

Total No. of Questions : 4]

SEAT No. :

PA-2878

[Total No. of Pages : 4

[5956]-201

M. Com. - I

**201 : FINANCIAL ANALYSIS AND CONTROL
(2019 CBCS Pattern) (Semester - II)**

Time : 2 Hours]

[Max. Marks : 70

Instructions to the candidates:

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

Q1) Explain the meaning & importance of financial statement analysis. State its Limitations [15]

OR

From the following Income Statement of the Metro Ltd. Prepare a comparative income statement and interpret the Results.

Income Statement for the year ending 31-3-2021 and 2022

Particulars	2021 (Rs.)	2022 (Rs.)	Particulars	2021 (Rs.)	2022 (Rs.)
To Cost of Goods Sold	2,70,000	2,92,000	By Sales	4,00,000	4,20,000
To Gross Profit	1,22,000	1,18,000	Less: Return	8,000	10,000
	3,92,000	4,10,000		3,92,000	4,10,000
To Administrative Expenses	60,000	63,000	By Gross profit b/d	1,22,000	1,18,000
To Selling Expenses	30,000	35,000			
To net Profit	32,000	20,000			
	1,22,000	1,18,000		1,22,000	1,18,000

Q2) Define Comparative Financial Statement. State its Uses and Limitations. [15]

OR

P.T.O.

From the following information provided you are required to prepare a cash flow statement.

[8]

Balance Sheet

Lablites	2018 Rs.	2019 Rs.	Assets	2018 Rs.	2019 Rs.
Issued Share			Freehold		
Capital	1,00,000	1,50,000	Property at cost	1,10,000	1,30,000
Share Premium	15,000	35,000	Plant & Machinery		
Profit and Loss	28,000	70,000	at Cost	1,20,000	1,51,000
Debentures	70,000	30,000	Fixture &		
Bank Overdraft	14,000	-	Fittings at cost	24,000	29,000
Creditors	34,000	48,000	Stock	37,000	51,000
Proposed			Debtors	43,000	44,000
Dividend	15,000	20,000	Bank Balance	-	16,000
Depreciation:		54,000	Premium on		
Plant	45,000		Redemption of		
Fixtures	13,000	15,000	Debentures	-	1,000
	3,34,000	4,22,000		3,34,000	4,22,000

The Following additional information is relevant.

- i) There had been no disposal of freehold property in the year.
- ii) A machine tool which had cost of Rs. 8,000 and in respect of which Rs. 6,000 depreciations had been provided was sold of Rs. 3,000 and fixture which had cost Rs. 5,000 in respect of which depreciation of Rs. 2,000 had been provided were sold for Rs. 1,000. The profits and losses on these transactions had been dealt with through the profit and loss A/c.
- iii) The actual premium on the redemption of debentures was Rs. 2,000 of which Rs. 1,000 had been written off to the Profit and Loss A/c.
- iv) No Interim dividend had been paid.

Q3) Write a detail note on Fund Flow Statement.

[15]

OR

The following is the Balance Sheet of XYZ Limited, Pune.

Balance Sheet (as at 31.3.2029)

Liabilities	Amount Rs.	Assets	Amount Rs.
<u>Share Capital:</u>		<u>Fixed Assets:</u>	
Equity shares of		At Cost	30,00,000
Rs. 10 each	5,00,000	Less Dep.	<u>4,50,000</u>
Reserve Fund	3,50,000	Stock	5,00,000
Profit and Loss		Debtors	4,00,000
Account	5,50,000	Cash	1,00,000
Long term loans	17,50,000		
Creditors	2,50,000		
Other Current			
liabilities	1,50,000		
	<u>35,50,000</u>		<u>35,50,000</u>

Additional information:

- Profit earned during the year was Rs. 4,00,000.
- The company has declared 25% dividend.
- Market Price of Share is Rs. 560.
- Ignore provisions regarding taxation.

Calculate any Five of the following ratios:

- Debt Equity ratio
- Current ratio

- c) Acid test ratio
- d) Earnings per share
- e) Price earning ratio
- f) Dividend payout ratio
- g) Dividend yield ratio

Q4) Write short notes (Any Three)

[15]

- a) Parties interested in Analysis of Financial Statements.
- b) Sources of Funds.
- c) Importance of Ratio Analysis.
- d) Trend Analysis.
- e) Working Capital.

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Total No. of Questions : 6]

SEAT No. :

PA-2879

[5956]-202

[Total No. of Pages : 4

M.Com. - I

**202 - A : INDUSTRIAL ECONOMICS
(CBCS 2019 Pattern) (Semester - II)**

Time : 3 Hours]

[Max. Marks : 60

Instructions to the candidates:

- 1) Question No. 1 & Question No. 6 are compulsory.
- 2) Solve any three Questions from Question No. 2 to Question No. 5.
- 3) Figures to the right side indicate full marks.

Q1) Fill in the blanks by selecting suitable choice (any 6 out of 8): [6]

- a) Alfred Weber was published _____ book.
(Wealth of Nation, Theory of the Location of Industries, Employment, Interest & Money, Communist Manifesto)
- b) _____ a distinctive branch of economics which study with Economic Problems of Firm & Industries and their relationship with the Society.
(Business Economics, Labour Economics, Micro Economics, Industrial Economics)
- c) _____ is a Geographical factor affecting the location of the Industry.
(Government policies, Capital, Banking, Raw Material)
- d) Sergeant Florence is emphasizes on the _____ Factor of liberalization.
(Localization, Mechanization, Labour, Production)
- e) Labour Productivity is the total product divided by _____.
(Used Labour, total Finance, Labour hours, Production)
- f) _____ is the ratio between output and Input.
(Industrial efficiency, Industrial output, Industrial Productivity, Industrial Finance).
- g) In 1972, the Industrial Sector was relaxed to _____.
(Trade Policy, Finance Policy, International Policy, Licensing Policy)
- h) Industrial Productivity (P) = _____.
(Sales/Price, Quantity/Quality, Output/Input, Input/Labour)

P.T.O.

Q2) Define the Industrial Economics. Explain the scope and significance of Industrial Economics. [14]

Q3) Define the Industrial Location. Explain the Sargeant Florence's theory of Industrial Location. [14]

Q4) Define the Industrial Productivity. Explain the factors affecting to Industrial Productivity. [14]

Q5) Define the Industrial Policy. Explain the Trends in Industrial Growth since 1991. [14]

Q6) Write short notes (any 2 out of 4). [12]

- a) Industrial Monopoly.
- b) Causes of Industrial Imbalance.
- c) Types of Industrial Productivity.
- d) Need for foreign capital.



Total No. of Questions : 4]

SEAT No. :

PA-4211

[Total No. of Pages : 4

[5956]-205

M.Com.-I

204 : BUSINESS TAX ASSESSMENT AND PLANNING
Group-A : Advance Accounting and Taxation (Special Paper-IV)
(CBCS 2019 Pattern) (Semester-II)

Time : 3 Hours]

[Max. Marks : 60

Instructions to the candidates:

- 1) Question No. 1 is compulsory.
- 2) Attempt any two questions from questions no.2 to questions no.4
- 3) Figure to right indicate full marks.
- 4) Use of simple calculator is allowed.

Q1) A) a) Fill in the blanks (any 5)

[5×1=5]

- i) _____ is a tax charged on the annual income earned by an individual.
 - 1) Income Tax
 - 2) Wealth Tax
 - 3) State Tax
- ii) _____ acts as a steady source of revenue for the government.
 - 1) Payments
 - 2) UPS
 - 3) TDS
- iii) _____ aims to ensure that taxpayers don't pay double taxes on the income earned from the home country and the host country.
 - 1) Double Taxation Avoidance Agreement
 - 2) Single Taxation Avoidance Agreement
 - 3) Direct Taxation Avoidance Agreement
- iv) Types of assessment includes:
 - 1) Self-assessment
 - 2) Regular assessment
 - 3) Both 1 and 2

P.T.O.

v) _____ means avoiding of tax liability illegally

- 1) Tax avoidance
- 2) Tax evasion
- 3) Tax planning

b) Match the following.

[5×1=5]

i) UTGST

a) Co-operative societies engaged in a cottage industry

ii) 100 % deduction

b) Union Territory Goods and Services Tax.

iii) Tax avoidance

c) Clubbed in the income of one of his parents.

iv) 271CA

d) Using the loopholes of law to reduce tax.

v) Income of minor child

e) Failure to collect tax at source.

c) State whether True or False.

[5]

i) Book profit means profit of the firm business before allowing any remuneration and interest in excess of 12% on capital to partner.

ii) Short term capital loss can be set off against any other income head.

iii) The Charitable trust should not be created for benefit of any particular religious, community or cast.

iv) Getting Permanent Account number is compulsory for Income Tax assessee only.

v) CGST is charged on the intra state supply of products and services.

B) Write short notes (any 3/5)

[15]

a) Types of assessment.

b) Difference between Tax exemption and Tax Evasion.

c) Tax Authorities

d) Tax planning and management.

e) Procedure for registration under GST.

Q2) X, Y and Z are partners in a firm which fulfills the conditions of section 184. Z is non working partner. They share profits and losses in the ratio of 3:2:1. The following is the profit and loss account for the year ended 31-03-2023. [15]

Debit	Rs.	Credit	Rs.
Establishment expenses	51,000	Gross Profit	1,30,000
Rent to partner	10,000	Interest from Bank	4,000
Remuneration to partners		Interest on	
X	35,000	Government Securities	6,000
Y	25,000	Net Loss	60,000
Interest on capital at 14%			
X	7,000		
Y	5,600		
Z	1,400		
Bonus to partners			
X	15,000		
Y	5,000		
Z	10,000		
Profession tax	2,000		
Income tax	12,000		
Income tax provisions	8,000		
Loss on sale of Machinery	8,000		
Depreciation	5,000		
	2,00,000		2,00,000

Other information

- Establishment expenses include commission paid to Z Rs. 10,000 and for furniture purchased Rs. 2,000.
- Machinery which is sold during the previous year for Rs. 10,000 is of the W.D.V. Rs. 18,000 as on 01.04.2022.
- Depreciation allowable as per rules is Rs. 2,000

Compute the Total Income of the firm for the Assessment Year 2023-24

Q3) The Total Income of Arunoday credit cooperative society engage in processing of agricultural produce of it's members without aid of power and its marketing permission the following particulars determine total income and tax liability for the assessment year 2023-24. [15]

Income from house property Rs. 10,00,000

Income from collective disposal of labour Rs. 3,50,000

Income from processing agriculture produce Rs. 4,50,000

Income from processing agriculture produce with aid of power Rs. 9,50,000

Income from marketing of agriculture produce Rs. 7,50,000

Income from agency business Rs. 6,50,000

Income from other sources.

Dividend from other cooperative society Rs. 7,00,000

Income from letting godowns Rs. 8,00,000

Income from government securities Rs. 1,00,000

Q4) a) Mr. Digvijay furnish the following particulars of his income and losses for the previous year 2023-24 [10]

Income from salary Rs. 2,10,000

Rent received Rs. 2,000 from house

Dividend from co-operative society Rs. 3,000

Interest on Bank Term deposit Rs. 70,000

Interest on Government securities Rs. 50,000

Winning from lottery Rs. 20,000

NSC (VIII Issue) purchased during the year Rs. 1,50,000

Deposit under PPF scheme Rs. 35,000

He earned a long term capital Gain of Rs. 80,000 on sale of shares during the year.

Compute gross total income of Mr. Digvijay for the assessment year 2023-24

(He has not exercise new taxation regime U/S 115 BAC)

b) Tejashree purchased goods for Rs. 10,000 and these manufactured goods sold within a state for Rs. 45,000. GST Rate was 18% then calculate GST payable by Tejashree. [5]

Total No. of Questions : 6]

SEAT No. :

PA-2892

[5956]-215

[Total No. of Pages : 4

M.Com.

**214-Group-F : ELEMENTS OF KNOWLEDGE MANAGEMENT
(2019 CBCS Pattern) (Semester - II)**

Time : 3 Hours]

[Max. Marks : 60

Instructions to the candidates:

- 1) *Question No. 1 and 6 are compulsory.*
- 2) *Solve any 3 questions from question no. 2 to 5.*
- 3) *Figures to the right indicate full marks.*

Q1) Fill in the blanks by selecting suitable choice. (any 6 out of 8) **[6]**

- a) The knowledge acquired by the company's Board of Directors is an example of _____ knowledge.
(Individual, Financial, Collective)
- b) _____ can be simply defined as a measure of quality that strives for near perfection.
(CRM, TQM, Six Sigma)
- c) Copyright is a type of _____ property.
(Intellectual, Movable, Non-movable)
- d) _____ creates permanent knowledge sharing products.
(Lectures, Discussion Forum, Writing)
- e) Knowledge has to be _____ from other factors.
(given, acquired, store)
- f) _____ is an example of spoken knowledge sharing strategy.
(book, email, conference)
- g) Knowledge can be used to make a good profit in the _____.
(business, society, social work)
- h) Knowledge Management strategy is a plan that describes how an organisation will manage its information and knowledge better for the benefit of the organisation and its _____.
(Stakeholders, Competitors, Government)

P.T.O.

Q2) What is meant by 'Knowledge Management'? Explain the process of Knowledge Management. [14]

Q3) What is meant by a 'Leader'? Explain the role of a leader in knowledge management. [14]

Q4) What is meant by 'Total Quality Management' (TQM)? Explain the role of Knowledge Management in TQM. [14]

Q5) What is meant by 'Knowledge Strategy'? Explain with examples, how knowledge Strategies have been created. [14]

Q6) Write Short Notes (any 2 out of 4): [2×6=12]

- a) Difference between information and Knowledge.
- b) System of Presenting Knowledge.
- c) Role of Knowledge Management in Human Resource Management.
- d) Future Prospects of Knowledge Intensive Business Services.

