

M.COM (Part-II)
Research Methodology
(OCT-16)

QP Code : 74151

(3 Hours)

[Total Marks : 100

- N.B. :** (1) Attempt any two questions from each section.
(2) Figures to the right indicate full marks.
(3) Give suitable examples wherever necessary.

Section - I

1. Define research? Explain the need and importance of research in social sciences. Briefly explain the types of research. 25
2. What is 'research problem'? Explain the steps in formulating the research problem. Explain the sources of developing hypothesis. 25
3. What is 'research design'? Explain the essential features of a good research design. Explain the significance of research design. 25
4. Explain the significance of secondary data. What are the limitations of secondary data? Explain the essentials of a good questionnaire. 25

Section -II

5. What is interpretation of data? Explain its significance. What are the precautions required in interpretation of data? 25
6. Define 'research report'. Explain the essentials of a good research report. What are the types of research report? 25
7. Explain in the brief the measures of central Tendency. What is 'regression analysis'? Explain its types. 25
8. Write short notes on (any two) of the following:- 25
 - 1) Classification and Tabulation
 - 2) Footnotes and Bibliography
 - 3) Moving Averages

(मराठी रूपांतर)

- सूचना : (१) खालील प्रत्येक विभागांपैकी कोणत्याही दोन प्रश्नाचे उत्तर द्या.
(२) उजवीकडील अंक गुण दर्शवितात.
(३) योग्य उदाहरणे द्या.

विभाग पहिला

१. संशोधनाची व्याख्या स्पष्ट करा. सामाजिक शास्त्रात संशोधनाचे महत्व स्पष्ट करा. संशोधनाचे प्रकार थोडक्यात स्पष्ट करा. २५
२. 'संशोधनाचा प्रश्न' म्हणजे काय? संशोधनाच्या प्रश्नाचे सूत्रीकरण करतांना लगणाच्या पायऱ्या स्पष्ट करा. अनुमान/गृहीत विकसित करण्याचे मार्ग स्पष्ट करा. २५
३. 'संशोधन रचना' म्हणजे काय? संशोधन रचनेची महत्वाची वैशिष्ट्ये स्पष्ट करा. संशोधन रचनेचे महत्व स्पष्ट करा. २५
४. 'दुय्यम' माहितीचे महत्व स्पष्ट करा. दुय्यम माहितीच्या मर्यादा काय आहेत? चांगल्या प्रश्नावलीची आवश्यकता स्पष्ट करा. २५

विभाग दुसरा

५. माहितीचे स्पष्टीकरण म्हणजे काय? त्याचे महत्व स्पष्ट करा. माहितीचे अर्थबोधन करताना कोणती काळजी घ्यावी? २५
६. संशोधनाचा अभिप्राय स्पष्ट करा. चांगल्या संशोधन अभिप्रायाची आवश्यकता स्पष्ट करा. संशोधन अभिप्रायाचे प्रकार स्पष्ट करा. २५
७. 'मध्यवर्ती' प्रवृत्तीचे उपाय स्पष्ट करा. विषाद/खेद विश्लेषण म्हणजे काय? त्याचे प्रकार स्पष्ट करा. २५
८. खाली दिलेल्यापैकी कोणत्याही दोन टिपा लिहा. २५
(अ) वर्गवारी आणि तालिकाकरण
(ब) फूटनोट्स आणि ग्रंथकोष
(क) मूव्हिवींग अँव्हरिज्स

M.COM (Part-II)
Accountancy Group
Advance Financial Management
(Paper – III) (OCT-16)

QP Code : 74160

(3 Hours)

[Total Marks : 100

- N.B. :** (1) Question No.1 and Question No.2 are Compulsory carry 20 Marks and 16 Marks respectively.
(2) Attempt Any Four questions from question No.3 to 9 each carrying 16 Marks.
(3) Figures to the Right indicates Full Marks.
(4) Working notes forms part of an answer.
(5) Use of simple Calculator is permitted.

1. The following is the capital structure of APPLE TV Ltd.

20

Source of Capital	Book Value (₹)	Market Value (₹)
Equity shares @ ₹100 each	8,00,000	16,00,000
9% Cumulative preference shares @ ₹100 each	2,00,000	2,40,000
11% Debentures	6,00,000	6,60,000
Retained earnings	4,00,000	-
Total	20,00,000	25,00,000

The current market price of the company's equity share is ₹ 220. For the last year the company had paid equity dividend at 25% and its dividend is likely to grow 6% every year. The corporate tax rate is 30% and shareholders personal income tax rate is 20%.

You are required to calculate :

- (a) Cost of capital for each source of capital.
(b) Weighted average cost of capital on the basis of book value weights.
(c) Weighted average cost of capital on the basis of market value weights.
2. (a) Indicate whether the following statements are **True** or **False** and rewrite them : 6
- (1) Net Present Value method does not consider time value.
(2) Bank reference is the source of credit information.
(3) Financial risk arises due to use of equity capital in capital structure.

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- (4) Return on Capital Employed measures overall efficiency in the utilization of total funds.
- (5) Interest on debenture is a tax deductible expense.
- (6) Capital budgeting decisions are short-term in nature and easy to make.

(b) Fill in the blank with appropriate word and rewrite the sentence, underline the blank filled : 5

- (1) The project with lower Net Present Value is _____.
(Selected / Rejected)
- (2) When goods are shipped to an agent for sale it is called _____ sale.
(Consignment / Sale on approval)
- (3) Net working capital is the difference between _____.
(Current Assets less Current Liabilities / Fixed Assets less Loans)
- (4) Bonus shares are given to _____.
(Debenture holders / Equity shareholders)
- (5) Product of operating leverage and financial leverage is known as _____ leverage.
(Composite / Risky)

(c) Match the Columns :

5

Column A	Column B
(a) Profitability Index	(1) Financing of receivables
(b) Quick Ratio	(2) Weighted Average Cost of Capital
(c) Factoring	(3) Benefit / Cost ratio
(d) Composite Cost	(4) Future Costs
(e) Historical Cost	(5) Immediate Liquidity Position
	(6) Cost which has been incurred
	(7) Marginal Cost of Capital

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3. G-Mart Ltd earns a profit of ₹ 6,00,000 per annum after meeting its interest liability of ₹ 2,40,000 on 12% Debentures. The tax rate is 50%. The number of Equity Shares of ₹ 10 each are 80,000 and the retained earnings amount to ₹12,00,000. The company proposes to take up an expansion scheme for which a sum of ₹ 8,00,000 is required. It is anticipated that after expansion, the company will be able to achieve the same return on investment as at present. The funds required for expansion can be raised either through debt at the rate of 13% or by issuing Equity Shares at par. 16

Required :

- (1) Compute the Earnings Per Share (EPS), if :
(a) The additional funds were raised as debt.
(b) The additional funds were raised by issue of equity shares.
(2) Advise the company as to which source of finance is preferable.
4. You are supplied with the following information in respect of Metro Motors Ltd. for the Year 2015 : 16

Production for the year	72,000 units
Finished goods in stores	3 months
Raw materials in stores	2 months consumption
Production process	1 month
Credit allowed by suppliers	3 months
Credit given to debtors	4 months
Selling price per unit	₹ 40
Raw materials cost	40% of selling price
Direct wages	30% of selling price
Factory overheads	10% of selling price

There is a regular production and sales cycle and wages and overhead accrue evenly. Time lag in payment of wages is one month. Materials are introduced in the beginning of production cycle. Wages and overheads are taken at 50%. Debtors should be computed at sales value.

You are required to find out :

- (a) Working capital requirements of the company.
(b) Permissible Bank Borrowings as per first and second method recommended by Tandon Committee.

5. From the following information prepare the Balance Sheet of JAMES Ltd. 16
as 31st December, 2015 :

Current Ratio	1.75 : 1
Liquid Ratio (Current Assets less stock to Current Liabilities)	1.25 : 1
Gross Profit Ratio	25% on sales
Debtors collection period	45 days
Sales for the year	₹ 2,40,00,000/-
Stock Turnover Ratio (with closing stock)	9 Times
Capital Gearing Ratio (Long term Debts / Share Capital)	0.60
Fixed Assets to Net Worth	1.25
Cost of Sales to Fixed Assets	1.20
Reserve & Surplus to Share Capital	0.20

Assume all sales are on credit and the year is of 360 operating days. Current Assets consists of Closing Stock, Debtors and Cash Balance only.

6. HERO Ltd. is considering relaxing its present credit policy and in the process 16
of evaluating two proposed policies. Currently, the company has annual credit sales of ₹60 lakhs and accounts receivable turnover ratio of 5 times a year. The current level of loss due to bad debts is ₹2,00,000. The company is required to give a return of 25% on the investment in new accounts receivables. The company's variable costs are 60% of the selling price. Given the following information, which policy option should be selected? (Assume in a year 12 months).

	Present Policy	Policy Option 1	Policy Option 2
Annual Credit Sales ₹	60,00,000	65,00,000	70,00,000
Account Receivable Turnover Ratio	5 times	3 times	2 times
Bad Debt Losses ₹	1,00,000	1,20,000	1,50,000

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7. BAJAJ MOTORS Ltd. provides you the following information :

16

Purchase price of each Equipment	₹ 14,00,000
Working capital	₹ 6,00,000
Life of machine	5 years
Estimated salvage value	₹ 4,00,000
Method of depreciation	Straight line
Tax rate	40%
Cost of capital	10%

Earnings before Depreciation and Tax :

Year	Equipment A (₹)	Equipment B (₹)	P.V. Factor @10%
1	7,00,000	2,00,000	.9091
2	7,00,000	3,00,000	.8264
3	7,00,000	5,00,000	.7513
4	7,00,000	6,00,000	.6830
5	7,00,000	28,00,000	.6209

Calculate Net Present Value and select the most profitable Equipment.

8. Prepare a Cash Budget from July to December 2015 from the following information of Hero Bikes Ltd. :

- Balance at bank on 1st July (estimated) is ₹10,000.
- Sales are made to one distributor only on one month credit terms, 3% cash discount and amount are received after one month.
- Plant purchases totalling to ₹5,000 are to be paid in July.
- Budgeted figures are :

Items	July ₹	Aug ₹	Sep. ₹	Oct. ₹	Nov. ₹	Dec. ₹
Purchases	5,000	4,000	3,000	4,000	4,000	5,000
Wages	4,000	5,000	4,000	4,000	5,000	4,000
Cash Exp.	400	500	400	400	500	400
Sales	6,000	7,000	8,000	8,000	9,000	12,000

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- (e) Payment to creditors for purchases are made after one month.
- (f) The company will be able to get an overdraft facility from its bank.

9. Write short notes (**Any Four**) :

16

- (1) Debtors Turnover Ratio.
 - (2) Profit Maximization v/s. Wealth Maximization.
 - (3) Operating Leverage.
 - (4) Weighted Average Cost of Capital.
 - (5) Components of Working Capital.
 - (6) Sound Capital Structure.
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M.COM (Part-II)
Accountancy Group
Advanced Auditing
(Paper – IV) (OCT-16)

QP Code : 74178

(3 Hours)

[Total Marks : 100

- N.B.:** (1) Question no.s I and II are compulsory carrying 20 and 16 marks respectively;
- (2) Attempt **any four** questions from the remaining carrying 16 marks each;
- (3) Sub-questions would carry equal marks(duly approximated where required) unless indicated to the contrary to their extreme right;
- (4) Working/References to Statute, Standards, etc. (not necessary with reference no.s) to form part of the solutions and necessary assumptions to be made and stated clearly.

- I. (a)** The following is the account of Customs duty in the books of M/s. C.H.A. & Co. **12**

2015	Particulars	Rs.	2015	Particulars	Rs.
20/4	To Bank	4,75,000	10/5	By Bank (refund out	
15/5	"Bank	8,00,000		of 30/4 payment)	2,00,000
30/4	"Bank	13,50,000			
15/5	"Bank	12,00,000			
26/6	"Deposit with Customs dept.	20,50,000			
30/6	"Deposit with Customs dept.	25,00,000	30/6	"Bal c/fd.	81,75,000
		83,75,000			83,75,000

Scrutinise and interpret the aforesaid account.

- (b)** 1. As an Auditor, state how would you deal with/respond to/ comment on the following situation : **8**
- You have found a Central Government department's sales of rights of a high quality technical know-how to be unfair as to its competitive bidding opportunities given and period granted for applications to be made by the bidders.
2. State the general considerations and salient aspects involved in the audit of Sales ledger.

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- II. (a) Match the items from Column A to those in Column B selecting on an overall most appropriate basis: 8

A	B
• Audit of Hospital	• Sales Ledger
• Audit of a Firm	• Audit compulsory under the Income-tax Act, 1961
• Audit of a Club	• Partnership Deed
• Audit of an Educational Institution	• Companies (Auditor's Report) Order, 2003 not applicable
• Purchase Ledger	• Over & above usual Rules and regulations of Audit
• Tax-Audit	• Capitalisation of Entrance fees account
• Insurance Company	• Trust Deed
• Propriety Audit	• Account of Grant received from Government
	• Accounts of all Suppliers
	• Accounts of all Customers

- (b) Re-write the following sentences by choosing the most appropriate alternative:

- 1) There are two Standards promulgated on _____, one general, the other for some specific items. (Audit engagements / Audit evidence / Quality control / none of these)
- 2) There exists a Standard on Audit on the _____ (external confirmations / internal confirmations / Government confirmations / Shareholders' confirmation)
- 3) Propriety audit is an inherent aspect in the Audit of _____ (Government entities/Hotels/Private companies/none of these)
- 4) In the case of _____ audit, the earlier year's accounts may not have been audited (Company / Government department / Government corporation / Partnership firm)

- 5) In _____ Audit/s form no. 3CD containing various particulars will have to be attached to the Audit Report under section 44AB of the Income-tax Act (Tax/Government / Bank / None of these)
 - 6) In a _____ Audit/s, the Auditor will have to check compulsory transfer to the Statutory Reserve (Tax / Government / Bank / none of these)
 - 7) In the audit of a Hotel, its _____ has/have always to be verified (Memorandum / Articles / License / none of these)
 - 8) _____ is responsible for compliance with Accrual system (Director / Auditor / both of them / none of them)
- III** a) State the auditor's responsibilities relating to Fraud in Audit of Financial statements as per S.A. 240.
- b) You are being appointed as an auditor of a Company. What terms of the Audit engagement would you check up as per S.A. 210?
- IV** State the matters to be included under the Companies(Auditor's Report) Order, 2003 in respect of (i) Fixed Assets and (ii) Inventory
- V** Explain the various provisions of S.A. 230 in respect of Audit documentation.
- VI** What are the special considerations that you would apply in the course of Audit of an Insurance Company engaged in general insurance business?
- VII** Explain the auditor's duty in respect of :
- (i) Opening balances in an initial audit engagement as per S.A. 510;
 - (ii) Using the work of Internal auditors as per S.A. 610.
- VIII** How would you audit the aspects of (a) Donations received (b) Grants received and their utilisation in the case of an educational institution?
- IX** Write short notes on (any two):
- 1) Applicability of Tax-Audit (under section 44AB of the Income-tax Act, 1961);
 - 2) The Auditor's concern with reference to objective and scope of Audit of Financial statements;
 - 3) Important aspects in the Audit of a Club;
 - 4) Important aspects in the Audit of a Hotel.

M.COM (Part-II)
Accountancy Group
Direct & Indirect Taxes
(Paper – V) (OCT-16)

QP Code : 74196

(3 Hours)

[Total Marks : 100

- N.B.**
- (1) Question No.1 and Question No.2 from Section I are compulsory.
 - (2) Answer any one question from Question No.3 and Question No.4 from Section-I.
 - (3) Answer all questions from section - II.
 - (4) Figures to the right indicates full marks.
 - (5) Working notes form part of answer.
 - (6) Use of simple calculator is permitted.

Section I

1. Mr. A, an architect gives the Receipts and Payment Account for the year ending on 31st 20 March, 2015 and other information to prepare the statement of income and tax liability for the Assessment Year 2015-16.

Receipts and Payment Account

Particulars	₹	Particulars	₹
To Balance bld	25,000	By Salaries	2,38,000
To Fees	8,25,000	By Professional Charges	48,000
To Interest on Deposits (Net after TDS of ₹ 5,000)	45,000	By Rent	1,00,000
To Gifts from clients	35,000	By Office expenses	48,000
To Gift from mother	45,000	By Drawings	55,000
To Interest on Fixed Deposits with Banks (Net of TDS of ₹.4, 000)	36,000	By Electricity charges	38,000
		By Telephone charges	48,000
		By Life Insurance Premium (Self)	8,000
		By Purchase of car	55,000
		By Repairs	4,500
		By Service Tax	1,01,200
		By Balance cld	2,67,300
	10,11,000		10,11,000

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Other information :

- 1) Depreciation on fixed assets allowable (including new car) as per Income Tax is ₹ 14,500.
- 2) Expenses due but not paid:
Salaries - ₹ 3,000
Rent - ₹ 5,000
- 3) He had taken the loan of ₹ 50,000 in the last year for investing into Deposits included above. The interest is accrued at the rate of 2% p.a. on the loan for the year 2014-15.
- 4) He has NSC of ₹ 40,000 purchased in previous years. The interest accrued on the same is ₹ 4,950 (Gross) for the financial year 2014-15.
- 5) He has paid ₹ 5,000 for mediclaim insurance (self) by crossed cheque during the year 2014-15. It is included in drawings.

2. (A) Determine the following as True or False.

10

- 1) Foreign companies are always Resident in India.
- 2) Family pension is treated as Income from Other Sources.
- 3) House Rent Allowances are not taxable in the hands of an employee (assessee).
- 4) The annual value of the Let out House Properly is never Nil.
- 5) Standard Rent is applicable in all types of house properties.
- 6) Under Section 80C, maximum limit of deduction is ₹ 1,83,000.
- 7) Salary due to or received by a working partner from the partnership firm is taxable under the head Income from Other Sources.
- 8) In case of long term capital gain, the amount to be deducted from sale consideration shall be Indexed Cost of acquisition.
- 9) Dividend from the co-operative society is exempt from tax.
- 10) The rate of tax applicable to a domestic company for the Assessment Year 2015-16 is 32%.

2. (B) Answer the following :

5

- 1) A domestic company has income under the head Business ₹ 60,000. Calculate its tax liability for the Assessment Year 2015-16.
- 2) Mr. X has taxable income of ₹ 5,03,000. Calculate his tax liability for the Assessment Year 2015-16. He is resident in India.
- 3) Mr. Y purchased a residential house on 1st July, 1979 for ₹ 1,00,000. The fair market value of the house on 1/4/1981 is ₹ 1,80,000. He sold the house on 1st July 2014 for ₹ 20,00,000. Calculate his Capital Gain for the Assessment Year 2015-16. The Cost Inflation Index for the Financial Year 2014-15 is 1024.

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- 4) Mr. B has a house at Pune. The Standard Rent is ₹ 1,28,000, Municipal Value is ₹ 1,30,000 and Fair Rent is ₹ 1,45,000. The house was let out for the monthly rent of ₹ 20,000 since 5 years. Calculate Net Annual Value.
- 5) Mr. B has paid the medical insurance premiums during the financial year 2014-15 by crossed cheques as under :
- ₹ 12,000 for self
 - ₹ 20,000 for dependent son.
- Calculate the amount of eligible deduction under section 80 D.
3. Mr. Ram, a lecturer in a private college from 2001, submits the following particulars of income and payment for the Assessment year 2015-16. 15
- | | |
|--------------------------|---------------------|
| Basic Salary | ₹ 70,000 per month. |
| Dearness allowance | ₹ 12,000 per month. |
| Other taxable allowances | ₹ 8,000 per month. |
- Income from house property**
- | | |
|---------------------------|------------|
| Rent per month | ₹ 16,000 |
| Municipal Tax paid by him | ₹ 8,000 |
| Municipal Valuation | ₹ 1,60,000 |
| Fair Rent | ₹ 2,00,000 |
- During the year 2014-15, Mr. Ram pays ₹ 80,000 life insurance premium on the life of his major son (who is not dependent upon him). Sum assured is ₹ 2,50,000 and the policy was taken in May 2012. Payment is made by Mr. Ram in cash.
- Other Investment of Mr. Ram is :**
- 1) Contribution to recognised provident fund ₹ 18,000,
 - 2) Contribution to public provident fund ₹ 43,000.
 - 3) Medical insurance premium on the health of dependent mother ₹ 15,000 (paid by crossed cheque) .
- You are required to compute Taxable Income for the Assessment Year 2015-16.
4. Write short notes (Any Three): 15
- i) Deductions from Gross Total Income.
 - ii) Long Term Capital Gain.
 - iii) Income from self occupied property.
 - iv) Scope of income.
 - v) Income from other sources.

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Section II

5. PK Ltd. an event managing company is registered and liable for the Service Tax. 10
It gives the following details of its billing to a college for the services provided. Calculate its service tax liability @ 12.36%.

	₹ (Including Service Tax)
Stage decoration charges	1,57,304
Mandap charges	4,77,530
Sound system	2,44,720
Lights	1,51,686
Video recording	2,47,192
Security charges	89,888

PK Ltd. is entitled to CENVAT Credit of Service Tax on the input services of ₹ 10,000 for the above services.

6. Answer the following in one sentence as per service tax law. 10
- 1) Explain the penalty for late filing of return.
 - 2) Explain the term "Service".
 - 3) What is CENVAT Credit?
 - 4) Explain the registration liability.
 - 5) What is the due date of filing of return?
 - 6) What is the due date of payment of service tax of a company?
 - 7) Explain the interest on non payment of service tax.
 - 8) Explain the penalty for late payment of service tax.
 - 9) Who is liable to pay service tax?
 - 10) What is Taxable Territory?
7. A clearing & forwarding agency is registered & liable for service tax. It gives the 10
following information:
1. Commission received for rendering taxable services @15% on the gross turnover of ₹ 20,00,000.
 2. Clearing & forwarding services provided to corporate clients ₹ 8,00,000 (excluding service tax).
 3. Rent received for providing storage facilities - ₹ 4,50,000.
 4. Fees received for receiving dispatch order ₹ 6,00,000 (excluding Service Tax).
- Calculate the service tax liability @ 12.36%.

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8. Find out the registration liability of KY Traders under MVAT Act, 2002. He started his business in the month of May, 2015.

10

Purchases :

Month	Tax free (₹)	Taxable out of Maharashtra (₹)	Taxable Local (₹)
May, 2015	10,000	8,000	-
June, 2015	25,000	-	1,000
July, 2105	75,000	-	1,000
August, 2015	1,25,000	2,000	5,000
September, 2015	1,05,000	80,000	70,000

Sales:

Month	Tax free (₹)	Taxable out of Maharashtra (₹)	Taxable within Maharashtra (₹)
May, 2015	5,000	4,000	3,000
June, 2015	20,000	5,000	2,000
July, 2105	40,000	10,000	12,000
August, 2015	60,000	—	—
September, 2015	70,000	10,000	10,000

9. Determine the following as True or False as per MVAT Act, 2002.

10

- 1) Mr. X is non importer liable for registration, if his sales turnover is ₹ 4,00,000.
- 2) Mr. Y of Maharashtra purchases tax free goods from Gujarat. He is an importer under MVAT Act, 2002.
- 3) The turnover of sales includes sale of taxable goods for determining the liability for registration.
- 4) Tax free goods are goods falling under schedule A.
- 5) Export sales are tax free sales under Section-8.
- 6) Set off is different than refund.
- 7) Set off can be claimed by a dealer under composition scheme.
- 8) Taxable goods are other than schedule E goods.
- 9) Sale of tax free goods is different than exempt sale.
- 10) As per composition scheme for retailers, 2% tax is payable on sales turnover.

M.COM (Part-II)
Business Management Group
Organizational Behavior
(Paper – III) (OCT-16)

QP Code : 74163

(3 Hours)

[Total Marks : 100

- N.B.:** (a) Answer to Q. no 1 is compulsory.
(b) Attempt **any four** questions from the remaining
(c) **Figures** to the **right** indicate **full** marks.

1. Explain in brief **any Four** of the following. 20
 - a) Matrix organization.
 - b) Delphi technique
 - c) Job rotation.
 - d) Johari window
 - e) Empowerment.
 - f) Management of conflicts.

2. (a) Explain how does the study of OB help in understanding human behaviour and successful achievement of organizational goals. 10
(b) Explain in detail the impact of technology on OB . 10

3. (a) What is organizational design? Explain its need and significance. 10
(b) 'Knowledge of Transactional Analysis helps in improving communication' -Do you agree? Explain. 10

4. (a) Distinguish between formal and informal groups. 10
(b) Explain Robert Blake and Jane Moutan's Managerial Grid. 10

5. (a) What is personality? Explain the factors affecting individual behaviour. 10
(b) Explain Type A and Type B Personalities. 10

6. (a) What is motivation? Explain Alderfer's ERG Theory. 10
(b) How are stress and job performance inter-related? What are the consequences of stress? 10

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IZ-Con. 2185-16.

7. Case Study.

Mr. Ankit just graduated from a reputed Institute of Management and joined his father's small business, which employed about 30 semi-skilled workers. After one week, his father, a retired government bureaucrat, called him and said, " Ankit, I observed your working style for the past few days. I must admit that you are too nice to people in the organization. I know they taught you human relations theories at your management institute, but it just does not work here. I remember, when the Hawthorne studies were first reported, everyone in the academic field got all excited about them. But believe me, there is more to managing people than just being nice to them.":

Read the above case, and answer the following questions:

1. Do you think, Ankit's father understood and interpreted the Hawthorne studies correctly? 10
2. If you were Ankit, what would your reactions to your father's comments? 10

(मराठीत रूपांतर)

(3 तास)

एकूण गुण : १००

- सूचना : (१) प्रश्न क्र. १ अनिवार्य.
(२) उर्वरित प्रश्नांपैकी कोणतेही चार सोडवा.
(३) उजवी कडील अंक गुण दर्शवितात.

१. खालीलपैकी चार थोडक्यात सोडवा.

- | | |
|----------------------|-----------------------|
| (अ) मॅट्रिक्स संघटना | (ब) डेल्फी तंत्र |
| (क) कार्य आवर्तन | (ड) जोहारी विंडो |
| (इ) सक्षमीकरण | (फ) संघर्ष व्यवस्थापन |

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IZ-Con. 2185-16.

२. (अ) व्यक्तीचे वर्तन आकळण्यास व संस्थेच्या उद्दीष्टांची यशस्वीरित्या पूर्ती करण्यास संस्थात्मक वर्तणुकीचे अध्ययन कसे सहाय्यभूत ठरते ते समजावा. १०
(ब) तंत्रज्ञानाचे संस्थात्मक वर्तणुकी वर होणारे परिणाम विस्तृत पणे लिहा. १०
३. (अ) संस्थात्मक संरचना म्हणजे काय? तिची आवश्यकता व महत्त्व विशद करा. १०
(ब) "व्यावहारिक विश्लेषणाच्या ज्ञानामुळे संवाद सुधारण्यास मदत होते. तुम्ही सहमत आहात का? विशद करा. १०
४. (अ) औपचारिक व अनौपचारिक गटांमधील फरक लिहा. १०
(ब) रॉबर्ट ब्लेक व जेन मौटन द्वयींचे 'व्यवस्थापकीय जाळं' विशद करा. १०
५. (अ) व्यक्तिमत्व म्हणजे काय? व्यक्ति वर्तनावर परिणाम करणारे घटक समजावा. १०
(ब) व्यक्तिमत्व प्रकार अ आणि ब समजावा. १०
६. (अ) प्रेरणा म्हणजे काय? आल्डरफर चा अपेक्षा सिद्धांत समजावा. १०
(ब) तणाव व कामगिरी कशाप्रकारे एकमेकांशी संबंधित असतात. तणावाचे परिणाम कोणते? १०
७. खालील परिच्छेद वाचून त्यावरिल प्रश्नांची उत्तरे लिहा.
नामांकित व्यवस्थापन संस्थेतून नुकतीच पदवी प्राप्त केलेल्या अंकितने त्याच्या वडिलांच्या उद्योगात प्रवेश केला, ज्या उद्यमात साधारणतः तीस अर्धकुशल कामगार रोजगारावर आहेत. आठवड्याभरानंतर त्याच्या वडिलांनी, जे सेवानिवृत्त सरकारी नोकरशहा आहेत, अंकितला बोलावून सांगितले "अंकित मागील काही दिवस मी तुझ्या कार्यशैलीचे अवलोकन करित आहे. मला कबुल केलेच पाहिजे की तु संस्थेतील लोकांशी चांगुलपणाने वागतो. मला ठावूक आहे, की व्यवस्थापन संस्थेत त्यांनी तुला 'मानवी नाते संबंध सिद्धांत' शिकवले असतील. पण ह्या गोष्टी इथे काम करित नाहीत. माझ्या आठवणीत आहे, जेव्हा हॅथॉर्न अभ्यास प्रथम उद्गत झाला, तेव्हा शैक्षणिक वर्तुळात सर्व उत्साहित झाले होते. पण माझ्यावर विश्वास ठेव "निव्वळ चांगुलपणा व्यतिरिक्तही अनेक बाबी लोकांच्या व्यवस्थापना करिता आवश्यक आहेत.
- प्रश्नः
(१) हॅथॉर्न अभ्यास अंकित च्या वडिलांना योग्य प्रकारे समजला, उमजला आहे काय? तुम्हाला काय वाटते. १०
(२) जर तुम्ही अंकितच्या ठिकाणी असता तर वडिलांच्या टिपणी वर तुमची प्रतिक्रिया काय असती? १०

M.COM (Part-II)
Business Management Group
International Marketing
(Paper – IV) (OCT-16)

QP Code : 74181

(3 Hours)

[Total Marks : 100

- N.B. : (1) Q.1 is compulsory.
(2) From the remaining, answer any FOUR questions.
(3) Figures to the right indicate full marks.

1. Explain the following terms (any four): 20
 - (a) International Trade
 - (b) Open Account
 - (c) Legal Environment
 - (d) Quota system as Non Tarrif Barriers
 - (e) BOT concept
 - (f) FTP
 - (g) Services Export
2. Outline the various features of international marketing and explain the restraining forces in International Marketing. 20
3. Write a note on letter of credit and explain the various problems of India's export sector. 20
4. What is Global Economic environment? Explain in detail. Discuss the role of IMF. 20
5. Describe the factors determining the selection of Internatinal Market. Explain the various promotional strategies used by exporters in India. 20
6. Elucidate the procedure for Export financing. Write an essay on SEZ in India. 20
7. **Case Study:**
Export documentation is a time-consuming and challenging stage in the export procedure. To simplify the documentation procedure, the U.N. has introduced Aligned documentation system (ADS). Under this system, various export documents have been aligned with one naother. A number of computer softwares have been developed to reduce the cost and time involved in esport documents. However more policy reform are needed to reduce time involved in Export documentation.

Question:

- (a) What is ADS? Explain the various reforms introduced in export documentation procedure. 10
- (b) Explain the various documents involved in export. 10

(मराठी रूपांतर)

(३ तास)

एकूण गुण : १००

- सूचना : (१) प्रश्न क्र.१ अनिवार्य आहे.
(२) उर्वरीत प्रश्नापैकी कोणतेही चार प्रश्न सोडवा.
(३) उजवीकडील अंक पूर्ण गुण दर्शवितात.
(४) इंग्रजी प्रश्न मूळ मानावेत.

१. खालील संकल्पना स्पष्ट करा. (कोणत्याही चार): २०
- (अ) आंतरराष्ट्रीय व्यापार
(ब) सुरु लेखाखाते
(क) कायदेशीर वातावरण
(ड) कोटा पध्दत एक बिनजकाती अडथळा
(इ) बी.ओ.टी संकल्पना
(फ) विदेशी व्यापार धोरण
(ग) सेवा निर्यात
२. आंतरराष्ट्रीय विपणनाचे विविध वैशिष्ट्ये रेखाकृत करा आणि आंतरराष्ट्रीय विपणीतील अडथळा करणाऱ्या शक्ती स्पष्ट करा. २०
३. पतपत्रावर टिप लिहा आणि भारताच्या निर्यात क्षेत्रातील विविध समस्या स्पष्ट करा. २०
४. जागतिक आर्थिक वातावरण काय आहे ? सविस्तर स्पष्ट करा. आय.एम.एफ.च्या भूमिकेची चर्चा करा. २०

५. आंतरराष्ट्रीय विपणीच्या निवडीसाठी निश्चित करणाऱ्या घटकांचे वर्णन करा. भारतातील विविध वृद्धि व्यूहरचना ज्या निर्यातकाकडून उपयोगात आणल्या जातात, त्या स्पष्ट करा. २०

६. निर्यात वित्तासाठीच्या पध्दतीचे स्पष्टीकरण द्या. भारतातील सेझवर निबंध लिहा. २०

७. वस्तूनिष्ठ अभ्यास:

निर्यात दस्तऐवज ही एक निर्यात पध्दतीतील एक वेळ घेणारी आणि आव्हानात्मक पायरी आहे. दस्तऐवजांची पायरी सहज सोपी होण्यासाठी युनायटेड नेशनने सरेखति दस्तऐवज पध्दती सुरुवात केली. या पध्दतीत विविध निर्यात दस्ताऐवज एकमेकांबरोबर सरेखित केली आहेत. खर्च आणि वेळ कमी करण्यासाठी निर्यात दस्तऐवजात अनेक संगणक सॉफ्टवेअर अंतर्भूत करण्यात आली आहेत. तथापि निर्यात दस्तऐवजांत अंतर्भूत झालेली वेळ कमी करण्यासाठी धोरणांत अधिक सुधारणांची गरज आहे.

प्रश्न:

१) ए.डी.ए. म्हणजे काय? निर्यात दस्तऐवज पध्दतीतील विविध सुधारणांची सुरुवात स्पष्ट करा. १०

२) निर्यातीत अंतर्भूत असणारे विविध दस्तऐवज स्पष्ट करा. १०

M.COM (Part-II)
Business Management Group
Entrepreneurship Management
(Paper – V) (OCT-16)

QP Code : 74199

(3 Hours)

[Total Marks :100

- N.B. :** (1) Question No. 1 is **compulsory**.
(2) Attempt any **FOUR** questions from the **remaining**.
(3) All questions carry **equal** marks.

1. Explain the following concepts (any **four**):- 20
 - (a) Women Entrepreneurs
 - (b) Environmental Analysis
 - (c) EDP
 - (d) Capital Structure
 - (e) Venture Capital Funding
 - (f) Franchising
 - (g) Market Feasibility Study
2. How are Entrepreneurs different from Intrapreneurs? Describe the qualities of successful Entrepreneurs. 20
3. Why is innovation considered as the essence of Entrepreneurship? What are the growing challenges our Indian Entrepreneurs face in the light of Liberalisation and Globalisation of Indian economy? 20
4. What is a Product Life Cycle? Elaborate on the marketing strategies adopted during the various stages of a Product Life Cycle. 20
5. Describe the significance of Working Capital in a business firm. What factors determine the Working Capital needs of a business firm? 20
6. Write an elaborate essay on any **one** famous Indian or Global entrepreneur. 20
7. Case Study:-
The present government is encouraging and extending abundance support to New entrepreneurs. Presuming you have adequate entrepreneurial qualities and skills. Suggest a feasible line of business with a limited capital investment of Rs. 5,00,000/ Draw a Business Plan giving a break-up of capital investment along with the risk factors attached for the suggested line of business. Also describe the marketing strategies that can be adopted to attract more business.

Note: The students are expected to include the following in the answer:-

- (a) Detailed Business Plan along with risk factors. 10
- (b) Marketing Strategies. 10

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- सूचना : (१) प्रश्न क्रं १ अनिवार्य आहे.
 (२) उरलेल्या प्रश्नांतून कोणतेही चार प्रश्न सोडवा.
 (३) सर्व प्रश्नांना समान गुण आहेत.
 (४) इंग्रजी प्रश्न मूळ मानावेत.

१. खालील संकल्पना स्पष्ट करा (कोणत्याही चार) २०
 (अ) स्त्री उद्योजिका
 (ब) वातावरणीय विश्लेषण
 (क) ई डी पी (EDP)
 (ड) भांडवल संरचना
 (इ) साहसी भांडवल निधी
 (फ) हक्कधारी कंपनी
 (ग) विपणी सुसाध्य अभ्यास
२. आंतरिक उद्योजकांपासून, उद्योजक हे वेगळे कसे आहेत? यशस्वी उद्योजकांच्या गुणांचे वर्णन करा. २०
३. उद्योजकतेसाठी, नाविन्यता हा सार आहे असे का मानले जाते? भारतीय अर्थव्यवस्थेचे मुक्तिकरण आणि जागतिकीकरण या संदर्भात आपले भारतीय उद्योजक कोणत्या वाढत्या आव्हानांना सामोरे जातात? २०
४. वस्तू आयु चक्र काय आहे? एका वस्तू आयु चक्राच्या विविध पायऱ्यांवर अंतर्भूत केल्या जाणाऱ्या विपणन व्यूहरचनेवर तपशील द्या. २०
५. एका व्यवसाय कंपनीमधील चल भांडवलाच्या महत्वांचे वर्णन करा. व्यवसाय कंपनीच्या चल भांडवल गरजेला कोणते घटक निश्चित करतात? २०
६. कोणत्याही एका प्रसिद्ध भारतीय किंवा जागतिक उद्योजकावर तपशीलवार निबंध लिहा. २०
७. वस्तूनिष्ठ अभ्यास:-
 सध्याचे सरकार नवीन उद्योजकांना भरपूर प्रमाणात पाठिंबा आणि प्रोत्साहन देत आहे. गृहित धरा तुमच्याकडे पुरेसे उद्योजक गुण आणि कौशल्य आहेत. रू. ५,००,०००/- च्या मर्यादित भांडवल गुंतवणूकीसह व्यवसायाची करण्यासारखी एक रेषा सूचवा. व्यवसायाच्या सूचविलेल्या रेषेसाठी सलग जोखीम घटकांसह भांडवली गुंतवणूकीचे अपखंडन (Break-up) करून व्यवसाय नियोजन रेखाकृत करा. याशिवाय जास्त व्यवसाय आकर्षित करण्यासाठी स्विकृत केलेल्या विपणन व्यूहरचनांचे वर्णन करा.
- टिप:- विद्यार्थ्यांकडून उत्तरांमध्ये खालील बाबी अपेक्षित आहेत.
 (अ) जोखीम घटकांसोबत सविस्तर व्यवसाय नियोजन १०
 (ब) विपणन व्यूहरचना १०