

AC. 10/02/2012

Item No. 4.40

UNIVERSITY OF MUMBAI



Paper Pattern for the

T.Y.B.Com

(For Academic year 2011-12 & 2012-13)

T.Y.B.Com. Papers

1.	Financial Accounting and Auditing: Paper III
2.	Financial Accounting and Auditing: Paper IV
3.	Financial Accounting and Auditing: Paper V
4.	Direct and Indirect Taxes
5.	Business Economics Paper – III
6.	Commerce Paper III (MHRM)
7.	Export Marketing
8.	Computer System and Applications
9.	Business Management I
10.	Business Management II
11.	Business Management III
12.	Labour Welfare & Practice
13.	Purchasing and Storekeeping
14.	Marketing Research
15.	Entrepreneurship and Management of Small Scale Industry
16.	Rural Marketing.
17.	Trade Unionism & Industrial Relations.
18.	Regional Planning
19.	Transport Management
20.	Psychology of Human Behavior at Work (PHBW)

Third Year B. Com.
Question Paper Pattern
Annual Examination : 60 Marks
 For the Academic Year: 2011-12 and 2012-13

1. Financial Accounting and Auditing: Paper III
Financial Accounting

Q. No.		Particulars	Marks	marks
1		Problem	15	15
		OR		
1		Problem	15	
2		Problem	15	15
		OR		
2	a	Problem	8	
	b	Problem	7	
3		Problem	15	15
		OR		
3	a	Problem	8	
	b	Problem	7	
4		Objective questions*	15	15
		OR		
4		Objective questions*	15	
		Total Marks		60

*Multiple Choice / True or False / Fill in the Blanks / Match the Columns/Short Questions

2. Financial Accounting and Auditing: Paper IV Cost Accounting and Auditing

Q. No.		Particulars	Marks	marks
1		Problem (Costing)	15	15
		OR		
1		Problem (Costing)	15	
2	a	Problem (Costing)	8	15
	b	Problem (Costing)	7	
		OR		
2	a	Problem (Costing)	8	
	b	Problem (Costing)	7	
3	a	Auditing	8	15
	b	Auditing	7	
		OR		
3	a	Auditing	8	
	b	Auditing	7	
4		Objective questions* (Auditing)	15	15
		OR		
4		Objective questions* (Auditing)	15	
		Total Marks		60

***Multiple Choice / True or False / Fill in the Blanks / Match the Columns/Short Questions**

3. Financial Accounting and Auditing: Paper V Management Accounting

Q. No.		Particulars	Marks	marks
1		Problem	15	15
		OR		
1		Problem	15	
2		Problem	15	15
		OR		
2	a	Problem	8	
	b	Problem	7	
3		Problem	15	15
		OR		
3	a	Problem	8	
	b	Problem	7	
4		Objective questions*	15	15
		OR		
4		Objective questions*	15	
		Total Marks		60

***Multiple Choice / True or False / Fill in the Blanks / Match the Columns/Short Questions**

4. Direct and Indirect Taxes

Q. No.		Particulars	Marks	marks
1		Computation of total Income – Income Tax	15	15
		OR		
1		Computation of total Income – Income Tax	15	
2	a	Problem - MVAT	8	15
	b	Problem – Service Tax	7	
		OR		
2	a	Short Questions - MVAT	8	
	b	Problem – Service Tax	7	
3	a	Problem - MVAT	7	15
	b	Short Questions – Service Tax	8	
		OR		
3	a	Theory - MVAT	7	
	b	Theory – Service Tax	8	
4		Objective questions* Income Tax – MVAT – Service Tax (5 marks each)	15	15
		OR		
4		Objective questions* Income Tax – MVAT – Service Tax (5 marks each)	15	
		Total Marks		60

***Multiple Choice / True or False / Fill in the Blanks / Match the Columns/Short Questions**

5. BUSINESS ECONOMICS PAPER – III

(WITH EFFECT FROM ACADEMIC YEAR 2010-11)

The objective of this paper is to familiarize the students with the various aspects of Banking, Growth and Structure of Banking, Financial Markets, Public Finance, International Trade and WTO and Exchange Rate Determination

SECTION – I

MODULE: 1 - COMMERCIAL BANKING

- A) Commercial Banking-Assets and Liabilities of Commercial Banks – Trade – off between Liquidity and Profitability.
- B) Banking Sector Reforms: Measures, Performance with respect to Public, New Private and Foreign Banks in the Post Reforms Period-New Technology in Banking in India.

(15 Lectures)

MODULE: 2- CENTRAL BANKING

Changing Trends in Monetary Policy in India- RBI's Short Term Liquidity Management – Role and Performance of Micro Finance, Self Help Groups and Composite Credit.

(15 Lectures)

MODULE: 3 - FINANCIAL MARKETS

- A) Money Market: Components and Features of Indian Money Market – Money Market Reforms in India.
- B) Capital Market: Significance in Economic Development –Capital Market Reforms - Role of SEBI- Role and Importance of Mutual Funds, Equity Market, Forward, Future and Commodity Market.

(15 Lectures)

SECTION – II

MODULE: 4 - PUBLIC FINANCE

Changing trends in Tax and Non-Tax in India - Public Expenditure: Classification of Public Expenditure, Causes for Increase in Public Expenditure in India – Public Debt: Meaning and Classification –Burden of Internal and External Debt - Concepts of Deficits: Revenue, Budgetary, Fiscal & Primary Deficits –FRBM Act

(15 Lectures)

MODULE: 5 - INTERNATIONAL TRADE AND WTO

Gains from International Trade - Balance of Trade and Payments –Causes of Disequilibrium in BOP – Measures to Correct Disequilibrium in BOP- Emerging Trends in India's BOP position since 1991-WTO : Functions and Agreements with reference to TRIPS, TRIMS & GATS.

(15 Lectures)

MODULE: 6-EXCHANGE RATE DETERMINATION

Exchange Rate Determination – Purchasing Power Parity Theory- Foreign Exchange Market–Functions and Dealers- Spot and Forward Exchange Rates-RBI's Intervention and Foreign Exchange Rate Management

(15 Lectures)

Pattern of Question Paper

- I. There will be 4 questions. All the questions are compulsory, having internal choice.
- II. Question No. 1 is long answer 15 marks question based on **Modules I and IV.**
- III. Question No. 2 is short answer 15 (8+7) marks questions based on **Modules II OR III.**
- IV. Question No. 3 is short answer 15 (8+7) marks questions based on **Modules V and VI.**
- V. Question No 4 is objective type questions including True/False, with reasons and multiple choice questions based on all modules.

- Q1. A. (15 marks) From **Module I**
OR
B. (15 marks) From **Module IV.**
- Q2. A. (8 marks) From **Module II**
B (7 marks) From **Module II**
OR
C. (8 marks) From **Module III**
D (7 marks) From **Module III**
- Q3. A. (8 marks) From **Module V**
B (7 marks) From **Module VI**
OR
C. (7 marks) From **Module V**
D (8marks) From **Module VI**
- Q4. A. True/False, with reasons. Attempt **any four** (4x2=8)
i. From **Module I**
ii. From **Module II**
iii. From **Module III**
iv. From **Module IV**
v. From **Module V**
vi. From **Module VI**
- B. Multiple Choice Questions. Attempt **any seven** (7x1=7)
i. From **Module I**
ii. From **Module I**
iii. From **Module II**
iv. From **Module II**
v. From **Module III**
vi. From **Module III**
vii. From **Module IV**
viii. From **Module IV**
ix. From **Module V**
x. From **Module V**
xi. From **Module VI**
xii. From **Module VI**

6. Commerce Paper III (MHRM)

N.B. i. All questions are compulsory.

ii. Figures to the right indicate full marks.

Q.1 Answer any one out of two: 15 marks

a) Marketing (Module 1)

b) Human Resource Management (Module 1)

Q.2. Answer any two out of four: 15 marks

(Marketing Module 2,3,4)

Q.3. Answer any two out of four: 15 marks

(Human Resource Management Module 2,3,4)

Q.4. Objective Type Questions. 15 marks

A. Multiple Choice Questions

(All five questions from the entire syllabus)

B. True or False

(All five questions from the entire syllabus)

C. Match the Following

(All five questions from the entire syllabus)

7.Export Marketing

N.B. i. All questions are compulsory.

ii. Figures to the right indicate full marks.

Q1. Answer any one out of two (Module 1 &2). 15 marks

Q 2. Answer any two out of four (Module 3, 4, 5, 6) . 15 marks

Q.3. Answer any two out of four (Module 7, 8, 9,10). 15 marks

Q.4 Objective Type Questions. 15 marks

A. Abbreviations

(All five questions from the entire syllabus)

B. True or False

(All five questions from the entire syllabus)

C. Match the Following

(All five questions from the entire syllabus)

8. Computer System and Applications.

Q 1 is a long question with internal option with sub questions of 8 and 7 marks. Total marks 15. The question is based on unit 1 &2 of the syllabus.

Q 2 and Q3 have internal option with sub questions of 5 marks each. Total marks 15 for each question. They are based on unit 3, 4, & 5 of the syllabus.

Q 4 is objective question with all objectives of 1 mark each based on the entire syllabus. Objective questions can include True/False, MCQ, difference between, match the following etc.

9. Special Subject: Business Management Paper I

Question Paper Pattern.

All questions are compulsory with internal options

- **Question 1:- Long Answers- Any one out of Two: 15 marks**
- **Question 2:- Short Answers- Any two out of Four: 15 Marks**
- **Question 3:- Short Answers-Any two out of Four: 15 Marks**
- **Question 4:- Objective type questions such as fill in the blanks, match the columns, true or false, answer in one word etc.: 15 marks**

N.B. i. All questions are compulsory.

ii. Figures to the right indicate full marks.

Q.1 Answer any one out of two: 15 marks

- a) Management (Module I)
- b) Staffing (Module IV a b)

Q.2. Answer any two out of four: 15 marks

(Planning, Organization and Coordinating Module II, III, & VI)

Q.3. Answer any two out of four: 15 marks

(Motivating, Directing, Controlling and Contemporary Issues in Management
Module IV c V, VII & VIII)

Q.4. Objective Type Questions. 15 marks

- A. Multiple Choice Questions
- B. True or False with reasons
- C. Match the Following (A column 5 points and B column 7 points)

Note: Q No.4 should cover the entire syllabus

10. Business Management Paper II

Question Paper Pattern

Q.1 Answer any one out of two: 15 marks

- a) Fund flow
- b) Cost sheet

Q.2. Answer any two out of four: 15 marks

- Two Theory essay questions. (Module 1,2,8)
- Two Practical problems (module 4 & 6)

Q.3. Answer any two out of four: 15 marks

- 2 Theory essay questions. (Module 3,5a,9)
- 2 Practical problems (module 7 &11)

Q.4. Objective Type Questions. 15 marks

- A. Multiple Choice Questions
- B. True or False with reasons
- C. Match the Following (A column 5 points and B column 7 points)

Note: Q No.4 should cover the entire syllabus

11. Business Management Paper III

Question Paper Pattern

Q.1 Answer any one out of two: 15 marks

a) Module 3: Product portioning & Module 4: Promotion Mix

b) Module 7: Strategic Marketing process & Module 10: Rural marketing

Q.2. Answer any two out of four: 15 marks

(Module I: Marketing Management , Module II: Current Marketing Environment in India,
& Module V: Pricing)

Q.3. Answer any two out of four: 15 marks

Module VI: Sales Forecasting ,

Module VII: Dealing with Competition &

Module IX: Service Marketing.

Q.4. Objective Type Questions. 15 marks

A. Multiple Choice Questions

B. True or False with reasons

C. Match the Following (A column 5 points and B column 7 points)

Note: Q No.4 should cover the entire syllabus

12. Labour Welfare & Practice

Question Paper pattern

- i) There will be 4 questions. All the questions are compulsory having internal choice.
- ii) Question No.1 is for a long answer carrying 15 marks. Question based on **module I**

OR module IV.

- iii) Question No.2 is for short answer 15 (8+7) marks. Questions based on **module II OR**

III.

- iv) Question No.3 is for short answer 15 (8+7) marks. Questions based on **modules V**

AND VI.

- v) Question No.4 is an objective types question including:
 - a) Comment on the following **AND**
 - b) Match the Columns.

Question Paper Pattern:-

Q.1 – A (15 marks) **OR** B (15 Marks)

Q.2 – A (8 marks) and B (7 Marks)

OR

C (8 marks) and D (7 Marks)

Q.3 – A (8 marks) and B (7 Marks)

OR

C (8 marks) and D (7 Marks)

Q.4 – (A) Comment on the following (Answer Any Four)

(One statement from each module) (8 Marks)

(B) Match the columns (7 Marks)

13. Purchasing and Storekeeping

Question No.1 – (15 marks)

I. Materials management

Importance, scope, objectives, functions of materials management.

- Classes of materials
- Materials management
- Computer application and operation uses and advantages
- Scientific purchasing – Principles, Purchasing methods
- Purchasing procedure
 - a) Home Trade Goods
 - b) Import Trade Goods and Import Documents

II. Storekeeping

- Objectives and functions of storekeeping
- Types of organization of stores
- Methods of pricing issues
- Methods of valuation of inventory materials
- Functions and responsibilities of storekeeper
- Stock inventory control
- Importance, Advantages of Inventory Control
- ABC Analysis – Objectives and advantages
- Inventory Control – Objectives
- Techniques of Inventory Control

Question No. 2 and 3 - (15 Marks each)

- Materials requisition planning
- Coordination of materials management department with other departments
- Materials budget – factors
- Materials budget – procedure
- Personality traits for purchase executive (Qualities and Qualification)
- Types of buyers – consumers
- Make or buy decision
- Import decision
- Buyers and Seller relationship
- Techniques of purchasing

- Importance of purchasing
- Purchasing policy
- Ethics in buying
- Any two / four methods of purchasing
- **Distinguish between:**
 - Speculative buying v/s Conservative buying
 - Concentrative buying v/s Diversified buying
 - Hedging v/s Speculative
 - Invoice v/s Proforma invoice
 - Centralized and Decentralized Purchasing
- Types of Quotation
- Types of Invoice
- Vendor rating and Vendor Development
- **Specimen:**
 - Purchase order, Purchase requisition, Bin card, Store Ledger, Goods received note, Material return note, Material Transfer Note, Import Documents.
- **Storekeeping**
- Working in store department (How to take care / preserve materials?)
- Store location – factors
- Stock controller – functions
- Store records – objectives
- Store records – needs
- Inspection of materials – importance
- Inspection of materials – methods
- **Problems related to**
 - LIFO, FIFO, Simple average price, Periodic weighted price, etc.
- Materials handling section
- Lead time
- Stock taking and stock audit
- Deficiencies and surplus of stock materials
- Essential of successful inventory control system
- Zero inventory culture
- Any two / four stock levels
- **Distinguish between**
 - Maximum level v/s Minimum level
- LIFO v/s FIFO method of pricing

Question No.4 –

Carrying 15 Marks for objective type answer i.e. Multiple Choice, Fill in the blanks, Match the following, True or False etc. for conceptual testing (covering entire syllabus).

Maximum Marks 60

Duration: 2 hours

- N.B. (i) All questions are compulsory.
(ii) All questions carry equal marks.

Q.1 Answer any one from the following - (15 marks)

- a.
- b.

Q.2 Answer any two from the following - (15 marks)

- a.
- b.
- c.
- d.

Q.3 Answer any two from the following - (15 marks)

- a.
- b.
- c.
- d.

Q.4 Answer the following (objective type question)

- a. Match the following (5 marks)
- b. True or False (without reason) (5 marks)
- c. Multiple Choice (5 marks)

14. Marketing Research

Q.1 Answer any one of the following 15 marks

a) UNIT – I & II

b)

Q.2 Answer any two of the following 15 marks

a)

b) UNIT - III & IV

c)

d)

Q.3 Answer any two of the following 15marks

a)

b) UNIT – V , VI & VII

c)

d)

Q.4. Objective type of questions 15 marks

A) Multiple choice questions 5 marks

B) True or False (Without reason) 5 marks

C) Match the following 5 marks

15 Entrepreneurship and Management of Small Scale Industry

- NOTE:-
- 1) All question are compulsory
 - 2) Figures to the right Indicate Full Marks

Q.NO.1 Answer any **one** from the Following -----15 Marks

a) Topic No. 1, 5, 7

b)

Q.No.2 Answer any **Two** from the Following -----15 Marks

a)

b) Topic No. 2, 3, 4,6,8,9

c)

d)

Q.No.3 Answer any **Two** from the Following -----15 Marks

a)

b) Topic No. 10,11,12,13

c)

d)

Q.No.4 Objective Type (On full Syllabus)

a) Fill in the Blanks-----5 Marks

b) True or False Without reason-----5 Marks

c) Match the pairs-----5 Marks

16. Rural Marketing

Question Paper Pattern

There will be 4 questions. All the questions are compulsory having internal choice.

- i) Question No.1 is for long answer, carrying 15 marks. Question based on **module I**
OR module IV.
- ii) Question No.2 is a short answer 15 (8+7) marks question based on **module II OR III.**
- iii) Question No.3 is a short answer 15 (8+7) marks question based on **module V.**
- iv) Question No.4 is an objective type question including:
 - a) Comment on the following **AND**
 - b) Match the following Columns.

Question Paper Pattern:-

Q.1 – A (15 marks) **OR** B (15 Marks)

Q.2 – A (8 marks) and B (7 Marks)

OR

C (8 marks) and D (7 Marks)

Q.3 – A (8 marks) and B (7 Marks)

OR

C (8 marks) and D (7 Marks)

Q.4 – (A) Comment on the following (Answer Any Four)

(One statement from each module) (8 Marks)

(B) Match the columns (7 Marks)

17. Trade Unionism and Industrial Relation

Question Paper Pattern

- i) There will be 4 questions. All the questions are compulsory having internal choice.
- ii) Question No.1 is for long answer, carrying 15 marks. Question based on **module I**
OR module IV.
- iii) Question No.2 is for short answers, carrying 15 (8+7) marks. Questions based on
module II OR III.
- iv) Question No.3 is for short answers, carrying 15 (8+7) marks. Questions based on
modules V AND VI.
- v) Question No.4 is objective type questions including:
 - a) Comment on the following **AND** b) Match the Columns.

vi) Question Paper Pattern:-

Q.1 – A (15 marks) **OR** B (15 Marks)

Q.2 – A (8 marks) and B (7 Marks)

OR

C (8 marks) and D (7 Marks)

Q.3 – A (8 marks) and B (7 Marks)

OR

C (8 marks) and D (7 Marks)

Q.4 – (A) Comment on the following (Answer Any Four) (8 Marks)

(B) Match the columns (7 Marks)

18. Regional Planning

Question Paper Pattern

- i) There will be 4 questions. All the questions are compulsory having internal choice.
- ii) Question No.1 is a long answer 15 marks question based on **module I OR module V.**
- iii) Question No.2 is a short answer 15 (8+7) marks question based on **module II OR III.**
- iv) Question No.3 is for short answers, carrying 15 (8+7) marks. Questions based on modules (**IV AND VI**) **OR** (**VII AND VIII**).
- v) Question No.4 is objective type questions including:
 - a) Comment on the following **AND**
 - b) Match the Columns.

Question Paper Pattern:-

Q.1 – A (15 marks) **OR** B (15 Marks)

Q.2 – A (8 marks) and B (7 Marks)

OR

C (8 marks) and D (7 Marks)

Q.3 – A (8 marks) and B (7 Marks)

OR

C (8 marks) and D (7 Marks)

Q.4 – (A) Comment on the following (Answer Any Four) (8 Marks)

(B) Match the columns (7 Marks)

19. Transport Management

Guidelines:-

- I. There will be 4 questions. All questions are compulsory, having internal choice.
- II. Question No.1 is long answer 15 marks question based on Modules I, II, III.
- III. Question No.2 is short answer 15 (8+7) marks questions based on Modules IV, V and VI.
- IV. Question No.3 is short answer 15 (8+7) marks questions based on Modules VII and VIII.
- V. Question No.4 is Objective Type 15 marks Questions including:
 - A. Multiple choice questions
 - B. True or False with reasons
 - C. Match the Following (A column 5 points and B column 7 points)Note: Q.No.4 should cover the entire syllabus.

Paper Model for (60) Sixty Marks. Question Paper Pattern for T.Y.B.Com. Transport Management

- N.B. i. All questions are compulsory.
ii. Figures to the right indicate full marks.
- Q.1. Answer any one out of Two: 15 marks
(From modules I, II and III).
- Q2. Answer any two out of Four: 15 marks
(From modules IV, V and VI)
- Q.3 Answer any Two out of Four 15 marks
(From modules VII and VIII)
- Q4. Objective Type Questions 15 marks
Multiple choice Questions.
(All five questions from the entire syllabus)
- True or False
(All Five questions from the entire syllabus)
- Match the Following
(All Five questions from the entire syllabus).

20 Psychology of Human Behaviour at Work (PHBW)

(With effect from the academic year 2011-12)

The Syllabus is to be divided into three modules.

Module 1 :-

- a) Motivation Concepts
- b) Basic Approaches to Leadership
- c) Psychological Health in the Workplace

Module 2 :-

- a) What is Organizational Behaviour?
- b) Attitudes & Job Satisfaction
- c) Foundations of Group Behaviour

Module 3 :-

- a) Relationships at Work
- b) Communication
- c) Power & Politics
- d) Conflict & Negotiation

Pattern of Theory Examination

Duration of examination= 2 hours

Marks= 60

4 Compulsory Questions With internal options of 15 marks each.

Q 1 Question for long answer (Module 1)	15
Or	
Q 1 Question for long answer (Module 1)	15
Q 2 Write short notes (Any 3 out of 5 each carrying 5 marks) (Module 2)	15
Or	
Q 2 Give reasons (Any 3 out of 5 each carrying 5 marks) (Module 2)	15
Q 3 State whether the following statements are True or False & give reasons for the same (Any 3 out of 5 each carrying 5 marks) (Module 3)	15
Or	
Q 3 Explain the following terms.(Any 3 out of 5 each carrying 5 marks) (Module 3)	15
Q 4 Multiple choice question covering all the modules with 4 options for each statement (Any 15 out of 25)	15
