

Con. 178-19.**Foundation Course - I****VM-7044****(3 Hours)****[Total Marks : 100]**

- N.B.:** (1) Attempt any **three** questions from Question Nos **1 to 5** from **Section- I**.
(2) Attempt any **three** questions from Question Nos **7 to 11** from **Section- II**.
(3) Question Nos. **6** and **12** are **compulsory**.
(4) **Figures** to the **right** indicate **full** marks.
(5) **Both** the sections should be written in the **same** answer-book.

Section- I

1. Discuss India as a multi-cultural country. **12**
2. The 'violence against women' has become one of the major issues today. Describe various forms of violence against women. **12**
3. What is Linguism? Describe salient features of linguistic conflicts in India. **12**
4. Discuss the salient features of the Indian Constitution. **12**
5. Write a critical note on the political parties in India. **12**
6. Write notes on any **two** of the following : **14**
 - a. Effects of alcoholism
 - b. HIV/AIDS
 - c. Child labour as a social problem
 - d. Trafficking of Women

Section- II

7. What do you understand by Privatization? State its salient features. **12**
8. What are the fundamental rights given by the Indian constitution? Explain each with examples. **12**
9. Discuss the structure and functions of Ecosystem. **12**
10. What do you understand by 'agents of socialization'? State the importance of values in developing individual. **12**
11. Explain in detail Maslow's theory of self-actualization. **12**
12. Write notes on any **two** of the following: **14**
 - a. Genetically modified crops
 - b. Crimes among youth
 - c. Changing lifestyle
 - d. Problems of urbanization

[TURN OVER]

(मराठी रूपांतर)

(३ तास)

[एकूण गुण : १००]

- सुचना:** (१) विभाग १ मधून प्रश्न क्रमांक १ ते ५ पैकी कोणतेही तीन प्रश्न सोडवा.
 (२) विभाग २ मधून प्रश्न क्रमांक ७ ते ११ पैकी कोणतेही तीन प्रश्न सोडवा.
 (३) विभाग १ मधून प्रश्न क्रमांक ६ आणि विभाग २ मधून १२ अनिवार्य आहेत.
 (४) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
 (५) दोन्ही विभाग एकाच उत्तरपत्रिकेत लिहावेत.
 (६) आवश्यक वाटल्यास इंग्रजी प्रश्नपत्रिका पाहावी.

विभाग १

१. भारत हा एक बहुसांस्कृतिक देश आहे, यावर चर्चा करा. १२
२. 'महिलांविरुद्ध हिंसाचार' हा आजच्या अनेक विषयांपैकी एक महत्वाचा विषय बनला आहे. महिलांविरुद्ध होणाऱ्या विविध हिंसाचारांची माहिती द्या. १२
३. भाषावाद म्हणजे काय ? भारतातील भाषिक संघर्षांचे ठळक वैशिष्ट्ये सांगा. १२
४. भारतीय संविधानाच्या ठळक वैशिष्ट्यांची चर्चा करा. १२
५. भारतातील राजकीयपक्षांवर एक टीकात्मक टीपणी लिहा. १२
६. खालीलपैकी कोणत्याही दोहोंवर टीप लिहा :- १४
 - (अ) मद्यपानाचे परिणाम
 - (ब) एच.आय.व्ही/एड्स
 - (क) बालमजुरी एक सामाजिक समस्या
 - (ड) महिलांची तस्करी

विभाग २

७. खाजगीकरण म्हणजे काय ? त्यांचे ठळक वैशिष्ट्ये सांगा. १२
८. भारतीय संविधानात दिलेल्या नागरिकांचे मूलभूत अधिकार कोणते आहेत ? सोदाहरणासह स्पष्ट करा. १२
९. परिसंस्थेची रचना आणि तिच्या कार्याविषयी चर्चा करा. १२
१०. सामाजिकीकरणाचे घटक म्हणजे काय ? व्यक्तिमत्त्वाच्या विकासामध्ये मूल्यांचे महत्त्व सांगा. १२
११. मॅस्लोचा आत्मपूर्ती सिद्धांत तपशीलवार स्पष्ट करा. १२
१२. खालीलपैकी कोणत्याही दोहोंवर टीप लिहा :- १४
 - (अ) जनुकीयदृष्ट्या उन्नत पिके
 - (ब) तरुणांमधील गुन्हेगारी
 - (क) बदलती जीवनपद्धती
 - (ड) शहरीकरणाची समस्या.

(3 Hours)

[Total Marks : 100]

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

1. Write short notes on any four of the following :— 20
 - (a) Receiver
 - (b) Grapevine Communication
 - (c) Phone
 - (d) Power-point presentation
 - (e) Selection interview
 - (f) Group discussion.
2. Write any two essays of the following :— 20
 - (a) What are barriers to Communication ? Discuss language as a barrier to communication.
 - (b) Write a note on the importance of listening.
 - (c) What is a meeting ? What are the duties of a Chairman at a meeting ?
 - (d) Write in detail various functions of Public Relations Department. Give examples.
3. (a) Write a letter of job application in response to the following advertisement. 10

"Wanted Accountant" Candidate should be graduate, smart and result oriented. Knowledge of computer is preferred. Write to Box No. 5634, C/o. Times of India, D. N. Nagar, Juhu, Mumbai - 400 049.

(b) Write any three letters of the following :— 21

 - (i) You have received a complaint letter from your customer who has purchased a mobile. He claims that it is not working properly. Draft a letter rejecting his claim.
 - (ii) Draft RTI Queries for the following situation : " You wish to know how the funds of 'Durga Festival' are spent."
 - (iii) Your customer has received 02 damaged chairs. Write an adjustment letter.
 - (iv) You want to purchase 75 wrist watches. Write an enquiry letter.
 - (v) Draft an attractive sales letter for 'ABC Fan'.
4. Draft the Notice, Agenda of an Annual General Meeting of Reliance Industries Ltd. 8

Also draft two Resolutions :

 - (a) Appointment of Banker
 - (b) To issue shares to the Investors.

[TURN OVER

Con. 179-VM-7123-19.

2

5. (a) A Committee has been appointed to look into the causes of the decline in results of XYZ College at ABC University Exams. Draft a report. 10

OR

- (b) As a Manager of a plastic factory, draft a report to be submitted to your Directors informing them of a fire accident and your findings.

6. (a) Correct the following sentences :— 5

- (i) Use foot on the bridge.
- (ii) Ramya and Chamyra are good Accountant.
- (iii) I too run fast.
- (iv) Go slow, work is in progress head.
- (v) Reema is walking over the street.

- (b) Write a paragraph on any one of the following topics :— 6

- (i) E.B.C as the right reservation policy of India.
- (ii) Collège Annual Day Function.
- (iii) Cleanliness is next to godliness.

OR

- (c) Summarise the passage given below :—

The present system of education in India has proved an utter failure. It does not meet the vital needs of our national life. The national life is changing daily, but the educational system is functioning carelessly as before. It does not respond to new requirement and problems. But the Indian students after many years of hard labour leave the colleges and universities only to fight the enemy of unemployment. The educated youth finds himself incapable of facing the realities of life. The Indian educational system is faulty and foreign medium instruction in another defact.

OR

- (d) Edit the following passage given below :—

he taught his six children myself the youngest by ten years practise hard my father would say watching me busy with slate and pencil for who knows what dowry. there will be for you when you are ready and i would childishly listen and take up my pencil again what use my mother would say that a gial should be learned much good will it do her when she has many sons and a husband to look after look at me is not my house clean and sweet are not my children well fed.

Con. 179-VM-7123-19.

3

(मराठी रूपांतर)

(३ तास)

[एकूण गुण : १००]

सूचना : (१) सर्व प्रश्न अनिवार्य आहेत.

(२) उजवीकडील अंक प्रश्नांचे गुण दर्शवितात.

१. खालीलपैकी कोणत्याही चारांवर टिपा लिहा :-

२०

- | | |
|-------------------------|------------------------|
| (अ) संदेशग्राहक | (ड) मुद्देसूद सादरीकरण |
| (ब) द्राक्षवेल संप्रेषण | (इ) निवड मुलाखत |
| (क) फोन | (फ) समूह चर्चा. |

२. खालीलपैकी कोणतेही दोन निबंध लिहा :-

२०

- (अ) संप्रेषणातील अडथळे म्हणजे काय ? संप्रेषणातील भाषा हे एक अडथळा यावर चर्चा करा.
- (ब) ऐकण्याचे महत्त्व यावर टीपा लिहा.
- (क) सभा म्हणजे काय ? सभेच्या अध्यक्षाची कर्तव्ये कोणती ?
- (ड) जनसंपर्क विभागाच्या विविध कार्याची सखोल माहिती सोदाहरणासह लिहा.

३. (अ) खालील जाहिरातीस उद्देशून नोकरीसाठी अर्ज लिहा :-

१०

'अकाउंटंट पाहिजे' उमेदवार पदवीधर, चाणाक्ष व लक्ष्य साध्य करणारा असावा. संगणकाचे ज्ञान असणाऱ्या उमेदवारास प्राधान्य दिले जाईल. पेटी क्र. ५६३४, द्वारा टाईम्स ऑफ इंडिया, डी.एन.नगर, जुहू, मुंबई-४०० ०४९ यांस लिहा.

(ब) खालीलपैकी कोणतीही तीन पत्रे लिहा :-

२१

- (१) तुमच्या ग्राहकाकडून तुम्हाला एक तक्रारपत्र मिळाले आहे. त्याने तुमच्याकडून एक मोबाईल खरेदी केला आहे. त्याच्या मते तो व्यवस्थित चालत नाही. त्याचे म्हणणे खोडून काढणारे पत्र लिहा.
- (२) खालील कारणाकरिता माहितीच्या अधिकाराखाली चौकशीपत्र लिहा :-
'दुर्गा उत्सवावरील निधी कसा खर्च झाला हे तुम्ही जाणून घेवू इच्छिता'
- (३) तुमच्या ग्राहकाला तुमच्याकडून ०२ तुटलेल्या खुर्च्या पुरविल्या गेल्या आहेत. तडजोड करणारे पत्र लिहा.
- (४) तुम्ही ७५ मनगटी घड्याळे खरेदी करू इच्छिता. एक चौकशीपत्र तयार करा.
- (५) 'अबक पंखा' विक्रीकरीता एक आकर्षक विक्रीपत्र तयार करा.

४. रिलायन्स इन्डस्ट्रीज लि. च्या वार्षिक सर्वसाधारण सभेची सूचना, कार्यक्रम पत्रिका तयार करा. तसेच दोन ठराव तयार करून लिहा.

८

- (अ) बँकर्सची नियुक्ती
- (ब) गुंतवणुकदारांचे शेअर्स काढणे.

[TURN OVER]



५. (अ) अबक विद्यापीठातील क्षायज्ञ महाविद्यालयांचा निकाल कमी लागल्यामुळे एक समिती स्थापन केलेली आहे. त्याचा अहवाल तयार करा. १०

किंवा

- (ब) प्लास्टिकच्या कारखान्याचा व्यवस्थापक म्हणून झालेला आगीचा अपघात आणि तुमचा त्यावरील निवाडा देणारा अहवाल संचालकांना लिहा.

६. (अ) खालीलवाक्य बरोबर करून लिहा :- ५

- (१) Use foot on the bridge.
- (२) Ramya & Chamyra are good Accountant.
- (३) I too run fast.
- (४) Go slow, work is in progress head.
- (५) Reema is walking over the street.

- (ब) खालीलपैकी कोणत्याही एका विषयावर परिच्छेद लिहा. :- ६

- (१) E.B.C. as the right reservation policy of India.
- (२) College Annual Day Function.
- (३) Cleanliness is next to godliness.

किंवा

- (क) खालील उतान्यांचा सारांश लिहा :-

The Present System of educations in India has proved an utter failure. It does not meet the vital needs of our national life. The national life is changing daily, but the educational system is functioning carelessly as before. It does not respond to new requirements and problems. But the Indian students after many years of hard labour leave the colleges and universities only to fight the enemy of unemployment. The educated youth finds himself incapable of facing the realities of life. The Indian educational system is faulty and foreign medium instruction is another defect.

किंवा

- (ड) खालील उतान्यांचा संपादन करा :-

he taught his six children myself the youngest by ten years practise hard my father would say watching me busy with slate and pencil for who knows what dowry there will be for you when you are ready and i would childishly listen and take up my pencil again what use my mother would say that a girl should be learned much good will it do her when she has many sons and a husband to look after look at me is not my house clean and sweet are not my children well fed.

F.Y.B.COM.MAY
2019

Con. 180-19

Business Economics

VM-7169

(3 Hours)

[Total Marks : 100]

- N.B. :** (1) Question No. 1 & 7 are compulsory.
 (2) Besides compulsory questions, answer any two questions from each section.
 (3) Figures to the right indicate full marks.
 (4) Draw neat diagrams wherever necessary.

Section I

1. (a) Define the following (any four) :— 12
 - (i) Demand
 - (ii) Demand Forecasting
 - (iii) Elasticity of Demand
 - (iv) Average Revenue
 - (v) Production Function
 - (vi) Average Cost
- (b) Distinguish between (any two) :— 6
 - (i) Income Elasticity of Demand and Cross Elasticity of Demand
 - (ii) Fixed cost and Variable Cost
 - (iii) Total Revenue and Marginal Revenue.
2. (a) What is demand ? State and explain the law of demand. 8
- (b) Explain different types of price elasticity of demand. 8
3. (a) State and explain the law of variable proportions. 8
- (b) State and explain the properties of iso-quant. 8
4. (a) Explain the relationship between AC and MC. 8
- (b) Write an explanatory note on long run average cost curve. 8
5. (a) What are the various objectives of firm ? 8
- (b) Write an explanatory note on Break Even Analysis. 8
6. Write short notes on (Any two) :— 16
 - (a) Need for demand forecasting
 - (b) Consumer's Surplus
 - (c) Producer's Equilibrium
 - (d) Opportunity Cost.

[TURN OVER]

Section II

7. (a) Define the following (any four) :— 12
- Price Discrimination
 - Selling Cost
 - Group
 - Oligopoly
 - Public Good.
 - Net Present Value.
- (b) Distinguish between (any two) :— 6
- Firm and Industry
 - Production Cost and Selling Cost
 - Second degree and third degree discrimination.
8. (a) Explain the features of perfect competition. 8
- (b) Explain the equilibrium under perfect competition in long run. 8
9. (a) Explain the features of monopoly. 8
- (b) Write an explanatory note on dumping. 8
10. (a) Explain various objectives of pricing policy. 8
- (b) What are the causes of market failure ? 8
11. (a) Explain the significance of capital budgeting. 8
- (b) Write an explanatory note on Pay Back Period method. 8
12. Write short notes on (Any two) :— 16
- Product differentiation
 - Kinked demand curve
 - Marginal cost pricing
 - Role of government intervention.

Con. 180-VM-7169-19.

3

(मराठी रूपांतर)

(३ तास)

[एकूण गुण : १००]

सूचना : (१) प्रश्न क्रमांक १ व ७ अनिवार्य आहेत.

(२) अनिवार्य प्रश्नांशिवाय प्रत्येक विभागातून कोणतेही दोन प्रश्न सोडवा.

(३) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

(४) आवश्यक तेथे सुबक आकृत्या काढा.

विभाग १

१. (अ) खालील व्याख्या द्या (कोणत्याही चार) :-

(१) मागणी

(२) मागणीचा अंदाज

(३) मागणीची लवचिकता

(४) सरासरी प्राप्ती

(५) उत्पादन फलन

(६) सरासरी खर्च.

(ब) फरक स्पष्ट करा (कोणतेही दोन) :-

(१) मागणीची उत्पन्न लवचिकता आणि मागणीची छेदक लवचिकता

(२) स्थिर खर्च आणि बदलता खर्च

(३) एकूण प्राप्ती आणि सिमांत प्राप्ती.

२. (अ) मागणी म्हणजे काय ? मागणीचा सिध्दांत स्पष्ट करा.

(ब) मागणीच्या किंमत लवचिकतेचे विविध प्रकार स्पष्ट करा.

३. (अ) बदलत्या परिणामाचा नियम / सिध्दांत विशद करा.

(ब) सम उत्पादन वक्राची वैशिष्ट्ये स्पष्ट करा.

४. (अ) सरासरी खर्च आणि सिमांत खर्च यामधील संबंध स्पष्ट करा.

(ब) दीर्घकालीन सरासरी खर्च वक्रावर स्पष्टीकरणात्मक टीप लिहा.

५. (अ) उत्पादन संस्थेची विविध उद्दिष्टे कोणती ?

(ब) समविच्छेदन विश्लेषणावर स्पष्टीकरणात्मक टीप लिहा.

[TURN OVER]

⑨

६. थोडक्यात टिपा लिहा (कोणत्याही दोन) :-

- (अ) मागणीच्या अंदाजाची गरज
- (ब) उपभोक्त्याचे संतोषाधिक्य
- (क) उत्पादकाचा समतोल
- (ड) संधी खर्च

विभाग २

७. (अ) खालील व्याख्या द्या (कोणत्याही चार) :-

- (१) मूल्य विभेद
- (२) विक्री खर्च
- (३) समूह
- (४) अल्पाधिकार
- (५) सार्वजनिक वस्तू
- (६) निव्वळ वास्तव मूल्य.

(ब) फरक स्पष्ट करा (कोणतेही दोन) :-

- (१) व्यवसाय संस्था आणि उद्योग
- (२) उत्पादन खर्च आणि विक्री खर्च
- (३) द्वितीय श्रेणी आणि तृतीय श्रेणी मूल्य भेद

८. (अ) पूर्ण स्पर्धेची वैशिष्ट्ये विशद करा.

(ब) पूर्ण स्पर्धेतील दीर्घकालीन समतोल स्पष्ट करा.

९. (अ) मत्तेदारीची वैशिष्ट्ये स्पष्ट करा.

(ब) अवपूजनावर स्पष्टीकरणात्मक टीप लिहा.

१०. (अ) किंमत धोरणाची विविध वैशिष्ट्ये विशद करा.

(ब) बाजार अपयशाची कारणे कोणती ?

११. (अ) भांडवली अंदाज पत्रकाचे महत्व स्पष्ट करा.

(ब) काळपरतावा पद्धतीवर स्पष्टीकरणात्मक टीप लिहा.

१२. थोडक्यात टिपा लिहा (कोणत्याही दोन) :-

(अ) वस्तू भेद

(ब) दंतूर मागणी वक्र

(क) सीमांत खर्च किंमत

(ड) सरकारी हस्तक्षेपाची भूमिका.

(3 Hours)**[Total Marks : 100]**

- N.B.** (1) All Questions are Compulsory.
(2) Figures to the right indicate full marks.
(3) Tie the both sections together.

Section- I

- Q 1. Answer any two questions from the following :** **20**
a) What is business? Explain the scope of business.
b) State and explain the Economic objectives of business.
c) Discuss the positive and negative impact of Globalisation.
d) Define Business environment. Explain its features.
- Q 2. Answer any two questions from the following :** **20**
a) Explain in detail the positive impact of trading blocs on Indian economy.
b) Distinguish between project report and feasibility report.
c) What are the different types of entrepreneur? Discuss.
d) State and explain the problem faced by women entrepreneurs in India?
- Q 3. Write short notes (any two) :** **10**
a) Functions of business.
b) Human Objectives.
c) W.T.O.
d) Factors affecting location of business.

Section II

- Q 4. Answer any two questions from the following :** **20**
a) What is services? Explain its features.
b) Explain the growing opportunities in the services sector in India.
c) Distinguish between organized retailing and unorganized retailing.
d) State and explain the career opportunities available in retail sector in India.
- Q 5. Answer any two questions from the following :** **20**
a) Discuss the advantages and disadvantages of Internet Banking.
b) Define the term Logistics. Bring out its importance.
c) Discuss the factors responsible for the growth of E-Commerce in India.
d) Explain the advantages and disadvantages of online marketing research
- Q 6. Write short notes (any two) :** **10**
a) Classification of Services.
b) B2B E-Commerce.
c) Objectives of KPO.
d) F.D.I.

[TURN OVER]

(जुना अभ्यासक्रम)

(मराठी रुपांतर)

(३ तास)

[एकूण गुण : १००]

- सुचना: (१) सर्व प्रश्न अनिवार्य आहेत.
 (२) उजवीकडील अंक पूर्ण गुण दर्शवितात.
 (३) दोन्ही विभाग एकत्र बांधा.

विभाग १

- प्रश्न १. खालीलपैकी कोणत्याही दोन प्रश्नांची उत्तरे लिहा : २०
 (अ) व्यवसाय म्हणजे काय ? व्यवसायाची व्याप्ती स्पष्ट करा.
 (ब) व्यवसायाची आर्थिक उद्दिष्टे नमूद करून स्पष्ट करा.
 (क) जागतिकीकरणाच्या सकारात्मक व नकारात्मक परिणामांची चर्चा करा.
 (ड) व्यवसायीक पर्यावरणाची व्याख्या द्या. त्याची वैशिष्ट्ये स्पष्ट करा.
- प्रश्न २ खालीलपैकी कोणत्याही दोन प्रश्नांची उत्तरे लिहा : २०
 (अ) व्यापारी गटांचे भारतीय अर्थव्यवस्थेवर होणाऱ्या सकारात्मक परिणामांची सविस्तर चर्चा करा.
 (ब) प्रकल्प अहवाल व व्यवहार्यता अहवाल यातील भेद स्पष्ट करा.
 (क) उद्योजकाचे वेगवेगळे प्रकार कोणते ? चर्चा करा.
 (ड) भारतातील महिला उद्योजकांना सामोरे जावे लागणाऱ्या अडचणी नमूद करून स्पष्ट करा.
- प्रश्न ३ थोडक्यात टिपा लिहा (कोणत्याही दोन) : १०
 (अ) व्यवसायाची कार्ये
 (ब) मानविय उद्दिष्टे
 (क) जागतिक व्यापार संघटना
 (ड) व्यवसायाच्या स्थळावर परिणाम करणारे घटक.

विभाग २

- प्रश्न ४ खालीलपैकी कोणत्याही दोन प्रश्नांची उत्तरे लिहा : २०
 (अ) सेवा म्हणजे काय ? त्याची वैशिष्ट्ये स्पष्ट करा.
 (ब) भारतीय सेवा क्षेत्रातील वाढत्या संधी स्पष्ट करा.
 (क) संघटीत किरकोळ व्यापार व असंघटीत किरकोळ व्यापार यातील भेद स्पष्ट करा.
 (ड) भारतातील किरकोळ व्यापार क्षेत्रातील उपलब्ध असलेल्या रोजगाराच्या संधी नमूद करून स्पष्ट करा.
- प्रश्न ५ खालीलपैकी कोणत्याही दोन प्रश्नांची उत्तरे लिहा : २०
 (अ) इंटरनेट बँकिंगच्या फायदे व तोट्याची चर्चा करा.
 (ब) मालपूरवठा साखळी संकल्पनेची व्याख्या द्या, त्याचे महत्त्व सांगा.
 (क) भारतातील ई-कॉमर्सच्या वाढीस जबाबदार असणाऱ्या घटकांची चर्चा करा.
 (ड) ऑनलाईन विपणन संशोधनाचे फायदे व तोटे स्पष्ट करा.
- प्रश्न ६ थोडक्यात टिपा लिहा (कोणत्याही दोन) : १०
 (अ) सेवेचे वर्गीकरण
 (ब) बी२बी ई-कॉमर्स
 (क) के पी ओ ची उद्दिष्ट्ये
 (ड) विदेशी थेट गुंतवणूक

Con. 275-19.**(REVISED COURSE)****VM-7335****(3 Hours)****[Total Marks : 100]**

- N.B.** (1) All Questions are Compulsory.
 (2) Figures to the right indicate full marks.
 (3) Tie the both sections together.

Section- I**Q 1. Explain the following terms. (any five) :****10**

- | | |
|------------------------|--------------------------|
| a) Social Objective | b) Business Environment. |
| c) Turnaround Strategy | d) Business Planning |
| e) Entrepreneur | f) Liberalization |
| g) Project Report | h) Globalization |

Q 2. Answer any three questions from the following :**30**

- Define business and explain its main functions.
- State and explain the human objectives of business.
- What is trading blocs? Explain the positive impact of trading blocs on Indian Economy.
- Discuss the various factors contributing to the growth of entrepreneurship.
- Explain the role of Government in promotion of business unit.

Q 3. Write short notes (any two) :**10**

- Importance of business.
- Economic Objectives.
- Impact of privatization.
- Functions of W.T.O.

Section II**Q.4 Explain the following terms (any five) :****10**

- | | |
|---------------|---------------------|
| a) Services | b) Retailing |
| c) Debit Card | d) Internet Banking |
| e) B.P.O. | f) F.D.I. |
| g) A.T.M. | h) E-Commerce |

Q 5. Answer any three questions from the following :**30**

- Explain the major causes responsible for the growth of organized retailing in India.
- State and explain the advantages and disadvantages of A.T.M.
- Discuss the various career opportunities available in the field of retailing.
- Explain the features of E-Commerce.
- State and explain the impact of F.D.I. on banking and insurance sector in India.

Q 6. Write short notes (any two) :**10**

- Features of Services.
- Advantages of Credit card.
- Importance of Logistics.
- B2C.

[TURN OVER

(जुना अभ्यासक्रम)

(मराठी रूपांतर)

(३ तास)

[एकूण गुण : १००]

- सुचना: (१) सर्व प्रश्न अनिवार्य आहेत.
 (२) उजवीकडील अंक पूर्ण गुण दर्शवितात.
 (३) दोन्ही विभाग एकत्र बांधा.

विभाग १

- प्रश्न १. खालील संकल्पनेचे अर्थ स्पष्ट करा (कोणतेही पाच) : १०
- (अ) सामाजिक उद्दिष्टे (ब) व्यवसायिक पर्यावरण
 (क) फेरपालट व्यूहरचना (ड) व्यवसायाचे नियोजन
 (इ) उद्योजक (फ) उदारीकरण
 (ग) प्रकल्प अहवाल (ह) जागतीकीकरण
- प्रश्न २. खालीलपैकी कोणत्याही तीन प्रश्नांची उत्तरे लिहा : ३०
- (अ) व्यवसायाची व्याख्या द्या आणि त्याची प्रमुख कार्ये स्पष्ट करा.
 (ब) व्यवसायाची मानवीय उद्दिष्टे नमूद करून स्पष्ट करा.
 (क) व्यापारी गट म्हणजे काय ? भारतीय अर्थव्यवस्थेवर व्यापारी गटाचे होणारे सकारात्मक परिणाम स्पष्ट करा.
 (ड) उद्योजगता वाढीस कारणीभूत ठरणार्या विविध घटकांची चर्चा करा.
 (ई) व्यवसाय उपक्रमाच्या प्रचारातील सरकारची भूमिका स्पष्ट करा.
- प्रश्न ३. थोडक्यात टिपा लिहा (कोणत्याही दोन) : १०
- (अ) व्यवसायाचे महत्त्व (ब) आर्थिक उद्दिष्टे
 (क) खाजगीकरणाचे परिणाम (ड) जागतिक व्यापारी संघटनेची कार्ये.

विभाग २

- प्रश्न ४. खालील संकल्पनेचे अर्थ स्पष्ट करा (कोणतेही पाच) : १०
- (अ) सेवा (ब) किरकोळ व्यापार
 (क) डेबिट कार्ड (ड) इंटरनेट बँकिंग
 (इ) बि.पी.ओ. (फ) विदेशी थेट गुंतवणूक
 (ग) ए.टि.एम. (ह) ई-कॉमर्स
- प्रश्न ५. खालीलपैकी कोणत्याही तीन प्रश्नांची उत्तरे लिहा : ३०
- (अ) भारतातील संघटित किरकोळ व्यापाराच्या वाढीस जबाबदार असणारी कारणे स्पष्ट करा.
 (ब) ए.टी.एम. चे फायदे व तोटे नमूद करून स्पष्ट करा.
 (क) किरकोळ व्यापार क्षेत्रातील उबलब्ध असलेल्या वेगवेगळ्या रोजगाराच्या संधीची चर्चा करा.
 (ड) ई-कॉमर्सची वैशिष्ट्ये स्पष्ट करा.
 (ई) भारतातील बँकिंग व विमा क्षेत्रावर होणारे विदेशी थेट गुंतवणूकीचे परिणाम नमूद करून स्पष्ट करा.
- प्रश्न ६. थोडक्यात टिपा लिहा (कोणत्याही दोन) : १०
- (अ) सेवेची वैशिष्ट्ये
 (ब) क्रेडिट कार्डचे फायदे
 (क) मालपूरवठा व्यवस्थापनाचे महत्त्व
 (ड) बि२सि.

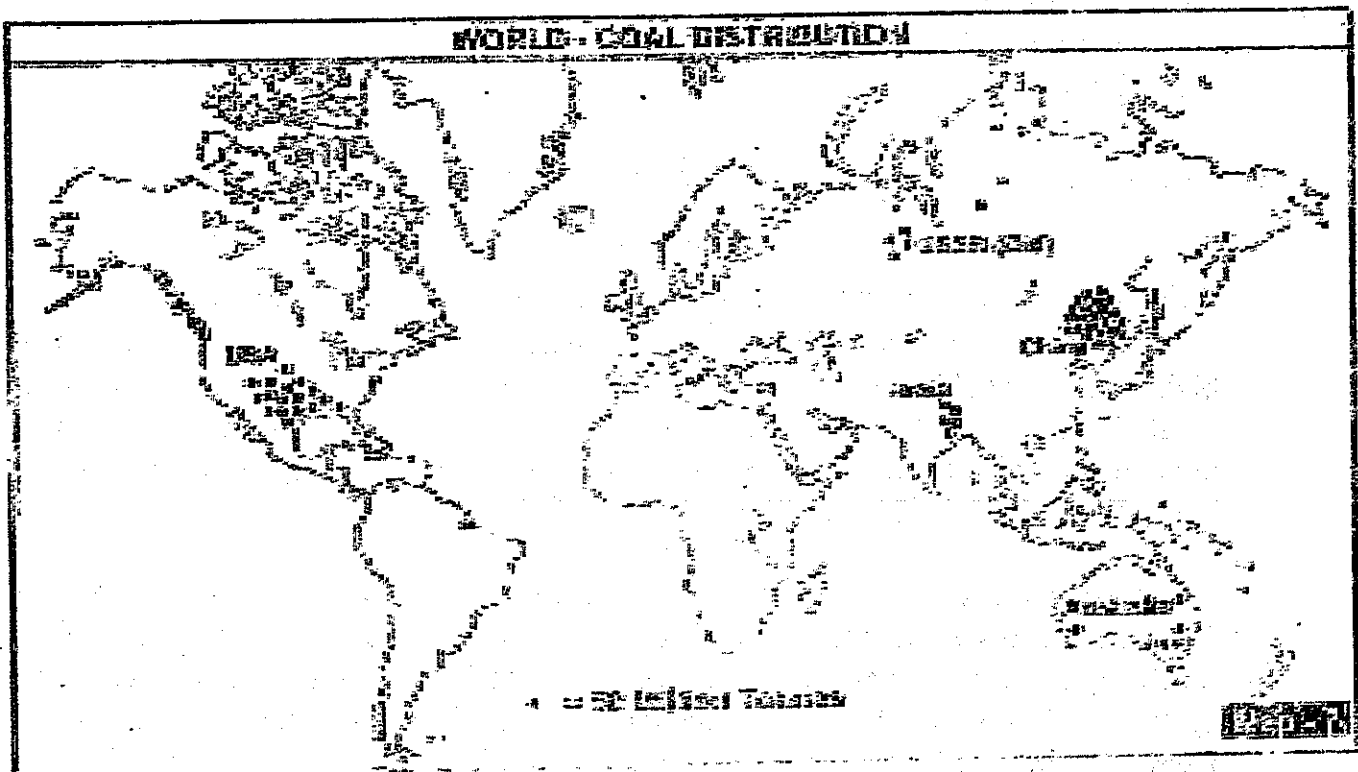
(3 Hours)

[Total Marks : 100]

- N.B. : (1) Question Nos. 1, 2 & 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



- (i) What is the theme of the map ?
- (ii) Which cartographic technique used to represent the theme ?
- (iii) What is the Coal Production of USA ?
- (iv) Which continent having high Coal production show in the map ?
- (v) Compare Coal production of India and USSR ?

[TURN OVER]

(b) Name and Mark the following on the outline map of the world :—

5

- (i) Rocky Mountain
- (ii) Coniferous forests
- (iii) High density population zone
- (iv) Industrial area of India
- (v) Trans-Siberian railway line.

2. Write a short notes (any three) :—

15

- (a) Carbon cycles
- (b) Economic importance of forest
- (c) Fund resources
- (d) Wind energy
- (e) Problem of Hunger
- (f) Food web.

3. Read the case study given below and answer the following questions :—

10

Case - Study

Noise levels on Anant Chaturdashi, the eleventh and final day of Ganeshotsav, observed on 2018 were at its lowest in the last six years, said anti-noise campaigners. The highest noise level in the city was recorded in Santacruz, in police presence, at 113.9 decibel (dB)-equivalent to a chainsaw or a live rock concert. The second highest noise level was recorded near Shobha Hotel, Matunga (110 dB), followed by Atria Mall, Worli (109.6 dB) and Sion Circle (108.4 dB).

Last year, the highest noise level was recorded at 119.8 dB, according to Awaaz Foundation. However, residents of Girgaum, Juhu and Worli said noise levels were much higher this year as live band performances had replaced sound-amplifying systems. "While the 12-pm deadline was not breached, the noise was unbearable from 7.30 pm to 10.30 pm, with firecrackers and loud music forcing our windows to vibrate," said Rajesh Kadam, Girgaum resident.

Girgaum chowpatty, where most major Sarvajanik idols were immersed, saw the use of loudspeakers well beyond the 12 pm deadline owing to political processions.

The Bombay High Court (HC) last week refused to lift the ban on use of hi-tech sound amplifying systems such as disc jockeys (DJ) imposed by the state government.

The main sources of noise included traditional instruments such as drums, dhols and banjos that were amplified via loudspeakers, said anti-noise campaigners.

(12)

(16)

"There has been a shift this year in the political mindset related to issues such as noise pollution and the readings stand testimony," said Sumaira Abdulali, convener, Awaaz Foundation. "This is the reason noise levels are lower this year. Noise-related complaints over the past decade made it a movement across the city."

"The mandals had been asked to strictly comply with Bombay HC guidelines, including the ban imposed on sound-amplifying systems. Wherever violations were observed, action was taken against Mandal members. The list of violations across all 11 days will be compiled and submitted to the Maharashtra Pollution Control Board (MPCB) and HC," said a senior official from the Mumbai Police.

- (1) What do you mean by the word "dB" ? 2
- (2) Which are the worst-affected area because of noise pollution. 2
- (3) What are the main sources of noise pollution. 4
- (4) Suggest an appropriate heading for the paragraph. 2
4. (a) Explain abiotic components of natural environment in brief. 8
- (b) Write about water cycle with suitable diagram. 7
5. (a) Attempt the classification of resource in brief. 8
- (b) Write about Water resource in brief. 7
6. (a) Write about major sources of food. 8
- (b) Explain the concept of "Malnutrition". 7

Section II

7. (a) Name and Mark the following in the outline map of Mumbai. 5
 - (i) Commercial area
 - (ii) Cattle shed
 - (iii) Mahim creek
 - (iv) Airport
 - (v) Kurla terminals.
- (b) Name and Mark the in the outline map of Konkan. 5
 - (i) Thane District
 - (ii) Amboli Ghat
 - (iii) Matheran
 - (iv) Hot springs
 - (v) River Savitri.

[TURN OVER

8. Write a short notes (any three) :—

- (a) Water transportation
- (b) Bases of tourism
- (c) Chipko movements
- (d) Flood
- (e) SEZ
- (f) Solid Waste.

15

9. Read the case study given below and answer the following questions :—

10

Case - Study

One in four urban children under the age of five is stunted (chronic malnutrition), a survey conducted in 10 of the country's most populous cities has found.

Delhi has the highest percentage of severely stunted children (11.7%) the Urban Hunger and Malnutrition study by not-for-profit Naandi foundation has found. Child obesity is another emerging area of concern, with about 2.4% children in the 10 cities found to be overweight or obese, the report released on Wednesday said.

The highest percentage of overweight children was found in Chennai (3.7%), while the lowest was in Hyderabad (0.7%).

Carried out between April and July 2014, the survey covered Mumbai, Delhi, Bengaluru, Hyderabad, Ahmedabad, Chennai, Kolkata, Surat, Pune and Jaipur. These cities account for 5.3% of India's population and 4.1% of the child population under the age of six. Overall, in the 10 cities, over 22.3% children under the age of five were stunted, 21.4% were underweight and 13.9% were wasted (low weight to height), the report found. According to fourth round of the National Family Health Survey, 2015-16, 38% children under five are stunted and 36% are underweight.

"The study shows India is facing a double burden-under and overnutrition. Though the number of children in urban areas who are stunted is less compared to rural areas, but at 22% it is still a high figure. It highlights that a more concentrated approach involving the family, community, policy makers and private sector is required to address the twin problems of malnutrition and obesity," said Rohini Mukherjee, Chief Policy Officer of Naandi Foundation.

The survey had a sample size of 11,955 households, including 12,286 mothers who were interviewed, and 14,616 children aged between 0-59 months who were measured. Among the 10 cities, the proportion of children under five born with low birth weight (less than 2.5 kg) was highest in Kolkata (25%). The prevalence of stunting ranged from 14.8% in Chennai to 30.6% in Delhi and was significantly higher among children whose mothers had five years of schooling or less.

- | | |
|---|---|
| Q. 1 Name the city having highest severely stunted children. | 1 |
| Q. 2 Write about survey in brief. | 3 |
| Q. 3 Name the cities having highest and lowest overweight children. | 2 |
| Q. 4 Write about urban Malnutrition. | 4 |
| 10. (a) Explain Tsunami in brief. | 8 |
| (b) Write note on disaster management. | 7 |
| 11. (a) Explain new tourism with suitable example. | 8 |
| (b) Write about Potential of tourism in brief. | 7 |
| 12. (a) Explain environmental management in brief. | 8 |
| (b) Write about R concept of waste management. | 7 |

[TURN OVER

(मराठी रूपांतर)

(३ तास)

[एकूण गुण : १००]

- सूचना : (१) विभाग १ मधील प्र. क्र. १, २ आणि ३ व विभाग २ मधील प्र. क्र. ७, ८ आणि ९ हे अनिवार्य आहे.
- (२) विभाग १ मधील प्र. क्र. ४, ५ आणि ६ पैकी कोणताही एक व विभाग २ मधील प्र. क्र. १०, ११ आणि १२ पैकी कोणताही एक प्रश्न सोडवा.
- (३) आवश्यक वाटल्यास इंग्रजी प्रश्नपत्रिका महावी.

विभाग १

१. (अ) तुम्हाला पुरविलेल्या जगाच्या नकाशाचा अभ्यास करून खालील प्रश्नांची उत्तरे द्या. ५

(नकाशा पान क्र. १ वर पहा)

- (१) नकाशाची संकल्पना काय आहे ?
- (२) नकाशाची संकल्पना स्पष्ट करण्यासाठी कोणत्या नकाशाशास्त्रीय पद्धतीचा वापर केला आहे ?
- (३) यु.एस.ए. चे कोळशाचे उत्पादन किती आहे ?
- (४) नकाशामध्ये कोणत्या खंडात कोळशाचे उत्पादन जास्त दाखविले आहे ?
- (५) यु.एस.एस.आर मध्ये कोळशाचे उत्पादन किती आहे.

- (ब) जगाच्या नकाशाच्या आराखड्यामध्ये खालील ठिकाणे दाखवून नावे लिहा. ५

- (१) रॉकी पर्वत
- (२) सुचीपणी अरण्ये
- (३) जास्त लोकसंख्या असणारे देश
- (४) भारतामधील औद्योगिक क्षेत्र
- (५) ट्रान्स सबेरीअन रेल्वे मार्ग.

२. टिपा लिहा (कोणत्याही तीन) :-

- (अ) कार्बन चक्र
- (ब) अरण्याचे आर्थिक महत्त्व
- (क) अप्रवाही साधन संपत्ती
- (ड) पवन उर्जा
- (इ) भूकबळीची समस्या
- (फ) अन्न जाळी.

३. घुढील घटना अभ्यासाचा अभ्यास करून खालील प्रश्नांची उत्तरे द्या. :-

१०

(घटना अभ्यासाठी (Case - Study) कृपया इंग्रजी प्रश्नपत्रिका पहावी.)

(अ) "dB" म्हणजे काय ?

२

(ब) कोणत्या भागात जास्त ध्वनी प्रदूषण आहे.

२

(क) ध्वनी प्रदूषणाचे मुख्य स्रोत काय आहे ?

४

(ड) उतान्यास योग्य नाव द्या.

२

४. (अ) नैसर्गिक पर्यावरणाचे अजैवीक घटक थोडक्यात स्पष्ट करा.

८

(ब) जल चक्रावर आकृतीच्या साहाय्याने थोडक्यात लिहा.

७

५. (अ) साधनसंपत्तीचे थोडक्यात वर्गीकरण करा.

८

(ब) पाणी या साधन संपत्तीबद्दल लिहा.

७

६. (अ) अन्नाच्या मुख्य स्रोता बद्दल लिहा.

८

(ब) कुपोषणाची संकल्पना स्पष्ट करा.

७

विभाग २

७. (अ) तुम्हाला पुरविलेल्या मुंबईच्या नकाशाच्या आराखड्यामध्ये खालील ठिकाणे दाखवून नावे लिहा.

५

(१) व्यापारी क्षेत्र

(२) तबेले

(३) माहीमची खाडी

(४) विमानतळ

(५) कुर्ला रेल्वे स्थानक.

(ब) कोकणच्या नकाशाच्या आराखड्यामध्ये खालील ठिकाणे दाखवून नावे लिहा.

५

(१) ठाणे जिल्हा

(२) आंबोली घाट

(३) माथेरान

(४) गरम पाण्याचे झरे

(५) सावित्री नदी.

[TURN OVER

(21)

८. टिपा लिहा (कोणत्याही तीन) :-

- (अ) जल वाहतुक
- (ब) पर्यटनाचे आधार
- (क) चिपको चळवळ
- (ड) पूर
- (इ) एस ई झेड (SEZ)
- (प) घन कचरा

१५

९. (अ) पुढील घटना अभ्यासाचा अभ्यास करून खालील प्रश्नांची उत्तर द्या.

१०

(घटना अभ्यासासाठी (Case - Study) कृपया इंग्रजी प्रश्नपत्रिका पहावी.)

- (१) कोणत्या शहरामध्ये जास्त आखूड मुले आहेत ?
- (२) कुपोषणाच्या सर्वेक्षण बदल लिहा.
- (३) कोणत्या शहरामध्ये जास्त व कमी वजनाची मुले आढळतात ?
- (४) शहरी कुपोषणा बदल लिहा.

१

३

२

४

१०. (अ) त्सुनामी थोडक्यात स्पष्ट करा.

८

(ब) आपत्ती व्यवस्थापन वर टीप लिहा.

७

११. (अ) नवपर्यटन उदाहरणाच्या सहाय्याने स्पष्ट करा.

८

(ब) "पर्यटनाची संभाव्यता" थोडक्यात लिहा.

७

१२. (अ) पर्यावरण व्यवस्थापन थोडक्यात स्पष्ट करा.

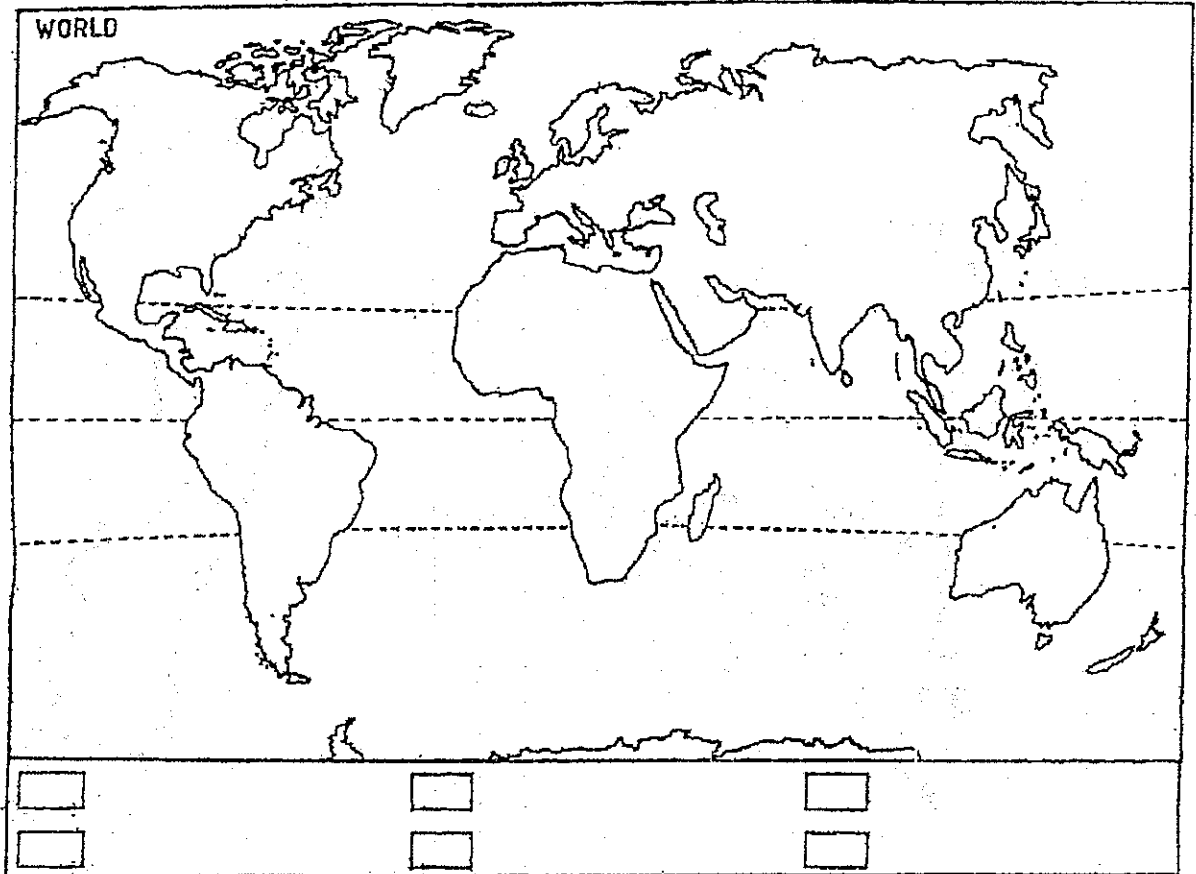
८

(ब) कचऱ्याच्या R व्यवस्थापन संकल्पना बदल लिहा.

७

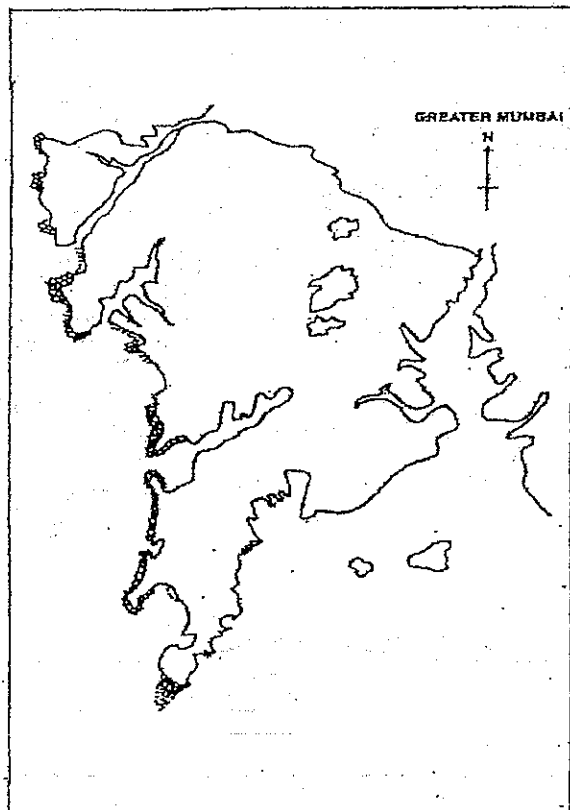
Q.1.B/ प्र .१.ला. ब

SEAT NO-.....

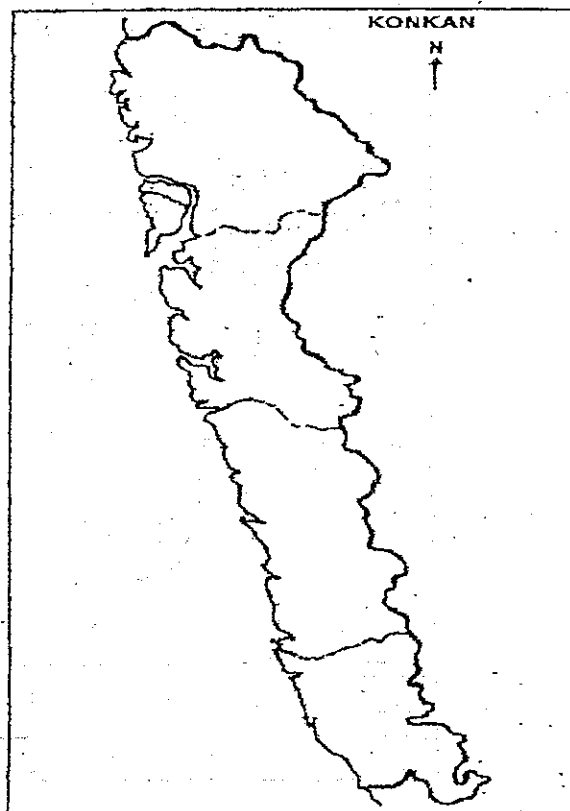


SEAT NO -

Q.1 - A



Q.1.B



ES

24

- N.B.: (1) Answer any two questions from Section I.
 (2) Answer any three questions from Section II.
 (3) Answer to both sections is to be written in the same answer book.
 (4) All questions carry equal marks.
 (5) Figures to the right indicate full marks to a sub-question.
 (6) Graph paper will be provided on request.
 (7) Use of non-programmable calculator is allowed.

Section-I

- Q.1. (a) A piece of land was sold for ₹ 4,00,000 through a broker who received 1% commission from the seller and 2% from the buyer. Find the amount paid by the buyer. Also find the amount received by the seller and the broker. 5
- (b) A shopkeeper sold an executive chair, marked at ₹ 8,000 with 25% trade discount and 4% cash discount. Find his profit and the percentage profit if the cost of the chair was ₹ 4,500. 5
- (c) A, B and C start a business by investing ₹ 40,000 ₹ 70,000 and ₹ 90,000 respectively and share the profit of ₹ 1,20,000 at the of the year. Find the share in profit of each partner. 5
- (d) At what price should goods costing ₹ 10,000 be sold through an agent so that after paying her a commission at 4% on sales, a net profit of 20% on cost can be made ? 5
2. (a) Mr. Khan purchased 560 shares of market price ₹ 380 per share and afterwards sold them with a market price of ₹ 450 per share. She had to pay 0.2% brokerage for both deals. Find the purchase and sale amount and also the profit he gained. 5
- (b) Mr. Gandhi invested ₹ 94,070 in a mutual fund when the NAV was ₹ 460 with an entry load of 2.25% after receiving a dividend @ ₹ 5 per unit, he wanted for a month and redeemed all the units and paid exit load of 0.5% the total gain was ₹ 1,654 what was NAV at which he receiving the unit ? 5
- (c) Two different kinds of food A and B are to be considered to form a weekly diet. The minimum weekly requirements for fats, carbohydrates and proteins are 12, 30 and 20 units respectively. One Kg. of food A has 2, 16 and 4 units respectively of these ingredients and one Kg. of food B has 6, 4 and 3 units respectively. If the cost per Kg. of food A is ₹ 75, per Kg. of food B is ₹ 80. Construct the problem to minimize the cost. 5
- (d) Solve the following LPP graphically : 5
- Maximize : $Z = 20x_1 + 10x_2$
 subjected to $x_1 + 2x_2 \leq 40$,
 $3x_1 + x_2 \geq 3$,
 $x_1, x_2 \geq 0$
- Q.3. (a) Differentiate the following with respect of x. 5
- (i) $y = \log x + 5x + e^x + x^4 + 25$ (ii) $y = x^3 \log x$.
- (b) The total cost $C = 100 + 50x - 2x^2 + x^4$. Find the rate at which the cost is changing when the output $x = 1$. 5

- (c) Find the price elasticity of demand when $p = 5$, for the demand function. 5
 $D = 25 - 3p - p^2$.
- (d) The demand and supply curves of a commodity are given by $D = 19 - 3p - p^2$ and $S = 5p - 1$. 5
 Find the equilibrium price and the quantity exchanged.

- Q.4. (a) The simple interest on ₹ 6,000 for 4 years at 10% p.a. is same as the simple interest on ₹ 10,000 for a number of years at 8% p.a. Find the number of years. 5
- (b) A sum of ₹ 10,000 is invested in a cumulative fixed deposit giving 10% p.a. compound interest. Find the interest earned in the 4th year. 5
- (c) Sunil deposited ₹ 8,000 at the end of each year for 2 years, in a bank and received ₹ 16,800 as the accumulated value. Find rate of compound interest. 5
- (d) A loan of ₹ 50,000 is to be returned in 3 monthly installments at the rate of 10% p.a. compounded monthly. Find the EMI using the reducing balance method. 5

Section-II

- Q.5 (a) Explain the word "Statistics" and discuss the uses of statistics. 6
- (b) In a survey conducted in a town of 500 income tax payers it was found that their income ranged from ₹ 40,000 to ₹ 70,000. The ratio of the number of person in service to the number of persons in business was 3:2. One-third of the person in service had their income between ₹ 40,000 to ₹ 50,000 and half this number had income between ₹ 60,000 and ₹ 70,000. For the persons in business, the number in the income group of ₹ 40,000 to ₹ 50,000 was one fourth of the total number of persons in business. The same number of persons had income between ₹ 50,000 and ₹ 60,000 tabulate the above information. 7
- (c) Draw the histogram on graph paper for the following distribution : 7

Daily wages in ₹	40-50	50-60	60-70	70-80	80-90	90-100	100-110	110-120
No. of Workers	12	20	40	50	34	16	12	8

- Q.6 (a) Calculate the arithmetic mean and Median for the following data regarding tips given by customers to a waiter in a day : 6

Amount in ₹	10-20	20-30	30-40	40-50	50-60
No. of persons	50	150	175	100	25

- (b) Calculate mode and mean deviation from mode from the following data : 7

No. of leaves taken in a year	9	11	13	15	17
No. of employees	8	12	22	11	7

- (c) The following are the runs scored by two batsmen A and B in 10 test matches : 7

Batsman A	32	28	47	63	71	39	10	60	96	14
Batsman B	19	31	48	53	67	90	10	62	40	80

Decide who should be selected for the coming England tour.

[TURN OVER

- Q.7 (a) Define the following term with one example : 6
(i) Independent event (ii) Mutually exclusive events.

- (b) The probability distribution of a random variable x is as follows : 7

X	1	2	4	6	8
P(x)	K	2k	3k	3k	K

Find value of (i) K (ii) $E(x)$ (iii) $V(x)$

- (c) From a well shuffled pack of card, two cards are drawn one after another without replacement find the probability that, (i) one of them is a king and the other is queen, (ii) Both the cards are from same suit. 7

- Q.8 (a) Define regression and explain types of linear regression. 6

- (b) Calculate product moment correlation coefficient between advertising expenditure (in '1000) and annual sales (in '1000) given below : 7

Advt. Expenses	3	7	4	2	1	4	1	2
Sales	11	16	9	4	7	6	3	8

- (c) The regression equation of income (x) on expenditure (y) $3x - 2y = 3,900$. The ratio of the standard deviation of income and expenditure is 4:3 find the coefficient of correlation between income and expenditure. Also find the average income if the average expenditure is ₹ 1,800. 7

- Q.9 (a) Write uses of index number. 6

- (b) Calculate three-yearly moving average and determine the trend values from the following data : 7

Years	2003	2004	2005	2006	2007	2008	2009	2010
Price Index	210	215	219	226	242	256	270	300

- (c) For the following data calculate the cost of living index number for the year 2006 by the Aggregative expenditure method : 7

Commodity	Quantity year 2004	Price per unit	
		Year 2004	Year 2006
Rice	15	3	4
Wheat	18	2	3
Pulses	12	5	6
Sugar	8	4	5
Ghee	5	10	12
Milk	10	3	4

- Q.10 (a) Explain "EOL criterion" for decision theory. 6
- (b) A manager needs to select one of the three actions Listed in the pay-off table below, regarding expansion of his factory. Help him take a decision, using 7
- (i) Maximin (ii) Maximax (iii) Laplace criterion

Diamond	Actions		
	Do not expand	Expand by 1000 Units	Expand by 2000 Units
High	1000	1500	2000
Medium	1000	1100	900
Low	1000	900	700

- (c) Draw decision tree for the following pay of table and determine the best possible act from it : 7

Event Act	S1	S2	S3
A1	29	32	30
A2	16	40	42
A3	0	24	48
Probability	0.25	0.45	0.3

(3 Hours)

[Total Marks : 100]

N.B. : (1) All questions are compulsory, subject to internal option.

(2) Figures to the right indicates full marks.

(3) Working notes should form part of your answer.

1. (a) State whether the following statements are True or False (any ten)

10

- (i) Goodwill is tangible Asset.
- (ii) Assets purchased on Hire Purchase are never depreciated.
- (iii) Balance sheet is real account.
- (iv) Capital Account can never show debit balance
- (v) Accounting Standards are issued by Company Law Board.
- (vi) Inventory is always valued at cost or market whichever is higher.
- (vii) Limited companies cannot maintain their accounts on single entry system.
- (viii) Account sale is sent by the consignee to the consignor.
- (ix) Loading 25% on cost is same as 20% on sales.
- (x) Reserve for bad and doubtful debts is subtracted from debtors in the Balance Sheet.
- (xi) No proper books of accounts are maintained under single entry system.
- (xii) Purchase Returns are also called as Returns outwards.

(b) Match the following (Any Ten)

10

Column A	Column B
Discount Received	Balance sheet liability side
Discount allowed	Profit and loss account debit side
Returns inwards	Subtracted from purchases
Returns outwards	Profit and loss account credit side
Bank overdraft	Subtracted from sales
Proforma Invoice	Debited to debtors account
Dependent branch	Debited to bills Receivable account
Independent branch	Credited to capital account
Bills receivable dishonored	Depends upon head office for maintaining books of accounts
Bills receivable accepted by customers	Does not Depend upon head office for maintaining books of accounts
Additional capital introduced	Credited to cash account
Drawings of the proprietor	Sent by consignor along with goods sent
	Balance Sheet Asset Side

[TURN OVER

2. Following is the Trial Balance of Snow Coolers as on 31st March, 2019.

15

Particulars	Debit ₹	Credit ₹
Monika's Capital Alc		6,50,000
Stock on 1 st April, 2018		
Raw Materials	45,000	
Finished Goods	65,000	
Monika's drawings	30,000	
Furniture	1,10,000	
Machinery	2,50,000	
Bills Receivable/ bills Payable	25,750	19,370
Purchases of raw materials	6,45,730	
Sales		9,18,350
Bank overdraft		46,150
Motor Car	75,000	
Returns Inward/Returns outward	8,350	5,730
Rates & Taxes	18,360	
Power & fuel	22,400	
Factory expenses	18,430	
Printing & Stationery	23,490	
Sundry Debtors	78,390	
Sundry Creditors		53,200
Salaries (11 months)	22,000	
Wages	12,400	
Insurance	6,500	
General expenses	11,200	
Commission received		25,000
10% loan (taken on 01-10-2018)		1,00,000
Interest on above loan	5,000	
Bad debts	2,400	
Advertisement	6,600	
Reserve for doubtful debts		4,200
Building (50% Factory, 50% Office)	3,40,000	
	18,22,000	18,22,000

(30)

Adjustments :

- 1) Stock as on 31st March 2019 is valued at Raw Materials ₹ 45,000, Finished Goods ₹ 86,300.
- 2) Depreciate Machinery at 10% p.a., Furniture at 15 % p.a., Building at 5% p.a., Motor Car at 20 % p.a.
- 3) Of the debtors ₹ 3,390 are bad. Provide reserve for doubtful debts at 5%.
- 4) Wages outstanding ₹ 500.
- 5) Insurance is prepaid to extent of ₹ 1,500.

From the above Trial Balance and the adjustments prepare Manufacturing A/c, Trading Alc, Profit and Loss A/c for the year ended 31st March 2019 and Balance Sheet as on that date.

OR

2. From the following details available, prepare stores ledger account under F.I.F.O. method 15

Date	Particulars	Quantity (Kg)	Rate ₹ per Kg.
1 st February 2019	Balance	800 kg	25
2 nd February 2019	Received	300 Kg	26
5 th February 2019	Issued	500 Kg	
8 th February 2019	Received	900 Kg	27
9 th February 2019	Issued	300 Kg	
10 th February 2019	Received	400 Kg	28
11 th February 2019	Issued	600 Kg	
14 th February 2019	Issued	100 Kg	

[TURN OVER

3. From the following particulars of Thirumala Traders, Sangliprepare Trading and Profit and Loss Account of the two departments Flower and Petal for the year ended 31st March 2019 15

	Flower ₹	Petal ₹	Total ₹
Opening Stock (1-04-2018)	35,460	44,540	80,000
Purchases	5,38,340	7,61,660	13,00,000
Carriage Inwards	3,560	5,320	8,880
Salaries			65,200
Sales	7,00,000	8,00,000	15,00,000
Discount Received	4,320	5,340	9,660
Rent and Rates			48,000
Traveling expenses			45,450
Carriage Outwards			6,450
General Expenses			34,680
Advertising			33,300
Discount Allowed			7,500
Insurance			24,600
Selling commission			36,000

Further information is relevant :

- 1) General expenses and Insurance are to be allocated equally
- 2) The area occupied is Flower 3/5 and Petal 2/5
- 3) Number of employees Flower 2 , Petal 3
- 4) The closing stock of the two departments were Flower ₹ 1,77,360 and Petal ₹ 2,11,520

OR

3. On 1st January 2016 M/s Fufa Fabricators, Faltan purchased one Molding Machine from Baba Batteries, Balapur on Hire purchase system. The cash price of the machine is ₹ 2,80,000. The firm paid down payment ₹ 80,000 on 1st January 2016 and balance in 3 annual installments of ₹ 80,000 each including interest at 10% p.a. commencing from 31st December 2016. 15
- M/S Fufa Fabricators provide depreciation on machinery at 20% p.a. on written Down Value Method on 31st December every Year.
- You are required to give
- 1 Molding Machine A/c 2 Baba Batteries, Balapur Alc
- For the years ended 31st December 2016, 2017, 2018 in the books of M/s Fufa Fabricators, Faltan

4. M/s. Yogen Cement Suppliers does not maintain double entry books of accounts. They have furnished you with the following information. 15

Particulars	1 st April 2018 ₹	31 st March 2019 ₹
Sundry Debtors	36,270	48,530
Stock	51,740	1,44,400
Sundry Creditors	24,020	32,160
Furniture	15,000	25,000
Buildings	1,20,000	?
Cash and Bank balance	51,010	45,070

Summary of Cash transactions for the year 2018-2019

Receipts	₹
Cash Sales	66,700
Received from Debtors	84,340
Paid to Creditors	56,420
Wages paid	18,200
Salaries paid	34,000
Printing & Stationery Expenses paid	12,670
Conveyance expenses paid	1,750
Drawings	32,960
Furniture Purchased on 1 st October 2018	10,000
Additional capital introduced	50,000
Cash purchases	23,490
General expenses paid	17,490

Returns inwards were ₹ 2,310 and returns outwards were ₹ 1,440. Bad debts written off were ₹ 1,090. Depreciation is to be provided on Furniture @ 10% p.a. and on Buildings @ 5% p.a. Wages outstanding ₹ 800.

Prepare Trading profit and loss Account of M/s. Yogen Cement Suppliers for the year ended 31st March 2019 and Balance Sheet as on that date.

OR

[TURN OVER

33

4. On 14th December 2018 the premises of Honey Hosiery were destroyed by fire, but sufficient records were saved from which the following particulars were found : 15

Particulars	₹
Stock (1.4.2017)	93,200
Stock (31.03.2018)	1,32,000
Purchases (F.Y. 2017-2018)	7,74,000
Sales (F.Y. 2017-2018)	9,34,000
Purchases (1.4.2018 to 14.12.2018)	7,45,000
Sales (1.4.2018 to 14.12.2018)	8,40,000

Stock for the Balance sheet at 31-03-2018 was valued at 20% above cost. During May 2018 Miss Honey had withdrawn goods costing ₹ 23,000. The policy amount was

₹ 1,20,000. The stock salvaged was worth ₹ 34,000. Show the amount of claim to be lodged with the insurance Company.

5. Jayant of Jejuri consigned, 100 Washing Machines costing ₹ 6,200 per machine to Manu of Mumbai on 1st June 2019. Freight charges incurred on the consignment were ₹ 18,000. On the same day Jayant drew a bill on Manu for ₹ 6,00,000 payable on 30th September 2019 which Manu accepted. The bill was discounted by Jayant with his bankers on 1st July, 2019 at 12% p.a. Manu paid ₹ 12,000 for unloading and ₹ 13,000 for godown rent. Manu rendered account to Jayant on 31st August 2019 showing sales of 80 machines for ₹ 7,60,000 and selling expenses of ₹ 25,000 and 20 machines for ₹ 1,80,000 after incurring expenses of ₹ 44,000. Manu's commission was @ 10% on sales. On this date Manu remitted to Jayant the amount due to him. 15

You are required to prepare consignment Account and Manu of Mumbai's Account in the books of Jayant of Jejuri.

OR

(34)

5. M/s Abhijeet Ayurveda, Nagpur has a branch at Chandrapur. All purchases are made by Head Office. Goods are sent to Branch at cost. The branch does not maintain double entry books of accounts, the books are kept at head office. Branch sells goods for cash as well as on credit. All cash received is sent to head office after meeting all the expenses of the branch. From the following information supplied to you, prepare branch account in the books of head office for the year ended 31st March 2019. 15

Particulars		₹
Stock at branch at cost on 1 st April 2018		1,10,000
Debtors at branch on 1 st April 2018		36,090
Cash at branch on 1 st April 2018		25,700
Furniture at branch on 1 st April 2018		80,000
Goods sent to Branch		6,54,890
Cash sales		2,43,600
Credit sales		6,12,980
Cash received from debtors		5,89,300
Bad debts at branch		1,290
Expenses paid by Branch		
Salaries	36,300	
Rent	18,000	
Printing and Stationery	21,650	
Sundry expenses	12,650	88,600
Goods returned by Branch to Head Office		12,750
Goods returned by branch debtors		3,480
Cash remitted by branch to head office		??
Stock at branch on 31 st March 2019		1,25,000
Debtors at branch on 31 st March 2019		??
Cash at branch on 31 st March 2019		70,000
Furniture at branch on 31 st March 2019		72,000

[TURN OVER

35

6. Answer following questions.

20

(a) What is manufacturing account? Give its proforma.

(b) What is Branch ? Explain in detail Stock and Debtors method of Branch accounting.

OR

6. Write short notes on (any four) :-

20

(a) Distinguish between Capital Expenditure and Revenue Expenditure.

(b) What is inventory valuation? Explain weighted average method of stock valuation.

(c) What is accounting policy? Give four examples of accounting policies.

(d) What is single entry system of maintaining accounts? What are its disadvantages?

(e) Valuation of closing stock under consignment system.

(f) Debtor system of branch accounting.

36

(3 Hours) [Total Marks : 100]

- N.B. :** (1) From **Section - I** Question No. 1 and 2 are **compulsory** and attempt anyone question from question No 3 and 4
 (2) From **Section - II** Question No. 5 and 6 are **compulsory** and attempt anyone question from the question No 7 and 8.
 (3) **Figures to the right** indicates marks.
 (4) Working **notes** should form **part** of your answer.

SECTION - I

1. Following is the Trial Balance of Snow Coolers as on 31st March, 2019. 18

Particulars	Debit ₹	Credit ₹
Monika's Capital A/c		6,50,000
Stock on 1 st April, 2018		
Raw Materials	45,000	
Finished Goods	65,000	
Monika's drawings	30,000	
Furniture	1,10,000	
Machinery	2,50,000	
Bills Receivable/ bills Payable	25,750	19,370
Purchases of raw materials	6,45,730	
Sales		9,18,350
Bank overdraft		46,150
Motor Car	75,000	
Returns Inward/Returns outward	8,350	5,730
Rates & Taxes	18,360	
Power & fuel	22,400	
Factory expenses	18,430	
Printing & Stationery	23,490	
Sundry Debtors	78,390	
Sundry Creditors		53,200
Salaries (11 months)	22,000	
Wages	12,400	
Insurance	6,500	
General expenses	11,200	
Commission received		25,000
10% loan (taken on 01-10-2018)		1,00,000
Interest on above loan	5,000	
Bad debts	2,400	
Advertisement	6,600	
Reserve for doubtful debts		4,200
Building (50% Factory, 50% Office)	3,40,000	
	18,22,000	18,22,000

[TURN OVER]

(37)

Adjustments :

- 1) Stock as on 31st March 2019 is valued at Raw Materials ₹ 45,000, Finished Goods ₹ 86,300.
- 2) Depreciate Machinery at 10% p.a., Furniture at 15 % p.a., Building at 5% p.a., Motor Car at 20 % p.a.
- 3) Of the debtors ₹ 3,390 are bad. Provide reserve for doubtful debts at 5%.
- 4) Wages outstanding ₹ 500.
- 5) Insurance is prepaid to extent of ₹ 1,500.

From the above Trial Balance and the adjustments prepare Manufacturing A/c, Trading A/c, Profit and Loss A/c for the year ended 31st March 2019 and Balance Sheet as on that date.

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

8

- (i) Goodwill is tangible Asset.
- (ii) Assets purchased on Hire Purchase are never depreciated.
- (iii) Balance sheet is real account.
- (iv) Capital Account can never show debit balance
- (v) Accounting Standards are issued by Company Law Board.
- (vi) Inventory is always valued at cost or market whichever is higher.
- (vii) Advertisement expense is apportioned between various departments on basis of number of employees.
- (viii) Hire purchase price is also called as cash price.

- (b) Match the following

8

Column A	Column B
Discount Received	Balance sheet liability side
Discount allowed	Disclosure of Accounting Policies
Returns inwards	Subtracted from purchases
Returns outwards	Valuation of inventory
AS-1	Capital Expenditure
AS-2	Profit and Loss account debit side
Purchase Machinery	Profit and Loss account credit side
Bank Overdraft	Subtracted from sales
	Deferred Revenue expenditure.

(38) (39)

3. From the following particulars of Thirumala Traders, Sangliprepare Trading and Profit and Loss Account of the two departments Flower and Petal for the year ended 31st March 2019 16

	Flower ₹	Petal ₹	Total ₹
Opening Stock (1-04-2018)	35,460	44,540	80,000
Purchases	5,38,340	7,61,660	13,00,000
Carriage Inwards	3,560	5,320	8,880
Salaries			65,200
Sales	7,00,000	8,00,000	15,00,000
Discount Received	4,320	5,340	9,660
Rent and Rates			48,000
Traveling expenses			45,450
Carriage Outwards			6,450
General Expenses			34,680
Advertising			33,300
Discount Allowed			7,500
Insurance			24,600
Selling commission			36,000

Further information is relevant :

- 1) General expenses and Insurance are to be allocated equally
 - 2) The area occupied is Flower 3/5 and Petal 2/5
 - 3) Number of employees Flower 2 , Petal 3
 - 4) The closing stock of the two departments were Flower ₹ 1,77,360 and Petal ₹ 2,11,520
4. On 1st January 2016 M/s Fufa Fabricators, Faltan purchased one Molding Machine from Baba Batteries, Balapur on Hire purchase system. The cash price of the machine is ₹ 2,80,000. The firm paid down payment ₹ 80,000 on 1st January 2016 and balance in 3 annual installments of ₹ 80,000 each including interest at 10% p.a. commencing from 31st December 2016.

M/s Fufa Fabricators provide depreciation on machinery at 20% p.a. on written Down Value Method on 31st December every Year.

You are required to give

1 Molding Machine A/c 2 Baba Batteries, Balapur A/c

For the years ended 31st December 2016, 2017, 2018 in the books of M/s Fufa Fabricators, Faltan

[TURN OVER

(39)

SECTION - II

5. M/s. Yogen Cement Suppliers does not maintain double entry books of accounts. They have 18 furnished you with the following information.

Particulars	1 st April 2018 ₹	31 st March 2019 ₹
Sundry Debtors	36,270	48,530
Stock	51,740	1,44,400
Sundry Creditors	24,020	32,160
Furniture	15,000	25,000
Buildings	1,20,000	?
Cash and Bank balance	51,010	45,070

Summary of Cash transactions for the year 2018-2019

Receipts	₹
Cash Sales	66,700
Received from Debtors	84,340
Paid to Creditors	56,420
Wages paid	18,200
Salaries paid	34,000
Printing & Stationery Expenses paid	12,670
Conveyance expenses paid	1,750
Drawings	32,960
Furniture Purchased on 1 st October 2018	10,000
Additional capital introduced	50,000
Cash purchases	23,490
General expenses paid	17,490

Returns inwards were ₹ 2,310 and returns outwards were ₹ 1,440. Bad debts written off were ₹ 1,090. Depreciation is to be provided on Furniture @ 10% p.a. and on Buildings @ 5% p.a. Wages outstanding ₹ 800

Prepare Trading profit and loss Account of M/s. Yogen Cement Suppliers for the year ended 31st March 2019 and Balance Sheet as on that date.

105 40

6. (a) State with reasons whether the following statements are **True or False** :— **8**

- (i) Relationship of Consignor and Consignee is like Principal and Agent.
- (ii) Opening statement of Affairs is prepared to ascertain opening capital.
- (iii) Limited companies cannot maintain their accounts on single entry system.
- (iv) Account sale is sent by the consignee to the consignor.
- (v) Loading 25% on cost is same as 20% on sales.
- (vi) Reserve for bad and doubtful debts is subtracted from debtors in the Balance Sheet.
- (vii) No proper books of accounts are maintained under single entry system.
- (viii) Purchase Returns are also called as Returns outwards.

(b) Match the following (Any Ten) **8**

Column A	Column B
Proforma Invoice	Debited to debtors account
Dependent branch	Debited to Bills Receivable account
Independent branch	Debited to branch account
Bills receivable dishonored	Depends upon head office for maintaining books of account
Bills receivable accepted by customers	Does not Depend upon head office for maintaining books of accounts
Additional capital introduced	Credited to cash account
Drawings of the proprietor	Sent by consignor along with goods sent
Average clause	Debited to cash account
	Fire insurance claim

7. Jayant of Jejuri consigned, 100 Washing Machines costing ₹ 6,200 per machine to Manu of Mumbai on 1st June 2019. Freight charges incurred on the consignment were ₹ 18,000. On the same day Jayant drew a bill on Manu for ₹ 6,00,000 payable on 30th September 2019 which Manu accepted. The bill was discounted by Jayant with his bankers on 1st July, 2019 at 12% p.a. Manu paid ₹ 12,000 for unloading and ₹ 13,000 for godown rent. Manu rendered account to Jayant on 31st August 2019 showing sales of 80 machines for ₹ 7,60,000 and selling expenses of ₹ 25,000 and 20 machines for ₹ 1,80,000 after incurring expenses of ₹ 44,000. Manu's commission was @ 10% on sales. On this date Manu remitted to Jayant the amount due to him. **16**

You are required to prepare consignment Account and Manu of Mumbai's Account in the books of Jayant of Jejuri.

[TURN OVER

(41)

8. M/s Abhijeet Ayurveda, Nagpur has a branch at Chandrapur. All purchases are made by head Office. Goods are sent to Branch at cost. The branch does not maintain double entry books of accounts, the books are kept at head office. Branch sells goods for cash as well as on credit. All cash received is sent to head office after meeting all the expenses of the branch. From the following information supplied to you, prepare branch account in the books of head office for the year ended 31st March 2019.

Particulars		₹
Stock at branch at cost on 1 st April 2018		1,10,000
Debtors at branch on 1 st April 2018		36,090
Cash at branch on 1 st April 2018		25,700
Furniture at branch on 1 st April 2018		80,000
Goods sent to Branch		6,54,890
Cash sales		2,43,600
Credit sales		6,12,980
Cash received from debtors		5,89,300
Bad debts at branch		1,290
Expenses paid by Branch		
Salaries	36,300	
Rent	18,000	
Printing and Stationery	21,650	
Sundry expenses	12,650	88,600
Goods returned by Branch to Head Office		12,750
Goods returned by branch debtors		3,480
Cash remitted by branch to head office		??
Stock at branch on 31 st March 2019		1,25,000
Debtors at branch on 31 st March 2019		??
Cash at branch on 31 st March 2019		70,000
Furniture at branch on 31 st March 2019		72,000