

Total No. of Questions : 6]

SEAT No. :

PA-2897

[Total No. of Pages : 4

[5956]-301

S.Y.M.Com. (Semester - III)

BUSINESS ECONOMICS

Business Finance

(2019 Pattern) (CBCS) (301)

Time : 3 Hours]

[Max. Marks : 60

Instructions to the candidates:

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

Q1) Fill in the blanks (any 6) :

[6]

- i) Interest paid on only the original principal borrowed is often referred to as _____
 - 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 _____ the value of money to be received in the future.
 - a) Higher than
 - b) Lower than
 - c) Same as
 - d) May be Higher or Lower
- iii) Under 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) Rate of return on capital is exceptionally low in _____
 - a) Under capitalisation
 - b) Over capitalisation
 - c) Working capital
 - d) Fixed capital
- v) _____ are the real owners of a company.
 - a) Government
 - b) Board of Directors
 - c) Equity shareholders
 - d) Debenture holders

P.T.O.

- vi) Shareholders _____ received from the company.
- a) Interest
 - b) Commission
 - c) Profit
 - d) Dividend
- vii) Net working capital refers to _____
- a) Total assets minus fixed assets.
 - b) Current assets minus current liabilities
 - c) Current assets minus inventories
 - d) Current assets
- viii) _____ is not an example of fixed asset.
- a) Land
 - b) Machineries
 - c) Raw Material
 - d) Building

Q2) What is time value of money? Explain the importance of time value of money. [14]

Q3) What is under capitalisation? Explain causes of under capitalisation. [14]

Q4) Define the term 'preference share' Explain the advantages and disadvantages of preference share. [14]

Q5) What is working capital? Explain the advantages and disadvantages of working capital. [14]

Q6) Write a short note (any 2) [12]

- a) Present value of money.
- b) Over capitalisation.
- c) Characteristics of debentures.
- d) Need of short term finance.

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Total No. of Questions : 6]

PA-2898

SEAT No. :

[Total No. of Pages : 4

[5956]-302

M. Com. -II

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

Time : 3 Hours]

[Max. Marks : 60

Instructions to the candidates:

- 1) Question No. 01 and Question No. 06 are Compulsory.
- 2) Solve any three Questions from question No. 02 to Question No. 05.
- 3) Figures to the right side indicate full marks.

- Q1) A) Fill in the blanks by selecting suitable choice (any 6 out of 8) [6]**
- i) Business Research is a Process of acquiring detailed Information of all the _____.
a) Areas of Business b) Areas of Production
c) Areas of Competitors d) Areas of Market
 - ii) _____ is a comprehensive summary of Previous research on a topic.
a) Research problem b) Objective
c) Hypothesis d) Literature review
 - iii) _____ helps companies determine which Product/Service is most profitable or in Demand.
a) Business Research b) Production Research
c) Workers Research d) Partners Research
 - iv) The _____ involves Identifying, Locating, Assessing and Analyzing the information.
a) Production process b) Research process
c) Accounting process d) Costing process
 - v) _____ in Business Research can be done with accuracy and Speed with the help of computer.
a) Production b) Advertisement
c) Large calculations d) Productivity

P.T.O.

vi) A _____ is a Specific Issue, Difficulty, contradiction, or Gap in Knowledge.

- a) Research problem b) Research process
c) Research objective d) Research hypothesis

vii) A _____ is a document prepared by an Analyst.

- a) Research hypothesis b) Research design
c) Research problem d) Research report

viii) A developmental research design that examines age differences at only one point in time is called the _____ method.

- a) Cross - sectional b) Longitudinal
c) Single - case d) Sequential

Q2) Define the term Research. Explain the Features and Objectives of Research. [14]

Q3) Define the term Research Design. Explain the Classification and steps of Research Design. [14]

Q4) Define the term of Questionnaire. Explain the types of questionnaire along with various steps to design questionnaire. [14]

Q5) What is Research Report? Explain in details the importance and types of Research Report. [14]

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

- a) Role of Computer in Research.
b) Sampling
c) Primary Source of Data Collection
d) Layout of Research Report

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Total No. of Questions : 6]

PA-4187

SEAT No. :

[Total No. of Pages : 2

[5956]-303

M.Com. (Part - II)

303 : ADVANCED ACCOUNTING AND TAXATION

Advanced Auditing

(2019 Pattern) (CBCS) (Semester - III) (Special Paper - V)

Time : 3 Hours]

[Max. Marks : 60

Instructions to the candidates:

- 1) Question No. 1 and 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 (Any 6 out of 8):

[6]

- a) The term 'Audit' is derived from the Latin word _____.
 - i) Audire
 - ii) Audit
 - iii) Accounting
 - iv) Accountancy
- b) _____ errors arise because of mistakes committed by the clerical staff.
 - i) Clerical
 - ii) Principle
 - iii) Mistake
 - iv) Fraud
- c) The Central Govt. has issued CARO 2003 _____ of Companies Act.
 - i) U/S 225 (4A)
 - ii) U/S 226 (4A)
 - iii) U/S 227 (4A)
 - iv) U/S 228 (4A)
- 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

P.T.O.

- f) Provision for Audit Committee has been made in _____.
- i) Section 291A
 - ii) Section 292A
 - iii) Section 293A
 - iv) Section 294A
- g) _____ are exercised to verify the identify of the individuals or process involved in a system.
- i) Authenticity control
 - ii) Accuracy control
 - iii) Completeness control
 - iv) Redundancy control
- h) _____ ensure that data is protected from unauthorised disclosure.
- i) Authenticity control
 - ii) Accuracy control
 - iii) Completeness control
 - iv) Privacy control

Q2) Explain the essential features and objectives of auditing. [14]

Q3) Define Audit Report. What are its contents? [14]

Q4) What do you mean by Corporate Governance? Explain the elements of Corporate Governance. [14]

Q5) Explain uses of Computers for Auditing purposes. [14]

Q6) Write short notes (Any 2 out of 4): [12]

- a) Vouching.
- b) Audit of Dividend.
- c) CEO Certification.
- d) Computerised Auditing Programme.



Total No. of Questions :6]

PA-2909

[5956]-313

M.Com. - II

SEAT No. :

[Total No. of Pages : 4

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

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 questions No.2 to question No.5
- 3) Figure to the right side indicate full marks.

Q1) Fill in the blanks with the most appropriate alternative (any 6)

[6]

- a) Human Resource Management is _____
 - i) Employee focused
 - ii) Owner focused
 - iii) Laws focused
- b) The classification of objectives of HRM is done like _____
 - i) Individual objectives
 - ii) Functional objectives
 - iii) All of these
- c) Selection process includes all elements, except _____
 - i) Job analysis
 - ii) Supervision
 - iii) Human Resource Planning
- d) The selection of candidate for specific post is done through _____
 - i) Target population
 - ii) Internal source
 - iii) External Source
- e) _____ Function is not done through Human Resource Department.
 - i) Employee relation
 - ii) Training & Development
 - iii) Accounting

R.T.O.

- f) _____ is needed for performance appraisal.
- i) Job Rotation
 - ii) Development
 - iii) Job Analysis
- g) The benefit of virtual organization is _____ during covid-19 pandemic.
- i) Priority for security
 - ii) Simplicity in management
 - iii) All of these
- h) The purpose of E--Selection is _____
- i) Reduction in cost
 - ii) Eternity
 - iii) All of these

Q2) What is Human Resource Management? Explain the functions of Human Resource Management. [14]

Q3) Define selection. State process of selection in detail. [14]

Q4) What is training? Explain the importance and methods of training. [14]

Q5) Explain the recent trends in Human Resource Management after Covid-19 [14]

Q6) Write short notes (any 2) [12]

- a) Workforce diversity
- b) Recruitment.
- c) Job description
- d) E-HR



Total No. of Questions : 6]

SEAT No. :

PA-4195

[Total No. of Pages : 2

[5956]-304

M.Com. (Part - II)

**304 : SPECIALIZED AUDITING
(2019 Pattern) (CBCS) (Semester - III)**

Time : 3 Hours]

[Max. Marks : 60

Instructions to the candidates:

- 1) Q1 & Q6 are Compulsory.
- 2) Solve any three questions from Q2 to Q5.
- 3) Figures to the right side indicate full marks.

Q1) Fill in the blanks. (Any Six) [6]

- i) Section 44AD is not applicable for assesses with professions listed under Section _____.
 - a) 44AC
 - b) 44AD
 - c) 44AE
 - d) 44AA
- ii) Under Section 44AB, the gross turnover for the current financial year for the profession is _____.
 - a) 1 Crore
 - b) 5 Crore
 - c) 50 Lakhs
 - d) 25 Lakhs
- iii) Maharashtra Co-operative Societies Act 1960 has been amended with effect from _____.
 - a) 16 Feb 2014
 - b) 16 June 2014
 - c) 16 Feb 2013
 - d) 16 June 2015
- iv) The compulsory audit of accounts of the certain person carrying on business or profession is u/s _____.
 - a) U/S 44AD
 - b) U/S 44AB
 - c) U/S 44AC
 - d) U/S 44CC
- v) _____ Is an independent appraisal activity within an organization for the review of operations as a service to management.
 - a) Compulsory Audit
 - b) Statutory Audit
 - c) Internal Audit
 - d) Cost Audit

P.T.O.

