

## शिवाजी विद्यापीठ, कोल्हापूर

### दूरशिक्षण व ऑनलाईन शिक्षण केंद्र

#### एम. कॉम. भाग १ सत्र १ अंतर्गत मूल्यांकन प्रश्न

(राष्ट्रीय शैक्षणिक धोरण २०२० नुसार अभ्यासक्रम २०२३-२४)

एप्रिल २०२४

आपण दूरशिक्षण व ऑनलाईन केंद्रामध्ये प्रवेश घेतल्याबद्दल आपले अभिनंदन आणि स्वागत! नवीन शैक्षणिक वर्ष २०२३ - २४ मध्ये राष्ट्रीय शैक्षणिक धोरण २०२० नुसार एम. कॉम. भाग १ चा अभ्यासक्रम सुधारित करण्यात आला असून तो चालू शैक्षणिक वर्ष २०२३- २०२४ पासून लागू झाला आहे. एम. कॉम. भाग १ सत्र १ साठी प्रत्येक विषयासाठी ८० लेखी परीक्षा + २० अंतर्गत मूल्यांकन अशी परीक्षापद्धती लागू आहे. सत्र १ साठीचे अंतर्गत मूल्यांकनाचे प्रश्न सोबत देत आहोत. सदरचे अंतर्गत मूल्यांकनाचे प्रश्न खाली दिलेल्या नियमावलीप्रमाणे पूर्ण करून आपल्या **अभ्यासकेंद्राकडे** जमा करणे आवश्यक आहे.

#### नियम :

१. सत्र १ परीक्षेमध्ये प्रत्येक विषयाची लेखी परीक्षा ८० गुण व अंतर्गत मूल्यांकन २० गुण अशी एकूण १०० गुणांची आहे.
२. निवडलेल्या प्रत्येक पेपरसाठी एक असे सत्र १ साठी एकूण सहा अंतर्गत मूल्यांकन पूर्ण करावयाचे आहेत. अंतर्गत मूल्यांकन लिहिण्याकरिता आखीव कागद / A4 Assignment size paper वापरावा.
३. अंतर्गत मूल्यांकन 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 पेप्सच्या अंतर्गत मूल्यांकनावर आपला परीक्षा बैठक क्रमांक (Exam seat No.) लिहूनच प्रवेशासाठी निवडलेल्या अभ्यासकेंद्रावर स्वतः पोच करावे किंवा पोस्टाद्वारे / कुरिअरद्वारे पाठवावेत. अंतर्गत मूल्यांकन जमा करताना हॉलतिकिटची झेरॉक्स प्रत जोडावी.
५. एकदा अंतर्गत मूल्यांकन जमा केल्यानंतर व त्यांचे मूल्यांकन झाल्यानंतर तेच अंतर्गत मूल्यांकन परत जमा करता येणार नाहीत. अंतर्गत मूल्यांकन गुणांचे पुनःमूल्यांकन व फेरतपासणी केली जाणार नाहीत.
६. जे विद्यार्थी अंतर्गत मूल्यांकन दिलेल्या वेळेत जमा करतील त्यांना अंतर्गत मूल्यांकनाचे गुण दिले जातील. जे विद्यार्थी अंतर्गत मूल्यांकन जमा करणार नाहीत अशा विद्यार्थ्यांना अंतर्गत मूल्यांकनाचे गुण दिले जाणार नाहीत व ते सदरच्या २० गुणांना (Marks) मुक्तील. याबाबत दूरशिक्षण व ऑनलाईन शिक्षण केंद्र जबाबदार राहणार नाही.
७. विद्यार्थ्याने जर अंतर्गत मूल्यांकन जमा केले असतील व तो त्या संबंधित विषयाच्या अंतर्गत मूल्यांकनांमध्ये अनुत्तीर्ण झाला असेल तर त्याला फ्रेश अंतर्गत मूल्यांकन जमा करावे लागतील.
८. नवीन शैक्षणिक धोरणान्वये एम.कॉम. भाग - १ 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, वेळापत्रक, 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 मूल्यांकन जमा करावयाचे आहेत जर दुसऱ्या अभ्यास केंद्रावर अंतर्गत मूल्यांकन जमा केलेस सदरचे अंतर्गत मूल्यांकन गुण मिळणार नाहीत.

**M.Com. Part I (Sem. I) 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 I (Sem. I) Distance Mode.**

Date of Submission of Assignments :- \_\_\_\_\_

Signature of Student :- \_\_\_\_\_

Marks obtained out of 20 :- \_\_\_\_\_

Signature of Evaluator of Assignment :- \_\_\_\_\_

## M.Com. –I Semester- I

### Internal Assessment Questions (IA)

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

#### Sub.: Advanced Accountancy Paper- I (MMAI)

Q.1 From the following Balance Sheets of Man Ltd.& Dhan Ltd. Prepare a consolidated Balance Sheet. 10

Liabilites	Man	Dhan	Assets	Man	Dhan
Share Capital	1,20,000	80,000	Good will	10,000	10,000
Shares of 10 each			Fixed Assets	40,000	30,000
			Investment	70,000	-
12% Debentures	20,000	10,000	640 shares in Y Ltd.		
Reserve Fund	6,000		Other investment	5,000	
Profit & Loss A/c	20,000		Stock	35,000	14,000
Sundry Creditors	24,000	8,000	Debtors	24,000	10,000
Amount due to Y Ltd.	4,000		Amount due from X	-	6,000
			Cash in hand	10,000	4,000
			Profit & Loss A/c	-	24,000
	<b>1,94,000</b>	<b>98,000</b>		<b>1,94,000</b>	<b>98,000</b>

Additional Information:

- Fixed Assets of Dhan are undervalued by Rs. 6,000 for which adjustment is yet to be made.
- When Man Ltd. Acquired control over Dhan Ltd. The Dhan Ltd. had loss of Rs. 20,000.
- Stock of Dhan Ltd. includes Rs. 4,000 for goods at invoice price supplied by Man Ltd., at a profit of cost Plus 25%

Q.2 Following Balances has been extracted from the books of Max Life General Insurance Company as on 31<sup>st</sup> March 2023. 10

Particulars	Rs.
Paid up share capital	4,50,000
Provision for Unexpired Risk	2,00,000
Premiums less reinsurance	4,50,000
General Reserve	1,00,000
Share premium	50,000

Government Securities and Treasury bills	1,25,000
Reserve deposit with ceding companies	2,00,000
Commission on Direct Business	12,300
Commission on reinsurance accepted	4,300
Commission on reinsurance ceded	415
Balance due to other insurance companies	4,580
Interest, Dividend and rent	1,45,000
Expenses of Management	30,125
Legal and Professional charges	7,800
Claims less reinsurance	1,73,090
Agents Balances	430
Mortgage loans	1,10,000
Building	5,00,000
Furniture and Fittings	9,630
Office equipments	16,000
Bank Balance	77,240
Printing and Stationary	3,700
Repairs	4,360
Advertisement and Publicity	7,520
Employee remuneration and welfare	1,18,500
	27,99,990

Prepare Revenue Account, Profit and Loss Account and Balance sheet as on 31<sup>st</sup> March 2023 after taking in to consideration following.

- a) Provisions for taxation was decided to be made at 25%
- b) Premium outstanding at the year end was Rs.28,000
- C) Being a company in field of Fire insurance it is the policy of the company to maintain 50% of Premium as reserve for unexpired risk.

**Q.3 Write Short Notes (Any Two)**

- a. Objectives of Accounting Standards
- b. Unexpired risk reserve and additional risk for unexpired risk.
- c. Disclosure of Accounting Policies (AS-1)

**Sub.: Advanced Accountancy Paper- II**  
**(Management Accounting) (MMA-II)**

- Q.1 From the following Balance Sheets of Ajay Ltd.& Vijay Ltd. as on 31/3/2023, Calculate Gross Profit Ratio, Current Ratio Liquid Ratio, Proprietary Ratio & Stock Turnover Ratio. 10

Liabilities	Ajay Ltd	Vijay Ltd	Assets	Vijay Ltd	Vijay Ltd
Paidup Capital	4,00,000	7,00,000	Goodwill	60,000	1,00,000
Reserve	1,00,000	1,20,000	Building	2,40,000	4,80,000
P & L App. A/c	25,500	2,04,400	Plant & Machinery	58,000	84,000
Bank Overdraft	22,500	29,600	Stock	1,32,000	1,86,000
Sundry Creditors	72,000	1,16,000	Debtors	1,70,000	3,50,000
Provisions for Tax	40,000	30,000			
	6,60,000	12,00,000		6,60,000	12,00,000

	Ajay Ltd	Vijay Ltd
Sales	16,80,000	21,00,000
Gross Profit	4,20,000	5,00,000
Average Stock	1,26,000	2,00,000

- Q.2 Kumar Ltd. Sells goods in the home market and earns a gross profit o 25% on cost of sales. Its annual figures are as follows. 10

Particular	Rs.
Sales	9,00,000
Materials used	3,60,000
Wages	2,88,000
Manufacturing Expenses	3,00,000
Administrative Expenses	96,000
Selling & Distribution expenses	48,000
Depreciation	40,000
Income tax payable in two installments of which one falls in next financial year	1,50,000

Additional Information:

- a) Credit given by suppliers of materials 2<sup>1/2</sup> months.
- b) Credit allowed to customers 2 months.
- c) Wages are paid 1 month in arrears.
- d) Administrative expenses are paid one month in Arrear.
- e) Selling & Distribution expenses are paid quarterly in advance.
- f) The company wishes to keep 2 months stock of raw material and also of Finished stock.
- g) The company believes in keeping cash at Rs.1, 50,000 including the overdraft limit of Rs. 54,000 not yet utilized by the company.

Prepare a statement showing working capital requirement adding 10% margin for contingencies.

Q.3 Write Short Notes (Any Two)

10

- a. Comparative Statement Analysis
- b. Role of Management Accountant in Decision Making
- c. Management Accounting vs. Cost Accounting

**Sub.: Advanced Accountancy Paper- III  
(Taxation) (MMA-III)**

Q.1 Nitin is an employee of Hindustan Ltd. he was appointed on 1st Mar 2022 at a scale of 50000 – 5000 – 70000. He is paid DA (which forms part of retirement benefits) @ 15% of Basic Pay and Bonus equivalent to 2 month's salary at end of FY. He contributes 18% of his Basic + DA to a recognised provident fund, and the contribution is matched by the employer.

He is provided rent free accommodation, hired by the employer, @ 25000 pm. He is also provided the following benefits / amenities:

- a) Medical Treatment of his dependant spouse INR 40000.
- b) Monthly salary to housekeeper INR 4000.
- c) Telephone Allowance INR 1200 pm.
- d) Gift Voucher of INR 4500 on account of his marriage anniversary.
- e) Medical Insurance Premium for Nitin, paid by his employer INR 15000.
- f) Motor Car owned and driven by Nitin, and engine capacity within 1.6 liters; used partly for official and partly for personal purposes. Running & maintenance expenses borne by the employer INR 36,600.
- g) Lunch during office hours valued at INR 2200.

He was also allotted 2000 sweat equity shares in September 2022. The shares were allotted @ INR 227 per share against the FMV of INR 377 per share as on

the date of exercise of the option.

Compute the Salary income chargeable to tax.

*Option 1* : Assessee has not opted for Section 115BAC

*Option 2* : Assessee has opted for Section 115BAC

- Q.2 Smt. Shanti Devi has a house property in Kolkata.  
The Municipal Valuation for the same is INR 10,00,000.  
The Fair Rental for the property is INR 750,000.  
The Standard Rent per the Rent Control Act is INR 800,000.  
She let out the property until 30th November, 2022 for a monthly rent of Rs. 75,000 per month.  
Thereafter, the tenant vacated the property and she used the house for self-occupation. Rent for the months of Oct & November 2022 could not be realised despite all efforts, and all the conditions for unrealised rent were satisfied.
- She paid Municipal Taxes @ 12% during the year. She also paid Interest of INR 25,000 during the year for amount borrowed for repairs.  
Compute the Income from House Property for AY 2023-24.
- Q.3 Write Short Notes (Any Two)
- a. Provisions regarding Set-off and Carry Forward of Losses
  - b. Deductions under Chapter VIA
  - c. Income from Capital Gains.

**Sub.: Advanced Accountancy Paper- IV**  
**(Introduction to Income Tax) (MMA-IV)**

- Q.1 What is mean by Income Tax? Explain the procedure of charging tax and Filing Income Tax Return. 10
- Or
- Q.2 What are the various Types of Assessments of Income of Individuals as per Income Tax Act, 1961? 10



**Sub.: Advanced Cost Accountancy Paper- I**  
**(Introduction to Cost Accounting) (MMB-I)**

Q.1 Explain the Objectives, Advantages and Limitations of Cost Accounting. 10

Q.2 Sun Ltd. Furnish the following information for 10,000 units of a product manufactured during the year 2023 10

	₹
Material	90,000
Direct Wages	60,000
Power & consumable stores	12,000
Indirect wages	15,000
Factory lighting	5,500
Cost of rectification of Defective work	3,000
Clerical salaries & management exp.	33,500
Selling expenses	5,500
Sale proceeds of scrap	2,000
Repairs and depreciation of plant	11,500

The net selling price was ₹ 31.60 per unit sold and all units were sold. As from 1-1-2024 the selling price was reduced to ₹ 31 per unit. It was estimated that production could be increased in 2024 by 50% due to spare capacity. 10  
Rate for material and direct wages will increase by 10%.

You are required to prepare:

- Cost sheet for the year 2023 showing various elements of cost per unit and
- Estimated cost and profit for 2024.

Assuming that 15,000 units will be produced and sold during the year and factory overheads will be recovered as a percentage of direct wages and office & selling expenses are as a percentage of works cost.

Q.3 Write Short Notes (Any Two)

- Applicability of Cost Accounting standards
- Concept of Cost Object, Cost Unit, & Cost Centre.
- Advantages and Limitations of Cost Accounting.

**Sub.: Advanced Cost Accountancy Paper- II**  
**(Accounting of Elements of cost) (MMB-II)**

- Q.1 From the following details of store receipts and issue of material “AXE” in manufacturing unit. Prepare the store ledger using the Weighted Average method of valuing the issue. 10

November	1	Opening stock 2000 units @ ₹, 5 each.
”	3	Issued 1,500 units to production.
”	4	Received 4,500 units @ ₹, 6 each
”	8	Issued 1,600 units to production
”	9	Return to store 100 units by Production Department (From the issue of Nov.3)
”	16	Received 2,400 units @ ₹, 6.50 each
”	19	Returned to supplier 200 units out of the quantity received on Nov. 4
”	20	Received 1,000 units ₹, 7 each
”	24	Issued to production 2,100 units
”	27	Received 1,200 units @ ₹, 7.50 each
”	29	Issued to production 2,800 units ( Use rate up to two decimal palace)

- Q.2 M/s Tubes Ltd. are the manufacturer o picture tubes for T.V. The following are the details of their operation during 2023. 10

Average monthly market demand	2000 tubes
Ordering Cost	₹ 100 per order
Inventory carrying cost	20% per Annum
Cost of tubes	₹ 500 per tubes
Normal Usage	100 tubes per week
Minimum Usage	50 tubes per week
Maximum Usage	200 tubes per week
Lead time to supply	6-8 weeks

Compute from the above

- a) Economic order quantity, Re-order level, Maximum Level and Minimum Level of stock.
  - b) If the supplier is willing to supply quarterly 1500 units at a discount of 50%, is it worth accepting?
- Q.3 Write Short Notes (Any Two) 10
- a. Systems of wage payments
  - b. Co-partnership and profit sharing schemes
  - c. Procedure of purchase of materials.

**Sub.: Advanced Costing Paper- III**  
**(Methods of Costing ) (MMB-III)**

- Q.1 The following information relates to Aditya Builders, Satara for Rs. 10,00,000. 10

	2022	2023
	Rs	Rs
Materials issued	3,00,000	84,000
Direct Wages	2,30,000	1,05,000
Direct Expenses	22,000	10,000
Works certified	7,50,000	10,00,000
Materials at site	5,000	7,000
Works uncertified	8,000	-----
Plant issued	14,000	2,000
Cash received from contractee	6,00,000	10,00,000

The value of plant at the end of 2022 and 2023 was Rs.7,000 and Rs.5,000 respectively.

Prepare Contract Account and Contractee Account for the years 2022 and 2023 taking into consideration such profit for transfer to Profit and Loss Account as you think proper.

- Q.2 A product in Femina Ltd, Solapur passes through two distinct processes, A and B from the following information you are required to prepare processes A' Account, process 'B' Account. Abnormal Loss Account and Abnormal Gain Account. 10

Particulars	Process A	Process B
	Rs.	Rs.
Materials (Introduced 20,000 units in Process 'A')	30,000	3,000
Labour	10,000	12,000
Overheads	7,000	9.850
Normal Loss	10%	4%
Scrap value of Normal Loss	1 per unit	2 per unit
Output (Units)	17,500	17,500

There is no stock or work in progress in any process.

- Q.3 Write Short Notes (Any Two) 10
- Canteen or Hotel costing
  - Features of Job costing
  - Economic Batch Quantity.

**Sub.: Advanced Costing Paper- IV**  
**(Introduction to Income Tax) (MMA-IV)**

Q.1 What is mean by Income Tax? Explain the procedure of charging tax and Filing Income Tax Return.

Or

Q.2 What are the various Types of Assessments of Income of Individuals as per Income Tax Act, 1961?

**Sub.: Advanced Taxation Paper- I**  
**(MMC-I)**

Q.1 Mr. Ramprasad, who is an employer of a company at Pune (Population exceeds 30 lakhs) furnishes the following particulars of his income. 10

- 1) Basic salary Rs. 30,000 per month.
- 2) Dearness Allowance Rs. 5,000 per month (not eligible for retirement benefits)
- 3) Bonus Rs. 1, 00,000 p.a.
- 4) Commission fixed Rs. 2,50,000
- 5) Employees contribution to Recognized Provident Fund Rs. 50,000 to which employer contributes a matching sum.
- 6) Interest credited to Provident Fund at 10% p.a. Rs. 60,000.
- 7) Entertainment Allowance Rs. 6000 per month (He was receiving from the company Rs. 3,000 per month prior to 1.4.1955).
- 8) He was provided with a rent-free accommodation of fair rent of Rs. 2,00,000 per year. The cost of furniture provided amounted to Rs. 1,00,000.

Mr. Ramprasad is the owner of a house property of the Municipal value of Rs. 18,000. It has been let out at Rs. 2,000 per month. Municipal taxes amount to 10% of the municipal value and 30% of the municipal taxes are borne by the tenant. The house remained vacant for two months during the year.

Besides he has received Rs. 65,000 as interest on bank deposits. His investments and expenditure during the year were:

Payment of LIC Premium on own life Rs. 30,000. Donation to Prime Minister's

National Relief Fund Rs. 50,000. Professional tax Rs. 2,000 p.m. Medi-claim insurance premium for family Rs. 12,000. Compute his total income for the A.Y. 2023 - 24. Under Regular (old) Tax Regime.

- Q.2 Following is the profit and loss account of Mrs. Vidya for the year ended 31<sup>st</sup> March 2023. 10

Particulars	Amount	Particulars	Amount
To Salaries	2,40,000	By Gross profit	8,06,000
To General Expenditure	65,000	By Bad Debts Recovered Previously allowed)	20,000
To Interest in capital	86,000	By Interest on debenture	15,000
To Bad Debts	10,000	By Dividend	65,000
To R.D.D	40,000	By rent from house property	10,000
To Interest on Loan	70,000		
To income Tax provision	50,000		
To Donation	25,000		
To Motor Car Expenses	50,000		
To Depreciation	60,000		
To Repairs	1,000		
To Net Profit	2,19,000		
	9,16,000		9,16,000

Additional Information:

- Depreciation allowed Rs. 40,000.
- Motor car is used for private purpose.
- General Expenses include Rs. 5,000 for travelling at Nashik Tirthayatra (Pilgrimage).
- Half of the repairs were on house property let out.

Compute the taxable income from business For the A. Y. 2023-24.

- Q.3 Write Short Notes (Any Two) 10
- Depreciation (Sec.32 and 34)
  - Income from other sources
  - Computation of Capital Gains

### Sub.: Advanced Taxation Paper- II (MMC-II)

- Q.1 A, B and C are the partners in a firm sharing profits and losses in the ratio of 1:2:3. The Profit and Loss account of the firm showed net profits of Rs. 1,200,000 for the year ending 31st March 2023 following details are given. 10

Salary of Rs.40, 000 and Rs 25,000 provided to A and B respectively. Interest on capital was calculated @ 15% p.a. which was Rs.9,000; Rs.7,500 and Rs. 6,000 to A, B and C respectively. Bonus to B was Rs. 15,000. Commission to A, B and C was Rs. 18,000; Rs.24,000 and Rs.27,000 respectively.

B had borrowed money for his capital investments in the firm and had paid interest of Rs. 5000 separately to the lender.

A and B are working partners of the firm.

Compute the total income of the firm as well as taxable income of the partners.

- |     |   |    |
|-----|---|----|
| Q.2 | Explain the provisions of Clubbing of income, set off and Carry forward of losses.  | 10 |
| Q.3 | Write Short Notes (Any Two)   | 10 |
|     | <ul style="list-style-type: none"> <li>a. Gross and Net Annual value</li> <li>b. Features of HUF</li> <li>c. Assessment of Charitable Trust.</li> </ul> |    |

### **Sub.: Advanced Taxation Paper- III (MMC-III)**

- |     |   |    |
|-----|---|----|
| Q.1 | Explain the procedure of Assessment by the income Tax Authorities after submission of Return by Assesses.   | 10 |
| Q.2 | Explain the provisions relating to appeals, revision, and rectification of mistakes Income Tax Return.  | 10 |
| Q.3 | Write Short Notes (Any Two)   | 10 |
|     | <ul style="list-style-type: none"> <li>a. Tax Deduction and Tax collection at sources.</li> <li>b. Procedure of Online filling of return of Income Tax</li> <li>c. Penalties for Non filing the Income Tax return.</li> </ul> |    |

### **Sub.: Advanced Taxation Paper- IV (Introduction to Income Tax) (MMC-IV)**

- |     |   |
|-----|---|
| Q.1 | What is mean by Income Tax? Explain the procedure of charging tax and Filing Income Tax Return. |
|-----|---|

Or

- |     |   |
|-----|---|
| Q.2 | What are the various Types of Assessments of Income of Individuals as per Income Tax Act, 1961? |
|-----|---|

**Sub.: Business Administration Paper- I**  
**(Introduction to Business Administration) (MMD-I)**

- |     |   |    |
|-----|---|----|
| Q.1 | Define Business? State the features of Business and significance of Business in present scenario. | 10 |
| Q.2 | What is the concept of business Environment? Explain the Macro and Micro elements.                | 10 |
| Q.3 | Write Short Notes (Any Two)   | 10 |
|     | a. Social Audit   |    |
|     | b. Role of Government in business   |    |
|     | c. Factors that raise ethical Standard  |    |

**Sub.: Business Administration Paper- II**  
**(Human Resource Management) (MMD-II)**

- |     |   |    |
|-----|---|----|
| Q.1 | Define Concept of Human Resource Planning (HRP)? Explain the Factors affecting HRP.                       | 10 |
| Q.2 | What is the Concept of Human Resource Information System (HRIS)? Explain the Advantages and Uses of HRIS. | 10 |
| Q.3 | Write Short Notes (Any Two)   | 10 |
|     | a. Functions of HRM.  |    |
|     | b. Features of Virtual Organization (VO).   |    |
|     | c. Steps in training and development program  |    |

**Sub.: Business Administration Paper- III**  
**(Marketing Management ) (MMD-III)**

- |     |  |    |
|-----|--|----|
| Q.1 | What is mean by Marketing Mix? Explain importance of the Marketing Mix.                | 10 |
| Q.2 | What is the concept of branding? Explain the advantages and disadvantages of branding. | 10 |
| Q.3 | Write Short Notes (Any Two)  | 10 |
|     | a. Differentiation between Sales and Marketing   |    |
|     | b. Consumer buying decision process  |    |
|     | c. Tools of digital marketing  |    |

**Sub.: Business Administration Paper- IV**  
**(Management Information System) (MMD-IV)**

- Q.1 What is the concept of Information System and Explain the Role of data and information, 10
- Or
- Q.2 Briefly Explain the Types of Information Systems. 10

**Sub.: Co-operation and Rural Development Paper- I**  
**(Principles of Co-operation) (MME-I)**

- Q.1 What is the meaning of the Co-operation? State the Role of Co-operation in Economic Development. 10
- Q.2 Explain the Challenges and Remedies to strengthen the co-operative movement in India. 10
- Q.3 Write Short Notes (Any Two) 10
- a. Need of Cooperative Laws in India
  - b. Problems of Cooperative Societies in India
  - c. Agriculture Co-operative Marketing Federation

**Sub.: Cooperation and Rural Development Paper – II**  
**(Rural Economy of India) (MME-II)**

- Q.1 Explain the Functions and Problems of Agriculture Co-operatives. 10
- Q.2 Explain the features of Rural Economy & Principles of Rural Economic Development. 10
- Q.3 Write Short Notes (Any Two) 10
- a. Success Story of Gokul Cooperatives.
  - b. Government Policy towards rural development
  - c. Long term Agricultural Co-operatives



**Sub.: Cooperation and Rural Development Paper – III  
(Rural Management) (MME-III)**

- Q.1 What is the Concept Farm Management? Explain the Principles of Farm Management. 10
- Q.2 Explain the Impact of Globalization on Indian Agriculture Development and Management. 10
- Q.3 Write Short Notes (Any Two) 10
- a. NGOs and Rural Management.
  - b. Rural market Segmentations
  - c. Green Revolution.

**Sub.: Cooperation and Rural Development Paper – IV  
(Finance And Services Co-Operatives) (MME-IV)**

- Q.1 Explain the Management and Functions of NABARD. 10
- Or
- Q.2 Explain the Functions of primary agricultural Co-operative Banks. 10

**Sub.: Advanced Banking Financial System Paper – I  
(Law and Practice of Banking in India-I) (MMF-I)**

- Q.1 Describe the Amendments to Banking Regulation Act 1949. 10
- Q.2 Explain important provisions of Prevention of Money Laundering Act, 2002. 10
- Q.3 Write Short Notes (Any Two) 10
- a. Important Provisions of Payment and Settlement Systems Act, 2007.
  - b. Reserve Bank of India (Note Refund) Rules, 2009.
  - c. Amendments to RBI Act, 1934.

**Sub.: Advanced Banking Financial System Paper – II  
(Law and Practice of Banking in India-II) (MMF-II)**

- |     |  |    |
|-----|--|----|
| Q.1 | Explain the Debts Recovery Appellate Tribunal (Procedure) Rules, 1994. | 10 |
| Q.2 | Explain the Amendments to Information Technology Act, 2000.            | 10 |
| Q.3 | Write Short Notes (Any Two)  | 10 |
|     | a. Foreign Exchange Management Act, 1999.                              |    |
|     | b. Legal provisions to deal with financial crimes.                     |    |
|     | c. The Credit Information Companies (Regulation) Act, 2005.            |    |

**Sub.: Advanced Banking Financial System Paper – III  
(Legal Aspects of Banking in India-I) (MMF-III)**

- |     |  |    |
|-----|--|----|
| Q.1 | Explain the Licensing and Operations of Small Finance Banks.     | 10 |
| Q.2 | Explain the Directions on Acceptance of Deposits and Nomination. | 10 |
| Q.3 | Write Short Notes (Any Two)                                      | 10 |
|     | a. Corporate Governance Rules                                    |    |
|     | b. Licensing and Operations of RRBs                              |    |
|     | c. Composition and Appointment Guidelines of Board of Directors. |    |

**Sub.: Advanced Banking Financial System Paper – IV  
(Legal Aspects of Banking in India- II) (MMF-IV)**

- |     |   |    |
|-----|---|----|
| Q.1 | Explain the Regulation of various Money Market Instruments.   | 10 |
|     | Or  |    |
| Q.2 | Explain the Legal provisions for Dealing in Foreign Exchange. | 10 |

### **Elective Paper- I**

#### **Sub.: Business Management (EBM-I)**

- |     |  |    |
|-----|--|----|
| Q.1 | Define Management. Explain how the Management as a Profession. | 10 |
| Q.2 | Explain the various Techniques of Strategy Evaluation.         | 10 |
| Q.3 | Write Short Notes (Any Two)                                    | 10 |
|     | a. Managerial Skills.  |    |
|     | b. E-Business and M-Commerce.                                  |    |
|     | c. Contribution of Frank Gilbreth.                             |    |

**Or**

### **Elective Paper- II**

#### **Sub.: Managerial Economics (EME-I)**

- |     |  |    |
|-----|--|----|
| Q.1 | Explain Cob-Web Theory of Business Cycles.         | 10 |
| Q.2 | Explain the various Types of Elasticity of Demand. | 10 |
| Q.3 | Write Short Notes (Any Two)                        | 10 |
|     | a. Objectives of Business Firm                     |    |
|     | b. Cost Plus Pricing                               |    |
|     | c. Income theory of Inflation                      |    |

### **Minor Subject**

#### **Research Methodology (MRM)**

- |     |   |    |
|-----|---|----|
| Q.1 | What is mean by Data? Explain the sources of primary data collection. | 10 |
| Q.2 | Explain the various requisites of good research report.               | 10 |
| Q.3 | Write Short Notes (Any Two)   | 10 |
|     | a. Objectives of research   |    |
|     | b. Diagnostic research design   |    |
|     | c. Process of formulating hypothesis.                                 |    |