Prepared as per the new syllabus for 75:25 pattern Credit Based Semester and Grading System which is coming into effect from the academic year 2014-2015,

# Cost

Including
Latest University
Ouestion Papers

# Accounting

T. Y. B. Com. Semester – V

# L. N. CHOPDE

Formerly, V.E.S's College, Chembur, Mumbai.

# DR. S. T. GADADE

Changu Kana Thakur College, New Panvel.

# J. HEMANTH KUMAR

Anjuman's Akbar Peerbhoy College, Mumbai.

# KIRTI SIGATIA

P. D. Lion's College of Commerce Mumbai.

# CA VAIBHAV BANJAN

S. I. W. S. College, Mumbai.

# MANOJKUMAR L. MISHRA

Thakur College, Mumbai.

# D. H. CHOUDHARI

Formerly, Reader in Management, MET's Institute of Management, Bandra (West), Mumbai.

# DR. CA JAYANT APTE

Ghanshyamdas Saraf College, Mumbai.

## **CA YOGESH PATEL**

S. K. Somaiya College, Vidyavihar (E), Mumbai.

#### ALLAN D'SOUZA

G. N. Khalsa College, Mumbai.

#### N.P. BHINDE

K.J. Somaiya College, Mumbai

When you care enough to be better than the best



# SHETH<sup>®</sup>

PUBLISHERS PVT. LTD.

#### MUMBAI

PUNE ☆ GOA ☆ NAGPUR VADODARA ☆ BHAVNAGAR

rooks & Divital Billion available at www.shelipublishers.com

# FREE E-BOOK

of Entire Theory Questions & Answers with Scratch Card with an in-built App for practicing MCQ

DIGITAL EDITION AVAILABLE

# Our Outstanding Publicati ry B. Com - Semester - V

FINANCIAL ACCOUNTING Choode, Choudharl, Karkare, Gujar, Kukreja, Thakkar Kambulkar, Baweja, Kothari, Dalal, Ragdhare

COST ACCOUNTING Chopde, Choudharl, Caldade, Apte, Hamantkulmar, Patel Sigatia, D'souza, Banjan, Mishra, Bhinde

DIRECT TAX Singavi, Singavi, Desai, Singavi

# DIGITAL EDITION AVAILABLE

DIGITAL EDITION AVA

DIGITALIEDITION (AVAILABLE INTRODUCTION TO MANAGEMENT ACCOUNTING → DIGITAL Chopde, Choudhair, Kapadia⊯Rangras, Scawane, Shinde, & Others

# BUSINESS ECONOMICS Kalkoli, Rajalaksiiny

BUSINESS ECONOMICS Mithani, Sayyed

# MARKEING (GOMMERGEY)

COMPUTER SYSTEMS, AND APPLICATIONS acalmala Jakwani V

# DIGHAL EDITION AVAILABLE

DIGITAL EDITION AVAILABLE

# OBJECTIVE QUESTIONS IN MARKETING - (COMMERCE V)

MANAGEMENTLORGANISATIONAMORAGEMENT AGnatioss Management al)

Edinalizvaahjan Rajorni

FINANCIA L MANA GEMENIT (Buelliness Magtell) — D Chopde: Choudhairt Kukraia Ghosh Kulkaini, Somani, Singli

MARKETING MANAGEMENT - (Business Mag). III Fulmali, Ramidhandani.

EXPORT MARKEFING - (Applied Component) - I Naturkar, Joshi Kalkoti Tripathi Dalvi DETALEBITON AVAILABLE



Prepared as per the new syllabus for 75:25 pattern Credit Based Semester and Grading System which is coming into effect from the academic year 2016-2017.

# **ELECTIVE COURSE (EC)**

# Including Latest University Question FINANCIAL Papers ACCOUNTING

F.Y. B.F.M. (SEMESTER - I)

#### L. N. CHOPDE

Formerly VES's College of Arts, Science & Commerce, Chembur, Mumbai.

## CA SWATI GUPTA

Thakur College of Science and Commerce, Kandivali, Mumbai.

#### JAGRUTI DARJI

K.P.B. Hinduja College, Mumbai.

#### **SURAJ WADHWA**

Viva College, Virar.

#### OF DR. JAYANT APTE

Saraf College, Mumbai.

#### YASMIN SINGAPOREWALA

Jai Hind College, Mumbai.

#### POONAM D. SHAH

Nagindas Khandwalla College, Malad, Mumbai.

#### BHAVANA PARAB

Pillai College of Arts, Commerce & Science, New Panvel.

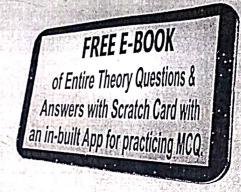
# SECOND EDITION

When you care enough to be better than the best



PUNE \* **NAGPUR VADODARA** BHAVNAGAR \*

A GOLD LINE BAND A



# Our Outstanding Publications for F.Y.B.F.M. - Semester - I



# **ELECTIVE COURSE (EC)**

FINANCIAL ACCOUNTING

DIGITAL EDITION AVAILABLE

Chopde, Apte, Gupta, Singaporewala, Darji, Shah, Wadhwa, Parab

INTRODUCTION TO FINANCIAL SYSTEM

Nihalani

DIGITAL EDITION AVAILABLE

**BUSINESS MATHEMATICS** Joshi, Pandit

# ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)

BUSINESS COMMUNICATION - I Doctor, Doctor, Hüssaini, Chakne

DIGITAL EDITION AVAILABLE

# SKILL ENHANGEMENT COURSE (SEC)

FOUNDATION COURSE - I Shinde, Bhagwat Nimbalkar Chakne DIGITAL EDITION AVA

**CORE COURSE (CC)** 

BUSINESS ENVIRONMENT

Khajanchis

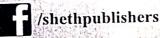
BUSINESS ECONOMICS - I

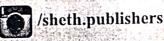
Mithani, Sayyed

BUSINESS ECONO

Kalkoti, Rajalak

No.4, Ground Floor, Lalwani Industrial Estate, 14, G.D. Ambekar Marg, Wadala, Mumbai-400 031 Tel-(122) 6662 4553, 6662 4554. Fax: 6662 4556. e-mail: support@shethpublishers.com









Prepared as per the new syllabus for 75:25 pattern Credit Based Semester and Grading System which is coming into effect from the academic year 2016–2017.

# Business Taxation -Direct Tax

S.Y.B.F.M. Semester – III

# (APPLIED COMPONENT GROUP) ASSESSMENT YEAR 2016-17

Late Shri CA-Vijay Singavi B.Com., F.C.A.

V.P.M's K.G. Joshi College of Arts and N.G. Bedekar College of Commerce,

A Vaibhav Singavi

M.Com., M.Phil., F.C.A., D.I.S.A. (ICAI)

V.P.M's K.G. Joshi College of Arts and, N.G. Bedekar College of Commerce Thane.

Dr. 🖎 Gajanan Wader

Pillai's College Arts, Commerce and Science, New Panvel.

**Payal Bhatia** 

SIES College of Commerce and Economics, Sion (E). Dr. 🐼 Jayant Apte

Ghanshyamdas Saraf College, Mumbai.

Nimesh Jotaniya

Thakur College of Commerce, Kandivali (E), Mumbai.

Sushil Jadhav

Sanpada College of Commerce and Technology, Sanpada.

Vishal Singavi

B. Com.

Thane.

# FIRST EDITION

When you care enough to be better than the best



SHETH

PUBLISHERS PVT. LTD.

MUMBAI

PUNE & GOA & NAGPUR

VADODARA & BHAVNAGAR & AHMEDABAD

books & Digital Edition available at www.shethpublishers.com

# Our Outstanding Publications for S.Y.B.F.M. - (Semester - III)

DEBT MARKETS - I Under Print

EQUITY MARKETS - I Under Print

COMMODITIES MARKET - I Under Print

MANAGEMENT ACCOUNTING - I Chopde

BUSINESS LAW - I Gopal, Gopal

MONEY MARKET - I Shah

BUSINESS TAXATION - DIRECT TAX Singavi, Apte, Singavi, Jotaniya, Wader, Jadhav, Bhatia, Singavi

STATE TEST

Unit No-4, Cround Floor, Laboral Industrial Fink to, 13, G.O. Ambakar Mang Avadata. Munitar shi 031, fol.: (022) 6002 4503, 86 13 4504. Fax: 6062 4506. contall: supported shathpublishers...com



# Cost & Management Accounting

M.Com. Semester-I

L. N. Chopde Dr. Jayant Apte **Dhiren Kanabar** Dr. Kishore S. Peshori Rajiv R. Khurana Meghna Chotalia Dr. B. R. Deshpande

657.42 CHO/APT 1-2091



MALAD (WEST) MUMBAI-400064

# Sheth Publishers Private Limited

# Our Foot Prints

Regd. Office &

Unit No. 4. Ground Floor, Lalwani Industrial Estate, 14, G.D. Ambekar Marg, Wadala, Mumbal = 400 031

D (022) 6662 4553 / 6662 4554 FAX: 6662 4556

Email: support@shethpublishers.com

Goa Pune 'PALLAV-KUNJ', Borda, Margao, Goa, © (0832) 2733436 302, Mahalaxmi Chambers, 3<sup>rt</sup> Floor, Appa Balwant Chowk,

23, Budhwar Peth, Pune-411 002. © (020) 24450773

Nagpur :

Shreeniwas Apt., Mukundraj Lane, Opp. Dharampeth Mahila Bank,

Walker Road, Mahal, Nagpur - 440 002.

© (0712) 2737052

Vadodara

Joshi Brother's Krishna Krupa Miradatar's Tekro,

Navabazar, Vadodara – 390001 (Gujarat). Ø 0265-2418911 / 2411287

Bhavnagar Ahmedabad Shah & Co. High Court Road, Bhavnagar (Gujarat). @ (0278) 2516679

04, Dilip Nagar, Near Daxini Society, Maninagar,

Ahmedabad - 380 008,

Price: ₹ 240/- only

ISBN - 978-93-5149-612-0

O Authors

Every possible effort has been made to avoid errors and omissions in this publication by the Authors and the Publishers. Inspite of this effort, some typographical errors might have crept in. Any mistake, error or discrepancy noted may be brought to our notice which shall be taken care of in the forthcoming edition. It is hereby notified that neither the Author nor the Publishers or seller will be liable for any damage or loss to anyone, in any manner, there from, It is suggested that to avoid any doubt the reader should cross-check all the facts, law and contents of the publication with original Government publication or notifications wherever applicable.

The text of this publication, or any part thereof, may not be reproduced or transmitted in any form or by any means, electronic or mechanical, including photocopying, recording, storage in an information retrieval system, or reproduced on any disc, tape, perforated media or other information storage device, etc., otherwise, without the prior written permission of the publisher and author. No key to this book can be prepared without the prior written permission of the Publishers. Any violation will invite prosecution legal action under the Indian Copyright Act.

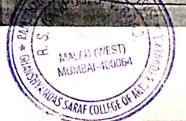
This book is sold subject to the condition that it shall not by way of trade or otherwise, be lent, resold, hired out or circulated.

For binding mistakes, misprints or for missing pages, etc., the publishers' liability is limited to replacement within one month of purchase by similar edition. All expenses in this connection are to be borne by the purchaser

All disputes are subject to jurisdiction of courts, tribunals and forums at Mumbal only,

Published & Printed by

Sheth Publishers Private Ltd., Unit No. 4, Ground Floor, Lalwani Industrial Estate, 14, G.D. Ambekar Marg, Wadala, Mumbai – 400 031. © 6662 4553 / 6662 4554 FAX: 6662 4556.



(5)

Prepared as per the new syllabus for 75:25 pattern Credit Based Semester and Grading System which is coming into effect from the academic year 2016-2017.

# MANAGEMENT ACCOUNTING

S.Y. B.F.M.

(Semester - III)

## L.N. CHOPDE

Formerly VES's College of Arts,
Science & Commerce, Chembur, Mumbai.

#### NIMESH JOTANIYA

Thakur College of Commerce, Kandivali (E), Mumbai.

#### POONAM D. SHAH

Nagindas Khandwalla College, Malad, Mumbai.

#### JAGRUTI DARJI

K.P.B. Hinduja College,
Mumbai.

## DR. CA JAYANT APTE

Ghanshyamdas Saraf College, Mumbai

#### MS. YASMIN SINGAPOREWALA

Jai Hind College, Mumbai.

#### KAVITA Y. KATHARE

Pillai College of Arts, Commerce and Science, New Panvel.

#### MANOJ KUMAR GUPTA

J.V.M's Mehta College of Arts,
Science & Commerce,
Airoli, Navi Mumbai.

# FIRST EDITION

When you care enough to be better than the best



SHETH

PUBLISHERS PVT. LTD

MUMBAI

PUNE ☆ GOA ☆ NAGPUR

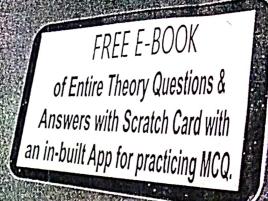
DODARA ☆ BHAVNAGAR ☆ AHMEDABAD

Esbooks & Digital Edition available at www.shethpublishers.com

MALAD (WEST)

MUMBAI-400064





# Our Outstanding Publications for

SYBIFML (Semester - III)

DEET MARKETS : I. Under Print DIGITAL EDITION AVAILABLE

EQUITY MARKETS - I. Under Print DIGITAL EDITION AVAILABLE

COMMODITIES MARKET : 1 Under Print SELECTIVA SOLUTION NAVALLA SE

MANAGEMENT ACCOUNTING () — DIGITAL EDITION AVAILABLE Chopde, Apre: Joraniya, Singaporewala, Shah, Kathare, Darij, Gupta

BUSINESS LAW - I Gopal: Gopal TO DIGITAL EDITION AVAILABLE

MONEYMARKET - I Shah TO DIGITAL EDITION AVAILABLE

BUSINESS TAXATION , BIRECT TAX Singavi, Apte, Singavi, Jotaniya, Watter, Jadhav, Bhatia, Singavi



SP® SHETH®

Unit No.4, Ground Floor, Jolwani Industrial Estate, 14, G.D. Ambekar Marg, Wadala, Mumbal-400 031
Tel.: (022) 8662 4553, 6662 4554. Fax: 6662 4556. e-mail: support@shethpublishers.com

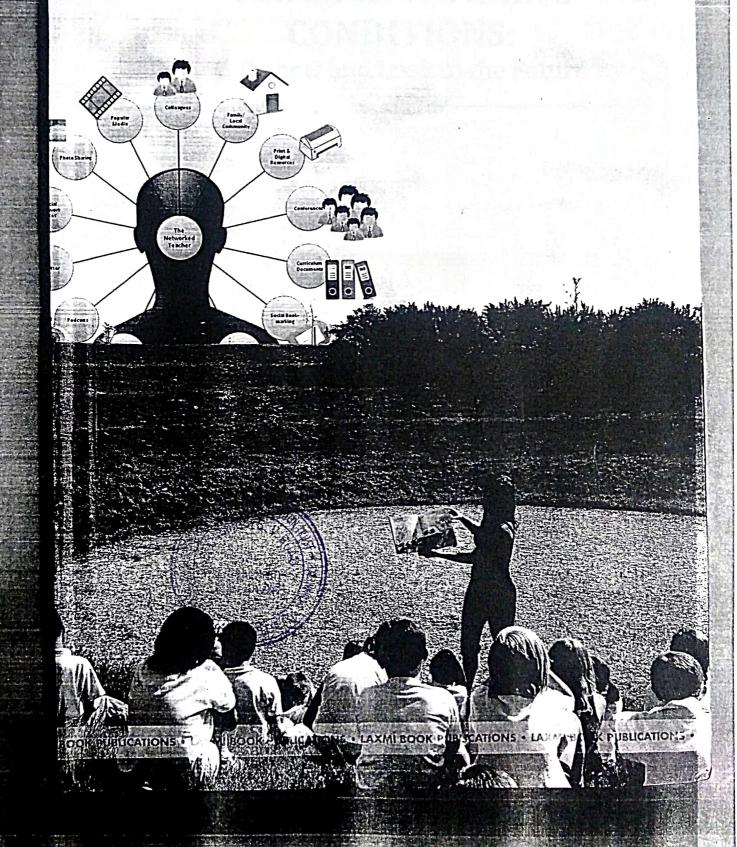


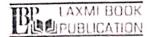
Price - ₹ 250.00



A Review and Look to the Future

Dr. Shripad Hari Joshi





Price: 1000/-

# TEACHER WORKING CONDITIONS:

A Review and Look to the Future

Dr. SHRIPAD HARI JOSHI

Associate Professor, M. Com., M.A., Ph.D,

Ghanshyamdas Saraf College of Arts & Commerce

Swami Vivekanand Road, Malad West Mumbai.

Email ID: shripadjoshi29@yahoo.com

## © 2016 by Laxmi Book Publication, Solapur

All rights reserved. No part of this publication may be reproduced or transmitted, in any form or by any means, without prior permission of the author. Any person who does any unauthorized act in relation to this publication may be liable to criminal prosecution and civil claims for damages. [The responsibility for the facts stated, conclusions reached, etc., is entirely that of the author. The publisher is not responsible for them, whatsoever.]

ISBN: 978-1-365-12168-5 Published by, Lulu Publication 3101 Hillsborough St, Raleigh, NC 27607, United States.

Printed by, Laxmi Book Publication, 258/34, Raviwar Peth, Solapur, Maharashtra, India. Contact No.: +91 9595 359 435 Website: http://www.isrj.org Email ID: ayisrj@yahoo.in



Prepared as per the new syllabus for 75:25 pattern Credit Based Semester and Grading System which is coming into effect from the academic year 2014–2015.

# EXPORT MARKETING (APPLIED COMPONENT) - I

T.Y.B.Com. (Sem. V)

## Dr. Anupama N. Nerurkar,

M.Com, Ph.D

Associate Professor,

I/C Principal & HOD of Commerce Department, L.S. Raheja College of Arts & Commerce, Santacruz(West), Mumbai-54.

## Dr. Shripad Joshi,

M.Com. M.A. Ph.D

Associate Professor,

Department of Commerce,

Ghanshyamdas Saraf College of Arts & Commerce, Malad (West), Mumbai – 64.

## Dr. Kavita G. Kalkoti,

M.Com, SET, M.B.A., Ph.D

Assistant Professor. Department of Commerce, Nagindas Khandwala College, Bhavishya Bharat Campus, S.V. Road,

Malad(West), Mumbai-64

## Dr. Preeti Tripathi,

M.Com, Ph.D

Assistant Professor, Dept of Commerce, Nagindas Khandwala College, Bhavishya Bharat Campus, S.V. Road,

Malad(West), Mumbai-64

Ms. Neha Dalvi.

M.Com, M.Phil

Assistant Professor,

HOD of Commerce Department,

Asmita college of Arts and Commerce

For Women,

Vikhroli (East), Mumbai-83

# When you care enough to be better than the best





PUBLISHERS PVT. LTD.

MUMBAI

**PUNE** GOA \*\* **NAGPUR** 

VÁDODARA **BHAVNAGAR** \*

Books & E-books & Digital Edition available at www.shethpublishers.com

# Sheth Publishers Private Limited

# Our Foot Prints

Regd. Office &

Unit No. 4, Ground Floor, Lalwani Industrial Estate, Show Room

14, G.D. Ambekar Marg, Wadala, Mumbai - 400 031.

© (022) 6662 4553 / 6662 4554 FAX : 6662 4556

Email: support@shethpublishers.com

Goa 'PALLAV-KUNJ', Borda, Margao, Goa, @ (0832) 2733436 Pune

302, Mahalaxmi Chambers, 3rd Floor, Appa Balwant Chowk,

23, Budhwar Peth, Pune-411 002. © (020) 24450773

Nampur Shreeniwas Apt., Mukundraj Lane, Opp. Dharampeth Mahila Bank,

Walker Road, Mahal, Nagpur – 440 002.

© (0712) 2737052

Joshi Brother's Krishna Krupa Miradatar's Tekro, Vadodara

Navabazar, Vadodara – 390001 (Gujarat). © 0265-2418911 / 2411287

Shah & Co. High Court Road, Bhavnagar (Gujarat). © (0278) 2516679 Bhavnagar Ahmedabad

04, Dilip Nagar, Near Daxini Society, Maninagar, Ahmedabad - 380 008.

Price: ₹80/- only

ISBN - 978-93-5149-506-2

© Authors

First Edition June, 2014

Second Edition June, 2015

June, 2016 Third Edition

Every possible effort has been made to avoid errors and omissions in this publication by the Authors and the Publishers. Inspite of this effort, some typographical errors might have crept in. Any mistake, error or discrepancy noted may be brought to our notice which shall be taken care of in the forthcoming edition. It is hereby notified that neither the Author nor the Publishers or seller will be liable for any damage or loss to anyone, in any manner, there from. It is suggested that to avoid any doubt the reader should cross-check all the facts, law and contents of the publication with original Government publication or notifications wherever applicable.

The text of this publication, or any part thereof, may not be reproduced or transmitted in any form or by any means, electronic or mechanical, including photocopying, recording, storage in an information retrieval system, or reproduced on any disc, tape, perforated media or other information storage device, etc., otherwise, without the prior written permission of the publisher and author. No key to this book can be prepared without the prior written permission of the Publishers. Any violation will invite prosecution legal action under the Indian Copyright Act.

This book is sold subject to the condition that it shall not by way of trade or otherwise, be lent, resold, hired out or circulated.

For binding mistakes, misprints or for missing pages, etc., the publishers' liability is limited to replacement within one month of purchase by similar edition. All expenses in this connection are to be borne by the purchaser.

All disputes are subject to jurisdiction of courts, tribunals and forums at Mumbai only.

Published 88 nted by MUMBAI-400064

ARAF COLLEGE O

eth Publishers Private Ltd., Unit No. 4, Ground Floor,

wani Industrial Estate, 14, G.D. Ambekar Marg, Wadala, Mumbai – 400 031.

662 4553 / 6662 4554 FAX : 6662 4556.

Prepared as per the new syllabus for 75:25 pattern Credit Based Semester and Grading System which is into effect from the academic year 2014–2015.

# EXPORT MARKETING

(APPLIED COMPONENT) - II

T.Y. B.Com. (Semester – VI)

Dr. Anupama N. Nerurkar

M.Com., Ph.D.

Associate Professor,

I/C. Principal & HOD of Commerce Department,

L.S. Raheja College of Arts & Commerce,

Santacruz (West),

Mumbai-54.

Dr. Kavita G. Kalkoti

M.Com., M.B.A., Ph.D.

Associate Professor,
Department of Commerce,
Nagindas Khandwala College,
Bhavishya Bharat Campus,
S.V. Road, Malad (West),
Mumbai-64.

Recognised Guide for Ph.D. in Commerce (Banking and Finance), University of Mumbai.

Dr. Shripad Joshi
M.Com., M.A., Ph.D.
Associate Professor,
Department of Commerce,
Ghanshyamdas Saraf College of
Arts & Commerce,
Malad (West), Mumbai – 64.

Dr. Preeti Tripathi
M.Com., Ph.D.
Assistant Professor,
Dept of Commerce,
Nagindas Khandwala College,
Bhavishya Bharat Campus,
S.V. Road, Malad (West),
Mumbai-64.

Ms. Neha Dalvi
M.Com., M.Phil.
Assistant Professor,
HOD of Commerce Department,
Asmita college of Arts and Commerce
For Women,
Vikhroli (East), Mumbai-83

When you care enough to be better than the best



, operation via en

MUMBAI

PUNE ☆ GOA ☆ NAGPUR VADODARA ☆ BHAVNAGAR ☆ AHMEDABAD

Books & E-books & Digital Edition available at www.shethpublishers.com

1/T.Y.B.Com.-Export Marketing (Applied Component-II) (Sem.-VI)

MALAD (WEST)

MUMBAI-400064

# Sheth Publishers Private Limited

# Our Foot Prints

Regd. Office &

Unit No. 4, Ground Floor, Lalwani Industrial Estate,

Show Room

14, G.D. Ambekar Marg, Wadala, Mumbai – 400 031.

© (022) 6662 4553 / 6662 4554 FAX : 6662 4556

Email: support@shethpublishers.com

Goa Pune

'PALLAV-KUNJ', Borda, Margao, Goa, © (0832) 2733436 302, Mahalaxmi Chambers, 3rd Floor, Appa Balwant Chowk,

23, Budhwar Peth, Pune-411 002. © (020) 24450773

Nagpur

Shreeniwas Apt., Mukundraj Lane, Opp. Dharampeth Mahila Bank,

Walker Road, Mahal, Nagpur – 440 002.

© (0712) 2737052

Vadodara

Joshi Brother's Krishna Krupa Miradatar's Tekro,

Navabazar, Vadodara - 390001 (Gujarat). © 0265-2418911 / 2411287

Bhavnagar

Shah & Co. High Court Road, Bhavnagar (Gujarat). © (0278) 2516679

Ahmedabad

04, Dilip Nagar, Near Daxini Society, Maninagar,

Ahmedabad - 380 008.

Price : ₹ 100 /- only

ISBN - 978-93-5149-651-9

## © Authors

First Edition

November, 2014

Second Edition

November, 2015

Third Edition

November, 2016

Every possible effort has been made to avoid errors and omissions in this publication by the Authors and the Publishers. Inspite of this effort, some typographical errors might have crept in. Any mistake, error or discrepancy noted may be brought to our notice which shall be taken care of in the forthcoming edition. It is hereby notified that neither the Author nor the Publishers or seller will be liable for any damage or loss to anyone, in any manner, there from. It is suggested that to avoid any doubt the reader should cross—check all the facts, law and contents of the publication with original Government publication or notifications wherever applicable.

The text of this publication, or any part thereof, may not be reproduced or transmitted in any form or by any means, electronic or mechanical, including photocopying, recording, storage in an information retrieval system, or reproduced on any disc, tape, perforated media or other information storage device, etc., otherwise, without the prior written permission of the publisher and author. No key to this book can be prepared without the prior written permission of the Publishers. Any violation will invite prosecution legal action under the Indian Copyright Act.

This book is sold subject to the condition that it shall not by way of trade or otherwise, be lent, resold, hired out or circulated.

For binding mistakes, misprints or for missing pages, etc., the publishers' liability is limited to replacement within one month of purchase by similar edition. All expenses in this connection are to be borne by the purchaser.

All disputes are subject to jurisdiction of courts, tribunals and forums at Mumbai only.

Published & :

MALAD (WEST) MUMBAI-400064

ARAF COLLEGE OF

Sheth Publishers Private Ltd.; Unit No. 4, Ground Floor,

Printed by

Lakvani Industrial Estate, 14, G.D. Ambekar Marg, Wadala, Mumbai – 400 031. M6662 1553 / 6662 4554 FAX : 6662 4556.