

M.COM (Part-I)
Strategic Management
(Revised Paper)
(OCT-16)

QP Code : 74103

(Revised Course)

(3 Hours)

[Total Marks : 100

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

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|--|----|
| 1. Explain the following Business level strategies | 20 |
| (i) H.R. Strategies | |
| (ii) Marketing Strategies | |
| 2. (a) Describe the various forms of corporate restructuring. | 10 |
| (b) Write a note on Profit Impact of Market Strategy (PIMS) | 10 |
| OR | |
| (a) Elucidate the process of strategic change. | 10 |
| (b) Explain the various strategies for FDI in India. | 10 |
| 3. (a) What is outsourcing? Explain in detail outsourcing in India. | 10 |
| (b) Elaborate the characteristics of strategic MIS. | 10 |
| OR | |
| (a) Explain the emerging strategies in telecommunication sector. | 10 |
| (b) Define virtual company strategies? and explain its features. | 10 |
| 4. (a) Explain the Disaster Management strategies in Global context. | 10 |
| (b) Discuss the strategies for preventing disasters. | 10 |
| OR | |
| (a) Explain the various problems in Indian strategic alliances. | 10 |
| (b) Explain Diversification as a corporate level strategy. | 10 |
| 5. (a) What are the practices of Corporate Governance at world level? | 10 |
| (b) Elaborate the strategies for growing green economies. | 10 |
| OR | |
| 5. (a) What are the strategies for governing Public Private Participation of business sector in India. | 10 |
| (b) Explain the strategies for Environmental Accounting. | 10 |

[TURN OVER

- सूचना : (१) सर्व प्रश्न आवश्यक आहे.
(२) उजवीकडील अंक पूर्ण गुण दर्शवितात.
(३) इंग्रजी प्रश्न मूळ मानावेत.
१. खालील व्यूहरचनांचे स्तर स्पष्ट करा. २०
(१) मानवी संसाधन व्यूहरचना (२) विपणन व्यूहरचना
२. (अ) संघटना पुनर्रचनेच्या विविध प्रकारांची चर्चा करा. १०
(ब) "विपणी व्यूहरचनेचा नफ्यावरील प्रभाव" यावर टिप लिहा. १०
किंवा
(अ) व्यूहरचना बदलाच्या प्रक्रियेचे स्पष्टीकरण द्या. १०
(ब) भारतातील विदेशी सरळ गुंतवणूकीच्या विविध व्यूहरचना स्पष्ट करा. १०
३. (अ) बाह्यस्त्रोत काय आहे? भारतातील बाह्यस्त्रोत सविस्तर स्पष्ट करा. १०
(ब) 'व्यवस्थापन माहिती पद्धती व्यूहरचनाचे' वैशिष्ट्ये विशद करा. १०
किंवा
(अ) दूरध्वनी संदेशवहन क्षेत्रातील उदयास येणाऱ्या व्यूहरचना स्पष्ट करा. १०
(ब) आभासी कंपनी व्यूहरचनेची परिभाषा द्या आणि त्याचे वैशिष्ट्ये स्पष्ट करा. १०
४. (अ) जागतिक संदर्भासह आपत्ती व्यवस्थापन व्यूहरचना स्पष्ट करा. १०
(ब) आपत्ती अटकाव करण्यासाठीच्या व्यूहरचनांचे वर्णन करा. १०
किंवा
(अ) भारतातील व्यूहरचनात्मक युतीचे विविध समस्या स्पष्ट करा. १०
(ब) संघटना स्तरावरील व्यूहरचना म्हणून 'फेरबदल' स्पष्ट करा. १०
५. (अ) जागतिक स्तरावरील संघटना नियमनाच्या कोणत्या पद्धती (सराव) आहेत? १०
(ब) हरित आर्थिकता वाढीसाठीच्या व्यूहरचनांचा तपशील द्या. १०
किंवा
(अ) भारतात व्यवसाय क्षेत्राचे 'सार्वजनिक -खाजगी सहभाग' नियमनाच्या व्यूहरचना कोणत्या आहेत, १०
(ब) वातावरणीय लेखापरिक्षणाच्या व्यूहरचना स्पष्ट करा. १०

M.COM (Part-I)
Strategic Management
(OLD Paper)
(OCT-16)

QP Code : 74100

(OLD COURSE)

(3 Hours)

[Total Marks :100

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

1. Explain the elements of business policy. 20

 2. (a) Discuss on the techniques of environmental scanning. 10
(b) Write a note on vision of business. 10

OR

 - (a) With the help of example elucidate SWOT analysis. 10
(b) Describe the marketing strategies. 10

 3. (a) Explain the modernisation strategy. 10
(b) Elaborate the process of strategic choice. 10

OR

 - (a) Explain the importance of resources allocation in business. 10
(b) Write an explanatory note on Strategy Implementaion. 10

 4. (a) Explain the corporate ethics and culture. 10
(b) What are the reasons for resistance to change in business ? 10

OR

 - (a) Describe the various techniques of strategic evaluation and control. 10
(b) What is variance analysis ? Explain in detail. 10

 5. (a) Explain the various Gobal issues in strategic management. 10
(b) Case study:-
India has already marked its presence as one of the fastest growing economies of the world. Since 1991 the regulatory environment in terms of foreign investment has been consistently eased to make it investor friendly. Few recent policy measures are given below:- 1) Government eases FDI norms in 15 major sectors 2) Townships, shopping complexes and business centers all are allowed upto 100% FDI under auto route 3) Private sector banks are now allowed FDI upto 74% 4) Upto 100% FDI is now allowed in coffee, rubber, palm oil and olive oil plantations via automatic route 5) 100% FDI allowed in medical devices. 7) Manufacturers can now sell their products through wholesale and Retail and also through e-commerce without government approval.
- Question:-
- (1) Are Indian FDI policies providing strength to the "Make in India" concept? 5
explain. 5
 - (2) Briefly explain various FDI policies in India.

TURN OVER

(जूना अभ्यासक्रम)

(मराठी रूपांतर)

(3 तास)

एकूण गुण : १००

- सूचना : (१) सर्व प्रश्न आवश्यक आहेत.
(२) उजवीकडील अंक पूर्ण गुण दर्शवितात.
(३) इंग्रजी प्रश्न मूळ मानावेत.

१. व्यवसाय धोरणाचे घटक स्पष्ट करा. २०
२. (अ) वातावरणीय चाचणी तंत्रा वर चर्चा करा. १०
(ब) व्यवसायाची दूरदृष्टि यावर टिप लिहा. १०
किंवा
(अ) स्वोट विश्लेषण उदाहरणासह स्पष्ट करा. १०
(ब) विपणन व्यूहरचनांचे वर्णन करा. १०
३. (अ) आधुनिकीकरण व्यूहरचना स्पष्ट करा. १०
(ब) व्यूहरचना निवड प्रक्रियेवर तपशील द्या. १०
किंवा
(अ) व्यवसायातील संसाधन वाटपाचे महत्त्व स्पष्ट करा. १०
(ब) व्यूहरचना अंमलबजावणीवर स्पष्टीकरणात्मक टिप लिहा. १०
४. (अ) संघटना नित्तीमत्ता आणि संस्कृती स्पष्ट करा. १०
(ब) व्यवसायातील बदलाचा विरोध याची कारणे कोणती आहेत? १०
किंवा
(अ) मूल्यमापन आणि नियंत्रणाच्या विविध तंत्रांचे वर्णन करा. १०
(ब) फरक विश्लेषण काय आहे? सविस्तर स्पष्ट करा. १०
५. (अ) व्यूहरचना व्यवस्थापनातील विविध जागतिक समस्या स्पष्ट करा. १०
(ब) वस्तूनिष्ठ अभ्यास:-
जगात भारताने एक जलद वाढणारी आर्थिकता म्हणून स्वतःची ओळख निर्माण केली आहे.
१९९१ पासून कायदेशीर वातावरण सातत्याने विदेशी गुंतवणूक ही मैत्रीपूर्ण गुंतवणूक म्हणून
सोपी करीत आहेत. आताची काही धोरणे उपाय खाली दिलेले आहेत:-
(१) १५ महत्त्वाच्या क्षेत्रात सरकारने विदेशी सरळ गुंतवणूक (एफ. डी. आय) नियम सोपे
केलेत.
(२) स्वयंचलीत मार्गिखाली शहरीकरण, खरेदी गृहे आणि व्यवसाय केंद्रे सर्वांना १००%

पर्यंत एफ. डी. आय ची परवानगी देण्यात आली.

- (३) खाजगी क्षेत्र पतपेढींना आता ७४% पर्यंत एफ डी आय ची परवानगी आहे.
- (४) स्वयंचलित मार्गाद्वारे १००% एफ डी आय आता कॉफी, रबर, पाम तेल आणि ऑलीव्ह तेल वृक्षरोपणासाठी परवानगी दिली आहे.
- (५) औषधशास्त्र उपकरणात १००% एफ डी आय ची परवानगी आहे.
- (६) सरकारी परवानगी शिवाय उत्पादक आता त्यांचे उत्पादन घाउकरीत्या व किरकोळ रित्या ई-वाणिज्याचा सहभाग घेऊन विकू शकतात.

प्रश्न:-

- (१) भारतीय एफ डी आय धोरणे 'मेक-इन-इंडिया' या संकल्पनेला बळ देतात काय? ५
स्पष्ट करा.
- (२) भारतातील विविध एफ डी आय धोरणे संक्षिप्तपणे स्पष्ट करा. ५

M.COM (Part-I)
Economics of Global Trade & Finance
(OCT-16)

P Code : 74106

(3 Hours)

[Total Marks : 100

N.B. : (1) Attempt any **five** questions.
(2) **Figures** to the **right** indicate **full** marks.

1. (a) Describe the effects of tariffs. 10
(b) Write a note on cartels. 10
2. (a) Explain the arguments for and against regionalism. 10
(b) Write a note on NAFTA. 10
3. (a) Explain the environmental impacts of trade. 10
(b) Explain the dispute settlement mechanism of WTO. 10
4. Write explanatory notes on **any two** of the following :- 20
 - (a) Non-tariff barriers.
 - (b) SAARC.
 - (c) European Union.
 - (d) Agreement on Agriculture (AOA).
5. (a) Explain the foreign trade multiplier and its global implications. 10
(b) Explain the Mundell - Fleming model. 10
6. (a) What is the fixed exchange rate system ? Explain the case for the fixed exchange rate system. 10
(b) What is currency convertibility ? Explain types of currency convertibility. 10
7. (a) What are the causes of international labour migration ? 10
(b) Discuss the merits and demerits of MNCs. 10
8. Write explanatory notes on **any two** of the following : 20
 - (a) Expenditure switching policy.
 - (b) Factors contributing to the growth of the EuroDollar Market.
 - (c) Role of foreign capital.
 - (d) Objectives and functions of IMF.

[TURN OVER

- सूचना: १) खालीलपैकी कोणतेही पाच प्रश्न सोडवा.
२) उजवीकडील अंक पूर्ण गुण दर्शवितात.

१. (अ) जकातीचे परिणाम विषद करा. १०
(ब) विक्रीसंघावर टिप लिहा. १०
२. (अ) प्रादेशिकवादाच्या समर्थनार्थ आणि विरोधार्थ मुद्दे स्पष्ट करा. १०
(ब) नाफ्ता (NAFTA) वर टिप लिहा. १०
३. (अ) व्यापाराचे पर्यावरणात्मक परिणाम स्पष्ट करा. १०
(ब) जागतिक व्यापार संघटनेची तंट्या निवारण यंत्रणा स्पष्ट करा. १०
४. खालीलपैकी कोणत्याही दोनवर स्पष्टीकरणात्मक टिपा लिहा. २०
(अ) बिगर जकाती बंधने (ब) सार्क (SAARC)
(क) युरोपियन आर्थिक समुदाय (ड) शेतीविषयक करार
५. (अ) विदेशी व्यापार गुणक स्पष्ट करून त्याचे जागतिक परिणाम स्पष्ट करा. १०
(ब) मुंडेल फ्लेमिंग प्रतिमान स्पष्ट करा. १०
६. (अ) स्थिर विनिमय दर व्यवस्था म्हणजे काय? स्थिर विनिमय दर व्यवस्थेच्या समर्थनार्थ मुद्दे स्पष्ट करा. १०
(ब) चलन परिवर्तनियता म्हणजे काय? चलन परिवर्तनियताचे प्रकार स्पष्ट करा. १०
७. (अ) आंतरराष्ट्रीय श्रमिक स्थलांतरणाचे कारणे कोणती आहेत? १०
(ब) बहुराष्ट्रीय कंपन्यांच्या गुण-दोषाची चर्चा करा. १०
८. खालीलपैकी कोणत्याही दोनवर स्पष्टीकरणात्मक टिपा लिहा. २०
(अ) खर्च कपात धोरण
(ब) युरो-डॉलर बाजाराच्या वाढीस योगदान देणारे घटक
(क) परकीय भांडवलाची भूमिका
(ड) आंतरराष्ट्रीय मुद्रा निधीचे उद्दिष्ट्ये आणि कार्ये

M.COM (Part-I)
Accountancy Group
Advance Financial Accounting
Advanced
(Paper – I) (OCT-16)

QP Code : 74115

(3 Hours)

[Total Marks : 100

- N.B. :** (1) Question No.1 and 2 are compulsory.
(2) Attempt any Three from Question No.3 to 7.
(3) Figures to the right indicate maximum marks.
(4) Give working notes whenever necessary.

1. The following are balances of AB Bank Ltd. as on 31st March, 2016, Prepare Profit and Loss Account and Balance Sheet as on 31st March, 2016. 20

Liabilities	Debit (₹)	Assets	Credit (₹)
Directors fees	54,000	Equity shares of ₹100 each, ₹ 50 paid up	12,00,000
Audit fees	12,000	Profit & Loss account	4,80,000
Furniture	10,44,000	Current deposits	40,92,000
Printing & Stationery	48,000	Fixed deposits	46,80,000
Rent & Taxes	1,02,000	Saving account	30,78,000
Salaries	8,40,000	Branch Adjustment account	15,60,000
Building	27,00,000	Borrowings from other Banks	24,00,000
Legal expenses	18,000	Interest & Discount received	25,20,000
Cash in hand	1,92,000	Commission and Exchange	12,00,000
Cash with Reserve		Reserve Fund	4,20,000
Bank of India	42,00,000		
Cash with other Banks	39,00,000		
Investment	14,40,000		
Loans, Cash Credit & overdraft	36,00,000		
Bills Discounted and Purchased	16,80,000		
Interest Paid	18,00,000		
Total	2,16,30,000	Total	2,16,30,000

The following additional information is available :

- (a) The bank accepted on behalf of the customers bills worth ₹18,00,000 against the securities of ₹22,80,000 lodged with the bank.

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QP Code : 74115

2

- (b) Rebate on bills discounted amounted to ₹66,000.
- (c) Provide ₹18,000 for bad and doubtful debts.
- (d) Provide depreciation on Building @ 10% p.a. and Furniture @ 5% p.a.

2. (a) Fill in the blanks with suitable words :

10

- (1) AS 16 deals with cost of _____.
- (2) Segment reporting is governed by AS _____.
- (3) Earning is the Net Profit available to _____.
- (4) Tax liability is recognised on _____ basis.
- (5) Under IFRS assets are classified under as _____ and _____.
- (6) Goodwill is an _____ assets.
- (7) The person whose risk is covered is an _____.
- (8) The Maharashtra Co-operative Society Act was passed in _____.
- (9) Minority interest consist of _____.
- (10) Bank should, classify an account as NP A only if the interest charged during any quarter is not serviced fully within _____ days from the end of quarter.

(b) Match the following :

10

Column A	Column B
(1) Direct borrowing cost	(a) Recognition of Tax liability
(2) Business Segment	(b) Value payable on surrender of policy
(3) Basic earning	(c) I Form
(4) AS-22	(d) Form N
(5) Fair Value	(e) Consolidation of Companies
(6) Fictitious assets	(f) Nature of production process
(7) Surrender value	(g) Should be capitalised
(8) Register of Member	(h) 1949
(9) AS-21	(i) 1956
(10) Banking Regulation Act	(j) Intangible having no realisable value
	(k) Present realisable value of assets
	(l) Net profit as per account

TURN OVER

QP Code : 74115

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3. The following are the balance sheets of HB Ltd. and SL Ltd. as on 31st March, 2016.

Liabilities	HB. Ltd.	SL. Ltd.	Assets	HB. Ltd.	SL. Ltd.
Shares Capital : Equity Shares of 100 each	10,00,000	8,00,000	Fixed Assets	5,00,000	4,00,000
Reserves & Surplus : General Reserves	2,00,000	2,00,000	Investments in SL Ltd.	5,00,000	-
Profit and Loss A/c	4,00,000	3,00,000	Current Assets	8,00,000	11,00,000
Current Liabilities	2,00,000	2,00,000			
Total	18,00,000	15,00,000	Total	18,00,000	15,00,000

The following further information is furnished :

- (1) HB. Ltd. acquired 3,000 shares in SL. Ltd. on 01.04.2015, when the Reserves and Surplus position of SL. Ltd. was as under :
 - (a) General reserve - ₹5,00,000.
 - (b) Profit and Loss account - ₹2,00,000 (credit balance).
- (2) On 01.10.2015, SL Ltd. issued 3 shares for every 5 shares held, as bonus shares at a face value of ₹100 per share. No entry is made in the books of HB. Ltd. for the receipts of these bonus shares.
- (3) On 30.06.2015, SL. Ltd. declared a dividend, out of pre-acquisition profits @ 20% and HB. Ltd. credited the receipts of dividend to its profit and loss account.
- (4) HB. Ltd. transferred a machinery to SL. Ltd. for ₹80,000. The books value of machine HB. Ltd. was ₹60,000.

Prepare a consolidated balance sheet as at 31st March, 2016.

QP Code : 74115

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4. CD Ltd., an Indian company has a branch in California. Its Trial Balance as on 31st March, 2016 is as follows :

Debit Balances	Amount (US \$)	Credit Balances	Amount (US \$)
Plant and Machinery	1,40,000	Sales	4,60,000
Furniture	20,000	Head office account	1,32,000
Opening Stock	45,000	Trade Creditors	23,000
Purchases	2,20,000		
Goods from Head office	1,10,000		
Wages	12,000		
Carriage inward	3,000		
Salaries	18,000		
Rent, Rates and Taxes	6,000		
Insurance	2,000		
Trade Expenses	3,000		
Sundry Debtors	30,000		
Cash and Bank balance	6,000		
Total	6,15,000	Total	6,15,000

The following further information is given :

- Wages outstanding amounted to \$ 2,000.
- Depreciate Plant and Machinery and Furniture @ 10% p.a.
- The head office send Goods to Branch for ₹ 40,00,000.
- The Head office account shows amount of ₹ 42,00,000.
- Stock as on 31st March, 2014 amounted to \$ 50,000.
- On 1st April, 2013 when fixed assets were purchased, the rate of exchange was ₹ 38 to 1 \$.
- The rate of exchange on 1st April, 2015 was ₹ 40 to 1 \$ and on 31st March, 2016 was ₹ 42 to 1 \$. Average rate during the year was ₹ 41 to 1 \$.

You are asked to prepare Converted Trial Balance, Trading and Profit and Loss Account for the year ended 31st March, 2016 and Balance Sheet as on that date.

TURN OVER

QP Code : 74115

5

5. On 31st March, 2016, the Balance Sheet of Aditya Ltd. was as follows : 20
(₹ In Lakhs)

Liabilities	Amount	Assets	Amount
10,00,000 Equity Shares of ₹ 100 each fully paid	1,000	Land and Building	440
Profit and Loss A/c	206	Plant and Machinery	190
Bank Overdraft	40	Furniture	60
Creditors	154	Stock	640
Provision for Taxation	90	Sundry Debtors	310
Proposed dividend	150		
Total	1,640	Total	1,640

The net profit of the company for last five years ended 31st March, 2016, after deducting all operating expenses and providing for depreciation and taxation were ₹170 lakhs, ₹192 lakhs, ₹180 lakhs, ₹200 lakhs and ₹190 lakhs.

On 31st March, 2016, Land and Building were valued at ₹500 lakhs and Plant and Machinery at ₹300 lakhs.

In view of the nature of business, it is considered that 10% is a reasonable return on tangible capital.

You are required to value the company's shares on net assets basis after taking into consideration the revised value of fixed assets and goodwill based on five years purchase of super profits based on the average profit of the last five years.

TURN OVER

QP Code : 74115

6

6. From the following Trial Balance of Sandeep Consumer's Co-operative Society Ltd. as on 31st March, 2016. Prepare the final Accounts in the prescribed format. 20

Trial Balance

Particular	Dr. (₹)	Particular	Cr. (₹)
Cash in Hand	400	Share Capital	2,00,000
Cash at Bank	1,52,400	Deposits from Members	1,00,000
Furniture	20,000	Sales	29,00,000
Purchases	24,10,000	Purchase Return	12,000
Due from Customers	1,12,000	Due to Suppliers	22,000
Carriage Inward	8,000	Interest on Investment	22,000
Sales Return	6,000	Rebate Received	4,000
Rent (for 10 months)	20,000	Common Good Fund	8,000
Audit Fees	4,000	Price Fluctuation Fund	6,000
Sales Tax	6,000	Reserve Fund	50,000
Staff Salary	1,00,000		
Printing and Stationery	20,000		
Investment	4,00,000		
Stock in Trade	60,000		
Interest Paid	5,200		
Total	33,24,000	Total	33,24,000

Adjustment :

- (1) Value of Closing stock on 31st March, 2016 was ₹1,50,000.
- (2) Depreciation on Furniture @ 10% p.a. for full year.
- (3) Interest accrued on deposits ₹10,000 and Interest accrued on investment ₹2,400.
- (4) Salary includes advance of ₹12,000 paid against salary of April, 2016.
- (5) Outstanding Sales Tax of ₹4,000.

TURN OVER

XT-Con.2170-16.

QP Code : 74115

7

7. Sohan fire Insurances Ltd. gives you the following information. Prepare Revenue 20
Account for fire insurance business for the year ended 31st March, 2016.

Particulars	₹
Claim admitted but not paid (on 31.03.20 16)	2,20,000
Commission Paid	2,10,000
Commission on Reinsurance Received	52,000
Share Transfer Fees	18,000
Management Expenses	3,12,000
Bad Debts	11,000
Claims Paid	90,000
Profit and Loss Appropriation	39,000
Premium Received Less Reinsurance	12,45,000
Reserve for Unexpired Risks on 01.04.2015	4,70,000
Additional Reserve on 01.04.2015	95,000
Claims Outstanding on 01.04.2015	1,02,000
Dividend on Share Capital	70,000
Premium Outstanding on 01.04.2015	1,40,000
Premium Outstanding on 31.03.2016	1,50,000

The Company maintains 50% of the Net Premium towards Reserve for Unexpired Risks, and 10% of the Net Premium as Additional Reserve.

M.COM (Part-I)
Accountancy Group
Advanced Cost Accounting
(Paper – II) (OCT-16)

QP Code : 74136

(3 Hours)

[Total Marks : 100

- N.B. : (1) Question No.1 and 2 are **compulsory**. Attempt any four questions from the remaining.
 (2) Question No. 1 carries **20 marks** and all remaining questions carry **16 marks** each.
 (3) All sub- questions carry **equal** marks unless specified to the contrary.
 (4) Workings to form part of the solutions and necessary assumptions to be made and stated clearly..

1. Max Ltd. gives the following particulars relating to process 'X' for the month of March, 2016: **20**

Particulars	Rs.	Rs.
Work-in-progress (500 units) on 1-3-2016 :		
Material (Degree of completion 100%)	36,000	
Labour (Degree of completion 50%)	21,600	
Overheads (Degree of computation 50%)	48,000	1,05,600
Units introduced during the month- 19,500 units		
Processing cost incurred during the month :		
Material	13,96,500	
Labour	5,40,000	
Overheads	7,94,400	27,30,900
Output transferred to Process 'Y' -18,200 units Units Scrapped - 1400 units (Degree of completion Material 100%, Labour 80% and Overheads 80%) Work-in-progress (closing balance)- 400 units (Degree of completion Material 100%. Labour and Overheads 50%)		

Normal loss in processing is 5% of total input and scrapped units fetch Rs. 7.50 each. Using Average Method, Prepare:

- (a) Statement of Equivalent Production
- (b) Statement of Cost
- (c) Statement of Apportionment of Cost
- (d) Process 'X' Alc

[TURN OVER.]

2 (a) State whether the following statements are **True** or **False**:

1. Operation costing is a type of operating costing.
2. Increase in price leads to lower Margin of Safety.
3. In integrated accounts, no entry is passed for issuing material to production by stores department.
4. If the selling price and the variable cost decline by the same amount, the contribution per unit will decrease.
5. Invisible waste has no sale value.
6. Flexible budgeting is the system of budgeting under which budgets are recast quickly for changes in the volume of activity.
7. A negative Sales Value Variance is said to be favourable.
8. The cost auditor is appointed by the Board of Directors, subject to the approval of the Central Government.

8

(b) Fill in the blanks:

1. Labour _____ Variance = (Standard Hours - Revised Hours) x Standard Rate.
2. The Cost Auditor has to submit his report within _____ days from the close of the company's financial year to which the report relates.
3. For a hospital, the composite cost unit is _____.
4. _____ Cost is the amount by which total costs change if the output is changed by one unit.
5. Under Integrated System if material returned to suppliers from stock _____ account is debited.
6. _____ Cost is the change in cost due to change in activity from one level to another.
7. Budget is a Budget of income or expenditure appropriate to or the responsibility of a particular function.
8. The sale value of the units of abnormal loss is credited to _____ account.

8

3. Prepare Cash Budget for 3 months ending 30th June from the following: -

16

Month	Sales ₹	Material ₹	Wages ₹	Overheads ₹
February	70,000	48,000	15,000	8,500
March	75,000	45,000	15,000	9,500
April	80,000	46,000	16,000	10,000
May	85,000	50,000	18,000	11,000
June	90,000	52,000	20,000	11,500

[TURN OVER]

Other information :

- (a) Credit terms are : 10% sales are on cash, 50% of the credit sales are collected in next month and the balance in the following month.
- (b) Creditors : Material- 2 months, Wages - 1/4 month, Overheads- 1/2 month
- (c) Cash and Bank balance on 1st April is expected to be Rs. 30,000
- (d) Other information:
 - (i) Plant and machinery will be installed in February at a cost of Rs. 4,80,000. The monthly installments of Rs. 6,000 are payable from April onwards.
 - (ii) Dividend @ 5% on preference share capital of Rs. 6,00,000 will be paid on 1st June.
 - (iii) Advance to be received for sale of vehicles Rs. 45,000 in June.
 - (iv) Dividend from investments amounting to Rs. 5,000 is expected to be received in June.
 - (v) Advance Income Tax to be paid in June is Rs. 10,000.

4. From the following information about sales, calculate:

16

- (i) Sales Value Variance
- (ii) Sales Price Variance
- (iii) Sales Volume Variance
- (iv) Sales Mix Variance
- (v) Sales Sub-Quantity Variance

Product	Standard		Actual	
	Units	Rate per unit Rs	Units	Rate per unit Rs.
A	7,500	12	10,000	11
B	8,000	14	7,500	17
C	4,500	16	7,500	20

5 A company runs a holiday home for this purpose it hired a building at a rent of Rs. 40,000 per month. It has three types of suites for its customers viz. single room, double room, and triple rooms. Following information is given,;

16

Type of suite	Number	Occupancy percentage
Single rooms	100	100%
Double rooms	50	80%
Triple rooms	30	60%

[TURN OVER]

The rent of double rooms suite is to be fixed at 2.5 times of the single room and that of triple rooms at twice of the double rooms suite.

The other expenses for the year 2015 are as follows :

	Rs.
Staff salaries	57,00,000
Room attendants wages	18,00,000
Lighting heating and powers	8,60,000
Repairs and renovations	4,94,000
Laundry charges	3,22,000
Interior decoration	2,96,000
Sundries	6,12,000

Provide profit @ 20 % on total takings and assume 360 days in a year. You are required to calculate the rent to be charged for each type of suite.

6. From the following information you are required to pass journal entries under the system of integrated accounts. 16

	Rs
Material purchased on credit	74,000
Wages-paid	84,000
Wages productive	74,000
Wages unproductive	10,000
Material issued to production	64,000
Works expenses incurred	32,500
Works expenses charged to production	43,000
Office and administration expenses paid	22,000
Office and administration expenses charged to production	21,750
Selling overheads paid	22,500
Selling overheads charged to sales	22,500
Sales on Credit	1,95,000
Materials lost by fire	10,000
Materials issued for construction of building	40,000

7. Following information is given for Kevin Fans: 16
- (1) Budgeted Sales Rs. 2,00,000 (80% capacity)
 - (2) Direct Materials 30% of sales.
 - (3) Direct labor 20% of sales.
 - (4) Variable Overheads (Factory) 10% of sales.
 - (5) Variable Overheads (Administration) 15% of sales.
 - (6) Fixed Cost Rs. 30,000
- From the above information calculate:
- (a) Break-Even Point
 - (b) P/V Ratio
 - (c) Profit
 - (d) Profit at 75% capacity
 - (e) Profit at 100% capacity
8. Crompon Toys Company received an offer to sell 50,000 toy cars to Axis Departmental Stores. Crompon Toys Company produces 2,00,000 toy cars annually by operating at 80% capacity. The normal selling price for this type of toy car is Rs. 33. Budgeted annual production costs and other expenses are as follows: 16
- | | |
|----------------------------|-------------------------|
| Direct Material | Rs. 4.25 per unit |
| Direct Labour | Rs. 5.75 per unit |
| Variable Factory Overheads | Rs. 7.75 per unit |
| Fixed Factory Overheads | Rs. 12,50,000 per annum |
| Variable Sales Overheads | 5% of sales price |
| Fixed Selling Overheads | Rs. 7,25,000 per annum |
- No selling expenses will be incurred for the special order and the company wants to earn a minimum profit of Re. 1 per toy car. Assuming that normal operations will not be affected by the special order, you are required to :
- (a) Suggest what should be the minimum price to be quoted by Crompon Toys Company.
 - (b) Prepare an income statement showing the position of the company without special order, for special order and with special order.
9. Write Short Notes (any 4) 16
- (i) Equivalent Units
 - (ii) Cost Audit (Reporting) Rules
 - (iii) Limiting Factor
 - (iv) Flexible Budget
 - (v) Cost Audit and its objectives

M.COM (Part-I)
Business Management Group
Human Resource Management
(Revised Paper)
(Paper – I) (OCT-16)

QP Code : 74121

(3 Hours)

[Total Marks : 100

- N.B. : (1) Q. 1 and Q 6. are compulsory.
(2) Attempt **any two** out of remaining four (i.e. Q. 2 to Q. 5 and Q. 7. to Q. 10) in each section.
(3) **Figures to the right** indicate **full marks**.

Section - I

1. Answer **any one** of the following :- 20
(a) Explain the external sources of recruitment and the role of recruitment agencies.
OR
(b) Discuss the traditional and modern techniques of performance Appraisal.
2. Define HRM. Discuss its evolution in detail. 15
3. Explain the various methods of interview. 15
4. Explain the objectives of Human Resource Department and describe the structure of Human Resource Department. 15
5. Discuss in detail process of Job analysis. 15

Section - II

6. Answer **any one** of the following :- 20
(a) Define Management Development Program (MDP). Explain its importance in organisation.
OR
(b) Explain HRM issues related to organizational restructuring.
7. Describe the various problems and issues in succession planning in organizations. 15
8. Discuss the various ways of managing stress at work in organisations. 15
9. Explain the various challenges faced by trainers. 15
10. Write a detailed note on "Work-Life Balance" as an important component of HRM. 15

XT-Con.2172-16.

[TURN OVER]

QP Code : 74121

2

(मराठी रूपांतर)

(3 तास)

(एकूण गुण : १००)

- सूचना : (१) प्र.क्र.१ आणि प्र. क्र. ६ अनिवार्य आहेत.
(२) प्र. क्र. २ ते ५ मधील कोणतेही दोन प्रश्न सोडवा.
(३) प्र.क्र. ७ ते १० मधील कोणतेही दोन प्रश्न सोडवा.
(४) उजवीकडील अंक पूर्ण गुण दर्शवितात.

भाग - १

१. कोणताही एक प्रश्न सोडवा. २०
(अ) भरतीप्रक्रियेतील बाह्य स्रोत कोणते ते स्पष्ट करा आणि भरतीप्रक्रियेच्या संस्थांचे महत्त्व स्पष्ट करा.
किंवा
(ब) कामगिरीच्या मूल्यमापनाची पारंपारिक आणि आधुनिक तंत्रे स्पष्ट करा.
२. मनुष्यबळ व्यवस्थापनाची व्याख्या द्या. या संज्ञेच्या उत्क्रांतीची चर्चा करा. १५
४. मनुष्यबळ विकसन विभागाची रचना आणि उद्दिष्ट्ये स्पष्ट करा. १५
५. व्यवसाय विश्लेषणाची प्रक्रिया स्पष्ट करा. १५

भाग - २

६. कोणताही एक प्रश्न सोडवा. १५
(अ) व्यवस्थापन विकसन कार्यक्रमाची व्याख्या द्या. तसेच त्याचे महत्त्व विशद करा.
किंवा
(ब) व्यवसायाच्या संरचनात्मक बदलांच्या संदर्भात मनुष्यबळ नियोजनातील समस्यांची चर्चा करा. २०
७. उत्तराधिकारी निवड नियोजनामध्ये येणाऱ्या विविध समस्यांची चर्चा करा. १५
८. कार्यालयीन ताणतणावाचे निवारण करण्याचे विविध मार्ग कोणते आहेत, त्याची चर्चा करा. १५
९. प्रशिक्षक म्हणून कार्यरत असताना कोणत्या समस्या येतात, त्याची चर्चा करा. १५
१०. 'कार्यालयीन-वैयक्तिक कार्याचा समतोल राखणे हा मनुष्यबळ' व्यवस्थापनातील महत्त्वाचा घटक आहे' स्पष्ट करा. १५

XT-Con.2172-16.

M.COM (Part-I)
Business Management Group
Human Resource Management
(OLD Paper)
(Paper – II) (OCT-16)

QP Code : 74118

(3 Hours)

[Total Marks : 100

- N.B. :** (1) Question No. 1 is **compulsory**.
(2) Attempt any **four** questions out of the remaining.
(3) **Figures** to the **right** indicate **full** marks.

1. Explain the the meaning of the following terms : **(any four)** **20**
 - (a) HR Policies
 - (b) Downsizing
 - (c) Application Blank
 - (d) Training
 - (e) Self-appraisal
 - (f) Assessment Centres
 - (g) Career development

2. Answer the following questions : **20**
 - (a) Define HRM. Explain its features.
 - (b) Explain the process of HR Plan.

3. Answer the following questions : **20**
 - (a) Discuss briefly the importance of Job analysis.
 - (b) Explain in brief Selection process.

4. Answer the following questions : **20**
 - (a) Explain the modern techniques of performance appraisal.
 - (b) Describe the need for employee welfare.

5. Answer the following questions : **20**
 - (a) Discuss the qualities of a good trainer.
 - (b) What are the various causes of stress at work ?

6. Answer the following questions : **20**
 - (a) How can the issues in succession planning be resolved.
 - (b) Explain the need for safety programmes.

7. Case Study :- **20**

Nestle is a leading food company with a 135 year history. While recruiting the company assumes that the employee should have a good basic educational level. Willingness to learn is an essential condition to be employed in Nestle.

[TURN OVER

XT-Con.2171-16.

QP Code : 74118

2

At entry point on-the-job training is given to employees. It also organises formal training programmes to develop the skills and competencies required in the company.

Questions :-

- How effective is on-the-job training ?
- Do you think that global expansion will affect Nestle's training programmes? If yes, how ?

(मराठी रूपांतर)

(३ तास)

गुण - १००

- सूचना: (१) प्रश्न क्र. १ अनिवार्य आहे.
(२) उर्वरित पैकी कोणतेही चार प्रश्न सोडवा.
(३) उजवीकडील अंक पूर्ण गुण दर्शवितात.

- खालील संज्ञा स्पष्ट करा. (कोणत्याही ४) २०
 - मनुष्य बळ धोरण
 - कर्मचारी कपात
 - ऑप्लिकेशन ब्लॉक
 - प्रशिक्षण
 - स्वयंमूल्यांकन
 - मूल्यांकन केंद्रे
 - व्यवसाय विकसन
- खालील प्रश्न सोडवा. २०
 - मनुष्यबळ व्यवस्थापनाची व्याख्या द्या आणि त्याचे गुणधर्म (फीचर्स) स्पष्ट करा.
 - निवडप्रक्रिया म्हणजे काय? ते थोडक्यात स्पष्ट करा.
- खालील प्रश्न सोडवा. २०
 - व्यवसाय विश्लेषणाचे महत्त्व थोडक्यात स्पष्ट करा.
 - निवडप्रक्रिया म्हणजे काय? ते थोडक्यात स्पष्ट करा.
- खालील प्रश्न सोडवा. २०
 - कामगिरीच्या मूल्यांकनाची आधुनिक तंत्रे स्पष्ट करा.
 - कर्मचाऱ्यांच्या कल्याणकारी योजनांची गरज स्पष्ट करा.

XT-Con.2171-16.

[TURN OVER

५. खालील प्रश्न सोडवा. २०
- (अ) उत्तम प्रशिक्षक होण्यासाठी लागणारे गुणविशेष स्पष्ट करा.
- (ब) कार्यलयीन ताणतणावाची विविध कारणे स्पष्ट करा.
६. खालील प्रश्न सोडवा. २०
- (अ) उत्तराधिकाऱ्याची निवड करताना, येणाऱ्या समस्या कशा सोडविता येतात, ते स्पष्ट करा.
- (ब) कर्मचारी सुरक्षा कार्यक्रमांची गरज स्पष्ट करा.
७. नेसले ही १३५ वर्षांचा इतिहास असलेली, अन्नप्रक्रिया केलेले पदार्थ बनविणारी कंपनी आहे. कर्मचाऱ्यांची २० निवड करताना, कंपनीची किमान अपेक्षा म्हणजे कर्मचाऱ्यांनी चांगले प्राथमिक शिक्षण घेतलेले असावे. नेसले कंपनीत काम करण्यासाठी, भरपूर काम करण्याची इच्छाशक्ती हा अनिवार्य घटक आहे. कामावर रूजू होतानाच, कर्मचाऱ्यांना प्रशिक्षण दिले जाते. याशिवाय विविध औपचारिक प्रशिक्षण कार्यक्रम कंपनीतर्फे राबविले जातात, ज्याद्वारे कर्मचाऱ्यांची गुणवत्ता आणि कौशल्य सुधारण्यास मदत मिळते.
- प्रश्न :-
- (अ) कार्यालयीन प्रशिक्षण हे किती परिणामकारक असते, ते स्पष्ट करा.
- (ब) वैश्विक विस्तारीकरण, नेसले कंपनीच्या प्रशिक्षण कार्यक्रमांवर परिणाम करेल, असे तुम्हाला वाटते का? आपल्याला असे वाटत असल्यास, त्याची कारणे स्पष्ट करा.

M.COM (Part-I)
Business Management Group
Marketing Strategy & Plan
(Revised Paper)
(Paper – I) (OCT-16)

QP Code : 74142

[Revised Course]

(3 Hours)

[Total Marks : 100

SECTION -I

- N.B. :- (1) Question No. 1 is **Compulsory**.
(2) Attempt **any two** out of the remaining **four** questions.
(3) **Figures to the right** indicate full marks.

- 1 (a) Discuss the components of marketing environment. 20
OR
(b) Explain the following:
(i) Market leaders (ii) Brand loyalty
(iii) Brand preference (iv) Niche marketing strategies
2. What are the steps involved in developing a marketing strategy? 15
3. Explain the ways of increasing value of the customer base. 15
4. Discuss the categories of corporate level strategies. 15
5. What is marketing research? What are the steps in the marketing research process? 15

SECTION -II

- N.B. :- (1) Question No. 6 is **Compulsory**.
(2) Attempt **any two** out of the remaining **four** questions.

- 6 (a) Discuss in detail the Integrated Marketing Communication (IMC) process. 20
OR
6 (b) Explain the following:
(i) Social marketing and its benefits (ii) New consumer capabilities
7. Explain the stages in the life cycle of a product. 15
8. What are the steps involved in creating a market and customer focused company? 15
9. What are the challenges in new product development? 15
10. Define logistics. Explain the major logistics functions. 15

[TURN OVER]

XT-Con.2180-16.

QP Code : 74142

2

(सुधारित अभ्यासक्रम)

(3 तास)

(एकूण गुण : १००)

- सूचना : (१) प्रश्न क्र. १ अनिवार्य आहे.
(२) उरलेल्या प्रश्नांपैकी कोणतेही दोन प्रश्न सोडवा.
(३) उजवीकडील अंक गुण दर्शवितात.

विभाग -१

१. (अ) विपणन पर्यावरणाच्या घटकांची चर्चा करा. २०
किंवा
१. (ब) खालील संकल्पना स्पष्ट करा.
(i) बाजारपेठ नेतृत्व करणारे (ii) मुद्रा निष्ठा
(iii) मुद्रा प्रधान्य (iv) निश विपणन डावपेच
२. विपणन डावपेच विकसित करण्यामधील पायऱ्या कोणत्या? १५
३. ग्राहकांचे आधार मूल्य वाढविण्यासाठीचे विविध मार्ग स्पष्ट करा. १५
४. उपक्रम डावपेचांच्या विविध प्रकारांची चर्चा करा. १५
५. विपणन संशोधन म्हणजे काय? विपणन संशोधन प्रक्रियेतील विविध पायऱ्या कोणत्या? १५

विभाग -२

- सूचना : (१) प्रश्न क्र. ६ अनिवार्य आहे.
(२) उरलेल्या प्रश्नांपैकी कोणतेही दोन प्रश्न सोडवा.
६. (अ) विपणन संशोधन एकरिकरणाच्या (IMC) प्रक्रियेची सविस्तर चर्चा करा. २०
किंवा
(ब) खालील संकल्पना स्पष्ट करा.
(i) सामाजिक विपणन आणि तिचे फायदे (ii) नविन ग्राहक क्षमता
७. वस्तू जीवन चक्रातील टप्पे स्पष्ट करा. १५
८. बाजारपेठ आणि ग्राहक केंद्रीत कंपनी निर्माण करण्यामध्ये समाविष्ट होणाऱ्या पायऱ्या कोणत्या? १५
९. नविन वस्तू विकासातील विविध आव्हाने कोणती? १५
१०. माल पुरवठा व्यवस्थापन या संकल्पनेची व्याख्या द्या. माल पुरवठा व्यवस्थापनाची महत्त्वाची कार्ये स्पष्ट करा. १५

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M.COM (Part-I)
Business Management Group
Marketing Strategy & Plan
(OLD Paper)
(Paper – II) (OCT-16)

QP Code : 74139

(Old Course)
(3 Hours)

[Total Marks :100

- N.B. :** (1) Question no. 1 is compulsory.
(2) From Q. 2 to Q. 7, attempt any four questions.
(3) Answer to each question must begin on a new page.
(4) All questions carry equal marks.

1. Explain any four of the following concepts:- 20
- (a) Marketing Metrics
 - (b) Personal selling
 - (c) Logistics
 - (d) Product Modification
 - (e) Services
 - (f) Repositioning
 - (g) Prospectors
2. (a) What is a Corporate Strategy? Explain the important corporate strategies. 10
(b) Enumerate the steps in formulating business objectives. 10
3. (a) Explain the business strategies of a defender and reactor as proposed by Miles and Snow. 10
(b) Highlight the essentials of a good marketing plan. 10
4. (a) Bring out the impact of demographic and economic environment affecting the marketing decisions of a company. 10
(b) List out the causes of customer dissatisfaction. 10
5. (a) 'Positioning is the most fundamental tool in the hands of a marketer'. Comment. 10
(b) Define skimming pricing strategy. Explain its advantages and disadvantages. 10
6. (a) What are the factors influencing channel selection? 10
(b) Explain the various tools of direct marketing? 10
7. Case Study:-
- According to Nestle, the Maggi Noodles controversy in India last year, has impacted the company's performance in the Asian and African regions. In June 2015, the Indian food regulator had imposed a ban on Maggi due to unsafe levels of Lead and Mono-sodium glutamate present in the product. Nestle had responded to the ban by recalling the product. The product returned to stores in November. But according to Nestle, the performance of the brand was seriously impacted by the Maggi issue in India. In India, maggi noodles production was halted for almost five months. Nestle India had reported a decline of 17.2% in net sales for the year ended December 2015.
- Questions:-
- (a) Discuss the problem faced by Nestle Ltd. 10
 - (b) Suggest a suitable PR campaign that can be undertaken by Nestle India Ltd. 10
-

(जुना अभ्यासक्रम)

(मराठी रूपांतर)

(३ तास)

(एकूण गुण:१००)

- सूचना: (१) प्र. १ सक्तीचा आहे.
 (२) प्र. क्र. २ ते ७ मधिल कोणतेही चार प्रश्न सोडवा.
 (३) प्रत्येक प्रश्नाचे उत्तर नविन पानावर लिहा.
 (४) सर्व प्रश्नांना सारखे मार्क आहेत.

१. खालीलपैकी कोणत्याही चार संकल्पना स्पष्ट करा: - २०
 (अ) विपणन मिटर
 (ब) वैयक्तिक विक्री
 (क) पुरवठा पध्दती (Logistics)
 (ड) वस्तू परिवर्तन
 (इ) सेवा
 (फ) पुर्न:प्रतिमा (Repositioning)
 (ग) संभाव्य ग्राहक
२. (अ) उपक्रम डावपेच म्हणजे काय? महत्त्वाचे उपक्रमाबाबतचे डावपेच स्पष्ट करा. १०
 (ब) व्यवसाय उद्दीष्टये ठरविण्यामधिल पायऱ्या सांगा. १०
३. (अ) माईल्स आणि स्नो यांच्या प्रतिकार करणारा आणि प्रतिक्रिया देणारा यांच्या संदर्भातील व्यवसाय व्यूहरचना स्पष्ट करा. १०
 (ब) चांगल्या विपणन योजनेसाठी आवश्यक बाबी सांगा. १०
४. (अ) कंपनीच्या विपणन निर्णयांवर लोकसंख्याविषयक पर्यावरण आणि आर्थिक पर्यावरणाचा कसा परिणाम करते ते सांगा. १०
 (ब) ग्राहकांच्या असमाधानाची कारणे सांगा. १०
५. (अ) "वस्तू प्रतिमा हे विपणन कर्त्यांच्या हातातील पायाभुत साधन आहे". भाष्य करा. १०
 (ब) फायदा उठविणे किंमत धोरणाची व्याख्या द्या. त्याचे फायदे आणि तोटे स्पष्ट करा. १०
६. (अ) विपणन वाहिनीच्या निवडीवर परिणाम करणारे घटक कोणते? १०
 (ब) प्रत्यक्ष विपणनाची विविध साधने स्पष्ट करा. १०

[TURN OVER

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७. व्यष्टी अध्ययन

नेस्ले यांच्या मते भारतामध्ये गेल्या वर्षी मॅगी नुडल्स बाबतच्या घडलेल्या समस्येचा परिणाम कंपनीच्या आशिया आणि अफ्रिका या विभागातील कामगिरी वर झाला आहे. जुन २०१५ मध्ये, भारतीय अन्न नियमनाने मॅगीवर तिच्यातील लीड आणि मोनोसोडीयम यांच्या असुरक्षित पातळीइतक्या प्रमाणामुळे बंदी घातली होती. या बंदीला प्रतिसाद म्हणून नेस्ले यांनी मॅगी नविन रूपात बाजारात आणली. नोव्हेंबर महीन्यात हे उत्पादन पुन्हा बाजारात आले परंतु नेस्ले यांच्या मते मॅगीबाबत भारतामध्ये घडलेल्या घटनेचा फारच खोलवर परिणाम झाला होता. भारतामध्ये जवळजवळ पाच महिने मॅगी नुडल्सचे उत्पादन बंद होते नेस्ले इंडियाच्या मते डीसेंबर २०१५ या वर्षाअखेरीस त्याच्या निव्वळ विक्रिमध्ये १७.२% नी घट झाली होती.

- (अ) नेस्ले लिमिटेडला सामोरे जावे लागलेल्या समस्यांची चर्चा करा.
- (ब) नेस्ले लिमिटेडला याबाबत योग्य जनसंपर्क मोहीम सुचवा.

१०

१०