

शिवाजी विद्यापीठ, कोल्हापूर
दूरशिक्षण व ऑनलाईन शिक्षण केंद्र
एम. कॉम. भाग २ सत्र ३ स्वाध्याय प्रश्न
(राष्ट्रीय शैक्षणिक धोरण २०२० नुसार अभ्यासक्रम २०२४-२५)
ऑक्टोबर/नोव्हेंबर 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 ३ चे 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 स्वीकारले जाणार नाहीत.

नियम :

१. सत्र ३ करिता प्रथम प्रवेशित विद्यार्थ्यांनी तुम्ही निवडलेल्या प्रत्येक पेपरसाठी एक असे सत्र ३ 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. एकदा स्वाध्याय जमा केल्यानंतर व त्यांचे मुल्यांकन झाल्यानंतर तेच स्वाध्याय परत जमा करता येणार नाहीत. स्वाध्याय गुणांचे पुनःमुल्यांकन व फेरतपासणी केली जाणार नाहीत.
५. 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) मुक्तील. याबाबत दूर शिक्षण व ऑनलाईन शिक्षण केंद्र जबाबदार राहणार नाही.
६. 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.

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. III) 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. III) Distance Mode.**

Date of Submission of Assignments :- _____

Signature of Student :- _____

Marks obtained out of 20 :- _____

Signature of Evaluator of Assignment :- _____

Shivaji University, Kolhapur
Centre for Distance and Online Education

M.Com. Part II (Semester - III) 2025-26
(Oct./Nov., 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)

Major - Advance Accountancy

1) Advance Accountancy Paper-IX (Financial Management-Foundation of Finance)

- Q.1 Radhika Ltd. has an alternative between three projects A, B and C. The following estimates are available about demand as below: 10

Projects/ Returns	Returns from market demand (Rs)		
	R ₁	R ₂	R ₃
A	380000	100000	30000
B	220000	400000	320000
C	300000	280000	220000
Probabilities	0.6	0.2	0.2

- i) Calculate expected value for each project and make a decision on which project should be preferred?
ii) Calculate expected value of perfect information.

- Q.2 Relevant information about three companies is given below : 10

	BIL	PIL	MIL
Annual Production Capacity (units)	1,00,000	1,50,000	2,50,000
Capacity utilization and sales	75%	75%	75%
Unit selling price (Rs)	40	40	40
Unit variable cost (Rs)	15	15	15
Fixed Cost p.a. (Rs)	2,00,000	3,00,000	5,00,000
Equity Capital (Rs)	5,00,000	7,00,000	10,00,000
(Rs.100 per share for each company)			
10% Preference share capital (Rs.)	--	50,000	1,00,000

15% Debentures	1,00,000	2,00,000	3,00,000
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Calculate operating leverage, financial leverage and EPS of these three companies and comment.

Q.3 Explain the Factors determining Capital Structure.

10

2) Advance Accountancy Paper-X(Financial Management-Funds Management)

Q.1 From the information given below determine the cost of capital of Anandi Ltd. using book value weights and market value weights

1. Capital structure of the company is –

Sr.	Source of Capital	Book Value ₹	Market Value ₹
1	Equity Shares	6000000	10000000
2	Retained Earnings	1500000	----
3	Preference Shares	450000	520000
4	Debentures	1800000	1700000

2. New issue of equity shares priced at ₹ 25 per share will be fully subscribed. Floatation cost will be ₹ 5 per share.
3. Dividend at the end of the year is expected to be ₹ 15 per share. Annual growthrate is 6%
4. 15% preference shares with face value of ₹ 100 would realise ₹ 105 per share.
5. The company proposes to issue 11 year 15% debentures. Floatation cost is 2%.
6. Rate of Corporate Tax is 35%.

Q.2 Radhika Co., Anandi Co. & Akshara Co. are doing the same type of business bearing equal operating risk, equal amount of capital and paying income tax at the rate of 50%. But their capital structure is different.

	Radhika ₹	Anandi ₹	Akshara ₹
Equity Share Capital in shares of ₹10 each	600000	400000	300000
Market value of equity share	12	15	18
Equity dividend per share	3	4	5
9% Preference Share Capital in shares of 100 each	---	200000	200000
Market value of preference share	---	120	100
10% Debentures of 100 each	---	---	100000

₹

Market value of debentures	---	---	80
Total Capital	600000	600000	600000

You are required to compute Weighted Average Cost of Capital using marketvalue weights of each company and comment whose structure is comparatively good. 10

Q.3 Explain types of leverages. 10

3) Advance Accountancy Paper-XI (Financial Management-Controlling and Decision Making)

Q.1	Explain the Classification of Budgets	10
Q.2	Explain the advantages and limitations of marginal costing.	10
Q.3	Explain the advantages and limitations of Standard Costing	10

4) Advance Accountancy Paper-XII (Introduction to GST)

Q.1	Explain the features and need of GST	10
	OR	
Q.1	Explain the Levy and Collection of CGST.	10

Major - Advance Cost Accounting

1) Advance Cost Accounting Paper-IX (Cost Accounting Standards)

Q.1	Explain the CAS3 Production and operation overheads	10
Q.2	Explain the CAS 7 Employee cost	10
Q.3	Explain the CAS12 Repairs and maintenance cost	10

2) Advance Cost Accounting Paper-X (Cost Analysis for Decision Making and Control)

Q.1	Explain the Using ABC for Customer Profitability Analysis	10
Q.2	Explain the features of relevant information and Relevant Cost.	10
Q.3	Explain the Characteristics and Advantages of Value Analysis	10

3) Advance Cost Accounting Paper-XI (Cost Information System and Reporting to Management)

Q.1	Explain the need, methods and procedure of reconciliation of Cost and Financial Accounts.	10
Q.2	Explain the Target Costing in detail.	10
Q.3	Explain the Objectives and functions of budgeting	10

4) Advance Cost Accounting Paper-XII (Introduction to GST)

Q.1	Explain the Difference between direct and indirect tax.	10
	OR	
Q.1	Explain the Extent and Commencement of IGST Act.	10

Major - Advanced Taxation

1) Advanced Taxation GST Paper-IX

Q.1	Explain the restrictions on generation of E- way bill	10
Q.2	Explain the Interest on delayed payment of tax	10
Q.3	Explain the Taxability of Ecommerce transactions under GST	10

2) Advanced Taxation GST Paper-X

Q.1	Explain the Electronic credit ledger, Inward supply, Outward supply, Reverse charge, supplier, taxable supply, Exempt supply, Invoice or tax invoice.	10
Q.2	Explain the Input tax credit in respect of Capital goods and goods sent to job work	10
Q.3	Explain the Procedure of enrolment as GSTP	10

3) Advanced Taxation GST Paper-XI

Q.1	Explain the Audit procedure & Assessments conducted by the Department of GST.	10
Q.2	Explain the Procedure of Inspection & search under GST	10
Q.3	Explain the Procedure for Filing of appeals against the order of Assessment.	10

4) Advanced Taxation GST Paper-XII

Q.1	Explain the Difference between direct and indirect tax.	10
	OR	
Q.1	Explain the Extent and Commencement of IGST Act.	10

Major - Business Administration

1) Business Administration Paper-IX (International Business)

Q.1	Explain the India's New Foreign Trade Policy.	10
Q.2	Explain the Use of Computers in Management Applications- MIS	10
Q.3	Difference between IMF and World Bank	10

2) Business Administration Paper-X (Accounting for Management)

Q.1	Explain the Accounting Principles, Concepts and Conventions	10
Q.2	Define balance sheet and its components.	10
Q.3	Explain the features and importance of computerized accounting.	10

3) Business Administration Paper-XI (Quality Management)

Q.1	Define quality and its dimensions.	10
Q.2	Define benchmarking and types of benchmarking.	10
Q.3	Explain six sigma with its importance and levels.	10

4) Business Administration Paper-XII (Introduction to GST)

Q.1	Explain the Difference between direct and indirect tax.	10
	OR	
Q.1	Explain the Extent and Commencement of IGST Act.	10

Major - Co-operation and Rural Development**1) Co-operation and Rural Development Paper-IX (Co-operative Accounts, Audit & MIS)**

Q.1	Explain the different books and register maintained by Cooperative Society	10
Q.2	Explain the bank reconciliation statements with example.	10
Q.3	Explain the features and objectives cooperative audit	10

2) Co-operation and Rural Development Paper-X (Role of Co-operatives in Agriculture & Rural Development)

Q.1	Explain the different approaches to Rural Development in India	10
Q.2	Explain the role of cooperatives in allied agriculture sectors	10
Q.3	Explain the structure and role & policies of Panchayati Raj Institutions (PRI)	10

3) Co-operation and Rural Development Paper-XI (Co-operative Financial Institutions in India)

Q.1	Explain the classification of Cooperatives as Agriculture and Non- Agricultural.	10
Q.2	Explain the recommendations of Mehta Committee and Mirdha Committee.	10
Q.3	Explain the functioning of National Federation of State Cooperative Banks.	10

4) Co-operation and Rural Development Paper-XII (Introduction to GST)

Q.1	Explain the Difference between direct and indirect tax.	10
	OR	
Q.1	Explain the Extent and Commencement of IGST Act.	10

Elective - Business Finance**Business Finance Paper I**

Q.1	Explain the Over-capitalization and Under-capitalization.	10
Q.2	Explain the factors influencing the capital structure	10
Q.3	Define working capital with its types and significance.	10