



SEAT No. \_\_\_\_\_

No. of Printed Pages : 1

[9/A-2]

SARDAR PATEL UNIVERSITY

B Com SEM V Examination

English & Business Communication V UB05ACOM71

Date: 15/10/2024, Tuesday

Time: 10:00 am to 01:00 pm

Marks: 70

Que. 1 Attempt **any two** of the following:

(18)

- 1) Write a detailed note on the Trial Scene of the play Justice.
- 2) Discuss William Falder as the tragic hero of the play Justice.
- 3) Draw the character sketch of James How with reference to play 'Justice'.
- 4) Examine in detail the role of Cokeşon in the play and his meeting with the governor of the prison.

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

(05)

- 1) The Opening of the play Justice.
- 2) Ruth Honeywill.

Que. 2 b). Attempt **any two** of the following:

(12)

- 1) E mail
- 2) Internet
- 3) Kinesics
- 4) Paralanguage

Que. 3 Draft a Press Report on **any one** of the following:

(18)

- 1) Heavy Rain in Gujarat
- 2) A massive road accident on Ahmedabad-Vadodara Highway
- 3) A massive train accident

Que. 4 Attempt **any one** of the following:

(17)

- 1) Draft a questionnaire to survey consumers' preference for a newly launched Hair Oil.
- 2) Prepare a questionnaire to survey Socio economic conditions of Bus Conductors
- 3) Draft a questionnaire to survey Online Shopping habits of College Students.

— x —



Seat No.: \_\_\_\_\_

No. of Printed Pages: 2

[24/A-2]

**SARDAR PATEL UNIVERSITY**

[૫૫]. Bachelor of Commerce (Semester 5) Examination (October – 2024)

UB05DCOM72 – Advanced Accounting - X

Date: 21.10.2024 (Monday)

Time: 10.00 A.M. To 1.00 P.M.

Total: 70 Marks

Note: ૧. જમાણી બાજુના અંક ગુણો દર્શાવે છે.

પ્ર.૧

સોનલ લી.નું તા ૩૧.૦૩.૨૦૨૪ના રોજનું પાકું સરવૈયુ નીચે મુજબ છે.

૧૮

જવાબદારીઓ	રૂ.	મિલકતો	રૂ.
૧૫% પ્રેફરન્સ શેર દરેક રૂ. ૧૦ નો તેવા	૧૦૦૦૦૦	જમીન અને મકાન	૨૦૦૦૦૦
ઇક્વિટી શેર મૂડી દરેક રૂ. ૧૦ નો તેવા	૨૦૦૦૦૦	પ્લાન્ટ યંત્રો	૩૬૦૦૦૦
શેર પ્રીમિયમ	૫૦૦૦૦	(-) ઘસારો	૧૨૦૦૦૦
સામાન્ય અનામત	૧૦૦૦૦૦	ફર્નિચર	૫૦૦૦૦
નફો અને નુકસાન ખાતું	૮૫૦૦૦	(-) ઘસારો	૩૦૦૦૦
૧૨% ડિબેન્ચર	૧૫૦૦૦	રોકાણો	૫૦૦૦૦
બેંક ઓવરડ્રાફ્ટ	૧૦૦૦૦	સ્ટોક	૫૦૦૦૦
દેવી હુંડી	૧૦૦૦૦	દેવાદારો	૭૫૦૦૦
લેણદારો	૫૦૦૦૦	લેણી હુંડી	૨૩૦૦૦
કરવેરાની જોગવાઈ	૩૦૦૦૦	રોકડ સિલક	૨૦૦૦
	૬૬૦૦૦૦		૬૬૦૦૦૦

વધારાની માહિતી:

૧. જમીન અને મકાનની કિંમત રૂ. ૨૬૦૦૦૦ આંકવાણી છે.
૨. પ્લાન્ટ યંત્રોની પુનઃ સ્થાપના કિંમત રૂ. ૪૫૦૦૦૦ થાય છે જ્યારે પુનઃ સ્થાપના કિંમતે ઘસારો રૂ. ૧૫૦૦૦૦ થાય છે.
૩. ફર્નિચરની પુનઃ સ્થાપના કિંમત રૂ. ૬૦૦૦૦ ગણાય છે, જ્યારે પુનઃ સ્થાપના કિંમતે ઘસારો રૂ. ૩૬૦૦૦ થાય છે.
૪. રોકાણમાં રૂ. ૪૦૦૦૦ ના રોકાણો ધંધા બહારના રોકાણો છે.
૫. સ્ટોકમાં અપ્રચલિત થયેલ સ્ટોક રૂ. ૨૦૦૦ નો સમાવેશ થયેલ છે.
૬. વર્ષ દરમિયાનનો નફો રૂ. ૮૩૦૦૦ છે.
૭. વર્ષ દરમિયાન નફા - નુકસાન ખાતે નીચેની રકમો દર્શાવેલ છે.
  - અ. ઘાલાખાધ પરત રૂ. ૧૦૦૦
  - બ. યંત્ર વેચવાનું નુકસાન રૂ. ૨૦૦૦
  - ક. બેંક ઓવરડ્રાફ્ટનું વ્યાજ રૂ. ૧૨૦૦
  - ડ. ધંધા બહારના રોકાણોની આવક રૂ. ૧૦૦૦૦ થાય છે.
  - ઈ. વર્ષ દરમિયાન પ્લાન્ટ યંત્રોનો ઘસારો રૂ. ૩૬૦૦૦ થયેલ છે. પરંતુ પુનઃ સ્થાપના કિંમતે વર્ષનો ઘસારો રૂ. ૪૫૦૦૦ થય છે.
  - ફ. ફર્નિચરનો ઘસારો રૂ. ૧૦૦૦૦ ગણે છે, પરંતુ પુનઃ સ્થાપના કિંમતે વર્ષનો ઘસારો રૂ. ૧૨૦૦૦ થય છે.

ઉપર ની માહિતી પરથી કુલ રોકાણેલી મૂડી પર વળતર અને ચોખ્ખી રોકાણેલી મૂડી પર વળતર નક્કી કરો.

અથવા

પ્ર.૧

૧. પોન્ટ ચાર્ટ અને રોકાણેલી મૂડી પર વળતરના ફાયદાઓ ની ચર્ચા કરો.

૧૮

(I)

(P.T.O.)

પ્ર.૨	અરુણ લિ.ના ચોપડામાંથી ૨૦૨૩-૨૪ માટેના આંકડા નીચે મુજબ છે..				૧૭
	વિગત	રૂ	વિગત	રૂ.	
	કાચા માલની ખરીદી	૫૦૦૦૦૦	મુસાફરી અંગેના ખર્ચો	૧૦૫૦૦	
	વેચાણ એજન્ટનું કમિશન	૧૦૦૦૦	પગાર અને મજૂરી	૩૧૫૦૦૦	
	વેચાણ	૧૨૪૦૦૦૦	જાહેરાત ખર્ચો	૧૨૫૦૦	
	વપરાશની માલસામગ્રી	૧૨૫૦૦	ડિરેક્ટર ફી	૨૦૦૦૦	
	પેકિંગ સામગ્રી	૫૦૦૦	લવાજમ	૨૦૦૦	
	સ્ટેશનરી અને પ્રિન્ટીંગ	૫૦૦૦	ભાડું વેરા	૬૦૦૦	
	ઓડિટ ફી	૨૦૦૦	પોસ્ટેજ અને ટેલિગ્રામ	૭૦૦૦	
	સ્ટોફ કલ્યાણ માટેના ખર્ચો	૭૮૦૦૦	વીમો	૧૩૦૦૦	
	પ્લાન્ટ યંત્રો નું સમારકામ	૧૭૦૦૦	મેનેજિંગ ડિરેક્ટરનું મહેનતાણું	૪૨૦૦૦	
	લીધેલ લોન પરનું વ્યાજ	૮૦૦૦	પ્રોવિડન્ટ ફંડમાં ફાળો	૩૦૦૦૦	
	ઘસારાની જોગવાઈ	૨૭૫૦૦	બજાટ અને ઓર્ડર	૪૫૦૦	
	શરુઆતનો સ્ટોક :		વીજળી	૨૫૦૦	
	કાચો માલ	૪૨૫૦૦	જાવક માલગાડા ભાડું	૧૨૦૦૦	
	તેયાર માલ	૧૦૦૦૦૦	શેર હોલ્ડરને ડિવિડન્ડ	૧૫૦૦૦	
	આખર સ્ટોક:		રાખી મુકેલ કમાણી	૬૨૫૦૦	
	કાચો માલ	૫૪૦૦૦	ચૂકવેલ આવકવેરો	૫૦૦૦૦	
	તેયાર માલ	૧૨૦૦૦૦			
	ઉપર માહિતી પરથી મુલ્ય વૃદ્ધિની પ્રાપ્તિનું અને મુલ્ય વૃદ્ધિની વહેંચણીનું પત્રક તેયાર કરો.				
	અથવા				
પ્ર.૨ (અ)	મુલ્ય વૃદ્ધિના હિસાબો ની વ્યાખ્યા આપો અને મુલ્ય વૃદ્ધિ પત્રકની ઉપયોગિતાની ચર્ચા કરો.				૧૦
(બ)	મુલ્ય વૃદ્ધિ પત્રક અને નફા- નુકસાન ખાતું વચ્ચેનો તફાવત સ્પષ્ટ કરો.				૭
પ્ર.૩	સ્વી લી. નીચેની માહિતે પૂરી પાડે છે.				૧૮
	ઉત્પાદન	૧૪૦૦૦ એકમ			
	આખર સ્ટોક	૮૦૦ એકમ			
	શરુઆતનો સ્ટોક	૧૦૦૦ એકમ ( ચલિત ખર્ચ રૂ. ૧૨ એકમ દીઠ, સ્થિર ખર્ચ રૂ. ૧૦૦૦૦)			
	ચલિત કારખાના પરોજ ખર્ચ	રૂ. ૬ એકમ દીઠ			
	સ્થિર કારખાના પરોજ ખર્ચ	રૂ. ૭૦૦૦૦			
	ચલિત વેચાણ ખર્ચ	રૂ. ૩ એકમ દીઠ			
	સ્થિર વેચાણ ખર્ચ	રૂ. ૪૦૦૦૦			
	વેચાણ કિંમત	રૂ. ૩૦ એકમ દીઠ			
	ઉપરની માહિતી પરથી સમાવેશી પડતર તથા ચલિત પડતર પધ્ધતિ મુજબ નફાની ગણતરી કરો.				
	અથવા				
પ્ર.૩ (અ)	બાબા લી. નું અંદાજપત્ર મુજબ ઉત્પાદન ૩૦૦૦૦ એકમોનું છે, પરંતુ ખરેખર ઉત્પાદન ૩૩૦૦૦ એકમોનું થયું છે. આમાંથી ૨૭૦૦૦ એકમોનું વેચાણ રૂ. ૧૨૦ પ્રતિ એકમ થયું છે. અંદાજપત્ર મુજબ તેની પડતર નીચે મુજબ હતી:				૧૦
	ચલિત કારખાના ખર્ચ	રૂ. ૫૫ એકમ દીઠ			
	સ્થિર કારખાના ખર્ચ	રૂ. ૨૮૫૦૦૦			
	સ્થિર વેચાણ અને વહીવટી ખર્ચ	રૂ. ૧૩૫૦૦૦			
	વેચાણ કમિશન ૧૦% લેખે				
	શરુઆતનો તેયાર માલનો સ્ટોક નથી				
	તમારે સમાવેશી પડતર પધ્ધતિ મુજબ નફાની ગણતરી કરવાની છે.				
(બ)	સમાવેશી પડતર પધ્ધતિ તથા ચલિત પડતર પધ્ધતિ વચ્ચેનો તફાવત સમજાવો.				૮
પ્ર.૪	પર્યાવરણલક્ષી હિસાબી પધ્ધતિ શું છે? પર્યાવરણલક્ષી હિસાબી પધ્ધતિની પ્રક્રિયા /કાર્યવાહી અને તેનું કાર્યક્ષેત્ર સમજાવો.				૧૭
	અથવા				
પ્ર.૪	ટૂંક નોંધ લખો: ૧. પર્યાવરણલક્ષી હિસાબી પધ્ધતિની ઉપયોગિતા ૨. ભારતમાં પર્યાવરણલક્ષી હિસાબી પધ્ધતિનો વિકાસ				૧૭



Seat No.: \_\_\_\_\_

No. of Printed Pages: 3

[25/A-2]

Eng.

SARDAR PATEL UNIVERSITY

Bachelor of Commerce (Semester 5) Examination - 2024

UB05CCOM71: Business Taxation I

Date: 16<sup>th</sup> October 2024, Wednesday

Time: 10:00 AM to 01:00 PM

Total: 70 Marks

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

Q-1 Explain the following terms as per Income Tax Act: [18]

- i.) Casual income
- ii.) Person
- iii.) Assessee

OR

Q-1 Write notes on : [18]

- a.) Dividend
- b.) Agricultural Income

Q-2 A. Find out the residential status of Mr. Anuj for A.Y. 2024-25 from the [09]  
formation given below ( assuming that prior to the financial year 2019-20  
he was India )

Financial Year	Days of Stay in India
2023-24	72
2022-23	365
2021-22	-
2020 - '21	145
2019-20	240

B. Write note on : Incidence of Tax [08]

OR

Q-2 Explain in detail general deduction available under section 80C, 80D and 80E. [17]

Q-3 Mr. Jatin is a specified employee . Determine his taxable salary for P.Y. 2023 - [18]  
'24 from the following particulars :

- ( i ) Basic salary Rs . 22,500 p.m. up to 30th Nov., 2023 and thereafter Rs . 30,000 p.m.
- (ii) Dearness Allowance ( 1 / 3rd considered for retirement benefit ) 50 % of basic pay
- (iii) Telephone ( Land line & Mobile ) Allowance Rs.20000
- (iv) Education Allowance ( for 3 children ) . Rs. 8,000
- ( v ) Hostel Allowance ( for 1 child ) Rs. 5,000
- (vi) Interest @ 12 % p.a. credited to R.P.F. A / c Rs. 36,000
- (vii) Gas, water & electricity charges paid by company ( 2 / 3rd is for personal use ) Rs. 18,000

(viii) Compensation paid for injury suffered while performing office duty Rs. 30,000

(ix) Employer has provided a chauffeur - driven car ( capacity 1.8 litres ) for official and personal purpose . All expenses are met by employer . Rs . 1,000 p.m. is deducted from his salary for the said facility .

(x) The employer has provided him residential accommodation ( in Ahmedabad ) whose fair rental value is Rs . 15,000 p.m. Furniture costing Rs . 4,00,000 is also provided by employer . The employee has contributed Rs . 16,550 towards this perquisite . The taxable value of this partly rent - free furnished house is Rs . 80,000 .

(xi) Company's contribution to recognized P.F. Rs . 45,200 and employee contributed Rs . 38,000

(xii) Expenses paid by company on behalf of employee

- Club fees Rs . 10,000 p.a.

- LIC Premium Rs. 3,000 p.a.

OR

Q-3 Mr. Vishwam joined a company on 1-4 2021 as an accountant in the salary scale [18]  
of Rs . 18,000 - 1,000- 30,000 . Annual increment becomes due on 1st April . He is a specified employee . He provides the following details for the year ending 31st March , 2024 :

1 ) D.A. @ 40 % of basic salary .

2 ) Contribution to recognized provident fund by both @ 12 % of salary

3 ) City Compensatory Allowance @ Rs . 2,000 p.m.

4 ) Interest @ 12 % p.a. rate credited to RPF A / c Rs . 2,400

5 ) House Rent Allowance Rs . 1,000 p.m.

6 ) Entertainment Allowance Rs . 1,000 p.m.

7 ) Tour and Travelling Allowance Rs . 24,000 ( of which Rs . 8,000 are saved )

8 ) The company has provided 1.8 cc car partly for private use and partly for office use . All its expenses are met by the employee .

9 ) Free education is provided to two children in a school run by the company  
Average monthly cost of such education in a similar school is Rs . 1,000 per child .

10 ) The company pays Rs . 6,000 for gas - water facilities for his personal use .

11 ) Leave encashment amount received in cash Rs . 16,000

12 ) Free lunch is provided on 200 working days ( cost per lunch Rs.100 )

13 ) The company pays Rs . 600 p.m. for telephone facility .

14 ) He has paid professional tax of Rs . 2,400 and house rent of Rs . 36,000 .

Compute his taxable salary for the assessment year 2024-25 .

Q-4 Shalin is the owner of three houses. From the following details, find out the [17]  
taxable income from the house property for the A.Y. 2024-25.

Particulars	House-1	House-2	House-3
Usage	Let-Out	Let-Out	Self-Occupied
Municipal Value	60,000	30,000	5,00,000
Fair Rent	96,000	44,400	---
Standard Rent	84,000	42,000	---
Rent Receivable	1,14,000	48,000	---
Un Realized Rent	9,500	---	---
Vacancy Period	3 Months	½ month	---
Local Taxes	5%	4%	10%
Interest on Loan for Construction	?	---	43,790

On 31-12-2018, a loan of Rs. 2, 40,000 was taken at the rate of 12% for the construction of House 1. The construction was finished on 1-4-2020. Entire loan was repaid on 30-9-2023.

OR

Q-4 The following are the details of building owned by Shri. Jayesh.

[17]

House Name	A	B	C
Usage	Self-Occupied	Let-Out	Used for Own Business
Municipal Valuation (Yearly)	8,000	90,000	15,000
Municipal Tax	30%	40%	40%
Date of Completion of Construction	1-5-2021	31-3-2021	1-5-2021
Loan taken for Construction (12% P.A.)	3,00,000	4,00,000	Nil
Repair Expense	12,400	25,000	22,600
Insurance Premium Paid	1,200	4,500	3,200

The municipal tax paid by owner. House No. B (which consists of two identical units) was rented to two tenants of Rs. 4,200 per month per unit. One tenant has vacated house on 31-1-2024 without paying six months' rent (which is irrecoverable). This unit remained vacant up to 31-3-2024. From the above information calculate taxable income from house property for the A.Y. 2024-25.

— X —

(3)

Seat No: \_\_\_\_\_

No. of Printed Pages: 4

[23/A-1]

ETW

SARDAR PATEL UNIVERSITY  
BCOM SEM: V EXAMINATION

Thursday, 17<sup>th</sup> October 2024

10:00 AM to 01:00 PM

UB05CCOM72: FINANCIAL MANAGEMENT-I



Total Marks: 70

Note: All working notes are part of the answer.

Q:1 [A] Give meaning of financial management and explain financing decision, investment decision and dividend decision. [10]

[B] Describe role of finance manager. [08]

OR

Q:1[A] Define financial management and discuss its significance for a business firm. [10]

[B] Explain profit maximization as an objective of financial management. [08]

Q:2[A] Evaluate equity shares as a source of finance of a company. [10]

[B] Write note on: Commercial Bank. [07]

OR

Q:2 [A] What is debenture? Explain advantages and disadvantages of debenture. [10]

[B] Explain: Internal Financing. [07]

Q:3 Define capital budgeting and discuss characteristics and significance of capital budgeting. [18]

OR

Q:3 Shakti Ltd is considering two mutually exclusive projects. Both requires initial investment of Rs 4,00,000 each and have a life of 5 years. The cost of capital of the company is 10% and tax rate is 50%. The salvage value at the end of project is zero for project M and N. The depreciation is charged on straight line method. The estimated **cash inflows before depreciation and tax** of the two projects are as follows:

Year	Project M	Project N
1	320000	330000
2	290000	230000
3	240000	230000
4	240000	180000
5	120000	130000

Present Value of Rs 1 at 10% discount rate is as under:

Year	1	2	3	4	5
Present Value	0.909	0.826	0.751	0.683	0.621

①

(P.T.O.)

Evaluate both the project on the basis of following methods:

- 1) Pay Back Period Method
- 2) Average Rate of Return Method
- 3) Net Present Value Method
- 4) Profitability Index Method

Q:4 Explain concept of gross working capital and net working capital and discuss variables influencing working capital requirement. [17]

OR

Q:4 Calculate working capital requirement from the following information: [17]

Production for the year	69000 units
Selling price per unit	Rs. 50
Raw material	50 % of selling price
Direct wages	10 % of selling price
Overheads	20 % of selling price
Raw material in stores	2 months
Production process (50% Completion Stage)	1 month
Finished goods in store	3 months
Credit allowed by creditors	2 months
Credit given to debtors	3 months

There is a regular production and sales during the year. Wages and overheads occur similarly. Direct wages are paid in the next month. Raw materials are issued in the beginning of production cycle.

Seat No. \_\_\_\_\_

No. of Printed Page: 04

[29/A-6]

E+G

SARDAR PATEL UNIVERSITY  
B.Com.(Sem.V) Examination - 2024

UB05CCOM73 – Business Mathematics and Statistics-V



Date: Friday, 18<sup>th</sup> October, 2024

Time: 10.00 A.M. TO 01.00 P.M.

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

Total Marks: 70

- Q:01(A) Give properties of Negative binomial distribution. 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) Define Hyper geometric distribution and give its properties. 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. 8
- Q:02(B) Solve the following game. 9

Player B

Player A	5	1	-7
	8	7	8
	11	9	5

OR

- Q:02(A) Explain processing of n jobs through two machine in sequencing problem. 8
- Q:02(B) 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: 9

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.

- Q:03(A) Explain methods of collecting Demographic Statistics. 9
- Q:03(B) Which of the following two cities may be regarded as healthier ? 9

Age (in years)	City - A		City - B	
	Population	Numbers of Deaths	Population	Numbers of Deaths
0 - 10	70,000	180	40,000	160
10 - 30	1,10,000	50	1,60,000	60
30 - 45	3,00,000	100	1,60,000	80
45 - 70	3,00,000	180	2,00,000	150
Above 70	50,000	200	60,000	210

(1)

(P.T.O)

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.

5

Q:04(B) Which plan may be regarded as good for a consumer.

6

Plan	(N, n, c )	LTPD
I	(50, 8, 0 )	8%
II	( 1000, 100, 2 )	5%

$$[ e^{-0.5} = 0.007, e^{-5} = 0.0067 ]$$

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

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

OR

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 ATI 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

(2)

SEAT NO.....

Total page-5

[28/A-2]

Eng.

SARDAR PATEL UNIVERSITY

Bachelor of Commerce(Semester -5)

ADVANCE ACCOUNTING &amp; AUDITING-IX (UB05DCOM71)

(Advanced Management Accounting)

Date:- 19-10-2024

Time:- 10-00 A.M to 01-00 P.M

Total Marks- 70

NOTE – (1) Figure to the right indicate full marks of the questions.

(2) Show all calculation

Q-1 The following are the Balance Sheets of the X Company Ltd. as on 31<sup>st</sup> March

(18)

Particulars	31-03-23	31-03-24
<b>(I) EQUITY AND Liabilities.</b>		
(1) Shareholder's Fund :-		
(a) Share Capital – 12% Pre. Share of Rs.100 each	2,50,000	5,00,000
Equity Share of Rs.10 each <b>fully paid</b>	2,50,000	7,50,000
(b) Reserve and Surplus – General Reserve	2,50,000	5,00,000
Profit and Loss Account	2,50,000	5,00,000
(2) Non –Current Liabilities :		
(a) Long Term Borrowing : 15% Convertible Debenture	5,00,000	2,50,000
(3) (a) Current Liabilities: Bank overdraft	2,50,000	-
Creditors	2,50,000	5,00,000
(b) Short Term Provision - Proposed Dividend	50,000	1,35,000
Provision for Taxation	2,50,000	5,00,000
<b>Total</b>	<b>23,00,000</b>	<b>36,35,000</b>
<b>(II) ASSETS</b>		
(1) Non- Current Assets		
(a) Fixed Assets	12,50,000	17,50,000
Less - Provision for Depreciation	2,50,000	4,00,000
<b>Net Fixed Assets</b>	<b>10,00,000</b>	<b>13,50,000</b>
(b) Non Current Investment	2,50,000	2,50,000
(2) Current Assets :		
(a) Inventories – Stock	2,50,000	5,00,000
(b) Trade receivable- Debtors	7,50,000	12,50,000
(c) Cash and Cash Equivalent – Bank balance	-	2,85,000
(d) Fictitious Assets – Preliminary Expenses	50,000	-
<b>Total</b>	<b>23,00,000</b>	<b>36,35,000</b>

Statement showing Profit and Loss for the year ended 31st March, 2024

Particulars	Rs.	Rs.
Sales		50,00,000
Less:- Cost of goods sold		<u>24,00,000</u>
Gross profit		26,00,000
Less:- Administrative Expenses	4,55,000	
Sales Expenses	3,75,000	
Provision for Depreciation	2,00,000	
Preliminary expenses written off	<u>50,000</u>	<u>10,80,000</u>
		15,20,000
Add:- Profit on sale of investments		
(purchase price of investment sold Rs.1,25,000)	50,000	
Profit on sale of fixed assets (Cost price of asset of sold		
Rs.2,50,000. Accumulated Depreciation thereon Rs.50000)	<u>2,00,000</u>	<u>2,50,000</u>
Profit before Tax		17,70,000
Less - Provision for Taxation		<u>8,85,000</u>
Profit after tax		8,85,000
Add. - Last year's profit balance		<u>2,50,000</u>
		11,35,000
less:- Transfer to general reserve	5,00,000	
Proposed Dividend - on Preference Share	60,000	
- on Equity Share	<u>75,000</u>	<u>6,35,000</u>
Balance of Profit C/F		5,00,000

Note:- During the year 2023-24 the company has converted some debenture into equity shares at par and also given bonus in form of equity shares.

From the above mentioned information, prepare Cash Flow Statement as per Accounting standard-3

OR

Q-1 Prepare Cash Flow Statement from the following provided by KIRTAN Ltd. for the year ending March 2023 as per Accounting standard-3

(1) Net profit before taking into account income tax but after taking account the following items Rs.25,00,000

- (A) Depreciation on fixed Assets Rs. 7,25,000
- (B) Discount on issue of debenture written off 50,000
- (C) Interest on debenture paid Rs.4,37,500
- (D) Book value of investment Rs. 3,75,000 (sale of investment for Rs. 4,00,000)
- (E) Interest received on investment Rs.75,000

(2) Dividend paid for the year 2022-23 Rs. 6, 25,000 and Interim Dividend paid Rs.3, 75,000 for the year.

(3) Income tax paid during the year Rs. 13,12,500

(4) 18,750, 10% Preference Share of Rs. 100 each were redeemed on 1-5-2022 at a premium at 5%, further the company issued 62,500 equity share of Rs. 10 each at a premium of 20% on 12-7-2022. Dividends on preference share were paid at a time of redemption.

(5) Land was purchased on 12-5-2022 for Rs. 2,40,000 for which the company issued 20,000 equity shares of Rs.10 each at a premium of 20% to the land owner as purchase consideration.

(6) Current assets and current liabilities in the beginning and at the end as detailed below.

Particulars	31-3-2022	31-3-2023
Stock	15,00,000	16,47,500
Debtors	2,60,000	2,66,375
Cash	2,45,375	44,125
Bills Receivable	62,500	50,000
Bills payable	56,250	50,000
Creditors	2,07,500	2,14,125
Outstanding expense	93,750	1,02,250

Q-2 Maruti Co.Ltd. is manufacturing a product which give the following information.

(17)

	Rs.
Materials	2,25,000
Wages	4,50,000
Variable overheads (25% of wages)	1,12,500
Fixed overheads	2,00,000
Units produced	Units 18,000
Production capacity (Annual)	Units 30,000
Selling price per unit	75 Rs.

The company has received an offer for additional 7000 units to purchase at a selling price per units Rs. 62.50. It is assumed that if this offer is accepted the material cost of all production units would result in a saving of Rs.1.00 per unit. Fixed overheads increase by Rs. 50,000 and in all production these will be an increase Rs.2.50 per unit on wages.

This offer should be accepted by the company or not. Show your calculation in support of your answer.

OR

Q-2 Write Short Note (any two)

(17)

- (1) Major factors influencing Pricing Decision.
- (2) Full Cost Pricing Method and Variable Cost Pricing Method
- (3) Objectives of Pricing Decision.

Q-3 Following data is available for the product mix of a company.

Particulars	Product		
	A Rs.	B Rs.	C Rs.
	10 kgs.	6 kgs.	15 kgs
Raw materials per unit	15	25	20
Labour hour required (Rate Rs.20 per hour)	2500	2000	4000
Selling price per unit	12000	8000	6000
Maximum Possible Production units			

200000 kgs of raw material is available at Rs.200 per kg.

From the above information, state what should be the output of each product so as to maximize the profit?

OR

Q-3 X Ltd. product two types of products P and Q. Details relating to products are as under.

Particulars	Product P	Product Q
Selling price (Per Unit Rs.)	3000	2000
Direct materials (Per Unit Rs.)	1320	1020
Direct Labour hour (per unit)	10 hour	8 hour
Labour rate per hour (Rs.)	35	35
Variable overheads (% of direct labour)	100 %	100 %

Fixed cost Rs. 1,00,50,000 .

Maximum production capacity of the factory is 10,000 units of P and 15,000 units of Q. If labour hour available are 200000 hours only then how much of both product be manufactured and calculate profit.

Q-4 From the following Balance Sheet of INDIA Ltd. and other information make out the Statement of Sources and Application of Funds. (Vertical Form) (17)

Balance Sheets		
Particulars	31-3-22	31-3-23
[I] EQUITY AND LIABILITIES:-		
(1) Shareholders' Funds:(a) Equity Share Capital	6,00,000	9,44,000
8% Red. Pref. Share Capital	6,00,000	4,56,000
(b) Reserve and Surplus- Profit & Loss A/c	1,52,000	2,28,000
Capital Reserve	-	1,00,000
(2) Current Liabilities		
(a) Trade payable - Creditors	1,00,000	1,88,000
Bills Payable	40,000	24,000
liabilities for Expenses	32,000	24,000
(b) Short term Provision - Provision for Taxation	1,12,000	1,28,000
Proposed Dividend	1,12,000	1,56,000
Total	17,48,000	22,48,000

## I] ASSETS

a) Non-current Assets-(1) Tangible Assets - Land -Building	4,00,000	3,00,000
- Plant	3,60,000	7,64,000
(2) Intangible Assets - Goodwill	2,00,000	1,60,000
(b) Non-current Investments - Trade Investments	40,000	1,40,000
(c) Current Assets		
(1) Inventories - Stock	3,00,000	3,52,000
(2) Trade Receivable - Debtors	2,80,000	3,20,000
- Bills Receivable	60,000	72,000
(3) Cash and Cash Equivalent - Cash	68,000	1,12,000
(4) Fictitious Assets - Preliminary Expenses	40,000	28,000
	17,48,000	22,48,000

Other information is as follows:-

- (1) Depreciation of Rs. 72,000 is charged on plant for the year 2022. No depreciation has been provided on Land and Building
- (2) A piece land had been sold for Rs.2,00,000 and the profit on sales has been credited to Capital Reserve. There was no other capital profit expect this.
- (3) A Machine has been sold for Rs. 48,000. The written down value of Machine was Rs.60,000.
- (4) Rs.8,400 is received by way of dividend which has been credited to Profit and Loss Account.
- (5) An interim Dividend of Rs.40,000 has been paid in 2022.

OR

4 (A) What is Fund Flow Statement? Explain its Utilities.

(17)

(B) Explain – Utilities of Cash Flow of Statement

\*\*\*\*\*

[23/A-1]

E+K

SARDAR PATEL UNIVERSITY

No. of printed pages: 01



B. Com (Gen), 5<sup>th</sup> - Semester Examination Oct.2024

Code No.: UB05GCOM71, Paper Title: Economics - V (Business Economics - 1)

Date: 22 - 10 - 2024, Time: 10.00 am to 01.00 pm

Total Marks: 70

- Note: 1. Figures to the right indicate full marks of the question.  
નોંધ: ૧. જમણી બાજુ આપેલ આંક પ્રશ્નના પૂરા ગુણભાર દર્શાવે છે.  
2. Answer should be precise and concise.  
૨. જવાબો ચોકસાઈ પૂર્વક અને ટૂંકમાં આપો.

Q.1 [A] Explain the meaning of managerial economics.

(અ) સંચાલકીય અર્થશાસ્ત્રનો અર્થ સમજાવો.

[B] Discuss it's nature and scope. (Managerial Economics)

(બ) તેનું સ્વરૂપ અને કાર્ય ક્ષેત્ર ચર્ચો. (સંચાલકીય અર્થશાસ્ત્ર)

[18]

OR

Q.1 Discuss the objective of managerial economics and theory of decision making.

પ્ર.૧. સંચાલકીય અર્થશાસ્ત્રનાં હેતુઓ અને નિર્ણયકરણની પ્રક્રિયા ચર્ચો.

[18]

Q.2 What is the price elasticity of demand? Discuss its types and method of measurements.

પ્ર.૨. કિંમત મૂલ્ય સાપેક્ષ માંગ એટલે શું? તેના પ્રકાર અને માપદંડ ની પદ્ધતિઓ ચર્ચો.

[17]

OR

Q.2 Discuss the income elasticity of demand and its types and uses.

પ્ર.૨. આવક મૂલ્ય સાપેક્ષમાં અને તેના પ્રકાર અને ઉપયોગો ચર્ચો.

[17]

Q.3 What is demand forecasting? Discuss its short-term and long-term purpose in details.

પ્ર.૩. માંગ આગાહી એટલે શું? તેના ટૂંકા ગાળાનાં અને લાંબા ગાળાનાં હેતુઓ વિગતે ચર્ચો.

[18]

OR

Q.3 Discuss the determinants of demand forecasting and survey method of it.

પ્ર.૩. માંગ આગાહીનાં નિર્ણાયકો અને તેની મોજણી ની પદ્ધતિ ચર્ચો.

[18]

Q.4 [A] Describe the market structure.

પ્ર.૪.(અ) બજારના માળખાનું વર્ણન કરો.

[17]

[B] Explain TR, AR, and MR under perfect competition market and imperfect competition market.

(બ) પૂર્ણ હરીફાઈ અને અપૂર્ણ હરીફાઈ ની કુલ આવક, સરેરાશ આવક અને સીમાંતા આવક સમજાવો.

OR

Q.4 What is break-even point? Discuss it's assumptions and margin of safety.

પ્ર.૪. સમતુલ્ય બિંદુ એટલે શું? તેની ધારણાઓ અને સલામતી નો ગાળો ચર્ચો.

[17]

— X —