

**शिवाजी विद्यापीठ, कोल्हापूर**  
**दूरशिक्षण व ऑनलाईन शिक्षण केंद्र**  
**एम. कॉम. भाग १ सत्र २ अंतर्गत मूल्यांकन प्रश्न**  
**(राष्ट्रीय शैक्षणिक धोरण २०२० नुसार अभ्यासक्रम २०२३-२४)**  
**मार्च/एप्रिल २०२५**

आपण दूरशिक्षण व ऑनलाईन केंद्रामध्ये प्रवेश घेतल्याबद्दल आपले स्वागत!  
शैक्षणिक वर्ष २०२३ - २४ मध्ये राष्ट्रीय शैक्षणिक धोरण २०२० नुसार एम. कॉम. भाग १ चा अभ्यासक्रम सुधारित करण्यात आला आहे. एम. कॉम. भाग १ सत्र २ साठी प्रत्येक विषयासाठी ८० लेखी परीक्षा + २० अंतर्गत मूल्यांकन अशी परीक्षापद्धती लागू आहे. त्यानुसार शैक्षणिक वर्ष २०२४- २५ मध्ये एम. कॉम. भाग १ सत्र २ साठी प्रवेशित झालेल्या विद्यार्थ्यांकरिता सुधारित अभ्यासक्रमानुसारचे अंतर्गत मूल्यांकनाचे प्रश्न सोबत देत आहोत. सदरचे स्वाध्याय प्रश्न खाली दिलेल्या नियमावलीप्रमाणे पूर्ण करून आपल्या अभ्यासकेंद्राकडे जमा करणे आवश्यक आहे. दूरशिक्षण व ऑनलाईन शिक्षण केंद्राच्या मुख्य कार्यालयामध्ये अंतर्गत मूल्यांकन स्विकारले जाणार नाहीत.

**नियम :**

१. सत्र २ परीक्षेमध्ये प्रत्येक विषयाची लेखी परीक्षा ८० गुण व अंतर्गत मूल्यांकन २० गुण अशी एकूण १०० गुणांची आहे.
२. सत्र २ साठी प्रवेशित विद्यार्थ्यांनी तुम्ही निवडलेल्या प्रत्येक पेपरसाठी एक असे एकूण सहा अंतर्गत मूल्यांकन पूर्ण करावयाचे आहेत. अंतर्गत मूल्यांकन लिहिण्याकरिता आखीव कागद / A4 size paper वापरावा.
३. अंतर्गत मूल्यांकन उत्तरपत्रिकेच्या मुख्यपृष्ठावर आपण प्रवेश घेतलेल्या अभ्यासक्रमाचे नाव, वर्ष, तुमचा परीक्षेचा बैठक क्रमांक, (परीक्षा सुरू होण्याच्या १५ 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 मूल्यांकनावर आपला परीक्षा बैठक क्रमांक (Exam seat No.) लिहूनच प्रवेशासाठी निवडलेल्या अभ्यासकेंद्रावर स्वतः पोच करावे किंवा पोस्टाद्वारे/कुरिअरद्वारे पाठवावेत. (बैठक क्रमांक/हॉलतिकिट विद्यापीठाच्या [http://www.unishivaji.ac.in/online\\_portal/](http://www.unishivaji.ac.in/online_portal/) या संकेतस्थळावर उपलब्ध होतील.) अंतर्गत मूल्यांकन जमा करताना हॉलतिकिटची झेर्बॉक्स 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. विद्यार्थ्यांने 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. II) March/April 2025**  
**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. II) Distance Mode.**

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

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

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

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

## M.Com. –I Semester- II

### Internal Assessment Questions (IA)

- Note:** 1. All questions carry equal marks.  
2. Attempt Any Two for all Papers.  
3. Each question having 10 marks.

#### Major – 1 Advanced Accountancy

#### 93989 Advanced Accountancy Paper - V

Sem. – II

20 Marks

**Q. 1.** The following is the Balance Sheet of V Ltd. as on 31<sup>st</sup> March, 2023

Liabilities	Rs.	Assets	Rs.
Eq. Share Capital	10,00,000	Goodwill	2,00,000
General Reserve	1,00,000	Land & Buildings	2,00,000
Workmen's accident compensation reserve	60,000	Plant & Machinery	4,50,000
Profit & Loss a/c	60,000	Patent & Trademarks	20,000
Sundry Creditors	1,60,000	Stock	2,00,000
		Sundry Debtors 180000 Less: R.D.D. 12000	1,68,000
		Cash at bank	1,22,000
		Preliminary Exps.	20,000
<b>Total</b>	<b>13,80,000</b>	<b>Total</b>	<b>13,80,000</b>

The company is acquired by D Ltd. which pays Rs.1500000 in all. Rs.1200000 fully paid shares of Rs.10 each and balance in cash. There was a contingent liability under the Workmen's Compensation Act. The claim was not taken over, D Ltd. and V Ltd. had to pay ultimately a sum of Rs. 20000 against the claim. The Balance Sheet of D Ltd. on 31<sup>st</sup> March, 2023 is as follows:

Liabilities	Rs.	Assets	Rs.
Share Capital: 200000 eq. sh. of Rs.10 each	20,00,000	Goodwill	2,00,000
General Reserve	2,00,000	Land & Buildings	6,00,000

Profit & Loss a/c	1,00,000	Plant & Machinery	8,00,000
13% Debentures	3,50,000	Sundry Debtors	3,00,000
Sundry Creditors	2,00,000	Stock	5,00,000
		Cash at bank	4,50,000
<b>Total</b>	<b>28,50,000</b>	<b>Total</b>	<b>28,50,000</b>

The expenses of liquidation of V Ltd. came to Rs.10000.

- Show the important ledger accounts in the books of V Ltd.
- Journal entries in the books of D Ltd. and redraft D's Balance Sheet after the absorption is completed.

**Q. 2.** Prepare final accounts for the year ended 31-3-2024 in respect of Shrikrishna Co-operative Credit Society Ltd., Sangli from the following trial balance and additional information.

**Trial Balance**

Particulars	Dr. Rs.	Cr. Rs.
Cash in hand	239.11	---
Cash at Banks	---	---
S.D.C.C. Bank Current A/c	51.07	---
Saving A/c	164.25	---
Shares in S.D.C.C.Bank	1,40,000.00	---
Fixed Deposits with S.D.C.C.Bank	73,800.00	---
Interest Received	---	2,57,989.60
Hire purchase Interest	---	62,204.00
Bank Interest	---	6,516.45
Dividend	---	9,615.00
Salaries	18,290.00	---
Meeting Expenses	587.50	---
Printing & Stationery	1,016.00	---
Annual General Meeting Expenses	633.40	---
Sundry Expenses	47.00	---
Share Capital	---	5,72,130.00
Reserve Fund	---	73,735.25
Education & Medical Help Fund	---	4,877.00
Building Fund	---	56,300.00
Share in Shetkari Sahakari Sangh	100.00	---
Loans to Members	17,71,558.50	---
Hire Purchase Loans	4,37,124.00	---
Deposits – Savings	---	44,960.00
Fixed	--	1,09,506.00
Recurring	---	1,900.30

Cash Credits	---	14,31,609.93
Unpaid Dividend	---	5,399.90
Interest on Deposits	5,617.00	---
Diwali presents to Members	13,507.80	---
Bonus to Employees	713.00	---
Bank Cash Credit Interest	1,65,194.70	---
Function Expenses	265.00	---
Education Fund Contribution	500.00	---
Fixed Deposits Interest	11,233.00	---
Interest Payable on Deposits	---	3,397.90
Education Fund Payable	---	500.00
<b>Total</b>	<b>26,40,641.33</b>	<b>26,40,641.33</b>

**Adjustments:** The Directors propose the following appropriations:

1. Reserve Fund 25% of Net Profit
2. Dividend to shareholders 12% of paid up Capital.
3. 10% of remaining balances of net profit to Education and Medical Help.
4. Balance to Building Fund.

Q. 3. Tushar Ltd. takes a plant on lease on April 1st 2015 from Shivani Leasing Ltd. The following are the relevant details:

Inception of Lease : 1st April 2015 Lease

Term : 5 years

Depreciation : @30% by WDV method Fair

Value : Rs.2,50,000/-

Residual Value : Zero

Lease Payment : ` 79,944.50/- at the end of each year

Implicit Rate : 18%

You are required to give Journal Entries and ledger accounts in the books of Lessee and Lessor by adopting Finance Lease Method.

### **93990 Advanced Accountancy Paper - VI (Cost Accounting)**

**Sem. – II**

**20 Marks**

**Q. 1.** The following figures are extracted from the books of Hindustan Ltd. for the year ended.

Prepare a cost sheet showing clearly the cost per unit under the various elements, direct and indirect cost and also the profit / loss per unit.

Particulars	₹
Direct Material	24, 00,000
Direct Labour	5, 00,000
Depreciation of factory building	15,000
Branch office expenses	40,000
Depreciation of office building	8,000
Depreciation of staff Cars	12,000
Insurance for staff Cars	1,500
Office Building	1,200
Factory Building	1,500
Delivery van maintenance & running Exp.	10,000
Salaries including-	3, 00,000
Sales Manager	25,000
Factory Chief Engineer	25,000
Finished goods warehouse expenses	20,000
Electricity (including Rs. 4,000 for Administrative office)	40,000
Advertisement	20,000
Sundry factory expenses	3, 40,000
Sales Promotion	5,000
Office administration expenses	50,000

Expenses for participation in industrial exhibition 10,000 Units produced and sold (10,000 units)

**Q. 2.** The following information for the year ended December 31, 2022 is obtained from the books and records of a job order factory:

	Completed jobs ₹	Work-in- progress ₹
Raw Materials supplied from stores	90,000	30,000
Wages	1,00,000	40,000
Chargeable Expenses	10,000	4,000

Materials transferred to work-in-progress	2,000	2,000
Materials returned to stores	1,000	--

Factory Overheads are 80% of wages and office overheads are 25% of Factory Cost. The price of the executed Contracts during 2022 was ₹ 4,10,000. Prepare (i) Consolidated Completed Jobs Account showing the profit made or loss incurred, and also Consolidated Work-in-progress Account.

- Q. 3.** A chemical company produces a product with 2% of weight loss in each process and 10% of scrap loss in each process for which ₹ 100 p.u. for process 1 and 2 is realised and ₹ 20 p.u. for process 3 is realized.

The input quantity for each process is 1,000 units, 140 units and 1,348 units respectively.

Particulars	Process 1	Process 2	Process 3
Direct Material	1,20,000	28,000	1,07,840
Manufacturing wages	20,500	18,520	15,000
General expenses	10,300	7,240	3,100
Stock kept for sale	25%	50%	100%
Passed to next process	75%	50%	Nil

### 93991 Advanced Accountancy Paper - VII (Auditing)

**Sem. – II**

**20 Marks**

- Q. 1.** Explain the Auditor's Report on Financial Statements – AAS – 28.
- Q. 2.** Explain the scope, types, objectives, limitations, and disadvantages of internal control system.
- Q. 3.** Explain the Audit of Educational Institutions.

### 93992 Advanced Accountancy Paper - VIII (Introduction to Auditing)

**Sem. – II**

**10 Marks**

- Q. 1.** Explain the types of errors and frauds.

**OR**

- Q. 1.** Explain the Vouching of Different Types of Books of Accounts.



**Major – 2**  
**Advanced Cost Accountancy**

**93993 Advanced Cost Accountancy Paper V**  
**(Techniques of Costing)**

**Sem. – II**

**20 Marks**

**Q. 1.** ABC Ltd., a multi-product company, furnishes the following data:

Particulars	Period I	Period II
Sales (Rs)	45,000	50,000
Total Cost (Rs)	40,000	43,000

Assuming that there is no change in price and variable costs. Fixed expenses are incurred equally in the two periods. Calculate the following :

- i. Profit volume ratio
- ii. Fixed expenses
- iii. Break even point
- iv. Percentage M/S to sales in Period II
- v. Sales required to earn profit of Rs. 10,000
- vi. Profit when sales is Rs. 80,000.

**Q. 2.** Sai Ltd. Manufactures a simple product, the standard mix of which is:

Material A : 40% at Rs. 10 per kg

Material B : 60% at Rs. 20 per kg

Normal loss in production is 20% of input. During a month, 165 kgs. of product were produced from the use of 95 kgs. of Material A at Rs. 9 and 105 kgs. of Material B at Rs. 20 per kg. Calculate Material variance.

**Q. 3.** Explain the advantages and limitations of uniform costing.

**93994 Advanced Cost Accountancy Paper VI**  
**(Cost Records and Cost Audit)**

**Sem. – II**

**20 Marks**

**Q. 1.** Explain the difference between Cost Records and Financial Records.

**Q. 2.** Explain the Applicability and Legal Requirement of Cost Audit as per Companies Act, 2013.

**Q. 3.** Explain the Qualification and Disqualification of Cost Auditor.

**93995 Advanced Cost Accountancy Paper VII**  
(Cost Analysis and Decision Making)

**Sem. – II**

**20 Marks**

**Q. 1.** X Ltd. has to install a machine for the production of a part of a new product to be launched by them. Two machines B and C are being considered. Their details are given below:

Details	Machine B	Machine C
Cost in Rs.	2,00,000	4,40,000
Annual Capacity in units	4,000	10,000
Life in Years	10	10
Salvage value in Rs.	Nil	40,000
Material per unit in Rs. Production cost per unit (other than depreciation)	30.00	30.00
Apportioned overheads	45.00	45.00
	2,000	2,000

Interest is @ 10% per annum. The part is available in the market @ Rs. 90 per unit and can be sold at a net price of Rs. 85 per unit. The company requires 6,000 units per annum. Advise the management.

**Q. 2.** The present volume of sales in a factory is 30,000 units and the management has installed modern machinery to increase the production to 6 times. The present selling price is Rs. 24 per unit. Six successive levels with equal increments reaching up to 1,80,000 units are contemplated sales. The reduction in selling price is expected to be Rs. 2 at each higher level of sales. Fixed cost of Rs. 1,32,000 will not change Other costs at different levels are given below:

Production (units in 000)	30	60	90	120	150	180
Variable cost (in Rs. '000)	4.18	8.18	12.78	15.78	17.78	19.02
Semi Variable Cost (in Rs. '000)	1.50	1.50	1.70	1.70	2.00	2.00

Prepare a statement of differential cost and incremental revenue and give your advice as to which level of production should be adopted to gain maximum.

**Q. 3.** Explain the internal factors influencing pricing decisions.

**93995 Advanced Cost Accountancy Paper VIII**  
(Introduction to Auditing)

**Sem. – II**

**10 Marks**

**Q. 1.** Explain the types of errors and frauds.

**OR**

**Q. 1.** Explain the Vouching of Different Types of Books of Accounts.

**Major – 3**  
**Advanced Taxation**

**93997 Advanced Taxation Paper V**

**Sem. – II**

**20 Marks**

**Q. 1.** From the following details pertaining to Ash, a registered dealer engaged in purchase and sale of goods, ascertain the GST liability (SGST/CGST/IGST) for the month of September, 2020:

Particulars	Amount (Rs.)
Sale price charged to customers within State (excluding GST)	12,50,000
Commission charged to buyers	12,000
Packing and forwarding expenses incidental to sale	18,000
Weighment charges, shown separately in invoices	9,500

Prompt payment discount, indicated in invoice 1%, if payment made within 1 month. All buyers of goods have availed the discount.

The rates of taxes for the goods supplied are as under:

Particulars	Rate
CGST	9%
SGST	9%
IGST	18%

**Q. 2.** When a transaction of supply of service treated as export supply under GST?

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

- a. Extent and Commencement of CGST Act
- b. Difference between direct and indirect tax
- c. Persons liable for Registration under GST

**93998 Advanced Taxation Paper VI**

**Sem. – II**

**20 Marks**

**Q. 1.** Explain the Eligibility and Conditions for taking Input Tax Credit.

**Q. 2.** What is the meaning of Tax Invoice? Draw the Proforma of Tax Invoice.

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

- a. Procedure of Filing Return under GST
- b. Goods & Services Exempt from GST
- c. Interest on Delayed Payment of Tax

**93999 Advanced Taxation Paper VII**

**Sem. – II**

**20 Marks**

**Q. 1.** What is mean by Profession Tax? Explain the Significance of Profession Tax.

**Q. 2.** What is mean by Customs Duty? Explain the exemption from customs duty.

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

- a. Valuation of imported/exported goods.
- b. Assessment procedure under Customs Act
- c. Types of customs duty.

**94000 Advanced Taxation Paper VIII**

**Sem. – II**

**10 Marks**

**Q. 1.** Explain the types of errors and frauds.

**OR**

**Q. 1.** Explain the Vouching of Different Types of Books of Accounts.

**Major – 4**

**Business Administration**

**Business Administration Paper- V**

**(Corporate Governance and Business Ethics)**

**Sem. – II**

**20 Marks**

**Q. 1.** Explain the scope and importance of Corporate Governance.

**Q. 2.** Explain the meaning of directors with its types and functions.

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

- a. Punjab National Bank Scam
- b. Role of Shareholders in Governance Responsibilities
- c. Sources of business ethics

**Business Administration Paper- VI**

**(Financial Management)**

**Sem. – II**

**20 Marks**

**Q. 1.** What is mean by capital budgeting? Explain the various techniques of capital budgeting.

**Q. 2.** What is mean by Working capital? Explain the various factors determining working capital requirements.

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

- a. Profit Maximization v/s Wealth Maximization.
- b. Financial & Operating Leverages.
- c. Importance of financial management.

**Business Administration Paper- VI  
(Financial Management)**

**Sem. – II**

**20 Marks**

- Q. 1.** Explain the challenges and opportunities in international marketing.  
**Q. 2.** Explain the International Marketing Channels in detail.  
**Q. 3.** Write Short Notes (Any Two)  
a. E-Marketing technology and environment,  
b. Challenges And Opportunities In International Marketing  
c. Media planning and analysis.

**Business Administration Paper- VIII  
(Management Information System)**

**Sem. – II**

**10 Marks**

- Q. 1.** Define Artificial Intelligence? Explain the types of AI.

**OR**

- Q. 1.** Explain the demand forecasting and inventory optimization with AI.

<b>Major – 5 Co-operation and Rural Development</b>
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**Co-operation and Rural Development Paper- V  
(Basics of Co-Operation)**

**Sem. – II**

**20 Marks**

- Q. 1.** Explain the importance, objectives and the benefits of co-operation.  
**Q. 2.** Explain the principles of ICA in 1995 (IVth Stage).  
**Q. 3.** Write Short Notes (Any Two)  
a. Benefits of Co-operation  
b. Capitalism  
c. Distinction between Co-operative Values and Cooperative Principles  
d.

**Cooperation and Rural Development Paper – VI  
(Management of Co-Operative Enterprises)**

**Sem. – II**

**20 Marks**

- Q. 1.** Explain the Powers and Responsibilities of Co-operative Department.  
**Q. 2.** Explain the Need and importance of Co-operative Education and Training.  
**Q. 3.** Write Short Notes (Any Two)  
a. Issues in Financing a Co-operative.  
b. Managing the Social Process in a Cooperative  
c. NCUI

**Cooperation and Rural Development Paper – VII  
(Co-Operative Legal Systems)**

**Sem. – II**

**20 Marks**

- Q. 1.** Explain the Maharashtra Co-operative Societies Act 1960.  
**Q. 2.** Explain the Provisions and Procedures in appeals.  
**Q. 3.** Write Short Notes (Any Two)  
a. Co-operative Tribunal.  
b. Rights and Liabilities of Members Removal  
c. Execution and Enforcement of Awards.

**Cooperation and Rural Development Paper – VIII  
(Advanced Co-Operative Management)**

**Sem. – II**

**10 Marks**

- Q. 1.** Explain the How to Balancing of Co- operative character and economic viability.

**OR**

- Q. 1.** Explain the importance and characteristics of M.B.O.

**Major – 6**

**Advanced Banking Financial System**

**Advanced Banking Financial System Paper – V  
(Legal Provision in Banking)**

**Sem. – II**

**20 Marks**

- Q. 1.** Explain the need of legal provision in banking.  
**Q. 2.** What is the Concept of Banking Fraud? Explain Types of Banking Fraud.  
**Q. 3.** Write Short Notes (Any Two)  
a. Obligation of Paying and Collecting Banker.  
b. Concept of Paying and Collecting Banker.  
c. The Banking Companies (Nomination) Rules.

**Advanced Banking Financial System Paper – VI  
(Banking Administration)**

**Sem. – II**

**20 Marks**

- Q. 1.** Explain the Duties and Responsibilities of CEO of the Bank.
- Q. 2.** Explain the Importance of administrative Structure in Commercial Banking
- Q. 3.** Write Short Notes (Any Two)
- a. Role & Structure of Treasury.
  - b. Scope of Administrative Structure in Banks.
  - c. Statutory Audit and its Importance

**Advanced Banking Financial System Paper – VII  
(Bank Branch Management)**

**Sem. – II**

**20 Marks**

- Q. 1.** Explain the Precaution Regarding Cash Controlling, Strong Room & Lockers.
- Q. 2.** Explain the importance of Customer Relationship Management.
- Q. 3.** Write Short Notes (Any Two)
- a. Scope of Bank Branch Management
  - b. Importance of staffing Pattern
  - c. Responsibilities of Branch Manager.

**Advanced Banking Financial System Paper – VIII  
(Bank Management Practices)**

**Sem. – II**

**10 Marks**

- Q. 1.** Explain the Problems of Branch Offices Monitoring.
- OR**
- Q. 1.** Explain the Importance of Bank Management and Practices.

<b>Elective – I Organizational Behaviour</b>
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**Sem. – II**

**20 Marks**

- Q. 1.** Explain the sources and levels of organizational conflict and how to make resolution of conflict.
- Q. 2.** What is the Concept of Quality of Work? Explain the constituents of Quality of Work (QWL).
- Q. 3.** Write Short Notes (Any Two)
- a. Negotiation process.
  - b. Determinants of Learning.
  - c. Relationship between Management and organizational Behaviour.

<p style="text-align: center;"><b>Elective – II</b> <b>International Business</b></p>
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**Sem. – II**

**20 Marks**

**Q. 1.** Explain the Nature and Scope of International Business Environment.

**Q. 2.** Explain need and problems of International Marketing.

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

- a. WTO
- b. India and IMF
- c. Role of India in SAARC.

**M.Com. Part –I, Semester II**  
**On the Job Training (OJT)**

**Guidelines for the OJT Internship / Apprenticeship-**

1. On the Job Training (OJT) is to be completed by the student at any commercial Organization/NGO. For this purpose, the Organization's may include office of Chartered Accountant, Cost and Management Accountant, Company Secretary, Management Consultant, Government or Semi-Government organization, cooperative society, bank, local authority etc.(The list is for reference only; not exhaustive; other similar organizations can be considered for O J T)
2. OJT is to be completed by the student under the guidance of mentor from the college as well as industry/organization guide/mentor where he/she is doing internship/apprenticeship.
3. OJT Report is to be prepared which shall be based on the field work and a copy of it has to be submitted to the college/ university department before commencement of semester end examination.
4. The OJT Report shall consist of the following: Title page should cover the following:



- a. Name of the intern (student)
  - b. Name of the internal guide and external guide/mentor
  - c. Name of the college/university department
  - d. Organization where internship is conducted
  - e. Duration in which internship was completed
  - f. The main text of the report should consist of:
    - a. Profile of the Organization
    - b. Details of work done during the internship
    - c. Key learning/takeaways/ skills acquired during the internship
    - d. Responsibilities handled during the internship
    - e. Problems faced during the internship
    - f. Any significant contribution/solution provided to the Organization during the internship
    - g. Conclusion
    - h. Attendance sheet (day-wise) signed by industry/Organization guide.
5. Internship/Apprenticeship report shall consist of around 40 to 50 typed pages.
6. All recognized P.G. Teachers and also teachers teaching to M. Com Course under the Faculty of Commerce and Management are eligible to work as mentor or guide of the trainee.
7. Total duration of OJT shall be of 120 hours. The college/university department has flexibility to allow the students to complete the Internship/Apprenticeship at any time during the semester, but the report of OJT has to be submitted before commencement of semester end examination.
8. In case of students registered on distance mode and who are already working / employed, they have to submit the OJT report. However, they can complete OJT in the same Organization where they are working / employed. Those students who are registered on distance mode, but not working/employed

anywhere, have to complete OJT as per the guidelines given to the regular students.

9. Evaluation of On the Job Training-

There shall be evaluation of a maximum of 100 marks for OJT on the following criterion and shall be done by internal guide/mentor.