

Lib

07/03/2025

F.Y.B. Com. Semester - I

Subject: Accountancy and Financial Management I

Date:

Duration: 1 hours

Marks: 30 marks

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.

Q.1 Answer (a) and (b) both

15M

(a) State whether following transactions are Capital or Revenue with reasons.

1. Wages paid for installation of Building ₹1,00,000
2. Repair expenses of existing machinery ₹50,000.
3. Goods sold for ₹8,00,000.
4. Land sold for ₹10,00,000.

7 M

(b) From the following Trial Balance and additional information of Mr. Ramesh as on 31st March, 2025, prepare **Manufacturing Account and Trading Account**.

Debit Balance	₹	Credit Balance	₹
Opening Stock – Raw Materials	27,600	Sundry Creditors	20,400
Opening Stock – Work-in-Progress	12,000	Bills Payable	10,200
Opening Stock – Finished Goods	18,600	Sale of Scrap	1,800
Purchases	1,20,000	Sales	2,40,000
Wages	14,400	Capital	1,20,000
Carriage Expenses (50% on Sales)	2,400		
Import Duty	2,000		
Repairs to Plant	1,500		
Lighting Expenses	73,000		
Factory Insurance	2,100		
Plant & Machinery	1,08,000		
Furniture	10,800		
	3,92,400		3,92,400

Additional Information

1. Closing stock on 31-3-2025:
 - o Raw Materials ₹19,000
 - o Work-in-Progress ₹8,400
 - o Finished Goods ₹21,600
2. Wages outstanding ₹2,400.
3. Lighting expenses outstanding ₹720.
4. 30% of lighting expenses relate to office; balance to factory.
5. Insurance prepaid ₹600.

6. Depreciation to be provided on:

- o Plant & Machinery @ 10% p.a.
- o Furniture @ 5% p.a.; 25% furniture used in factory

Q.2 Mr. Rohit maintains his accounts on the single entry system. His balances for the year ended 31st March 2025 were as follows. 15M

Particulars	31-03-2024	31-03-2025
Bills Receivable	45,000	30,000
Stock	98,000	1,12,500
Creditors	1,15,000	1,05,000
Cash	52,000	28,000
Bills Payable	42,000	60,000
Debtors	1,25,000	1,07,000
Machinery	28,000	28,000

From his cash book for the year ended 2024-25, you get the following information:

Wages – ₹12,000, Bills Payable – ₹40,000, Bills Receivable – ₹52,000, Misc. Expenses – ₹9,500, Salary – ₹10,200, Investment purchased – ₹14,000, Sales – ₹17,800, Purchases – ₹8,600, Received from Debtors – ₹33,500, Paid to Creditors – ₹19,200, Misc. Income – ₹6,200, Drawings – ₹20,000

On enquiry you are told that in 2024-25: Discount allowed – ₹4,800, Discount received – ₹5,000.

During the period Mr. Rohit accepted bills for ₹58,000 and received bills for ₹40,000. His bad debts were ₹6,000 and bills receivable dishonoured amounted to ₹3,800.

You are asked to prepare Trading Account, Debtors Account, Bills Receivable Account, Creditors Account and Bills Payable Account.

Q. 3 Write short notes (Any three)

- A Weighted Average Method of Stock Valuation
- B Debtors Account
- C Bills Payable Account
- D Capital & Revenue expenditure
- E Manufacturing Account

15M

LibF.Y.B. Com. Semester - I
Subject: Accountancy and Financial Management I

07/03/2026

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.

Q1A Calculate the value of closing stock as on 30th June 2025 using FIFO Method:

10M

Date	Transaction Type	Quantity	Rate (₹)
01-Jun-25	Opening Stock	300	25
06-Jun-25	Purchase	400	27
12-Jun-25	Issue	350	—
18-Jun-25	Purchase	250	28
25-Jun-25	Issue	300	—

Q1B Calculate the value of closing stock as on 30th September 2025 using the Weighted Average Method:

5M

Date	Transaction Type	Quantity	Rate (₹)
01-Sep-25	Opening Stock	1,200	35
07-Sep-25	Purchase	6,000	38
12-Sep-25	Issue	2,000	—
18-Sep-25	Purchase	3,000	40
25-Sep-25	Issue	1,500	—

15M

Q2 Mr. Rohit maintains his accounts on the single-entry system. His balances for the year ended 31st March 2025 were as follows.

Particulars	31-03-2024	31-03-2025
Bills Receivable	45,000	30,000
Stock	98,000	1,12,500
Creditors	1,15,000	1,05,000
Cash	52,000	28,000
Bills Payable	42,000	60,000
Debtors	1,25,000	1,07,000
Machinery	28,000	28,000

From his cash book for the year ended 2024-25, you get the following information:

Wages: ₹12,000, Bills Payable: ₹40,000, Bills Receivable: ₹52,000, Misc. Expenses: ₹9,500, Salary: ₹10,200, Investment purchased: ₹14,000, Sales: ₹17,800, Purchases: ₹8,600, Received from Debtors: ₹33,500, Paid to Creditors: ₹19,200, Misc. Income: ₹6,200, Drawings: ₹20,000. On enquiry you are told that in 2024-25: Discount allowed: ₹4,800, Discount received: ₹5,000.

During the period Mr. Rohit accepted bills for ₹58,000 and received bills for ₹40,000. His bad debts were ₹6,000 and bills receivable dishonoured amounted to ₹3,000.

You are asked to prepare Trading Account, Debtors Account, Bills Receivable Account, Creditors Account and Bills Payable Account.

- Q 3 Galaxy Departmental Stores has two departments: Department A (Readymade Garments) and Department B (Footwear). From the following information, prepare Departmental Trading and Profit & Loss Accounts for the year ended 31st March, 2025. (Use **appropriate and logical bases** for apportionment of common expenses wherever required)

Particulars	Departments	Amount (₹)
Opening Stock	Dept. A	95,000
Opening Stock	Dept. B	70,000
Purchases	Dept. A	3,60,000
Purchases	Dept. B	2,40,000
Sales	Dept. A	10,80,000
Sales	Dept. B	8,40,000
Returns Inwards	Dept. A	40,000
Returns Inwards	Dept. B	30,000
Wages	Common	75,000
Salaries	Common	60,000
Advertisement Expenses	Common	48,000
Rent and Taxes	Common	54,000
Electricity Charges	Common	42,000
Insurance Charges	Common	5,400
Carriage Inwards	Common	15,000
Office & General Expenses	Common	30,000
Bad Debts	Common	6,600
Discount Allowed	Common	5,250
Discount Received	Common	3,000

Additional Information

- Closing Stock on 31-3-2025:
 - Dept. A ₹82,000
 - Dept. B ₹58,000
 - Department A occupies one-third of the total floor area, while Department B occupies the remaining space.
 - Electricity consumption of Department A was 20% higher than that of Department B.
 - Both departments employed equal number of office staff during the year.
 - Insurance charges relate entirely to stock of goods.
 - During the year, goods costing ₹22,000 were transferred from Department B to Department A, which have not been included in the above figures.
- Returns inwards relate to respective departments.

(a) State whether following transactions are Capital or Revenue with reasons.

1. Wages paid for installation of Building ₹1,00,000
2. Repair expenses of existing machinery ₹50,000.
3. Goods sold for ₹8,00,000.
4. Land sold for ₹10,00,000.

(b) From the following Trial Balance and additional information of Mr. Ramesh as on 31st March, 2025, prepare **Manufacturing Account and Trading Account**.

Debit Balance	₹	Credit Balance	₹
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Opening Stock – Work-in-Progress	12,000	Bills Payable	10,200
Opening Stock – Finished Goods	18,600	Sale of Scrap	1,800
Purchases	1,20,000	Sales	2,40,000
Wages	14,400	Capital	1,20,000
Carriage Expenses (50% on Sales)	2,400		
Import Duty	2,000		
Repairs to Plant	1,500		
Lighting Expenses	73,000		
Factory Insurance	2,100		
Plant & Machinery	1,08,000		
Furniture	10,800		
	3,92,400		3,92,400

Additional Information

1. Closing stock on 31-3-2025:
 - o Raw Materials ₹19,000
 - o Work-in-Progress ₹8,400
 - o Finished Goods ₹21,600
2. Wages outstanding ₹2,400.
3. Lighting expenses outstanding ₹720.
4. 30% of lighting expenses relate to office; balance to factory.
5. Insurance prepaid ₹600.
6. Depreciation to be provided on:
 - o Plant & Machinery @ 10% p.a.
 - o Furniture @ 5% p.a.; 25% furniture used in factory

Q 5 Write short notes (Any three)

- A Weighted Average Method of Stock Valuation
- B Debtors Account
- C Bills Payable Account
- D Capital & Revenue expenditure
- E Manufacturing Account

F.Y.B. Com. Semester - I
Subject: Business Communication-I

Date: Duration: 1 hour

Marks: 30 marks

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.
4. Use of simple calculator is allowed.

Q 1 Answer the following.

Draft a job application letter and a resume in response to the following employment advertisement. 10

“Ratna Oil and Spices Limited want a Junior Accountant for their Kolhapur Unit. Candidates with excellent communication skills can apply to: “Ratna Oil and Spices Limited, Kolhapur.”

Q 2 Answer the following.

A Explain the Upward channel of communication. 05

B Ms Meenu Makhwana has secured a job as Manager in Sky High Tours Private Limited. Draft a letter of job acceptance on her behalf. 05

Q 3 Answer the following.

A Write a short note on ‘Psychological Barriers’ to communication. 05

B You wish to seek admission to the Master of Financial Management course in University of Singapore. Draft a statement of purpose in this context. 05

Q 4 Answer the following

A Discuss any three characteristics of written communication. 05

B Do as directed:

i) Ahmed is reading an English novel. 01

(Change into Future Continuous Tense)

ii) Chris came from Dharmashala yesterday evening. 01

(Correct the statement)

iii) Write a synonym of ‘Nadir’. 01

iv) Write an antonym of ‘Abstract’. 01

v) Make use of the phrase ‘Skeleton in the cupboard’ in your own sentence. 01

Lib

sub - Business Statistical Techniques I

Time - 11:00 AM TO 12:00 PM.

DATE: 26/02/2026

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 The following data gives the Mean and Standard Deviation of wages of two groups of workers. 5

	Group I	Group II
Mean Wages (Rs.)	620	850
Standard Deviation	4	5

Calculate Coefficient of variation of these two groups separately and decide which group has greater variation in the distribution of wages?

- b If A and B are any two events of sample space S and $P(A) = 0.4$, $P(B) = 0.3$ and $P(A \cap B) = 0.04$, then find: (i) $P(\bar{A})$ (ii) $P(B/A)$ (iii) $P(A \cup B)$. 5

Q. 2 Answer the following

- a Calculate Arithmetic Mean and Range for the following distribution: 5

Class Interval	1-11	11-21	21-31	31-41	41-51	51-61	61-71
Frequency	9	10	12	17	13	8	5

- b For the following probability distribution, find the value of:

i) k ii) $E(x)$ iii) $V(x)$. 5

x	7	8	9	10	11
P(x)	0.2	0.2	k	0.2	0.2

Q. 3 Answer the following

- a Calculate Median and P75 (75th percentile) for the following data. 5

Class	10-20	20-30	30-40	40-50	50-60	60-70	70-80
Frequency	3	7	15	20	16	6	5

- b From the following pay-off table, determine the best possible act by using 5

(i) Maximin Criterion, (ii) Maximax Criterion.

Event \rightarrow	E ₁	E ₂	E ₃	E ₄
Act \downarrow				
A ₁	280	220	250	300
A ₂	350	200	380	290
A ₃	310	330	270	280

Q. 4 Answer the following

a Calculate Quartile Deviation for the following data. (Correct up to two decimal places) 5

Marks	10-20	20-30	30-40	40-50	50-60	60-70
Number of students	1	5	12	8	6	4

b From the following pay-off table, determine the best possible act by using Expected Monetary Value (EMV) criterion. 5

Course of Action	States of Nature		
	S1	S2	S3
A1	200	210	250
A2	390	250	280
A3	330	270	240
Probability	0.5	0.3	0.2

Lib

DATE: _____

SEAT NO. _____

09/03/2026

Duration: 1 hours

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 (Case Study) 10 marks

A newly opened café in Pune struggled to attract customers in its first month. To promote the business, the owner used social media advertisements, offered student discounts, and arranged live music on weekends. Word-of-mouth publicity also helped increase customers.

Q1. What methods of promotion were used by the café?

Q2. Why is promotion important for a new business unit?

Q 2 Answer the following 5 marks

- A Discuss different functions of the Business. 5 marks
- B Discuss the impact of Liberalisation. 5 marks

Q 3 Answer the following 5 marks

- A Explain External factors of Business Environment 5 marks
- B Discuss impact of Education on Business. 5 marks

Q 4 Answer the following 5 marks

- A What are the Human objectives of the Business? 5 marks
- B Explain functions of WTO. 5 marks

Com-I ASKT. March, 26

9/8/26

DATE: _____

SEAT NO. Sen I

Lib

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.

- Q 1 Answer the following. (Case Study) **15 marks**
A newly opened café in Pune struggled to attract customers in its first month. To promote the business, the owner used social media advertisements, offered student discounts, and arranged live music on weekends. Word-of-mouth publicity also helped increase customers.
- Q1. What methods of promotion were used by the café?**
- Q2. Why is promotion important for a new business unit?**
- Q3. How does word-of-mouth promotion help a business?**
- Q 2 Answer the following. **15 marks**
A Discuss different functions of the Business.
B Discuss the impact of Liberalisation.
- Q 3 Answer the following. **15 marks**
A Explain External factors of Business Environment.
B Discuss impact of Education on Business.
- Q 4 Answer the following. **15 marks**
A Explain importance of Project Report.
B What is Licensing in Business? Explain its Process.
- Q 5 Answer the following. **15 marks**
A What is the Difference between Entrepreneur and Intrapreneur.
B Explain various types of Entrepreneurs.
- Q 6 Answer the following. (Short Notes) **15 marks**
A Business Unit Promotion
B Women Entrepreneurs
C WTO

CODE:

Duration: 1 hour

Marks: 30

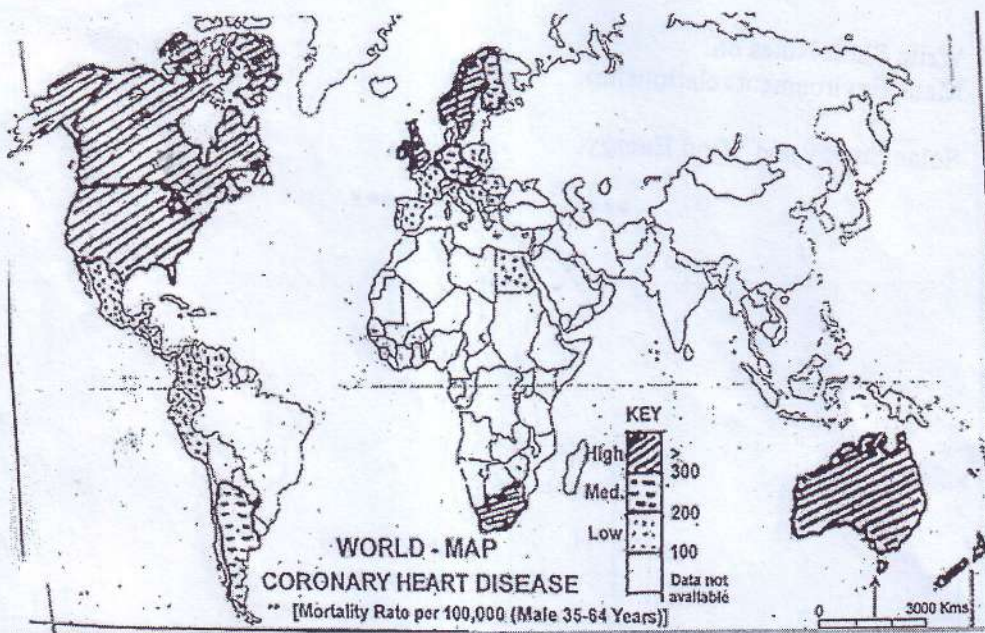
- Instructions :- (1) All questions are compulsory
(2) Figures to the right indicate full marks.
(3) Draw neat diagrams and figures wherever applicable
(4) Attach the Map supplement to the main answer book.

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.
4. Draw figures and diagrams wherever needed

Q 1 Study the world map provided and give answers to the questions based on it.

10
marks



1. Identify the theme of the given map 1 mark
2. What is the cartographic technique used in the given map? 1 mark
3. Name any Two Countries showing low mortality 2 marks
4. Name any Two Continents having a very high mortality rate due to coronary heart disease. 2 marks
5. Describe the mortality rate pattern due to coronary heart diseases found in the European continent. 2 marks
6. Give reasons for the variation in mortality rates due to heart diseases found across different regions. 2 marks

SEAT NO. _____

CODE: _____

Duration: 1 hour

Marks: 30

- Q 2 Answer the following
- A Explain in detail the functioning of the Ecosystem 5 marks
 - B What do you understand by the term Conservation? Explain with special reference to conservation of water. 5 marks
- Q 3 Answer the following
- A Elaborate on the Abiotic Components of the environment. 5 marks
 - B What are Natural Resources and how are they classified? 5 marks
- Q 4 Write Short Notes on
- A Man- Environment relationship. 5 marks
 - B Solar Energy and Wind Energy. 5 marks

Lib

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	Write Briefly in two or three sentences on: - 1. Socio-economic Consequences of Environmental Pollution 2. Water (Prevention and Control of Pollution) Act, 1972 3. Oleum Gas Leakage Case 4. Air (Prevention and Control of Pollution) Act, 1981 5. M.V. Nayadu case	10
Q:2	Answer the following questions: -	10
A	Explain the Aims and Objectives of Environmental Law?	5
B	What issues were raised in the Ganga River Pollution case?	5
Q:3	Answer the following questions: -	10
A	Explain the objectives of the Forest Conservation Act, 1980.	5
B	What environmental concerns were raised in Goa Foundation v. Railway Corporation?	5
Q:4	Write Short Notes: -	10
A	Wildlife Protection Act, 1972	5
B	S. Jagannath v. Union of India case	5

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DATE: _____

SEAT NO. _____

Duration: _____ hours

Marks: 30

27/02/2026

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

10

Read the passage and answer the following questions given below: -

26

PASSAGE: -

India's rich cultural and spiritual heritage makes it a magnet for pilgrimage tourism. With a diverse array of holy sites, festivals, and traditions, India attracts millions of pilgrims and tourists every year. From the sacred rivers of Varanasi to the golden temples of Amritsar, each site offers a unique glimpse into India's spiritual landscape. The country's pilgrimage tourism industry is supported by a vast network of infrastructure, including temples, shrines, and hostels. Moreover, the Indian government has taken initiatives to promote religious tourism, including the development of pilgrimage circuits and the provision of amenities for tourists. This blend of spirituality, culture, and hospitality makes India an unparalleled destination for pilgrimage tourism. Some potential benefits of pilgrimage tourism in India include economic growth, cultural exchange, Infrastructure development, and Spiritual growth. However, managing large-scale pilgrimages also poses challenges, such as ensuring crowd control, providing adequate amenities, and balancing tourism development with environmental and cultural preservation.

Questions: -

- 1) Name 2 places of religious tourism mentioned in the above paragraph.
- 2) What are the potential benefits of pilgrimage tourism?
- 3) Mention the factors which support pilgrimage tourism industry.
- 4) What makes India an unparalleled destination for pilgrimage tourism?
- 5) Mention the challenges faced by pilgrimage tourism.

Q:2 Answer the following questions: -

10

- A Explain the evolution of town planning and city development in medieval India. 5
B Discuss the Historical perspective of Ancient Tourism in India. 5

Q:3 Answer the following questions: -

10

- A Explain any five types of town planning as per Mansara Shilpa Shastra classification, with the diagrams? 5
B Explain how Wood Carving techniques influence other civilizations? 5

Q:4 Answer the following questions: -

10

- A Explain the knowledge and understanding of hydrological/ water conservation processes among ancient Indian civilizations. 5
B Discuss the traditional crafts of Ancient India with examples. 5

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Lib

F.Y.B. Com. Semester - I
Subject: Interpersonal Dynamics-I

Date:Duration: 1 hour

Marks: 30 marks

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.
4. Use of simple calculator is allowed.

Q 1 Read the following case study carefully and answer the questions given below it.

Ms. Tamanna Kalambe worked as an efficient manager at Virat Chips Pvt.Ltd. She was one of the favourite staff members of the firm who was known for her empathetic treatment of her subordinates. She was equally appreciated by her seniors for her dedication and integrity. 10

In the month of April in a year, she had some work deadlines and her senior manager Ms.Tanvi Khare gave her two more deadline driven tasks which were quite demanding in terms of her time and hard work. She never said no to any work assigned to her by her seniors. Given the excessive workload containing multiple tasks to be finished all at once, she fell short of achieving target of a project. Ms. Tanvi Khare who was otherwise very cordial with her, expressed her displeasure with Ms. Tamanna's work in a meeting of managers.

- A Comment upon any two attributes of soft skills displayed by Ms. Tamanna Kalambe at her workplace. 05
- B Highlight any two skills that Ms, Tamanna Kalambe should develop in herself based on her approach towards the people at the workplace and her workload. 05

Q 2 Answer the following.

- A Write a short note on 'Need of soft skills Training'. 05
- B Explain the importance of SWOC analysis grid. 05

Q 3 Answer the following.

- A Explain the necessity to groom one's personality. 05
- B Give any three tips for developing positive attitude. 05

Q 4 Answer the following

- A Briefly comment on any three characteristics of different personality attributes. 05
- B Highlight the significance of Voice modulation. 05

Lib

DATE: 4/3/2020

Duration: 1 hour

SEAT NO. _____

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.

- Q. 1 Answer the following**
- a Miss. A wants to invest some amount in one of the two companies either P or Q. Company P with shares of face value Rs.5/- with a market price of Rs.500/- each & offering 10% dividend & company Q with shares of face value Rs.7/- with a market price of Rs.400/- each giving 12% dividend. Which company is better to invest? 5
- b There are 4 men and 3 women. Find the number of ways in which a committee of 5 can be formed from these, if the committee includes at least 3 men. 5
- Q. 2 Answer the following**
- a Mr. B invested Rs. 5,50,800/- in equity shares of Rs.200/- each at the market price of Rs. 4,500/- each. After receiving 10% dividend, he sold shares at Rs. 6,000/- each. He paid brokerage of 2% on each transaction. Find his percentage return? 5
- b In how many ways can the letters of the word 'PLATES' be arranged such that:
- i) All vowels should always come together.
 - ii) All consonants should always come together.
- 5
- Q. 3 Answer the following**
- a Mr. C invested Rs. 1,90,000/- in a mutual fund when the N.A.V. was Rs. 65/- with an entry load of 2%. Find the number of units rounded off up to 3 decimal places. He redeemed all the units when the N.A.V. was Rs. 90/- with no exit load. Find his gain and the rate of return on investment. 5
- b Solve the following L.P.P. graphically 5
- Maximize $Z = 25x + 30y$
- Subject to $5x + 10y \leq 10,$
- $3x + 2y \leq 12,$
- $x \geq 0; y \geq 0.$
- Q. 4 Answer the following**
- a Find the average acquisition cost per unit (rounded off up to 4 decimal places) of an S.I.P. of Rs. 2,500/- each, invested on the 13th of April, May & June at the N.A.V.'s Rs.86.15/-, Rs. 86.55/- and Rs.86.80/- respectively. The entry load was 1%. The number of units to be rounded off up to 4 decimal places. 5
- b The daily requirement of vitamin A & B per person is at least 20 units & 30 units respectively. Food I contain 12 units of vitamin A & 24 units of vitamin B respectively. Food II contains 18 units of vitamin A & 26 units of vitamin B respectively per serving. The cost of Food I & Food II is Rs.20/- & Rs.40/- per serving respectively, formulate above problem as a L.P.P. to minimize the cost. 5
