[31/A-3]

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SARDAR PATEL UNIVERSITY

B. Com. Semester - V

English and Business Communication-V

(Code: UBO5ACOM71)

October 25, 2023, Wednesday

Time: 10:00 AM to 01:00 PM

Marks: 70

Instructions:
1) Figures to the right indicate full marks.
2) Mention clearly the options you attempt.

Q.1) Answer any two of the following in detail 18

1. The title of the play 'Justice' is quite suitable and suggestive to its theme. Discuss.
2. Falder is an unheroic hero in 'Justice'. Explain.
3. Compare and contrast the characters of James How and Walter How.
4. "The story of Ruth Honeywill is the story of endless pain and suffering." Explain.

Q.2) A) Write a note on any one of the following: 05

1. Robert Cokeson
2. Dramatic importance of the opening Scene

B) Write notes on any two of the following 12

1. E-mail
2. Importance of Internet
3. Proxemics
4. Paralanguage

Q.3) Write a press report on any one of the following: 18

1. A devastating earthquake
2. A tragic road accident
3. Meri Maati Mera Desh-Amrit Kalash Yatra

Q.4) Draft a questionnaire to survey on any one of the following: 17

1. Socio-economic conditions of slum-dwellers of your city
2. College students' views on participation in extra-curricular activities
3. Consumers' preference for a new brand of 'Silver-shining' toothpaste

—X—X—

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[42/A-2 E+G]

SEAT No._____

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SARDAR PATEL UNIVERSITY

B COM (CBCS) EXAMINATION, SEMESTER - 5

Friday, 27 October 2023

10.00 a.m. to 1.00 p.m.

UB05CCOM72 - FINANCIAL MANAGEMENT - I

Note: (1) Figures to the right indicate full marks to the question concerned
(2) Answers should be precise and to the point
(3) Total marks: 70.

Q.1 Define Financial Management and explain the various managerial and routine finance functions in detail. **(18)**

OR

Q.1(A) Critically evaluate Profit Maximisation Goal. **(11)**

(B) Write a note on: 'Importance of Financial Management.' **(07)**

Q.2 As a long term source of finance, explain merits and demerits of Equity Shares. **(17)**

OR

Q.2(A) What is meant by Debenture? Discuss its advantages and disadvantages. **(11)**

(B) Write a note on: 'Commercial Banks .' **(06)**

Q.3(A) Describe the process of Capital Budgeting. **(11)**

(B) Explain the significance of Capital Budgeting. **(07)**

OR

Q.3 **Aarav** Co. Ltd. wants to invest Rs. 80,000/- in **Y** project. The scrap value is zero. Its useful life is 5 years. Tax rate is 50%. The estimated cash flow before depreciation and tax (CFBT) is given below: **(18)**

Year	CFBT Rs.
1	20,000
2	28,000
3	35,000
4	40,000
5	36,000

Calculate:

1. Pay Back Period
2. Average Rate of Return
3. Net Present Value at 10% discount rate
4. Profitability Index at 10% discount rate
5. Internal Rate of Return

(P.T.O.)

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P V Factors are given below:

Year	1	2	3	4	5
Present Value@10%	0.909	0.826	0.751	0.683	0.621
Present Value@15%	0.870	0.756	0.658	0.572	0.497

Q.4(A) What factors would you consider while determining the requirement of Working Capital ? Explain. (11)

(B) Write a note on: 'Concepts of Working Capital.' (06)

OR

Q.4(A) From the following projections of **Rutu** Co. Ltd. For the next year, you are required to determine the working Capital requirements of the Company. (11)

	Rs.
Cost of Production	15,00,000
Raw Materials Purchase	12,00,000
Estimated Opening Stock of Raw Materials	1,60,000
Estimated Closing Stock of Raw Materials	1,00,000

Inventory Norms:

Raw Materials	2 Months
Work-in- Process	½ Month
Finished Goods	1 Month

Additional Information:

1. The Company enjoys a credit of **1½** months on its purchases and allows one month credit toto its debtors.
2. On sales orders the Company receives an advance of Rs. 1,23,000/-
3. Cash sales 5 %
4. The minimum cash/bank balance desired to be maintained is Rs. 1,75,000/-
5. Margin for contingencies is Rs. 1,65,000/-

(B) Write a note on: 'Need for Working Capital.' (06)

——— X ———

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[47-Eng.]

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SARDAR PATEL UNIVERSITY

B.Com.(Sem.V) Examination - 2023

UB05CCOM73 – Business Mathematics and Statistics-V

Date: Saturday,28th October,2023

Time: 10.00 A.M. TO 01.00 P.M. Total Marks: 70

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

Q:01(A) Write probability mass function of Negative Binomial Distribution and explain its properties. 6

Q:01(B) A die is thrown and obtaining 5 on the die is regarded success. find the probability of getting the second success at the 6th trial. Also find mean and variance. 6

Q:01(C) For a Geometric distribution Mean $= \frac{2}{5}$. than find $P(x = 0)$ and its Variance. 6

OR

Q:01(A) Give properties of Hyper Geometric Distribution. 6

Q:01(B) For a Negative Binomial Distribution mean is 6 and variance is 12 find its parameters. 6

Q:01(C) There are 6 red and 4 white balls in a bag. Three balls are taken one after the other from it. Then find the probability of getting (1) 2 white and 1 red ball (2) All are red balls (3) All balls are of same colour. 6

Q:02(A) Explain Dominance property in Game theory. 5

Q:02(B) Solve the following game. 6

Player B

Player A $\begin{bmatrix} -5 & 10 \\ 5 & -10 \end{bmatrix}$

Q:02(C) There are five jobs, each of which has to go through the machine A and B in the order AB. Processing times in hours are given as: 6

Job	1	2	3	4	5
Machine A	5	1	9	3	10
Machine B	2	6	7	8	4

Determine a sequence of these jobs that will minimize total time T, also find idle times for machine A and B.

OR

Q:02(A) Explain processing of n jobs through two machine in sequencing problem. 5

Q:02(B) What is game theory ? Explain saddle point. 6

(P. T. O.)

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Q:02(C) Solve the following game problem. 6

Player – B

$$\text{Player – A} \begin{bmatrix} -4 & 6 & 3 \\ -3 & -3 & 4 \\ 2 & -3 & 4 \end{bmatrix}$$

Q:03(A) Explain methods of collecting Demographic Statistics. 9

Q:03(B) From the following data, find the crude and standardized death rates of two cities and compare them. 9

Age (in years)	City - A		City - B	
	Population	Numbers of Deaths	Population	Numbers of Deaths
0 – 5	40,000	1000	15,000	360
5 – 30	52,000	1040	20,000	400
Above 30	8,000	240	10,000	280

OR

Q:03(A) What is demography? Give uses of demographic statistics. 9

Q:03(B) The following data about a city based on calculate GFR, SFR and TFR. 9

Age groups (in years)	15 – 19	20 – 24	25 – 29	30 – 34	35 – 39	40 – 44	45 – 49
No. of Females	16,000	15,000	14,000	13,000	12,000	11,000	9,000
No. of live births	400	1,710	2,100	1,430	960	330	36

Q:04(A) Explain Producer's Risk and Consumer's Risk.

Q:04(B) For a sampling plan (1000,100, 2) find producer's risk and consumer risk when AQL $= p_1' = 0.01$ and LTPD $= p_2' = 0.06$ 6

$[e^{-1} = 0.368 , e^{-6} = 0.002479]$

Q:04(C) Draw OC curve for single sampling plan (1000,100, 3) where p' = 0, 0.01, 0.02, 0.03, 0.04, 0.05. 6

$[e^{-1} 0.3678=, 0.13532=e^{-2} , 0.0498=e^{-3} , 0.01829=e^{-4} , 0.0067=e^{-5}]$

OR

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Q:04(A) Explain the following terms. 5

(I) AQL (II) LTPD

Q:04(B) For a sampling plan (4000,100, 2) find producer's risk and consumer risk when AQL = $p_1' = 0.015$ and LTPD = $p_2' = 0.07$ 6

[$e^{-1.5} = 0.2231$, $e^{-7} = 0.0009$]

Q:04(C) For sampling plan (1000, 100, 3) we have following information calculate ASN, AOQ and AT|I also find AOQL. 6

P'	0	0.01	0.02	0.03	0.04	0.05	0.06
P(a)	1	0.981	0.8569	0.6474	0.4334	0.2670	0.1500

X

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[35/A-2 E+G.]

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SARDAR PATEL UNIVERSITY

Bachelor of Commerce (Semester 5) Examination (Nov. – 2023)

UB05DCOM72 – Advance Accounting - X

Date: 1 .11.2023 (Wednesday)

Time: 10.00 a.m. To 1.00 p.m. **Total: 70 Marks**

Note:

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

Q. 1 The Balance Sheet of Kaushal Ltd. as on 31.03.2023 is given below: **18**

Liabilities	Amount Rs.	Assets	Amount Rs.
Share Capital:		Goodwill (Cost)	20000
36000 10% Pref. Shares of Rs. 10 each	360000	Patents less written off	1000
48000, 12% Red. Pref. Shares of Rs. 10 each	480000	Freehold Property (Cost Rs. 430000)	390000
60000, Equity Shares of Rs. 10 each	600000	Leasehold Property (Cost Rs.12000)	10200
Share Premium	115000	Plant & Machinery (Cost Rs. 150000)	72000
Profit & Loss Account	630000	Due from Subsidiary Company	1154000
Reserve for Taxation	340000	**Investments:**	
Creditors	980000	Quoted	24000
Bank Loan	24000	Unquoted	60000
Unclaimed Dividend	1200	Stock	480000
Proposed Dividend:		Debtors	1550000
On Pref. Shares	84000	Cash at Bank	88000
On Equity Shares	120000	Preliminary Expenses	15000
Provision for Taxation	130000		
	3864200		**3864200**

Additional Information:

1. Quoted investments are valued at Rs. 35000 and unquoted investments are valued at Rs. 80000. Quoted investments are not related to normal trading business.
2. Closing stock valued included obsolete components of Rs. 3000 which are to be written off, some of the raw materials are to be valued at Rs. 100000 more than its book value.
3. For valuing fixed assets, following additions are to be made to their costs after depreciation.
   - Freehold Property Rs. 240000
   - Leasehold Property Rs. 10000
   - Plant & Machinery Rs. 70000
4. Goodwill was paid to a company, which has gone into liquidation.
5. Patents have a market value of Rs. 70000.

You are required to Compute Gross Capital Employed and Net Capital Employed.

OR

Q.1 (A) What is Capital Employed? Explain various factors affecting Return on Capital Employed. **13**

(B) Explain Du-Pont Chart. **5**

(P. T. O.)

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Q – 2	The following are the balances in the accounts of Amit Ltd. for the year 202-23.	17

Particulars	Amount Rs.	Particulars	Amount Rs.
Sales	5175000	Stock of Raw Materials:	
Plant & Machinery (Net)	2430000	Opening	360000
Loss on sale of Machinery	168750	Closing	450000
Depreciation on Plant & Machinery	450000	Raw Material Purchase	1406250
Dividend on Ordinary Shares	328500	Cash at Bank	220500
Debtors	438750	Printing & Stationary	49500
Creditors	285750	Auditors Remuneration	63000
Interest on Borrowing	90000	Retained Profits (Opening Balance)	2236500
Income tax for the year	621000	Retained Profit of the year	648000
Wages & Salaries	735750	Rent, Rates & Taxes	371250
Employee State Insurance	78750	Other Expenses	191250
P.F. Contribution	63000	Ordinary Share Capital	3375000

Prepare Value Added Statement of the company for 2022-23 together with ratios that would be of interest to 450 employees of the company.

OR

Q. 2(A)	Define Value Added Accounting? Explain the advantages of Value Added Statement.	10
(B)	Explain difference between Value Added Statement and Profit & Loss Account.	7
Q. 3	From the following information prepare Income Statements as per Absorption Costing & Marginal Costing.	18

Production	7000 units
Closing Stock	400 units
Opening Stock	500 units (Variable Cost Rs. 12 per unit, Fixed Cost Rs. 5000)
Variable Factory Cost	Rs. 6 per unit
Fixed Factory Cost	Rs. 35000
Variable Sales Cost	Rs. 3 per unit
Fixed Sales Cost	Rs. 20000
Sales Price	Rs. 30 per unit

OR

Q. 3 (A)	Baroda Ltd has a production capacity of 200000 units per year with the normal production capacity of 90%.	10

Variable cost per unit	Rs.8
Actual Production	170000 units
Sales	150000 units
Selling Price per unit	Rs. 20
Fixed Manufacturing Overheads	Rs. 360000
Other Fixed Expenses	Rs.290000
Variable Sales Distribution Expenses	Rs. 125000

Calculate Profit as per Absorption Costing Method.

(B)	Explain the difference between Marginal Costing & Absorption Costing Method.	8
Q. 4	What is Environmental Accounting? Explain Scope & Utility of Environmental Accounting.	17

OR

Q. 4 (A)	Explain Procedure of Environmental Accounting in detail.	10
(B)	Write a note on Development of Environmental Accounting in India.	7

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[26/A-2]

SARDAR PATEL UNIVERSITY

Bachelor of Commerce (Semester V) Examination – 2023

Subject: UB05GCOM71 Economics—V (Business-Economics-I)

2nd November 2023 (Thursday)

10.00 A.M. – 1.00 P.M. Total Marks: 70

NOTE: 1. Figure to the right indicate full marks of the questions.
2. Explain with figure where necessary.

નોંધ: 1. જમણી બાજુની સંખ્યા પ્રશ્નોના સંપૂર્ણ ગુણ દર્શાવે છે.
2. જરૂરી હોય ત્યાં આકૃતિ સાથે સમજાવો.

પ્રશ્ન.૧ ધંધાકીય અર્થશાસ્ત્ર એટલે શું? તેનું સ્વરૂપ અને કાર્યક્ષેત્ર સમજાવો. 18

Q.1 What is business economics? Explain its nature and scope. 18

અથવા

પ્રશ્ન.૧ ધંધાકીય નિર્ણય, નિર્ણયીકરણના સિદ્ધાંતને આધારે લેવામાં આવે છે. - સમજાવો. 18

Q.1 Business decision is made based on the principle of decision making. - Explain. 18

પ્રશ્ન.૨ માંગની પ્રતિમૂલ્ય સાપેક્ષતા સમજાવી તેના પ્રકાર અને ઉપયોગીતા ચર્ચો. 17

Q. 2 Explain the cross elasticity of demand. Discuss the types and uses of it. 17

અથવા

પ્રશ્ન.૨ (અ) માંગની મૂલ્યસાપેક્ષ માપવાની ટકાવારી પદ્ધતિ સમજાવો. 09

(A) Explain percentage method of elasticity of demand. 09

(બ) વિજ્ઞાપન સાપેક્ષતા તેની ઉપયોગીતા સાથે સમજાવો. 08

(B) Explain promotional elasticity and its uses. 08

પ્રશ્ન.3 માંગ આગાહી એટલે શું? માંગ આગાહીના ઉદ્દેશો અને પ્રકારો ચર્ચો. 18

Q.3 What is demand forecasting? Discuss its objectives and types of demand forecasting. 18

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અથવા

પ્રશ્ન.૩ સ્થાપિત વસ્તુની માંગ આગાહી કરવાની પદ્ધતિઓ સમજાવો. 18

Q. 3 Explain the method of demand forecasting for established goods. 18

પ્રશ્ન.૪ આવકના ખ્યાલો સમજાવી, પૂર્ણ હરીફાઇ અને અપૂર્ણ હરીફાઇમાં સરેરાશ અને સીમાંત આવક વચ્ચેનો સંબંધ સ્પષ્ટ કરો. 17

Q.4 Explain the concepts of revenue, explain the relationship between average and marginal revenue under perfect competition and imperfect competition. 17

અથવા

પ્રશ્ન.૪ મર્યાદાઓ હોવા છતાં નિયોજક માટે સમતુટ બિંદુ મહત્વનું છે. - આકૃતિ દ્વારા સમજાવો. 17

Q.4 Despite the limitations, the break-even point is important for entrepreneur. - Explain with diagram. 17

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