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**SARDAR PATEL UNIVERSITY**  
**M.Com. (Second Semester) / (2022-23) (April – 2023) Examination**

**Date: 11-04-2023, Time: 10.00 am to 1.00 pm**

**PB02CCOM51: STRATEGIC BUSINESS MANAGEMENT-II**

**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 Strategic Management. Elaborate the stages of Strategic Management in detail with examples. [17]

**OR**

Q.1 Define Business Policy. Explain the feature of Business Policy. Discuss the roles of different strategists in an organisation. [17]

Q.2 What is Merger and Acquisition? What are benefits of Mergers and acquisitions. Explain with examples [18]

**OR**

Q.2 Write a note on [18]  
1. Types of Mergers with examples  
2. Reasons of failure of mergers and acquisitions

**SECTION-II**

Q.3 What are strategic controls? Discuss the types(4+3) of strategic controls in detail. [17]

**OR**

Q.3 Describe the process of effective strategic control in detail. [17]

Q.4 Write a note on [18]  
1. Forward Vertical Integration Strategy  
2. Differentiation Strategy

**OR**

Q.4 Write note on [18]  
1. Cost Leadership Strategy  
2. Turnaround Strategy

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SARDAR PATEL UNIVERSITY  
M.COM. (CBCS) (SECOND SEMESTER)  
THURSDAY, 13TH APRIL 2023  
10.00. A.M. TO 01.00 P.M.  
COURSE TITLE: BUSINESS ENVIRONMENT-II  
(NEW COURSE)

COURSE CODE: PB02CCOM52

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 International Business Environment. What are the Features of International Business Environment? Write a Note the Influence of different Internal Factors on the International Business. (18)

OR

Q.1. What is International Business? Discuss the Evolution of International Business. Explain the Scope, Characteristics, Advantages and the Problems of International Business. (18)

Q.2. What is Foreign Investment? Discuss different Types of making Foreign Investment. Explain the Significance and Factors affecting Foreign Investment. (17)

OR

Q.2. Give the Meaning of Foreign Investment. Discuss the Cross Border Mergers and Acquisitions, Foreign Investment in India and the Directional Trends in foreign Investment. (17)

**SECTION-II**

Q.3. What is a Multinational Company? Discuss the Transnational Corporations and its Parent Enterprise, Foreign Affiliate, Subsidiary, Associate and Branch. Explain the Four Organizational Models of MNCs. Discuss the Merits and Demerits of MNCs to the Host and Home Countries. (18)

OR

Q.3. What is Transfer of Technology? Discuss the Levels Of Technology Transfer, Channels of Technology Flow and Methods of Technology Transfer. (18)

Q.4. What is International Commercial Terms? (INCOTERMS). Explain: Ex-Works (EXW), Free on Board (FOB), Free Carrier (FCA), Cost, Insurance and Freight (CIF) and Delivery Duty Paid (DDP). (17)

OR

Q.4. Why Foreign Exchange Regulation Act 1973 (FERA 1973) was replaced with Foreign Exchange Management Act, 1999. (FEMA 1999). Write a Detailed Note on the Foreign Exchange Management Act, 1999. (FEMA 1999) (17)

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## SARDAR PATEL UNIVERSITY

Master of Commerce (Semester 2) Examination 2023

PB02ECOM51: Management Control System - II

Date: 21/04/2023 (Friday)

Total Marks: 70

Time: 10:00 AM TO 1:00 PM

### NOTE:

1. Figure to the right indicates full marks of the questions.

### SECTION - I

- Q - 1 Differentiate between Cash Flow Statement and Funds Flow Statement. Explain utility and limitations of Cash Flow Analysis. (18)

OR

- Q - 1 Following is the Balance Sheets of Shree Maruti Ltd. as on 31/03/2022 and 31/03/2023. (18)

Liabilities	31/03/2022	31/03/2023	Assets	31/03/2022	31/03/2023
Equity Share Capital	5,00,000	7,00,000	Fixed Assets	9,50,000	11,55,000
10% Pref. shares (Rs. 80 paid up)	1,00,000	---	Stock	1,00,000	75,000
General Reserve	1,00,000	1,25,000	Bank	50,000	75,000
P & L Account	1,25,000	1,35,000	Debtors	40,000	30,000
Bank Loan	2,00,000	2,50,000	Preliminary Expenses	10,000	25,000
Creditors	1,25,000	1,50,000			
	11,50,000	13,60,000		11,50,000	13,60,000

### Additional Information:

- 1) Necessary equity shares issued during the redemption of preference shares.  
2) A Fixed asset costing Rs. 50,000 on which depreciation provided Rs. 20,000 was sold at Rs. 20,000.

- Q - 2 Discuss concept of pricing. Explain objectives and types of pricing in detail. (17)

OR

- Q - 2 Write in detail on product pricing methods and factors affecting pricing of a product. (17)

### SECTION - II

- Q - 3 Discuss meaning and objectives of Social Accounting. Explain concept of social cost benefit with appropriate examples. (18)

OR

- Q - 3 Write detailed note on - Micro & Macro Approaches of Social Accounting with relevant examples. (18)

- Q - 4 Explain in detail Carbon Credit and its accounting in India. (17)

OR

- Q - 4 Define environmental audit. Discuss objectives and accounting treatment of environmental audit. (17)



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## SARDAR PATEL UNIVERSITY

Master of Commerce (Semester 2) Examination 2023

PB02CCOM53: Cost and Management Accounting – II

Date: 17/04/2023 (Monday)

Total Marks: 70

Time: 10:00 AM TO 1:00 PM

NOTE: Figure to the right indicates full marks of the questions.

### SECTION - I

- Q - 1 Give definition of Management Accounting. Discuss tools & techniques of Management Accounting in detail. (18)

OR

- Q - 1 Differentiate between Management Accounting and Cost Accounting in detail. (18)

- Q - 2 A) Define Human Resource Accounting, Discuss its objectives and Importance. (17)  
B) Write a short note on Human Resource Accounting in India.

OR

- Q - 2 A) From the following information of ascertain the value of human resources of an employee group with an average age of 55 years using 'Present Value of Future Earnings model'. (17)

i) Annual Average Earning of an employee till retirement age :	Rs.40,000
ii) Age of Retirement :	60 Years
iii) Cost of Capital	10%
iv) No. of Employees in a group:	50

- B) Marutinandan Ltd. has started its business with capital of Rs.10,00,000. It has purchased Non-Current Assets with cash Rs.5,00,000. It has kept Rs.2,60,000 as working capital and has spent Rs.2,40,000 on recruitment, training and skill enhancement of employees including engineers, product designers and foremen. The value of these group of employees is assessed at Rs.8,00,000. You are required to prepare Balance Sheet and show these items in the same as per concept of Human Resource Accounting.

(P.T.O)

## SECTION - II

Q-3 Calculate Net Monetary Result of Shri Marutinandan Ltd.:  
(A)

(08)

	01.01.2023 Rs.	31.12.2023 Rs.
Cash	20,000	25,000
Debtors	50,000	60,000
Loan	30,000	30,000
<b>Retail Price Index No.</b>		
January 1,2023		200
Average for the year		210
December 31,2023		230

Q-3 From the following information of Shri Kesarinandan Ltd. ascertain Cost of Sales and Closing inventory under CPP method using LIFO and FIFO method:  
(B)

(10)

Particulars	Amt(Rs.)
Inventory as on 01-01-2023	20,000
Purchase during the year	1,00,000
Inventory as on 31-12-2023	30,000
<b>General Price Index</b>	
On 01-01-2023	160
Average for the year	180
On 31-12-2023	200

OR

Q-3 Define Inflation accounting and discuss limitations of conventional financial statements and advantages - limitations of Inflation Accounting. (18)

Q-4 Explain in detail: Environmental Accounting Practices in India and problems faced by companies while implementing it. (17)

OR

Q-4 Discuss meaning of Environmental Accounting and its approaches with relevant examples. (17)

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**SARDAR PATEL UNIVERSITY**  
**M. COM. (CBCS) (SEMESTER – II)**  
WEDNESDAY, 19<sup>TH</sup> APRIL- 2023  
10:00 A.M. To 01:00 P.M.  
COURSE TITLE: E-COMMERCE- II

CODE NO.: PB02ACOM52

MAXIMUM MARKS: 70

**Note:** Figures to the right-hand side indicate full marks of the question.

<u>SECTION: 01</u>		
[Q.1]	Explain the concept of e-commerce. Discuss the legal environment of e-commerce with suitable example.	[18]
<u>OR</u>		
[Q.1]	Write a note on: [A] Use of IPR in online business [B] Jurisdiction on the Internet	[18]
[Q.2]	Define entrepreneurship. Explain the various factors to be consider for new-startup in e-commerce with suitable example.	[17]
<u>OR</u>		
[Q.2]	Discuss the various advantages and disadvantages of online shopping malls and explain benefits of selling products online.	[17]
<u>SECTION: 02</u>		
[Q.3]	Write a note on: [A] Types of CRM [B] Issues in CRM implementation	[18]
<u>OR</u>		
[Q.3]	Discuss relationship marketing with suitable example.	[18]
[Q.4]	Define mobile commerce. Describe the benefits and limitation of m-commerce in detail.	[17]
<u>OR</u>		
[Q.4]	What is m-banking? Explain m-banking with suitable example.	[17]

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(5)