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EXAM SEAT NO. 857

NO. OF PRINTED PAGES: 01

**SARDAR PATEL UNIVERSITY**  
**M. COM. (CBCS) (SEMESTER-IV)**

THURSDAY, 07<sup>TH</sup> APRIL-2022

09:00 A.M. TO 11:00 A.M.

COURSE TITLE: ENTREPRENEURSHIP DEVELOPMENT-II

CODE NO. : PB04CCOM22

MAXIMUM MARKS: 70

Note: Figures to the right hand side indicates marks of the question.

<u>SECTION-1</u>		
[Q.1]	Explain McClelland's an achievement motivation theory with suitable example.	[18]
<u>OR</u>		
[Q.1]	Write short note on following: [A]Internal Motivating Factors [B]External Motivating Factors	[18]
[Q.2]	Define project. Discuss the project life cycle with suitable example.	[17]
<u>OR</u>		
[Q.2]	Describe the various aspects of project with suitable example.	[17]
<u>SECTION-2</u>		
[Q.3]	How an entrepreneur indentified new project? Explain the importance of project identification.	[18]
<u>OR</u>		
[Q.3]	Discuss the various stages of project formulation with suitable example.	[18]
[Q.4]	Explain the concept of project report. Discuss the format of project report in detail.	[17]
<u>OR</u>		
[Q.4]	What is project appraisal? Describe the various stages of project appraisal.	[17]

— X —

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**SARDAR PATEL UNIVERSITY**  
**M.Com. (Fourth Semester) / (2021-22) (April - 2022) Examination**  
 Tuesday, Date: 05-04-2022, Time: 09.00 am to 11.00 am  
**PB04CCOM21 - RESEARCH METHODOLOGY-II**

Total marks: 70

- Note: 1. Figures to the right indicate full marks.  
 2. Write answer of both sections separately in same Answer sheet.

**SECTION-I**

- Q.1 Define primary data. Discuss interview as a technique of data collection. [17]  
**OR**  
 Q.1 Write a note on [17]  
 1. Difference between collection of data through Questionnaires and Schedules  
 2. Advantages of Secondary Data
- Q.2 "Processing of data implies editing, coding, classification and tabulation". Describe [18]  
 these four operations pointing out the significance of each in context of research study.
- OR**  
 Q.2 Write a note on [18]  
 1. Problems in processing  
 2. Types of analysis

**SECTION-II**

- Q.3 Set up an analysis of variance table for the following per hectare production of four [15]  
 (a) varieties of tobacco, each grown on 4 plots. Find out whether the difference in the means of the production of tobacco of the plots is significant or not.

Plot of Land	Per hectare production of four varieties of tobacco			
	A	B	B	D
1	8	8	3	3
2	12	5	8	7
3	1	6	2	8
4	3	1	5	2

The table value of  $F(3,12) = 3.49$ 

- 3) What is ANOVA? [02]  
**OR**  
 3 Write a note on [17]  
 1. One way and two way ANOVA  
 2. t-test
- 4 What are the different steps in writing a research report? [18]  
**OR**  
 4 Write a note on Layout of Research Report. [18]

— X —

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EXAM SEAT NO. 857

NO. OF PRINTED PAGES: 01

**SARDAR PATEL UNIVERSITY**  
**M. COM. (CBCS) (SEMESTER-IV)**

TUESDAY, 12<sup>TH</sup> APRIL- 2022

09:00 A.M. TO 11:00 A.M.

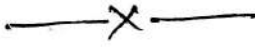
**COURSE TITLE: CAREER PLANNING-II**

**CODE NO. : PB04ACOM21**

**MAXIMUM MARKS: 70**

Note: Figures to the right hand side indicates marks of the question.

<u>SECTION-1</u>		
[Q.1]	Explain process of attribution and also discuss types of problems with suitable example.	[18]
<u>OR</u>		
[Q.1]	Explain the various factors affecting problem solving methodology in detail.	[18]
[Q.2]	Discuss the various strategies to enhance assertiveness with suitable example.	[17]
<u>OR</u>		
[Q.2]	Write a note on self awareness and anchoring.	[17]
<u>SECTION-2</u>		
[Q.3]	[A]. Give difference between a team and a staff [B]. Write a short note on Stages of team building	[17]
<u>OR</u>		
[Q.3]	Explain various factors responsible for resistance to team building and discuss agenda for team building.	[17]
[Q.4]	Explain the negotiation process and techniques with suitable example.	[18]
<u>OR</u>		
[Q.4]	Write a short note on : [A]. Telephone Etiquettes [B]. Meeting Etiquettes	[18]



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Sardar Patel University  
M.Com. (CBCS) (Semester -IV)  
DATE: 09 -04-2022  
TIME: 9:00 AM to 11:00 AM

No. of Pages Printed: 02



Course title: Financial Management II

Notes: Right Side of figures indicates full marks of Question.

Answer to the Two Sections should be written separately in the same Answer Book.

Code No. : PB04CCOM23

Total Marks: 70

Time: 2 Hours

### SECTION I

- Q.1 Discuss the concept of 'Stock Exchanges in India' and elaborate following points: [17]
- New Issue Market and Secondary Market
  - Various Securities and their characteristics.
  - Defects of Stock Markets

OR

- Q.1 Write a note on 'Indian Financial System' covering following points along with suitable figures: [17]
- Financial Intermediaries
  - Functions of Indian Financial System
  - Weaknesses of Indian Financial System

- Q.2 Answer following questions: [18]
1. Distinguish between Fundamental and Technical Analysis.
  2. Explain tools of industry analysis.

OR

- Q.2[a] What do you understand by fundamental analysis? [06]
- Q.2[b] Explain Du Pont Analysis. [06]
- Q.2[c] What are the limitations of technical analysis? [06]

### SECTION II

- Q.3[a] Enlist and illustrate any three bond value theorems. [09]
- Q.3[b] Explain various concepts of value. [08]

OR

- Q.3[a] A company proposes to sell ten-year debentures of Rs 10,000 each. The company would repay Rs 1,000 at the end of every year and will pay interest annually at 15 per cent on the outstanding amount. Determine the present value of the debenture issue if the capitalization rate is 16 per cent. [06]
- Q.3[b] A company is currently paying a dividend of Rs 2.00 per share. The dividend is expected to grow at a 15% annual rate for three years, then at 10% for the next three years, after which it is expected to grow at a 5% forever. (a) What is the present value of the share, if the capitalization rate is 9%? (b) If the share is held for three years, what shall be its present value? [06]
- Q.3[c] Explain and illustrate valuation of preference shares. [05]

- Q.4 Write a note on any three of the following: [18]

- Traditional Versus Modern Portfolio Analysis
- Return and Risk of Portfolio
- Capital Asset Pricing Model
- Arbitrage Pricing Theory
- Growth investing and Value investing

OR

Q.4 The distribution of return for share "P" & Market portfolio "M" is given below

Probability	Return	
	P	M
0.30	30	-10
0.40	20	20
0.30	0	30

You are required to calculate:

- 1) Expected Return and Risk
- 2) Co-Variance between Market Portfolio & security "P"
- 3) Co-relation Co-efficient between share "P" & Market Portfolio
- 4) Beta of security "p"
- 5) Expected return on share P, Using CAPM, If Risk free Rate is 8%.

\*Show necessary calculations, notes and suitable explanations wherever required.

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No of Pages Printed:4

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SARDAR PATEL UNIVERSITY  
M. Com. (CBCS) (Semester – IV)  
Saturday, 16<sup>th</sup> April, 2022  
09:00 AM to 11:00 AM

COURSE TITLE: CORPORATE ACCOUNTING-II CODE NO.: PB04ECOM21  
TOTAL MARKS.: 70

Notes:

1. Right side of figures indicates full marks of Question.
2. Answer to the Two Sections should be written Separately in the same Answer Book

SECTION I				
Q-1	"Income from Continuing Business is the best for measuring Quality of Earnings but there are many Factors Affects in finding true and fair quality of Earnings" Discuss in details.			(17)
OR				
Q-1	From the following Balance sheets of Shyam Limited as at march 31, 2020 and 2021.			(17)
	Particulars	Note no.	March 31, 2021	March 31, 2020
	<b>I. Equity and liabilities</b>			
	1. Shareholders' funds			
	a) Share capital		16,00,000	12,00,000
	b) Reserve and surplus		10,40,000	11,20,000
	2. Non- current liabilities			
	Long-term borrowings		15,20,000	12,80,000
	3. Current liabilities			
	Trade payables		2,40,000	1,60,000
	<b>Total</b>		<b>44,00,000</b>	<b>37,60,000</b>
	<b>II. Assets</b>			
	1. Non- current assets			
	a) Fixed assets			
	- Tangible assets		16,00,000	12,00,000
	- Intangible assets		15,20,000	12,80,000
	2. Current assets			
	- Inventories		10,40,000	11,20,000
	- Cash and cash equivalents		2,40,000	1,60,000
	<b>Total</b>		<b>44,00,000</b>	<b>37,60,000</b>
	<ol style="list-style-type: none"> <li>1. Prepare a Comparative Balance sheet</li> <li>2. Prepare Common Size Statement</li> <li>3. Give your Comments on Financial Statements.</li> </ol>			

(P.T.O.)

(1)

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Q-2 Following information is extracted from the books of Ram Ltd. At the end of the Financial Year 2020-21. (18)

Net Sales	Rs. 1,20,000
Debt: Assets Ratio	0.6
Debtor Turnover Ratio based on Net Sales	2.0
Inventory Turnover Ratio	1.25
Fixed assets Turnover Ratio	0.80
Net Profit Margin	5%
Gross Profit Margin	25%
Return on Investment	2%

Balance Sheet as on 31<sup>st</sup> March, 2021

Liabilities	Rs.	Assets	Rs.
Equity	?	Net Fixed Assets	?
Long Term Debts	?	Inventory	?
Short Term Debts	60,000	Debtors	?
		Cash	?
	?		?

You are required to Draw Balance Sheet and Needs to Find out Working Capital.

OR

Q-2 A. From the following data Prepare Balance Sheet of Kirishna Ltd as on 31<sup>st</sup> March 2021 (18)

Particulars	Amount
Annual sales	1,80,000
Sales to Net Worth	4 times
Current Liabilities to Net Worth	50%
Total debt to Net Worth	80%
Current Ratio	3:1
Sales to Inventory	6 times
Avg. Collection Period	73 days
Fixed Assets to Net Worth	30%
Reserve to Equity Ratio	2 times

B. Write note on 'Profitability Ratios'

SECTION II

Q-3 Draw Revenue Account of Life Insurance Company with all related schedules as per the Insurance Act 1938 with imaginary figure. (17)

OR

Q-3 Hanuman Marine Insurance Co. Ltd. Furnishes the following details for the Calendar Years: (17)

Particulars	2020 Rs.	2021 Rs.
Premium less re-insurance	4,50,000	5,00,000
Commission- on Direct business	22,500	30,000
On Reinsurance Accepted	17,500	25,000
On Reinsurance Ceded	42,000	24,000
Claims Paid	76,250	1,42,250
Depreciation- Furniture	12,750	15,750
Profit on Sale of Car	6,000	-

(2)

T. J. commerce college

Loss on sale of Furniture	-	2,000
Audit Fees	10,000	10,000
Income Tax Refund	14,000	7,000
Salaries to Staff	1,25,000	1,35,000
Printing, Postage and Stationery	46,500	57,500
Legal Charges	5,000	4,000
Bad Debts	750	22,200
Miscellaneous Expenses	15,500	22,500

- (a) Amount of Estimated Liability for Claims
- As on 31-12-2019 34250
- As on 31-12-2020 44750
- As on 31-12-2021 55550
- (b) Reserve for Unexpired Risk:
- On 31-12-2019 320000
- Additional Reserve on same date 32000

These are to be maintained @ 100% and 10% on net premium respectively.  
Prepare Revenue accounts for the years 2020 and 2021.

- Q-4 (A) Raj Bank Ltd has extended credits to a small-scale industry, which had not paid any interest since last 4 years. (18)

(Figures in Rs. Lakhs)

	Term Loan	Export Credit
Balance outstanding on 31-03-2021	140	120
Securities held	60	40
Realizable value of securities	40	32
ECGC cover	40%	50%

Compute necessary provision to be made for the year ended 31<sup>st</sup> march 2021.

- (B) Find out income to be recognized for the year ended 31<sup>st</sup> march 2021.

(Figures in Rs. Lakhs)

Performing Assets	Interest Received	Interest Earned
Cash credit and Overdraft	3180	5400
Term Loan	960	1440
Bills Purchased & Discounts	1650	2100

(Figures in Rs. Lakhs)

Non- Performing Assets	Interest Earned	Interest Received
Cash Credit And Overdraft	1350	210
Term Loan	900	120
Bills Purchased & Discounts	1050	108

- (C) Discuss the provision of Minimum Capital and Reserve Provision for bank.

OR

(P.T.O.)



**Q-4**

From the following information prepare the Profit and Loss Account Dalpat Bank Ltd. for the year ended on 31<sup>st</sup> march, 2021 in prescribed form.

**(18)**

Interest Loan	5180
Interest on Fixed Deposits	5500
Rebate on Bills Discounted required	980
Commission	164
Salary & Allowances	1080
Discount on Bills Discounted (net)	3900
Interest on Cash Credits	4460
Interest on Current Account	840
Rent and Taxes	360
Interest on Overdraft	3080
Directors' Fees	60
Auditors' Fees	24
Interest on Saving Bank Deposit	1360
Postage and Telegrams	28
Printing and Stationary	58
Sundry Charges	34

Bad debts to be written off amounted of Rs. 800. Provision for taxation may be made @55%.

Balance of profit from last year was Rs. 2,400. The directors have recommended a dividend of Rs. 400 for the Shareholders.