



No. of Pages Printed: 02

Seat No: _____
[25]

SARDAR PATEL UNIVERSITY
VALLABH VIDYANAGAR 388 120

672

M. COM. (CBCS) EXAMINATION
M.COM. SEMESTER II (2021-2022)

COURSE TITLE : Management Control System II

CODE : PB02ECOM51

Total Marks : 70

Date : 05.05.2022

Time : 12.00p.m. to 2.00p.m.

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

Section I

Q.1 [a] Differentiate between Cash Flow and Funds Flow Analysis. [09]

Q.1 [b] Narrate utility and limitations of Cash Flow Analysis. [08]

OR

Q.1 The Kashtbhanjan Limited has following balances as on 31/03/2020 and 31/03/2021. [17]

Liabilities	31/03/2020	31/03/2021	Assets	31/03/2020	31/03/2021
Equity share (each of Rs.10)	12,00,000	21,00,000	Goodwill	3,00,000	2,82,000
General Reserve	8,40,000	5,40,000	Land & Building	12,30,000	8,40,000
Capital Reserve	-	60,000	Plant & Machinery	3,60,000	7,80,000
Profit & Loss A/c	3,60,000	4,50,000	Investments	1,20,000	3,00,000
15% Debenture	-	6,00,000	Stock	4,20,000	10,50,000
Creditors	2,70,000	3,60,000	Debtors	4,80,000	9,48,000
Bills Payable	2,40,000	1,08,000	Bills receivable	78,000	2,52,000
Proposed Dividend	2,10,000	3,00,000	Bank & Cash	3,60,000	3,36,000
Provision for Taxation	2,40,000	2,76,000	Preliminary Expenses	42,000	30,000
Staff Pension Fund	30,000	60,000	Debenture Discount	-	36,000
	33,90,000	48,54,000		33,90,000	48,54,000

Additional Information:

1. Land & Building having original cost of Rs.4,20,000 and written down value of

(P.T.O.)

Rs.3,00,000 have been sold for Rs.4,80,000. Out of the profit on the sale, the capital profit has been transferred to capital reserve and the revenue profit has been credited to profit & loss account.

2. Machinery costing Rs. 5,10,000 was purchased during the year.
3. Debentures were issued at 10% discount.
4. The Company issued bonus shares to the existing shareholders by capitalising required amount from general reserve in the proportion of 5:2.
5. The company paid last years' dividend and also paid interim dividend of Rs.72,000.
6. Company paid Rs. 2,16,000 as tax for the last year.

Prepare Cash Flow Statement.

Q.2 Enlist and Elaborate objectives of pricing and factors affecting pricing of a product. [18]

OR

Q.2 Answer following questions: [18]

1. Product Pricing Methods
2. Divisional Performance
3. Types of Prices

Section II

Q.3 [a] Write a note on the concept of Social Cost Benefits. [09]

Q.3 [b] Discuss the Approaches of Social Accounting. [09]

OR

Q.3 What is Social Accounting? Examine the Social Accounting in India. [18]

Q.4 [a] Discuss Kyoto Protocol. [09]

Q.4 [b] Examine the Specific Issues Relating to Environmental Audit. [08]

OR

Q.4 [a] Enlist and Explain the Objectives of Environmental Audit. [09]

Q.4 [b] Write a note on Carbon Credit Accounting in India. [08]

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SEAT NO: _____

[73] (E+G)



No. of Printed Pages: 02

SARDAR PATEL UNIVERSITY
M.COM. (CBCS) (SECOND SEMESTER)
WEDNESDAY, 27TH APRIL 2022
12.00. P.M. TO 02.00 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. Discuss International Business and the Changing Scenario of International Business. (18)
Explain various Internal Factors of International Business Environment.

OR

Q-1. Explain International Business Environment as a System Approach. Discuss the (18)
Significance of International Business Environment.

Q-2. Define International Investment. Explain in length Foreign Direct Investment. (FDI) (17)
and Foreign Portfolio Investment. (FPI). What are the Different Methods of Making
FDI and FPI? Narrate the Significance of International Investment.

OR

Q-2. Discuss Foreign Investment. Describe various Factors affecting Foreign Investment. (17)
Discuss the "Sector wise Trend in FDI (Sectoral Trends in FDI)

SECTION-II

Q-3. Define Multinational Corporations. Which Benchmarks can be considered to decide (18)
a Company as MNC? Discuss the Different Organizational Models of MNCs? Discuss
the Advantages and Disadvantages of MNCs.

OR

Q-3. Discuss the Uruguay Round and the Salient Features of UR Agreement (18)

Q-4. Define International Commercial Terms. (INCOTERMS). Write a Note on The DDP, (17)
DDU, FOB, CIF and Ex-Works.

OR

Q-4. How Regulation of Foreign Exchange Transactions is done? Discuss the Foreign (17)
Exchange Management Act, 1999. (FEMA 1999) Draw a Comparison between the
FERA 1973 and the FEMA 1999.

672



Seat No: _____

No. of Pages Printed: 02

[70]

SARDAR PATEL UNIVERSITY
VALLABH VIDYANAGAR 388 120

M. COM. (CBCS) EXAMINATION
M.COM. SEMESTER II (2021-2022)

COURSE TITLE : Cost and Management Accounting II **CODE : PB02CCOM53**

Date	: 29.04.2022	Total Marks	: 70
Time	: 12.00p.m. to 2.00p.m.		
Note	: (1) Figures to the right indicate full marks of each question. (2) All working notes are part of the answer.		

Section I

- Q.1 Discuss scope, tools & techniques of management accounting. [18]
- OR
- Q.1 What are the principles and limitations of management accounting? [18]
- Q.2 Enumerate the basic premise underlying the theory of human resource accounting and explain concept, objectives and significance of human resource accounting. [17]

OR

- Q.2 Answer following questions:
- (1) From the Following information of Maruti Limited compute the value of H.R. of an employee group with an average age of 58 years. [07]
- | | | | |
|---|--|---|-----------|
| 1 | Annual average earnings of an average employee till the retirement age | : | Rs.80,000 |
| 2 | Age of retirement | : | 62 Year |
| 3 | Cost of capital | : | 10% |
| 4 | No. of employees in the group | : | 20 |
- (2) Hanuman Limited has started its business with a capital of Rs.4,00,000. It has purchased Fixed Assets worth Rs.2,00,000 in cash. It has kept Rs.1,04,000 as working capital and incurred Rs.96,000 on recruitment, training and developing engineers and workers. The value of engineers and workers is assessed at Rs.3,20,000. Show the above items in balance sheet including human Resources. [07]
- (3) Differentiate between 'Historical Cost Approach & Replacement Cost Approach' suggested for valuation of human resources. [03]

Section II

Q.3 [a] From the following information, calculate Gearing Adjustment under CCA method. [09]

Particulars	01/04/2020 (Rs.)	31/03/2021 (Rs.)
Paid up share capital	4,00,000	4,00,000
Reserves	1,00,000	1,50,000
Bank loan	1,50,000	1,40,000
12% debentures	2,00,000	2,00,000

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C.P.T.O.

Provision for taxation	40,000	60,000
Cash and bank balance	30,000	40,000
		Current Cost (Rs.)
COSA		80,000
Depreciation Adjustment		20,000
MWCA		60,000
		1,60,000

Q.3 [b] Compute the net monetary result of Pavanputra Limited. The relevant data are given as follows: [09]

Particulars	01/04/2020 (Rs.)	31/03/2021 (Rs.)
Cash	15,000	30,000
Debtors	60,000	80,000
Creditors	50,000	70,000
Bank loan	75,000	75,000

Retail price Index are as follows:

01/04/2020	150
31/03/2021	225
Average for the year	187.5

OR

Q.3[a] Discuss the merits and demerits of inflation accounting. [09]

Q.3 [b] Distinguish between Current Cost Accounting (CCA) method & Current Purchasing Power (CPP) method. [09]

Q.4 [a] Define Environmental Accounting and discuss its Approaches. [09]

Q.4 [b] Critically evaluate the Environmental Accounting Practices in India. [08]

OR

Q.4 [a] What are the merits and demerits of environmental accounting? [09]

Q.4 [b] Explain problems associated with environmental accounting. [08]



Seat No.:

672
No. of printed pages: 1

[53]

SARDAR PATEL UNIVERSITY
M.Com. (Second Semester) / (2021-22) (April – 2022) Examination

Date: 25-04-2022, Time: 12.00 pm to 2.00 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 Business Policy. Explain the feature of Business Policy and also describe the importance of Business policy for every organisation. [17]
OR
Q.1 Describe the process of Strategic Management in detail. [17]
Q.2 What is Merger? Explain in detail benefits of Mergers. [18]
OR
Q.2 Write a note on [18]
1. Types of Mergers
2. Reasons why mergers fail

SECTION-II

- Q.3 What are strategic controls? Explain in detail the four basic types of strategic controls. [17]
OR
Q.3 Explain the process of effective strategic control in detail. [17]
Q.4 Discuss Forward and Backward Vertical Integration with benefits and suitable situation. [18]
OR
Q.4 Write note on [18]
1. Cost Leadership Strategy
2. Interrelationship between Strategy Formulation and Implementation stage

SEAT NO. _____

56

NO. OF PRINTED PAGES: 01

SARDAR PATEL UNIVERSITY
M. COM. (CBCS) (SEMESTER – II)

MONDAY, 2ND MAY-2022
 12:00 P.M. TO 02:00 P.M.

COURSE TITLE: E-COMMERCE-II

672

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]	Discuss e-commerce with communication perspective and business process perspective with suitable example.	[18]
<u>OR</u>		
[Q.1]	What is Intellectual Property? Explain use and protection of intellectual property in online business in detail.	[18]
[Q.2]	Explain the concept of entrepreneurship and also discuss the common characteristics of successful e-entrepreneur.	[17]
<u>OR</u>		
[Q.2]	Define e-entrepreneur. Explain the various benefits of selling products and services on web with suitable example.	[17]
<u>SECTION: 02</u>		
[Q.3]	What is CRM? Discuss the types of CRM with suitable example.	[18]
<u>OR</u>		
[Q.3]	“CRM is very useful tool for grow your business”. Comments on this statement with respect to CRM benefits and limitation.	[18]
[Q.4]	Write a note on mobiles commerce products and services.	[17]
<u>OR</u>		
[Q.4]	Discuss the growth of mobile commerce in India in detail.	[17]