

**Instruction:** 1) Question 1 and 2 are compulsory.

- 2) Attempt any 3 questions from question number 3 to 6  
3) Figures to the right indicate full marks and calculator is allowed.

**Q.1) Solve the Multiple Choice Questions (One Mark for each MCQ) (8)**

- In accounting, all business transactions are recorded as having dual aspect due to \_\_\_\_\_.  
a) Money Measurement concept      b) Dual aspect concept  
c) Going concern concept      d) Matching concept
- GAAP means \_\_\_\_\_.  
a) General Accounting Package      b) General Awareness of Accounting Practices  
c) Generally Acceptance of Accounting      d) Generally Accepted Accounting Principles
- Profit or loss on revaluation account is transferred to \_\_\_\_\_.  
a) Partners capital A/c      b) Revaluation      c) Balance sheet      d) Profit & Loss A/c
- Goodwill is distributed among partners in \_\_\_\_ ratio.  
a) Profit      b) New      c) Capital      d) Old profit sharing
- The excess amount over cost price is termed as \_\_\_\_\_.  
a) Reserve      b) Invoice      c) Loading      d) None of the above
- Del creder commission is calculated on \_\_\_\_\_.  
a) Credit sales      b) Cash sales      c) Total sales      d) Both (A) and (B)
- Receipt and Expenditure account is maintained by \_\_\_\_\_.  
a) Trading Concern      b) Professionals      c) Non Trading Concern      d) Sole Trader
- Doctors, C.A., Solicitors etc are called \_\_\_\_\_.  
a) Business Man      b) Trader      c) Professional Persons      d) Manufacturer

**Q. 2) Write Short Notes (Any Two out of Three) (8)**

- Branches of Accounting
- Receipts and Expenditure Account
- Difference Between GAAP and IFRS

**Q. 3)** A and B were partners sharing profits and losses the ratio of 3:1 and C and D were partners sharing profits and losses equally. Following were their Balance Sheet as on 31-03-2019.

**Balance Sheets**

Liabilities	A and B	C and D	Assets	A and B	C and D
Creditors	10,000	15,000	Plant and Machinery	20,000	27,000
Bills Payable	4,000	8,000	Furniture	12,000	9,000
Mrs. B's Loan	10,000	---	Stock	20,000	24,000
Mrs. D's Loan	---	7,000	Debtors	19,000	17,000
Outstanding Rent	2,000	1,500	Fixtures	1,600	1,200
Capital Account			Cash in hand	3,400	3,300
A	30,000	---			
B	20,000	---			
C	---	25,000			
D	---	25,000			
	<b>76,000</b>	<b>81,500</b>		<b>76,000</b>	<b>81,500</b>

**The two firms amalgamated on the following terms.**

1. Mr. B agreed to pay Mrs. B's loan and Mr. D agreed to pay Mrs. D's loan.
2. Outstanding Rent was paid in full by the respective firms.
3. Creditors of both the firms were taken by the new firm at a discount of 5%.
4. Plant and Machinery is subject to 5% depreciation of both the firms.
5. Furniture of C and D was sold in the market for Rs. 8,000 and furniture of A and B was not taken over by the new firm.
6. Fixtures were not taken over by the new firm.
7. Stock of A and B was valued at Rs. 22,100 and Stock of C and D was valued at Rs. 21,000.

You are required to prepare: Revaluation A/c, Partners Capital A/c in the books of the both firms. (8)

**Q.4) Attempt any two out of A, B, & C.**

On 1<sup>st</sup> April, 2020 Sorab and Sons of Mumbai consigned goods of Rs.11,000 to Roy and Co. of Banalore at a proforma invoice value of Rs.15,000. Sorab and Sons paid Rs.400 for freight and insurance, Roy and Co. paid Rs.1,000 for carriage and other expenses. Roy and Co. sent a bank draft of Rs.2,000 to Sorab and Sons as an advance, Roy and Co. sold all goods for Rs.16,000. Roy and Co. entitled to a commission at 5% on sale proceeds. Roy and Co. remitted balance to Sorab and sons after deducting their commission and expenses.

Prepare Consignment A/c and Roy and Co. A/c in the books of Sorab and Sons. (8)

**Q.5)** Dr. Patil commenced practice as a Dental Surgeon, investing Rs. 1,00,000 in Equipment's on 1<sup>st</sup> April 2014. The Receipts and Payments Account for the year ended 31<sup>st</sup> March 2015 was as follows:

**Receipts and Payments A/c**

Receipts	Rs.	Particulars	Rs.
To Fees	2,40,000	By Salaries of Staff	32,000
To Sundry Receipts	2,000	By Rent	19,200
To Equipment's sold	8,000	By Journals	4,000
		By Purchase of Drugs	20,000
		By Equipments	16,000
		By Drawings	80,000
		By Library Books	16,000
		By Conveyance	8,000
		By Cash & Bank Balance	54,800
	<b>2,50,000</b>		<b>2,50,000</b>

Rs. 8,000 of the fees are still outstanding. Equipments purchased and sold on 31<sup>st</sup> Dec. 2014. The cost of equipment sold Rs. 12,000. Depreciation on equipments 20 % p.a. Salaries not paid Rs. 4,000. 30 % of conveyance is for Domestic purpose. Stock of drugs on this date Rs.6,000.

Prepare the Receipts and Expenditure A/c for the year ending 31-3-2015 and the Balance Sheet as on that date. (8)

**Q.6)** Mr. X from Kolkata consigns to Mr. Y from Patna 100 Machines. Original cost price of every machine is Rs.260 but it has been valued at Rs.320 each in the invoice. X has spent Rs.800 on packing etc., Mr. Y has accepted a bill drawn by Mr. X for /rs.16,000. Mr. Y informed that 80 machines were sold at Rs.350 each and that he has incurred the following expenses: Railway Freight Rs.1,200, Rent for the Godown Rs.100 and Insurance Rs.200.

Consignee is authorised to get ordinary commission at 6% and 1½% Del – Credere Commission.

Prepare Consignment A/c and Consignee's A/c in the books of Consignor. (8)

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Shikshan Mandal Karad

**Mahila Mahavidyalaya, Karad**

B. Com (Part-I) Prelim Examination, January 2023

**GEC - AA1: Principles of Marketing (Paper – I)**

Day & Date: Wednesday, 11 /01/2023

Total Marks: 40

Time: 8.30 A.M. to 10.30 A.M.

**Instructions:** 1) All Questions are compulsory.

2) Figures to the right indicate full marks.

**Q. 1 Multiple Choice Questions.**

(8 Marks)

1. Which of the following is not included in geographical factors?  
a) Gender      b) State      c) Region      d) Nation
2. Rural areas are all places with a population of up to ----.  
a) 10000      b) 2500      c) 15000      d) 5000
3. Marketing with environmental protection in mind is ----- marketing.  
a) Online      b) Green      c) Social      d) Rural
4. Information in statistical form is called -----.  
a) Information      b) Methods      c) Storage      d) Data
5. ----- means the person who actually buys the goods.  
a) Buyer      b) Customer      c) Consumer      d) Seller
6. Which of the following is not a component of MIS?  
a) Hardware      b) Software      c) Money      d) Database

7. American Professor McCarthy first proposed the concept of marketing mix in the form of -----.

- a) Seven P's    b) Four P's    c) Five P's    d) Three P's

8. SWOT =

- a) Strength Weaknesses Opportunity & Threats  
b) Star Wall Old & Top  
c) Strength Weak Option & Threat  
d) Stop Went Out & Talk

Q.2 Briefly explains the various bases of market segmentation. (8 Marks)

Or

What is rural marketing? Explain the importance of rural marketing

Q.3 What is mean by marketing? Explain its importance. (8 Marks)

Or

Explain the factors that influence a consumer's purchase decision.

**Q.4 Short Answer Questions (Any 2 Out of 3) (8 Marks)**

1. Explain the characteristics of marketing.
2. Briefly explain the internal components of the marketing environment.
3. State the advantages and limitations of green marketing.

**Q. 5 Short Notes (Any 2 Out of 3) (8 Marks)**

1. Elements of MIS
2. Online Marketing
3. Process of Marketing Research

**Instruction:** 1. All questions are compulsory.  
2. Figures to the right indicate full marks.

प्रश्न १) खाली दिलेल्या पर्यायामधून योग्य पर्यायाची निवड करा. (8)

१. सामाजिक सहकार्याचा उत्कृष्ट आविष्कार म्हणून ---- कडे पाहिले जाते.

a) विपणन                      b) विमा                      c) व्यवस्थापन                      d) अर्थशास्त्र

२. विमा व्यवसायास मार्गदर्शक नियम व तथ्य यांना विम्याची ----- असे म्हणतात.

a) तत्त्वे                      b) तंत्रे                      c) वैशिष्ट्ये                      d) विमापत्रे

३. नोकराच्या अप्रामाणिकपणामुळे होणारे नुकसान भरून निघण्यासाठी ----- विमा घेतात.

a) घरफोडी                      b) बेकारीचा                      c) प्रामाणिकपणाचा                      d) पत

४. प्रत्येक व्यक्तीला स्वतःच्या आयुष्यात ----- हित असते.

a) अमर्याद                      b) मर्यादित                      c) काही प्रमाणात                      d) अनिश्चित

15. ----- घेतेवेळीच विमेयहित असणे आवश्यक असते.

a) अग्निविमा                      b) सागरी विमा                      c) अपघात विमा                      d) आयुर्विमा

५. विमाधारकास विमा संरक्षणबरोबर भांडवल वृद्धीचा लाभ मिळवून देणारा विमा

योजनेचा प्रकार म्हणून ----- विमायोजने कडे पहावे लागते.

a) आरोग्य विमा                      b) युनिट लिंकड                      c) पिक विमा                      d) आजीवन

६. रीतसर दावा रक्कम मिळण्यासाठीचा अर्ज व इतर कागदपत्रे प्राप्तीनंतर विमा कंपनीने

----- दिवसांच्या मुदतीत दावा निकाली काढणे आवश्यक आहे.

a) 90                      b) 60                      c) 30                      d) 10

७. आयुर्विमापत्रधारकांनी आयुर्विमा पत्राचे सर्व अधिकार दुसऱ्यास देणे म्हणजे----- होय.

a) अभिहस्तांकन                      b) अर्पण                      c) प्रस्ताव                      d) करार

८. निवृत्तीनंतर विमेदारास दरवर्षी निवृत्तितेवत स्वरूपात रक्कम देणारी विमा योजना कोणती?

a) आजीवन                      b) मुदती                      c) सामूहिक विमा                      d) वर्षासने

(8)

प्रश्न २) विमा म्हणजे काय ? विमाची आवश्यकता सांगा.  
किंवा

प्रश्न २) विमाचे निविध प्रकार स्पष्ट करा.

(8)

प्रश्न ३) विमाची मूलतत्वे थोडक्यात विशद करा .

किंवा

प्रश्न ३) आयुर्विमा म्हणजे काय ? आयुर्विमाचे महत्त्व स्पष्ट करा.

(8)

प्रश्न ४) थोडक्यात उत्तरे लिहा. (तीन पैकी दोन)

अ) विमा करार व जुगारी करारातील फरक स्पष्ट करा.

ब) विमा प्राधिकरणाची रचना व संघटन

क) ऑनलाईन आयुर्विमा उतरविण्याची कार्यपद्धती थोडक्यात स्पष्ट करा.

(8)

प्रश्न ५) टिपा लिहा. (तीन पैकी दोन)

अ) विमा प्राधिकरणाची कार्ये

ब) विमा : सामाजिक सुरक्षिततेचे साधन

क) आजीवन विमा योजना

Shikshan Mandal, Karad's  
**Mahila Mahavidyalaya, Karad**  
**B.Com. (Part - I) (Semester - I) Prelim Examination, January 2023**  
 According to NEP – 2020  
**AECC – C1 : Ability Enhancement Compulsory Course**  
**Business Communication Paper – I**

(English for Business Communication)

**Day & Date : Monday, 09-01-2023**

**Time : 08.30 to 10.30 a.m.**

**Total Marks : 40**

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

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

**Q 1) A) Complete the following sentences by selecting correct options given below. [4]**

i) He worked in the factory and he was never -----.

- i) paid for his job
- ii) offered promotion
- ii) got fired
- iv) granted leaves

ii) Algu sold the ox for ----- rupees.

- i) one thousand
- ii) two thousand
- ii) two hundred and fifty
- iv) free of charge

iii) Kubuliwala was carrying -----.

- i) boxes of grapes
- ii) boxes of mangoes
- ii) boxes of bananas
- iv) boxes of shawls

iv) Smile is the only publication of the -----.

- a) inward spirit
- c) mind
- b) outward spirit
- d) soul

**B) Answer the following questions in one word/phrase/sentence each. [4]**

i) What kind of a girl is Mini ?

**P.T.O.**



- ii) Where did the Unknown Citizen work ?
- iii) On what account Jumman and Algu were close friends ?
- iv) What types of smiles are rare ?

Q 2) A) Answer the following questions in 3 to 4 sentences each. (Any Three) [6]

- i) What was Khala Jaan's grievance against Jumman ?
- ii) How was the work performance of the Unknown Citizen in a factory ?
- iii) Comment on Gardiner's views about unexpected smiles.
- iv) Why was Mini's mother full of suspicion about Kubuliwala ?
- v) Why could the poet not find God ?

B) Write short notes on the following in about 7 to 8 sentences each. (Any Two) [6]

- i) Description of the Banyan tree
- ii) The presence of Divine
- iii) Mini's mother
- iv) Algu

Q 3) Do as directed. [6]

A) Add suffix to the following words.

- i) manage
- ii) summary

B) Use the following synonyms in your own sentences.

- i) amazing
- ii) see

C) Identify the word class of the underlined words.

- i) He applied for the post of a salesman.
- ii) She looks very beautiful.

Q 4) A) i) Describe a Covid-19 hospital. [8]

- ii) Describe an athlete.

B) Narrate a public meeting. [6]

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Shikshan Mandal, Karad's

**Mahila Mahavidyalaya, Karad**

**B.Com. (Part-I) (Semester-I) Preliminary Examination, January, 2023  
Management Functions and Application (Paper-I) - DSC-2**

**Day & Date: Saturday, 07 /01/2023**

**Total Marks: 40**

**Time: 8.30 A.M. to 10.30 A.M.**

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

2. Figures to the right indicate full marks.

प्रश्न १) खाली दिलेल्या पर्यायामधून योग्य पर्यायाची निवड करा. (8)

१. व्यवस्थापनाचे जनक खालीलपैकी कोणाला म्हटले जाते.? (8)  
a) अब्राहम मास्लो b) हेन्री फेरीॉल c) एल्टन मेयो d) एफ. डब्ल्यू. टेलर

२. SWOC =

a) Strength Weakness Opportunity Challenges b) Strong Weak Office Cash  
c) Strength Withdraw Office Challenges d) Strong Wealth Offer Capital

३. M.B.O. =

a) Management by Objectives b) Management by Office  
c) Management by Offer d) Strong Wealth Opening Capital

४. एखादे कार्य करण्याचा हक्क म्हणजे ---- होय.

a) जबाबदारी b) संदेशवहन c) समन्वय d) अधिकार

५. व्यवस्थापन म्हणजे व्यवस्थापनाची कार्ये हि व्याख्या कोणी सांगितली ?

a) रॉस मूर b) अँलन लुईस c) अब्राहम मास्लो d) एल्टन मेयो

६. दोन किंवा दोन पेक्षा अधिक पर्यायामधून एका पर्यायाची निवड करणे म्हणजे ---- होय.

- a) नियोजन      b) संघटन      c) निर्णय      d) व्यवस्थापन

७. व्यवसाय संघटनेत सर्व अधिकार एकाच पदाच्या ठिकाणी असणे म्हणजे ---- होय.

- a) केंद्रीकरण      b) अधिकार      c) समन्वय      d) विकेंद्रीकरण

८. व्यवस्थापनाचे प्राथमिक कार्य खालीलपैकी कोणते?

- a) निर्देशन      b) नियंत्रण      c) संघटन      d) नियोजन

प्रश्न २) एल्टन मेयो यांचे व्यवस्थापनातील योगदान स्पष्ट करा. (8)

किंवा

उद्दिष्टाद्वारे व्यवस्थापन संकल्पना सांगून त्याचे फायदे व तोटे स्पष्ट करा.

प्रश्न ३) नियोजन म्हणजे काय ? नियोजन प्रक्रियेतील टप्पे थोडक्यात स्पष्ट करा. (8)

किंवा

संदेशवहन संकल्पना सांगून संदेशवहनातील अडथळे थोडक्यात स्पष्ट करा.

प्रश्न ४) थोडक्यात उत्तरे लिहा. (तीन पैकी दोन) (8)

अ) स्वॉक (SWOC) विश्लेषण तंत्र थोडक्यात स्पष्ट करा.

ब) केंद्रीकरणाचे फायदे व तोटे सांगा.

क) निर्देशनाची तंत्रे स्पष्ट करा.

प्रश्न ५) टिपा लिहा. (तीन पैकी दोन) (8)

अ) एम. बी. ओ. (M.B.O)

ब) व्यवस्थापन संकल्पना व उगम

क) विकेंद्रीकरण