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M.Com. (Part – II) Examination, 2011
Group – B : Advanced Cost Accounting and Cost System (Optional Paper)
Paper – III : COST AND MANAGEMENT AUDIT
(2002 Pattern) (Old)

Time : 3 Hours

Max. Marks : 100

- Instructions :** 1) Attempt *all* questions.
2) *All* questions carry *equal* marks.
3) *Use of Non-Programmable calculator is allowed wherever necessary.*

1. “Cost Audit can appropriately be called as an “Efficiency Audit” – Explain. **20**

OR

Could the following persons be appointed as Cost Auditor of a company ? Briefly explain with your conclusion.

- a) A Cost Accountant in practice, holding part time employment in that company.
 - b) A Firm of Cost Accountants, who are presently acting as internal auditors of that company.
 - c) A Firm of Cost Accountants, who were retained in the previous year as consultants to install a costing system in that company.
 - d) A firm of Cost Accountants, one of whose partner is a director of that company. **20**
2. Write short notes (**Any four**) :
- a) Social Audit
 - b) Performance Audit
 - c) Advantages of Cost Audit
 - d) Liabilities of Cost Auditor
 - e) Appointment of Cost Auditor. **20**

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3. What is Management Audit ? Explain it's features and advantages. 20

OR

Distinguish management audit with cost audit and Financial Audit. 20

4. Write short notes (**any four**) :

a) Management Audit process

b) Evaluation of MIS and control system.

c) Advantages of Management Audit.

d) Corporate service audit.

e) Audit of special responsibilities of management. 20

5. From the following information prepare the statement of Reconciliation of financial profit with that of costing profit.

Costing Information

Direct materials	Rs. 2,24,00,000
F.Y.O.H. Recovered	@ 20% on Prime Cost
Admn. O.H. Recovered	@ Rs. 24 per unit of production
Selling O.H.	@ Rs. 32 per unit sold.

Financial Information

(Rs. in lakhs)

D. Materials	200	Bad Debts	16
D. Labour	80	Preliminary Expns.	8
O.H. – Factory	64	Legal charges	4
Admin.	200	Dividend Received	40
Selling	384	Interest received	8
Sales (12 lakh units)	560	Closing stock (4 lakh units)	96
		W.I.P.	64
			20

OR



5. From the following data calculate :

- a) Profit before interest and taxation
- b) Working capital
- c) Capital Employed and
- d) Net worth.

A	Rs.
1) Establishment Expenses	95,00,000
2) Excise Duty	81,00,000
3) Provision for Investment Reserve	50,000
4) Profit before Appropriation	37,35,000
5) Other Incomes	4,00,000
6) Provision for Development Reserve	15,000
7) Interest paid	30,00,000
8) Provision for Taxation	10,00,000
9) Cost of goods sold	5,40,00,000
10) Sales	9,75,00,000

B	Rs.
Net Fixed Assets (Includes WIP 75,000)	80,75,000
Investments	
Trade	25,000
Others	5,000
Current Assets	3,79,25,000
	4,60,30,000

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Current Liabilities	75,00,000
Un-Secured Loans	
Public Deposits	40,00,000
Interest accrued	2,00,000
Secured Loans	
Cash credits	1,40,00,000
Term Loans	5,00,000
Share capital	97,00,000
Receipts of unpaid calls	5,000
General reserve	50,60,000
Development Reserve	15,000
Investment Reserve	25,50,000
Capital Reserve	25,00,000
	4,60,30,000

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M.Com. (Part – I) Examination, 2011
Group G : ADVANCED BANKING AND FINANCE
(Optional Paper)
Law and Practice of Banking
(2002 Pattern) (Old)

Time : 3 Hours

Max. Marks : 100

Instructions : 1) All questions are compulsory.
2) All questions carry equal marks.

1. Explain the provisions of the Banking Regulation Act, 1949 regarding :
 - a) Powers of the Reserve Bank of India
 - b) Restrictions on the business of banks.

OR

Explain the functions of the Reserve Bank of India as per Section 17 of the Reserve Bank of India Act, 1934.

2. Explain the provisions of the Banking Regulation Act, 1949 as applicable to co-operative banks.

OR

Explain the provisions of the Foreign Exchange Management Act, 1999 regarding :

- a) Authorised person
 - b) Export of goods and services.
3. Who is a customer of a bank ? Explain the reasons of termination of banker customer relationship.

OR

Explain the following concepts :

- a) Garnishee order
- b) Banker's duty of secrecy of a customer's account.

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4. Explain various risks faced by a banker while managing his assets and liabilities.

OR

What is meant by a collecting banker ? Explain his rights and duties.

5. Write notes on **any two** :

- Capital adequacy
- Management of non-performing assets
- Instruments of liquidity management
- Payment in due course.

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- सूचना : १) सर्व प्रश्न सोडविणे आवश्यक आहे.
२) सर्व प्रश्नांना समान गुण आहेत.
३) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

१. बँकिंग नियमन कायदा, १९४९ च्या खालील बाबींसंदर्भातील तरतूदी स्पष्ट करा :

- भारतीय रिझर्व्ह बँकेचे अधिकार
- बँकांच्या व्यवसायावरील बंधने.

अथवा

भारतीय रिझर्व्ह बँक कायदा, १९३४ च्या कलम १७ प्रमाणे भारतीय रिझर्व्ह बँकेची कार्ये स्पष्ट करा.

२. बँकिंग नियमन कायदा, १९४९ च्या सहकारी बँकांना लागू असलेल्या तरतूदी स्पष्ट करा.

अथवा

परकीय चलन व्यवस्थापन कायदा, १९९९ मधील खालील बाबींसंदर्भातील तरतूदी स्पष्ट करा :

- अधिकृत व्यक्ती
- वस्तू आणि सेवा यांची निर्यात.



३. बँकेचा ग्राहक म्हणजे कोण ? बँकर आणि बँकेचा ग्राहक यांच्यातील संबंध संपुष्टात येण्याची कारणे स्पष्ट करा.

अथवा

खालील संकल्पना स्पष्ट करा :

अ) न्यायालयाचा मनाई आदेश

ब) ग्राहकाच्या खात्याच्या गुप्ततेबाबतचे बँकेचे कर्तव्य.

४. बँकर आपली मत्ता आणि देणी यांचे व्यवस्थापन करताना सामोरे जात असलेल्या विविध जोखिमी स्पष्ट करा.

अथवा

वसूली बँकर याचा अर्थ काय ? त्याचे हक्क आणि कर्तव्ये स्पष्ट करा.

५. टीपा लिहा (कोणत्याही दोन) :

अ) भांडवलाचा पुरतेपणा

ब) निष्क्रिय मालमत्तेचे व्यवस्थापन

क) तरलता व्यवस्थापनाची साधने

ड) यथाविधी प्रदान.

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M.C.A. (Commerce Faculty) (Semester – I) Examination, 2011
103 : PROGRAMMING FUNDAMENTALS
(‘C’ Programming)

Time : 3 Hours

Max. Marks : 80

Instructions : 1) All questions are compulsory.
2) All questions carry equal marks.
3) Assume suitable data, if necessary.

1. Attempt **any four** : **(4×4=16)**
 - a) Explain any four types of variables with example.
 - b) Describe structure of C program.
 - c) Explain any two types of operators in details.
 - d) What is header file ? Explain any two header files with example.
 - e) What is switch () statement ? Explain use of it.

2. Attempt **any four** : **(4×4=16)**
 - a) Write a C program to accept a four digit number from user and count zero, odd and even digits from the entered number.
 - b) Write a C program to calculate $x * y$ without using ‘*’ operator.
 - c) Write a C program to accept character and display its ASCII value and its next and previous character.
 - d) Write a C program to check whether a given number is palindrome or not.
 - e) Write a C program to display all perfect number between 1 to 100 by using function.

3. Attempt **any four** : **(4×4=16)**
 - a) Which are the different parameter passing techniques in C ?
 - b) What is array ? Explain different types of arrays.
 - c) Explain indirection and address of operator in detail.
 - d) Explain any four string functions with syntax.
 - e) What is structure and what is use of structure in C ?

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4. Trace the output (**any four**) :

(4×4=16)

```
a) Void main()  
{  
    int i;  
    for (i = 0 ; i <= 5 ; i ++ ) ;  
    print f ("%d", i) ;  
    getch ( ) ;  
}
```

```
b) extern int a ;  
void main ( )  
{  
    int a = 5 ;  
    {  
        int a = 10 ;  
        print f ("%d", a++) ;  
    }  
    print f ("%d", a) ;  
    getch ( ) ;  
}
```

```
c) # include <stdio.h>  
int main ( )  
{  
    int i = 1 ;  
    switch (i)  
    {  
        print f ("hello in") ;  
        case 1 :  
            print f ("Hi in") ;  
            break ;  
        case 2 :  
            print f ("In Bye In") ;  
            break ;  
    }  
    return 0;  
}
```

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d) # include <stdio.h>

```
int main ()  
{  
    int i = 1 ;  
    i = 2 + 2 * i ++ ;  
    print f ("%d", i) ;  
    return 0 ;  
}
```

e) # include <stdio.h>

```
int main ()  
{  
    int a = 0, b = 10 ;  
    if (a == 0)  
    {  
        print f ("true") ;  
    }  
    else  
    {  
        print f ("false") ;  
    }  
    return 0 ;  
}
```

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5. Attempt **any four** :

(4×4=16)

- a) Write a 'C' program to create student structure having field roll-no, stud-name, class. Pass this entire structure to function and display the structure elements.
- b) Write a 'C' program to accept two strings as command line arguments and display union of both the strings.
- c) Write a 'C' program to accept 10 numbers from user, store these numbers in an array and find the smallest number from an array using pointer.
- d) Write a 'C' program to calculate sum of the elements of lower triangle of a $m \times n$ matrix by using dynamic memory allocation.
- e) Write a program to encrypt the contents of one file into another file.

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3. नमुना तंत्र म्हणजे काय ? त्याचे फायदे आणि मर्यादा स्पष्ट करा.

किंवा

प्रकरण अभ्यास पद्धती (case study) ची व्याख्या द्या. आणि तिचे विविध प्रकार यांवर चर्चा करा.

4. संशोधन अहवाल म्हणजे काय ? संशोधन अहवालाच्या संघटनातील पायऱ्या स्पष्ट करा.

किंवा

अ) प्रकल्प अहवालाचे उद्देश सांगा.

ब) संशोधनाची सर्वेक्षण पद्धत स्पष्ट करा.

5. थोडक्यात टीपा लिहा (कोणत्याही चार) :

अ) संदर्भसूची

ब) वर्गिकरणाचे प्रकार

क) प्रश्नावलीचे फायदे

ड) शोध निबंध

इ) संशोधन विषय

फ) मनुष्यबळ नियोजनातील संशोधन विषयक समस्या.

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5. Write short notes on (any 4) :

- a) Bibliography
- b) Types of Classification
- c) Advantages of Questionnaire
- d) Research Paper
- e) Research Topic
- f) Research problems in man-power planning.

मराठी रूपांतर

- सूचना :** i) सर्व प्रश्न सोडविणे अनिवार्य आहे.
ii) सर्व प्रश्नांना समान गुण आहेत.
iii) संदर्भकारिता मूळ इंग्रजी प्रश्न पत्रिका पहावी.

1. व्यवसाय संशोधन म्हणजे काय ? व्यवसाय संशोधनाचे प्रकार स्पष्ट करा.

किंवा

- अ) करविषयक माहिती म्हणजे काय ? करविषयक माहिती गोळा करण्याचे विविध मार्ग कोणते ?
- ब) संशोधन प्रक्रियेमध्ये संगणकाची भूमिका स्पष्ट करा.

2. थोडक्यात टीपा लिहा (कोणत्याही चार) :

- अ) शब्दकोष
- ब) डेटाबेसचे प्रकार
- क) संशोधन योजना
- ड) आयोजित संशोधनाची प्रक्रिया
- इ) आंतरराष्ट्रीय व्यावसायिक माहितीचे मार्ग
- फ) व्यावसायिक संशोधनात संदर्भकाची भूमिका.