

Total No. of Printed Pages: 5

SUBJECT CODE NO: - X-3042
FACULTY OF COMMERCE & MANAGEMENT
B.Com F.Y Sem. II
Examination March / April - 2023
Financial Accounting - II

[Time: 3:00 Hours]

[Max. Marks: 80]

Please check whether you have got the right question paper.

N. B

- 1) Q.no. one is compulsory
- 2) Solve any four questions from 2 to 7

Q1 Answer the following

05

A) Fill in the blanks

- 1) In Income and expenditure Account expenses are recorded on the -----and income on the -----
- 2) Accounting standards in India is issued by the -----
- 3) The goods sent by the head office may be either at -----or cost plus profit.
- 4) An account sale is prepared and sent by the -----
- 5) Departmental Account are prepared to know separately the ---of each department.

B) Multiple choice questions

05

- 1) In Departmental Accounting where separate books are kept for each department it is commonly referred to as:
 - a) Independent Accounting
 - b) Columnar Accounting
 - c) Consolidated Accounting
 - d) Single entry system
- 2) When Branch 'A' sends goods to Branch 'B' in the books of Branch 'A' debit is given to :
 - a) Head office A/C
 - b) Branch A/C
 - c) Branch Head office A/C & Branch A/C
 - d) No entry
- 3) The relationship between consignor and consignee is that of :
 - a) Employer and employee
 - b) Business partners
 - c) Owner and servant
 - d) Principle and agent

- 4) The main objective of non-trading concern is to
- Earn profit
 - To create monopoly
 - Both a and b
 - Welfare of society
- 5) Structure of Accounting principles includes
- Accounting concepts
 - Accounting conventions
 - Fundamental assumptions
 - All of the above

C) Answer the following in true /false

- Under debtors system Branch Account is a nominal account
- The credit balance of consignment account represents net profit 05
- Accounting standards and accounting principles is one and the same thing
- In departmental Accounting each department is treated as a separate entity for the purpose of recording and reporting
- Balance sheet shown the financial position of the business.

D) Match the following pairs:

1. As-2	a) Stock Reserve A/C	05
2. Income of Non trading concerns	b) Subscriptions	
3. Non- departmental expenses	c) Principal and Agent	
4. Loading in stock	d) Valuation of Inventories	
5. Consigner and consignee	e) Charged to general profit and loss A/C	

Solve any four questions of the following

Q2 Write in detail accounting principles and accounting standards

15

Q3 The following is the Receipts and payments account of Indian club for the year ended 31st Dec 2021 15

Receipts and Payments A/C

Receipts	Amount	Payments	Amount
To opening Bal	5000	By furniture	6000
To Donations	10,000	By TV set	4000
To subscriptions:		By salaries	6000
For 2020	1200		
For 2021	19,000		
For 2022	500		
To rent of hall	2200	By electric charges	1100
To interest on securities	1000	By telephone charges	1600
To receipts from cultural shows	2000	By printing and stationery	1700
To sale of old furniture (book value of Rs.1000)	600	By Meeting exp.	2400
To sale of old newspapers	100	By travelling exp.	1600
		By books	1000
		By newspapers	800
		By Municipal taxes	900
		By charity	1300
		By .Exp.on cultural shows	1400
		By closing balance	11800
	41,600		41,600

Additional Information :

- 1) The club has 200 members each paying an annual subscription of Rs.100
 - 2) Subscriptions outstanding on 31-12-2020 were Rs.1500
 - 3) Outstanding liabilities on 31-12-2021 were salaries Rs.1200 printer's bill Rs.100
 - 4) Municipal taxes were paid for the year ending 31-03-022
 - 5) On 1-1-21 the club owned land and Building Rs.25,000 furniture Rs.12,000 Books Rs. 6000 and 10% G.P Notes Rs. 15,000
 - 6) Donations are to be funded for a prize to be awarded by the club
- Prepare Income and expenditure account and Balance sheet as on 31st Dec 2021

- Q4 M/S Himalaya Traders of Himachal consigned 500 bags to M/S Tarachand and Co. of Punjab and enclosed a proforma invoice at a selling price of Rs. 5,00,000 which was 25% on cost they paid freight Rs. 25,000 insurance Rs.5000. they drew a bill of exchange of Rs.2,50,000 on M/S Tarachand and Co. which was duly accepted by them. M/S Tarachand and Co. Punjab received the consignment They paid clearing charges of Rs.2000 duty Rs. 8000. 15

M/S Himalaya Traders endorsed the bill of exchange at 1% discount M/S Tarachand and Co. also incurred selling expenses of Rs. 5000 and paid to travelling salesman salaries of Rs.5000. they sold 450 bags and charged their commission at 5% on sale proceeds 50 bags remained unsold with them. They sent an account sale enclosing a bank draft for the balance

On the due date the bill of exchange was duly met by M/S Tarachand and Co.

You are required to show the necessary Journal entries in the book of :

- 1) M/S Himalaya Traders of Himachal
- 2) M/S Tarachand And Co. Punjab

- Q5 Prepare departmental Accounts from the following details supplied by Diamond Departmental store opened recently. 15

	Dept .A	Dept.B	Dept.C
Purchases	92,000	61,000	31,000
Sales	1,60,000	1,20,000	80,000
Wages	10,000	6,000	5,000
Closing stock	25,000	30,000	20,000

The expenses which are to be charged to each department on the basis of turnover are as follows

	Rs.
Salaries	36,000
Rent , Rates and Taxes	9,000
Printing and stationery	1,800

Inter –departmental transfer were as follows

- a) Department A transferred to Department B goods costing Rs.4000 at a profit of Rs.1000. All of these goods were sold off by Department B
- b) Department A transferred to Department C goods costing Rs. 12,000 at a profit of Rs. 3000 all of these goods were in stock with department C and were valued at transfer price.

- Q6 Rodiya and Co. of Bangluru are running a branch at Kannad. Goods are invoiced to branch at selling price which is 25% above cost from the following details prepare Branch Account in the books of H.O

	Rs.
Stock on 1 st Jan 2021	25,000
Furniture on 1 st Jan 2021	4,000
Petty cash Bal on 1 st Jan 2021	200
Goods sent to branch	75,000
Cash sales	50,000
Credit sales	30,000
Cash received from debtors	12,000
Cash paid by branch debtors to H.O	5000
Discount allowed to debtors	600
Bad debts written off	400
Cheques sent to Branch for expenses salaries	2400
Advertisement	600
Rent (including Rs.200 for Jan 2022)	2000
Petty cash	500
Goods returned by branch	3,000
Goods returns by debtors	1,000
Petty expenses at Branch	600
Depreciation on furniture	20%
Goods damaged at invoice price (uninsured)	2000
Debtors on 31 st Dec 2021	21,000
Stock on 31 st Dec 2021	16,000

- Q.7 Write a short notes from the following (any three)

- 1) Elaborate accounting principles
- 2) Accounting conventions
- 3) AS-1
- 4) AS-2
- 5) AS-9

Total No. of Printed Pages: 4

SUBJECT CODE NO: - X-3041
FACULTY OF COMMERCE AND MANAGEMENT
B.Com S.Y Sem. III
Examination March / April - 2023
Corporate Account-I- III

[Time: 3:00 Hours]

[Max. Marks:80]

Please check whether you have got the right question paper.

N. B

- 1) Q. No. 1 is compulsory
- 2) Solve any Four questions from Q. No. 2 to 7

Q1 A) Choose the Appropriate alternative from the following.

05

- 1) Forfeited shares may be reissued at _____.
 a) par b) par and premium c) discount d) All of the above
- 2) Issued capital is a part of
 a) Authorised capital b) paid up capital
 c) Reserve capital d) called up capital
- 3) The shares which undertake to redeem after a specified period, such shares are called as _____.
 a) equity shares
 b) cumulative preference shares
 c) Redeemable preference shares
 d) All of the above
- 4) The debenture will be converted onto equity shares after certain period from the date of issue is known as _____.
 a) secured Debenture b) convertible c) Redeemable d) Non-Convertible
- 5) The dividend declared by directors before annual general meeting of the company is known as _____.
 a) proposed dividend b) final dividend c) interim dividend d) All of the above

B) Answer in one sentence

05

- 1) The share which is entitled to dividend only after dividend paid to preference shareholder is known as _____.
- 2) The cancellation of the shares for non-payment of calls due is known as _____.
- 3) The debenture which is also known as negotiable instrument is called as _____.
- 4) The debenture which are not repaid the lifetime of company is called _____.
- 5) It is an invitation to general public to invest their funds in the company's share is known as _____.

C) Fill in the blanks 05

- 1) When the share are sold at their face value is called as shares issued at _____.
- 2) The calls in advance is a _____ for the company.
- 3) The secured debenture is also called _____ debenture.
- 4) Irredeemable debenture is also called _____ debenture.
- 5) Net profit is added in _____ in the Balance sheet.

D) True or False 5

- 1) Outstanding interest appears under current in the balance sheet liability.
- 2) Proposed dividend is appears on debit side of profit and loss account
- 3) Balance sheet is a statement which shows financial position of the company.
- 4) Balance sheet is a statement which shows financial position of the company.
- 5) Forfeited shares reissued at discount only.

Q2 The Monika Industries Ltd. Invited application for 1,00,000 shares of RS. 10 each 15
payable as follows.

On application – RS. 5

On Allotment – RS. 3 [Including premium Rs. 1]

On first call and final call RS.3

Application for 1,25,000 were received. It was decided.

- a) To refuse allotment to the application for 5000 shares
- b) To allot the balance of available shares pro-rata among the applicants.
- c) To allot in full to the applicants for 20,000 shares.
- d) To utilise excess application money in part payment of allotment money.

Mr. Mahesh to whom shares has been allotted on pro-rata basic not pay amount due on allotment & call. His 100 reissued to Mr. Ramesh as fully paid at RS. 9 per shares
Give journal entries and prepare balance sheet.

Q3 Sambodhi co Ltd. Was registered with a nominal capital of RS. 6,00,000 in equity shares 15
of RS. 10 each. The following is the trial balance as on 31st December 2013.

Trial balance as on 31st December 2013

Particular	Dr. RS.	Cr. RS.
Call in arrears	7,500	
Premises	3,00,000	
Plant and machinery	3,30,000	
Interim dividend on (1-08-2013)	37,500	
Stock on (1-01-2013)	75,000	

Furniture & fixture	7,200	
Sundry debtors	87,000	
Goodwill	19,000	
Cash in hand	970	
Cash at bank	39,900	
Purchases	1,85,000	
Preliminary expense	5000	
Wages	84,865	
General expense	16,615	
Carriage and freight	13,115	
Salaries	14,500	
Directors fees	5,725	
Bad debts	2,110	
Debenture interest paid	9000	
Subscribed and fully paid up capital		4,00,000
6% mortgage debenture profit and loss Account		3,00,000
Bills payable		14,500
Sundry creditors		42,000
Sales		40,000
General reserve		4,15,000
Bad debts Reserve on (1-1-2013)		25,000
Total RS.	12,40,000	12,40,000

Prepare trading and profit and loan A/c and balance sheet after making following adjustment.

Depreciate plant and machinery and furniture by 10% write off of 500 from preliminary expenses. Provide half year interest due leave bad and doubtful debt reserve 5% stock on 31st December 2013 was 1,95,000 provide 50% from income take net profit proposed dividend at RS. 0.50 per share should be provided transfer RS. 5000 to general reserve. a claim against the amounting to Rs. 50,000 was pending under dispute.

Q4 From the following Balance sheet of 'Chandrika' co ltd as on 31st march 2014

15

Liabilities	RS.	Asset	RS.
Share capital 30,000 equity share of RS. 10 each	3,00,000	Sundry Asset	5,70,000
3000 redeemable pref. shares of RS. 100 each	3,00,000	Cash at Bank	1,65,000
Profit and Loss A/c	1,20,000		
Current liabilities	15,000		
	7,35,000		7,35,000

Redeemable prevernal shares were due for the redemption on 1st April 2014. The shares were redeemed at a premium of 5% of it was done pertly out the remaining out of proceeds of issue of sufficient number of equity shares of RS. 10 each at a premium of 10%.

Give necessary journal entries and the balance sheet immediately after the redemption

Q5 Satish minerals co. Ltd. Issues 5000, 10% debenture of RS. 100 each payable 20 on application and the remaining amount on allotment. The public applied for 6000 debenture. Excess money refunded and remaining debenture were allotted in full all money were received.

15

Give journal entries and balance sheet.

Q6 Kanchan co. ltd. Issued 10,000. 8% debenture of RS. 100 each at a premium of RS. 10 each payable at RS.20 on application and the balance with premium on allotment public applied for 12,000 debenture. The directors decided to refund excess money. All money were received. Give the journal entries in the books of company.

15

Q7 Write short note on (any three)

15

- 1) Equity shares
- 2) Preference shares
- 3) Debenture
- 4) Capital Market
- 5) Importance of corporate Accounting.

Total No. of Printed Pages: 5

SUBJECT CODE NO: - X-3040
FACULTY OF COMMERCE & MANAGEMENT
B.Com T.Y (Sem. V)
Examination March / April - 2023
Advanced Financial Accounting-I

[Time: 3:00 Hours]

[Max. Marks: 80]

Please check whether you have got the right question paper.

N. B

- 1) Question No. 1 is compulsory.
- 2) Solve any four questions from remaining Q No. 2 to Q. No. 7

- Q1 A) Select the most appropriate answer. 05
1. In single entry system it's difficult to detect.
 - a) Account b) Fraud c) Profit d) Gross Profit
 2. The Banking Regulation Act-
 - a) 1949 b) 1947 c) 1932 d) 1956
 3. Single entry contributes in complete records rather than single entry.
 - a) Credit b) Profit c) Accounting d) Net Profit.
 4. _____ clause is applicable in case of under insurance.
 - a) Average b) Normal c) short sales d) Individually
 5. It is assumed that investment purchased first are sold! First.
 - a) LIFO c) valuation of closing investment by FIFO
 - b) FIFO d) Investment Account
- B) Answer in one sentence or word 05
1. Current investment are value at _____.
 2. Cost of bonus share is _____
 3. Accepting + Advancing = _____
 4. Banking company cannot pay dividend until its capital expenses have been completely written off _____
 5. Expenses and incomes which relate to a particular type of business.
- C) Fill in the Blanks. 05
1. _____ System of book-keeping is the only Scientific Method to record Farming records.
 2. Under pure single entry system only _____ Accounts.
 3. Banking companies in India are govt. by _____.
 4. In order to prompt recording of transactions bank adopt the slip system of _____.
 5. The interest _____ is calculation the closing balance of investment
- D) True or False. 05
1. Computer account system is single entry as well as double entry system.
 2. Credit balance of Profit and Loss A/c shows Net profit.
 3. Balance sheet is the base of Nominal Account.
 4. Trial Balance is the base of Final Account.
 5. Life Insurance Business is carried on by Life insurance Corporation of India Since 1956.

Q2 Mr. Anant maintains his book by single entry System. His cash book for the year ended 15 31st March-2020 as Follows

Receipt	RS.	Payments	RS.
To Balance b/d	12,300	By Investment	2,000
To cash sales	8,700	By Anant's Drawing	6,500
To Debtors	35,700	By purchase	7,300
To Bills receivable	15,300	By Creditors	28,900
To Interest	1,500	By Bills Payable	7,500
To Anant's capital A/c	10,000	By wages	17,300
To Balance c/d	3,730	By Carriage inward	1,350
		By postage	550
		By Salaries	12,000
		By Rent & Taxes	930
		By Insurance	700
		By Printing & stationery	2,200
	87,230		87,230

Particulars of Assets and Liabilities as follows

Particulars	1.4.2019	31.03.2020
Investment	15,000	17,000
Stock	13,700	29,300
Debtors	21,000	25,000
Bills Receivable	14,000	18,000
creditors	31,000	29,000
Bills Payable	7,000	9,000
plant and Machinery	45,000	42,500
Furniture.	3,500	3100

Other Information

1. credit sales Rs. 59,000
2. Bills Receivable received from Debtors Rs. 19300.
3. Credit purchase Rs. 36.400.
4. Bills payable issued to creditors Rs. 9500.
5. Capital balance as on 1.4.2019 Rs.86.500.

Adjustments.

1. A provision of Rs. 1250 was necessary on debtors for doubtful debts.
 2. Outstanding Wages Were Rs. 1500 and outstanding salary was Rs. 700.
 3. Insurance was paid for one year, ending on 30th Sept. 2020
 4. An Advertising bill was payable amounting to Rs. 400.
- Prepare Trading and profit Loss Account For the year ended 31st March-2020 and Balance sheet as on that date of Mr. Anant.

Q3 From the information given below prepare Revenue Accounts and profit and Loss Account of the Maharashtra Insurance company Ltd. For the year ended on 31st December – 2021

15

claims Paid:	
Marine	4,00,000
Fire	3,20,000
Commission:	
Marine	2,20,000
Fire	2,40,000
Expenses :	
Marine	4,20,000
Fire	4,10,000
General Expenses	3,00,000
Reserves for unexpired Risk on 1.1. 21.	
Marine	12,00,000
Fire	5,00,000
Additional Reserves on 1. 1. 2021	
Fire	2,00,000
Premims:	
Marine	15,00,000
Fire	14,00,000
Claims un pain on 1.1.2021.	
Marine	60,000
Fire	50,000
Interest on Investment claims outstanding on 31.12.2021.	
Marine	50,000
fire	50,000

Additional Information:

1. A Taxation Reserve of Rs. 60,000 is required.
2. Increase Additional Reserve by Rs. 40,000
3. Depreciate premise by Rs. 50,000 and Furniture by Rs. 10,000
4. Provide For unexpired risk at 50% on the net premiums For Fire business and at 100%. For marine business.

Q4 From the Following information, prepare profit & Loss Account of TARA BANK LTD" 15
For the year ended 31st March. 2020

Particulars	Rs.
Interest on Loans	25,90,000
Interest on Fixed (term) Deposits	27,50,000
Rebate on Bills Discounted	4,90,000
Commission	82,000
Salaries and Allowances	5,40,000
Discount on Bills discounted (Net)	14,60,000
Interest on cash credits	22,30,000
Interest on current (Demand) Deposit. Accounts-	4,20,000
Rent and Rates	1,80,000
Interest on overdrafts	15,40,000
Directors Fees	30,000
Auditors Fees	12,000
Interest on saving Bank Deposits	6,80,000
Postage and Telegrams	14,000
Printing and stationery	29,000
Sunday Expenses	17,000

Other Information:

1. Bad debts provisions to be made Rs. 4,00,000
2. Provision for taxation to be made @ 55%

Q5 The Bank of India Ltd. gives the Following particulars of their Investments in 12% Government of India Loan: 15

1. Purchas of the Face Value of Rs. 1,05,000 ex-interest on 01.06.2021 @2% Discount
2. Sale of the Face value of Rs. 75,000 ex-interest on 1.11. 2021 @ 4% Premium.
3. Interest is payable on 30th June and 31st December every year
4. The Market value of the security was more than 7% of its Face value on 31st Dec. 2021.

You are required to prepare 12% Govt. of India Loan. Account for the year ended 31st Dec. 2021. In the Books of Bank of India Ltd.

Q6 What is mean by General Insurance company & Explain Types of General Insurance companies? 15

Q7 Write Short notes [any Three)

1. Difference Between single entry System & Double entry system.
2. Marine Insurance
3. Cloud Accounting & Traditional Accounting
4. statutory Reserve under Banking
5. Automation Accounting

Total No. of Printed Pages: 4

SUBJECT CODE NO: - X-3039
FACULTY OF COMMERCE & MANAGEMENT
B.Com F.Y (Sem. I)
Examination March / April - 2023
Financial Accounting - I

[Time:3:00 Hours]

[Max. Marks: 80]

Please check whether you have got the right question paper.

N. B

- 1) Question No. 1 is Compulsory.
- 2) Attempt any four questions from Q. 2 to Q. 7.
- 3) Use of calculator is allowed.

Q1 A] Select the most appropriate answer.

05

- 1) Patents and copyrights are _____
a) current Assets b) Fixed Assets c) Intangible Assets d) Investments
- 2) Balance sheet is a statement of.....
a) Assets b) Liabilities c) Capital d) All of the above
- 3) The account that records is
a) Personal Account b) Real Account
c) Nominal Account d) None of the above
- 4) The following is the current Liability
a) Plant and machinery b) share capital
c) Bills payable d) All of the above.
- 5) Identify the nominal account
a) Machinery account b) Building account
c) Ram account d) Profit and Loss Account.

B] Answer the following questions in one sentence each:

05

- 1) What is gross profit?
- 2) What do you mean by bad debts?
- 3) what is meant by final account?
- 4) why is Trading Account prepared?
- 5) What is depreciation?

C] Fill in the blanks and rewrite the sentences:

05

- 1) Debit balance of the trading account is
- 2) Goodwill is Assets.
- 3) List of Balances of all the accounts in ledger is called
- 4) opening stock is entered in a trading account on the side.
- 5) Loss on sales of machinery will be created to account.

D] state the following statements are whether True or False:

05

- 1) Final accounts are prepared on the basis of Trial Balance.

- 2) Balance sheet is a statement and not a account.
- 3) capital account is a Personal account.
- 4) Amount of prepaid expenses appears an assets side.
- 5) Trading Account is a part of profit and Loss Account.

Q2 From the following Trial balance of Mr. Ram as on 31 March 2018, Prepare Trading account, profit and loss Account and Balance sheet as on that date. 15

Trial Balance		
Particular	Debit (Rs)	Credit (Rs)
Capital	-	2,00,000
Land and Building	87,000	-
Machinery	17,500	-
Good will	20,000	-
Drawings	22,600	-
Cash	1,795	-
Opening stock	27,000	-
Wages	10,000	-
Purchases	69,000	-
carriage inward	600	-
Commission	6,000	-
Insurance	2,000	-
Motor car	3,000	-
carriage outward	1,400	-
salary	5,000	-
Bank charges	105	-
Debtors	20,000	-
Sales	-	84,000
R.D.D.	-	1,500
Creditors	-	7,500
	2,93,000	2,93,000

Adjustments:

- 1) closing stock Rs. 46,000/-
- 2) Prepaid insurance Rs. 800/-
- 3) outstanding salary Rs. 1000/-
- 4) Depreciate machinery at 10% and Motor Car by 20%.
- 5) R.D.D. on Debtors at 10%

Q3 Discovery Ltd. acquired a five years lease for Rs 20,000 on 1 St, January, 2014, They 15
decided to write off depreciation on the Annuity method assuming the rate of interest to
be 5% P. q. the annuity table shows that sum of Rs 4620 Should be written of every year
Show Lease Account for five years

Q4 Vishal Company Purchased from Nilesh company a computer on Instalment basis. The 15
cash price is Rs. 87200 and it is agreed to Pay as under.

Rs. 25,000 to be paid on taking the delivery and signing the agreement on 1st, Jan,
2016 and the remaining in three instalments of Rs. 25,000 Payable on the end of the
year.

Nilesh company charged interest at 10%. P. a. on amount due. Vishal Company
Writes of 20% depreciation every year on Fixed instalment basis.

Prepare: -

- 1) Computer Account
- 2) Nilesh Account
- 3) Interest suspense Account

in the books od Vishal company Ltd.

Q5 The Nagpur Colliery Company Ltd. tock from d landlord a lease of a coal-field for a 15
period of 10 years from 1st January 2014. on a Royalty of Rs. 2.50 Per ton of coal
extracted with a minimum Rent of Rs. 25,000 Per year and Power to recoup short
working during the First five years of the lease.

The annual output was as follows.

year	Output (tons)
2014	6,000
2015	9,000
2016	11,000
2017	12,000
2018	15,000

Write up: -

- 1) Royalty Account

2) landlords Account
3) Short workings Account
in the books of Nagpur colliery Company Ltd.

Q6 What is hire purchase system and explain the objectives and characteristics. 15

Q7 Write short notes (any Three) 15

- i) Classification of Accounts
- ii) Trial Balance
- iii) Trading Account
- iv) Reducing Balance method
- v) Total Asset value method.

Total No. of Printed Pages: 7

SUBJECT CODE NO: - X-3043
FACULTY OF COMMERCE & MANAGEMENT
B.Com T.Y (Sem-VI)
Examination March / April - 2023
Advanced Financial Accounting-II

[Time: 3:00 Hours]

[Max. Marks: 80]

Please check whether you have got the right question paper.

N. B

- 1) Question no 1 is Compulsory.
- 2) Solve any 4 questions from question no 02 to 07

Q1 A) Select the correct alternative from those given below. 05

1. Which accounting standard applicable for discontinuing Operations
a) AS 14 b) AS 19 c) AS 24 d) AS 26
2. Livestock is _____ of a farm
a) liabilities b) Assets c) Expenses d) Income
3. outstanding Establishment expenses of municipal council shown on _____ side
a) income b) asset c) liabilities d) none of above
4. In case of electricity companies' depreciation is charged as per _____.
a) the rate prescribed by Companies act
b) the rate prescribed by income tax act
c) the rate prescribed by central electricity regulatory commission
d) none of these
5. AS-14 related for _____
a) related party discloser
b) intangible assets
c) earning per shares
d) accounting for amalgamations

Q1 B) Answer in one sentence 05

1. What is the objective of farm accounting?
2. What is IFRS?
3. What is purpose of accounting standard -18 (AS-18)?
4. What is accounting values and culture?
5. What is local self-government?

Q1 C) Fill in the blanks 05

1. Excess of income over expenditure is called _____.
2. Revenue tax received is _____ for municipal council.
3. Advance paid for advertisement is shown on _____ side of balance sheet

4. Electricity generation expenses debited to _____ account
5. AS-19 related for _____.

Q1 D) Write True or False

05

1. Accounting standard 26 related with intangible assets
2. Outstanding income recorded on liability side of balance sheet
3. Excess of expenditure over income is called surplus
4. According to IFRS discloser of accounting information is compulsory
5. Gram panchayat and zilla parishad both are one and the same

Q2 From the following particulars prepare "Dairy and Poultry Account" for the year ended 31st march 2022. 15

Sales during the year:	
Butter	1500
Milk	9000
Cattle	36000
Eggs	13000
Poultry	10000
Chicken	4000
Purchase during the year:	
Cattle	40000
Cattle food	14000
Poultry Birds	15000
Poultry food	3000
Opening stock:	
Cattle	75000
Cattle food	10000
Poultry Birds	9000
Poultry food	1000

Additional information:

1. Closing stock: Poultry birds Rs13500, Cattle food Rs 5500, Cattle Rs 105000, Poultry food Rs 2000
2. Proprietor of the farm has consumed the following products of the farm Butter Rs 400, Milk Rs 2500, Eggs Rs 500, Poultry Rs 200
3. Workers consumed dairy goods for Rs 1000 and poultry goods for Rs 500. Incubator was purchased on 1 April 2021 for Poultry section for Rs 20000 and Dairy machinery for Rs 15000 on 1 Oct 2021. Charge depreciation @ 10% p.a. on both the machines

Q3 From the following prepare receipt and payment account of Rajur Ganpati Gram Panchayat for the year ended 31st March 2022

Payments for General Administration & Establishments	57000
Expenditure on local Sprots	20000
Expenses for Watchman	30000
Expenses on Public Health	19000
Expenses on tree plantation	17000
Payments for duties	5000
Expenses on Entertainment	4000
Expenses on play Ground	2000
News papers	1200
Sales of news papers	400
Expenses on works	21000
Receipts state Government Projects	6000
Expenses on Gram Sabha	3000
Public welfare Expenses	4000
School committee Expenses	1200
Public safety Expenses	7000
Furniture purchase	8000
Payments to contractors	106000
Expenses on new projects	10000
Election expenses	11000
Bank charges	1500
Street light Expenses	9000
Loan form State Government	30000
Grant For Watchman	40000
Grant for other employees	10000
Grant from Central Government	125000
Income from village Fisheries	7000
Income from common village land	11000
Receipts from Panchayat Samiti	18000
Receipts from Zila Parishad	50000
Clean India Grant	105000
Donation Received	8000
Local authority Grant	4000
Certificate issue fees	1000
Water tax received	5000
Cattel tax received	16000
Property tax received	11500
Opening cash balance	5000

Q4 The following balances are extracted from the books of XYZ Electricity Supply Company Ltd For the year ended 31st March 2022
You are required to prepare

15

- Revenue Account
- Net Revenue Account
- Capital Account
- General Balance sheet

Salaries to staff:	22500
Generation 15000	
Distribution 5000	
Office 2500	
Repairs and Maintenance	1250
Generation 750	
Distribution 500	
General office Expenses	4000
Meter rent	1125
Interest on investment	2500
Stores in hand	10000
Balance of Net Revenue Account As on 1 April 2021	12500
Sale of electricity:	
Sale of public lighting	12500
Sale for power	135000
Sale for lighting	50000
Sale under special contracts	7250
Share transfer fees	250
Audit Fees	500
Directors' fees	1000
Service connection fees	125
Cash in hand	2500
Cash at bank	10000
Wages at generation station	40000
Wages for distribution	7500
Bad debts	250
Sale of scrap	400
Depreciation fund	25000
Oil, Waste for Generation station	12500
Law charges	1250

Expenses of public lighting	5500
Interest on debenture	4000
Taxation	2500
Insurance Premium	2000
Equity share capital (Issued during the year Rs 25000)	100000
Debentures (Issued during the year Rs 50000)	75000
Land and building (addition during the year 25000)	50000
Plant and Machinery (addition during the year Rs 50000)	125000
Public lamps (Addition during the year Rs 10000)	25000
Distribution Lines (Addition during the year Rs 5000)	25000
Furniture and fixtures	2500
Coal, carriage etc.	37500
Rent and taxes	2500
Investments	50000
Sundry Debtors	9250
Sundry creditors	7250
General Reserve	15000
Contingency Reserve	10000

Additional information

1. Charge depreciation on opening balances at 5% on land and buildings; 7 1/2 % on plant and machinery and 10% on public Lamps, Distribution lines and Furniture.
2. Provide for dividend at 5 % on the opening balance of share capital.
3. Provide for contingency Reserve @ 1/2 % of total cost of fixed Assets.

Q5 Following is the trial balances of Mr. Deepak for the year ended 31 March 2022 you are 15 required to prepare

- 1) Dairy and Poultry Account
- 2) General Profit and Loss Account
- 3) Balance sheet

Trial Balance

For the year ended 31 March 2022

Opening stock: Dairy	120000	
Poultry	50000	
Purchase: Dairy	150000	
Poultry	70000	
Sales: Dairy		500000
Poultry		300000
Wages: Dairy	50000	
Poultry	20000	
General salaries	30000	
Incubator for poultry section	100000	
Dairy Machinery for dairy section	50000	
Capital		400000
Loan from Maharashtra bank @ 5%		55000
Staff meal expenses: Dairy	5000	
Poultry	4000	
Repairs and renewals	7000	
Farm building and sheds	60000	
Cash in hand	84000	
Land	200000	
Sundry debtors and creditors	150000	45000
Tools and equipment's	50000	
Insurance Premium	24000	
Livestock Expenses: Dairy medicine	50000	
Poultry Medicine	26000	
	1300000	1300000

Additional information's:

1. Closing stock: Dairy Rs 200000
 Poultry Rs 150000
2. Mr. Deepak consumed following articles for house hold use: Dairy Rs 10000, Poultry Rs 15000
3. Charge Depreciation @ 5 % p.a. on incubator, 10% p.a. on dairy Machinery and Buildings by 7% p.a.
4. Workers have consumed following items: Dairy Rs 3000, and poultry Rs 2000
5. Charge interest on capital @ 10% p.a.

- Q6 What is meaning of accounting standard? Explain Indian Accounting Standards? 15
- Q7 write short notes (Any three) 15
- A) International Financial Accounting system
 - B) Accounting values and Culture
 - C) Global accounting and Auditing Standards
 - D) Accounting standard-20 (AS-20)
 - E) Intangible assets

Total No. of Printed Pages: 4

SUBJECT CODE NO: - X-3044
FACULTY OF COMMERCE & MANAGEMENT
B.Com S.Y Sem. IV
Examination March / April - 2023
Corporate Account-II

[Time: 3 Hours]

[Max. Marks: 80]

Please check whether you have got the right question paper.

N. B

1. Q.1 is compulsory.
2. Attempt any four questions from Q.2 to 7.
3. Use of calculator is allowed.

Q1

A) Select the most appropriate answer.

05

- 1) Shares received from the new company are recorded at
 - a) Face value
 - b) Average price
 - c) Market value
 - d) None of the above
- 2) Share premium is shown in the balance sheet as?
 - a) Asset
 - b) Shareholder's equity
 - c) Deduction in paid up capital
 - d) Deducted from asset side
- 3) Joint stock company is an artificial person created by?
 - a) Law
 - b) Registrar
 - c) Employees
 - d) Provincial Govt.
- 4) Future retail Ltd and Reliance Ltd go into liquidation and a new company Reliance Retail Ltd. Is from edit is a case of?
 - a) Absorption
 - b) External reconstruction
 - c) Amalgamation
 - d) Take over
- 5) Accounting standard for Amalgamation is?
 - a) As-3
 - b) As-9
 - c) As-12
 - d) As-14

B) Answer the following question in one sentence each.

05

- 1) The salient features of deep discount bonds doesn't include?
- 2) The ratio of equity share capital to fixed interest bearing funds is called?
- 3) When all the debentures are redeemed, that balance left in the debenture sinking fund account is transferable to?
- 4) Which source of capital used get financial leverage?

5) To whom is the term “insider trading” related?

C) Fill in the blanks and rewrite the sentence. 05

- 1) Shareholders are -----
- 2) Goodwill mean -----
- 3) Cancellation of shares mean -----
- 4) The shares received from the new company is recorded at -----
- 5) ----- is current liability.

D) State the following statements are whether true or false. 05

- 1) Local taxes are an examples of secured creditors.
- 2) Only an insolvent company can be liquidated.
- 3) Amalgamation of companies is governed by As-13.
- 4) Under external reconstruction there is one liquidation and one formation.
- 5) Two or more companies combining to form a new company is called absorption.

Q2 Given below are the B/S as on 31 march 2014 of ‘X’ and ‘Y’ Ltd. Which are amalgamated to form a new com. ‘Z’ Ltd. 15

Liabilities	X Ltd	Y Ltd	Assets	X Ltd	Y Ltd
Share capital (100)	1,00,000	2,00,000	Fixed Assets: Goodwill	-	80,000
			Building	30,000	25,000
Reserve & surplus capital Reserve	50,000	1,00,000	Plant	60,000	80,000
P/L	40,000	-	Furniture	5000	10,000
General Reserve	10,000	-	Current Assets: Stock	1,00,000	1,40,000
Loans	80,000	60,000	Debtors	1,04,000	13,000
Other Liabilities	20,000	80,000	Cash at Bank	1000	2000
	3,00,000	350,000		3,00,000	3,50,000

The shareholders in the amalgamating companies are to be allotted fully paid equity share in ‘Z’ Ltd. For the amount by purchase consideration for which purpose all assets and liabilities are to be taken at book values except goodwill of ‘Y’ Ltd. Which is considered worthless.

Show that opening B/S of the company.

- Q3 Sun Ltd. Absorbed the business of moon Ltd. The balance sheet of moon Ltd. On the date of absorption was as follows 15

Liabilities	Rs.	Assets	Rs.
Share capital 10,000 shares of Rs.10 each.	1,00,000	Land & Building	50,000
General Reserve	30,000	Plant & machinery	30,000
Profit & loss A/c	10,000	Motor	20,000
Sundry creditors	60,000	Stock	40,000
		Debtors	30,000
		Cash	30,000
	2,00,000		2,00,000

The purchase price was agreed at Rs.2, 50,000 payable Rs.20, 000 in cash and the balance in shares of Rs.10 each.

Show closing entries in the books of moon Ltd.

- Q4 The following is the Balance sheet of Automotive Ltd. As on 31 March 2014. 15

Balance sheet

Liabilities	Amount	Assets	Amount
4000 equity share of Rs.100 each full paid up	4,00,000	Goodwill	15,000
2000 pref. shares of Rs.100 each	2,00,000	Plan & machinery	3,00,000
Sundry creditors	50,000	Freehold property	2,00,000
Bank overdraft	1,00,000	Debtors	40,000
6% mortgage debenture	1,00,000	Stock	50,000
		Profit & loss A/c	2,40,000
		Cash	5000
	8,50,000		8,50,000

The company got the following scheme of capital reduction approved by the court.

- 1) The preference shares to be reduced to Rs.75 per share fully paid up and equity shares to Rs.40 full paid up.
- 2) The debenture holders took over the stock in trade & the book debts in full satisfaction of the amount due to them.
- 3) The goodwill & profit & loss A/c is to be eliminated
- 4) The freehold properties to be increased by 30%
- 5) The value of plant and machinery to be dep. By 33.33%
- 6) The expenses to reconstruction amount to Rs.3000

Prepare the revised balance sheet.

- Q5 One 1 April 2018 'A' co. Ltd. Acquired the entire share capital of 'B' Co. Ltd. Of the 15
per value of Rs.20,000 for Rs.30,000 on that date the Reserve and surplus appeared in
the balance sheet of 'B' Ltd. At Rs.5000.

One 31st March 2019 the following items, among others, appeared in the balance
sheet of 'B' Ltd. Reserve and surplus Rs.10,000, stock Rs.20,000

The stock include Rs.10,000 purchased from 'A' Co. Ltd. On which later co
charged profit 25% on cost.

Show (with detailed working) how the items

- 1) Goodwill
- 2) Reserve and surplus of 'B' Co. Ltd.
- 3) Stock of 'B' Co. Ltd.

- Q6 The Sonata Co. Ltd. Went into Voluntary liquidation on 31 March 2018 on which date 15
the position of the company was as follows.

	Rs.
2000 6% preference shares of Rs.50 each (dividend paid up to 31 March 2017)	1,00,000
1000 equity shares of Rs.100 each Rs.90	90,000
Per share called and paid up	3,80,000
Cash on realisation of assets	
Expenses of liquidation	10,500
Unsecured creditors (including salaries & wages) for one month Rs.6500	44,500
General Reserve at 31 March 2018	1,00,000
Profit & loss A/c at 31 March 2018	15,000

The liquidator's remuneration is 5% on realisation of assets and 2% on
distribution to shareholders.

Under the Articles of Association of the company, the preference shareholders
have the right to receive one-fourth (1/4) of the surplus remaining after repaying the
equity share capital.

Prepare the liquidators final statement of account.

- Q7 Write short notes (any three) 15
- 1) Net Assets Method
 - 2) Statutory Reserve
 - 3) Capital Reserve
 - 4) Members voluntary liquidation

Total No. of Printed Pages: 04

SUBJECT CODE NO: - X-3058
FACULTY OF COMMERCE & MANAGEMENT
B.Com T.Y (Sem. V)
Examination March / April - 2023
Business Regulatory Framework-IV

[Time:3:00 Hours]

[Max. Marks: 80]

Please check whether you have got the right question paper.

N. B

- 1) Question No.1 is compulsory.
- 2) Solve any four question from 2 to 7
- १) प्रश्न क्रमांक १ अनिवार्य आहे.
- २) २ ते ७ मधील कोणतेही चार प्रश्न सोडवा.

Section A

Q1 A) Multiple Choice question

05

- 1) The Indian contract Act came into force on-
 - a) 15 September 1872
 - b) 1 September 1872
 - c) 1 October 1872
 - d) 15 October 1872
- 2) The word bailment is derived from the _____ word bailers.
 - a) French b) Latin c) American d) None of these
- 3) The sale of goods act 1930 is based on _____
 - a) US sale goods Act
 - b) English sale of goods Act
 - c) Indian sale of good Act
 - d) None of above
- 4) The consumer protection Act enacted in _____
 - a) 1986 b) 1987 c) 1988 d) 1989
- 5) How many types of public Authorities are there _____?
 - a) Central public Authorities
 - b) State public authorities
 - c) Both
 - d) None of these

अ) खालील दिलेल्या पर्यायापैकी योग्य पर्याय निवडा.

१) भारतीय करार कायदा _____ अस्तित्वात आला.

- अ) १५ सप्टेंबर १८७२
- ब) १ सप्टेंबर १८७२
- क) १ ऑक्टोबर १८७२
- ड) १५ ऑक्टोबर

२) बेलमेंट हा शब्द _____ बेलर या शब्दापासून आला आहे.

- अ) फ्रेंच
- ब) लॉटिन
- क) अमेरिकन
- ड) यापैकी नाही

- ३) माल विक्री कायदा १९३० यावर आधारित आहे _____
 अ) युएस सेल गुड्स ऍक्ट
 ब) इंग्रजी सेल ऑफ गुड्स ऍक्ट
 क) भारतीय वस्तू विक्री कायदा
 ड) वरीलपैकी नाही
- ४) ग्राहक संरक्षण कायदा _____ मध्ये लागू करण्यात आला.
 अ) १९८६ ब) १९८७ क) १९८८ ड) १९८९
- ५) सार्वजनिक प्राधिकरणाचे किती प्रकार आहेत.
 अ) केंद्रीय सार्वजनिक प्राधिकरणे
 ब) राज्य सार्वजनिक प्राधिकरणे
 क) दोन्ही
 ड) यापैकी नाही

Section B

B) Answer in one sentence

05

- 1) Write the essential element of a valid contract.
- 2) Define the contract of indemnity
- 3) What is goods
- 4) Who is consumer
- 5) What is time limit to get the information under RTI Act 2005

ब) एका वाक्यात उत्तरे द्या

- १) वैध कराराचा आवश्यक घटक लिहा?
- २) नुकसानभरपाईचा करार म्हणजे काय?
- ३) वस्तू म्हणजे काय?
- ४) ग्राहक कोण आहे?
- ५) आ.टी.आय.कायदा २००५ अंतर्गत माहिती मिळविण्याची कालमर्यादा काय आहे?

Section C

C) Fill in the blanks.

05

- 1) _____ contract is not a completed contract
- 2) Continuing guarantee can be for a _____
- 3) The buyer depends upon the _____ of the seller.
- 4) _____ means a consumer dispute redressed forum established under clause (a) of section 9.
- 5) RTI Act 2005 came into force on _____.

क) रिकाम्या जागा भरा .

- १) _____ करार हा पूर्ण झालेला करार नाही
- २) सतत हमी _____ साठी असू शकते.
- ३) खरेदीदार विक्रेत्याच्या _____ वर अवलंबून असतो:
- ४) _____ म्हणजे कमल ९ च्या खंड (अ) अंतर्गत स्थापन केलेला ग्राहक विवाद निवारण मंच
- ५) आरटीआय कायदा २००५ _____ रोजी लागू झाला.

Section D

05

D) Write true or false

- 1) Social obligation is not enforceable in a court of law.
- 2) The duties of the bailor are the rights of Bailee.
- 3) Sale is executed contract
- 4) Protection Act, 1986 gives speedy and effective remedy to the consumer.
- 5) The RTI act gives right to seek information from the private companies.

ड) चूक का बरोबर लिहा.

- १) सामाजिक बंधन कायद्याच्या न्यायालयात लागू करता येत नाही.
- २) जामीनदाराची कर्तव्ये जमिनदाराचे हक्क आहेत.
- ३) विक्री करार अंमलात आणला जातो.
- ४) संरक्षण कायदा, १९८६ ग्राहकांना जलद आणि प्रभावी उपाय देतो.
- ५) आरआयटी कायदा खाजगी कंपन्याकडून माहिती घेण्याचा अधिकार देतो.

Q2 What is contract and state the essential element of valid contract.
करार म्हणजे काय आणि वैधे कराराचा आवश्यक घटक सांगा.

15

Q3 What is a contract of guarantee? Write its features.
हमी करार म्हणजे काय? त्यांची वैशिष्ट्ये लिहा.

15

Q4 Define contract sale of goods? Write difference between sale and agreement of sell.
वस्तूच्या विक्रीच्या कराराची व्याख्या करा. विक्री आणि विक्री करार यातील फरक लिहा.

15

Q5 Describe the right of information Act, write its scope.
माहिती अधिकार कायद्याचे वर्णन करा? त्याची व्याप्ती लिहा.

15

Q6 Explain the personal liability of agent.
एजंटचे वैयक्तिक दायित्व स्पष्ट करा.

15

Q7 Write short note.

15

- 1) Acceptance of an offer
- 2) Significance of the RTI Act
- 3) Consumer protection Act 1986
- 4) What are rules of Agency?
- 5) What are void agreement

टिपा लिहा.

- १) ऑफर स्वीकारणे
- २) आरटीआय कायद्याचे महत्त्व
- ३) ग्राहक संरक्षण कायदा १९८६
- ४) एजन्सीचे नियम काय आहेत.
- ५) शून्य करार काय आहेत.

Total No. of Printed Pages: 03

SUBJECT CODE NO: - X-3059
FACULTY OF COMMERCE & MANAGEMENT
B.Com S.Y (Sem. III)
Examination March / April - 2023
GST Account-I -VI

[Time: 3:00 Hours]

[Max. Marks: 80]

Please check whether you have got the right question paper.

N. B

1. Q. No. 1 is compulsory
2. Solve any four questions from 2 to 7.
- १) पहिला प्रश्न आवश्यक आहे.
- २) उरलेल्या ६ पैकी कोणतेही ४ प्रश्न सोडवा.

Q1

A) Select the correct alternatives form those given below.

05

- 1) GST was implemental in India from.
 - a) 1st January 2017
 - b) 1st April 2017
 - c) 1st march 2017
 - d) 1st July 2017
- 2) In India the GST is a dual mode to
 - a) UK
 - b) Canada
 - c) USA
 - d) Japan
- 3) What are the taxes levied on intra-state supply?
 - a) CGST
 - b) SGST
 - c) CGST and SGST
 - d) IGST
- 4) Which of the following persons are not liable for registration?
 - a) Any person engorged exclusively in supplying goods or services wholly exempt from tax
 - b) Causal taxable person
 - c) Non-resident taxable person
 - d) None of the above
- 5) Value of supply under section 15 (1) is:
 - a) Wholesale price
 - b) Market value
 - c) Maximum retail price
 - d) Transaction value

अ) खाली दिलेल्या पर्यायांपैकी योग्य पर्याय निवडा.

- १) भारतात जी.एस.टी. लागू करण्यात आला.

अ) १ जानेवारी २०१७	ब) १ एप्रिल २०१७
क) १ मार्च २०१७	ड) १ जुलै २०१७

D) Write the true or false.

- 1) Goods and services Tax (GST) is in nature a value-added tax (VAT)
- 2) The Prime minister is the chairperson of the GST council.
- 3) GST IN is a 14 digits registration number consisting of state code.
- 4) Transfer of immovable properties is subject to SGST.
- 5) GST is a comprehensive tax regime covering both goods and services.

ड) चूक किंवा बरोबर लिहा.

१. वस्तू आणि सेवा कर (GST) हा मुल्यावधित कर (VAT) आहे.
२. पंतप्रधान हे जीएसटी परिषदेचे अध्यक्ष असतात.
३. जीएसटी आय एन हा राज्य कोड असलेला १४ अंकी नोंदणी क्रमांक आहे.
४. स्थावर मालमत्तेचे हस्तांतरण एसजीएसटी च्या अधीन आहे.
५. जीएसटी हि एक व्यापक कर व्यवस्था आहे ज्यामध्ये वस्तू आणि सेवा दोन्ही समाविष्ट आहेत.

Q2 Explain the GST structure in India?

15

भारतातील जीएसटी कर संरचना स्पष्ट करा?

Q3 What is input tax credit (ITC)? Explain the significance of ITC under GST?

15

इनपुट टॅक्स क्रेडीट म्हणजे काय? जीएसटी अंतर्गत आयटी सी चे महत्त्व स्पष्ट करा.

Q4 Explain the detail the procedure for registration under GST?

15

जीएसटी अंतर्गत नोंदणी प्रक्रिया तपशीलवार स्पष्ट करा.

Q5 What is GST? Explain the advantages of GST?

15

जी एस टी म्हणजे काय? जी एस टी चे फायदे स्पष्ट करा?

Q6 Explain various goods and services which are exemple under GST?

15

जीएसटी अंतर्गत सुट असलेल्या विविध वस्तू आणि सेवा स्पष्ट करा?

Q7 Short note On: (any three)

15

- 1) Time and valuation of supply
 - 2) Input tax credit reversal
 - 3) CGST
 - 4) Casual Taxable person
 - 5) Difference between direct and indirect Taxes
- १) पुरवठ्याची वेळ व मूल्यनिर्धारण
 - २) इनपुट टॅक्स क्रेडीट रिव्हर्सल
 - ३) सीजीएसटी
 - ४) प्रासंगिक करपात्र व्यक्ती
 - ५) प्रत्यक्ष आणि अप्रत्यक्ष करांमधील फरक.

Total No. of Printed Pages: 02

SUBJECT CODE NO: - X-3057
FACULTY OF COMMERCE & MANAGEMENT
B.Com F.Y (Sem. I)
Examination March / April - 2023
I.T Application in Business-I

[Time: 02:00 Hours]

[Max. Marks: 50]

Please check whether you have got the right question paper.

N. B

- 1) Q. No 1 is compulsory.
- 2) Solve any three questions from Q. No. 2 to Q. No. 6.

Q1

A. Multiple choice Questions.

04

- 1) Which of the following is problem oriented language?
 - a) High level language
 - b) Machine language
 - c) Assembly language
 - d) Low level language
- 2) The list coded instruction is called _____
 - a) Computer program
 - b) Algorithm
 - c) Flow chart
 - d) Utility program
- 3) How many bit is a byte?
 - a) 4
 - b) 8
 - c) 16
 - d) 32
- 4) Which of the following number system is known as base 10 system?
 - a) Binary number system
 - b) Octal number system
 - c) Hexadecimal number system
 - d) Decimal number system

B. Fill in the Blanks:-

04

- 1) _____ key is used to make text italic.
- 2) _____ key is used to start slide show of a power point presentation.
- 3) _____ is a feature of Microsoft excel that works behind the scenes, correcting different types of common mistakes.
- 4) _____ is the basic unit of a Microsoft excel worksheet into which you enter data.

Q2 Convert the following number

14

- 1) $(11010)_2 = (?)_{10}$
- 2) $(726)_8 = (?)_{10}$
- 3) $(27fB)_{16} = (?)_{10}$
- 4) $(17410)_{10} = (?)_2$
- 5) $(7562)_{10} = (?)_8$
- 6) $(3B)_{16} = (?)_{10}$
- 7) $(10100011)_2 = (?)_{10}$

Q3 What is MS-Ward? Describe the procedure of inserting and formatting a Table in MS- Word Document.

14

Q4 What is MS-Excel? Explain spread sheet and its basic functions?

14

Q5 What is slide? Explain how to apply slideshow transition effects with examples.

14

Q6 Write a short notes on the following

14

- a) Mail merge
- b) Animation and slide show.

Total No. of Printed Pages: 4

SUBJECT CODE NO: - X-3061
FACULTY OF COMMERCE & MANAGEMENT
B.Com T.Y (Sem-VI)
Examination March / April - 2023
Business Regulatory Framework-II- IV

[Time: 3:00 Hours]

[Max. Marks: 80]

Please check whether you have got the right question paper.

N. B

1. Q.No.1 is compulsory.
2. Attempt any four questions from Q.2 to Q.7.
१. प्रश्न १ आवश्यक आहे.
२. प्रश्न.२ ते प्रश्न ७ पैकी कोणतेही चार प्रश्न सोडवा.

Q1 A) Select the most appropriate answer.

05

योग्य पर्याय निवडा.

- 1) Acceptance is ----- in case of bill of exchange.
 हुंडीच्या बाबतीत स्वीकृती ही ----- असते
 a) Compulsory - अनिवार्य
 b) Optional - ऐच्छिक
 c) Not compulsory - निवार्य
 d) Adequate - पर्याप्त
- 2) Maximum no of members is case of private company is
 खाजगी कंपनीच्या बाबतीत कमाल सदस्य संख्या ----- असते.
 a) 50 b) 100 c) 150 d) 200
- 3) Notice of the registered office of the company shall be given to the register of
 companies within -----
 कंपनीच्या नोंदणीकृत कार्यालयाची सूचना कंपनीच्या निबंधकार ----- च्या आत दिली
 गेली पाहिजे.
 a) 30 days - ३० दिवस
 b) Three months - ३ महिने
 c) 60 days - ६० दिवस
 d) Six months - ६ महिने

- 4) A company wishes to ensure that no one else can use their logo.
इतर कोणीही त्यांचा लोगो वापरू शकणार नाही हे सुनिश्चित करावे असे प्रमंडळाला वाटते.
- a) Copy rights - कॉपी राईट
b) Trade mark - व्यापार चिन्ह
c) Patent - पेटेंट
d) Industrial designs – औद्योगिक
- 5) The Environmental (Protection) Act was enacted in the year
पर्यावरण (संरक्षण) कायदा या वर्षा मध्ये अधिनियमित करण्यात आला.
- a) 1986 b) 1992 c) 1984 d) 1974

B) Answer the following questions in one sentence.

05

खालील प्रश्नांची एका वाक्यात उत्तरे द्या.

- 1) Which section in Negotiable Instrument Act, 1882 Covers Dishonour of Negotiable
परक्राम्य संलेख अत्यादन ठेवून त्याचा अवमान करणे परक्राम्य संलेख अधिनियम १९८२ च्या कोणत्या कलमांतर्गत येते?
- 2) Which company shares can be freely transferable?
कोणत्या कंपनीचे भाग हे मुक्त हस्तांतरणीय असतात?
- 3) Which section of the Competition Act, 2002 deals with orders of Commission of Certain Combinations?
स्पर्धा कायदा, २००२ चे कोणते कलम विशिष्ट संयोगांवर आयोगाचे आदेश शी संबंधित आहे?
- 4) Which type of Negotiable Instrument is freely transferable?
कोणत्या प्रकारचा परक्राम्य संलेख मुक्तपणे हस्तांतरणीय आहे.
- 5) Which section of the completion Act, 2002 deals with Penalty for failure to Company with directions of Commission and Director General?
स्पर्धा कायदा, २००२ चे कोणते कलम आयोग आणि महासंचालनयाच्या निर्देशांचे पालन करण्यात अपयशाच्या दांडाशी संबंधित आहे ?

C) Fill in the blanks and rewrite the sentence.

05

रिक्त जागा भरा आणि वाक्य पुन्हा लिहा.

- 1) The number of Parties to a Promissory Note is -----
वचन चिठ्ठीला पक्षकारांची संख्या ----- असते.
- 2) The minimum number of members that required white registering a public company is -----
सार्वजनिक कंपनीची नोंदणी करीत असताना किमान ----- सदस्य आवश्यक असतात.
- 3) Which of the market type has the fewest number of firms?
कोणत्या बाजार प्रकारात सर्वात कमी कंपन्या आहेत.
- 4) To calculate the maturity date of a negotiable instrument the ----- date to be excluded for counting.
परक्राम्य संलेख परिपक्व होण्याच्या दिनांकाची गणना करण्यासाठी ----- दिनांक वगळून मोजल्या जावे.
- 5) Section ----- of the Competition Act, 2002 deals with the selection Committee for chairperson and Members of Competition Commission of India?
स्पर्धा कायदा, २००२ चे कलम ----- भारतीय स्पर्धा आयोगाच्या सदस्य व समितीच्या सभापतीच्या निवडीशी संबंधित आहे?

D) State the following statements are whether true or false

05

खालील विधाने सत्य की खोटी आहेत ते सांगा

- 1) Promissory Note is an order to pay the third party.
वचन चिठ्ठी हा/ही तृतीय पक्षाला दिलेला एक आदेश असतो.
- 2) Maximum no. of members in case of public company is 100.
सार्वजनिक कंपनीच्या बाबतीत कमाल सदस्य संख्या १०० असते.
- 3) The Indian Stock market has a history of more than 125 years
भारतीय शेअर बाजार आला १२५ पेक्षा जास्त वर्षांचा इतिहास आहे.
- 4) Owner of the intellectual property or the successor in title of the owner of intellectual property or is the right holder of IPR?
बौद्धिक संपदेचा मालक किंवा बौद्धिक संपदेच्या मालकाच्या मालकी हक्काचा उत्तराधिकारी किंवा बौद्धिक संपदेच्या मालकाने योग्यरीत्या अधिकृत केलेला परवानाधारक "बौद्धिक संपदा अधिकार" चा योग्य धारक कोण असतो?

5) Section 29 of the Competition Act, 2002 deals with procedure for investigation of combinations.

स्पर्धा कायदा, २००२ चे कलम २९ संयोगाचे अन्वेषणासाठी प्रक्रियाशी संबंधित आहे.

- Q2 What is Negotiable Instrument? Give the characteristics of a Negotiable Instrument. 15
चलनक्षम दस्तऐवज म्हणजे काय? चलनक्षम दस्तऐवजाची वैशिष्ट्ये सांगा.
- Q3 Explain in detail the different types of companies on the basis of number of members. 15
सभासद संख्येच्या आधारावर प्रमंडळाची विविध प्रकार सविस्तरपणे स्पष्ट करा.
- Q4 Discuss the powers and functions of SEBI in detail. 15
सेबीचे (SEBI) अधिकार व कार्य यावर सविस्तर चर्चा करा.
- Q5 What is mean by copyright? Give the elements of copyright 15
कॉपीराईट म्हणजे काय? कॉपीराईटचे घटक सांगा.
- Q6 Explain the Information Technology Act, 2000. 15
माहिती तंत्रज्ञान कायदा, २००० विशद करा.
- Q7 Give the short notes (attempt any three) 15
टिपा द्या. (कोणतेही तीन)
- 1) Cheque and parties to a cheque
धनादेश व धनादेशाचे संबंधित पक्ष
 - 2) Duties to the director of a company
प्रमंडळ संचालकाची कर्तव्ये
 - 3) Organization of SEBI
सेबीचे (SEBI) संघटन
 - 4) Trade Mark
व्यापार चिन्ह
 - 5) Competition Act, 2002
स्पर्धा कायदा, २००२

Total No. of Printed Pages: 3

SUBJECT CODE NO: - X-3055
FACULTY OF COMMERCE AND MANAGEMENT
B.Com T.Y (Sem-VI)
Examination March / April - 2023
Direct Taxes

[Time: 3:00 Hours]

[Max. Marks: 80]

Please check whether you have got the right question paper.

- N. B
- 1) Q. No. 1 is compulsory.
 - 2) Solve any Four questions from Q. No. 02 to Q. No.07.

Q1 A) Select the Correct alternative from those given below 05

- 1) What is not included in taxable Income?
 - a. Income from smuggling activity
 - b. Casual income
 - c. Capital Receipt, expect gains on transfer of capital asset
 - d. Income received in Kind.
- 2) Mr.SandipKumar, maintains his Accounts of the basis of Calendar year, For Financial Year 2018-19, his Assessment year shall be
 - a. 2018-19
 - b. 2018
 - c. 2019-20
 - d. 2019
- 3) Income Tax is imposed by
 - a. State Government
 - b. Central Government
 - c. Both of above
 - d. Constitution of India
- 4) How many heads of Income are there?
 - a. 05
 - b. 08
 - c. 06
 - d. 07
- 5) The Income Tax Act, 1961 Came into Force w.e.f. _____.
 - a. 1st April, 1962
 - b. 31st March, 1961
 - c. 1st April, 1961
 - d. None of above

05

(B) Answer in one sentence

- 1) Give the meaning of person?
- 2) Give the meaning of Assessment year?
- 3) What is mean by 'PAN'?
- 4) What is mean by profession?
- 5) What is mean by 'TAN'?

05

(C) Fill in the Blanks

- 1) Education allowance is emptied up to _____
- 2) Who has the statutory Power to issue notification Under Income Tax Act 1961?

- 3) Income Tax is imposed by _____
- 4) Municipal tax is deductible from _____
- 5) Full form of RPF _____ in income tax.

(D) Write the True or False

05

- 1) City Compensatory allowance is fully taxable
- 2) Salary means basic salary, D.A. (Forming part of retirement benefit) and Commission of sales turnover, for the purpose of Calculation of H.R.A.
- 3) The net Annual value of a self-occupied property can be negative.
- 4) Vacant land attach to a building is included in the meaning of house property.
- 5) service tax is a direct tax

Q2 Explain the Types of house Properties that are taxable Under the head of "Income from House property" 15

Q3 Mr. Yash, Joined S. Kumar Company Ltd. on 1st April 2021 details regarding with salary are as follows 15

Basic salary	21,000 p.m.
Dearness Allowance (50%. Considered for Retirement benefits)	4,000 p.m.
Children Education Allowance (He has 2 children)	2000 Pm.
Hostel Allowance	3000 p.m.
Medical Allowance	2000 pm.
Transport Allowance	3000 p.m.
Servent Allowance	1400 p.m.
City Compensatory Allowance	3000 Pm
Entertainment Allowance	3000 Pm
Assistant Allowance. (Paid 3000p.m. to Assistant)	4000 P.m.
Academic Research Allowance (Actual expenses 8000 pm)	2000 p.m.
Bonus	28000 P. a
Commission	14000 P. a.
Fees	8000 P. a.
professional tax paid	2000 p.a.

Compute the Net taxable Salary for the Assessment year 2022-23.

Q4 Mr. Sopan is a Chartered Accountant and he has prepared the following Income and Expenditure Account for the year ending 31-03-2022 15

Income and Expenditure Account For the year ended 31-03-2022

Expenditure	Amount	Income	Amount
To office Expenses	47000	By Audit Fees	80500
To Salary	35000	By Gift from Father in Law	10500
To Magazine	1400	By Dividend	32000
To personal Expenses	72000	By profit on Sale of Investment	214300
To Donation to NDF	26000	By Consultation Fees	165230
To Interest	8050		
To Income Tax	25500		
To car Expenses	9000		
To Surplus	278580		
	502530		502530

you are required to Compute the professional Income for the A. Y. 2022-23

Considering the following points:

- 1) car is used equally for official and personal purpose
- 2) Salary of domestic servant Rs. 4000 is included in the Salary.

Q5 Write in brief the various exemptions available for Computation of Capital gain. 15

Q6 What is the various deductions available to individuals UIS. 80 15

Q7 Write Short notes on: (Any three) 15

- 1) T.D.S.
- 2) Agriculture Income
- 3) Electronic payment of Tax
- 4) Refund of Tax
- 5) Let out property.

Total No. of Printed Pages: 4

SUBJECT CODE NO: - X-3054
FACULTY OF COMMERCE & MANAGEMENT
B.Com F.Y (Sem-II)
Examination March / April - 2022
Business Organization and Management

[Time: 3:00 Hours]

[Max. Marks: 80]

Please check whether you have got the right question paper.

N. B

- 1) Q.1 is compulsory.
- 2) Solve any four question from Q2 to Q7.
- १) प्रश्न क्र. १ अनिवार्य आहे.
- २) प्रश्न क्र. २ ते प्रश्न क्र. ७ पैकी कोणतेही चार प्रश्न सोडवा.

Q1

A. Multiple Choice Questions. (MCQ).

05

अ. योग्य पर्याय निवडा.

1. Which of these business activity

- | | |
|----------------------------|------------------------------------|
| a) Purchase –sale of goods | b) Workshop in the temple |
| c) Fraud with the customer | d) Adultration in the mustered oil |

यापैकी कोणता व्यवसाय क्रियाकलाव

- | | |
|-------------------------|-------------------------|
| अ) वस्तूची खरेदी विक्री | ब) मंदिरात कार्यशाळा |
| क) ग्राहकाशी फसवणूक | ड) मोहरीच्या तेलात भेसळ |

2. Small business are helpful to generate

- | | |
|------------------------|----------------------|
| a) More employment | b) economic strength |
| c) Both of the a and b | d) Corruption |

लहान व्यवसाय निर्मितीसाठी उपयुक्त आहेत.

- | | |
|-----------------|----------------|
| अ) अधिक रोजगार | ब) आर्थिक ताकत |
| क) अ व ब दोन्ही | ड) भ्रष्टाचार |

3. Preference shareholders have normally

- | | |
|-----------------------|--------------------------|
| a) No voting rights | b) Limited voting rights |
| c) Full voting rights | d) All of the above |

प्राधान्य भागधारकांना साधारणपणे असते.

- | | |
|--------------------------|------------------------|
| अ) मतदानाचा हक्क नसतो | ब) मर्यादित मतदान हक्क |
| क) पूर्ण मतदानाचे अधिकार | ड) वरील सर्व |

4. PSE'S are organizations owned by

- | | |
|-----------------------|-------------------------|
| a) Joint Hindu Family | b) Government |
| c) Foreign Companies | d) Private entrepreneur |

सार्वजनिक क्षेत्रातील उपक्रम मालकीच्या संस्था आहे.

- | | |
|-------------------------|------------------|
| अ) संयुक्त हिंदू कुटुंब | ब) सरकारी |
| क) विदेशी कंपन्या | ड) खासगी उद्योजक |

5. Management is the development

- | | |
|----------------|----------------|
| a) of People | b) of Things |
| c) of Business | d) of Industry |

व्यवस्थापनाचा विकास हा

- | | |
|---------------|--------------|
| अ) लोकांचा | ब) वस्तुंचा |
| क) व्यवसायाचा | ड) उद्योगाचा |

B. Answer in one sentence.

05

एका वाक्यात उत्तरे द्या.

1. Explain the meaning of small Industry
लघु उद्योगाचा अर्थ सांगा.
2. What is public company?
सार्वजनिक उपक्रम म्हणजे काय?
3. What do you mean by management?
व्यवस्थापन म्हणजे काय?
4. What do you mean by Planning?
नियोजन म्हणजे काय?

5. What is democratic leadership

लोकशाही नेतृत्व म्हणजे काय?

C. True or False

05

चूक की बरोबर

1. Risk is an essential element of business.

जोखीम हा व्यवसायाचा आवश्यक घटक आहे.

2. Director can elected for life.

संचालकाची आयुष्यभरासाठी निवड होऊ शकते.

3. Life of a public company is unlimited.

सार्वजनिक कंपन्याच आयुष्य अमर्याद असते.

4. Management is not professional.

व्यवस्थापन हे व्यावसायिक नाही.

5. Planning is a primary function of management.

नियोजन हे व्यवस्थापनाचे प्राथमिक कार्य आहे.

D. Match of the following.

05

जोड्या लावा.

Group A	Group B
a) Private Company अ) खाजगी कंपनी	1) 51% Share capital १) ५१ % भाग भांडवल
b) Public Company ब) सार्वजनिक कंपनी	2) Maximum 50 members २) जास्तीत जास्त ५० सदस्य
c) Common Seal क) कॉमन सील	3) Compulsory ३) अनिवार्य
d) Government Company ड) सरकारी कंपनी	4) Minimum 7 members ४) कमीत कमी ७ सदस्य
	5) Symbol of company ५) कंपनीचे प्रतीक

- Q2 What is the meaning, characteristics and problems of service sector? 15
सेवा क्षेत्राचा अर्थ, वैशिष्ट्ये व समस्या स्पष्ट करा.
- Q3 What do you mean by joint stock company? Discuss its advantages. 15
संयुक्त स्कंध प्रमंडळ म्हणजे काय? त्याच्या फायद्यावर चर्चा करा.
- Q4 Differentiate between private sector and public sector. 15
खाजगी क्षेत्र आणि सार्वजनिक क्षेत्र यातील फरक स्पष्ट करा.
- Q5 Discuss briefly the various function of management. 15
व्यवस्थापनाच्या विविध कार्याची सविस्तर चर्चा करा.
- Q6 State the meaning, types and characteristics of strategy formulation. 15
धोरण तयार करणे याचा अर्थ, प्रकार आणि वैशिष्ट्ये सांगा.
- Q7 'Leaders are born not made' explain this statement. 15
नेतृत्व जन्मतःच असते हे विधान स्पष्ट करा.

Total No. of Printed Pages:02

SUBJECT CODE NO: - X-3053
FACULTY OF COMMERCE & MANAGEMENT
B.Com S.Y Sem. III
Examination March / April - 2023
I.T. Application in Business- III

[Time: 02:00 Hours]

[Max. Marks: 50]

Please check whether you have got the right question paper.

N. B

1. Question number 1 is compulsory
2. Solve any three from Q.2 to 6.

Q1

A) Multiple choice questions:

04

- 1) Which of the following is e-commerce website for booking movie tickets?
 - a) Big basket .com
 - b) Book my show .com
 - c) Ajoio.com
 - d) OLX. Com
- 2) OTP stands for _____
 - a) One time password
 - b) One time process
 - c) One time password
 - d) On time process
- 3) Which type of E-commerce focuses on consumers Dealings with each other?
 - a) B2B b) B2C c) C2C d) C2B
- 4) The user reaches this page when they specify the address of a website
 - a) Web page
 - b) Home page
 - c) Summary page
 - d) None of these

B) Fill in the blanks :

- 1) _____ is the Indian Railway website for booking ticket.
- 2) E-Banking is also known as _____
- 3) The dimension of e-commerce that enables commerce across national boundaries is called _____
- 4) COD stands for _____

Q2 Define E-commerce state the advantage and dis advantages of E-commerce. 14

Q3 What do you mean by E-market places? Explain the types of E-marketplace 14

Q4 Define ERP state the advantages of ERP implementation in Business. 14

Q5 Explain the impacts of E-business on Employment and Job market. 14

Q6 Write short notes on: 14

A) CRM

(7 marks each)

B) Different digital payment methods

Total No. of Printed Pages: 1

SUBJECT CODE NO: - X- 3065
FACULTY OF COMMERCE & MANAGEMENT
B.Com T.Y (Sem. V)
Examination March / April - 2023
Computerized Accounting-I-V

[Time:2:00 Hours]**[Max. Marks:50]**

Please check whether you have got the right question paper.

N. B

- 1) Question Number 1 is compulsory.
- 2) Solve **any three** from Questions 2 to 6.

- Q1 A. Multiple Choice Questions: 04
- 1) Changes made as per the requirement of user is called _____.
 a) Modification b) Alteration c) Customization d) None
 - 2) The home Screen of Tally ERP 9 is also known as _____.
 a) Menu Bar b) Gateway of Tally c) Button Bar d) Accounts Info
 - 3) Which of the following is predefined ledger in Tally ERP 9?
 a) Profit & Loss A/C b) Cash
 c) Cash at Bank d) Both 'a' and 'b'
 - 4) F12 button is known for _____ in Tally ERP 9.
 a) Configurations b) Company features
 c) Accounting feature d) None of these
- B. Fill in the blanks.
- 1) GST Stands for _____.
 - 2) _____ Option is used to copy a company's data into Pen Drive or CD.
 - 3) _____ Key is used to open Receipt voucher in Tally ERP 9. 04
 - 4) To print reports in Tally ERP 9 _____ key is used.
- Q2 What do you mean by Computerized Accounting? Explain technological advantages of Computerized Accounting. 14
- Q3 Write a procedure for setting up a new company in Tally ERP 9. 14
- Q4 What do you mean by Voucher? Explain accounting Vouchers in Tally ERP 9. 14
- Q5 Explain the procedure of recording Purchase order and sale order in Tally ERP 9. 14
- Q6 Write a short Note on:
- a. Activating GST and creating GST Ledgers 07
 - b. Inventory Reports 07

Total No. of Printed Pages: 05

SUBJECT CODE NO: - X-3052
FACULTY OF COMMERCE & MANAGEMENT
B.Com T.Y (Sem-V)
Examination March / April - 2023
Auditing-III

[Time: 3:00 Hours]

[Max. Marks: 80]

Please check whether you have got the right question paper.

N. B

- 1) Q. No. 1 is compulsory.
- 2) Solve any four questions from Q. No 2 to Q. No 7.

Q1 (A) Select the correct alternative from those given below.

05

- 1) Auditing be gains where _____ ends.
 - a) Selling
 - b) Production
 - c) Accounting
 - d) Year
- 2) Latin word “audire” means
 - a) To adjust
 - b) To dare
 - c) To hear
 - d) None of above
- 3) Which of the following is require while vouching cash purchase?
 - a) Examine Debtors Ledger
 - b) Examine cash sales
 - c) Examine credit sales
 - d) Examine payment in cash Book
- 4) _____ is the examination of documentary evidences of transactions.
 - a) Accounting
 - b) Book Keeping
 - c) Vouching
 - d) Recording
- 5) Auditing is _____
 - a) An art
 - b) A science
 - c) Both of above (a) and (b)
 - d) None of these

(अ) खाली दिलेल्या पर्याय पैकी एक पर्याय निवडा.

१. जेव्हा _____ बंद होतो तेव्हा अवेक्षण ची सुरवात होते.
 - अ) विक्री
 - ब) उत्पादन
 - क) लेखांकन
 - ड) वर्ष
२. लेटीन शब्द "आडीयर" म्हणजे _____
 - अ) तडजोड करणे
 - ब) धाडस दाखवणे
 - क) ऐकून घेणे
 - ड) यापैकी एक ही नाही
३. नगद खरेदी या प्रमाणन खाली पैकी कशाचा निरीक्षण केला जातो?
 - अ) कर्जदारचे खाते निरीक्षण
 - ब) नगद विक्री खाते निरीक्षण
 - क) उधार विक्री खाते निरीक्षण
 - ड) रोकड पुस्तक मध्ये दिलेली रक्कमचा निरीक्षण
४. _____ म्हणजे व्यवहाराचा दस्तावेज पुरावा निरीक्षण करणे होय.
 - अ) लोखाकन
 - ब) पुस्तपालन
 - क) प्रमाणन करणे
 - ड) नोद घेणे
५. अवेक्षण हे _____ आहे.
 - अ) कला
 - ब) विज्ञान
 - क) दोन्ही अ आणि ब
 - ड) यापैकी कोणताही नाही

B) Answer in one sentence.

05

- 1) Explain internal Audit
- 2) What is Audit planning
- 3) Define cost Audit
- 4) Define tax audit
- 5) What are the qualification of company auditor

ब) एक वाक्यात उत्तर लिहा.

१. अंतर्गत लेखापरिक्षण म्हणजे काय?
२. अंकेक्षणाचा नियोजन म्हणजे काय?
३. परिव्यय लेखांकण अवेक्षण म्हणजे काय?
४. कर अंकेक्षण म्हणजे काय?
५. कंपनी अंकेक्षकाची पात्रता सांगा?

05

C) State True or False.

- 1) Shareholder is creditor of company.
- 2) Interest is paid to Debenture holders.
- 3) Cost audit help to control over cost.
- 4) There is difference between Audit and investigation.
- 5) Valuation of Assets is compulsory under Audit.

क) सत्य किंवा असत्य लिहा.

१. भागधारक हे कंपनीचे धनको असतात.
२. कर्जरोखेधारकांना व्याज दिला जातो.
३. परिव्यय अंकेक्षण हा परिव्यय नियंत्रण साठी मदत करतो.
४. तपास व अंकेक्षण मध्ये फरक असतो.
५. अंकेक्षण मध्ये संपत्तीचे मुल्यांकन करणे आवश्यक आहे.

05

D) Fill in the Blanks.

- 1) Internal check help in _____.
- 2) The term Audit has been derived from the Latin word _____
- 3) Accounting with the help of computer is called _____
- 4) _____ and _____ verification and valuation is compulsory in auditing.

5) _____ is planning for audit.

ड) रिक्त जागा भरा.

१. अंतर्गत तपासणी हे _____ साठी मदत करते.
२. अंकेक्षण शब्दाची व्युत्पत्ती लॅटिन भाषेतील _____ शब्दापासून झाली आहे.
३. संगणकाच्या मदतीने लोखांकन करणे म्हणजे _____.
४. _____ व _____ च्या प्रमाणन व मूल्यमापन अंकेक्षण मध्ये करणे आवश्यक आहे.
५. _____ हे अंकेक्षण या नियोजन आहे.

Q2 What is Audit? Explain difference between Auditing and Accounting? 15
(अंकेक्षण म्हणजे काय? लोखांकन व अंकेक्षण मध्ये काय फरक आहे?)

Q3 Explain 15
a) Audit Programme
b) Audit Note Book
c) Audit Evidences

सविस्तर लिहा.

- अ) अंकेक्षण कार्यक्रम
- ब) अंकेक्षण नोंद वही
- क) अंकेक्षण प्रमाण

Q4 What is Audit Report? Explain Elements of Audit Report and types of Audit Report. 15
अंकेक्षण अहवाल म्हणजे काय? अंकेक्षण अहवाल चे घटक व अंकेक्षण अहवालाचे प्रकार लिहा.

Q5 Explain 15
a) Power and duties of company Auditor
b) Liabilities of company Auditor
c) Appointment and qualifications of company Auditor

सविस्तर लिहा.

- अ) कंपनी अंकेक्षकाची कर्तव्य व अधिकार लिहा.
- ब) कंपनी अंकेक्षकाची देय्यता लिहा.
- क) कंपनी अंकेक्षकाची नियुक्ती व पात्रता लिहा.

Q6 What is cost Audit? Explain Importance of cost Audit? 15
(परिव्यय अंकेक्षण म्हणजे काय? परिव्यय अंवेक्षण चा महत्व विषद करा?)

Q7 Short notes (Any three) 15

- a) Types of Audit
- b) Tax Audit
- c) Management Audit
- d) Types of Vouchers

टीपा लिहा.

- अ) अंकेक्षण चे प्रकार
- ब) कर अंकेक्षण
- क) व्यवस्थापकीय अंकेक्षण
- ड) व्हाऊचर चे प्रकार

Total No. of Printed Pages:05

SUBJECT CODE NO: -X-3051
FACULTY OF COMMERCE & MANAGEMENT
B.Com F.Y (Sem-I)
Examination March / April - 2023
Business & Industrial Economics-I

[Time: 3:00 Hours]

[Max. Marks: 80]

Please check whether you have got the right question paper.

N. B

- (i) Q. No. 1 is compulsory.
(ii) Solve any four questions from Q.no.2 to Q.no.7
(i) प्रश्न क्र. १ अनिवार्य आहे.
(ii) प्रश्न क्र. 2 ते प्रश्न क्र. ७ यापैकी कोणतेही ४ प्रश्न सोडवा

Q1 A) Choose the appropriate alternative from the given multiple choices.

05

खालील बहुपर्याया पैकी योग्य पर्याय निवडा .

1) Elasticity of Demand is _____ for all goods.

- a) same
b) Equal
c) not same
d) None of these

१. मागणीची लवचिकता सर्व वस्तूसाठी _____

- अ. सारखी असते.
ब) समान असले.
क) सारखी नसते.
ड) या पैकी कोणतेही नाही.

2) Who authored the book 'principles of Economics'.

- a) Dr. Marshal
b) Aristotle
c) Adam smith
d) J. s. Mill

२. 'अर्थशास्त्राची मूलतले' हे पुस्तक कोणी दिले आहे.

- अ) डॉ. मार्शल
- ब) डॉ. अरिस्टॉटल
- क) अँडम स्मिथ
- ड) जे. एस. मिल

3) Indifference curve is _____ to origin.

- a) Concave
- b) by Convex
- c) perpendicular
- d) None of these

३. समवृत्ती वक्र हा उगम स्थाना जवळ _____ असतो.

- अ) अंतर्वक्र
- ब) बहिर्वक्र
- क) लंब
- ड) या पैकी कोणतेही नाही.

4) Homogenous product is a feature of _____ Competition.

- a) Monopoly
- b) perfect competition
- c) oligopoly
- d) one of these

४. एकजिनसी वस्तु हे _____ स्पर्धेचे वैशिष्ट्य आहे

- अ) मक्तेदारी
- ब) पूर्ण स्पर्धा
- क) अत्पाधिकार
- ड) या पैकी कोणतेही नाही.

5) Who proposed the theory of Marginal Productivity.

- Adam Smith
- John Bates Clark
- F.Y Edgeworth
- Dr. Marshall

५. सीमांत उत्पादकतेचा सिद्धांत कोणी मांडला ?

- अँडम स्मिथ
- जॉन बेटस क्लार्क
- एफ. वाय. एजवर्थ
- डॉ. मार्शल

05

B) Write the answers of following Questions in one sentence.

खालील प्रश्नांची एका वाक्यात उत्तरे लिहा .

- What is Economics?
अर्थशास्त्र म्हणजे काय ?
- write full form of SEBI
सेबीचे पूर्ण रूप लिहा .
- What is Demand ?
मागणी म्हणजे काय ?
- What is Indifference curve?
समवृत्ती वक्र म्हणजे काय
- Give the Meaning of wages
मजूरीचा अर्थ लिहा .

C) Fill in the blanks.

रिकाऱ्या जागा भरा .

- Micro Economics and _____ are branches of Economics.
सुक्ष्म अर्थशास्त्र आणि _____ - ह्या अर्थशास्त्राच्या शाखा आहेत .

05

- 2) Buying behaviour is study of _____
खरेरी वर्तुणूक हा _____ या अभ्यास आहे .
- 3) Average Revenue=_____ per product.
सरासरी महसुल _____ प्रति का .
- 4) FEMA is revised version of Act.
फेमा CFEMA) हा _____ चा सुधारीत कायदा आहे .
- 5) _____ work of Labour is remunerated as wages.
अभिकाच्या _____ श्रमाचा मोबदला हा

D) State whether following statements are true or false.

खालील विधाने चुक किंवा बरोबर आहेत ते सांगा.

- 1) Economics is a social science.
अर्थशास्त्र हे एक सामाजिक शास्त्र आहे .
- 2) Indifference curve Analysis has no assumption.
समवृत्ती वक्र विश्लेषणास गृहीतके नाहीत .
- 3) Price elasticity of demand can be Zero.
मागणीची किंमत लवचिकता ही शून्य असू शकते .
- 4) Monopoly is two sellers.
मत्केदारी म्हणजे दोन विक्रेते
- 5) Project is factor of production.
नफा हा उत्पादनाचा घटक आहे .

05

Q2 What is Business Economics? Explain the nature and significance of Business Economics

15

व्यावसायिक अर्थशास्त्र म्हणजे काय? व्यावसायिक अर्थशास्त्राचे स्वरूप आणि महत्त्व स्पष्ट करा

- Q3 Write a detailed note Curve Analysis. 15
समवृत्ती वक्र विश्लेषणावर सविस्तर टीप लिहा
- Q4 Explain the concept and determinants of Price elasticity of demand. 15
मागणीच्या किंमत लवचिकतेची संकल्पना' आणि तिचे निर्धारक स्पष्ट करा .
- Q5 What is Perfect Competition? Explain it's features. 15
पूर्ण स्पर्धा म्हणजे काय? पूर्ण स्पर्धेची वैशिष्ट्ये स्पष्ट करा .
- Q6 Describe the Marginal Productivity Theory 15
सीमांत उत्पादकता सिद्धांताचे वर्णन करा
- Q7 Write short Notes : (Any three) 15
- Micro- Economics
 - Consumer
 - Monopoly
 - Marginal Revenue
 - Labour
- थोडक्यात टीपा लिहा : [कोणतेही तीन] .
- सूक्ष्म अर्थशास्त्र
 - उपभोक्ता
 - मत्केदारी
 - सीमांत प्राप्ती
 - श्रम

Total No. of Printed Pages: 05

SUBJECT CODE NO: - X-3050
FACULTY OF COMMERCE & MANAGEMENT
B. Com S.Y (Sem-IV)
Examination March / April - 2023
Cost Accounting-II

[Time: 3:00 Hours]

[Max. Marks: 80]

Please check whether you have got the right question paper.

N. B

- 1) Question No. 1 compulsory.
- 2) Attempt any Four question from Q. NO. 2 to Q. No. 7.
- 3) Use of calculator is allowed.

Q1 A) Select the most appropriate Answer.

05

1. contract costing is most appropriate method of costing for _____
 - a. construction Industry
 - b. Banking Industry
 - c. Textile mills
 - d. Cement Industry
2. packing cost is _____
 - a. Production cost.
 - b. Selling cost.
 - c. Administration cost
 - d. Distribution cost.
3. process A/C is _____
 - a. Nominal A/C
 - b. A Real A/C
 - c. Personal A/C
 - d. either Nominal or Real A/C
4. in service costing, Fixed charges are also called as _____
 - a. Standing charges
 - b. Variable charges
 - c. Fixed charges
 - d. None of these
5. _____ is not considered for preparation of cost sheet.
 - a. Factory cost
 - b. Goodwill written off
 - c. Labour cost
 - d. Selling cost

B. Answer in one sentence

1. What is Prime cost?
2. Which one of the following is not a contract cost?
3. What will be Impact of normal loss on the overall per unit cost?
4. Work uncertified is?
5. Which of the following are prime costs?

C. Fill in the blanks and rewrite the sentence.

1. contract A/C is a _____
2. cost of sales Plus profit is _____
3. abnormal process loss can be Transferred to _____
4. In Reconciliation Statement Expenses shown only in Financial A/C are _____
5. Prime cost t overheads _____

D. state whether following statement are True or False.

1. The combined Total of labour and overhead is called prime cost?
2. Profit a per cost account is the same as profit as per the financial Accounts?
3. Work certified is valued at cost?
4. The cost of units of abnormal loss is credited to the process A/C?
5. Cost of normal wastage of materials is debited to the contract Account?

Q2 Yashodhara manufacturing Co. Ltd Intends to submit a tender. You are given the following particulars: -

Particulars	Rs.
Stock of Finished Goods as on 31-12-2020	72,800
Stock of Raw materials as on 31/12/2020	33,280
Purchases of Raw materials	7,59,200
Productive wages	5,16,880
Sales of Finished Goods.	15,39,200
Works overheads charges	1,29,220
Office overheads Expenses	70,161
Stock of Finished goods as on 31-12-2021	78,000
Stock of Raw material as on 31-12-2021	35,360

From the forgoing details prepares statement showing:

- The cost of raw materials consumed
- Prime cost
- Works cost
- Total cost

Q3 Following are the particulars relating to a contract which has begun on 1st January 2021 15

	Rs.
Contract price	5,00,000
Machinery	30,000
Materials	1,70,000
Wages	1,48,750
Direct Expenses	6,330
Outstanding wages	5,380
Uncertified works	9,000
Overheads	8,240
Material Returned	1,600
Material on hand 31 st Dec. 2021	3,700
Machinery oh hand 31 st Dec. 2021	22,000
Value of work certified	3,90,000
Cash Received	3,51,000

Prepare the contract A/c for the year 2021 showing the Amount of profit that may be taken to the credit of profit & Loss A/C of the year. Also show the amount of the work-in-progress as it would appear in the Balance sheet of the year.

Q4 Soham Transport company is running a Bus between osmanabad to Beed. The Distance 15 from Osmanabad to Beed is 100 kilometres. The seating capacity of the. Bus is 50 passengers. The following particulars are taken form the Books of the company for a month.

Particulars	Rs.
Wages of driver, conductor & cleaner	3,000
Supervision Expenses	1,500
Diesel, Oil, etc.	6,000
Repairs & Maintenance	1,500
Taxation & Insurance	2,000
Depreciation	3,000
Interest & other charges	2,500

The actual passengers carried were 80% of the capacity. The bus run on all days. The bus made one round trip per day Find out the cost per passenger kilometre.

Q5 A product through three processes of Production. The output of preceding process is transferred to the next process. 15

The output for the month of July, 2020 is 1000 tons and the following expenses for the month were incurred.

Particulars	Process	Process	Process
	A	B	C
	Rs.	Rs.	Rs.
Materials	15,000	4,000	2,000
Wages	8,000	5,000	7,000
Direct Expenses	8,000	9,000	5,000

Total Indirect Expenses during the month of July 2020 were Rs. 20,000=00 to be apportioned to the processes on the basis of wages.

Prepare process cost Accounts showing cost of each process of manufacture and cost per ton at each stage.

Q6 Meaning of Reconciliation? Explain objectives and method of reconciliation? **15**

Q7 Write short notes on (any Three) **15**

- a. Types of operating costing
- b. Distribution of overhead.
- c. Contract costing
- d. Advantages of reconciliation
- e. Concept of process costing.

Total No. of Printed Pages: 4

SUBJECT CODE NO: - X-3049
FACULTY OF COMMERCE & MANAGEMENT
B.Com T.Y (Sem-VI)
Examination March / April - 2023
Management Accounting-II

[Time: 3:00 Hours]

[Max. Marks: 80]

Please check whether you have got the right question paper.

N. B

- 1) Questions No.1 compulsory
- 2) Attempt any four questions from Q.no.2 to Q.no.7
- 3) Use for calculator is allowed

Q1

- A) Select the most appropriate answer
- i) The -----budget is the summary budget incorporating its component functional budget
a) Functional b) master c) Both d) All of the above
 - ii) Capital budgeting decisions are essentially -----functions
a) Short term b) long term c) forecast d) All of the above
 - iii) Responsibility Accounting is also known as -----
a) Profitability accounting b) Activity accounting
c) Both A and B d) None of the above
 - iv) Working capital is also known as ----- capital
a) Current asset b) projecting c) both d) operating
 - v) Cash budget is a part of
a) Master budget b) financial budget
c) functional budget d) All of the above

05

B) Answer one sentence

- i) What is budget?
- ii) What is sale budget?
- iii) What is the meaning of working capital management
- iv) What is capital budgeting
- v) What is the cash budget?

05

- C) Fill in the blanks and rewrite the sentence 05
- i) A budget is both a plan as well as control -----
 - ii) ----- Budgets are those budgets which lay down the estimates in respect.
 - iii) ----cash budget is prepared on which basis.
 - iv) The basic goal of working capital management is to manage the ----
 - v) The responsibility accounting is the part of -----
- D) State whether following statement are true or false 05
- i) A budget is both a plan as well as control tool
 - ii) Cash budget is the summary budget incorporating its component functional budget
 - iii) A sales budget is a projection of sales during budget period.
 - iv) Responsibility accounting results in inter –departmental conflicts
 - v) The Net present value (NPV) is a method that is primarily used for financial analysis in determining the feasibility of investment in a project or a business

Q2 From the following budgeted data of Kimaya company Limited prepare a cash budget for 15 month of March to Aug 2018 are given

Months	Sales (credit Rs.)	Purchase (credit Rs.)	Wages (Rs.)	mfg .exp.(Rs)	Offices Exp(Rs)	Selling Exp(Rs)
March	30,000	18,000	4500	1750	1000	2000
April	31,000	19,000	4000	1875	750	2500
May	32,000	16500	5000	2000	1250	2250
June	29,000	17500	4250	1875	1000	1750
July	28,000	19500	4750	2500	500	1750
Aug	30,000	17,000	4000	2600	750	2250

Additional information:

- a) Plant costing for Rs.8000 is due for delivery in July payable 10% on delivery and the balance after 3 months.
- b) Advance tax of Rs. 4000 is payable in March and June each
- c) Period of credit allowed by suppliers 2 moths and that to customers 1 months
- d) Log in payment of all exp. 1 month

Prepare cash budget for the month of May June and July

Q3 Prepare master budget of Manisha company Limited for the year ending March 2018

15

Particular	Amount (Rs.)
Sales	
X model	15,00,000
Y model	25,00,000
Direct material cost 60% of sale	
direct labour cost 20 workers 750 per month	
workers manager	2500pm
Foreman salary	2000P.m
Stores and spaces	2.5% on sales
Dep. On machinery	63,000
Power etc	25,000
Repairs etc	40,000
Other sundries	10% of direct labour

Administration and selling and distribution exp. Are expected to be of Rs. 70,000.

Q4 A company is considering to Purchase a machine two machine each costing of Rs. 4,00,000 are available earning after before charging dep. are

15

Year	Cash inflow	
	Machine A	Machine B
1	1,20,000	80,000
2	1,80,000	1,60,000
3	2,00,000	2,40,000
4	1,50,000	1,80,000
5	1,00,000	1,40,000

Evaluate two alternative according to the net present value method at discount rate of 10%

The Present value of Rs. 1 at 10% is

Year	Rs.
1	0.909
2	0.826
3	0.751
4	0.683
5	0.621

- Q5 What is mean by working capital management? What are the importance of working capital management 15
- Q6 What is budgetary control? Explain the characteristics & Advantage of budgetary control 15
- Q.7 Write short notes on (any three) 15
- 1) Advantages of responsibility accounting
 - 2) Responsibility reporting
 - 3) Limitation of budgetary control
 - 4) Sources of working capital
 - 5) Objectives of budgetary control

Total No. of Printed Pages: 05

SUBJECT CODE NO: - X-3070
FACULTY OF COMMERCE & MANAGEMENT
B.Com F.Y (Sem-II)
Examination March / April - 2023
Entrepreneurship Development-II

[Time: 3:00 Hours]

[Max. Marks: 80]

Please check whether you have got the right question paper.

N. B

- i) Question no 1 is compulsory
- ii) Solve any four questions from question no 2 to no 7
- i) प्रश्न क्र १ अनिवार्य आहे
- ii) उरलेल्या प्रश्नापैकी कोणतेही चार सोडवा

Q1

A. Select a correct alternative from the given option.

05

दिलेल्या पर्यायातून योग्य पर्याय निवडा.

- 1) Innovation can be best defined as _____
 - a) The generation of new idea
 - b) The evolution of new idea
 - c) The opposite of creativity
 - d) The successful exploration of new ideas

नाविन्याची व्याख्या खालीलप्रमाणे कर्ता येते _____

- अ. नवीन कल्पना निर्मिती
- आ. नवीन कल्पना उत्क्रांती
- इ. सृजनशीलतेचा विरुद्ध
- ई. नवीन कल्पनांचे यशस्वी वापर

- 2) A new venture business plan is important because-
 - a) It helps to persuade other to commit furring to the venture
 - b) Can help demonstrate the variety of the venture
 - c) Provides a guide for business activity by defining objectives
 - d) All of the above

नवीन उपक्रमाची व्यवसाय योजना महत्वाची असते कारण-

- अ. ती इतर उपक्रमास निधी देण्यासाठी प्रवृत्त करते
- आ. उपक्रमाची व्यावहर्ता प्रदर्शित करण्यास मदत करू शकते
- इ. उद्दिष्टे परिभाषित करून व्यावसायिक क्रियाकमनासाठी मार्गदर्शन प्रदान करते
- ई. वरील पैकी सर्व

- 3) Which of the following is the reason for business failure
 - a) Lack of market research
 - b) Poor financial control
 - c) Poor management
 - d) All of the above

व्यवसायातील अपयशाचे कारण खालीलपैकी कोणते आहे?

- अ. बाजार संशोधनाचा अभाव
 आ. खराब आर्थिक नियंत्रण
 इ. खराब व्यवस्थापन
 ई. वरील सर्व

- 4) The use of informal network by entrepreneur's together information is known as _____.
 a) Secondary research
 b) Entrepreneurial network
 c) Informal parameters
 d) Marketing

माहिती गोळा करण्यासाठी उद्योजकांद्वारे अनौपचारिक नेटवर्क चा वापर करणे

- अ. दुय्यम संशोधन म्हणून ओळखले जाते
 आ. उद्योजकीय नेटवर्किंग
 इ. अनौपचारिक मापदंड
 ई. विपणन

- 5) Entrepreneur are motivated by
 a) money
 b) Personal values
 c) personal value
 d) all of the above

उद्योजक प्रेरित होतात -

- अ. पैसा
 आ. वैयक्तिक मुल्य
 इ. इतराचा सोबत्याचा प्रभाव
 ई. वरीलपैकी सर्व

B. Match the following

05

A	B
1. Entrepreneur	i. Selecting the best project from various project
2. Manager	ii. Risk taking
3. Zero in process	iii. Profit
4. Return for taking risk	iv. Not taking the risk
5. Entrepreneurship Development	v. Government welfare scheme

जोड्या जुळवा.

अ.	ब.
1. उद्योजक	i. विविध पर्यायातून योग्य प्रकल्पाची निवड
2. व्यवस्थापक	ii. धोका पत्करणारा
3. प्रक्रिया शून्य	iii. नफा
4. जोखीम घेण्यासाठी परत	iv. धोका न पत्करणारा
5. उद्योगजगता विलास	v. शासकीय कल्याणकारी योजना

C. Write the answer in one sentence
एका वाक्यात उत्तरे लिहा.

- 1) A person who works within an organization and having entrepreneurial capabilities is called _____.
जो व्यक्ती कंपनी मध्ये काम करतो ज्याला उद्योजकीय कौशल्य आहे त्याला _____ म्हणतात.
- 2) What is market research?
बाजार संशोधन म्हणजे काय?
- 3) Sociopreneur means what? Write in one sentence.
सोशेप्रिन्युअर म्हणजे काय? हे एका वाक्यात लिहा.
- 4) Who is entrepreneur?
उद्योजक कोण असतो?/ उद्योजक कोणाला म्हणावे ?
- 5) When the MSME development act come into force in ____
MSME development अक्ट ची निर्मिती कधी झाली.

D. Choose the correct alternative.
योग्य पर्याय निवडा .

- 1) An individual who initiates, create, and manages a new business can be called _____.
a) Entrepreneur
b) Manager
c) Chief executive
d) Creative person

एक व्यक्ती जो व्यवसाय सुरुवात करून नाविन्याची कस धरत व्यवसायाचे व्यवस्थापन करतो त्यास _____ म्हणतात.

- अ. उद्योजक
- आ. व्यावस्थापक
- इ. चीफ एक्सिक्यूटीव
- ई. नाविन्यपूर्ण व्यक्तीमहत्व

- 2) Which of the following risk is born by an entrepreneur?
a) financial risk
b) Personal risk
c) Physiological risk
d) All of the above

खालीलपैकी कोणती जोखीम उद्योजकांनी उचलली आहे.

- अ. वित्तीय जोखीम
- आ. वैयक्तिक जोखीम
- इ. मानसिक जोखीम
- ई. वरील सर्व

3) Which of the following is included in consumer survey.

- a) Advertising medium
- b) Market survey
- c) Total cost
- d) Survey of want and desire of consumer

खालीलपैकी काय ग्राहक सर्वे मध्ये समाविष्ट आहे.

- अ. विपन्न साधन
- आ. बाजार स्थिती
- इ. एकूण किंमत
- ई. ग्राहकांचा इच्छा व गरजेचे सर्वेक्षण

4) Modern marketing is only based on

- a) customer satisfaction
- b) Market research
- c) customer buying behavior
- d) None of the above

आधुनिक विपणन यावर आधारित आहे.

- अ. ग्राहक समाधान
- आ. बाजार संशोधन
- इ. ग्राहकांची खरेदी वर्तवणूक
- ई. वरीलपैकी नाही

5) Consume research take place at this stage.

- a) Before purchase
- b) After purchase
- c) During the purchase
- d) All of the above

येथे ग्राहक संशोधन होते .

- अ. खरेदी पूर्वी
- आ. खरेदी नंतर
- इ. खरेदी करत असताना
- ई. वरील सर्व

- Q2 Explain in details about types of entrepreneurs
उद्योजकीतेच्या प्रकाराविषयी सांगा ? 15
- Q3 What do you mean by Market research? & status its need? Importance
विपणन संशोधन म्हणजे काय ते सांगून गरज व महत्व स्पष्ट करा ? 15
- Q4 Explain the term Innovation in entrepreneurship
उद्योजकतेत नाविन्यता यावर लिहा 15
- Q5 Explain the theory of Joseph Schumpeter and write about Kakinada experiment
जोसेफ स्कम्पितर यांची थेरी मांडून काकिनाडा प्रयोग यावर लिहा 15
- Q6 How to identify business opportunities? And importance of environmental scanning.
व्यवसाय संधी कशा ओळखतात हे सांगून पर्यावरणीय स्कॅनिंगचे महत्व सांगा. 15
- Q7 Write a short note on: (any three)
टिप लिहा (कोणतेही तीन) 15
1. Economic theory
आर्थिक सिद्धांत
 2. Self-help group
स्वयंसहायता गट
 3. Marketing research
विपणन संशोधन
 4. Environmental scanning
पर्यावरण स्कॅनिंग
 5. Women entrepreneurs development
महिला उद्योजक विकास

Total No. of Printed Pages: 3

SUBJECT CODE NO: - X-3048
FACULTY OF COMMERCE AND MANAGEMENT
B.Com F.Y (Sem-II)
Examination March / April - 2023
Business Mathematics & Statistics-II

[Time: 3:00 Hours]

[Max. Marks: 80]

Please check whether you have got the right question paper.

- Q1 A. Select the most appropriate answer. 05
- i) When two variables are independent the value of ' γ ' would be
a) -1 b) +1 c) 0 d) none of these
 - ii) Karl Pearson's coefficient of correlation lies between
a) ± 2 b) 0 To +1 c) ± 1 d) ± 0.111
 - iii) In simple regression equation, the number of variables involves.
a) 0 b) 1 c) 2 d) None of these
 - iv) Probability of any event lies between _____ and _____
a) 1 and 2 b) 1 and 3 c) 0 and 1 d) none of these
 - v) Laspeyres Price Index Number is based on _____
a) Base year quantity
b) current year quantity
c) Average of base year and current years quantity
d) None of these
- B. Answer the following questions in one sentence 05
- 1) Define Correlation?
 - 2) What is common Logarithms?
 - 3) Define Regression?
 - 4) What is an Index Number?
 - 5) What is sample space?
- C. Fill in the blanks and rewrite the sentences. 05
1. If A and B are independent event's, Then $P(A \cap B) =$ _____
 2. Two independent events cannot be mutually _____
 3. Index Numbers are called of Economic _____
 4. When one regression co-efficient is Positive, the other would also be _____
 5. Rainfall and Yield of crop is the example of _____ Correlation.

- D. state the following statements are whether True or false. 05
1. Mathematical operations can be easily done by log table
 2. Logarithm of 1 to any base is always zero.
 3. The coefficient of correlation is never Negative.
 4. The Regression Lines of two independent variables are parallel to each other.
 5. The degree of uncertainty can be measured numerically is called Probability.

- Q2 Simplify by using Log Table. 15

$$\frac{92.21 \times (8.76)^2}{24.61}$$

- Q3 Nine students obtained the following Percentage of Marks in the college test. calculate the Karl Pearson's Correlation co-efficient: 15

X	51	63	73	46	50	60	47	36	60
Y	49	72	74	44	58	66	50	30	55

You can assume X is 54 and Y is 55

- Q4 Construct the 'Fisher's Ideal Index Number of price from the following for information 15

Commodity	2008		2012	
	Price	Quantity	Price	Quantity
A	2	20	5	15
B	4	4	8	5
C	1	10	2	12
D	5	5	10	6

- Q5 A bag contain 5 Black and 7 white balls. A ball is drawn out of it and replaced in the bag. Then a ball is drawn again. what is Probability that 15
- i) Both the balls drawn were black
 - ii) Both were
 - iii) The first ball was white and the second black.
 - iv) The first ball was black and second white

Q6 Supply and Price for 9 years are given below from both regression equations of supply on price and price on supply and calculate most likely price when supply is 90 15

Year	2009	2010	2011	2012	2013	2014	2015	2016	2017
Supply	80	82	86	91	83	85	89	96	93
Price	145	140	130	124	133	127	120	110	116

Q7 write short Notes (Any 3) 15

1. Types of Logarithms
2. Characteristics of Index Number
3. Types of Correlation
4. Types of Regression Analysis
5. Types of Probability Event.

Total No. of Printed Pages: 5

SUBJECT CODE NO: - X-3047
FACULTY OF COMMERCE & MANAGEMENT
B.Com S.Y (Sem-III)
Examination March / April - 2023
Cost Account-I - IV

[Time: 3:00 Hours]

[Max. Marks: 80]

Please check whether you have got the right question paper.

N. B

- 1) Q1 is compulsory.
- 2) Attempt any four questions from Q.2 to .7
- 3) Use of calculator is allowed

Q1 A) Select the most appropriate answer.

05

- 1) costing is a technique of
 - a) Inventory control
 - b) Management Control
 - c) Ascertainment of cost
 - d) Reduction of cost
- 2) cost Unit in a college may be
 - a) Teacher
 - b) Non teacher staff
 - c) student
 - d) None of these
- 3) The total of all direct expenses is Known as
 - a) Total cost
 - b) overhead
 - c) prime cost
 - d) Work Cost.
- 4) cost of labour turnover may be treated as:
 - a) Direct wages
 - b) prime cost
 - c) overhead
 - d) None of the above
- 5) Wage, Rent and Materials are examples of:
 - a) Implicit cost
 - b) Explicit cost
 - c) Direct Cast
 - d) Manufacturing cost

B) Answer the following question in one Sentence each.

05

- 1) continuous costing is also called
- 2) An opportunity cost is a.
- 3) Work cost is the total of.
- 4) value added is the change in.
- 5) sales commissions are classified as.

C) Fill in the blanks and rewrite the sentences.

05

- 1) _____ is an extension of job costing
- 2) _____ costing is used in transport undertaking.
- 3) Material Control aims at achieving effective _____ Management.
- 4) _____ is the time worked over and above the employee's basic working week.
- 5) The Two aspects of material. Control are accounting aspect and _____ aspect.

D) State the following statements are whether True or False.

05

- 1) A cost may be relevant for one decision making situation but irrelevant for another situation.
- 2) An existing asset should not be replaced until its original cost has been fully recovered.
- 3) Eliminating non-productive time is Particularly important in a bottleneck operation.
- 4) sunk costs are costs that have proven to be unproductive.
- 5) In a special-order situation, any fixed cost associated with the order would be irrelevant.

Q2 The following particulars have been extracted from the books of Arjit Manufacturing co. 15
Ltd. Pune for the year ended 31st March-2018

	RS		RS
Stock of materials as on 1 st April, 2017	47,000	Rent, rates, taxes Insurance (office)	1600
stock of materials as on 31 March-2018	50,000	Travelling expenses	3100
Material purchased	208,000	Traveller's salaries & Commission	8,400
Drawing office salaries	9600	Production wages	140,000
counting house salaries	14000	Depreciation Machinery, Plant & tools	7100
Carriage inwards	8,200	Depreciation written off on Furniture	600
carriage outwards	5,100	Director's fees	6,000

cash discounts allowed	3,400	Gas & Water charges (Factory)	1500
Bad debts written of	4,700	Gas & Water charges (office)	300
Repairs of plant, machinery and tools	10,600	General charges	5,000
Rent, rates, taxes and Insurance (Factory)	3,000	Managers salary	12,000

out of 48 working hours in a week the time devoted by the manager to the factory and to the office was on an average 40 hours and 8 hours respectively throughout the accounting Year.

Prepare a statement giving the following information.

1. Prime cost
2. Factory overheads and its percentage on production wages,
3. Factory cost.
4. General overheads as a percentage on factory cost.
5. Total cast.

Q3 From the following information calculate

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

Re-order quantity	4000 units
Minimum stock level to allow the emergencies	5 Weeks
Average delivery time from suppliers	4 weeks
Maximum stock level allowed by management	20 weeks
Average rate of consumption Per week	250 units
Minimum consumption in 4 weeks	800 units

Q4 Calculate the normal and overtime wages payable to a workman for the following data. 15

Days	Hours worked
Monday	8 Hrs.
Tuesday	10 Hrs.
Wednesday	09 Hrs.
Thursday	11 Hrs.
Friday	09 Hrs.
Saturday	04 Hrs.
	51 Hrs.

Normal working hours -8 hours per day.

Normal Rate - Rs. 0.50 per hour.

over time Rate-up to g hours in a day at single rate and over g hours in a day at double rate.

Q5 A company has five department A, B, C, D, are producing departments and E is a service department. 15

The actual costs for a period are as follows.

Repairs	2000Rs.
Rent	2500 Rs.
Depreciation	1200 Rs.
supervision	4000 Rs.
Insurance	1500 Rs.
Lighting	1800Rs
Employers Liability Insurance	600Rs.

The following data are available in respect of the five departments.

	Department				
	A	B	C	D	E
Area [sq. H]	140	120	110	90	40
No. of workers	25	20	10	10	5

Total Wages (RS)	10,000	8000	5000	5000	2000
Value of Plant (RS)	20,000	18,000	16,000	10,000	6000
value of Stock (RS)	15,000	10,000	5000	2000	-

Apportion the costs to various departments on equitable bases.

- Q6 From the under mentioned particulars, prepare a cost sheet of a brick works showing cost and profit per 1000 bricks. Wages [clay getting machines, drying, burning, drawing, sorting, loading] Rs. 150000
 Coal -5000 tons at Rs. 15 per ton. Royalties Rs. 1.50 Per 1000 bricks made. Depreciation of Plant & machinery at 10% [capital outlay Rs.300000]
 Removal of over burnt at me rupee Per 1000 bricks.
 Works overhead -10%. wages and coal.
 office overhead -2.5%. 07 wages & coal.
 Bricks made-10152284 [allows for waste at. 1.5%. of output]
 Bricks sold- 8000000 at Rs. 40 per 1000.
 Stock of Bricks on 1st January, 2000000 at Rs. 30 per 1000.
 Stock of bricks on 31st December, 4000000 at Rs. 30 per 1000.

Q7 write short notes (any three)

- 1) cost Accountancy.
- 2) Advantages of Cost Accounting
- 3) objectives of Material control.
- 4) Time Rate system.
- 5) Factory overhead.

15

Total No. of Printed Pages: 1

SUBJECT CODE NO: - X-3072
FACULTY OF COMMERCE & MANAGEMENT
B. Com T.Y (Sem. VI)
Examination March / April - 2023
Computerized Accounting-II-V

[Time: 2:00 Hours]

[Max. Marks: 50]

Please check whether you have got the right question paper.

N. B

- i) Question no 1 is compulsory
- ii) Solve any three questions from question no 2 to no 6

Q1 Multiple choice question

04

1. Cast centres can be activated from
 - i) F11>F1
 - ii) F11>F2
 - iii) F11>F3
 - iv) F11>F4
2. Bill of Material is set for
 - i) Ledger
 - ii) Stock journal
 - iii) Stock item
 - iv) Stock group
3. In Tally ERPQTDST features can activated from
 - i) F11>F1
 - ii) F11>F2
 - iii) F11>F3
 - iv) F11>F4
4. In Tally ERPQTDST can be activated from
 - i) F11>F1
 - ii) F11>F2
 - iii) F11>F3
 - iv) F11>F4

B) Fill in the blanks

04

- 1) _____ Voucher is Used to transfer the material from one Go down to another
- 2) _____ Option is used to copy a company's data into external storage device
- 3) Purchase return transaction can be recorded using _____ voucher
- 4) _____ voucher is used for TDS deduction entry

Q2 What is bill wise Accounting? How to activate bill wise accounting in tally ERPQ? 14

Q3 What is batch wise details in Tally ? discuss the steps of activating bill- wise details 14

Q4 How can activate GST in Tally? Explain in details. 14

Q5 How is TDS calculated in Tally? Explain the current TDS rate 14

Q6 Write a short note (any two) 14

- a) Cast center & cast categories
- b) Backup & restore
- c) Bill of material

Total No. of Printed Pages: 05

SUBJECT CODE NO: - X-3046
FACULTY OF COMMERCE & MANAGEMENT
B. Com T.Y (Sem-V)
Examination March / April - 2023
Management Accounting-I

[Time: 3:00 Hours]

[Max. Marks: 80]

Please check whether you have got the right question paper.

N. B

- 1) Question no.1 Compulsory.
- 2) Attempt any four question from Q. no. 2 to Q. no 7
- 3) Use for calculators is allowed.

Q1 A. Select the most appropriate answer.

05

1. The base of cash flow statement is -----
a. Cash b. Bank c. Capital d. None of the above
2. The central point of Preparing the fund flow statement is fund or -----
a. Operating statement
b. Working capital
c. Both
d. All of the above
3. Current Ratio is -----
a. Fixed Assets / Current Assets
b. Current Assets / Current Liabilities
c. Liquid Assets / Liquid Liabilities
d. Current Assets / Liquid Liabilities
4. Current Assets do not include: -
a. Prepared Exp.
b. Good will
c. Inventory
d. Bills Receivable
5. Analysis and interpretation of financial statements are important parts.
a. Decision making
b. Management Accounting
c. Management Decision
d. None of the above

B. Answer in one sentence.

05

1. What is financial statement?
2. What is ratio?
3. What is the cash flow statement?
4. What is the fund flow statement?
5. What is the formula of Net Profit ratio?

C. Fill in the blanks and rewrite the sentence.

05

1. Working capital is the _____
2. Increase in current Liabilities is an -----
3. Proprietary Ratio is _____
4. The Purpose of management accounting is to help _____ make decision.
5. Fund flow statement is a tool for -----

D. State Whether following statement are true or false.

05

1. Net Profit Ratio Presents the Relations between net sales and net profit.
2. The fund flow statement is useful for long—term analysis.
3. Current ratio is calculated by dividing liquid assets by current liabilities.
4. Preparation of financial statement is duty of company director.
5. Management Accounting is an important medium of communication.

Q2 Following are the Kimaya Company Limited as on 31 March-2020. Calculate the following ratio.

15

1. Current Ratio
2. Acid test ratio / liquid Ratio
3. Stock Turnover Ratio
4. Operating ratio

Balance Sheet as on
31-3-2020

Liabilities	Amount	Assets	Amount
Share Capital	90,000	Land & Building	80,000
General Reserve	70,000	Plant & Machinery	60,000
Profit and loss A/c	50,000	Stock	30,000
Sundry Creditors	30,000	Debtors	40,000
Bills Payable	10,000	Bills Receivable	10,000
		Cash in hand	10,000
		Cash at Bank	20,000
Total	2,50,000	Total	2,50,000

Profit & loss A/c
For the year ended 31-3-2020

Particulars	Amount	Particulars	Amount
To. Opening stock	40,000	By Sales	3,60,000
To. Purchase	2,00,000	By. Closing stock	3,00,000
To, Wages	20,000		
To, Gross Profit	1,30,000		
Total	3,90,000	Total	3,90,000
To Administration exp.	40,000	By. Gross Profit	1,30,000
To Selling & Distribution Exp.	20,000		
To Finance exp.	10,000		
To Net Profit	60,000		
Total	1,30,000	Total	1,30,000

Q3 Following are the Manisha company Limited for the year ended 31 March 2020
Balance Sheet as on
31-3-2020

15

Liabilities	Amount	Assets	Amount
Share Capital	10,000	Land & Building	9,000
General Reserve	9,000	Plant & Machinery	6,000
Creditors	7,000	Stock	4,000
Profit & loss A/c	6,000	Bills Receivable	7,000
Bills Payable	4,000	Cash in hand	3,000
		Cash at bank	7,000
Total	36,000	Total	36,000

Profit & loss A/c
For the year ended 31-3-2022

Particulars	Amount	Particulars	Amount
To opening stock	3,000	By Sales	25,000
To. Purchase	2,000	By. Closing stock	5,000
To. Wages	6,000		
To, Gross profit	19,000		
Total	30,000	Total	30,000
To Selling & Dist. Exp.	2,000	By Gross Profit	19,000
To Administration exp.	3,000		
To finance exp.	7,000		
To Net Profit	7,000		
Total	19,000	Total	19,000

Calculate following ratio

1. Current ratio
2. Liquid ratio
3. Net profit ratio
4. Gross profit ratio

- Q4 The following are Balance sheet of Manisha Company Limited as on 31 march 2020 and 2021 15

Balance sheet

Liabilities	2020 (Rs.)	2021 (RS.)	Assets	2020 (Rs.)	2021 (RS.)
Share capital	30,000	40,000	Plant & Machinery	10,700	20,000
General Reserve	1,000	2,000	Stock	5,000	16,000
Profit & loss A/c	5,000	7,000	Debtors	11,000	21,000
Debenture	7,000	8,000	Cash	30,000	10,000
Creditors	9,000	6,000	Good will	9,200	9,100
Bills payable	4,500	4,700			
Provision for taxation	9,400	8,400			
Total	65,900	76,100	Total	65,900	76,100

- Additional information: -
 1. During the year a plant & machine costing of Rs. 15,000 and was sold of Rs. 13,000
 2. Accumulated Dep. On Machinery 1000
 3. Dividend paid for Rs 10,000

You are required to Calculate

 - Fund flow statement
 - Changes in working capital / working notes

- Q5 Following are the Balance sheet of Kimaya Company Limited as on 31-12-2020 and 2021. 15

Balance Sheet
As on 31-12-2020 & 2021

Liabilities	2020 (Rs.)	2021 (RS.)	Assets	2020 (Rs.)	2021 (RS.)
Share capital	30,000	30,000	Fixed Assets	42,000	34,800
General Reserve	9,000	10,500	Investment	9,000	12,000
Profit & loss A/c	4,800	10,200	Stock	4,500	9,000
Creditors	15,000	9,600	Debtors	3,000	6,000
Provision for Tax	2,400	5,100	Bills receivable	1,200	1500
Outstanding exp.	300	600	Preliminary exp.	1,500	1,200
			Cash	300	1,500
Total	61,500	66,000	Total	61,500	66,000

Additional information

1. During the year a investment costing of 2700 and was sold for Rs. 3000
2. During the year a fixed Asset costing of Rs. 3000 were sold for Rs. 3600.
3. Provision for Taxation was made during the year of Rs. 6,000
4. The dividend was paid of 4000

You are required to calculate

- Cash flow statement
- Details working notes

Q6 What do you mean by management accounting? Explain the scope and features of management accounting? **15**

Q7 Write short notes on (Any Three) **15**

1. Limitations of financial statement
2. Comparative financial statement
3. Tools of financial statement analysis
4. Functions of management Account.
5. Objectives & Scope of financial statement

Total No. of Printed Pages: 03

SUBJECT CODE NO: - X-3073
FACULTY OF COMMERCE & MANAGEMENT
B. Com S.Y (Sem-IV)
Examination March / April - 2023
Optional Paper (Elective) Insurance

[Time: 3:00 Hours]

[Max. Marks: 80]

Please check whether you have got the right question paper.

N. B

- i) Question no. 1 is compulsory
- ii) Solve any four questions from question no. 2 to no. 7
- i) प्रश्न क्र १ अनिवार्य आहे
- ii) प्रश्न क्र २ ते प्रश्न क्र ७ पैकी कोणतेही चार प्रश्न सोडवा

Q1 A) Fill in the blanks

05

- 1) Life insurance Provide the best means of savings for investment in _____
- 2) Marine insurance act was passed in India _____
- 3) _____ Insurance is the oldest of insurance
- 4) L.I.C Nationalized in _____
- 5) Insurance is the contract between Insurance co. & _____

अ) रिकाम्या जागा भरा

- 1) जीवन विमा हा _____ गुंतवणुकी करिता बचतीचे महत्वाचे साधन आहे
- 2) सागरी विमा कायदा भारतात _____ रोजी संमत झाला
- 3) _____ विमा हा विम्याचा सर्वात जुना प्रकार आहे
- 4) एल.आय.सी.चे राष्ट्रीयकरण _____ मध्ये झाले
- 5) विमा करार हा एक विमा कंपनी आणि _____ मधील आहे

B) True or false

05

- 1) Life insurance corporation was nationalized in 1990
- 2) Car insurance is a life insurance
- 3) Group insurance covers a defined Group of people
- 4) Insurance provide Risk coverage to the non- policy holder
- 5) Insurance company not making awareness to the policy holders

ब) चूक की बरोबर

- 1) जीवन विमा महामंडळाचे राष्ट्रीयकरण १९९० मध्ये झाले
- 2) वाहन विमा हा एक जीवन विमा आहे
- 3) समूह विमा मध्ये अनेक पारिभाषिक लोकांचा समावेश होतो

- 4) विमा हा विना पोलिसी धारकास जोखीम संरक्षण प्रधान करते
- 5) विमा कंपनी विमाधारकास जागरूक करत नाही

C) Answer in sentence

- 1) Define life insurance
- 2) How many parties involved in insurance contract
- 3) What is general insurance?
- 4) When law of marine Insurance was passed in India?
- 5) Give the full form of L.I.C.

05

क) एका वाक्यात उत्तरे लिहा

- 1) जीवन विम्याची व्याख्या द्या
- 2) विमा करारात किती पक्ष समाविष्ट असतात
- 3) सामान्य विमा म्हणजे काय ?
- 4) भारतात सागरी विमा कायदा कोणत्या साली संमत झाला ?
- 5) एल.आय.सी.चे परिपूर्ण स्वरूप सांगा

05

D) Match the following
खालील जोड्या लावा

i) Nationalization of L.I.C.	A) Ethical behavior
ii) Insurance agent	B) General insurance
iii) Crop insurance	C) 1956
iv) Establishment of general insurance	D) Life insurance
v) Risk of Life	E) 1972

i) जीवन विम्याचे राष्ट्रीयकरण	अ) नैतिक वर्तवणूक
ii) विमा प्रतिनिधी	आ) सामान्य विमा
iii) पिक विमा	इ) १९५६
iv) सामान्य विमा कंपनी स्थापना	ई) जीवन विमा
v) जीवनाची जोखीम	उ) १९७२

Q2 What is Insurance? Explain the various function of Insurance
विमा म्हणजे काय ? विम्याचे विविध कार्य स्पष्ट करा

15

- Q3 What is life insurance? Explain the principle of life insurance
जीवन विमा म्हणजे काय ? जीवन विम्याचे तत्वे स्पष्ट करा 15
- Q4 State the various types of General insurance
सर्वसाधारण विम्याचे विविध प्रकार सांगा 15
- Q5 Define, 'Insurance Agent' state the procedure for becoming Insurance Agent
विमा प्रतिनिधी ची व्याख्या द्या. विमा प्रतिनिधी बनण्यासाठीची पद्धती विषद करा 15
- Q6 Discuss on recent Trends Insurance sector
विमा क्षेत्रातील प्रचलित प्रवृत्ती वर चर्चा करा 15
- Q7 Write a short note on: (Any three)
टिपा द्या (कोणतेही तीन) 15
- 1) Health insurance
आरोग्य विमा
 - 2) E-Insurance
ई विमा
 - 3) Contract of Insurance
विम्याचा करार
 - 4) Importance of life Insurance
जीवन विम्याचे महत्व
 - 5) Insurance agent
विमा प्रतिनिधी

Total No. of Printed Pages: 4

SUBJECT CODE NO: - X-3045
FACULTY OF COMMERCE & MANAGEMENT
B.Com F.Y (Sem-I)
Examination March / April - 2023
Business Mathematics & Statistics-I

[Time: 3:00 Hours]

[Max. Marks: 80]

Please check whether you have got the right question paper.

N. B

1. Q.No.1 is compulsory.
2. Solve any 4 questions from Q.2 to 7.
3. Use of log table and calculator is allowed.

Q1 A) Select the most appropriate answer from the alternative given below. (one mark each) 05

1) Statistics is applied in -----

- a) Economic
- b) Business management
- c) Commerce and industry
- d) All of these

2) Median is -----

- a) The most frequent value
- b) Middle most value
- c) Least frequent value
- d) Mean of first and last value

3) What is the coefficient of MD about Mean when Mean = 16 and deviation about mean is 4 -----

- a) $\frac{4}{16} \times 100 = 25\%$
- b) $\frac{16}{4} \times 100 = 400\%$
- c) 20%
- d) None of these

4) Karl Pearson's co-efficient of skewness = -----

- a) $\frac{3(M-\bar{X})}{\sigma}$
- b) $\frac{\bar{X}-Z}{\sigma} = \frac{3(\bar{X}-M)}{\sigma}$
- c) $3m-2x$
- d) None of these

5) If $A = \begin{bmatrix} 4 & 1 \\ 3 & 6 \end{bmatrix}$ and $B = \begin{bmatrix} 7 & 2 \\ 4 & 5 \end{bmatrix}$ then $A + B = \text{-----}$

a) $\begin{bmatrix} 11 & 3 \\ 7 & 11 \end{bmatrix}$

b) $\begin{bmatrix} 10 & 12 \\ 4 & 6 \end{bmatrix}$

c) $\begin{bmatrix} 11 & 7 \\ 3 & 11 \end{bmatrix}$

d) $\begin{bmatrix} 5 & 7 \\ 9 & 6 \end{bmatrix}$

B) Write the answer to the following questions in one sentence? (one mark each) 05

- 1) Define statistics?
- 2) Define Median
- 3) What is mean by S.D.?
- 4) Define third order determinant.
- 5) What is column matrix?

C) Fill in the blanks and rewrite the sentences (one mark each) 05

- 1) ----- is information collected directly from the first-hand experience.
- 2) When less than series is prepared all ----- limits of class are considered.
- 3) A matrix containing only one row is called as ----- matrix.
- 4) The value of the Pearsonian co-efficient of skewness cannot exceed the limit of -

- 5) Let $D = \begin{vmatrix} 2 & 4 \\ 3 & 7 \end{vmatrix} \therefore D = \text{-----}$

D) State whether the following statements are true or false. (one mark each) 05

- 1) $(A + B) + C = A + (B + C)$ is a rule of Associative
- 2) If $D = \begin{vmatrix} 2 & x \\ -4 & 3 \end{vmatrix} = 0$, then the value of $x = -\frac{2}{3}$
- 3) National Income data is not statistics.
- 4) Negative skewed distribution have tail on the left hand side -----
- 5) The word "statistics" has been derived from the Latin word "Status" which means a political state.

Q2 Calculate Mean, Median and Mode from the following data.

15

Weekly wages (in Rs.)	No of worker's
0-10	14
10-20	15
20-30	23
30-40	30
40-50	32
50-60	21
60-70	18
70-80	7

Q3 From the following data calculate standard deviation and it's co-efficient.

15

Monthly Rent (in Rs.)	No of Families
0-400	3
400-800	5
800-1200	9
1200-1600	13
1600-2000	16
2000-2400	22
2400-2800	18
2800-3200	14

Q4 Find the value of X:

15

$$\text{If } \begin{vmatrix} 8 & 3 & -2 \\ 5 & 6 & X \\ 18 & 15 & 10 \end{vmatrix} = 0$$

Q5 Find the value of following matrices as directed:

15

$$\text{If } A = \begin{bmatrix} 1 & 2 & -3 \\ 4 & -5 & 6 \\ 7 & 8 & -9 \end{bmatrix} \quad B = \begin{bmatrix} 4 & -3 & 2 \\ 1 & 6 & -4 \\ -7 & 1 & 3 \end{bmatrix} \quad \text{and } C = \begin{bmatrix} 6 & 2 & 1 \\ 4 & 0 & 7 \\ 2 & 1 & 6 \end{bmatrix}$$

Show that :

(i) $A + B = B + A$

(ii) $A + (B + C) = (A + B) + C$

Q6 Calculate Karl Pearson's co-efficient of skewness from the following data:

15

Marks in Accountancy (out of 100)	No of students
0-10	5
10-20	15
20-30	20
30-40	30
40-50	15
50-60	10
60-70	5

Q7 Write short notes (any three)

15

- 1) Importance of statistics?
- 2) Limitation of statistics?
- 3) Define matrix?
- 4) Merits and demerits of mean, median and mode?
- 5) Explain the method of collecting primary data?