TYBCOM April 2015

Seat Number



आगर - 001

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.

1. Explain the features of India Economy as a mixed economy. 12

2. Attempt any four of the following :

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.
- 3. Write short notes on any three of the following :

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- 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.

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मराठी रुपांतर

Time : Two Hours

Max. Marks : 40

	1.	चनाः प्र	रनपत्रिकेवर बैठक क्रमांकाशिवाय काहीही लिहु नये.	
	2.	ग्रा वा	फ किंवा आकृती काढण्यासाठी पेपर सोडवितांना काळ्या शाईचा पेन अथवा काळी एच्. बी. पेन्सीलच परावी.	
	3.	पुर	त्वणी मिळणार नाही याची विद्यार्थ्यांनी नोंद घ्यावी.	
	4.	इंग्र शा	ग्जी व मराठी भाषांतरामध्ये काही संदिग्धता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील प्राह्य रण्यात यावी.	
	5.	स	र्व प्रश्न आवश्यक आहेत.	
	6.	33	नवीकडील अंक पूर्ण गुण दर्शवितात.	
,		मिश्र	अर्थव्यवस्था म्हणून भारतीय अर्थव्यवस्थेची वैशिष्टचे स्पष्ट करा.	12
		खाली	लपैकी कोणतेही चार प्रश्न सोडवा.	1(
		अ)	भारतातील बेरोजगारीची कारणे कोणती?	
		ৰ)	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 अन्न सुरक्षितता समस्या स्पष्ट करा.	
		खाली	लपैकी कोणत्याही तीनवर टीपा लिहा.	12
		अ)	भारतातील हरितक्रांती	· •
		ৰ)	शेतमजूरांच्या समस्या	,
		क)	भारतातील लोकसंख्येची लिंगभेदानुसार रचना.	
		ड)	संदेशवहनाचे महत्व.	
		इ)	औद्योगिक कलहाची कारणे.	

		001		

Seat Number



Indian Economic Scenario (3610)

P. Pages : 2

Time : Two Hours

Max. Marks: 40

12

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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.

1. State and explain the reforms in Banking sector in India.

2. Attempt any four of the following.

- 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 federal 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.
- 3. Write short notes on (Any three).
 - a) India's foreign Exchange rate.
 - b) Objectives of India's fiscal policy.
 - c) Recomandation of 12th Finance commission.
 - d) Liberalization in India.
 - e) 11th five year plan.

आगर - 002

· 12

मराठी रुपांतर

Time : Two Hours

Max. Marks: 40

सूचनाः-

- 1. प्रश्नपत्रिकेवर बैठक क्रमांकाशिवाय काहीही लिहू नये.
- ग्राफ किंवा आकृती काढण्यासाठी पेपर सोडवितांना काळ्या शाईचा पेन अथवा काळी एच्. बी. पेन्सीलच वापरावी.
- 3. पुरवणी मिळणार नाही याची विद्यार्थ्यांनी नोंद घ्यावी.
- इंग्रजी व मराठी भाषांतरामध्ये काही संदिग्धता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य धरण्यात यावी.
- 5. सर्व प्रश्न आवश्यक आहेत.
- 6. उजवीकडील अंक पूर्ण गुण दर्शवितात.
- 1. भारतातील बँकींग क्षेत्रातील आर्थिक सुधारणा सांगा आणि स्पष्ट करा.
- 2. खालील पैकी कोणतेही चार प्रश्न सोडवा.
 - अ) विदेशी भांडवलाचे प्रकार सांगा.
 - ब) जागतिक व्यापार संघटनेची (WTO) भारतीय अर्थव्यवस्थेतील भूमिका सांगा.
 - 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 उद्दिष्टचे सांगा.
 - खालील पैकी **कोणत्याही तीनवर** टीपा लिहा.
 - अ) भारताचा विदेश विनिमय दर.
 - 12th वित्त आयोगाच्या शिफारशी.
- भारताच्या वित्तीय धोरणाचे उद्देश.
- ड) भारतातील उदारीकरण.
- इ) 11 वी पंचवार्षिक योजना.

आगर - 002

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Seat Number



Principles & Practice of Auditing (3520)

P. Pages : 2

Time : Two Hours

Max. Marks: 40

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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.

1. Define continuous audit? State its features and advantages. 12

2. Attempt **any four** questions from the following :

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.
- 3. Write short notes any three.
 - i) Nature of audit.

ii) Interim audit.

- iii) Advantages of Audit notebook.
- iv) Verification of Building.
- v) Disqualified Voucher.

आगर - 003

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P.T.O

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मराठी रुपांतर

Time : Two Hours

Max. Marks: 40

सूचनाः-

1.

- 1. प्रश्नपत्रिकेवर बैठक क्रमांकाशिवाय काहीही लिहू नये.
- ग्राफ किंवा आकृती काढण्यासाठी पेपर सोडवितांना काळ्या शाईचा पेन अथवा काळी एच्. बी. पेन्सीलच वापरावी.
- 3. पुरवणी मिळणार नाही याची विद्यार्थ्यांनी नोंद घ्यावी.
- इंग्रजी व मराठी भाषांतरामध्ये काही संदिग्धता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य धरण्यात यावी.
- 5. सर्व प्रश्न अनिवार्य आहेत.
- 6. उजवीकडील अंक पूर्ण गुण दाखवितात.
- अखंड अंकेक्षण म्हणजे काय? त्याचे वैशिष्टचे व फायदे लिहा?

2. खालीलपैकी कोणतेही चार प्रश्न सोडवा.

- अ) अंकेक्षणाची उद्दिष्टचे कोणती आहेत?
- ब) वार्षिक अंकेक्षणाचे दोष स्पष्ट करा.
- क) अंकेक्षण कार्यक्रमाची वैशिष्टचे स्पष्ट करा?
- ड) अंकेक्षण पुराव्याचे महत्व सांगा?
- इ) प्रमाणनाचे महत्व स्पष्ट करा.
- फ) सत्यापन व मूल्यांकन यातील फरक द्या.

3. टिपा लिहा. कोणत्याही तीन

- 1) अंकेक्षणाचे स्वरूप
- 2) मध्य अंकेक्षण
- 3) अंकेक्षण नोंदवहिचे फायदे
- 4) इमारतीचे सत्यापन
- 5) अस्विकृत प्रमाणक

आगर - 003

Seat Number

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Principles & Practice of Auditing (3620)

P. Pages : 2

1.

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3.

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.

Write a detailed note on computer frauds and audit software.12Attempt any four questions from the following :16

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.
- 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.

आगर - 004

12

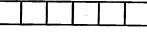
मराठी रुपांतर

Time : Two Hours

Max. Marks : 40

	वना		
1.	к т	श्निपत्रिकेवर बैठक क्रमांकाशिवाय काहीही लिहू नये.	• •
۷.	ע ה	ाफ किंवा आकृती काढण्यासाठी पेपर सोडवितांना काळ्या शाईच्रा पेन अथवा काळी एच्. बी. पेन्सीलच ापरावी.	
3.		रवणी मिळणार नाही याची विद्यार्थ्यांनी नोंद घ्यावी.	;
4.	इ	ग्रजी व मराठी भाषांतरामध्ये काही संदिग्धता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य	
	୍ୟ	रण्यात यावा.	•
5.	स	र्वि प्रश्न अनिवार्य आहेत.	
6.	3	जवीकडील अंक पूर्ण गुण दर्शवितात.	•
	संगण	गकीय अफरातफरी व अंकेक्षणासाठी संगणकीय कार्यक्रम (सॉफ्टवेअर) ह्यावर सविस्तर टिप लिहा.	
•			12
·	खाल	ोलपैकी कोणतेही चार प्रश्न सोडवा.	16
	अ)	अंतर्गत नियंत्रण पध्दतीचे उद्देश सांगा.	
	ৰ)	सखोल चौकशीचा अर्थ व स्वरूप स्पष्ट करा.	
	क)	अंकेक्षण अहवालाचे प्रकार लिहा.	
•	ड)	कंपनी अंकेक्षकाचे अधिकार विषदं करा.	
	इ)	कायदेशीर चौकशी म्हणजे काय?	
;	দ)	कंपनी अंकेक्षकाच्या अपात्रता सांगा.	
	•		
1	पुढील	पैकी कोणत्याही तीन प्रश्नांची थोडक्यात उत्तरे लिहा.	12
:	अ)	अंतर्गत नियंत्रणाच्या मर्यादा सांगा.	
	•		
ā	ब)	सहकारी संस्थांच्या अंकेक्षणाचे उद्देश सांगा.	
ī	क)	कर देयता निश्चितीसाठी सखोल चौकशी करतांना विचारात घ्यावयाचे कोणतेही चार मुद्दे लिहा.	
Ę	ड)	े अंकेक्षण अहवाल आणि प्रमाणपत्र यातील फरक स्पष्ट करा.	
Ę	इ)	कंपनी अंकेक्षकाच्या जबाबदाऱ्या सांगा.	•

आगर - 004





Income Tax & Competitive Skills (Income Tax) (3530)

P. Pages : 3

1.

Time : Two Hours

Max. Marks: 40

4

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.
- Mr. Aditya is an employee in Modern Company Ltd. at Jalgaon. He 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 2013-2014.

आगर - 005

P.T.O

Attempt any two from the following : 2.

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 -

10110105 -	
Municipal Valuation -	Rs. 3,00,000
Fair rent -	Rs. 2,80,000
Standard rent -	Rs. 2,40,000
Annual rent -	Rs. 2,88,000
Vacancy period -	one month
Unrealised rent (conditions a	are satisfied) Rs. 4,000
Repair charges -	3,000
Insurance -	2,000
Municipal tax	
(paid upto 31st March 2013	Rs. 25,000) 30,000
Interest on borrowed capital	for construction
(loan taken after 1.4.1999)	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	24,000 Deposits		
Wealth tax	16,000			
Office expenses	9,000		11 1	
Depreciation	37,000			
Motor car expenses	8,000			
Net profit	1,87,000	mart succession of the		
	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
- One fourth of the car expenses related to personal use. 3) One fourth of the car experime business for the A.Y. 2013-2014

आगर - 005

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8

- From the following information of Mrs. Kadam for the year ended c) 31st March, 2013 you are required to compute her income from other sources for the relevant Assessment year.
 - Rs. 30,000, 13.5% securities of a paper mill company Ltd. 1) (listed)
 - Rs. 3550, received as interest on Debentures of Deepak 2) fertilizers (listed) (Gross)
 - Rs. 7,000, received as interest on Maharashtra Govt. bonds. 3)
 - Rs. 6,000, received as interest on tax free public Ltd. Co. 4) securities (listed) (Gross)
 - Rs. 30,000, 10% tax free commercial securities (Listed)
 - 5) Rs. 10,000, 10% Central Government securities.
 - 7) Rs. 10,000, 15% Mumbai Municipal Corporation bonds.
 - Dividend received from Ajay Company Ltd. Rs. 3200 (Gross) 8)

Explain any three following terms under the income tax act

12

Income i)

3.

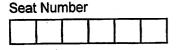
- Salary ii)
- iii) House Rent Allowance
- iv) Agricultural Income
- Capital expenditure and revenue expenditure.

v)

आगर - 005

3

115/1370





Human Resource Management (3540)

P. Pages : 2

1.

2.

3.

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.
- What is meant by 'Recruitment' ? What are the various sources of **12** recruitment.
 - 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.

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.

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12

मराठी रुपांतर

Time : Two Hours

सूचनाः-

1.

Max. Marks: 40

प्रश्नपत्रिकेवर बैठक क्रमांकाशिवाय काहीही लिहू नये. ग्राफ किंवा आकृती काढण्यासाठी पेपर सोडवितांना काळ्या शाईचा पेन अथवा काळी एच्. बी. पेन्सीलच वापरावी. पुरवणी मिळणार नाही याची विद्यार्थ्यांनी नोंद घ्यावी. इंग्रजी व मराठी भाषांतरामध्ये काही संदिग्धता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य धरण्यात यावी. सर्व प्रश्न सोडविणे आवश्यक आहे. उजवीकडील अंक पूर्ण गुण दर्शवितात.

2. खालीलपैकी कोणतेही चार प्रश्न सोडवा.

- अ) कार्य विश्लेषणाची साधने स्पष्ट करा.
- ब) मानव संसाधन व्यवस्थापनाचे महत्व सांगा.
- क) नेमणूक यावर माहिती लिहा.
- ड) परिचयाचे महत्व विशद करा.
- इ) मुलाखतीवर चर्चा करा.
- फ) मानव संसाधन व्यवस्थापनाचे कार्ये स्पष्ट करा.

3. टिपा लिहा कोणतेही तीन.

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

आगर - 006

2

115 / 825

Seat Number						
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Human Resource Management (3640)

P. Pages: 2

1.

3.

Time : Two Hours

Max. Marks: 40

12

16

12

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.
- What do you mean by 'Performance Appraisal'? Explain the methods of Performance Appraisal.

2. Attempt any four of the following.

- a) 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 Appraisal effective?
- Write short notes on any three.
 - 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.

आगर - 007

16

12

मराठी रुपांतर

Time : Two Hours

Max. Marks: 40

सूचनाः-

- 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.
- इंग्रजी व मराठी भाषांतरामध्ये काही संदिग्धता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य धरण्यात यावी.
- 5. सर्व प्रश्न सोडविणे आवश्यक आहेत.
- उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. आपल्यामते 'कार्यसिध्दी मुल्यमापन' म्हणजे काय ? कार्यसिंदधी मूल्यमापनाच्या पध्दती सांगा.

- 2. खालील पैकी कोणतेही चार प्रश्न सोडवा.
 - अ) शिस्तीचे उद्देश कोणते?
 - ब) उद्योजकीय विकास संकल्पना स्पष्ट करा.
 - क) प्रशिक्षणाच्या प्रकारावर लिहा.
 - ड), ज्ञान व्यवस्थापनावर चर्चा करा.
 - इ) तकार निवारण यत्रणेची तत्वे सांगा.
 - फ) कार्यसिध्दी मूल्यमापन परिणामकारक करण्याकरीता कोणते उपाय आहेत.
- 3. टिपा लिहा कोणत्याही तीन.
 - अ) मानव संसाधन लेखांकनावर लिहा.
 - ब) व्यवस्थापन विकास कार्यक्रमाचे महत्व सांगा.
 - क) कार्य करीत असतांना देण्यात येणाऱ्या प्रशिक्षणाचे फायदे स्पष्ट करा.
 - ड) मानव संसाधन अंकेक्षण काय आहे?
 - इ) मानव संसाधन व्यवस्थापकाची शिस्तपालनाच्या संदर्भातील भूमिका चर्चा करा.

आगर - 007

115/3620

Seat Number									



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.
- 1. What is management? Explain the difference between leadership 12 and management?

2. 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.
 - 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.

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16

मराठी रुपांतर

Time : Two Hours

Max. Marks: 40

		नाः-	नपत्रिकेवर बैठक क्रमांकाशिवाय काहीही लिहू नयें.	
	1. 2.	יידע ייווד	म किंवा आकृती काढण्यासाठी पेपर सोडवितांना काळ्या शाईचा पेन अथवा काळी एच्. बी. पेन्सील	च
	۷.		रावी.	
	3.	uld ttyr	वणी मिळणार नाही याची विद्यार्थ्यानी नोंद घ्यावी.	
	3. 4.	ुः दंगः	जी व मराठी भाषांतरामध्ये काही संदिग्धता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह	र्च
			ण्यात यावी.	
	5.		र्ग प्रश्न सोडविणे आवश्यक.	
	6.		ाव्या बाजूच्या संख्या गुण दर्शवितात.	
1.		व्यवस्थ	थापन म्हणजे काय ? नेतृत्व व व्यवस्थापन यातील फरक स्पष्ट करा ?	12
2.		खाली	लपैकी कोणतेही चार सोडवा.	16
		अ)	कायझेन म्हणजे काय ?	
		ৰ)	कंपनी व समाजाचा विकास.	
		क)	ई-गव्हर्नन्स ही संज्ञा वर्णन करा ?	• .
		ਤ)	शुन्य दोष कार्यक्रमाचे फायदे ?	
		इ)	शासकीय धोरणाचा व्यवस्थापनावरील प्रभाव स्प्रष्ट करा ?	
		फ)	विविधता व्यवस्थापन म्हणजे काय ?	
2		चित्त (लिहा कोणतेही तीन.	12
3.		अ)	तंत्रज्ञानात्मक नवनिर्मिती आणि कार्यालयीन स्वयचलनीकरन.	
		জ) ৰ)	विविधता आणि सांस्कृतीक वैविधतेचे घटक.	
		५) क)	ई - कॉमर्स.	
		द) ड)	अपव्ययं कपातीचे तत्वज्ञान.	
		ড) इ)	राजकीय व्यवस्थेचा व्यवस्थापनावरील प्रभाव.	
		¥)		

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आगर - 008

115/390

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ELECTIVE (ANY ONE OF THE FOLLOWING) **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. 1. 12 What documents are required for Import Trade? 2. 16 Attempt any four of the followings. a) Export Houses. b) Bill Market Scheme. c) Export credit and guarantee corporation. d) EXIM Bank. Balance of Payments. e) **f**) **Registered Exporters.** 3. 12 Write short notes on any three of the following. a) Import Trade organisation. b) **Export Promotion difficulties.** C) Special Economic zones. d) Nature of Foreign Trade. e) Indent Houses. ***

मराठी रुपांतर

Time : Two Hours

Max. Marks: 40

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	सूच	ानाः-				
	1.	ਸ਼ੑੑੑੑੑਞ੶	त्पत्रिकेवर बैठक क्रमांकाशिवाय काहीही लिहू नये. 5 किंवा आकृती काढण्यासाठी पेपर सोडवितांना	काल्ला प	- गर्दना प्रेन अशता काली एच बी. पेन्सीलच	
	2.		त्राकवा आकृता काढण्यासाठा पपर साडावताना रावी.	ଦୀଇରୀ ଏ	।।इया पर्य जनवा काळा टप्. या साराय	
•	3.	<u>घर</u>	नणी मिलणार नाही याची विद्यार्थ्यानी नौंद घ्यावी.		· · · · · ·	
-	4.	डंग इंग्र	जी व मराठी भाषांतरामध्ये काही संदिग्धता असल	त्यास त्यां	वेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य	
			ण्यात यावी.			
	5.		i प्रश्न अनिवार्य आहेत.			
	6.	35	व्या बाजूकडील अंक गुण दर्शवितात.			
1.		आया	त व्यापारासाठी लागणारी आवश्यक कागदपत्रे कोण	ाती आहेत	?	12
2.		खाली	लपैकी कोणतेही चार प्रश्न सोडवा.		•	16
		अ)	निर्यात गृहे.	ৰ)	हूंडी बाजार योजना.	
	•	क)	निर्यात पत व हमी महामंडळ.	ड)	निर्यात - आयात बॅंक.	
		इ)	व्यवहार तोल.	फ)	नोंदणीकृत निर्यातदार.	
3.		खार्ल	ोलपैकी कोणत्याही तीन टीपा लिहा.	·		12
		अ)	आयात निर्यात संघटन.	[.] ब)	निर्यात वृध्दीमधील अडचणी.	
•		क)	विशेष आर्थिक क्षेत्र.	ड)	विदेशी व्यापाराचे स्वरुप.	
		इ)	आदेश नोंदणी गृहे.			

आगर - 010

2

Seat	Nur	nber	•	



ELECTIVE (ANY ONE OF THE FOLLOWING) 5 d) Global Economics (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.
- 1. Explain the comparative cost advantage theory of international 12 trade.
- 2. 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.

3. 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.

. 16

12

मराठी रुपांतर

Time : Two Hours

Max. Marks: 40

सू चनाः-1. प्रश्नपत्रिकेवर बैठक क्रमाकाशिवाय काहीही लिहू नये.

- ग्राफ किंवा आकृती काढण्यासाठी पेपर सोडवितांना काळ्या शाईचा पेन अथवा काळी एच्. बी. पेन्सीलच वापरावी.
- 3. पुरवणी मिळणार नाही याची विद्यार्थ्यांनी नोंद घ्यावी.
- इंग्रजी व मराठी भाषांतरामध्ये काही संदिग्धता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य धरण्यात यावी.
- 5. सर्व प्रश्न आवश्यक आहेत.
- उजवीकडील अंक पूर्ण गुन दर्शवितात.
- 1. आंतरराष्ट्रीय व्यापाराचा तुलनात्मक खर्च लाभ सिध्दांत स्पष्ट करा.

2. 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 टप्पे स्पष्ट करा.
- फ) कोटा पध्दतीचे परिणाम स्पष्ट करा.

3. खालीलपैकी कोणत्याही तीनवर टिपा लिहा.

- अ) लिऑटिफ विरोधाभास.
- ब) जागतिकीकरणाचा अर्थ.
- क) आंतरराष्ट्रीय वित्तीय प्रवाह.
- ड) आंतरराष्ट्रीय स्थानातरण.
- इ) व्यापारापासून मिळणाऱ्या लाभावर परिणाम करणारे घटक.

आगर - 011

115/60

Seat Number							
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ELECTIVE (ANY ONE OF THE FOLLOWING) 5 a) Modern Management Techniques (3651)

P. Pages : 2

2.

Time : Two Hours

Max. Marks : 40

16

12

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.

1. Describe the Interrelationship between Management and Control. 12

- 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.
- 3. Write short notes any three.
 - a) Time Management.
 - b) Service Quality Dimension.
 - c) State Advantages of Hospitality Management.

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- d) Explain Importance of CRM?
- e) Knowledge Management.

मराठी रुपांतर

Time : Two Hours

Max. Marks : 40

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सूच 1	ानाः- प्रश्न	नपत्रिकेवर बैठक क्रमांकाशिवाय काहीही लिहू नये.	
2.	, ग्राफ	क किंवा आकृती काढण्यासाठी पेपर सोडवितांना काळ्या शाईचा पेन अथवा काळी एच्. बी. पेन्सीलच	
•			•
3 <i>.</i> 4.	्पुरव `इंग्रउ	वणी मिळणार नाही याची विद्यार्थ्यांनी नोंद घ्यावी. जी व मराठी भाषांतरामध्ये काही संदिग्धता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य	•
	धरप	ण्यात यावी.	
5.		र्व प्रश्न सोडविणे आवश्यक. जन्म जन्म नाम नाम नामिल्यन	•
6.	330	ाव्या बाजूच्या संख्या गुण दर्शवितात.	
1.	व्यवस्थ	थापन आणि नियंत्रण यांचे परपस्परातील नाते विशद करा?	12
2.	खालीत	IC पैकी कोणतेही चार सोडवा.	16
	अ)	सेवेतील गुणवत्ता हमी स्पष्ट करा?	
	ৰ)	जोखीमेचे विविध प्रकार स्पष्ट करा.?	
	क)	पंचतारांकीत सेवा गुणवत्ता स्पष्ट करा?	
	ड)	ग्राहक संबंध व्यवस्थापन जीवनचक्र.	
	इ)	भारतीय नीतिमुल्ये आणि व्यवस्थापन.	
	চ্চ)	प्रसंग व्यवस्थापनाची वैशिष्टे.	•
3.	टिपा वि	लिहा कोणतेही तीन.	12
	अ)	वेळ व्यवस्थापन.	
	ৰ)	सेवा गुणवत्तेतील घटक.	
	क)	आतिथ्य व्यवस्थापनाचे फायदे विशद करा?	
*	ड) [.]	ग्राहक संबंध व्यवस्थापनाचे महत्व स्पष्ट करा?	
	इ)	ज्ञान व्यवस्थापन.	

	;		•
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आगर	· 012	٤ ١١٠٢	2944

Seat	Nur	nber		
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ELECTIVE (ANY ONE OF THE FOLLOWING) 5 c) Import - Export Management (3653)

P. Pages: 2

Time : Two Hours

Max. Marks : 40

12

16

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P.T.O

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.

1. Explain the concept and elements of export marketing.

2. Attempt any four of the following.

- 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.
- 3. 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.

आगर - 014

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मराठी रुपांतर

Time : Tv/o Hours

Max. Marks : 40

सूग्धनाः-

- 1. प्रश्नपत्रिकेवर बैठक क्रमांकाशिवाय काहीही लिहू नये.
- याफ किंवा आकृती काढण्यासाठी पेपर सोडवितांना काळ्या शाईचा पेन अथवा काळी एच्. बी. पेन्सीलच वापरावी.
- 3. पुरवणी मिळणार नाही याची विद्यार्थ्यानी नोंद घ्यावी.
- इंग्रजी व मराठी भाषांतरामध्ये काही संदिग्धता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य धरण्यात यावी.
- 5. सर्व प्रश्न सोडविणे आवश्यक आहे.
- उजव्या बाजुकडील अंक गुण दर्शवितात.

निर्यात विपणनाची संकल्पना आणि घटक स्पष्ट करा.

?. खालीलपैकी **कोणतेही चार** प्रश्न सोडवा.

- अ) निर्यात विपणनाची गरज.
- ब) आंतरराष्ट्रीय व्यवसायाची उद्दिष्टे.
- क) राजकीय व कायदेविषयक 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 निविदा.
- क) व्यापारी मेळा आणि प्रदर्शने.
- ड) आंतरराष्ट्रीय विपणन वातावरण.
- इ) आंतरराष्ट्रीय वितरण साखळी.

आगर - 014

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ELECTIVE (ANY ONE OF THE FOLLOWING) 5 d) Global Economics (3654)

P. Pages : 2

1.

2.

3.

Seat Number

Time : Two Hours

Max. Marks: 40

16

12

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.
- State and Explain the objectives and functions of International **12** Monetory Fund - (IMF)
- Attempt any four of the following.
 - 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)

1

Write short notes on any three

- 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 : 40

		रनपत्रिकेवर बैठक क्रमांकाशिवाय काहीही लिहू नये.	
· :		फ किंवा आकृती काढण्यासाठी पेपर सोडवितांना काळ्या शाईचा पेन अथवा काळी एच्. बी. पेन्सीलच परावी.	
;	3. पुर	रवणी मिळणार नाही याची विद्यार्थ्यानी नोंद घ्यावी.	
4	4. इंट्र श	ग्रजी व मराठी भाषांतरामध्ये काही संदिग्धता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य रण्यात यावी.	
į		रण्यात यावा. र्व प्रश्न आवश्यक आहेत.	
. (नवीकडील अंक पुर्ण गुण दर्शवितात.	
-	आंत	रराष्ट्रीय नाणेनिधीची (IMF) उद्दिव्हचे आणि कार्ये सांगा व स्पष्ट करा.	1
•	खाल	ोलपैकी कोणतेही चार प्रश्न सोडवा.	1
	अ)	आंतरराष्ट्रीय एकीकरणाचे प्रकार सांगा.	
•	ৰ)	थेट विदेशी गुंतवणूकीचे (FDI) प्रेरक सांगा.	•
	क)	आंतरराष्ट्रीय सहकार्यात नव चैतन्य कसे निर्माण करता येईल?	
	ड)	भारतातील जागतिकीकरणाचे टप्पे सांगा.	
	इ)	जागतिक पर्यावरणाचा मुद्दा सांगा.	
	फ)	भारताचे 2009-2014 चे विदेश व्यापार धोरण संक्षिप्तमध्ये स्पष्ट करा.	
	खाल	ोलपैकी कोणत्याही तीन वर टीपा लिहा.	1
	3)	जागतिक व्यापार संघटना (WTO)	
	ं ब)	बँकींग प्रणालीतील विविधीकरण.	
	क)	ओझोन संधी.	
	ड)	जैवविविधता.	•
	इ)	जागतिक वित्तिय संकट.	
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आगर - 015

Seat Number						



ELECTIVE (ANY ONE GROUP OF THE FOLLOWING) 6 a) Advanced Accounting - I (3561)

P. Pages: 4

1.

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. Figures to the right indicate full marks.
- 5. Use of simple and electronic calculator is permissible.
- 6. All questions are compulsory.

Kapil Ltd. Jalgaon had a branch at Shirpur which maintains its 12 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.

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 - 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	

1

Trial Balance on 31-03-2013

आगर - 016

P.T.O

आगर - 016

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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	

- The closing stock at Shirpur branch was ₹.80,000. i)
- Depreciation was to be allowed @ 15% p.a. on branch plant ii) 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

All necessary working notes will be forming part of your answer.

- Attempt any two of the following : 2.
 - a) The following particulars are available in respect of the business

i)	Profit earned	
	2010	₹.50,000
	2011	₹.60,000
	2012	• • • • • •
	Newsyster (₹.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%
- 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

आगर - 016

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.

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

Balance sheet as at 31 December 2012

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 Ioan 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)	10,000
	Plant and Machinery (countries ₹.35,000)	40,000
	Plant and Machinery (estimated to realise ₹.35,000) Buildings (estimated to realise ₹.3,000)	5,000
	Buildings (estimated to realise ₹.3,000) Furniture (estimated to realise ₹.3,000) Investments in shares (estimated to produce ₹.2500)	2,000
	Investments in shares (estimate 13000)	15,000
•	Stock (estimated to produced ₹.13000)	•
	Books Debts :	10,000
	Good	6,000
	Good Doubtful (estimated to produce 60%)	4,000
	Bad	12,000
	Bad Bills Receivable all good	10,000
	Bills Payable	200
	Cash in hand	
		•

आगर - 016

3

P.T.O

Cash at bank	800
Trade creditors	32,000
Loan on the mortgage of Buildings	50,000
Bank Loan on the security of stock.	8,000
Rates and taxes due	2,000

Rohit started business on 1st 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.

Write short notes on any three of the following :

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- 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.

आगर - 016

3.

Seat Number						



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

P. Pages : 2

2.

Time : Two Hours

Max. Marks : 40

12

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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.

- 1. What do you mean by business? Explain its features.

Attempt **any four** of the following.

- 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.

आगर - 019

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P.T.O

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मराठी रुपांतर

Time : Two Hours

Max. Marks: 40

सूचनाः-

1.

- 1. प्रश्नपत्रिकेवर बैठक क्रमांकाशिवाय काहीही लिहू नये.
- ग्राफ किंवा आकृती काढण्यासाठी पेपर सोडवितांना काळ्या शाईचा पेन अथवा काळी एच्. बी. पेन्सीलच वापरावी.
- 3. पुरवणी मिळणार नाही याची विद्यार्थ्यानी नोंद घ्यावी.
- इंग्रजी व मराठी भाषांतरामध्ये काही संदिग्धता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य धरण्यात यावी.
- सर्व प्रश्न सोडविणे आवश्यक आहे.
- 6. उजवीकडील अंक गुण दर्शवितात.

व्यवसाय म्हणजे काय? व्यवसायाची वैशिष्ट्ये स्पष्ट करा.

- 2. 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 संस्थेच्या आकारावर परिणाम करणारे घटक.
- इ) व्यवसायाची आर्थिक उद्दिष्टे.

आगर - 019

115/210

आगर - 020

Seat Number							



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

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. All questions are compulsory.
- 5. Figures to the right indicate full marks.
- 6. Use of simple and electronic calculator is permissible.
- 1. The following were the Balance sheets of 'Harish Ltd' and 'Shirish 12 Ltd' as on 31st December 2010.

Durun	00 011001		
Liabilities	₹	Assets	₹
2,000 Equity shares of ₹ 100 each fully paid up	2,00,000	Buildings	90,000
General Reserve	45,000	Plant & machinery	2,00,000
Profit and Loss Account Bal. as on 1 - 1- 2010	60,000	Stock	60,000
During the year 2010	75,000	Debtors	15,000
Debentures	50,000	Shares in Shirish Ltd 450 shares at cost	97,500
Creditors	25,000	Cash at Bank	15,000
Bills Payable	22,500		
	4,77,500		4,77,500

Balance sheet of Harish Ltd.

आगर - 020

P.T.O

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 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

Balance sheet of Shirish Ltd.

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 33¹/₃%.

Attempt **any two** of the following.

a) A Company went into Liquidation on 31st 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
<u>Subscribed & Paid up</u> - 19,500 shares of ₹. 10 each	1,95,000	Leasehold property	48,000
Sundry creditorsPreferential-24,200Partly secured55,310Unsecured99,790	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

2.

आगर - 020

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		-
<u></u>	Paddy	75,	000		-
	Cattle Feed	13,	750		-
	Fertilisers	6,	250		-
	Seeds	3,	750	<u></u>	-
Capital				5,52,2	50
Land and Building		3,43,			-
Farm Equipment		1,87,		-	-
Debtors and credit	tors	26,	250	32,5	00
Bank			625		-
Cash		9,	125	······	-
Outstanding Gener	al Expenses		-	5,5	500
	ve stock	37,	500		_
	attle Feed	75,	000		-
F	ertilisers	20,	000		-
Fertilisers Seeds Repairs and maintenance Expenses - Crop		7,	250		-
		15	000		-
		63	,000		-
	e stock	15	,625		-
General Expenses	;	14	,625		
Sales - Lives			-	60,	000
Pado	ty		-	2,65,	000
Milk			-	1,96,	250
	j				
	•	11,11	,500	11,11,	500

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Additional information

Cattle Feed ₹. 7.500

1) Closing stock (31-12-2010) :-Live stock ₹. 1,65,000 Fertilisers Paddy ₹. 37,500 Seeds ₹.

Fertilisers ₹. 4,375 Seeds ₹. 3,375

- Depreciation to be provided on-Land & 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.

- 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.

आगर - 020

3.

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ELECTIVE (ANY ONE GROUP OF THE FOLLOWING) 6 d) Business Administration - I (3664)

P. Pages : 2

Seat Number

Time : Two Hours

Max. Marks: 40

16

12

Instructions to Candidates :

- 1. Do not write anything on question paper except Seat No.
- 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.

1. What is employee morale? Explain importance of morale. 12

- Attempt **any four** of the following
 - 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.

3.

2.

Write short notes on any three.

- a) Importance of merit rating.
- b) Job Analysis.
- c) Monopolistic & Restrictive Trade Practice in India.
- d) Improvement of morale.
- e) Working conditions.

आगर - 023

P.T.O

16

12

मराठी रुपांतर

Time : Two Hours

Max. Marks: 40

सूचनाः-

- 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 विद्यार्थ्यांनी नोंद घ्यावी.
- 4. इंग्रजी व मराठी भाषांतरामध्ये काही संदिग्धता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य धरण्यात यावी.
- 5. सर्व प्रश्न सोडविणे आवश्यक आहेत.
- 6. उजव्या बाजूचे अंक गुण दर्शवितात.
- कर्मचारी मनोधैर्य म्हणजे काय? मनोधैर्याचे महत्व विशद करा.
- 2. खालीलपैकी कोणतेही चार प्रश्न सोडवा.
 - अ) मनोधैर्याचे मुल्यांकन स्पष्ट करा.
 - ब) कर्मचारी संबंध विशद करा.
 - क) औद्योगिक धोरण 1991 स्पष्ट करा.
 - ड) व्यवसाय आणि शासन व्याप्ती विशद करा.
 - इ) गुणदर्जा आणि कार्यमुल्यांकन फरक स्पष्ट करा.
 - फ) कार्यसमृध्दीची संकल्पना स्पष्ट करा.
 - थोड़क्यात टिपा लिहा **कोणत्याही तीन.**
 - अ) गुणदर्जाचे महत्व.
 - ब) कार्यविश्लेषन.
 - क) भारतातील मक्तेदारी प्रतिबंधक व्यापार पद्धती.
 - ड) मनोधैर्यातील सुधारणा.
 - इ) कार्यस्थिती.

आगर - 023

3.

115 / 520

Seat	Nur	nber	,	•	•
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Elective (Any one group of the following) 7 a) Advanced Accounting - II (3571)

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 permissible.

1. Following is the Trial Balance of Dena Bank Ltd. as on 31/03/2012. 12

Particulars	Debit ₹	Credit ₹
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
Current Account	-	1,94,000
Fixed Deposit	- ,	46,100
Share Premium	-	1,80,000
Reserve Fund	-	2,80,000
Silver Bullion	4,000	-
Buildings	1,40,000	-
Borrowings from Banks	-	1,54,460
Money at Call and short notice	52,000	-
Advances	4,00,000	-
Profit & Loss A/c (Last Year)	-	13,000
Bills discounted and purchased	25,000	-
Interest	15,900	1,44,000
Commission and Brokerage	-	50,600
Discount	-	84,000
Audit fees	12,000	-
Salaries	44,400	-

Trial balance as on 31-03-2012

आगर - 024

P.T.O

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	15 - 2
Providend fund	-	40,000
	20,40,000	20,40,000

Adjustments :

2.

- 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 31st March 2012 and Balance sheet as on that date in the prescribed schedules.

Attempt any two of the following.

a) The following are the Balance sheets of A Co. Ltd. & B Co. Ltd. as on 31st March 2012.

		··			
Liabilities	₹	₹	Assets	₹	3
1500 shares of Rs. 20 each	State State	30,000	Machinery		25.000
Trade Creditors			Stock		25,000
			Debtors	5,000	4,000
			Less : R. D. D.	500	4 500
			Cash		4,500
	`shi y	34,000			Statements in the second statement
이 같은 것은 것은 것을 알려야 한다. 것 같은 것 같				Second Participation of the	34,000

'A' Co. Ltd.

'B' Co. Ltd.

Liabilities	₹	Assets	F
5000 shares of Rs. 10 each	50,000	Buildings	`
General Reserves	17,000	Machinery	15,000
Dividend Equalisation fund	2,000	Stock	55,00
Profit & Loss Account	1,000	Debtors	8,00
6% Debentures of Rs. 100 each	10,000	Cash	7,00
Trade Creditors	5,000		1,50
Employees' Provident Fund	1,500		
	86,500		0.0
· · · · · · · · · · · · · · · · · · ·			86,50

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.

The Balance sheet of Unlucky Ltd. as at 31-03-2012 was as under. b)

Liabilities	₹	Assets	₹
Share Capital 1,00,000 Equity shares 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		
Sundry Oreanere	16,00,000		16,00,000

Balance Sheet as at 31-03-2012

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

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

आगर - 024

5)

6)

c) Following is the summarised Balance sheet of A Ltd. as on 31-03-2012.

Liabilities	₹	Assets	₹
Share capital 2000 Preference 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		Cash at Bank	12,000
Accounts Payable	18,000		,000
Provision for Taxation	10,000		
	1,08,000	17	1,08,000

Balance Sheet

- 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.
- Liability for workmen's compensation amounted to Rs. 1,800.
- B Ltd. valued Plant & Machinery @ Rs. 40,000, stock at Rs. 35,000 and furniture 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.

आगर - 027

Seat Number								



ELECTIVE (ANY ONE GROUP OF THE FOLLOWING) 7 d) Business Administration - II (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.
- **1.** State the characteristics of Decision Making. What are the types of **12** Decisions?
- 2. Write Short Answers (any four).
 - 4 Importance of scientific Management. a) b) Explain the Advantages of Rationalisation. 4 c) What are the positive effect of automation. 4 4 d) Write the sources of fixed capital. e) Why debentures are not popular in India? 4 Describe the causes of over capitalisation. 4 **f**) Attempt (any three). a) Suggest the factors affecting working Capital. <u>م</u> b) Characteristics of Computerisation. 4 c) Factors Influencing the capital Structure. d) Important characteristics of an Ideal Financial Plan. 4 State the characteristics of operation research. e)

3.

1

मराठी रुपांतर

Time : Two Hours

Max. Marks : 40

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	- ۲ړد 1.	ग्रनाः - प्रश्नपत्रिकेवर बैठक क्रमांकाशिवाय काहीही लिहू नये.	
	2.	प्राप्त किंवा आकृती काढण्यासाठी पेपर सोडवितांना काळ्या शाईचा पेन अथवा काळी एच्. बी. पेन्सीलच	
	۷.	वापरावी.	
	3.	पुरवणी मिळणार नाही याची विद्यार्थ्यांनी नोंद घ्यावी.	
	4.	इंग्रजी व मराठी भाषांतरामध्ये काही संदिग्धता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य	
		धरण्यात यावी.	
	5.	सर्व प्रश्न सोडविणे आवश्यक आहे.	
,	6.	उजवीकडील अंक गुण दर्शवितात.	
1.		निर्णय प्रक्रीयेची वैशिष्ट्ये सांगा. निर्णयाचे प्रकार स्पष्ट करा.	12
2.		थोडक्यात उत्तरे लिहा. (कोणतेही चार)	
		अ) शास्त्रीय व्यवस्थापनाचे महत्व सांगा.	4
		Importance of Scientific Management.	
		ब) विवेकीकरणाचे फायदे विशद करा. (Rationalisation).	4
		(Railonalisation). क) स्वयंचलनाचे (Automation) सकारात्मक परिणाम सांगा.	4
		ड) स्थिर भांडवला (Fixed Capital) चे मार्ग स्पष्ट करा.	4
			4
			4
		फ) अतिभांडवलीकरणाची कारणे वर्णन करा. Overcapitalisation.	-
		Overcapitalisation.	
3.		कोणतेही तीन सोडवा.	
•••		Attempt any three.	
		अ) खेळत्या भांडवलावर परिणाम करणारे घटक सूचवा.	4
		ब) संगणकीकरणाची वैशिष्ट्ये सांगा.	4
		क) भांडवल रचनेवर परिणाम करणारे घटक स्पष्ट करा.	4
		ड) आदर्श वित्तीय योजनेची प्रमुख लक्षणे.	4
		इ) Operation research ची वैशिष्टचे सांगा.	4

115 / 220

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

P. Pages: 4

1.

Time : Two Hours

Max. Marks: 40

12

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.

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	2011 ₹	2012 ₹	Assets	2011 ₹	2012 ₹			
Share capital (Equity shares of Rs. 10 each)	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 A/C	80,000	65,000	Investments (Long Term)	80,000	1,35,000			
Creditors	46,000	31,000	Stock	1,60,000	1,33,000			
Provisions for Taxation (Non current Liab)	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			

आगर - 028

P.T.O

Additional Information.

- Depreciation on plant charged during the year Rs.20,000. i)
- 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.

₹

Attempt any two of the following. 2. a)

Particulars

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

Particulars	Ň	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		1,02,00,000
To Administrative Expenses	14,00,000	By Gross profit b/d	30,00,000
To Selling & Distribution expenses	2,50,000	By Sundry Income	1,00,000
To Non-operating expenses	50,000		
To Net Profit	14,00,000		
	31,00,000		31,00,000
Bala	nce -Sheet As c	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

Profit and loss Account. for the year ended 31.3.2012

· particulars

₹

You are required to calculate following ratios

- **Current Ratio** i)
- **Operating Ratio** ii)
- iii) Stock Turnover Ratio
- Gross profit Ratio
- Liquidity Ratio iv) Net profit Ratio. vi)
- V)

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 Capital	1,50,000	2,00,000	Goodwill	36,000	20,000
12 % Preference 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
<u>Cleanole</u>			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.

From the following profit and loss Account of 'A' Ltd. for the year ending 31.3.2012. Calculate funds from operations. c)

and Loss Account. for the year ending 31.3.2012

	Rs	Rs	Particulars	Rs	Rs
Particulars		2,80,000	By Sales		25,00,000
To Opening stock		8,20,000	By Closing Stock		3,50,000
To Purchases	2,00,000				
To Wages	2,00,000	2,50,000			
Add Out-standing		15,00,000			
To Gross Profit C/d		28,50,000			28,50,000
		2,75,000	By Gross profit b/d		15,00,000
To Salaries To Rent	90,000		By Gain on sale of land		50,000
	15,000	75,000			1
Less -pre- paid To Disc on issue		25,000			
of Debentures w/o		1,25,000			
To Depreciation To Preliminary		15,000			
Exp. W/0		35,000			
To Good will w/o		23,000		_	
To Patents w/o	1	17,000			
of Plant		9,60,000			
To Net Profit		15,50,000			15,50,000

Write short notes on any three.

3.

- 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.

Seat Number						



ELECTIVE (ANY ONE GROUP OF THE FOLLOWING) 7 b) Advanced Cost & Management Accounting - II (3672)

P. Pages : 3

1.

Time : Two Hours

Max. Marks: 40

12

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.

A company expects to have Rs. 37,500 cash in hand on 1st 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	Office	sells
WOTUIS	Sales	Fulchase	vvages	over head	expenses	expenses
Feb-2013	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.

आगर - 029

Re

16

Attempt **any two** of the following.

2.

a) From the following data prepare a reconciliation statement.

Particular	Amount (Rs).
Profit as per cost Account	1,45,500
Works over heads under recovered	9,500
Administrative over heads under recovered	22,750
Selling over heads over – recovered	19,500
Over valuation of opening stock in cost accou	
Over valuation of closing stock in cost accour	nts 7,500
Interest earned during the year	3,750
Rent received during the year	27,000
Bad debts written off during the year	9,000
Preliminary expenses written off, during the y	ear <u>18,000</u>

 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 75% seats are filled. The estimated expenses for a month are as follows.

	1.5.
Salary of Drivers, conductors etc	12,000
Office salary	5,000
Diesel	20,000
Depreciation	12,000
Repairs and maintenance	5,000
Insurance, Tax and Garage rent	- 8,000
Interest and other expenses	10,000
	10,000

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	
	Amount (Rs)
Material	100
Labour	30
Factory over head Administrative over head	30 (Rs. 12 fixed) 20 (Rs. 10 fixed)

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 falls by 2% At 80% working material cost per unit increases by 5% and selling price per unit falls by 5%. Estimate profit of the factory at 60% and 80% working.

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.

3.

Seat Number						



ELECTIVE (ANY ONE GROUP OF THE FOLLOWING) 7 d) Business Administration - II (3674)

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Ρ.	۲	ag	es	÷.	Z

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.
- 1. Define Industrial sickness. Explain the consequences of Industrial 12 sickness.
- 2. Write short answer any four.
 - 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)

3. Attempt any three of the following.

- a) Consequences of liberalization.
- b) Know process out sourcing (KPO).
- c) Product Quality control.
- d) ISO 9000:14000
- e) Meaning of Globalization.

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मराठी रुपांतर

Time : Two Hours

Max. Marks: 40

सूचंनाः-

1.

- 1. प्रश्नपत्रिकेवर बैठक क्रमांकाशिवाय काहीही लिहू नये.
- 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 संदिग्धता असल्यास त्यावेळी मूळ प्रश्नपत्रिका इंग्रजी भाषेतील ग्राह्य धरण्यात यावी.
- 5. सर्व प्रश्न सोडविणे आवश्यक आहे.
- उजव्या बाजूचे अंक गुण दर्शवितात.

औद्योगिक आजार पणाची व्याख्या द्या. औद्योगिक आजारपणाचे परिणाम स्पष्ट करा.

- 2. थोडक्यात उत्तरे लिहा फक्त चार.
 - अ) विशेष आर्थिक क्षेत्र.
 - ब) व्यवसाय / उद्योग नोंदणीसाठी लागणारी कागद पत्रे.
 - क) आजारी उद्योगांचे पुर्नरवसन.
 - ड) राष्ट्रीय उत्पादकता मंडळे.
 - 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.

आगर - 031

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