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SARDAR PATEL UNIVERSITY

Vallabh Vidyanagar

B.COM Sem. -III October 2024

Date:15/10/2024, Tuesday

Time:02:00 PM to 03:30 P.M

SUB.:DHARMSHAstra(Aacharasamhita)

Code: UB03IKCOM01



Total Marks: 25

Q-1 Multiple Choice Question / બહુવિધપસંદગીનાપ્રશ્નો (05)

Choose the correct answer from the given four alternatives

આપેલ ચાર વિકલ્પોમાંથી સાચો જવાબ પસંદ કરો

- 1) What is the primary focus of Dharmashastra? ધર્મશાસ્ત્રનું પ્રાથમિક ધ્યાન શું છે?
  - A) Economic policies આર્થિક નીતિઓ
  - B) Agricultural techniques કૃષિ તકનીકો
  - C) Legal and ethical principles કાનૂની અને નૈતિક સિદ્ધાંતો
  - D) Architectural styles સ્થાપત્ય શૈલીઓ
- 2) In what form is non-violence shown in the life of Mahatma Gandhi? મહાત્મા ગાંધીના જીવનમાં અહિંસા કયા રૂપમાં બતાવાઈ છે?
  - A) Justice ન્યાય
  - B) Peace શાંતિ
  - C) Address સરનામું
  - D) Devotion ભક્તિ
- 3) Which of the following is a key aspect of Dharmashastra? નીચેનામાંથી કયું ધર્મશાસ્ત્રનું મુખ્ય પાસું છે?
  - A) Warfare strategies યુદ્ધની વ્યૂહરચના
  - B) Trade regulations વેપાર નિયમો
  - C) Family laws કૌટુંબિક કાયદા
  - D) Historical accounts ઐતિહાસિક એકાઉન્ટ્સ
- 4) Dharmashastra texts were primarily compiled during which period of Indian history? ધર્મશાસ્ત્રના ગ્રંથોનું સંકલન ભારતીય ઇતિહાસના કયા સમયગાળા દરમિયાન કરવામાં આવ્યું હતું?
  - A) Vedic period વૈદિક સમયગાળો
  - B) Maurya period મૌર્ય કાળ
  - C) Gupta period ગુપ્ત કાળ
  - D) Post-Mughal period મુઘલ પછીનો સમયગાળો
- 5) What topics are included in Acharanadharm? આચરણ ધર્મમાં કયા મુદ્દાનો સમાવેશ થાય છે?
  - A) Morality નૈતિકતા
  - B) Duty કર્તવ્ય
  - C) Devotion ભક્તિ
  - D) Peace શાંતિ

Note : Write Every new question on new page. નોંધ: દરેક નવો પ્રશ્ન નવા પેજ પર લખો.

Q-2 Explain word "Dharma" and state its characteristics.

10

“ધર્મ” નો અર્થ સમજાવી તેની લાક્ષણિકતાઓ જણાવો.

Or (અથવા)

Q-2 Discuss the importance of dharma in human life.

10

માનવ જીવનમાં ધર્મના મહત્વની ચર્ચા કરો.

Q-3 What is Acharanadharm? explain Importance of Acharanadharm.

10

આચારણ ધર્મ શું છે? આચારણ ધર્મનું મહત્વ સમજાવો.

Or (અથવા)

Q-3 Discuss the forms of Dharma at present and kaliyug.

10

વર્તમાન અને કળિયુગમાં ધર્મના સ્વરૂપોની ચર્ચા કરો.

— x —



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

No. of Printed Pages:

SARDAR PATEL UNIVERSITY

B.Com (Semester 3) Examination - 2024

UB03MACOM11: Cost and Management Accounting - I

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

Time: 2:00 to 04:30 PM

Total: 50 Marks

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

Q-1 Multiple Choice Questions:

[10]

- (1) \_\_\_\_\_ method of costing to be applied in case of Nursing Home.  
[A] Contract Costing [B] Process Costing [C] Operating Costing [D] Job Costing
- (2) \_\_\_\_\_ is not an objective of Cost Accounting?  
[A] Assisting Shareholders in decision making [B] Determination of Selling Price [C] Cost Control and Cost reduction [D] Ascertainment of Cost
- (3) In automobile, \_\_\_\_\_ costing is used .  
[A] Multiple [B] Batch [C] Process [D] Job
- (4) Request to the supplier to supply material is an \_\_\_\_\_.  
[A] Re-Order [B] Order [C] Sale Invoice [D] Purchase Order
- (5) \_\_\_\_\_ is decided on the basis of ordering cost and carrying cost.  
[A] Maximum Stock Level [B] Minimum Stock Level [C] EOQ [D] Average Stock Level
- (6) A worker is allowed 2 hours to produce 5 units of a product. Wages are paid to the worker @ 20 per hour. In a 48 hours week, the worker produced 150 units. The earnings of the worker as per Rowan plan will be —  
[A] Rs.1,940 [B] Rs.1,450 [C] Rs.1,553 [D] Rs.1,152
- (7) What is the main function of management accounting?  
[A] Decision making [B] Planning [C] Direction [D] Provision of information to investors
- (8) Management accounting is used as .....



[A] Compulsory [B] Optional [C] Mandatory [D] None of the above

(9) What is the formula for calculating Break-Even Point?

[A] Fixed Costs / (Selling Price - Variable Costs) [B] Fixed Costs / Contribution Margin [C] Variable Costs / Selling Price [D] Selling Price / Fixed Costs

(10) What happens to the Break-Even Point when fixed costs increase?

[A] Decreases [B] Increases [C] Remains constant [D] Becomes zero

Q-2 Explain various classifications of costs in brief. [10]  
OR

Q-2 Discuss various methods of cost accounting in detail. [10]

Q-3 Describe various techniques of material control in brief. [10]  
OR

Q-3 A.) Shri Ashok takes 40 hours to finish a job. Wage per hour is Rs. 15. He receives Rs. 900 under Rowan Plan. Calculate wages under Halsey plan. [05]

B.) Mention various causes of labour turnover rate. [05]

Q-4 Explain in brief advantages and disadvantages of cost accounting. [10]  
OR

Q-4 Discuss tools and techniques of management accounting. [10]

Q-5 Discuss utility and limitation of Break Even Analysis. [10]  
OR

Q-5 The Following are the information of Jagat Ltd. [10]

Variable cost = Rs. 8,00,000
Fixed Cost = Rs. 2,40,000
Total Cost = Rs. 10,40,000
Sales (1,00,000 Unit) = Rs. 10,00,000
Loss = Rs. 40,000

Calculate:

1. P.V. Ratio

2. B.E.P in Units and Rupees

3. New Selling Price, if the B.E.P is to be brought down to 1,00,000 Units.

4. Require Sales in Rs. and Units to earn profit after tax Rs. 60,000 (Tax Rate is 50%)

5. New B.E.P if Selling Price reduced by 5%. (Units and Rupees)

— X —

(4)





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

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Eng.

## SARDAR PATEL UNIVERSITY

B. Com. Semester - 3 Examination October - 2024

UB03MACOM01 - Advanced Accounting - III

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

Time: 2.00pm to 4.30pm

Total Marks: 50

Notes : (1) Figures to the right indicate full marks of the questions.

(2) Calculation is part of answer.

Q.01 Multiple Choice Questions:

10

1 What is the formula for calculating goodwill under super profit method?

- A. Super profit ÷ Expected rate of return
- B. The number of years' purchases X Average profit
- C. The number of years' purchases X Super profit
- D. Super profit - Normal profit

2 Identify the correct statement

- A. Goodwill is a current asset.
- B. Goodwill is a fictitious asset.
- C. Goodwill is a liability.
- D. Goodwill is an intangible asset.

3 The ..... is the most important internal factor affecting the valuation of share.

- A. Earning Capacity
- B. Nature of Business
- C. Government Policy
- D. Political Condition

4 Intrinsic value of equity share =

- A. Net Assets - Net Liabilities
- B. Net Assets / No. of Equity Shares
- C. Assets/ Liabilities
- D. No of the above

5 What is the meaning of super profit?

- A. Average profit added to normal profit
- B. Less than the normal profit
- C. More than normal profit
- D. None of the above

6 Goods costing Rs. 1,00,000 were insured for Rs. 50,000. Out of these goods,  $\frac{3}{4}$  are destroyed by fire. The amount of claim with average clause will be

- A. 37,500
- B. 50,000
- C. 75,000
- D. 1,00,000

7 Fire insurance claim will be limited to the

- A. Actual loss suffered even though the insured value of the goods may be higher



- B. Not according to the loss of goods.  
C. Both A and B  
D. None of the above
- 8 Is the average clause ever used?  
A. When the sum insured is less than the value of the Assets.  
B. When the sum insured exceeds the value of the Assets.  
C. When the sum insured is equal to the value of the Assets.  
D. None of the above.
- 9 Reserve for unexpired risk during year ending should be kept \_\_\_\_\_ for fire insurance.  
A. 20%  
B. 30%  
C. 50%  
D. 100%
- 10 For maintain Incomes and expenses in General Insurance \_\_\_\_\_ Account is Prepared.  
A. Profit & Loss A/c  
B. Income-Expenditure A/c  
C. Balance Sheet  
D. Revenue A/c

Q:02 What is Goodwill? Explain in detail various factors affecting Goodwill.

10

OR

Q:02 The following is the Balance Sheet of Ram Ltd. as on 31-3-2024. Shyam Ltd. wants to purchase its business.

10

Balance Sheet of Ram Ltd.

Liabilities	Rs.	Assets	Rs.
Share Capital: 15,000 Equity Shares of Rs. 10 each	1,50,000	Land and Building	1,00,000
Creditors	50,000	Plant and Machinery	30,000
Provident Fund	10,000	Debtors	30,000
Bills Payable	20,000	Bills Receivable	30,000
		Stock	30,000
		Cash and Bank Balance	10,000
	2,30,000		2,30,000

The profits of the company for the last five years are Rs. 22,000; Rs. 30,000, Rs. 24,000; Rs. 28,000 and Rs. 26,000 respectively. Manager of the company Shri Ghanshyam was giving honorary service, but now a salary of Rs. 5,000 per annum will have to be paid to him. Ram Ltd. pays Rs. 4,000 for office rent, which Shyam Ltd. will not be required to pay.

The expected rate of return in this type of business is 10 per cent.  
Calculate goodwill of Ram Ltd. on the basis of capitalization of average profits method.

Q:03 Discuss the factors affecting valuation of shares.

10

OR

Q:03 The Balance Sheet of Radhe Co. Ltd. As on 31st March, 2024 was as follows:

10



Liabilities	Amt. Rs.	Assets	Amt. Rs.
Share Capital: 2,000 Equity shares of Rs.100 each.	2,00,000	Goodwill	1,00,000
Debenture	3,00,000	Fixed Assets	1,00,000
Creditors	2,00,000	Investment	2,00,000
Bills of Payable	1,00,000	Stock	3,00,000
Provident Fund	1,00,000	Debtors	1,00,000
		Cash	1,00,000
Total	9,00,000	Total	9,00,000

Goodwill shall be taken for this purpose to be of the value of three years' purchase of the average annual profit of the last four years. The profit for the last four year were Rs. 20,000, Rs. 25,000, Rs. 30,000 and Rs. 15,000 respectively. You are required to state with deals working, the price to be paid per share. (As per Intrinsic Valuation Method)

Q:04

On the night of 31-3-2024, a large part of X Ltd. building was destroyed by fire. Stock and books worth Rs.90,000 were saved. The company's gross profit rate on sales for the last five years was around 10%.

10

On 01-01-2024 the stock price was 3,00,000. 3,40,000 sales from 01-01-2024 to 31-03-2024 and purchase during peak period was Rs. 2,00,000 and productive wages Rs. 1,00,000 was. Prepare a statement of fire claim, to be placed the insurance company.

OR

Q:04

On 10<sup>th</sup> June, 2024 a fire broke out in the building of M/s Y Brothers, in which most of the stock was destroyed by fire and the value of the salvaged stock was 60,000. The following information is from the books of account could be obtained.

10

- (1) Closing stock was on 31st December, 2023 Rs. 5,00,000.
- (2) Purchases from 01-01-2024 to 01-06-2024 were Rs.6,00,000 and sales during the same period were Rs.7,70,000.
- (3) The average rate of gross profit on sales for the last three years was 20%
- (4) In respect of stock Rs. 3,50,000 was insured.

Calculate the claim from the above information

Q:05

On 31<sup>st</sup> March, 2024 the books of the Madhav Insurance Co. Ltd. contain the following particulars in respect of fire insurance:

10

Particulars	Amount [Rs.]
Reserve for unexpired risk on 31-3-2023	4,00,000
Additional Reserve on 31-3-2023	1,00,000
Claims Paid	6,10,000
Estimated Liability in respect of outstanding claims:	
On 31-3-2023	65,000
On 31-3-2024	90,000
Expenses of management (including Rs. 40,000 legal expenses paid in connection with claims)	2,80,000
Re-Insurance Premiums	75,000
Re-Insurance Recoveries	20,000
Re-Insurance Claims claim accepted	30,000
Premiums Received	10,80,000
Interest and dividends [gross]	64,520
Income Tax on above	6,520
Profit on sale of Investments	50,000



Commission	1,00,000
Re Insurance premium accepted	40,000

Prepare in prescribed form the fire Insurance Revenue Account Reserving 50% of the premiums for unexpired risks and keeping an additional reserve of Rs. 1,00,000.

OR

Q:05

On 31<sup>st</sup> March, 2024 the books of the Mohan Insurance Co. Ltd. contain the following particulars in respect of Fire insurance:

10

Particulars	Amount [Rs.]
Reserve for unexpired risk on 31-3-2023	3,50,000
Additional Reserve on 31-3-2023	2,00,000
Claims Paid	6,50,000
Estimated Liability in respect of outstanding claims:	
On 31-3-2023	70,000
On 31-3-2024	1,00,000
Expenses of management (including Rs. 30,000 legal expenses paid in connection with claims)	3,00,000
Re-Insurance Premiums	75,000
Re-Insurance Recoveries	20,000
Re-Insurance Claims claim accepted	30,000
Premiums Received	11,00,000
Interest and dividends [gross]	64,520
Income Tax on above	6,520
Profit on sale of Investments	11,000
Commission	60,000
Re Insurance premium accepted	50,000

Prepare in prescribed form the fire Insurance Revenue Account Reserving 50% of the premiums for unexpired risks and keeping an additional reserve of Rs. 1,00,000.

—X—

4



**SARDAR PATEL UNIVERSITY**  
**B Com (III - Semester) Examination**  
**Friday, 18<sup>th</sup> October, 2024**  
**2.00 pm - 4.30 pm**



**UB03MACOM02 - Advanced Accounting - IV**

**Total Marks : 50**

**Note:** Figures to the right indicate full marks of the questions.

- Q.1 For each of the following sub-questions more than one answers are given, out of which only one answer is correct. You are requested to select the correct answer/alternative. (10)
- (1) Which one of the following is an error of principle ?  
(A) Double posting      (B) Posting wrong amount to an account  
(C) Debiting Landlord's account for payment of rent.  
(D) Omission to post to an account.
  - (2) Which one of the following steps is not going to help in detecting the misappropriation of cash.  
(A) Daily balancing of Cash Book and comparison of the balance with the actual cash on hand.  
(B) Regular comparison of Cash book and the Bank Pass book and Preparation of Bank Reconciliation Statement.  
(C) Rotating Cashier's work at a regular interval among the employees.  
(D) Sending statements of Accounts at a regular intervals to debtors and creditors to obtain their consent regarding these balances.
  - (3) Which of the following matters should not be included in the scope of audit ?  
(A) Examination of all the vouchers.  
(B) To check the correctness of allocation between capital and revenue.  
(C) To complete the 'Journal Proper' by writing necessary adjustment.  
(D) To verify that all legal requirement have been followed while writing the books of account.
  - (4) Which of the following is not one of the considerations to be kept in mind at the time of commencement of new audit ?  
(A) Auditor must ascertain that his appointment is valid and is in accordance with the provisions of law.  
(B) The Auditor should obtain in writing the scope of his work and the brief idea of his duties.  
(C) He should see that the company is a profit making unit so that his remuneration is not delayed or denied.  
(D) He should examine the system of Internal Check prevailing in the client's organization.
  - (5) Which Audit is conducted to declare interim dividend ?  
(A) Continuous Audit      (B) Efficiency Audit  
(C) Interim Audit      (D) Cost Audit
  - (6) Demerit of Audit Programme is .....  
(A) Rigidity      (B) Ignoring new areas  
(C) Mechanised Work      (D) All of the above
  - (7) If purchase consideration of a business is Rs. 151000 and purchase consideration is to be paid in 10000 fully paid up Equity Shares at 10% premium, 400 Debentures each of Rs. 100 at 10% discount and the rest of the amount in cash. So what will be amount in cash to be paid ?



- (A) Rs. 11000 (B) Rs. 1000 (C) Rs. 25000 (D) Rs. 5000
- (8) Purchase Consideration – Net Assets = .....  
 (A) Capital Reserve (B) Capital (C) Liabilities (D) Goodwill
- (9) Profit of post-incorporation period is called .....  
 (A) Net Profit (B) Gross Profit (C) Capital Profit (D) Revenue Profit
- (10) If there is a loss prior to incorporation, it will be debited to .....  
 (A) Profit and Loss Account (B) Capital Reserve Account  
 (C) Sales Account (D) Goodwill Account.

Q.2 Explain the difference between Accounting and Auditing. (10)

OR

Q.2 Discuss the subsidiary objectives of Auditing. (10)

Q.3 Explain the meaning of Continuous Audit and discuss its advantages and disadvantages. (10)

OR

Q.3 Explain the point should be taken into consideration by the Auditor at the time of Starting the New Audit. (10)

Q.4 The balance sheet of Aishwarya and Honey on 31-3-2023 is as follows : (10)

Liabilities	Rs.	Assets	Rs.
<b>Capital Accounts:</b>		Goodwill	8000
Aishwarya 60000		Building	90000
Honey 40000	100000	Machinery	25000
General Reserve	22000	Stock	35000
Aishwarya's loan	12000	Debtors 35000	
Bank Loan	50000	Less:	
Creditors	35000	Bad debts reserve 3000	32000
Workmen savings A/c	6000	Bills receivable	17000
Provident Fund	14000	Investments	14000
Workmen's		Cash and Bank balance	24000
Compensation Fund	6000		
	<b>245000</b>		<b>245000</b>

Yash Ltd. was incorporated to take over the above business with an authorised capital of 30000 Equity shares of Rs. 10 each. The terms of purchase of business are as follows :

- (1) Goodwill of the firm to be valued at Rs. 10500.
- (2) All the liabilities except Aishwarya's loan are to be accepted by the Company.
- (3) The company took over all the assets of the firm except cash balance of Rs. 8000.
- (4) The assets were valued as follows :
  - (i) Fixed assets were to be purchased at 20% more than the book value.
  - (ii) Stock to be purchased at 20% less than the book value.
  - (iii) Debtors to be taken over with a provision of Bad debts reserve at 10%.
- (5) Firm's dissolution expenses Rs. 1000 which was borne by the company.
- (6) Purchase consideration is to be paid in 10000 fully paid up Equity shares at 10% premium, 12%, 400 Debentures each of Rs. 100 at 10% discount and the rest of the amount in cash.



- (7) The remaining shares are issued to the public at a premium of 10% which were all taken up and paid for.
- (8) Preliminary expenses of the company amounted to Rs. 1200.

Draft journal entries in the books of Yash Ltd. and prepare opening Balance Sheet of the new company as per the Company's Act 2013, Revised Schedule-III.

OR

- Q.4 On 1st April, 2023 Big Ltd. bought a running business of Small Brothers. The company bought all assets except debtors amounting Rs. 75000. The company agreed to pay their creditors worth Rs. 56000 from the amount collected from debtors. The company allowed discount of Rs. 2500 and written off Rs. 3500 as bad debts while collecting the debts till 31st March, 2024. On that date, the debtors worth Rs. 5000 were still outstanding. While paying creditors of Small Brothers, discount of Rs. 4000 was allowed by them. (10)

The company was entitled to 2.5% commission on amount collected from the debtors, and 1.5% commission on amount paid to creditors. On 31st March, 2024 the company paid away the amount due to Small Brothers after deducting the commission.

From the above details, pass necessary journal entries and prepare Small Brothers Suspense Account.

- Q.5 Discuss methods for ascertainment of the profit or loss prior to incorporation. (10)

OR

- Q.5 Parmanand Co. Ltd. was incorporated on 1st May, 2023 to take over the business of M/s Anand, as a going concern from 1st January, 2023. The profit and loss account for the year ending 31st December, 2023 was as follows. (10)

Dr.		Cr.	
Particular	Amount	Particular	Amount
To Rent and taxes	7500	By Gross Profit	90000
To Insurance	900	By Interest on	
To Salaries	13500	Investments	500
To Director's Fees	8000		
To Auditors Fees	1200		
To Commission	6000		
To Bad debts	2250		
To Carriage	1500		
To Depreciation	4500		
To Interest on purchase price	3000		
To Loss on sale of investment	1000		
To Preliminary exps.	2500		
To Net Profit	38650		
	90500		90500

The total Sales for the year ending 31st December, 2023 was Rs. 500000. The company had purchased the investments on 1st July, 2023. Purchase price was paid on 30th June, 2023.

The average sales for the first three months was twice the average sales for the remaining months.

Prepare a statement showing profit prior to and after incorporation of the company.



[74] Eng.

## SARDAR PATEL UNIVERSITY

Bachelor of Commerce (B. Com.) Semester- III (New Course) (NEP) Examination October- 2024

UB03MDCOM01: Business Mathematics and Statistics- III

Date: 19/10/2024, Saturday

Time: 02.00 P.M To 04.30 P.M.



Total: 50 Marks

Q-1	Answer the following MCQs.	10
(1)	The _____ lies between -1 and +1. (A) Correlation coefficient (B) Rank correlation coefficient (C) Regression coefficients (D) None of these	
(2)	If correlation coefficient = 0, then both variables are _____. (A) Positively correlated (B) Negatively correlated (C) Independent (D) None of these	
(3)	The correlation coefficient is independent of change of _____. (A) Origin (B) Origin and Scale (C) Scale (D) None of these	
(4)	The regression coefficients are independent of change of _____. (A) Scale (B) Origin and Scale (C) Origin (D) None of these	
(5)	The correlation coefficient is a _____ mean of regression coefficients. (A) Arithmetic (B) Harmonic (C) Weighted (D) Geometric	
(6)	The _____ index number is called an ideal index number. (A) Lasspayer (B) Fisher (C) Passchhe (D) Dorbish- Bowley	
(7)	The _____ index number satisfies the time reversal test and factor reversal test. (A) Fisher (B) Passchhe (C) Lasspayer (D) Dorbish- Bowley.	
(8)	The data, which are collected and arranged in accordance with time and in the form of a series, is called _____. (A) Time series (B) Trends (C) Index number (D) None of these	
(9)	The seasonal variations is a part of _____. (A) Long term variations (B) Short term variations (C) Trend (D) None of these	
(10)	Fisher index number is a _____ mean of Lasspayer and Passchhe index numbers. (A) Harmonic (B) Arithmetic (C) Geometric (D) Weighted	

Q:2	(A). Explain the difference between correlation and regression.	04																						
	(B). From the given data find Spearman's rank correlation coefficient between x and y.	06																						
	<table><tr><td>X:</td><td>22.</td><td>32.</td><td>37.</td><td>39.</td><td>42.</td><td>39.</td><td>35.</td><td>26.</td><td>27.</td><td>28</td></tr><tr><td>Y:</td><td>36.</td><td>45.</td><td>44.</td><td>38.</td><td>50.</td><td>40.</td><td>49.</td><td>38.</td><td>42.</td><td>40</td></tr></table>	X:	22.	32.	37.	39.	42.	39.	35.	26.	27.	28	Y:	36.	45.	44.	38.	50.	40.	49.	38.	42.	40	
X:	22.	32.	37.	39.	42.	39.	35.	26.	27.	28														
Y:	36.	45.	44.	38.	50.	40.	49.	38.	42.	40														
	OR																							
Q:2	(A). Explain the types of correlation.	04																						



(B). From the given data, obtain Karl Pearson's correlation coefficient between x and y.

x	23	27	28	29	30	31	33	35	36	39
y	18	22	23	24	25	26	28	29	30	32

06

Q:3 (A). Define the regression line equations of x on y and y on x with formula.

04

(B). Obtain the regression line equations of y on x and x on y from the given data. Also calculate correlation coefficient.

06

X:	28.	41.	40.	38.	35.	33.	46.	32.	36.	33
Y:	30.	34.	31.	34.	30.	26.	28.	31.	26.	31

OR

Q:3 (A). Explain the regression and regression coefficients.

04

(B). From the given data obtain two regression lines equations. Also estimate the value of y when  $x=50$  and x for  $y=30$ .

06

Mean of  $x=39.5$ , Mean of  $y=47.5$ , S.D. of  $x=10.8$ , S.D. of  $y=16.8$  and the correlation coefficient between x and  $y=0.42$

Q:4 (A) Explain the Whole sale price index number.

04

(B) Obtain the appropriate Index number from the given data.

06

Commodity	Weight	Price	
		Base year	Current year
A	20	04	14
B	10	07	21
C	06	05	12.50
D	20	10	20

OR

Q:4 (A). What is Index number ? Explain importance of index number.

04

(B). From the given data find out the Values of L, P, and F

06

Commodity.	Base Year.		Current Year	
	Price	Quantity	Price	Quantity
A	06	50	10	56
B	02	100	02	120
C	04	60	06	60
D	10	30	12	24
E.	08	40	12.	36

Q:5 (A). Explain long term fluctuations and seasonal fluctuations for time series data.

04

(B). For the given data, fit a straight line trend and estimate the sales of the year 2018.

06

Year:	2012	2013	2014	2015	2016
Sales:	40	50	62	58	60

OR



Q:5 (A). Explain time series and analysis of the time series data. 04

(B). From the given data find the trend by using three yearly moving average method and also calculate short term variations. Draw the graph of short term variations. 06

Year:	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Sale:	12	15	18	16	20	24	22	25	28	26	30	34	32	34

—X—

(B)





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

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E+K

SARDAR PATEL UNIVERSITY

Vallabh Vidyanagar

October- 2024

BCOM Semester: III

Date: 21/10/24, Monday

Evening Session, Time: 02.00 pm to 03.30 pm

Sub: Climate Change and Sustainable Development

Subject code: UB03SECOM04

Total Marks: 25

Multiple Choice Questions. (one mark for each MCQ)

Total Marks : 05

Q-1	Choose the correct alternative
1	Which of the following element is responsible for groundwater pollution in various states? (a) Chlorine (b) Fluoride (c) Chemicals (d) None of the above
2	Main source of noise pollution (a) Urbanization (b) Industrialization (c) Photochemical smog (d) Both a & b
3	Sustainable development means (a) meeting present needs without compromising on future needs (b) progress of human beings (c) balance between human needs and the ability of earth to provide the resources (d) all of the above
4	Forest helps in mitigating global warming through (a) Heat radiation (b) Heat absorption (c) Transpiration (d) Photosynthesis
5	_____ is used in measuring the magnitude of earthquake (a) Barometer (b) Seismometer (c) Anemometer (d) Thermometer

(P.T.O.)

①



Total Marks : 20

Note: 1. Write every new question on new page.

2. Draw diagram wherever necessary.

Q-2 (A) Explain the causes of water pollution.

(05)

(B) Write short note on disaster management.

(05)

OR

Q-2 Explain the role of an individual in prevention of pollution.

(10)

Q-3 (A) What are the key urban problems related to energy?

(05)

(B) Write short note on water conservation.

(05)

OR

Q-3 How do human activities contribute to climate change and global warming?

(10)



SEAT NO: \_\_\_\_\_

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**SARDAR PATEL UNIVERSITY**

**B.Com. Sem.-III (CBCS)**

**UB03AECOM 01: Commercial Communication-I**

**22<sup>nd</sup> October, 2024, 02:00 PM to 03:30 PM**

**Marks: 25**

**Q-1 Choose the correct option and write the answer**

**(05)**

- (1) Which word Best Describe the king in 'The Lady, or the Tiger?'
- (A) Cruel (B) Melancholy
- (C) Semi-barbaric (D) Loopy
- (2) What gift did Della's husband bring her for Christmas?
- (A) Pure tortoise-shell combs (B) A heart-shaped pendant
- (C) Tickets for a Movie (D) A gold chain
- (3) How much money did the astrologer charge from his clients?
- (A) Three pice per question (B) Seven pice per question
- (C) One Anna per question (D) Ten pice per question
- (4) In Horizontal Communication, the communication takes place between \_\_\_\_\_
- (A) Super and subordinate (B) Manager and peon
- (C) Employees of similar Positions (D) none of these
- (5) In which type of communication, the employees in an organization share their messages with Management?
- (A) Upward (B) Downward
- (C) Horizontal (D) Grapevine

(1)

(P.T.O.)



**Q-2 Answer Any Four of the following questions**

**(10)**

- A. Describe the king's method of delivering justice in the story, "The lady, or the Tiger"?
- B. What were the two prized possessions of Jim and Della? How does the author show the readers their importance?
- C. How had the astrologer mastered the art of astrology?
- D. What gift did Della's husband get for her and how did he procure it?
- E. Why was the young courtier implicated for trial? What were the preparations the king ordered for his trial?

**OR**

**Q-2 Write a short note on any Two of the following.**

**(10)**

- 1. The Princess and the fate of her lover
- 2. The ending of the story "The Gift of the Magi".
- 3. The Astrologer

**Q-3 Answer Any Two of the following questions**

**(10)**

- A. Write in detail about Downward communication with its Objectives, advantages, and limitations.
- B. Write a note on Upward Communication, its objectives, advantages, and limitations.
- C. Explain Horizontal Communication in detail with examples.
- D. Explain Grapevine Communication in your own words.

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