

T.Y.B.COM AT.K.T

Sem V

Marks :100

Duration : 3 Hrs.

6/3/25

Note: 1. All Questions are Compulsory

2. Figures to the right state the marks allotted to the questions.

Q 1 (a) Select the most appropriate answer from the options given below- (Any Ten) (10)

1. The slogan 'Export or Perish' was given by _____ for promoting exports from India.
 - A.P. J. Kalam
 - Pandit Jawaharlal Nehru
 - P.V. Narashimha Rao
 - Mahatma Gandhi
2. Buyers failure to accept goods is a _____ risk faced by the exporter.
 - Legal
 - Political
 - Commercial
 - Intellectual property
3. _____ is one of India's largest trading partner.
 - USA
 - Zambia
 - Uganda
 - Laos
4. In 1995 WTO was replaced by _____.
 - EU
 - WHO
 - GATT
 - IMF
5. _____ is a duty levied on import of luxury goods into India.
 - Specific duty
 - Ad valorem duty
 - Revenue tariff
 - Protective tariff
6. Malaysia, Indonesia, Thailand are member countries of _____.
 - NAFTA
 - EU
 - ASEAN
 - OPEC
7. Three star export house must have a minimum export performance of _____ million US dollars.
 - 30
 - 100
 - 75
 - 40

8. DGFT issues the _____ number to exporters.
- PAN
 - AADHAR
 - BIN
 - IEC
9. AEZs promotes export of _____
- Software and electronic components
 - Engineering goods
 - Agricultural goods
 - Gems and jewellery
10. _____ provides imported raw materials assistance to small units in India.
- ASIDE
 - IRMAC
 - MAI
 - MDA
11. Export of traditional commodities from India are promoted by _____.
- Export Promotion Council
 - Indian Institute of Packaging
 - Commodity Boards
 - Indian Institute of foreign trade
12. Under EPCG, second hand capital goods having a minimum residual life of _____ years can be imported at a concessional duty.
- 2
 - 5
 - 7
 - 10

Q 1 (b) State whether the following statements are True or False (Any Ten): (10)

1. Export marketing does not help in spreading risks of business.
2. Indian exporters face the challenge of high product standards insisted by developed countries.
3. India is one of the largest exporters of sports commodities. (changed)
4. Trading blocs gives preferential treatment to all countries..
5. WTO aims at reducing only trade barriers.
6. SAPTA is the highest form of economic integration.
7. The India's foreign trade policy aims at increasing imports.
8. Status holder recognition is given to exporters by FICCI.
9. Towns of excellence are dynamic industrial clusters contributing to India's export trade.
10. State governments receive financial assistance for infrastructure development under MAI scheme.
11. IIFT is registered under the Partnership Act.
12. IGST is charged on goods supplied within the state.

Q.2 Answer any two of the following:

(15)

- a) Distinguish between Domestic marketing and Export marketing.
- b) Explain the problems faced by India's export sector.
- c) Discuss India's services exports since 2015.

Q.3 Answer any two of the following:

(15)

- a) Explain the tariff barriers in Export trade.
- b) Explain In brief TRIPs and TRIMs Agreements of WTO.
- c) Discuss the steps involved in the overseas market selection process.

Q.4 Answer any two of the following:

(15)

- a) Explain the measures taken under FTP 2015-20 for ease of doing business.
- b) Write a note on: Negative list of exports.
- c) Discuss the benefits available to Electronic Hardware Technology Park (EHTPs)

Q.5 Answer any two of the following:

(15)

- a) Explain Market Development Assistance given to Indian exporters
- b) Discuss the role of ITPO in promotion of exports.
- c) Explain the export advance authorisation scheme offered to exporters.

Q.6 Write short notes on the following (Any Four)

(20)

- a) Importance of Export Marketing to a Firm
 - b) Factors influencing Export marketing
 - c) Negative impact of regional economic groupings
 - d) Special Economic Zones
 - e) ASIDE
 - f) FIEO
-

कालावधी: ३ तास

- टीप: १. सर्व प्रश्न अनिवार्य आहेत
२. उजवीकडील अंक प्रश्नांना दिलेले गुण दर्शवतात.
३. कोणत्याही विसंगतीच्या बाबतीत इंग्रजी आवृत्ती अंतिम मानली जाईल.

प्रश्न १ (अ) खालील पर्यायांमधून सर्वात योग्य उत्तर लिहा - (कोणतेही दहा)

(१०)

१. भारतातून निर्यातीला चालना देण्यासाठी _____ ने 'निर्यात किंवा नाश' ही घोषणा दिली.

- अ.पी.(A.P) जे. कलाम
- पंडित जवाहरलाल नेहरू
- पी.व्ही. नरसिंह राव
- महात्मा गांधी

२. खरेदीदार वस्तू स्वीकारण्यात अयशस्वी होणे ही निर्यातदाराला भेडसावणारा _____ धोका आहे.

- कायदेशीर
- राजकीय
- व्यावसायिक
- बौद्धिक संपदा

३. _____ हा भारतातील सर्वात मोठा व्यापारी भागीदार आहे.

- यू.एस.ए (USA)
- झांबिया
- युगांडा
- लाओस

४. १९९५ मध्ये WTO ची जागा _____ ने घेतली.

- ई.यू. (EU)
- (WHO)
- जी.अ.टी.टी. (GATT)
- आय.एम.एफ. (IMF)

५. _____ हे भारतातील लकडरी वस्तूंच्या आयातीवर लावले जाणारे शुल्क आहे.

- विशिष्ट शुल्क
- जाहिरात मूल्य शुल्क
- महसूल दर
- संरक्षणात्मक दर

६. मलेशिया, इंडोनेशिया, थायलंड हे _____ चे सदस्य देश आहेत.

- NAFTA
- ई.यू. (EU)
- ए.एस.ई.ए.एन. (ASEAN)
- ओपेक (OPEC)

७. तीन स्टार निर्यात गृहाची किमान निर्यात कामगिरी _____ दशलक्ष यूएस डॉलर असणे आवश्यक आहे.

- ३०
- १००
- ७५
- ४०

८. डी.जी.एफ.टी. (DGFT) निर्यातदारांना _____ क्रमांक जारी करते.

- पॅन (PAN)
- आधार
- बिन (BIN)
- आय.ई.सी. (IEC)

९. कृषी निर्यात क्षेत्रे (AEZs) _____ च्या निर्यातीला प्रोत्साहन देतात

- सॉफ्टवेअर आणि इलेक्ट्रॉनिक घटक
- अभियांत्रिकी वस्तू
- कृषी माल
- रत्ने आणि दागिने

१०. _____ भारतातील लहान उद्योगांना आयात कच्च्या मालाची मदत पुरवते.

- ए.एस.आय.डी.ई (ASIDE)
- आय.आर.एम.ए.सी. (IRMAC)
- एम.अ.आय. (MAI)
- एम.डी.ए. (MDA)

११. भारतातून पारंपारिक वस्तूंच्या निर्यातीला _____ द्वारे प्रोत्साहन दिले जाते.

- निर्यात प्रोत्साहन परिषद
- इंडियन इन्स्टिट्यूट ऑफ पॅकेजिंग
- कमोडिटी बोर्ड
- भारतीय विदेशी व्यापार संस्था

१२. ईपीसीजी अंतर्गत, _____ वर्षांचे किमान अवशिष्ट आयुष्य असणारे द्वितीय हस्त भांडवली वस्तू सवलतीच्या शुल्कात आयात केल्या जाऊ शकतात.

- २
- ५
- ७
- १०

प्रश्न १ (ब) खालील विधाने सत्य आहेत की असत्य आहेत ते लिहा (कोणतेही दहा):

(१०)

1. निर्यात विपणन व्यवसायातील जोखीम पसरविण्यात मदत करत नाही.
2. भारतीय निर्यातदारांना विकसित देशांनी आग्रह धरलेल्या उच्च उत्पादन मानकांचे आव्हान आहे.
3. भारत हा क्रीडा वस्तूंच्या सर्वात मोठ्या निर्यातदारांपैकी एक आहे.
4. व्यापारी गट सर्व देशांना प्राधान्य देतात.

5. WTO चे उद्दिष्ट फक्त व्यापारातील अडथळे कमी करणे आहे.
6. SAPTA हा आर्थिक एकात्मतेचा सर्वोच्च प्रकार आहे.
7. भारताच्या परकीय व्यापार धोरणाचे उद्दिष्ट आयात वाढवणे आहे.
8. FICCI द्वारे निर्यातदारांना स्टेटस धारक मान्यता दिली जाते.
9. उत्कृष्टतेची शहरे ही भारताच्या निर्यात व्यापारात योगदान देणारे गतिशील औद्योगिक समूह आहेत
10. MAI योजनेअंतर्गत राज्य सरकारांना पायाभूत सुविधांच्या विकासासाठी आर्थिक सहाय्य मिळते.
11. आयआयएफटी भागीदारी कायद्यांतर्गत नोंदणीकृत आहे.
12. राज्यात पुरवठा केलेल्या वस्तूवर IGST आकारला जातो.

प्र.२ खालीलपैकी कोणत्याही दोन प्रश्नांची उत्तरे लिहा

(१५)

- अ) देशांतर्गत विपणन आणि निर्यात विपणन यातील फरक करा.
- ब) भारताच्या निर्यात क्षेत्राला भेडसावणाऱ्या समस्या स्पष्ट करा.
- क) 2015 पासून भारताच्या सेवा निर्यातीची चर्चा करा.

प्र.३ खालीलपैकी कोणत्याही दोन प्रश्नांची उत्तरे लिहा :

(१५)

- अ) निर्यात व्यापारातील टॅरिफ अडथळे स्पष्ट करा.
- ब) WTO च्या TRIPs आणि TRIMs करारांचे थोडक्यात स्पष्टीकरण द्या.
- क) परदेशातील बाजार निवड प्रक्रियेत सामील असलेल्या चरणांची चर्चा करा.

Q.4 खालीलपैकी कोणत्याही दोन प्रश्नांची उत्तरे लिहा

(१५)

- अ) व्यवसाय सुलभतेसाठी परकीय व्यापार धोरण (FTP) 2015-20 अंतर्गत केलेल्या उपाययोजना स्पष्ट करा.
- ब) यावर एक टीप लिहा: निर्यातीची नकारात्मक यादी.
- क) इलेक्ट्रॉनिक हार्डवेअर टेक्नॉलॉजी पार्क (EHTPs) साठी उपलब्ध असलेल्या फायद्यांची चर्चा करा

प्र.५) खालीलपैकी कोणत्याही दोन प्रश्नांची उत्तरे लिहा

(१५)

- अ) भारतीय निर्यातदारांना बाजार विकास सहाय्य समजावून सांगा
- ब) निर्यातीला चालना देण्यासाठी ITPO च्या भूमिकेची चर्चा करा.
- क) निर्यातदारांना ऑफर केलेली निर्यात आगाऊ अधिकृतता योजना स्पष्ट करा.

प्र.६) टिपा लिहा (कोणत्याही चार)

(२०)

- अ) व्यापाराला निर्यात विपणनाचे महत्त्व
- ब) निर्यात विपणनावर परिणाम करणारे घटक
- क) प्रादेशिक आर्थिक गटांचा नकारात्मक प्रभाव
- ड) विशेष आर्थिक क्षेत्रे
- ई) ए.एस.आय.डी.ई (ASIDE)
- फ) एफ.आय.ई.ओ. (FIEO)

T. Y. B. Com

27/2/2025

Total Marks: 100

Time: 3 hrs.

N.B. 1) All questions are compulsory

2) Figures to the right indicate full marks

3) Working notes should form part of your answer

4) Use of simple calculator is allowed

Q. 1 A. State whether the following statements are true or false (Any Ten) (10)

- 1) Cheques and drafts on hand are shown under the head cash and cash equivalents in the Balance Sheet of a company.
- 2) Recipes, Formulae and Models are Intangible Assets.
- 3) Unpaid dividends are shown under the head other current liabilities in Balance Sheet.
- 4) Under Internal Reconstruction, the rights of shareholders and creditors are altered.
- 5) Alteration of share capital is one of the methods of internal reconstruction.
- 6) Reduction of share capital is required to be done by special resolution.
- 7) No time limit is prescribed for completion of buyback, from the date of passing the special resolution.
- 8) Profit prior to incorporation can be used for buyback of shares.
- 9) Interest is always calculated on the market value of the security.
- 10) Ex- Interest price less accrued interest = cost of investment.
- 11) Whistle blowing helps in exposing unethical behavior.
- 12) The principles- based approach focuses on objectives.

Q. 1 B. Match the following pairs of group A with group B (Any Ten) (10)

Group A		Group B	
1	Furniture & Fixture	A	25% of paid-up capital & free reserves
2	Unrecorded liability paid in Internal Reconstruction	B	Cost including interest accrued
3	Change in inventories	C	Other Current liability
4	Liability waived off	D	Cost excluding interest accrued
5	Software	E	Property, Plant & Equipment
6	Ex- Interest Price	F	Intangible fixed asset
7	Pre-acquisition dividend	G	Debited to capital reduction account
8	CRR	H	Credited to capital reduction account
9	Cum-interest Price	I	Conversion of Shares from Larger Denomination in to Smaller Denomination
10	Outstanding salary	J	Adjusted in cost of investment
11	Buyback of equity shares	K	Opening stock less closing stock
12	Sub-division of shares	L	Can be created out of General reserves

Q.2A) Given below is the trial balance of Jarkoli & Co; as on 31st March 2024, which has authorized capital of Rs. 12,00,000 in the equity shares of Rs. 10 each. (20)

Particulars	Debit Rs.	Particulars	Credit Rs.
Calls in Arrears	15,000	Subscribed & Fully called up capital	8,00,000
Premises	6,00,000	6% Debentures	6,00,000
Plant & Machinery	6,60,000	Profit & loss a/c	30,000
Interim Dividend Paid	75,000	Bills payable	76,000
Stock (01/04/2023)	1,50,000	Sundry creditors	1,00,000
Furniture & Fixture	14,400	Sales	8,90,000
Sundry Debtors	1,74,000	General Reserve	50,000
Goodwill	50,000	Provision for Bad Debts (01/04/2023)	7,000
Cash in hand	1,500		
Cash at Bank	79,800		
Purchases	3,70,000		
Share issue expenses	10,000		
Wages	1,69,730		
Rent	33,670		
Freight outward	26,230		
Salaries	30,000		
Directors Sitting Fees	11,450		
Bad Debts	4,220		
Debenture interest Paid	18,000		
Advance Income Tax (Current Year)	60,000		
Total	25,53,000	Total	25,53,000

Prepare Statement of Profit & loss a/c and Balance Sheet of the company after taking in to consideration the following adjustments:

- 1) Depreciate plant & machinery by 10%
- 2) 1/10th of the share issue expenses is to be written off every year.
- 3) Provide provision for Bad debts @ 5% on sundry Debtors.
- 4) Provision for Income Tax is be made @ 50% of Net Profit.
- 5) Closing stock on 31st March 2024 is Rs. 1,90,000.

OR

Q.2B) Harish has invested in equity shares of MP Ltd. (Face value Rs.10 each). Following transactions are available from his books for the year 2023-24. (10)

Date	Particulars
01/04/2023	Opening balance of 600 shares @ Rs.80 per share
10/09/2023	Rights issue in the ratio 2:3 @ Rs.60 per share
14/12/2023	Sold 100 shares @ Rs.65 per share

Harish subscribed for 600 shares out of rights issue and renounced remaining shares to Mr. Hitesh @ Rs.5 per share.

On 16th July, 2023, company paid final dividend at 30% for the year ended 31st March, 2023.

You are required to prepare Equity Shares in MP Ltd. Account in the books of Harish for 2023-24 considering the given information.

Q.2C) The Balance Sheet of Soniya Ltd; as on 31st March 2024 is as follows: (10)

Liabilities	Amount Rs.	Assets	Amount Rs.
Share Capital:		Fixed Assets	36,00,000
Authorized, Issued,		Current Asset	15,00,000
Subscribed and Called up:		Bank Balance	6,00,000
Equity Shares of Rs. 10 each			
Rs. 8 Called up & paid up	15,00,000		
Reserve & Surplus:			
Securities Premium	3,00,000		
General Reserve	6,00,000		
Profit & Loss Account	6,00,000		
Secured Loan:			
10% Debentures	15,00,000		
Current Liabilities:			
Sundry Creditors	9,00,000		
Bills Payable	3,00,000		
	57,00,000		57,00,000

Keeping in view all legal requirements ascertain:

- Maximum number of Equity shares that Soniya Ltd; can buy-back
- The Maximum price it can offer.

Q.3A) Following information is available from the books of Jayant Ltd. (20)
Balance Sheet As on 31st March, 2024

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Equity Share Capital (1,00,000 shares of Rs.10 each)	10,00,000	Fixed Assets	5,40,000
9% Preference Share Capital (4,000 shares of Rs.100 each)	4,00,000	Goodwill	1,50,000
Capital Reserves	50,000	Patents	2,10,000
10% Debentures (5,000 Debentures of Rs.100 each)	5,00,000	Investment	2,80,000
Creditors	80,000	Debtors	2,90,000
Loan from Directors	1,00,000	Stock	3,20,000
		Cash & Bank Balance	1,10,000
		Share Issue Expenses	30,000
		P & L Account	2,00,000
	21,30,000		21,30,000

Contingent liability: Claim for damages pending in the court for Rs.2,00,000
Following scheme of reconstruction has been approved by High Court.

1. Equity shares shall be reduced to shares of Rs.3 each fully paid.
 2. Preference shareholders agreed to reduce their holding by 40% which is to be settled by issue of new 12% Preference shares of Rs.100 each fully paid up.
 3. 10% Debenture holders agreed to accept new 15% Debentures of Rs.100 each fully paid towards 80% claim and waive off the remaining claim.
 4. Loan from directors should be settled by immediate payment of 40% amount in full satisfaction of their claim.
 5. Fixed assets were found to be undervalued by 10%. It was agreed to revise their value at actual valuation.
 6. Fictitious assets, accumulated losses and intangible assets should be written off.
 7. Claim for damages has been settled without paying anything to the party involved.
- You are required to pass journal entries for the above transactions (Narration not required) and prepare Balance Sheet after reconstruction.

OR

Q.3B) Following transactions are available from the books of Mr. Anmol relating to investment in 12% Debentures of KGF Ltd. having face value Rs.1000. (20)

Date	Particulars	Quantity and Rate (Rs.)
01/04/2023	Opening balance	80 @ Rs.1040 Ex-interest
01/05/2023	Purchase	100 @ Rs.1080 Cum-interest
30/06/2023	Purchase	120 @ Rs.1050 Ex-interest
31/10/2023	Sales	100 @ Rs.1020 Ex-interest
31/12/2023	Sales	60 @ Rs.1100 Cum-interest

1. Interest on debentures is payable on 30th June and 31st December every year.
2. The books of accounts are closed on 31st March every year.

You are required to prepare 12% Debentures Account in the books of Mr. Anmol for 2023-24 taking into consideration the above information.

Q.4A) Following is the Balance Sheet of Keshav Ltd; as on 31st March 2024 (20)

Balance Sheet
As on 31st March 2024

Liabilities	Amount Rs.	Assets	Amount Rs.
Share Capital:		Fixed Assets	17,70,000
1,20,000 Equity Shares of Rs. 10 each fully paid	12,00,000	Other Current Assets	6,30,000
6,000 Preference Shares of Rs. 100 each	6,00,000	Bank Balance	3,00,000
Profit & Loss a/c	1,20,000		
General Reserve	2,40,000		
Debentures	2,40,000		
Creditors	3,00,000		
	27,00,000		27,00,000

Keeping in view all legal requirements, the company wants to buy-back 24,000 of its Equity Capital at 10% Premium. For the purpose of buyback, the company issued 1,800 Preference

shares of Rs. 100 each at 10% premium. These shares were duly subscribed and the company bought back the shares immediately.

Pass necessary journal entries in the books of Keshav Ltd; and Prepare Balance Sheet after Buyback. (Calculation of Maximum number of shares and offer price is not required)

OR

Q.4B) From the following information extracted from the books of Sagar Ltd; prepare Balance Sheet of the company as at 31st March 2024: (10)

Particulars	Amount Rs.
10% Debentures	10,00,000
Equity Share Capital	7,80,000
Fixed Assets	12,00,000
Debtors	1,00,000
Bills Receivables	60,000
Share Application money pending allotment	20,000
Sundry Creditors	30,000
Bills Payable	10,000
Profit & Loss a/c	1,00,000
Capital Redemption Reserve	50,000
Revaluation Reserve	50,000
Closing Stock	40,000
Cash in Hand	2,00,000
Cash at Bank	40,000
Non - Current Investment	4,00,000

Q.4C) Following information is available from the books of Anand Ltd. (10)
Balance Sheet As on 31st March, 2024

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Authorised Capital		Trademark	2,00,000
2,00,000 equity shares of Rs.10 each	<u>20,00,000</u>	Tangible Fixed Assets	11,00,000
Issued and Paid up Capital		Inventories	1,80,000
1,50,000 equity shares of Rs.10 each, Rs.8 paid up.	12,00,000	Bills Receivable	80,000
10% Bank Loan	6,00,000	Debtors	1,34,000
Bills payable	90,000	Cash and Bank balance	36,000
Creditors	1,60,000	P & L Account	3,20,000
	<u>20,50,000</u>		<u>20,50,000</u>

Following scheme of reconstruction has been approved by High Court.

1. Equity shareholders agreed to get their holding converted to shares of Rs.5 each fully paid.
2. Tangible fixed assets of book value of Rs.3,00,000 were sold for Rs.3,60,000.
3. 10% bank loan has been settled as 40% conversion into fully paid-up equity shares, 50% paid of immediately and balance amount has been waived off.
4. Bills payable and bills receivable were mutually settled without any extra payment.

5. Creditors of Rs.60,000 were waived off and creditors of Rs.30,000 were paid off immediately.
 6. Inventories valued at Rs.1,50,000 and Rs.14,000 shall be provided for bad and doubtful debts.
 7. Accumulated losses should be completely written off.
- You are required to pass journal entries for the above transactions.

Q.5A) 'Accountant has to maintain ethical work environment' justify with reference to various ethical accounting practices. (10)

Q.5B) Explain Various components and Advantages of ethical behavior at workplace (10)
OR

Q.5C) Write Short Notes (Any Four) (20)

- a) Disclosure of Shareholders funds in company Balance Sheet.
- b) Accounting for investment in Equity Shares
- c) Conditions of Buyback
- d) Capital Reduction account
- e) Monetary & Non-Monetary Items
- f) Types of Internal Reconstruction.

27/02/25
SEM IV

Total Marks: 100

Time: 3 hrs.

- N.B. 1) All questions are compulsory
2) Figures to the right indicate full marks
3) Working notes should form part of your answer
4) Use of simple calculator is allowed

Q. 1 A. State whether the following statements are true or false (Any Ten) (10)

- 1) Cheques and drafts on hand are shown under the head cash and cash equivalents in the Balance Sheet of a company.
- 2) Recipes, Formulae and Models are Intangible Assets.
- 3) Unpaid dividends are shown under the head other current liabilities in Balance Sheet.
- 4) Under Internal Reconstruction, the rights of shareholders and creditors are altered.
- 5) Alteration of share capital is one of the methods of internal reconstruction.
- 6) Reduction of share capital is required to be done by special resolution.
- 7) No time limit is prescribed for completion of buyback, from the date of passing the special resolution.
- 8) Profit prior to incorporation can be used for buyback of shares.
- 9) Interest is always calculated on the market value of the security.
- 10) Ex- Interest price less accrued interest = cost of investment.
- 11) Whistle blowing helps in exposing unethical behavior.
- 12) The principles- based approach focuses on objectives.

Q. 1 B. Match the following pairs of group A with group B (Any Ten) (10)

Group A		Group B	
1	Furniture & Fixture	A	25% of paid-up capital & free reserves
2	Unrecorded liability paid in Internal Reconstruction	B	Cost including interest accrued
3	Change in inventories	C	Other Current liability
4	Liability waived off	D	Cost excluding interest accrued
5	Software	E	Property, Plant & Equipment
6	Ex- Interest Price	F	Intangible fixed asset
7	Pre-acquisition dividend	G	Debited to capital reduction account
8	CRR	H	Credited to capital reduction account
9	Cum-interest Price	I	Conversion of Shares from Larger Denomination in to Smaller Denomination
10	Outstanding salary	J	Adjusted in cost of investment
11	Buyback of equity shares	K	Opening stock less closing stock
12	Sub-division of shares	L	Can be created out of General reserves

Q.2A) Given below is the trial balance of Jarkoli & Co; as on 31st March 2024, which has authorized capital of Rs. 12,00,000 in the equity shares of Rs. 10 each. (20)

Particulars	Debit Rs.	Particulars	Credit Rs.
Calls in Arrears	15,000	Subscribed & Fully called up capital	8,00,000
Premises	6,00,000	6% Debentures	6,00,000
Plant & Machinery	6,60,000	Profit & loss a/c	30,000
Interim Dividend Paid	75,000	Bills payable	76,000
Stock (01/04/2023)	1,50,000	Sundry creditors	1,00,000
Furniture & Fixture	14,400	Sales	8,90,000
Sundry Debtors	1,74,000	General Reserve	50,000
Goodwill	50,000	Provision for Bad Debts (01/04/2023)	7,000
Cash in hand	1,500		
Cash at Bank	79,800		
Purchases	3,70,000		
Share issue expenses	10,000		
Wages	1,69,730		
Rent	33,670		
Freight outward	26,230		
Salaries	30,000		
Directors Sitting Fees	11,450		
Bad Debts	4,220		
Debenture interest Paid	18,000		
Advance Income Tax (Current Year)	60,000		
Total	25,53,000	Total	25,53,000

Prepare Statement of Profit & loss a/c and Balance Sheet of the company after taking in to consideration the following adjustments:

- 1) Depreciate plant & machinery by 10%
- 2) 1/10th of the share issue expenses is to be written off every year.
- 3) Provide provision for Bad debts @ 5% on sundry Debtors.
- 4) Provision for Income Tax is be made @ 50% of Net Profit.
- 5) Closing stock on 31st March 2024 is Rs. 1,90,000.

OR

Q.2B) Harish has invested in equity shares of MP Ltd. (Face value Rs.10 each). Following transactions are available from his books for the year 2023-24. (10)

Date	Particulars
01/04/2023	Opening balance of 600 shares @ Rs.80 per share
10/09/2023	Rights issue in the ratio 2:3 @ Rs.60 per share
14/12/2023	Sold 100 shares @ Rs.65 per share

Harish subscribed for 600 shares out of rights issue and renounced remaining shares to Mr. Hitesh @ Rs.5 per share.

On 16th July, 2023, company paid final dividend at 30% for the year ended 31st March, 2023.

You are required to prepare Equity Shares in MP Ltd. Account in the books of Harish for 2023-24 considering the given information.

Q.2C) The Balance Sheet of Soniya Ltd; as on 31st March 2024 is as follows: (10)

Liabilities	Amount Rs.	Assets	Amount Rs.
Share Capital:		Fixed Assets	36,00,000
Authorized, Issued,		Current Asset	15,00,000
Subscribed and Called up:		Bank Balance	6,00,000
Equity Shares of Rs. 10 each			
Rs. 8 Called up & paid up	15,00,000		
Reserve & Surplus:			
Securities Premium	3,00,000		
General Reserve	6,00,000		
Profit & Loss Account	6,00,000		
Secured Loan:			
10% Debentures	15,00,000		
Current Liabilities:			
Sundry Creditors	9,00,000		
Bills Payable	3,00,000		
	57,00,000		57,00,000

Keeping in view all legal requirements ascertain:

- Maximum number of Equity shares that Soniya Ltd; can buy-back
- The Maximum price it can offer.

Q.3A) Following information is available from the books of Jayant Ltd. (20)
Balance Sheet As on 31st March, 2024

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Equity Share Capital (1,00,000 shares of Rs.10 each)	10,00,000	Fixed Assets	5,40,000
9% Preference Share Capital (4,000 shares of Rs.100 each)	4,00,000	Goodwill	1,50,000
Capital Reserves	50,000	Patents	2,10,000
10% Debentures (5,000 Debentures of Rs.100 each)	5,00,000	Investment	2,80,000
Creditors	80,000	Debtors	2,90,000
Loan from Directors	1,00,000	Stock	3,20,000
		Cash & Bank Balance	1,10,000
		Share Issue Expenses	30,000
		P & L Account	2,00,000
	21,30,000		21,30,000

Contingent liability: Claim for damages pending in the court for Rs.2,00,000
Following scheme of reconstruction has been approved by High Court.

1. Equity shares shall be reduced to shares of Rs.3 each fully paid.
2. Preference shareholders agreed to reduce their holding by 40% which is to be settled by issue of new 12% Preference shares of Rs.100 each fully paid up.
3. 10% Debenture holders agreed to accept new 15% Debentures of Rs.100 each fully paid towards 80% claim and waive off the remaining claim.
4. Loan from directors should be settled by immediate payment of 40% amount in full satisfaction of their claim.
5. Fixed assets were found to be undervalued by 10%. It was agreed to revise their value at actual valuation.
6. Fictitious assets, accumulated losses and intangible assets should be written off.
7. Claim for damages has been settled without paying anything to the party involved.

You are required to pass journal entries for the above transactions (Narration not required) and prepare Balance Sheet after reconstruction.

OR

Q.3B) Following transactions are available from the books of Mr. Anmol relating to investment in 12% Debentures of KGF Ltd. having face value Rs.1000. (20)

Date	Particulars	Quantity and Rate (Rs.)
01/04/2023	Opening balance	80 @ Rs.1040 Ex-interest
01/05/2023	Purchase	100 @ Rs.1080 Cum-interest
30/06/2023	Purchase	120 @ Rs.1050 Ex-interest
31/10/2023	Sales	100 @ Rs.1020 Ex-interest
31/12/2023	Sales	60 @ Rs.1100 Cum-interest

1. Interest on debentures is payable on 30th June and 31st December every year.
2. The books of accounts are closed on 31st March every year.

You are required to prepare 12% Debentures Account in the books of Mr. Anmol for 2023-24 taking into consideration the above information.

Q.4A) Following is the Balance Sheet of Keshav ltd; as on 31st March 2024 (20)

Balance Sheet

As on 31st March 2024

Liabilities	Amount Rs.	Assets	Amount Rs.
Share Capital:		Fixed Assets	17,70,000
1,20,000 Equity Shares of Rs. 10 each fully paid	12,00,000	Other Current Assets	6,30,000
6,000 Preference Shares of Rs. 100 each	6,00,000	Bank Balance	3,00,000
Profit & Loss a/c	1,20,000		
General Reserve	2,40,000		
Debentures	2,40,000		
Creditors	3,00,000		
	27,00,000		27,00,000

Keeping in view all legal requirements, the company wants to buy-back 24,000 of its Equity Capital at 10% Premium. For the purpose of buyback, the company issued 1,800 Preference

shares of Rs. 100 each at 10% premium. These shares were duly subscribed and the company bought back the shares immediately.

Pass necessary journal entries in the books of Keshav Ltd; and Prepare Balance Sheet after Buyback. (Calculation of Maximum number of shares and offer price is not required)

OR

Q.4B) From the following information extracted from the books of Sagar Ltd; prepare Balance Sheet of the company as at 31st March 2024: (10)

Particulars	Amount Rs.
10% Debentures	10,00,000
Equity Share Capital	7,80,000
Fixed Assets	12,00,000
Debtors	1,00,000
Bills Receivables	60,000
Share Application money pending allotment	20,000
Sundry Creditors	30,000
Bills Payable	10,000
Profit & Loss a/c	1,00,000
Capital Redemption Reserve	50,000
Revaluation Reserve	50,000
Closing Stock	40,000
Cash in Hand	2,00,000
Cash at Bank	40,000
Non - Current Investment	4,00,000

Q.4C) Following information is available from the books of Anand Ltd. (10)
Balance Sheet As on 31st March, 2024

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Authorised Capital		Trademark	2,00,000
2,00,000 equity shares of Rs.10 each	20,00,000	Tangible Fixed Assets	11,00,000
Issued and Paid up Capital		Inventories	1,80,000
1,50,000 equity shares of Rs.10 each, Rs.8 paid up.	12,00,000	Bills Receivable	80,000
10% Bank Loan	6,00,000	Debtors	1,34,000
Bills payable	90,000	Cash and Bank balance	36,000
Creditors	1,60,000	P & L Account	3,20,000
	20,50,000		20,50,000

Following scheme of reconstruction has been approved by High Court.

- Equity shareholders agreed to get their holding converted to shares of Rs.5 each fully paid.
- Tangible fixed assets of book value of Rs.3,00,000 were sold for Rs.3,60,000.
- 10% bank loan has been settled as 40% conversion into fully paid-up equity shares, 50% paid of immediately and balance amount has been waived off.
- Bills payable and bills receivable were mutually settled without any extra payment.

5. Creditors of Rs.60,000 were waived off and creditors of Rs.30,000 were paid off immediately.
 6. Inventories valued at Rs.1,50,000 and Rs.14,000 shall be provided for bad and doubtful debts.
 7. Accumulated losses should be completely written off.
- You are required to pass journal entries for the above transactions.

Q.5A) 'Accountant has to maintain ethical work environment' justify with reference to various ethical accounting practices. (10)

Q.5B) Explain Various components and Advantages of ethical behavior at workplace (10)

OR

Q.5C) Write Short Notes (Any Four) (20)

- a) Disclosure of Shareholders funds in company Balance Sheet.
- b) Accounting for investment in Equity Shares
- c) Conditions of Buyback
- d) Capital Reduction account
- e) Monetary & Non-Monetary Items
- f) Types of Internal Reconstruction.

[Time: 3 Hours]

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) Select the correct answer and rewrite the statements (Any Ten) 10
1. The New Economic Policy is also briefly known as _____.
 a) Liberalization Privatization Globalization policy
 b) Finance Policy
 c) Millenium Development Policy
 d) Sustainable Development Policy
 2. Which of the following is not true for the Right to Education Act?
 a) Free education to all children between 6 to 14 years
 b) It is an adult literacy program
 c) It was enacted in 2009
 d) It aims at providing elementary education
 3. _____ is responsible for implementing the reforms under Make in India
 a) Ministry of Finance
 b) SIDBI
 c) Department of Industrial Policy and Promotion
 d) NABARD
 4. _____ undertakes the purchase, storage, movement, transport, distribution and sale of food grains and other food stuff in India.
 a) National Agricultural markets
 b) Food Corporation of India
 c) Agricultural Cooperative societies
 d) Primary Agricultural societies
 5. AGMARK helps to ensure _____.
 a) Quantity of Product
 b) Quality of Product
 c) Origin of Product
 d) Durability of Product
 6. Suppose the Government supplies rice at the rate of Rs. 10/kg at ration shops. This price is called _____.
 a) Issue Price
 b) Minimum Support Price
 c) Procurement Price
 d) Wholesale Price
 7. The sale of Equity and bond capital invested by the government in public sector unit is called _____.
 a) Liberalization
 b) Disinvestment
 c) Globalization
 d) Merger
 8. The main Objective of the Udyog Adhar Memorandum (UAM) scheme introduced for the MSME's is to _____.
 a) Help with credit issues
 b) Solve problem of delayed payments
 c) Improve ease of doing Business
 d) Provide funds for industrial fairs.
 9. Which of the following sectors belong to service sector in India?
 a) Mining
 b) Insurance
 c) Manufacturing
 d) Forestry
 10. Financial inclusion aims at providing financial services to _____.
 a) Capitalists
 b) Industrialists
 c) Small and marginal farmers
 d) Foreign investors

11. _____ banks combine the features of the commercial bank and a Cooperative bank.
a) Regional Rural Banks b) Local Area Banks
c) Private Banks d) Foreign Banks
12. _____ is the market for short term borrowing and lending of funds.
a) Capital market b) Money market
c) Foreign exchange market d) Derivative market

B) State whether the following statements are True or False. (Any Ten) 10

1. The new economic policy of 1991 relied on a combination of macroeconomic stabilization and structural reforms.
2. The concept of sustainable development comprises only of environmental and economic development.
3. FDI contributes to a country's balance of payments.
4. The National Agricultural Policy was launched on 28th July 2000.
5. The apex bank for agriculture and rural credit is SIDBI.
6. A good and efficient market system is necessary for agricultural progress.
7. Wholesale price Index (WPI) measures the level of industrial production in India.
8. MSMEs promote entrepreneurial skills in a country.
9. Water pollution is not a major problem in India.
10. NPAs is a critical issue in Indian banking sector.
11. Treasury Bills are a capital market instrument.
12. The Indian Capital market has organized and unorganized segments.

Q.2 Answer any TWO of the following. 15

- a. Briefly explain the rationale of the New Economic Policy 1991.
- b. Explain the measures taken by the Government for social infrastructure through health and family welfare.
- c. What is MNC? Discuss the role of MNCs in developing countries.

Q.3 Answer any TWO of the following. 15

- a. Discuss the main features of the National Agricultural Policy 2000.
- b. Critically evaluate the Agricultural price policy of India.
- c. Explain the problems of agricultural marketing in India.

Q.4 Answer any TWO of the following. 15

- a. Examine the issues faced by the public sector in India.
- b. Explain the significance of the MSME sector in the economic development of a country.
- c. Evaluate the role played by the service sector in India since 1991.

Q.5 Answer any TWO of the following. 15

- a. Explain the measures of operational technology introduced in banking system in recent years.
- b. Explain the unorganized segment participants in the Indian money market.
- c. Briefly discuss the reforms introduced in Capital market in India.

Q.6 Write short notes on any FOUR of the following.

- a. Invest India
- b. Minimum Support Price.
- c. Competition Act, 2003
- d. Recent developments in Health industry in India
- e. Functions of the money market.
- f. Structure of capital market

[वेळ: ३ तास]

तुम्हाला योग्य प्रश्नपत्रिका मिळाली आहे का ते कृपया तपासून पहा.

सूचना: १) सर्व प्रश्न अनिवार्य आहेत.

२) उजवीकडील आकडे पूर्ण गुण दर्शवतात.

१०

प्रश्न १ अ) योग्य उत्तर निवडा आणि विधाने पुन्हा लिहा (कोणतीही दहा)

१. नवीन आर्थिक धोरणाला थोडक्यात _____ असेही म्हणतात.
 अ) उदारीकरण, खासगीकरण, जागतिकीकरण धोरण ब) वित्त धोरण
 क) सहस्राब्दी विकास धोरण ड) शाश्वत विकास धोरण
२. शिक्षण अधिकार कायद्याबद्दल खालीलपैकी कोणते विधान सत्य नाही.
 अ) ६ ते १४ वर्षे वयोगटातील सर्व मुलांना मोफत शिक्षण ब) हा प्रौढ साक्षरता कार्यक्रम आहे
 क) हा २००९ मध्ये लागू करण्यात आला ड) याचा उद्देश प्राथमिक शिक्षण देणे आहे
३. 'मेक इन इंडिया' अंतर्गत सुधारणा अंमलात आणण्याची जबाबदारी _____ ची आहे.
 अ) वित्त मंत्रालय ब) सिडबी (SIDBI)
 क) औद्योगिक धोरण आणि प्रोत्साहन विभाग ड) नाबार्ड (NABARD)
४. भारतात अन्नधान्य आणि इतर खाद्यपदार्थांची खरेदी, साठवण, ने- आण, वाहतूक, वितरण आणि विक्री _____ ही संस्था करते.
 अ) राष्ट्रीय कृषी बाजारपेठा ब) भारतीय अन्न महामंडळ
 क) कृषी सहकारी संस्था ड) प्राथमिक कृषी संस्था
५. AGMARK _____ सुनिश्चित करण्यास मदत करते.
 अ) उत्पादनाची मात्रा ब) उत्पादनाची गुणवत्ता
 क) उत्पादनाचे मूल्य ड) उत्पादनाची टिकारूपणा
६. सरकार रेशन दुकानांमध्ये तांदूळ १० रुपये/किलो दराने पुरवते. अश्या किंमतीला _____ म्हणतात.
 अ) विक्री किंमत ब) किमान आधारभूत किंमत
 क) खरेदी किंमत ड) घाऊक किंमत
७. सार्वजनिक क्षेत्रातील कंपन्यांमध्ये सरकारने गुंतवलेले भाग भांडवल आणि रोखे विकणे याला _____ म्हणतात.
 अ) उदारीकरण ब) विनिवेश / निर्गुतवणूक
 क) जागतिकीकरण ड) विलीनीकरण
८. सूक्ष्म, लघु आणि माध्यम उद्योगांसाठी (MSME) सुरू केलेल्या उद्योग आधार मेमोरँडम (UAM) योजनेचा मुख्य उद्देश _____ आहे.
 अ) कर्ज समस्यांमध्ये मदत करणे ब) विलंबित देण्यांची समस्या सोडवणे
 क) व्यवसाय सुलभता सुधारणे ड) औद्योगिक मेळाव्यांसाठी निधी पुरवणे

९. खालीलपैकी कोणते क्षेत्र भारतातील सेवा क्षेत्राशी संबंधित आहे?
 अ) खाणकाम ब) विमा
 क) उत्पादन ड) वनीकरण
१०. वित्तीय समावेशनाचा उद्देश _____ ला वित्तीय सेवा प्रदान करणे आहे.
 अ) भांडवलदार ब) उद्योगपती
 क) लहान आणि अल्पभूधारक शेतकरी ड) परदेशी गुंतवणूकदार
११. _____ बँका या व्यावसायिक बँक आणि सहकारी बँकेच्या वैशिष्ट्यांचे संयोजन करतात.
 अ) प्रादेशिक ग्रामीण बँका ब) स्थानिक क्षेत्र बँका
 क) खाजगी बँका ड) परदेशी बँका
१२. _____ हा अल्पकालीन कर्ज घेणे आणि देणे यासाठीचा बाजार आहे.
 अ) भांडवली बाजार ब) नाणेबाजार
 क) परकीय चलन बाजार ड) डेरिव्हेटिव्ह बाजार

ब) खालील विधाने बरोबर की चूक ते आहेत ते सांगा. (कोणतीही दहा)

१०

- १९९१ चे नवीन आर्थिक धोरण समग्र आर्थिक स्थिरता आणि संरचनात्मक सुधारणांच्या संयोजनावर अवलंबून होते.
- शाश्वत विकासाची संकल्पना फक्त पर्यावरण आणि आर्थिक विकासावर आधारित आहे.
- थेट परकीय गुंतवणूक (FDI) देशाच्या व्यवहार शेषामध्ये योगदान देते.
- राष्ट्रीय कृषी धोरण २८ जुलै २००० पासून राबविण्यात आले.
- कृषी आणि ग्रामीण कर्जपुरवठ्यासाठी सर्वोच्च बँक सिडबी (SIDBI) ही आहे.
- कृषी प्रगतीसाठी एक चांगली आणि कार्यक्षम बाजार प्रणाली आवश्यक आहे.
- घाऊक किंमत निर्देशांक (WPI) भारतातील औद्योगिक उत्पादनाचा स्तर मोजतो.
- सूक्ष्म, लघु आणि मध्यम उद्योग (MSME) देशात उद्योजकीय कौशल्यांना प्रोत्साहन देतात.
- भारतात जलप्रदूषण ही मोठी समस्या नाही.
- बँकिंग क्षेत्रासाठी बुडीत कर्जे (नॉन-परफॉर्मिंग असेट्स) एक गंभीर समस्या आहे.
- सरकारी कर्जरोखे (ट्रेझरी बिल्स) हे भांडवली बाजाराचे साधन आहे.
- भारतीय भांडवली बाजारात संघटित आणि असंघटित विभाग आहेत.

प्रश्न २: खालीलपैकी कोणत्याही दोन प्रश्नांची उत्तरे लिहा.

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- १९९१ च्या नवीन आर्थिक धोरणामागील आवश्यकता स्पष्ट करा.
- आरोग्य आणि कुटुंब कल्याणाच्या माध्यमातून सामाजिक पायाभूत सुविधांसाठी सरकारने केलेल्या उपाययोजना स्पष्ट करा.
- बहुराष्ट्रीय कंपन्या (MNC) म्हणजे काय? विकसनशील देशांमधील बहुराष्ट्रीय कंपन्यांच्या भूमिकेची चर्चा करा.

प्रश्न ३: खालीलपैकी कोणत्याही दोन प्रश्नांची उत्तरे लिहा.

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- अ. २००० च्या राष्ट्रीय कृषी धोरणाच्या मुख्य वैशिष्ट्यांची चर्चा करा.
- ब. भारताच्या कृषी किंमत धोरणाचे टीकात्मक मूल्यांकन करा.
- क. भारतातील कृषी विपणनाच्या समस्यांचे स्पष्टीकरण द्या.

प्रश्न ४: खालीलपैकी कोणत्याही दोन प्रश्नांची उत्तरे लिहा.

१५

- अ. भारतातील सार्वजनिक क्षेत्राला भेडसावणाऱ्या समस्यांचे परीक्षण करा.
- ब. देशाच्या आर्थिक विकासात सूक्ष्म, लघु आणि माध्यम (MSME) क्षेत्राचे महत्त्व स्पष्ट करा.
- क. १९९१ पासून भारतातील सेवा क्षेत्राने बजावलेल्या भूमिकेचे मूल्यांकन करा.

प्रश्न ५: खालीलपैकी कोणत्याही दोन प्रश्नांची उत्तरे लिहा.

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- अ. अलीकडच्या वर्षात बँकिंग प्रणालीमध्ये सादर केलेल्या चालू तंत्रज्ञानाच्या उपाययोजना स्पष्ट करा.
- ब. भारतीय नाणेबाजारातील असंघटित विभागातील सहभागकर्त्यांचे स्पष्टीकरण करा.
- क. भारतातील भांडवली बाजारात केलेल्या सुधारणांवर थोडक्यात चर्चा करा.

प्रश्न ६: खालीलपैकी कोणत्याही चार विषयांवर थोडक्यात टीप लिहा.

२०

- अ. इन्व्हेस्ट इंडिया (भारतात गुंतवणूक)
- ब. किमान आधारभूत किंमत
- क. स्पर्धा कायदा, २००३
- ड. भारतातील आरोग्य उद्योगातील अलीकडील घडामोडी
- इ. नाणेबाजाराची कार्ये
- फ. भांडवली बाजाराची रचना

4/3/25

Q.1 A Select the most appropriate answer from the options given below (Any Ten) (10)

- According to _____ concept, consumers will prefer products that are inexpensive and widely available.

 - a) Product
 - b) Exchange
 - c) Selling
 - d) Production
- _____ is the basis of behavioral segmentation.

 - a) User rate
 - b) Life style
 - c) Family Size
 - d) Social Class
- Consumer buy products with _____ buying motives.

 - a) Similar
 - b) Comparable
 - c) equivalent
 - d) different
- The _____ mix is applicable not only to business organisations but also to non-business organisations.

 - a) Marketing
 - b)Product
 - c) Promotional
 - d)Service
- _____ is the external factor of the company that affects pricing decisions.

 - a) Costs
 - b) Corporate Image
 - c) Competition
 - d) Objectives of the firm
- _____ refers to protective covering of the product used in safely handling goods.

 - a) Positioning
 - b)Branding
 - c) Packing
 - d) Pricing
- For distribution of high priced luxury goods _____ is the most suitable distribution channel.

 - a) Indirect distribution
 - b)Retail Distribution
 - c) Exclusive showrooms
 - d) Multi Level
- _____ is one of the elements in promotion.

 - a) Transport
 - b) Warehousing
 - c) Packaging
 - d) Logistics
- _____ is the personal communication of information, to stimulate target audience

 - a) Personal selling
 - b) Sales promotion
 - c) Sponsorship
 - d) Advertising
- _____ holds the top position in the market.

 - a) Market Leader
 - b) Market Challenger
 - c) Market Follower
 - d) Market Nicher
- Rural consumers are _____.

 - a) Price insensitive
 - b) Price senseless
 - c) Price sensitive
 - d) Price indifferent
- Coupons, vouchers, discounts, exchange offers etc. are looked after by _____ Manager.

 - a) Product Development
 - b) Brand
 - c) Logistics
 - d) Sales Promotion

- B State whether the following statements are true OR false: (Any Ten) 10**
- 1 Sales promotion is long term incentives given by the seller in order to promote the sale of the product in the market.
 - 2 Under Sociographic segmentation, markets can be segmented on the basis of sociological factors like culture, socio-class etc.
 - 3 In market specialization targeting strategy, marketer sells multiple products to a selected segment.
 - 4 Brand Positioning gives a distinctive identity to the brand.
 - 5 The marketing mix is not a static concept.
 - 6 In skimming pricing, the main objective is to gain large market share.
 - 7 Direct channel of distribution involves intermediaries to sell goods to final consumers.
 - 8 Publicity is one of the important elements of promotion.
 - 9 Sales people need not have time management skills.
 - 10 The niche marketer markets the products in a wider market area.
 - 11 Van publicity, puppet shows, Hoardings etc. are some of the media used in rural marketing.
 - 12 The successful brand has an unique selling proposition (USP).
- Q.2 Answer ANY TWO of the following 15**
- a) State the comparison between traditional marketing management and strategic marketing management.
 - b) Explain the Components of Marketing Information System.
 - c) What is Market Segmentation? Briefly explain the bases of market segmentation.
- Q.3 Answer ANY TWO of the following 15**
- a) Explain the various product decision areas.
 - b) What are the importance of Service Positioning?
 - c) Describe the objectives of Pricing.
- Q.4 Answer ANY TWO of the following 15**
- a) Explain the different types of traditional Channels of Distribution.
 - b) Discuss the importance of promotion in marketing.
 - c) What are the different components of sales management?

Q.5 Answer ANY TWO of the following

- a) What do you mean by Marketing Ethics? Discuss some of the unethical practices in marketing.
- b) What is Digital Marketing? Explain the trends in Digital Marketing.
- c) Explain the reasons for failure of brands in India with suitable examples.

15

Q.6 Write short notes on ANY FOUR of the following

- a) Functions of marketing
- b) Customer Relationship Management
- c) Product Branding
- d) Personal Selling
- e) Green Marketing
- f) Skills set required for effective marketing.

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मराठी रूपांतर

वेळ: ३ तास

गुणः १००

Q.1 A निम्नलिखित पर्यायांमधून सर्वात योग्य उत्तर निवडा (कोणतेही दहा)

(१०)

1. _____ સંકલ્પનેનુસાર, ગ્રાહક ત્યા ઉત્પાદનાંના પ્રાધાન્ય દેતીલ જે સ્વસ્ત આણિ સહજ ઉપલબ્ધ અસતાત.

અ) ઉત્પાદન

ब) विनिमय

क) विक्री

ड) उत्पादन

2. _____ हे वर्तनात्मक विभाजनाचे आधार आहे.

अ) वापर दर

ब) जीवनशैली

क) कुटुंब आकार

ड) सामाजिक वर्ग

3. ग्राहक _____ खरेदी प्रेरणांनी उत्पादने खरेदी करतात.

अ) समान

ब) तुलनीय

क) समतुल्य

ड) वेगवेगळ्या

4. _____ मिश्रण हे केवळ व्यावसायिक संघटनांसाठीच नाही, तर नॉन-बिझनेस संघटनांसाठीही लागू आहे.

अ) विपणन

ब) उत्पादन

क) प्रचार

ड) सेवा

5. _____ हा कंपनीचा बाह्य घटक आहे जो किंमत ठरविण्याच्या निर्णयांना प्रभावित करतो.

अ) खर्च

ब) प्रमंडळ प्रतिमा

क) स्पर्धा

ड) कंपनीच्या उद्दिष्टे

6. _____ म्हणजे उत्पादनाचे संरक्षक आवरण जे वस्तू सुरक्षितपणे हाताळण्यासाठी वापरले जाते.

अ) स्थाननिर्माण

ब) ब्रँडिंग

क) पॅकिंग

ड) किंमत निर्धारण

7. उच्च किमतीच्या लक्झरी वस्तूंच्या वितरणासाठी _____ हे सर्वात योग्य वितरण चॅनेल आहे.

अ) अप्रत्यक्ष वितरण

ब) किरकोळ वितरण

क) विशेष शोरूम

ड) बहुस्तरीय

8. _____ हे प्रचारातील एक घटक आहे.

- अ) परिवहन ब) गोदाम
क) पैकिंग / बांधणी ड) लॉजिस्टिक्स

9. _____ ही लक्षित प्रेक्षकांना उत्तेजन देण्यासाठी माहितीची वैयक्तिक संवाद आहे.

- अ) वैयक्तिक विक्री ब) विक्री प्रोत्साहन
क) प्रायोजकत्व ड) जाहिरात

10. _____ बाजारात सर्वोच्च स्थानावर आहे.

- अ) बाजार नेता ब) बाजार आव्हानकर्ता
क) बाजार अनुयायी ड) बाजार निशर

11. ग्रामीण ग्राहक _____ असतात.

- अ) किंमत असंवेदनशील ब) किंमत निष्क्रिय
क) किंमत संवेदनशील ड) किंमत उदासीन

12. कूपन, व्हाउचर, सूट, विनिमय ऑफर इत्यादींची काळजी _____ व्यवस्थापक घेतो.

- अ) उत्पादन विकास
क) लॉजिस्टिक्स
ब) ब्रैंड / मुद्रा
ड) विक्री प्रोत्साहन

Q.1 B खालील विधान सत्य किंवा असत्य ते सांगा: (कोणतेही दहा)

(१०)

1. विक्री प्रोत्साहन हे दीर्घकालीन प्रोत्साहन आहे जे विक्रेत्याने बाजारात उत्पादनाची विक्री वाढवण्यासाठी दिले जाते.
2. सामाजिक-वर्ग विभाजनाच्या अंतर्गत, बाजारांचे विभाजन सांस्कृतिक, सामाजिक वर्ग इत्यादी सामाजिक घटकांवर आधारित केले जाऊ शकते.
3. बाजार विशिष्टता लक्ष्यीकरण धोरणात, विक्रेता एका निवडक विभागाला एकाधिक उत्पादन विकतो.
4. ब्रँड स्थाननिर्माण ब्रँडला एक विशिष्ट ओळख देते.
5. विपणन मिश्रण हे स्थिर संकल्पना नाही.
6. मलाई युक्त/ स्किमिंग किंमतीमध्ये, मुख्य उद्देश मोठा बाजार हिस्सा मिळवणे आहे.
7. थेट वितरण चॅनेलमध्ये उत्पादन अंतिम ग्राहकांना विकण्यासाठी मध्यस्थांचा समावेश असतो.
8. प्रसिद्धी ही प्रचाराची एक महत्त्वाची घटक आहे.
9. विक्री करणाऱ्यांना वेळेचे व्यवस्थापन कौशल्य असण्याची आवश्यकता नाही.
10. निश विपणन हे उत्पादने विस्तृत बाजार क्षेत्रात विकतो.

11. व्हॅन प्रसिद्धी, कठपुतळ्यांचे सादरीकरण, होर्डिंग्स इत्यादी ग्रामीण विपणनात वापरल्या जाणाऱ्या मीडियातील काही साधने आहेत.
12. यशस्वी ब्रँडला एक अद्वितीय विक्री प्रस्ताव (USP) असतो.

Q.2 खालीलपैकी कोणत्याही दोन प्रश्नांची उत्तरे द्या

(१५)

- अ) पारंपारिक विपणन व्यवस्थापन आणि रणनीतिक विपणन व्यवस्थापन यामधील तुलना सांगा.
- ब) विपणन माहिती प्रणालीचे विविध घटक स्पष्ट करा.
- क) बाजार विभाजन / प्रभागीकरण म्हणजे काय बाजार विभाजनाच्या ? / प्रभागीकरणाच्या आधारांचे स्पष्टीकरण करा.

Q.3 खालीलपैकी कोणत्याही दोन प्रश्नांची उत्तरे द्या

(१५)

- अ) विविध उत्पादन निर्णय क्षेत्रांचे स्पष्टीकरण करा.
- ब) सेवा स्थाननिर्माणाचे महत्त्व काय आहे?
- क) किंमतीच्या विविध उद्दिष्टांचे वर्णन करा.

Q.4 खालीलपैकी कोणत्याही दोन प्रश्नांची उत्तरे द्या

(१५)

- अ) पारंपारिक वितरण चॅनेलच्या विविध प्रकारांचे स्पष्टीकरण करा.
- ब) विपणनामध्ये प्रचाराचे / वृद्धीचे महत्वाचे चर्चा करा.
- क) विक्री व्यवस्थापनाचे विविध घटक काय आहेत?

Q.5 खालीलपैकी कोणत्याही दोन प्रश्नांची उत्तरे द्या

(१५)

- अ) विपणन नीतिमूल्ये म्हणजे काय? विपणनातील काही अनैतिक प्रथा चर्चा करा.
- ब) डिजिटल विपणन म्हणजे काय? डिजिटल विपणनातील विविध प्रवाहाचे स्पष्टीकरण करा.
- क) भारतातील ब्रँड्सच्या अपयशाचे कारणे योग्य उदाहरणांसह स्पष्ट करा.

Q.6 खालीलपैकी कोणत्याही चार टिपा लिहा

(२०)

- अ) विपणनाचे कार्ये
- ब) ग्राहक संबंध व्यवस्थापन
- क) वस्तू मुद्रांकन
- ड) वैयक्तिक विक्री
- ई) हरित विपणन
- फ) प्रभावी विपणनासाठी आवश्यक कौशल्ये संच

Time: 3 Hours

28/2/2025

Total Marks: 100

Instructions:

- Figures to the right indicate full marks.
- Working notes should form part of your answers.
- Use of simple calculator is allowed.

Q1 A State whether the following statements are True or False. (Any 10) (10)

- Cost of stores is allocated on the basis of Direct Materials.
- In Rowan Plan, Bonus is paid to the workers on the basis of Time Saved.
- Piece Rate Plan improves productivity.
- The stock in hand may exceed the maximum stock level.
- Carrying cost is incurred to hold inventory in the stores.
- Expenses which are incurred in the present are called sunk cost.
- Cost of production includes selling overheads.
- Inventory valuation is done at market value.
- Carriage outwards should be considered as selling overheads.
- Cost of rectification of defectives is a part of administration overheads.
- Interest received on Bank Deposit is purely financial in nature.
- Time wage is guaranteed under Rowan premium plan.

Q1.B) Match the Column A with Column B and rewrite the answers (Any 10) (10)

Column 'A'	Column 'B'
1) Dividend on share capital	a) Number of employees
2) Perpetual Inventory	b) Shown in selling and distribution overheads
3) Halsey Plan	c) Merrick differential Piece Rate system
4) 83% of Normal Piece Rate	d) Shown in financial A/c
5) Depreciation of a office furniture	e) Carrying cost
6) General lighting	f) Shown in factory overheads
7) Supervisor salary	g) Bonus for Time Saved
8) Cost of Catalogues	h) Credited to financial Profit and Loss A/c
9) Storage cost	i) Stock Verification Done Continuously
10) Cost of Production	j) Floor Area
11) Profit on sale of asset	k) Factory Cost plus Office Overheads
12) Depreciation on factory shed	l) Value of office furniture

Q.2.A.

XYZ Ltd. Manufacturers a special product P and provides you the following information.

Demand for X is 5,000 units per month.

(10 marks)

The annual carrying cost is 10%.

Raw material required per unit of finished product – 1 kg.

Ordering cost per order is Rs.1000 and the price of material is Rs.300 per kg.

You are required to calculate the EOQ, Total annual carrying cost, number of orders per year and ordering cost per year.

Q2.B.

The following particulars apply to a particular job:

(10 marks)

Standard production per hour: 12 units

Standard working hours: 7

Normal rate per hour: Rs.36

Shreya produced 60 units

Sowmya produced 80 units

Sushma produced 90 units

Calculate the wages of these workers under Merrick Differential Piece Rate System which applies the following rate structure :

Standard output below 83% receives normal rate

Standard output between 83% and 100% receives 10% above the normal rate and

Standard output above 100% receives 20% above the normal rate

OR

Q.2.C.

The following data is available in respect of a material for the year ending 31st December 2024 ; Opening Stock Rs.1,80,000; Purchases Rs.5,40,000; Closing Stock Rs.2,20,000. Calculate Raw material turnover ratio and the number of days for which the average material is held. Number of days in a year to be considered as 366 days.

(10marks)

Q2.D.

Following are the particulars for April 2024, relating to four employees working in Department 'L' of a factory, exclusively for Job No.101.

(10 marks)

Name	Designation	Wages(Rs.)	Per
T	Foreman	6,000	Month
Q	Mechanic	500	Day
R	Machine Operator	300	Day
S	Workman	250	Day

The normal working hours per week of six days are 48, or 8 hours per day. Sundays are paid holidays (There are no other holidays during the month)

Provident Fund contribution was 10% of monthly wages by employee

Provident Fund contribution was 10% of monthly wages by employer

Employee State Insurance Contribution was 4% of monthly wages by employee and 6% of monthly wages by employer.

Calculate:

- Net wages payable by the employer for the month
- The total amount of Provident Fund contribution to be deposited by employer
- Employee State Insurance contribution to be deposited by employer
- Total labour cost to the employer for the month of April, chargeable to the job.

Q3.A. Calculate the machine hour rate from the following details:

(10marks)

Sr. No.	Particulars	
1	Cost of machinery	Rs. 120000
2	Installation Charges	Rs. 15000
3	Life of the machinery	10 Years
4	Working hours per year	3000
5	Repair Charges	60% of Depreciation
6	Electric Power Consumed	20 Units Per Hour @Rs. 0.75
7	Lubricant Oil	Rs 15 Per Day of 10 Hours
8	Consumable Stores	Rs 45 Per Day of 10 Hours
9	Wages of Machine Operator	Rs 75 Per Day of 10 Hours

Please consider number of days in a year as 300 days for all calculations.

Q3.B. The Net Profit of a company for the year ended on 31st March 2024 was Rs.43150 as shown in the Financial Books. The Cost Accounts disclosed a profit of Rs. 44100 for the same period. On an examination of both the sets of accounts, the following facts were discovered: (10 Marks)

- (a) Patents Written off in Financial Accounts Rs. 600.
- (b) Interest received during the year Rs.150.
- (c) Depreciation charged in financial accounts Rs.1,000.
- (d) Depreciation recovered in cost statements Rs. 2,500.
- (e) Opening stock as on 1st April 2023 as per financial records Rs. 16,500.
- (f) Opening stock as on 1st April 2023 as per cost statement Rs. 15,500.
- (g) Closing stock as on 31st March 2024 as per financial records Rs. 20,000.
- (h) Closing stock as on 31st March 2024 as per cost statement Rs. 21,000.

Prepare a Reconciliation statement reconciling the profit as shown by financial and cost books taking Financial profit as the starting point.

OR

Q3.C.

A company is having three production departments viz. A, B and C and two service departments D and E. **(10 marks)**

The expenses incurred during the month of March 2024 are as follows:

Expenses	Amount (Rs.)
Power	540000
Light	300000
Rent and Rates	400000
Depreciation on Plant	510000
Supervision	150000

The following information is also available for the above departments:

Particulars	Production Departments			Service Departments	
	A	B	C	D	E
Floor Space (Sq. Ft.)	60	40	36	20	4
Number of workers	4	2	2	3	1
H.P. of Machine	32	20	8	-	-
Value of Plant (Rs)	12000	9000	6000	3000	4000
Number of Light Points	4	2	2	1	1

Prepare Primary Overheads Distribution Summary.

Q3.D. From the following particulars, prepare Reconciliation Statement and ascertain Costing Profit/Loss. Net Profit as per financial P&L A/c Rs.45,000, Opening Stock was overvalued by Rs.3500 in Cost Accounts as compared to financial accounts. Selling overheads charged in Financial Books Rs.18,000 but recovered in Cost books Rs.23,000

(10 Marks)

Loss by theft Rs. 1000.

Bad Debts recorded in Financial books Rs.1,000

Closing Stock as per financial books Rs.9,000, whereas in Cost books it was Rs.10,000.

Q4.A.

M/s Jeevan Manufacturing Company manufactures two types of products viz. Tiny and Toy. The information for the year ended on 31st March, 2024 is as under:

(20 marks)

Particulars	Tiny (Rs.)	Toy (Rs.)
Direct material per unit	280	195
Direct labour per unit	105	85
Direct expenses per unit	75	65

Additional Information:

- (1) Factory expenses are charged at 20% of prime cost.
 - (2) Office expenses are charged at 25% of works cost.
 - (3) 4,500 units of product Tiny were produced of which 4,250 units were sold and 8,500 units of product Toy were produced of which 8,000 units were sold.
 - (4) Selling expenses are Rs.15 per unit for product Tiny and Rs.12 per unit for product Toy.
 - (5) Company charges a profit at 15% on sales for Product Tiny & 20% on sales for Product Toy.
- Prepare a cost sheet showing the cost and profit in total as well as in per unit.

OR

Q4.B. From the following details of Rohit Ltd. prepare the cost sheets for the given periods showing the maximum breakup of the elements of cost for the year 2024 (20 marks)

Particulars	Half year ended	
	30-06-2024 40000 units	31-12-2024 50000 units
Direct material consumed	75000	105000
Wages	90000	120000
Chargeable expenses	15000	18000
Depreciation on factory building	24000	30000
Indirect wages	30000	45000
Rent of factory	7500	6000
Repairs of factory	9000	6000
Office salaries	25500	15000
Selling and distribution overheads	24000	30000

Q5. Answer the following:

- What are the advantages of Cost Accounting to management and government? (10)
- Distinguish between Direct Wages & Indirect Wages? (10)

OR

Q5. Write short notes on any four of the following: (20)

- Define the term "cost" and state its characteristics.
- FIFO
- Unavoidable causes of labour turnover
- Variable Overhead
- Manufacturing Overhead
- Causes of disagreement between cost and financial books

T.Y.B.Com ATKT 13/03/25

Marks:- 100

Time: - 3.00 Hours

Note: 1. All questions are compulsory.

2. Figures to the right indicate full marks.

Q.1 (A) Select the most appropriate answer from the option given below. (Any ten)

10

1. Marketing research helps businesses in:
 - a) Identifying customer needs
 - b) Increasing market uncertainty
 - c) Reducing profits
 - d) Avoiding data-driven decisions
2. Ethics in marketing research includes:
 - a) Manipulating results for better outcomes
 - b) Ensuring privacy and confidentiality
 - c) Forcing participants to answer surveys
 - d) Ignoring the impact on society
3. A Marketing Information System (MIS) does NOT include:
 - a) Market intelligence system
 - b) Sales forecasting system
 - c) Transportation management system
 - d) Decision support system
4. Which of the following is NOT a type of research design?
 - a) Exploratory research
 - b) Descriptive research
 - c) Causal research
 - d) Personal research
5. A good questionnaire should:
 - a) Be lengthy and complicated
 - b) Have leading questions
 - c) Be clear and precise
 - d) Ignore respondent privacy
6. In sampling, a population refers to:
 - a) A selected group of researchers
 - b) The entire group relevant to the research study
 - c) Only the respondents chosen randomly
 - d) A specific marketing team
7. Which of the following is a primary data collection method?
 - a) Case studies
 - b) Industry reports
 - c) Government databases
 - d) Business magazines
8. The main drawback of secondary data is:
 - a) It is cost-effective
 - b) It is readily available
 - c) It may be outdated or irrelevant
 - d) It is always more accurate than primary data
9. Integrating technology in data collection includes:
 - a) Online surveys
 - b) Newspaper advertisements
 - c) In-person interviews only
 - d) Avoiding social media
10. Data coding is used for:
 - a) Interpreting results
 - b) Organizing raw data into categories
 - c) Conducting interviews
 - d) Writing reports
11. Data interpretation is important because:
 - a) It gives meaning to data
 - b) It is only needed for primary research
 - c) It replaces statistical analysis
 - d) It is optional in marketing research

12. Research reports should:
- a) Be clear and concise
 - b) Contain unnecessary details
 - c) Ignore graphical representation
 - d) Be difficult to understand

(B) State whether the following statements are TRUE or FALSE (Any ten)

10

1. Marketing research has no role in decision-making
2. Ethics in research includes protecting participant confidentiality.
3. Data mining helps in identifying patterns and trends.
4. A hypothesis is a statement that can be tested.
5. The sampling process includes defining the target population.
6. Poorly designed questionnaires affect data reliability.
7. Secondary data is always more reliable than primary data.
8. Quantitative research focuses on numerical data.
9. Online data collection is less effective than traditional methods.
10. Tabulation helps in organizing data systematically.
11. Report writing does not require any structure.
12. Statistical tools help in analysing large datasets.

Q.2 Answer the following questions. (Any two)

15

- a) What are the limitations of marketing research? How do businesses overcome these limitations?
- b) Discuss the importance of ethics in marketing research. What qualities should a good marketing research professional possess?
- c) Explain the concept of Data Mining, its importance, and its role in decision-making.

Q.3 Answer the following questions. (Any two)

15

- a) Define Hypothesis and discuss its types and importance in research.
- b) Explain the different types of questions used in a questionnaire and their significance.
- c) Discuss the essential terms in sampling and explain the criteria for good sampling.

Q.4 Answer the following questions. (Any two)

15

- a) Compare Primary and Secondary Data in terms of reliability, cost, and time consumption.
- b) Explain the features of qualitative research and its application in marketing research.
- c) Discuss the role of online surveys, handheld devices, text messages, and social networking in modern data collection.

Q.5 Answer the following questions. (Any two)

15

- a) Explain data editing and discuss its objectives and types.
- b) What are the different methods of data tabulation? Explain their significance in research.
- c) Discuss the different types of research reports and their key contents.

Q.6 Write Short Notes (Any Four)

20

- a) Advantages of Marketing
- b) Components of MIS
- c) Research Designs
- d) Merits of Primary Data
- e) Data Editing
- f) Types of Reports

वेळ:- ३.०० तास

गुण:- १००

सूचना:

1. सर्व प्रश्न अनिवार्य आहेत.
2. उजव्या बाजूला दिलेले आकडे पूर्ण गुण दर्शवतात.

प्र.1 (अ) खालील पर्यायांमधून सर्वात योग्य उत्तर निवडा. (कोणतीही 10)

(10)

१. विपणन संशोधन व्यवसायांना कसे मदत करते?

अ) ग्राहकांच्या गरजा ओळखण्यात	ब) बाजारातील अनिश्चितता वाढवण्यात
क) नफा कमी करण्यात	ड) माहितीवर आधारित निर्णय टाळण्यात
२. विपणन संशोधनातील नैतिकता यामध्ये समाविष्ट आहे:

अ) चांगले परिणाम मिळवण्यासाठी निकालांमध्ये फेरफार करणे	ब) गोपनीयता आणि खाजगीपणा सुनिश्चित करणे
क) सहभागींना सर्वेक्षणाचे उत्तर देण्यास भाग पाडणे	ड) समाजावर होणारा परिणाम दुर्लक्षित करणे
३. विपणन माहिती प्रणाली (MIS) यामध्ये समाविष्ट नसते:

अ) बाजार बुद्धिमत्ता प्रणाली	ब) विक्री अंदाज प्रणाली
क) वाहतूक व्यवस्थापन प्रणाली	ड) निर्णय समर्थन प्रणाली
४. खालीलपैकी कोणता संशोधन डिझाइनचा प्रकार नाही?

अ) अन्वेषणात्मक संशोधन	ब) वर्णनात्मक संशोधन
क) कारणात्मक संशोधन	ड) वैयक्तिक संशोधन
५. एक चांगले प्रश्नसंच (Questionnaire) कसे असावे?

अ) लांब आणि गुंतागुंतीचे	ब) दिशानिर्देशित प्रश्न असलेले
क) स्पष्ट आणि अचूक	ड) प्रतिसादकर्त्याच्या गोपनीयतेकडे दुर्लक्ष करणारे
६. नमुना निवडीमध्ये 'लोकसंख्या' म्हणजे:

अ) निवडलेला संशोधकांचा गट	ब) संपूर्ण संबंधित गट
क) केवळ यादृच्छिकरित्या निवडलेले उत्तरदाता	ड) एक विशिष्ट विपणन संघ
७. खालीलपैकी कोणती प्राथमिक माहिती संकलन पद्धत आहे?

अ) प्रकरण अभ्यास (Case Studies)	ब) उद्योग अहवाल
क) सरकारी माहिती संग्रह	ड) व्यवसाय मासिके

८. दुय्यम डेटाचा मुख्य तोटा काय आहे?

अ) हे किफायतशीर आहे

क) ते कालबाह्य किंवा असंबंधित असू शकते

ब) हे सहज उपलब्ध आहे

ड) हे नेहमीच प्राथमिक माहितीपेक्षा अचूक असते

९. माहिती संकलनात तंत्रज्ञान समाविष्ट करणे यामध्ये समाविष्ट आहे:

अ) ऑनलाइन सर्वेक्षण

क) फक्त प्रत्यक्ष मुलाखती

ब) वृत्तपत्र जाहिराती

ड) सोशल मीडियाचा वापर टाळणे

१०. माहिती कोडींग कशासाठी वापरले जाते?

अ) निकालांचे विश्लेषण करणे

क) मुलाखती घेणे

ब) कच्चा माहिती श्रेणींमध्ये वर्गीकरण करणे

ड) अहवाल लिहिणे

११. माहिती विश्लेषण महत्त्वाचे आहे कारण:

अ) ते माहितीला अर्थ देते

क) ते सांख्यिकी विश्लेषणाची जागा घेते

ब) ते केवळ प्राथमिक संशोधनासाठी आवश्यक आहे

ड) ते विपणन संशोधनात ऐच्छिक आहे

१२. संशोधन अहवाल:

अ) स्पष्ट आणि संक्षिप्त असावेत

क) आलेखीय सादरीकरणाकडे दुर्लक्ष करावे

ब) अनावश्यक तपशील असावेत

ड) समजण्यासाठी कठीण असावेत

(ब) खालील विधाने सत्य की असत्य ते सांगा. (कोणतीही 10)

(10)

१. विपणन संशोधनाचा निर्णय प्रक्रियेत काहीही सहभाग नसतो.
२. संशोधन नैतिकता यामध्ये सहभागींच्या गोपनीयतेचे रक्षण करणे समाविष्ट आहे.
३. माहिती खणनमुळे नमुने आणि ट्रेंड ओळखण्यास मदत होते.
४. गृहितक म्हणजे चाचणी केली जाऊ शकणारी विधाने.
५. नमुना निवड प्रक्रियेत लक्षित लोकसंख्या निश्चित करणे समाविष्ट आहे.
६. खराब रचना केलेल्या प्रश्नावलीमुळे माहिती विश्वसनीयतेवर परिणाम होतो.
७. दुय्यम माहिती ही नेहमीच प्राथमिक माहितीपेक्षा अधिक विश्वासार्ह असते.
८. प्रमाणात्मक संशोधन हे संख्यात्मक माहितीवर केंद्रित असते.
९. ऑनलाइन माहिती संकलन पारंपरिक पद्धतीपेक्षा कमी प्रभावी आहे.
१०. सारणीतील माहिती व्यवस्थापनासाठी मदत करते.
११. अहवाल लेखनासाठी कोणतीही विशिष्ट रचना आवश्यक नसते.
१२. सांख्यिकी साधने मोठ्या माहितीसेटचे विश्लेषण करण्यात मदत करतात.

प्र.2 खालील प्रश्नांची उत्तरे द्या (कोणतेही दोन)

(15)

- अ) विपणन संशोधनाच्या मर्यादा कोणत्या आहेत? व्यवसाय या मर्यादा कशा पार करतात?
- ब) विपणन संशोधनातील नैतिकतेचे महत्त्व काय आहे? एक चांगला विपणन संशोधन व्यावसायिक कोणत्या गुणांनी युक्त असावा?
- क) माहिती खणन म्हणजे काय? त्याचे महत्त्व आणि निर्णय प्रक्रियेत त्याची भूमिका काय आहे?

प्र.3 खालील प्रश्नांची उत्तरे द्या (कोणतेही दोन)

(15)

- अ) गृहितक म्हणजे काय? त्याचे प्रकार आणि संशोधनातील महत्त्व स्पष्ट करा.
- ब) प्रश्नावलीत वापरल्या जाणाऱ्या विविध प्रश्नांचे प्रकार व त्यांचे महत्त्व स्पष्ट करा.
- क) नमुना निवडमधील आवश्यक अटी व चांगल्या नमुना निवडीचे निकष स्पष्ट करा.

प्र.4 खालील प्रश्नांची उत्तरे द्या (कोणतेही दोन)

(15)

- अ) प्राथमिक आणि दुय्यम माहितीची विश्वसनीयता, खर्च आणि वेळेच्या वापराच्या दृष्टीने तुलना करा.
- ब) गुणात्मक संशोधनाच्या वैशिष्ट्ये आणि विपणन संशोधनातील त्याचा उपयोग स्पष्ट करा.
- क) आधुनिक माहिती संकलनात ऑनलाइन सर्वेक्षण, हँडहेल्ड डिव्हाइसेस, मजकूर संदेश आणि सोशल नेटवर्किंगची भूमिका स्पष्ट करा.

प्र.5 खालील प्रश्नांची उत्तरे द्या (कोणतेही दोन)

(15)

- अ) माहितीचे संपादन म्हणजे काय? त्याचे उद्दिष्टे आणि प्रकार स्पष्ट करा.
- ब) माहितीची मांडणी करण्याच्या विविध पद्धती कोणत्या आहेत? संशोधनात त्यांचे महत्त्व स्पष्ट करा.
- क) संशोधन अहवालांचे विविध प्रकार आणि त्यांच्या मुख्य घटकांचे स्पष्टीकरण द्या.

प्र.6 संक्षिप्त टिपणे लिहा (कोणतेही चार)

(20)

- अ) विपणनाचे फायदे
- ब) MIS चे घटक
- क) संशोधन आराखडा
- ड) प्राथमिक माहितीचे फायदे
- इ) माहिती संपादन
- फ) अहवालांचे प्रकार
