

[11/6/A-13]



SEAT No. _____

SARDAR PATEL UNIVERSITY

No. of Printed Pages : 02

B Com SEM III Examination

English & Business Communication III UB03ACOM71

Date: 25/10/2023, Wednesday

Time: 02:00 pm to 05:00 pm

Marks: 70

Que. 1 Attempt **any three** from the following:

(18)

- 1) Why was the king's arena built? What was the ritual that was followed each time an accused was presented in the king's arena?
- 2) How did the black boy win his right to the streets of Memphis?
- 3) What are the professional equipments that the author is talking about? Give an account of how the astrologer prepares himself for his day.
- 4) The character of the Republican sniper.
- 5) The Ending of the story, The Gift of the Magi.
- 6) The princess and the fate of her lover with reference to the story The Lady, or the Tiger?

Que. 2 a). Attempt **any one** from the following:

(07)

- 1) The character of the astrologer.
- 2) The love between Della and her husband.

Que. 2 b). Read the following passage and answer the questions that follow:

(10)

Renting out an 'unoccupied property' is one of the best ways to get returns out of property. Not just that, you also enjoy capital appreciation. Given the current property prices, many people prefer to live in a rented apartment for few years, till they stabilize their careers. The rental value of an apartment is, or should be, a function of its capital value. Generally, a lessor "expects" a return of 4% to 6% of the capital value of the apartment but not all are able to achieve the same especially given the current capital value. Before you begin the process of letting your property, you need to ascertain the rental value of the premises based on factors like: (1) Location, (2) Age of the building, (3) Maintenance, (4) Recreation Amenities, (5) Existing condition and (6) Layout of premises. The relationship between a landlord and a tenant is a legal contract called "Leave and License" be it month to month, year to year or even for a span of years. Five years and beyond would termed as a "Lease Agreement." The "Leave and license" agreement would list along with other terms the period of lease, deposit amount and monthly rental and clauses to protect the interests of the landlord and the tenant. It is prerogative of the owner to secure his/her property and draw up an agreement. By definition of "Agreement" it does mean when both the parties "Agree." An agreement includes details of the rent, to how you handle tenant complaints and other issues associated with repairs and maintenance.

[P.T.O.]

Questions:

- 1) What two-way income benefits from property are suggested?
- 2) For what reasons people prefer rented house?
- 3) What factors are considered while determining the 'rent value' of the property?
- 4) How is it to make safe the dealing of one's rented Property?
- 5) Explain in a sentence or two: "Leave and License".

Que. 3 Attempt **any two** from the following:

(18)

- 1). Write a detailed note on Upward Communication with suitable illustration.
- 2). Examine in detail Grapevine Communication as Informal Channel of Communication.
- 3). Discuss in detail Socio-Psychological Barriers to effective Communication.
- 4). Mention in detail Physical Barriers to effective Communication.

Que. 4 Attempt **any two** from the following:

(18)

- 1) On behalf of Pranav Electronics, Vadodara, draft a letter of complaint to J. K. Sales, Ahmedabad, about the damage in the goods supplied by them.
- 2) One of your customers has sent a complaint about the late delivery of goods. Draft a suitable adjustment.
- 3) On behalf of Priya Furniture, Anand, write a collection letter to a customer who has failed to pay the bill on due date.
- 4) In spite of several reminders, the customer has neither paid the bills nor has replied to them. Draft a collection letter threatening legal action if the amount is not paid in a week.

—X—X—

[154/A-9]
ENG.



Seat No. _____

No. of Printed Page: 3

SARDAR PATEL UNIVERSITY
B.COM. (3rd Semester) / (2023-24) (October – 2023)
26/10/2023 – Thursday
02.00 PM To 05.00 PM
UB03CCOM71 – Fundamentals of Cost Accounting

Total Marks: 70

Q:01 Define cost accounting and explain difference between cost accounting and financial accounting 18

OR

Q:01 What is cost accounting and explain methods and techniques of Cost Accounting. 18

Q:02(a) Write Note on ABC Techniques 07

Q:02(b) Calculate: - 10

1. Economic Order Quantity,
2. Re - Order Level,
3. Maximum Level,
4. Minimum Level,
5. Danger Level

Annual Consumption 24,000 units

Cost per unit Rs. 1

Cost per order Rs. 24

Inventory carrying cost 20% p.a.

Lead Time (Maximum, Average, Minimum) 45-35-25

Daily consumption (Maximum, Average, Minimum) 30-25-20

Maximum time for emergency procurement 5 days

OR

Q:02(a) Explain features of good wage system. 07

Q:02(b) Workman Gaurav was allowed 72 hours to complete a job on daily time wages and completed the job in actual 48 hours. His time wages is Rs. 7 per hour. Material cost of a product is Rs. 100 and factory overheads are recovered at 50% of prime cost. Calculate the factory cost of product under following wage method: 10

1. Halsey Wage Plan

2. Rowan Wage Plan

Q:03 What is overhead? and explain the methods of absorption of overheads 18

OR

Q:03 Sarad Mig. Co. Ltd. has two production departments A and B and three service departments X, Y and Z 18

The following figures for the year ended on 31-3-2023 are available:

Overhead expenses:

	Rs.
Rent and rates	24,000
Insurance of machineries	24,000
General expenses (relating to production depts.)	3,600
Stores overheads	3,900
Lighting	5,400

(P. T. O.)

Indirect wages	9,000
Depreciation on machinery	48,000

Other Information:

Items	Total Rs.	A Rs.	B Rs.	X Rs.	Y Rs.	Z Rs.
Direct Material Consumed	39,000	18,000	21,000	-	-	-
Indirect Material Consumed	22,000	3,000	4,000	6,000	5,000	4,000
Direct Wages	36,000	16,000	20,000	-	-	-
Cost of Machinery	2,40,000	80,000	1,20,000	10,000	14,000	16,000
Power	18,000	10,000	5,000	-	-	3,000

Area Occupied (in sq.mts.)	1000	200	300	250	150	100
Light Points (Nos.)	150	60	40	10	20	20

The expenses of service departments are to be allocated as follows:

	A	B	X	Y	Z
Department 'X'	30%	20%	-	20%	30%
Department Y	40%	30%	-	-	30%
Department 'Z'	50%	50%	-	-	-

Prepare:

1. Statement of distribution of over heads to various departments.
2. Statement of distribution of expenses of service departments to production departments

Q:04 From the books of Rajan Mfg Co. following figures have been obtained for the year 2021-22:

17

Particulars	Rs.
Cost of materials	
Direct Wages	3,60,000
Factory overheads	3,00,000
Administrative overheads	1,80,000
Selling exps.	2,10,000
Distribution exps.	1,26,000
Sales	84,000
	Cost +20%

A work order has been executed in 2022-23 and following exps. have been incurred.

1. Materials Rs.16,000
2. Wages Rs.10,000

Assume that in 2022-23, Factory overheads have gone up by 20%, distribution exps. have gone down by 10% and Selling and Administration exps have gone up by 10%. What should be the selling price of the above work order so as to earn the same rate of profit as in 2021-22?

Factory overheads are based on direct wages and Administration, Selling & Distribution exps. are based on Factory Cost.

OR

- Q:04(a) Explain various methods of reconciliation of cost and financial accounts. 07
- Q:04(b) The audited accounts of a company showed the profits of Rs. 59,660, whereas the profits as per the cost accounts was Rs. 26,725. From the following information provided, you are required to prepare a reconciliation statement. 10

Profit and Loss Account for the year ended March 31 2023

Particulars	Amt. Rs.	Particulars	Amt. Rs.
To, Raw Material Consumed	25,40,000	By, Sales	34,65,000
To, Direct wages	2,30,000		
To, Factory overheads	4,05,000		
Gross Profit c/d	2,89,500		
	34,65,000		34,65,000
Administrative Overheads	98,000	Gross Profit b/d	2,89,500
Selling Overheads	1,34,340	Dividends	2,500
Net Profit	59,660		
	2,92,000		2,92,000

The cost records show the following:

1. Closing stock balance of Rs. 7,95,400
2. Direct wages absorbed during the year Rs. 2,18,800
3. Factory overheads absorbed Rs. 4,65,000
4. Administrative overheads absorbed @ 2.5% on sales
5. Selling overheads charged @ 5% of the value of sales.

— X —

[145/A-12]
E+G



SEAT No. _____

No. of Printed Pages : 1

SARDAR PATEL UNIVERSITY

B.COM SEM - III

EXAMINATIONS : OCTOBER-2023

PAPER CODE: UB03CCOM72

SUBJECT : MATERIAL AND PRODUCITON MANAGEMENT

Date : 27/10/2023

Day : Friday

Time: 2:00 to 5:00 P.M.

Total Marks : 70

Instructions: Number on the right indicates mark.

- Q-1. What is meant by Material Managemen? Explain classification of Materials. (18)
OR
Q-1. Explain scope and importance of Material Management.
Q-2. What is meant by Purchase? Explain Purchase Procedure. (17)
OR
Q-2. Explain the difference between centralized and De-centralized purchasing.
Q-3. Explain the types of production processes. (18)
OR
Q-3. Explain scope and importanc of production management.
Q-4. Give definition of plant location and explain factors affecting plant location. (17)
OR
Q-4. Explain objectives of plant layout and explain in detail process layout.

ગુજરાતી તરજૂમો

સૂચના : જમણી બાજુના અંક ગુણ દર્શાવે છે.

- પ્રશ્ન-૧. માલસામાન સંચાલન એટલે શું? માલસામાનનું વર્ગીકરણ સમજાવો. (૧૮)
અથવા
પ્રશ્ન-૧. માલસામાન સંચાલનનું કાર્યક્ષેત્ર તથા મહત્વ સમજાવો.
પ્રશ્ન-૨. ખરીદી એટલે શું? ખરીદીની પ્રક્રિયા સમજાવો. (૧૭)
અથવા
પ્રશ્ન-૨. કેન્દ્રીત અને વિકેન્દ્રીત ખરીદી વચ્ચેનો તફાવત સમજાવો.
પ્રશ્ન-૩. ઉત્પાદન પ્રક્રિયાના પ્રકારો સમજાવો. (૧૮)
અથવા
પ્રશ્ન-૩. ઉત્પાદન સંચાલનનું કાર્યક્ષેત્ર અને મહત્વ સમજાવો.
પ્રશ્ન-૪. કારખાના સ્થાન પસંદગીની વ્યાખ્યા આપી સ્થાન પસંદગીને અસર કરતાં પરિબલો સમજાવો. (૧૭)
અથવા
પ્રશ્ન-૪. કારખાના વિન્યાસના હેતુઓ તથા પ્રક્રિયા પ્રમાણે વિન્યાસ સવિસ્તાર સમજાવો.

—X—

[161/A-14]
Eng^u



Seat No. _____

No. of Printed Page: 03

SARDAR PATEL UNIVERSITY
B.Com.(Sem-III)Examination-2023
UB03CCOM73 – Business Statistics-III

Date: 28th October 2023, Saturday

02.00 P.M. TO 05.00 P.M

Total Marks: 70

Note: Figure to the right indicate full marks of the question.

Q:01(A) What is correlation ? Explain types of correlation. 6

The ranks of marks in Statistics and Mathematics of 10 students are given in brackets. Calculate rank correlation co-efficient. 6

Q:01(B)

(1, 5) (2, 1) (5, 6) (6, 4) (8, 10) (9, 7) (3, 2) (10, 9) (7, 8) (4, 3)

Q:01(C) Calculate Karl pearsons correlation co-efficient from the following data. 6

x	500	600	700	800	900
y	1000	2000	3000	4000	5000

OR

Q:01(A) Explain scatter diagram methods for correlation. 6

Q:01(B) Find rank correlation coefficient from the following data. 6

x	60	72	42	40	45	50	58	51	66	30
y	37	30	52	54	48	50	32	35	25	20

Q:01(C) Find correlation co-efficient from the following data. Also calculate probable error. 6
 $n = 7$, $\sum x = 35$, $\sum y = 11$, $\sum x^2 = 239$, $\sum y^2 = 35$, $\sum xy = 61$.

Q:02(A) Write properties of regression coefficient. 5

Q:02(B) From the following data, find the equation of regression line of y on x and estimate y when x = 15. 6

$n = 10$, $\sum x = 130$, $\sum y = 220$, $\sum x^2 = 2288$, $\sum y^2 = 5506$, $\sum xy = 3467$.

Q:02(C) If $\bar{x} = 30.4$, $\bar{y} = 26.5$, $\sigma_x = 6.4$, $\sigma_y = 8$, $r = 0.56$, find equations of line of regression. 6

OR

Q:02(A) State the difference between Correlation and Regression. 5

C.R.T.O.)

Q:02(B) Find coefficient of regression for the following data.

x	146	152	158	164	170	176	182
y	75	78	77	79	82	86	89

Q:02(C) If regression lines of equation of y on x and x on y are $3x + 2y - 26 = 0$ and $6x + y - 31 = 0$. Then find \bar{x} , \bar{y} , and r. If variance of x is 25, find the value of variance of y.

Q:03(A) What is index number. Give its uses

Q:03(B) Find fix base index number from the following data.

Year	2015	2016	2017	2018	2019	2020
Price	10	18	24	30	36	54

Q:03(C) Calculate Laspey's, Paasche's and Fisher's. Index number from the following data.

Item	Base Year		Current Year	
	Price	Quantity	Price	Quantity
A	110	40	133	50
N	112	25	135	30
S	215	40	315	60
H	108	10	216	20

OR

Q:03(A) Prove that Fisher's index number satisfies Time Reversal Test (TRT).

Q:03(B) Calculate cost of living index number for data given below.

Item	Weight	Price	
		2010	2015
A	30	4	14
B	15	7	21
C	18	5	12.5
D	22	10	20

Q:03(C) From the following data find Fisher Index number.

Item	2020		2022	
	Quantity	Price	Quantity	Price
S	6	40	7	30
P	4	45	5	50
U	0.5	90	1.5	40

Q:04(A) What is time series ? Explain its uses.

5

Q:04(B) For the following time series find trend by 3 yearly moving average.

6

Year	2001	2002	2003	2004	2005	2006	2007
Production	12	15	18	16	20	24	22
Year	2008	2009	2010	2011	2012	2013	2014
Production	25	28	26	30	34	32	34

Q:04(C) For the following data compute seasonal indices by simple average method.

6

Year	Season			
	I	II	III	IV
2019	76	60	54	59
2020	86	65	63	80
2021	90	72	66	85
2022	100	78	72	93

OR

Q:04(A) Explain components of time series.

5

Q:04(B) Obtain straight line equation for the following time series and estimate the sales for the year 2015.

6

Year	2005	2006	2007	2008	2009	2010	2011
Sales	2	3	5	6	10	14	15

Q:04(C) Find trend values by 5 yearly moving averages. also calculate STF.

6

Year	2001	2002	2003	2004	2005	2006
Index Number	105	115	100	90	80	95
Year	2007	2008	2009	2010	2011	2012
Index Number	85	75	60	65	70	85

← X →

SARDAR PATEL UNIVERSITY
B.Com. (III - Semester) Examination
Wednesday, 1st November 2023, Time : 2.00 pm - 5.00 pm
UB03DCOM71 - Advanced Accounting-V



Instruction : (1) Number on the right indicate marks of the question.
 (2) Necessary calculations are a part of the answer.

Total Marks : 70

Q. 1 Following is the balance sheet of Varmora Brothers on 31-3-2023.

(18)

Liabilities	Amt Rs.	Assets	Amt Rs.
Capital Accounts :		Goodwill	2,50,000
Jignesh -6,00,000		Land and Building	8,50,000
Rakesh -6,00,000	12,00,000	Machinery	3,00,000
Profit and Loss A/c	3,00,000	Furniture	2,15,000
Pinkal's Loan	3,00,000	Stock	3,50,000
Loan from NBFC	1,20,000	Bills Receivable	1,05,000
Creditors	80,000	Short Term Investments	1,40,000
Workmen Accident Compensation Fund	1,00,000	Debtors 2,20,000	
Provident Fund	3,80,000	Less : BDR - 20,000	2,00,000
O/s Expnses	20,000	Bank and Cash	90,000
	25,00,000		25,00,000

Narendranath Ltd was incorporated to take over the above business with an authorized capital of 25,00,000 Equity shares of Rs.1 each. The terms of purchase of business was fixed as follows :

- Goodwill of the firm was valued at Rs. 4,00,000
- The company took over all the assets except Bills Receivable and all the liabilities except Pinkal's Loan.
- No accident claim is pending before the firm.
- Some of the assets were revalued as under :---
 Land - Building - 12,00,000 , Machinery - 2,00,000 , Furniture - 1,00,000
- All the debtors are sound , therefore there is no need to maintain Bad debt Reserve.
- Firm's dissolution expenses amounted to Rs. 18,500 which were directly paid by the company.
- Preliminary expenses amounted to Rs. 24,500.
- Purchase Consideration is to be paid in form of fully paid Equity shares with 50% Premium.

Draft journal entries in the books of the company and also prepare its initial balance sheet.

OR

1 A. Following details are available of a Firm , Galani Brothers, available for sale.

(12)

- Total Assets - 35,00,000 (Market Value) (Excluding Debtors of Rs. 4,00,000)
- Total Liabilities - 5,00,000 (Payable) (Excluding Creditors of Rs. 1,00,000)
- Goodwill valued at Rs. 2,00,000
- Purchase Consideration was fully satisfied by issuing matching amount of Equityshares , each of Rs. 10

A new company , Ganesh Corporation Ltd , took over the business and agreed to collect from the Debtors and to pay the Creditors of Vendors.

Vendors' agreed to pay 3% commission on the amount collected from the Debtors and 2% on net payment made to the Creditors by the purchasing company.

Debtors of Rs. 3,00,000 were collected by allowing them 5% Discount and all the Creditors accounts were fully settled by paying them Rs. 85,000.

Accounts were set off by paying the balance in cash by Purchasing company.
 Pass necessary journal entries of and also prepare Vendors' Suspense Account , in the books of the Ganesh Corporation Ltd.

B. From the following available details of a vendor firm , prepare Vendors' Debtors A/c and Vendors' Creditors A/c.

- Balances :--- Debtors - Rs. 10,00,000 , Creditors - Rs. 6,00,000
- Purchasing company is entitled to get commission on net amount collected from Debtors @ 4% and 2% on net amount paid to the creditors.
- Debtors of Rs. 2,00,000 were yet to be collected, Bad debts incurred Rs. 50,000 and balance were collected at 10% Discount.
- All the creditors were paid @ 15% Discount.

(6)

Q. 2 A. Explain : What is profit/ loss prior to incorporation ?

(5)

B. Discuss various methods of ascertaining profit/ loss prior to and post incorporation period .

(12)

OR

(17)

Q. 2 The G20 Bharat Ltd was incorporated on 1-8-2022 to purchase a running business of M10 India associates from 1-4-2022. Following details are obtained from the accounting books for the year ended on 31-3-2023.

1. Total Sales - Rs. 15,00,000 . Rate of Gross profit on Sales 40% remained constant throughout the year
2. Monthly average sales for the first six months were one- fourth ($\frac{1}{4}$) of that of the remaining months' average monthly sales.
3. Details regarding other expenses and incomes :---- (Amount in ₹)

- Salaries – (including Salesmen's salaries of 12,000) 45,000
- Commission on Sales – 60,000
- Share transfer fees – 1,500
- Administration expenses – 4,50,000
- Outward Carriage- 6,000
- Advertisement - 13,500
- Debenture Interest- 20,000
- Directors' fees –24,000
- Insurance Premium – 9,000
- Audit Fees - (Rs. 1,000 Belongs to pre incorporation period) – 7,000
- Rent – 18,000
- Depreciation on fixed assets – 21,000
- Interest received on investments – 6,000
- Interest paid to Vendors - 21,000

(Purchase Consideration was paid on 1-11-2022)

Till the first half of the year , rent was Rs. 12,000 p.a. which was increased to Rs. 24,000 p.a. from the month of October.

From the above information, prepare statement showing profit or loss prior to and post incorporation.

Q. 3 Following is the balance sheet of Majboor Ltd. as on 31-3-2023.

(18)

Liabilities	Amt Rs.	Assets	Amt Rs.
Equity shares, each of Rs. 10	40,00,000	Goodwill	3,00,000
8% Preference Shares, each of Rs 10	20,00,000	Land Building	25,00,000
Security Premium	4,00,000	Machinery	18,00,000
10% Debentures	16,00,000	Furniture	4,00,000
O/s interest on Debentures	1,60,000	Debtors	20,00,000
Directors' Loan	24,00,000	Cash and Bank	9,00,000
Creditors	8,00,000	Preliminary Expenses	1,00,000
O/s Expnses	2,40,000	Profit and Loss a/c	36,00,000
	1,16,00,000		1,16,00,000

The following of Capital Reduction was sanctioned by the concern authority :----

1. The value of each equity share to be reduced by Rs. 6
2. Each Preference ^{share} to be reduced to Rs. 6
3. Debenture Holders to waive their outstanding interest.
4. Directors agreed to waive their 40% loan , balance of the amount to be paid in form of new equity shares and cash in the ratio of 1:1 { assume that necessary procedures have been followed as per Section 62(3) of the Companies Act 2013 }
5. Creditors waived their 30% dues.

(2)

6. All intangible and fictitious assets to be written off and other credit balances which are not liability to be utilized.
7. Some of the assets are revalued as under :
Land – Building – 30,00,000 , Machinery – 12,00,000 , Furniture -3,50,000 , Debtors - 16,00,000.
Pass necessary journal entries in the books of the company and prepare its new balance sheet.

OR

Q. 3 Following is the balance sheet of Unlucky Ltd as on 31-3-2023.

[18]

Liabilities	Amt Rs.	Assets	Amt Rs.
Equity shares, each of Rs. 10	35,00,000	Goodwill	5,00,000
8% Cummu. Preference Shares, each of Rs 10	25,00,000	Land Building	35,00,000
10% Debentures	24,00,000	Plant Machinery	14,00,000
Workmen Accident Compensation Fund	4,25,000	Patents	6,00,000
O/s interest on Debentures	1,20,000	Trading Investments	11,00,000
Creditors	8,00,000	Debtors	13,00,000
Bills Payable	2,55,000	Bills Receivables	3,00,000
		Bank and Cash	1,50,000
		Profit and Loss A/c	11,50,000
	1,00,00,000		1,00,00,000

The scheme of capital reduction was sanctioned by the tribunal as under :-----

- Each equity share to be reduced by Rs. 6
- Each preference share to be reduced to Rs. 8
- Dividend on preference shares is in arrears for the last two years. They agreed to waive 60% of the due amount, balance paid in form of new equity shares.
- No claim is pending against accident compensation fund.
- All invisible and fictitious assets to be written off.
- Value of some of the assets are decreased as under :---
Plant and Machinery – 4,00,000 , Trading investments - 1,00,000 , Debtors -3,00,000.
- Market value of Land and Building is Rs. 40,00,000.
Pass necessary journal entries to implement the above scheme and prepare new balance sheet after capital reduction.

Q. 4 Guilt Ltd liquidated voluntarily on 31-3-2023. Following is the balance sheet of the company as on (17) that date.

Liabilities	Amt Rs.	Assets	Amt Rs.
2,70,000 'A' Equity shares, each of Rs.10 , Rs 8 paid up per share	21,60,000	Land and Building	22,50,000
1,80,000 'B' Equity shares, each of Rs. 10 , Rs. 6 paid up per share	10,80,000	Plant and Machineries	27,00,000
8% Preference share capital, each of Rs. 10, fully paid	13,50,000	Patents	4,50,000
6% Debentures	11,25,000	Investments	4,50,000
O/s Interest on Debentures	33,750	Stock	9,00,000
Sundry Creditors	27,45,000	Debtors	13,50,000
Bank Loan (On mortgage of Investments)	4,00,000	Cash and Bank	2,70,000
		Profit and Loss A/c	5,23,750
	88,93,750		88,93,750

- Assets realized as under : (Rs.)
Land and Building – 27,00,000 Plant and Machinery – 13,50,000 , Stock – 5,40,000 , Debtors – 10,80,000
- Bank sold out investments for Rs. 5,40,000 and returned excess amount to the liquidator.

(3)

3. Sundry Creditors include Preferential Creditors of Rs. 1,35,000
4. Liquidation expenses amounted to Rs. 61,250
5. Liquidator is entitled to get remuneration at 3% on assets realized (except cash and bank balance) and 2% of the amount paid to unsecured creditors inclusive of preferential creditors.

Prepare , Liquidator's Final Statement of Receipts and Payments.

OR

- Q. 4 A. Write short note on : - Preferential Creditors. (5)
- B. Following information is derived from the books of a company went into voluntary liquidation. (12)

- (Rs.)
- I. Creditors ;-----
 - Fully Secured - 1,52,000
 - Preferential - 38,000
 - Unsecured - 6,08,000
 - II. A - Equity shares , 6,080 shares, each of Rs. 100 , Rs. 80 paid up per share
 B- Equity shares, 53,200 shares, each of Rs. 10, Rs. 7 paid up per share
 - III. 8% Preference Shares, 76,000 shares, each of Rs.10 fully paid up
 - IV. Liquidation expenses amounted to Rs.15,600
 - V. Liquidator was paid Rs. 30,400 as 2% remuneration on the amount realized by sale of assets.
 - VI. Cash and Bank Balance - Rs.87,800

Prepare, Liquidator's Statement of Receipts and Payment

SEAT No. _____

No. of Printed Pages : 2

[83/A-8]

SARDAR PATEL UNIVERSITY
B.COM, EXAMINATION : III rd SEMESTER

Thursday, DATE: 2nd November 2023

SESSION: Afternoon, TIME: 02:00 P. M. to 05:00 P.M.

SUBJECT/COURSE CODE: UB03DCOM72. PAPER NO:-VI

SUBJECT/COURSE TITLE: Advanced Accounting -VI



Total Weightage/Marks:70

Note: Figure to the right indicate full marks of the questions.

Que.1. Define Auditing and explain the characteristics and objectives of Auditing. (18)

OR

Que.1. Explain:

(1). Distinguish between Accountancy and Auditing. (09)

(2). Detection and prevention of Fraud and Errors. (09)

Que.2. Define Voucher and explain the contents of a good voucher in detail. (17)

OR

Que.2.(A). What is the importance of Vouching? Discuss. (07)

(B). How will you vouch the following? (10)

(1). Credit Purchase.

(2). Purchase of Fixed Assets.

Que.3. What is Audit Programme? What are the advantages and limitations of (18)

Audit Programme? Discuss.

OR

Que.3.(A).What is Continuous Audit? Describe advantages and limitations of continuous (10)
Audit.

(B). Write Short note on Audit working papers. (08)

Que.4. (A). As an Investigator , how would you conduct an investigation on behalf (09)
of an institution for granting a loan?

(B). Distinguish between Auditing and Investigation. (08)

OR

Que.4. (A). What is Internal Check? Describe the objectives of Internal Check. (09)

(B). Distinguish between Internal Check and Internal Audit. (08)



Seat No: _____

No. of pages: 02

[84/A-6]

SARDAR PATEL UNIVERSITY

B. Com. (Semester-03) EXAMINATION-2023

UB03GCOM71, Subject Title: Economics-III (Public Finance)

DATE: -03-11-2023 Friday, TIME: -02.00 PM TO 05.00 PM, TOTAL MARKS: 70

Note: Figure to right indicate full marks of the questions.

Que. 1. Define public finance, Explain difference between public and private finance. 18

Or

Que.1. Give concept of budget, its importance and discuss types of budget. 18

Que.2. what is taxation? Describe the different types of tax. 17

Or

Que.3 Discuss in detail the various instruments of government revenue. 17

Que.3. Explain the meaning of public expenditure, discuss the causes for increase in public expenditure during planning. 17

OR
Que. 3. Give the meaning of public debt, explain the causes for increase in public debt. 17

Que.4 writes any two Short notes from the following. 18

1. Fiscal policy
2. Advantages of Direct Tax (Benefits)
3. Developmental and non-developmental expenditure
4. Method of payment of public debt.

Seat No.: _____

No. of Printed Pages: 2

[55/A-2]

SARDAR PATEL UNIVERSITY**Bachelor of Commerce (Semester 3) Examination (Nov. – 2023)****UB03SCOM71 – Time Management****Date: 4.11.2023 (Saturday)****Time: 2.00 p.m. To 5.00 p.m.****Total: 70 Marks****Note:**

- Figures to the right indicate full marks of the Questions.

Q - 1	What is Time Management? Give the Objectives of Time Management and Explain the Importance of Time Management in detail.	18
	OR	
Q - 1	Explain the Principles of Time Management in detail.	18
Q - 2	Describe various Causes of Time Wastage. Explain the factors Poor Delegation, Internet and Television as Time Wasters.	17
	OR	
Q - 2	Explain the following factors as Time Wasters: 1. Office Environment 2. Inability to say 'No'. 3. Travel	17
Q - 3	Discuss ways to Overcome Time Wasters. Explain Policy and Schedule of Planning Components for Time Management.	18
	OR	
Q - 3	Write a Note on: 1. Time Management Strategies. 2. Best Tool for Time Management – Budget	18
Q - 4	As a student, how will you prepare Weekly Plan for your examination? Explain with reference to Goal Setting and Prioritizing.	17
	OR	
Q - 4	Write a Note on: 1. Learning Time Management 2. Practical Experience	17

(1)