



Seat No.: 928

No. of printed pages: 1

[14]

SARDAR PATEL UNIVERSITY

M.Com. (First Semester) / (2022-23) (November – 2022) Examination

PB01CCOM51: Strategic Business Management-I

Date: 3rd November, 2022, Thursday

Time: 10.00 am to 1.00 pm

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 significance of management in detail. [17]

OR

Q.1 Define Decision-making. Explain types of decisions with examples. [17]

Q.2 Write a note on [18]

1. Objectives of MIS
2. Importance of MIS
3. Area and Elements of MIS

OR

Q.2 Write a note on [18]

1. Factors affecting MIS
2. Types of Information

SECTION-II

Q.3 What is conflict? Discuss the functional and dysfunctional aspects of conflict with examples. [17]

OR

Q.3 Write a note on [17]

1. Need for coordination
2. Principles of coordination

Q.4 Define change. Explain the process of planned change in detail. [18]

OR

Q.4 Write a note on [18]

1. Types of OD activities/techniques
2. Role of change agent



SEAT NO: 928

[52]

No. of Printed Pages: 1

SARDAR PATEL UNIVERSITY
M.COM. (CBCS) (FIRST SEMESTER)
THURSDAY, 10TH NOVEMBER 2022
10.00. A.M. TO 01.00 P.M.
COURSE TITLE: BUSINESS ENVIRONMENT-I
(NEW COURSE)

COURSE CODE: PB01CCOM52

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 Environment. Why Scanning of Environments is important? (18)
Describe the Internal Environments affecting the Business.

OR

Q.1. What is Business? What are the Objectives of Business? Discuss the Stages of a Business Process and the Classification Business. (18)

Q.2. Define Industrial Policy. What were the Objectives of New Industrial Policy of 1991? (17)
Which Significant Changes and Reforms were introduced in the New Industrial Policy of 1991?

OR

Q.2. Define the Monetary Policy of RBI. What are the different Measures of Money Stock? How the Expansionary and Contractionary Monetary Policy is used by the RBI to regulate the Money Supply and Credit in order to control the Inflation and Recession in the Economy? (17)

SECTION-II

Q.3. Define the term Privatization. What are the Objectives of Privatization? Write a Detailed Note on the Ownership Measures, Organizational Measures and the Operational Measures for conversion of Public Sector Units into Private Sector Units. (18)

OR

Q.3. What is Liberalization of Economy? What were the reasons for introducing Liberalization? Which Reforms were initiated by the Government for Liberalizing the Indian Economy? Briefly narrate the influence of Liberalization on Indian Economy. (18)

Q.4. Define Social Responsibility of Business? Which Factors affect the Social Orientation of Business? What Responsibility the Business has to fulfill towards the Customers, the Employees, the Shareholders and the Community at large? (17)

OR

Q.4. Define the term Consumerism. Discuss the Exploitation of Consumers and the different rights of Consumers. Write a Detailed Note on the UN Guidelines for Consumer Protection. (17)

[56]

SEAT No. 928

No. of Printed Pages: 2

SARDAR PATEL UNIVERSITY

VALLABH VIDYANAGAR 388 120

November 2022

M.COM. Semester I



COURSE TITLE: Cost and Management Accounting - I **CODE NO.: PB01CCOM53**

DATE : 12-11-2022, Saturday

Total Marks : 70

Time : 10:00 AM to 1:00 PM

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

SECTION - I

Q1 Differentiate between Cost Accounting and Financial Accounting on the basis of various points of differences and prepare a proforma of Cost Sheet with imaginary figure. [17]

OR

Q1 (a) Define Cost, Costing and Cost Accounting and Discuss objectives of Cost Accounting [10]

Q1 (b) Discuss: Relevant Cost, Sunk Cost, Differential Cost and Marginal Cost. [07]

Q2[a] Compare Marginal Costing with Absorption Costing and Differential Costing. [12]

Q2[b] Why there is difference in profit of Absorption Costing and Marginal Costing Statement? Discuss with imaginary illustration. [06]

OR

Q2 Pavanputra Ltd provides following information as on 31/12/2022. [18]

Prepare statement showing Net income under Absorption & Marginal costing.

Total capacity 20,000 units

Normal capacity 90% of total capacity

Actual production 75,000 units

Opening stock (variable) 1,000 units @

Rs. 2 per unit

Sales (Rs. 10 per unit) 8,000 units

Direct material Rs.15,000

Direct labour Rs.20,000

Variable Mfg. o/h Rs.10,000

Fixed Mfg. o/h Rs. 25000 or 3 per unit

Administration o/h (20% Variable) Rs.20,000

Selling o/h (25 % Variable) Rs.15,000

(1)

(P.T.O.)

SECTION – II

- Q.3 Kashthbhanjan Limited has recently introduced an Activity Based Costing System. [17]
It manufactures three products, details of which are set out below:

Particulars	Product R	Product L	Product J
Budgeted annual production (units)	200000	200000	100000
Batch size (units)	200	100	50
Machine set-ups per batch	6	8	12
Purchase orders per batch	4	2	2
Processing time per unit (minutes)	4	6	6

Following cost pools have been identified. Their budgeted costs for the year ending 31st March 2022 are as follows:

Machine set-ups costs	Rs.3,00,000
Purchasing of materials	Rs.1,40,000
Processing	Rs.1,60,000

Find out cost per unit of all products using Activity Based Costing.

OR

- Q.3 Compare Activity Based Costing System with Conventional Costing system and discuss advantages and limitations of ABC. [17]
- Q.4 Clarify the concept of Cost Audit and discuss its Types, Advantages and Limitations in detail. [18]

OR

- Q.4 Differentiate Between: [18]
1. Cost Audit Report and Financial Audit Report
 2. Cost Audit and Cost Investigation

(2)



EXAM SEAT NO. 928

NO. OF PRINTED PAGES: 01

[67]

SARDAR PATEL UNIVERSITY
M. COM. (CBCS) (SEMESTER-I)
TUESDAY, 15TH NOVEMBER-2022
10:00 A.M. TO 01:00 P.M.
COURSE TITLE: E-COMMERCE-I

CODE No. : PB01ACOM52

MAXIMUM MARKS: 70

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

<u>SECTION-1</u>		
[Q.1]	Write a short note on : [1] Benefits and limitation of e-commerce [2] Impact of e-commerce on Banking and Marketing	[18]
<u>OR</u>		
[Q.1]	What is e-commerce? Discuss the driving force of e-commerce with suitable example.	[18]
[Q.2]	What is e-payment? Discuss the fund transfer through NEFT, RTGS and Credit Card with suitable example.	[17]
<u>OR</u>		
[Q.2]	Explain various plastic cards with their benefits and limitation with suitable example.	[17]
<u>SECTION-2</u>		
[Q.3]	What is an online service? Discuss the online career services with the use of suitable example.	[18]
<u>OR</u>		
[Q.3]	Explain e-banking services and its operation with example.	[18]
[Q.4]	Explain various e-business strategies and business models with suitable example.	[17]
<u>OR</u>		
[Q.4]	Define e-business. Discuss e-business characteristics and benefits in detail.	[17]

— X —



SEAT NO. 928

No. of Printed Pages: 01

[47]

SARDAR PATEL UNIVERSITY

VALLABH VIDYANAGAR 388 120

November 2022

M.COM. Semester I

COURSE TITLE: Management Control System- I

CODE NO. : PB01ECOM51

DATE : 17-11-2022, Thursday

Total Marks :70

Time : 10:00 AM to 1:00 PM

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

SECTION – I

Q1 What is Reporting? Discuss in detail requisites of an ideal report and write steps involved in reporting. [18]

OR

Q1 (a) Define Management Control System and discuss Management Control Process. [10]

Q1 (b) Write a short note on Budgeting. [08]

Q2(a) Discuss methods of Computer Data Processing. [12]

Q2(b) Discuss: Computer, Data - Information and Data Processing. [05]

OR

Q2 Write a detailed note on: [17]

1. Auditing Problems in E.D.P Records
2. Role of Computer in Accounting

SECTION – II

Q.3 Define Responsibility Accounting and discuss Cost allocation in Responsibility Accounting and Types of Responsibility Centres. [18]

OR

Q.3 Define Performance Appraisal and state its techniques and factors, Discuss any three modern and any three traditional methods in detail. [18]

Q.4 Clarify the concept of Management Audit. What are its objectives? Discuss its various aspects. [17]

OR

Q.4 Discuss Significance, Scope and Problems of Management Audit [17]

—————X—————

[47]