

(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. What do you understand by Sex Ratio? Discuss various causes of declining sex ratio. 12
3. What is communalism? Explain its causes and measures to curb it. 12
4. Discuss the salient features of the Indian Constitution. 12
5. State the role and importance of women in Indian Politics. 12
6. Write **notes** on any **two** of the following :- 14
 - (a) Effects of alcoholism
 - (b) HIV/AIDS
 - (c) Problems of Elderly
 - (d) Trafficking of Women.

Section II

7. What do you understand by Privatization? State its salient features. 12
8. What are the fundamental rights in Indian constitution? Explain each with examples. 12
9. What is sustainable development? Describe various components of sustainable development. 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) Farmers' suicides
 - (d) Problems of urbanization

[TURN OVER

(मराठी रूपांतर)

(३ तास)

[एकूण गुण : १००]

- सूचना : (१) विभाग १ मधून प्रश्न क्रमांक १ ते ५ मधील कोणतेही ३ प्रश्न सोडवा.
 (२) विभाग २ मधून प्रश्न क्रमांक ७ ते ११ मधील कोणतेही ३ प्रश्न सोडवा.
 (३) विभाग १ मधून प्रश्न क्रमांक ६ आणि विभाग २ मधून प्रश्न क्र. १२ अनिवार्य आहेत.
 (४) उजवीकडील अंक पूर्ण गुण दर्शवितात.
 (५) दोन्ही विभाग एकाच उत्तर पत्रिकेत लिहावेत.
 (६) आवश्यक वाटल्यास इंग्रजी प्रश्नपत्रिका पाहावी.

विभाग १

१. भारत हा एक बहुसांस्कृतिक देश आहे, यावर चर्चा करा. १२
२. लिंग गुणोत्तर म्हणजे काय ? घटत्या लिंग गुणोत्तराच्या विविध कारणांची चर्चा करा. १२
३. जमातवाद म्हणजे काय ? जमातवादाची कारणे व प्रतीबंधनात्मक उपाय स्पष्ट करा. १२
४. भारतीय संविधानाच्या ठळक वैशिष्ट्यांची चर्चा करा. १२
५. महिलांची भारतातील राजकारणामधील भूमिका आणि महत्व सांगा. १२
६. खालीलपैकी कोणत्याही दोहोंवर टीपा लिहा :- १४
 - (अ) मद्यपानाचे परिणाम
 - (ब) एच.आय.व्ही / एड्स
 - (क) वृद्धांच्या समस्या
 - (ड) महिलांची तस्करी.

विभाग २

७. खाजगीकरण म्हणजे काय ? त्यांचे ठळक वैशिष्ट्ये सांगा. १२
८. भारतीय संविधानातील नागरिकांचे मूलभूत अधिकार कोणते आहेत ? सोदाहरणासह स्पष्ट करा. १२
९. चिरंतर विकास म्हणजे काय ? चिरंतर विकासाच्या विविध घटकांचे वर्णन करा. १२
१०. सामाजिकीकरणाचे घटक म्हणजे काय ? व्यक्तिमत्त्वाच्या विकासामध्ये मूल्यांचे महत्व सांगा. १२
११. मॅस्लोचा आत्मपूर्ती सिध्दांत तपशीलवार स्पष्ट करा. १४
१२. खालीलपैकी कोणत्याही दोहोंवर टीपा लिहा :-
 - (अ) जनुकीयदृष्ट्या उन्नत पिके
 - (क) शेतकऱ्यांच्या आत्महत्या
 - (ब) तरुणांमधील गुन्हेगारी
 - (ड) शहरीकरणाची समस्या.

- 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) Body language | (d) Horizontal Communication |
| (b) Communication Cycle | (e) Job selection interview |
| (c) Listening as an art | (f) Upward Communication |

2. (a) What are the various functions of Public Relation Department ? Give suitable examples. 10
- OR**

- (a) Discuss the difference between a meeting and a conference.
- (b) What is Communication ? Explain the different ways to overcome the barriers to communication. 10

OR

- (b) Explain the various types of listening.

3. (a) Young energetic fresh graduates required for Sales and Accounts work in our group of Companies. Write with Biodata a letter of application to the General Manager, Laxmi Boards Ltd., Parab Chambers, 20 Dalal Street, Mumbai - 400 001. 10

- (b) Write any three of the following letters : 21
- (i) You want to do your Ph.D. in English from Cambridge University, write a SOP to submit with your application.
 - (ii) Write a Job Acceptance letter with reference to the appointment letter for the post of an Accountant.
 - (iii) Draft a letter of resignation addressed to the Manager, Shivaji Cotton Mills.
 - (iv) Write a Sales letter to promote the sale of a Washing Machine.
 - (v) Write a letter of inquiry to wholesale readymade garment showroom asking for their price list, catalogue and other informations.

4. Draft the Notice, Agenda of an Annual General Meeting of Sindhudurg Industries Ltd. 8
- Also draft two resolutions :

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

5. (a) A Committee has been appointed to look into the causes of the decline in results of R. Pappu College at a L.A.T.E. University Examinations. Draft a report. 10

OR

- (b) As a manager of a Wood Factory draft a report to be submitted to your Directors informing them of a fire accident and your findings.

[TURN OVER

6. (a) Correct the following sentence :

- (i) Narendra walk a mile everyday
- (ii) Honesty is a best policy
- (iii) His son learn English slowly
- (iv) Mumbai is one of the best city in India
- (v) He is work as a Computer Operator in her Company.

5

(b) Write a paragraph on any one of the following topic :

- (i) Air Strike on Pakistan
- (ii) Games and Sports
- (iii) Discipline.

6

OR

(c) Summarize the passage given below :

If women are employed and financially independent, they will be able to live life on their own terms. They will learn how to deal with money and expenses, about the world outside their homes and will become aware of their rights and responsibilities. They will also be able to care for their families during difficult times.

6

OR

(d) Edit the following passage given below :

in Mumbai the ideal catchment area is the roof tops from where rainwater can be collected through channels this water can then be passed through suitable screens filters and covering pipelines thereafter the water can be sent to the storage tanks afterwards this water which has been passed through filtration and treatment plant can be used for various purposes except drinking.

6

(मराठी रूपांतर)

(३ तास)

[एकूण गुण : १००]

सुचना: (१) सर्व प्रश्न अनिवार्य आहेत.

(२) उजविकडील अंक पूर्ण गुण दर्शवितात.

१. खालीलपैकी कोणत्याही चारांवर टिपा लिहा : २०
- (अ) देहबोली (ड) क्षितिज समांतर संज्ञापन
(ब) संज्ञापन चक्र (इ) नोकरी निवडीसाठी मुलाखती
(क) ऐकणे ही एक कला आहे (फ) उर्ध्वगामी (Upward) संज्ञापन
२. (अ) जनसंपर्क विभागाच्या विविध भूमिका कोणत्या ? उदाहरणे द्या. १०
किंवा
(अ) सभा व चर्चासत्र यांतील फरक स्पष्ट करा.
(ब) संप्रेषण म्हणजे काय ? संप्रेषणात येणारे विविध अडथळे दूर करण्याच्या उपाययोजना स्पष्ट करा. १०
किंवा
(ब) श्रवणाचे विविध प्रकार स्पष्ट करा.
३. (अ) आपल्या कंपन्यांच्या समुहामध्ये विक्री व हिशोबाच्या कामासाठी नुकतेच पदवी पास झालेले व तडफदार १० तरुण/तरुणी हव्या आहेत. अर्जा सोबत बायोडेटा जोडून जनरल मॅनेजर, लक्ष्मी बोर्डस् मर्यादित, परब चेंबर्स, २० दलाल स्ट्रीट, मुंबई - ४०० ००१. यांचेकडे पाठवा/लिहा.
- (ब) खालीलपैकी तीन पत्रे लिहा : २१
- (१) केंब्रिज विद्यापीठातून इंग्रजी या विषयात तुम्हाला पी.एच.डी. करावयाची आहे. त्यासाठी एस्.ओ.पी. लिहून अर्ज करा.
(२) अकाऊंटच्या पदाचा नियुक्ती पदाचा संदर्भ देऊन नोकरीचे स्विकार पत्र लिहा.
(३) शिवाजी कॉटन मिलच्या व्यवस्थापकाचा राजीनामा पत्र लिहा.
(४) एक धुलाई यंत्राची (Washing Machine) विक्रीवृद्धी करण्यासाठी विक्रीपत्र लिहा.
(५) तयार कपड्यांच्या घाऊक शोरूमला त्यांची किंमत यादी, माल यादी आणि इतर माहिती मागविणारे चौकशी पत्र लिहा.
४. सिंधुदुर्ग इंडस्ट्रीज लिमिटेडच्या वार्षिक सर्वसाधारण सभेची सुचना, कार्यक्रम पत्रिका तयार करा. तसेच दोन ८ ठराव तयार करून लिहा :
- (अ) बँकर्सची नियुक्ती
(ब) गुंतवणूकदारांचे शेअर्स काढणे.

[TURN OVER]

५. (अ) एल्.ए.टी.इ. विद्यापीठातील आर.पप्पू महाविद्यालयाचा निकाल कमी लागल्यामुळे एक समिती स्थापन १०
केलेली आहे. त्याचा अहवाल तयार करा.

किंवा

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

६. (अ) खालील वाक्ये बरोबर करून लिहा :

- (१) Narendra walk a mile everyday
(२) Honesty is a best policy
(३) His son learn English slowly
(४) Mumbai is one of the best city in India
(५) He is work as a Computer Operator in her Company.

- (ब) खालीलपैकी कोणत्याही एका विषयावर परिच्छेद लिहा :

- (१) पाकीस्तानवर केलेला हवाई हल्ला
(२) खेळ आणि क्रिडा
(३) शिस्त.

किंवा

- (क) खालील उतान्याचा सारांश लिहा :

If women are employed and financially independent, they will be able to live life on their own terms. They will learn how to deal with money and expenses, about the world outside their homes and will become aware of their rights and responsibilities. They will also be able to care for their families during difficult firms.

किंवा

- (ड) खालील उतान्याचे संपादन करा :

in Mumbai the ideal catchment area is the roof tops from where rainwater can collected through channels this water can there be pass through suitable screens filters and covering pipelines thereafter the water can be send to the storage tanks afterwards this water which has been pass through filtration and treatment plant can used for various purposes accept drinking.

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

Section I

1. (a) Explain briefly the following concepts (any four) 12
(i) Law of Demand (iv) Opportunity cost
(ii) Elasticity of demand (v) Break-even point
(iii) Production function (vi) Social cost.
- (b) Distinguish between (any two) :— 6
(i) Price elasticity of demand and income elasticity of demand
(ii) Average revenue and Marginal revenue
(iii) Fixed cost and Variable cost.
2. (a) What are the determinants of demand ? 8
(b) Explain different types of cross elasticity of demand. 8
3. (a) Explain need of demand forecasting. 8
(b) Describe the law of variable proportions. 8
4. (a) Give the relationship between AC and MC. 8
(b) Write an explanatory note on producer's equilibrium. 8
5. (a) Explain the relationship between TR, AR and MR under monopoly. 8
(b) Write an explanatory note on the long run average cost curve. 8
6. Write notes on (any two) :— 16
(a) Consumer's surplus
(b) Uses of elasticity of demand
(c) Any two objectives of firm
(d) Internal economies.

[TURN OVER

Section II

- 7. (a) Explain briefly the following concepts (any **four**) 12
 - (i) Monopoly (iv) Capital Budgeting
 - (ii) Price discrimination (v) Private goods
 - (iii) Product differentiation (vi) Investment criteria.
- (b) Distinguish between (any **two**) :— 6
 - (i) Perfect competition and pure competition.
 - (ii) Production cost and Selling cost
 - (iii) Full cost pricing and marginal cost pricing.
- 8. (a) Explain the features of perfect competition. 8
- (b) Explain the equilibrium of a firm under perfect competition. 8
- 9. (a) Explain different types of price discrimination. 8
- (b) Write a note on dumping. 8
- 10. (a) Examine the various objectives of pricing policy. 8
- (b) Discuss the role of government intervention in economic development. 8
- 11. (a) Examine the various stages of capital budgeting. 8
- (b) Explain Payback Period Method. 8
- 12. Write **notes** on (any **two**) :— 16
 - (a) Normal Profit
 - (b) Kinked demand curve
 - (c) Significance of capital budgeting
 - (d) Net present value method.

REPORT

(मराठी रूपांतर)

(३ तास)

[एकूण गुण : १००]

- सूचना : (१) प्रश्न क्रमांक १ आणि ७ अनिवार्य आहेत.
 (२) अनिवार्य प्रश्नांशिवाय प्रत्येक विभागातून कोणतेही दोन प्रश्न सोडवा.
 (२) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

विभाग १

१. (अ) खालील व्याख्या द्या (कोणत्याही चार):- १२
- | | |
|---------------------|----------------------|
| (१) मागणीचा नियम | (४) संधी खर्च |
| (२) मागणीची लवचिकता | (५) समविच्छेदन बिंदु |
| (३) उत्पादन फलन | (६) सामाजिक खर्च. |
- (ब) फरक स्पष्ट करा (कोणतेही दोन):- ६
- | | |
|---|--|
| (१) मागणीची किंमत लवचिकता आणि मागणीची उत्पन्न लवचिकता | |
| (२) सरासरी प्राप्ती आणि सिमांत प्राप्ती | |
| (३) स्थिर खर्च आणि बदलता खर्च. | |
२. (अ) मागणीची विविध निर्धारके कोणती ? ८
- (ब) मागणीच्या अन्योन्य लवचिकतेचे विविध प्रकार स्पष्ट करा. ८
३. (अ) मागणीच्या अंदाजाची आवश्यकता स्पष्ट करा. ८
- (ब) बदलत्या परिमाणाचा नियम स्पष्ट करा. ८
४. (अ) सरासरी खर्च आणि सिमांत खर्च यामधील संबंध स्पष्ट करा. ८
- (ब) उत्पादकाच्या समतोलावर स्पष्टीकरणात्मक टिप लिहा. ८
५. (अ) मत्केदारीतील एकूण प्राप्ती, सरासरी प्राप्ती आणि सिमांत प्राप्ती यातील संबंध स्पष्ट करा. ८
- (ब) दिर्घकालीन सरासरी खर्च वक्रावर स्पष्टीकरणात्मक टिप लिहा. ८
६. थोडक्यात टिपा लिहा. (कोणत्याही दोन):- १६
- | | |
|--|--|
| (अ) उपभोक्त्याचे संतोषाधिक्य | |
| (ब) मागणी लवचिकतेचे उपयोग | |
| (क) उत्पादन पेढीची कोणतीही दोन उद्दिष्ट्ये | |
| (ड) अंतर्गत बचती. | |

[TURN OVER]

विभाग २

७. (अ) खालील व्याख्या द्या (कोणत्याही चार):- १२
- | | |
|-----------------|------------------------|
| (१) मत्केदारी | (४) भांडवली अंदाजपत्रक |
| (२) मूल्य विभेद | (५) खाजगी वस्तु |
| (३) वस्तुभेद | (६) गुंतवणूकीचे निकष. |
- (ब) फरक स्पष्ट करा (कोणतेही दोन):- ६
- | |
|---|
| (१) पूर्ण स्पर्धा आणि शुध्द स्पर्धा |
| (२) उत्पादन खर्च आणि विक्री खर्च |
| (३) पूर्ण खर्च किंमत आणि सिमांत खर्च किंमत. |
८. (अ) पूर्ण स्पर्धेची वैशिष्ट्ये स्पष्ट करा. ८
- (ब) पूर्ण स्पर्धेतील पेढीचा समतोल स्पष्ट करा. ८
९. (अ) किंमत भेदाचे विविध प्रकार कोणते ते स्पष्ट करा. ८
- (ब) अवपुंजनावर टिप लिहा. ८
१०. (अ) किंमत धोरणाची विविध उद्दिष्ट्ये स्पष्ट करा. ८
- (ब) आर्थिक विकासातील सरकारच्या हस्तक्षेपाच्या भूमिकेची चर्चा करा. ८
११. (अ) भांडवली अंदाजपत्रकाच्या विविध अवस्थांवर चर्चा करा. ८
- (ब) काळपरतावा पध्दती स्पष्ट करा. ८
१२. थोडक्यात टिपा लिहा (कोणत्याही दोन):- १६
- | |
|---------------------------------|
| (अ) सामान्य नफा |
| (ब) दंतूर मागणी वक्र |
| (क) भांडवली अंदाजपत्रकाचे महत्व |
| (ड) निव्वळ वास्तव मूल्य पध्दती. |

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

Section I

1. Answer any **two** questions from the following :— 20
(a) Discuss the characteristics of business.
(b) Discuss the steps involved in setting the objectives of the Business.
(c) Define the term globalization and explain the impacts of Globalisation.
(d) Discuss the factor of External Business environment in detail.
2. Answer any **two** questions from the following :— 20
(a) Explain the factors affecting the location of a Business unit.
(b) Elaborate the different types of Entrepreneur.
(c) Write a detailed note on Feasibility Study.
(d) Elaborate the problems faced by the women entrepreneurs in India.
3. Write **short notes** (any **two**) :— 10
(a) Positive impact of Trading blocks (b) Economic objectives
(c) Importance of Project Report (d) Qualities of Entrepreneur.

Section II

4. Answer any **two** questions from the following :— 20
(a) Define the term services and explain the scope of services.
(b) Explain the features of Organized retailing.
(c) Discuss the various career opportunities in the Retail sector.
(d) Explain in detail the stores based retail formats operating in India.
5. Answer any **two** questions from the following :— 20
(a) Discuss the advantages and disadvantages of Credit Card.
(b) Define the term FDI. Discuss the importance of FDI in Indian economy.
(c) Define the term Logistics and explain its importance.
(d) Enlist the types of E-commerce and explain B2B form of E-commerce.
6. Write **short notes** (any **two**) :— 10
(a) Online marketing research (b) Classification of services
(c) Advantages of ATM (d) Objectives of BPO

[TURN OVER

(जुना अभ्यासक्रम)

(मराठी रूपांतर)

(३ तास)

[एकूण गुण : १००]

- सूचना : (१) सर्व प्रश्न अनिवार्य आहेत.
(२) उजवीकडील अंक पूर्ण गुण दर्शवितात.

विभाग १

१. खालीलपैकी कोणतेही दोन प्रश्न लिहा. २०
(अ) व्यवसायाच्या गुण वैशिष्ट्यांची चर्चा करा.
(ब) व्यवसायाची उद्दिष्टे ठरविण्याच्या प्रक्रियेतील विविध टप्प्यांची चर्चा करा.
(क) जागतिकीकरण या संकल्पनेची व्याख्या द्या आणि जागतिकीकरणाचे परिणाम स्पष्ट करा.
(ड) बहिर्गत व्यवसाय पर्यावरणाच्या घटकांची सविस्तर चर्चा करा.
२. खालीलपैकी कोणतेही दोन प्रश्न लिहा. २०
(अ) व्यवसाय संस्थेचे ठिकाण ठरविताना परिणाम करणारे घटक स्पष्ट करा.
(ब) उद्योजकाचे विविध प्रकार स्पष्ट करा.
(क) व्यवहार्यता अभ्यास यावर सविस्तर टीप लिहा.
(ड) भारतातील स्त्री उद्योजकांना सामोरे जाव्या लागणाऱ्या समस्यांचे वर्णन करा.
३. टीपा लिहा (कोणतेही दोन) १०
(अ) व्यापारी गटांचे सकारात्मक परिणाम (ब) आर्थिक उद्दिष्ट्ये
(क) प्रकल्प अहवालाचे महत्त्व (ड) उद्योजकाचे गुणधर्म

विभाग २

४. खालीलपैकी कोणतेही दोन प्रश्न लिहा. २०
(अ) सेवेची व्याख्या सांगून त्याचा विस्तार स्पष्ट करा.
(ब) संघटीत किरकोळ व्यापाराची वैशिष्ट्ये स्पष्ट करा.
(क) किरकोळ व्यापाराच्या क्षेत्रातील विविध करियर संधीची चर्चा करा.
(ड) भारतात अस्तित्वात असलेल्या दुकानावर आधारित किरकोळ व्यापाराचे प्रकार स्पष्ट करा.
५. खालीलपैकी कोणतेही दोन प्रश्न लिहा. २०
(अ) क्रेडीट कार्डच्या फायदे व तोट्यांची चर्चा करा.
(ब) थेट परदेशी गुंतवणुकीच्या अर्थ सांगा. भारतीय अर्थव्यवस्थेतील त्याच्या महत्वाबाबत चर्चा करा.
(क) माल पुरवठा व्यवस्थापनाची व्याख्या देऊन त्याचे महत्त्व स्पष्ट करा.
(ड) ई-कॉमर्सचे प्रकार सांगून बि२बि हा प्रकार स्पष्ट करा.
६. टीपा लिहा (कोणतेही दोन) १०
(अ) ऑनलाईन विपणन संशोधन (ब) सेवांचे वर्गीकरण
(क) ए टी एम चे फायदे (ड) बी-पी-ओ चे उद्देश

Con. 199-19.

(Revised Course)

SP-7823

(3 Hours)

[Total Marks : 100

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

Section I

1. Define the terms (any Five) 10
- | | |
|-----------------------|---------------------------|
| (a) Business | (e) Business environment |
| (b) Entrepreneurship | (f) WTO |
| (c) Feasibility Study | (g) Three fold objectives |
| (d) Project report | (h) Trading blocks |
2. Answer any three questions from the following :— 30
- Discuss the characteristics of business.
 - Discuss the factor of External Business environment in detail.
 - Explain the factors affecting the location of a Business Unit.
 - Write a detailed note on Feasibility Study.
 - Elaborate the problems faced by the women entrepreneurs in India.
3. Write short notes (any two) :— 10
- | | |
|---------------------------------------|--------------------------------|
| (a) Positive impact of Trading blocks | (b) Economic objectives |
| (c) Importance of Project Report | (d) Qualities of Entrepreneur. |

Section II

4. Define the terms (any Five) 10
- | | |
|----------------------|---------------|
| (a) Services | (e) FDI |
| (b) Retailing | (f) ATM |
| (c) Internet Banking | (g) KPO |
| (d) E-commerce | (h) Logistics |
5. Answer any three questions from the following :— 30
- Explain the scope of services.
 - Explain in detail the stores based retail formats operating in India.
 - Elaborate the importance of Logistics.
 - Discuss the advantages and disadvantages of Credit Card.
 - Enlist the types of E-commerce and explain B2B form of E-commerce.
6. Write short notes (any two) :— 10
- | | |
|-------------------------------|-----------------------|
| (a) Online marketing research | (b) Importance of FDI |
| (c) Advantages of ATM | (d) Objectives of BPO |

[TURN OVER

Con. 199-SP-7823-19.

(नविन अभ्यासक्रम)

(मराठी रूपांतर)

(३ तास)

[एकूण गुण : १००]

- सूचना : (१) सर्व प्रश्न अनिवार्य आहेत.
(२) उजवीकडील अंक पूर्ण गुण दर्शविताने.

विभाग १

१. खालील संज्ञा स्पष्ट करा (कोणत्याही पाच) १०
- | | |
|------------------------|----------------------------|
| (अ) व्यवसाय | (ई) व्यवसाय पर्यावरण |
| (ब) उद्योजकता | (फ) जागतिक व्यापार संघटना |
| (क) व्यवहार्यता अभ्यास | (ग) त्रिस्तरीय उद्दिष्ट्ये |
| (ड) प्रकल्प अहवाल | (ह) व्यापारी गट |
२. खालीलपैकी कोणत्याही तीन प्रश्नांची उत्तरे लिहा. ३०
- (अ) व्यवसायाच्या गुण वैशिष्ट्यांची चर्चा करा.
(ब) बहिर्गत व्यवसाय पर्यावरणाच्या घटकांची सविस्तर चर्चा करा.
(क) व्यवसाय संस्थेचे ठिकाण ठरविताना परिणाम करणारे घटक स्पष्ट करा.
(ड) व्यवहार्यता अभ्यास यावर सविस्तर टीप लिहा.
(ई) भारतातील स्त्री उद्योजकांना सामोरे जाव्या लागणाऱ्या समस्यांचे वर्णन करा.
३. टीपा लिहा (कोणतेही दोन) १०
- | | |
|--------------------------------------|------------------------|
| (अ) व्यापारी गटांचे सकारात्मक परिणाम | (ब) आर्थिक उद्दिष्ट्ये |
| (क) प्रकल्प अहवालाचे महत्व | (ड) उद्योजकाचे गुणधर्म |

विभाग २

४. खालील संज्ञा स्पष्ट करा (कोणत्याही पाच) १०
- | | |
|--------------------|---------------------------|
| (अ) सेवा | (ई) विदेशी थेट गुंतवणूक |
| (ब) किरकोळ व्यापार | (फ) ए टी एम |
| (क) इंटरनेट बँकिंग | (ग) के पी ओ |
| (ड) ई-कॉमर्स | (ह) माल पुरवठा व्यवस्थापन |
५. खालीलपैकी कोणत्याही तीन प्रश्नांची उत्तरे लिहा. ३०
- (अ) सेवा या संज्ञेचा विस्तार स्पष्ट करा.
(ब) भारतात अस्तित्वात असलेल्या दुकानावर आधारित किरकोळ व्यापाराचे प्रकार स्पष्ट करा.
(क) माल पुरवठा व्यवस्थापनाचे महत्व स्पष्ट करा.
(ड) क्रेडीट कार्डचे फायदे व तोट्यांची चर्चा करा.
(ई) ई-कॉमर्सचे प्रकार सांगून बिशेबि हा प्रकार स्पष्ट करा.
६. टीपा लिहा (कोणतेही दोन) १०
- | | |
|-------------------------|----------------------------------|
| (अ) ऑनलाईन विपणन संशोधन | (ब) विदेशी थेट गुंतवणूकीचे महत्व |
| (क) ए टी एम चे फायदे | (ड) बी-पी-ओ चे उद्देश |

(3 Hours)

[Total Marks : 100

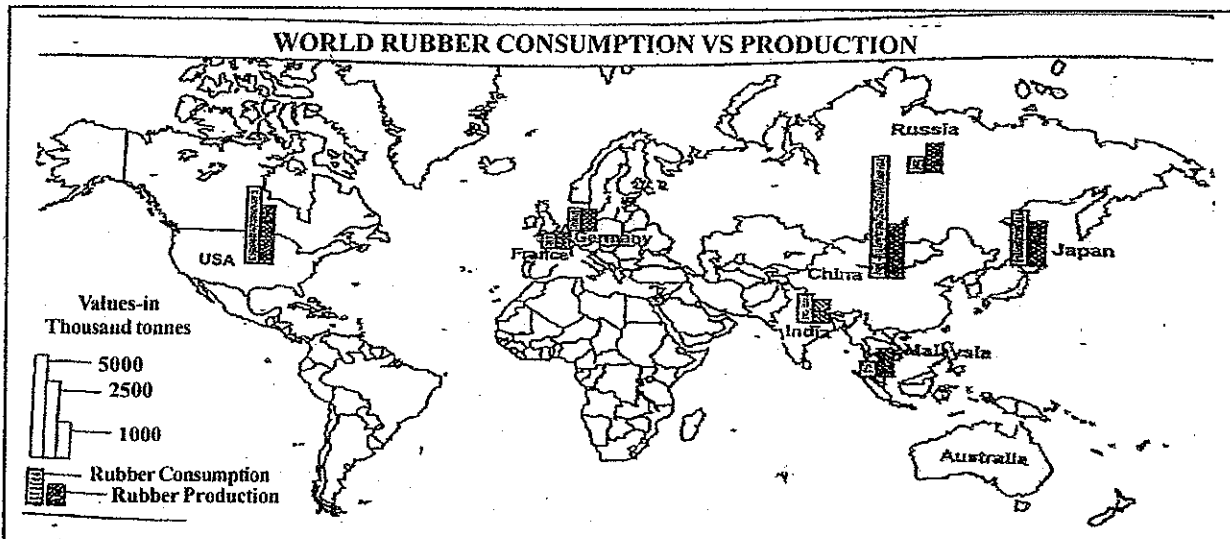
- N.B. (1) Question Nos. 1, 2 and 3 of section I and Question Nos. 7, 8 and 9 of section II are compulsory.
(2) Attempt any one question from question Nos. 4, 5 and 6 of section I and any one question from question Nos. 10, 11 and 12 of section II.

Section I

- 1 A. Study the world map given below and answer the following questions :

5

Located Bars



1. What is the theme of the map ?
2. Which cartographic technique used to represent the theme ?
3. What is the Rubber production in India?
4. Name the country having highest Rubber consumption show in the map?
5. What is the Rubber production in Japan?

- 1 B. Name and Mark the following on the outline map of the World :

5

- (a) Rocky Mountains
- (b) Equatorial forests
- (c) Low density population zone
- (d) Industrial area of India
- (e) Longest railway line of the world.

- 2 Write a short notes (Any three) :

15

- (a) Nitrogen cycles
- (b) Global warming.
- (c) Fund resources
- (d) Water pollution
- (e) Importance of forest.
- (f) Food chain and Food web

[TURN OVER

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

Case - Study

Rising waters may leave Mumbai at sea -

A recent study has warned that the predicted sea level of 50 cm by 2050 could prove seriously damaging for Mumbai. The research, carried out by Alex De Sherbinin and two other scholars, suggest that storm surges, coupled with a rise of 50 cm in the sea level, will render coastal and low-lying areas uninhabitable.

The researchers claimed that Mumbai vulnerability to climate extremes such as storms playing up in tandem with the sea level rise was higher because of the poor drainage system and the fact that the city lies in a flood-prone region.

According to the researchers, the city's location on several seismic faults as well as its unsanitary methods of disposing raw sewage and industrial waste into the water and air surrounding it adds to the risk. They warned that the susceptible railways system would need to be elevated and the drainage system upgraded in order to reduce the threat from the rising sea. They noted that while projects were underway to upgrade the drains running alongside the ra lines, they had not been designed keeping in mind the sea level rise. The team cited another study which showed that among all the coastal cities Mumbai was most likely to experience damage because of a rise in sea level.

Moreover, the report said, with shifting likely in the subsurface of reclaimed lands, many buildings might become uninhabitable due to structure instability.

Mumbai, with almost 55% of its population residing in slums, is also vulnerable because of lack of dykes and other coastal 'attempts' to deal with the sea level rise. The study says the overall vulnerability of the city remains high and it will find it hard to cope with flooding and sub-surface shifting reclaimed and landfilled areas despite the fact that it has a resilient unofficial social response to crisis and elaborate disaster management plan.

Questions:

- | | | |
|----|--|---|
| 1. | What will be impact of climate change coastal low lying areas in Mumbai? why? | 4 |
| 2. | Why is Mumbai likely to become vulnerable to climate change? | 2 |
| 3. | What were the flaws in planning which made Mumbai vulnerable to storms ? | 2 |
| 4. | What are the suggestions made by the researchers to reduce vulnerability of Mumbai to storm water? | 2 |
| 4 | (a) Explain, abiotic components of natural environment in brief. | 8 |
| | (b) Explain importance of environmental studies. | 7 |
| 5 | (a) Write about the classification of resource in brief ? | 8 |
| | (b) Discuss various methods of water conservation. | 7 |
| 6 | (a) write about major sources of food. | 8 |
| | (b) Explain the concept of "Human Development Index" | 7 |

Section-II

- 7 (a) Name and Mark the following in the outline map of Mumbai : 5
- (i) Vihar lake
 - (ii) Mahim Creek
 - (iii) Juhu beach
 - (iv) Cattle shed
 - (v) Dadar Terminus.
- (b) Name and Mark the in the outline map of Konkan : 5
- (i) Thane District.
 - (ii) Bird sanctuary
 - (iii) Hill station
 - (iv) Amboli Ghat
 - (v) River Savitri
- 8 Write short notes (Any three) : 15
- (a) Advantages of water transportation.
 - (b) Agro tourism
 - (c) Narmada bachav andolan.
 - (d) Types of communication.
 - (e) Flood
 - (f) Sources of waste

- 9 Read the case study given below and answer the following questions

Case Study

Villages to get climate managers

The barde against climate change is all set to go down to every village in the country. In a bid to create awareness about global warming the government has decided to train and appoint "climate managers" in villages whose main task will be to create awareness and take steps fro sustainable development at the grassroots level. Besides, they will be trained to handle natural disasters and prepare their areas to face such crises. Three agencies have been tasked with implementing the project-the ministers of panchayati raj and science and technology and the chair sustainable development at the Indira Gandhi National Open University (IGNOU).

The programme was aimed at meeting the challenges of climate change and sustainable development. "People at the grassroots with be the first to bear brunt of climate change. So, we have decided to train people in villages to be climate managers.

"The task of managing climate change will be customized as per local needs. A man and a woman climate manager from each gram sabha will be trained in the science and art of managing climate change and enhance their capacity to cope with natural calamities".

[TURN OVER

Questions :

1. Why did the Government decided to appoint climate managers in every village? 2
 2. What will be the main task of the climate managers? 2
 3. Name the agencies which will scheduler the responsibility of training climate manager. 2
 4. Suppose you are a climate manager in coastal village in Konkan. How will you plan your programme to over come climate change? 4
- 10 (a) Explain pre and post disaster management of flood in brief. 8
 - (b) Write note on Earthquake. 7
 - 11 (a) Write about factors for increasing tourism industry. 8
 - (b) Explain types of tourism in brief. 7
 - 12 (a) Explain environmental management in brief. 8
 - (b) Write about types of waste with suitable example. 7

(मराठी रूपांतर)

(३ तास)

[एकूण गुण : १००]

- सुचना:** (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 सोडवावा.
 (३) आवश्यक वाटल्यास इंग्रजी प्रश्नपत्रिका पहावी.

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. भारतातील रबर उत्पादन किती आहे ?
 ४. सर्वात जास्त रबर उपभोग असलेल्या देशाचे नावे सांगा.
 ५. जपानचे रबर उत्पादन किती आहे ?
- (ब) जगाच्या नकाशाच्या आराखड्यामध्ये खालील ठिकाणे दाखवून नावे लिहा. ५
१. रॉकी पर्वत
 २. विषवृत्तीय अरण्ये
 ३. कमी लोकसंख्येची असणारे देश
 ४. भारतामधील औद्योगिक क्षेत्र
 ५. जगातील सर्वात लांब रेल्वे मार्ग

२ टिपा लिहा (कोणत्याही तीन) :

- | | |
|--------------------------|----------------------------|
| (अ) नायट्रोजन चक्र | (ड) जल प्रदूषण |
| (ब) जागतिक उष्मीकरण | (इ) अरण्याचे फायदे महत्त्व |
| (क) अप्रवाही साधनसंपत्ती | (फ) अन्न जाळी व अन्न साखळी |

३ पुढील घटना अभ्यासाचा अभ्यास करून खालील प्रश्नांचे उत्तरे द्या :

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

- | | |
|---|---|
| १. वातावरण बदलाचा मुंबईच्या समुद्रालगतच्या भागावर काय परिणाम झाला आहे ? का ? | ४ |
| २. वातावरण बदलाच्या दृष्टीने मुंबई असुरक्षित का आहे ? | २ |
| ३. वादळाच्या दृष्टीने मुंबई असुरक्षित का आहे ? त्यासाठी कोणत्या उपाययोजना करात. | २ |
| ४. अभ्यासकांनी वादळी लाटा पासून मुंबईची असुरक्षिता कमी करण्याच्या दृष्टीने काय उपाययोजना सांगितल्या आहे ? | २ |
| ४ (अ) नैसर्गिक पर्यावरणाचे अजैविक घटक थोडक्यात स्पष्ट करा. | ८ |
| (ब) पर्यावरण अभ्यासाचे महत्त्व सविस्तर स्पष्ट करा. | ७ |
| ५ (अ) साधनसंपत्तीचे वर्गीकरण थोडक्यात लिहा. | ८ |
| (ब) जल संवर्धनच्या पद्धतीवर चर्चा करा. | ७ |
| ६ (अ) अन्नाच्या मुख्य स्रोता बदल लिहा. | ८ |
| (ब) मानवी विकास निर्देशांकाची संकल्पना स्पष्ट करा. | ७ |

विभाग २

- | | |
|--|---|
| ७ (अ) तुम्हाला पुरविलेल्या मुंबईच्या नकाशाच्या आराखड्यामध्ये खालील ठिकाणे दाखवून नावे लिहा : | ५ |
| १. विहार तळे | |
| २. माहीमची खाडी | |
| ३. जुहू चौपाटी | |
| ४. तबेला | |
| ५. दादर रेल्वे स्थानक | |
| (ब) कोंकणच्या नकाशाच्या आराखड्यामध्ये खालील ठिकाणे दाखवून नावे लिहा : | ५ |
| १. ठाणे जिल्हा | |
| २. पक्षी अरण्ये | |
| ३. उंच ठिकाण | |
| ४. आंबोली घाट | |
| ५. सावित्री नदी | |

[TURN OVER

८ टिपा लिहा (कोणत्याही तीन) :

- (अ) जल वाहतुकीचे फायदे
- (ब) शेती पर्यटन
- (क) नर्मदा बचाव आंदोलन
- (ड) दळणवळणाचे प्रकार
- (इ) पूर
- (फ) कचऱ्याचे स्रोत

१५

९ पुढील घटना अभ्यासाचा अभ्यास करून खालील प्रश्नांचे उत्तरे द्या.

(घटना अभ्यासाठी - Case study कृपया इंग्रजी प्रश्नपत्रिका पहावी)

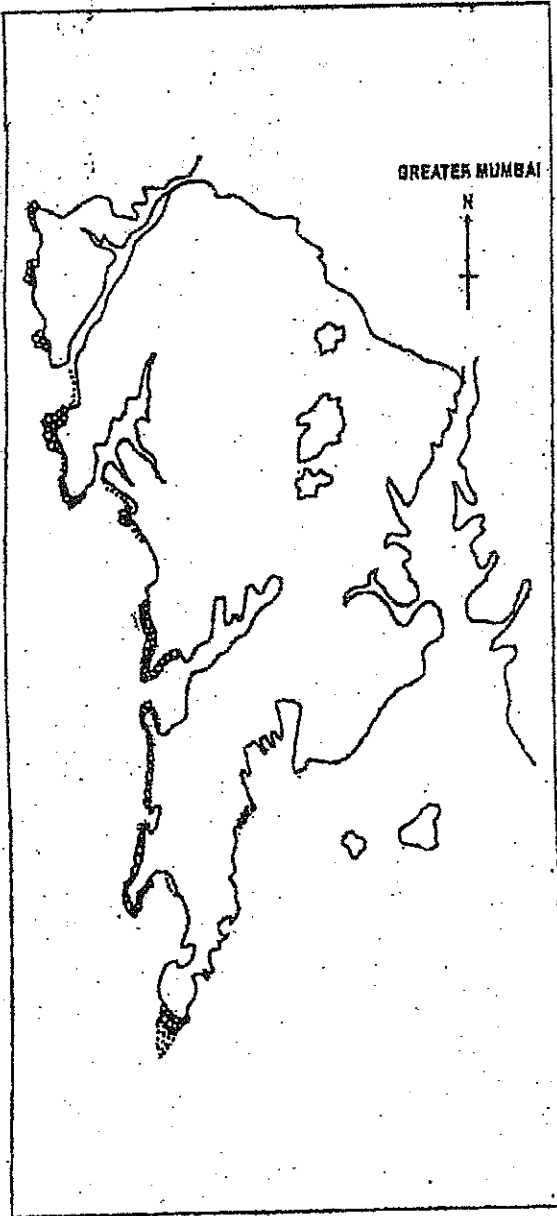
- १. सरकारने प्रत्येक गावामध्ये हवामान प्रबंधक नेमण्याचे का ठरवले ? २
- २. हवामान प्रबंधकापुढे मुख्य अहवान काय आहे ? २
- ३. हवामान प्रबंधकाला प्रशिक्षण देणाऱ्या संस्थांची नावे सांगा ? २
- ४. समजा जर तुम्ही समुद्रालगत गावाचे हवामान प्रबंधक असाल तर तुम्ही वातावरण बदल कमी करण्या संबंधीत काय उपाययोजना कराल. ४

- १० (अ) पुरापूर्वीचे आणि नंतरचे आपत्ती व्यवस्थापन थोडक्यात स्पष्ट करा. ८
- (ब) भुकंपावर टीप लिहा. ७

- ११ (अ) पर्यटन वाढीसाठी असणाऱ्या घटकाबद्दल लिहा. ८
- (ब) पर्यटनाचे प्रकार थोडक्यात स्पष्ट करा. ७

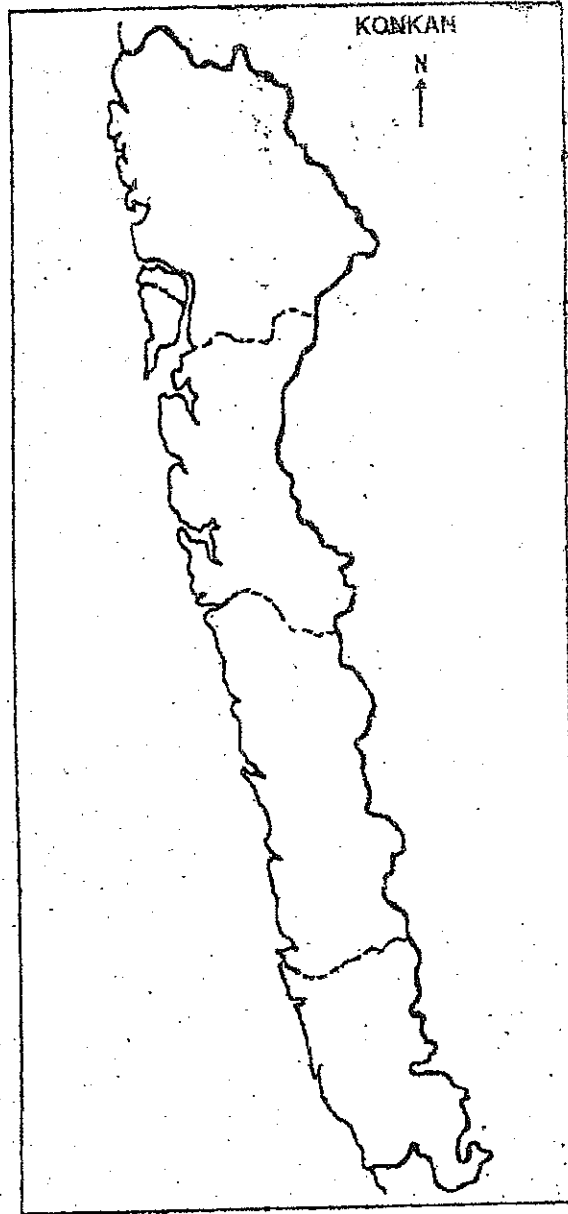
- १२ (अ) पर्यावरण व्यवस्थापन थोडक्यात स्पष्ट करा. ८
- (ब) उदाहरणाच्या साहाय्याने "कचऱ्याचे प्रकार" स्पष्ट करा. ७

Q.7 - A



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Q.7 - B

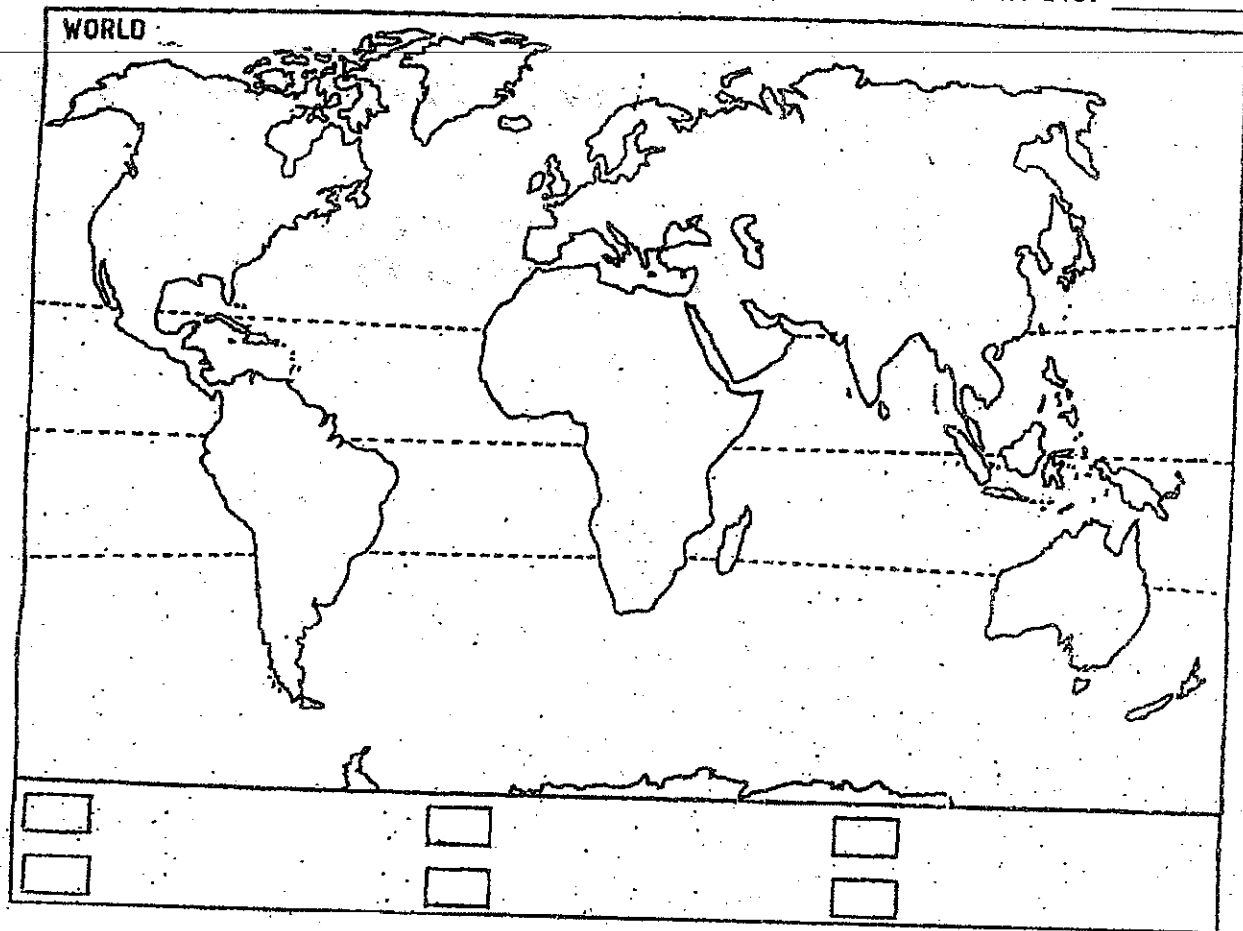


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[TURN OVER

Q.1 - B / प्र. १ ला ब

Seat No. _____



Mathematical & Statistical Techniques

(3 Hours)

[Total Marks : 100]

SP-7803

- N.B. :** (1) Answer any two questions from Section I.
(2) Answer any three questions from Section II.
(3) Answers to both the sections to be written in the same answer book.
(5) Use of non-programmable, scientific calculator is allowed.
(6) Figures to the right indicates full marks to the sub-question.
(7) Graph paper will be supplied on request.

Section I

1. (a) An investor sold his real estate property for ₹ 8,00,000 and purchased another for ₹ 7,50,000 through the same agent. The agent charged him 2% commission on sale and 1% commission on purchase. Find agent's commission earning and investor's saving, if any. 5
- (b) A certain lot of items is sold for ₹ 8,550, after allowing trade discount at 10% and subsequently cash discount at 5%. Determine the market price and cost price of the lot if profit is ₹ 1,250. 5
- (c) A, B, and C start a business by investing ₹ 50,000, ₹ 60,000 and ₹ 90,000 respectively and share the profit of 1,80,000 at the end of the year. Find the share in profit of each partner. 5
- (d) Sales of a computer for ₹ 21,400 resulted into a 14.4%. Find its cost price. 5
2. (a) Find the rate of return on investment if 500 shares of face value 100 were purchased at ₹ 3,500 each and sold later at ₹ 3,670 each. The brokerage being 0.5% on both the transactions. 5
- (b) Mr. Modi invest 5500 p.m. in SIP of mutual fund for 4 months. The NAV are ₹ 83, 95, 105 and 112 respectively. The entry load was 1.5% throughout. Find average cost price per unit. 5
- (c) The different kinds of foods A, B and C 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 where as one kg of food C has 1, 5 and 7 units of these ingredients, if the cost per kg of food A is ₹ 75 per kg, food B is ₹ 80 and per kg of food C is ₹ 60, construct the problem of minimize the cost. 5
- (d) Solve the following LPP graphically : 5
Maximize $Z = 10x + 15y$ subject to $3x + 4y \leq 12$, $x + 2y \leq 4$, $x, y \geq 0$.

[TURN OVER

3. (a) Differentiate the following with respect to x : 5
 (i) $y = 7 \log x + 5x^2 + e^x + 4^x + 5$, (ii) $y = x \log x$
- (b) A manufacturer can sell x items at a price ₹ $330 - x$ each. Total cost of producing x items is ₹ $(x^2 + 10x + 12)$. Find x for which the profit is maximum. 5
- (c) The demand function is given by $D = \frac{p+3}{2p+1}$, where D = Demand and p = price. 5
 Find the elasticity of demand when the price is 8.
- (d) The manufacturer produce X packets of biscuits per day. The fixed cost is ₹ 2000 5
 per day. The cost of manufacturing is ₹ 17 per packet and the distribution charges are ₹ 3 per packet. Find the total cost function. If each packet to be produce is sold at ₹ 30, find the profit function and also find break-even point.
4. (a) Compute the compound amount and compound interest of ₹ 12000 if invested 5
 at 10% for 2 years and the interest copound semi-annually.
- (b) The difference between simple and compound interest on a certain amount for 5
 4 years at 10% p.a. is ₹ 1,282. Find the principal.
- (c) Find the maturity value of an annuity of ₹ 8,000 payable 4 years hence, if the 5
 interest is compounded annually at 8%.
- (d) A loan of ₹ 75,000 is to be returned in 4 monthly instalments at the rate if 5
 12% p.a. compounded monthly. Find the EMI using the reducing balance method.

Section II

5. (a) Distinguish between primary data and secondary data. 6
- (b) Tabulate the data given below : 7
 In 1975, out of total a 4,000 workers in a factory, 3,300 were members of a trade union. The number of Women workers employed was 500 out of which 400 did not belong to the union. In 1974, the number of workers in the union was 3,450 of which 3,200 were men. The number of non-union workers was 760 of which 332 were women.
- (c) Draw a less then Ogive for the following data and find median graphically : 7

Marks	0-10	10-20	20-30	30-40	40-50	50-60
No. of Students	15	20	40	20	10	4

6. (a) Calculate arithmetic mean and mode for the following data : 6

Marks	0-10	10-20	20-30	30-40	40-50
No. of Students	6	12	17	8	7

- (b) Find quartile deviation and its coefficient for the following data : 7

Daily wages in ₹	20-25	25-30	30-35	35-40	40-45	45-50	50-55
No. of workers	2	5	8	12	10	7	6

- (c) Calculate standard Deviation and coefficient of variance for the following data : 7

52, 61, 40, 62, 47, 61, 56.

7. (a) If
- $P(A) = 2/5$
- ,
- $P(B) = 1/3$
- and if A and B are independent events, find 6

(i) $P(A \cap B)$, (ii) $P(A \cup B)$, (iii) $P(\bar{A} \cap \bar{B})$.

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

X	0	2	4	6	8
P(X)	k	2k	3k	3k	k

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

- (c) An athlete has 4 Gold medals, 6 Silver medals, 9 Bronze medals. If 3 medals are selected at random, Find the probability that (i) each is of different type and (ii) 1 is silver and 2 are bronze medals. 7

8. (a) Explain the concept of correlation with the help of scatter diagrams. 6

- (b) Find Spearman's rank correlation coefficient for the following data : 7

X	100	120	125	115	112	105	130	124
Y	65	48	34	37	54	46	52	28

- (c) Obtain both the line of regression for the following information. Also find marks of mathematics if he scores 75 marks in statistics, given that the correlation coefficient is 0.5. 7

	Mathematics	Statistics
Mean Marks	50	60
Standard deviation	4	5

9. (a) Explain seasonal indices by method of simple average. 6

- (b) Fit a straight line trend by the method of least square to the following data and obtain the trend value for 2012. 7

Years	2007	2008	2009	2010	2011
Sales ('000 units)	58	79	100	121	142

[TURN OVER

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

Commodity	Quantity in 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

10. (a) Write short notes on decision tree and procedure of drawing decision tree. 6
 (b) From the following pay of table. Determine the best possible act by using (i) Maximum criterion, (ii) Maximax criterion, (iii) Laplace criterion. 7

Event \ Act	E1	E2	E3	E4
A1	21	18	22	19
A2	-5	18	19	20
A3	20	-4	14	21

- (c) From the following pay-off table decide on the best investment for an entrepreneur calculating expected opportunity loss (EOL). 7

State of economy	Probability	Investment alternative		
		Mall	College	Discotheque
Fair	0.25	20	30	35
Good	0.40	35	45	40
Excellent	0.35	55	50	40

Accounting - financial Management

P4-Exam.-2019-1-68
Con. 139-19.

(REVISED COURSE) (P-I)

SP-7768

(3 Hours)

[Total Marks : 100

- N.B.** (1) All Questions are **Compulsory**.
(2) **Figures** to the **right** indicate **full marks**.
(3) **Working notes** should form the **part** of your answer.

Q.I. A) Select the appropriate option and rewrite the full sentence (Any Ten)

10

- 1) Accounting Standard 2 deals with _____
(Discloser of Accounting Policies / Valuation of Inventory)
- 2) Total amount payable by the purchaser in Hire Purchase transaction is called _____
(Hire purchase price / Cash Price)
- 3) In Departmental Accounts, Advertisement Expenses is allocated on the basis of _____ of each department. (Sales turnover / Area occupied)
- 4) Amount received on issue of shares is a _____
(Capital Receipt / Revenue Receipt)
- 5) For a books manufacturing company, paper is a _____
(Raw material / Finished goods)
- 6) In _____ method of stock valuation, items received first are issued first, so that the latest purchased items are left in stock.
(Weighted Average / FIFO)
- 7) Consignor-Consignee relationship is _____
(Master-servant relationship / Principal-Agent relationship)
- 8) Closing Stock Reserve is _____ to Branch account in Branch Debtors Method.
(Debited / Credited)
- 9) Actual loss of stock due to fire = Stock on the date of fire less _____
(Salvage / Compensation)
- 10) Account Sales is prepared by _____
(Consignor / Consignee)
- 11) In calculating Fire Insurance Claim undervaluation of stock needs to be brought to _____
(Market Price / Cost Price)
- 12) Profit on Consignment belongs to _____
(Consignor / Consignee)

Q.I. B) State whether the following statements are **True** or **False**. (Any Ten)

10

- 1) Hire purchase price includes interest.
- 2) Discount allowed is allocated to departments in sales proportion.
- 3) Inventory is a current assets.
- 4) Wages paid for installation of machinery are debited to Machinery account.
- 5) Initial payment on signing the agreement is called as Down payment.
- 6) Overvaluation of closing stock shows more gross profit.
- 7) Credit Sales are debited to Debtors account.
- 8) Sales returns are also called as return inwards.

[TURN OVER

- 9) Average clause is applicable incase of underinsurance.
- 10) Proper books of accounts are maintained under single entry system.
- 11) Discount allowed is credited to creditors account.
- 12) Memorandum Trading Account is always prepared for one year period.

Q.2. From the following Trial balance of Mr. Sujay, Prepare Final Accounts of the firm : 15

TRIAL BALANCE AS ON 31.3.2019

PARTICULARS	DEBIT ₹	CREDIT ₹
Creditors		1,00,000
Bank overdraft		42,000
Machinery	1,60,000	
Opening Stock:		
Raw material	52,000	
Finished goods	60,000	
Work in progress	4,000	
Purchases of Raw material	5,60,000	
Direct wages	1,12,000	
Factory rent	54,000	
Carriage Inward on raw material	10,000	
Drawings	60,000	
Sales		10,00,000
Sundry Debtors	2,00,000	
Cash at bank	38,000	
Office salaries	14,000	
General Expenses	4,000	
Discount allowed	12,000	
Commission	2,000	
Capital A/c of Sujay		2,00,000
	13,42,000	13,42,000

Following further information is provided.

- 1) Closing Stock as on 31.3.2019:
Raw Material ₹ 64,000; Work in progress ₹ 8,000 and Finished goods ₹ 70,000.
- 2) Depreciate Machinery @ 10% p.a.
- 3) On 1st January 2019, there was a fire in the godown of Mr. Sujay, destroying finished goods worth ₹ 24,000, insurance company admitted the claim for ₹ 16,000. This transaction was not recorded in the books.
- 4) Provide Reserve for Doubtful debts @ 5% on debtors.
- 5) Commission payable ₹ 2,000.

OR

Q.2. Following is the record of transactions regarding purchase and sales of Mr. Ranjit :

15

Date	Particulars	Units	Rate P.U. (₹)
01.03.2018	Opening Balance	15000	50
06.03.2018	Purchases	20000	60
12.03.2018	Sales	25000	80
15.03.2018	Purchases	15000	65
21.03.2018	Sales	20000	90
25.03.2018	Purchases	18000	70
28.03.2018	Sales	10000	95
29.03.2018	Sales	5000	100
31.03.2018	Purchases	12000	80

Find the following from the above:

- 1) Value of Stock using FIFO Method as on 31.3.2018.
- 2) Cost of goods sold for the Month of March 2018.

Q.3 From the following particulars of King & Co. Prepare Trading and Profit & Loss A/c of two departments Mobile and Laptop for the year ended 31.3.2019.

Particulars	Mobile ₹	Laptop ₹	Total ₹
Opening Stock (1.4.2018)	75,000	1,05,000	1,80,000
Purchases	13,20,000	19,80,000	33,00,000
Sales	15,00,000	21,00,000	36,00,000
Closing Stock (31.3.2019)	4,20,000	5,40,000	9,60,000
Carriage inwards			16,500
Salaries			45,000
Discount Received			13,500
Rent & Rates			1,08,000
Travelling Expenses			36,000
Carriage Outwards			10,800
Sundry Expenses			54,000
Publicity Expenses			12,600
Discount allowed			18,900
Insurance			16,800
Selling Commission			25,200

Further Information:

- 1) The area occupied is in the ratio of 3:2 between two Dept.
- 2) Salaries, Sundry Expenses and Insurance are to be allocated equally.

OR

[TURN OVER

Q.3 Mr. Arya purchased a Motor Car on hire purchase basis from Honda Ltd. on 15th January, 2016. He paid ₹ 3,00,000 on signing the contract and agreed to pay 3 installments of cash price excluding interest as follows:

On 31.12.2016 ₹ 3,00,000

On 31.12.2017 ₹ 3,30,000

On 31.12.2018 ₹ 3,70,000

The Cash Price of the Motor Car was ₹ 13,00,000. Interest is charged at 10% p.a. by Honda Ltd. on outstanding amount. Depreciation @20% p.a. on W.D.V. method is charged.

Prepare: 1) Motor Car A/c

2) Honda Ltd. A/c

3) Interest A/c in the books of Mr. Arya for the years 2016, 2017 and 2018.

Q.4 Mr. Unhappy keeps his books under single entry system. An abstract of his cash transactions for the year ended 31.12.2018 was as follows :

a) **Cash & Bank Account**

Receipt	₹	Payment	₹
To Balance b/d	10,000	By Cash Purchases	47,000
To Cash Sales	1,20,000	By Creditors	2,80,000
To Debtors	3,20,000	By Office Salaries	50,000
To Dividend Received	6,000	By Rent & Rates	10,000
To Sundry Income	40,000	By Sundry Exp.	15,000
		By Advertisement	19,000
		By Equipment purchased (1.1.2018)	30,000
		By Wages	12,000
		By Import duty	5,000
		By Balance c/d	28,000
Total	4,96,000	Total	4,96,000

b) Details of Assets and Liabilities:

Particulars	1.1.2018 (₹)	31.12.2018 (₹)
Equipment	20,000	50,000
Stock	30,000	40,000
Debtors	57,000	68,000
Creditors	24,000	42,000

c) Other Information :

- 1) Provide depreciation on Equipment @ 10% p.a.
- 2) Salaries prepaid ₹ 2,500.
- 3) Provide Interest on Opening Capital @6% p.a.
- 4) Wages outstanding ₹ 8,000.

You are required to Prepare Trading & Profit and Loss A/c for the year ended 31.12.2018 and Balance Sheet as on that date.

OR

Q.4. M/s ACC Cements Ltd., Chiplun consigned to M/s Reyansh Bros. of Goa, 7,500 Cement bags costing ₹120 per bag. M/s ACC Cements Ltd. paid ₹ 6,750 for railway freight, ₹ 3,750 for insurance and ₹ 3,300 for sundry expenses.

On receipt of consignment M/s Reyansh Bros. accepted a Bill for ₹ 3,00,000 which was discounted by the consignors at the bank for ₹ 2,99,250 and discount was charged to consignment account.

M/s Reyansh Bros. sent an Account Sales which shows as :

- 1) Cash sales of 6,000 bags @ ₹150 each.
- 2) Expenses paid by Reyansh Bros. were: (i) Godown Rent ₹ 3,000; (ii) Selling Expenses ₹ 9,000.
- 3) Reyansh Bros. remitted the balance due by Bank Draft after deducting their expenses and commission at 2% on gross sales.

Show Consignment Account and Consignee's Account in the books of Consignor.

Q.5. Prachi Ltd. Operates a retail Branch at Khed. All purchases are made by the head office in Thane. Goods are sent to branch at invoice price which is cost plus 25% All cash received by the branch is remitted to H.O.

On 1.4.2018, the branch shows the following Balances:

Particulars	₹
Stock in Trade (at Invoice Price)	1,87,500
Sundry Debtors	37,250
Equipment	18,000
Computer	6,000
Cash in hand	4,500

During 2018-19 the following transactions took place at branch.

Particulars	₹
Goods invoiced to branch at Invoice price	2,25,000
Credit Sales	75,000
Cash sales	2,00,000
Discount to Debtors	4,000
Bad debts	2,500
Expenses paid by H.O. for Branch:	
Office Salaries	10,000
Office Rent	5,000
Sundry Expenses	2,500
Goods returned by debtors	6,000
Goods returned to H.O. (at Invoice price)	7,500
Amount received from Branch Debtors	70,000
Balance as on 31.3.2019 at Branch:	
Stock in Trade (at Invoice price)	60,000
Sundry Debtors	?
Cash in hand	3,000
Equipment	16,200
Computer	5,700

Prepare Khed Branch Account and Branch Debtors Account in the books of H.O. using Debtors Method.

OR

[TURN OVER

Q.5 Fire occurred in the premises of M/s. Unfortunate Traders on 1st Sept. 2018. Stock of the value of ₹ 52,000 was salvaged and the business books and records were saved. The following information was obtained. 15

Particulars	1.4.2017 To 31.3.2018	1.4.2018 To Date of Fire
Sales	₹ 5,50,000	₹ 1,50,000
Purchases	₹ 2,90,000	₹ 75,000
Wages	₹ 60,000	₹ 5,000 p.m.

Stock as on 1.4.2017 ₹ 1,67,500 and as on 31.3.2018 ₹1,60,000. The Insurance policy is for ₹ 1,25,000.

Calculate the amount of claim to be presented to the insurance company in respect of the loss.

Q.6 Answer the following:

- Distinguish between Capital Expenditure and Revenue Expenditure. 10
- What is branch? Describe various Accounting Methods of Branch Accounting. 10

OR

Q.6. Write short notes on: (Any 4) 20

- Manufacturing Account.
- Hire Purchase Price and Cash Price.
- Average Clause.
- Importance of Accounting Standards.
- Proforma Invoice in Consignment.
- Memorandum Trading Account.

Con. 139-19.

(OLD COURSE)

SP-7768

(3 Hours)

[Total Marks : 100

- N.B.** (1) All Questions are Compulsory.
 (2) Figures to the right indicate full marks.
 (3) Working notes should form the part of your answer.

SECTION-I

Q.1. From the following Trial balance of Mr. Sujay, Prepare Final Accounts of the firm : 18

TRIAL BALANCE AS ON 31.3.2019

PARTICULARS	DEBIT ₹	CREDIT ₹
Creditors		1,00,000
Bank overdraft		42,000
Machinery	1,60,000	
Opening Stock:		
Raw material	52,000	
Finished goods	60,000	
Work in progress	4,000	
Purchases of Raw material	5,60,000	
Direct wages	1,12,000	
Factory rent	54,000	
Carriage Inward on raw material	10,000	
Drawings	60,000	
Sales		10,00,000
Sundry Debtors	2,00,000	
Cash at bank	38,000	
Office salaries	14,000	
General Expenses	4,000	
Discount allowed	12,000	
Commission	2,000	
Capital A/c of Sujay		2,00,000
	13,42,000	13,42,000

Following further information is provided :

- Closing Stock as on 31.3.2019:
Raw Material ₹ 64,000; Work in progress ₹ 8,000 and Finished goods ₹ 70,000.
- Depreciate Machinery @ 10% p.a.
- On 1st January 2019, there was a fire in the godown of Mr. Sujay, destroying finished goods worth ₹ 24,000, insurance company admitted the claim for ₹ 16,000: This transaction was not recorded in the books.
- Provide Reserve for Doubtful debts @ 5% on debtors.
- Commission payable ₹ 2,000.

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Q.2. A) Fill in the blanks choosing the correct alternative :

8

- 1) Accounting Standard 2 deals with _____.
(Discloser of Accounting Policies / Valuation of Inventory)
- 2) Total amount payable by the purchaser in Hire Purchase transaction is called _____.
(Hire purchase price / Cash Price)
- 3) In Departmental Accounts, Advertisement Expenses is allocated on the basis of _____ of each department.
(Sales turnover / Area occupied)
- 4) Amount received on issue of shares is a _____.
(Capital/Receipt / Revenue Receipt)
- 5) For a books manufacturing company, paper is a _____.
(Raw material / Finished goods)
- 6) In _____ method of stock valuation, items received first are issued first, so that the latest purchased items are left in stock.
(Weighted Average / FIFO)
- 7) _____ shows the financial position of the company at the end of the year.
(Profit & Loss A/c / Balance Sheet)
- 8) The person who sells goods on hire purchase basis is called a _____.
(Hire purchaser / Hire Vendor)

Q.2. B) State whether the following statements are True or False:

8

- 1) Hire purchase price includes interest.
- 2) Discount allowed is allocated to departments in sales proportion.
- 3) Inventory is a current assets.
- 4) Wages paid for installation of machinery are debited to Machinery account.
- 5) AS-2 governs inventory valuation.
- 6) Furniture Account is Real Account.
- 7) Initial payment on signing the agreement is called as Down payment.
- 8) Overvaluation of closing stock shows more gross profit.

Q.3 From the following particulars of King & Co. Prepare Trading and Profit & Loss A/c of 16 two departments Mobile and Laptop for the year ended 31.3.2019.

Particulars	Mobile ₹	Laptop ₹	Total ₹
Opening Stock (1.4.2018)	75,000	1,05,000	1,80,000
Purchases	13,20,000	19,80,000	33,00,000
Sales	15,00,000	21,00,000	36,00,000
Closing Stock (31.3.2019)	4,20,000	5,40,000	9,60,000
Carriage inwards			16,500
Salaries			45,000
Discount Received			13,500
Rent & Rates			1,08,000
Travelling Expenses			36,000
Carriage Outwards			10,800
Sundry Expenses			54,000
Publicity Expenses			12,600
Discount allowed			18,900
Insurance			16,800
Selling Commission			25,200

Further Information:

- 1) The area occupied is in the ratio of 3:2 between two Dept.
- 2) Salaries, Sundry Expenses and Insurance are to be allocated equally.

OR

Q.3 Mr. Arya purchased a Motor Car on hire purchase basis from Honda Ltd. on 1st January, 2016. He paid ₹ 3,00,000 on signing the contract and agreed to pay 3 installments of cash price excluding interest as follows:

On 31.12.2016 ₹ 3,00,000

On 31.12.2017 ₹ 3,30,000

On 31.12.2018 ₹ 3,70,000

The Cash Price of the Motor Car was ₹ 13,00,000. Interest is charged at 10% p.a. by Honda Ltd. on outstanding amount. Depreciation @20% p.a. on W.D.V. method is charged.

Prepare: 1) Motor Car A/c 2) Honda Ltd. A/c 3) Interest A/c in the books of Mr. Arya for the years 2016, 2017 and 2018.

[TURN OVER

SECTION-II

Q.4 Mr. Unhappy keeps his books under single entry system. An abstract of his cash transactions For the year ended 31.12.2018 was as follows : 18

a) **Cash & Bank Account**

Receipt	₹	Payment	₹
To Balance b/d	10,000	By Cash Purchases	47,000
To Cash Sales	1,20,000	By Creditors	2,80,000
To Debtors	3,20,000	By Office Salaries	50,000
To Dividend Received	6,000	By Rent & Rates	10,000
To Sundry Income	40,000	By Sundry Exp.	15,000
		By Advertisement	19,000
		By Equipment purchased (1.1.2018)	30,000
		By Wages	12,000
		By Import duty	5,000
		By Balance c/d	28,000
Total	4,96,000	Total	4,96,000

b) Details of Assets and Liabilities:

Particulars	1.1.2018 (₹)	31.12.2018 (₹)
Equipment	20,000	50,000
Stock	30,000	40,000
Debtors	57,000	68,000
Creditors	24,000	42,000

c) Other Information :

- 1) Provide depreciation on Equipment @ 10% p.a.
- 2) Salaries prepaid ₹ 2,500.
- 3) Provide Interest on Opening Capital @ 6% p.a.
- 4) Wages outstanding ₹ 8,000.

You are required to Prepare Trading & Profit and Loss A/c for the year ended 31.12.2018 and Balance Sheet as on that date.

Q.5 A) Fill in the blanks choosing the correct alternative.

- 1) Consignor- Consignee relationship is _____
(Master-servant relationship / Principal- Agent relationship)
- 2) Credit Sales can be ascertained by preparing _____ Account.
(Debtors / Creditors)
- 3) Closing Stock Reserve is _____ to Branch account in Branch Debtors Method.
(Debited / Credited)
- 4) In single entry to find out credit purchases _____ is prepared.
(Debtors Account / Creditors Account)

- 5) Account Sales is prepared by _____
(Consignor / Consignee)
- 6) If del-credere commission is not paid to consignee, bad debts loss is assumed by _____
(Consignee / Consignor)
- 7) Return outward is _____ to creditors account.
(Debited / Credited)
- 8) Profit on Consignment belongs to _____
(Consignor / Consignee)

Q.5 B) State whether following statements are. True or False:

8

- 1) Credit Sales are debited to Debtors account.
- 2) Credit Sales can be ascertained by preparing debtors account.
- 3) Sales returns are also called as return inwards.
- 4) Sales return is credited to debtors account.
- 5) Proper books of accounts are maintained under single entry system.
- 6) Single Entry System is suitable for large organisation.
- 7) Discount allowed is credited to creditors account.
- 8) Bad debts is recorded in Branch Account.

Q.6 M/s ACC Cements Ltd., Chiplun consigned to M/s Reyansh Bros. of Goa, 7,500 16
Cement bags costing ₹120 per bag. M/s ACC Cements Ltd. paid ₹ 6,750 for railway
freight, ₹ 3,750 for insurance and ₹ 3,300 for sundry expenses.
On receipt of consignment M/s Reyansh Bros. accepted a Bill for ₹ 3,00,000 which
was discounted by the consignors at the bank for ₹ 2,99,250 and discount was
charged to consignment account. M/s Reyansh Bros. sent an Account Sales which
shows as :

- 1) Cash sales of 6,000 bags @ ₹150 each.
- 2) Expenses paid by Reyansh Bros. were: (i) Godown Rent ₹ 3,000; (ii) Selling Expenses ₹ 9,000.
- 3) Reyansh Bros. remitted the balance due by Bank Draft after deducting their expenses and commission at 2% on gross sales.

Show Consignment Account and Consignee's Account in the books of Consignor.

OR

[TURN OVER

Q.6 Prachi Ltd. Operates a retail Branch at Khed. All purchases are made by the head office in Thane.

Goods are sent to branch at invoice price which is cost plus 25%. All cash received by the branch is remitted to H.O.

On 1.4.2018, the branch shows the following Balances:

Particulars	₹
Stock in Trade (at Invoice Price)	1,87,500
Sundry Debtors	37,250
Equipment	18,000
Computer	6,000
Cash in hand	4,500

During 2018-19 the following transactions took place at branch.

Particulars	₹
Goods invoiced to branch at Invoice price	2,25,000
Credit Sales	75,000
Cash sales	2,00,000
Discount to Debtors	4,000
Bad debts	2,500
Expenses paid by H.O. for Branch:	
Office Salaries	10,000
Office Rent	5,000
Sundry Expenses	2,500
Goods returned by debtors	6,000
Goods returned to H.O. (at Invoice price)	7,500
Amount received from Branch Debtors	70,000
Balance as on 31.3.2019 at Branch:	
Stock in Trade (at Invoice price)	60,000
Sundry Debtors	?
Cash in hand	3,000
Equipment	16,200
Computer	5,700

Prepare Khed Branch Account and Branch Debtors Account in the books of H.O. using Debtors Method.