

Instructions for the candidate:

1. Attempt any 2 from Q.1 to Q.3.
2. Figures on the right-hand side indicate full marks.
3. Use of simple calculator is allowed.
4. .

Q 1 The Balance Sheet of A, B, and C as on 31st March 2025 is as follows:

15M

Particulars	Debit	Credit
Cash	35,000	
Bank	40,000	
Debtors	30,000	
Stock on 31 ST March 2025	20,000	
Furniture	25,000	
Machinery	25,000	
Prepaid Insurance	3,000	
Creditors		25,000
Bills Payable		20,000
Outstanding Rent		25,000
Capitals: A		50,000
Capitals: B		30,000
Capitals: C		20,000
Gross Profit (FY 2024-25)		40,000
Salaries	16,000	
Office Expenses	16,000	
Total	2,10,000	2,10,000

Additional Information:

1. The partners share profits and losses in the ratio A:B:C = 3:2:1.
2. C retires on 30th September 2024. A and B agree to share future profits in the ratio 3:2.
3. Goodwill of the firm is valued at ₹36,000 and is raised in books but not written off.
4. Interest on capital is allowed @ 6% p.a.
5. Machinery is depreciated by 10% and provision for doubtful debts 5% on debtors.

Prepare Profit & Loss Account, Profit and Loss Appropriation Account, Partners' Capital Account for the year ended 31st March 2025.

Q2 Balance Sheet of PNB Associates as on 1 January 2025.

15M

Liabilities	₹	Assets	₹
Partners' Capital:		Furniture	1,20,000
Prakash	3,80,000	Plant	5,80,000
Nilesh	2,40,000	Investments	1,60,000
Bhavin	1,80,000	Debtors	2,10,000
Profit & Loss A/c	60,000	Cash	50,000
Bhavin's Loan	1,00,000		
Creditors	1,40,000		
Outstanding GST	20,000		
Total	11,20,000	Total	11,20,000

Additional Information:

1. Firm was dissolved on 1 January 2025.
2. Assets were realised as under:
 - o January 2025 – ₹1,50,000
 - o February 2025 – ₹2,25,000
 - o March 2025 – ₹2,80,000
3. Realisation expenses were estimated at ₹8,000; actual expenses amounted to ₹7,500.
4. Prakash, Nilesh & Bhavin share profits in the ratio 3: 2: 1.

Required:

1. Statement showing calculation of excess capital.
2. Statement of piecemeal distribution of cash.

Q3 Write short notes on following (Any three)

15M

- A Retirement of a partner
- B Salary to partner and interest on capital adjustments in partnership final account
- C Piecemeal distribution of cash
- D Secured Loan and unsecured loan
- E Excess capital statement

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SEAT NO.

Date:

Duration: 2 hours

Marks: 60

Instructions for the candidate:

1. Q.1 is Compulsory.
2. Attempt any 3 from Q. 2 to Q.6.
3. Figures on the right-hand side indicate full marks.
4. Use of simple calculator is allowed.

Q 1 The Balance Sheet of A, B, and C as on 31st March 2025 is as follows:

15M

Particulars	Debit	Credit
Cash	35,000	
Bank	40,000	
Debtors	30,000	
Stock on 31 ST March 2025	20,000	
Furniture	25,000	
Machinery	25,000	
Prepaid Insurance	3,000	
Creditors		25,000
Bills Payable		20,000
Outstanding Rent		25,000
Capitals: A		50,000
Capitals: B		30,000
Capitals: C		20,000
Gross Profit (FY 2024-25)		40,000
Salaries	16,000	
Office Expenses	16,000	
Total	2,10,000	2,10,000

Additional Information:

1. The partners share profits and losses in the ratio A:B:C = 3:2:1.
2. C retires on 30th September 2024. A and B agree to share future profits in the ratio 3:2.
3. Goodwill of the firm is valued at ₹36,000 and is raised in books but not written off.
4. Interest on capital is allowed @ 6% p.a.
5. Machinery is depreciated by 10% and provision for doubtful debts 5% on debtors.

Prepare Profit & Loss Account, Profit and Loss Appropriation Account, Partners' Capital Account for the year ended 31st March 2025.

- Q 2 On 10th January 2026, a fire occurred and partly damaged the stock of goods. Salvage value of the damaged goods was ₹3,000. Policy amount: ₹7,000

15M

Balance as on 31st March 2025:

Particulars	Amount (₹)
Stock at cost	12,000
Debtors for goods	3,500
Creditors for goods	2,000

Transactions between 1st April 2025 to 10th January 2026:

Particulars	Amount (₹)
Cash received from debtors	25,000
Discount allowed to debtors	600
Goods returned by debtors	300
Cash paid to creditors	40,000
Discount received from creditors	500
Goods returned to creditors	200
Cash sales	28,000
Debtors for goods as on 10-01-2026	6,200
Creditors for goods as on 10-01-2026	3,500

Gross profit on cost 20%. Find out the amount of claim.

- Q 3 Balance Sheet of PNB Associates as on 1 January 2025.

15M

Liabilities	₹	Assets	₹
Partners' Capital:		Furniture	1,20,000
Prakash	3,80,000	Plant	5,80,000
Nilesh	2,40,000	Investments	1,60,000
Bhavin	1,80,000	Debtors	2,10,000
Profit & Loss A/c	60,000	Cash	50,000
Bhavin's Loan	1,00,000		
Creditors	1,40,000		
Outstanding GST	20,000		
Total	11,20,000	Total	11,20,000

Additional Information:

- Firm was dissolved on 1 January 2025.
- Assets were realised as under:
 - o January 2025 – ₹1,50,000
 - o February 2025 – ₹2,25,000
 - o March 2025 – ₹2,80,000
- Realisation expenses were estimated at ₹8,000; actual expenses amounted to ₹7,500.
- Prakash, Nilesh & Bhavin share profits in the ratio 3: 2: 1.

Required:

1. Statement showing calculation of excess capital.
2. Statement of piecemeal distribution of cash.

Q 4 Mr. Rakesh of Dadar consigned goods to Mr. Iyer of Thane costing ₹2,50,000, 15M

invoiced to show a profit of 20% on cost.

Rakesh paid freight and insurance ₹11,500.

Iyer incurred carriage inward ₹3,750 and accepted a one-month Bill for ₹1,00,000, which was discounted for ₹97,800.

Account Sales showed:

- 3/4 of the goods sold for ₹3,00,000
 - 25% Cash sales
 - 75% Credit sales

Rakesh paid ₹1,500 advertisement and ₹12,300 selling expenses.

Iyer is entitled to:

- Commission 3%
- Del-credere commission 1%

A customer failed to pay ₹2,000.

Iyer remitted the balance due.

Prepare: In the books of Rakesh

1. Consignment Account
2. Iyer's Account

Q 5 Write short notes on following (Any three)

15M

- A Salvage and Insurance Claim
- B Salary to partner and interest on capital adjustments in partnership final account
- C Consignor and Consignee
- D Piecemeal distribution of cash
- E Non-recurring expenses under consignment accounting

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F.Y. B.COM. SEM-II NEP REG/ ATKT/MAX-2
Business Communication - II

DATE: 14/03/2026

11:00 AM to
12:00 NOON

SEAT NO. _____

Duration: 01 hour

Marks: 30

Instructions for the candidate:

1. Q.1 is Compulsory.
2. Attempt any 2 from Q. 2 to Q.4.
3. Figures on the right-hand side indicate full marks.

Q:1 Answer the following questions:

10

Draft a business proposal on behalf of Kent Computers to start Computer Training Courses on the campus of 'Anjali Textiles Company Ltd.' on profit sharing basis.

OR

Your boss finds out that the Air Conditioners in your 02-storey office building are repeatedly malfunctioning. There is a doubt related to its mishandling. She has formed a committee of staff to find the reasons behind it. Draft the committee's report suggesting some recommendations.

Q:2 Answer the following questions:

A) Write a short note on 'Group Discussion'.

05

B) Draft a notice cum agenda of the third Annual General Meeting of 'Bafna Motors Limited'. Also draft a resolution of 'Declaration of Dividend'.

05

Q:3 Answer the following questions:

A) Enumerate the advantages of conferences.

05

B) Write a sales letter to promote the sale of a frost-free fridge.

05

Q:4 Answer the following questions:

A) Explain the use of 'Suggestion Schemes' as part of Internal Public Relations.

05

B) Babita stationery store had ordered a variety of markers and pens from Ace Pen Dealers. One receiving the delivery of the consignment, they found that an entirely different set of markers and pens has been sent to them. Draft a letter of complaint in this context.

05

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DATE :
Duration: 1 hours

Business Economics I SEAT NO.
Marks: 30

Instructions: -

1. This question paper contains 1 page.
2. Q.1 is Compulsory.
3. Attempt any 2 from Q. 2 to Q.4.
4. Answers to each new question should begin on a fresh page.
5. Figures on the right-hand side indicate full marks.
6. Use of simple calculator is allowed.

Q:1 Answer the following questions:

A) In a particular industry, a small number of large firms dominate the market and account for a major share of total output. Each firm closely observes the pricing and output decisions of rival firms before making its own decisions. Because of this mutual interdependence, firms are cautious while changing prices.

When one firm considers increasing its price, it fears that rival firms may not follow, leading to a loss of customers. On the other hand, if a firm reduces its price, competitors are likely to match the price cut to protect their market share. As a result, prices in this industry tend to remain stable for long periods, even when there are moderate changes in cost or demand.

To reduce uncertainty and intense competition, firms may sometimes engage in informal understandings, price leadership, or coordinated behaviour, though formal agreements are often discouraged or regulated. Non-price competition such as advertising, product features, and service quality plays an important role in attracting consumers.

- 1) Identify the type of market structure described in the case study.
- 2) State any two features of the market identified above.
- 3) Why do firms closely observe the actions of rival firms?
- 4) What is meant by price rigidity in this market?
- 5) Why is non-price competition important in this type of market?

Q:2 Answer the following questions:

- A) Explain the meaning & scope of Business Economics.
- B) Explain the law of demand and its assumptions.

5 marks
5 marks

Q:3 Answer the following questions:

- A) Explain the meaning and features of monopoly.
- B) Explain short-run equilibrium of a firm under perfect competition.

5 marks
5 marks

Q:4 Answer the following questions:

- A) Explain the determinants of supply and how they affect the market supply.
- B) Explain the meaning and features of monopolistic competition.

5 marks
5 marks

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DATE: _____

SEAT NO. _____

Duration: 1 hours

Marks: 30

Instructions: - (1) Two questions are compulsory having NO internal Options.
(2) Figures to the right indicate full marks.

- Q:1 Answer the following questions:** 15
- A) Define Service and explain its characteristics.
- B) Highlight the importance of the service sector in the Indian context.
- Q:2 Answer the following questions:** 15
- A) Discuss the Importance of E-Commerce.
- B) Discuss Present status of E-Commerce in India.
- Q:3 Answer the following questions:** 15
- A) What is market research and explain the Service Development life cycle.
- B) What is On-line Marketing Research? Explain its types.

-----X-----X-----X-----

Lib

DATE: _____

SEAT NO. _____

Duration: 2 hours

Marks: 60

Instructions: - (1) Four questions are compulsory having NO internal Options.
(2) Figures to the right indicate full marks.

- Q:1 Answer the following questions:** 15
A) Define Service and explain its characteristics.
B) Highlight the importance of service sector in Indian context.
- Q:2 Answer the following questions:** 15
A) Differentiate between organized and unorganized retailing.
B) Highlight the factors responsible for the growth of organized retailing in India.
- Q:3 Answer the following questions:** 15
A) Define BPO & state its scope.
B) What is ERP? Explain its functions.
- Q:4 Answer the following questions:** 15
A) Discuss the Importance of E-Commerce.
B) Discuss Present status of E-Commerce in India.
- Q:5 Answer the following questions:** 15
A) What is market research and explain the Service Development life cycle.
B) Write a note on Careers in Retailing.
- Q:6 Answer the following questions:** 15
A) Discuss advantages and disadvantages of Internet Banking.
B) What is on-line Marketing Research? Explain its types.

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DATE: 13/03/2026 11 to 12 noon . SEAT NO. _____

Duration: _____ hours

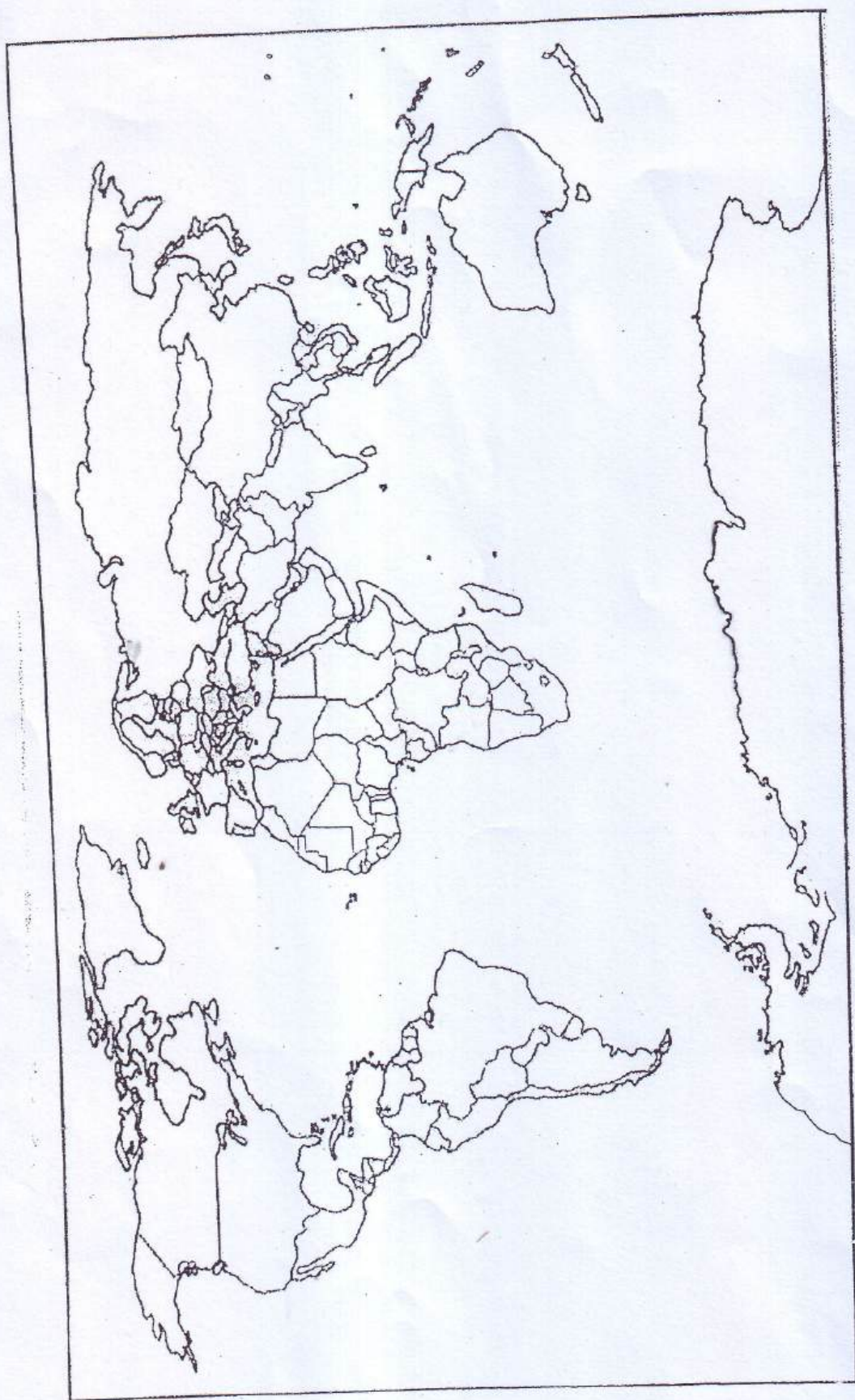
Marks: 30

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- Instructions:* - (1) Q.1 is Compulsory.
(2) Attempt any 2 from Q. 2 to Q.4.
(3) Attach the map supplement to the main answer book.
(4) Figures on the right-hand side indicate full marks.
(5) Use of simple calculator is allowed.

- Q 1 Name and Mark the following on the World Map provided to you and attach it with the main answer book. **10 marks**
1. A major Mountain Range in North America.
 2. An area in India having physical water scarcity.
 3. Biggest Hot desert of the World.
 4. Longest River in the World.
 5. Country having highest HDI in Asia.
 6. World's largest producer of Wind energy.
 7. Largest producer of Bauxite in the World.
 8. A Region affected by Ozone layer depletion.
 9. An area of biodiversity hotspot in Brazil.
 10. An European country with little or no water scarcity.
- Q 2 Answer the following
- A Suggest some measures to address population explosion. **5 marks**
- B Define environmental migration. Explain the main factors responsible for it. **5 marks**
- Q 3 Answer the following
- A Describe the impact of environment on human health. **5 marks**
- B Identify the causes of Forests degradation and suggest some measures for protection of world forest resources. **5 marks**
- Q 4 Write Short Notes on
- A Poverty & Starvation **5 marks**
- B Acid Rains **5 marks**

STUDENT'S SEAT NUMBER _____ SUPERVISOR'S SIGNATURE _____



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DATE: _____

Sem II Regular + ATKT Month 2024 18/3/24

SEAT NO. _____

E. LAW II
Duration: _____ hours

Marks: 30

Instructions: - (1) Q.1 is Compulsory.
(2) Attempt any 2 from Q. 2 to Q.4.
(3) Figures to the right indicate full marks.

- Q:1 Write Briefly in two or three sentences on: - 10**
1. Save Narmada Movement
 2. Article 21
 3. Environmental Impact Assessment
 4. UNFCCC
 5. Agenda 21
- Q:2 Answer the following questions: - 10**
- A What is the purpose of an Environmental Audit? 5
- B What is the significance of Brundtland Commission Report 5
- Q:3 Answer the following questions: - 10**
- A Write a short note on the Precautionary Principle? 5
- B What was the objective of United Nations Conference on Environment and Development? 5
- Q:4 Write Short Notes: - 10**
- A Appiko Movement 5
- B Article 51A(g) 5

-----X-----X-----X-----

DATE: _____

SEAT NO. _____

Duration: 01hour

Marks: 30

Instructions: - (1) Q.No.1 is compulsory.
(2) Answer any two questions from Q.2 to 4.
(3) Figures to the right indicate full marks.

Q:1 Answer the following question:

Explain how 'Communication' and 'Collaboration' are two of the most needed soft skills today. 10
OR
Write a detailed note on need of 'Critical thinking' and explain four types of reasoning.

Q:2 Answer the following questions:

- A) Write a note on Business Meal Etiquette. 05
- B) Write a note on the four quadrants of the effective strategies of the time management. 05

Q:3 Answer the following questions:

- A) Define Stress. What are the various effects of Stress? 05
- B) Give any four 'Characteristics of Leadership Skills.' 05

Q:4 Answer the following questions:

- A) Explain briefly the ways to deal with job stress. 05
- B) Comment on Ways to 'Say No 'politely but assertively. 05

-----X-----X-----X-----

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B. Math

12/03/2026

DATE: _____

SEAT NO. _____

Duration: 1 hour

Marks: 30

Instructions: -

- (1) Question number 1 is compulsory.
- (2) Attempt any TWO questions from Question number 2, 3 and 4.
- (3) Use of simple non-programmable calculators is allowed.
- (4) Each question carries 10 marks, and each sub question carries 5 marks.

Q.1 Answer the following:

- a Find derivatives of the following functions. 5
- i) $y = 12^x - 50x^3 + 25e^x + 78^2$
- ii) $y = \frac{(x^4 + x^2 + \sqrt{x})}{(x+1)}$
- b Mr. A borrowed Rs.8,00,000/- from Mr. X. After 3 years, he returned the amount, with the simple interest. If the rate was 10% p.a., find the simple interest he had paid. Also find the total amount including simple interest he had paid to Mr. X. 5

Q.2 Answer the following:

- a The total cost function is given by $C = x^3 - 15x^2 + 72x + 500$. Find x for which the total cost function is minimum. 5
- b Mr. B deposited ₹7,50,000/- in a bank at 9% per annum compound interest. Calculate the accumulated amount after 2 years. 5

Q.3 Answer the following:

- a i) Find the elasticity of demand if the marginal revenue is 80 and the average revenue is 20. 5
- ii) Find the marginal revenue if the price is 50 and the elasticity of demand is 10.
- b Ms. C deposited Rs. 6,000/- at the end of each quarter at 12% compound interest p.a. Find the amount she will receive after 1 year. (Use all values correct up to 4 decimal places.) 5

Q.4 Answer the following:

- a If $f(x) = x^2 + 12x + 36$, find 'x' if $f(x) = f(x - 2) + 4$. 5
- b Mr. D took a loan of Rs. 6,70,000/- with 12% interest per year, to be repaid in 10 months. Calculate the EMI using a reducing balance method. (Use all values correct up to 4 decimal places.) 5

DATE: _____

SEAT NO. _____

Duration: 1 hour

Marks: 30

Instructions: -

- (1) Question number 1 is compulsory.
- (2) Attempt any TWO questions from Question number 2, 3 and 4.
- (3) Use of simple non-programmable calculators is allowed.
- (4) Each question carries 10 marks, and each sub question carries 5 marks.

Q.1 Answer the following:

- a Calculate Karl Pearson's correlation coefficient for the following data. 5

X	10	20	30	40	50	60
Y	20	30	40	50	60	70

- b Calculate 4 yearly moving averages from the following time series. 5

Year	2020	2021	2022	2023	2024	2025	2026
Sales	25	30	35	40	20	15	10

Q.2 Answer the following:

- a If X follows normal distribution with mean 20 and standard deviation 5. 5
Find i) $P(x \leq 10)$ ii) $P(x \geq 25)$ iii) $P(10 \leq x \leq 25)$ [Given: area under the standard normal curve between $z = 0$ and $z = 1$ is 0.3413 and area under the standard normal curve between $z = 0$ and $z = 2$ is 0.4772]
- b Fit a straight-line trend for the following data. (Use all values correct up to 2 decimal places.) 5

Year	2022	2023	2024	2025	2026
Sales	50	60	70	40	30

Q.3 Answer the following:

- a If variable 'X' follows Binomial Distribution with mean 6 and variance 3 then find the value of $P(X = 2)$. 5

- b Calculate Laspeyre's, Paasche's and Fisher's price Index Numbers from the following data: (Use all values correct up to 3 decimal places) 5

Commodities	Base Year		Current Year	
	Price	Quantity	Price	Quantity
P	90	10	100	20
Q	60	50	80	60
R	70	20	70	30
S	80	10	90	20

Q.4 Answer the following:

- a Estimate the marks in Statistics of a student who secured 45 marks in Mathematics from the following bivariate data: 5

	Mathematics	Statistics
Mean marks	65	50
Standard deviation	2	3
Correlation coefficient	0.55	

- b Construct Cost of living Index Number using Family budget method for the following data: 5

Commodity	Base year price	Current year price	Weights
Food	8,100	9,100	30
Fuel	9,100	9,500	25
Clothing	7,100	8,000	10
House Rent	10,000	15,000	25
Miscellaneous	5,100	5,200	10
