Total N	o. of Q	puestions : 6]
PA-2		SEAT No.:
	,	[Total No. of Pages : 4
		[5956]-301
		S.Y.M.Com. (Semester - III)
		BUSINESS ECONOMICS
		Business Finance
Tr.		(2019 Pattern) (CBCS) (301)
Time: 3		May Marks . 60
		the candidates:
1)	Que	estion No. 1 and question No. 6 are compulsory.
2)	SOF	ve any Three questions from question No.2 to question No.5
3)	Fig	ures to the right indicate full marks.
Q1) Fil	I in the	blanks (any 6):
i)	Inte	rest paid on only the original principal borrowed is often referred to
	⊕as_	C/ 20.
	a)	Compound interest b) Future value
	c)	Present value d) Simple interest
ii)	The	value of the same amount of money in hand today is
	valu	ne of money to be received in the future.
	a)	Higher than b) Lower than
	c)	Same as d) May be Higher or Lower
iii)	Und	er capitalisation arises due to
	a)	Excess of assets over the liabilities
	b)	Excess of liabilities over the assets
	c)	Actual capitalisation is higher than the proper capitalisation
	d)	Actual capitalisation is lower than the proper capitalisation
iv)		of return on capital is exceptionally low in

Under capitalisation

Working capital

Equity shareholders

Government

are the real owners of a company.

a)

c)

a)

c)

v)

P.T.O.

b) Over capitalisation

d) Debenture holders

Board of Directors

d) Fixed capital

vi)	Shareholders	received from	the company.	
	a) Interest	:-96)		
	c) Profit	300	Commission	
vii)	Net working capital refer	e to	Dividend	
	a) Total assets minus fi	yed accate		
	b) Current assets minus	current liabil:	tia	
	c) Current assets minus	inventories	ues .	
***	d) Current assets	on ones		
viii)	is not an e	xample of fixe	ed asset	
	a) Lane	b)	Machineries	
	c) Raw Material	d)	Building	
	C. 1. 0.		X	
Q2) Wh	at is time value of money?	Explain the im	mortana - Cu Ci	
	12.	·	iportance of time value of	
	. 634	* *		[14]
03) W	at is under conitations	-	Sin.	
~ /	at is under capitalisation? I	explain causes	of under capitalisation.	[14]
		~ 1	(2:	
Q4) De	fine the term 'preference sl preference share.	iare' Explain t	he advantages - 1 ti	
of j	preference share.	O O	ne advantages and disadv	
		6, 0,		[14]
Q5) W	at is working capital? Expl	ain the advant		
cap	ital.	an me aevanta	iges and disadvantages of	working /
	. (),	2		[14]
00 111		50		10
Q6) Wr	ite a short note (any 2)			[12]
a)	Present value of money.			0121
b)	Over capitalisation.			0
-	Co. t		0 1	X
c)	Characteristics of deben	tures.	ON 10.	
d)	Need of short term fina	nce.	3 3.	
			0,00	
			S. 3.	
			La O	
		0000	La, 0,	
		3333	0, 6	
			1	
			O. S.	
		ħ	10x	
			1.	
[5956]-	301	2) '	

Total	No.	of	Quest	ions	:	61	
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PA-2898

SEAT No.:				_	7
[Total	No.	of	Pages	:	4

[5956]-302 M. Com. -II

302 : RESEARCH METHODOLOGY FOR BUSINESS (CBCS 2019 Pattern) (Semester - III)

rime . J	mou	18/			[Max. Marks: 00
Instructi	ons	to the	condidates:		7
1)	Qu	estion	No. 01 and Question No. 06 a	ire Coi	npulsory.
2)			three Questions from question		
3)	Fig	ares to	o the right side indicate full m	arks.	
			\$ ·		
Q1) A)	Fi	ill in t	he blanks by selecting suit	able c	hoice (any 6 out of 8) [6]
	i)	Bu	isiness Research is a Proc	ess of	f acquiring detailed Information
	0	of	all the	1	
ć	Ø,	a)	Areas of Business	(b)	Areas of Production
-		c)	Areas of Competitors	(b)	Areas of Market
				_	
	ii)		is a comprehensiv	e sun	nmary of Previous research on a
		top	pic.	3	
		a)	Research problem	b)	Objective
		c)	Hypothesis	d)	Literature review
		,			
	iii)		helps companies de	termir	ne which Product/Service is most
	,	pro	fitable or in Demand.		.8.
		a)	Business Research	b)	Production Research
		,	Workers Research	d)	Partners Research
		c)	Workers Research	u)	rarthers Research
			· · · · · · · · · · · · · · · · · · ·		ing I along Advantage and
	iv)	The		entily	ying, Locating, Assessing and
		Ana	lyzing the information.		- 0 · 03
		a)	Production process	b)	Research process
		c)	Accounting process	d)	Costing process
		,			A 10
,	v)		in Business Resea	rch	an be done with accuracy and
	•)	Snee	ed with the help of comp		X
		•	Production	b)	Advertisement
		a)			Productivity
		c)	Large calculations	d)~	Troductivity
				1.7	

				1	
		vi) A_		, Diff	iculty, contradiction, or Gap in
			owledge.		
		a)	Research problem	b)	Research process
		c)	Research objective	d)	Research hypothesis
			2 5		
		vii) A_	is a document p	repar	ed by an Analyst.
		a)	Research hypothesis	b)	Research design
		c)	Research problem	d)	Research report
		viii) A	levelopmental research de	esign	that examines age differences at
		onl	y one point in time is call	ed the	e method.
		a)	Cross - sectional	b)	The state of the s
		c)	Single - case	d)	Sequential
		10	• •		
Q2)	Defi	ne the ter	m Research. Explain the F	eature	es and Objectives of Research.[14]
Q3)	Defi	ine the to	erm Research Design, E	xplain	the Classification and steps of
	Res	earch De	sign.	7	[14]
00	D-C		00	3	
(J4)	with	ine the te various	erm of Questionnaire. Ex steps to design questionn	plain	the types of questionnaire along
			L. A. O.		[14]
Q5)	Wha	at is Res	earch Report? Explain i	n deta	ails the importance and types of
	Res	earch Re	port.		[14]
06)	Writ	te Short I	Notes (Any 2 out of 4)		3
20)					[2×6=12]
	a)		Computer in Research.		0, 3
	b)	Samplin	g O		20 S.
	c)	Primary	Source of Data Collecti	on	5 5.
	d)	Layout	of Research Report		0, 3
			- Tapon		- D'
			A A	¥	C. T. Color
					1
					16,4
				4	N
[595	6]-3	02	2	~	7

Total No		[5956]=303	SEAT No. : Total No. of Pages : 2
	N	A.Com (Part - Il	I)
	303 · ADVANCED	ACCOUNTING	AND TAXATION
	- 24	dvanced Auditin	ıg
(2	010 Pattorn) (CRC	S) (Semester - II	I) (Special Paper - V)
(2	ors rattering (CDC	5) (50115	
Time: 3	Hourst &		[Max. Marks : 60
	ons to the candidates:		£
1)	Question No. 1 and Ques	tion No. 6 are compu	lsory.
2)	Solve any three questions	s from question no. 2 t	to question no. 5.
3)	Figures to the right side	indicate full marks.	
	Par.		
<i>Q1</i>) Fill	in the blanks (Any 6 o	ut of 8):	. [6]
a) 🤇	The term 'Audit' is		atin word .
		· ()~ ()~	Audit
		0.3	
	iii) Accounting	(iv)	Accountancy
b)	errors árise b	ecause of mistakes	committed by the clerical staff.
	i) Clerical	ii)	Principle
	iii) Mistake	iv)	Fraud
c)	The Central Govt. ha	s issued CARO 20	003 of Companies Act.
	i) U/S 225 (4A)	ii)	U/S 226 (4A)
	iii) U/S 227 (4A)	iv)	U/S 228 (4A)
• • • • • • • • • • • • • • • • • • • •	m		

d) The term _____ implies an examination of records for some special purpose.

i) Audit

ii) Investigation

iii) Accounting

iv) Book keeping

e) ____ is a mechanism for monitoring the actions, policies and decisions of corporations.

i) Corporate Governance

ii) Audit Committee

iii) Customer Relationship

iv) Cadbury Committee

f)	Provision for Audit Committ	as has boo	n mada in	
	i) Section 291A	ce nas bec	Section 292A	
	iii) Section 293A	iv)	Section 294A	
g)	are exercised to veri		tify of the individuals or	process
	i) Authenticity control	ii)	Accuracy control	
	iii) Completeness control	iv)	Redundancy control	
h)	ensure that data is	protected	from unauthorised disc	losure.
	i) Authenticity control	ii)	Accuracy control	
	iii) Completeness control	iv)		
	7.	ŕ	S.Co.	
Q2) Exp	lain the essential features and o	bjectives	of auditing.	[141
5	, o		2	[14]
Q3) Def	ine Audit Report. What are its	contents?	750	[14]
		J' 25		,
Q4) Wh	at do you mean by Corpora	te Govern	nance? Explain the ele	ements of
Cor	porate Governance.	0		[14]
	" O, V	7		
Q5) Exp	lain uses of Computers for A	uditing pu	rposes.	1141
	. Lex.			200
Q6) Writ	te short notes (Any 2 out of 4):		[12]
a)	Vouching.		SV 3	[12]
b)	Audit of Dividend.		S 55.	
c)	CEO Certification.		S. O.	
			Land On	
d)	Computerised Auditing Prog	gramme.	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	
	,		N.	
	'	>	* C	
1505(1.0)	2	6	1.	
[5956]-30		2 5.		
		_		

Total	No.	of	Questions	•6
		•	Questions	:0

PA-2909

SEAT No.	:[_	_
[Tota	l No.	of	Pages	:	4

[5956]-313

M.Com. - II

313: HUMAN RESOURCE MANAGEMENT (CBCS 2019 Pattern) (Semester - III)

Time :3 Hours	
Instructions to the candidates:	[Max. Marks: 60
1) Question No.1 & question No.6 are compulsory	
 Solve any three questions from questions No.2 to question No.5 Figure to the right side indicate full marks. 	× .
Q1) Fill in the blanks with the most appropriate alternative (any 6)	
a) Human Resource Management is) [6]
i) Employee focused	
Oii) Owner focused	
iii) Laws focused	
b) The classification of objectives of HRM is done like	
1) Individual objectives	
ii) Functional objectives	
iii) All of these	
c) Selection process includes all elements, except	
1) Job analysis	- 25%
ii) Supervision	Ser.
iii) Human Resource Planning	
d) The selection of candidate for specific post is done thro	
i) Target population	ugn
ii) Internal source	
iii) External Source	
e) Function is not done through Human Resourc i) Employee relation	- D
	e Department.
ii) Training & Development	
iii) Accounting	

	f)	is needed for performance appraisal.	
		i) Job Rotation	
		ii) Development .	
		iii) Job Analysis during covid-19 pandem	vic.
	g)	The benefit of virtual organization is during covid-19 pandem	iic.
		i) Priority for security	
		ii) Simplicity in management	
		iii) All of these	
	h)	The purpose of ESelection is	
		i) - Reduction in cost	
		ii) Eternity	
		iii) All of these	
		Explois the functions of Hu	man
Q2)	Wha	at is Human Resource Management? Explain the functions of Human Management	[14]
	Res	source Management.	
03)	Defi	ine selection. State process of selection in detail.	[14]
23)	Den		
04)	Wh	at is training? Explain the importance and methods of training.	[14]
Q4)	** 11		
05)	Evn	plain the recent trends in Human Resource Management after Covid-19	9[14]
Q3)	Ехр	Main the recent dental in A	Š
		and hart notes (any 2)	[12]
Q6)		te short notes (any 2)	
	a)	Workforce diversity	
	b)	Recruitment.	
	c)	Job description	
	d)	E-HR	
		L. C.	
		S.	
		workforce diversity Recruitment. Job description E-HR	
150	561 T	2 0	
[59:	56]-3	212	

Total N	f Que	stions : 6]		1/4/	SEAT No. :						
PA-4195				5	[Total No	o of Pages: 2					
[5956					04						
M.Com. (Part - II)											
304 : SPECIALIZED AUDITING											
(2019 Pattern) (CBCS) (Semester - III)											
(201) (2200) (50000000 227)											
Time :	3 H	oursl	000	(P		/Max	. Marks : 60				
Time: 3 Hours/ Instructions to the candidates:						^					
			Q6 are Comp			2					
2		1	1	estions from Q2 to	o Q5.	.0					
3)	Figu	res to the righ	at side indicate fu	ll mar	ks.					
			× .			o.					
01) F	ill i	n the	e blanks. (An	v Six)		Q	[6]				
i) Section 44AD is not applicable for assesses with professions listed under Section											
		a)	44AC		b)	44AD					
		c)	44AE	00	(d) :	44AA					
i	i)	Und	er Section 44	AB, the gross t	urnove	er for the current f	inancial year				
			he profession								
		a)	1 Crore	O: V.	b)	5 Crore	زرن				
		c)	50 Lakhs	2	d)	25 Lakhs	50				
i	ii)	Maharashtra Co-operative Societies Act 1960 has been amended with									
	/		ct from			_	0				
		a)	16 Feb 201	4.	b)	16 June 2014	30				
		c)	16 Feb 201	3	d)	16 June 2015	5				
i			compulsory	audit of accoun	nts of	the certain person	carrying on				
1	•)	busi	ness or profe	ession is u/s		- 00 00					
		a)	U/S 44AD		b)	U/S-44AB					
		c)	U/S 44AC		d)	778 448C					

U/S 44AC

Compulsory Audit

Internal Audit

v)

a)

c)

d) Cost Audit

___ Is an independent appraisal activity within an organization

b) Statutory Audit

for the review of operations as a service to management.

VI)	internal Auditor is appointed to	у							
	a) Management	(b)	Shareholder						
	c) Government	(b	Members						
vii)	vii) Accounting and administrative control also called as								
	a) Internal Check	b)	Internal Control						
	c) Internal Layout	d)	Internal Audit						
viii) Bank Audit involves expression of opinion on the									
	a) Financial Policy	b)	Financial Budget						
	c) Financial interest	d)	Financial Statement						
	C) ~ 3		3						
Q2) State	e the need for Audit under GS	T. Expl	ain the types of Audits	under					
GST	r. &		and a	[14]					
	5	_	000						
	at is Internal Audit. State differen	ice betw	een Internal Check and It						
Aud	it.	5 3	j'.	[14]					
	0	3							
Q4) Define the term Bank Audit. Explain the Salient features of enactment									
allec	eting Banks.			[14]					
	9,00								
	ain the rights and duties of the perative Societies Act. 2013.	he Aud	itor as per Maharashtra	State					
C0-0	perative Societies Act. 2013.			20(14)					
			10						
	Short Notes. (Any Two)		dr .6.	[12]					
a) 1	Penalty for Not Filling The Au	ıdit Rep	ort S						
b) S	Scrutiny of Profit and Loss iter	ns	30,00						
c) I	Internal Control		B 6.						
d) (Objectives of Urban Credit Soc	eieties	Day 10						
	· ·		入、炎 。						
	ි එර	Š	(X)						
a) Penalty for Not Filling The Audit Report b) Scrutiny of Profit and Loss items c) Internal Control d) Objectives of Urban Credit Societies									
		1	Y						
		~ '							