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No. of printed Pages: 01

SARDAR PATEL UNIVERSITY
M.Com. (Third Semester) / (2024-25) (Nov - 2024) Examination

Date: 19-11-2024, Time: 2.00 pm to 5.00 pm

PB03CCOM51 - RESEARCH METHODOLOGY-I

Total marks: 70

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

SECTION-I

Q.1 What is research? Discuss the various steps of research process with examples. [17]
OR [17]

Q.1 Write a note on
1. Motivation of research
2. Types of research [18]

Q.2 write a note on
1. Techniques for defining a research problem
2. Main issues in selecting a research problem **OR** [18]

Q.2 Write a note on
1. Hypothesis testing procedure
2. Types of hypotheses

SECTION-II

Q.3 What is research design? Discuss in detail the important concepts of research design for the given research study titled "*A study on the level of concentration during the lecture among P G students of SPU*". [17]
OR

Q.3 Formulate and describe the research design for the given descriptive and diagnostic study titled "*A study on consumption patterns of students of Sardar Patel University*". [17]

Q.4 Define sampling. Explain the various stages of sample design with relevant examples. Also write a note on criteria for selecting the sample. [18]
OR [18]

Q.4 Write a note on
1. Different methods of sampling
2. How to select a random sample



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SARDAR PATEL UNIVERSITY
M. COM. (CBCS) (SEMESTER—III)
THURSDAY, 21ST NOVEMBER- 2024
02:00 P.M. TO 05:00 P.M.

COURSE TITLE: ENTREPRENEURSHIP DEVELOPMENT-I

MAXIMUM MARKS: 70**CODE No.: PB03CCOM52**

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

SECTION-1		
[Q.1]	Explain the concept of entrepreneur. Discuss the common characteristics of successful entrepreneur and also explain backward area development with suitable example.	[18]
OR		
[Q.1]	[A] Explain any four major classification of entrepreneur with example. [B] Discuss the rural entrepreneurship and TRYSEM with example.	[18]
[Q.2]	Discuss the various problems faced by women entrepreneur in India with its remedies to solved problems in detail.	[17]
OR		
[Q.2]	[A] Explain the various measures taken for development of women entrepreneurship in India. [B] Write a note on any one Indian successful women entrepreneur with her detail biodata and working profile.	[17]
SECTION-2		
[Q.3]	What is EDP? Explain EDP importance, objectives and the target group of EDP in detail.	[17]
OR		
[Q.3]	[A] Discuss the misconception about EDP program with example [B] Explain the various methods of EDP with suitable example.	[17]
[Q.4]	[A] Discuss the various problems faced by the small business in India. [B] Explain the importance of MSME in developing countries with example.	[18]
OR		
[Q.4]	Explain the concept and nature of small business. Discuss the various steps for to start SSI or MSME with suitable example.	[18]

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Sardar Patel University

Master of Commerce (Semester 3) Examination 2024

PB03CCOM53: Financial Management-I

Date: 23/11/2024 (Saturday)

Time: 2:00 p.m. to 5:00 p.m.



Total: 70 Marks

- NOTE: 1. Figure to the right indicate full marks of the questions.
2. Answer to the two Sections should be written separately in the same Answer Book.

SECTION-I

- Q1 "To remain competitive and active in the current business situation an organisation formulates many strategies and provides the same to its managers through various reports". Discuss. [17]

OR

- Q1 Explain and illustrate Economic Value Added (EVA). [17]

- Q2 Answer following questions: [18]
1. Clarify the meaning of Mergers, Amalgamations and Acquisitions with real life Indian corporate examples.
2. Narrate objectives of corporate restructuring.
3. What are the forms of corporate restructuring?

OR

- Q2 Alpha Ltd is considering the acquisition of Beta Ltd by making an offer of shares at 5 times of Beta's present earnings. Alternatively, a reverse takeover is possible whereby Beta could offer to buy Alpha's shares at 20 times its present earnings. What are the implications of these proposals? The relevant data are as follows: [18]

	Alpha	Beta
EPS (Rs)	2	2
Market Price Per Share (Rs)	40	20
P/E Ratio (times)	20	10
No. of Shares ('000)	400	400
PAT (Rs. '000)	800	800
Total Market Value (Rs. '000)	16000	8000

Calculate the effect on EPS. Would your answer be different if there are merger benefits of Rs. 2,00,000 and Rs. 1,00,000 in the first proposal and second proposal, respectively?

SECTION-II

- Q3[a] Discuss various types of foreign exchange exposure. [09]
Q3[b] What do you understand by foreign exchange markets and rates? [09]

OR

- Q3[a] Aas Pharma Ltd, an India-based MNC, is evaluating an overseas investment proposal. India Pharma's exports of pharmaceutical products have increased to such an extent that it is considering a project to build a plant in the US. The project will entail an initial outlay of \$ 50 million and is expected to generate the following cash flows over its 4 years life. [12]

Year	1	2	3	4
Cash flow (in millions \$)	15	20	25	30

The current spot exchange rate is Rs. 80 per US dollar, the risk-free rate in India is 8% and the risk-free rate in the US is 2% - these are rates observed in the financial markets. Aas Pharma Ltd.'s required rupee return on a project of this kind is 10%. Should Aas Pharma Ltd undertake this project?

- Q3[b] Write major differences between the forward contracts and future contracts. [06]

- Q4 Write note on ANY TWO: [17]
1. Forms of Export Finance
2. Issue of ADR/GDRs
3. Export Credit and Insurance
4. Special Economic Zones



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SARDAR PATEL UNIVERSITY
M. COM. (CBCS) (SEMESTER-III)

TUESDAY, 26TH NOVEMBER-2024
 02:00 P.M. TO 05:00 P.M.

COURSE TITLE: CAREER PLANNING-I

CODE No.: PB03ACOM51

MAXIMUM MARKS: 70

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

<u>SECTION-1</u>		
[Q.1]	What is Job? Explain with suitable example why building a network of contacts are very important for a jobseeker?	[18]
<u>OR</u>		
[Q.1]	[A] Discuss the various steps for finding your employer. [B] What is eulogy? List out the various steps to write a eulogy with suitable example.	[18]
[Q.2]	What is resume ? Explain the types of resume with example.	[17]
<u>OR</u>		
[Q.2]	What is bio-data? Prepare CV for the post of trainee accountant in SPU Ltd, V.V. Nagar GIDC, Anand (Ads print in Times of India- 25/11/2024) with forwarding cover page letter.	[17]
<u>SECTION-2</u>		
[Q.3]	Describe the types of questions asked by interviewee in job interview and also discuss the common answers of such questions.	[18]
<u>OR</u>		
[Q.3]	Define personal interview. As an interviewee what are the different points keep in your mind for personal interview? Explain with example.	[18]
[Q.4]	[A] Discuss the different topics of GD with example. [B] Describe the various qualities look for in GD with suitable example.	[17]
<u>OR</u>		
[Q.4]	[A] What is group discussion? Explain the various reasons for having GD. [B] Explain the dos and don'ts of GD with suitable example.	[17]

— X —

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SARDAR PATEL UNIVERSITY

Master of Commerce (Semester 3) Examination – Nov 2024

PB03ECOM51: Corporate Accounting-I

Date: 28th November 2024 Thursday

Time: 02:00 PM to 05:00 PM

Total: 70 Marks

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

Q-1 [A] Write a note on: IFRS (8)

[B] Prepare statement of Profit and loss as per schedule 3 of companies Act 2013 with notes. (10)

OR

Q-1 From the following ledger balances of GK Co. Ltd., prepare the Balance Sheet of the company as on 31st March 2024 as per Schedule VI of the Companies Act. (18)

Particulars	Rs.	Particulars	Rs.
Equity Share Capital	25,00,000	Stores & Spares	1,77,800
12% Debenture	3,00,000	Advances to employees	1,50,000
Bank Overdraft	2,45,100	Land & Buildings	15,54,970
Discount on issue of debentures (unwritten off)	12,500	Tools and equipment	2,75,000
Goodwill	10,00,000	Debtors	1,38,520
Mutual Fund	1,68,000	Cash at Bank	1,57,160
Proposed Dividend	82,000	Sundry Creditors	82,560
Gratuity Fund	4,00,000	General Reserves	40,000
Prepaid insurance	25,000	Interest payable	42,400
Bills Receivable	54,600	Profit & Loss A/c (credit)	21,490

Q-2 What is cash flow statement? Discuss Classification, Advantages and Limitation of Cash Flow Statement. (17)

OR

Q-2 Data of Rajendra Ltd is provided below for the year ending 2023 and 2024. (17)

Comparative Balance Sheets December 31, 2024 and 2023

ASSETS	2024	2023
Cash	46,000	28,900
Debtors	41,000	45,000
Inventories	48,000	51,000
Prepaid expenses	4,100	3,700
Machinery	3,30,000	3,10,000
Accumulated depreciation – machinery	(1,31,000)	(1,85,000)
Buildings	5,80,000	4,75,000
Accumulated depreciation – Buildings	(2,25,000)	(2,15,000)
Land	60,000	50,000
TOTAL	7,53,100	5,63,600
Liabilities and Capital		
Creditors		
Wages payable	32,500	37,000
Income tax payable	4,500	7,500
Mortgage note payable 2026	7,000	5,000
Equity share capital, Rs. 20 per share	1,00,000	–
Security premium	4,00,000	3,50,000
Profit and loss appropriation account	55,000	45,000
TOTAL	7,53,100	5,63,600

①

(P.T.O.)

Additional information:

1. Dividends of Rs. 40,000 were declared and paid during the year.
2. Machinery with an original cost of Rs. 80,000 and accumulated depreciation of Rs. 74,000 was sold during the year for Rs. 6,000 cash. New machinery was also purchased for Rs. 1,00,000 cash.
3. Buildings were acquired during the year at a cost of Rs. 1,15,000. In addition to the down payment of Rs. 15,000, a ten year 10% mortgage note for Rs. 1,00,000 was issued to the vendor.

Income statement
For the year ended December 31, 2024

PARTICULARS		RS.
Sales	8,10,000	
Cost of goods sold	4,60,000	
Gross profit on sales		3,50,000
Operating expenses:		
Depreciation expenses – Machinery	20,000	
Depreciation expenses – Building	10,000	
Other operating expenses	1,75,000	2,05,500
Income before income tax		1,44,500
Income tax		69,500
		75,000

Prepare a cash flow statement as per IND AS 7.

- Q-3** What is Consolidated Financial Statement? When it is required to prepare? (18)
For the following- how will you calculate and give the effect in Consolidated Financial Statement? Explain it clearly.
Minority Interest, Goodwill (Capital Reserve) Revaluation of assets, Classification of Capital Profit and Revenue profit. Time Ratio, Holding Ratio.

OR

- Q-3** From the Balance Sheets and additional information given below, prepare a Consolidated Balance Sheet: (18)

Balance Sheets of H Ltd. and S Ltd. as at 31st December, 2024

Particulars	Note No.	H Ltd. Rs.	S Ltd. Rs.
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds:			
(a) Share Capital — Equity Shares of 100 each		5,00,000	2,00,000
(b) Reserves and Surplus: General Reserve		60,000	40,000
Profit and Loss Account		30,000	10,000
(2) Share Application Money Pending Allotment:			
(3) Non-current Liabilities:			
(a) 12% Debentures of Rs. 100 each (Secured)			1,00,000
(4) Current Liabilities:			
(a) Trade Payables:			
Creditors			
Bills Payable		40,000	25,000
(b) Short-term Provisions		12,000	8,000
TOTAL		40,000	20,000
II. ASSETS			
(1) Non-current Assets:		6,82,000	4,03,000

(a) Fixed Assets			
(i) Tangible Assets—Plant and Machinery		3,50,000	3,20,000
(b) Non-current Investments:			
Shares in S Ltd. (1,500 shares @ Rs. 120 each)		1,80,000	—
Investment in Reliance Industries Ltd		36,000	—
(2) Current Assets:			
a) Current Investments			
b) Inventories—Stock		35,000	15,000
c) Trade Receivables:			
Debtors		60,000	30,000
Bills Receivable		10,000	8,000
(d) Cash and cash equivalents—Cash in Hand		11,000	30,000
TOTAL		6,82,000	4,03,000

Additional information:

- When H Ltd. acquired the shares of S Ltd., the General Reserve and Profit and Loss Account of S Ltd. showed a balance of Rs. 30,000 and Rs. 4,000 (Dr.), respectively.
- Creditors of S Ltd. include Rs. 10,000 for goods supplied by H Ltd. at a profit of 20% on sales. Half of the goods were still in stock on 31.12.2024
- The bills accepted by H Ltd. were all in favour of S Ltd.
- Plant and Machinery were over-valued by Rs. 20,000.
- Rate of Depreciation is 5%, you need to give effect of depreciation on Revaluation Loss (if any)

Q-4 Write note on: Gross Value Added, Market Value Added. Discuss the utility of Value Added Statement in Detail. (17)

OR

Q-4 [A] Write note on Market Value added. From the following Capital Structure of VIP Ltd. Calculate Market Value Added. (10)

Equity Shares each of Rs. 10 Fully Paid	50,00,000 Shares
10% Convertible Pref. Shares each of Rs. 100	40,000 Shares
15% Secured Debentures each of Rs. 100	50,000 Debentures
18% Loan from Bank	Rs. 15,00,000
Reserves	Rs. 27,00,000

The equity shares are traded at Rs. 20 per Share in the market, while preference shares and debentures are at 25% Premium and at 10% Discount respectively.

[B] PAT = 500000
9% Debentures = 1000000
12% Preference Share = 1500000
Equity Capital = 1000000
Reserve and Surplus = 800000
Tax Rate= 30% Ke= 13%
Find out EVA from the above-mentioned information. (07)