

EXAM SEAT NO. \_\_\_\_\_

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**SARDAR PATEL UNIVERSITY**

**M. Com. (CBCS) (SEMESTER-I)**

**THURSDAY, 25<sup>TH</sup> FEBRUARY-2021**

**02:00 P.M. TO 04:00 P.M.**

**COURSE TITLE: E-COMMERCE-I**

**CODE No. : PB01ACOM22**

**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 impact of e-commerce on accounting & taxation with suitable example.	[18]
<u>OR</u>		
[Q.1]	Explain various benefits and limitation of e-commerce with example.	[18]
[Q.2]	Write a short note on Plastic Cards for electronic payment.	[17]
<u>OR</u>		
[Q.2]	Write a short note on Fund Transfer through NEFT & RTGS.	[17]
<u>SECTION-2</u>		
[Q.3]	Discuss online travel services with suitable example.	[18]
<u>OR</u>		
[Q.3]	Explain e-banking and its operation with suitable example.	[18]
[Q.4]	Write a short note on characteristics of e-business.	[17]
<u>OR</u>		
[Q.4]	Differentiate between e-commerce v/s e-business.	[17]

— X —

(1)

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SARDAR PATEL UNIVERSITY  
M.COM. (CBCS) (FIRST SEMESTER)  
TUESDAY, 23RD FEBRUARY 2021.  
02.00. P.M. TO 04.00. P.M.

COURSE TITLE: BUSINESS ENVIRONMENT-I

COURSE CODE: PB01CCOM22

MAXIMUM MARKS: 70

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

SECTION-I

Q.1. Define the term Business and Business Environment. Discuss the influence of different Internal Factors on important Business Decisions. (18)

OR

Q.1. What is Business System/Process of Business? Explain in length the Classification of Business, Industries and Characteristics of Business. (18)

Q.2. What is Monetary Policy of RBI? What are the different Measures of Money Stock in the economy? Discuss in detail the use of various tools of Monetary Policy to control the Credit and Money Supply in the economy. (17)

OR

Q.2. Write a Detailed note on Fiscal Policy of the Government. (17)

SECTION-II

Q.3. What is Globalization of Business? What are the Essential Conditions of Globalization? Discuss in detail different Strategies used by the Companies to globalize their Business. (18)

OR

Q.3. What is Liberalization? Why Liberalization was introduced? Which Important Reforms were introduced by the Government of India under the New Economic Policy of 1991? How Liberalization has affected Indian Economy? (18)

Q.4. Discuss Social Audit and Social Responsibility of Business. Why companies should be Socially Responsible? Explain the Social Responsibility of Business towards the Consumers, the Employees, the Shareholders and the Community in general. (17)

OR

Q.4. Define and discuss Consumerism. How the Consumers are exploited and what are the Rights of Consumers? Write a Note on the Consumer Protection Act, 1986. (17)

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**SARDAR PATEL UNIVERSITY**  
**M.COM. (First Semester) Examination (CBCS)**  
**MANAGEMENT CONTROL SYSTEM -I – PB01ECOM21**

Time: 2:00 pm to 4:00 pm

Total Marks: 70

Date: 26-02-2021

Notes: Figures to the right indicates full marks of the questions.

**SECTION - I**

Q.1 Define MCS. Explain its process with illustrations. (18)

**OR**

Q.1 (a) A department of AVD Co. Ltd. attains sales of Rs. 4, 00,000 at 60% of its normal capacity. Its expenses are given below: (12)

Particulars	(Rs.)
<b>Administration Costs:</b>	
Office salaries	45,000
General expenses	2% of sales
Depreciation	3750
Rent and rates	4375
<b>Selling Costs:</b>	
Salaries	8% of sales
Travelling expenses	2% of sales
Sales (office)	1% of sales
General expenses	1% of sales
<b>Distribution Costs:</b>	
Wages	7500
Rent	1% of sales
Other expenses	4% of sales

Office salaries, depreciation, rent and rates and wages are fixed.

Draw up flexible budget, operating at 80%, 90%, and 100% of normal capacity.

Q.1 (b) Write a short note on requisites of good report. (6)

Q.2 What is computer? Explain role of computer in accounting. (17)

**OR**

Q.2 Write short notes on: (17)

1. Auditing problems in EDP
2. Data and information
3. Methods of computer data processing

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**SARDAR PATEL UNIVERSITY**  
**M.Com. (First Semester) Examination**

**Monday, 22<sup>nd</sup> February, 2021**

**2.00 pm to 4.00 pm**

**Course Title: STRATEGIC BUSINESS MANAGEMENT-I**  
**Course Code: PB01CCOM21**

**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. Why management is so essential in an organisation? Explain. 18  
**OR**  
**Q.1** What is Decision Making? Discuss in detail the Types of Decisions made in the organisation. 18  
**Q.2** Write a note on 17  
1. Objectives of Management Information System (MIS)  
2. Importance and Process of MIS  
**OR**  
**Q.2** Write a note on 17  
1. Advantages of MIS and Causes of poor MIS  
2. Factors affecting MIS

**SECTION-II**

- Q.3** What is Conflict? Describe in detail Functional and dysfunctional aspects of conflict in an organisation. 18  
**OR**  
**Q.3** Write a note on 18  
1. Techniques for achieving effective Coordination at workplace  
2. Types of Coordination  
**Q.4** Define Quality. Discuss the Potential benefits of Total Quality Management (TQM) in detail. 17  
**OR**  
**Q.4** Clarify the concept of TQM. Write a note on TQM and Traditional Management. 17

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SARDAR PATEL UNIVERSITY  
VALLABH VIDYANAGAR 388 120  
M. COM. (CBCS) EXAMINATION  
SEMESTER - I

COURSE TITLE: Cost and Management Accounting-I

CODE NO. : PB01CCOM23

DATE : 24.02.2021

Total Marks :70

Time : 2.00pm to 4.00pm

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

## SECTION - I

Q1 Enlist and explain methods and techniques of costing. [17]

OR

Q1[a] From the following information for the month of January, prepare a Cost Sheet to show the following components: (a) Prime Cost, (b) Factory Cost, (c) Cost of Production, (d) Total Cost. [10]

Direct material	57,000
Direct wages	28,500
Factory rent and rates ✓	2,500
Office rent and rates	500
Plant repairs and maintenance ✓	1,000
Plant depreciation ✓	1,250
Factory heating and lighting ✓	400
Factory manager's salary ✓	2,000
Office salaries	1,600
Director's remuneration	1,500
Telephone and postage	200
Printing and stationery	100
Legal charges	150
Advertisement	1,500
Salesmen's salaries	2,500
Showroom rent	500
Sales	1,16,000

Q1[b] Discuss Installation of Cost Accounting. [07]

Q2[a] R B & Company is presently operating at 50% practical capacity producing about 50,000 units annually of a patented electronic component. R B recently received an offer from overseas market to sell 30,000 components at Rs. 6.00 per unit, FOB R B' plant. R B has not previously sold components in this market. Budgeted production cost for 50,000 and 80,000 units of output is as follows: [14]

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

(P.T-6)

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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 Rs. 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?

Q2[b] "Marginal costing rewards sales whereas absorption costing rewards production." Comment. [04]

OR

Q2[a] Compare marginal and differential costing [08]

Q2[b] The data below related to Ajanta Electronics Ltd. which makes and sells wall clocks: [10]

	March (Units)	April (Units)
Sales	5,000	10,000
Production	10,000	5,000
	Rs.	Rs.
Selling Price per unit	200	200
Variable production cost per unit ✓	100	100
Fixed production incurred ✓	2,00,000	2,00,000
Fixed production overhead cost per unit, being the pre-determined overhead absorption rate	20	20
Selling and distribution and administration cost (all fixed) ✓	1,00,000	1,00,000

You are required to present comparative profit statements for each month using:

1. Absorption Costing; 2. Marginal Costing

Explain the reasons for the difference in the profit under the two systems.

SECTION - II

Q3 Discuss the concept, advantages and limitations of Activity Based Costing. How it is different from Traditional Costing method? [18]

OR

Q3 Marutinandan Ltd manufactures components for RAM. The following information is available for three of their key components: [18]

Particulars	A	B	C
	Per Unit (Rs.)	Per Unit (Rs.)	Per Unit (Rs.)
Direct Material	100	80	70
Direct Labour	60	70	60
<b>Other Information:</b>			
Budgeted Annual Production(Units)	1,00,000	1,00,000	50,000
Batch Size(Units)	100	50	25

60.74 78.23 68.24

A 30000  
M 20000

(P.T.O.)

Purchase Order Per Batch	2	1	1
Machine Set-ups per batch	3	4	6
Processing Time Per Unit (Minutes)	2	3	3

Following are the cost pools identified. Their budgeted costs for the year ending 31st March 2021 are as follows:

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

Find out cost per unit of all products using Activity Based Costing and also suggest the selling price of each product to earn 10% profit on Cost Price.

Q4 What is Cost Audit? Explain various types of cost audit and discuss its Advantages and Limitations in brief. [17]

OR

Q4 Differentiate between: (1) Cost Audit and Financial Audit, (2) Cost Audit Report and Financial Audit Report and also discuss 'Cost Audit in India'. [17]

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