F.Y.B.COM.

N.B.: (1) Attempt any three questions form Question Nos. 1 to 5 from Section -I.

79n 2018

Con. 451-17. Foundation Course - (Paper-I)

SP-5228

(REVISED COURSE)

(3 Hours)

(2) Attempt any three questions from Question Nos. 7 to 11 from Section -II.

[Total Marks: 100

TURN OVER

(3) Question Nos. 6 and 12 are compulsory. (5) Figures to the right indicate full marks. (6) Both the sections should be written in the same answer-book. Section I 12 What is regional variation? Discuss the problems faced by rural areas. Explain in detail the factors responsible for declining sex ratio in India. 12 What is communalism? Explain causes and controlling measures for it. 12 3. 12 Explain the various features of Indian constitution. 12 State the role and importance of Indian women in politics. 14 Write short notes on the following (any two):— (a) Causes of alcoholism (b) HIV/AIDS (c) Problems of the elderly (d) Trafficking of women. Section II What is privatization? Explain salient features of privatization. 12 What are fundamental rights? Explain in detail fundamental rights of Indian Citizen. 12 What is sustainable development? Describe the components of sustainable development. 12 10. What are the major causes of conflict? Briefly discus the various ways of resolving 12 social conflicts. 12 11. Explain in detail Maslows theory of self actualization. 14 12. Write short notes on the following (any two): (a) Development projects and Human right violations. (b) Problems of Urbanization. (c) Genetically Modified Crops (GM). (d) Farmers suicides.

(सुधारित अध्यासक्रम)

(मराठी रूपांतर)

(3	तास)
١.	7	````

(एकूण गुण : १००

सूचना	ः (१) विभाग १ मधून प्रश्न क्रमांक १ ते ५ पैकी कोणतेही तीन प्रश्न सोडवा.	
~	(२) विभाग २ मध्न प्रश्न क्रमांक ७ ते ११ पैकी कोणतेही तीन प्रश्न सोडवा.	
	(३) विभाग १ मधून प्रश्न क्रमांक ६ व विभाग २ मधून प्रश्न क्रमांक १२ अनिवार्य आहे.	
	(४) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.	
1	(५) दोन्ही विभाग एकाच उत्तरपत्रिकेत लिहावेत.	
	(६) आवश्यक वाटल्यास इंग्रजी प्रश्नपत्रिका पहावी.	
	विभाग १	
१.	प्रादेशिक भिन्नता म्हणने काय ? ग्रामीण प्रदेशातील समस्या कोणत्या यांची चर्चा करा.	१२
₹.	भारतातील लिंगगुणोत्तर कमी होण्यास जबाबदार असणारे घटक सविस्तर स्पष्ट करा.	१२
₹.	जमातवाद म्हणजे काय ? जमातवादाची कारणे व त्यावरील प्रतिबंधात्मक उपाय स्पष्ट करा.	१२
٧.	भारतीय राज्यघटनेची विविध वैशिष्टचे स्पष्ट करा.	१२
५.	भारतीय महिलांची राजकारणातील भूमिका आणि महत्त्व सांगा.	१२
ξ.	खालीलपैकी कोणत्याही दोनवर टिप लिहा :	<i>ኔ</i> ጽ
	(अ) मद्यपानाची कारणे (क) वृद्धांच्या समस्या (ब) ग्च.आय.व्ही./एडस (ड) स्त्रियांचा अनैतिक व्यापार	
;	विभाग २	
७.	खाजगीकरण म्हणजे काय ? खाजगीकरणाची ठळक वैशिष्ट्ये स्पष्ट करा.	१२
۵.	मुलभूत अधिकार म्हणजे काय ? भारतीय नागरिकांच्या मूलभूत अधिकारांचे सविस्तर विश्लेषण करा.	१२
۶.	चिरंतर विकास म्हणजे काय ? चिरंतर विकासाचे घटक स्पष्ट करा.	१२
१०.	संघर्षाची प्रमुख कारणे काय ? सामाजिक संघर्ष सोडविण्यासाठी वेगवेगळ्या मार्गाची थोडक्यात चर्चा करा.	१२
११.	मॅस्लोचा 'आत्मपुर्तीचा सिद्धांत' सविस्तर स्पष्ट करा.	१२
१२.	खालीलपैकी कोण्रत्याही दोहों वर टिपा लिहा : (अ) विकास प्रकल्प आणि मानवी हकांचे उल्लंघन (क) जनुकीय दृष्ट्या उन्नत पिके (GM)	१४

F.Y.B.COM. Business Communication

[Total Marks: 100

- N.B. (1) All questions are compulsory.
 - (2) Figures to the right indicate full marks.
- Write short notes on any four of the following:—

20

- (a) Power Point Presentation
- (b) Selection Interview
- (c) Feedback
- (d) Interview
- (e) Report
- (f) Body language.
- 2. (a) Explain the different types of barriers to communication.

- (a) Write a detailed note on the importance of listening.
- (b) What are the various functions of Public relation Department? Give suitable examples. 10 OR
- (b) Discuss the difference between a Meeting and a Conference.
- 3. (a) Write a job application for the post of a Sales Manager in a reputed company in Delhi. Give your bio-data.

(b) Write any three of the following letters:—

21

- (i) You want to do your M.A. degree in Economics from Harvard University, U.S.A. Write a Statement of Purpose to be submitted with your application.
- (ii) Draft a Sales letter to promote the sale of a Washing Machine.
- (iii) Your customer has received the damaged goods. Write an adjustment letter.
- (iv) You want to purchase 70 smart phones. Write a letter of inquiry asking for pricelist, catalogue and other information.
- (v) Write a letter of acceptance as an Accountant in a company.
- Draft a notice, and agenda of Annual General Meeting of Reliance Industries Ltd. Also draft any two resolutions.
- (a) Draft a report on "Swachh Bharat Abhiyan."

10

(b) A committee has been appointed to investigate the course of decline in sales of your company's products. Draft a report.

[TURN OVER

6.	(a) Correct the following sentences (any five) :	. ;
	(i) Listen by your elders.	
	(ii) Honesty is a best policy.	
	(iii) Ranjit run fast than Sambit.	
	(iv) My son learn English slowly.	
	(v) Slow and steady win a race.	
	(vi) Jaipur is one of the best city in India.	
	(vii) She is work as a Computer Operator in her company.	
:		•
	(b) Write a paragraph on any one of the following:—	. (
	(i) A good film you have seen recently.	
	(ii) Importance of sports and games.	
	OR	
	(c) Edit the passage given below :—	•
	my father taught me swimming on our local pool. he is a patient and good teacl	
	i learn to swim quick i like to learn horse riding to I will also learnt how flying an I	cite
	through myself.	
	OR	
	(d) Summarize the following paragraph:—	. 6
	Do you think that children can live in comfort without their mothers? Probat	-
	arrangements can be made for their day-to-day household work which most moth	
:	do. However, nothing and nobody can replace the care and love given by the mot	
•	or her concern for her children's well-being. Children can confide in their mothe	
	share their problems and seek solution from them. She is always available for h	ner
	children Alwaye	

CONTROL OF STREET FOR THE PROPERTY OF THE PROP

(मराठी रूपांतर) (३ तास)

[एक्ण ग्ण : १००

सूचना :	: (१)	सर्व प्रश्न	सोडविणे	आवश्यक	आहे.
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(२) उजवीकडील अंक पूर्ण गुण दर्शवितात.

१. खालीलपैकी कोणत्याही चार टिपा लिहा :-

20

- (अ) पॉवरपॉइंट सादरीकरण
- (ब) निवड मुलाखत
- (क) प्रतिक्रिया
- (ड) मुलाखत
- (इ) अहवाल
- (फ) शारीरिक भाषा.

२. (अ) संप्रेषणात येणारे विविध अडथळे स्पष्ट करा.

१०

किंवा

(अ) श्रवणाचे महत्त्व स्पष्ट करा.

(ब) जनसंपर्क विभागाच्या विविध भूमिका कोणत्या ? उदाहरणे द्या.

१०

<u> ਕਿੰਨਰ</u>

(ब) सभा व चर्चासत्र यांतील फरक स्पष्ट करा.

- ३. (अ) दिल्ली येथील एका नामांकीत कंपनीमधील विक्री व्यवस्थापक या पदासाठी नोकरी अर्ज लिहा. सोबत १० बायोडाटा द्या.
 - (ब) खालीलपैकी कोणतीही तिन पत्रे लिहा:-
 - (१) तुम्हाला हार्वर्ड विद्यापीठ, अमेरिका येथून अर्थशास्त्रातून एम्. ए. पूर्ण करावयाचे आहे. स्टेटमेंट २१ ऑफ पर्पोज लिहा.
 - (२) निवन धुलाई यंत्रासाठी विक्री पत्र लिहा.
 - (३) तुमच्या ग्राहकाकडून तुटलेल्या वस्तु मिळाल्याची तक्रार आली. त्यासाठी तडजोड पत्र लिहा.
 - (४) तुम्हाला ७० स्मार्टफोनची मागणी करायची आहे. त्यांच्या किंमती व इतर बार्बीसाठी एक चौकशी पत्र लिहा.
 - (५) तुमच्या कंपनीतील लेखापाल हे पद तुम्ही स्विकारले आहे या आशयाचे पत्र लिहा.
- ४. रिलायंस कंपनी लि. च्या वार्षिक सर्वसाधारण सभेची नोटिस व अर्जेडा तयार करून त्यानुसार दोन ठराव लिहा.

५. (अ) स्वच्छ भारत अभियान या विषयावर अहवाल लिहा.

१०

किंवा

(ब) तुमच्या कंपनीतील वस्तूंच्या मागणीमध्ये घट अभ्यासण्यासाठी एक समिती स्थापन केली आहे. या विषयावर अहवाल लिहा.

- ६. (अ) पुढील वाक्ये अचुक लिहा (कोणतीही पाच):-
 - (i) Listen by your elders.
 - (ii) Honesty is a best policy.
 - (iii) Ranjit run fast than Sambit.
 - (iv) My son learn English slowly.
 - (v) Slow and steady win a race.
 - (vi) Jaipur is one of the best city in India.
 - (vii) She is work as a Computer Operator in her company.
 - (ब) पुढीलपैकी कोणत्याही एका विषयावर आधारीत परिच्छेद लिहा :-
 - (१) तुम्ही नुकताच पाहिलेला एक चित्रपट.
 - (२) क्रीडा व खेळांचे महत्त्व.
 - (क) पुढील परिच्छेद संपादित करा :-

my father taught me swimming on our local pool. he is a patient and good teacher i learn to swim quick i like to learn horse riding to I will also learnt how flying an kite through myself.

किंवा

(d) पुढील परिच्छेदाचा सारांश लिहा :-

Do you think that children can live in comfort without their mothers? Probably arrangements can be made for their day-to-day household work which most mothers do. However, nothing and nobody can replace the care and love given by the mother or her concern for her children's well-being. Children can confide in their mothers share their problems and seek solution from them. She is always available for her children. Always.

F.Y.B.COM.

2018

Con. 454-17. Business Economics SP-5802

(3 Hours) (\$\frac{1}{2} \text{Plen-I}\$ [Total Marks : 100]

- N.B. :(1) Question No. 1 and 7 are compulsory.
 - (2) Besides compulsory questions, answer any two questions from each section.
 - (3) Figures to the right indicate full marks.

Section I

1.	(a)	Defin	e the following (any four):—	•	12
		(i)	Elasticity of Demand		
		(ii)	Demand forecasting		
		(iii)	Production function		
		(iv)	Opportunity Cost		
		(v)	Total Revenue	·	
		(vi)	Break even point.		
	(b)	Disti	nguish between (any two):—		6
		(i)	Income elasticity and Cross elasticity of demand		
		(ii)	Economies and diseconomies of scale		
		(iii)	Average revenue and marginal revenue.		
2.	(a)	Discu	uss various determinants of demand.		8
	(b)	Expl	ain the concept of consumers surplus with the help of diagr	am.	8
3.	(a)	Expl	ain in detail the short run and long run production function.	:	8
	(b)	Expl	ain with diagram, the Law of Variable Proportion.		8
			•	•	_
4.	(a)		t are the different types of costs?		8
	(b)	Disc	uss the producer's equilibrium with the help of Iso-quant.		8
5.	(a)	Expl	ain different concepts of revenue.	. *	8
	(b)	Wha	t are the objectives of firm?	•	8
			•		
6.	Wı	rite sh	ort notes on (any two):—		16
	((a) Ne	eed for demand forecasting.		
	((b) La	ws of returns to scale		
	. ((c) Ex	cternal economies		
	((d) Re	elationship between AR and MR under monopoly.		
				TURN OVER	
	•				



Section II

7.	(a)	Defin	e the following (any four):—	12			
		(i)	Monopoly				
		(ii)	Selling Cost				
		(iii)	Price discrimination				
		(iv)	Public goods				
		(v)	Capital budgeting				
		(vi)	Investment Criterias.				
	(b)	Disti	nguish between (any two):—	6			
	•	(i)	Firm and Industry				
		(ii)	Marginal Cost pricing and Cost plus pricing				
		(iii)	Perfect Competition and Monopolistic Competition.				
8.	(a)	What	are the features of oligopoly?	8			
	(b)	Expla	in how a firm attains equilibrium in the short run under perfect competition.	8			
9.	(a)		What is discriminating monopoly? What are the essential conditions for price 8				
	71.3		mination?	0			
÷	(b)	Disci	iss the objectives of pricing policy.	8			
10.	(a)	Expla	in causes of market failure.	8			
	(b)	Discu	iss the role of government intervention in economic development.	8			
11.	(a)	Discu	ass the need for capital budgeting.	8			
	(b)	Expl	ain different stages of capital budgeting.	8			
12.	Wr	ite sho	ort notes on (any two):—	16			
	(a) Kir	iked demand curve				
	(1	b) No	rmal Profit				
	(c) Du	mping				
	(d) Pay	y Back Period Method.				

(मराठी रूपांतर)

[एकूण गुण : १०० (३ तास) सूचना: (१) प्रश्न क्र. १ आणि ७ अनिवार्य आहेत. (२) अनिवार्य प्रश्नांशिवाय प्रत्येक विभागातून दोन प्रश्न सोडवा. (३) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात. विभाग १ 9. (अ) खालील व्याख्या द्या (कोणत्याही **चार**):-१२ मागणीची लवचिकता (9) मागणीचा अंदाज (२) (3) उत्पादन फलन संधी खर्च (8) एकूण प्राप्ती (4) समविच्छेदन बिंदू. **(ξ)** (ब) फरक स्पष्ट करा (कोणतेही दोन) Ę मागणीची उत्पन्न लवचिकता आणि मागणीची छेदक लवचिकता (9) परिमाणाची अनुकूलता आणि प्रतिकूलता (2) सरासरी प्राप्ती आणि सिमांत प्राप्ती. २. (अ) मागणी ठरविणाऱ्या विविध घटकांची चर्चा करा. ረ (ब) उपभोक्त्याच्या संतोषाधिक्याची संकल्पना आकृतीच्या सहाय्याने स्पष्ट करा. ३. (अ) अल्पकालीन आणि दिर्घकालीन उत्पादन फलनाची संकल्पना विस्ताराने स्पष्ट करा. (ब) बदलत्या परिमाणाचा सिध्दांत आकृतीच्या सहाय्याने स्पष्ट करा. ४. (अ) खर्चाचे विविध प्रकार कोणते ? (ब) समउत्पादन वक्राच्या आधारे उत्पादकाच्या समतोलाचे स्पष्टीकरण द्या. ५. (अ) प्राप्तीच्या विविध संकल्पना स्पष्ट करा. (ब) उत्पादनसंस्थेची उद्दिष्ट्ये कोणती ? ६. थोडक्यात टीपा लिहा (कोणत्याही **दोन**) :-१६ मागणीच्या अंदाजाची आवश्यकता (अ) अनुमाप प्रत्याय सिध्दांत (ब) बहिर्गत बचती (क) मक्तेदारीतील सरासरी प्राप्ती आणि सिमांत प्राप्तीतील संबंध. [TURN OVER

विभाग २

৩. (अ)	खालील व्याख्या द्या (कोणत्याही चार) :-	१२
	(१) मक्तेदारी	
•	(२) विक्री खर्च	
	(३) मूल्यभेद	
	(४) सार्वजनिक वस्तू	
	(५) भांडवली अंदाजपत्रक	
	(६) गुंतवणूकीचे निकष.	
(ৰ)	फरक स्पष्ट करा (कोणतेही दोन)	ઉ
	(१) व्यवसाय संस्था आणि उद्योग	
	(२) किंमत ठरविण्याची सीमांत खर्च पध्दती आणि पूर्ण खर्च पध्दती	
	(३) पूर्ण स्पर्धा आणि मक्तेदारीयुक्त स्पर्धा.	·
८ (अ)	अल्पाधिकार बाजाराची वैशिष्टये कोणती ?	٤
) पूर्ण स्पर्धेमधील व्यवसाय संस्था अल्पकाळात समतोल कसा साधते ते स्पष्ट करा.	6
(-1)		
९. (अ)) भेदयुक्त मक्तेदारी म्हणजे काय ? किंमत विभेदासाठी आवश्यक अटी कोणत्या ?	6
) किंमतविषयक धोरणाच्या उद्दिष्टांची चर्चा करा.	
. ,		
০. (अ)) बाजार अपयशाची कारणे स्पष्ट करा.	
(ब)) आर्थिक विकासातील सरकारच्या हस्तक्षेपाच्या भूमिकेची चर्चा करा.	6
:		-
।৭. (अ)) भांडवली अंदाजपत्रकाच्या आवश्यकतेची चर्चा करा.	
(ৰ)) भांडवली अंदाजपत्रकाच्या विविध अवस्थांचे स्पष्टीकरण करा.	6
ئد ۔۔	Year Commence	90
	होंवर टीपा लिहा :-	१६
	अ) दंतूर मागणी वक्र	•
	(ब) सामान्य नफा क) अवापन	
	क) अवपुंजन 'ब) काळपरतावा पध्टत.	
	MI GAMMACHIME MOCCE.	

F.Y.B.COM. Commerce - (Paper-I)



[Total Marks: 100 (3 Hours) N.B.: (1) All Questions are compulsory. (2) Figures to the right indicate full marks. Section I 20 Answer any two questions from the following: (a) Explain meaning and features of business. (b) Explain in detail the Social objectives of business. (c) What is the meaning of Trading Blocks? Explain the Positive impacts of Trading Blocks. (d) Discuss the factor of Internal Business environment. 20 Answer any two questions from the following: (a) Explain the factors determining the location for setting up a Business unit. (b) Explain the term Entrepreneur. Discuss the different types of Entrepreneur. (c) Discuss the types of Feasibility study. (d) Write a detailed note on "Importance of Entrepreneurship". 10 Write short notes (any two): (a) Positive impact of Liberalisation (b) European Union (EU) (c) Contents of Project Report (d) Incentives to Indian Entrepreneurs. Section II 20 Answer any two questions from the following: (a) Explain the main features of Services. (b) What is the difference between Organized retailing and unorganized retailing? (c) Discuss the various opportunities in the service sector. (d) Explain in detail the non store based retail formats operating in India. 20 Answer any two questions from the following: (a) Discuss the advantages and disadvantages of Internet banking. (b) Define the term FDI. What are the advantages of FDI? (c) Discuss about the challenges faced by the Logistics sector in India. (d) What is e-Commerce? Explain the features of e-Commerce. 10 Write short notes (any two): (a) Objectives of BPO (b) Classification of services (c) Career opportunities in the Retail sector (d) B2C e-Commerce.



~	(मराठी रूपांतर)	
	(३ तास) (एकूण गुण : १००	
सूच	नाः(१) सर्वे प्रश्न अनिवार्य आहेत. (२) उजनी कडील अंक पूर्ण गुण दर्शवितात. विभाग १	
१.	खालीलपैकी कोणतेही दोन प्रश्न सोडवा : (अ) व्यवसायाचा अर्थ आणि वैशिष्टचे स्पष्ट करा. (ब) व्यवसायाची सामाजिक उद्दिष्टे सिवस्तर स्पष्ट करा. (क) व्यापारी गट म्हणजे काय ? व्यापारी गटांचे सकारात्मक परिणाम स्पष्ट करा. (ड) अंतर्गत व्यवसाय पर्यावरणाच्या घटकांची चर्चा करा.	30
₹.	खालीलपैकी कोणतेही दोन प्रश्न सोडवा: (अ) व्यवसाय संस्थेचे ठिकाण ठरविताना विचारात घ्यावयाचे घटक स्पष्ट करा. (ब) उद्योजक ही संकल्पना स्पष्ट करा. उद्योजकाच्या विविध प्रकारांची चर्चा करा. (क) व्यवहार्यता अभ्यासाच्या विविध प्रकारांची चर्चा करा. (इ) । उद्योजकतेचे महत्त्व यावर सविस्तर टीप लिहा.	30
ş.	टिपा लिहा (कोणत्याही दोन): (अ) उदारीकरणाचे सकारात्मक परिणाम (ब) युरोपियन युनियन (क) प्रकल्प अहवालातील बाबी (ड) भारतीय उद्योजकांसाठी कार्यप्रेरक बाबी. विभाग २	१०
٧.	खालीलपैकी कोणतेही दोन प्रश्न सोडवा : (अ) सेवेची प्रमुख वैशिष्टचे स्पष्ट करा. (ब) संघटीत किरकोळ व्यापार व असंघटीत किरकोळ व्यापार यामध्ये काय फरक आहे ? (क) सेवा क्षेत्रातील विविध संधीची चर्चा करा. (ड) भारतात अस्तित्वात असलेल्या दुकानाशिवाय किरकोळ व्यापाराचे प्रकार स्पष्ट करा.	20
Cq .	खालीलपैकी कोणतेही दोन प्रश्न सोडवा : (अ) इंटरनेट बँकिंगच्या फायदे व तोट्यांची चर्चा करा. (ब) थेट परदेशी गुंतवणुकीचा अर्थ सांगा. त्याचे फायदे कोणते आहेत ? (क) भारतातील माल पुरवठा व्यवस्थापन क्षेत्रातील आव्हानांची चर्चा करा. (इ) ई-कॉमस म्हणजे काय ? ई-कॉमर्सची वैशिष्टचे स्पष्ट करा.	20
ξ.	टिपा लिहा (कोणत्याही दोन): (अ) बी-पी-ओ चे उद्देश (ब) सेवांची विभागणी (क) किरकोळ व्यापार क्षेत्राला नोकरीच्या संघी (ड) बीरसी ई-कॉमर्स.	₹ 0

F.Y.B.COM. Enxironmental studies



Con. 455-17.

SP-5950

(3 Hours)

[Total Marks: 100

N.B.: (1) Question No. 1, 2 and 3 of Section I and Question nos. 7, 8, and 9 of Section II are compulsory.

(2) Attempt any one question from Q. Nos. 4, 5 and 6 of Section I and any one question from Q. nos. 10, 11 and 12 of Section II.

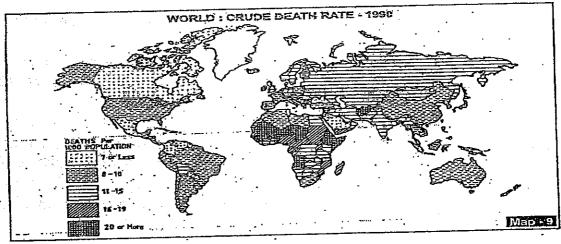
Section I

1. (a) Study the world map given below and answer the following questions:—

5

5

Choropleth



- What is the theme of the map? (1)
- Which cartographic technique used to represent the theme? (2)
- What is the Crude death rate (1990) of India? (3)
- Which continent having high Crude death rate (1990) shown in the map? (4)
- What is the Crude death rate (1990) of Australia? (5)
- (b) Name and Mark the following on the outline map of the world.

Rocky Mountain (1)

Industrial area in India (4)

Conifeous forests (2)

Trans-Siberian railway line (5)

High density population zone (3)

TURN OVER .

2.	Write short notes (any three):-	15	٠
	(a) Water Cycle	(d) Solar energy	
	(b) Importance of forest	(e) Causes of hunger	
	(c) Fund resources	(f) Food chain and Food web.	
3.	Read the case study given below and	answer the following questions.	ł
	Case	e-Study	
	providing to be a bane to our health in which, in turn, account for higher decil deaf traffic cop, the child suffering the hypertension could be the price that cities.	Mumbai. Wider roads means more vehicles, bel levels that grate on the nerves. The nearly from attention disorder, and a mother with les like Mumbai are paying for ignoring noise	
	control norms.	and a loss have long been recomized as the	
		earing loss have long been recognized as the	
	wonders about the levels in suburbs le	the limit for noise in residential areas, one ocated never the airport where a plane takes	
	off very few minutes.	ere recorded in ten heavy traffic locations in	
	Mumbai city and suburbs. The worst-at Malad where noise levels of autos were Noise seriously harms human he	ffected areas are Goregaon, Sion Junction and found to be anywhere between 79-82 decibles. ealth and interferes with people's daily activities g leisure time. The main health risks of noise	
	Noise and Heal		
	 Pain and hearing fat 	igue.	
	Sleep disturbance asCardiovascular effe	tvior – aggressiveness, protest and helplessness. nd all its consequences cts	
	• Performance at wor		1
	1. What do you mean by the word '	"db" ?	1
•	2. What is the limit for noise in re	esidential areas.	7
	3. Which are the worst-affected ar	ea because of noise ponduon.	4
	4. Write about noise and health.5. What are the main health risks	of noise identified by W.H.O.	2
			_
4	. (a) Explain components of natural en	vironment of brief.	5
	(b) Write about Carbon cycle with su	itable diagram.	7

5.	(a) Attempt the classification of resource in brief.(b) Write about use of water.					-	8 7
6.	(a) (b)	and the second of the second o					
			Section II				
7.	(a)	Name	e and Mark the following on the o	utline r	nap of the world.	5	
		(1)	Caves in north Mumbai	(4)	Airport		
		(2)	Bird Sanctuary	(5)	Kurla railway stations.		
		(3)	River Mithi			•	
	(b)		e and Mark in the outline map of I	Konkan		5	
	` '	(1)	Thane District	(4)	Hot springs		
		(2)	Amboli Ghat	(5)	River Savitri.		
		(3)	Hill Station in Raigad District				
8.	Wr	ite sho	ort notes (any three) :			15	
			vantages of Road transportation	(d)	Flood		
	(b) To	urism	(e)	SEZ		
	(c) Ch	ipko movements	(f)	E-waste		
9	Re	ad the	case study given below and answ	er the f	ollowing questions.	10	

Case-Study

India has rapidly achieved the status of being the most preferred destination for business process outsourcing (BPO) for companies located in the US and Europe. This is because of the availability of low cost skilled manpower, a large English speaking population, and appropriate infrastructure in India.

Indian firms account for 80% share of the global market for cross border BPO services. According to the National Association of Software and Service Companies (NASSCOM), the revenues generated by ITES-BPO export from India were US\$2.5 billion during 2002, which increased to US\$3.6 billion in 2003, In 2004, export of ITES-BPO to India generated revenues of US\$5.2 billion.

In addition to exports, the domestic market for BOP services has also grown. The domestic BPO market was US\$0.2 billion in 2002, US\$0.3 billion in 2003, US\$0.6 billion in 2004, and US\$0.86 billion in 2005.

TURN OVER



Services related to Finance and Accounting, Customer Interaction, and Human Resources Administration accounted for the major portion (89% in 2004) of the BPO revenues generated. In 2004, outsoursing of HR operations increased at the global level.

In India, the value of Human Resources operations outsourced during 2004 was US\$165 million, as compared to just US\$75 million during 2003. Emerging segments of the BPO industry in India include Knowledge Process Outsourcing (KPO) and Finance and accounting outsourcing. In 2005, the Indian ITES-BPO industry recorded an annual growth rate of 37% to reach a value of US\$6.3 billion.

Despite the strong growth in this sector, some of the challenges faced by the Indian BPO sector are shortage of quality manpower, wage inflation, infrastructure problems, etc.

However, over the past few years, information and data security has become one of the main challenges faced by the Indian BPO industry.

Instances of data thefts and frauds like the fraud of Msource, the BPO unit of Mphasis, and the Karan Bahree case have attracted worldwide attention and become a major cause for concern among the industry players and associations in India.

Questions :--

	1.	What is meant by BPO?		2
	2.	Why is the BPO sector facing the problem of data thefts and frauds?		2
	3.	Why BPO sector rapidly increase in India?	٠.	2
	4.	What measures can be taken at the government level?		4
10.	(a)	Explain disaster management in brief.		8
	(b)	Write note on Earthquakes.		7
11.	(a)	State the various problems related to tourism.		8
	(b)	Write about Eco-tourism in brief.		7
12.	(a)	Explain environmental management in brief.		8
	(b)	Write about types of waste.		7

(मराठी रूपांतर)

			(३ तास)	[एकूण गुण : १००	
सूचना		विभाग अनिवार	९ मधील प्र. क्र. ९, २ आणि ३ व विभाग २ मधील प्र. क्र. रि आहे.	७, ८ आणि ९ हे	
1 18 1	(7)	विभाग प्र. क्र.	१ मधील प्र. क्र. ४, ५ आणि ६ पैकी कोणताही एक १०, ११ आणि १२ पैकी कोणताही एक प्रश्न सोडवावा.	विभाग २ मधील	
	(\$)	आवश्य	क वाटल्यास इंग्रजी प्रश्नपत्रिका पहावी.		
, f	مراتیکر خ		विभाग १	<u>.</u> .	
१. (अ) तु	म्हाला प्	रिविलेल्या जगाच्या नकाशाचा अभ्यास करून खालील प्रश्नांची	उत्तरे द्या. (नकाशा	ધ
	प	न क्र.	१ वर पहा.)		
		(१)	नकाशाची संकल्पना काय आहे ?	_	
		(२)	नकाशाची संकल्पना स्पष्ट करण्यासाठी कोणत्या नकाशाशास्त्र	यि पध्दतीचा वापर	
			केला आहे ?		
		(ξ)	भारतामध्ये मृत्यूदर (१९९०) किती आहे ?		
		(8)	नकाशामध्ये कोणत्या खंडात मृत्यूदराचे प्रमाण जास्त दाखिवले	आह ?	
	•	(५)	ऑस्ट्रेलियाचा मृत्यूदर (१९९०) किती आहे ?		
((ন্থ) উ	तगाच्या	तकाशा आराखड्यामध्ये खालील ठिकाणे दाखवून नावे लिहा.		t
4,		(१)	रॉकी पर्वत		
		(२)	सुचीपणीं अरण्ये	in the second se	
		(३)	जास्त लोकसंख्या असणारा प्रदेश		
		(8)	भारतामधील औद्योगिक क्षेत्र		
		(५)	ट्रान्स सबेरीअन रेल्वे मार्ग.	en de la companya de La companya de la co	
		_			٥.
٦. ٦			गत्याही तीन) :-		30
	-)			
	(ब	•	ण्याचे महत्त्व (इ) भुकेची कारणे		
• 1	(क	s) স ং	वाही साधन संपत्ती (फ) अन्न जाळी व अन्न सा	G Ø1.	
	0		—————————		१
₹. ?	पुढील घ	ाटना अ	म्यासाचा अभ्यास करून खालील प्रश्नांचे उत्तरे द्या. :-		,
*	(घटना ३	अभ्यासाः	ताठी Case-Study कृपया इंग्रजी प्रश्नपत्रिका पहावी.)		,
>		اd" (را ح ن د)" म्हणजे काय ? कवस्तीच्या ठिकाणी आवाजाची मर्यादा किती असते ?		!
۲.	•	?) लो	मवस्ताच्या ठिकाणा आवाजाचा मचादा प्रकृता जनतः । णत्या भागामध्ये ध्वनी प्रदूषण जास्त आहे ?	the state of the	
	(३	१) को	णत्या मागामध्य ध्वना प्रदूषण जासा जाल ! घ ८ च्या मते ध्वनी पटषणामळे कोणते आजार होतात ?		

[TURN OVER

आवाज व स्वास्थ्यावर यावर लिहा.

(५)

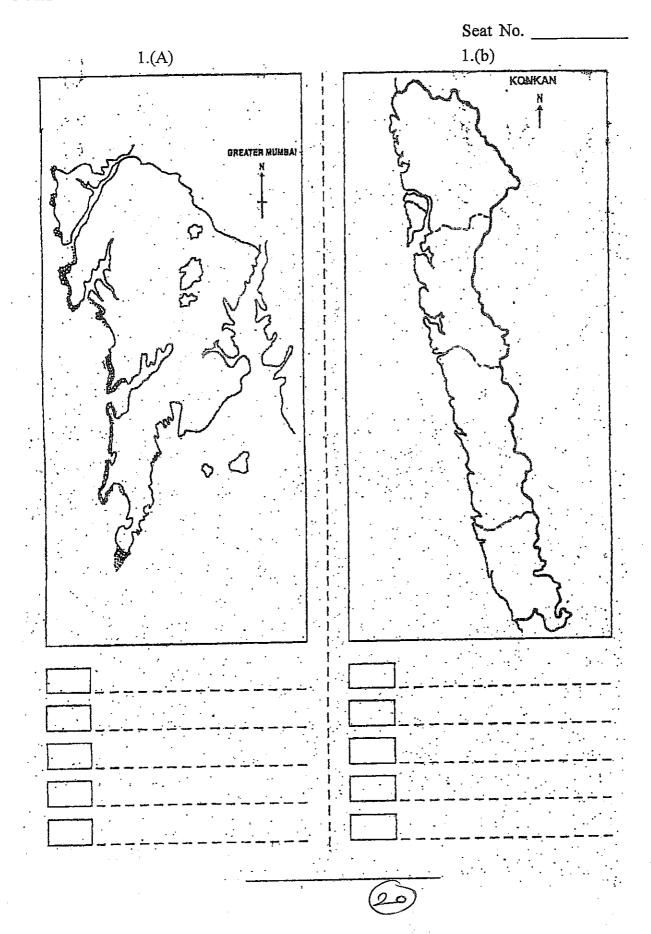
٧.	(अ) नैसर्गिक पर्यावरणाचे घटक थोडक्यात स्पष्ट करा.	Ċ
	(ब) कार्बन चक्र आकृतीच्या साह्याने थोडक्यात लिहा.	9
		_
٠,٠	(अ) साधनसंपत्तीचे थोडक्यात वर्गीकरण करा.	L
	(ब) पाण्याच्या उपयोगाबद्दल लिहा.	Ø
ξ.	(अ) अन्नाचे मुख्य स्रोत स्पष्ट करा.	. 6
·	(ब) कुपोषणावर सविस्तर चर्चा करा.	6
	विभाग २	
l n	(अ) तुम्हाला पुरविलेल्या मुंबईच्या नकाशाच्या आराखड्यामध्ये खालील ठिकाणे दाखवून नावे लि	ाहा. ५
G.	(४) उत्तर मुंबई मधील गृहा (४) विमानतळ	igi.
	(२) पक्षी अभयारण्य (५) कुर्ला रेल्वे स्थानकः	
	(३) मिठी नदी	
	(ब) कोकणच्या नकाशाच्या आराखड्यामध्ये खालील ठिकाणे दाखवून नावे लिहा.	લ્
	(१) ठाणे जिल्हा (४) गरमपाण्याचे झरे	4
	(२) आंबोली घाट (५) सावित्री नदी.	
	(३) रायगड जिल्हातील थंड हवेचे ठिकाण	
८.	टिपा लिहा (कोणत्याही तीन)	१५
	(अ) रस्ते वाहतुकीचे फायदे (ड) पूर (क) र्ना	
	(ब) पर्यटन (इ) एस.ई.झेड.	
	(क) चिपको चळवळ (फ) E-कचरा.	
۶.	पुढील घटना अभ्यासाचा अभ्यास करून खालील प्रश्नांचे उत्तरे द्या.	१०-
	(घटना अभ्यासासाठी Case-Study कृपया इंग्रजी प्रश्नपत्रिका पहावी.)	•
	(अ) बि.पी.ओ. म्हणजे कार्य ?	7
	(ब) बि.पी.ओ. क्षेत्रात माहिती चोरण्याचा व बोगस माहितीचा घोका का आहे ?	₹
	(क) भारतात बि.पी.ओ. क्षेत्रात मोठ्या प्रमाणात वाढ का होत आहे ?	?
	(ड) शासकीय स्तरावर बि.पी.ओ. क्षेत्र वाढण्यासाठी काय प्रयत्न केले पाहिजे ?	. 8
१०,	(अ) आपत्ती व्यवस्थापन थोडक्यात स्पष्ट करा.	6
	(ब) भुकंपावर टीप लिहा.	6
११.	(अ) पर्यटना बद्दलच्या समस्या सांगा.	. 6
17	(ब) ''पर्यावरणीय पर्यटन'' थोडक्यात लिहा.	9
१२.	(अ) पर्यावरण व्यवस्थापन थोडक्यात स्पष्ट करा.	6
12	(ब) कचऱ्याचे प्रकार लिहा.	9

1.(b) /१. (ब)

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Con. 455-SP-5950-17.



F.Y.B.COM

Con. 450-17. Mathematical and statistical Ted. SP-5051

(3 Hours)

[Total Marks: 100

- N.B. (1) Answer any two questions from Section I.
 - (2) Answer any three questions from Section II.
 - (3) Write Section I and Section II separately on same answer book.
 - (4) All questions carry equal marks.
 - (5) Figures to the right indicate full marks.
 - (6) Use of non-programmable calculator is allowed.
 - (7) Graph papers will be provided on request.

Section I

- (a) An agent was paid ₹22,275/- as commission on the sale of certain brand of Vs. If the rate of commission was 12% and the price of each TV was ₹ 6,875, find the number of TVs he sold.
 - (b) A shopkeeper sold an executive chair, marked at ₹ 4,000/- with 25% trade discount 5 and 4% cash discount. Find his profit and the percentage profit if the cost of the chair is ₹ 2,500/-.
 - (c) A small roadside shop was sold for ₹ 48,000/- through a broker who charged 2% 5 brokerage to the buyer and 1 % from the vendor. Find the amount received by vendor, the amount paid by the buyer and the amount received by the broker.
 - (d) Hema started her financing company with ₹ 50,000/-. After 2 months, Shirish joined her company with ₹ 80,000/-. Since the company was doing well, after another 8 months, Mitali also joined the company with ₹ 1,00,000/-. If the profit of the company at the end of the year was ₹ 96,000/- find the share of each partner.
- 2. (a) A company can produce two products X and Y. Each product has to go through 3 machines A, B and C in the process of manufacture. Machine A can be operated for a total time of 12 hours. It takes 1 hr. for each item of X and Y. Machine B can be operated for a total time of 50 hrs. and it takes 5 hrs. for each item of X and 2 hrs for Y. Machine C can be operated for 60 hrs. and it takes 2 hrs for an item of X and 6 hrs. for an item of Y. The profit per item of X is ₹ 50 and that of Y is ₹ 100. Formulate this as a Linear Programming Problem to maximize the profit.
 - (b) Mr. Ashok purchased 400 shares of a company of face value ₹ 10, at a market price of ₹ 120 each. After 3 months he received dividend at 40%. After 6 months, he sold the shares at a market price of ₹ 160. He paid brokerage at 0.4% for both the transactions. Find his Gain.
 - (c) Rohit invested ₹ 25,000/- to purchase 2,500 units of ING MF company on 4th April, 2007. He decided to sell the units on 14th April, 2007 at N.A.V. of ₹ 16.4. The exit load was ₹ 2.5%. Find his profit.
 - (d) Maximise Z = 2x + 3y subject to $x + y \le 2$, $3x + y \le 4$, $x \ge 0$, $y \ge 0$.

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3. (a) Differentiate the following with respect to x, $y = (2e^{X} - 5.\log x + 3).(x^{3} - 6x + 5)$ 5

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- (b) The demand function is given by $p=30+12D-4D^2$, where D denotes the no. of units demanded and p denotes price. Find Average Revenue, Marginal revenue and Total Revenue at D=4 units.
 - st 5
- (c) The total Cost function is given by $C = x^2 + x + 20$. Find Average cost, Marginal cost and marginal Average Cost at x = 10.
- (d) If the demand function is $D = \frac{p+2}{p-1}$, find the elasticity of demand when the price is 3 units.
- 4. (a) A sum of ₹ 25,000/- accumulated to ₹ 55,000 after 12 years. Find the rate of simple interest p.a. which was effective in this situation.
 - (b) A sum of ₹ 2,00,000/- invested for 2 years at the rate of 10% p.a. Find the total amount to be paid after 2 years if the interest is calculated:
 (i) half yearly; (ii) quarterly.
 - (c) What is the accumulated value after 4 years of an immediate annuity of ₹ 8,000/- p.a., 5 the rate of interest being 8% p.a. ?
 - (d) Anurag took a loan of ₹ 60,000/- with 10% interest p.a. to be repaid in 5 months. Calculate the EMI using reducing balance.

Section II

- 5. (a) Explain different methods of collecting data and also explain the merits and demerits of them.
 - (b) In a Factory, the total numbers of employees were 1600. In its Production Dept. there were 550 workers, of which 150 were female. The R & D Dept. had 350 male workers. The total number of workers in the Administrative Dept. was 500. The ratio of male to female workers in the factory is 3:2. Tabulate the above information.
 - (c) Calculate Arithmetic mean and Median for the following data:

Class	10-30	30-50	50-70	70-90	90-110	110-130
Frequency	4	10	14	12	8	6

6. (a) Draw histogram and locate mode graphically:

Class	0-10	10-20	20-30	30-40	40-50
Frequency	6	11	15	8 %	3

(b) Find the quartile deviation for the following data:

Class	5-10	10-15	15-20	20-25	25-30	30-35	35-40
Frequency	6	8	17	21	15	11	2

(c) Find Standard deviation for the following data:

х	11	12	13	14	15	16	17
4	3	6	10	8	5	3	2

7. (a) Define (i) Sample Space, (ii) Probability of an event, (iii) Mutually Exclusive Events and give one example of each.

(b) Two fair dice are thrown. Find the probability that the sum of the numbers on the uppermost faces is (i) an even number (ii) multiple of 4.

(c) Find the Mean and Variance for the following probability mass function:

ļ	х	0	1	2	3	4	5
	P(x)	0.2	0.25	0.2	0.15	0-1	0-1

8. (a) Explain different types of correlations using scatter diagram.

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(b) Find Karl Pearson's product moment coefficient of correlation for the following data:

Х	17	8	12	13	10	12
У	13	7	10	11	8	9

(c) Find the regression equation of x on y and hence estimate x when y = 24:

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х	9	5	11	15	10	13	16
У	11	8	14	20	13	15	22

9. (a) Explain the three types of Moving Averages.

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(b) Find (i) Laspeyre's; (ii) Passche's and (iii) Fisher's index numbers for the following data:

Commodity	Base	Year	Current Year		
	Price	Quantity	Price	Quantity	
Rice	4	15	5	20	
Pulses	8	20	8	30	
Sugar	6	25	12	20	
Oil	14	10	21	15	

[TURN OVER

(c) Find Weighted aggregative and weighted average of price relative index number for the following data:

Commodity	Base Year Price	Current Year Price	Weight
Α	4	5	39
В	6	12	40
С	5	8	10
D	2	3	20

10. (a) Explain the methods of decision making under uncertainty.

6

(b) Give best decision using (i) Maximin (ii) Maximax and (iii) Laplace Criteria for the following data:

Action	S ₁	S ₂	S ₃	S ₄
A	20	50	90	50
A ₂	40	110	160	60
A ₃	100	150	-250	0
A ₄	0	70	180	700

(c) Draw a decision tree and choose best decision for the following data:

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Courses of Action	S1	S2	S 3
A1	150	300	400
A2	200	500	-100
А3	0	270	230
Probability	0.45	0.25	0.3

F. Y. B. COM.

Con. 453-17. Accounting and Financial Management SP-5673

(3 Hours) (Paper-I) [Total Marks: 100]

N.B.: (1) From Section I Q. 1 and Q. 2 are compulsory and attempt any one from Q. 3 and 4.

(2) From Section II Q. 5 and Q. 6 are compulsory and attempt any one from Q. 7 and 8.

(3) Figures to the right indicate full marks.

(4) Working should form the part of your answer.

Section I

Mr. Arya furnishes the following trial balance for 31-03-2016.

18

Particulars Particulars	Debit	Credit
Opening Stock(1.4.2015):		
Raw materials	2,00,000	
Work-in-process	2,40,000	
Finished goods	2,50,000	
Carriage inwards	10,000	
Carriage on sales	26,000	
Factory Building	2,60,000	
Goodwill	40,000	
Machinery	2,60,000	
Manufacturing Wages	84,000	
Factory rent	12,000	
Travelling expenses	18,000	
Capital		5,50,000
Purchases of Raw Materials	2,00,000	
Purchases of finished goods	1,00,000	
Sales		7,00,000
8% Bank loan (1-04-2015)		1,30,000
Creditors		1,50,000
Bills Payable		1,70,000
	17,00,000	17,00,000

Following adjustments should be considered:—

- (1) The closing stock are as follows:
 - (a) Raw materials Rs. 70,000
 - (b) Finished materials Rs. 1,90,000
 - (c) Work-in-process Rs. 80,000.
- (2) Depreciate Machinery @10%, and factory building @5% p.a.
- (3) Provide interest on Bank loan for the current year.
- (4) Outstanding wages Rs. 10,000.
- (5) Finished goods costing Rs. 12,000 were destroyed in fire and insurance Co. admitted the claim for Rs. 8,000.

You are required to prepare Manufacturing A/c, Trading A/c, Profit & Loss A/c for the year ended 31.3.2016 and B/S as on that date.

TURN OVER



2.	(a)	State	whether the following statements are True or False:—	á
		(1)	Hire purchase price excludes interest.	
		(2)	Depreciation is allocated to departments in equal proportion.	
		(3)	Profit & Loss Account is a statement of assets and liabilities.	
		(4)	Wages paid for installation of machinery are debited to Profit & Loss account.	
		(5)	AS-2 governs inventory valuation.	
		(6)	Dividend is recognised as income when it is declared.	
		(7)	Initial payment on signing the agreement is called as Down payment.	
		(8)	Overvaluation of closing stock shows more gross profit.	
	(b)	Fill ir	the blanks with suitable words:—	8
		(1)	method assumes that stock received first is issued first.	
		(2)	Documentation charges regarding purchase of Building is a expenditure.	
	٠	(3)	Interest received on Investment is shown on credit side of Account.	
		(4)	Carriage inward is allocated on the basis of of each department.	
		(5)	Hire purchase price includes Cash Price and	
		(6)	Inventory should be valued at cost or Market Value, whichever is	
		(7)	Compliance of Accounting Standard is	
		(8)	Depreciation is provided on Price under hire purchase.	

3. From the following particulars, Prepare Departmental Trading and Profit & loss A/c of 16 Three departments Sony, Zee and Star for the year ended 31st Dec. 2016.

Particulars	Sony	Zee	Star	Total
Opening Stock	38,000	24,000	20,000	82,000
Purchases	1,20,000	80,000	40,000	2,40,000
Sales	1,80,000	1,35,000	90,000	4,05,000
Closing Stock	45,800	17,200	22,000	85,000
Salaries				72,000
Carriage Inward				12,000
Rent				18,000
Discount received				2,400
Discount allowed				5,400
Advertising			ĺ	9,000
Sundry Expenses				12,000
Commission on sales				4,500

Following further information is available:—

- (1) Rent is to be allocated in the ratio of 4:4:1.
- (2) Salaries are to be allocated in the ratio of 4:3:2.
- (3) Sundry expenses are to be allocated equally.
- (4) Goods valued at Rs. 22,000 were transferred from Sony to Star Department.
- 4. Ankita Ltd. purchased from Sneha & Co. a Motor Car as per hire purchase system on 1-1-2014. 16 The cash price was Rs.1,48,000. Rs. 28,000 were to be paid immediately on signing the contract. The installments were to be paid as follows:—

On 31-12-2014 Rs. 52,000

On 31-12-2015 Rs. 48,000

On 31-12-2016 Rs. 44,000



Interest at 10% p.a. has been charged on the balance of cash price remaining outstanding. Depreciation has been provided at 10% p.a. on original cash price of the Motor car every year. Prepare the following A/c in the books of Ankita Ltd.

(1) Motor Car A/c (2) Sneha & Co. A/c

(3) Interest A/c

Section II

5. Mr. Careless keeps his books under single entry system. Particulars of his Assets and 18 Liabilities were as follows:—

Particulars	1.4.2015	31.3.2016
Computers	60,000	60,000
Debtors	1,50,000	1,74,000
Bills Receivables	60,000	54,000
Creditors	1,18,000	1,07,400
Bills payable	24,600	8,400
Stock	84,600	68,400
Plant & Machinery	1,80,000	1,80,000
Bank Loan	90,000	90,000

Summary of Cash Book

Particulars	Rs.	Particulars	Rs.
To Balance b/d	31,800	By Creditors	1,18,200
To Debtors	1,30,200	By Bills payable	91,800
To Bills Receivables	79,800	By Wages	44,940
To Cash Sales	87,000	By Carriage inward	660
To Sundry Income	10,200	By Salaries	26,400
		By Printing & Stationery	3,180
		By Advertisements	2,820
	l	By Rent	3,000
		By Drawings	25,200
		By Balance c/d	22,800
-	3,39,000	-	3,39,000

Adjustments:

- (1) Depreciate Plant & Machinery @ 5% and Computers @ 5%.
- (2) Provide reserve for doubtful debts on debtors at 5%.
- (3) Outstanding wages Rs. 840 and Prepaid rent Rs. 720.

You are required to Prepare Trading & Profit and loss A/c for the year ended 31.3.2016 and Balance Sheet as on that date.

)
6. (a)	Re-w	rite the sentence using the Cor	rect answer :—	
		(1)	Expenses incurred by the Cor	nsignee are debited to
			* Bank A/c	* Consignment A/c
			* Consignor A/c	* Consignee A/c
		(2)	Opening capital is ascertained	1 by preparing
			* Total Debtors A/c	* Total Creditors A/c
			* Cash A/c	* Statement of Affairs.

* Statement of Affairs.

TURN OVER

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	(3)	Profit is equal to		
	` ,		* Sales minus cost of goods sold	
		* Sales minus closing stock		
	(4)	Stock reserve in relation to closing	<u> </u>	
		* on the debit side of branch account		
		* on the credit side of branch acco	ount	
		* on the debit side of profit & los		
		* on the credit side of profit & los		
	(5)	Depreciation on branch assets under		
	` '	* Not shown separately in branch:	· · · · · · · · · · · · · · · · · · ·	
		* Shown in branch account		
		* Not accounted	•	
		* Shown in the P& L Account of h	ead office	
	(6)	The first step in Tally is		
	(-)	* Create the Product	* Create the company	
		* Create Ledger	* Create Group	
	(7)	Balancing figure of Bills receivable		
	(,)	* Total Debtors A/c	* Total Creditors A/c	
		* Cash A/c	* Statement of Affairs.	
	(8)	Discount allowed is shown on	Statuliont of Pilland.	
	(0)	* Debit side of Trading A/c	* Asset side of Balance Sheet	
		* Liability side of Balance Sheet		
		Difference of Date of Contraction Officer		
<i>a</i> >	'A 6' '			_
(b)	Matc	h the following :—		8
(b)		h the following :— A Group	B Group	8
(b)	(1)	h the following :— A Group Trading Account	B Group (a) Debited to Branch A/c	8
(b)	(1) (2)	h the following :— A Group Trading Account Total Debtors Account	B Group (a) Debited to Branch A/c (b) Sent by Consignee	8
(b)	(1) (2) (3)	h the following :— A Group Trading Account Total Debtors Account Profit & Loss Account	B Group (a) Debited to Branch A/c (b) Sent by Consignee (c) Gross Profit	8
(b)	(1) (2) (3) (4)	h the following:— A Group Trading Account Total Debtors Account Profit & Loss Account Total Creditors Account	B Group (a) Debited to Branch A/c (b) Sent by Consignee	8
(b)	(1) (2) (3) (4) (5)	h the following :— A Group Trading Account Total Debtors Account Profit & Loss Account	B Group (a) Debited to Branch A/c (b) Sent by Consignee (c) Gross Profit (d) Net profit	8
(b)	(1) (2) (3) (4) (5) (6)	A Group Trading Account Total Debtors Account Profit & Loss Account Total Creditors Account Cash received from branch customers	B Group (a) Debited to Branch A/c (b) Sent by Consignee (c) Gross Profit (d) Net profit (e) Credit Purchases	8
(b)	(1) (2) (3) (4) (5) (6) (7)	A Group Trading Account Total Debtors Account Profit & Loss Account Total Creditors Account Cash received from branch customers Cash remitted to H.O. by branch	B Group (a) Debited to Branch A/c (b) Sent by Consignee (c) Gross Profit (d) Net profit (e) Credit Purchases (f) Credited to Branch Debtors A/c	8
(b)	(1) (2) (3) (4) (5) (6) (7)	A Group Trading Account Total Debtors Account Profit & Loss Account Total Creditors Account Cash received from branch customers Cash remitted to H.O. by branch Expenses of branch paid by H.O.	B Group (a) Debited to Branch A/c (b) Sent by Consignee (c) Gross Profit (d) Net profit (e) Credit Purchases (f) Credited to Branch Debtors A/c (g) Credit Sales	8
	(1) (2) (3) (4) (5) (6) (7) (8)	A Group Trading Account Total Debtors Account Profit & Loss Account Total Creditors Account Cash received from branch customers Cash remitted to H.O. by branch Expenses of branch paid by H.O. Proforma Invoice	B Group (a) Debited to Branch A/c (b) Sent by Consignee (c) Gross Profit (d) Net profit (e) Credit Purchases (f) Credited to Branch Debtors A/c (g) Credit Sales (h) Sent by Consignor (i) Credited to Branch A/c	
M/s	(1) (2) (3) (4) (5) (6) (7) (8)	A Group Trading Account Total Debtors Account Profit & Loss Account Total Creditors Account Cash received from branch customers Cash remitted to H.O. by branch Expenses of branch paid by H.O. Proforma Invoice	B Group (a) Debited to Branch A/c (b) Sent by Consignee (c) Gross Profit (d) Net profit (e) Credit Purchases (f) Credited to Branch Debtors A/c (g) Credit Sales (h) Sent by Consignor (i) Credited to Branch A/c o M/s Somani Bros. of Bhopal, 5,000	
M/s Cer	(1) (2) (3) (4) (5) (6) (7) (8) Diam	A Group Trading Account Total Debtors Account Profit & Loss Account Total Creditors Account Cash received from branch customers Cash remitted to H.O. by branch Expenses of branch paid by H.O. Proforma Invoice and Cements Ltd., Nerul consigned to the constant of the con	B Group (a) Debited to Branch A/c (b) Sent by Consignee (c) Gross Profit (d) Net profit (e) Credit Purchases (f) Credited to Branch Debtors A/c (g) Credit Sales (h) Sent by Consignor (i) Credited to Branch A/c o M/s Somani Bros. of Bhopal, 5,000 nond Cements Ltd. paid Rs.4,500 for	
M/s Cer rail	(1) (2) (3) (4) (5) (6) (7) (8) Dian	A Group Trading Account Total Debtors Account Profit & Loss Account Total Creditors Account Cash received from branch customers Cash remitted to H.O. by branch Expenses of branch paid by H.O. Proforma Invoice and Cements Ltd., Nerul consigned to the constant of the con	B Group (a) Debited to Branch A/c (b) Sent by Consignee (c) Gross Profit (d) Net profit (e) Credit Purchases (f) Credited to Branch Debtors A/c (g) Credit Sales (h) Sent by Consignor (i) Credited to Branch A/c o M/s Somani Bros. of Bhopal, 5,000 nond Cements Ltd. paid Rs.4,500 for 2,200 for sundry expenses.	
M/s Cer rail On	(1) (2) (3) (4) (5) (6) (7) (8) Diam nent b way fr	A Group Trading Account Total Debtors Account Profit & Loss Account Total Creditors Account Cash received from branch customers Cash remitted to H.O. by branch Expenses of branch paid by H.O. Proforma Invoice and Cements Ltd., Nerul consigned to the consigned to the consigned to the consigned to the consignment M/s Somani Bros. Account	B Group (a) Debited to Branch A/c (b) Sent by Consignee (c) Gross Profit (d) Net profit (e) Credit Purchases (f) Credited to Branch Debtors A/c (g) Credit Sales (h) Sent by Consignor (i) Credited to Branch A/c o M/s Somani Bros. of Bhopal, 5,000 nond Cements Ltd. paid Rs.4,500 for 2,200 for sundry expenses.	16
M/s Cer rail On was	(1) (2) (3) (4) (5) (6) (7) (8) Diam nent b way fr receip	A Group Trading Account Total Debtors Account Profit & Loss Account Total Creditors Account Cash received from branch customers Cash remitted to H.O. by branch Expenses of branch paid by H.O. Proforma Invoice and Cements Ltd., Nerul consigned to the constant of the consignment M/s Somani Bros. and the consignment M/s Somani Bros. and the consignment at the bank for	B Group (a) Debited to Branch A/c (b) Sent by Consignee (c) Gross Profit (d) Net profit (e) Credit Purchases (f) Credited to Branch Debtors A/c (g) Credit Sales (h) Sent by Consignor (i) Credited to Branch A/c o M/s Somani Bros. of Bhopal, 5,000 nond Cements Ltd. paid Rs.4,500 for 2,200 for sundry expenses. accepted a Bill for Rs.2,00,000 which Rs.1,99,500 and discount was charged	
M/s Cer rail On was to c	(1) (2) (3) (4) (5) (6) (7) (8) Diam nent b way fr receip disco	A Group Trading Account Total Debtors Account Profit & Loss Account Total Creditors Account Cash received from branch customers Cash remitted to H.O. by branch Expenses of branch paid by H.O. Proforma Invoice and Cements Ltd., Nerul consigned to the consigned to the consigned to the consignment M/s Somani Bros. Some consignment M/s Somani Bros. Somani B	B Group (a) Debited to Branch A/c (b) Sent by Consignee (c) Gross Profit (d) Net profit (e) Credit Purchases (f) Credited to Branch Debtors A/c (g) Credit Sales (h) Sent by Consignor (i) Credited to Branch A/c o M/s Somani Bros. of Bhopal, 5,000 nond Cements Ltd. paid Rs.4,500 for 2,200 for sundry expenses. Incepted a Bill for Rs.2,00,000 which Rs.1,99,500 and discount was charged an Account Sales which shows as:—	16
M/s Cer rail On was to c	(1) (2) (3) (4) (5) (6) (7) (8) Diant nent b way fr receip disco onsign (1)	A Group Trading Account Total Debtors Account Profit & Loss Account Total Creditors Account Cash received from branch customers Cash remitted to H.O. by branch Expenses of branch paid by H.O. Proforma Invoice and Cements Ltd., Nerul consigned to the consigned to the consigned to the consignment M/s Somani Bros. Account of consignment M/s Somani Bros. Account M/s Somani Bros. Som	B Group (a) Debited to Branch A/c (b) Sent by Consignee (c) Gross Profit (d) Net profit (e) Credit Purchases (f) Credited to Branch Debtors A/c (g) Credit Sales (h) Sent by Consignor (i) Credited to Branch A/c o M/s Somani Bros. of Bhopal, 5,000 nond Cements Ltd. paid Rs.4,500 for 2,200 for sundry expenses. Incepted a Bill for Rs.2,00,000 which Rs.1,99,500 and discount was charged an Account Sales which shows as:—	16
M/s Cer rail On was to c	(1) (2) (3) (4) (5) (6) (7) (8) Diant nent b way fr receip disco onsign (1)	A Group Trading Account Total Debtors Account Profit & Loss Account Total Creditors Account Cash received from branch customers Cash remitted to H.O. by branch Expenses of branch paid by H.O. Proforma Invoice and Cements Ltd., Nerul consigned to the consigned to the consignment M/s Diamond Company of the consignment M/s Somani Bros. Account of consignment M/s Somani Bros. Somani	B Group (a) Debited to Branch A/c (b) Sent by Consignee (c) Gross Profit (d) Net profit (e) Credit Purchases (f) Credited to Branch Debtors A/c (g) Credit Sales (h) Sent by Consignor (i) Credited to Branch A/c o M/s Somani Bros. of Bhopal, 5,000 and Cements Ltd. paid Rs.4,500 for 2,200 for sundry expenses. Excepted a Bill for Rs.2,00,000 which Rs.1,99,500 and discount was charged an Account Sales which shows as:— a.	16
M/s Cer rail On was to c	(1) (2) (3) (4) (5) (6) (7) (8) Diament be way from the consignation on signation on signation (1) (1) (2) I	A Group Trading Account Total Debtors Account Profit & Loss Account Total Creditors Account Cash received from branch customers Cash remitted to H.O. by branch Expenses of branch paid by H.O. Proforma Invoice and Cements Ltd., Nerul consigned to ags costing Rs.80 per bag. M/s Dianteght, Rs.2,500 for insurance and Rs. at of consignment M/s Somani Bros. at unted by the consignors at the bank for a temperature of the sales of 4,000 bags @ Rs.95 each Expenses paid by Somani Bros. were: (i) Godown Rent Rs.2,000;	B Group (a) Debited to Branch A/c (b) Sent by Consignee (c) Gross Profit (d) Net profit (e) Credit Purchases (f) Credited to Branch Debtors A/c (g) Credit Sales (h) Sent by Consignor (i) Credited to Branch A/c o M/s Somani Bros. of Bhopal, 5,000 and Cements Ltd. paid Rs.4,500 for 2,200 for sundry expenses. Incepted a Bill for Rs.2,00,000 which Rs.1,99,500 and discount was charged an Account Sales which shows as:— (ii) Selling Expenses Rs.6,000.	16
M/s Cer rail On was to c	(1) (2) (3) (4) (5) (6) (7) (8) Diamonent be way for receipe discomonsign (1) (2) (3)	A Group Trading Account Total Debtors Account Profit & Loss Account Total Creditors Account Cash received from branch customers Cash remitted to H.O. by branch Expenses of branch paid by H.O. Proforma Invoice and Cements Ltd., Nerul consigned to the consigned to the consignment M/s Diamond Company of the consignment M/s Somani Bros. Account of consignment M/s Somani Bros. Somani	B Group (a) Debited to Branch A/c (b) Sent by Consignee (c) Gross Profit (d) Net profit (e) Credit Purchases (f) Credited to Branch Debtors A/c (g) Credit Sales (h) Sent by Consignor (i) Credited to Branch A/c o M/s Somani Bros. of Bhopal, 5,000 nond Cements Ltd. paid Rs.4,500 for 2,200 for sundry expenses. accepted a Bill for Rs.2,00,000 which Rs.1,99,500 and discount was charged an Account Sales which shows as:— (ii) Selling Expenses Rs.6,000. e by Bank Draft after deducting their	16

8. M/s. Sneha Ltd. Mumbai has a Branch at Pune. The goods are invoiced to the branch at cost + 25%. 16
From the following information Prepare: Pune Branch A/c and Pune Branch Debtors
A/c in the books of Head Office.

Particulars Particulars	Rs.
Stock on 1.4.2015	60,000
Debtors on IA.2015	30,000
Goods sent to branch	3,00,000
Cash Sales	1,07,000
Credit Sales	1,70,000
Cash received from Debtors	1,46,000
Discount allowed to debtors	3,000
Bad debts	1,000
Goods returned by debtors	10,000
Goods returned by Branch to Head Office	15.000
Expenses of Branch paid by Head Office:	
Office Exp.	15,000
Salaries	15,000
Sundry Exp.	3,000
Stock on 31.3.2016	75,000