

Seat No .: SARDAR PATEL UNIVERSITY

No. of Printed Pages: 02

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 (18) Management Accounting in detail.

OR

- 0-1 Differentiate between Management Accounting and Cost Accounting in detail. (18)
- Q-2A) 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 (17) an employee group with and average age of 55 years using 'Present Value of Future Earnings model'.
 - Annual Average Earning of an employee till retirement age: Rs.40,000 Age of Retirement: 60 Years ii) 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.0)

(08)

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

(B)

	01.01.2023 Rs.	31.12.2023 Rs. 25,000
Cash	20,000	60,000
Debtors	50,000	30,000
Loan	30,000	
Retail Price Index N	0.	200
January 1,2023		210
Average for the year		230
December 31,2023		

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

Q-3

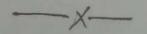
Particulars	Amt(Rs.)	
Inventory as on 01-01-2023	20,000	
Purchase during the year	1,00,000	
Inventory as on 31-12-2023	30,000	
General Price In	dex	
On 01-01-2023	160	
Average for the year	180	
On 31-12-2023	200	

OR

- Define Inflation accounting and discuss limitations of conventional financial (18) Q-3 statements and advantages - limitations of Inflation Accounting.
- Explain in detail: Environmental Accounting Practices in India and problems (17) Q-4 faced by companies while implementing it.

OR

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



Seat No.: T72J



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

st

Note: 1. Figures to the right indicate full marks.

2. Write answer of both sections separately in same Answer sheet.

SECTION-I

- [17]Define Strategic Management. Elaborate the stages of Strategic Management in detail with examples.
- Q.1 Define Business Policy. Explain the feature of Business Policy. Discuss the roles of [17] different strategists in an organisation.
- What is Merger and Acquisition? What are benefits of Mergers and acquisitions. [18] Q.2 Explain with examples
- OR [18] Write a note on Q.2
 - 1. Types of Mergers with examples 2. Reasons of failure of mergers and acquisitions

SECTION-II

- What are strategic controls? Discuss the types(4+3) of strategic controls in detail. [17] Q.3
- Describe the process of effective strategic control in detail. [17] Q.3
- [18] Q.4 Write a note on
 - 1. Forward Vertical Integration Strategy
 - 2. Differentiation Strategy

- OR [18] Write note on 0.4 1. Cost Leadership Strategy
 - 2. Turnaround Strategy

SEAT NO:____

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.

OR

- Q.1. What is International Business? Discuss the Evolution of International Business. (18) Explain the Scope, Characteristics, Advantages and the Problems of International Business.
- Q.2. What is Foreign Investment? Discuss different Types of making Foreign Investment. (17) Explain the Significance and Factors affecting Foreign Investment.

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.

SECTION-II

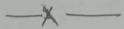
Q.3. What is a Multinational Company? Discuss the Transnational Corporations and it's Parent Enterprise, Foreign Affiliate, Subsidiary, Associate and Branch. Explain the Four Organizational Models of MNCs. Discuss the Merits and Demerits of MNCs to the Host and Home Countries.

OR

- Q.3. What is Transfer of Technology? Discuss the Levels Of Technology Transfer, (18) Channels of Technology Flow and Methods of Technology Transfer.
- Q.4. What is International Commercial Terms? (INCOTERMS). Explain: Ex-Works (17) (EXW), Free on Board (FOB), Free Carrier (FCA), Cost, Insurance and Freight (CIF) and Delivery Duty Paid (DDP).

OF

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)





[51]

SARDAR PATEL UNIVERSITY

Master of Commerce (Semester 2) Examination 2023

PB02EC0M51: Management Control System - II

Date: 21/04/2023 (Friday)

Time: 10:00 AM TO 1:00 PM

Total Marks: 70

NOTE:

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

SECTION - I

Differentiate between Cash Flow Statement and Funds Flow Statement. Explain utility and limitations of Cash Flow
Analysis.

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.
- 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

- O 3 Write detailed note on Micro & Macro Approaches of Social Accounting with relevant examples.
- Q 4 Explain in detail Carbon Credit and its accounting in India. (17)

OR

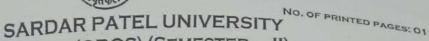
0 - 4 Define environmental audit. Discuss objectives and accounting treatment of environmental audit.

(17)

(18)

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SEAT NO. [39]



M. COM. (CBCS) (SEMESTER - II)

WEDNESDAY, 19TH APRIL- 2023 10:00 A.M. To 01:00 P.M.

COURSE TITLE: CORPORATE COMMUNICATIONS-II

CODE NO.: PB02ACOM53

MAXIMUM MARKS: 70

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

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

[19]

SARDAR PATEL UNIVERSITY

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 [17] strategists in strategic management.

[17]

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

Q.2 Write a note on [18]

1. Benefits of mergers

OR

2. Reasons why mergers fail

[18]

Q.2 Write a note on

1. Types of Mergers

2. Strategies for effective mergers

SECTION-II

OR

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

[17]

Explain the process of effective strategic control in detail. 0.3

[17]

Discuss types of vertical integration with merits and suitable condition. 0.4

[18]

Write note on Q.4

[18]

1. Turnaround Strategy

2. Issues in strategy implementation



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SARDAR PATEL UNIVERSITY

VALLABH VIDYANAGAR 388 120

M. COM. (CBCS) EXAMINATION M.COM. SEMESTER II (2021-2022)

COURSE TITLE : Management Control System II

CODE

Total Marks

: PB02ECOM51

: 70

: 05.05.2022 Date

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.

Section I

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

[09] [80]

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

The Kashtbhanjan Limited has following balances as on31/03/2020 and 31/03/2021. Q.1

[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	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
taff Pension	30,000	60,000	Debenture Discount	-	36,000
unu	33,90,000	48,54,000		33,90,000	48,54,000

Additional Information:

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

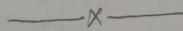
(P.T.O.)

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.

- Machinery costing Rs. 5,10,000 was purchased during the year.
- 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.
- 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.

	6. Company paid Ns. 2,10,000 05 15	
	Prepare Cash Flow Statement.	1
Q.2	Enlist and Elaborate objectives of pricing and factors affecting pricing of a product. OR	[18]
		[18]
Q.2	Answer following questions: 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 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. OR	[08]
Q.4 [a]	Enlist and Explain the Objectives of Environmental Audit.	Tr.
Q.4 [b]	Write a note on Carbon Credit Accounting in India.	[08]
		[00]



Date	Smt.T.J.Patel Co. (Eng. 17-02-2023 M.	Com. Sem II	ege Nadiad Exam: Periodica Mar	ll Test ks: 30
	Subject: Cost	with Difference	ant data are given	25 [10]
-	College mpute the net monetary result of	XYZ Ltd. The relev	All data are given	as [10]
(A) Con foll	mpute the net monetary lows:		Rs.	
Pui	Particular Balances on 01-04-2020 Cash Debtors Creditors Sales during the year Purchases during the year Expenses paid during the y Dividend paid as on 31-03- rchases, sales and operating expenses.	nses are uniform through	20,000 40,000 24,000 1,00,000 70,000 22,200 4,000 ughout the year.	
(B) Cal	Index on 01-0 Index on 01-0 Average Index ows: LIFO Method (B) FIFO Method Particular Opening Inventory	4-2020 160 x 130 Inventory under CPP		n [05]

Purchases 120 20,000 Closing Inventory What is Management Accounting? Explain difference between Financial

[15]

Accounting, Cost Accounting and Management Accounting.

OR

Write Short Note On:-Q:2

1:1

2:1

1. Scope of Management Accounting

[09]

[06] 2. Functions of Management Accounting

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

The Nadiad Education Society's

Smt.T.J.Patel Commerce College Nadiad. (English Medium) Exam: Periodical.

(English Medium)Exam: Periodical Test

Date: 11-02-2023 Time: 60 minutes

Subject : Management Control System - II

College with Difference

e the balance sheets of Star Ltd.

Q: 1The following are the ba	Harree 572	2022	Assets	2021	2022
Liabilities	7,72,500	7,20,000	Cash and Bank	6,75,000	6,75,000
Sundry Creditors	1,12,300		balances Sundry Debtors	5,02,500	3,22,500
Outstanding Expenses	97,500	90,000	Temporary	8,25,000	5,55,000
8% Debentures	6,75,000	. 5,25,000	Investments	6,15,000	7,95,000
Depreciation Fund	3,00,000	3,30,000	Stock in trade Machinery	3,90,000	
Profit & Loss A/c	1,20,000	1,72,500		11,25,000	
Equity Share Capital Reserve for contingencies	4,50,000	4,50,000	Prepaid Expenses	7500	15,000 40,12,500
	41,40,000	40,12,500		41,40,000	40,12,000

Additional information:

- 1) Rs. 2,70,000 investments were sold at book value.
- 2) Rs. 1,50,000, 8% Debentures were redeemed through open market purchase @ Rs. 96 for debenture of Rs. 100.
- 3) 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.
- 1) 10% Dividends in cash.

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

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

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

[12] [12]

1811

		Roll No.
The	Nadiad Education Society's	
Smt.T.J.Pa	tel Commerce College	e Nadiad
Date: 07-1-2023 Time: 60 minutes	(English Medium) M.Com. SemII eject: Corporate Communica College with Difference	Exam: Re-test Marks: 30
Q.1(A) Explain the purpose	e, people, place and seating in terms	of
Q.1(B) Write the short-note (a) Check-list before (b) Audio-video video	on any two. ore the presentation isual aids ody Language) during presentation on the given topic, 'Communicati OR ort-notes. during crisis disadvantages of E-mail	[15] [15]