outstanding General Expenses |  | 5,500 |
| Purchases - Live stock | 37,500 |  |
| Cattle Feed | 75,000 |  |
| Fertilisers | 20,000 | - |
| Seeds | 7,250 | - |
| Repairs and maintenance | 15,000 | - |
| Expenses - Crop | 63,000 | - |
| Live stock | 15,625 | - |
| General Expenses | 14,625 |  |
| Sales - Livestock |  | 60,000 |
| Paddy |  | 2,65,000 |
| Milk | - | 1,96,250 |
|  |  |  |
|  | 11,11,500 | 11,11,500 |

## Additional information

1) Closing stock (31-12-2010) :-

Live stock ₹. 1,65,000 Fertilisers ₹. 4,375
Paddy ₹. 37,500 Seeds ₹. 3,375
Cattle Feed ₹. 7,500
2) Depreciation to be provided onLand \& Building @ 2\% p. a. farm Equipment's @ 10\% p.a.
3) The owner withdraw the following from the firm :Milk ₹. 7,500 ; Paddy ₹. 11,875
c) ET Ltd incorporated on 1st Jan. 2009 issued a prospectus inviting applications for $5,00,000$ equity shares of $₹ .10$ each. The whole issue was under written by $A, B, C$ and $D$ as follows.
A - $2,00,000$ shares ; $B-1,50,000$ shares.
C - 1,00,000 shares ; D - 50,000 shares.
Applications were received for $4,50,000$ shares of which marked Applications were as follows:
A - 2,20,000 Shares ; B-1,10,000 shares
C - 90,000 shares ; D - 10,000 shares
You are required to find out the Net liabilities of underwriters.
3. Write short notes on any three of the following.
a) Preferential creditors as per companies Act, 1956.
b) Objectives of Government Accounting.
c) Unrealised profit.
d) Importance of Farm Accounting.
e) Meaning and Nature of Firm under writing.


# ELECTIVE (ANY ONE GROUP OF THE FOLLOWING) <br> 6 d) Business Administration - I 

(3664)
P. Pages: 2

Time : Two Hours
Max. Marks : $\mathbf{4 0}$

Instructions to Candidates:

1. Do not write anything on question paper except Seat No.
2. Graph or diagram should be drawn with the black ink pen being used for writing paper or black HB pencil.
3. Students should note, no supplement will be provided.
4. All questions are compulsory.
5. Figures to the right indicate full marks.
6. What is employee morale? Explain importance of morale.
7. Attempt any four of the following 16
a) State appraisal of morale.
b) Describe employee relationship.
c) Explain Industrial Policy - 1991.
d) Describe scope of Business \& Government.
e) Distinguish between merit rating and performance appraisal.
f) State the concept of job enrichment.
8. Write short notes on any three. 12
a) Importance of merit rating.
b) Job Analysis.
c) Monopolistic \& Restrictive Trade Practice in India.
d) Improvement of morale.
e) Working conditions.

## मराठी रुपांतर

Time : Two Hours
Max. Marks : 40

सूचना :-

1. प्रश्नपत्रिकेवर बैठक क्रमांकाशिवाय काहीही लिहू नये.
2. ग्राफ किंवा आकृती काढण्यासाठी पेपर सोडवितांना काळ्या शाईचा पेन अथवा काळी एच्. बी. पेन्सीलच वापरावी.
3. पुरवणी मिळणार नाही याची विद्याथ्यानी नोंद घ्यावी.
4. इंग्रजी व मराठी भाषांतरामंध्ये काही संदिगधता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रज़ी भाषेतील ग्राह्य धरण्यात यावी.
5. सर्व प्रश्न सोडविणे आवश्यक आहेत.
6. उजव्या बाजूचे अंक गुण दर्शवितात.
7. कर्मचारी मनोधैर्य म्हणजे काय? मनोधैर्याचे महत्व विशद करा. 12
8. खालीलपैकी कोणतेही चार प्रश्न सोडवा. 16

अ) मनोधैर्याचे मुल्यांकन स्पष्ट करा.
ब) कर्मचारी संबंध विशद करा.
क) औद्योगिक धोरण - 1991 स्पष्ट करा.
ड) व्यवंसाय आणि शासन व्याप्ती विशद करा.
इ) गुणदर्जा आणि कार्यमुल्यांकन फरक स्पष्ट करा.
फ) कार्यसमृध्दीची संकल्पना स्पष्ट करा.
3. थोड़क्यात टिपा लिहा कोणत्याही तीन.

अ) गुणदर्जाचे महत्व.
ब) कार्यविश्लेषन.
क) भारतातील मक्तेदारी प्रतिबंधक व्यापार पद्धती.
ड) मनोधैर्यातील सुधारणा.
इ) कार्यस्थिती.

- Elective (Any one group of the following)

7 a) Advanced Accounting - II (3571)

P. Pages : 4<br>Time : Two Hours

## Instructions to Candidates:

1. Do not write anything on question paper except Seat No.
2. Graph or diagram should be drawn with the black ink pen being used for writing paper or black HB pencil.
3. Students should note, no supplement will be provided.
4. Use of simple calculator is permissible.
5. Following is the Trial Balance of Dena Bank Ltd. as on 31/03/2012. 12

Trial balance as on 31-03-2012

| Particulars | Debit <br>  | Credit <br> $₹$ |
| :--- | :---: | :---: |
| Share Capital 8000 equity shares of Rs. 100 each | - | $8,00,000$ |
| Cash in Hand | 92,700 | - |
| Investments | $3,88,740$ | - |
| Gold | $5,41,520$ | - |
| Interest Accrued | 49,240 | - |
| Security Deposit | - | 30,000 |
| Savings Account | - | $14,840 \mid$ |
| Current Account | - | $1,94,000$ |
| Fixed Deposit | - | 46,100 |
| Share Premium | - | $1,80,000$ |
| Reserve Fund | - | $2,80,000$ |
| Silver Bullion | 4,000 | - |
| Buildings | - | - |
| Borrowings from Bank's | 52,000 | - |
| Money at Call and short notice | $4,00,000$ | - |
| Advances | - | $1,54,460$ |
| Profit \& Loss Alc (Last Year) | 25,000 | - |
| Bills discounted and purchased | 15,900 | $1,44,000$ |
| Interest | - | 50,600 |
| Commission and Brokerage | - | 84,000 |
| Discount | 12,000 | - |
| Audit fees | 44,400 | - |
| Salaries |  |  |


| Postage and Telegram | 500 | - |
| :--- | :---: | :---: |
| Rent | - | 3,600 |
| MD's Remuneration | 24,000 | - |
| Sundry Income | - | 5,400 |
| Deposits with other Banks | $2,10,000$ | - |
| Branch Adjustments | 40,000 | - |
| Providend fund | - | 40,000 |
|  | $20,40,000$ | $20,40,000$ |

Adjustments:

1) Provide Rs. 40,000 for Income -Tax.
2) Provide for rebate on bills discounted Rs. 10,000.
3) Create a Reserve for bad and doubtful debts Rs. 15,000.
4) Allow $5 \%$ depreciation on Buildings.
5) Acceptances on behalf of the customer Rs. 1,50,000.

Prepare profit $\&$ loss Account for the year ended $31^{\text {st }}$ March 2012 and Balance sheet as on that date in the prescribed schedules.
2. Attempt any two of the following.
a) The following are the Balance sheets of A Co. Ltd. \& B Co. Ltd. as on $31^{\text {st }}$ March 2012.
'A' Co. Ltd.

| Liabilities | ₹ | ₹ | Assets | $₹$ | $₹$ |
| :--- | :---: | ---: | :--- | ---: | ---: |
| 1500 shares of Rs. 20 each |  | 30,000 | Machinery |  | 25,000 |
| Trade Creditors |  | 4,000 | Stock |  | 4,000 |
|  |  |  | Debtors | 5,000 |  |
|  |  |  | Lass : R. D. D. | 500 | 4,500 |
|  |  |  | Cash |  | 500 |
|  |  | 34,000 |  |  | 34,000 |

'B' Co. Ltd.

| Liabilities | $₹$ | Assets | $₹$ |
| :--- | ---: | :--- | :---: |
| 5000 shares of Rs. 10 each | 50,000 | Buildings | 15,000 |
| General Reserves | 17,000 | Machinery | 55,000 |
| Dividend Equalisation fund | 2,000 | Stock | 8,000 |
| Profit \& Loss Account | 1,000 | Debtors | 7,000 |
| $6 \%$ Debentures of Rs. 100 each | 10,000 | Cash | 1,500 |
| Trade Creditors | 5,000 |  |  |
| Employees' Provident Fund | 1,500 |  |  |
|  |  |  |  |

The two companies agree to amalgamate and form a new company called 'C' Co. Ltd. which takes over the assets and liabilities of both the companies.

The assets of 'B' Co. Ltd. are taken over at a reduced valuation of $10 \%$ with the exception of buildings, which are accepted at book value.

Both Companies are to receive $5 \%$ of the net valuation of their respective business, as goodwill. The entire purchase price is to be paid by 'C' Co. Ltd. in fully paid shares of Rs. 10 each. In return for Debentures in 'B' Co. Ltd. debentures of the same amount and denomination are to be issued by C Co. Ltd.

Give necessary Ledger Accounts in the books of ' A ' Co. Ltd. and ' B ' Co. Ltd. The authorised capital of 'C' Co. Ltd. is Rs. 1,00,000 in shares of Rs. 10 each.
b) The Balance sheet of Unlucky Ltd. as at 31-03-20.12 was as under.

Balance Sheet as at 31-03-2012

| Liabilities | $₹$ | Assets | $₹$ |
| :--- | ---: | :--- | :---: |
| Share Capital <br> $1,00,000$ Equity shares <br> of Rs. 10 each fully paid | $10,00,000$ | Sundry Assets | $9,00,000$ |
| $10 \%$ 4,000 Debentures of Rs. 100 each | $4,00,000$ | Profit and Loss A/C | $7,00,000$ |
| Interest on Debentures | 40,000 |  |  |
| Sundry Creditors. | $1,60,000$ |  |  |
|  | $16,00,000$ |  | $16,00,000$ |

A scheme of reconstruction has been agreed by all concerned on the following lines.

1) The Equity shares are to be sub-divided into shares of Re. 1 (one) each and each shareholder shall surrender $60 \%$ of his holdings.
2) Out of the shares surrendered, 60,000 shares will be converted into $8 \%$ Preference shares of Rs. 10 each.
3) Debenture holders will reduce their total claim by Rs. 1,40,000 and in consideration, they are to get the entire Preference shares capital converted from shares surrendered.
4) Creditor's claims are to be reduced to the extent of Rs. 1,00,000 and in consideration they are to receive Equity shares of Re . 1/- each amounting to Rs. 40,000 from the shares surrendered.
5) Profit \& Loss A/c Debit balance to be written off completely.
6) The remaining surrendered shares shall be cancelled.

You are required to give Journal entries for the above and prepare Balance sheet of the company after reconstruction.
c) Following is the summarised Balance sheet of A Ltd. as on 31-03-2012.

Balance Sheet

| Liabilities | $₹$ | Assets | $₹$ |
| :--- | ---: | :--- | ---: |
| Share capital 2000 Preference <br> shares of Rs. 10 each | 20,000 | Plant and Machinery | 32,000 |
| 4000 Equity shares of Rs. 10 each | 40,000 | Furniture A/c | 8,000 |
| General Reserves | 10,000 | Stock A/c | 29,000 |
| Profit \& Loss Account | 8,000 | Accounts Receivable | 27,000 |
| Workmen's Compensation fund | 2,000 | Cash at Bank | 12,000 |
| Accounts Payable | 18,000 |  |  |
| Provision for Taxation | 10,000 |  |  |
|  | $1,08,000$ |  | $1,08,000$ |

1) B Ltd. Purchased only fixed assets and stock of 'A' Ltd. and issued 7 (seven) Equity shares of Rs. 10 each at Rs. 18 per share for every Eight equity shares of A Ltd. and 2000 equity shares of Rs. 10 each at Rs. 14 per share for the preference shares of A Ltd.
2) Accounts receivable realised Rs. 26,000 .
3) Accounts payable were paid in full.
4) Tax liability for 2012 amounted to Rs. 8,000 .
5) Cost of sale was Rs. 2,000 which was paid by $A$ Ltd.
6) Liability for workmen's compensation amounted to Rs. 1,800.
7) B Ltd. valued Plant \& Machinery @ Rs. 40,000 , stock at Rs. 35,000 and furnizure at book - value.

Draft Journal entries in the books of A Ltd.
3. Write short notes on any three.
a) Statutory reserve and Non-Banking Assets.
b) Types of Lease.
c) Explain Capital Reduction Account.
d) State Difference between - Internal Reconstruction and External Reconstruction.
e) Dis-advantages of Lease.

# ELECTIVE (ANY ONE GROUP OF THE FOLLOWING) <br> 7 d) Business Administration - II <br> (3574) 

## P. Pages : 2

Time : Two Hours
Max. Marks : 40

Instructions to Candidates:

1. Do not write anything on question paper except Seat No.
2. Graph or diagram should be drawn with the black ink pen being used for writing paper or black HB pencil.
3. Students should note, no supplement will be provided.
4. All questions are compulsory.
5. Figures to the right indicate full marks.
6. State the characteristics of Decision Making. What are the types of $\mathbf{1 2}$
Decisions?
7. Write Short Answers (any four).
a) Importance of scientific Management. 4
b) Explain the Advantages of Rationalisation. 4
c) What are the positive effect of automation. 4
d) Write the sources of fixed capital. 4
e) Why debentures are not popular in India? . 4
f) Describe the causes of over capitalisation. 4
8. Attempt (any three).
a) Suggest the factors affecting working Capital. 4
b) Characteristics of Computerisation. 4
c) Factors Influencing the capital Structure. 4
d) Important characteristics of an Ideal Financial Plan. 4
e) State the characteristics of operation research. 4

## मराठी रुपांतर

## सूचना :-

1. प्रश्नपत्रिकेवर बैठक क्रमांकाशिवाय काहीही लिहू नये.
2. ग्राफ किंवा आकृती काढण्यासाठी पेपर सोडवितांना काळ्या शाईचा. पेन अथवा काळी एच्. बी. पेन्सीलच वापरावी.
3. पुरवणी मिळणार नाही याची विद्यार्थ्यानी नोंद घ्यावी.
4. इंग्रजी व मराठी भाषांतरामध्ये काही संदिजधता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य धरण्यात यावी.
5. सर्व प्रश्न सोडविणे आवश्यक आहे.
6. उजवीकडील अंक गुण दर्शवितात.
7. निर्णय प्रक्रीयेची वैशिष्ट्ये सांगा. निर्णयाचे प्रकार स्पष्ट करा. 12
8. थोडक्यात उत्तरे लिहा. (कोणतेही चार)

अ) शास्त्रीय व्यवस्थापनाचे महत्व सांगा. 4
Importance of Scientific Management.
ब) विवेकीकरणाचे फायदे विशद करा. 4
(Rationalisation).
क) स्वयंचलनाचे (Automation) सकारात्मक परिणाम सांगा. 4
ड) स्थिर भांडवला (Fixed Capital) चे मार्ग स्पष्ट करा. 4
इ) भारतात कर्जरोखे लोकप्रिय का नाहीत? 4
फ) अतिभांडवलीकरणाची कारणे वंर्णन करा. :
Overcapitalisation.
3. कोणतेही तीन सोडवा.

Attempt any three.
अ) खेळत्या भांडवलांवर परिणाम करणारे घटक सूचवा. 4
ब) संगणकीकरणाची वैशिष्ट्ये सांगा. 4
क) भांडवल रचनेवर परिणाम कंरणारे घटत स्पष्ट करा. 4
ड) आदर्श वित्तीय योजनेची प्रमुख लक्षणे. 4
इ) Operation research ची वैशिष्ट्ये सांगा. 4


# ELECTIVE (ANY ONE GROUP OF THE FOLLOWING) 7 a) Advanced Accounting - II (3671) 

## P. Pages: 4

Time : Two Hours
Max. Marks : 40

Instructions to Candidates:

1. Do not write anything on question paper except Seat No.
2. Graph or diagram should be drawn with the black ink pen being used for writing paper or black HB pencil.
3. Students should note, no supplement will be provided.
4. Use of simple calculator is allowed.
5. From the following information you are required to prepare -
i) Schedule of changes in working capital.
ii) Fund flow statement.

| Balance Sheets of X Ltd. As on 31.3 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Liabilities | $\underset{₹}{2011}$ | $\underset{₹}{2012}$ | Assets | $\stackrel{2011}{₹}$ | $\underset{₹}{2012}$ |
| $\begin{aligned} & \text { Share capital } \\ & \text { (Equity shares of } \\ & \text { Rs. } 10 \text { each) } \end{aligned}$ | 5,00,000 | 5,50,000 | Building | 2,00,000 | 1,90,000 |
| General Reserve | 70,000 | 90,000 | Plant \& Machinery | 1,85,000 | 1,80,000 |
| Profit \& Loss AC | 80,000 | 65,000 | Investments (Long Term) | 80,000 | 1,35,000 |
| Creditors | 46,000 | 31,000 | Stock | 1,60,000 | 1,33,000 |
|  | 80,000 | 90,000 | Debtors | 90,000 | 95,000 |
| Provision for Doubtful Debts | 2000 | 3000 | Cash \& Bank | 33,000 | 76,000 |
|  |  |  | Preliminary Expenses | 30,000 | 20,000 |
|  | 7,78,000 | 8,29,000 |  | 7,78,000 | 8,29,000 |

## Additional Information.

i) Depreciation on plant charged during the year Rs.20,000.
ii) A part of plant was sold for Rs. 40,000 during the year. The cost of the part of the plant was Rs. 60,000 on which depreciation of Rs. 35,000 was charged before its disposal.
iii) Provision for Taxation provided during the year Rs. 95,000 .
iv) Interim dividend of Rs. 40,000 was paid during the year.
2. a) Attempt any two of the following.

The following are the profit and loss account and Balance sheet of Resham Ltd. as on 31.3.2012.

Profit and loss Account. for the year ended 31.3.2012

| Particulars | $₹$ | particulars | $₹$ |
| :--- | ---: | :--- | :---: |
| To Opening Stock | $10,00,000$ | By Sales | $90,00,000$ |
| To Purchases | $60,00,000$ | By Closing Stock | $12,00,000$ |
| To Carriage Inwards | $2,00,000$ |  |  |
| To Gross Profit | $30,00,000$ |  | $1,02,00,000$ |
| To Administrative <br> Expenses | $14,00,000$ | By Gross profit <br> b/d | $30,00,000$ |
| To Selling \& Distribution <br> expenses | $2,50,000$ | By Sundry <br> Income | $1,00,000$ |
| To Non-operating <br> expenses | 50,000 |  |  |
| To Net Profit | $14,00,000$ |  | $31,00,000$ |


| Balance -Sheet As on 31.03.2012 |  |  |  |
| :--- | ---: | :--- | :---: |
| Liabilities | $₹$ | Assets | $₹$ |
| Share Capital | $20,00,000$ | Land \& Buildings | $10,00,000$ |
| Reserves \& Surplus | $17,00,000$ | Plant \& Machinery | $12,00,000$ |
| Sundry creditors | $10,00,000$ | Stock | $12,00,000$ |
| Provision for Taxation | $2,00,000$ | Debtors | $12,00,000$ |
| Bills payable | $3,00,000$ | Cash @ Bank | $6,00,000$ |
|  | $52,00,000$ |  | $52,00,000$ |

You are required to calculate following ratios
i) Current Ratio
iii) Stock Turnover Ratio
v) Gross profit Ratio
ii) Operating Ratio
iv) Liquidity Ratio
vi) Net profit Ratio.
b) From the following Balance Sheets of Ashoka Ltd. Prepare. Cash flow statement and plant \& Building A/C.

Balance Sheet on 31st march.

| Liabilities | $2011 ₹$ | $2012 ₹$ | Assets | $2011 ₹$ | $2012 ₹$ |
| :--- | ---: | ---: | :--- | ---: | ---: |
| Equity share <br> Capital | $1,50,000$ | $2,00,000$ | Goodwill | 36,000 | 20,000 |
| 12 \% Preference <br> Share Capital | 75,000 | 50,000 | Building | 80,000 | 60,000 |
| General Reserve | 20,000 | 35,000 | Plant | 40,000 | $1,00,000$ |
| Profit \& Loss A/C | 15,000 | 24,000 | Debtors | $1,19,000$ | $1,54,500$ |
| Creditors | 37,500 | 49,500 | Stock | 10,000 | 15,000 |
|  |  |  | Cash | 12,500 | 9,000 |
|  | $2,97,500$ | $3,58,500$ |  | $2,97,500$ | $3,58,500$ |

Information:
Depreciation has been charged on plant Rs. 10;000 and on Building Rs. 60,000 during the year.
c) From the following profit and loss Account of 'A' Ltd. for the year ending 31.3.2012. Calculate funds from operations.

Profit and Loss Account. for the year endiñg 31.3.2012

| Particulars | Rs | Rs | Particulars | Rs | Rs |
| :--- | ---: | ---: | :--- | :--- | ---: |
| To Opening stock |  | $2,80,000$ | By Sales |  | $25,00,000$ |
| To Purchases |  | $8,20,000$ | By Closing Stock |  | $3,50,000$ |
| To Wages | $2,00,000$ |  |  |  |  |
| Add Out-standing | 50,000 | $2,50,000$ |  |  |  |
| To Gross Profit C/d |  | $15,00,000$ |  |  |  |
|  |  | $28,50,000$ |  |  | $28,50,000$ |
| To Salaries |  | $2,75,000$ | By Gross profit b/d |  | $15,00,000$ |
| To Rent | 90,000 |  | By Gain on sale <br> of land |  | 50,000 |
| Less -pre- paid | 15,000 | 75,000 |  |  | 1 |
| To Disc on issue <br> of Debentures w/o |  | 25,000 |  |  |  |
| To Depreciation |  | $1,25,000$ |  |  |  |
| To Preliminary <br> Exp. w/o |  | 15,000 |  |  |  |
| To Good will w/o |  | 35,000 |  |  |  |
| To Patents w/o |  | 23,000 |  |  |  |
| To Loss on sale <br> of Plant |  | 17,000 |  |  |  |
| To Net Profit |  | $9,60,000$ |  |  |  |

3. Write short notes on any three.
a) Importance of Management Accounting
b) Utility of Income statement.
c) Advantages of Ratios.
d) Meaning of fund flow statement.
e) Comparison between- Financial Accounting and Management Accounting.


# ELECTIVE (ANY ONE GROUP OF THE FOLLOWING) 

7 b) Advanced Cost \& Management Accounting - II
(3672)

## P. Pages: 3

Time : Two Hours
Max. Marks : 40

Instructions to Candidates:

1. Do not write anything on question paper except Seat No.
2. Graph or diagram should be drawn with the black ink pen being used for writing paper or black HB pencil.
3. Students should note, no supplement will be provided.
4. All questions are compulsory.
5. Figures to right indicate full marks.
6. Use of electronic calculator is permissible.
7. A company expects to have Rs. 37,500 cash in hand on $1^{\text {st }}$ April 2013 and required you to estimate the cash position during the three months, April to June, by preparing a cash budget. The following information is supplied to you.

| Months | Sales | Purchase | Wages | Factory <br> over head | Office <br> expenses | sells <br> expenses |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: |
| Feb-2013 | $\cdot 75,000$ | 45,000 | 9,000 | 7,500 | 6,000 | 4,500 |
| March-2013 | 84,000 | 48,000 | 9,750 | 8,250 | 6,000 | 4,500 |
| April-2013 | 90,000 | 52,500 | 10,500 | 9,000 | 6,500 | 5,250 |
| May-2013 | $1,20,000$ | 60,000 | 13,500 | 11250 | 6,000 | 6,570 |
| June-2013 | $1,35,000$ | 60,000 | 14,250 | 14,000 | 7,000 | 7,000 |

Additional information.
i) Period of credit allowed by suppliers 2 months.
ii) $20 \%$ of the sales is for cash and the period of credit allowed to customers for credit sales is one month.
iii) . Lag in payment of wages and all expenses - 1 month.
iv) Income tax Rs. 57,000 is due in June.
v) Dividend and Bonus is Rs. 15,000 and Rs. 22,500 respectively to be paid in April.
vi) An amount of Rs. $1,20,000$ is to be paid in may for plant.
2. Attempt any two of the following.
a) From the following data prepare a reconciliation statement.

Particular
Profit as per cost Account
Works over heads under recovered
Administrative over heads under recovered 9,500
Administrative over heads under recovered
Selling over heads over - recovered
Over valuation of opening stock in cost accounts Over valuation of closing stock in cost accounts Interest earned during the year
Rent received during the year Bad debts written off during the year
Preliminary expenses written off, during the year
Amount (Rs).
1,45,500
9,500
22,750
19,500
15,000
7,500
3,750
27,000
9,000
.18,000
b) A transport company owns 4 buses having 40 passenger seats each. It has the license to play between two towns which

- have 50 kms . distance. Every bus makes one to and fro trip per day on all 30 days in a month. on an average $7.5 \%$ seats are filled. The estimated expenses for a month are as follows.
Salary of Drivers, conductors etc $\quad 12,000$
Office salary $\quad 5,000$

Diesel 20,000
Depreciation
12,000
Repairs and maintenance
5,000
Insurance, Tax and Garage rent
8,000
Interest and other expenses
Calculate the cost per passenger kilometer.
c) A factory is currently working at $50 \%$ capacity and produces 10,000 unit at a cost of Rs. 180 per unit as per details below.
Particulars
Material
Labour
Factory over head
Administrative over head

Amount (Rs)
100
30
30 (Rs. 12 fixed)
20 (Rs. 10 fixed)

$$
\text { Total }=180
$$

The current selling price is Rs. 200 per unit. At $60 \%$ working, material cost per unit increases by $2 \%$ and selling price per unit $5 \%$ and selling price werking material cost per unit increases by factory at $60 \%$ and $80 \%$ working.
3. Give precise answers of any three of the following.
a) State the advantages of uniform costing system.
b) What is interfirm comparison? What are its disadvantages ?
c) Define budgetary control and explain its advantages.
d) Explain the distinction between cost control and cost reduction.
e) What is operating costing? What are its features.

Seat Number


# ELECTIVE (ANY ONE GROUP OF THE FOLLOWING) <br> <br> 7 d) Business Administration - II 

 <br> <br> 7 d) Business Administration - II}
(3674)
P. Pages : 2

Time : Two Hours
Max. Marks : 40

Instructions to Candidates:

1. Do not write anything on question paper except Seat No.
2. Graph or diagram should be drawn with the black ink pen being used for writing paper or black HB pencil.
3. Students should note, no supplement will be provided.
4. All questions are compulsory.
5. Figures to the right indicate full marks.
6. Define Industrial sickness. Explain the consequences of Industrial ..... 12
sickness.
7. Write short answer any four. ..... 16
a) Special economic Zone.
b) Document for Registration of Business.
c) Rehabitation of sick Industries.
d) National productivity council.
e) Consequences of privatization.
f) Business process out sourcing (BPO)
8. Attempt any three of the following. 12
a) Consequences of liberalization.
b) Know process out sourcing (KPO).
c) Product Quality control.
d) ISO - 9000:14000
e) Meaning of Globalization.

## मराठी रुपांतर

## सूचंना :-

1. प्रश्नपत्रिकेवर बैठक क्रमांकाशिवाय काहीही लिहू नये.
2. ग्राफ किंवा आकृती काढण्यासाठी पेपर सोडवितांना काळ्या शाईचा पेन अथवा काळी एच्. बी. पेन्सीलच वापरावी.
3. पुरवणी मिळणार नाही याची विद्यार्थ्यानी नोंद घ्यावी.
4. इंग्रजी व मराठी भाषांतरामध्ये काही संदिगधता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य धरण्यात यावी.
5. सर्व प्रश्न सोडविणे आवश्यक आहे.
6. उजव्या बाजूचे अंक गुण दर्शवितात.
7. औद्योगिक आजार पणाची व्याख्या द्या. औद्योगिक आजारपणाचे परिणाम स्पष्ट करा.
8. थोडक्यात उत्तरे लिहा फक्त चार.

अ) विशेष आर्थिक क्षेत्र.
ब) व्यवसाय / उद्योग नोंदणीसाठी लागणारी कागद पत्रे.
क) आजारी उद्योगांचे पुर्नरवसन.
ड) राष्ट्रीय उत्पादकता मंडले.
इ) खाजगी करणाचे परिणाम.
फ) बी. पी. ओ. संकल्पना.
3. उत्तरे द्या कोणतेही तीन.

अ) उदारिकरणाचे परिणाम.
ब) KPO संकल्पना.
क) उत्पादन गुणवत्ता नियंत्रण.
ड) आंतरराष्ट्रीय प्रमाण संघटना -9000:14000.
इ) जागतिकीकरणाचा अर्थ.

