



TALA VIBHAG SHIKSHAN PRASARAK MANDAL'S

D.G. TATKARE ARTS & COMMERCE COLLEGE, TALA

Tal. Tala, Dist. - Raigad - 402 111

QUESTION PAPER

CLASS-M.COM	SEM-I	YEAR- 2023
Subject	ALL SUBJECT	

SR.NO.	SUBJECT	SUBJECT CODE
1	Stategic Management	71801
2	Economics For Business Decision	71802
3	Cost & Management Accounttting	71803
4	Business Ethics & Corgorate Social Responsibility	71804
5	Stategic Management (IDOL-Mumbai University)	72121
6	Economics For Business Decision-(IDOL-Mumbai University)	72122
7	Cost & Management Accounttting (IDOL-Mumbai University)	72123
8	Business Ethics & Corgorate Social Responsibility (IDOL-Mumbai University)	72124
9	Stategic Management	66621

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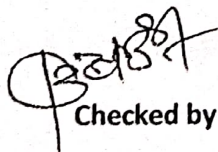
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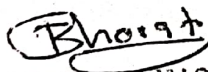
M.COM. (SEM – I) EXAMINATION REGULER & ATKT STUDENT – FEBRUARY 2023**CHOICE BASED CREDIT SYSTEM R-2016**

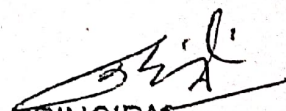
S.N	DAY	DATE	TIME	SUBJECT CODE	PAPER
1	MONDAY	20-02-23	10:30 AM TO 12:30 PM	71801	Strategic Management
2	WEDNESDAY	22-02-23	10:30 AM TO 12:30 PM	71802	Economics For Business Decision
3	FRIDAY	24-02-23	10:30 AM TO 12:30 PM	71803	Cost & Management Accounting
4	TUESDAY	28-02-23	10:30 AM TO 12:30 PM	71804	Business Ethics & Corporate Social Responsibility

DATE:- 25/01/2023

PLACE : TALA – RAIGAD


Checked by


EXAMINATION INCHARGE
D.G.Tatkare Arts & Com. College
Tala, Raigad - 402111


PRINCIPAL
D.G.TATKARE ARTS &
COMMERCE COLLEGE, TALA
TALA - RAIGAD.

Duration: 2 hours

Marks: 60

Note: 1) All questions are compulsory and carries 15 marks each.

2) Figures to the right indicate full marks.

Q1. a) Define strategic management and discuss its benefits? 15

b) Explain briefly the business level strategies of an organisation.

OR

c) Explain the various human resource strategies of a functional strategies of business.

d) With the help of examples, explain the macro environmental factors of business.

Q2. a) What is joint venture? Explain the types and advantages of joint venture. 15

b) Write a note on SWOT analysis.

OR

c) Describe the steps involved in strategic implementation process.

d) Elucidate the advantages of budgetary control.

Q3. a) Elaborate on the internal and external causes of corporate renewal. 15

b) What is strategic alliance? Explain the problems of strategic alliances.

OR

c) Explain the governing strategies of PPP model in India.

d) Explain the limitations of Information Technology in business.

Q4. A) Select the appropriate option and fill in the blanks: 5

1. The term 'Strategy' is taken from the _____ word 'Strategos'.

a) Greek b) Latin c) French d) Japanese

2. _____ is a strategy to covert loss-making unit into profitable again.

a) Turnaround b) Diversification c) Liquidation d) Growth

3. In BCG matrix, the feature of _____ low industry growth and low market share.

a) Stars b) Cash-cows c) Question marks d) Dogs

4. _____ is a physical effect of disaster.

a) Trauma b) loss of employment c) Social evils d) Death

5. The Government of India launched the Start-up India Movement on 16 January, _____ at New Delhi.

a) 2000 b) 2016 c) 2020 d) 2022

B) State whether the following statements are True or False:

5 marks

1. The analysis of external environment helps to identify the strength and weakness of an organisation.
2. Diversification is a combination of two or more companies into one company.
3. Strategic evaluation and control are the first phase of strategic management process.
4. Information Technology is useful in every phase of strategic management.
5. The Government of India has set up the National Disaster Management Authority with Prime Minister of India as a Chairperson.

C) Match the Following:

5 marks

Group A	Group B
1. Product modification	a. Winding up of business
2. Liquidation Strategy	b. Market Leaders
3. ETOP	c. Marketing Strategy
4. Stars	d. Re-organising of business
5. Corporate Restructuring	e. Environmental Analysis

OR

Q4. Write Short Note on: (any 3)

15 marks

1. Reasons for growing BPO in India
2. Business Process Reengineering
3. Consequences of Disaster
4. Start-ups and its challenges
5. Make in India Model

(मराठी रूपांतर)

(वेळ: २ तास)

(गुण: ६०)

- सूचना १) सर्व प्रश्न सोडविणे अनिवार्य आहे.
 २) उजवीकडील अंक पूर्ण गुण दर्शवितात.
 ३) इंग्रजी भाषेतील प्रश्नपत्रिका प्रमाण मानावी.

प्र.१ ला. (अ) धोरणात्मक व्यवस्थापनाची व्याख्या करा आणि त्याच्या फायद्यांची चर्चा करा. (१५)
 (ब) संस्थेच्या व्यवसाय स्तरावरील धोरणांचे थोडक्यात स्पष्टीकरण द्या.

किंवा

- (क) व्यवसायाच्या कार्यात्मक धोरणांच्या विविध मानवी संसाधन धोरणांचे स्पष्टीकरण करा.
 (ड) उदाहरणांच्या सहाय्याने, व्यवसायातील स्थूल पर्यावरणीय घटक स्पष्ट करा.

प्र.२ रा. (अ) संयुक्त उपक्रम म्हणजे काय? संयुक्त उपक्रमाचे प्रकार आणि फायदे स्पष्ट करा. (१५)
 (ब) स्वाॅट (SWOT) विश्लेषणावर एक टीप लिहा.

किंवा

- (क) धोरणात्मक अंमलबजावणी प्रक्रियेत सामील असलेल्या पायऱ्यांचे वर्णन करा.
 (ड) अर्थसंकल्पीय नियंत्रणाचे फायदे स्पष्ट करा.

प्र.३ रा. (अ) कॉर्पोरेट नूतनीकरणाची अंतर्गत आणि बाह्य कारणे विस्तृत करा.. (१५)
 (ब) धोरणात्मक युती म्हणजे काय? धोरणात्मक युतीच्या समस्या समजावून सांगा.

किंवा

- (क) भारतातील पीपीपी (PPP) मॉडेलच्या प्रशासकीय धोरणांचे स्पष्टीकरण द्या.
 (ड) व्यवसायातील माहिती तंत्रज्ञानाच्या मर्यादा स्पष्ट करा.

प्र. ४ था अ) खालील दिलेल्या पर्यायांपैकी योग्य तो पर्याय निवडा आणि रिकाम्या जागा भरा. (०५)

१. 'स्ट्रेटजी' हा शब्द _____ 'स्ट्रेटजोस' या शब्दापासून घेतला आहे.
 अ) ग्रीक ब) लॅटिन क) फ्रेंच ड) जपानी
२. _____ ही तोटा करणाऱ्या युनिटला पुन्हा नफा मिळवून देण्याचे धोरण आहे.
 अ) परावर्तन ब) विविधीकरण क) निरवानिरव ड) वाढ
३. बीसीजी (BCG) मॅट्रिक्समध्ये, _____ हे कमी उद्योग वाढ आणि कमी बाजार भागांचे वैशिष्ट्य आहे.
 अ) तारे ब) रोख गायी क) प्रश्चिन्ह ड) कुत्रे
४. _____ हा आपत्तीचा भौतिक परिणाम आहे.
 अ) मानसिक आघात ब) रोजगार गमावणे क) सामाजिक दुष्कृत्ये ड) मृत्यू
५. भारत सरकारने १६ जानेवारी, _____ रोजी नवी दिल्ली येथे स्टार्ट-अप इंडिया चळवळ सुरू केली.
 अ) २००० ब) २०१६ क) २०२० ड) २०२२

प्र. ४था. ब) खालील विधाने सत्य किंवा असत्य ते लिहा.

(०५)

- १) बाह्य वातावरणाचे विश्लेषण संस्थेची ताकद आणि कमकुवतपणा ओळखण्यास मदत करते.
- २) विविधीकरण म्हणजे दोन किंवा अधिक कंपन्यांचे एका कंपनीत एकत्र येणे.
- ३) धोरणात्मक मूल्यांकन आणि नियंत्रण हे धोरणात्मक व्यवस्थापन प्रक्रियेचा पहिला टप्पा आहे.
- ४) धोरणात्मक व्यवस्थापनाच्या प्रत्येक टप्प्यात माहिती तंत्रज्ञान उपयुक्त आहे.
- ५) भारत सरकारने राष्ट्रीय आपत्ती व्यवस्थापन प्राधिकरणाची स्थापना केली आहे ज्याचे अध्यक्ष भारताचे पंतप्रधान आहेत.

प्र. ४था. क) योग्य जोड्या लावा

(०५)

गट अ	गट ब
१. उत्पादन सुधारणा	अ) व्यवसाय बंद करणे
२. निरवानिरव धोरण	ब) विपणन नेता
३. इटीओपी (ETOP)	क) विपणन धोरण
४. तारे	ड) व्यवसायाची पुनर्रचना
५. कॉर्पोरेट पुनर्रचना	इ) पर्यावरणीय विश्लेषण

किंवा

प्र. ४था. टीपा लिहा (कोणत्याही तीन)

(१५)

१. भारतातील बीपीओ वाढीची कारणे
२. व्यवसाय प्रक्रिया पुनर्अभियांत्रिकी
३. आपत्तीचे परिणाम
४. स्टार्ट-अप आणि त्याची आव्हाने
५. मेक इन इंडिया मॉडेल

Time : 2 Hours

Total Marks: 60

Please check whether you have got right question paper

- N.B. 1. All questions are compulsory.
2. Figures to the right indicate full marks
3. Draw neat diagrams wherever necessary

1. (a) Explain the theory of attributers in detail. (8)
(b) Discuss the consumer's equilibrium with the help of indifference curve and price line. (7)

OR

- (c) What is snob effect? Discuss how it is different from bandwagon effect. (8)
(d) Explain the paradox of bumper harvest (7)

2. (a) Explain the law of variable proportions with suitable diagram. (8)
(b) Bring out the relationship between AFC, AVC, ATC and MC with the help of diagram. (7)

OR

- (c) Explain production function with two variable inputs and show economic region of production with the help of ridge lines. (8)
(d) Discuss different kinds of internal economies in detail. (7)

3. (a) What is market structure? Identify the major differences between perfect competition and imperfect competition. (8)
(b) What is monopolistic competition? Explain its broad features. (7)

OR

- (c) Discuss in detail different sources of Monopoly power (8)
(d) Explain with a suitable diagram how a dominant firm will decide the price and output under collusive oligopoly. (7)

4. (a) Choose the right option from the following (7)
i. Opportunity cost of resources already owned by the firm and used in business is called

- a) Implicit cost.
b) Explicit cost.
c) Historical cost
d) Social cost.

- ii. Market failure takes place due to _____.

- a) Perfect information..
b) Private goods
c) Public goods.
d) Perfect competition.

- iii. Total revenue minus total costs is _____.
a) Economic profit
b) Accounting profit.
c) Negative profit.
d) Unexpected profit.
- iv. When there are negative externalities, the price should be adjusted so that is _____.
a) Social cost.
b) Private cost.
c) Historical cost
d) Money cost
- v. The production possibility curve is _____.
a) Convex.
b) Concave.
c) Circle.
d) Straight line.
- vi. Economic inefficiency can be corrected by reducing _____.
a) Production
b) Employment
c) Wastages
d) Competition
- vii. A personal car is an example of _____.
a) Public good
b) Merit good
c) Demerit good
d) Private good

(b) Give precise meaning of the following.

- a) Business Economics
b) Market economy
c) Marginal principle
d) Invisible hand

(8)

OR

4. Write short note on any three of the following

- a) Market failure
b) Determinants of demand.
c) Applications of elasticity of demand.
d) Learning curve,
e) Basic concepts of game theory.

(15)

XXXXXX

मराठी रुपांतर

वेळ: २ तास

गुण: ६०

- सूचना : १. सर्व प्रश्न अत्यावश्यक आहेत.
२. उजवीकडील अंक गुण दर्शवितात.
३. आवश्यक तेथे सुबक आकृत्या काढा.
४. संदर्भासाठी इंग्रजी प्रश्नपत्रिका पहा

१. अ. गुणधर्माचा सिध्दांत सविस्तर स्पष्ट करा. (८)
ब. समवृत्ती वक्र आणि किंमत रेषेच्या आधारे उपभोक्त्याच्या संतुलनाची चर्चा करा. (७)
किंवा
क. स्नॉब प्रभाव म्हणजे काय? बॅडवॅगन प्रभावापेक्षा तो कसा वेगळा आहे याची चर्चा करा. (८)
ड. भरपूर कापणीचा विरोधाभास स्पष्ट करा. (७)
२. अ. योग्य आकृतीच्या साहाय्याने बदलत्या प्रमाणाचा सिद्धांत स्पष्ट करा. (८)
ब. सरासरी स्थिर खर्च, सरासरी बदलता खर्च, सरासरी एकूण खर्च आणि सीमांत खर्च यातील संबंध आकृतीच्या साहाय्याने निदर्शनास आणा. (७)
किंवा
क. दोन बदलत्या आदानांच्या साहाय्याने उत्पादन फलन स्पष्ट करा. आणि कडा रेषांच्या साहाय्याने उत्पदानाचा आर्थिक विभाग दाखवा. (८)
ड. विविध प्रकारच्या अंतर्गत बचतीची सविस्तर चर्चा करा. (७)
३. अ. बाजाराची रचना काय असते ? पूर्ण स्पर्धा आणि अपूर्ण स्पर्धा यातील मुख्य फरक शोधा. (८)
ब. मत्तेदारीयुक्त स्पर्धा म्हणजे काय ? तीची ठळक वैशिष्ट्ये स्पष्ट करा. (७)
किंवा
क. मत्तेदारी शक्तीचे विविध स्रोतांची चर्चा करा. (८)
ड. संगनमत अल्पाधिकार बाजारात प्रभावी उद्योगसंस्था कश्याप्रकारे किंमत आणि उत्पादन निश्चित करतात ते योग्य आकृतीच्या साहाय्याने स्पष्ट करा. (७)
४. अ. दिलेल्या पर्यायांतून योग्य पर्याय निवडा. (७)
१. एखादी उद्योगसंस्था स्वतःच्या संसाधनांचा संधी खर्च स्वतःच्या व्यवसायात वापर करते तेव्हा त्यास _____ म्हणतात.
(अ) निहित खर्च (ब) स्पष्ट खर्च (क) ऐतिहासिक खर्च (ड) सामाजिक खर्च
२. बाजार अपयश _____ मुळे अस्तित्वात येते.
(अ) पूर्ण माहिती (ब) खाजगी वस्तू (क) सार्वजनिक वस्तू (ड) पूर्ण स्पर्धा

३. एकूण प्राप्ती वजा एकूण खर्च म्हणजे _____ होय .
(अ) आर्थिक नफा (ब) लेखा नफा (क) नकारात्मक नफा (ड) अनपेक्षित नफा
४. जेव्हा नकारात्मक बाह्यता असते तेव्हा किंमत हि _____ बरोबर असते.
अ सामाजिक खर्च (ब) खाजगी खर्च (क) ऐतिहासिक खर्च (ड) पैशातील खर्च
५. उत्पादन शक्यता वक्र हा _____ असतो .
(अ) बहिर्गोल (ब) अंतर्गोल (क) वर्तुळाकार (ड) सरळ रेषा
६. _____ कमी करून आर्थिक अकार्यक्षमता दुरुस्त करता येऊ शकते.
(अ) उत्पादन (ब) रोजगार (क) अपव्यय (ड) स्पर्धा
७. व्यक्तिगत कार हे _____ चे उदाहरण आहे.
(अ) सार्वजनिक वस्तू (ब) गुण वस्तू (क) अवगुण वस्तू (ड) अदृश्य हात

ब. खालील संज्ञाचा अचूक अर्थ सांगा.

- अ. व्यवसायिक अर्थशास्त्र
ब. बाजार अर्थव्यवस्था
क. सीमान्त तत्त्व
ड. अदृश्य हात

किंवा

४. खालील पैकी कोणत्याही तीनवर टीपा लिहा.

- (अ) बाजार अपयश
(ब) मागणीचे निर्धारक घटक
(क) मागणीच्या लवचिकतेचे उपयोजन
(ड) माहिती वक्र
(इ) खेळ सिद्धांताची मूळ संज्ञा

(2 Hours)

[Total Marks: 60]

Instructions:

- All questions are compulsory and subject to internal choice.
- Figures to the right indicate full marks.
- Make suitable assumptions whenever required and state them.
- Use of simple calculator is allowed.

Q1.

A) TVS Tyres Ltd had budgeted production of 10,000 units. The expenses are as follows:

[15 Marks]

Particulars	Cost Per Unit (Rs.)
Materials cost	70
Wages cost	25
Direct Expenses	5
Variable Overheads	20
Fixed Overheads (Rs.1,00,000)	10
Administrative Overheads (Rs. 50,000) (100% fixed)	5
Selling Overheads (10% Fixed)	13
Distribution Overheads (20% Fixed)	7

Prepare a Flexible Budget for the production of 6,000 units, 8,000 units and 10,000 units showing Variable Cost, Fixed Cost in Total and Cost Per Unit at each level of production.

OR**Q1.****B)**

[15 Marks]

The following information is extracted from various functional budgets prepared for Ajanta Ltd. You are required to prepare a cash budget for three months ending 30th June, 2022.

Months	Sales	Materials	Wages	Overheads
February	3,00,000	1,88,000	60,000	32,000
March	3,00,000	1,80,000	60,000	36,000
April	4,00,000	1,80,000	64,000	40,000
May	5,00,000	2,00,000	72,000	44,000
June	3,60,000	2,20,000	80,000	48,000

- Cash and Bank balance on 1st April, 2022 is expected to be Rs. 1,60,000
- Credit terms are Sales/Debtors - 20% sales are on cash, 50% of the credit sales are collected in next month and the balance in the following month.
- Credit extended are as follow:
Creditors - 2 months,
Wages 1/4 month and
Overheads 1/2 month
- Machinery at a cost of Rs. 10,00,000 will be installed in February 2022. The instalment amount of Rs. 50,000 p.m. are payable from April, 2022 onwards.
- Annual interest at the rate of 10% p.a. is provided on a Bank Loan of Rs. 12,00,000, which will be paid on 1st June, 2022.
- Advance of Rs. 1,40,000 is to be received from the sale of assets in June, 2022.

Q2.

[15 Marks]

A)

Product	Standard			Actual		
	SQ	SP	SC	AQ	AP	AC
X	800	50	40,000	840	45	37,800
Y	400	20	8,000	480	25	12,000
Z	200	15	3,000	180	15	2,700
*	1,400	*	51,000	1,500	*	52,500
Normal Loss	50	*	*	150	*	*
Total	1,350	*	51,000	1,350	*	52,500

From the above information calculate the following variances:

- Material Cost Variance
- Material Price Variance
- Material Usage Variance
- Material Mix Variance
- Material Yield Variance

OR

Q2.

- B) Mr Vikram runs Hotel Deluxe which has 20 rooms and each room has a maximum capacity of 4 beds. 80% of the rooms were fully occupied for the whole year and 20% of the rooms were occupied by the customer to the extent of 50% of the room capacity. Assume a year comprises of 360 days. The following costs were incurred during the year ended 31-12-2022.

Particulars	Rs.
Salaries to Staff	3,00,000
Rates and Taxes	2,95,600
Electricity	3,20,000
Depreciation on	
Building	1,80,000
Furniture	30,000
Equipment	40,000
Sundry Expenses	76,000

A room attendant is paid @ Rs. 36 per day per room when occupied.
Food cost Rs.30 per customer per day.

Ascertain the amount to be charged per customer per day to cover both, accommodation and food costs, plus profit @ 10% return on capital employed which is Rs. 31,36,000.

[15 Marks]

Q3.

A) Following is the cost structure of an engineering product manufactured by NICO Ltd.

Particular	Amount Rs. (Per Unit)
Material	2,000
Labour	500
Variable Overheads	500
Fixed Overheads	1000
Total Cost	4,000
Profit	1,000
Sales Price	5,000

The above cost structure is based on 50,000 units p.a. The company propose to reduce the selling price per unit but want to keep the total profit intact.

You are required to prepare profitability statement showing the position, if selling price is reduced by 15% and selling price is reduced by 20% [15 Marks]

OR

Q3.

B) The Asian Industries specialize in the manufacture of small capacity motors. The Cost Structure of a motor is as under:

Material Rs. 50

Labour Rs. 80

Variable overheads 75% of labour cost.

Fixed overheads of the company amount to Rs. 2.4 lakhs per annum.

The sale price of the motor is Rs. 230 each

- Determine the number of motors that have to be manufactured and sold in a year in order to achieve break-even
- How many motors will have to be made and sold to make a profit of Rupees One Lakh per year?
- If the sale price is reduced by Rs. 15 each, how many motors will have to be sold to achieve break-even?

[15 Marks]

Q4.

[8 Marks]

A) Multiple Choice Questions:

- The entire budget of the organization is controlled and headed by the senior executive known as _____.
 - General Manager
 - Accountant
 - Executive Manager
 - Budget Controller
- Budget period depends on _____.
 - Technical Policy
 - Government policy
 - Social policy
 - Management policy

3. Standard cost is a _____
 - a. pre-determined cost
 - b. profit variable
 - c. Fixed cost
 - d. Variable cost
4. Sales Value Variance is said to be favourable when _____
 - a. actual sales are less than budgeted sales
 - b. actual sales are more than budgeted sales
 - c. When actual sales are equal to budgeted sales
 - d. Actual price is more than budgeted price
5. _____ organisations should not be advised to use service costing.
 - a. Distribution service
 - b. Hospital
 - c. The maintenance division of a manufacturing company
 - d. A light engineering company
6. If the profit is 50% of the operating cost, it is of the invoice price.
 - a. 20%
 - b. 25%
 - c. 16.66667%
 - d. 33.33334%
7. BEP is the point at which there is _____ profit and _____ loss.
 - a. Minimum, maximum
 - b. No, No
 - c. Maximum, minimum
 - d. Fixed, Variable
8. Make or buy decision arise when a company with unused production capacity considers _____
 - a. to use available capacity to produce the items within the company
 - b. to import goods from foreign market
 - c. to use the existing production facility
 - d. to avoid taxes on purchase of goods

Q4.

B) True or False:

[7 Marks]

1. Total budgeted fixed costs appearing on a flexible budget will be the same amount as total fixed costs on the master budget.
2. The use of budgets in controlling operations is known as budgetary control.
3. Overhead Variance is nothing but variation in the absorption or recovery of overheads.
4. Revised Standard Quantity for each input is required to be computed for calculating Material Price Variance.
5. Details of the journey is shown by the daily log sheet.
6. Taxes is a fixed cost in the operating cost statement.
7. The profit calculated under absorption costing and marginal costing is always equal.

OR

Q4.

C) Write short notes: (Any Three)

[15 Marks]

- a. Angle of incidence
 - b. Standard Costing v/s Budgetary Control
 - c. Overhead Variances
 - d. Sales Budget
 - e. Operating Costing of Transport Services
-

Time 2 Hours

Total Marks: 60

N.B. 1) All Questions are compulsory.

2) Figures to the right indicate full marks.

Q. 1 Answer the following: (Any Two) (15)

a) Explain the characteristics of Business Ethics.

b) What is an Ethics? Describe their sources.

OR

c) Explain any four approaches to Business Ethics.

d) Describe the emergence of new values in Indian industries post 1991.

Q. 2 Answer the following: (Any Two) (15)

a) Explain ethical issues in Information Technology.

b) Define Corporate Governance. Explain importance of Corporate Governance

OR

c) What is an Audit committee? Discuss the role of an Audit committee.

d) Explain the consequences of failure of Corporate Governance

Q. 3 Answer the following: (Any Two) (15)

a) Explain in brief the scope of Corporate Social Responsibility.

b) Explain the concept of Corporate Philanthropy and its types.

OR

c) Explain in brief CSR practices in Indian corporations.

d) Describe the integration of CSR into business operations.

Q. 4 A) State whether the following statements are True or False: (5)

i) Plagiarism refers to copying of others published work.

ii) The ISO 19011 audit standard applies when auditing for both 9000 and 14000 compliance is required at once.

iii) CSR is a economical responsibility of the company towards its various stakeholders.

iv) The term "green HRM" is concerned with HR activities undertaken to achieve environmental sustainability.

v) Value determine what is right and what is wrong while Ethics relates to doing what is right or wrong.

B) Fill in the blanks with appropriate option: (5)

i) _____ Series are principles-based standards to help organisations become more accountable, responsible and sustainable.

ii) Fair Labour Association is concerned with _____ industry.
(Automobile, Garment, FMCG, Safety)

iii) _____ theory holds that ends or consequences of an act determine whether the act is good or bad.
(Deontological, Teleological, Utilitarian, Justice)

- iv) _____ is a bundle of rights given by the law to the creators of musical and artistic work. (Copyrights, Trade Mark, GIS, Patent)
- v) _____ - model of CSR is of the view that free market would take care of CSR. (Ethical, Liberal, Static, Stakeholder)

C) Match the following:

(5)

Group A	Group B
1. Deontological Theory	a) Aristotal
2. Triple Bottom Line	b) Netherlands
3. Virtue Theory	c) Immanuel Kant
4. Clean Clothes Campaign	d) R & D Activities
5. Product Ethics	e) John Elkington

OR

Q. 4 Write short notes (any three) :

(15)

- a) Steps in designing CSR policy
- b) ISO 14000
- c) Functions of UNDP
- d) CSR and Sustainable Development
- e) Major codes on CSR

वेळ: २ तास

एकूण गुण: ६०

सूचना:- १) सर्व प्रश्न अनिवार्य आहेत.

२) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्र. १. खालीलपैकी कोणत्याही दोहोंची उत्तरे द्या.

(१५)

अ) व्यावसायिक नीतिमत्तेची वैशिष्ट्ये स्पष्ट करा.

ब) नीतिमत्ता म्हणजे काय? त्याच्या स्त्रोतांचे वर्णन करा.

किंवा

क) व्यावसायिक नीतिमत्तेशी संबंधित कोणतेही चार दृष्टीकोन स्पष्ट करा.

ड) १९९१ नंतर भारतीय उद्योगांमध्ये उदयास आलेल्या नवीन मूल्यांचे वर्णन करा.

प्र. २. खालीलपैकी कोणत्याही दोहोंची उत्तरे द्या.

(१५)

अ) माहिती तंत्रज्ञानातील नैतिक समस्या स्पष्ट करा.

ब) प्रमंडळ काराभारासंबंधी नियमनाची व्याख्या द्या. प्रमंडळ काराभारासंबंधीच्या नियमनाचे महत्व स्पष्ट करा.

किंवा

क) ऑडीट समिती म्हणजे काय? ऑडीट समितीची भूमिका स्पष्ट करा.

ड) प्रमंडळ काराभारासंबंधी नियमन अपयशी होण्याचे परिणाम स्पष्ट करा.

प्र. ३. खालीलपैकी कोणत्याही दोहोंची उत्तरे द्या.

(१५)

अ) प्रमंडळ सामाजिक जबाबदारीची व्याप्ती थोडक्यात स्पष्ट करा.

ब) प्रमंडळ लोककल्याणाची संकल्पना आणि त्याचे प्रकार स्पष्ट करा.

किंवा

क) भारतीय उद्योगांचे प्रमंडळ सामाजिक जबाबदारीच्या पद्धती थोडक्यात स्पष्ट करा.

ड) प्रमंडळ सामाजिक जबाबदारीचे व्यवसाय कार्या बरोबरच्या एकत्रीकरणावर चर्चा करा.

४. (अ) खालील विधाने सत्य किंवा असत्य ते सांगा.

(०५)

अ) वाडमय चौर्य म्हणजे इतरांच्या छापील कामाची नक्कल करणे.

ब) जेव्हा ISO ९००० आणि १४००० पूर्ततेसाठी एकदा तरी ऑडीट करावे लागते तेव्हा ISO १९०११ ऑडीट प्रमाणन लागू होते.

क) प्रमंडळ सामाजिक जबाबदारी ही प्रमंडळाची विविध पक्षाधाराकांबाबत असणारी आर्थिक जबाबदारी आहे.

ड) हरित मानव संसाधन व्यवस्थापन ही संज्ञा पर्यावरणीय शाश्वतता मिळवण्यासाठी अंगिकारलेल्या मानव संसाधन कार्याशी निगडित आहे.

ई) मुल्ये ठरवितात की काय योग्य आहे आणि काय अयोग्य आहे तर नीतिमत्तेचा संबंध काय योग्य किंवा अयोग्य वागण्याशी आहे.

(ब) योग्य पर्याय निवडून गाळलेल्या जागा भरा.

(09)

अ) _____ साखळीही अशा तत्वांवर आधारित प्रमाणे आहेत जी संघटनेला अधिक

उत्तरदायित्व,

जबाबदार आणि शाश्वत बनण्यास मदत करतात.

(ISO 9000, ISO 19011, AA 1000, ISO 14000)

ब) फेअर लेबर असोसिएशन _____ उद्योगाशी संबंधित आहे.

(वाहन, तयार कपडे, FMCG, सुरक्षा)

क) _____ सिद्धांतानुसार, एखाद्या कृतीचा शेवट किंवा परिणामावरून ती कृती चांगली आहेकी वाईट हे ठरविले जाते. (कर्तव्यशास्त्र, हेतुदर्शक, उपयुक्ततावाद, न्यायिक)

ड) संगीत निर्माता आणि कारागीरीचे काम करणाऱ्यांना _____ हे कायद्याने दिलेले अधिकार आहेत. (लेखाधिकार, ट्रेडमार्क, GIS, पेटंटस)

ई) प्रमंडळ सामाजिक जबाबदारीच्या _____ नमुन्याच्या मते, खुली बाजारपेठ प्रमंडळ सामाजिक जबाबदारीची काळजी घेईल. (नैतिक, उदारमतवादी, स्थिर, पक्षधारक)

(क) खालील जोड्या जुळवा.

(09)

गट अ

गट ब

1. कर्तव्यशास्त्र सिद्धांत

(अ) आरीस्टोटल

2. तिहेरी तळ रेषा

(ब) नेदरलंड

3. सद्गुण सिद्धांत

(क) इमॅन्युएल कान्त

4. स्वच्छ कपडे अभियान

(ड) संशोधन आणि विकास कार्य

5. वस्तू नीतिमत्ता

(ई) जॉन एल्किंगटोन

किंवा

४. थोडक्यात टीपा लिहा. (कोणत्याही तीन)

(19)

अ) प्रमंडळ सामाजिक जबाबदारीधोरण ठरवितानाच्या पायऱ्या

ब) ISO 14000

क) युएनडीपीची कार्ये

ड) CSR आणि शाश्वत विकास

ई) CSRचे मुख्य कोडस

Time : 2:30 Hrs

[Total Marks : 75]

- N.B. : (1) All questions are compulsory.
(2) All Questions carries equal Marks.
(3) Figures to the right indicate full marks of questions.
(3) Please verify whether you have received the right question paper.

- Q.1 Answer the following question. 15
A. Explain strategic management and discuss its benefits.
B. Comment on business environment and state its components.
OR
A. Explain different kinds of Functional Strategies.
B. Comment on different levels of strategies.
- Q.2 Answer the following question. 15
A. What are the different stages of strategy formulation?
B. Briefly discuss about SWOT.
OR
A. Write in detail about ETOP.
B. What is resource allocation? State its importance.
- Q.3 Answer the following question 15
A. Comment on corporate restructuring strategies.
B. Elaborate strategic alliance.
OR
A. Briefly discuss about PPP.
B. Write a note on role of IT sector in Indian business environment.
- Q.4 A. Fill in the blank. 05
1. The word 'strategy' has been derived from _____ word.
a. Greek b. Latin. C. French d. English
2. Business Environment mainly consists of two types of factors namely internal and _____ environmental factors
a. external b. social c. political d. economical
3. The Divestment Strategy is a _____ strategy.
a. retrenchment b. Layoff c. Developmental d. business
4. Public-private partnership (PPP) is often defined as a _____ type of contract.
a. long b. short c. brief d. major
5. The Make in India initiative was launched by Prime Minister in September _____.
a. 2014 b. 2015 c. 2016 d. 2017
- B. Match the column. 05
1. SBU a. Firms Business
2. Mission b. General Electric Company
3. Strategic Alliance c. Dual Mode
4. Hybrid Delivery d. French Word
5. Disaster e. Preparedness

C. True or False.

1. Natural disasters are mostly man made.
2. BOT mostly deals with minor projects
3. In PPP model major role played by government.
4. SWOT is used to analysis of business health.
5. QUEST is deals with environmental scanning.

Q.5 Write Shot Notes (Any Three)

- A. BPO
- B. KPO
- C. Reengineering Business Processes
- D. Disaster Management
- E. Make in India Policy

(मराठी रुपांतर)

वेळ : २:३०

[एकूण गुण : ७५]

सूचना : सर्व प्रश्न अनिवार्य आहेत

उजव्या बाजूचे अंक पूर्ण गुण दर्शवतात

आपणास मिळालेली प्रश्न पत्रिका तपासून पहावी

प्र.१ खालील प्रश्नाचे उत्तर द्या.

१५

अ. धोरणात्मक व्यवस्थापन समजावून सांगा आणि त्याच्या फायद्यांची चर्चा करा.

ब. व्यवसायाच्या वातावरणावर टिप्पणी करा आणि त्याचे घटक सांगा.

किंवा

अ. विविध प्रकारच्या कार्यात्मक धोरणे स्पष्ट करा.

ब. धोरणांच्या विविध स्तरांवर टिप्पणी करा.

प्र.२ खालील प्रश्नाचे उत्तर द्या.

१५

अ. रणनीती तयार करण्याचे वेगवेगळे टप्पे कोणते आहेत?

ब. एस डब्लु ओ टी बदल थोडक्यात चर्चा करा.

किंवा

अ. इ टी ओ पी बदल तपशीलवार लिहा.

ब. संसाधन वाटप म्हणजे काय? त्याचे महत्त्व समजावून सांगा.

प्र.३ खालील प्रश्नाचे उत्तर द्या

१५

अ. कॉर्पोरेट पुनर्रचना धोरणांवर टिप्पणी करा.

ब. धोरणात्मक युती विस्तृत करा.

किंवा

अ. पीपीपी बदल थोडक्यात चर्चा करा.

ब. भारतीय व्यावसायिक वातावरणातील आय टी क्षेत्राच्या भूमिके बाबत टीप लिहा.

प्र.४ अ. रिक्त जागा भरा.

1. 'रणनीती' हा शब्द _____ या शब्दापासून आला आहे.

अ. ग्रीक ब. लॅटिन. क. फ्रेंच ड. इंग्रजी

2. व्यावसायिक वातावरणात प्रामुख्याने दोन प्रकारचे घटक असतात; अंतर्गत आणि _____ पर्यावरणीय घटक होय.

अ. बाह्य ब. सामाजिक क. राजकीय ड. आर्थिक

3. विनिवेश धोरण हे _____ धोरण आहे.

अ. छाटणी ब. टाळेबंदी क. विकासात्मक ड. व्यवसायिक

4. सार्वजनिक-खाजगी भागीदारी ही अनेकदा _____ प्रकारचा करार म्हणून परिभाषित केली जाते.

अ. दीर्घ ब. लघु क. संक्षिप्त ड. प्रमुख

5. मेक इन इंडिया उपक्रम सप्टेंबर _____ मध्ये पंतप्रधानांनी शुभारंभ केला.

अ. २०१४ ब. २०१५ क. २०१६ ड. २०१७

ब. स्तंभ जुळवा.

1. एस बी यु

2. मिशन

3. स्ट्रेटिजिक अलायन्स

4. हायब्रिड डिलिव्हरी

5. आपत्ती

अ. फर्म व्यवसाय

ब. जनरल इलेक्ट्रिक कंपनी

क. द्विक पद्धती

ड. फ्रेंच शब्द

ई. तयारी

क. खरे कि खोटे सांगा.

1. नैसर्गिक आपत्ती या बहुतेक मानवनिर्मित असतात.

2. बीओटी मुख्यतः किरकोळ प्रकल्पांशी संबंधित आहे.

3. पीपीपी मॉडेलमध्ये सरकारची प्रमुख भूमिका असते.

4. व्यवसाय आरोग्याच्या विश्लेषणासाठी स्वाट चा वापर केला जातो.

5. क्वेस्ट हे पर्यावरणीय तपासणीशी संबंधित आहे.

प्र.५ टीपा लिहा (कोणत्याही तीन)

अ. बी पी ओ

ब. के पी ओ

क. पुनर्अभियांत्रिकीय व्यवसाय प्रक्रिया

ड. आपत्ती व्यवस्थापन

ई. मेक इन इंडिया धोरण

[Time: 2.30 Hrs]

[Marks:75]

Please check whether you have got the right question paper.

- N.B:
1. All questions are compulsory.
 2. Figures to the right indicate full marks.
 3. Students answering in the regional language should refer in case of doubt to the main text of the paper in English.

- Q.1 a) Describe the scope of business economics. 15
b) Explain the profit maximization principle.

OR

- a) Discuss the problem of merit and demerit goods.
b) With the help of diagram explain how production caused by positive and negative externality.

- Q.2 a) Explain the theory of attributes with the help of diagram. 15
b) Discuss the law of supply.

OR

- a) What is price elasticity of supply? What are the Determinants of price elasticity of supply?
b) What are the properties of indifference curve?

- Q.3 a) Explain law of returns to scale. 15
b) Explain the term 'Expansion Path' with the help of diagram.

OR

- a) What are the sources of monopoly power?
b) Explain the features of monopolistic competition.

- Q.4 Choose the correct option for the following 15
1) Which amongst the following sectors are found in a two sector closed economy?

- a) Households and Government
- b) Households and Firms
- c) Households and External Sector
- d) Households and Foreign sector

- 2) What happens to the PPC when economic growth takes place?

- a) The PPC shifts to the right
- b) The PPC shifts to the left
- c) The PPC becomes convex to the origin
- d) The PPC becomes concave to the origin

- 3) The term "invisible hand" was given by -----.
- a) Adam Smith
 - b) David Ricardo
 - c) John Maynard Keynes
 - d) Milton Friedman
- 4) Allocation efficiency is achieved when price is equal to -----
- a) Average Revenue
 - b) Marginal Revenue
 - c) Marginal Cost
 - d) Total Cost
- 5) When change in quantity supplied is greater than the change in price in percentage terms, supply is said to be -----.
- a) Unitary elastic
 - b) Relatively inelastic
 - c) Relatively elastic
 - d) Perfectly inelastic
- 6) The quantity supplied will also increase if the market is -----.
- a) Monopolistic
 - b) monopoly
 - c) oligopoly
 - d) perfect market
- 7) The Arc method uses the average of the changes in -----.
- a) the price and quantity supplied
 - b) the price and quantity demanded
 - c) the demand and quantity supplied
 - d) the supply and quantity demanded
- 8) An important cause of internal diseconomies of scale is -----.
- a) Rising factor costs
 - b) Diminishing returns to management
 - c) Rising production cost
 - d) Pollution
- 9) The Learning curve shows the relationship between ----- and additional units of output.
- a) Capital cost
 - b) Labour cost
 - c) Interest cost
 - d) Raw material cost

- 10) Which side of iso quant curve indicate higher level of production?
- Right side
 - Left side
 - Vertical
 - Horizontal
- 11) The ----- costs are opportunity costs of factors owned and used by the entrepreneur.
- Explicit costs
 - Implicit costs
 - Variable costs
 - Fixed costs
- 12) Demand curve under monopolistic competition is ----- as compared to demand curve under monopoly.
- Less Elastic
 - More Elastic
 - Perfectly Inelastic
 - Perfectly Elastic
- 13) In monopolistic competition new firms will be attracted to --- in the long run.
- Employment Opportunities
 - Power Opportunities
 - Promotion Opportunities
 - Profit Opportunities
- 14) If average total cost is below the market price, then the firm will earn -----.
- Average Profit
 - Zero Profit
 - Economic Profit
 - Total Profit
- 15) Under Monopolistic Competition, more firms will continue to enter the industry until the firms are earning only -----.
- | | |
|-----------------------|-------------------|
| a) Supernormal Profit | b) Normal Profit |
| c) Minimum Profit | d) Maximum Profit |

Q.5 Write notes on (Any 3)

15

- Concept of Scarcity
- Income elasticity of demand.
- Marginal rate of technical substitution (MRTS)
- Cournot model
- Wastages in monopolistic competition

[वेळ: २.३०तास]

कृपया तुम्हाला योग्य प्रश्नपत्रिका मिळाली आहे का ते तपासा.

सूचना: १. सर्व प्रश्न अनिवार्य आहेत.

२. उजवीकडील आकडे पूर्ण गुण दर्शवतात.

३. प्रादेशिक भाषेत उत्तर देणाऱ्या विद्यार्थ्यांनी शंका असल्यास पेपरच्या मुख्य मजकुराचा संदर्भ घ्यावा.

प्र.१ अ) व्यावसायिक अर्थशास्त्राची व्याप्ती वर्णन करा.

ब) नफा महत्त्वमिकरणाचे तत्त्व स्पष्ट करा.

किंवा

अ) गुण आणि अगुण वस्तूच्या समस्येचे किंवा प्रश्नाचे वर्णन करा.

ब) धनात्मक आणि ऋणात्मक बाह्यतेमुळे उत्पादनावर कसा परिणाम होतो, हे आकृतीच्या साहाय्याने स्पष्ट करा.

प्र.२ अ) आकृतीच्या साहाय्याने गुणधर्माचा सिद्धांत स्पष्ट करा.

ब) पुरवठा नियमाची चर्चा करा.

किंवा

अ) पुरवठ्याची किंमत लवचिकता म्हणजे काय? पुरवठ्याच्या किंमत लवचिकतेचे निर्धारक कोणते आहेत?

ब) तटस्थता किंवा उदासिनता वक्राचे गुणधर्म काय आहेत?

प्र.३ अ) प्रमाण प्रत्यय नियम स्पष्ट करा.

ब) 'विस्तार पथ' ही संकल्पना आकृतीच्या साहाय्याने स्पष्ट करा.

किंवा

अ) एकाधिकार शक्तीचे स्रोत कोणते आहेत?

ब) मत्केदारीयुक्त स्पर्धेची वैशिष्ट्ये स्पष्ट करा.

प्र.४ खालीलपैकी योग्य पर्याय निवडा.

१) द्वि-क्षेत्रीय बंदिस्त अर्थव्यावस्थेमध्ये पुढील पैकी कोणत्या दोन क्षेत्रांचा समावेश होतो?

- a) कुटुंब संस्था आणि सरकार
- b) कुटुंब संस्था आणि उत्पादन संस्था
- c) कुटुंब संस्था आणि बहिर्गत क्षेत्र
- d) कुटुंब संस्था आणि विदेशी क्षेत्र

२) आर्थिक वृद्धीमुळे उत्पादन शक्यता वक्रावर कोणता परिणाम होतो?

- a) उत्पादन शक्यता वक्र उजवीकडे सरकतो
- b) उत्पादन शक्यता वक्र डावीकडे सरकतो
- c) उत्पादन शक्यता वक्र अंतर्गोल होतो
- d) उत्पादन शक्यता वक्र बहिर्गोल होतो

- 3) अदृश्य हाथाची संकल्पना कोणी मांडली?
- a) ऍडम स्मिथ
 - b) डेविड रिकार्डो
 - c) केन्स
 - d) मिल्टन फ्राईडमन
- 4) वाटप-कार्यक्षमता तेव्हा प्राप्त होते जेव्हा किंमत बरोबर ----- असे समीकरण स्थापित होते.
- a) सरासरी उत्पन्न
 - b) सीमांत उत्पन्न
 - c) सीमांत खर्च
 - d) एकूण खर्च
- 5) जेव्हा पुरावठ्यातील परिणामात बदल टक्केवारीच्या संदर्भात किंमतीतील बदलापेक्षा अधिक होतो तेव्हा त्या पुरवठ्यास ----- म्हणतात.
- a) एकक लवचिक
 - b) तुलनेने तटस्थ पुरवठा
 - c) तुलनेने लवचिक
 - d) पूर्णपणे तटस्थ
- 6) पुरवठ्याच्या परिणामात देखील वाढ होईल जर बाजार असेल
- a) मत्तेदारीयुक्त
 - b) एकाधिकार
 - c) अल्पाधिकार
 - d) परिपूर्ण बाजार
- 7) कंस पद्धतीमध्ये..... बदलाच्या सरासरीचा उपयोग होतो.
- a) किंमत आणि पुरवठा मागणी
 - b) किंमत आणि मागणी परिणाम
 - c) मागणी आणि पुरवठा परिणाम
 - d) पुरवठा आणि मागणी परिणाम
- 8) प्रमाणाच्या अंतर्गत बेबचतीचे महत्वाचे कारण..... हे आहे.
- a) वाढते घटक खर्च
 - b) व्यवस्थापनाचे घटते फल
 - c) वाढता उत्पादन खर्च
 - d) प्रदूषण
- 9) विद्वत्ता वक्र हा व उत्पादनाचे अधिकचे एकक यातील आंतरसंबंध दर्शवितो.
- a) भांडवल खर्च
 - b) श्रम खर्च
 - c) व्याज खर्च
 - d) कच्चा माल खर्च

- 10) कोणत्या बाजूचे सम उत्पादन वक्र हे उत्पादनाची उच्च पातळी दर्शवितात?
- उजव्या बाजूचे
 - डाव्या बाजूचे
 - उभे
 - क्षितिजसमांतर
- 11) खर्च हे मालकीच्या उत्पादन घटकांचे संधी खर्च आहेत व त्यांचा वापर हा संयोजकाकडून केला जातो.
- व्यक्त खर्च
 - अव्यक्त खर्च
 - बदलते खर्च
 - स्थिर खर्च
- 12) मत्तेदारीच्या मागणी वक्रांच्या तुलनेत मत्तेदारीयुक्त स्पर्धेअंतर्गत मागणी वक्र -- आहे.
- कमी लवचिक
 - अधिक लवचिक
 - पूर्ण अलवचिक
 - पूर्ण लवचिक
- 13) मत्तेदारीयुक्त स्पर्धेत दीर्घकालामध्ये नवीन उद्योगसंस्था ----- कडे आकर्षित होतील.
- रोजगाराच्या संधी
 - सामर्थ्य(सत्ता) संधी
 - जाहिरात संधी
 - नफा संधी
- 14) जर सरासरी एकूण खर्च बाजारभावापेक्षा कमी असेल तर उद्योगसंस्था ----- मिळवते.
- सरासरी नफा
 - शून्य नफा
 - आर्थिक नफा
 - एकूण नफा
- 15) मत्तेदारीयुक्त स्पर्धे अंतर्गत, जोपर्यंत उद्योगसंस्था या केवळ ----- कमवत असतात तोपर्यंत जास्त उद्योगसंस्था उद्योगात प्रवेश करणे सुरू ठेवतात.
- अतिप्रसामान्य नफा
 - सामान्य नफा
 - किमान नफा
 - महत्तम नफा

- प्र.५ खालील बाबीवर टीप लिहा. (कोणत्याही ३)
- अ) दुर्मिळता संकल्पना
 - ब) मागणीची उत्पन्न लवचिकता
 - क) सीमांत तांत्रिक प्रतिस्थापन दर
 - ड) कुनो प्रतिमान
 - इ) मत्सेदारी स्पर्धेतील अपव्यय

१५

Time: 2.30 Hours

Marks: 75

Note:

1. All questions are compulsory with internal choice carrying 15 marks each.
2. Only simple calculator is permitted.
3. Support your answer with necessary working notes wherever required.

Q1. At 100% capacity M/s MGM industry in Tarapur under MIDC can produce 12,500 units. Presently it produces 10,000 units for domestic consumption. The cost incurred are as below- (15)

Particulars	Amount in Rs
Material	8,00,000
Wages	7,20,000
Fixed Factory overheads	2,40,000
Variable Factory Overheads	4,00,000
Administrative overheads	3,60,000
Selling and distribution overheads (Variable)	2,00,000
Selling and distribution overheads (Fixed)	3,20,000
Total	30,40,000

The excess capacity of 2500 cannot be used for domestic market wherein the price of product is Rs 400 per unit. The foreign market can consume this excess capacity however due the global competition the selling price would reduce by Rs 50 per unit. As a chief financial officer, you are asked to evaluate whether the M/s MGM industry should enter foreign market, or no?

Support your answer by evaluating the two options in details –

Option 1 – Cater only domestic market.

Option 2 – Cater both domestic and foreign market.

OR

Q1 M/s KGM furnishes you the following income information for the financial year ended 31st March 2022. (15)

Particulars	April 2021-- September 2021	October 2021- March 2022
Sales	Rs 16,20,000	Rs 20,52,000
Profit	Rs 43,200	Rs 1,29,600

Assuming fixed costs remaining same in both the periods, you are required to calculate

1. P/V Ratio
2. Fixed Cost for the year
3. Break Even point for the year.
4. Variable Cost for both the periods.
5. The amount of Profit and Loss where sales are Rs 12,96,000

Q2. Prepare a cash budget of Lovely Ltd from the following information for Six months commencing from April 2022. (15)

Month	Sales	Purchases	Expenses
January 2022	Rs 15,00,000.00	Rs 2,00,000.00	Rs 2,50,000.00
February 2022	Rs 22,50,000.00	Rs 2,50,000.00	Rs 3,00,000.00
March 2022	Rs 32,50,000.00	Rs 3,25,000.00	Rs 3,75,000.00
April 2022	Rs 45,00,000.00	Rs 4,00,000.00	Rs 4,50,000.00
May 2022	Rs 60,00,000.00	Rs 5,50,000.00	Rs 6,00,000.00
June 2022	Rs 77,50,000.00	Rs 8,75,000.00	Rs 9,25,000.00
July 2022	Rs 97,50,000.00	Rs 8,75,000.00	Rs 9,25,000.00
August 2022	Rs 1,20,00,000.00	Rs 10,00,000.00	Rs 10,50,000.00
September 2022	Rs 1,45,00,000.00	Rs 12,50,000.00	Rs 13,00,000.00

Additional Information:

- Total sales comprises of 20% of cash sales and 80% credit sales.
- 40% of credit sales collected in the month of following the sales, balance 35% in the second month and remaining 25% in the third month.
- 100% of credit purchases are paid in the month following the purchases.
- Opening cash balance of Rs 18,00,000 as at 1st April 2022.
- Expenses of each month are paid with a time lag of one month.
- Income tax to be paid in the month June 2022 Rs 7,50,000.

OR

Q2) Yashraj Manufacturing Company produces 45,000 Units by utilizing its 75% capacity. It gives you the following cost information: (15)

Particulars	Rs
Direct Materials	22,50,000
Direct labour	18,00,000
Direct Expenses	9,00,000
Factory overheads	13,50,000
Office overheads	9,00,000
Selling overheads	4,50,000

Additional information:

- Direct material, Direct Labour and Direct Expenses are variable cost
- Factory overheads increases by 10%, if capacity utilization goes down below 75% and decreases by 15%, if capacity utilization goes up above 75%
- Office overheads are fixed overheads
- Selling overheads per unit increases by 20%, if capacity utilization goes down below 75% and decreases by 25%, if capacity goes up above 75%
- It is the policy of the company to charge profit at 20% on selling price

You are required to prepare Flexible budget at 50%, 75% and 100% capacity utilization

Q3. The standard variable works cost of the product manufactured by ABCD Industries is given below: (15)

Direct Material – 6 Kgs. @ Rs 120 per kg.

Direct Labour – 8 hours @ Rs 45 per hour

During a week, the firm manufactured 400 units of the product. The details of actual costs incurred were as follows:

Direct Material – 2000 kgs. @ Rs 90

Direct Labour: Time recorded in office time – 4840 hours

Actual wages paid – Rs 1,93,600

Calculate:

- Material Price Variance
- Material Cost Variance
- Material Usage Variance
- Labour Rate Variance
- Labour Efficiency Variance

OR

Q3. LP Limited is running a minibus. You are required to calculate a suggested fare per passenger/kilometre from the following details. (15)

Purchase Price of Bus	Rs 40,00,000
Length of Route	40 kms
Insurance	Rs 1,60,000 p.a.
Garage Rent	Rs 40,000 p.a.
Road Tax and Permit Fees	Rs 20,000 p.a.
Repairs and Maintenance	Rs 48,000 p.a.
Administrative Charges	Rs 16,000 p.a.
Driver Wages	Rs 2,00,000 p.a.
Conductor Wages	Rs 1,00,000 p.a.
Repairs of Tyre-tube	Rs 16,000 pa.
Diesel and Oil per kilometre	Rs 50
Annual Interest on loan	Rs 12,000 p.a.

Effective life of the vehicle is estimated at 5 years at the end of which it will have a scrap value of Rs 2,00,000. Minibus has 30 seats and is planned to make 6 number two-way trips for 25 days per month. Provide profit @ 25% of total revenue.

Q4 A. Multiple Choice Questions

1. Contribution is the test of _____.
 - a. Sales
 - b. Profitability
 - c. Production
 - d. Resource Allocation
2. When fixed cost increases, the break-even point -----
 - a. Increases
 - b. Decreases twice to change in fixed cost
 - c. Remains Constant
 - d. Decreases in the same proportion to change in fixed cost
3. _____ is the difference between the Budgeted value of sales and the Actual value of sales
 - a. Sales Volume Variance
 - b. Sales Value Variance
 - c. Sale Price Variance
 - d. Sales Sub variance
4. Master Budget is summary of
 - a. Production Budget
 - b. Sales Budget
 - c. Cash Budget
 - d. All functional budgets
5. A factor that limits the activities of an undertaking and which is taken into account while preparing a budget is known as _____.
 - a. Budget Manual
 - b. Budget Controller
 - c. Budget Key factor
 - d. Budget Centre
6. Air India in order to fix the ticket fare must use ----- costing.
 - a. Standard Costing
 - b. Operating Costing
 - c. Process Costing
 - d. Job Costing
7. Labour efficiency variance is favourable when
 - a. Actual hours are less than standard hours
 - b. Standard hours are less than actual hours
 - c. Actual labour rates are less than standard rates
 - d. Standard labour rates are less than actual rates

8. Recovered Overheads is calculated as follows
- Actual Hours Multiply by Actual Rate
 - Actual Hours Multiply by Standard Rate
 - Standard Hours for Actual Output Multiply by Standard Rate
 - Budgeted Hours Multiply by Standard Rate

Q4 B. Match the Column.

(07)

A	B
1. Break- Even Analysis	Remains static irrespective of change in volume
2. Increase in Price	Top-to - Bottom – Top approach
3. Uncontrollable Causes	Higher Margin of Safety
4. Fixed Budget	Per Kilowatt- hour
5. Zero based Budget	Per kilometre
6. Simple Cost Unit	Shut down to COVID 19
7. Composite Cost Unit	Make or Buy Decision

Q5. Write short notes on any 3

(15)

- Performance Budget
- Forecasting v/s Budget
- Overhead Variance
- Advantages of Marginal Costing
- Absorption Costing

Time : 2.30 Hrs

[Total Marks : 75]

N.B. : (1) All questions are **compulsory**.

(2) All Questions carries equal Marks.

(3) Figures to the right indicate full marks of questions.

(3) Please verify whether you have received the right question paper.

Q. 1 (A) : Explain the general responsibilities of Ethics Committee.

[07]

Q. 1 (B) : Elucidate 'Work Ethos' and the factors affecting it.

[08]

OR

Q. 1 (C) : Explain the Utilitarianism Theory.

[07]

Q. 1 (D) : Analyze the Emergence of New Values in Indian Industries after Economic Reforms of 1991.

[08]

Q. 2 (A) : Explain the importance of Corporate Governance.

[07]

Q. 2 (B) : Elucidate the Ethics in Finance and Accounting.

[08]

OR

Q. 2 (C) : Which are the Elements of good Corporate Governance ?

[07]

Q. 2 (D) : Elucidate the Protection of Stake-Holders.

[08]

Q. 3 (A) : Explain any two elements under the Scope of Corporate Social Responsibility.

[07]

Q. 3 (B) : Elucidate the Drivers of CSR.

[08]

OR

Q. 3 (C) : How the integration of CSR into business be achieved?

[07]

Q. 3 (D) : Analyze the role of NGOs and International Agencies in CSR.

[08]

Q. 4 (A) : Select the most appropriate answer from the options given below:

[05]

- 1) _____ theory holds that consequences of an act determine whether the act is good or bad. (a) Deontological (b) Teleological (c) Justice (d) Egoism
- 2) _____ is an ethical issue in Information Technology. (a) Misuse of funds (b) Defective products (c) Software Piracy (d) Sexual harassment

- 3) _____ percentage amount of net profit of companies is required to be used as CSR. (a) 2 (b) 1.5 (c) 3 (d) 2.5
- 4) _____ meets the needs of the present without compromising the ability of future generations to meet their own needs. (a) Sustainable Development (b) Pollution (c) Unemployment (d) Poverty
- 5) _____ is one of the companies in the failure of Corporate Governance in India. (a) Mahindra (b) Birla (c) Reliance (d) Enron

Q. 4 (B) :. State whether the following statements are True or False.

[05]

- 1) There is a difference between ethics and morality.
- 2) Copyright refers to the legal right of the owner of intellectual property.
- 3) Tata group has run the 'Nanhi Kali' project.
- 4) Organisations do not involve their employees in implementing their CSR.
- 5) Large business firms in India, set up their own foundation/trust to undertake CSR activities.

Q. 4 (C) :. Match the Pairs:

[05]

Group 'X'		Group 'Y'	
1.	Milton Friedman	a	To promote CSR activities through different social media
2.	Kumar Managalam Birla Committee	b	To promote and raise the standards of good corporate Governance
3.	Policies under Schedule VI of Companies Act, 2013	c	To set protocol for implementing environmental management programs
4.	Communication on CSR	d	To eradicate extreme hunger and poverty
5.	ISO 14,000	e	To exclude Corporate Social Responsibility

Q. 5. Write Short Note on : (any three)

[15]

- (A) CSR and Environmental concerns.
- (B) Factors influencing CSR policy.
- (C) Role of HR professionals in CSR.
- (D) CSR and Sustainable Development.
- (E) CSR through Triple Bottom Line

(मराठी रुपांतर)

वेळ : २.३० तास

[एकूण गुण : ७५]

- सूचना : (१) अंतर्गत प्रश्नांच्या निवडीखेरीज सर्व प्रश्न अनिवार्य आहेत .
(२) उजव्या बाजूचे अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
(३) मूळ इंग्रजी प्रश्न प्रमाण मानावेत.
(४) कृपया तुम्हाला योग्य प्रश्नपत्रिका मिळाली आहे का ते तपासा.

प्र. १ (अ) : नितीमत्ता समितीच्या जबाबदाऱ्या नमूद करा. [०७]

प्र. १ (ब) : 'कार्यनिती' आणि तिच्यावर परिणाम करणारे घटक विषद करा. [०८]

किंवा

प्र. १ (क) : उपयुक्ततावाद स्पष्ट करा. [०७]

प्र. १ (ड) : १९९१च्या आर्थिक सुधारणांनंतर भारतीय उद्योगांमध्ये झालेल्या नवीन मुल्यांचा उदयाचे विश्लेषण करा. [०८]

प्र. २ (अ) : प्रमंडळ नियमनाचे महत्व स्पष्ट करा. [०७]

प्र. २ (ब) : वित्त आणि लेखांकन यांमधील नितीमत्ता विषद करा. [०८]

किंवा

प्र. २ (क) : चांगल्या प्रमंडळ नियमनाचे घटक कोणते आहेत? [०७]

प्र. २ (ड) : भागधारकांच्या संबंधित घटकांची सुरक्षितता विषद करा. [०८]

प्र. ३ (अ) : प्रमंडळाच्या सामाजिक जबाबदारीच्या व्याप्तीमध्ये येणारे कोणतेही दोन घटक स्पष्ट करा. [०७]

प्र. ३ (ब) : प्रमंडळाच्या सामाजिक जबाबदारी संदर्भातील घटक (चालक) विषद करा. [०८]

किंवा

प्र. ३ (क) : प्रमंडळाच्या सामाजिक जबाबदाऱ्यांचा व्यवसायामध्ये समावेश (एकत्रीकरण) कशा प्रकारे साधता येईल? [०७]

प्र. ३ (ड) : प्रमंडळाच्या सामाजिक जबाबदारी बाबत बिगर सरकारी संघटना व आंतरराष्ट्रीय संस्थांच्या भूमिकेचे विश्लेषण करा. [०८]

प्र. ४ (अ) : खाली दिलेल्या पर्यायांमधून सर्वात योग्य पर्याय निवडून वाक्य पूर्ण करा.

[५]

- १) _____ सिद्धांत असे सांगतो की, एखाद्या कार्याचे अंतिम परिणाम ठरवितात की ते कार्य चांगले आहे की वाईट. (अ) कर्तव्यदर्शक (ब) हेतुदर्शक (क) न्याय (ड) अहंकार
- २) _____ ही माहिती तंत्रज्ञानामधील नैतिक समस्या आहे. (अ) पैशांची अफरातफर (ब) खराब उत्पादन (क) सॉफ्टवेअरची नक्कल (ड) लैंगिक छळ
- ३) कंपन्यांना सरासरी नफ्याच्या _____ % रकम सामाजिक जबाबदारी उपक्रमांवर खर्च करावी लागते. (अ) २ (ब) १.५ (क) ३ (ड) २.५
- ४) _____ संकल्पना म्हणजे वर्तमानातील गरजांची पूर्तता करून भविष्यातील पिढ्यांच्या गरजांवर भर देणे. (अ) चिरंतन विकास (ब) प्रदूषण (क) बेरोजगारी (ड) दारिद्र्य
- ५) _____ हे भारतीय प्रमंडळ नियमनाच्या अपयशांपैकी एक आहे. (अ) महिंद्रा (ब) बिल्डा (क) रिलायंस (ड) एप्रोन

प्र. ४ (ब) : खालील विधाने सत्य की असत्य ते लिहा:

[५]

- १) नितीमत्ता आणि मुल्ये यांच्यामध्ये फरक आहे.
- २) लेखाधिकार हा बौद्धिक मालमत्ता हक्काचा एक भाग आहे.
- ३) टाटा समूहाने 'नन्ही कली' हा प्रकल्प राबविला आहे.
- ४) व्यावसायिक संस्था त्यांचे सामाजिक जबाबदाऱ्यांचे उपक्रम राबविताना त्यांच्या कर्मचाऱ्यांना सहभागी करून घेत नाहीत.
- ५) भारतातील मोठ्या उद्योगसंस्था प्रमंडळाच्या सामाजिक जबाबदाऱ्या राबविण्याकरिता स्वतंत्र धर्मादाय किंवा विश्वस्त संस्था स्थापन करतात.

प्र. ४ (क) : योग्य जोड्या जुळवा:

[५]

गट 'क्ष'		गट 'य'	
१.	मिल्टन फ्रीडमन	अ	प्रमंडळाच्या सामाजिक जबाबदाऱ्या वेगवेगळ्या समाज माध्यमांद्वारा प्रसारित करणे
२.	कुमार मंगलम बिल्डा समिती	ब	चांगल्या प्रमंडळ नियमनाची मानके ठरवणे
३.	कंपनी कायदा २०१३ अंतर्गत शेड्युल सहा मधील उपक्रम	क	पर्यावरण व्यवस्थापन पद्धतशीरपणे करण्यासाठी मार्गदर्शक सूचना देणे
४.	प्रमंडळाच्या सामाजिक जबाबदाऱ्यांचे माहितीचे आदान-प्रदान	ड	दारिद्र्य व भूक निर्मुलन करणे
५.	आय. एस. ओ. १४,०००	इ	उद्योगधंद्यांच्या सामाजिक जबाबदाऱ्यांना विचारात न घेणे

प्र. ५. : खालीलपैकी कोणत्याही तीन वर टीपा लिहा :

[१५]

- (अ) प्रमंडळाच्या सामाजिक जबाबदाऱ्यांचा पर्यावरणीय दृष्टीकोन.
 (ब) प्रमंडळाच्या सामाजिक जबाबदारीवर परिणाम करणारे घटक.
 (क) मानव संसाधन विभागातील व्यक्तींची प्रमंडळाच्या सामाजिक जबाबदाऱ्यांसंदर्भात भूमिका.
 (ड) प्रमंडळाची सामाजिक जबाबदारी व शाश्वत (चिरंतन) विकास.
 (इ) ट्रिपल बॉटम लाईन मार्फत प्रमंडळाची सामाजिक जबाबदारी.

Time : 2 Hours

Marks: 60

- N.B: 1. All questions are compulsory.
2. Figures to the right indicate full marks

Q No 1. Answer any two of the following

15

- (a). Define strategic management. Explain the risks involved in strategic management.
- (b) Describe the corporate level strategies of business.

Or

- (c) Elucidate the marketing strategies as one of the functional strategies in brief.
- (d) Explain the various techniques of business environmental scanning

Q. No 2. Answer any two of the following

15

- (a) Explain the importance of strategy formulation in business organisation
- (b) With the help of diagram, describe the General Electric Nine Cell matrix.

Or

- (c) Explain the factors affecting strategic choice.
- (d) What are the limitations of strategic evaluation and control?

Q. No 3. Answer any two of the following

15

- (a) Describe the various causes of corporate renewal.
- (b) Elaborate on the types of strategic alliance.

Or

- (c) What is PPP model? Explain the importance of PPP model in India.
- (d) Highlight the contribution of the IT sector in Indian Businesses.

Q. No 4. (a) Select the appropriate option and fill in the blanks

(5)

- 1. A proper analysis of the _____ environment will enable the firm to grab the opportunities and defuse the threats.
(a) Internal (b) External (c) Company (d) Mixed
- 2. _____ has laid down guidelines for takeovers of a company.
(a) SEBI (b) RBI (c) SIDBI (d) EXIM
- 3. _____ strategy enable the firm to convert loss making unit into profitable one.
(a) Divestment (b) Growth (c) Turnaround (d) Stability
- 4. In the full form of KPO, 'O 'stands for _____.
(a) Outsourcing (b) Outcome (c) Objectives (d) Oriented

5. _____ is a type of manmade disaster.

(a) Cyclone

(b) Earthquake

(c) Flood

(d) War

Q. No 4 (b) Select whether the following statements are true or false

(5)

1. In SWOT analysis the 'S' stands for Specific.
2. Diversification is one of the types of external growth strategy.
3. Hofer proposed fifteen cell matrix.
4. Private Public Partnership projects facilitates in economic growth of nation.
5. Identification of business opportunity is the first step in setting up a new start up.

Q. No 4 (c) Match the Column

(5)

Group A	Group B
1. Concentric Diversification	a. Wildcats
2. Question Marks	b. Emotional coping strategy
3. PERT and CPM	c. BPO firm
4. WIPRO	d. Related to its existing line of business
5. Release Emotions and tension	e. Network technique

OR

Q. No 4 Write Notes on (Any three)

15

1. BPO in India
2. Operational Re-engineering
3. Effects of Disaster
4. Process of Business Start Ups
5. Make in India Model

(मराठी रुपांतर)

(वेळ: २ तास)

(गुण: ६०)

- सूचना १) सर्व प्रश्न सोडविणे अनिवार्य आहे.
२) उजवीकडील अंक पूर्ण गुण दर्शवितात.
३) इंग्रजी भाषेतील प्रश्नपत्रिका प्रमाण मानावी.

प्र.१ ला. (अ) धोरणात्मक व्यवस्थापन परिभाषित करा. धोरणात्मक व्यवस्थापनेमध्ये समाविष्ट असलेल्या जोखीम स्पष्ट करा. (१५)

(ब) व्यवसायाच्या कॉर्पोरेट स्तरावरील धोरणांचे वर्णन करा
किंवा

(क) कार्यात्मक धोरणांपैकी एक म्हणून विपणन धोरण थोडक्यात स्पष्ट करा.
(ड) व्यवसाय पर्यावरणीय चाचणीच्या विविध तंत्रांचे स्पष्टीकरण करा.

प्र.२ रा. (अ) व्यवसाय संघटनेत धोरण तयार करण्याचे महत्त्व स्पष्ट करा. (१५)
(ब) आकृतीच्या मदतीने, जनरल इलेक्ट्रिक नाइन सेल मॅट्रिक्सचे वर्णन करा
किंवा

(क) धोरणात्मक निवडीवर परिणाम करणारे घटक स्पष्ट करा.
(ड) धोरणात्मक मूल्यमापन आणि नियंत्रणाच्या मर्यादा काय आहेत?

प्र.३ रा. (अ) कॉर्पोरेट नूतनीकरणाच्या विविध कारणांचे वर्णन करा. (१५)
(ब) धोरणात्मक युतीच्या प्रकारांबद्दल तपशीलवार सांगा.
किंवा

(क) पीपीपी मॉडेल काय आहे? भारतातील पीपीपी मॉडेलचे महत्त्व स्पष्ट करा.
(ड) भारतीय व्यवसायातील आयटी क्षेत्राच्या योगदानावर प्रकाश टाका.

प्र. ४था अ) खालील दिलेल्या पर्यायांपैकी योग्य तो पर्याय निवडा आणि रिकाम्या जागा भरा. (०५)

१. _____ पर्यावरणाचे योग्य विश्लेषण केल्याने कंपनीला संधी मिळू शकेल आणि धोके कमी करता येतील.
अ) अंतर्गत ब) बाह्य क) कंपनी ड) मिश्रित
२. _____ ने कंपनीच्या अधिग्रहणासाठी मार्गदर्शक तत्वे निश्चित केली आहेत.
अ) सेबी ब) आरबीआय क) सीडबी ड) एक्झिम
३. _____ धोरण फर्मला तोट्यात चालणाऱ्या व्यवसायाचे फायदेशीर व्यवसायामध्ये रूपांतर करण्यास सक्षम करते.
अ) विनिवेश ब) वाढ क) परावर्तन ड) स्थिरता
४. केपीओच्या पूर्ण स्वरूपात, 'ओ' म्हणजे _____.
अ) आउटसोर्सिंग ब) आऊटकम क) ओब्जेक्टिव्ह ड) ओरिएंटेड
५. _____ हे मानवनिर्मित आपत्तीचा एक प्रकार आहे.
अ) चक्रीवादळ ब) भूकंप क) पूर ड) युद्ध

प्र. ४था. ब) खालील विधाने सत्य किंवा असत्य ते लिहा.

(०५)

- १) एसडब्ल्यूओटी विश्लेषणामध्ये 'एस' म्हणजे स्पेसिफिक.
- २) विविधीकरण हा बाह्य विकास धोरणाचा एक प्रकार आहे..
- ३) होफरने मॅट्रिक्सचे पंधरा कक्ष प्रस्तावित केलेत.
- ४) खाजगी सार्वजनिक भागीदारी प्रकल्प राष्ट्राच्या आर्थिक वाढीस मदत करते.
- ५) व्यवसायाच्या संधी ओळखणे ही नवीन स्टार्ट अप उभारण्याची पहिली पायरी आहे.

प्र. ४था. क) योग्य जोड्या लावा

(०५)

गट अ	गट ब
१. एकाग्र विविधीकरण	अ) जंगली मांजर
२. प्रश्नचिन्ह	ब) भावनिक सामना करण्याची धोरणा
३. पीईआरटी आणि सीपीएम	क) बीपीओ फर्म
४. विप्रो	ड) त्याच्या विद्यमान व्यवसायाच्या रांगेशी संबंधित
५. भावना आणि तणाव मुक्त	ई) नेटवर्क तंत्र

किंवा

प्र. ४था. टीपा लिहा (कोणत्याही तीन)

(१५)

- १) भारतातील बीपीओ
- २) क्रियात्मक पुनर्र अभियांत्रिकी
- ३) आपत्तीचे परिणाम
- ४) व्यवसाय स्टार्ट अपची प्रक्रिया
- ५) मेक इन इंडिया मॉडेल

M Com

Tale Vibhag Shikshan Prasarak Mandal
D.G.Tatkare Arts and Commerce College Tala.
Tal-Tala Dist-Raigad.
Internal Exam

Class: M.Com- Sem-IV Date: 21/05/ 23

Time: 1.5 Hours Sub: **Financial Management**

Marks: 40

Note: 1. All questions are compulsory. 2. Right hand numbers indicate marks.

Q.1 A) Match the following

05

Group A	Group B
1. Budget which is designed to remain unchanged irrespective of the level of capacity	a. Financed by means of Share Capital
2. Temporary Working Capital	b. PV of Cash Inflows/ PV of Cash Outflows
3. Operating cycle of service concern	c. Only Credit Cycle
4. Profitability Index	d. Flexible Budget
5. A section of the organisation of an undertaking defined for the purpose of Budgetary Control	e. Budget Centre
	f. Fixed Budget

B) State True or False

05

1. Planning function of management involves taking corrective action if needed.
2. Sales Budget provides the necessary input data for the Direct Labour Budget.
3. Carrying cost and ordering cost are opposite forces in receivable management.
4. Management of cash means management of cash inflows.
5. The amount of funds invested in current assets is called the net working capital.

Q.2 Short Based Question (Attempt any 5 out of 8)

10

1. State meaning of Master Budget.
2. Give one difference between Permanent and Temporary Working Capital.
3. Tell any 2 disadvantages of Overdraft as a source of finance.
4. Meaning of Internal Rate of Return.
5. Explain Receivable Management.
6. What is mean by Cash Credit?
7. Give formula of Stock Turnover Cycle.
8. Enumerate 2 advantages of Commercial Paper.

Q.3 Practical Problems (Attempt any 01)

From the following information and the assumption that the balance in hand on 1st January is Rs. 72,500, prepare Cash- Budget.

Month	Sales Rs.	Materials Rs.	Wages Rs.	Selling Distribution Cost Rs.	Production Cost Rs.	Administration Cost Rs.
January	72,000	25,000	10,000	4000	6000	1500
February	97,000	31,000	12,100	5000	6300	1700
March	86,000	25,500	10,600	5500	6000	2000
April	88,600	30,600	25,000	6700	6500	2200
May	1,02,500	37,000	22,000	8500	8000	2500
June	1,08,700	38,800	23,000	9000	8200	2500

Assume that 60% are Cash Sales. Assets are to be acquired in the month of February and April. Therefore provision should be made for the payment of Rs. 40,000 and Rs. 25,000 for the same. An application has been made to the Bank for the grant of loan of Rs. 30,000 and it is hoped that it will be received in the month of May.

It is anticipated that a dividend of Rs. 25,000 will be paid in June. Debtors are allowed 1 months credit. Sales Commission at 2% on cash sales and 5 % on cash collection from debtors is to be paid. Creditors (for Goods or Overheads) grant one month credit.

OR

Evaluate a project by i) NPV ii) PI methods which requires an initial outlay of Rs.1,00,000 and generates revenue of Rs. 60,000, Rs. 30,000, Rs. 20,000 , Rs. 50,000 from the end of first year to the end of fifth year. The required rate of return is 12 per cent and income tax rate is 50%. The project has a life of five years and will be depreciated on straight line basis. Present value of Rs. 1 at 12% discounting factor:

Year	1	2	3	4	5
Discounting Factor	0.893	0.797	0.712	0.636	0.567

Tale Vibhag Shikshan Prasarak Mandal's
D. G. Tatkare Arts & Commerce College Tala

Internal Exam – May 2023

Class : M. Com. II Sem. IV

Marks : 40

Subject : Indirect Tax : Introduction To GST

Date : 21.05.2023

Q. 1: A) State whether True or False (Any Ten) (10)

1. The Central taxes to be subsumed in GST include Central Excise Duty, Service Tax and Central Sales Tax.
2. Union Finance Minister is the Vice-Chairperson of the GST council.
3. Centre excise duty is to be levied in addition to GST on petroleum products.
4. Every supplier is liable to be registered if aggregate turnover in financial year exceeds 10 lakhs.
5. Aggregate turnover means the aggregate value of all taxable supplies, exempt supplies, exports of goods and/or services and inter-state supplies.
6. Aggregate turnover excludes Taxes but includes cess.
7. An agriculturist is not liable to obtain registration under the GST Act only to the extent of supply of produce out of cultivation of land.
8. Persons making any inter-state taxable supply is required to compulsorily get registered under the GST Act.
9. Every electronic commerce operator is required to get registered under the GST Act.
10. Taxable event under IGST is production of goods in the course of inter-state trade or commerce.
11. Taxable event under IGST is supply of services in the course of inter-state trade or commerce.
12. IGST is levied on all inter-state supplies except on supply of petroleum products.

B) Match the columns. (Any Ten) (10)

Group – A

1. Turnover below 1.50 crores
2. GST is applicable on
3. GST not applicable on

Group - B

- a) Supply of goods & services
- b) Alcohol for human consumption
- c) Exempt supplies

4. Aggregate turnover includes
5. Transfer of business

6. TDS payment
7. Association of persons
8. Agriculturist
9. Reverse charge basis

10. Location of recipient of services
11. Business Establishment
12. Supplier and recipient in same state

- d) 90 % State & 10 Center
- e) supply by unregistered to registered person
- f) Place of business
- g) Deduct TDS
- h) Permanent nature of arrangement
- i) Establishment most directly concerned with receipt of supply
- j) Fresh registration
- k) 10 Days
- l) Cannot be an agriculturist

Q. 2: Solve any Two.

(20)

- 1) Mr. Sham in Karnataka supplies a television to Mr. Ravi in Maharashtra. The television's price inclusive of GST is 50,000. Mr. Sham wants to arrive at the value of tax.
- 2) Mr. Ram in Karnataka supplies a television to Mr. Rohan in Karnataka. The television's price inclusive of GST is 20,000.
- 3) M/s ABC Ltd. being a registered person supplying taxable goods in the following manner :

Particulars	Amount
Intra-State supply of goods	18,00,000
Inter-State supply of goods	13,00,000
Intra-State purchases	13,00,000
Inter-State purchases	1,50,000
Input Tax Credit (ITC) at the beginning of the relevant tax period	
CGST	1,30,000
SGST	1,30,000
IGST	1,70,000

- i) Rate of CGST, SGST and IGST to be 9%, 9% and 18% respectively.
- ii) Inward and outward supplies are exclusive of taxes.

iii) All the conditions necessary for availing the input tax credit have been fulfilled. Compute the net GST payable by M/s X Ltd during the tax period. Make suitable assumptions:

OR

Write short notes. (Any Four)

1. GST
2. GST Council
3. Benefits of GST
4. Aggregate Turnover
5. Casual Taxable Person
6. Place of Business
7. GSTIN
8. CPIN

DGTA&C

Internal Exam

MCOMSEMIIECO

Date 21 May 2023

Marks: 40

✓ Any two of the followings.

- Q No: 01. Explain the concept of National Income and discuss how to measure National Income.
- Q No: 02. Explain the concept of Purchasing Power Parity Theory.
- Q No: 03. Explain the concept of Human Development Index.

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Tale Vibhag Shikshan Prasarak Mandal's
D. G. Tatkare Arts & Commerce College Tala

Internal Exam – May 2023

Class : M. Com. II Sem. IV

Marks : 40

Subject : Corporate Financial Accounting

Date : 20.05.2023

Q. 1: A) Write the correct word. (Any Ten)

(10)

1. The time interval between the dates of balance sheet of holding company and subsidiary company
 - (a) can be up to 1 year
 - ☒ (b) cannot be more than 6 months
 - (c) can be more than 6 months
 - (d) can be more than 1 year
2. Cost of control is ---
 - (a) the excess of price paid for the investment over and above the are in equity
 - (b) excess or price paid for investment over and above the net assets acquired by the holding company
 - (c) the excess of share in equity over and above the price paid for the investment
 - ☒ (d) either (a) or (b) above
3. When the amount of investment in subsidiary is more than the nominal value of the share capital acquired by the holding company, the difference represents
 - ☒ (a) Goodwill
 - (c) Securities Premium
 - (b) Capital Reserve
 - (d) Capital Profit
4. XYZ Company purchased ABC Company. If the purchase consideration paid by XYZ. Company exceeds the value of net assets of ABC Company, the balance is
 - ☒ (a) debited to Goodwill A/c
 - (c) credited to Goodwill A/c
 - (b) debited to Capital Reserve A/c
 - (d) credited to Capital Reserve A/c
5. Where should minority interests be presented in the consolidated balance sheet?
 - (a) Within long-term liabilities
 - ☒ (b) In between long-term liabilities and current liabilities

(c) Within the parent shareholders' equity

~~(d)~~ Within equity but separate from the parent shareholders' equity

6. If the proposed dividend appears in the balance sheet of subsidiary company, while preparing the Consolidated Balance Sheet, the share of minority shareholders should be

(a) shown under proposed dividend in the Consolidated Balance Sheet

(b) credited to Investment Account

(c) credited to Consolidated Profit and Loss Account

~~(d)~~ added to minority interest in Consolidated Balance Sheet

7. Capital profits are

~~(a)~~ profits earned by the subsidiary company up to the date of acquisition of shares by the holding company

(b) post-acquisition profits of the subsidiary company

(c) post-acquisition profits of the holding company

(d) pre-acquisition profits of the holding company

8. Revenue profits are

~~(a)~~ the post-acquisition profits of subsidiary company

(b) the post-acquisition profits of holding company

(c) the profits earned by the subsidiary company from regular transactions

(d) the profits earned by the holding company from regular transactions

9. Revenue profits for consolidation of balance sheet of holding company and subsidiary company are

(a) the post-acquisition profits of holding company

~~(b)~~ the post-acquisition profits of subsidiary company

(c) the profits after the financial year but before the date of acquisition of subsidiary company

(d) the profits earned by the holding company from regular transactions

10. The share of holding company in the proposed dividend of the subsidiary company from its pre-acquisition profit should be

~~(a)~~ credited to the Investment account

(b) debited to the Investment account

(c) credited to Consolidated Profit and Loss account

(d) debited to Consolidated Profit and Loss account

11. The assets of the subsidiary company are revalued as on the date of acquisition by the holding company. In the consolidated Balance Sheet, the reduction in the value of assets (if any) of the subsidiary company is to be debited to

☒ (a) Goodwill

(b) Capital reserve of the holding company

(c) Profit and loss account of the holding company

(d) Profit and loss account of the subsidiary company

12. In the process of preparing consolidated financial statements, which of the following items need not to be eliminated?

(a) Inter company profit in the beginning inventory

(b) Inter company profit in ending inventory

(c) Inter company profit on inter company sale of a fixed asset

☒ (d) Inter company profit on inventory sold to a non-affiliated company

B) State whether True or False. (Any Ten)

(10)

☒ 1. Revaluation reserve can be used for writing-off goodwill.

☒ 2. Minority Interest = Paid-up value of shares held by outsiders.

☒ 3. Revaluation profit is treated as capital profit.

☒ 4. Post-acquisition profits of the subsidiary company are always capital profits.

☒ 5. Every holding company is required to prepare consolidated balance sheet and profit and loss account under the Companies Act, 2013.

☒ 6. Revaluation reserve can be used for paying dividend.

☒ 7. Capital reserve is the excess of the share in equity of the subsidiary over and above the price paid for the investment.

☒ 8. Goodwill is the excess of the share in equity of the subsidiary over and above the price paid for the investment.

☒ 9. Capital reserve is the excess price paid for the investment over and above the share in equity.

☒ 10. When holding company acquires all the shares of the subsidiary company, the latter company becomes a wholly owned subsidiary.

11. When the holding company acquires more than half of the shares of subsidiary company, those shareholders who have a minority share are referred to as minority shareholders.

12. Minority interest is always calculated at the date of the consolidated balance sheet but not when the holding company takes the control.

Q. 2: Solve any Two.

(20)

1. Moon Limited has ordinary share capital of ₹ 15 million consisting of shares of ₹ 10 each. Additional financing was provided by following loans :

(i) *2 million 15% loan that could be converted into ordinary shares in three years' time at the rate of one share per 20 of loan.

(ii) 3 million 12% loan that could be converted into ordinary shares in one year's time at the rate of one share per 15 of loan.

Earnings for the year are 2.5 million and applicable income tax rate is 35%.

Required :

Compute basic EPS and diluted EPS.

2. The Position of a Company is as follows:

2,000 Equity Shares of 10 each	20,000
100 Participating Preference Shares of 100 each	10,000
Amount realised from the sale of assets	41,800
Liabilities Payable	8,500

Find out the value of the Equity Shares and Preference Shares.

OR

Write short notes. (Any Four)

1. International Financial Reporting Standards [IFRS]

2. Purpose of Framework for Financial Statements

3. General Purpose Financial Statements

4. Roadmap for Implementation of Ind-AS

5. Need for convergence of accounting standards in India

6. Role of ICAI in convergence of accounting standards in India

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Internal Exam – May 2023

Class : M. Com. I Sem. II
Subject : E-Commerce

Marks : 40
Date : 20.05.2023

Q. 1: A) Write the correct word. (Any Ten) (10)

1. EDI stands for -----.
Electric data interchange
Electronic data interchange
Electricity data internet
2. SEO stands for -----
Search engine operator
Search Engineering operations
Search Engine optimization
3. Indian internet penetration is very -----as compare of to the other countries.
Low
High
Very high
4. Ecommerce results in -----in cost.
Reduction
Increase
No change
5. Following are the benefits of Ecommerce.
Best price
Saving times
Both
6. The main aim of ----- marketing is to induce the customers to come to their products.
Push
Pull
Test
7. A ----- is the person or organization who wants to register the domain name.

Register

Registrant

Depositer

8. -----are organizations accredited by an agency of the registry operators to sell domains.

Registrars

Creditors

Registrants

9. A kind of "address" that is unique and used to identify to each resource on the web is called a ----

URL

UBL

UVL

- 10.-----is an example of social media.

Facebook

Yahoo

Gmail

- 11.HTML stands for -----.

Hyper text manual language

Hyper tent manual language

Hyper text mark up language

- 12.----- marketing is a promotional strategy wherein organizations attempt to negotiate with retailers to sell their products.

Pull

Push

Care

B) State whether True or False. (Any Ten)

(10)

1. E-commerce is the buying and selling of goods and services, or the transmitting of funds or data, over an electronic network, primarily the internet.
2. Jeff Bezos formed Amazon.com.
3. Thompson Holidays used the first B2B (Business to Business) electronic trade transaction with the help of online technology.
4. India first came into commercial interaction with the online E-Commerce via the

IRCTC.

5. The business success depends only on the unique website.
6. The availability of online grocery stores is increasing gaining popularity due to their Internet penetration in India is very low as compared to the their countries.
7. A blog is not an important online marketing strategy.
8. Traditional advertising is cheaper than online advertising.
9. It is possible to send messages instantly to the customers through email.
10. It is not necessary to register a domain name for the website.
11. Data cannot be entered automatically by EDI software.
12. CRM software measures sales of an organization.

(20)

Q. 2: Write any Two.

1. Explain the roadmap of E-Commerce in India.
2. What are the benefits of E-Commerce.
3. Elaborate the various benefits of websites.
4. Explain the scope of E-Marketing.

OR

Write short notes. (Any Four)

1. Hacking
2. Protection of cyber consumer in India
3. Security Issues in E-commerce
4. New Software security tools
5. Benefits of electronic signature
6. Software Piracy
7. Protection of Cyber Consumers in India
8. Sources of threats in E-Commerce

Tale Vibhag Shikshan Prasarak Mandal's
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Internal Exam – May 2023

Class : M. Com. I Sem. II

Marks : 40

Subject : Corporate Finance

Date : 20.05.2023

Q. 1: A) Write the correct word. (Any Ten)

(10)

1. Financial management is concerned with

- a) maximisation of production.
- b) maximisation of wealth.
- c) maximisation of welfare.

2. Finance deals with

- a) acquisition of funds.
- b) aquisition of manpower.
- c) acquisition of market.

3. Finance begins where

- a) accounting ends.
- b) auditing ends.
- c) economics ends.

4. Capital budgeting is concerned with

- a) short term investment.
- b) long term investment.
- c) medium term investment.

5. Objective of financial management is

- a) to maximise profits.
- b) to maximise sales.
- c) to maximise production.

6. Cost of capital represents

- a) minimum rate of return.
- b) maximum rate of return.
- c) average rate of return.

7. Financial decisions are based on

- a) cost of capital
- b) capital
- c) fixed assets

8. Cost incurred for financing the project is

a) historical cost

b) future cost

c) specific cost

9. The cost which equates the PV of cash inflow with the PV of cash outflow is

a) explicit cost

b) historical cost

10. Cost of obtaining another rupee of new capital is

a) marginal cost

b) Average cost

c) Specific cost

11. The irrelevance theory of dividend was supported by

a) Walter

c) Gordon

b) MM

12. The most common form of dividend payment is

a) Stock Dividend

b) Cash dividend

c) Bonus issue

B) State whether True or False. (Any Ten)

(10)

1. Investment in property requires more funds

2. Jewellery is held as a mark of social status

3. Payment of insurance premium reduces tax liability.

4. Under Recurring Deposits Scheme a specified sum is invested regularly

5. Government securities do not have capital appreciation

6. Every investor has different expectations from investment

7. Evolution of financial management is divided into three phases.

8. Financial management is concerned with maximisation of wealth of the shareholders.

9. Financial management has nothing to do with human resource management.

10. Capital budgeting is the function of finance.

11. The object of financial management is to maximise wealth.

12. Strength of an organisation depends on its financial discipline.

Q. 2: Solve any Two.

1. The following are the ratios relating to the activities of Bharat Traders Ltd. : (20)

Debtors' Velocity 3 months

Stock Velocity 8 months

Creditors' Velocity 2 months

Gross Profit Ratio 25%

Gross Profit for the year amounts to Rs. 400000/-. Closing Stock of the year is 10,000 above the Opening Stock. Bills Receivable amount to 25,000 and Bills Payable to 10,000.

Find out the following figures :

1. Sales
2. Sundry Debtors
3. Closing Stock
4. Sundry Creditors.

2. A Ltd. and B Ltd. are identical in all respects including risk factors except for debt / equity mix. A Ltd having issued 13% debentures of 25 lakhs, while B Ltd. issued only equity capital. Both the companies earn 15 lakhs of PBIT.

Assuming the corporate effective tax rate of 40% and capitalisation rate of 18%, compute the value of A Ltd and B Ltd. using:

- a) Net Income approach and
- b) Net Operating Income approach.

3. Y Ltd. sells its product at ₹ 20 per unit. Variable cost per unit is ₹ 15. Find out the degree of operating leverage for sale of 3,000 units and 3,500 units. What do you understand from the degree of operating leverage at these sales volumes. Fixed cost is 10,000/-.

OR

Write short notes. (Any Four)

1. Cost of Capital
2. Financial Management
3. Business Risk
4. Dividend Policy
5. Value Maximisation
6. Profit Maximisation

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