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SARDAR PATEL UNIVERSITY

M.Com. (First Semester) / (2024-25) (Nov – 2024) Examination

Date: 19-11-2024, Time: 10.00 am to 1.00 pm

PB01CCOM51: STRATEGIC BUSINESS MANAGEMENT-I

Total marks: 70

Note: 1. Figures to the right indicate full marks.
2. Write answers of both sections separately in the same Answer sheet.

SECTION-I

Q.1 Give the concept of management with definitions. Describe the functions and importance of management in detail. [17]

OR

Q.1 Define decision-making. Explain the various types of decisions with relevant examples and also discuss the principles of decision-making. [17]

Q.2 Write a note on
1. Areas and Elements of MIS
2. Objectives of MIS
3. Types of information

OR

Q.2 Write a note on
1. Importance of MIS
2. Process of MIS
3. Causes of poor MIS

[18]

SECTION-II

Q.3 Write a note on
1. Functional aspects of conflict
2. Need for Coordination

OR

Q.3 Write a note on
1. Individual level conflict
2. Techniques for effective coordination

[17]

[17]

Q.4 Write a note on
1. Factors/ Forces in organisational change
2. Role of change agent

OR

Q.4 Write a note on
1. Process of Planned Change
2. Types of OD techniques

[18]

[18]



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R-53

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SARDAR PATEL UNIVERSITY
M.COM. (CBCS) (FIRST SEMESTER)
THURSDAY, 21ST NOVEMBER 2024
10.00. A.M. TO 01.00 P.M.
COURSE TITLE: BUSINESS ENVIRONMENT-I
COURSE CODE: PB01CCOM52
(NEW COURSE)

MAXIMUM MARKS: 70

1. FIGURES TO THE RIGHT INDICATE MARKS OF THE QUESTIONS.
2. EACH SECTION CARRY EQUAL MARKS.

SECTION-I

Q.1. Define the term Business Environment. Why it is important to scan the various factors affecting the Business? Describe the effect of different Internal Factors on the Business Decisions. (18)

OR

Q.1. What is Business? What are the Features of Business? Explain the Goals of Business. Discuss the Classification of Business. (18)

Q.2. Define Industrial Policy. Discuss in Length various Reforms and Measures introduced by the Government in the Industrial Policy of 1991. (17)

OR

Q.2. Define Monetary Policy of RBI. Discuss the Objectives of Monetary Policy and the Extent of Money. Explain the Anti-Inflationary and Anti Deflationary Monetary Policy of RBI. (17)

SECTION-II

Q.3. What is Globalization of Business? What are the Essential Conditions for Globalization? Discuss in Length various Strategies of Globalization use by companies for entering the Global Market. (18)

OR

Q.3. Define Privatization. Describe the Nature and History of Privatization. Write a Note on various Forms used for converting the Government Undertakings into the Private Undertakings. (18)

Q.4. Discuss Consumerism. What are Rights of Consumers and the UN Guidelines for Consumer Protection? Discuss the Consumer Protection Act of 1986. (17)

OR

Q.4. Explain the Concept of Social Responsibility of Business. Explain different Social Responsibility Models and the Factors affecting Social Responsibility of Business. What is the Social Responsibility of Business towards Different Sections of the Society? (17)



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E+K**SARDAR PATEL UNIVERSITY**
M. COM. (CBCS) (SEMESTER-I)TUESDAY, 26TH NOVEMBER- 2024
10:00 A.M. TO 01:00 P.M.**COURSE TITLE: CORPORATE COMMUNICATIONS-I**

CODE No.: PB01ACOM53

MAXIMUM MARKS: 70

Note: Figures to the right hand side indicates marks of the question.

<u>SECTION-1</u>		
[Q.1]	[A] Explain the concept and functions of corporate communication in detail. [B] Discuss the myths and realities of Communication with example.	[18]
<u>OR</u>		
[Q.1]	[A] Explain the various objectives of corporate communication in detail. [B] Describe the forms of corporate communication with example.	[18]
[Q.2]	Explain the concept and 4P's of negotiation with suitable example.	[17]
<u>OR</u>		
[Q.2]	Discuss the various factors and steps for ideal negotiation with example.	[17]
<u>SECTION-2</u>		
[Q.3]	Explain how to conduct a meeting and also discuss the purpose and golden rules of meeting with example.	[18]
<u>OR</u>		
[Q.3]	XYZ Ltd. arranging board meetings on 27/11/2024 at town hall, Vidya Nagar, Anand. Prepare notice, agenda, circular for meetings and also write minutes of the meetings.	[18]
[Q.4]	What is case analysis? Discuss the process and limitations of case analysis with example.	[17]
<u>OR</u>		
[Q.4]	[A] Explain the various barriers of communication during case analysis with example. [B] Discuss the role of manager during case analysis in detail.	[17]

[P.T.O.]

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SARDAR PATEL UNIVERSITY

Master of Commerce (Semester 1) Examination 2024

PB01ECOM51: Management Control System - I

Total Marks: 70

Date: 28/11/2024 (Thursday)

Time: 10:00 AM TO 1:00 PM

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

SECTION - I

Q-1 Matrix Company provides you following budgeted expenses for production of 10,000 units: (18)

	Rs. (Per unit)
Direct materials	60
Direct labour	30
Variable overheads	25
Fixed overheads (Rs. 1,50,000)	15
Variable expenses (Direct)	5
Selling expenses (10% fixed)	15
Administration expenses (Rs. 50,000 rigid for all levels of production)	5
Distribution expenses (20% fixed)	5
Total cost of sales per unit	160

Prepare a flexible budget for production of 6,000, 7,000 and 8,000 units, showing distinctly marginal cost and fixed cost as well as total cost. Also indicate element wise cost per unit

OR

Q-1 Explain in detail requisites of good report and steps required for effective reporting. (18)

Q-2 Discuss classification of computer and types of computer processing in detail. (17)

OR

Q-2 (A) Explain 'Data' and 'Data Processing'. Discuss methods of Computer Data Processing in detail. (10)

(B) Discuss role of computer in Accounting due to technological advancement. (07)

SECTION - II

Q-3 Give meaning of performance appraisal and discuss its techniques in detail. (18)

OR

Q-3 Define Responsibility Accounting. Explain conceptual dimension and types of responsibility center. (18)

Q-4 Discuss meaning, objectives and aspects of Management Audit in detail. (17)

OR

Q-4 Explain in detail scope, significance and problems of Management Audit. (17)

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SARDAR PATEL UNIVERSITY

Master of Commerce (Semester 1) Examination – Nov 2024

PB01CCOM53: Cost and Management Accounting-I

Date: 23rd November 2024, Saturday

Total: 70 Marks

Time: 10:00 AM to 01:00 PM

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

18

Q-1 IMP Ltd. Provided following Cost for the year 2023

(Production & Sales 20000 Units)		
Particulars	Amt	Amt
(A) Prime Cost	200000	
Raw Material	300000	500000
Wages		
(B) Production Overhead	150000	
Fixed	100000	250000
Variable		
(C) Administration Overhead	200000	
Fixed	80000	280000
Variable		
(D) Selling Overhead	100000	
Fixed	120000	220000
Variable		
Total Cost		1250000
Profit		250000
Sales		1500000

For 2024 company estimated increase in operation by 5000 units.

It wants to maintain same percentage of profit on cost; you are required to find out per unit selling price for 2024 after considering following changes.

- 1) Raw Material cost will increase by 10%, while wage cost will reduce by 10%.
- 2) Selling Variable overhead will increase by 5%, while other variable overhead will reduce by 5%
- 3) Fixed Administration overhead will increase by 10%, while other fixed overhead will increase by 5%

OR

Q-1 Define Cost, Costing, Cost Accounting and Cost Accountancy. Give difference between Cost Accounting and Financial Accounting. Also explain any one method of Cost Accounting. 18

Q-2 [A] Differentiate between Marginal and Absorption Costing. 17
[B] Discuss Advantages and Limitations of Absorption costing.

OR

Q-2 TTP company has a production capacity of 2,00,000 units per year. Normal capacity utilization is reckoned as 90%. Standard variable production costs are Rs. 11 per unit. The fixed production costs are Rs. 3,60,000 per year. Variable selling costs are Rs. 3 per unit and fixed selling costs are Rs. 2,70,000 per year. The unit selling price is Rs. 20. In the year just ended on 30th June, 2023, the production was 1,60,000 units and sales were 1,50,000 units. The closing inventory on 30-6-2023 was 20,000 units. The actual variable production costs for the year were Rs. 35,000 higher than the standard. 17

- (i) Calculate the profit for the year
 - (a) by the absorption costing method, and
 - (b) by the marginal costing method.
- (ii) Explain the difference in the profits.

Q-3 Sairam company manufactures three types of products namely P, Q and R. The data 18

relating to a period are as under:

	P	Q	R
Particulars			
Machine Hours per unit	10	18	14
Direct Labour Hours per unit @ Rs. 20	4	12	8
Direct material per unit (Rs.)	90	80	120
Production (units.)	3,000	5,000	20,000

Currently the company uses traditional costing method and absorbs all production overheads on the basis of machine hours. The machine hour rate of overheads is Rs. 6 per hour.

The Company proposes to use ABC system and the activity analysis is as under:

	P	Q	R
Particulars			
Batch Size (Units)	150	500	1000
No. of purchase orders per batch	3	10	8
No. of inspections per batch	5	4	3

The total production overheads are analyzed as under:

Machine set-up costs	20%
Machine operation costs	30%
Inspection Costs	40%
Material Procurement related costs	10%

Required:

- Calculate the cost per unit of each product using traditional method.
- Calculate the cost per unit of each product using ABC principles.

OR

Q-3 The following are product YYY's data for next year budget:

18

Activity	Cost Driver	Cost Driver Volume/year	Cost Pool (Rs.)
Purchasing	Purchase Orders	1,500	75,000
Setting	Batches produced	2,800	1,12,000
Material Handling	Material movements	8,000	96,000
Inspection	Batches Produced	2,800	70,000
Machining Costs	Machine Hours	50,000	1,50,000

Purchase Orders	25
Output	15,000 Units
Production batch size	100 Units
Material movements per batch	6
Machine hours per unit	0.1

Required:

- Calculate the budgeted overhead costs using ABC principles.
- Calculate the budgeted overhead costs using absorption costing (absorb overhead using machine hours).
- What will be the impact if we follow traditional costing instead of Activity Based Costing in above case.
- How can the company reduce the ABC for product YYY..

Q-4 Discuss Cost Audit Programme in detail. Also give differences between Cost Audit and financial Audit. 17

OR

Q-4 Discuss Advantages and Disadvantages of Cost Audit. Also discuss techniques of Cost Audit. 17

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