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SARDAR PATEL UNIVERSITY

M.Com. (First Semester) / (2023-24) (Oct – 2023) Examination

Wednesday, Date: 25-10-2023, 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 answer of both sections separately in same Answer sheet.

SECTION-I

Q.1 Define management. Give concept of management. Explain in detail the different managerial roles with relevant examples. [17]

OR

Q.1 Write a note on [17]
1. Stages of decision-making process
2. Principles of decision making

Q.2 Write a note on [18]
1. Areas and Elements of MIS
2. Importance of MIS
3. Factors affecting MIS

OR

Q.2 Write a note on [18]
1. Objectives of MIS
2. Causes of poor MIS
3. Process of MIS

SECTION-II

Q.3 Write a note on [17]
1. Dysfunctional aspects of conflict
2. Individual level conflict

OR

Q.3 Write a note on [17]
1. Need for Coordination
2. Types of coordination

Q.4 Write a note on [18]
1. Factors/ Forces in organisational change
2. Types of OD techniques

OR

Q.4 Write a note on [18]
1. Process of Planned Change
2. Organisational factors for resistance to change

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SARDAR PATEL UNIVERSITY
M.COM. (CBCS) (FIRST SEMESTER)

FRIDAY, 27TH OCTOBER 2023

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-II

Q.1. What is Business Environment? Describe the Significance of Analysis of Environments surrounding the Business. Discuss the influence of various Micro Factors on the Business. (18)

OR

Q.1. Define Business. Discuss the Characteristics and Goals of Business. Describe the Classification Industries. (18)

Q.2. What is Monetary Policy of RBI? Explain the Expansion and Contraction of Money Supply. What is Measurement of Money Stock? Discuss the Quantitative and Qualitative Instruments of Monetary Policy of RBI and how they are used to control the Total Money Stock and Credit in the Economy? (17)

OR

Q.2. Define Fiscal Policy of the Government. Why Fiscal Policy is the also known as the Budgetary Policy of the Government? Describe the Working of Fiscal Policy of the Government. (17)

SECTION-II

Q.3. What is Privatization of Business? What were the Prime Objectives of Government behind Privatization of Public Sector Units? Discuss in Length Various Types of converting the of Public Sector Enterprises into Private Sector Enterprises. (18)

OR

Q.3. Define Globalization of Business. Describe the Characteristics of Current Globalization. Write a Note on the Different Entry Methods used by the Business Firms to Enter the Foreign Market. (18)

Q.4. What is Social Responsibility of Business? Discuss the Social Responsibility of Business towards Different Sections of the Society. Also Discuss Social Audit and the Methods of Social Audit. (17)

OR

Q.4. Write a Detailed Note on the Consumer Protection Act of 1986. (17)

[80/15 N]

SARDAR PATEL UNIVERSITY
M.COM. (CBCS) Semester – I Examination
Monday, October 30, 2023
10:00 AM to 1:00 PM



PB01CCOM53: Cost and Management Accounting – I

Total Marks: 70

Note:

1. Figures to the right indicate full marks of the question
2. Show working notes separately wherever necessary

SECTION - I

- Q-1 (A) Explain Meaning, Advantages and Limitations of Cost Accounting. (10)
 (B) Write Note on: Techniques of Costing (08)

OR

- Q-1 Following is the Per Unit Cost Structure of Maruti Manufacturing Company for the year 2022. (18)

Particulars	Amt.	Amt.
(A) Prime Cost		
Material	50	
Wages	40	90
(B) Production Overhead		
Fixed	30	
Variable	20	50
(C) Administrative Overhead		
Fixed	40	
Variable	30	70
(D) Selling Overhead		
Fixed	10	
Variable	5	15
Total Cost		225
Add: Profit		25
Sales		250

During 2022 company had produced 5000 units, for 2023 company estimates 20% increase in production and sales, and company want to maintain same percentage of profit on sales in 2023.

You are required to find out per unit selling price for 2023 after considering following changes.

- 1) Prime cost will increase by 2%
- 2) All variable overheads will increase by 10%, excluding Administrative Overhead which will reduce by 5%
- 3) All fixed overheads will increase by 2% excluding Production Overhead which will reduce by 10%

- Q-2 A. P. Ltd is presently operating at 50% capacity producing about 50,000 units annually of a patented electronic component. They have recently received an offer from overseas market to sell 30,000 components at Rs. 6.00 per unit, FOB A P Ltd's plant. They have not previously sold components in this market. (17)

(P.T.O.)

Budgeted production cost for 50,000 and 80,000 units of output is as follows:

Units	50,000	80,000
Cost	Rs.	Rs.
Direct material	75,000	1,20,000
Direct labour	75,000	1,20,000
Factory overheads	2,00,000	2,60,000
	3,50,000	5,00,000
Cost Per Unit	7.00	6.25

The sales manager thinks the order should be accepted, even if it results in a loss of Rs. 1.00 per unit, because he feels the sales may build up future market. The production manager does not wish to have the order accepted primarily because the order would show a loss of Re. 0.25 per unit when computed on the new average unit cost. The cost accountant has made a quick computation indicating that accepting the order will actually increase profit. You are required to:

1. Explain what apparently caused the drop in cost from Rs. 7.00 per unit to Rs. 6.25 per unit when budgeted production increased from 50,000 to 80,000 units. Show supporting computations.
2. Should the order be accepted?

OR

- Q-2 (A) Discuss comparison of Marginal Costing and Absorption Costing. (12)
- (B) Explain the managerial uses of Marginal Costing. (05)

SECTION - II

- Q-3 Shree Ram Limited has recently introduced an Activity Based Costing System. It manufactures three products, details of which are set out below: (18)

Particulars	Product A	Product B	Product C
Budgeted annual production (units)	100000	100000	50000
Batch size (units)	100	50	25
Machine set-ups per batch	3	4	6
Purchase orders per batch	2	1	1
Processing time per unit (minutes)	2	3	3

Three cost pools have been identified. Their budgeted costs for the year ending 31st March 2023 are as follows:

Machine set-ups costs	Rs. 1,50,000
Purchasing of materials	Rs. 70,000
Processing	Rs. 80,000

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

OR

- Q-3 Write note on: (18)
1. Kaizen Costing
 2. Target Costing

- Q-4 Write Notes on Followings: (17)
1. Cost Audit Program
 2. Appointment and Qualifications of Cost Auditor
 3. Rights and Duties of Cost Auditor

OR

- Q-4 (A) What is Cost Audit? Explain with its advantages and disadvantages. (10)
- (B) Describe Sachar Committee's Report on Cost Audit. (07)



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SARDAR PATEL UNIVERSITY
M. COM. (CBCS) (SEMESTER-I)
THURSDAY, 2ND NOVEMBER- 2023
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]	Explain the concept and objectives of e-commerce in detail. Discuss the advantages of e-commerce with suitable example.	[18]
<u>OR</u>		
[Q.1]	Discuss the impact of e-commerce on Law & Legal services, hospitality & tourism and entertainment with example.	[18]
[Q.2]	How to transfer fund through internet? Explain with example. Discuss the difference between NEFT, RTGS and IMPS.	[17]
<u>OR</u>		
[Q.2]	What are plastic cards? Explain e-payment system with its protocol and major securities with example.	[17]
<u>SECTION-2</u>		
[Q.3]	What is online financial service? Explain online financial services by taking one financial websites in detail.	[18]
<u>OR</u>		
[Q.3]	Write a note on online travel services.	[18]
[Q.4]	Explain the concept of e-business. Discuss the difference between e-business and e-commerce with example.	[17]
<u>OR</u>		
[Q.4]	Describe the e-business strategies and e-business requirements with example.	[17]

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[19N/35]

SARDAR PATEL UNIVERSITY
M.Com. (CBCS) Semester I
04th November 2023
Management Control System I
PB01ECOM51

No. of Printed Pages : 02



Total Marks: 70

Time: 10:00 am to 1:00 pm (3 Hours)

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

- Q1 i) From the following data provided by Shri Kashtbhanjan Dev Ltd. prepare Cash Budget for [17]
the period from 1st July 2023 to 31st December 2023:

Month	Sales	Purchases	Wages	Factory Exps.	Administrative Exps.	Selling Exps.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
May	2,00,000	90,000	18,000	12,000	7,000	8,000
June	1,80,000	95,000	20,000	14,000	8,000	9,000
July	2,10,000	94,000	19,000	10,000	7,000	8,000
August	1,70,000	94,000	15,000	13,000	5,000	8,500
September	1,75,000	85,000	22,000	14,500	6,500	8,600
October	2,20,000	72,000	18,000	11,000	7,200	9,300
November	2,12,000	75,000	21,000	9,500	7,500	7,800
December	2,50,000	65,000	20,000	10,000	7,400	6,500

Additional Information:

- Opening Cash Balance is expected to be Rs.50,000.
 - Credit period allowed to debtors is 1 month and 1 month credit is given by creditors.
 - There is lag of 1 week in payment of wages.
 - Payment of all other expenses is delayed by 1 month after they incur.
 - Commission on sales is given at 2.5% on monthly sales and is paid after 2 months of sales.
 - A machinery is to be purchased in July for Rs.60,000 and payment is to be made immediately, another machine is to be purchased in August for Rs.1,80,000 and payment to be made for the same in equal installments in September and October.
- ii) Write a short note on Task Control.

OR

- Q1 i) What is Reporting? State and explain requisites of an ideal report and with steps to be followed in preparing it. [17]
ii) Discuss 'Operational Control'.

- Q2 a. What is 'Audit'? Discuss Role of Computer in Accounting and Auditing. [18]
b. Methods and types of Computer Data Processing

OR

- Q2 Write a detailed note on: [18]
a. Meaning of Computer, Data - Information and Data Processing
b. Problems with E.D.P. Records.

- Q3 Write a detailed note on 'Responsibility Accounting' and also discuss Cost Allocation in Responsibility Accounting. [17]

OR

- Q3 What is performance appraisal? Discuss its Traditional and Modern methods briefly. [17]

(1)
(P.T.O.)

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Q4 Write a note on any three of the following:

- I. Objectives of Management Audit.
- II. Significance of Management Audit.
- III. Problems of Management Audit.
- IV. Scope of Management Audit.
- V. Overview of Management Audit.

[18]

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