Class:	Term End Examination DEC. 2018 S.Y.B.Com Subject - Business Communication	Time: 2 Hours Mark: 60
Q. 1	Define Business Communication ? Explain the Nature of Business Communication.	(12)
Q. 1	OR Write the Principles of Business Communication.	
Q. 2	Explain the Advantages and Disadvantages of Oral Communication.	(12)
Q. 2	OR Explain the Structure or Layout of Business Letter.	
Q. 3	Define Soft Skills ? Explain the Elements of Soft Skills.	(12)
Q. 3	OR Define Business Letter? Explain the Essential Qualities of Business Letter.	
Q. 4	Explain the Barriers of Business Communication.	(12)
0.4	OR	
Q. 4	Write process and Important of Listening.	
Q. 5	Write Short Note (Any Two)	(12)
	1) Down ward Communication.	
	2) Write the Do's and Don't of Group Discussion.	
	3) Process of Communication.	
	4) Function of Business Letter.	

Term End Examination DEC. 2018

Subject - Corporate Accounting

Class: S.Y.B.Com

2)

3)

4)

5)

Inventory Accounting

Pay roll Accounting

Management information Systems (MIS)

AS-21 Consolidated Financial Statement.

Time: 2 Hours

Mark: 60

Instructions: 1) All Questions are Compulsory. 2) Figures to the right side indicate full marks. 3) Use of Calculator is allowed. Q. 1 A) Filling the Banks (Any 5) **(5)** In Company Final Account Goodwill is shown under (Intangible Assets/Tangible Assets) 2) The person appointed by the court to wind up a company is known as(Administrator/Liquidator) 3) In the final account sales are termed as (Revenue from Operation/Other Income) 4) statement displays the revenue and expenses of a company for a period 5) of time (Income Statement / Position Statement) 6) The Dividend paid between two Annual General Meeting is knows as (Interim Dividend / Extra Dividend) Winding up of a company by an order of the tribunal is known as 7) (Compulsory Winding Up / Voluntary Winding Up) B) Whether the following statements are True of False (Any 5) **(5)** Depreciation is not charged on Livestock. 1) 2) Liquidation under the supervision of court is known as compulsory winding up. 3) Lawyer appointed by the court to execute the liquidation of a company is knowns as liquidator. 4) Market value of the Equity share is always variable. In liquidation, Liquidators sele the assets and pay the liabilities. 5) 6) Bills receivable is current asset. A liquidator is the official, who helps the court in the completion of the winding up proceedings. 7) **C**) Write Short Notes (Any Three) (12)AS-14 Accounting for Amalgamation 1)

Q. 2 The Balance Sheet of Nana Ltd. Nashik as on 31st March, 2018 was as follows:

(14)

Liabilities	Rs.	Asstes	Rs.
Share Capital		Fixed Assets	
(Issued and subscribed Capital 1,000,		Land & Building	2,00,000
6% preference share of Rs. 100 each	1,00,000	Plant & Machinery	2,20,000
		Current Assets Loans & Advances	
2,000 Equity shares of Rs. 100 each	2,00,000	Stock	1,00,000
		Debtors	1,00,000
3,000 Equity share of Rs. 100	1,50,000	Cash at Bank	30,000
Each Rs. 50 paid up			
Secured Loand	1,00,000	Miscellaneous	
6% Debentures (Floating charges)		Expenditure	
on all assets)		Preliminary Expenses	40,000
Bank Loan	1,00,000	Profit Loss A/c	60,000
(Mortgage on land & buildings)			
Current Liabilities & Provision			
Sunday Creditors	90,000		
Income Tax Payable	10,000		
	7,50,000		7,50,000

Balance Sheet as on 31.03.2018

The company went into liquidation on 31st March, 2018. The preference dividend were in arrears for three years. The arrears are payable on Liquidation. The assets were realized as follows:

Land and Building Rs. 2,40,000, Plat and Machinery Rs. 1,80,000. Stock Rs. 70,000 and Debtors Rs. 60,000.

The expenses of Liquidation amounted to Rs. 8,000. The legal Expenses were Rs. 1,000. The Liquidator is entitled to a remuneration @ 2% on all assets realized and 3% on amount distributed to unsecured creditors including preferential creditors. All payments were made on 1st October 2018.

Prepare the liquidator's final statement of Account.

Q. 3 Namdeo Ltd. Nagpur was registered with as authorized Capital of Rs. 5,00,000 divided into 50,000 Equity Shares of Rs. 10 each. **(12)** You are required to prepare a Statement of Profit and Loss for the year ended 31st March 2018 as per the revised Schedule VI of the Companies Act 2013.

DO NOT PREPARE BALANCE SHEET AND DO NOT RECORD SECOND EFFECT OF ADJUSTMENT.

The following balances extracted from the books as on 31st March 2018 as follows:

Debit Balance	Rs.	Credit Balance	Rs.
Purchases	2,53,000	Sales	5,10,000
Stock of Raw Materials 01-04-2017	11,900	Purchase Returns	13,000
Carriage Outward	4,800	Interest on trade investment	2,500
Salaries & Wages	64,400	Miscellaneous Income Received	2,700
Staff Welfare Expenses	9,100	Other operating revenue	10,000
Repairs to Building	17,300	Bank Interest	1,000
Carriage inward	5,100		
Contribution to Pension Fund	2,000		
Bad Debts	3,100		
Powder and Fuel	9,300		
Insurance	13,100		
Rent and Taxes	8,000		
Sales Return	9,000		
Debenture Interest	10,000		

- 1. Stock of Raw Material as on 31st March 2018 Amounted to Rs. 17,000.
- 2. Provision for bad and doubtful debts is Rs. 9000.
- 3. Provide depreciation on Building Rs. 9,000 and Motor Vehicles Rs. 2,000.

$$\mathbf{Q.4} \tag{12}$$

A) Navnath Industries Ltd. Purchased a Plot of Land for which the following information has been given.

Purchase Price	50,00,000
Transfer Price	5,00,000
Other Legal Charges	1,50,000
Cost of Demolition of old building present on the land	75,000
Sale of scrap of old building	15,000

You are required to Calculate the cost of land.

B) Nathabhua Ltd. Purchased Machine on 1-4-2016 for Rs. 45,00,000. Expenses paid for the installation of the machine were Rs. 5,00,000. The estimated life of the Machine is 7 years and its scrap value after its useful life is estimated to be Rs. 1,00,000. Ascertain the amount of depreciation to be charged for the accounting year ending 31-03-2018 under fixed installment method.

- C) Mention whether the following items are Prior period items, Change in accounting estimate or Extraordinary items.
 - i) Arrears of salaries and wages of Rs. 5 lakhs for the previous year will be paid during the current year as per court judgment delivered in the current year. At the end of previous year, the company assessed that arrears of salaries and wages would not be required to be paid. So no provision was made at the end of previous year.
 - ii) Expenses of Rs. 1,50,000 of the previous year, which were omitted from books of account of the previous year due to an oversight.
 - iii) The amount of provision for doubtful debts as at the end of he previous year was Rs. 2,00,000 of these debts of Rs. 1,00,000 were realized during the year.
 - iv) Sale of a significant part of the plot of land on which the footing is situated.



Term End Examination DEC. 2018

Time: 2 Hours

Class: S.Y.B.Com **Subject - Macro Economics Mark**: 60 Q. 1 Answer the following question in 20 words (Any 7) **(14)** State Fisher's equation of exchange. 1) 2) What is money? 3) What is mean by Bank rate? 4) What is mean by C.R.R.? 5) Explain the limitation of macro economics. 6) Explain the concept of Gross national income. 7) What is the significance of estimating national income? What are the primary functions of money? 8) 9) What do you mean by near money? What is mean by marginal requirement? Q. 2 Answer the following questions in 50 words (Any 2) (08)Explain the methods of measuring national income. 1) 2) What are the primary functions of money? 3) What Reserve ank of India's new money measures. 4) Explain the role of central bank and government about supply of money. **Q.** 3 Answer the following questions in 150 words (Any 3) **(18)** 1) State the difficulties in measurement of nation income. 2) Explain the limitations of multiple credit creation of commercial bank. Explain Fisher-Transaction approach of value of money. 3) 4) Explain the objectives of credit control methods. 5) Explain Keynesion motives demand for money. **Q.** 4 Answer the following question in 500 words (Any 1) (20)1) Define Marco economics? Explain the nature and scope of Macro economics. 2) Explain the quantitative credit control.

द्वितीय वर्ष वाणिज्य सत्रांत परिक्षा डिसेंबर २०१८

ग्ण: ६० विषय: समग्रलक्षी अर्थशास्त्र वर्ग : S.Y.B.Com वेळ : २ तास सूचना: १) सर्व प्रश्न सोडविणे आवश्यक आहे. २) प्रश्नांची उत्तरे थोडक्यात व मुद्देसुद लिहावीत. २) संदर्भांसाठी मुळ इग्रजी प्रश्नपत्रिका पहावी. खालील प्रश्नांची २० शब्दात उत्तरे लिहा. (कोणतेही ७) प्रश्न १ ला (88) फिशरचे विनिमय समीकरण मांडा. 9) पैसा म्हणजे काय ? २) 3) बँकदर म्हणजे काय ? 8) रोख राखीव निधि म्हणजे काय ? समग्रलक्षी अर्थशास्त्राच्या मर्यादा स्पष्ट करा. ዓ) ६) स्थूल राष्ट्रीय उत्पादनाची संकल्पना स्पष्ट करा. **(**0) राष्ट्रीय उत्पन्न गणनेचे महत्व काय ? पेशाची प्रार्थमिक कार्य कोणती ? (۷ सदृश्य पैसा म्हणजे काय ? ९) 90) सीमा मर्यादा म्हणजे काय ? खालील प्रश्नांची ५० शब्दात उत्तरे लिहा. (कोणतेही २) प्रश्न २ रा (0८) 9) राष्ट्रीय उत्पन्न गणनेच्या पद्धती स्पष्ट करा. २) पैशाची प्राथमिक कार्य कोणती आहेत ? 3) रिझर्ट्स बँक ऑफ इंडियाची पैशाविषयक नवीन मापने स्पष्ट करा. मध्यवर्ती बँक व सरकार यांची पैशाच्या पुरवठ्यातील भूमिका स्पष्ट करा. 8) खालील प्रश्नांची ५० शब्दात उत्तरे लिहा. (कोणतेही ३) प्रश्न ३ रा (38) 9) राष्ट्रीय उत्पन्न गणनेतील अडचणी सांगा २) व्यापारी बँकेच्या पतनिर्मितीच्या मर्यादा स्पष्ट करा. फिशरच्या चलनसंख्यामान सिद्धांत स्पष्ट करा. 3) पतनियंत्रनाची उद्दिष्टे सांगा. स्पष्ट करा. 8) केन्सचे पैसाविषयक मागणीचे हेतु स्पष्ट करा. 4) खालील प्रश्नांची ५०० शब्दात उत्तरे लिहा (कोणताही १) प्रश्न ४ था (२०) 9) समग्रलक्षी अर्थशास्त्र म्हणजे काय ते सांगून त्याचे स्वरूप व व्याप्ती स्पष्ट करा. पतनियंत्रनाची संख्यात्मक साधने स्पष्ट करा. २)

Term End Examination DEC. 2018

Time: 2 Hours

Class	: S.Y.B.Com Subject - Business Management	Mark : 60
	Instructions: 1) All are compulsory questions. 2) All questions carry equal marks	
Q. 1	What is meant by Managment ? Explain importance of Management. \mathbf{OR}	(12)
	What is Management? Explain in details Managerial Skills.	
Q. 2	What is meant by Planning ? Explain types of planning. OR	(12)
	What is decision making? Explain in details steps in decision making.	
Q. 3	What is organization ? Explain in details principles of organization. \mathbf{OR}	(12)
	What is worker recruitment? Explain various types of recruitment.	
Q. 4	Define Communication. Explain principles of communication. \mathbf{OR}	(12)
	Define Direction. Explain in detils principles of Director.	
Q. 5	 Write short notes (any Three) 1) Management though of Henry Feyol 2) Techniques of Plannings. 3) Process of Organization 4) Barriers in communication 5) Process of Departmentalisation 	(12)

द्वितीय वर्ष वाणिज्य सत्रांत परिक्षा डिसेंबर २०१८

गुण: ६० विषय: व्यवसाय व्यवस्थापन वर्ग : S.Y.B.Com वेळ : २ तास सूचना: १) सर्व प्रश्न सोडविणे आवश्यक आहे. २) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात. प्रश्न ? ला. व्यवस्थापन म्हणजे काय? व्यवस्थापनाचे महत्त्व स्पष्ट करा. (35) किंवा व्यवस्थापन म्हणजे काय? व्यवस्थापकीय कौशल्य सविस्तर स्पष्ट करा. प्रश्न २ रा. नियोजन म्हणजे काय? निर्णय प्रक्रियाच्या पायऱ्या स्पष्ट करा. (35) किंवा निर्णय प्रक्रिया म्हणजे काय? निर्णय प्रक्रियाच्या पायऱ्या स्पष्ट करा. प्रश्न ३ रा संघटना म्हणजे काय? संघटनेची तत्वे स्पष्ट करा. (१२) किंवा कामगार भरती म्हणजे काय? कामगार भरतीचे वेगवेगळे प्रकार स्पष्ट करा. प्रश्न ४ था. निर्देशन म्हणजे काय? निर्देशनाची तत्वे स्पष्ट करा. (१२) निर्देशन म्हणजे काय? निर्देशनाची तत्वे स्पष्ट कार. प्रश्न ५ वा. थोडक्यात टिपा लिहा. (कोणत्याही तीन) (१२) १) हेन्री फियोल यांचे व्यवस्थापकीय विचार प्रवाह. नियोजनाची तंत्रे. २) ३) संघटन प्रक्रिया संदेश वहनातील अडथळे विभागीकरणाची प्रक्रिया 4)

द्वितीय वर्ष वाणिज्य सत्रांत परिक्षा डिसेंबर २०१८

ग्ण: ६० विषय: कंपनी कायद्याची मुलतत्वे वर्ग: S.Y.B.Com वेळ : २ तास सूचना: १) सर्व प्रश्न सोडविणे आवश्यक आहे. २) उजव्या बाजूकडील अंक गुण दर्शवितात. खालील प्रश्नांचे उत्तर २० शब्दांत लिहा. (कोणतेही सात) प्रश्न १ ला (88) कंपनीची व्याख्या द्या. 9) प्रवर्तक म्हणजे काय? २) नियमावली म्हणजे काय? **3**) 8) कर्मचारी भाग विकल्प योजना म्हणजे काय? भाग हस्तांतरण म्हणजे काय? ५) भाग–जप्ती म्हणजे काय? ξ) सार्वजनिक कंपनी म्हणजे काय? **(**0) (۷ घटनापत्रक म्हणजे काय? ९) भागांची पुर्नखरेदी कंपनी म्हणजे काय? 90) भाग प्रमाणपत्र म्हणजे काय? खालील प्रश्नांचे उत्तरे ५० शब्दांत लिहा. (कोणतेही दोन) प्रश्न २ रा. (00) कंपनी स्थापनेसंदर्भातील चिटणीसाची कार्य स्पष्ट करा. 9) माहिती पत्रकातील मजकुर स्पष्ट करा. २) स्वेट-सामान्य भागासंदर्भात तरत्दी स्पष्ट करा. 3) 8) भाग-हस्तांतरण व भाग-संक्रमण यातील फरक स्पष्ट करा. खालील प्रश्नांचे उत्तर १५० शब्दांत लिहा. (कोणताही तीन) प्रश्न ३ रा. (१८) कंपनीची वैशिष्ट्ये स्पष्ट करा. 9) कंपनी स्थापनेच्या विविध अवस्था स्पष्ट करा. २) 3) घटनापत्रक व नियमावली यातील फरक स्पष्ट. भाग भांडवलाचे प्रकार स्पष्ट करा. 8) भागांवरील हप्ते मागणीची कार्यपद्धती स्पष्ट करा. 4) खालील प्रश्नाचे उत्तर ५०० शब्दांत लिहा. (कोणताही एक) प्रश्न ४ था (२०) कंपनी म्हणजे काय? कंपनीचे विविध प्रकार सविस्तर स्पष्ट करा. 9) कंपनी कायदा २०१३ ची वैशिष्ट्ये सांगून कायद्यातील बदलांवर दृष्टिक्षेप टाका.

Term End Examination DEC. 2018

Subject - Elements of Company Law

2) Figures to right indicate full marks.

Instructions: 1) All Questions are Compulsory.

Class: S.Y.B.Com

Time: 2 Hours

Mark: 60

Q. 1 **Answer the following (Any 07) (14)** What do you mean by Company? 2) What do you mean by Promoter? 3) What do you mean by Articles of Association. 4) What do you mean by ESOS. What do you mean by Transfer of Share? 5) 6) What do you mean by Forfeiture of Share? What do you mean by Public Company? 7) What do you mean by Memorandums of Association 8) 9) What do you mean by Buy-Back of Share? What do you mean by Share Certificate? Q. 2 Answer the following (Any 2) (08)Explain the Secretary Duties in relation to Company Formation. 2) Explain the content of Prospectus. 3) Explain the legal provisions of Sweat Equity Share. 4) Explain difference between Transfer shares and Transmission of shares. Q. 3 Answer the following (Any 03) (18)Explain Characterisitics of the company. 1) 2) Explain the different stages in formation of company. 3) Distinguish between Memorandums of Association & Articles of Association. 4) Explain the types of Share Capital. 5) Explain the Procedure for making Calls on Shares. **Q.** 4 **Answer the following (Any 01)** (20)What do you mean by Company? Explain the various type of Company's in detail. 1) 2) State features of New Company Act, 2013 and make the review on changes into New Act.

Term End Examination DEC. 2018

Time: 2 Hours

11,900

8,400

4,760

 $\frac{1,680}{2,940}$

1,76,400

Class: S.Y.B.Com **Mark**: 60 **Subject: Cost & Works Accounting - I** Q. 1 A) State Whether the following statement Trueor False. (3)Work Cost is also known as factory cost. 2) Financial is historical in nature. 3) The Bin card is Perpetual inventory record. B) Fill in the Blanks. **(3)** 1) Cost is always expressed in term 2) 3) Economic order Quantity = C) Write Short notes (Any 3) (12)1) Cost Unit & Cost Centre 2) objective of scientific Purchasing. 3) Types of cost Bin Card 4) 5) Purchase requistion **Q. 2** Define the term costing. Explain the objective of costing. (12)OR Explain in details the Elements of cost. Q. 3 The accounts of Bharati Ltd. for the year ending 31st Dec. 2017 show the following. (15)**Particular** Rs. Stock of Material on 1.1.2017 67,200 **Material Purchase** 2,59,000 **Bad Debts** 9,100 Salesman salary & Commission 10,780 420 Dep on office furniture

Rent. Rates Taxes & Insurance (Factory)

Productive Wages

Gas & Water (Factory)

Directors fee

General exps

Travelling Exps.

Sales	6,00,000
Manager Salalry (2/3 Factory 1/3 office)	15,000
Depreciation on Plant & Mahinery	18,200
Discount allowed	4,060
Reparis to plant & Machinery	6,230
Carriage outward	6,020
Wirect expenses	10,010
Rent. Rate & Insurance (Office)	2,800
Gas & water (Office)	560
Stock of Material on 31.12.2008	87,920

Prepare the statment showing the following

- 1) Raw Material Consumed
- 2) Prime cost
- 3) Factory Cost
- 4) Cost of Production
- 5) Total Cost

Q. 4 Two componets 'A' and 'B' are used in Ram Industries as follows: (15)

Normal usage : 150 units per week each
Minimum usage : 75 units per week each
Maximum usage : 225 units per week each

Reorder Quantity : 'A' - 900 units

: 'B' - 1,500 units

Reorder Period : 'A' = 4 to 6 weeks

'B' = 2 to 4 weeks

Calculate for each component.

- a) Reorder level
- b) Maximum level
- c) Minimum level
- d) Average stock level



Term End Examination DEC. 2018

Time: 2 Hours Class: S.Y.B.Com **Subeict: Indian Banking System Mark**: 60 **Instruction:** 1) All questions are cotrpulsory. 2) Figures to the right indicate full marks. Q. 1 Answer the following question in 20 words (Any 7) **(14)** Define Bank 1) 2) What is heant by foreign Banks? 3) What is heant by scheduled Banks? 4) What is heant by Private Sectore Banks? 5) What is heant by Social Control over Banks? 6) Define N.P.A. 7) Define the Priority Sector. 8) What is Nationalisation of Banks? 9) What is heant by lead Bank? Write Nahes of any four Nationalised Banks. Q. 2 Answer the following questions in 50 words. (Any 2) (08)Explain the objectives of Bank Natimatistion. 1) 2) State the organisation and management of state bank of India. 3) Explain the Regulation of Foreign Banks in India. 4) Write a short note on evolution of Indian Banks. Q. 3 Answer the following questions in 150 words (Any 3) (18)1) Explain the Progress and Performance of State Bank of India. 2) Explain the Structure of Banking system in India. 3) Explain the Progress of Nationalised Banks. 4) Explain the Progress and Performance of Private sector Banks in India. 5) Explain the functions of Foreisn Banks in India. Q. 4 Answer the following question in 500 words (Any One) **(20)** Explain the arguments for and against Nationalisation of Bank of India. 1) OR

Explain the Role Banking system in Indian Economy.

द्वितीय वर्ष वाणिज्य सत्रांत परिक्षा डिसेंबर २०१८

गुण : ६०

(88)

वेळ : २ तास

वर्ग : S.Y.B.Com

विषय: भारतीय बँक प्रणाली

सुचना : १) सर्व प्रश्न सोडविणे आवश्यक आहे.

२) उजवीकडील अंक पक्षाचे पूर्ण गुण दर्शवितात.

प्रश्न १ ला.खालील प्रश्नांची प्रत्येकी २० शब्दात उत्तरे लिहा. (कोणतेही सात)

- १) बँकेची व्याख्या सांगा.
- २) विदेशी बँका म्हणजे काय?
- ३) अनुसूचित बँका म्हणजे काय?
- ४) खाजगी क्षेत्रातील बँका म्हणजे काय?
- ५) बँकांचे सामाजिक नियंत्रण म्हणजे काय?
- ६) अनुत्पादक जिंदगी (एन.पी.ए.) म्हणजे काय?
- ७) प्राधान्य क्षेत्र म्हणजे काय?
- ८) बँकांचे राष्ट्रीयकरण म्हणजे काय?
- ९) अग्रणी बँक म्हणजे काय?
- १०) कोणत्याही चार राष्ट्रीयकृत बँकांची नावे सांगा.

प्रश्न २ रा. खालील प्रश्नांची प्रत्येकी ५० शब्दांत उत्तरे लिहा. (कोणतेही दोन) (०८)

- १) बँकांच्या राष्ट्रीयकरणाची उद्दिष्टे सांगा.
- २) भारतीय स्टेट बँकेचे संघटन आणि व्यवस्थापन सांगा.
- ३) भारतातील विदेशी बँकांवरील नियंत्रणे स्पष्ट करा.
- ४) भारतातील बँकांची उत्क्रांती यावर टिप लिहा.

प्रश्न ३ रा. खालील प्रश्नांची प्रत्येकी १५० शब्दात उत्तरे लिहा. (कोणतेही तीन) (१८)

- भारतीय स्टेट बँकेची प्रगती व कामगिरी स्पष्ट करा.
- २) भारतीय बँक प्रणालीची रचना स्पष्ट करा.
- राष्ट्रीयकृत बँकांची प्रगती स्पष्ट करा.
- भारतातील खाजगी क्षेत्रातील बँकांची प्रगती व कामगिरी स्पष्ट करा.
- ५) भारतातील परकीय बँकांची कार्ये स्पष्ट करा.

प्रश्न ४ था.खालील प्रश्नांची प्रत्येकी ५०० शब्दांत उत्तरे लिहा. (कोणताही एक) (२०)

भारतातील बँकांच्या राष्ट्रीय करणाच्या समर्थनार्थ आणि विरोधी युक्तीवाद स्पष्ट करा.

किंवा

भारतीय अर्थव्यवस्थेतील बँक प्रणालीची भुमिका स्पष्ट करा.