

Instructions for the candidate:

1. Q.1 is Compulsory.
2. Attempt any 3 from Q. 2 to Q.5.
3. Figures on the right-hand side indicate full marks.
4. Use of simple calculator is allowed.

- Q 1 You are required to prepare the Balance Sheet of Nitya Ltd. as on 31st March, 2025 as per Schedule III of the Companies Act, 2013 based on the following information: 15

Particulars	Dr. (Rs)	Particulars	Cr. (Rs)
Advances to Staff	1,75,000	Equity Share Capital	25,00,000
Cash at Bank	3,50,000	Capital Reserve	1,00,000
Cash in Hand	4,80,000	Loan from IDBI Bank	7,50,000
Plant & Equipment (Cost Rs 18,00,000)	15,80,000	Securities Premium	3,50,000
Computers (Cost Rs 6,00,000)	5,50,000	Outstanding Liabilities	2,00,000
Preliminary Expenses (amortizable within 12 months)	25,000	Unsecured Loan	3,50,000
Debtors	4,80,000	Unclaimed Dividend	60,000
Bills Receivable	2,65,000	Profit & Loss A/c	85,000
Long Term Investments	3,20,000	Bills Payable	90,000
Inventory	3,80,000	Trade Payables	1,20,000
Total	46,05,000	Total	46,05,000

Additional Information:

1. The Authorised Share Capital of the company consists of 30,000 Equity Shares of Rs. 100 each.
2. Out of debtors, debt due for more than six months is Rs. 150,000.
3. Loan from IDBI Bank is secured against inventory.

- Q 2 Alpha & Co. and Beta & Co. decide to amalgamate to form a new firm, Gamma & Co. on 1st April, 2025. The Balance Sheets of the two firms on that date were as follows:

Liabilities	Alpha & Co. ₹	Beta & Co. ₹	Assets	Alpha & Co. ₹	Beta & Co. ₹
Partner's Capital A/c			Machinery	5,60,000	5,00,000
Delta	6,00,000	-	Furniture	80,000	40,000
Zeta	4,00,000	-	Debtors	3,20,000	2,40,000
Kappa	-	4,80,000	Stock	2,40,000	1,80,000
Sigma	-	3,40,000	Cash	2,00,000	1,20,000

Creditors	2,40,000	1,60,000			
Bank Loan	1,60,000	1,00,000			
	14,00,000	10,80,000		14,00,000	10,80,000

Additional Information:

- The new firm, Gamma & Co., will take over all assets and liabilities of both Alpha & Co. and Beta & Co.
- The following revaluations were agreed upon:
 - Alpha & Co.:** Machinery to be valued at ₹8,00,000.
 - Beta & Co.:** Machinery to be valued at ₹7,00,000.
- The goodwill of Alpha & Co. is valued at ₹80,000, and Beta & Co.'s goodwill is valued at ₹60,000.

You are required to prepare:

- Purchase Consideration
- Realisation A/c, Partner's Capital A/c and New Firm's A/c in the books of Alpha & Co.

Q 3 On 1st April 2025, Goku Traders purchased a machine from Frieza Machines Ltd. on hire purchase system under the following terms:

15

- Cash price of the machine: ₹1,00,000
- Down payment: ₹20,000
- Balance to be paid in 4 equal annual installment of ₹20,000 each
- Interest is charged at 10% per annum on the outstanding balance
- Installments are payable at the end of each year

Goku Traders paid all installments on their due dates. You are required to pass Journal Entries in the books of Goku Traders.

Q 4 Puniya Ltd. imported goods worth US \$ 30,000 from Zingu Ltd. on 22/08/2025, when the exchange rate was US \$ 1 = ₹ 83.90. Puniya Ltd. agreed to pay Zingu Ltd. in three instalments on 19/10/2025 (1 US \$ = ₹ 84.00), 16/11/2025 (1 US \$ = ₹ 84.50 and on 12/01/2026 (1 US \$ = ₹ 83.50) Show in the books of Puniya Ltd., Journal entries, Zingu Ltd. A/c and Foreign Exchange Fluctuation account based on AS 11. Books are closed on 31st March every year.

15

Q 5 Short Notes on : (any Three)

15

- Features of Hire Purchase System
- Managerial Remuneration
- Methods of Purchase Consideration
- Foreign exchange fluctuation account
- Partnership Deed

Lib

Advertising

2026
02/03/2026

DATE: _____

SEAT NO. _____

Duration: 1 hours

Marks: 30

Instructions: - (1) Attempt any two questions from the following
(2) Figures to the right indicate full marks.
(3) Use of simple calculator is allowed.

Q:1 Answer the following questions: 15

- A) What are the features of advertising? Explain in detail.
- B) Describe the various skills required for a career in advertising

Q:2 Answer the following questions: 15

- A) Explain from the illustration how production costs will reduce after advertising? (Give table of before ad and after ad)
- B) Explain the features of rural advertising.

Q:3 Answer the following questions: 15

- A) Explain the Dawn of Advertising: Communicating Before Print (Pre-14th Century)
- B) Write a note on ASCI

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

Lib

Business Economics - II

28/02/2026

DATE:

SEAT NO. _____

Duration: 2 hours

Marks: 60

- Instructions: - (1) All questions are compulsory having internal Options.
(2) Figures to the right indicate full marks.
(3) Use of simple calculator is allowed.

- Q:1 Answer the following questions: (Any 2) 7.5 15
A) Elaborate the scopes of macroeconomics.
B) Explain the concept of circular flow of income and expenditure in four sector model. 7.5
C) What is trade cycle and explain the different phases of trade cycle. 5.5
- Q:2 Answer the following questions: (Any 2) 15
A) What are the factors influencing Marginal efficiency of Capital? 7.5
B) Explain subjective and objective factors of consumption function. 7.5
C) Discuss the concept of multiplier and bring out the various limitations of the multiplier. 5.7
- Q:3 Answer the following questions: (Any 2) 15
A) Derive IS curve and bring out its properties. 7.5
B) Examine the short-run Phillips curve. 7.5
C) What is stagflation and explain its causes. 5.7
- Q:4 Answer the following questions: (Any 2) 15
A) Explain the components of money supply. 7.5
B) Describe Keynesian approach of demand for money. 7.5
C) Explain demand pull inflation with the help of suitable diagram. 7.5

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

Lib

Business law. Sem III NLP
Feb. 2026 ATKT S73/2026 8 to 9 am

DATE: _____

SEAT NO. _____

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	Answer the following question: -	10 marks
A	Define contract. Explain the essentials of valid contract.	
Q:2	Answer the following questions: -	
A	Explain the meaning and essentials of consideration under Indian Contract Act.	5 marks
B	Explain the meaning and essentials of coercion under Indian Contract Act.	5 marks
Q:3	Answer the following questions: -	
A	Distinguish between Partnership and Hindu Undivided Family.	5 marks
B	Explain minor's position in partnership under Indian Partnership Act.	5 marks
Q:4	Write Short Notes: -	
A	Kinds of offer under Indian Contract Act.	5 marks
B	Types of partners under Indian Partnership Act.	5 marks

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

Lib

DATE: 20/02/2026 ; Time 8: TO 10 AM, 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) Which are the competencies required in management in today's corporate world.
B) Explain briefly Henri Fayol's principles of management.
- Q:2 Answer the following questions:** 15
A) What is co-ordination and state its importance?
B) What are the essentials of a decision making.
- Q:3 Answer the following questions:** 15
A) What are the steps in organizing process?
B) What are the barriers to delegation?
- Q:4 Answer the following questions:** 15
A) State the various modern styles of leadership.
B) What is motivation. State its importance.
- Q:5 Answer the following questions:** 15
A) Write a note on spiritual management in organisation.
B) State the impact of artificial intelligence on decision making
- Q:6 Answer the following questions:** 15
A) Elaborate the concept of Centralisation.
B) Write a note on intrinsic and extrinsic motivation.
- X-----X-----X-----

Ancient Indian values in Bhartiya Management

04/03/2026

~~Lib~~

DATE: _____

SEAT NO. _____

Duration: 01 hours

Marks: 30 Marks

- Instructions:** - (1) Students are required to attempt any 02 questions only.
(2) Each question carries equal marks. (Total Marks: 30)
(3) Use suitable examples/illustrations wherever necessary.

- Q:1 Answer the following questions:** 15
A) Differentiate between Contemporary Management and Bhartiya Management with suitable points of comparison.
B) Classify the Management styles and its various Types.
- Q:2 Answer the following questions:** 15
A) Explain in Details Indian values and Bhartiya leadership practices.
B) Elaborate on the concept of Management by Self-Transformation in the context of Bhartiya Management.
- Q:3 Answer the following questions:** 15
A) Identify and describe the essential features of passionate activity in management.
B) Evaluate the benefits of Bhartiya Theory of Management in Details

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

Lib

Management

02/03/2026

SEAT NO. _____

CODE:

Duration: 1 hour

Marks: 30

Instructions :- (1) Answer any 2 out of 3 questions
 (2) Figures to the right indicate full marks.
 (3) Use of simple calculator is allowed.

Q:1

Answer the following.

15

Following is the Balance Sheet of Oggy Ltd.

Liabilities	Rs.	Assets	Rs.
Share Capital		Goodwill	17,500
Equity	50,000	Land and Building	1,10,000
8% Preference	50,000	Plant and Machinery	50,000
15% Bank Loan	20,000	Furniture	15,000
16% Debentures	10,000	Marketable Investments	10,000
Reserves	75,000	Debtors	35,000
Creditors	30,000	Prepaid Insurance	5,000
Bank Overdraft	20,000	Stock	15,000
Outstanding Rent	3,500	Cash in Hand	3,500
Provision for Tax	15,000	Cash at bank	17,500
Profit and Loss Account	10,000	Preliminary Expenses	5,000
Total	2,83,500		2,83,500

You are required to calculate :

1. Proprietary ratio
2. Stock to working capital ratio
3. Capital Gearing ratio
4. Debt equity ratio
5. Current ratio

(Note Vertical Balance sheet not required)

Q:2 Answer the following:

15

Mcetha Co. is considering investment in either one of the two alternative projects, both with a life of 5 years and the following information is given:

Particulars	Year	Project X	Project Y
Capital Investment	0	50,000	40,000
Income (after depreciation and tax)	1	15,000	20,000
	2	15,000	17,500
	3	15,000	15,000
	4	15,000	12,500
	5	15,000	5,000

Your expected rate of return is 20% p.a.

You are required to calculate the comparative profitability of the two projects using the Net present value method and advise which machine should be selected. Assume depreciation on straight line basis and no scrap value.

The present value Rs.1 at 20% from year 1 to 5 is as under

Year	1	2	3	4	5
Present Value	0.833	0.694	0.579	0.482	0.402

Q:3 Write Short Notes (any 3):

15

- a) Payback period

Lib Sem III ATKT 30 m: Feb/March 2026
 Utility of Marathi language in Accountancy =
 Friday 6/3/2026 8am to 9am

दिनांक: _____

आसन क्रमांक. _____

कालावधी: १ तास

गुण: ३०

- सूचना: - (१) सर्व प्रश्न अनिवार्य आहेत.
 (२) प्रत्येक नवीन प्रश्नाची उत्तरे नवीन पानापासून सुरु करावीत.
 (३) उजव्या बाजूचे आकडे पूर्ण गुण दर्शवतात.
 (४) साध्या गणनयंत्रचा वापर करण्यास परवानगी आहे.

प्र:१	खालील पदांची उत्तरे द्या: (८ पैकी कोणतेही ५)	१० गुण
अ)	संशयित येणी	
ब)	रोजकिर्द	
क)	मालमत्ता	
ड)	उचल	
ई)	भांडवल	
फ)	रोक पावती	
ज)	उत्पन्न	
ह)	हंडी	
प्र:२	खालील प्रश्नांची उत्तरे द्या:	
अ)	खालील व्यवहारांच्या आधारे श्री लक्ष्मी ट्रेडिंग कंपनीची मार्च २०२५ महिन्याची रोकड वही (Cash Book) तयार करा.	१० गुण
	१) ०२ मार्च - रोख ₹ २,००,००० गुंतवणूक करून व्यवसाय सुरु केला.	
	२) ०४ मार्च - बँकेत रोख ₹ ७५,००० जमा केले.	
	३) ०६ मार्च - माल रोखीने ₹ ३०,००० ला विक्री केला.	
	४) ०९ मार्च - कार्यालय भाडे म्हणून रोख ₹ १०,००० अदा केले.	
	५) १३ मार्च - फर्निचर खरेदीसाठी रोख ₹ २०,००० दिले.	
	६) १६ मार्च - बँकेतून रोख ₹ १५,००० काढले.	
	७) १९ मार्च - ग्राहक राकेशकडून उधारीवर दिलेले ₹ २५,००० रोख वसूल झाले.	
	८) २३ मार्च - कार्यालयीन विजेचे बिल रोख ₹ ४,००० भरले.	
	९) २६ मार्च - वेतन म्हणून कामगारांना रोख ₹ १२,००० अदा केले.	
	१०) ३० मार्च - जाहिरात खर्चासाठी रोख ₹ ५,००० अदा केले.	
	किंवा	
ब)	i) खात्यांची संकल्पना व व्याख्या स्पष्ट करून खात्यांचे मुख्य प्रकार उदाहरणासह लिहा.	५ गुण
	ii) खात्यांचे वर्गीकरण करण्याचे महत्त्व व उपयोग स्पष्ट करा.	५ गुण
प्र:३	खालील प्रश्नांची उत्तरे द्या:	
क)	खालील व्यवहारांच्या आधारे श्रीराम ट्रेडिंग कंपनीची एप्रिल २०२५ महिन्याची रोजकिर्द (Journal Book) तयार करा.	१० गुण
	१) ०१ एप्रिल - रोख ₹ ३,००,००० व फर्निचर ₹ ५०,००० भांडवल म्हणून आणले.	
	२) ०३ एप्रिल - बँकेत रोख ₹ १,००,००० जमा केले.	
	३) ०५ एप्रिल - अनिल अँड कंपनीकडून उधारीवर माल खरेदी ₹ ६०,००० केला.	
	४) ०८ एप्रिल - रमेशकडून माल विक्री ₹ ४०,००० उधारीवर केली.	
	५) १० एप्रिल - कार्यालय भाडे रोख ₹ १५,००० अदा केले.	

दिनांक: _____

आसन क्रमांक. _____

कालावधी: १ तास

गुण: ३०

६) १२ एप्रिल - रोख विक्री ₹ २५,००० झाली.	
७) १५ एप्रिल - बँकेतून ₹ २०,००० काढून घेतले.	
८) १८ एप्रिल - कार्यालयीन खर्चासाठी रोख ₹ ५,००० अदा केले.	
९) २२ एप्रिल - ग्राहक रमेशकडून उधारीवरील ₹ २०,००० रोख वसूल झाले.	
१०) ३० एप्रिल - मालकाने वैयक्तिक खर्चासाठी रोख ₹ १०,००० काढले.	
किंवा	
ड) i) खरेदी पुस्तक म्हणजे काय? त्याचे स्वरूप व उदाहरणासह उपयोग स्पष्ट करा.	५ गुण
ii) विक्री परत पुस्तक याचे स्पष्टीकरण करून त्यातील व्यवहारांची उदाहरणे लिहा.	५ गुण

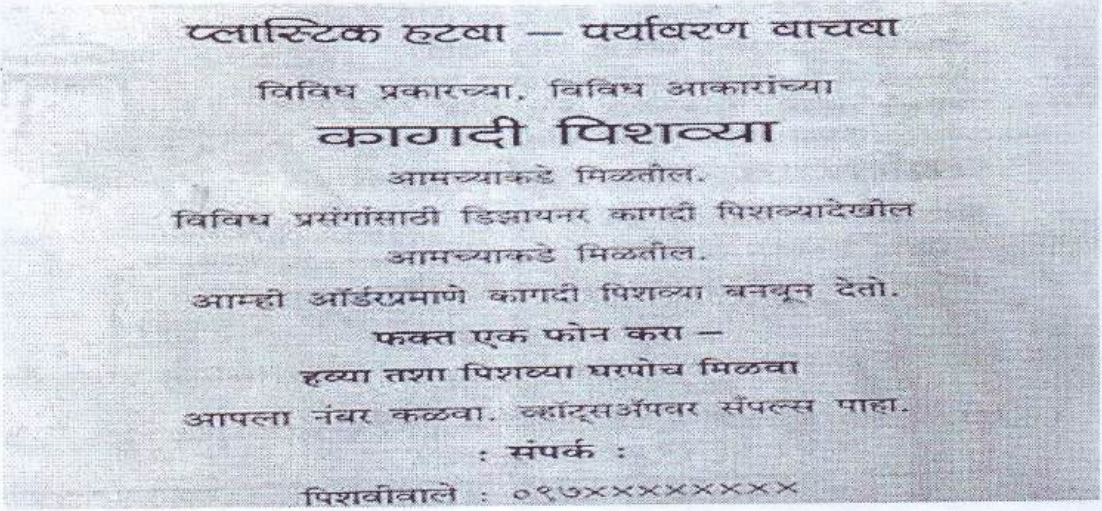
-----X-----X-----X-----

Friday 6/3/2026 8am to 9am
तारीख: _____
कालावधी: १ तास

सीट क्रमांक _____

गुण: ३०

सूचना: - (१) खालीलपैकी कोणतेही दोन प्रश्न सोडवा.
(२) उजवीकडील आकडे पूर्ण गुण दर्शवितात.

प्रश्न:१	खालील प्रश्नांची उत्तरे द्या:	१५
अ)	जाहिरात ग्राहकांना काय फायदा देतात ते स्पष्ट करा.	
ब)	जाहिरातीतील विविध घटक विचारात घेऊन खालील कोणत्याही एकावर जाहिरात तयार करा अ) मनगटावरील घड्याळ ब) शैक्षणिक सेवा	
प्रश्न:२	खालील प्रश्नांची उत्तरे द्या:	१५
अ)	खालील जाहिरातीतील खरेदीच्या प्रेरणा आणि विक्रय बिंदू ओळखा आणि स्पष्ट करा. 	
ब)	"संगीत हा जाहिरातीचा आत्मा आहे" हे उदाहरणाने स्पष्ट करा.	
प्रश्न:३	खालील प्रश्नांची उत्तरे द्या:	१५
अ)	भारतीय जाहिरातीतील घोषवाक्य यावर टीप लिहा.	
ब)	तुमच्याकडे "स्वीट आईस्क्रीम" ची जुनी जाहिरात आहे आणि तुम्हाला तिचे पुनर्लेखन करायचे आहे. जुनी जाहिरात (उदाहरण): शीर्षक: ""स्वीट आईस्क्रीम" : वेगवेगळ्या चवींमध्ये आणि फळांमध्ये आईस्क्रीम बनविणारी फॅक्टरी. मजकूर: आमच्या येथे अतिशय चवदार आणि वेगवेगळ्या फळांचा उपयोग करून आईस्क्रीम बनविण्यात येते. चांगल्या चवीमुळे याची भारतात अतिशय मागणी आहे मुंबई शहरात या कंपनीच्या बऱ्याच शाखा आहेत. पत्ता: सवंगडी उद्यानाजवळ, रॅम चौक, मुंबई ." संपर्क: (फक्त फोन नंबर)	

SYBCom sem III ATKT 30/60 marks feb/march 2026
 Lib Vedic Accounting I 04/03/2026

DATE: _____

SEAT NO. _____

Duration: 1 hours

Marks: 30

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

Q:1	Answer the following terms: (Any 5 out of 8)	10 Marks
A)	Akshapatala	
B)	Vyaya	
C)	Yajna	
D)	Ahimsa	
E)	Aparigraha	
F)	Moksha	
G)	Satya	
H)	Sannidhata	
Q:2	Answer the following questions:	
A)	What is the role of Kama in financial decision-making according to Vedic philosophy?	5 Marks
B)	Write a short note on Artha as a guiding principle in accounting.	5 Marks
Q:3	Answer the following questions:	
A)	Write a short note on Rta and its application in accounting practices.	5 Marks
B)	Describe the historical development of Vedic Accounting during the Mauryan and Gupta periods.	5 Marks
Q:4	Answer the following questions:	
A)	Describe the concept of accountability and stewardship in ancient accounting practices.	5 Marks
B)	Discuss the holistic nature of Vedic Accounting in integrating economics, ethics, and spirituality.	5 Marks

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