

शिवाजी विद्यापीठ, कोल्हापूर
दूरशिक्षण व ऑनलाईन शिक्षण केंद्र
एम. कॉम. भाग २ सत्र ४ (रिपीटर) स्वाध्याय प्रश्न
(राष्ट्रीय शैक्षणिक धोरण २०२० नुसार अभ्यासक्रम २०२४-२५)
ऑक्टोबर/नोव्हेंबर २०२५

आपण दूरशिक्षण व ऑनलाईन केंद्रामध्ये प्रवेश घेतल्याबद्दल आपले स्वागत!

शैक्षणिक वर्ष २०२४ — २५ मध्ये राष्ट्रीय शैक्षणिक धोरण २०२० नुसार एम. कॉम. भाग २ चा अभ्यासक्रम सुधारित करण्यात आला आहे. एम. कॉम. भाग २ सत्र ४ साठी प्रत्येक विषयासाठी ८० लेखी परीक्षा + २० स्वाध्याय गुण अशी परीक्षापद्धती लागू आहे. त्यानुसार **शैक्षणिक वर्ष २०२५— २६ मध्ये एम. कॉम. भाग २ सत्र ४ (रिपीटर) विद्यार्थ्यांकरिता स्वाध्याय 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 स्वाध्याय स्विकारले जाणार नाहीत.**

नियम :

१. सत्र ४ (रिपीटर) करिता प्रवेशित विद्यार्थ्यांनी तुम्ही निवडलेल्या प्रत्येक पेपरसाठी एक असे सत्र ४ साठी एकूण पाच स्वाध्याय पूर्ण करावयाचे आहेत. स्वाध्याय प्रश्न लिहिण्याकरिता आखीव कागद / A4 size paper वापरावा.
२. स्वाध्याय उत्तरपत्रिकेच्या मुख्यपृष्ठावर आपण प्रवेश घेतलेल्या अभ्यासक्रमाचे नाव, वर्ष, तुमचा परीक्षेचा बैठक क्रमांक, 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 स्वाध्यायावर 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.) **स्वाध्याय जमा करताना हॉलतिकिटची झेरोक्स प्रत जोडावी.**
४. विद्यार्थ्यांनी आपल्या स्वाध्याय उत्तरपत्रिका हॉलतिकिट प्राप्त झालेनंतर तातडीने आपल्या अभ्यासकेंद्रावर जमा कराव्यात.
५. एकदा स्वाध्याय जमा केल्यानंतर व त्यांचे मुल्यांकन झाल्यानंतर तेच स्वाध्याय परत जमा करता येणार नाहीत. स्वाध्याय गुणांचे पुनःमुल्यांकन व फेरतपासणी केली जाणार नाहीत.
६. जे विद्यार्थी स्वाध्याय दिलेल्या वेळेत जमा करतील त्यांना स्वाध्यायाचे गुण दिले जातील. जे विद्यार्थी स्वाध्याय जमा करणार नाहीत अशा विद्यार्थ्यांना स्वाध्यायाचे गुण दिले जाणार नाहीत व ते सदरच्या २० गुणांना (Marks) मुकतील. याबाबत दूर शिक्षण व ऑनलाईन शिक्षण केंद्र जबाबदार राहणार नाही.
७. विद्यार्थ्यांनी जर स्वाध्याय जमा केले असतील व तो त्या संबंधित विषयाच्या स्वाध्यायामध्ये अनुत्तीर्ण झाला असेल तर त्याला पुढील सत्रामध्ये त्या सत्राचे फ्रेश स्वाध्याय जमा करावे लागतील.

८. विद्यार्थ्यांनी जर स्वाध्याय जमा केले असतील व तो त्या संबंधित विषयाच्या स्वाध्यायामध्ये अनुत्तीर्ण झाला असेल तर त्याला फ्रेश स्वाध्याय जमा करावे लागतील.
९. नवीन शैक्षणिक धोरणान्वये 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 <https://www.unishivaji.ac.in/bos/commercelist.asp> या विद्यापीठ संकेतस्थळावर उपलब्ध आहे.

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 अभ्यासकेंद्र 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 स्वाध्याय जमा करावयाचे आहेत जर दुसऱ्या अभ्यास केंद्रावर स्वाध्याय जमा केले तर स्वाध्यायाचे गुण आपल्या गुणपत्रिकेवर येणार नाहीत व त्यासाठी दूरशिक्षण व ऑनलाईन शिक्षण केंद्र जबाबदार राहणार नाही याची विद्यार्थ्यांनी नोंद घ्यावी.

M.Com. Part II Sem. IV(Repeater)

Oct./Nov. 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. – II Semester - IV (Repeater)
Internal Assessment Questions (IA)

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

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

The 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-

- A. The allotment of shares to the underwriters.
- B. 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.

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:

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

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.