

[ Adv. Acc ]

[Time:1.00 Hr.]

[ Marks:25]

Please check whether you have got the right question paper.

- N.B: 1. All Questions are Compulsory.  
2. Figures to the right indicate full marks.

Q.1 A) What are Balance Sheet groups under Tally? 07

Q.1 B) Explain features of Tally. 06

OR

Q.1 C) Write down the steps to create a Company in Tally. 07

Q.1 D) Explain Statutory and Taxation features in Tally. 06

Q.2) A) Write down the steps of entering the vouchers in Tally ERP 9 for the following transactions related to Soham Ltd. 12

- i) On 10th January 2024 – Goods Purchased on Credit from XYZ Traders ₹1,00,000/-
- ii) On 20th January 2024 – Rent Paid Through Bank ₹10,000/-
- iii) On 18th February 2024 – Deposited cash ₹15,000/- into the Union bank of India
- iv) On 31st March 2024 – Outstanding Salary ₹20,000/- Recorded

OR

Q.2) B) What is Voucher? Explain its type in Tally. 06

Q.2) C) Explain in detail about Cash Book in Tally. 06

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M.com [Sem-I] NEP Jan - 2025  
[Adv. Acc]

Time: 2 Hours

Total Marks 50

1. All questions are compulsory.
2. Working notes form part of answer.
3. Figures to the right indicate full marks.
4. Use of simple calculator is permitted.

(14)

Q.1 (A) Mr. Jacob was born in London in the year 1989. He came to India for the first time on 1<sup>st</sup> April, 2019 and started business in India. He went back to London on 10<sup>th</sup> August, 2023.

He again came back to India on 14<sup>th</sup> November, 2023 and returned to his country, on 28<sup>th</sup> January, 2024. Determine his Residential Status for the assessment year 2024-25.

OR

Q.1(B) From the following income of Mr. Shyam for the previous year 2023-24, compute gross total income. For the assessment year 2024-25, if he is:-

- a) Resident & Ordinary Resident
- b) Resident But not Ordinarily Resident
- c) Non Resident

(14)

Particulars	Rs.
Income from Agriculture in Nepal received in India	1,80,000
Income accrued in New Jersey and received in France	1,60,000
Income earned in Miami in the past year brought in India during the year.	1,40,000
Interest credited in Bank of Baroda, Mumbai Branch	1,20,000
Dividend from a European Company received in Mumbai	1,00,000
Rent from house in Denmark received in UK	80,000
Royalty from Indian Company received in UK	60,000
Profits from business in Saudi Arabia managed from India	40,000

Q.2 (A) Mr. Manoj is an Marketing manager of M/s. Jindal Steels Pvt. Ltd. During the Financial Year 2023-24, he gets the following emoluments from his company. (12)

Basic Salary :

Upto 31<sup>st</sup> August, 2023 Rs. 40,000 p.m.

From 1<sup>st</sup> Sept., 2023 Rs. 50,000 p.m.

Transport Allowance Rs. 4,000 p.m.

Contribution to recognized Provident Fund @ 15% of Basic Pay

Children Education Allowance Rs. 1000 p.m. per child for two children

(exempt Rs.100 pm per child maximum for two children)

City Compensatory Allowance Rs. 600 p.m.

Hostel Expenses Allowance Rs. 760 p.m. per child for two children

(Rs.300 pm per child exempt maximum for two children)

Tiffin Allowance ( Actual Expenses Rs. 7,400) Rs. 10,000 p.m.

Tax Paid on Employment paid by Company Rs. 2,500

Compute Taxable Salary of Mr. Manoj for the assessment year 2024-25.

OR

Q2 (B) Mr. Vishal acquired residential property on 1<sup>st</sup> March, 1994 for Rs. 2,00,000. Additional information pertaining to property was as follows. (12)

1. Fair Market Value as on 1<sup>st</sup> April, 2001 was Rs. 2,40,000.
2. Cost of improvement made by him

Financial Year	Rs.
1996-97	50000
2008-09	120000
2017-18	400000
2018-19	380000

3. He sold residential property on 25<sup>th</sup> January, 2024 for Rs. 1,80,00,000.
4. He acquired new residential house for Rs. 58,00,000 on 19<sup>th</sup> March, 2024.
5. He also invest Rs. 15,00,000 in Rural Electrification Corporation ( REC) Bonds on 20<sup>th</sup> March, 2024.
6. Expenses on Transfer amounted to Rs. 75,000.

Compute Taxable Long Term Capital Gain for Assessment Year 2024-25.

Relevant Cost Inflation Indices are as follows:

Financial Year	CII
2001-02	100
2008-09	137
2017-18	272
2018-19	280
2023-24	348

Q.3 (A) Mr. Karan (55 years old) furnishes the following particulars in respect of the following payments: (12)

Particulars	Rs.
1. Premium paid for insuring the health of :	
Self	11,000
Spouse	7,000
Dependent son	4,000
Mother	18,000
2. Paid for Preventive health check-up of:	
Himself	1,500
Spouse	1,500
Mother	4,500
3. Incurred medical expenditure of Rs.30,000 for his mother, aged 81 years and Rs.40,000 for his father, aged 86 years. Both mother and father are resident in India.	

Compute the deduction available to Mr. Karan under Section 80D for the Assessment year 2024-25.

OR

Q.3 (B) Mr. Rakesh Lal, a resident Indian, is suffering from 62% blindness. She submits the following particulars to you for the year ending 31<sup>st</sup> March, 2024: (12)

Particulars	Rs.
Interest on Loan for Higher education	24,000
Interest on Bank Fixed Deposits	58,000
Long term capital gain	2,000
Income from Government Securities	18,000
Salary (Computed as per Income Tax Act, 1961)	44,000

Compute his taxable income for the Assessment Year 2024-25.

Q.4 (A) Mr. Rajesh Kale, proprietor of Asha Soap furnishes you the following information for the year ended 31<sup>st</sup> March, 2024. (12)

Profit and Loss A/c for the year ended 31<sup>st</sup> March, 2024

Particulars	Rs.	Particulars	Rs.
To Salaries	4,50,000	By Gross Profit	40,00,000
To Conveyance	2,30,000	By Dividend from Co-operative bank	54,000
To Interest on loan	78,000	By Dividend from Indian Companies	76,000
To Interest on Proprietor's Capital	89,000		
To Travelling expenses	79,000		
To Depreciation	99,000		
To Life Insurance Premium	1,59,000		
To Staff welfare	2,35,000		
To Advertisement	4,88,000		
To Net Profit	22,23,000		
<b>Total</b>	<b>41,30,000</b>		<b>41,30,000</b>

Additional information:

- Mediclaim insurance premium was for his wife, paid in cash Rs.30,000.
- Travelling expenses include expenses of personal car of Rs.19,000.
- Depreciation as per Income Tax Rules Rs.80,000.

You are required to compute his Total Taxable Income and Tax of Mr. Rajesh Kale for the Assessment Year 2024-25.

OR

Q.4 (B) Write Short Notes ( ANY THREE ) (12)

- Provisions of Section 40B
- Loss Return u/s 139 (3)
- Any FOUR investments/payments eligible for deduction u/s 80C
- Deemed to be let out house property
- Depreciation u/s 32

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Advance Acc.

NIEP

M.com - [sem-I]

Jan - 2025

(2 Hours)

[Total Marks: 50]

**Instructions:**

- All questions are compulsory and subject to internal choice.
- Figures to the right indicate full marks.
- Use of simple calculator is allowed.

**Q1.**

A. Zeta Ltd. produces and sales a single article at Rs. 40 each. The marginal cost of production is Rs. 24 each and fixed cost is Rs. 1,600 per annum.

**Calculate:**

- P/V Ratio
- The break-even sales (in Rs. and Nos.)
- The sales to earn a profit of Rs. 2,000.
- Profit at sales of Rs. 12,000.
- New break even point if sales price is reduced by 10%.
- Margin of safety at sales of Rs. 6,000 and
- Selling price per unit if the break even point is reduced to 80 units. **[14 Marks]**

**OR**

B. From the following information you are required to:

- Calculate and present the marginal product cost and contribution per unit.
- State which of the alternative sales mixes you would recommend to management and why?

Particulars	Product X Rs. Per Unit	Product Y Rs. Per Unit
Selling Price	500	400
Direct Materials	160	120
Direct Wages	120	80

Fixed overheads Rs. 1,50,000 and variable overheads are 150% of direct wages.

Alternative sales mix:

- 2500 units of X and 2500 units of Y
- Nil units of X and 4000 units of Y
- 4000 units of X and 1000 units of Y

**[14 Marks]****Q2.****[12 Marks]**

A. From the following particulars, calculate material variances including material sub-variances. The standard mix required for a product is, Material M : 70% at standard price Rs.60 per kg and Material N : 30% at standard price Rs.90 per kg. Normal loss is 20% of total input.

Actual output obtained during the period was 4,800 Kg for which actual consumption of materials are:

Material M – 4,000 Kgs @ Rs.58 per kg

Material N – 2,200 Kgs @ Rs.85 per kg

**OR**

B. The standard labour employment and the actual labour engaged in a week for a job are as under: [12 Marks]

	Skilled Workers	Semi- Skilled Workers	Unskilled Workers
Standard no. of workers in the gang	32	12	6
Actual no of workers employed	28	18	4
Standard wage rate per hour (Rs.)	3	2	1
Actual wage rate per hour (Rs.)	4	3	2

During the 40 hours working week, the gang produced 1,800 standard labour hours of work. Calculate:

- Labour Cost Variance
- Labour Rate Variance
- Labour Efficiency Variance
- Labour Mix Variance
- Labour Yield Variance

Q3.

[12 Marks]

A. For the production of 5,000 electrical tubes, the following are budgeted expenses for Angle Electronic Ltd.

Particulars	Rs. P.U	Particulars	Rs. P.U
Total Cost of Sales	205	Factory Overheads (Rs. 1,50,000 fixed)	-
Direct Material	60	Selling Expense (10% Fixed )	30
Direct Labour	30	Administrative Expenses (Rs. 20,000 fixed)	10
Direct Expenses	10	Distribution Expenses (20% fixed)	10
Factory Overheads	25		

You are required to prepare the production budget of 3,000 and 6,000 electrical tubes.

OR

[12 Marks]

B. Prepare Cash Budget of Star Estate Ltd. From March, 2024 to Aug, 2024

Month/ Rs.	Sales	Purchases	Wages	Factory Exp	Administrative Exp	Selling & Distribution Exp
Jan	1,90,000	80,000	15,000	10,000	5,000	7,000
Feb	1,80,000	84,000	16,000	11,000	5,500	7,500
March	1,92,000	83,000	16,800	8,000	4,500	6,500
April	1,65,000	83,000	12,000	10,500	4,750	6,800
May	1,75,000	76,000	18,000	12,000	5,400	7,400
June	2,10,000	68,000	16,000	9,600	5,700	7,000
July	1,90,000	70,000	17,000	8,000	5,000	6,000
August	2,30,000	58,000	16,500	9,600	5,500	5,500

Other information:

- Opening stock balance on 1<sup>st</sup> March, 2024 Rs. 30,000.
- Period of credit allowed to customers and by suppliers one month

3. Lag in the payment of factory expenses, administrative expenses, Selling expenses and wages one month.
4. Machinery purchased for Rs. 40,000 in March payable on delivery.
5. Building purchased in April for Rs. 1,60,000 payables in two equal instalments in May and July.
6. Delay in the payment of wages one month.

**Q4.**

**[12 Marks]**

- A.** A person owns a bus that runs between Mumbai and Lonavala and back, for 10 days in a month. The distance from Mumbai to Lonavala is 150 Kms. The bus completes the trip from Mumbai to Lonavala and return in the same day. The bus goes another 10 days in a month towards Alibagh. The distance from Mumbai to Alibagh is 120 Kms. The trip is also completed on the same day. For the rest 4 days of its operation in a month it runs locally in Mumbai, covering daily distance of 40 Kms. Calculate the rate that the person should charge from passenger when he wants to earn the profit of 25% on his takings and also calculate the charge per passenger for both the out-station trips. The other information is given as follows:

Cost of the bus (Depreciation @ 20% p.a. Normal Capacity : 50 persons) Rs.6,00,000

Salary : Driver Rs. 5,000 per month

Salary : Conductor Rs.5,000 per month

Fixed Office overheads Rs.2,000 per month

Insurance Rs.7,200 per year

Fuel (consumed @ 4 Kms/litre) Rs.35 per litre

RTO tax Rs.600 per annum

Lubricant Oil Rs.10 per 100 Kms

Repairs and Maintenance Rs 500 per month

Permit fee Rs.300 per month

Passenger tax is 20% of the net takings. The bus is occupied 90% of its capacity while on Lonavala trip and 80% of its capacity while on Alibagh trip, but is fully occupied in its local journey.

**OR**

- B. Write short notes: (4 Marks each)(Any Three)**

**[12 Marks]**

1. Importance of Operating Costing
2. Types of Cost
3. Goods and passenger transport Costing
4. Limitation of Operating Costing
5. Unit cost of Hotel

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Duration: 2 Hours

Marks: 50

Note: All the questions are compulsory.

Figures to the right indicate full marks.

- Q.1 A. Explain exchange traded funds in detail. (07)  
 B. Explain advantages of mutual funds. (07)

OR

- C. Calculate closing units & closing NAV from following data; (07)

Opening NAV: Rs. 61

Outstanding Units: 60,000

Units subscribed: 13,000

Units redeemed: 9,000

Appreciation in portfolio: Rs. 1,40,000

Expenses: Rs. 20,000

Dividend: Rs. 30,000

Assume that purchase & sale of units at Rs.66 per unit.

- D. Mr. Mahesh invested Rs. 2,00,000 on January 2020 in Mutual fund the value of each year is given below in table: (07)

Year	Value (Rs.)
2021	2,20,000
2022	2,60,000
2023	2,80,000
2024	3,45,000

Calculate CAGR for year 2022 and 2024.

- Q.2 A. Explain NAV with respect to formula. (04)  
 B. State any four type of Hybrid Mutual Fund scheme. (04)  
 C. What are the benefits of Systematic Investment Plan (SIP)? (04)

OR

- D. Moon Mutual Fund provides you with the following data related to an unbalanced mutual fund scheme. You are required to compute the Net Asset Value (NAV) on per unit basis as on 30th September 2024. (12)

Particulars	In crores
Managers Salary	0.2
Operational Expenses	0.8
Amount Payable on Shares	0.25
Bonds and Debentures at Cost	0.6
Interest Income	0.32
Listed Securities at Cost	0.93
Dividend Income	0.1
Cash in Hand	0.24

Other information:

- Value of listed bonds and debentures is appreciated by 15% of cost while unlisted display a downfall of 5% from cost.
- All the listed securities were purchased when market index was Rs 9,500 and currently it is Rs 9,300.
- Out of total bonds quoted above 30% of them are unlisted.
- No. of outstanding units is 3,50,000.

Also, calculate the amount receivable by an investor who wishes to sell 125 units at NAV as on 30th September with 5% exit load.

- Q.3 A. What do you mean by CAGR? Explain briefly its significance. (04)  
 B. What are market prospects ratios? Give two examples. (04)  
 C. Explain concept of total assets with examples. (04)

OR

- D. The balance sheet of Agashi Glass Ltd. as on 31st March, 2024. (12)

Liabilities	Amt (₹)	Assets	Amt (₹)
Share Capital (₹10)	6,00,000	Fixed Assets	7,50,000
General Reserve	1,50,000	Current Assets	2,70,000
8% Debentures	1,50,000		
Sundry Creditors	1,20,000		
	<b>10,20,000</b>		<b>10,20,000</b>

Operating Profit before tax is ₹ 2,22,000. Assume tax rate at 50%, Dividend declared amounted to ₹ 90,000.

You are required to calculate: Earnings Per Share, Return on Capital Employed, Return on Shareholders' funds, Debt Equity Ratio, Dividend Yield Ratio, DPS.

- Q.4 A. For the previous year 2024-25, Bharat Ltd. has estimated tax payable to be Rs 4,00,000. Show the amount of advance tax due and the instalments. (06)  
 B. Mr. Sohan submits the following details of his income for the assessment year 2024-25: (06)

Particulars	Rs
Income from salary (computed)	3,00,000
Loss from let out house property	(40,000)
Income from sugar business	50,000
Loss from iron ore business b/f (discontinued in P.Y. 2016-17)	(1,20,000)
Short term capital loss	(60,000)
Long term capital gain	40,000
Dividend	5,000
Income received from lottery winning (Gross)	50,000
Winnings from card games	6,000
Agricultural income	20,000
Short term capital loss under section 111A	(10,000)
Bank interest	5,000

Calculate gross total income and losses to be carried forward.

OR

- Q.4 C. Write Short notes (Any 3) (12)  
 1. Features of Mutual Fund  
 2. Financial Planning process  
 3. Deduction under 80 DD  
 4. Scope of Wealth Management  
 5. Open-ended funds & close ended funds

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[ Adv. Acc. ]

Duration: 2 hours

Marks: 50

**Instructions :-** (1) All questions are compulsory.

(2) Figures to the right indicate full marks.

**Q.1 Read the following case carefully and answers the questions.**

Mr. Sudheer wish to set up an Online Grocery Business in Mumbai Region. He intends to settle down his venture by specifically understanding customer needs and ultimately work on means to fulfil them with right business strategy.

- a) Prepare five objectives considering the above research problem 05
- b) Frame important five questions for this research survey 05

**Q.2 Answer the following (Any One) 10**

A) What is research? Explain the various types of research.

OR

B) Elucidate the factors affecting the choice of method of data collection.

**Q.3 Answer the following (Any One) 10**

A) What are the advantages and disadvantages of Secondary Data?

OR

B) Discuss various factors determining Sample Size for doing research.

**Q.4 Answer the following (Any One) 10**

A) What is research report? Explain the contents of a research report

OR

B) Discuss the significance of Data Interpretation in Research.

**Q. 5. Answer the following (Any One) 10**

A) Elaborate on various stages of data processing in detail.

OR

B) Discuss in detail various Ethical Norms in research.

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मराठी रूपांतर

वेळ: २ तास

गुण: ५०

सूचना :- (१) सर्व प्रश्न अनिवार्य आहेत.

(२) उजवीकडील आकडे पूर्ण गुण दर्शवतात.

(३) इंग्रजी प्रश्न मूळ मानावेत.

प्र. १. खालील व्यष्टीचे विश्लेषण करून विचारलेल्या प्रश्नांची उत्तरे द्या:

श्री सुधीर यांना मुंबई विभागात ऑनलाइन किराणा व्यवसाय सुरू करण्याची इच्छा आहे. ग्राहकांच्या गरजा विशेषतः समजून घेऊन आणि शेवटी योग्य व्यावसायिक रणनीतीसह त्यांची पूर्तता करण्याच्या साधनांवर काम करून आपला उपक्रम पूर्ण करण्याचा त्याचा मानस आहे.

अ) वरील संशोधन समस्येचा विचार करून पाच उद्दिष्टे तयार करा

०५

ब) या संशोधन सर्वेक्षणासाठी महत्त्वाचे पाच प्रश्न तयार करा

०५

प्र.२ खालील उत्तर द्या (कोणताही एक)

१०

अ) संशोधन म्हणजे काय? संशोधनाचे विविध प्रकार समजावून सांगा.

किंवा

ब) माहिती संकलनाच्या पद्धतीच्या निवडीवर परिणाम करणारे घटक स्पष्ट करा.

प्र.३. खालील उत्तर द्या ( कोणताही एक)

१०

अ) दुय्यम माहितीचे फायदे आणि तोटे काय आहेत?

किंवा

ब) संशोधन करण्यासाठी नमुना आकार ठरवणाऱ्या विविध घटकांची चर्चा करा.

प्र.४ खालील उत्तर द्या (कोणताही एक)

१०

अ) संशोधन अहवाल म्हणजे काय? संशोधन अहवालातील मजकूर स्पष्ट करा

किंवा

ब) संशोधनातील माहिती स्पष्टीकरणाच्या महत्त्वाची चर्चा करा.

प्र.५. खालील उत्तर द्या (कोणताही एक)

१०

अ) माहिती प्रक्रियेच्या विविध टप्प्यांवर तपशीलवार वर्णन करा.

किंवा

ब) संशोधनातील विविध नैतिक नियमांची तपशीलवार चर्चा करा.

M.com. [Sem-I] N&amp;P Jan-2025

Time: 2 Hours

Total Marks: 50

- Note: 1. All questions are compulsory.  
2. Figures to the right indicate full marks.  
3. Working notes should form part of your answer.

Q.1 The following is the Trial Balance from the books of Apana Bank Ltd. as on 31<sup>st</sup> March, 2024.

14

Particular	Dr. Rs.	Cr. Rs.
Loans, Advances, Overdraft and Cash Credit	1,68,00,000	
Bills Discounted	12,00,000	
Money at call and short notice	7,20,000	
Investment	72,00,000	
Furniture	28,80,000	
Cash in hand	1,44,000	
Cash with RBI	67,20,000	
Interest accrued and paid	4,80,000	
Salaries	1,92,000	
Rent	72,000	
Share Capital (4,00,000 Shares of Rs.3.00 Paid up)		12,00,000
Fixed deposit		2,16,00,000
Saving bank deposits		72,00,000
Sundry Creditors		72,000
Bills payable		7,20,000
Interest and discount		12,00,000
Profit and Loss A/c (01-04-2023)		14,64,000
Unclaimed dividend		72,000
Statutory Reserve Fund		24,00,000
Borrowed from Bank		4,80,000
	<b>3,64,08,000</b>	<b>3,64,08,000</b>

**Additional information:**

- 1) Transfer 25% of Net Profit to Statutory Reserve Fund.
- 2) Create provision for taxation Rs.1,32,000/-.
- 3) Bank has given guarantees amounting to Rs.20,00,000/-.
- 4) There are contingent liabilities amounting to Rs.10,00,000/- relating to acceptance, and endorsement for the clients.

Prepare Bank Final Accounts for the year ended 31<sup>st</sup> March, 2024 in the books of Apana Bank Ltd.

OR

Q.1 The following Trial Balance of Sonalika Bank Ltd. as on 31<sup>st</sup> March, 2024.

14

Particular	Dr. Rs.	Cr. Rs.
Furniture	3,25,00,000	-
Premises	3,08,75,000	-
Cash in hand	72,50,000	-
Cash with RBI	1,05,00,000	-
Share Capital (75,00,000 shares of Rs.10 each)	-	7,50,00,000

Interest & Discount	-	8,75,00,000
General Reserve	-	10,00,00,000
Salaries and allowances	2,85,00,000	-
Printing and stationery	1,60,00,000	-
Depreciation	82,50,000	-
Fixed Deposits	-	6,95,00,000
Saving Deposits	-	10,50,00,000
Current Deposits	-	9,35,00,000
Investment in shares	6,10,00,000	-
Loans and Advances	27,25,00,000	-
Bills Discounted and Purchased	4,50,00,000	-
Interest on Fixed Deposits	1,00,00,000	-
Interest on Saving Deposits	50,00,000	-
Repairs	31,25,000	-
	<b>53,05,00,000</b>	<b>53,05,00,000</b>

**Additional information is as below:**

- 1) Bills for collection were Rs.10,00,000/-
- 2) Transfer 25% of Net Profit to Statutory Reserve Fund.
- 3) Rebate on Bill Discounted is Rs.67,50,000/-.
- 4) Acceptance on behalf of customers Rs.1,00,00,000/-

Prepare Profit & Loss account of Sonalika Bank Ltd for the year ended 31st March, 2024 and Balance Sheet as on that date in the prescribed format.

Q.2

Acko Insurance Company Ltd provides the following information on Fire insurance business for the year ended 31st March 2024.

12

Particular	Rs.
Premium Received	3,78,12,500
Premium outstanding on 31-03-2024	15,00,000
Claim paid for the year	5,62,500
Claim admitted but not paid on 31-03-2024	15,89,100
Claim outstanding on 01-04-2023	18,56,250
Legal expenses regarding claims	93,750
Stationery	65,000
Electricity Charges	93,750
Audit fees	31,250
Rent & rates	1,87,500
Training expenses	1,58,750
Commission paid for the year	18,75,000
Reserve for unexpired Risk on 01-04-2023	86,25,000
Commission on Reinsurance Ceded received	4,50,000
Additional Reserve for unexpired Risk on 01-04-2024	15,00,000

Other information:

- 1) It is the policy of the company to maintain 50% Reserve for unexpired risks on the net premium of the year.
- 2) Additional reserve at 10% of the net premium to be maintained.

Prepare the Revenue Account for the fire insurance business in the books of Acko Insurance Company Ltd for the year ended 31<sup>st</sup> March, 2024.

OR

Q.2) From the following information, prepare Revenue Account for the marine business of Digi Insurance Company Ltd.

12

Particular	Direct Business Rs.	Re-insurance Rs.
<b>A. Premium</b>		
Premium Received	16,10,000	2,52,000
Premium Receivable on 01-04-2023	65,600	87,500
Premium Receivable on 31-03-2024	91,000	89,250
Premium Paid	-	1,61,000
Premium payable on 01-04-2023	-	98,000
Premium payable on 31-03-2024	-	1,27,750
<b>B. Claims</b>		
Claim Paid	8,22,500	1,05,000
Claim payable on 01-04-2023	43,750	9,600
Claim payable on 31-03-2024	54,250	11,550
Claim Received	-	44,600
Claim receivable on 01-04-2023	-	9,600
Claim receivable on 31-03-2024	-	4,200
<b>C. Commission</b>		
Commission on reinsurance accepted	77,000	7,000
Commission on reinsurance ceded	-	8,750
	-	
<b>Other Expenses and Income</b>		
Salaries	4,90,000	
Rent	1,40,000	
Management Expenses	10,500	
Printing and Stationery	1,05,000	
Income tax paid	1,05,000	
Dividend & interest received	4,90,000	
Travelling expenses	63,000	

Balance of fund on 1<sup>st</sup> April 2023 was Rs.13,47,500/-.

Q.3) Franco Limited have a branch in London and Head Office in Mumbai. The Trial Balance prepared as on 31<sup>st</sup> March, 2024 was as follows:

12

Particular	Dr. \$	Cr. \$
Stock (01-04-2023)	15,000	-
Cash & Bank Balance	7,500	-
Purchases	15,000	-
Sales	-	92,250
Commission Received	-	75,000
Branch HO Current Account	-	5,250
Goods sent to Branch	3,750	-
Wages & Salaries	33,750	-
Rent	9,000	-

Office Expenses	13,500	-
Plant & Machinery (Cost)	1,50,000	-
Provision for Depreciation on Plant & Machinery	-	97,500
Debtors	45,000	-
Creditors	-	22,500
	<u>2,92,500</u>	<u>2,92,500</u>

The following information is also available:

- 1) Stock as on 31-03-2024, London Branch \$5,000.
- 2) Goods sent to Branch Rs.3,00,000/-
- 3) Branch account in Head Office is Rs.3,75,000/-

Exchange Rates:

Opening Rate 1 \$ = Rs.82

Closing Rate 1 \$ = Rs.86

Average Rate 1 \$ = Rs.84

Rate applicable for Fixed Assets 1 \$ = Rs.75

You are requested to convert the Branch Trial balance into rupees. And prepare Trading Account, Profit & Loss Account & Balance Sheet as on 31st March, 2024.

OR

- Q.3) From the following Trial Balance of Matoshree Co-operative Society Ltd as on 31-03-2024, prepare Trading and Profit and Loss Account for the year ended 31-03-2024 and Balance Sheet as on that date after considering the adjustment given thereafter.

12

Trial Balance as on 31-03-2024

Particular	Debit Rs.	Credit Rs.
Admission fees	-	7,500
Share Capital	-	12,60,000
Reserve fund	-	2,25,000
Creditors	-	1,50,000
Profit & Loss A/c 01-04-2023	-	6,45,000
Opening Stock	14,70,000	-
Furniture	4,50,000	-
Computer	1,20,000	-
Sundry Debtors	2,25,000	-
Sales	-	2,35,50,000
Cash & Bank balance	15,22,500	-
Development fund	-	30,000
Commission	3,30,000	-
Rent and Taxes	2,25,000	-
Salaries	11,25,000	-
Printing and stationery	52,500	-
Travelling expenses	97,500	-
Purchases	1,87,50,000	-
Wages	6,00,000	-
investment	9,00,000	-
	<u>2,58,67,500</u>	<u>2,58,67,500</u>

## Adjustments:

- 1) Accrued interest on investment Rs.60,000/-
- 2) Provide 10% Depreciation on Furniture and on Computer.
- 3) Outstanding Rent Rs.15,000/- and Salaries Rs.20,000/-.
- 4) Closing Stock is valued at Rs.15,00,000/-.

**Q.4) A** Rucha Consumer Co-operative Stores Ltd. provides the income and expenditure balances as of 31<sup>st</sup> March, 2024, as follows: 06

Particular	Debit Rs.	Credit Rs.
Office Rent	45,000	-
Salaries	52,750	-
Travelling Expenses	6,250	-
Freight	6,500	-
Coolie charges	4,500	-
Bank interest	30,000	-
Opening Stock	1,25,000	-
Printing and stationery	3,750	-
Interest on Members loan	-	1,55,000
Purchases	6,00,000	-
Sales	-	6,37,500

Closing stock is Rs.1,75,000/-

You are required to prepare Trading, Profit and loss Account for the year ending 31<sup>st</sup> March, 2024.

**Q.4) B** Fortuner Ltd had a branch in California. Its Trial Balance as on 31<sup>st</sup> March, 2024 is as follows: 06

Particular	Dr. \$	Cr. \$
Goods sent to Branch	4,000	-
Wages	100	-
Salaries	300	-
Plant & Machinery	6,000	-
Stock on 01-04-2023	2,800	-
Purchases	12,000	-
Debtors	1,200	-
Creditors	-	850
Cash & Bank Balance	950	-
Sales	-	20,800
Head office A/c	-	5,700
	<b>27,350</b>	<b>27,350</b>

## Adjustment:

- 1) Stock as on 31<sup>st</sup> March, 2024 is \$ 2,600.
- 2) HO A/c shows goods sent to branch at Rs.3,94,000/-
- 3) HO A/c shows an amount of Rs.4,30,000/- due from branch

4) Exchange Rates:

Fixed Assets 1\$ = Rs.65

Opening Rate 1\$ = Rs.78

Closing Rate 1\$ = Rs.82

Average Rate 1\$ = Rs.80

You are required to convert the given branch Trial Balance into rupees.

OR

Q.4) Write Short Notes: (Any Three)

- a)
- b) Integral and Non integral Foreign Operation
- c) Reserve fund and other funds of Co-Operative Society
- d) Standard Assets and Sub-Standard Assets.
- e) Money at call and short notice.  
Reinsurance Accepted and Reinsurance Ceded.

12

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# Business mgt.

मराठी रूपांतर

वेळ: २ तास

गुण: ५०

सूचना :- (१) सर्व प्रश्न अनिवार्य आहेत.

(२) उजवीकडील आकडे पूर्ण गुण दर्शवतात.

(३) इंग्रजी प्रश्न मूळ मानावेत.

प्र. १. खालील व्यष्टीचे विश्लेषण करून विचारलेल्या प्रश्नांची उत्तरे द्या:

श्री सुधीर यांना मुंबई विभागात ऑनलाईन किराणा व्यवसाय सुरू करण्याची इच्छा आहे. ग्राहकांच्या गरजा विशेषतः समजून घेऊन आणि शेवटी योग्य व्यावसायिक रणनीतीसह त्यांची पूर्तता करण्याच्या साधनांवर काम करून आपला उपक्रम पूर्ण करण्याचा त्याचा मानस आहे.

अ) वरील संशोधन समस्येचा विचार करून पाच उद्दिष्टे तयार करा

०५

ब) या संशोधन सर्वेक्षणासाठी महत्त्वाचे पाच प्रश्न तयार करा

०५

प्र.२ खालील उत्तर द्या (कोणताही एक)

१०

अ) संशोधन म्हणजे काय? संशोधनाचे विविध प्रकार समजावून सांगा.  
किंवा

ब) माहिती संकलनाच्या पद्धतीच्या निवडीवर परिणाम करणारे घटक स्पष्ट करा.

प्र.३ खालील उत्तर द्या (कोणताही एक)

१०

अ) दुय्यम माहितीचे फायदे आणि तोटे काय आहेत?

किंवा

ब) संशोधन करण्यासाठी नमुना आकार ठरवणाऱ्या विविध घटकांची चर्चा करा.

प्र.४ खालील उत्तर द्या (कोणताही एक)

१०

अ) संशोधन अहवाल म्हणजे काय? संशोधन अहवालातील मजकूर स्पष्ट करा

किंवा

ब) संशोधनातील माहिती स्पष्टीकरणाच्या महत्त्वाची चर्चा करा.

प्र.५ खालील उत्तर द्या (कोणताही एक)

१०

अ) माहिती प्रक्रियेच्या विविध टप्प्यांवर तपशीलवार वर्णन करा.

किंवा

ब) संशोधनातील विविध नैतिक नियमांची तपशीलवार चर्चा करा.

Duration: 2 hours

Marks: 50

*Instructions :- (1) All questions are compulsory.*

*(2) Figures to the right indicate full marks.*

**Q.1 Read the following case carefully and answers the questions.**

Mr. Sudheer wish to set up an Online Grocery Business in Mumbai Region. He intends to settle down his venture by specifically understanding customer needs and ultimately work on means to fulfil them with right business strategy.

- a) Prepare five objectives considering the above research problem 05
- b) Frame important five questions for this research survey 05

**Q.2 Answer the following (Any One) 10**

A) What is research? Explain the various types of research.

**OR**

B) Elucidate the factors affecting the choice of method of data collection.

**Q.3 Answer the following (Any One) 10**

A) What are the advantages and disadvantages of Secondary Data?

**OR**

B) Discuss various factors determining Sample Size for doing research.

**Q.4 Answer the following (Any One) 10**

A) What is research report? Explain the contents of a research report

**OR**

B) Discuss the significance of Data Interpretation in Research.

**Q. 5. Answer the following (Any One) 10**

A) Elaborate on various stages of data processing in detail.

**OR**

B) Discuss in detail various Ethical Norms in research.

Business mgt.

NEP.

Time: 1 Hour

Max Marks: 25

- N.B.: 1) All questions are compulsory.  
2) Figures to the right indicate full marks.

Q.1) Read the following case carefully & answer the questions given below: (05)

Saraswati Estates, a reputed multinational company is hiring a marketing manager. The shortlisted candidates were finalised on the basis of resumes & interview rounds. However, one candidate named Raghu had an excellent academic record matching the job description but because of his simplicity & with no internal references & low family background was rejected on the grounds of cross-cultural barrier. A girl named Rama with similar but average academic record was selected since she shared similar interests and a strong family background with the interviewing panel. Despite HRs recommendation for Raghu, Rama was selected.

- A) Was the selection process in Saraswati Estates ethical? Justify your answer (02)  
B) What steps the organization should take to ensure a fair & ethical selection process. (03)

Q.2) Answer the following (Any One) (10)

- A) Give a detailed note on the concepts of Ethics & Values & its implications in shaping the character of a person.

OR

- B) Critically evaluate Mill & Bentham's Utilitarianism Theory of business ethics.

Q.3) Answer the following (Any One) (10)

- A) Comment on duties of employees in business organizations.

OR

- B) Discuss the role of NGOs in CSR.

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(मराठी रुपांतर)

वेळ : १ तास

गुण : २५

सूचना १. सर्व प्रश्न अनिवार्य आहेत.

२. उजव्या बाजूचे अंक पूर्ण गुण दर्शवितात.

प्र. १ खालील नमुना काळजीपूर्वक वाचा आणि त्यावरील प्रश्नांची उत्तरे द्या:

(०५)

सरस्वती इस्टेट्स ही नामांकित बहुराष्ट्रीय कंपनी विपणन व्यवस्थापकाची नियुक्ती करत आहे. निवडलेल्या उमेदवारांना रेझ्युमे आणि मुलाखतीच्या फेऱ्यांच्या आधारे अंतिम रूप देण्यात आले. तथापि, रघु नावाच्या एका उमेदवाराचा नोकरीच्या वर्णनाशी जुळणारा उत्कृष्ट शैक्षणिक रेकॉर्ड होता परंतु त्याच्या साधेपणामुळे आणि अंतर्गत संदर्भ नसल्यामुळे आणि कमी कौटुंबिक पार्श्वभूमीमुळे त्याला भिन्न सांस्कृतिक अडथळ्यांच्या कारणास्तव नाकारण्यात आले. समान परंतु सरासरी शैक्षणिक रेकॉर्ड असलेल्या रमा नावाच्या मुलीची निवड करण्यात आली कारण तिने मुलाखत पॅनेलसमोर समान रूची आणि मजबूत कौटुंबिक पार्श्वभूमी असल्याचे सांगितले. रघुसाठी मानवी संसाधन व्यवस्थापकाची शिफारस असूनही, रमाची निवड झाली.

अ) सरस्वती इस्टेटमधील निवड प्रक्रिया नैतिक होती का? तुमच्या उत्तराचे समर्थन करा. (०२)

ब) निष्पक्ष आणि नैतिक निवड प्रक्रिया सुनिश्चित करण्यासाठी संस्थेने कोणती पावले उचलली पाहिजेत? (०३)

प्र.२ खालील प्रश्नाचे उत्तर द्या. (कोणताही एक)

(१०)

अ) नैतिकता आणि मूल्ये या संकल्पनांची तपशीलवार नोंद द्या आणि व्यक्तीचे चारित्र्य घडवण्यातील त्याचा परिणाम सांगा.

किंवा

ब) मिल आणि बेंथम यांचा व्यावसायिक नीतिमतेचा उपयुक्ततावादाचा सिद्धांत स्पष्ट करा.

प्र.३ खालील प्रश्नांची उत्तरे द्या: (कोणताही एक)

(१०)

अ) व्यवसाय संघटनेतील कर्मचारी कर्तव्यांवर भाष्य करा.

किंवा

ब) प्रमंडळ सामाजिक जबाबदारीमधील बिगर सरकारी संस्थांच्या भूमिकेची चर्चा करा.

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Time: 2 Hours

Marks: 50

Q1. Analyse the following case.  
marks

10

Miss Michael was working as a purchase manager in a small-scale company, where raw materials and other products were purchased solely at her discretion. The company was doing very well and the credit was given to Miss Michael for all the progress of the company. Later she got a job in a medium scale company with a turn-over of about five crore. She was appointed in-charge of purchases, and as the procedures of the purchase made by this company were different from those of the previous company, it took her quite sometime to get familiar with the procedures of purchase, etc. under her jurisdiction.

On one occasion, she has to urgently place an order of raw material worth about two lakhs, which was essential for the supply of a timely order. Considering the situation an emergent one, she placed the order without informing, or calling a meeting. Although the order was supplied in time, during the audit it came in for severe criticism, and Miss Michael was given a show-cause notice as to why she had taken the decision alone. Miss Michael was very perturbed about the situation and wanted to explain her position to the manager.

1. Where did miss Michael go wrong?
2. How can you help her to reply to the show-cause notice issued to her?

Q2. Answer the following.(Any One) 10 marks.

A. Briefly explain the application of Maslow's Need Hierarchy Theory in marketing.

OR

B. Explain the significance of consumer behaviour.

Q3. Answer the following.(Any One) 10 marks.

A. State and explain the stages in organisational buying behaviour process.

OR

B. Briefly explain the internal factors affecting consumer behaviour.

Q4. Answer the following.(Any One) 10 marks.

A. Describe the implications of classical conditioning on marketers.

OR

B. Discuss the concept of operant or instrumental conditioning.

Q5. Answer the following.(Any One) 10 marks.

A. Explain the importance of the Consumer Protection Act,2019.

OR

B. Explain the stages of Online Buying Process.

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## मराठी रुपांतर

वेळ: २ तास

गुण: ५०

Q1. खालील प्रकरणाचे विश्लेषण करा.

10 गुण

मिस मायकेल एका छोट्या कंपनीत खरेदी व्यवस्थापक म्हणून काम करत होती, जिथे कच्चा माल आणि इतर उत्पादने पूर्णपणे तिच्या विवेकबुद्धीनुसार खरेदी केली जात होती. कंपनी खूप चांगले काम करत होती आणि कंपनीच्या सर्व प्रगतीचे श्रेय मिस मायकेलला देण्यात आले. नंतर तिला एका मध्यम दर्जाच्या कंपनीत नोकरी मिळाली ज्याची उलाढाल सुमारे पाच कोटी होती. तिची खरेदीसाठी प्रभारी नियुक्ती करण्यात आली होती आणि या कंपनीने केलेल्या खरेदीची कार्यपद्धती आधीच्या कंपनीपेक्षा वेगळी असल्याने, तिला तिच्या अखत्यारीतील खरेदी इत्यादी प्रक्रियांशी परिचित होण्यासाठी बराच वेळ लागला.

एका प्रसंगी, तिला तात्काळ सुमारे दोन लाखांच्या कच्च्या मालाची ऑर्डर द्यावी लागली, जी वेळेवर ऑर्डर पुरवण्यासाठी आवश्यक होती. आपत्कालीन परिस्थिती लक्षात घेऊन, तिने न कळवता किंवा मीटिंग न बोलावता ऑर्डर दिली. ऑर्डर वेळेत पुरवली गेली असली तरी, ऑडिट दरम्यान ती तीव्र टीका झाली आणि मिस मायकेलला तिने एकट्याने हा निर्णय का घेतला याची कारणे दाखवा नोटीस देण्यात आली. मिस मायकेल परिस्थितीबद्दल खूप अस्वस्थ होती आणि तिला तिची स्थिती मनेजरला सांगायची होती.

1. मिस मायकेल कुठे चुकले?

2. तिला बजावलेल्या कारणे दाखवा नोटीसला उत्तर देण्यासाठी तुम्ही तिला कशी मदत करू शकता?

Q2. खालील उत्तर द्या. (कोणताही एक)

10 गुण.

A. मार्केटिंगमध्ये मास्लोच्या नीड हाइरार्की थिअरीचा वापर थोडक्यात सांगा.

किंवा

B. ग्राहकांच्या वर्तनाचे महत्त्व स्पष्ट करा.

Q3. खालील उत्तर द्या. (कोणताही एक)

10 गुण.

A. संस्थात्मक खरेदी व्यवहार प्रक्रियेतील टप्पे सांगा आणि स्पष्ट करा.

किंवा

B. ग्राहकांच्या वर्तनावर परिणाम करणारे अंतर्गत घटक थोडक्यात स्पष्ट करा.

Q4. खालील उत्तर द्या. (कोणताही एक)

10 गुण.

A. विपणकांवर शास्त्रीय कंडिशनिंगचे परिणाम वर्णन करा.

किंवा

B. ऑपरेटंट किंवा इंस्ट्रुमेंटल कंडिशनिंगच्या संकल्पनेची चर्चा करा.

Q5. खालील उत्तर द्या. (कोणताही एक)

10 गुण.

A. ग्राहक संरक्षण कायदा, 2019 चे महत्त्व स्पष्ट करा.

किंवा

B. ऑनलाइन खरेदी प्रक्रियेचे टप्पे स्पष्ट करा.

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M.com [Sem-I] N&P Jan-2025.  
Business mgt

Time: 2 Hours

Max Marks: 50

N.B: 1) All questions are compulsory

2) Figures to the right indicate full marks

**Q1) Read the following case carefully & answer the questions given below: (10)**

Vallari Enterprises is a well-established business organisation producing wide variety of organic products that surpasses its quality over others dealing in multiple production & manufacturing concerns of betelnuts, coconuts & many more. They not only produce but also sell coconut-based products namely coconut oil, coconut water, coir products etc. However, over the years company faced challenges with employee dissatisfaction & low productivity amongst employees & workers. To overcome this the HR manager decided to redesign the jobs of workers & office staff. It was also found that there was a lack of professional approach in hiring the workers giving a food for thought to incorporate healthy HR practices in a rural organizational set up.

- A) Is there a need to redesign the jobs of staff? If yes what are the present challenges faced by Vallari Enterprises. (02)
- B) Highlight any two techniques of job design that you will suggest Vallari Enterprises with a valid explanation (03)
- C) Is there a need for a Recruitment Policy & Process to be adopted by Vallari Enterprises? As an HR consultant justify your answer with relevant steps to be formulated? (05)

**Q.2) Answer the following (Any one) (10)**

A) Define Human Resource Management? Outline the importance of HRM in business organisations.

OR

B) What is Human Resource Planning (HRP)? Discuss the benefits & barriers of HRP.

Q.3) Answer the following (Any one)

(10)

A) What is training? State & explain the steps involved in the training process.

OR

B) State & explain the methods of performance appraisal.

Q.4) Answer the following (Any one)

(10)

A) Comment on the safety measures & safety programmes to be initiated by business organisations with relevant examples.

OR

B) Is Work Life Balance essential? Elaborate

Q.5) Answer the following (Any one)

(10)

A) Outline suggestive HR practices at international level.

OR

B) Elaborate on various strategies in managing Gen Z employees in business organisations.

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मराठी रूपांतर

२ तास

गुण : ५०

सूचना: १) सर्व प्रश्न अनिवार्य आहेत.

२) उजवीकडील अंक पूर्ण गुण दर्शवितात

प्रश्न १) खालील प्रकरण काळजीपूर्वक वाचून खाली दिलेल्या प्रश्नांची उत्तरे द्या:

१०

वल्लरी एंटरप्रायझेस ही एक सुस्थापित व्यवसाय संस्था असून विविध प्रकारच्या सेंद्रिय उत्पादनांचे उत्पादन करत असून ज्यामध्ये त्यांनी सुपारी, नारळ आणि इतर अनेक उत्पादने घेऊन अशा उत्पादनाशी संबंधित असलेल्या इतरांना गुणवत्तेमध्ये मागे टाकले आहे. ते केवळ नारळाचे तेल, नारळाचे पाणी, काथ्या उत्पादन इत्यादी नारळावर आधारित उत्पादनांचे उत्पादनच करत नाहीत तर त्यांची विक्री देखील करतात. तथापि, गेल्या काही वर्षांत कंपनीला कर्मचारी असंतोष आणि कर्मचारी आणि कामगारांमधील कमी उत्पादकता या आव्हानांचा सामना करावा लागला आहे. यावर मात करण्यासाठी मानव संसाधन (HR) व्यवस्थापकाने कामगार आणि कार्यालयीन कर्मचाऱ्यांच्या नोकऱ्यांची पुनर्रचना करण्याचा निर्णय घेतलेला आहे. मानव संसाधन व्यवस्थापनास असे आढळून आले की ग्रामीण संघटनात्मक संरचनेत निरोगी एचआर पद्धतींचा समावेश करण्यासाठी आहार देणाऱ्या कामगारांना कामावर घेण्याबाबतच्या व्यावसायिक दृष्टिकोनाचा अभाव होता.

- अ) कर्मचाऱ्यांच्या नोकऱ्यांची पुनर्रचना करण्याची गरज आहे का? जर होय असेल तर वल्लरी एंटरप्रायझेससमोर सध्या कोणती आव्हाने आहेत? ०२
- ब) वल्लरी एंटरप्रायझेसला नोकरी आराखड्याची (Job Design) कोणतीही दोन तंत्रे स्पष्टीकरणासह सुचवा? ०३
- क) वल्लरी एंटरप्रायझेसने भर्ती धोरण आणि प्रक्रिया स्वीकारण्याची गरज आहे का? एचआर सल्लागार या नात्याने भर्ती धोरण आणि प्रक्रिया स्वीकारण्याबाबतच्या संबंधित पायऱ्या याबाबत तुमच्या उत्तराने समर्थन करा? ०५

प्रश्न २) खालील प्रश्नांची उत्तरे द्या (कोणताही एक)

१०

- अ) मानव संसाधन व्यवस्थापन व्याख्या द्या? व्यावसायिक संस्थांमध्ये मानव संसाधन व्यवस्थापनाचे (HRM) महत्त्व सांगा.

किंवा

- ब) मानव संसाधन नियोजन (HRP) म्हणजे काय? मानव संसाधन नियोजनाचे चे फायदे आणि अडथळे यावर चर्चा करा.

प्रश्न ३) खालील प्रश्नांची उत्तरे द्या (कोणताही एक)

१०

अ) प्रशिक्षण म्हणजे काय? प्रशिक्षण प्रक्रियेतील पायऱ्या सांगा आणि स्पष्ट करा.

किंवा

ब) कामगिरी मूल्यांकनाच्या पद्धती सांगा आणि स्पष्ट करा.

प्रश्न ४) खालील प्रश्नांची उत्तरे द्या (कोणताही एक)

१०

अ) व्यावसायिक संस्थांमार्फत सुरू केल्या जाणाऱ्या सुरक्षा उपाय आणि सुरक्षा कार्यक्रमांवर उदाहरणांसह टिप्पणी द्या.

किंवा

ब) कार्य जीवन संतुलन (Work Life Balance) आवश्यक आहे का? विस्तृतपणे स्पष्ट करा.

प्रश्न ५) खालील प्रश्नांची उत्तरे द्या (कोणताही एक)

१०

अ) आंतरराष्ट्रीय स्तरावरील सूचक HR पद्धतींची रूपरेषा स्पष्ट करा.

किंवा

ब) व्यावसायिक संस्थांमधील जनरेशन झेड (Gen Z) कर्मचाऱ्यांचे व्यवस्थापन करण्यासाठी विविध धोरणांबद्दल तपशीलवार माहिती द्या.

## Business mgt.

Time: 2 Hrs

Marks: 50

- N.B. 1) All questions are compulsory.  
2) Figures to the right indicate full marks.

**Q.1 Read the following case and answer the questions given below: 10**

Company X is a multinational technology company known for its innovative products in consumer electronics, software, and digital services. Founded in the early 2000s, the company has rapidly grown to become a market leader in its industry. This case study examines Company X's strategic management practices, focusing on its strategic decisions, competitive advantage, and future growth strategies. Its strategic analysis is as under:

1. **Vision and Mission:** Company X's vision is to "empower individuals and organizations to achieve more through technology." Its mission revolves around creating products that enhance productivity, connectivity, and creativity for consumers and businesses globally.
2. **Innovation and Technology Leadership:** Central to Company X's strategy is its relentless focus on innovation. The company invests heavily in research and development (R&D) to introduce cutting-edge technologies and stay ahead of competitors. Examples include advancements in AI, cloud computing, and digital transformation solutions.
3. **Diversification and Market Expansion:** Company X has diversified its product portfolio beyond hardware (e.g., smartphones, laptops) into software (e.g., operating systems, productivity suites) and services (e.g., cloud services, digital platforms). This diversification strategy aims to capture a broader market and create synergy among its offerings.
4. **Strategic Partnerships and Alliances:** Strategic partnerships with other technology firms, content providers, and enterprise clients play a crucial role in Company X's growth strategy. These alliances help expand market reach, integrate complementary technologies, and enhance product ecosystem capabilities.
5. **Customer-Centric Approach:** Company X places a strong emphasis on understanding and meeting customer needs. Through market research, user feedback, and data analytics, the company continuously refines its products and services to deliver superior customer experiences.
6. **Sustainability and Corporate Social Responsibility (CSR):** Recognizing the importance of sustainability, Company X integrates environmental and social considerations into its business operations. Initiatives include reducing carbon footprint, promoting diversity and inclusion, and supporting community development projects.

**Questions:**

1. What role does R&D play in sustaining its leadership position, and how does it balance short-term profitability with long-term innovation goals? **02**
2. What criteria does Company X use to identify new markets and opportunities for diversification? **02**
3. How does the company adapt its product strategies to meet the unique needs of different global markets? **02**
4. How does Company X gather and utilize customer feedback to improve its products and services continuously? **02**
5. What strategies has the company employed to build brand loyalty and maintain strong customer relationships in a competitive market? **02**

**Q.2 Answer the following: (Any One)**

**10**

A) Define Strategic Management. Explain the benefits of Strategic Management

**OR**

B) Elaborate the Process of Human Resource Strategy.

**Q.3 Answer the following: (Any One)**

**10**

A) What is Strategic Formulation? Explain its stages.

**OR**

B) Write a detail note on BCG Matrix.

**Q.4 Answer the following: (Any One)**

**10**

A) Discuss the internal & external Factors of Corporate Renewal Strategies.

**OR**

B) What is Strategic Alliances? Explain the problems of Indian Strategic Alliance.

**Q.5 Answer the following: (Any One)**

**10**

A) State the strategies for managing and preventing Disasters and cope up strategies.

**OR**

B) Write a detail note on Make in India Policy.

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वेळ: २ तास

गुण: ५०

टिप: १) सर्व प्रश्न अनिवार्य आहेत.

२) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्र. १ खालील प्रकरण वाचा आणि खाली दिलेल्या प्रश्नांची उत्तरे द्या:

[१०]

कंपनी एक्स ही एक बहुराष्ट्रीय तंत्रज्ञान कंपनी आहे जी ग्राहक इलेक्ट्रॉनिक्स, सॉफ्टवेअर आणि डिजिटल सेवांमधील नाविन्यपूर्ण उत्पादनांसाठी ओळखली जाते. ई. स. २००० च्या दशकाच्या सुरुवातीस स्थापन झालेल्या कंपनीने आपल्या उद्योगातील बाजारपेठेतील नेता बनण्यासाठी झपाट्याने वाढ केली आहे. ही केस स्टडी कंपनी एक्स च्या धोरणात्मक निर्णय, स्पर्धात्मक फायदा आणि भविष्यातील वाढीच्या धोरणांवर लक्ष केंद्रित करणाऱ्या धोरणात्मक व्यवस्थापन पद्धतींचे परीक्षण करते. त्याचे धोरणात्मक विश्लेषण खालीलप्रमाणे आहे:

1. **दूरदृष्टी आणि जीवितकार्य:** कंपनी एक्सची दूरदृष्टी "व्यक्ती आणि संस्थेला तंत्रज्ञानाद्वारे अधिक साध्य करण्यासाठी सक्षम करणे" हे आहे. त्याचे जीवितकार्य जागतिक स्तरावर ग्राहक आणि व्यवसायांसाठी उत्पादकता, कनेक्टिव्हिटी आणि सर्जनशीलता वाढवणारी उत्पादने तयार करण्याभोवती फिरते.
2. **नवनिर्मिती आणि तंत्रज्ञान नेतृत्व:** कंपनी एक्सचे मध्यवर्ती धोरण नाविन्यपूर्णतेवर अथक लक्ष केंद्रित करणे हे आहे. अत्याधुनिक तंत्रज्ञानाचा वापर करण्यासाठी आणि प्रतिस्पर्धापेक्षा पुढे राहण्यासाठी कंपनी संशोधन आणि विकास (R&D) मध्ये मोठ्या प्रमाणात गुंतवणूक करते. उदाहरणामध्ये एआय (AI), क्लाउड कॉम्प्युटिंग आणि डिजिटल ट्रान्सफॉर्मेशन सोल्युशन्समधील प्रगती समाविष्ट आहे.
3. **विविधीकरण आणि बाजार विस्तार:** कंपनी एक्सने हार्डवेअर (उदा. स्मार्टफोन, लॅपटॉप) च्या पलीकडे सॉफ्टवेअर (उदा. ऑपरेटिंग सिस्टम, उत्पादकता) आणि सेवा (उदा. क्लाउड सेवा, डिजिटल प्लॅटफॉर्म) मध्ये प्रवेश करून आपल्या उत्पादन पोर्टफोलिओमध्ये विविधता आणली आहे. या विविधीकरण धोरणाचे उद्दिष्ट एक व्यापक बाजारपेठ काबीज करणे आणि त्याच्या ऑफरमध्ये समूहऊर्जा निर्माण करणे आहे.
4. **धोरणात्मक भागीदारी आणि युती:** इतर तंत्रज्ञान कंपन्या, सामग्री प्रदाते आणि एंटरप्राइझ पक्षकारांसह धोरणात्मक भागीदारी कंपनी एक्सच्या वाढीच्या धोरणात महत्त्वपूर्ण भूमिका बजावते. या युती बाजारपेठेतील पोहोच वाढविण्यात, पूरक तंत्रज्ञान एकत्रित करण्यात आणि उत्पादन परिसंस्थेच्या क्षमता वाढविण्यात मदत करतात.
5. **ग्राहक-केंद्रित दृष्टीकोन:** कंपनी एक्स ग्राहकांच्या गरजा समजून घेण्यावर आणि पूर्ण करण्यावर जोरदार भर देते. बाजारपेठ संशोधन, वापरकर्ता प्रतिसाद आणि माहिती विश्लेषण याद्वारे, कंपनी उत्कृष्ट ग्राहक अनुभव देण्यासाठी आपली उत्पादने आणि सेवा सतत दर्जात्मक करते.
6. **शाश्वतता आणि कंपन्यांची सामाजिक जबाबदारी (CSR):** शाश्वततेचे महत्त्व ओळखून, कंपनी एक्सने तिच्या व्यवसाय कार्यामध्ये पर्यावरणीय आणि सामाजिक विचारांचा समावेश करते. उपक्रमांमध्ये कार्बन पदचिन्ह कमी करणे, विविधता आणि समावेशास प्रोत्साहन देणे आणि समुदाय विकास प्रकल्पांना समर्थन देणे समाविष्ट आहे.

प्रश्न:

१. नेतृत्वाची स्थिती टिकवून ठेवण्यासाठी संशोधन आणि विकास (R&D) कोणती भूमिका बजावते आणि ते दीर्घकालीन नाविन्यपूर्ण उद्दिष्ट आणि अल्पकालीन नफा यात कसे संतुलन साधते? [०२]
२. नवीन बाजारपेठा आणि विविधीकरणाच्या संधी ओळखण्यासाठी कंपनी एक्स कोणते निकष वापरते? [०२]
३. विविध जागतिक बाजारपेठांच्या अद्वितीय गरजा पूर्ण करण्यासाठी कंपनी आपली उत्पादन धोरणे कशी जुळवून घेते? [०२]
४. कंपनी एक्स आपली उत्पादने आणि सेवा सतत सुधारण्यासाठी ग्राहक अभिप्राय कसा गोळा करते आणि वापरते? [०२]
५. बोधचिन्ह निष्ठा निर्माण करण्यासाठी आणि स्पर्धात्मक बाजारात मजबूत ग्राहक संबंध राखण्यासाठी कंपनीने कोणती धोरणे वापरली आहेत? [०२]

प्र. २ खालील प्रश्नांची उत्तरे लिहा. (कोणतेही एक) [१०]

अ) धोरणात्मक व्यवस्थापन परिभाषित करा. धोरणात्मक व्यवस्थापनाचे फायदे स्पष्ट करा.

किंवा

ब) मानव संसाधन धोरणाची प्रक्रिया तपशीलवार स्पष्ट करा.

प्र. ३ खालील प्रश्नांची उत्तरे लिहा. (कोणतेही एक) [१०]

अ) धोरणात्मक रणनीती तयार करणे म्हणजे काय? त्याचे टप्पे स्पष्ट करा.

किंवा

ब) बीसीजी (BCG) मॅट्रिक्सवर तपशीलवार टिप लिहा.

प्र. ४ खालील प्रश्नांची उत्तरे लिहा. (कोणतेही एक) [१०]

अ) कॉर्पोरेट नूतनीकरण धोरणांच्या अंतर्गत आणि बाह्य घटकांवर चर्चा करा.

किंवा

ब) धोरणात्मक युती म्हणजे काय? भारतीय धोरणात्मक युतीच्या समस्या स्पष्ट करा.

प्र. ५ खालील प्रश्नांची उत्तरे लिहा. (कोणतेही एक) [१०]

अ) आपत्तीचे व्यवस्थापन आणि प्रतिबंध करण्यासाठीच्या धोरणांबद्दल व त्यांचा सामना करण्यासाठीची धोरणे सांगा.

किंवा

ब) मेक इन इंडिया धोरणाबाबत तपशीलवार टिप लिहा.

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M.com [sem-I] NEP Jan-2025

[Time: 2 Hours]

[Business mgt.]

[Marks: 50]

**Note: 1. All questions are compulsory**

**2. Figures to the right indicate full marks**

**Q.I Case Study:**

**[10]**

SnackEase Foods, a manufacturer of ready-to-eat fast food items, has been serving the market for over a decade with its factory and processing unit located in Navi Mumbai. The company sources raw materials like vegetables and chicken from local vendors and suppliers in Nasik, Pune, and nearby districts. However, its reliance on hired transporters has led to significant losses due to poor preservation, damage, and pilferage. About 20% of raw materials are wasted, and the transporters are unreliable in terms of availability and timely delivery, severely impacting operations.

While SnackEase products are popular in Mumbai, Navi Mumbai, and Pune, inconsistent supply schedules and limited product shelf life are eroding customer trust. With packaging that only preserves the products for five hours without refrigeration, the company loses an additional 10% of its output. Furthermore, the company operates 10 distribution centers with inadequate coordination and a lack of a robust logistical information system. This disorganization prevents the company from expanding its business and responding to increased demand during festivals and holidays, leaving it vulnerable to competition.

To address these challenges, SnackEase must take strategic action. Investing in dedicated cold-chain logistics, including refrigerated vehicles and improved packaging materials, could significantly reduce losses. Developing an integrated logistical information system would improve coordination among distribution centers, enabling the company to streamline operations and respond promptly to customer needs. Additionally, building long-term partnerships with reliable transporters or developing an in-house fleet would enhance delivery reliability. By adopting these measures, SnackEase could sustain its market leadership, meet customer expectations, and capitalize on new growth opportunities.

**Questions (5 marks each):**

1. What logistical and operational challenges is SnackEase facing, and how do these challenges impact its business performance?
2. Suggest two strategies SnackEase could implement to reduce material losses and improve delivery reliability in its supply chain.

**Q.II Attempt any One of the following: [10]**

A) Define Supply Chain Management. How to select channels in SCM?

**OR**

B) What are the factors for selection of suitable channels of distribution?

**Q.III Attempt any One of the following: [10]**

A) What are the ways of improving customer services in SCM?

**OR**

B) Why global Supply Chain Management is crucial for business?

**Q.IV Attempt any One of the following: [10]**

A) Describe the importance of packaging.

**OR**

B) Elaborate causes of Bull Whip Effect and give strategies to overcome it.

**Q.V Attempt any One of the following: [10]**

A) Describe Industrial goods packaging. How packaging is important for companies?

**OR**

B) Explain ERP along with its advantages.

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वेळ: २ तास

एकूण गुण: ५०

सूचना:- १) सर्व प्रश्न अनिवार्य आहेत.

२) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्र.१) खालील केस स्टडी काळजीपूर्वक वाचा आणि खालील प्रश्नांची उत्तरे द्या. [१०]

स्नॅक ईज फूड्स हि खाण्यासाठी तयार फास्ट फूड पदार्थांची उत्पादक, नवी मुंबई येथे असलेल्या फॅक्टरी आणि प्रक्रिया युनिटसह एक दशकाहून अधिक काळ बाजारपेठेत सेवा देत आहे. कंपनी नाशिक, पुणे आणि नजीकच्या जिल्ह्यांतील स्थानिक विक्रेते आणि पुरवठादारांकडून भाजीपाला आणि चिकन यांसारख्या कच्च्या मालाचा स्रोत करते. तथापि, भाड्याने घेतलेल्या वाहतूकदारांवर अवलंबून राहिल्यामुळे खराब जतन, नुकसान आणि चोरीमुळे लक्षणीय नुकसान झाले आहे. सुमारे २०% कच्चा माल वाया जातो, आणि वाहतूकदार उपलब्धता आणि वेळेवर वितरणाच्या बाबतीत अविश्वसनीय आहेत, ज्यामुळे कामकाजावर गंभीर परिणाम होतो.

स्नॅक इज उत्पादने मुंबई, नवी मुंबई आणि पुणे येथे लोकप्रिय असताना, विसंगत पुरवठ्याचे वेळापत्रक आणि मर्यादित उत्पादन शेल्व लाइफ ग्राहकांच्या विश्वासाला तडा देत आहेत. रेफ्रिजेशनशिवाय केवळ पाच तास उत्पादने जतन करणाऱ्या वेष्टांकनासह, कंपनी तिच्या उत्पादनाच्या अतिरिक्त १०% गमावते. शिवाय, कंपनी १० वितरण केंद्रे चालवते ज्यामध्ये अपुरा समन्वय आणि मजबूत लॉजिस्टिक माहिती प्रणालीचा अभाव आहे. ही अव्यवस्था कंपनीला आपला व्यवसाय वाढवण्यापासून व सण आणि सुट्ट्यांमध्ये वाढलेल्या मागणीला प्रतिसाद देण्यापासून प्रतिबंधित करते, ज्यामुळे ती स्पर्धेसाठी असुरक्षित होते.

या आव्हानांना तोंड देण्यासाठी, स्नॅक इजने धोरणात्मक कारवाई करणे आवश्यक आहे. शीतकपाट असलेली वाहने आणि सुधारित वेष्टांकन सामग्रीसह समर्पित थंड- साखळी लॉजिस्टिक्समध्ये गुंतवणूक केल्यास तोटा लक्षणीयरीत्या कमी होऊ शकतो. एकात्मिक लॉजिस्टिक माहिती प्रणाली विकसित केल्याने वितरण केंद्रांमधील समन्वय सुधारेल, कंपनीला कार्यरत व्यवस्था सुव्यवस्थित करण्यास आणि ग्राहकांच्या गरजांना त्वरित प्रतिसाद देण्यास सक्षम करेल. याव्यतिरिक्त, विश्वसनीय वाहतूकदारांसोबत दीर्घकालीन भागीदारी निर्माण करणे किंवा कंपनीमधील ताफा विकसित करणे हि वितरणाची विश्वासाहता वाढवेल. या उपायांचा अवलंब करून, स्नॅक इज त्याचे बाजार नेतृत्व टिकवून ठेवू शकते, ग्राहकांच्या अपेक्षा पूर्ण करू शकते आणि नवीन वाढीच्या संधींचा फायदा घेऊ शकते.

प्रश्न (प्रत्येकी ५ गुण):

१. स्नॅक इज कोणत्या लॉजिस्टिक आणि कार्यरत आन्वहानांना तोंड देत आहे आणि या आन्वहानांचा त्याच्या व्यवसायाच्या कामगिरीवर कसा परिणाम होतो?
२. भौतिक नुकसान कमी करण्यासाठी आणि पुरवठा साखळीतील वितरणाची विश्वासाहता सुधारण्यासाठी स्नॅक इज लागू करू शकेल अशी दोन धोरणे सुचवा.

प्र.२. खालीलपैकी कोणताही एक प्रश्न लिहा:

[१०]

अ) पुरवठा साखळी व्यवस्थापन व्याख्या करा. पुरवठा साखळी व्यवस्थापनेमध्ये वाहिन्या कश्या निवडाव्यात?

किंवा

ब) योग्य वितरण वाहिनी निवडण्यासाठी विविध घटक कोणते आहेत?

प्र.३. खालीलपैकी कोणताही एक प्रश्न लिहा:

[१०]

अ) पुरवठा साखळी व्यवस्थापनेमध्ये ग्राहक सेवा सुधारण्याचे कोणते मार्ग आहेत?

किंवा

ब) जागतिक पुरवठा साखळी व्यवस्थापन व्यवसायासाठी महत्त्वाचे का आहे?

प्र.४. खालीलपैकी कोणताही एक प्रश्न लिहा:

[१०]

अ) वेष्टांकनाचे महत्त्व सांगा.

किंवा

ब) बुल व्हिप परिणामाची कारणे विस्तृत करा आणि त्यावर मात करण्यासाठी धोरणे द्या.

प्र.५. खालीलपैकी कोणताही एक प्रश्न लिहा:

[१०]

अ) औद्योगिक वस्तूंच्या वेष्टांकनाचे वर्णन करा. कंपन्यांसाठी वेष्टांकन कशाप्रकारे महत्त्वाचे आहे?

किंवा

ब) ERP संकल्पना त्याच्या फायद्यांसह स्पष्ट करा.

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