

Date: S.Y.B. Com. Semester - IV 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** Samruddhi Private Limited was incorporated on 1st August, 2024. This company 15  
agreed to take over business of M/s. Tasty & Company as going concern, effective  
from 1st April, 2024. The Profit and Loss Account for year ended 31st March,  
2025 is:

Particulars	Rs.	Particulars	Rs.
To Opening stock	15,000	By Sales	1,50,000
To Material consumed	60,000	By Closing stock	21,000
To Wages	15,000		
To Factory expense	21,000		
To Gross profit	60,000		
	<b>1,71,000</b>		<b>1,71,000</b>
To Salary	15,000	By Gross profit c/d	60,000
To Rent	4,500	By profit on sale of Investment	10,000
To Office expense	3,000		
To Sales Commission	7,500		
To Bad debts	2,500		
To Depreciation	9,000		
To Net profit	28,500		
	<b>70,000</b>		<b>70,000</b>

**Additional Information:**

- i. Total Sales for the year amounted to ₹1,50,000. Sales for the pre-period (April, May, June, and July) were ₹10,000 per month. The remaining balance of Sales represents the post-period sales.
  - ii. Bad debt is in respect of sales effected two years ago.
  - iii. Investment was sold on 1st November, 2024.
- Prepare a Statement showing the apportionment of Income and expenses between the Pre-Incorporation Period and Post-Incorporation Period.

**Q.2** On 1-04-2024 Mrs. Sandhu had Rs 3,00,000, 12% Debentures at Rs 94 each (face 15  
value Rs 100). Interest is payable half-yearly on 30th June and 31st December  
every year. On 1-09-2024 Mrs. Sandhu sold Rs 90,000 of 12% debenture at Rs 95  
cum-interest. These 12% debenture were quoted Rs 96 per debenture at the stock

exchange on 31-03-2025. Draw up 12% Debenture Account in the books of Mrs. Sandhu for the year ended 31-03-2025

**Q. 3** The Balance Sheet of LMN Ltd. as on 31st March 2025 is as follows:

Balance Sheet of LMN Ltd

15

Liabilities	Rs.	Assets	Rs.
Equity Shares of Rs. 10 each	8,50,000	Fixed Assets	10,00,000
12% Preference Shares of Rs. 10 each	5,00,000	Investments	2,00,000
Securities Premium	50,000	Bank Balance	5,00,000
General Reserve	2,00,000		
Profit & Loss Account	1,00,000		
	<b>17,00,000</b>		<b>17,00,000</b>

The company decided to redeem all preference shares at a premium of 10% subject to the following conditions:

1. The company issued 30,000 equity shares of ₹10 each at par, payable in full.
2. Investments costing ₹2,00,000 were sold for ₹1,90,000.
3. Redemption was carried out immediately.
4. The company issued bonus shares in the ratio of 1:10 to equity shareholders.

You are required to pass the necessary journal entries.

**Q. 4** Milkyway Traders Ltd. issued 50,000, 8% debentures of ₹50 each at par on 1st April 2020, redeemable at par as follows:

15

- 31st March 2023 → 25,000 debentures
- 31st March 2024 → 25,000 debentures

The Board of Directors decided to transfer the required amount to Debenture Redemption Reserve (DRR) in two equal installments starting from 31st March 2021, each of Rs 1,25,000. Record the necessary journal entries without providing interest on debentures and assuming that the investments required by law are made in fixed deposits in a bank.

**Q. 5** Short Notes on: (Any Three)

15

- a. Debenture Redemption Reserve
- b. Investment Accounting
- c. Profit Prior to Incorporation
- d. Capital Redemption Reserve
- e. Cum-Interest and Ex-Interest Purchase

\*\*\*\*\*

Lib

Advertising II

10/03/2026

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) Explain the advantages of OOH media.
- B) Prepare Advertising budget for Sawn Ltd; for the year of December 2025 from the following
- Company intend its advertising budget on Unit of sale method
  - Last year sale of the company is Rs. 10000 cr.
  - Company is producing two brands Billi 400 units and Milli 300 units per year
  - The price quoted for the brand Billi is Rs. 850 and Rs. 675 for Milli brand per unit
  - Company is keeping aside Rs. 300 for brand Billi and Rs. 200 for brand Milli per unit as advertising budget per year
  - It distributes in two different media Film and Kiosk in the ratio of 2:1
  - Show working notes and table.

Q:2 Answer the following questions:

15

- A) Explain four buying motive and four selling point from the following advertisement



- B) Describe on the principles of layout in advertising.

Q:3 Answer the following questions:

15

- A) Prepare magazine print advertisement with help of eight elements on any one of the following  
1) Washing powder 2) Banking service.
- B) What are the various types of streaming services?

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

Ancient Indian Values in Business Values  
SYBcom Sem. IV Mark - 2026

12-3-26

DATE: \_\_\_\_\_

SYB Com

SEAT NO. \_\_\_\_\_

Duration: 01 hours

Marks: 30 Marks

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

- Q:1 Answer the following questions:** 15
- A) What is the Ancient Indian Knowledge System? Write a short note.  
B) How do the Ramayana and Mahabharata explain the idea of strategic alliances? Explain any one lesson from each.
- Q:2 Answer the following questions:** 15
- A) What ideas of corporate governance are found in Kautilya's Artha shastra?  
B) How does Buddhist literature help in personal development?
- Q:3 Answer the following questions:** 15
- A) Why is self-motivation considered important according to the Bhagavad Gita?  
B) How can ancient governance ideas be used in modern corporate ethics?

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

Lib

B. Economics

14/03/2026

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 out of 3) 15**
- A) What is Public finance and explain scope of public finance.
  - B) Discuss the Principle of Maximum Social Advantage given by Hume Dalton.
  - C) Explain the term Market failure? What are the causes of market failure.
- Q:2 Answer the following questions: (any 2 out of 3) 15**
- A) Discuss the various sources of public revenue.
  - B) Elaborate the terms of Impact, shifting and Incidence of taxation.
  - C) Explain the sharing of tax burden between sellers and buyers under different demand elasticities.
- Q:3 Answer the following questions: (any 2 out of 3) 15**
- A) Explain any seven canons of public expenditure.
  - B) Evaluate the Wagner's Law of Increasing State activity.
  - C) Discuss any three social insurance programmes.
- Q:4 Answer the following questions: (any 2 out of 3) 15**
- A) Define the term Fiscal Policy and explain various types of it.
  - B) Distinguish between Sound Finance and Functional Finance.
  - C) Write note on FRBM Act 2003.

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

SyBcom sem IV march 2026

DATE: \_\_\_\_\_

NEP

Business

Law

SEAT NO. \_\_\_\_\_

11/03/26

Duration: \_\_\_\_\_ hours

Marks: 30

Lib

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 Explain the meaning and essentials of company.
- Q:2 Answer the following questions: -**  
A Write short note on One Person Company under Companies Act 2013. **5 marks**  
B Explain the doctrine of Indoor Management under Companies Act 2013. **5 marks**
- Q:3 Answer the following questions: -**  
A Write short note on Woman Director and Director elected by small shareholder under Companies Act 2013. **5 marks**  
B Write short note on extra-ordinary general meeting under Companies Act 2013. **5 marks**
- Q:4 Write Short Notes: -**  
A Private Placement under Companies Act 2013. **5 marks**  
B Issue of bonus shares under Companies Act 2013. **5 marks**

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

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) Explain briefly the steps in production planning and control.  
B) Write a note on green logistics.
- Q:2 Answer the following questions:** 15  
A) What is TQM? Explain its importance.  
B) Elaborate on measures to improve service quality.
- Q:3 Answer the following questions:** 15  
A) What is an IPO? State its procedure.  
B) Elaborate on the concept of NSDL.
- Q:4 Answer the following questions:** 15  
A) What are the limitations of mutual funds?  
B) State the importance of financial freedom.
- Q:5 Answer the following questions:** 15  
A) What are the factors influencing productivity?  
B) Explain the concept of kaizen with its process.
- Q:6 Answer the following questions:** 15  
A) Write a note on Sensex and Nifty.  
B) What are startup ventures? Explain the sources of startup funding.
- X-----X-----X-----

# Historical Evolution of Indian Taxation System

By Bcom Sem IV NEP Regular March 2026.

12/3/2026 8 to 9am

Lib

DATE: \_\_\_\_\_

SEAT NO. \_\_\_\_\_

Duration: 1 hour

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.  
(4) Use of simple calculator is allowed.

- Q:1 Answer the following terms: (Any 5 out of 8) 10**
1. Kara
  2. Akshapataladhikrita
  3. Zabt
  4. Shulka
  5. Ryotwari System
  6. Income tax
  7. E-Filing
  8. GST
- Q:2 Answer the following questions: 10**
- A) Explain the concept of agricultural tax in Ancient India. 5
- B) What was the principal source of tax revenue during the Mauryan period? 5
- Q:3 Answer the following questions: 10**
- A) What do you mean by Khiraj? 5
- B) What are the advantages of E-Filing? 5
- Q:4 Answer the following questions: 10**
- A) What do you mean by Digitalization of tax? 5
- B) What is the structure of GST in India? 5

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

Lib

10/03/2026

DATE: \_\_\_\_\_

SEAT NO. \_\_\_\_\_

Duration: 1 hours

Marks: 30

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

**Q:1 Answer the following questions:**

15 Marks

M/s Aarav Ltd. plans to produce 22,000 units during the year 2026-27 and to sell them for ₹180 per unit.

The cost structure of the product is as follows:

Particulars	%
Raw Materials	55%
Labour	18%
Overheads	12%
<b>Total Cost</b>	<b>85%</b>
Profit	15%
<b>Selling Price</b>	<b>100%</b>

**Additional Information for the year 2026-27:**

- Raw materials equivalent to 1 month's supply are stored in the godown.
- The production process takes 1 month.
- Finished goods equal to 2 months' production are carried in stock.
- Customers get credit for 3 months, and suppliers allow 2 months credit.
- There is a time lag of ½ month in payment of wages and overheads.
- 25% of sales are made on a cash basis and the balance on credit.
- Cash and Bank balance will be maintained at ₹12,000.
- Operations are evenly spread throughout the year; expenses accrue similarly.
- Debtors are to be estimated at selling price.

**Prepare the Statement of Working Capital Requirement for the year 2026-27.**

**Q:2 Answer the following questions:**

15 Marks

The following is the summarized Balance Sheet of M/s Horizon Ltd. as on 31st March 2025 and 31st March 2026:

**Balance Sheet**

Liabilities	31-03-2025	31-03-2026	Assets	31-03-2025	31-03-2026
	₹	₹		₹	₹
Capital	1,80,000	2,52,000	Cash	15,000	22,000
Long-term Loan	70,000	60,000	Bank	45,000	50,000
Accounts Payable	25,000	30,000	Accounts Receivable	35,000	50,000
			Inventory	60,000	70,000
			Plant & Machinery	1,20,000	1,50,000
<b>Total</b>	<b>2,75,000</b>	<b>3,42,000</b>	<b>Total</b>	<b>2,75,000</b>	<b>3,42,000</b>

DATE: \_\_\_\_\_

SEAT NO. \_\_\_\_\_

Duration: 1 hours

Marks: 30

**Additional Information:**

1. During the financial year 2025-26, depreciation amounting to ₹18,000 was provided on Plant and Machinery.
2. The company earned a Net Profit of ₹40,000 for the year ended 31st March 2026.
3. Dividend amounting to ₹8,000 was declared and paid to the shareholders during the year.
4. Plant and Machinery costing ₹48,000 was acquired by the company during the year.

**Prepare the Cash Flow Statement of M/s Horizon Ltd. for the year ended 31st March 2026 using the Indirect Method.**

**Q:3 Answer the following questions: (Each question 5 Marks)**

**15 Marks**

- A) Distinguish between Gross Working Capital and Net Working Capital.
- B) Discuss Cash management in relation to Working Capital.
- C) Discuss the advantages of Direct Method of Cash Flow Statement.

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

दिनांक: 17/03/2028

Utility of Marathi in  
Acc. of Co-operative org.

जागा क्रमांक. \_\_\_\_\_

परीक्षेचा कालावधी: १ तास गुण: ३०

सूचना: -

- १) प्रश्न क्रमांक १ ते ३ मधून कोणतेही दोन प्रश्नांचे उत्तर द्यावे.
- २) प्रत्येक नवीन प्रश्नाची उत्तरे नवीन पानावर सुरु करावीत.
- ३) उजव्या बाजूचे आकडे पूर्ण गुण दर्शवतात.
- ४) साध्या गणनेची वापर करण्यास परवानगी आहे.

प्र. १ खालील प्रश्नाचे उत्तर द्या :

सुमित एंटरप्रायझेस यांची ३१ मार्च २०२५ ची तेरीज खालील प्रमाणे देण्यात आली आहे. आपण ३१ मार्च २०२५ रोजी संपणाऱ्या वर्षाकरिता व्यापार व नफातोटा खाते आणि त्याच तारखेचा ताळेबंद तयार करा. तेरीज ३१ मार्च २०२५ रोजीची

१५ गुण

तपशील	नावे रक्कम (₹)	जमा रक्कम (₹)
प्रारंभण स्केध	४५,०००	
खरेदी	६२,०००	
विक्री		९८,०००
खरेदी परत (निर्गत प्रत्याय)		३,२००
विक्री परत (आगत प्रत्याय)	५,१००	
अधिकार शल्क	३,५००	
मजुरी आणि वेतन	९,५००	
कार्यालय वेतन	१५,०००	
प्राप्य विपत्र	१२,४००	
देय विपत्र		१०,८००
कार्यालयीन उपकरणे	२८,०००	
मोटर व्हॅन	४५,०००	
सयंत्र आणि यंत्र	४०,०००	
बुडीत कर्ज	१,८००	
जाहीरात	७,२००	
हस्तस्थ रोख	८,५००	
विविध ऋणको	२८,०००	
संशयित बुडीत कर्ज निधी		१,५००
विविध धनको		२२,५००
भांडवल		१,७५,०००
एकूण	३,११,०००	३,११,०००

समायोजना :-

- १) ३१ मार्च २०२५ रोजी अखेरच्या शिल्लक मालाचे परिव्यय मूल्य ₹२५,००० असून त्याचे बाजार मूल्य ₹२८,००० आहे.
- २) कार्यालय वेतन १ महिन्याचे देणे बाकी आहे.
- ३) पूर्वदत्त मजुरी ₹१,५०० आहे.
- ४) घसारा आकारा - कार्यालयीन उपकरणांवर वार्षिक ५%, मोटर व्हॅनवर वार्षिक १०% आणि सयंत्र व यंत्रसामुग्रीवर वार्षिक १५%.

प्र. २ खालील प्रश्नाचे उत्तर द्या :

खालील व्यवहारांच्या आधारे रोकड वही, खरेदी खाते व विक्री खाते तयार करा.  
१ फेब्रुवारी २०२५ रोजी व्यवसाय सुरु करण्यासाठी मालकाने रोख ₹ २,८०,००० भांडवल व्यवसायात आणले.

३ फेब्रुवारी २०२५ रोजी बँकेत रोख ₹ १,५०,००० जमा करण्यात आले.

१५ गुण

दिनांक: \_\_\_\_\_

जागा क्रमांक. \_\_\_\_\_

परीक्षेचा कालावधी: १ तास

गुण: ३०

- ५ फेब्रुवारी २०२५ रोजी रोख माल खरेदी करण्यात आला ₹ ५०,०००.
- ७ फेब्रुवारी २०२५ रोजी अक्षय ट्रेडर्स यांच्याकडून उधार माल खरेदी करण्यात आला ₹ ७२,०००.
- ९ फेब्रुवारी २०२५ रोजी रोख विक्री करण्यात आली ₹ ४५,०००.
- ११ फेब्रुवारी २०२५ रोजी सौरभ अँड कंपनी यांना उधार माल विक्री करण्यात आली ₹ ८८,०००.
- १३ फेब्रुवारी २०२५ रोजी कार्यालयाचे भाडे रोख ₹ १३,००० अदा करण्यात आले.
- १५ फेब्रुवारी २०२५ रोजी स्टेशनरीसाठी रोख ₹ ५,२०० खर्च करण्यात आला.
- १७ फेब्रुवारी २०२५ रोजी सौरभ अँड कंपनी कडून रोख ₹ ६५,००० प्राप्त झाले.
- १९ फेब्रुवारी २०२५ रोजी अक्षय ट्रेडर्स यांना रोख ₹ ३८,००० अदा करण्यात आले.
- २१ फेब्रुवारी २०२५ रोजी कर्मचाऱ्यांना वेतन रोख ₹ २०,००० अदा करण्यात आले.
- २३ फेब्रुवारी २०२५ रोजी फर्निचर रोख ₹ ३०,००० ला खरेदी करण्यात आले.
- २५ फेब्रुवारी २०२५ रोजी माल विक्रीसाठी कमिशन रोख ₹ ३,८०० अदा करण्यात आली.
- २७ फेब्रुवारी २०२५ रोजी कार्यालयीन खर्चासाठी रोख ₹ ३,२०० अदा करण्यात आला.
- २८ फेब्रुवारी २०२५ रोजी बँकेतून रोख ₹ २८,००० काढण्यात आले.

१५ गुण

प्र. ३ खालील प्रश्नांची उत्तरे द्या : (प्रत्येक प्रश्न ५ गुणांसाठी)

- अ) व्यवहारांसह खातेवही
- ब) खातेवहीतील शिल्लक
- क) ताळेबंद - स्वरूप व रचना

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

Utility of Marathi Language  
in Govt. Departments.

तारीख: 17/03/2026

सीट क्रमांक \_\_\_\_\_

कालावधी: १ तास

गुण: ३०

सूचना: - (१) खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

(२) उजवीकडील आकडे पूर्ण गुण दर्शवितात.

प्रश्न:१ खालील प्रश्नांची उत्तरे द्या:

१५

अ) शासकीय मराठीचे फायदे विशद करा.

ब) तुम्हाला कोकण फिरायला जाण्यासाठी दहा दिवसांची रजा मागण्यासाठी तुमच्या अधिकाऱ्याकडे अर्ज करा.

प्रश्न:२ खालील प्रश्नांची उत्तरे द्या:

१५

अ) "मुंबईत रस्त्यांवर बरेच खाच खळगे झाले असल्यामुळे बऱ्याच ठिकाणी अपघाताचे प्रमाण वाढले" यासंदर्भात मुख्यमंत्र्यांचे लक्ष वेधण्यासाठी एक प्रसिद्ध वृत्तपत्रासाठी वृत्त लेखन करा.

ब) मराठी भाषा अधिकाऱ्याची भूमिका स्पष्ट करा.

प्रश्न:३ खालील प्रश्नांची उत्तरे द्या:

१५

अ) शासनात वापरली जाणारी मराठी हि बोलीभाषेपेक्षा वेगळी कशी असते?

ब) कोणत्याही एका विषयावर अहवाल लेखन करा.

\*\*\*\*\*