

Roll No. \_\_\_\_\_

**Smt. S. I. Patel Ipcowala College of Commerce, Petlad.**  
**Internal Examination -2021/22**  
**M.Com.Sem-1**

**Subject: Business Environment - 1**      **Course Code: PB01CCOM52**  
**Date: 07/01/2022 Friday**      **TIME: 10:30 TO 11:30**      **Total Marks: 40**

**Note: Answer any two of the following questions.**

1. What is business environment? How various micro factors are affecting the important decision of the business ?
2. Discuss the science, technology and innovation policy 2013 (STIP 2013)
3. What is globalization? Discuss different strategies of globalization.
4. Discuss the factors affecting social orientation.

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**Smt. S. I. Patel Ipcowala College of Commerce, PETLAD**  
**M.Com. SEM-I**

**Internal Test- January-2022,**  
**Sub: E-Commerce-I (PB01ACOM52)**

Date:- <sup>03</sup> 07/01/2022

Time:- 10.30 to 11.30

**Max Marks:- 40**

**Note: 1) Attempt any TWO of the following four questions.**  
**2) All questions carry equal marks .**

- Que.1 What do you mean by E-Commerce? Explain the benefits and limitations of E-commerce.
- Que.2 What do you mean by E-Commerce? State the objectives and driving force of E-commerce during the digital India programme.
- Que.3 Explain E-Payment protocol and major securities during the fund transfer with details.
- Que.4 Write a brief note on:  
1) Debit Card.  
2) Credit Card.

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**Smt. S. I. Patel Ipcowala College of Commerce , Petlad .**

**Internal Test 2022**

**Class – M.Com sem – 1**

**Sub – Management Control System-1**

**Date : 6-1-2022**

**Time – 10:30 to 11:30**

**Marks – 40**

**Que:-1 The expenses budget for production of 10000 units in the factory are**

**Furnished below:**

<b>Particulars</b>	<b>Per unit Rs.</b>
Material	140
Labour	50
Variable Overheads	40
Fixed Overheads [Rs.200000]	20
Variable Expenses	10
Selling Expenses [10% Fixed]	26
Fixed Administrative Expenses [Rs.100000]	10
Distribution Expenses [20% Fixed]	14
<b>Total cost per unit</b>	<b>310</b>

**Prepare flexible budget for the Production of 8000 and 6000 units.**

**OR**

**Que :-1 Write short notes on:**

**[1] Strategic Planning**

**[2] Requisites of good report**

**Que:-2 What is management audit? Explain its importance and problems.**

**OR**

**Que:-2 State the objectives of management audit and discuss its scope in detail.**

**SMT. S.I.PATEL IPCOWALA COLLEGE OF COMMERCE, PETLAD**

**INTERNAL EXAMINATION**

**M.COM SEM-1 STRATEGIC BUSINESS MANAGEMENT -1**

**DATE: 04-01-2022, TUESDAY      TIME: 10-30 TO 11-30      TOTAL MARKS: 40**

**ATTEMPT ANY TWO QUESTION**

**Que.1**

**Define the term management and why management is required in business? Discuss in detail.**

**Que.2**

**What is decision making? Discuss types of decision in detail.**

**Que.3**

**Explain objectives & importance of Management Information System ( MIS)**

**Que.4**

**Discuss types of information.**

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**SMT S.I.PATEL IPCOWALA COLLEGE OF COMMERCE PETALAD**  
**INTERNAL EXAMINATION- M.COM-SEM-1**  
**Cost and Management Accountancy -9**

Date-05-01-2022

Time-10-30 to 11-30

Marks-40

**Q-1** Amar Ltd. manufactures two products 'A' and 'B' using same equipments and process. The production data for these products are given below. 20

Particulars	Product A	Product B
Direct labour hours per unit	2	4
Machines hours per unit	6	2
Set-up in the period	40	160
Order handled in the period	15	60
Quantity produced	20000	28000

Overheads cost

Production run set-ups	75000 Rs.
Machines activity	825000 Rs.
Handling of orders	168750 Rs.

You are required to compute per unit overheads cost using

- (i) Traditional approach
- (ii) ABC Approach

OR

**Q-1** Write short note (any two) 20

- (1) Advantages of ABC Method
- (2) Types of cost Audits
- (3) Cost Accounting Vs. Financial Accounting (Advantage of Cost accounting)

**Q-2** The following details of cost structure regarding production operation of a manufacturing establishment at normal capacity of 10,000 units of a product per year have been made available. 20

Particulars	Per unit Rs.	Inventory of finished goods at the beginning of the year consist of 1,000 units Fixed selling administration expenses for the year amounted to Rs. 10,000 sale price per unit is Rs.30.00
Direct materials	12.0	
Direct labour	04.5	
Variable factory overheads	03.0	
Fixed factory overheads	<u>04.5</u>	
<b>Total</b>	<u>24.0</u>	

You are required to compute the net income for the year according to absorption costing and marginal costing (a) When production is 11,000 units; and sales are 10,000 units. (b) When production is 9,000 units and sales are 10,000 units.

OR

**Q-2** Explain difference - Marginal Costing and Absorption Costing 20