

FYBCom - Sem - II
May - 2019

[Time: 3 Hours]

[Marks:100]

Please check whether you have got the right question paper.

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

- Q. 1 A) Fill in the blanks with the appropriate option given in the bracket: (Any 10) (10)
- 1) Services be stored for future sale.
(Can , cannot , should)
 - 2) is the first stage in service development cycle.
(Market testing, Review, Idea generation)
 - 3) Services do not have material form and therefore they are.....
(Inseparable, inconsistent, intangible)
 - 4) Automatic vending machine is an example of.
(Store format, non Store format , online store)
 - 5) offers several brands across a single product category..
(Multi brand outlet, Single brand outlets, BPO)
 - 6) a mall refers to allotting floors on the basis of category.
(Positioning, Advertising, Zoning)
 - 7) is a business management software that a company can use to collect, store manage and interpret data.
(ERP, KPO, BPO)
 - 8) Use of card result in debt for the user.
(Debit , credit , ATM)
 - 9) allows customers of bank to conduct banking transactions through website of bank.
(Online banking ,Offline banking, Transaction banking)
 - 10) E-Commerce permits reach.
(Local , regional, global)
 - 11) In e-commerce there is investments on the part of the seller.
(Lower, higher, no)
 - 12) India's E-commerce market is mainly dominated by areas.
(Rural, urban, agriculture)
- Q. 1 B) State whether the following statements are true or false. (Any 10) (10)
- 1) Service performance may differ from one service provider to the other
 - 2) Marketing research has no significance in service development.
 - 3) In services marketing there is a need for interaction between the service provider and the customer.
 - 4) The unorganised retailing has to bear high operating costs.
 - 5) In retail sector heavy investments have been made by corporates such as Tata and Birla
 - 6) Departmental Store is a form of non Store format
 - 7) LPO involves Outsourcing of legal work
 - 8) There is no difference between credit card and debit card
 - 9) Indian Insurance sector includes private insurance firms also.
 - 10) In online shopping, customer can make payment only by internet banking.
 - 11) C2C is a type of e-commerce ,where customers sells to another customer through the Inrernet.
 - 12) Indian firms do not face any issues with reference to transition to e-commerce.

- Q. 2** Answer the following: (Any 2) (15)
- 1) Define service. Describe its classification.
 - 2) Explain the elements of marketing mix for services.
 - 3) Explain the Strategies for managing capacity and demand.
- Q. 3** Answer the following: (Any 2) (15)
- 1) Distinguish between organized retailing and unorganized retailing.
 - 2) Describe the guidelines for store planning with reference to design and layout.
 - 3) What are the challenges faced by retail sector in India.
- Q. 4** Answer the following: (Any 2) (15)
- 1) What is KPO? Explain its merits.
 - 2) Explain advantages and disadvantages of debit card.
 - 3) Describe various elements of logistics network.
- Q. 5** Answer the following: (Any 2) (15)
- 1) What is E-commerce? Explain its features.
 - 2) Explain Business to Consumer (B2C) model of e-commerce in detail.
 - 3) Explain advantages of online marketing research.
- Q. 6** Write short notes on: (Any 4) (20)
- 1) Customer Expectations of services
 - 2) Challenges in the service sector
 - 3) Retail Franchising
 - 4) BPO
 - 5) Internet Banking
 - 6) Business to Business (B2B) transactions.

FYBCom - Sem - II
May - 2019

Time: 3Hours

Marks: 100

- N B. 1. All Questions are compulsory. 2. All questions have internal choice.
3. Draw neat diagrams wherever necessary. 4. Use of simple calculator is permitted.
5. Figures to the right indicate full marks.

1. A) Choose the most suitable answer from the given options and rewrite the statements (any Ten) (10)

- i. Which of the following does not determine the structure of a market ?
a) Nature of commodity
b) Number of sellers
c) Use of selling cost
d) None of these
- ii. A competitive firm will maximize profit at the level of output at which Marginal revenue equals
a) Average cost
b) Average variable cost
c) Total cost
d) Marginal cost
- iii. Demand for a monopoly firm's product is
a) Perfectly inelastic
b) Perfectly elastic
c) Relatively inelastic
d) Relatively elastic
- iv. Selling cost helps a firm under Monopolistic competition
a) To increase demand for the product
b) To widen the market
c) To create awareness of the product
d) All of these
- v. Which of the following is not a pattern of Oligopoly behaviour
a) Price war
b) Non price competition
c) Price leadership
d) Price control
- vi. Firms in Oligopoly market have a _____ demand curve
a) Horizontal
b) Vertical
c) Indeterminate
d) Discontinuous
- vii. Which of the following is not an objective of price policy ?
a) Survival
b) Profit
c) Market share
d) None of these
- viii. Price discrimination is generally practiced under
a) Perfect competition
b) Monopoly
c) Monopolistic competition
d) Oligopoly
- ix. Which of the following is a determinant of price ?
a) Market structure
b) Objectives of the firm
c) Government policies
d) All of these
- x. A project indicates investment in
a) A new business
b) Expansion of existing business
c) Both of these
d) Neither of these
- xi. Capital budgeting relates to
a) Pricing of products
b) Borrowing of funds
c) Long term investment
d) Short term investment
- xii. A project is more likely to be accepted if the Discounted Present Value is
a) More than investment
b) Less than investment
c) Equal to investment
d) Equal to Zero

1. B) State whether the following statements are true or false (any Ten) (10)

- i. A market is a well-defined geographical area where buyers and sellers meet.
- ii. Under Perfect competition, average revenue is always equal to marginal revenue.
- iii. In Monopoly, the firm and industry are one and the same.

- iv. A firm under Monopolistic competition produces less than optimum output.
- v. Cartel helps to avoid cut throat competition among Oligopoly firms.
- vi. Oligopoly market experiences price flexibility.
- vii. Full cost pricing ensures reasonable profit.
- viii Discriminatory pricing is practiced in a competitive market.
- ix Complementarity is a form of product interrelationship.
- x Investment decisions have only short term implications.
- xi Capital budgeting ensures better utilization of resources.
- xii Pay back period is the ratio of initial investment to Annual cash flow.

2. Attempt A and B or C and D

- A) Discuss the characteristics of a perfectly competitive market. (8)
 - B) Explain firm's equilibrium under monopoly in the short run. (7)
- OR**
- C) Discuss the short run equilibrium of a firm under perfect competition with differential cost conditions. (8)
 - D) Describe the different sources of Monopoly power. (7)

3. Attempt A and B or C and D

- A) Explain the following features of Monopolistic Competition (8)
 - i) Product differentiation
 - ii) Group of firms
 - B) Discuss the "kinked demand curve" model of Oligopoly pricing (7)
- OR**
- C) "A firm under Monopolistic competition tends to earn normal profit in the long run" (8)
 - Discuss
 - D) Describe the salient features of Oligopoly market (7)

4. Attempt A and B or C and D

- A) i) Explain briefly full cost pricing (4)
 - ii) Using the following information, calculate the full cost price (4)
 - Average Fixed cost: Rs. 500, Average Variable cost: Rs.100,
 - Expected profit margin: 12%
 - B) Explain, with the help of a diagram, monopoly equilibrium with price discrimination (7)
- OR**
- C) Explain, with an example, Transfer pricing without external market (8)
 - D) Discuss pricing of multiple products (7)

5. Attempt A and B or C and D

- A) Elaborate the significance of Capital Budgeting (8)
- B) A Business firm has to choose between five alternative projects, all of which will involve the same expenditure of Rs. 5,00,000. The average annual return expected from these projects are as follows :

Project	I	II	III	IV	V
Average Annual Return(Rs.)	100000	200000	125000	175000	150000

Using Pay Back Period criterion, select the most suitable project. Justify your answer. (7)

OR

- C) A company wants to invest Rs. 10,00,000 in a new project. The project is expected to give a return of Rs. 2,50,000 per year over a period of 5 years.
 - i) Calculate the Discounted present value (rate of discount 10%) (5)
 - ii) Find out the Net Present Value (1)
 - iii) Comment on the profitability of the project (2)

- D) Explain the Internal Rate of Return criterion of investment appraisal (7)
6. Comment on the following (20)
- A) "A firm in the short run may incur losses and still continue in business"
- B) "Selling cost is a necessary evil under imperfect competition"
- OR**
6. Write notes (Any Four) (20)
- i) Market structure
 - ii) Non price competition
 - iii) Excess capacity
 - iv) Dumping
 - v) Marginal cost pricing
 - vi) Steps in capital budgeting
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FYBcom - Sem - II
May - 2019

Q.P. Code : 32070

[Time: 3 Hours]

[Marks: 100]

Please check whether you have got the right question paper.

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

1. A. Explain the following in 2-3 sentences (Any 5): 10
- i. Online interview
 - ii. Group Dynamics
 - iii. Webinar
 - iv. Open House
 - v. Grievance interview
 - vi. Consensus
 - vii. Agenda
 - viii. Open Questions

1. B. Match the following: 05

- | A | B |
|--------------------------------------|---|
| i. Minutes | A. Right to Information |
| ii. Tool of external public relation | B. Formula for writing a sales letter |
| iii. Exit interview | C. Exhibitions and Trade Fairs |
| iv. Public Information Officer | D. Record of the decisions taken in meeting |
| v. Star, Chain & Hook | E. Held when an employee is leaving an organization |

2. Write Short Notes on any four of the following: 20

1. Appraisal interview
2. WASP Technique of conducting an interview
3. Role of the Chairperson in a meeting
4. Role of the participants in a meeting
5. Disadvantages of meetings
6. Preparation by the interviewee before a Selection interview

3. Answer any two of the following questions: 20

1. Define Crisis. Discuss the role of the Public Relations Department in Crisis management.

Turn Over

2. What are Conferences? Describe the procedure for organizing a conference.
 3. Discuss the different types of Committees and the advantages of Committees in an organization.
4. Write any four of the following letters: 20
1. Write a letter of inquiry to Libas Apparels Ltd, enquiring about various types of men's wear that you wish to stock in your shop.
 2. Jagdish Stores, Nashik has received a consignment of bangles from Mahavir Bangl's, Firozabad in a damaged condition. Write a complaint letter on their behalf.
 3. Write a sales letter to promote the sale of any one of the following:
 - i) A Washing Machine
 - ii) A Health Drink.
 4. Mr. Satish Sheth from Mumbai had purchased one 1.5 Ton Venus Premium Split AC from Verma Electronics Co. The air conditioner was not working properly since installation and required frequent repairs. During the course of repair, the mechanic damaged the compressor of the AC. This was brought to the notice of Verma Electronics Company. In spite of the repeated pleas by Mr. Satish Sheth to replace the compressor, the company did not take action. Write a letter to the Consumer Redressal Forum seeking justice.
 5. Many street lights on Jaishankar Road, Malad have not been working for the past 4 months and the complaints to BMC have not been attended to. Write a RTI query.
5. A. Draft a business proposal to be made by Purna Yoga Institute to VM College to start a part-time "Yoga Teacher Training Course" on their premises on a revenue sharing basis. 10
- OR
- B. Your college Principal finds that the books, newspapers and magazines in the college library are not being used extensively by students. He has formed a committee of Staff and students to study the reading habits of students. Draft the committee's report and the covering letter for the same.

6. Draft the Notice and Agenda of the 23rd Annual General Meeting of Young India Textiles Ltd. Also draft the following Resolutions : 10
- i Appointment of Auditors
 - ii Declaration of Dividend
7. Summarize the following passage and suggest a suitable title : 10
- Advertising is a business. It is for all business. To a manufacturer, advertising is usually considered part of a firm's marketing programme. To a retailer, it is also part of his so called 'marketing mix'. To various media of communication, it is both a major source of revenue and a means of providing information about products and services to their audiences. It informs the people about the varieties of service provided by an organization and also about the different products. To the consumer, it is a major source of information regarding products and services. Good advertising is also a means of educating the public in good taste. It moulds the psychology of the consumer and brings him to the point-of-sale. In a country like India where people, specially in the rural areas have acquired a certain amount of purchasing power but are at the same time steeped in superstition and blind beliefs, advertising has a big role to play in changing conventional habits. It should help to educate and motivate the masses so that the little surplus that they have is not frittered away in traditional but wasteful expenditure, but is used in the purchase of goods and services which will help to make their lives richer and at the same time participate in the government's effort for the growth of the company. (224 words).
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Please check whether you have got the right question paper.

- N.B:
1. All questions are compulsory.
 2. Draw diagram/maps wherever necessary.
 3. Figures to the right indicated full marks.
 4. Attach the maps to your answer paper.

- Q. 1** A) On the outline map of Mumbai supplied to you marks and name the following. (10)
- a) A vegetable and fruit market.
 - b) A slum area
 - c) A beach in Mumbai
 - d) A cave in northern part of Mumbai.
 - e) Airport
 - f) An area of bird sanctuary
 - g) A railway junction on central railway line
 - h) A dockyard in Mumbai
 - i) Any one religious center
 - j) A solid waste dumping yard

- Q. 1** B) On the outline map of Konkan supplied to you mark and name the following. (10)
- a) Ratnagiri district
 - b) A port in Sindhudurg district
 - c) A ghat in Raigad district
 - d) A centre of fruit canning
 - e) A fort in Thane district
 - f) A hill station in Raigad district
 - g) Any one Höt spring
 - h) An earthquake prone area
 - i) Flood prawn area
 - j) A beach in Ratnagiri district

- Q. 2** A) What is meant by waste? Elaborate different sources of waste generation. (10)
B) Describe different methods of waste management with specific reference to domestic waste. (10)
- OR**
- C) Explain the present solid waste management methods practiced in Mumbai.
D) State the role of citizens in controlling solid waste generation in rural environment.

- Q. 3** A) What is meant by land desertification? Explain different causes and effects of desertification. (10)
B) Define hunger. State different factors of food security in developing region. (10)
- OR**
- C) What is meant by global warming? Explain different causes and impacts of global warming. (10)
D) State different causes of water pollution. How can we reduce pollution of water?

- Q. 4** A) State the importance of tourism, with special reference to developing region. (10)
B) Elaborate the challenges faced by India in tourism section. (10)
- OR**

- Q. 4** C) What are the advantages of ecotourism in India? (10)
D) State in brief different economic, socio-cultural advantages and disadvantages of tourism. (10)

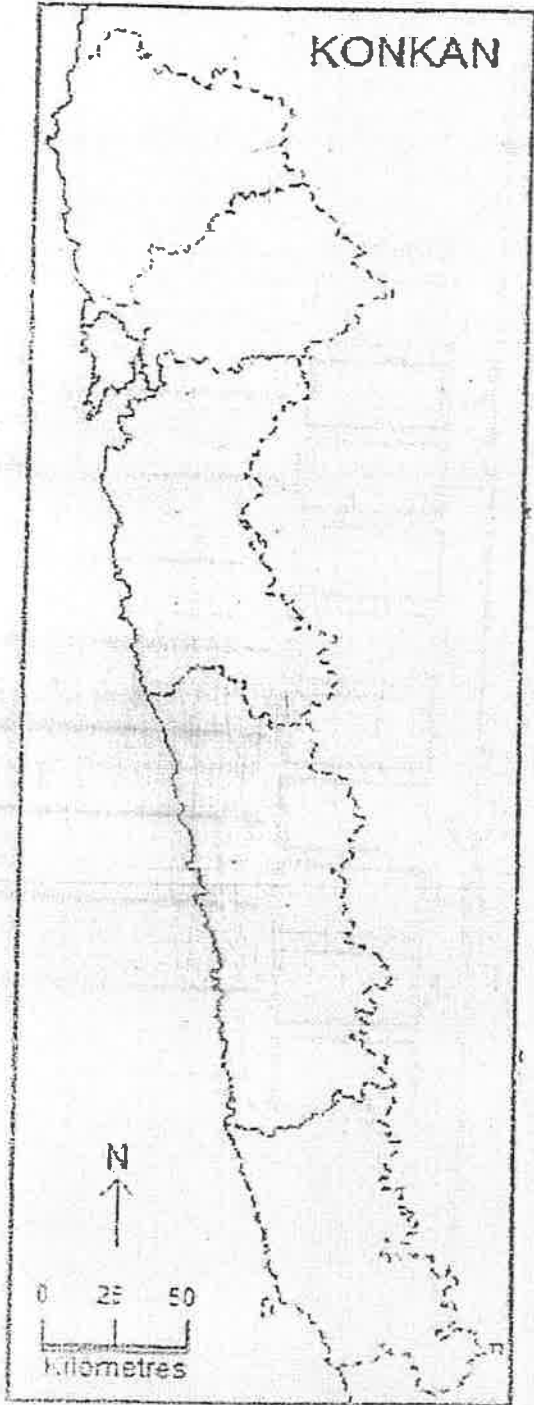
Q.P. Code : 32365

- Q. 5 A) 'Chipko Movement' is one of the earliest environmental movement in India – elaborate. (10)
B) Explain any five environmental protection laws in India. (10)
OR
C) State the relevance of environmental management towards sustainable development. (10)
D) How do the principles of International standard organization (ISO) help in maintain quality of environment? (10)

Que 01 B

Seat Number _____

Sign of Invigilator : _____



Legend : -

- a) _____
- b) _____
- c) _____
- d) _____
- e) _____
- f) _____
- g) _____
- h) _____
- i) _____
- j) _____

FYBCom - Sem-II
May-2019

Time: 3 Hrs.

Max Marks: 100

- N.B. (1) All questions are compulsory
(2) Figures to the right indicate full marks
(3) Graph papers will be provided on request
(4) Use of simple non-programmable calculator is allowed

SECTION I

Q.1) Attempt any four from the following

A) Find the derivative of y w.r.t. x : (5)

i) $y = 5\log x + 3x^2 - 7$

ii) $y = (4x^2 + 3) / (\log x - 5)$

B) Find the total revenue function if the demand $D = 300p - p^2$, where p is the price. Also find the total revenue when the price is Rs 5 per unit. (5)

C) The total cost of x items of commodity is given by $C = x^2 + 20x + 9$, Find Marginal Cost and Average Cost when $x = 3$. (5)

D) If the demand D is given by $D = 12 + 4p - p^2$. Find the elasticity of demand when $p = 3$ (5)

E) The total cost of producing x articles is given by $C = 20 + 4x$ and the total revenue from x articles is given by $R = 30x - x^2$. Find the number of articles (x) which maximizes the profit. (5)

Q.2) Attempt any four from the following:

A) At what rate will the simple interest on Rs 15000 for 4 years be equal to the simple interest on Rs 16000 for 3 years at 10% p.a.? (5)

B) Find the amount on maturity at the end of 2 years of Rs 30000 deposited at 10% p.a. compounded half yearly. (5)

C) Find the present value of Rs 50000 required after 3 years at 6% p.a. compounded annually. (5)

D) What amount would be accumulated at the end of 3 years if an annuity of Rs 20000/- is deposited at the end of each year? The rate of interest is 10% p.a. compounded yearly. (5)

E) Manoj takes a loan of Rs 80000 to be repaid in 4 EMI's at 12% p.a. by reducing balance interest rate. Find the Equated Monthly Instalments (EMI) (5)

SECTION II

Q.3 Attempt any four from the following

A) Find correlation coefficient between X and Y, given that, $n=25$, $\sum x=75$, $\sum y=100$, $\sum x^2=250$,

$\sum y^2=500$, $\sum xy = 325$ (5)

B) Six participants in a music competition were assigned score by two judges X and Y as follows: (5)

X	54	61	44	32	24	12
Y	64	25	15	36	40	56

Compute Spearman's rank correlation coefficient between X and Y.

C) From the following data, obtain the yield when the rainfall is 30 inches. The correlation coefficient between rain and yield is 0.8 (5)

between rain and yield is 0.8

	Rainfall(inches)	Yield (per acre)
Mean	27	40
Standard Deviation	3	6

D) It is known that the two regression equations are $2x+3y-66=0$ and $2x+y-38=0$. Find the mean value of x and y. Also find the correlation coefficient between X and Y. (5)

E) Write a short note on Scatter diagram. (5)

Q.4 Attempt any four from the following

A) Calculate Fisher's price index number from the following data: (5)

Commodity	p_0	q_0	p_1	q_1
A	9	5	15	5
B	8	10	12	11
C	4	6	5	6
D	1	4	2	8

B) Find three yearly moving averages for the following data: (5)

Year	2011	2012	2013	2014	2015	2016	2017
Sales (Lakh Rs)	15	17	22	30	25	27	35

C) Find Cost of living index number for the year 2017 using Family Budget method. (5)

Commodity	Price (Rs/Kg) (2015)	Price (Rs/Kg) (2017)	Weightage
Wheat	32	40	20
Rice	25	30	10
Dal	40	55	5
Salt	3	4	7
Vegetables	8	14	8

D) Fit a trend line by method of least square. (5)

Years	1991	1992	1993	1994	1995	1996	1997
Sales(in thousands)	12	30	56	15	24	34	40

E) Explain components of time series. (5)

Q.5 Attempt any four from the following

- (A) 30% of the students in the class are girls. Find the probability that a randomly selected group of 5 students include 3 girls. (5)
- (B) A random variable X follows poisson distribution with mean=2. Find the probability of
 i) 0 success ii) at most 2 successes ($e^{-2}=0.135$). (5)
- (C) State the properties of normal distribution. (5)
- (D) The probability that a student is a swimmer is $\frac{4}{5}$. Out of 5 students selected find the probability that i) 4 are swimmers ii) 1 or less are swimmers (5)
- (E) The weekly wages of 8000 workers are normally distributed with mean Rs 770 and S.D. Rs 70. Find the no. of workers whose wages below Rs700 (area between $z=0$ and $z=1$ is 0.3413) (5)

FY B Com - Sem II

[Time: 3 Hours] May-2019

[Marks:100]

Please check whether you have got the right question paper.

- N.B:
1. Strictly avoid restoring to any unfair means during the examination.
 2. Figures in brackets to the right indicate full marks allotted to the question.
 3. Working notes should form part of your answers.
 4. All six questions are compulsory, although there are internal options in case of questions 2 to 6.
 5. Use of simple calculator is allowed.

Q. 1 A) State whether the following statements are True or False (Any Ten) (10)

- a) For ascertaining credit purchases, sundry debtors account is prepared.
- b) Bills receivable dishonored are credited to bills payables Account.
- c) A statement of assets and liabilities as on a particular date with missing figure is called as Balance Sheet.
- d) Profit/Loss on consignment belongs to the consignor.
- e) Consignor is a person who consigns goods.
- f) Invoice price is always higher than cost.
- g) Under Stock and Debtors method, Branch Debtors account is maintained.
- h) Credit sales are debited to Branch Debtors account under Stock and Debtors Method.
- i) Loading on opening stock is credited to Branch Account under Debtors Method.
- j) Fire Insurance covers death of human beings due to fire.
- k) RBI governs insurance business in India.
- l) Memorandum Trading Account is prepared to ascertain the amount of salvage.

B) Fill in the blanks choosing the correct alternatives. (Any Ten) (10)

- a) Bills Payable dishonored are debited to _____ Account.
i) Bill Receivable ii) Bills Payable iii) Sundry Debtors iv) Sundry Creditors
- b) With the available information a trader needs to convert the incomplete records into complete records, it is known as _____.
i) Complete records method ii) Statement of affairs method
iii) Conversion method iv) None of these
- c) If the rate of gross profit is 25% on sales and the cost of goods sold is Rs. 10,000/- the gross profit will be _____.
i) Rs. 2500 ii) Rs. 3333 iii) Rs.2800 iv) None of these
- d) The relationship between Consignor and Consignee is that of _____.
i) Principal and Agent ii) Debtor and Creditor
iii) Buyer and seller iv) Owner and Servant
- e) If the consignee gets _____, he will bear bad debts.
i) Commission ii) Del credere commission iii) Discount iv) None of these
- f) Consignment account is a _____ Account.
i) Personal ii) Real iii) Nominal iv) None of these
- g) Goods sent by head office to the branch but not received by the branch are termed as _____.
i) Branch Account ii) Goods in Transit iii) Neither (i) nor (ii) iv) Both (i) and (ii)
- h) Under _____ method, goods returned by Branch are credited to Branch Account.
i) Stock & Debtors ii) Debtors iii) Both (i) & (ii) iv) None of these
- i) The branch is said to be _____ when its accounts are maintained by Head office.
i) Independent ii) Dependent iii) Foreign iv) None of these

- j) Stock for the purpose of claim should be _____.
- i) At marginal cost ii) At market value iii) At cost iv) At realizable value
- k) The amount to be paid by insurance company in the event of loss is called as _____.
- i) Premium ii) Insurance iii) Sum assured iv) None of these
- l) If Gross profit is 20% on cost, then it is _____ on sales.
- i) 25% ii) 50% iii) $\frac{1}{6}$ th iv) $\frac{1}{5}$ th

Q. 2 M/s Kunal steel suppliers does not maintain double entry books of Accounts. They have furnished you with the following information. 15

a)

Particulars	1 st April 2018 (Rs)	31 st March 2019 (Rs)
Sundry Debtors	2,50,500	2,75,800
Sundry Creditors	2,45,700	2,28,200
Stock	35,000	60,000
Furniture	1,30,000	?
Machinery	5,00,000	?
Cash and Bank Balance	75,000	?

b) Summary of cash Transactions for the year 2018-19

Particulars	(Rs)
Cash Sales	56,000
Received from Debtors	8,50,000
Paid to creditors	4,80,000
Wages paid	39,200
Salaries Paid	45,800
Printing and stationary expenses paid	24,500
Drawings	25,000
Additional capital introduced	80,000
Commission Received	59,000
Cash Purchases	69,000
Sundry expenses paid	36,600

c) Other Transactions:

Discount allowed Rs 3,800

Discount Received Rs. 2,550

Bad Debts written off Rs. 6,000

Salaries outstanding Rs 6,000

Depreciation is to be provided on furniture @10% p.a. and on machinery @ 20% p.a.

Prepare Trading, Profit and Loss Account of M/s Kunal steel suppliers for the year ended 31st March 2019 and Balance Sheet as on that date.

OR

Q. 2 Mr. Samsher does not maintain his books of account on Double Entry keeping system. He supplies you the following information: (15)

l) Assets and Liabilities as on 1st April, 2017 and 31st March, 2018.

Particulars	1/04/2017 (Rs)	31/03/2018 (Rs)
Plant	72,000	72,000
Motor Vehicle	1,00,000	?
Sundry debtors	67,000	49,000
Sundry Creditors	74,000	59,000

Stock	76,000	1,00,000
Cash and Bank balance	3,000	24,000

II) Cash transactions during the year:

Particulars	Rs.
Purchase of Motor Vehicle (on 1/04/2017)	30,000
Capital Introduced	30,000
Cash Sales	?
Paid for Rent	20,000
Paid for salaries	23,000
Received from Debtors	2,00,000
Payment made to Creditors	1,00,000
Paid for General expenses	17,000
Drawings	36,000
Carriage Inward	49,000

- 1) Depreciation is to be provided on Plant @ 10% p.a and Motor Vehicle @ 20 % p.a.
- 2) Rent Outstanding is Rs. 2,000
- 3) Discount allowed was Rs. 3,000 and discount received Rs. 2,000

You are required to prepare:

- 1) Trading and Profit and Loss a/c for the year ended 31st March, 2018.
- 2) Balance sheet as on 31st March, 2018.

Q. 3

A Head office in Chennai has a branch in Delhi to which goods are invoiced by the Head office @ 20% Profit on sales price.

All cash received by the branch is daily remitted to Head Office.

From the following particulars, show the Branch Account in the books of the Head office.

Also prepare necessary accounts required to find out the value of Branch credit sales.

Particulars	Rs.
Stock on 1 st January 2018 (at Invoice Price)	6,25,000
Debtors on 1 st January 2018	6,00,000
Goods supplied by Head office (at Invoice price)	20,00,000
Cash Sales	8,00,000
Cash Received from customers	14,75,000
Goods returned to Head office (at Invoice Price)	1,20,000
<u>Cheques received from Head Office</u>	
Wages & salaries	5,50,000
Rent, Rates & Taxes	1,50,000
Sundry Expenses	25,500
Stock as on 31 st December 2018 (at Invoice Price)	7,50,000
Debtors as on 31 st December 2018	11,25,000
Liability for outstanding petty expenses as on 31/12/2018	5,500

OR

Q. 3

Ishani Enterprises of Mumbai has a branch at Shimla. Following information is obtained from the branch for the year 2018-19

Particulars	01/04/2018 (Rs)	31/03/2019 (Rs)
-------------	-----------------	-----------------

Stock	60,000	40,000
Debtors	50,000	60,000
Cash	1,500	1,000

Transactions during the year 2018-19

Particulars	Rs
Goods sent to Branch	2,25,000
Credit sales	?
Cash Sales	1,80,000
Goods returned by customers to Branch	8,000
Goods returned to Head Office	6,000
Cash received from Debtors	1,50,000
Expenses paid at Branch:	
Salaries	15,000
Commission	10,000
Rent and Taxes	16,500
Discount allowed to customers	2,500
Bad debts	1,000

Prepare following accounts for the branch under stock and Debtors method in Mumbai office:-

- Branch stock Account
- Branch Debtor Account
- Branch Expenses Account
- Branch Profit & Loss Account

Q. 4 Jai of Mumbai sent 400 cookers at Rs. 1000 each to Disha of Nagpur and paid for carriage Rs. 2000, Packing Rs. 2,500 and Insurance Rs. 3,000. Disha accepted a 3 months bill drawn upon by Jai for Rs. 80,000. The bill was discounted by Jai with his bankers on the same day for Rs. 77,600, and discount was charged to consignment account. Jai received an Account sales from Disha from which it appeared that: (15)

- 340 Cookers were sold at Rs.1,400 each for cash.
 - 40 Cookers were sold at Rs. 1,500 each for Credit.
- Disha paid for Rent and Taxes Rs. 3200 and advertisement Rs. 1800. Disha is entitled to a total commission of 10% on sales which includes a del-credere commission of 2%. The balance amount was remitted by bank draft.
Prepared consignment a/c and consignees a/c in the books of Jai.

OR

Q. 4 M/s ABC & co of Mumbai consigned to Mr. D of Nashik 1200 sewing machines costing Rs. 2,600/- per sewing machine. They invoiced @ 20% above cost price. M/s ABC & Co paid Rs. 5,000/- for insurance, Rs. 8,000/- for carriage and Rs. 7000/- for miscellaneous expenses. On receiving the consignment Mr. D accepted a bill for half the amount of invoice price. M/s ABC & Co discounted the bill @ 1% of its value. The discount was charged to consignment account. Mr. D. sent an account sales which shows as follows:

- Cash sales of 600 sewing machines @ Rs. 4,000 each.
 - Credit sales of 500 sewing machines @ Rs. 4,500 each
 - Mr. D paid godown rent of Rs. 10,000/- and selling expenses Rs. 15,000/-
- Mr. D. remitted the balance due by bank draft after deducting his expenses and commission (15)

@ 10% on sales and del credere commission @ 2% on sales.

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

- Q. 5 The business premises of Gala Timber Mart destroyed by fire on 16/07/2018. However all the books of accounts and stock amounting Rs. 18,000 were salvaged and the following information was available from the books. (15)

Year ended	Gross Profit (Rs)	Sales (Rs)
31-03-2015	2,39,500	9,58,000
31-03-2016	2,25,000	9,00,000
31-03-2017	2,05,480	9,34,000
31-03-2018	2,00,640	9,12,000

Additional Information:

- Stock on 31-03-2018 Rs. 1,02,250
- Purchases from 01-04-2018 to 16-07-2018 Rs. 2,12,380.
- Sales from 01-04-2018 to 16-07-2018 Rs. 3,50,000
- Wages from 01-04-2018 to 16-07-2018 Rs 25,000
- The amount of policy was Rs. 55,000

Claim was subject to Average clause.

You are required to prepare a statement of claim against insurance company.

OR

- Q. 5 The premises of Shlok Ltd. were engulfed by fire on 1st November, 2018 whereby substantial stock was severely destroyed. The records available with the company yield the following information. (15)

- a) For the year ended 31st March, 2018:

Particulars	Rs.
Opening Stock	1,20,000
Closing Stock	1,95,000
Purchases	12,00,000
Sales	25,00,000
Wages	4,50,000
Direct Expenses	3,00,000

- b) For half year ended 30th September, 2018

Purchases Rs. 7,50,000

Sales Rs. 13,50,000

- For the period from 1st October, 2018 to date of fire, purchases and sales were at the same monthly rate as for the period 1st April, 2018 to 30th September 2018.
- The wages and Direct Expenses during the period 1st April, 2018 to date of fire were at the same rate per month as in last year.
- Salvage Value is Rs. 26,250
- The policy amount was Rs. 3,10,000. The claim was subject to Average clause. Compute the amount of claim to be lodged with the Insurance Company.

- Q. 6 A) What is Single Entry System? Distinguish between Single Entry and Double Entry System of accounting? (10)

- B) What is a Branch? Describe various accounting methods of Branch Accounting. (10)

OR

Q. 6 Write short notes on (Any Four)

(20)

- a) Consignment Account
- b) Average Clause
- c) Memorandum Trading Account
- d) Del Credere Commission
- e) Dependent Branch
- f) Total Debtors Account.

FYB Com - Sem - II
May - 2019

QP Code : 04014

(2½ Hours)

[Total Marks : 75

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

1. (a) Choose the correct alternative (any eight) :-

(08)

- (i) _____ means the integration of national economy with the world economy.
(Liberalisation, Privatisation, Globalisation)
- (ii) Maximum number of farmers' suicides have occurred in the state of _____.
(Madhya Pradesh, Andhra Pradesh, Maharashtra)
- (iii) Right to Freedom is enumerated in Article _____ of Indian constitution.
(17, 18, 19)
- (iv) _____ is the study of all living systems in relation to their environment.
(Ecology, Biology, Physiology)
- (v) Human Rights are _____.
(absolute, inalienable, revocable)
- (vi) The General Assembly adopted UDHR on 10th December, _____.
(1945, 1948, 1950)
- (vii) Working with the farmers by corporate firms and sharing the profit is known as _____.
(Contract farming, Corporate farming, Private farming)
- (viii) Acid Rain is one of the harmful effects of _____ pollution.
(Air, Water, Noise)
- (xi) _____ is a term used to describe positive stress.
(Eustress, Distress, Hyperstress)
- (x) Hassels of everyday life are _____ stressors.
(Individual, Organisational, Background)

(b) State whether the following statements are True or False (any seven) :

(07)

- (i) Progressive elimination of government control over economic activities is known as liberalisation.
- (ii) Globalisation has resulted in increase of ratio of contractual workers to total workers.
- (iii) Article 22 of Indian constitution abolishes untouchability.
- (iv) Articles 3-16 of UDHR proclaim economic, social and cultural rights.
- (v) Prejudice leads to in formation of stereotypes.
- (vi) Freedom of speech and expression is an absolute right.
- (vii) Primary producers are small living beings such as bacteria, insects and fungi in the ecosystem.
- (viii) Public participation is one of the guiding principles of sustainable development.
- (ix) Lack of civic amenities is an individual stressor.
- (x) Choice between two negative alternatives is known as approach-approach conflict.

[TURN OVER

2. Explain the benefits and limitations of economic liberalisation in India. (15)
OR
2. 'Globalisation and privatisation have provided innumerable employment opportunities in India'. Discuss.
3. Define 'Human Rights' and discuss the origin and evolution of human rights from ancient to modern period. (15)
OR
3. Discuss the characteristics of Fundamental Rights enshrined in our Constitution and examine the constitutional provisions which guarantee Right to Constitutional Remedies.
4. Examine the various factors responsible for environmental degradation. (15)
OR
4. Explain the concept of socialization and examine how the agents of socialization play an important role in the development of individual.
5. Explain the various types of conflict and elaborate the strategies for coping with conflicts. (15)
OR
5. Write short notes on (any three) :-
(a) Causes of Migration
(b) Significance of UDHR
(c) Components of sustainable development
(d) Maslow's theory of self-actualization
(e) Causes of Stress.

(मराठीरूपांतर)

(२^१/_३ तास)

(एकूण गुण : ७५)

- सूचना : (१) सर्व प्रश्न अनिवार्य आहेत.
(२) उजवीकडील अंक पूर्ण गुण दर्शवतात.
(३) आवश्यकता वाटल्यास इंग्रजी प्रश्नपत्रिका पहावी.

१. (अ) योग्य पर्याय लिहा (कोणतेही आठ) :- (८)
(१) जागतिक अर्थव्यवस्थेशी राष्ट्रीय अर्थव्यवस्थेच्या होणाऱ्या एकत्रिकरणाच्या प्रक्रियेला ----- म्हणतात.
(उदारीकरण, खाजगीकरण, जागतिकीकरण)
(२) शेतकऱ्यांच्या सर्वात जास्त आत्महत्या ----- या राज्यात झाल्या आहेत.
(मध्य प्रदेश, आंध्र प्रदेश, महाराष्ट्र)
(३) भारतीय राज्यघटनेत स्वातंत्र्याचा हक्क कलम ----- मध्ये अनुस्यूत आहे.
(१७, १८, १९)
(४) सर्व जीवांचा त्यांच्या पर्यावरणाशी असलेल्या संबंधाचा अभ्यास म्हणजे -----
(पर्यावरणशास्त्र, जीवशास्त्र, शरीरशास्त्र)

[TURN OVER

- (५) मानवी हक्क ----- आहेत.
(अमर्यादित, अतूट, काढून घेता येण्या जोगे)
- (६) आमसभेने मानवी हक्क जाहीरनामा १० डिसेंबर ----- रोजी संमत केला.
(१९४५, १९४८, १९५०)
- (७) शेतकऱ्यांच्या सहकार्यांने उद्योगधंद्यांनी केलेली शेती आणि त्यातून मिळालेला नफा वाटून घेण्याच्या पद्धतीला ----- म्हणतात.
(कंत्राटी शेती, उद्योगी शेती, खाजगी शेती)
- (८) आम्लवर्षा हा ----- प्रदुषणाचा घातक परिणाम आहे.
(हवा, पाणी, ध्वनी)
- (९) सकारात्मक ताणाला ----- हे नाव आहे.
(युस्ट्रेस, निराशा, अतीतणाव)
- (१०) दैनंदिन जीवनातल्या समस्यांना ----- ताणकारक असे म्हणतात.
(व्यक्तिक, संघटनात्मक, पार्श्व)

- (ब) खालील विधाने चूक की बरोबर ते लिहा (कोणतेही सात) :- (७)
- (१) आर्थिक व्यवहारांवरचे सरकारी नियंत्रण टप्प्याटप्प्याने कमी होण्याला उदारीकरण म्हणतात.
- (२) जागतिकीकरणामुळे कंत्राटी कामगारांच्या प्रमणात (एकूण कामगारवर्गाच्या संदर्भात) वाढ झाली आहे.
- (३) राज्यघटनेच्या कलम २२ अनुसार अस्पृश्यतेचे निर्मूलन झाले आहे.
- (४) मानवी हक्क जाहीरनाम्याच्या कलम ३ ते १६ मध्ये आर्थिक, सामाजिक आणि सांस्कृतिक हक्क अनुस्यूत आहेत.
- (५) पूर्वग्रहांचे पर्यावसन चाकोरीबद्ध विचारात होते.
- (६) अभिव्यक्ती स्वातंत्र्य हा अमर्यादित हक्क आहे.
- (७) जिवाणू, कीटक आणि बुरशी हे पर्यावरणातील प्राथमिक उत्पादक आहेत.
- (८) लोकसहभाग हे शाश्वत विकासाचे एक महत्त्वाचे तत्त्व आहे.
- (९) नागरी सुविधांच्या अभावामुळे व्यक्तिक ताण निर्माण होतो.
- (१०) दोन नकारात्मक पर्यायांमधील निवड हा दृष्टिकोन-दृष्टिकोन-संघर्ष आहे.

२. भारतात आर्थिक उदारीकरणाचे फायदे आणि मर्यादा स्पष्ट करा. (१५)

किंवा

२. 'जागतिकीकरण आणि खाजगीकरणामुळे भारतात रोजगाराच्या भरपूर संधी उपलब्ध झाल्या आहेत.' चर्चा करा.

३. 'मानवी हक्कांची' व्याख्या करून त्यांच्या, प्राचीन ते आधुनिक काळापर्यंतच्या उत्क्रांतीची चर्चा करा. (१५)

किंवा

३. भारतीय राज्यघटनेतील मूलभूत हक्कांच्या वैशिष्ट्यांची चर्चा करा आणि घटनात्मक संरक्षणाच्या हक्काचे परीक्षण करा.

[TURN OVER

४. पर्यावरण न्हासाला कारणीभूत असलेल्या वेगवेगळ्या कारणांचे परीक्षण करा. (१५)
किंवा
४. सामाजिकीकरण ही संकल्पना स्पष्ट करा. व्यक्तीच्या विकासात सामाजिकीकरणाचे घटक काय भूमिका बजावतात ते स्पष्ट करा.
५. संघर्षाचे प्रकार स्पष्ट करा आणि संघर्षांना सामारे जाण्यासाठी कार्याच्या युक्त्यांची चर्चा करा. (१५)
किंवा
५. थोडक्यात टीपा लिहा (कोणत्याही तीन) :-
(अ) स्थलांतराची कारणे
(ब) मानवी हक्क जाहीरनाम्याचे महत्त्व
(क) शाश्वत विकासाचे घटक
(ड) मॅस्लॉचा आत्मपूर्वीचा सिद्धांत
(क) ताणाची कारणे.