

SMT.S.I.PATEL IPCOWALA COLLEGE OF COMMERCE- PETLAD

M.COM.SEMESTER-1

Monday, 26th September 2022

10.00 A.M to 11.00 A.M

COST & MANAGEMENT ACCOUNTING-1 (PB01CCOM53)

Total Marks- 40

- Q-1 The following details of cost structure regarding production operation of a manufacturing establishment at normal capacity of 10000 units of a product per year have been made available.

Particulars	Per unit Rs.
Direct materials	4.0
Direct labour	1.5
Variable factory overheads	1.0
Fixed factory overheads	1.5
Total	8.0

Inventory of finished goods at the beginning of the year consist of 1000 units.

Fixed selling administration expenses for the year amounted to Rs. 10000.

Sales price per unit is Rs.10

You are required to compute the net income for the year according to absorption costing and marginal costing.(a) When production is 11000 units and sales are 10000 units. (b) When production is 9000 units and sales are 10000 units.

OR

- Q-1 Answer any two

- (1) Cost Accounting Vs. Financial Accounting. (2) Advantage of Cost Accounting
(3) Limitation of Cost Accounting

- Q-2 (A) Maruti Ltd. is manufacturing two products and furnishes the following data for a year

Product	Annual Output (Units)	Total Machine Hours	Total Number of purchase order	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

- (B) Discuss life cycle costing

OR

- Q-2 Write short note on (1) Advantage of Activity base costing (2) Target costing

Smt. S.I. Patel Ipcowala College Of Commerce Petlad

Internal Examination .

M.COM-SEM-1

Sub : STRATEGIC BUSINESS MANAGEMENT-1 (PB01CCOM51)

Date : 27-09-2022 Time : 10 TO 11 Total Marks: 40

Q-1. Describe Steps in Decision making process and Explain Principles of decision making.

OR

Specify Areas of management information system and Factors affecting the management information system.

Q-2. Why Coordination is necessary ? Explain Principles and Techniques of coordination.

OR

Specify Types of Organisational Development (OD) activities, and Explain Managing Creativity and Innovation .

Smt. S. I. Patel Ipcowala College of Commerce , Petlad .
Internal Test 2022 Class – M.Com sem – 1 [PB01ECOM51]
Sub – Management Controle System-1 Date : 7/10/2022
Time – 10:00 to 11:00 Marks – 40

Que:-1 Explain requisites of good report and Management control process .

OR

Que:-1 [a] The budgeted expenses for the production of 10000 units of Parag ltd are given below.

Particulars	Rs. Per unit
Material	70
Labour	25
Direct variable expenses	05
Fixed factory overheads [Rs.100000]	10
Variable factory overheads	20
Administrative expenses [Rs.50000]	05
Selling expenses [10% fixed]	13
Distribution expenses [20% fixed]	07
Total cost	155

Prepare a flexible budget for the production of 8000 units and 6000 units.

Assume that administrative expenses are rigid for all level production.

[b] Write short note on : Strategic Planning.

Que-2 Define Responsibility Accounting and explain its responsibility centres.

OR

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

Roll No. _____

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

Internal Examination -2022/23

M.Com.Sem-I

Business Environment PB01CCOM52

Date: 08/10/2022

TIME: 10:00 TO 11:00 A.M.

Total Marks: 40

Q-1. What is Business? Discuss characteristics of Business. Explain the classification of Business. (20)

OR

Q-1. Discuss the Science, Technology and Innovation Policy 2013.

Q-2. Write a Detailed note on Fiscal Policy of the Government. (20)

OR

Q-2. Define and discuss Consumerism. What are the Rights of consumers? Write a note On The consumer protection Act 1986.

Smt. S. I. Patel Ipcowala College of Commerce, PETLAD
M.Com. SEM-I
Internal Test- September-2022,
Sub: E-Commerce-I (PB01ACOM52)

Date:- 24/09/2022

Time:- 10.00 to 11.00

Max Marks:- 40

Que.1 Explain the impacts of E-Commerce on Marketing, Banking and Human Resource in the present days.

OR

Que.1 What do you mean by E-Commerce? Explain the benefits and limitations of E-commerce.

Que.2 Explain E-Payment protocol and major securities during the fund transfer with details.

OR

Que.2 Write a brief note on:

- 1) Fund transfer through NEFT
- 2) Credit Card.

—X— ∞ —