

[107]

SEAT No. _____

No. of Printed Pages : 01



SARDAR PATEL UNIVERSITY
VALLABH VIDYANAGAR 388 120

M. COM. (CBCS)
Semester: I

COURSE TITLE: MANAGEMENT CONTROL SYSTEM - I

CODE: PB01ECOM51

DATE : 16.02.2022

Total Marks : 70

Time : 3.00pm to 5.00pm

Note : (1) Figures to the right indicate full marks of each question
(2) All working notes are part of the answer.

SECTION - I

Q1 Answer following questions:

1. What are the characteristics of management control system? [06]
2. Describe management control process. [06]
3. Distinguish between strategic planning, management control and task planning. [06]

OR

- Q1[a] Clarify the concept of budgeting. Prepare flexible budget with imaginary figures. [09]
- Q1[b] What are the requisites of a good report? [09]

- Q2[a] Explain coding and classification. [09]
- Q2[b] Discuss the auditing problems in E.D.P records. [08]

OR

- Q2[a] Discuss role of computer in accounting. [09]
- Q2[b] Distinguish between data and information and explain methods of data processing. [08]

SECTION - II

- Q3[a] Clarify the conceptual dimension of responsibility accounting. Explain cost allocation in responsibility accounting. [09]
- Q3[b] What are the factors affecting performance appraisal? [09]

OR

- Q3[a] Enlist and elaborate techniques of performance appraisal. [09]
- Q3[b] Discuss types of responsibility centers. [09]

Q4 Write note on ANY TWO:

1. Seven "S" Approach as a part of methodology of management audit
2. Scope of management audit
3. Important aspects of management audit
4. Problems of management audit

X

EXAM SEAT NO. _____

[117]



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

TUESDAY, 15TH FEBRUARY-2022
03:00 P.M. TO 05:00 P.M.

COURSE TITLE: E-COMMERCE-I

NO. OF PRINTED PAGES: 01

CODE No. : PBO1ACOM52

MAXIMUM MARKS: 70

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

<u>SECTION-1</u>		
[Q.1]	Define E-commerce. Explain driving force of e-commerce with suitable example.	[18]
<u>OR</u>		
[Q.1]	Discuss the impact of e-commerce on marketing, banking and finance with suitable example.	[18]
[Q.2]	Explain any four plastic cards used for monetary transaction with suitable example.	[17]
<u>OR</u>		
[Q.2]	Explain fund transfer through NEFT and credit card with suitable example.	[17]
<u>SECTION-2</u>		
[Q.3]	What is online trading? Discuss its benefits and limitation with example.	[17]
<u>OR</u>		
[Q.3]	List out any ten online job portal services in India. Explain any one job portal services with its benefits and limitation.	[17]
[Q.4]	Define e-business. Discuss its characteristics, benefits and limitation in detail.	[18]
<u>OR</u>		
[Q.4]	Write a short note E-Business Models	[18]

[1]

Seat No.: _____

No. of printed pages: 1



[104]

SARDAR PATEL UNIVERSITY

M.Com. (First Semester)/ (2021-22) (February – 2022) Examination

Date: 11-02-2022, Time: 3.00 pm to 5.00 pm

PB01CCOM51: STRATEGIC BUSINESS MANAGEMENT-I

Total marks: 70

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

SECTION-I

Q.1 Define Management. Describe the various managerial roles given by Mintzberg in detail. [17]

OR

Q.1 Define Decision-making. Explain the process of decision making in detail. [17]

Q.2 Write a note on [18]
1. Importance of MIS
2. Causes of poor MIS

OR

Q.2 Write a note on [18]
1. Factors affecting MIS
2. Process of MIS

SECTION-II

Q.3 What is conflict? Discuss the various conflict resolution actions to overcome conflict in an organisation. [17]

OR

Q.3 Write a note on Techniques of effective coordination. [17]

Q.4 Define change. Explain the Forces/Factors of organisational change with examples. [18]

OR

Q.4 What is Organisational Development (OD)? Describe the types OD activities/techniques in detail. [18]

—X—

SEAT No. _____

No. of Printed Pages : 01

[107]



SARDAR PATEL UNIVERSITY
M.COM. (CBCS) (FIRST SEMESTER)
SATURDAY, 12TH FEBRUARY 2022
03.00 P.M. TO 5.00 P.M.

COURSE CODE: PB01CCOM52

COURSE TITLE: BUSINESS ENVIRONMENT-I

MAXIMUM MARKS: 70

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

SECTION-I

Q.1. Define Business and Business Environment. Narrate the Influence of Different Internal Factors on Important Business Decisions. (18)

OR

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

Q.2. Define the Monetary Policy Of RBI? Explain the Extent of Money. What are Objectives and the Different Quantitative and Qualitative Instruments of Monetary Policy of RBI? (17)

OR

Q.2. Write a Detailed Note On the Industrial Policy Of 1991. (17)

SECTION-II

Q.3. Define the Term Privatization. What are the Important Objectives of Privatization? Write a Detailed Note on the Ownership, Organizational and the Operational Measures of Privatization. (18)

OR

Q.3. Define Globalization. What are the Essential Conditions of Globalization? Explain in Length the Different Strategies used by the Firm to Expand their Business at the Global Level. (18)

Q.4. Clarify the Concept of Social Responsibility of Business. Which Factors affects the Social Orientations of Business? Discuss the important Social Responsibility of Business towards Different Sections of the Society. (17)

OR

Q.4. Define Business Ethics. Why Ethics is very Important? What are the Sources of Ethics and the Ethical Dilemmas? (17)

—X—



SEAT No. _____

No. of Printed Pages : 2

[121]

SARDAR PATEL UNIVERSITY

VALLABH VIDYANAGAR 388 120

M. COM. (CBCS) EXAMINATION
Semester: I**COURSE TITLE: COST AND MANAGEMENT ACCOUNTING - I****CODE NO: PB01CCOM53**

DATE : 14.02.2022

Total Marks :70

Time : 3.00pm to 5.00pm

Note : (1) Figures to the right indicate full marks of each question

(2) All working notes are part of the answer.

SECTION - I

Q1[a]

A manufacturer has shown an amount of ₹19,310 in his books as 'Establishment' which really include the following expenses:

[09]

	Amount (₹)
Interest on debentures	1,200
Agents' commission	6,750
Warehouse wages	1,800
Warehouse repairs	1,500
Lighting of office	70
Office salaries	1,130
Director's remuneration	1,400
Travelling expenses of salesmen	1,760
Rent, rates and insurance of warehouse	310
Rent, rates and insurance of office	230
Lighting of warehouse	270
Printing and stationery	1,500
Trade magazines	70
Donations	150
Bank charges	100
Cash discount allowed	770
Bad debts	300

From the above information prepare a statement showing in separate total:

- (a) Selling expenses, (c) Administration expenses.
(b) Distribution expenses, (d) Expenses which you would exclude from costs.

Q1[b]

Distinguish between financial accounting and cost accounting.

[08]

OR

Q1[a]

From the following information prepare a cost sheet to show :

- (a) Prime cost; (b) Works cost; (c) Cost of Production; (d) Cost of sales; and (e) Profit.

[12]

	₹
Raw materials purchased	32,250
Carriage on purchases	850
Direct wages	18,450
Factory overhead	2,750
Selling overhead	2,450

P.T.O.

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	Office overhead	1,850	
	Sales	75,000	
	Sale of factory scrap	250	
	Opening stock of finished goods	9,750	
	Closing stock of finished goods	11,100	

Q1[b] Clarify the concept of Cost Unit, Cost Centre, Profit Centre, Out of Pocket Cost, Imputed Cost. [05]

Q2[a] The following is the std. cost data per unit of product 'x'. [18]

Selling Price	40
Direct Material	08
Direct Labour	05
Variable Factory Overhead	02

- Fixed factory overhead Rs. 5 (based on budgeted normal output of 36,000 units per year).
- Variable selling overhead Rs. 6 per unit.
- Fixed selling overhead per year were Rs.1,20,000.
- During a month the company produced 2000 units of the product and sold 1500 units.
- There was no opening stock.

You are required to prepare an income statement under: [1] Absorption Costing [2] Marginal Costing. Explain the difference in Profit if any.

OR

Q2[a] Compare Marginal and Differential Costing. [09]

Q2[b] What are the advantages and disadvantages of absorption costing? [09]

SECTION - II

Q3[a] Maruti Ltd. is manufacturing two products and furnishes the following data for a year: [09]

Product	Annual Output (Units)	Total Machine hours	Total number of purchase orders	Total number of set-ups
A	5000	20000	160	20
B	60000	120000	384	44

The annual overheads are as under:

Volume related activity costs	Rs. 550000
Set up related costs	Rs. 820000
Purchase related costs	Rs. 618000

You are required to calculate the cost per unit of each Product A and B based on Activity based costing method.

Q3[b] Discuss life cycle costing. [09]

OR

Q3 1. What do you understand by cost drivers? [18]
 2. How will you implement activity-based costing?
 3. Explain target costing.

Q4 Explain ANY TWO: [17]
 1. How is cost audit different from financial audit?
 2. What are the areas of activity which a cost audit program is expected to cover?
 3. Explain cost audit in India.
 4. Discuss Sachar Committee's Report from the angle of costing profession.

