

Total No. of Questions : 4]

PA-1803

SEAT No. :

[Total No. of Pages : 3

[5952]-401

S.Y. B.Com.

**241: BUSINESS COMMUNICATION - II
(2019 Pattern) (CBCS) (Semester - IV)**

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates :

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

Q1) A) Fill in the Blanks :

[5]

- a) The success of every business development depends on _____ communication.
 - i) Effective
 - ii) Staff
 - iii) Manager
- b) _____ is the Written document in the form of message from one person to another within the same organization.
 - i) Office Memo
 - ii) Press Report
 - iii) Press Release
- c) _____ is an arrangement of connected computers all over the globe for exchange of data.
 - i) Internet
 - ii) Hard Disk
 - iii) Pen Drive

P.T.O.

d) www stands for _____.

- i) World Wide Web
- ii) World Web Wide
- iii) Web World Wide

e) Deleted emails are stored in _____.

- i) Inbox
- ii) Trash
- iii) Sent

f) _____ letter is written to obtain information about business, Business Firm etc.

- i) Status Enquiry
- ii) Complaint
- iii) Sales

B) Match the following :

[5]

Group 'A'

- a) WhatsApp
- b) Facebook
- c) Circular Letter
- d) Import Export
- e) E-mail

Group 'B'

- i) Compose
- ii) Pamphlet
- iii) Foreign Trade
- iv) Mark Zuckerberg
- v) Launched in the year 2009 in India

Q2) Write short notes (Any 2) :

[10]

- a) Informal Report.
- b) Google Class Room.
- c) Order Letter.
- d) Blog.

- Q3) a) What is 'Report'? Explain in detail significance of report. [8]
b) What do you mean by 'Facebook'? Explain in detail various advantages and disadvantages of Facebook. [7]
- Q4) a) Write a reply to enquiry letter on behalf of 'Pune traders', Bajirao Road, Pune to the proprietor 'Sai General Stores' Nashik Road, Nashik about the price and time of delivery of office Furniture. [8]
b) What do you mean by 'Mail'? Explain various essential elements of mail. [7]

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Total No. of Questions : 4]

SEAT No. :

PA-1804

[Total No. of Pages : 5

[5952]-402

S.Y. B.Com. (Semester - IV)
242 : CORPORATE ACCOUNTING - II
(2019 Pattern) (CBCS)

Time : 2½ Hours]

[Max. Marks : 70

Instructions to the candidates :

- 1) *Question No. 1 Compulsory.*
- 2) *Solve any 2 Questions from Remaining Q. No. 2, 3 & 4.*
- 3) *Figures to the right side indicate full marks.*
- 4) *Use of calculator is allowed.*

Q1) A) Fill in the blanks (Any 5 out of 7) [5]

- i) Post-acquisition profit in subsidiary company is considered as _____.
(a. Revenue profit, b. Capital profit, c. Goodwill)
- ii) Minority Interest is shown on _____.
(a. Cost of control, b. Liabilities side of Balance sheet, c. Revenue profit)
- iii) Liquidation is a _____ procedure by which the corporate life of a company is brought to an end.
(a. Legal procedure, b. Social procedure, c. Financial procedure)
- iv) Winding up by the order of court is known as _____.
(a. Compulsory winding up, b. Voluntary winding up, c. Winding up by the order of court)
- v) The accounting for absorption involves closing the books of _____.
(a. Purchasing company, b. Vendor company, c. Transferee company)

P.T.O.

- vi) Purchase Consideration = _____ (-) Liabilities taken
(a. Assets taken. , b. Goodwill, c. Capital Reserve)
- vii) _____ is a combination of accounting and investigative techniques used to discover financial crimes.
(a. Financial Accounting, b. Cost Accounting, c. Forensic Accounting)

B) True or False (Any 5 out of 7) [5]

- i) Capital Reserve is shown on the Asset side of the consolidated Balance Sheet in Holding Company account.
- ii) Loss on revaluation of Fixed assets is a capital profit.
- iii) General Reserve is transferred to the Preference shareholder's account.
- iv) Purchase Consideration can be paid in the form of cash, Equity Shares & Preference Shares.
- v) Municipal Tax is a Preferential creditor.
- vi) Liquidation of company means winding up of accompany.
- vii) Pre-acquisition profit is known as Revenue Profit.

C) Match the pair : [5]

- | | |
|---------------------|---|
| i) Bank overdraft | a) Profit on revaluation of fixed assets. |
| ii) Holding Company | b) One liquidation and no formation of new company. |
| iii) Absorption | c) Preferential Creditors. |
| iv) Employees Dues | d) Unsecured Creditors |
| v) Capital Profit | e) Acquire more than 50% shares from another company. |

- D) Write short notes (Any 3 out of 5)
- Holding Company Account
 - Voluntary winding up
 - Method of Purchase Consideration
 - Objective of Forensic accounting
 - Nature of Forensic accounting

Q2) H Ltd. Acquired Equity shares in S Ltd as on 1st April, 2021 Their Balance Sheet as on 31st March, 2022 was as follows. [20]

Balance Sheet as on 31st March, 2022

Liabilities	H Ltd (Rs.)	S Ltd. (Rs.)	Assets	H Ltd. (Rs.)	S Ltd. (Rs.)
Share Capital			Land & Building	1,00,000	20,000
Eq. shares of Rs. 100 each	2,50,000	50,000	Plant & Machinery	1,50,000	30,000
General Reserve (1/4/2021)	50,000	20,000	Stock	40,000	25,000
Profit and Loss A/c	70,000	25,000	Debtors	30,000	15,000
Creditors	30,000	5,000	Cash	30,000	10,000
			Investment (400 Shares of S Ltd. at cost)	50,000	
	4,00,000	1,00,000		4,00,000	1,00,000

Other Information:

- Sundry Debtors of H Ltd., include Rs. 5,000 due from S Ltd.
- On 1st April, 2021 the Profit and Loss A/c of S Ltd. showed a credit balance of Rs. 5,000.
- Included in the stock of S Ltd., are goods of Rs. 20,000 which were supplied by H Ltd., on which Company made profit of 25% on Sales.

Prepare a Consolidated Balance Sheet as on 31st March, 2022. with necessary working notes.

Q4) The Balance Sheet of Hira Ltd, Pune as on 31st March, 2022 was as follows:
[20]

Balance Sheet as on 31st March, 2022

Liabilities	Rs.	Assets	Rs.
Share Capital		Land & Building	2,80,000
4,000 shares of Rs. 100 each	4,00,000	Plant & Machinery	2,20,000
General Reserve	1,28,000	Stock	1,96,000
Profit & Loss	1,20,000	Debtors	84,000
Bills Payable	84,800	Cash at Bank	28,800
Creditors	1,40,000	Advertising Expenses	64,000
	8,72,800		8,72,800

Hira Ltd. was absorbed by Sitara Ltd. Solapur on the following terms :

i) Hira Ltd. agreed to write off Advertising Expenses against its own reserves.

ii) Sitara Ltd. revalued the assets of Hira Ltd. as under :

Land & Building Rs. 3,00,000, Plant & Machinery Rs. 2,08,000, Stock Rs. 2,40,000 and Debtors at Book Value.

iii) Sitara Ltd. took over the assets and Liabilities of Hira Ltd. and agreed to discharge the purchase consideration in 5,200 Shares of Rs. 100 each at Rs. 110 per Share and balance in cash.

iv) Hira Ltd. paid its Liquidation expenses Rs. 8,000.

Prepare Realization A/c, Sitara Ltd. A/c, Shareholders A/c, Bank A/c in the books of Hira Ltd. and Opening Entries in the books of Sitara Ltd.



Q3) The Balance Sheet of Ashoka Ltd., Pune as on 31st March, 2022 is as follows :

[20]

Balance Sheet as on 31st March, 2022

Liabilities	Rs.	Assets	Rs.
Share Capital		Land & Building	2,00,000
1,000 6% Preference Shares of Rs. 100 each	1,00,000	Plant & Machinery	2,20,000
2,000 Equity Shares of Rs. 100 each fully Paid	2,00,000	Stock	1,00,000
3,000 Equity Shares of Rs. 100 each, Rs. 50 Paid	1,50,000	Debtors	1,00,000
6% Debentures (Floating charge on all assets)	1,00,000	Cash at Bank	30,000
Bank Loan (Secured on Land & Building)	1,00,000	Preliminary Expenses	40,000
Sundry Creditors	90,000	Profit and Loss A/c	60,000
Income Tax	10,000		
	7,50,000		7,50,000

The company went into liquidation on 31st March, 2022. The preference dividend was in arrears for three years as per article it was to be paid. The arrears are payable on liquidation.

The assets were realized as follows :

Land & Building Rs.2,40,000, Plant & Machinery Rs 1,80,000, Stock Rs.70,000 and Debtors Rs. 60,000.

The Expenses of liquidation amounted to Rs. 8,000. The liquidator is entitled to a remuneration @2% on all assets realized and 3% on amount distributed to unsecured Creditors including preferential creditors. All payments made on 1st October, 2022.

Total No. of Questions : 6]

PA-1807

SEAT No. :

[Total No. of Pages : 4

[5952]-405

S.Y. B.Com.

245 : ELEMENTS OF COMPANY LAW - II
(2019 CBCS Pattern) (Semester - IV)

Time : 2½ Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) Questions No. 1 and questions No. 6 are compulsory.
- 2) Figures to the right indicate full marks.
- 3) Answer any 3 question from the remaining questions No. 2, 3, 4 and 5.

Q1) A) Fill in the blanks (Attempt Any 5):

[5]

- i) A person appointed by the Board of Directors is called _____.
(Managing Director, Whole-Time Director, Director)
- ii) The person appointed to check financial verification of the company is called _____.
(Manager, Director, Auditor)
- iii) _____ is a formal decision on any motion in the meeting.
(Motion, Documents, Resolution)
- iv) _____ a list of items to be discussed at a formal company meeting.
(Agenda, Minutes, Quorum)
- v) Who are the contributories at the time of liquidation of a company.
(Creditors, Debenture holders, Equity Shareholders)
- vi) The government's official website for corporate affairs is called _____.
(MCA Portal, Govt.in, Google)

R.T.O.

B) Match the following :

[5]

Group - A

Group - B

- | | |
|----------------------------|---|
| i) CIN | a) Alteration |
| ii) Amendments | b) Minimum number of members to be present in a meeting |
| iii) E-filing | c) Corporate Identity Number |
| iv) Non-executive Director | d) Certification of E-forms |
| v) Quorum | e) Attends only Board Meeting |

Q2) Define Board of Directors. Explain powers and duties of directors. [15]

Q3) What is Corporate Social Responsibility? Explain CSR Committee and activities under CSR. [15]

Q4) Define Meeting. Explain formalities of conducting valid meeting. [15]

Q5) What is E-Governance? Explain importance and advantages of E-Governance. [15]

Q6) Write short notes (Any three): [15]

- Winding up of a Company.
- Voting in a company meeting.
- Extraordinary General Meeting.
- Whole Time Director.
- Related Party Transactions.



Total No. of Questions : 4]

SEAT No. :

PA-1808

[Total No. of Pages : 4

[5952]-406

S.Y. B.Com.

246A : BUSINESS ADMINISTRATION - II
(2019 CBCS Pattern) (Semester - IV)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) All Questions are compulsory.
- 2) Figures to the right indicate full marks.

Q1) A) Fill in the blanks with the most appropriate alternative (Any 5): [5]

- i) An agreement enforceable by law is known as a _____ agreement.
(Valid, Void, Illegal)
- ii) Business units having an investment up to Rs. 1 crore and turnover up to Rs. 5 crores are considered as a _____ unit. (Micro, Small, Medium)
- iii) _____ is not a limitation of Joint Stock Company. (Perpetual succession, Lack of secrecy, Limited Liability)
- iv) Limited Liability Partnership Act, India was introduced in _____.
(2004, 2006, 2008)
- v) The _____ governs the levy of income tax in India. (Income tax act 1961, Central Sales Tax act 1956, Bombay Sales Tax Act 1953)
- vi) Indian Partnership Act was passed in the year _____. (1932, 1930, 1934)

B) Match the following: [5]

- | Column A | Column B |
|--------------------------------|--|
| i) Merger & Acquisition | a) Rethinking of business process |
| ii) Business Engineering | b) Contract between private entity and government enterprise |
| iii) Outsourcing | c) License fee |
| iv) Public Private Partnership | d) BPO |
| v) Franchising | e) Elimination of Competition |

P.T.O.

Q2) Write a short note (any two):

[10]

- a) Filing Returns.
- b) Factors affecting Productivity of Business.
- c) Role of Business towards Government.
- d) Disadvantages of Franchising.

Q3) a) Explain in detail about the Licensing in India.

[8]

b) State the advantages of boost productivity.

[7]

Q4) a) Explain the importance of Business Strategy.

[8]

b) Explain the types of mergers.

[7]

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Total No. of Questions : 4]

SEAT No. :

PA-1812

[Total No. of Pages : 3

[5952]-410

S.Y. B.Com.

246 - E : COST AND WORKS ACCOUNTING - II
(2019 Pattern) (Semester - IV)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates :

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*
- 3) *Use of calculator is allowed.*

Q1) A) Fill in the blanks by choosing the proper alternative given in the bracket (any five) : **[5]**

- a) Under _____ method, group and sub groups are denoted by combination of alphabets or letters. (Alpha-numeric Method, Alphabetic Method, Numeric Method).
- b) _____ Method is useful when the prices are falling. (LIFO, FIFO, Weighted Average).
- c) Under _____ wage rate system the workers are paid on the basis of unit of output. (Rowan Premium Plan, Time , Piece).
- d) The objective of _____ is to reward an employee suitably on the basis of his merit. (Job analysis, Merit Rating , Labour Turnover).
- e) CAM stands for _____ (Computer Access Mode, Computer Aided Manufacturing, Computer Aided Mapping).
- f) _____ is a record of both quantities and values. (store ledger, bin card, inspection note).

P.T.O.

B) Match the following Pairs :

Group 'A'	Group 'B'
1) Time booking	a) Unavoidable cause
2) Bin Card	b) Rowan Premium Plan
3) Domestic responsibilities	c) Ranking method
4) Job evaluation	d) Job Ticket
5) Incentive plan	e) Store keeper

Q2) Write short notes on any two of the following :

[10]

- a) Merit Rating.
- b) Distinguish between Bin card and Store ledger.
- c) Methods of Time Booking.
- d) Direct Cost.

Q3) A) The following transactions took place relating to Material Y during December 2022 :

Date	Particular	Quantity (Units)	Rate per Unit (Rs.)
Dec. 3	Received	3,000	20
Dec.7	Issued	1,000	--
Dec.12	Received	500	10
Dec.18	Issued	800	--
Dec.25	Received	1,200	15
Dec.28	Received	300	18
Dec. 30	Issued	1,000	--

You are required to prepare the Store Ledger Account under the LIFO methods and also calculate the closing stock. [8]

- B) From the following particulars supplied by the personal department of ABC Ltd, calculate labour Turnover Rate under Separation Method, Replacement Method and Flux Method [7]

Total number of employees at the beginning of the year	950
Total number of employees at the end of the year	1050
Number of employees who left during the year	40
Number of employees who are recruited during the year	20

- Q4) A) Calculate the Total earnings of Mr. Ganesh under Halsey and Rowan Premium Plan with the help of following information. [8]

Time Taken	----	72 hours
Time Allowed	----	90 hours
Rate of wages	----	Rs. 2 per hour

- B) What is JIT? Explain the advantages and disadvantages of Just In Time system. [7]

