

शिवाजी विद्यापीठ, कोल्हापूर

दूरशिक्षण व ऑनलाईन शिक्षण केंद्र

एम. कॉम. भाग २ सत्र ४ अंतर्गत मुल्यांकन प्रश्न

एप्रिल २०२४

आपण दूरशिक्षण व ऑनलाईन शिक्षण केंद्रामध्ये प्रवेश घेतल्याबद्दल आपले अभिनंदन आणि स्वागत! एम. कॉम. भाग २ सत्र ४ साठी प्रत्येक विषयासाठी ८० लेखी परीक्षा + २० अंतर्गत मुल्यांकन अशी परीक्षापध्दती लागू आहे. सत्र ४ साठीचे अंतर्गत मुल्यांकन प्रश्न सोबत देत आहोत. सदरचे अंतर्गत मुल्यांकन खाली दिलेल्या नियमावलीप्रमाणे पूर्ण करून आपल्या **अभ्यासकेंद्राकडे** जमा करणे आवश्यक आहे.

नियम :

१. सत्र परीक्षेमध्ये प्रत्येक विषयाची लेखी परीक्षा ८० गुण व स्वाध्याय २० गुण अशी एकूण १०० गुणांची आहे.
२. निवडलेल्या प्रत्येक पेपरसाठी एक असे सत्र ४ साठी एकूण चार अंतर्गत मुल्यांकन पूर्ण करावयाचे आहेत. अंतर्गत मुल्यांकन लिहिण्याकरिता आखीव कागद/ A4 Assignment size paper वापरावा.
३. अंतर्गत मुल्यांकन उत्तरपत्रिकेच्या मुख्यपृष्ठावर आपण प्रवेश घेतलेल्या अभ्यासक्रमाचे नाव, वर्ष, तुमचा परीक्षेचा बैठक क्रमांक, (परीक्षा सुरू होण्याच्या ०८ दिवस अगोदर ऑनलाईन प्राप्त होईल) नोंदणीप्रमाणे नाव, पत्ता (कायमस्वरूपी), विषय, PRN व मोबाईल नंबर (कायमस्वरूपी) लिहिणे आवश्यक आहे. (मुख्यपृष्ठ/ Cover Page यासोबत दिलेले आहे ते Download करून वापरावे.)
४. लिहून पूर्ण केलेले सर्व चार पेपर्सच्या अंतर्गत मुल्यांकनावर आपला परीक्षा बैठक क्रमांक (Exam seat No.) लिहूनच प्रवेशासाठी निवडलेल्या अभ्यासकेंद्रावर स्वतः पोच करावे किंवा पोस्टाद्वारे/ कुरिअरद्वारे पाठवावेत. अंतर्गत मुल्यांकन जमा करताना हॉलतिकिटची झेरॉक्स प्रत जोडावी.
५. एकदा अंतर्गत मुल्यांकन जमा केल्यानंतर व त्यांचे मुल्यांकन झाल्यानंतर तेच अंतर्गत मुल्यांकन परत जमा करता येणार नाहीत. अंतर्गत मुल्यांकन गुणांचे पुनःमुल्यांकन व फेरतपासणी केली जाणार नाहीत.
६. जे विद्यार्थी अंतर्गत मुल्यांकन दिलेल्या वेळेत जमा करतील त्यांना अंतर्गत मुल्यांकनाचे गुण दिले जातील. जे विद्यार्थी अंतर्गत मुल्यांकन जमा करणार नाहीत अशा विद्यार्थ्यांना अंतर्गत मुल्यांकनाचे गुण दिले जाणार नाहीत व ते सदरच्या २० गुणांना (Marks) मुक्तील. याबाबत दूर शिक्षण केंद्र जबाबदार राहणार नाही.
७. विद्यार्थ्यांने जर अंतर्गत मुल्यांकन जमा केले असतील व तो त्या संबंधित विषयाच्या अंतर्गत मुल्यांकनामध्ये अनुत्तीर्ण झाला असेल तर त्याला फ्रेश स्वाध्याय जमा करावे लागतील.
८. एम.कॉम. भाग – २ चा अभ्यासक्रम शैक्षणिक वर्ष २०२३-२०२४ पासून सुधारित करण्यात आलेला आहे. त्यामुळे स्वयं अध्ययन साहित्याचे अध्ययन करताना विद्यार्थ्यांनी आपल्या विषयाच्या सुधारित अभ्यासक्रमाप्रमाणे स्वयंअध्ययन साहित्याचे अध्ययन करावे. सदरचा अभ्यासक्रम <https://www.unishivaji.ac.in/bos/commercelist.asp> या विद्यापीठ संकेतस्थळावर उपलब्ध आहे.

विशेष सुचना

- अ. दूरशिक्षण व ऑनलाईन शिक्षण केंद्राच्या सर्व मान्यताप्राप्त अभ्यासकेंद्रावर संपर्क सत्रांचे आयोजन केले जाते. तरी विद्यार्थ्यांनी वेळोवेळी अभ्यास केंद्र समन्वयक यांच्याशी संपर्क साधून संपर्कसत्र, परीक्षा, वेळा पत्रक, हॉल तिकीट, निकाल इ. बाबत माहिती घ्यावी. तसेच वेळोवेळी संकेतस्थळाला भेट देवून अद्यावत माहिती जाणून घ्यावी.
- ब. आपण निवडलेल्या विषयाप्रमाणे स्वयं अध्ययन साहित्य घेणे, अभ्यासक्रम (Syllabus) प्राप्त करून घेणे व त्याप्रमाणे अध्ययन करणेची जबाबदारी विद्यार्थ्यांची आहे.
- क. आपल्या रजिस्ट्रेशन फॉर्मवर असलेल्या अभ्यास केंद्रामध्येच अंतर्गत मुल्यांकन जमा करावयाचे आहेत जर दुसऱ्या अभ्यास केंद्रावर अंतर्गत मुल्यांकन जमा केलेस सदरचे अंतर्गत मुल्यांकन गुण मिळणार नाहीत .

M.Com. Part II (Sem. IV) April, 2024
Distance Mode

Exam Seat No. :- _____

Assignment for the Subject of _____

Paper Number :- _____ Subject Code :- _____

Name of the Candidate :- _____

Name of the Study Centre :- _____

Address :- _____

Pin Code :- _____ Mobile No :- _____

PRN Number :- _____

Course :- **M.Com. Part II (Sem. IV) Distance Mode.**

Date of Submission of Assignments :- _____

Signature of Student :- _____

Marks obtained out of 20 :- _____

Signature of Evaluator of Assignment :- _____

M.Com. Part I (Semester - IV) 2023-24
(April, 2024)

(Syllabus implemented from June 2023 onwards)

Assignment Questions

- Note:** 1. All questions carry equal marks.
2. Attempt Any Two for all Papers.

Sub.: Management Accounting Paper – II
(Management Control System)

- Q.1 Given the following information; 10
- | | |
|------------------------|--------------|
| Units of output | 5,00,000 |
| Fixed Cost | Rs. 7,50,000 |
| Variable cost per unit | Rs. 2 |
| Selling price per unit | Rs. 5 |
- You are required to determine:
- a. The Break-Even-Point
 - b. The sales needed for a profit of Rs. 6,00,000 and
The profit if 4,00,000 units are sold at Rs.6 per unit
- Q.2 In a factory, it is estimated that for the use of 1 ton of materials, 100 units are 10
manufactured. The standard price of material is Rs. 10. During August, 2023,
100 tons of material was issued to production at Rs. 10-50 per ton. Actual
production was 10,250 units.
Calculate: 1) Material Cost Variance 2) Material Price Variance 3) Material
Usage Variance.
- Q.3 Write Short Notes (Any Two) 10
- a. Meaning of Standard Cost and Standard Costing
 - b. Types of Budgets
 - c. Need and Importance of Management Control System

Sub.: Business Finance Paper - II

- Q.1 What is the concept of Micro Finance? Explain the Characteristics & Need of Micro Finance. 10
- Q.2 What is the concept of mutual fund? Explain the Objectives of AMFI. 10
- Q.3 Write Short Notes (Any Two) 10
- Venture Capital V/s Private Equity
 - Portfolio Management
 - Causes and remedies of corporate failures.

(DSE - A - VII) Sub.: Advanced Accountancy Paper VII (Costing)

- Q.1 A product passes through three processes to completion. These processes are process A, Process B, and Process C respectively. During the week ending 30th June 2023, 2000 units are produced. The Following information is obtained. 10

	Process A (Rs.)	Process B (Rs.)	Process C (Rs.)
Material	12,000	6,000	4,000
Labour	10,000	8,000	10,000
Direct expenses	2,000	400	2,000

The indirect expenses for the period were Rs. 5600 apportioned to the process on the basis of labour cost. Prepare process account showing total cost and cost per unit.

- Q.2 On 31st October, 2023, Ramesh undertook a contract No.784 for Rs. 2,00,000. The Following information is available in respect of this Contract for the accounting year ended 31st December, 2023. 10

Particular	Rs.
Work Certified	40000
Wages paid	15000
Material Supplied	20000
Other Expenses	3000
Plant Supplied on 1-10-2021	20000
Uncertified Work	1000
Material unused lying at site	800
Wages due but not paid	600

Provide 10% depreciation on plant.

Prepare contract Account in the Books of Ramesh.

- Q.3 Write Short Notes (Any Two) 10
- a. Elements of Cost
 - b. Job Costing and Unit Costing
 - c. Application of Service Costing

**(DSE - A - VIII) Sub.: Advanced Accountancy Paper VIII
(Contemporary Issues in Accounting)**

- Q.1 Following is the balance sheet of Sunil Ltd as at 31st March, 2023. 10

Liabilities	Rs.	Assets	Rs.
Share Capital	1,60,000	Fixed Assets	1,60,000
Total	1,60,000	Total	1,60,000

1. The replacement cost of the Fixed Assets on 31st March, 2020 is Rs. 2,00,000/-.
2. General Price index is increased by 10%
3. The Fixed Asset is sold for Rs. 2,40,000.

Find out the profit or loss on sale of Fixed Asset and prepare Balance sheet according to Historical Cost method and Current Purchasing Power Method.

- Q.2 Consider a firm that has existing assets in which it has capital invested of Rs. 100 crores. The after tax operating income on assets-in place is Rs. 15 crore. The return on capital employed of 15% is expected to be sustained to perpetuity, and company has a cost of capital of 10%. Estimate the present value of economic value added (ECA) of the firm from its assets-in-place. 10
- Q.3 Write Short Notes (Any Two) 10
- a. Forensic accounting
 - b. Economic Value Added
 - c. Financial instruments

**(DSE - B -VII) Sub.: Advanced Costing Paper -VII
(Cost Analysis and Decision Making)**

- Q.1 What is difference between Insourcing V/s Outsourcing? Briefly Explain the Results for Outsourcing. 10
- Q.2 What is the concept of Transfer Pricing? Explain the Requisites of a Sound Transfer Pricing System. 10
- Q.3 Write Short Notes (Any Two) 10
- a. Pareto Analysis.
 - b. Pricing Product Policy and Product Distribution Decision
 - c. Cost Plus Pricing

(DSE - B -VIII) Sub.: Advanced Costing Paper - VIII
(Contemporary Issues in Cost Accounting)

- Q.1 What is mean by Cost Management? Briefly State Principles and Benefits of Cost Management. 10
- Q.2 What is the concept of Responsibility Accounting? State the Types of Responsibility Centres. 10
- Q.3 Write Short Notes (Any Two) 10
- a. Balanced Scorecard
 - b. JIT (Just in Time)
 - c. Material Requirement Planning (MRP)

(DSE - C -VII) Sub.: Taxation Paper VII
(GST Paper- I)

- Q.1 Describe the Registration procedure for becoming GST Practitioner? 10
- Q.2 When a transaction of supply of service treated as export supply under GST? 10
- Q.3 Write Short Notes (Any Two) 10
- a. Difference between direct and indirect tax
 - b. Framework of GST in India
 - c. Levy and Collection of CGST

(DSE - C -VIII) Sub.: Taxation Paper - VIII
(GST Paper II)

- Q.1 Explain the Eligibility and Conditions for taking Input Tax Credit. 10
- Q.2 Explain the Goods Exempt from GST and Services Exempt from GST. 10
- Q.3 Write Short Notes (Any Two) 10
- a. Proforma of Credit Notes
 - b. Procedure of Filing Return under GST
 - c. Prohibition of Unauthorised Collection of Tax

**(DSE - D -VII) Sub.: Advanced Banking and Financial System Paper - VII
(Electronic Banking Services)**

- Q.1 What is mean by POS? Explain the Functioning and Advantages of POS. 10
- Q.2 What is mean by IMPS? Explain the Process Flow of IMPS. 10
- Q.3 Write Short Notes (Any Two) 10
- a. MICR Cheque
 - b. Core Banking System
 - c. Cheque Truncation System

**(DSE - D -VIII) Sub.: Advanced Banking and Financial System Paper - VIII
(Recent Trends in Indian Banking)**

- Q.1 Explain the provisions of FDI in Banking Sector. 10
- Q.2 State the objectives, salient features of MUDRA Scheme. 10
- Q.3 Write Short Notes (Any Two) 10
- a. Prompt Corrective Action
 - b. Financial Inclusion
 - c. Lead Bank Scheme (Revised) 2017

**(DSE - E -VII) Sub.: Business Administration Paper - VII
(Functional Areas of Management : Recent Trends)**

- Q.1 Discuss the Concept of Human Resource Accounting and Auditing. 10
- Q.2 What is Digital Marketing? Briefly explain the use of Social Media in Marketing. 10
- Q.3 Write Short Notes (Any Two) 10
- a. Balanced Scorecard
 - b. Total Quality Management
 - c. Blogging

(DSE - E -VIII) Sub.: Business Administration Paper - VIII

(Strategic Management)

- Q.1 Definition of Corporate Planning. State the Advantages and Disadvantages of Corporate Planning. 10
- Q.2 Explain the Inter-relationship between formulation and implementation of Strategy. 10
- Q.3 Write Short Notes (Any Two) 10
- a. GE-9 Cell Model
 - b. Environment scanning
 - c. Techniques of strategic evaluation and control

(DSE - H - VII) Sub.: Cooperation and Rural Development - Paper VII

(Rural Management)

- Q.1 Explain the Role, Progress and Problems of Sugar Cooperatives. 10
- Q.2 Explain the Impact of Globalization on Agricultural and Non-Agricultural Cooperatives. 10
- Q.3 Write Short Notes (Any Two) 10
- a. NAFED
 - b. Dairy Cooperatives
 - c. Cooperative Education and Training

(DSE - H - VIII) Sub.: Cooperation and Rural Development Paper VIII

- Q.1 Discuss the problems and remedies Self Help Groups (SHG's). 10
- Q.2 Explain the Recommendations of C. Rangrajan Committee on Sugar cooperatives. 10
- Q.3 Write Short Notes (Any Two) 10
- a. Mahatma Gandhi National Rural Employment Guarantee Scheme (MNREGS)
 - b. Cotton cooperatives
 - c. Women's cooperatives and rural development

