

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

Internal Test 2022

Class – M.Com sem – 2

Sub – Management Control System-2

Date :28-3 -2022

Time – 9:00 to 10:00

Marks – 40

Que-1 Give the difference between Cash Flow Statements and Fund Flow Statement and Write a short note on utility of cash flow statements.

OR

Que-1 Prepare Cash Flow Statements as per accounting standards with using imaginary Figures.

Que-2 Define Social Accounting and discuss its needs and objectives.

OR

Que-2 Explain Social accounting approaches in details.

**SMT. S. I. PATEL IPCOWALA COLLEGE OF COMMERCE, PETLAD
M.COM SEM-II STRATEGIC BUSINESS MANAGEMENT-2**

DATE-25-03-2022, FRIDAY TIME: 9:00 TO 10:00 TOTAL MARKS: 30

ATTEMPT ANY TWO QUESTIONS કોઈ પણ બે પ્રશ્નોનો જવાબ આપો

Que.1 What is business policy? Why company is eager to develop business policy? Explain In detail.

Que.2 Explain Strategic management process in detail.

Que.3 What is Merger? Discuss the types of Merger in detail.

Que.4 Discuss the types of Merger.

Roll No. _____

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

Internal Examination -2021/22

M.Com.Sem-2

Subject: Business Environment -2

Course Code: PB02CCOM52

Date: 29 /03 /2022

TIME: 09:00 TO 10:00

Total Marks: 40

Note: Answer any two of the following questions.

Q-1 what is International business environment? Discuss various features of in business environment and the international business environment As a system approach.

Q-2. What is foreign investment? Discuss various types of international Investment and describe the growth of FDI.

Q-3. What is Multinational Corporation? Write a detailed note on the Various organizational models of MNC's. And the merits and Demerits of MNC's.

Q-4. Write a detailed note on GATT, GATS, TRIMS and TRIPS.

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SMT S.I.PATEL IPCOWALA COLLEG OF COMMERC PETALAD
INTERNAL EXAMINATION-
M.COM-SEM-2

Cost and Management Account -2
Time-9-00 to 10-00

Date-26-03-2022

Marks-40

Q-1 (A) Compute the net monetary result of Manmohan Company Ltd. as 31st March 200. The relevant data are given below. **15**

Particulars	1-4-2002	31-3-2003
Cash	20000	55000
Bank balance	40000	80000
Debtors	250000	350000
Creditors	105000	160000
Prepaid expenses	10000	15000
Outstanding expenses	25000	20000
Loan Capital	300000	300000
Retail Price Index Number		
April 1, 2002		100
March 31, 2003		150
Average for the year		125

(B) The following are the transaction in the books of A Ltd. with a customer's B during the year 2003-2004.

	Rs.	Price Index
Opening balance (Debit)	50000	100
Credit Sales	105000	105
Collection	81000	108
Closing Balance	74000	110

From the above information, find out Debtors monetary loss.
OR

Q-1 (A) Write Short Note – Current Cost Accounting Method **15**

(B) Profit Calculation as per Historical Cost Method.

$$\text{Profit} = \text{Sales Price} - \text{Historical Cost}$$

$$= 37500 - 25000 = \text{Rs. } 12500$$

Profit Calculation as per Replacement Cost Method.

(i) Historical Gain for 2002-03 Rs. 30000 - 25000 = 5000

(ii) Historical Gain for 2003-04 Rs. 32500 - 30000 = 2500

(iii) Profit realised Rs. 37500 - 32500 = 5000

Total Profit 12500

Holding Gain - 32500 - 25000 = 7500

Operating Gain - 37500 - 32500 = 5000 12500 Total Profit

Q-2 What is Humane Resource Accounting? Explain its Importance and Limitation. **15**

OR

Q-2 State the objectives of Human Resource Accounting and write a short notes on human resource accounting in India?