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SARDAR PATEL UNIVERSITY

Master of Commerce (Semester 2) Examination 2023

PB02CCOM53: Cost and Management Accounting – II

Date: 17/04/2023 (Monday)

Total Marks: 70

Time: 10:00 AM TO 1:00 PM

NOTE: Figure to the right indicates full marks of the questions.

SECTION - I

Q - 1 Give definition of Management Accounting. Discuss tools & techniques of Management Accounting in detail. (18)

OR

Q - 1 Differentiate between Management Accounting and Cost Accounting in detail. (18)

Q - 2 A) Define Human Resource Accounting, Discuss its objectives and Importance. (17)
B) Write a short note on Human Resource Accounting in India.

OR

Q - 2 A) From the following information of ascertain the value of human resources of an employee group with and average age of 55 years using 'Present Value of Future Earnings model'. (17)

i) Annual Average Earning of an employee till retirement age :	Rs.40,000
ii) Age of Retirement :	60 Years
iii) Cost of Capital	10%
iv) No. of Employees in a group:	50

B) Marutinandan ltd. has started its business with capital of Rs.10,00,000. It has purchased Non-Current Assets with cash Rs.5,00,000. It has kept Rs.2,60,000 as working capital and has spent Rs.2,40,000 on recruitment, training and skill enhancement of employees including engineers, product designers and foremen. The value of these group of employes is assessed at Rs.8,00,000. You are required to prepare Balance Sheet and show these items in the same as per concept of Human Resource Accounting.

(P.T.O)



SECTION - II

(08)

Q-3 Calculate Net Monetary Result of Shri Marutinandan Ltd.:

(A)

	01.01.2023 Rs.	31.12.2023 Rs.
Cash	20,000	25,000
Debtors	50,000	60,000
Loan	30,000	30,000
Retail Price Index No.		200
January 1,2023		210
Average for the year		230
December 31,2023		

Q-3 From the following information of Shri Kesarinandan Ltd. ascertain Cost of Sales and Closing inventory under CPP method using LIFO and FIFO method: (10)

(B)

Particulars	Amt(Rs.)
Inventory as on 01-01-2023	20,000
Purchase during the year	1,00,000
Inventory as on 31-12-2023	30,000
General Price Index	
On 01-01-2023	160
Average for the year	180
On 31-12-2023	200

OR

Q-3 Define Inflation accounting and discuss limitations of conventional financial statements and advantages - limitations of Inflation Accounting. (18)

Q-4 Explain in detail: Environmental Accounting Practices in India and problems faced by companies while implementing it. (17)

OR

Q-4 Discuss meaning of Environmental Accounting and its approaches with relevant examples. (17)

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SARDAR PATEL UNIVERSITY
M.Com. (Second Semester) / (2022-23) (April – 2023) Examination

Date: 11-04-2023, Time: 10.00 am to 1.00 pm

PB02CCOM51: STRATEGIC BUSINESS MANAGEMENT-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 Strategic Management. Elaborate the stages of Strategic Management in detail with examples. [17]

OR

Q.1 Define Business Policy. Explain the feature of Business Policy. Discuss the roles of different strategists in an organisation. [17]

Q.2 What is Merger and Acquisition? What are benefits of Mergers and acquisitions. Explain with examples [18]

OR

Q.2 Write a note on [18]
1. Types of Mergers with examples
2. Reasons of failure of mergers and acquisitions

SECTION-II

Q.3 What are strategic controls? Discuss the types(4+3) of strategic controls in detail. [17]

OR

Q.3 Describe the process of effective strategic control in detail. [17]

Q.4 Write a note on [18]
1. Forward Vertical Integration Strategy
2. Differentiation Strategy

OR

Q.4 Write note on [18]
1. Cost Leadership Strategy
2. Turnaround Strategy

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SARDAR PATEL UNIVERSITY
M.COM. (CBCS) (SECOND SEMESTER)
THURSDAY, 13TH APRIL 2023
10.00. A.M. TO 01.00 P.M.
COURSE TITLE: BUSINESS ENVIRONMENT-II
(NEW COURSE)

MAXIMUM MARKS: 70

COURSE CODE: PB02CCOM52

1. FIGURES TO THE RIGHT INDICATE MARKS OF THE QUESTIONS.
2. EACH SECTION CARRY EQUAL MARKS.

SECTION-I

Q.1. Define the term International Business Environment. What are the Features of International Business Environment? Write a Note the Influence of different Internal Factors on the International Business. (18)

OR

Q.1. What is International Business? Discuss the Evolution of International Business. Explain the Scope, Characteristics, Advantages and the Problems of International Business. (18)

Q.2. What is Foreign Investment? Discuss different Types of making Foreign Investment. Explain the Significance and Factors affecting Foreign Investment. (17)

OR

Q.2. Give the Meaning of Foreign Investment. Discuss the Cross Border Mergers and Acquisitions, Foreign Investment in India and the Directional Trends in foreign Investment. (17)

SECTION-II

Q.3. What is a Multinational Company? Discuss the Transnational Corporations and its Parent Enterprise, Foreign Affiliate, Subsidiary, Associate and Branch. Explain the Four Organizational Models of MNCs. Discuss the Merits and Demerits of MNCs to the Host and Home Countries. (18)

OR

Q.3. What is Transfer of Technology? Discuss the Levels Of Technology Transfer, Channels of Technology Flow and Methods of Technology Transfer. (18)

Q.4. What is International Commercial Terms? (INCOTERMS). Explain: Ex-Works (EXW), Free on Board (FOB), Free Carrier (FCA), Cost, Insurance and Freight (CIF) and Delivery Duty Paid (DDP). (17)

OR

Q.4. Why Foreign Exchange Regulation Act 1973 (FERA 1973) was replaced with Foreign Exchange Management Act, 1999. (FEMA 1999). Write a Detailed Note on the Foreign Exchange Management Act, 1999. (FEMA 1999) (17)

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SARDAR PATEL UNIVERSITY

Master of Commerce (Semester 2) Examination 2023

PB02ECOM51: Management Control System - II

Total Marks: 70

Date: 21/04/2023 (Friday)

Time: 10:00 AM TO 1:00 PM

NOTE:

1. Figure to the right indicates full marks of the questions.

SECTION - I

- Q - 1 Differentiate between Cash Flow Statement and Funds Flow Statement. Explain utility and limitations of Cash Flow Analysis. (18)

OR

- Q - 1 Following is the Balance Sheets of Shree Maruti Ltd. as on 31/03/2022 and 31/03/2023. (18)

Liabilities	31/03/2022	31/03/2023	Assets	31/03/2022	31/03/2023
Equity Share Capital	5,00,000	7,00,000	Fixed Assets	9,50,000	11,55,000
10% Pref. shares (Rs. 80 paid up)	1,00,000	---	Stock	1,00,000	75,000
General Reserve	1,00,000	1,25,000	Bank	50,000	75,000
P & L Account	1,25,000	1,35,000	Debtors	40,000	30,000
Bank Loan	2,00,000	2,50,000	Preliminary Expenses	10,000	25,000
Creditors	1,25,000	1,50,000			
	11,50,000	13,60,000		11,50,000	13,60,000

Additional Information:

- 1) Necessary equity shares issued during the redemption of preference shares.
- 2) A Fixed asset costing Rs. 50,000 on which depreciation provided Rs. 20,000 was sold at Rs. 20,000.

- Q - 2 Discuss concept of pricing. Explain objectives and types of pricing in detail. (17)

OR

- Q - 2 Write in detail on product pricing methods and factors affecting pricing of a product. (17)

SECTION - II

- Q - 3 Discuss meaning and objectives of Social Accounting. Explain concept of social cost benefit with appropriate examples. (18)

OR

- Q - 3 Write detailed note on - Micro & Macro Approaches of Social Accounting with relevant examples. (18)

- Q - 4 Explain in detail Carbon Credit and its accounting in India. (17)

OR

- Q - 4 Define environmental audit. Discuss objectives and accounting treatment of environmental audit. (17)

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SARDAR PATEL UNIVERSITY
M. COM. (CBCS) (SEMESTER – II)

NO. OF PRINTED PAGES: 01

WEDNESDAY, 19TH APRIL- 2023

10:00 A.M. To 01:00 P.M.

COURSE TITLE: CORPORATE COMMUNICATIONS- II

MAXIMUM MARKS: 70

CODE NO.: PB02ACOM53

Note: Figures to the right-hand side indicate full marks of the question.

<u>SECTION: 01</u>		
[Q.1]	Explain how to prepared effective corporate presentation with suitable example.	[18]
<u>OR</u>		
[Q.1]	Write a note on: [A] Pre and post evaluation of presentation [B] Profile of good presenter	[18]
[Q.2]	Discuss the objectives of written communication and explain style and tone of written communication,	[17]
<u>OR</u>		
[Q.2]	How to use language during corporate writing? Explain with example.	[17]
<u>SECTION: 02</u>		
[Q.3]	Write a note on: [A] The Public Relations Society of India [B] Internal and external PR	[18]
<u>OR</u>		
[Q.3]	Define corporate relationship. Explain the objectives of corporate relationship and discuss use of mass and social medial for CR.	[18]
[Q.4]	Define teleconferencing and videoconferencing. Explain its advantages and disadvantages in detail.	[17]
<u>OR</u>		
[Q.4]	Discuss corporate communication with respect to yesterday, today and tomorrow.	[17]

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SARDAR PATEL UNIVERSITY

No. of printed pages: 1

M.Com. (Second Semester) (NC) / (2022-23) (November – 2022) Examination

PB02CCOM51: Strategic Business Management-II

Date: 2nd November, 2022, Wednesday

Time: 10.00 am to 1.00 pm

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 What is Business Policy? Explain the feature of Business Policy. Explain the role of strategists in strategic management. [17]

OR

Q.1 Explain the various stages of Strategic Management process in detail. [17]

Q.2 Write a note on [18]
1. Benefits of mergers
2. Reasons why mergers fail

OR

Q.2 Write a note on [18]
1. Types of Mergers
2. Strategies for effective mergers

SECTION-II

Q.3 Define strategic control. Explain in detail the types (4+3) of strategic controls. [17]

OR

Q.3 Explain the process of effective strategic control in detail. [17]

Q.4 Discuss types of vertical integration with merits and suitable condition. [18]

OR

Q.4 Write note on [18]
1. Turnaround Strategy
2. Issues in strategy implementation



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SARDAR PATEL UNIVERSITY
VALLABH VIDYANAGAR 388 120M. COM. (CBCS) EXAMINATION
M.COM. SEMESTER II (2021-2022)

COURSE TITLE : Management Control System II

CODE : PB02ECOM51

Date : 05.05.2022

Time : 12.00p.m. to 2.00p.m.

Note : (1) Figures to the right indicate full marks of each question.

(2) All working notes are part of the answer.

Total Marks : 70

Section I

Q.1 [a] Differentiate between Cash Flow and Funds Flow Analysis. [09]

Q.1 [b] Narrate utility and limitations of Cash Flow Analysis. [08]

OR

Q.1 The Kashtbhanjan Limited has following balances as on 31/03/2020 and 31/03/2021. [17]

Liabilities	31/03/2020	31/03/2021	Assets	31/03/2020	31/03/2021
Equity share (each of Rs.10)	12,00,000	21,00,000	Goodwill	3,00,000	2,82,000
General Reserve	8,40,000	5,40,000	Land & Building	12,30,000	8,40,000
Capital Reserve	-	60,000	Plant & Machinery	3,60,000	7,80,000
Profit & Loss A/c	3,60,000	4,50,000	Investments	1,20,000	3,00,000
15% Debenture	-	6,00,000	Stock	4,20,000	10,50,000
Creditors	2,70,000	3,60,000	Debtors	4,80,000	9,48,000
Bills Payable	2,40,000	1,08,000	Bills receivable	78,000	2,52,000
Proposed Dividend	2,10,000	3,00,000	Bank & Cash	3,60,000	3,36,000
Provision for Taxation	2,40,000	2,76,000	Preliminary Expenses	42,000	30,000
Staff Pension Fund	30,000	60,000	Debenture Discount	-	36,000
	33,90,000	48,54,000		33,90,000	48,54,000

Additional Information:

1. Land & Building having original cost of Rs.4,20,000 and written down value of

(P.T.O.)

Page 1 of 2



Rs.3,00,000 have been sold for Rs.4,80,000. Out of the profit on the sale, the capital profit has been transferred to capital reserve and the revenue profit has been credited to profit & loss account.

2. Machinery costing Rs. 5,10,000 was purchased during the year.
3. Debentures were issued at 10% discount.
4. The Company issued bonus shares to the existing shareholders by capitalising required amount from general reserve in the proportion of 5:2.
5. The company paid last years' dividend and also paid interim dividend of Rs.72,000.
6. Company paid Rs. 2,16,000 as tax for the last year.

Prepare Cash Flow Statement.

Q.2 Enlist and Elaborate objectives of pricing and factors affecting pricing of a product. [18]

OR

Q.2 Answer following questions: [18]

1. Product Pricing Methods
2. Divisional Performance
3. Types of Prices

Section II

Q.3 [a] Write a note on the concept of Social Cost Benefits. [09]

Q.3 [b] Discuss the Approaches of Social Accounting. [09]

OR

Q.3 What is Social Accounting? Examine the Social Accounting in India. [18]

Q.4 [a] Discuss Kyoto Protocol. [09]

Q.4 [b] Examine the Specific Issues Relating to Environmental Audit. [08]

OR

Q.4 [a] Enlist and Explain the Objectives of Environmental Audit. [09]

Q.4 [b] Write a note on Carbon Credit Accounting in India. [08]

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Smt. T.J. Patel Commerce College Nadiad

(English Medium)

Exam: Periodical Test
Marks: 30Date: 17-02-2023
Time: 60 minutes**M.Com. Sem. - II****Subject: Cost and Management Accounting-II**
College with Difference

Q:1 (A) Compute the net monetary result of XYZ Ltd. The relevant data are given as follows: [10]

Particular	Rs.
Balances on 01-04-2020	
Cash	20,000
Debtors	40,000
Creditors	24,000
Sales during the year	1,00,000
Purchases during the year	70,000
Expenses paid during the year	22,200
Dividend paid as on 31-03-2021	4,000

Purchases, sales and operating expenses are uniform throughout the year.

Index on 01-04-2020	100
Index on 01-04-2020	160
Average Index	130

Q:1 (B) Calculate Cost of Sales and Closing Inventory under CPP Methods, if the firm follows: [05]

(A) LIFO Method (B) FIFO Method

Particular	Rs.	Price Index
Opening Inventory	10,000	80
Purchases	40,000	100 (Average)
Closing Inventory	20,000	120

Q:2 What is Management Accounting? Explain difference between Financial Accounting, Cost Accounting and Management Accounting. [15]

OR

Q:2 Write Short Note On:-

1. Scope of Management Accounting [09]
2. Functions of Management Accounting [06]

*****ALL THE BEST*****

Date : 11-02-2023

Time : 60 minutes

Subject : Management Control System - II
College with Difference

Q: 1 The following are the balance sheets of Star Ltd.

[18]

Liabilities	2021	2022	Assets	2021	2022
Sundry Creditors	7,72,500	7,20,000	Cash and Bank balances	6,75,000	6,75,000
Outstanding Expenses	97,500	90,000	Sundry Debtors	5,02,500	3,22,500
8% Debentures	6,75,000	5,25,000	Temporary Investments	8,25,000	5,55,000
Depreciation Fund	3,00,000	3,30,000	Stock in trade	6,15,000	7,95,000
Profit & Loss A/c	1,20,000	1,72,500	Machinery	3,90,000	5,25,000
Equity Share Capital	17,25,000	17,25,000	Land & Building	11,25,000	11,25,000
Reserve for contingencies	4,50,000	4,50,000	Prepaid Expenses	7500	15,000
	41,40,000	40,12,500		41,40,000	40,12,500

Additional information:

- Rs. 2,70,000 investments were sold at book value.
- Rs. 1,50,000, 8% Debentures were redeemed through open market purchase @ Rs. 96 for debenture of Rs. 100.
- New machinery for Rs. 2,25,000 was purchased but old machinery costing Rs. 90,000 was sold Rs. 30,000. Accumulated depreciation there on was Rs. 45,000.
- 10% Dividends in cash.

You are required to prepare a cash flow statement as per **IND AS 7** with necessary accounts.

Q: 2 Distinguish between Cash Flow Statement and Fund Flow Statement.

[12]

OR

[12]

Q: 2 Discuss utilities of Cash flow statement in detail.

Roll No. _____

The Nadiad Education Society's
Smt.T.J.Patel Commerce College Nadiad

Date : 07-1-2023

(English Medium)

Exam: Re-test

Time : 60 minutes

M.Com. Sem.-II

Marks: 30

Subject : Corporate Communication II

College with Difference

Q.1(A) Explain the purpose, people, place and seating in terms of power point presentation.

OR

[15]

Q.1(B) Write the short-note on any two.

[15]

(a) Check-list before the presentation

(b) Audio-video visual aids

(c) Body-sport (Body Language) during presentation

Q.2(A) Write a critical note on the given topic, 'Communication in the past and Present'

OR

[15]

Q.2(B) Prepare any two short-notes.

[15]

(a) Communication during crisis

(b) Advantages and disadvantages of E-mail

(c) Global Communication

