

शिवाजी विद्यापीठ, कोल्हापूर
दूरशिक्षण व ऑनलाईन शिक्षण केंद्र
एम. कॉम. भाग २ सत्र ४ अंतर्गत मुल्यांकन
(राष्ट्रीय शैक्षणिक धोरण २०२० नुसार अभ्यासक्रम २०२४-२५)
मार्च/एप्रिल २०२५

आपण दूरशिक्षण व ऑनलाईन शिक्षण केंद्रामध्ये प्रवेश घेतल्याबद्दल आपले अभिनंदन आणि स्वागत! शैक्षणिक वर्ष २०२४ — २५ मध्ये राष्ट्रीय शैक्षणिक धोरण २०२० नुसार एम. कॉम. भाग २ चा अभ्यासक्रम सुधारित करण्यात आलेला आहे. सदर सुधारित अभ्यासक्रमानुसारचे सत्र ४ चे अंतर्गत मुल्यांकन 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 मुल्यांकन स्वीकारले जाणार नाहीत.

नियम :

१. सत्र ४ करिता प्रथम प्रवेशित विद्यार्थ्यांनी तुम्ही निवडलेल्या प्रत्येक पेपरसाठी एक असे सत्र ४ साठी एकूण चार अंतर्गत मुल्यांकन पूर्ण करावयाचे आहेत. स्वाध्याय लिहिण्याकरिता आखीव कागद/A4 size paper वापरावा.
२. अंतर्गत मुल्यांकन उत्तरपत्रिकेच्या मुख्यपृष्ठावर आपण प्रवेश घेतलेल्या अभ्यासक्रमाचे नाव, वर्ष, तुमचा परीक्षेचा बैठक क्रमांक, (परीक्षा सुरु 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.)
३. 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. (बैठक क्रमांक विद्यापीठाच्या www.unishivaji.ac.in व http://www.unishivaji.ac.in/online_portal/ या संकेतस्थळावर उपलब्ध होतील.) अंतर्गत मुल्यांकन जमा करताना हॉलतिकिटची झेर्बोक्स प्रत जोडावी.
४. एकदा अंतर्गत मुल्यांकन जमा केल्यानंतर व त्याचे प्रश्न झाल्यानंतर तेच अंतर्गत मुल्यांकन परत जमा करता येणार नाहीत. अंतर्गत मुल्यांकन गुणांचे पुनःमुल्यांकन व फेरतपासणी केली जाणार नाहीत.
५. 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 व ऑनलाईन शिक्षण केंद्र जबाबदार राहणार नाही.
६. विद्यार्थ्यांनी जर अंतर्गत मुल्यांकन जमा केले असतील व तो त्या संबंधित विषयाच्या अंतर्गत मुल्यांकनामध्ये अनुत्तीर्ण झाला असेल तर त्याला पुढील सत्रामध्ये त्या सत्राचे फ्रेश अंतर्गत मुल्यांकन जमा करावे लागतील.

विशेष सुचना:

- अ. एम. कॉम. भाग — २ चा अभ्यासक्रम शैक्षणिक वर्ष २०२४—२०२५ पासून सुधारित करण्यात आलेला आहे. त्यामुळे स्वयं अध्ययन साहित्याचे अध्ययन करताना विद्यार्थ्यांनी आपल्या विषयाच्या सुधारित अभ्यासक्रमाप्रमाणे स्वयंअध्ययन साहित्याचे अध्ययन करावे. सदरचा अभ्यासक्रम <http://www.unishivaji.ac.in/syllabusnew/Off-Campus-commerce> या विद्यापीठ संकेतस्थळावर उपलब्ध आहे.
- ब. 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.
- क. आपण निवडलेल्या विषयाप्रमाणे स्वयं अध्ययन साहित्य घेणे, अभ्यासक्रम (Syllabus) प्राप्त करून घेणे व त्याप्रमाणे अध्ययन करणेची जबाबदारी विद्यार्थ्यांची आहे.
- ड. आपल्या रजिस्ट्रेशन फॉर्मवर असलेल्या अभ्यास केंद्रामध्येच अंतर्गत मुल्यांकन जमा करावयाचे आहेत जर दुसऱ्या अभ्यास केंद्रावर अंतर्गत मुल्यांकन जमा केलेस सदरचे अंतर्गत मुल्यांकनाचे गुण मिळणार नाहीत.

M.Com. Part II (Sem. IV) 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 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 II (Semester - IV) 2024-25
(March/April 2025)

Assignment Questions

- Note:**
- 1. All questions carry equal marks.**
 - 2. Attempt Any Two for all Papers.**
 - 3. Attempt only one question of Paper-XII (Introduction to GST)**

97778 Advanced Accountancy - Paper-XIII (13)

Sem. – IV

20 Marks

Q. 1. Coastal India Coal Company worked a Coal Mine under a lease which provided as under:

1. Royalties to be paid at 50 paise per ton of coal.
2. Minimum Rent at Rs. 9,000 p.a.
3. Each year's excess of Minimum Rent over the actual Royalties was to be recouped during the next three years.
4. If in any year the normal rent was not attained due to strike or accident the Minimum Rent was to be reduced proportionately according to the period of stoppage.
5. Ground Rent of Rs. 500 per annum is payable by the lessee.

Following was the output:

| Year | Output in tons |
|------|----------------|
| 2015 | 3,000 |
| 2016 | 14,000 |
| 2017 | 18,000 |
| 2018 | 24,000 |
| 2019 | 15,000 |
| 2020 | 24,000 |

During the year 2019 there was a strike of 4 months. Prepare Royalty a/c, Landlords a/c and Short working a/c in the books of company

Q. 2. Construction Ltd is engaged on two contracts D & E during the year. The following particulars are obtained at the year-end:

| | Contract D | Contract E |
|------------------------------------|----------------|--------------------|
| Date of commencement | April 1 Rs. | September 1 Rs. |
| Contract price | 600000 | 500000 |
| Materials delivered direct to site | 120000 | 50000 |
| Materials issued from store | 40000 | 10000 |

| | | |
|--|--------|--------|
| Materials returned to store | 4000 | 2000 |
| Materials on site December 31 | 22000 | 8000 |
| Direct labour payments | 140000 | 35000 |
| Direct expense | 60000 | 30000 |
| Architects' fees | 2000 | 1000 |
| Establishment fees | 25000 | 7000 |
| Plant installed at cost | 80000 | 70000 |
| Value of plant December 31 | 65000 | 64000 |
| Accrued wages December 31 | 10000 | 7000 |
| Accrued expenses December 31 | 6000 | 5000 |
| Cost of contract not yet certified | 23000 | 10000 |
| Value of contract certified by architect | 420000 | 135000 |
| Cash received from contractee | 378000 | 125000 |

During the period, material amounting to Rs. 9000 has been transferred from contract D to contract E. You are required to show;

- contract accounts, contractee's accounts
- Extract from the balance sheet as at December 31, clearly showing the calculation of work in progress.

Q. 3. Define Human Resource Accounting (HRA) with its objectives.

97779 Advanced Accountancy - Paper-XIV (14)

Sem. – IV

20 Marks

Q. 1. Evergreen Line sailed from Bombay Port on 1st April 2023 and Arrived at Chennai Port on 31st May 2023 via Vishakhapatnam port. The following goods were loaded.

2,000 M.T. and 400 M.T. at Bombay Port for Chennai port and Vishakhapatnam Port respectively. Another 1,000 M.T. were loaded at Vishakhapatnam for Chennai. The freight charged were

| | |
|--------------------------------|----------------|
| Bombay to Chennai Port | Rs.800 per M.T |
| Bombay to Vishakhapatnam | Rs.500 per M.T |
| Vishakhapatnam to Chennai Port | Rs.500 per M.T |

Freight is subject to 10% Primage, 5% Address Commission and 2.5%

Brokerage. The Freight was insured at 1 ½ % . The Hull was insured for the voyage at 1%. The Depreciation was provided at 3% p.a. The cost of the ship is Rs. 1 Crore. The Following were the expenses incurred at different ports.

| Particular | Bombay | Vishakhapatnam | Chennai |
|-----------------------|--------|----------------|---------|
| Port Charges | 40,000 | 25,000 | 20,000 |
| Coal | 80,000 | 32,000 | ----- |
| Captain contingencies | 10,000 | 3,000 | 15,000 |
| Harbour Charges | 12,000 | 22,000 | 12,000 |

Stores purchased for the Voyage amounted to Rs. 70,000. Opening stock of stores was Rs. 50,000 and closing stock was estimated at Rs. 25,000. Stock of Coal at

close was estimated at Rs. 40,000 as against stock of Rs. 15,000 at the beginning. The ship was not come back to Bombay port in the near future as part of the voyage program. Salaries and wages amounted to Rs. 1,00,000 per month. Prepare Voyage Account.

- Q. 2.** Libra Ltd came up with an issue of 20,00,000 equity shares of Rs. 10 each at par 5,00,000 shares were issued to the promoters and the balance offered to the public was underwritten by three underwriters Anand, Vijay and Ashok, equally, with firm underwriting of 50,000 shares each. Subscriptions totalled 12,97,000 including, the marked forms which were:

Anand 4,25,000 shares

Vijay 4,50,000 shares

Ashok 3,50,000 shares

The Underwriters had applied for the number of shares covered by firm underwriting.

The amounts payable on application and allotment were Rs. 2.50 and Rs.2 respectively.

The agreed commission was 5%.

Pass journal entries for-

- The allotment of shares to the underwriters.
- The commission due to each of them the net cash paid and/received.

- Q. 3.** Explain the evolution and importance of environmental accounting.

97780 Advanced Accountancy - Paper-XV (15)

Sem. – IV

10 Marks

- Q. 1.** Explain the concept and Provisions of Corporate Social Responsibility.

OR

- Q. 1.** Adya Ltd. Sells goods in returnable boxes which are charged to customers at ₹. 50 each and credited with ₹40 each if returned within a month. From the following particulars prepare Boxes Stock Account, Boxes Reserve Account and Boxes Debtor Account assuming that the boxes were valued in the books at ₹.20 each.

| Particulars | Boxes | Particulars | Boxes |
|---|-------|-------------------------------------|-------|
| Stock in hands 1.4.23 | 500 | Stock with customers 31.03.24 | 700 |
| Stock with customers on 1.4.23 | 800 | Sold as scrap at ₹ 5 per box | 40 |
| Purchase for year at ₹ 30 each | 1200 | Destroyed in accident | 100 |
| Sent out to customers in 2023-24 | 2100 | Returned by customers | 1800 |
| Boxes debtors balance on 1.4.23 ₹ 48000 | --- | Cash received from customers ₹32000 | - |

Business Finance – Paper – II

Sem. – IV

20 Marks

- Q. 1. Explain the concept, importance and types of mutual funds.
Q. 2. Explain the major corporate failure in India and comment on it.
Q. 3. Explain the Fintech companies in India.

Note:- Compulsory Paper to all specialization

97781 Advanced Cost Accounting Paper-XIII (13) (Cost Accounting Standards Paper -II)

Sem. – IV

20 Marks

- Q. 1. In a factory, there are three production departments and two service departments. In December, 2012, the departmental expenses were:

| Production Departments | | Service Departments | |
|------------------------|----------|---------------------|--------|
| P1 | 1,30,000 | S1 | 24,000 |
| P2 | 1,20,000 | S2 | 20,000 |
| P3 | 1,00,000 | | |

The service department expenses are allocated on a percentage basis as follows:

| Particulars | P1 | P2 | P3 | S1 | S2 |
|-------------|----|----|----|----|----|
| S1 | 30 | 40 | 15 | - | 15 |
| S2 | 40 | 30 | 25 | 5 | - |

Prepare a statement showing the distribution of service department expenses to the production department by using the repeated distribution method.

- Q. 2. A Ltd. purchased on 1st April, 2023 a machinery for Rs. 2,91,000 and incurred Rs. 9000 for installation. On 1st October another machinery for Rs. 1,00,000 was purchased. On 1st October 2024 the machinery purchased on 01/04/2023 having become useless was sold for Rs. 1,93,000 and on that day a new machinery was purchased for Rs. 2,00,000. Depreciation was provided on 31st March each year @ 10 percent p.a. on written Down Value. You are required to prepare machinery account.
- Q. 3. Explain the CAS22 Manufacturing cost.

97782 Advanced Cost Accounting Paper-XIV (14) (Cost and Management Audit)

Sem. – IV

20 Marks

- Q. 1. Explain the Nature, Scope, utility and advantages of cost audit.
Q. 2. Explain the Corporate Social Responsibility Audit.
Q. 3. Explain the Internal Audit Under Companies Act, 2013.
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97783 Advanced Cost Accounting Paper-XV (15)

Sem. – IV

10 Marks

Q. 1. Explain the concept, scope and significance Forensic Accounting.

OR

Q. 1. Adya Ltd. Sells goods in returnable boxes which are charged to customers at ₹.50 each and credited with ₹40 each if returned within a month. From the following particulars prepare Boxes Stock Account, Boxes Reserve Account and Boxes Debtor Account assuming that the boxes were valued in the books at ₹.20 each.

| Particulars | Boxes | Particulars | Boxes |
|--|-------|--|-------|
| Stock in hands 1.4.23 | 500 | Stock with customers 31.03.24 | 700 |
| Stock with customers on 1.4.23 | 800 | Sold as scrap at ₹ 5 per box | 40 |
| Purchase for year at ₹ 30 each | 1200 | Destroyed in accident | 100 |
| Sent out to customers in 2023-24 | 2100 | Returned by customers | 1800 |
| Boxes debtors balance on 1.4.23 ₹ 48000 | --- | Cash received from customers ₹32000 | - |

97784 Advanced Taxation - Paper-XIII (13)

Sem. – IV

20 Marks

Q. 1. Explain the objectives, scope of corporate tax planning.

Q. 2.

Income & Expenditure A/c of Lawyers & Co. for the year ending March 31, 2022

| Particulars | Amount Rs. | Particulars | Amount Rs. |
|---|-----------------|--------------------------|-----------------|
| To Expenses | 1,50,000 | By Professional Receipts | 3,80,000 |
| To Depreciation | 20,000 | By Other fees | 90,000 |
| To Remuneration to partners | 1,50,000 | | |
| Interest on Capital to partners @ 20 per cent | 20,000 | | |
| To Net Profit | 1,30,000 | | |
| Total | 4,70,000 | | 4,70,000 |

Other Information:

1. Expenses include Rs. 18,000 and Rs. 12,000 paid in cash as brokerage to a single party on a single day.

2. Depreciation calculated as per section 32 is Rs. 40,000
Compute the total income of the firm.

Q. 3. From the information given below, compute the total income of the firm and tax payable by it for the Assessment Year 2023-24.

| Particulars | Rs. |
|---|--------|
| Profit from small scale industrial undertaking | 650000 |
| Profit from the animal breeding business | 220000 |
| Short term capital loss | 250000 |
| Long term capital gain | 450000 |
| Interest from bank (Gross) | 80000 |
| Donation to charitable institution (approved) by cheque | 130000 |

97785 Advanced Taxation - Paper-XIV (14)

Sem. – IV

20 Marks

Q. 1. Explain the Causes and Consequences of Tax Evasion.

Q. 2. Explain the Income Tax provision needs and objects of ICDS.

Q. 3. SaiSush Consumer Co-operative Society furnishes the following particulars of its income in respect of financial year ended on 31-3-2023, find tax liability of the co-operative society.

| | |
|--|--------|
| Income from business | 250000 |
| Interest received on company deposits | 50000 |
| Interest on deposit with banks | 10000 |
| Income from letting of go-down for storage of commodities (computed) | 20000 |

97786 Advanced Taxation - Paper-XV (15)

Sem. – IV

10 Marks

Q. 1. Mr. Sushant started a proprietary business on 01.04.2020 with a capital of INR 5,00,000. He incurred a loss of INR 2,00,000 during the PY 2020-21. To overcome the financial position, his wife Mrs. Sai, a software Engineer, gave a gift of INR 5,00,000 on 01.04.2021, which was immediately invested in the business by Mr. Sushant. He earned a profit of INR 4,00,000 during the PY 2021-22. Compute the amount to be clubbed in the hands of Mrs. Sai for the AY 2022-23.

If Mrs. Sai gave the said amount as loan, what would be the amount to be clubbed?

OR

Q. 1. Mrs. Sai submits the following particulars pertaining to the A.Y. 2022-23:

| Particulars | Amount |
|----------------------------------|------------|
| Income from salary (computed) | 400000 |
| Loss from self-occupied property | (-) 70000 |
| Loss from let-out property | (-) 150000 |
| Business loss | (-) 100000 |
| Bank interest (FD) received | 80000 |

Compute the total income of Mrs. Sai for the A.Y. 2022-23, assuming that he does not opt for the provisions of section 115BAC.

97787 Business Administration Paper-XIII (13)
(Information System)

Sem. – IV

20 Marks

- Q. 1.** Explain the concept, need and scope of Information System.
Q. 2. Explain the Management Information System (MIS) in detail.
Q. 3. Explain the Tools and technologies for information system security.
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97788 Business Administration Paper-XIV (14)
(Professional Skill for Management)

Sem. – IV

20 Marks

- Q. 1.** Explain the meaning, importance and types of soft skills.
Q. 2. Explain the Barriers & Guidelines for Effective Listening.
Q. 3. Explain the Meaning, Format and Structure of Report Writing.
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97789 Business Administration (Operation Management)
Paper-XV (15)

Sem. – IV

10 Marks

- Q. 1.** Define productivity? Explain factors affecting on productivity.
Q. 2. Explain the objectives and functions of PPC.
Q. 3. Explain the Total Quality Management (TQM).
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97790 Co-operation and Rural Development Paper-XIII (13)
(Co-operation Theory & Development)

Sem. – IV

20 Marks

- Q. 1.** Explain the Jawaharlal Nehru and Mahatma Gandhiji's views on Cooperation.
Q. 2. Explain the All India Rural Credit Survey Committee 1954.
Q. 3. Explain the Problems and Challenges faced by Cooperative Sector in India.
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97791 Co-operation and Rural Development Paper-XIV (14)
(Co-operative movement in Abroad)

Sem. – IV

20 Marks

- Q. 1.** Explain the Cooperative Movement in Great Britain.
Q. 2. Explain the Cooperative Movement in USA.
Q. 3. Explain the Cooperative Movement in Israel.
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97792 Co-operation and Rural Development Paper-XV (15)
(Co-operative Banking)

Sem. – IV

10 Marks

- Q. 1.** Explain the Role of Cooperative Banks in Economic Development.
Q. 2. Explain the Urban Cooperative Banks with its Types and Growth.
Q. 3. Explain the 97th Constitutional Amendment.
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