

Time: 2 Hours

Marks: 60

Note: All Questions are compulsory.

Figures to the right indicate full marks.

Working notes should form part of your answer.

Use of simple calculator is allowed.

Q .1A) The following is the Balance Sheet of Pallavi Ltd as on 31st March 2024 **(15)**

Liabilities	₹	Assets	₹
Equity Share Capital (₹ 10 each)	7,00,000	Building	10,00,000
9% Preference Share Capital	6,00,000	Plant	5,00,000
General Reserve	1,75,000	Furniture	3,00,000
Profit and Loss Account	3,65,000	Stock	2,81,000
8% Debentures	4,00,000	Sundry Debtors	3,21,000
Sundry Creditors	3,00,000	Cash and Bank Balance	2,00,000
Bills Payable	1,10,000	Preliminary Expenses	48,000
	26,50,000		26,50,000

The Pallavi Ltd decided to get merged with other company and hence decided to value its goodwill and equity shares for determination of purchase consideration.

Other information.

- Building and Plant are valued at ₹ 14,00,000 and ₹ 5,50,000 respectively
- Normal rate of return in the same industry is 15%
- The company will save the expenses of rent payment of ₹ 50,000 p.a.
- Company transfers 25% of Net Profit to General Reserve
- The profit of the previous years ending 31st March were

Year	₹
2021	2,87,000
2022	3,25,000
2023	2,70,000
2024	2,95,000

You are required to find out:

- a) Goodwill on the basis of Capitalisation of FMP
- b) Yield value of Equity Share

OR

Q.1) B) Determine the Capitalization Rate from the following information. The company operates on Financial Year ending 31st March every year. **(7)**

Date of Borrowing	Amount Borrowed	Rate of interest
01-04-2023	60,00,000	12 %
01-07-2023	12,00,000	14%
01-10-2023	18,00,000	13%
01-01-2024	9,00,000	10%

Q.1C) Following information is extracted from the books of Auto Craft Ltd. **(8)**

	Cars	Bikes	Tractor	Cranes	Forklifts	Cycles	Total
Segment Revenue External Sales	960	480	400	1,040	480	—	3,360
Inter-Segment Sales	2000	80	640	160	160	560	3,600
Total	2,960	560	1,040	1,200	640	560	6,960

You are required to determine reportable segment from the above information.

Q.2A) Following are the Balance sheets of Sangita Ltd and Rangita Ltd as at 31st March,

2024 :

(15)

Liabilities	Sangita Ltd	Rangita Ltd	Assets	Sangita Ltd	Rangita Ltd
Equity Share Capital (of Rs.10 each)	17,00,000	6,00,000	Fixed Assets	14,56,000	9,27,000
General Reserve	95,000	3,10,000	Investment(48,000 equity shares in Rangita Ltd)	9,95,000	nil
Profit & Loss A/c :	1,65,000	2,30,000	Current Assets	6,69,000	3,43,000
Current Liabilities	11,60,000	1,30,000			
	31,20,000	12,70,000		31,20,000	12,70,000

Sangita Ltd acquired the shares in Rangita Ltd on 1stOctober, 2023.

On 1st April 2023 Profit and Loss A/c of Rangita Ltd showed a credit balance of ₹80,000 out of which a dividend of 10% was paid on 3rd October, 2023. The dividend was credited by Sangita Ltd to its profit and loss account. Profit may be assumed to have accrued evenly throughout the year.

You are required to prepare a Consolidated Balance Sheet of the two companies as at 31st March, 2024.

OR

Q.2B) Pritam Ltd. acquired 3,000 shares in Amolika Ltd on 1st April, 2023. The Balance Sheet of the two companies as on 31st March, 2024 were as follows: **(15)**

Particulars	Pritam Ltd. (₹)	Amolika Ltd (₹)
I. Equity and Liabilities:		
Equity share capital (Face Value Rs.100 each)	20,00,000	5,00,000
General Reserve	3,70,000	80,000
Surplus (Balance in Statement of Profit and Loss)	1,60,000	50,000
10% Debentures	1,50,000	2,60,000
Bills Payable	80,000	50,000
Trade Creditors	1,00,000	70,000
Total	28,60,000	10,10,000
II. Assets:		
Building	16,00,000	3,00,000
Machinery	3,50,000	3,70,000
Investment in Equity Shares of Amolika Ltd	3,10,000	Nil
Inventories	2,50,000	1,00,000
Trade Debtors	1,20,000	90,000
Bills Receivable	50,000	60,000
Bank Balance	1,80,000	90,000
Total	28,60,000	10,10,000

Additional Information:

- On 01-04-2023 Amolika Ltd had a credit balance of ₹40,000 in the General Reserve and ₹10,000 in the surplus.
- The directors have decided to revalue Building and Machinery of Amolika Ltd. at ₹3,50,000 and ₹3,00,000 respectively.
- Out of Bills Receivable drawn by Pritam Ltd of ₹20,000, which were accepted by Amolika Ltd.
- Creditors of Pritam Ltd includes amount due to Amolika Ltd ₹30,000.

Prepare a Consolidated Balance Sheet of Pritam Ltd and its subsidiary Amolika Ltd as on 31st March, 2024 as per Schedule III of Companies Act, 2013.

Q.3 A) From the following particulars calculate the value per share under the Net Assets method. (15)

The Balance Sheet of Z Ltd. as on 31st March, 2024

Liabilities	Amt in ₹	Assets	Amt in ₹
11% Preference shares capital	1,00,000	Land and Buildings	2,00,000
Equity Share Capital of Rs. 10 each fully paid	2,00,000	Plant and Machinery	1,70,000
Profit and loss A/c	1,30,000	Trade Investment	1,30,000
General reserve	70,000	Inventory	70,000
9% Debentures	1,50,000	Sundry Debtors	1,40,000
Creditors	1,10,000	Bills receivable	1,00,000
Bills Payable	30,000	Bank Balance	40,000
Provision for tax	40,000		
Proposed dividend	20,000		
Total	8,50,000	Total	8,50,000

Additional information,

- Goodwill is valued at a two year purchase of super profit for the valuation of shares.

Year	profit
2021-22	50,000
2022-23	60,000
2023-24	70,000

- Land and building are revalued at ₹3,00,000 and plant and machinery are revalued at ₹1,50,000.
- Normal rate of returns in similar businesses is 8%.
- Consider closing capital as an average capital employed.

OR

Q.3 B) Maya Ltd. earned net profit of INR 16,00,000 for the year ended 31st March 2024. The company has issued 1,20,000 equity shares of INR 10 each and 80,000 convertible preference shares that can be converted into equity shares at a ratio of 1:1. The convertible preference shares were converted into equity shares on 1st Oct 2023. Calculate Earning per share. (8)

C) Parag Ltd. Purchased Equipment for Rs. 11,00,000 on which GST paid Rs. 50,000. The company paid freight Rs. 40,000, custom duty of Rs. 50,000, installation charges Rs.20,000. The estimated dismantling cost will be Rs.25,000. After the equipment was put to use Rs 12,000 was spent on maintenance. Calculate Cost of the Asset as per IND AS 16. (7)

Q.4A) Choose the correct alternate (**any 8**) (8)

1] The _____, a private sector body, who develops and approves IFRS.

- a. International Accounting Standard Board
- b. International Auditing Standard Board
- c. Industrial Accounting Standard Board
- d. Internal Accounting Standard Board

2] Minority Interest consists of

- a. Face Value of Shares, Proportional Revenue and Capital Profits
- b. Proportional Revenue Profit only
- c. Proportional Capital Profit only
- d. Face value of Shares only

3] Accounting Standards are not applicable to _____

- a. Non-Profit Organization
- b. An enterprise which is established with the sole objective to collect donations and giving it to the needy peoples
- c. Co-operative enterprise
- d. Charitable Institute

4] Minority Interest should be shown in the Consolidated Statement in

- a. Balance Sheet on Liability side
- b. Balance Sheet on Asset side
- c. Revenue Statement in Income side
- d. Revenue Statement in Expenses side

5] SMS Ltd acquired 75% Shares in MMS Ltd on 1st April 2023 at a price of Rs 9,00,000, the Profit and Loss Account of MMS Ltd showed a Credit balance of Rs 3,20,000 on 1st April 2023, the capital profit of Holding company is

- a. Rs 3,20,000
- b. Rs 80,000
- c. Rs 1,25,000
- d. Rs 2,40,000

6] Debtors of A Ltd [Subsidiary Company] and B Ltd [Holding Company] are Rs 12,10,000 and Rs 9,40,000 respectively, the debtors of A Ltd includes the goods sold on credit to B Ltd worth Rs 85,000, the effect in the Consolidated Balance Sheet will be

- a. Deduct Rs 85,000 from Debtors only
- b. Deduct Rs 85,000 from Creditors only
- c. Deduct Rs 85,000 from both Debtors and Creditors
- d. Add Rs 85,000 to Debtors only

7] Yield value per share = Expected Rate of Dividend/Normal Rate of Dividend x _____ of share.

- a. Face value
- b. Agree value
- c. Called up
- d. Paid up value

- 8] Ind AS applicable to operating segments is _____
- 108
 - 110
 - 105
 - 112

- 9] While preparing Accounting Standards, which of the following factor doesn't considered by Accounting Standard Board
- Indian Laws
 - International Accounting Standards
 - Role of Accountant
 - Customs and Business Environment

- 10] Super Profit is Rs 44,000, NRR 8% , Goodwill on the basis of capitalized value of super profit is _____
- Rs. 4,40,000
 - Rs. 5,50,000
 - Rs. 44,000
 - Rs. 55,000

B) State whether the following statement are True or False (Any 7) (7)

1.	Consolidated Financial Statement are prepared as per Ind AS 112.
2.	US GAAP are issued by FASB.
3.	Consolidated statements are prepared by subsidiary company.
4.	Segment reporting includes reporting about inter-segment and external sale.
5.	Accounting Standards converged with IFRS are known as Ind AS.
6.	Yield value depends on Net Assets.
7.	Holding company is the company which holds more than 50% shares of the other company.
8.	Asset hold for sale in temporary period is known as qualifying asset.
9.	Framework is the basis of Ind AS.
10.	Tax base of asset is equal to fair value.

OR

Q.4) Write Short Notes on any three (15)

- Financial Reporting and its objectives.
- Tax Base of an Asset
- Yield valuation of shares
- Earning per Share
- Operating Segment

Duration: 2 Hours

Marks: 60

Note: Figures to right indicate marks

Q1. A. What is supply chain management and explain its principles. (8)

B. Explain the process of supply chain management. (7)

OR

C. Explain the channel of distribution at service level. (8)

D. Explain the qualitative forecasting methods. (7)

Q2. A. Explain the Characteristics of Global Supply Chain. (8)

B. Explain the Forces Affecting Global Supply Chain Management. (7)

OR

C. Explain the transport infrastructure in detail. (8)

D. Explain the importance of inventory control. (7)

Q3. A. Explain Pareto's law of Inventory in detail. (8)

B. Explain the various factors that influence material planning. (7)

OR

C. Explain E-fulfillment in detail. (8)

D. Explain the concept of Enterprise Resource Planning in detail. (7)

Q.4.a. Select the option and complete the sentence: (5)

1) ___ provides a low-cost service for export production.

a) Source facility b) Offshore facility c) Contributor facility d) Outpost facility

2) At ___ level, the decisions are made with long-term objectives

a) Performance b) Strategic c) Tactical d) Operational

3) ___ is not one of the C's of Supply Chain.

a) Customer service b) Communication c) Control d) Conversation

4) ___ covers sale and purchase activities between two entities.

a) E Market b) E Logistics c) E Procurement d) E Fulfilment

5) ERP system is the heart of ____.

a) Customers b) Shareholders c) Database d) Information

Q.4.b. State whether the following statements are True or False: (5)

1) JIT delivery, i.e. frequent deliveries of small shipments, actually results in an increase in the transportation cost per unit.

2) Mass transportation is expensive than transporting goods in small quantities.

3) Water Transport is the costliest means of transport.

4) B2B supply chain has majorly shifted to the Internet.

5) Private warehouses are operated by third parties.

Q.4.c. Match the pairs:

(5)

	Column A		Column B
(i)	Logistics	a.	Pareto Law
(ii)	Markov Chain	b.	Store function
(iii)	Inventory Management	c.	Productivity and performance
(iv)	ABC Analysis	d.	Mathematics
(v)	Warehouse	e.	Minimise working capital in stock

OR

Q4. Short Notes (any 3):

(15)

1. Bull whip effect
2. E-logistics
3. Importance of packaging
4. Importance of supply chain management
5. SCOR Model

वेळ: २ तास

एकूण गुण: ६०

सूचना:- १) सर्व प्रश्न अनिवार्य आहेत.

२) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्र. १. अ) पुरवठा साखळी व्यवस्थापन म्हणजे काय? त्याची तत्वे स्पष्ट करा. (०८)

ब) पुरवठा साखळी व्यवस्थापनाची प्रक्रिया स्पष्ट करा. (०७)

किंवा

क) सेवा पातळीच्या वितरणाची साखळी स्पष्ट करा. (०८)

ड) गुणात्मक अंदाज वर्तविण्याच्या पद्धती स्पष्ट करा. (०७)

प्र. २. अ) जागतिक पुरवठा साखळीची वैशिष्ट्ये स्पष्ट करा. (०८)

ब) जागतिक पुरवठा साखळीवर परिणाम करणारी प्रेरके स्पष्ट करा. (०७)

किंवा

क) वाहतुकीची पायाभूत सुविधा सखोलपणे स्पष्ट करा. (०८)

ड) सामग्री नियंत्रणाचे महत्व स्पष्ट करा. (०७)

प्र. ३. अ) सामग्रीचा परेडो कायदा सखोलपणे स्पष्ट करा. (०८)

ब) सामग्री नियोजनावर परिणाम करणारे विविध घटक स्पष्ट करा. (०७)

किंवा

क) ई-पूर्तता सखोलपणे स्पष्ट करा. (०८)

ड) एन्टरप्राईज संसाधन नियोजनाची संकल्पना सखोलपणे स्पष्ट करा. (०७)

४. (अ) योग्य पर्याय निवडून गाळलेल्या जागा भरा. (०५)

१) निर्यात उत्पादनासाठी _____ कमी खर्चिक सेवा पुरवितो.

अ. स्रोत सुविधा

ब. किनाऱ्यालगतची सुविधा

क. योगदानकर्ता सुविधा

ड. चौकी सुविधा

२) _____ पातळीवर, दीर्घकालीन उद्दिष्टे लक्षात घेऊन निर्णय घेतले जातात.

अ. कामगिरी

ब. धोरणात्मक

क. व्यवहारकुशल

ड. कार्यात्मक

- ३) _____ हा पुरवठा साखळीचा एक 'सी' नाहीये.
अ. ग्राहक सेवा ब. संवाद क. नियंत्रण ड. संभाषण
- ४) _____ दोन पक्षांमधील विक्री आणि खरेदी कार्य समाविष्ट करते.
अ. ई- बाजारपेठ ब. ई-लॉजिस्टिक्स क. ई-मिळकत ड. ई-पूर्तता
- ५) ERP प्रणाली _____ चे हृदय आहे.
अ. ग्राहक ब. भागधारक क. डेटाबेस ड. माहिती

(ब) खालील विधाने सत्य किंवा असत्य ते सांगा. (०५)

- १) आयत्या वेळचे वितरण म्हणजे लहान माल संख्येचे वरचेवर वितरणामुळे प्रति नग वाहतूक खर्चामध्ये वाढ होते.
- २) लहान संख्येतील मालाच्या वाहतुकीपेक्षा मोठ्या प्रमाणातील वाहतूक खर्चिक असते..
- ३) जल वाहतूक हे वाहतुकीचे सर्वात महाग माध्यम आहे.
- ४) B2B पुरवठा साखळीच प्रामुख्याने इंटरनेटकडे वळलेली आहे.
- ५) खासगी गोदामे तिसऱ्या पक्षाकडून चालवली जातात.

(क) खालील जोड्या जुळवा. (०५)

- | स्तंभ अ | स्तंभ ब |
|-----------------------|--|
| १. लॉजिस्टिक्स | (अ) परेटो कायदा |
| २. मार्कोव साखळी | (ब) संग्रहण कार्य |
| ३. सामग्री व्यवस्थापन | (क) उत्पादकता आणि कामगिरी |
| ४. अबक विश्लेषण | (ड) गणित |
| ५. गोदामे | (ई) मालसाठ्यातील खेळते भांडवल कमी करते |

किंवा

४. थोडक्यात टीपा लिहा. (कोणत्याही तीन) (१५)

- अ) बुल व्हीप परिणाम
ब) ई-लॉजिस्टिक्स
क) वेष्टांकनाचे महत्व
ड) पुरवठा साखळी व्यवस्थापनाचे महत्व
ई) SCOR नमुना

Time: 2 Hours**Total Marks: 60**

1. All Questions are compulsory carrying 15 marks each
2. Exercise internal options wherever given
3. Figures to the right represent full marks to the question.
4. All workings shall form part of the main answer.
5. Use of simple calculator is allowed

Q1) Ms. Jagruti, started her business in Maharashtra State, who is exclusively in supply of other Goods and from January, 2023. Details of his monthly Sales from January, 2023 onwards are as follows: (15)

Month	Purchases	Sales
January, 2023	1,00,000	4,10,000
February, 2023	2,60,000	6,15,000
March, 2023	2,65,000	5,75,000
April, 2023	4,15,000	8,10,000
May, 2023	2,90,000	3,70,000
June, 2023	2,85,000	5,05,000
July, 2023	1,95,000	3,50,000
August, 2023	1,80,000	4,10,000
September, 2023	2,50,000	10,00,000
October, 2023	2,00,000	10,00,000
November, 2023	2,60,000	6,30,000
December, 2023	2,80,000	5,80,000

Find out from which month Ms. Jagruti is eligible to apply for registration as per the provision of GST Act. Give necessary justification of your answer.

OR

Q1) Mr. Priyansh, started his business in Puducherry, who is exclusively in supply of Goods from 1st April, 2023. Details of his monthly Purchases and Sales from April 2023 onwards are as follows: (15)

Month & Year	Purchases		Sales	
	Exempt Goods	Taxable Goods	Taxable Goods	Exempt Goods
April, 2023	1,00,000	1,25,000	1,60,000	70,000
May, 2023	1,50,000	1,50,000	80,000	1,00,000
June, 2023	2,00,000	2,00,000	1,00,000	10,000
July, 2023	2,25,000	2,50,000	60,000	55,000
August, 2023	2,75,000	3,00,000	1,65,000	10,000
September, 2023	3,00,000	3,50,000	1,15,000	95,000
October, 2023	3,50,000	3,75,000	1,90,000	70,000
November, 2023	4,25,000	4,00,000	85,000	5,000
December, 2023	4,75,000	4,50,000	1,95,000	1,55,000
January, 2024	2,00,000	3,00,000	1,00,000	1,30,000

Find out from which month Mr. Priyansh is eligible to apply for registration as per the provision of GST Act. Give necessary justification of your answer.

Q2. Classify the following activities as taxable and non-taxable supply. Also calculate CGST @ 9% and SGST @ 9% (All amounts given are exclusive of GST) : **(15)**

Supply	Rs.
1. Replacement of software for X Pvt Ltd	10,00,000
2. Annual Debit charges of Rs.150 on each debit card holder	5,40,000
3. Charges for Transfer of Money through MoneyOrders	2,22,000
4. Free of charge professional consultation with a relative seeking his guidance having equivalent value of Rs.	50,000
5. Advertising through banner for launch of new product	12,00,000
6. Land was lent for cattle farming	9,18,000
7. Commission from acting as Commission agent of consumer goods	15,12,000
8. Salary received from employer	12,00,000
9. Amount received for performing folk dance	1,02,000
10. Charges for training farmers for use of latest tools and technologies	24,000
11. Amount received from running kindergarten classes	2,28,000
12. Amount received from renting of vacant land for floriculture	1,68,000
13. Amount received from allowing erection of a communication tower	3,30,000

OR

Q2. Classify the following activities as taxable and non-taxable supply. Also calculate CGST @ 9% and SGST @ 9% (All amounts given are are exclusive of GST) : **(15)**

1. Building is lent to a hospital and a monthly rent of Rs. 3,00,000 is recovered.
2. Penal interest charged for delay in repayment of loans by customers Rs. 1,23,000
3. Issuance of Postal Orders Rs. 2,37,000
4. Aerial advertising for a social awareness campaign Rs. 7,50,000
5. Services provided by way of transportation of a patient in an ambulance Rs. 8,19,000
6. Commission earned on toll receipts Rs. 6,00,000
7. Transportation for school going students Rs. 3,60,000
8. Fees received for coaching provided related to culture Rs. 4,86,000
9. Rent received from agro machineries Rs. 1,05,000
10. Leasing of Vacant Land to a Cattle Farm Rs. 96,000
11. Royalty for providing technical knowhow Rs. 10,56,000
12. Charges received for development and Design of software Rs. 3,30,000
13. Charges for providing placement services Rs. 1,56,000

Q3. Mr. Mahesh of Mumbai provides you the following details for the month of March, 2024:
Opening Balance in Electronic Credit Ledger as on 1st March 2024:
IGST – Rs. 46,000 CGST – Rs. 24,000 SGST – Rs. 24,000

Transactions during March, 2024	Rs.
Sold goods @ 28% GST in Solapur	8,60,000
Sold goods @ 12% GST in Delhi	7,50,000
Provided Services @ 18% GST in Bangalore	6,40,000
Purchased goods @ 28% GST from Kolhapur	8,10,000
Purchased goods @ 12% GST from Surat	5,60,000
Availed services @ 18% GST from Indore	3,20,000

Calculate the net tax liability for the month of March, 2024. (15)

Note : All the figures given above are excluding GST.

OR

Q3) Mr. Pathan, supplier of goods in Maharashtra, pays GST under regular scheme. He has made the following Outward taxable supplies in a tax period.

Particulars	Rs.
Intra-State supply of goods	21,00,000
Inter-State supply of goods	10,00,000

He has also furnished the following information in respect of purchases made by him in that tax period :

Particulars	Rs.
Intra-State supply of goods	15,80,000
Inter-State supply of goods	6,50,000

Following ITCs with him at the beginning of the tax period :

Particulars	Amount (Rs.)
CGST	45,000
SGST	45,000
IGST	85,000

- 1) Rate of CGST, SGST and IGST to be 14%, 14% and 28% respectively.
- 2) Both inward and outward supplies are exclusive of taxes, whenever applicable.
- 3) All the conditions necessary for availing the ITC have been fulfilled.

Compute the net GST payable by Mr. Pathan during the tax period. Make suitable assumptions as required. (15)

Q. 4 (A) State whether the following statements are true or false: - (08)

1. Union Finance Minister is the Vice Chairperson of the GST Council.
2. Casual taxable person can claim input tax credit of all inward supplies.

3. The Central Goods and Service Tax shall be levied on all inter state supplies of goods or services or both.
4. Person liable to pay consideration is recipient of supply.
5. Location where telecommunication line is installed for receipt of services become the place of supply for such services.
6. Late fee for delay in issuance of TDS certificate is Rs. 500 per day.
7. Royalty received from authorship of books is taxable service under GST.
8. GST extends to whole of India except Jammu and Kashmir.

Q.4 (B) Select the appropriate alternative and rewrite the statements: - (07)

1. GST Council was formed under Article _____.
 - a) 248A
 - b) 269A
 - c) 246A
 - d) 279A
2. Which of the following services is exempt under GST?
 - a) Basic mail services
 - b) Speed post services
 - c) Express parcel post services
 - d) Life insurance services
3. Sameer Ltd has provided following information for the month of April: Intra-State Outward supply Rs. 8,00,000; Inter-State Exempt Outward Supply Rs. 5,00,000; Turnover of Exported Goods Rs. 10,00,000; Payment made for availing GTA services Rs. 80,000; Calculate aggregate turnover of Sameer Ltd.
 - a) Rs. 8,00,000
 - b) Rs. 23,80,000
 - c) Rs. 23,00,000
 - d) Rs. 18,00,000
4. Mr. Raj from Mumbai supplies goods to Mr. Ganesh of Nagpur, this will classify as _____.
 - a) Inter State Supply
 - b) Import Supply
 - c) Export Supply
 - d) Intra State Supply
5. Balance in Electronic Credit ledger under IGST can be used against _____.
 - a) IGCST Only
 - b) CGST only
 - c) SGST only
 - d) IGST, CGST and SGST

6. Inter-state Purchase is Rs. 6,00,000 (excluding GST @ 28 %) and Inter -state Sales is Rs. 10,00,000 (excluding GST @ 28 %). Net IGST payable is _____.

- a) Rs. 1,00,000
- b) Rs. 12,000
- c) Rs. 1,12,000
- d) Rs. 56,000

7. Every Person shall have _____ in order to be eligible for grant of registration.

- a) PAN Number
- b) Aadhar Number
- c) TAN Number
- d) VAT Number

OR

Q 4 .Write short notes on the followings (**Any THREE**)

(15)

1. Scope of GST
2. Cancellation of Registration under GST
3. Place of supply of goods.
4. Dual model of GST
5. Electronic Credit Ledger

[Time: Two Hours]

[Marks: 60]

- N.B:**
1. All questions are compulsory.
 2. Figures to the right indicate full marks.
 3. All working notes should form part of your answer.
 4. Use of simple calculator is allowed.

Q1. Explain the term Personal Financial Statement and enumerate its advantages. **15**

OR

Q.1 A] Describe the term tax planning and outline its types. **8**

B] Aparna made an investment of Rs 1,00,000 that grows to Rs 1,46,410 in 4 years.
Calculate Compounded Annual Growth Rate (CAGR). **7**

Q.2 Elaborate on Life Insurance and provide an overview of the various types of Life Insurance policies. **15**

OR

Q.2 A] Discuss the deductions provided under Chapter VI A of the Income Tax Act, 1961. **8**

B] What are the various factors affecting insurance premium? **7**

Q.3 Define retirement planning and discuss the factors to consider for retirement planning. **15**

OR

Q.3 Explain Asset Allocation, factors affecting it, and outline the steps involved. **15**

Q.4 A] Rewrite the entire sentence selecting the most appropriate alternative. **15**

1. The purpose of a financial advisor is to _____.

- a) Manage spending habits
 - b) Provide investment advice
 - c) Help in tax evasion
 - d) To sell insurance policies
- 08**

2. The rule of thumb for saving for retirement suggests saving around _____ of your income.

- a) 10-15%
- b) 30-40%
- c) 50-60%
- d) 75-100%

3. Rupee-cost averaging involves _____.

- a) Buying a fixed amount of an investment regularly
- b) Investing only when the market is high
- c) Selling all investments at once
- d) Investing in lumpsum

4. High liquidity assets are easily _____.

- a) Converted into cash
- b) Turned into real estate
- c) Used for long-term investments
- d) Ignored in financial planning

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5. The 50/30/20 rule suggests allocating _____ of your after-tax income to needs, wants, and savings, respectively.
 - a) 50%, 30%, 20%
 - b) 20%, 50%, 30%
 - c) 30%, 20%, 50%
 - d) 40%, 40%, 20%
6. An example of a fixed expense is _____.
 - a) Groceries
 - b) Rent
 - c) Entertainment
 - d) Eating out
7. A certificate of deposit (CD) typically offers _____.
 - a) High liquidity
 - b) Low-risk, low-return investment
 - c) High-risk, high-return investment
 - d) Guaranteed returns regardless of market conditions
8. A financial goal should be _____.
 - a) Vague and ambiguous
 - b) Achievable and measurable
 - c) Constantly changing
 - d) Never written down

B] State whether following statements are True or False:

1. EPF contributions are mandatory for all salaried employees in India.
2. SIPs allow investors to invest a fixed amount regularly in mutual funds.
3. Gold ETFs are backed by physical gold holdings and traded on stock exchanges.
4. Health insurance premiums paid for parents are eligible for tax deductions under Section 80D of the Income Tax Act.
5. National Rural Employment Guarantee Act (NREGA) provides a social security net by guaranteeing 100 days of wage employment in a financial year to rural households.
6. Public sector banks in India offer higher interest rates on Fixed Deposits (FDs) compared to private sector banks.
7. Equity mutual funds are subject to capital gains tax based on the holding period and gains realized.

07

Q.4 Write short notes on (any 3)

1. Time value of money.
2. Net Worth
3. Budget
4. Pre- retirement strategies
5. Tax Planning.

15

Duration: 2hrs.

Maximum Marks: 60

N.B.: 1. All questions are compulsory
2. Figures to the right indicate marks

- Q1 a) What is Retailing? Explain the importance of retailing. 08
Q1 b) Explain the Functions of a retailer. 07
OR
Q1 c) Explain the recent trends in retail business. 08
Q1 d) Highlights various challenges faced by retailers in India 07
- Q2 a) Discuss the different Promotional Strategies used by Retail businesses. 08
Q2 b) Explain the concept of 'Retail Market Segmentation'. Bring out its Significance 07
OR
Q2 c). What is CRM in Retailing? Explain the different strategies used by retailers. 08
Q2 d) Explain the different steps involved in the retail value chain process 07
- Q3 a) Explain the various factors affecting selection of Retail Location. 08
Q3 b) Bring out the Different types of Retail Location. 07
OR
Q3 c) Explain the different elements used in Visual Merchandising. 08
Q3 d) Bring out the steps for designing store. 07
- Q.4 a) Fill in the blanks with an appropriate choice given below each questions. 05**
1. _____ is the last link connecting producer to customer.
a) wholesaler b) agent c) Retailer d) Competitor
2. _____ has identified various elements that go into the composition of a value chain.
a) Philip Kotler b) Michael Porter c) Darwin d) Herzberg
3. A store based retail model means there is a place where the retailing activity is carried out _____.
a) Online b) Physically c) Virtually, d) Door to door.
4. _____retailing means selling various kinds of services to the customers such as banking, Insurance, Taxies, Hospitality services, etc.
a) Product b) Idea c) Service d) Market
5. _____ is used for storing and displaying merchandise
a) Fixtures b) Lights c) Ceiling d) Fragrance

Q.4 b) Match the column

05

No	Group A	No	Group B
1	Store based Retailing	A	Technology
2	Non Store based retailing	B	Display
3	RFID	C	Fixtures
4	Visual Merchandising	D	Direct selling
5	Interior Store Design	E	Supermarkets

Q.4 c) State the following is TRUE or FALSE

05

1. FDI limit in multi Brand Retail Trading is 51 %(Percent).
2. Retailing create Place utility
3. A multi-channel retailer sells merchandise over multiple channel
4. The retail organization loses it competitive edge in the decline stage.
5. E- mail is a tool of direct Marketing .

OR

Q.4 d) Short notes (Any 3 of the following)

15

1. Challenges of Green Retailing
2. Vending Machine
3. Functions of Retail Store Manager
4. E-Retailing
5. RFID

कालावधी: 2 तास.

कमाल गुण: 60

- सूचना: 1. सर्व प्रश्न अनिवार्य आहेत
2. उजवीकडील अंक प्रश्नांचे गुण दर्शवतात
- प्रश्न 1. अ) रिटेलिंग म्हणजे काय? रिटेलिंगचे महत्त्व विशद करा. 08
ब) किरकोळ विक्रेत्याची कार्ये स्पष्ट करा. 07
किंवा
- प्रश्न 1 क) किरकोळ व्यवसायातील अलीकडील कल स्पष्ट करा. 08
ड) भारतातील किरकोळ विक्रेत्यांसमोरील विविध आव्हाने अधोरेखित करा. 07
- प्रश्न 2 अ) किरकोळ व्यवसायांद्वारे वापरल्या जाणाऱ्या विविध वृद्धी डावपेचांची चर्चा करा. 08
ब) 'रिटेल मार्केट प्रभागीकरणाची' संकल्पना स्पष्ट करून त्याचे महत्त्व सांगा. 07
किंवा
- प्रश्न 2. क) रिटेलिंगमध्ये ग्राहक संबंध व्यवस्थापन म्हणजे काय? किरकोळ विक्रेत्यांद्वारे वापरल्या जाणाऱ्या विविध डावपेचांचे स्पष्टीकरण द्या. 08
ड) किरकोळ मूल्य साखळी प्रक्रियेत समाविष्ट असलेल्या विविध पायऱ्या स्पष्ट करा. 07
- प्रश्न 3. अ) किरकोळ स्थानाच्या निवडीवर परिणाम करणारे विविध घटक स्पष्ट करा. 08
ब) किरकोळ स्थानांचे विविध प्रकार विशद करा. 07
किंवा
- प्रश्न 3 क) दृष्य मर्चेडायझिंगमध्ये वापरण्यात येणारे विविध घटक स्पष्ट करा. 08
ड) स्टोअर आराखडा तयार करण्यासाठी वापरण्यात येणाऱ्या पायऱ्या विशद करा. 07
- प्रश्न 4 अ) खाली दिलेल्या पर्यायातून योग्य पर्याय निवडून रिकाम्या जागा भरा. 05
- _____ हा उत्पादकाला ग्राहकाशी जोडणारा शेवटचा दुवा आहे.
अ) घाऊक विक्रेता ब) एजंट क) किरकोळ विक्रेता ड) प्रतिस्पर्धी
 - _____ यांनी मूल्य शृंखलेच्या रचनेतील विविध घटकांचा शोध लावला.
अ) फिलिप कोटलर ब) मायकेल पोर्टर क) डार्विन ड) हर्झबर्ग
 - स्टोअर आधारित किरकोळ व्यापार म्हणजे असे एक ठिकाण की जेथे _____ किरकोळ व्यापारी व्यवहार केले जातात.
अ) ऑनलाइन ब) प्रत्यक्ष क) आभासी. ड) दारोदारी.
 - _____ किरकोळ विक्री म्हणजे ग्राहकांना विविध प्रकारच्या सेवांची विक्री करणे जसे की बँकिंग, विमा, टॅक्सी, आदरातिथ्य सेवा इ..
अ) उत्पादन ब) कल्पना क) सेवा ड) विपणी

5. _____ चा वापर माल साठवण्यासाठी आणि प्रदर्शित करण्यासाठी केला जातो.

- अ) फिक्स्चर ब) दिवे क) छत ड) सुगंध

प्रश्न 4. ब) योग्य जोडया जुळवा

05

गट "अ"

गट "ब"

1 स्टोअर आधारित रिटेलिंग

अ) तंत्रज्ञान

2 नॉन स्टोअर आधारित रिटेलिंग

ब) डिस्प्ले

3 आर एफ आय डी

क)फिक्स्चर

4 दृष्य मर्चेडाइझिंग

ड) प्रत्यक्ष विक्री

5 इंटिरियर स्टोअर डिझाइन

इ) सुपरमार्केट

प्रश्न 4 क) खालील विधाने चूक की बरोबर ते सांगा.

05

1. मल्टी ब्रँड रिटेल ट्रेडिंगमध्ये एफडीआय मर्यादा 51 टक्के आहे.

2. किरकोळ विक्री स्थान उपयोगीता निर्माण करते.

3. मल्टी-चॅनल किरकोळ विक्रेता हा मल्टी-चॅनेलवरच माल विक्री करतो.

4. घसरणीच्या टप्प्यात किरकोळ संस्था आपली स्पर्धात्मक क्षमता गमावते.

5. ई-मेल हे प्रत्यक्ष विपणनाचे साधन आहे.

किंवा

प्रश्न 4 ड) टीपा लिहा. (कोणत्याही 3)

15

1. ग्रीन रिटेलिंगची आव्हाने

2. व्हॅडिंग मशीन

3. रिटेल स्टोअर मॅनेजरची कार्ये

4. ई-रिटेलिंग

5. आर एफ आय डी.

Time: 2 Hours

Total Marks: 60

- N.B:**
- 1) All questions are compulsory.
 - 2) Figures to the right indicate full marks.

Q. 1) (a) Discuss the classification of advertising with suitable examples. (08)

(b) Explain AIDA model of E.K. Strong. (07)

OR

(c) What are the criteria considered by an advertiser while selecting an ad agency? (08)

(d) Write a note on "Forms of digital media". (07)

Q. 2) (a) Develop an ad copy for print media. (08)

(b) Discuss the various pre-testing methods of testing advertising effectiveness? (07)

OR

(c) Explain the social contribution of advertising with examples. (08)

(d) Write a note on "Advertising Standard Council of India (ASCI)". (07)

Q. 3) (a) Discuss the types of Art of Selling. (08)

(b) Bring out the various qualities of an effective salesman. (07)

OR

(c) Suggest the various training methods for training salesforce. (08)

(d) Elaborate the objectives of sales organization. (07)

Q. 4) A) Fill in the blanks with appropriate options. (05)

1) _____ advertisements are targeted towards wholesalers and retailers.

- | | |
|------------------|------------------|
| a) Trade | b) Consumers |
| c) Professionals | d) Manufacturers |

2) According to Hierarchy of Effects Model, the job of the advertiser is to encourage the customer to go through the _____ steps and purchase the product.

- | | |
|---------|----------|
| a) Four | b) Five |
| c) Six | d) Seven |

3) _____ is one of the components of broadcasting copy of advertisement.

- | | |
|------------|--------------------|
| a) Jingle | b) Creative pitch |
| c) Traffic | d) Click to action |

4) _____ is one of the functions of sales management.

- | | |
|------------------------|----------------------------|
| a) Quality Maintenance | b) Maintenance of machines |
| c) Production capacity | d) Sales Planning |

5) _____ is one of the limitations of sales forecasting.

- | | |
|-------------------------------|----------------------------|
| a) Lack of past sales figures | b) Improved sales process |
| c) Better resource allocation | d) Make strategic decision |

Q. 4. B) State whether the following statements are True or False. (05)

- 1) Advertisement influences to diverse group such as customers, employees, investors etc.
- 2) 'Tata tea' ad campaign helps to create social awareness in the society.
- 3) There are no specific professional courses available in the field of advertising.
- 4) In need-oriented selling, a salesperson will identify needs of a customer through different questions and then present a solution to those needs of the customer.
- 5) A sales territory refers to a geographical area assigned to a salesman for the purpose of marketing the products of his concern.

Q. 4. C) Match the Column. (05)

Group A	Group B
1) Sponsorship	a) Salary plus commission
2) IBM	b) Sales forecasting method
3) ASCI	c) Component of IMC
4) Salesforce compensation method	d) Formulation and administration of the rules and regulations and laws relating to information, broadcasting, the press and films in India
5) Expert Opinion	e) Ensures truthfulness and honesty in advertising

OR

Q4. Write Short notes on (Any Three) (15)

- 1) Limitations of sales forecasting.
 - 2) Sales Audit
 - 3) Factors determining sales territory
 - 4) Importance of customer feedback
 - 5) Role of IT in data mining
-

(मराठी रुपांतर)

(वेळ: २ तास)

(गुण: ६०)

- सूचना १) सर्व प्रश्न सोडविणे अनिवार्य आहे.
२) उजवीकडील अंक पूर्ण गुण दर्शवितात.
३) इंग्रजी भाषेतील प्रश्नपत्रिका प्रमाण मानवी.

प्र.१ला. (अ) जाहिरातीच्या वर्गीकरणाची योग्य उदाहरणांसह चर्चा करा. (०८)
(ब) ई.के.स्ट्रॉन्ग चे AIDA मॉडेल स्पष्ट करा. (०७)

किंवा

(क) जाहिरात एजन्सी निवडताना जाहिरातदार कोणते निकष विचारात घेतात? (०८)
(ड) "डिजिटल माध्यमांचे प्रकार" यावर एक टीप लिहा. (०७)

प्र.२रा. (अ) छापील माध्यमांसाठी जाहिरात प्रत विकसित करा. (०८)
(ब) जाहिरात परिणामकारकता तपासण्याच्या विविध पूर्व-चाचणी पद्धतींची चर्चा करा? (०७)

किंवा

(क) जाहिरातींचे सामाजिक योगदान उदाहरणांसह स्पष्ट करा. (०८)
(ड) 'भारतीय जाहिरात मानांकन परिषद (ASCI)' वर एक टीप लिहा. (०७)

प्र.३रा. (अ) विक्री कलांच्या (Art of selling) प्रकारांची चर्चा करा. (०८)
(ब) प्रभावी सेल्समनचे विविध गुणांवर चर्चा करा. (०७)

किंवा

(क) विक्री कर्मचाऱ्यांना प्रशिक्षण देण्यासाठी विविध प्रशिक्षण पद्धती सुचवा. (०८)
(ड) विक्री संस्थेची उद्दिष्टे स्पष्ट करा. (०७)

प्र. ४था अ) खालील दिलेल्या पर्यायांपैकी योग्य तो पर्याय निवडा. (०५)

१. _____ जाहिरातींद्वारे घाऊक विक्रेते आणि किरकोळ विक्रेत्यांना लक्षित केले जाते.

- अ) व्यापार ब) ग्राहक
क) प्रोफेशनल ड) उत्पादक

२. Hierarchy of Effects Model नुसार, जाहिरातदाराचे काम ग्राहकाला _____ पायऱ्या पार करून उत्पादन खरेदी करण्यास प्रोत्साहित करणे आहे.

- अ) चार ब) पाच
क) सहा ड) सात

३. _____ हा जाहिरातीच्या प्रसारण (Broadcasting) प्रतीच्या घटकांपैकी एक आहे.

- अ) जिंगल ब) क्रिएटिव्ह पीटच्
क) ट्राफिक ड) क्लिक टू अॅक्शन

४. _____ हे विक्री व्यवस्थापनाचे एक कार्य आहे.

- अ) गुणवत्ता देखभाल ब) मशीनची देखभाल
क) उत्पादन क्षमता ड) विक्री नियोजन

५. _____ ही विक्री अंदाजाच्या मर्यादांपैकी एक आहे.
 अ) मागील विक्रीच्या आकडेवारीचा अभाव ब) विक्री प्रक्रियेत सुधारणा
 क) संसाधनांचे उत्तम वाटप ड) धोरणात्मक निर्णय घेणे

प्र. ४था. ब) खालील विधाने सत्य किंवा असत्य ते सांगा. (०५)

- १) विविध गट जसे की ग्राहक, कर्मचारी, गुंतवणूकदार इत्यादींवर जाहिरातीचा प्रभाव होतो.
- २) 'टाटा चहा' जाहिरात मोहीम समाजात सामाजिक जाणीव निर्माण करण्यास मदत करते.
- ३) जाहिरात क्षेत्रात कोणतेही विशिष्ट व्यावसायिक अभ्यासक्रम उपलब्ध नाहीत.
- ४) गरजाभिमुख विक्रीमध्ये, विक्रेता वेगवेगळ्या प्रश्नांद्वारे ग्राहकाच्या गरजा ओळखतो आणि नंतर ग्राहकाच्या त्या गरजा पूर्ण करण्यासाठी उपाय सादर करतो.
- ५) विक्री क्षेत्र म्हणजे एखाद्या सेल्समनला त्याच्या उत्पादनाकरिता विपणन करण्याच्या उद्देशाने नियुक्त केलेले भौगोलिक क्षेत्र.

प्र. ४था. क) योग्य जोड्या लावा (०५)

गट अ	गट ब
१. प्रायोजकत्व	अ) पगार आणि कमिशन
२. IBM	ब) विक्री अंदाज पद्धत
३. ASCI	क) IMC चा घटक
४. विक्री कर्मचाऱ्यांच्या मोबदल्याची पद्धत	ड) भारतातील माहिती, प्रसारण, छापील आणि चित्रपटांशी संबंधित नियम आणि कायदे आणि प्रशासन तयार करणे
४. तज्ञांचे मत	ई) जाहिरातीमध्ये सत्यता आणि प्रामाणिकपणा सुनिश्चित करते

किंवा

प्र. ४था. टीपा लिहा (कोणत्याही तीन) (१५)

- १) विक्री अंदाजाच्या मर्यादा.
- २) विक्री ऑडिट
- ३) विक्री क्षेत्र निश्चित करणारे घटक
- ४) ग्राहकांच्या अभिप्रायाचे महत्त्व
- ५) माहिती खननमध्ये आयटीची भूमिका

Time: 2 Hrs**Marks: 60**

- Note:** 1) All questions are compulsory.
2) Figures to the right indicate full marks.
3) Working note should be part of answer.

Q.1. Jai Ltd has budgeted expenses from March to August 2024 as follows. You are required to prepare cash budget from April 2024 to June 2024.

	March	April	May	June	July	August
Wages	20,000	22,000	22,000	24,000	26,000	28,000
Purchases	1,40,000	1,50,000	1,60,000	1,44,000	1,56,000	1,32,000
Sales	3,00,000	3,20,000	2,80,000	3,10,000	2,90,000	3,00,000
Salaries	50,000	51,000	47,000	56,000	50,000	53,000
Commission	8,000	10,000	12,000	9,000	11,000	8,500
Rent	12,000	15,000	15,000	15,000	16,000	16,000
Mobile allowance	4,500	6,400	8,800	7,200	6,400	5,200

Other information:

- Lag in payment of wages is $\frac{1}{4}$ month.
- Salaries are paid with a time lag of one month.
- Commission is paid with a time lag of $\frac{1}{2}$ month.
- Rent is paid quarterly in advance in January, April, July and October every year.
- Mobile allowance is paid with one-month time lag.
- Purchases are 20% in cash, 40% with one-month advance payment and 40% with time lag of one month.
- 50% sales are with one-month advance payment and remaining 50% with two month advance payment
- Loan installment of Rs.50,000 is payable in May.
- Cash in hand on 31st March, 2024 is Rs.25,000.

(15 Marks)**OR**

Q.1. Asmita Enterprises has annual requirement of a material is 20,000 units. Inventory carrying cost is Rs.20 per unit per annum. Cost of placing order is Rs.300. Order delivery cost is Rs.200. Supplier offers discount for bulk size orders as

Order size	Price per unit
Up to 3000 units	Rs.30
3000 to 6000 units	Rs.29
6000 to 9000 units	Rs.28
9000 to 12000 units	Rs.26
12000 onwards	Rs.25

Calculate the order quantity as 'most economic order size; if the order size options available are

- 20000 units
- 10000 units
- 5000 units
- 4000 units
- 2000 units
- 1000 units
- 500 units

(15 Marks)

Q.2. Following information is available from the books of Siyaram Bags Ltd for the month of March, 2024.

Current Output and sales 30,000 units		
Particulars	Amount (Rs.)	
Direct material	30,00,000	100% variable
Direct Wages	15,00,000	100% variable
Factory overheads	12,00,000	50% variable
Office overheads	6,00,000	40% variable
Selling overheads	9,00,000	60% fixed
Sales	90,00,000	

The factory is currently running at 50% capacity. The management is planning for increase in production and sales to maximize the profit. The changes expected in cost structure if the output is increased beyond the current level are

1. If the production and sales are increased up to 40000 units, the selling price will reduce by 5%. Similarly if the production and sales are increased above 40000 units, the selling price will reduce by 10%.
2. For any increase in consumption of direct material, the material cost will reduce by 4%.
3. Direct wages will increase by 10% in case of increase in output.
4. For any increase beyond 50% capacity, Fixed office overheads will increase by Rs.40,000 and fixed selling overheads will increase by Rs.60,000.

You are required to prepare a statement showing estimated profit if the factory is operated at 60%, 80% and 100% capacity by considering the given information. **(15 Marks)**

OR

Q.2. Excel Production ltd wants to introduced a new product with estimated life of 5 years Rs. 500,000 with the salvage value of Rs. 20,000 at the end of 5 years. The working capital required is 30,000 will be released after 5 years.

The Annual cash flow before depreciation and Tax and PV factor @ 10% are

year	PV Factor @10%	Cash Flow
1	0.909	1,50,000
2	0.826	1,20,000
3	0.751	1,40,000
4	0.683	70,000
5	0.621	5,00,000

Depreciation is charge under straight line method. Tax applicable 40%.

Evaluate the proposal under NPV

(15 Marks)

Q.3. The management of Good faith Ltd. is selecting a machine out of two mutually exclusive machines. The company's cost of capital is 12%. Corporate Tax for the company is 30%. Details of the machines are as follows.

particulars	Machine I	Machine II
Cost of Machine	20,00,000	30,00,000
Expected Life	5 years	6 years
Annual income before Tax & Depreciation	6,50,000	8,50,000
Salvage value	20,000	-----

Depreciation is to be charged on straight line basis.

You are required to calculate the discounted payback period and Net Present Value. PV factor of Rs 1 is as follows. (15 Marks)

Year	PV @ 12%
1	0.893
2	0.797
3	0.712
4	0.636
5	0.567
6	0.507

OR

Q.3. A company currently has an annual turnover of Rs 20,00,000 and average collection period of 30 days. The company wants to experiment with a more liberal credit policy on the ground that increase in collection period will generate additional sales.

From the following information, kindly indicate which policy the company should adopt.

Credit Policy	Average Collection Period [DAYS]	Annual Sales
A	40	30,00,000
B	45	35,00,000
C	50	40,00,000
D	60	45,00,000

Variable cost 80% of sales

Fixed cost Rs. 2,00,000 p.a.

Required [pretax] return on investment 20%. A year may be taken to comprise of 360 Days.

(15 Marks)

Q.4. (A) Choose the correct answer from the given alternates and rewrite the sentence.

(08 Marks)

- 1) Commercial paper is a type of _____
 a) Fixed Coupon Bond b) Unsecured Short term debt
 c) Equity Capital d) Government Bond
- 2) The type of collateral security used for short term loan is
 a) property b) inventory c) plant and machinery d) debentures
- 3) Under capital rationing situation the method which is based on the difference between the present values of Cash inflows and outflows & then used to rank the individual project is
 a) Payback profitability b) profitability index
 c) payback Period d) Net present value
- 4) Shortage of working capital may result in
 a) Poor credit worthiness b) Higher trade discount
 c) higher cash discount d) Timely payment to creditors
- 5) The model which suggest that cash should be managed in the same way as inventory
 a) Baumol's model b) Miller Orr model
 c) Walter model d) CAP model

- 6) Ageing schedule shows
 - a) Age of customers in years
 - b) amount collected
 - c) Pending orders.
 - d) total sales
- 7) Lead Time is the time involved between
 - a) issue to stores and receipt by Production department
 - b) dispatching and receiving materials
 - c) Indenting and receiving material
 - d) Procurement and consumption of material
- 8) The Object of budgetary control is
 - a) Analysis
 - b) organizing
 - c) forecasting
 - d) Planning

Q.4. (B). State whether the following statements are true or false. (07 Marks)

- 1. A firm should always arrange funds by delaying payments to creditors
- 2. Ordering Cost and Holding cost have a positive relationship
- 3. Longer the process higher will be the working capital requirement
- 4. NPV considers all cash flows
- 5. Insurance on warehousing is the type of carrying cost
- 6. Master budget is a summary of all the functional budgets
- 7. IRR does not consider time value of money

OR

Q.4. Write short Notes (any three out of five). (15 Marks)

- 1. Long term sources of Finance
- 2. Internal rate of Return
- 3. Inter-Corporate Deposits
- 4. VED Analysis
- 5. Strategic Financial Management

[Time: 2 Hours]

[Max Marks: 60]

N.B: 1) All questions are compulsory

2) Figures to the right indicate full marks

Q1) Answer the following

- a) Bring out the importance of business relations in the working of a business organisation. **(08)**
 - b) Discuss the qualities of a successful business relations manager. **(07)**
- OR**
- c) Explain the steps involved in creating good business relations **(08)**
 - d) Comment on the importance of communication in business relations. **(07)**

Q2) Answer the following **(15)**

- a) Discuss the characteristics of an empowered customer. **(08)**
 - b) What is E-CRM? Explain the benefits of E-CRM in detail. **(07)**
- OR**
- c) Enumerate the steps involved in successful CRM implementation. **(08)**
 - d) State & explain the challenges involved in channel relationship. **(07)**

Q3) Answer the following **(15)**

- a) Highlight the objectives of employee relations. **(08)**
 - b) Explain the theoretical approach to employee relations **(07)**
- OR**
- c) Discuss the key drivers that have led to the shift in the organizations from industrial relations to employee relations. **(08)**
 - d) What are the essentials of effective Employee Relationship Management? **(07)**

Q4) A) Fill in the blanks by choosing the appropriate options given below **(05)**

1. _____ Relationship management is about integrating the right technology, processes, resources, and tools needed to align your organization with your channel partners to create stronger and more loyal relationships. (Customer, Supplier, Shareholder, Employee)
2. _____ is a key to successful investor relations. (Understanding clients and customers, Managing funds, Anticipate future changes, Collecting funds)
3. The relationship between employee and employer to maintain trust and commitment is called _____ (Employee Relations, Human Relations, General relations, Client relations)
4. _____ traditionally embraces basic elements of marketing mix i.e. product, Price, Distribution, Promotion, people, and process. (Marketing Channel, Channel strategy, Marketing intermediary, Marketing mix)
5. _____ seeks to build trust, solidify rules and expectations, and establish boundaries with various stakeholders. (SRM, BRM, ERM, CRM)

Q.4 B) State whether the following statements are true or false (05)

1. A way in which companies benefit society is by generating employment
2. Transactional suppliers offer an assorted collection of some significant and basic supply requirements
3. An intermediary is a third party that offers an intermediation service between two trading parties.
4. The CRM strategy involves conducting Situational analysis by identifying Customers or segments.
5. Channel relationship management is about managing the relationship between society and community members

Q.4 C) Match the Column (05)

	Column A		Column B
a	Culture of Integrity	1	J. P Dunlop
b	Data Analysis	2	Internal Stakeholders
c	System Approach	3	Confusions and misunderstandings
d	Project Managers	4	Follow professional standards
e	Poor Communication	5	The function of Analytical CRM

OR

Q4) Write short notes on (Any three) (15)

- a) Supplier Segmentation Pyramid
- b) Secondary Stakeholders
- c) Impact of community relations on business
- d) Role of business in social development
- e) Investor relations focus

वेळ: २ तास

गुण: ६०

सूचना: १. सर्व प्रश्न सोडविणे अनिवार्य.

२. उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्र१.) पुढील प्रश्नांची उत्तरे द्या

(१५)

अ) व्यावसायिक संस्थेच्या कामकाजात व्यावसायिक संबंधांचे महत्त्व समोर आणा.

(०८)

ब) यशस्वी व्यावसायिक संबंध व्यवस्थापकाच्या गुणांची चर्चा करा.

(०७)

किंवा

क) चांगले व्यावसायिक संबंध निर्माण करण्याच्या चरणांचे स्पष्टीकरण द्या

(०८)

ड) व्यावसायिक संबंधांमध्ये संवादाच्या महत्त्वावर टिप्पणी द्या.

प्र. २ पुढील प्रश्नांची उत्तरे द्या

(१५)

अ) सक्षम ग्राहकाच्या वैशिष्ट्यांची चर्चा करा.

(०८)

ब) ई-सीआरएम म्हणजे काय? E-CRM चे फायदे तपशीलवार सांगा.

(०७)

किंवा

क) यशस्वी CRM अंमलबजावणीमध्ये सामील असलेल्या चरणांची गणना करा.

(०८)

ड) चॅनेल संबंधांमध्ये समाविष्ट असलेल्या आव्हानांचे वर्णन करा आणि स्पष्ट करा.

(०७)

प्र. ३ पुढील प्रश्नांची उत्तरे द्या

(१५)

अ) कर्मचारी संबंधांची उद्दिष्टे हायलाइट करा

(०८)

ब) कर्मचारी संबंधांबाबत सैद्धांतिक दृष्टिकोन स्पष्ट करा

(०७)

किंवा

क) औद्योगिक संबंधांपासून कर्मचारी संबंधांकडे संघटनांचे स्थलांतर होण्यास कारणीभूत असलेल्या

प्रमुख चालकांची चर्चा करा.

(०८)

ड) प्रभावी कर्मचारी नातेसंबंध व्यवस्थापनासाठी आवश्यक गोष्टी काय आहेत?

(०७)

प्र. क्र (अ -४. योग्य पर्याय निवडून गाळलेल्या जागा भरा

(०५)

1. _____ संबंध व्यवस्थापन हे योग्य तंत्रज्ञान, प्रक्रिया, संसाधने आणि आपल्या संस्थेला मजबूत आणि अधिक निष्ठावान संबंध निर्माण करण्यासाठी आपल्या चॅनेल भागीदारांसह सौख्यित करण्यासाठी आवश्यक साधने एकत्रित करणे आहे. (ग्राहक, पुरवठादार, भागधारक, कर्मचारी)

2. _____ ही यशस्वी गुंतवणूकदार संबंधांची गुरुकिल्ली आहे. (ग्राहक आणि ग्राहकांना समजून घेणे, निधी व्यवस्थापित करणे, भविष्यातील बदलांची अपेक्षा करणे, निधी गोळा करणे)

3. विश्वास आणि वचनबद्धता राखण्यासाठी कर्मचारी आणि नियोक्ता यांच्यातील संबंधांना _____ म्हणतात. (कर्मचारी संबंध, मानवी संबंध, सामान्य संबंध, ग्राहक संबंध)

4. _____ पारंपारिकपणे विपणन मिश्रणाचे मूलभूत घटक जसे की उत्पादन, किंमत, वितरण, जाहिरात, लोक आणि प्रक्रिया स्वीकारतो. (मार्केटिंग चॅनेल, चॅनेल स्ट्रॅटजी, मार्केटिंग मध्यस्थ, मार्केटिंग मिक्स)

5. _____ विश्वास निर्माण करण्याचा, नियम आणि अपेक्षा वृद्ध करण्याचा आणि विविध भागधारकांसह सीमा प्रस्थापित करण्याचा प्रयत्न करते. (SRM, BRM, ERM, CRM)

ब) खालील विधाने चूक कि बरोबर ते सांगा

(०५)

1. कंपन्यांनी समाजाला फायदा मिळवून देणारा मार्ग म्हणजे रोजगार निर्मिती

2. व्यवहारिक पुरवठादार काही महत्त्वाच्या आणि मूलभूत पुरवठा आवश्यकतांचे विविध संग्रह देतात

3. मध्यस्थ हा एक तृतीय पक्ष आहे जो दोन ट्रेडिंग पक्षांमध्ये मध्यस्थी सेवा प्रदान करतो.

4. CRM धोरणामध्ये ग्राहक किंवा विभाग ओळखून परिस्थितीचे विश्लेषण करणे समाविष्ट आहे.

5. चॅनेल रिलेशनशिप मॅनेजमेंट हे समाज आणि समुदायातील सदस्यांमधील संबंध व्यवस्थापित करण्याबद्दल आहे

क) योग्य जोडया लावा

(०५)

	Column A		Column B
a	अखंडतेची संस्कृती	1	जे पी डनलॉप
b	डेटा विश्लेषण	2	अंतर्गत भागधारक
c	प्रणाली दृष्टीकोन	3	गोंधळ आणि गैरसमज
d	प्रकल्प व्यवस्थापक	4	व्यावसायिक मानकांचे पालन करा
e	खराब संवाद	5	विश्लेषणात्मक CRM चे कार्य

किंवा

प्रश्न क्र ४. थोडक्यात टिपा लिहा. (कोणत्याही तीन)

1. पुरवठादार सेगमेंटेशन पिरेमिड
2. दुय्यम भागधारक
3. व्यवसायावर समुदाय संबंधांचा प्रभाव
4. विकासात व्यवसायाची भूमिका
5. सामाजिक विकासात व्यवसायाची भूमिका