

# TILAK MAHARASHTRA VIDYAPEETH

## M.Com. Programme M.Com. 1<sup>st</sup> Year (Semester - I)

**Instructions - While writing of assignments for all subjects of M. Com. 1<sup>st</sup> Year**

- 1) All subject assignments are based on Credit system.
- 2) There are 2 sections for all subjects (A and B)
- 3) Section 'A' is based on syllabus content having 40 marks which will be converted into 20 marks after evaluation
- 4) Section 'B' is based on practical approach.
- 5) It is compulsory to attempt both sections.

### **Sub. - MCC-111 : Management Accounting**

#### **Section 'A'**

**40 Marks**

#### **Q.I] Answer long type Questions (Attempt any 2)**

**16 × 2 = 32**

- 1) What do you mean by Management accounting? Explain the various functions of management accountant in this regard?
- 2) What do you understand by the term 'Fund Flow Statement' How it differ from Cash Flow Statement? Illustrate your answer.
- 3) Define 'Working Capital'? How will you assess the need of Working Capital? Justify your answer.

#### **Q.II] Answer long type Questions (Attempt any 1)**

**8 × 1 = 8**

- 1) Narrate the significance of CVP analysis. How it helps in decision-making process?
- 2) What are the requisites for a good reporting system in MIS?

#### **Section 'B'**

**20 marks**

**Q.I]** From the following data relating to the ABC & Co. for the year 2011-14, calculate the trend percentages (taking 2011 as base year). Also you are required to interpret the same.

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Net Sales	200000	190000	240000	260000
Less: Cost of goods sold	120000	117800	139200	145600
Gross Profit	80000	72200	100800	114400
Less; Expenses	20000	19400	22000	24000
Net Profit	60000	52800	78800	90400

**OR**

Q.II] A. From the following particulars, find out the break-Even Point and the Selling Price

Per unit if the Break-Even Point is reduced to 6000 units.

10

**Marks**

Variable Cost per unit: Rs. 14

Fixed Expenses: Rs. 45,000 p.a

Selling Price per unit: Rs. 20

B. Considered the following three alternative projects. Assumptions are also given below:

**10 Marks**

- The initial investment for all the projects is Rs. 500 lacs.
- The period of working is 5 years from the year Zero, i.e., the time of investment
- Although the scale of operations for all the projects is the same, the projects have different future earnings or returns; and
- The rate of discount is 15% p.a, which is the rate of return expected from the project by the promoters. The future earning (at the end of the 1<sup>st</sup> year) is discounted by (1.15), (1.15)<sup>2</sup> (square) , for the second year, (1.15)<sup>3</sup> (cube) for the third year and so on. The present value equivalent of the future earning or return is also known as the discounted value.

**(Rupees in Lacs)**

Year	Project 1		Project 2		Project 3	
	Future earnings	Disc. Value	Future earnings	Disc. Value	Future earnings	Disc. Value
1	100	86.96	150	130.44	175	152.18
2	120	90.73	150	113.42	150	113.42
3	200	131.5	150	98.63	180	118.35
4	250	142.95	200	114.36	225	128.66
5	250	124.3	200	99.44	250	124.3
total		576.44		556.29		636.91

Advice the management, about which project should be selected with proper justification.

## **Sub. - MCC-112 : Principle of Management and Management Information System (MIS)**

### **Section 'A'**

**(40 Marks)**

**Q.I] Answer long types question. (Attempt any 2)**

**16 · 2=32**

1. Explain the main functions of Management
2. Discuss the 14 Principles of Management.
3. Difference between Theory 'X' and Theory 'Y'

**Q.II] Answer long types question (Attempt any 1)**

**8 · 1 = 8**

1. Explain what is Motivation
2. Discuss the role of MIS in Management.

### **Section 'B'**

**(20 Marks)**

- a) Visit any Retail shop or Mall and ask them the different ways of Communication Network with customer's and what are the barriers they face while dealing with customer.

\* Stamp of the Retail shop or Mall on the Practical Application.

---

## **Sub. – MCM-111 : Marketing Techniques**

### **Section 'A'**

**40 Marks**

**Q.I] Answer the following. (Attempt any 2)**

**16 · 2=32**

- 1) State & Explain the various stages in the Evolution of Marketing.
- 2) What are the different Pricing Objectives? Explain various Pricing Methods implemented in Marketing.
- 3) State & Explain different elements of Promotional Mix along with their importance in Marketing.

**Q.II] Answer any one question of the following.**

**8 · 1 =8**

- 1) Discuss the role and responsibilities of Marketing Manager.
- 2) What do you mean by E-Marketing? Explain its key benefits.

### **Section 'B' 20 Marks Q.I) Select any one brand of**

your choice. Analyze the brand with respect to following aspects.

- Key features of the Brand
- The most appealing feature of the brand (Reason to buy the brand)
- Characteristics of the Brand Name
- Brand promotion strategy adopted by the company.

## Sub. - MCM-112 : Consumer Behavior

### Section 'A'

40 Marks

**Q.I] Answer long types question. (Attempt any 2)**

16 · 2=32

1. Define and explain Consumer Behavior and Marketing
2. Explain the concept and process of Motivation.
3. Write a note on a Consumer protection in India.

**Q.II] Answer the following (Attempt any 1)**

8 · 1 = 8

1. Discuss how attitude are formed?
2. What is Consumer Research? Explain and describe its process?

### Section 'B'

20 Marks

**Attempt any – 1**

1. Visit a Departmental store or a kiranamal store [grocery shop], write the differences along with pictures.
2. Represent a diagram to show different types of logos related to ISI mark/Agmark to stop adulterations for creating awareness among customers

---

## Sub. - MCA-111 : Advanced Financial Accounting

### Section 'A'

40 Marks

**Q.I] Answer long type Questions (Attempt any 2)**

16 · 2 = 32

1. State the rules for conversion of a foreign branch trial balance in the currency of Head office
2. What do you mean by Carbon Credit Accounting? Explain Carbon Credit with special reference to India
3. Explain various principles of Co-operative Society?

**Q.II] Answer long type Questions (Attempt any 1)**

8 · 1 = 8

- 1) Narrate the advantages and disadvantages of Lease
- 2) Difference between Private Accounting and Government Accounting

### Section 'B'

20 marks

Q.I] Greaves Coal Ltd. Obtained a lease of coal mine on 1<sup>st</sup> January, 2010 with a Royalty of Rs. 5 per ton, with a minimum rent of Rs. 20,000 per annum. The shortworking over the actual royalty can be recovered during the first five years. The output from the coalmine was as follow:

Year	Output in Tonnes
2010	4,000
2011	5000
2012	8000
2013	10,000
2014	15,000

Show the statement of Royalty a/c. Pass the necessary journal entries in the books of Greaves Coal Ltd. For the five years.

OR

Q.II] From the following trial balance for the year ended 30<sup>th</sup> March 2014 and the information given there under in respect of Reliance Consumer Co-operative Society, Kolhapur. Prepare Trading & Profit and loss A/c for the year ended 31<sup>st</sup> March 2014 and a Balance-sheet as on that date.

**Trial Balance**

Particulars	Dr.	Cr.
Share capital		20,000
Call in arrears	600	
Reserve Fund		1,500
Co-operative Development Fund		500
Opening Stock of Consumers Goods	11,250	
Furniture	5,300	
Education Fund		800
Creditors		2000
Sundry Debtors	3000	
Commission Payable		500
Salaries	7,500	
Commission	2,700	
Rent & taxes	2,600	
Postage	1,250	
Travelling and Conveyance	200	
Printing and Stationary	400	
Dividend paid 2008-09	470	
Audit fee	10,400	
Interest on investment		1000
P&L Appropriate A/c Balance		1,51,00
Equipment	1,800	
Admission Fees		3,600
Purchases	158,500	
Carriage & Cooly Charges	4000	
Investment	23550	
Sales		2,05,000
Cash in hand	1,480	
Cash at Bank	15,000	
<b>Total</b>	<b>2,50,000</b>	<b>2,50,000</b>

Adjustments:

1. Outstanding expenses on 31-3-2014 were rent Rs. 1000, Salary Rs. 2000.
2. Rs.3000 was given advance against Salary to an employee on 31<sup>st</sup> March 2014
3. Interest accrued on Investment Rs. 2000
4. Directors recommend 10% dividend to its shareholders, and transfer of Rs. 1000 to Development Fund
5. Charged 5% Depreciation on furniture
6. Closing stock of consumers goods is valued at cost Rs. 12,500

(Assignment will differ as per subject requirement. By considering the importance of subject, practical work assignment can be given to Distance Students who are staying in Urban and Rural area. It should not difficult but based on General Applicability)

-----

## **Sub. - MCA-112 :- Financial Management**

### **Section A**

**Q1] Answer the following. (Attempt any two)**

**(16 \*2=32)**

1. What are the assumptions and implications of 'Net Income Approach'?
2. What are the different sources of spontaneous finance?
3. The following is the capital Structure of ABC Ltd.

<b>Source</b>	<b>Amount</b>	<b>Cost of Capital</b>
Equity Share Capital 2,00,000 shares of Rs. 10 each	20,00,000	11%
Preference Share Capital - 50,000 shares of Rs. 10 each	5,00,000	8%
Retained Earnings	10,00,000	11%
9% Debentures of Rs. 100 each	15,00,000	4.5%

Presently, the Debentures are being traded at 94%, Preference shares at par and the Equity shares at Rs. 13 per share.

Find out the Weighted Average Cost of Capital (WACC ) based.

**Q2] Answer the following. (Attempt any one)**

**(8 \*1=8)**

1. Write a short note on 'Factoring'.
2. The following information is available in respect of two firms A Ltd. And B Ltd.:

	A Ltd.	B Ltd.
Sales	6,00,000	10,00,000
Less: Variable Cost	3,00,000	4,00,000
Contribution	3,00,000	6,00,000
Less: Fixed Cost	2,00,000	3,00,000
EBIT	1,00,000	3,00,000
Less: Interest	50,000	1,00,000
Profit before Tax	50,000	2,00,000

You are required to calculate different leverages for both the firms.

**Section – B**

**(Marks – 20)**

Q1] Observe the Annual Report copy of an India Company and draw its Cash Flow Statement.

**OR**

Q2] Give a write up on what preparation a company has to make before its Initial Public Office (IPO) Issue. (Can take help of internet data)

-----

**Sub. - MCB-111 : Banking Practices**

**Section 'A'**

**40 Marks**

**Q.I] Answer long type Questions (Attempt any 2)**

**16× 2 = 32**

- 1) Explain the Banker customer relationship.
- 2) Elaborate various rights and duties of bankers.
- 3) What do you mean by Assets Management?

**Q.II] Answer long type Questions (Attempt any 1)**

**8 ×1 = 8**

- 1) What do you mean by merger and acquisition, explain various rules applicable for the same.
- 2) Explain the methods of foreign exchange management?

**Section 'B'**

**(Assignment Based on Practical Approach)**

**20 marks**

Q.I] Visit any nearby bank and take out the details about how RTGS system Works?  
Write its advantages and limitations. What suggestion can you give to improve existing system?

**OR**

Q.II] Collect details from any nearby bank about FCNR account and NERER account. Provide the actual forms for the related account and fill up them as you are opening the account.

-----

**Sub. – MCB-112 : Central Banking**

**Section 'A'**

**Q I] Answer long type question (Attempt any 2)**

**16 x 2 = 32**

1. Explain the role and importance of Reserve Bank of India as to banker to Government.
2. How does Reserve Bank of India establish control over Commercial Banks? Explain with measures adopted by Reserve Bank India for regulating and supervising Commercial banks.
3. What is CIBIL? Explain the working of CIBIL considering its financial importance.

**Q II] Answer long type questions (Attempt any 1)**

**8 x 1= 8**

1. Explain evolution of Reserve Bank of India.
2. Write short notes on: (4 marks each)
  - a. Issue and distribution of currency notes
  - b. SAARC

**Section 'B'**

**(20 marks)**

Q I] Visit any commercial bank in your area and collect information as to identification of fake currency notes. Write down ways to identify fake currency notes.

**OR**

Q II] What could be the impact upon commercial banks when Reserve Bank of India increases or decreases Bank Rate and CRR?