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No. of printed Pages: 1

[53]

SARDAR PATEL UNIVERSITY

M.Com. (Third Semester) / (2022-23) (November – 2022) Examination

PB03CCOM51: Research Methodology-I

Date: 3<sup>rd</sup> November, 2022, Thursday

Time: 2.00 pm to 5.00 pm

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 Research. Describe the different stages of research process in detail. [17]

OR

Q.1 Write a note on [17]  
1. Motivation in research  
2. Types of research

Q.2 What do you mean by hypothesis? Discuss the several steps of hypothesis testing procedure in detail. [18]

OR

Q.2 Define research problem. Explain the various techniques used in defining a research problem. [18]

**SECTION-II**

Q.3 What is research design? Explain the important concepts relating to research design with example. [17]

OR

Q.3 Describe the different research design used in different types of research studies. [17]

Q.4 Write a note on [18]  
1. Steps in sample design  
2. Characteristics of good sample design

OR

Q.4 Write a note on [18]  
1. Criteria of selecting a sample procedure  
2. Probability of sampling

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**SARDAR PATEL UNIVERSITY**  
**M. Com. (CBCS) (SEMESTER-III)**

THURSDAY, 10<sup>TH</sup> NOVEMBER- 2022  
02:00 P.M. TO 05:00 P.M.

**COURSE TITLE: ENTREPRENEURSHIP DEVELOPMENT-I**

**CODE No.: PB03CCOM52**

**MAXIMUM MARKS: 70**

Note: Figures to the right-hand side indicates marks of the question.

<u>SECTION-1</u>		
[Q.1]	Explain the concept of entrepreneurship. Discuss the various characteristics of successful entrepreneur with suitable example.	[18]
<u>OR</u>		
[Q.1]	Define entrepreneur. Explain the any four types of entrepreneurs with example.	[18]
[Q.2]	Explain any two successful Indian women entrepreneurs' profile with their business success story.	[17]
<u>OR</u>		
[Q.2]	Define women entrepreneurship. Discuss the problems faced by women entrepreneurs and its remedies with suitable example.	[17]
<u>SECTION-2</u>		
[Q.3]	Define EDP. Describe the objectives, importance and misconception about EDP with suitable example.	[17]
<u>OR</u>		
[Q.3]	Explain EDP model and target groups of EDP in detail.	[17]
[Q.4]	Discuss the concept of small business in India. Explain classification of small business with suitable example.	[18]
<u>OR</u>		
[Q.4]	Explain the procedure to start small business in detail. Discuss the various problems faced by the small business.	[18]

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C1583

**SARDAR PATEL UNIVERSITY**  
**M. COM. (CBCS) (SEMESTER-III)**TUESDAY, 15<sup>TH</sup> NOVEMBER- 2022  
02:00 P.M. TO 05:00 P.M.

COURSE TITLE: CAREER PLANNING-I

CODE No.: PB03ACOM51

MAXIMUM MARKS: 70

Note: Figures to the right-hand side indicates marks of the question.

<u>SECTION-1</u>		
[Q.1]	Define Job? Explain with suitable example why building a network of contacts are very important for a job finder?	[18]
<u>OR</u>		
[Q.1]	[A] Discuss the various steps for finding your employer.	[9]
	[B] What is eulogy? List out the various steps to write eulogy with suitable example.	[9]
[Q.2]	Discuss the various steps for constructing traditional print resume with suitable example.	[17]
<u>OR</u>		
[Q.2]	Prepare CV for the post of senior accountant in ABC Ltd, Lodhika GIDC, Rajkot (Ads print in Sandesh Samachar – 15/10/2022) with cover page.	[17]
<u>SECTION-2</u>		
[Q.3]	What is personal interview? As an interviewee what are the different points keep in your mind for personal interview.	[17]
<u>OR</u>		
[Q.3]	Explain the types of questions asked by interviewee in job interview and also discuss the common answers of such questions.	[17]
[Q.4]	Define group discussion? List out the various reasons for having GD. Discuss the various qualities look for in GD with suitable example.	[18]
<u>OR</u>		
[Q.4]	Write a short note on: [A] Topics of GD [B] Do's and Don'ts of GD	[18]

13/11/2022  
[1] GDT

C147J

**Sardar Patel University**  
 Master of Commerce (Semester 3) Examination 2022  
 PB03CCOM53: Financial Management-I



Date:12/11/2022(Saturday)  
 Time: 02:00 P.M. to 05:00 P.M.

Total:70Marks

NOTE:

1. Figure to the right indicate full marks of the questions.
2. Answer to the two sections should be written separately in the same Answer Book.

**SECTION-I**

Q1 Describe components of Annual Business Plan. [18]

OR

Q1[a] "The balanced scorecard allows managers to look at the business from four important perspectives." Examine. [09]

Q1[b] Write a note on Corporate Sustainability. [09]

Q2[a] Discuss the circumstances under which 'diversification' and 'disinvestment' strategies suit a corporate enterprise. [07]

Q2[b] A Ltd. wants to acquire T Ltd by exchanging 0.5 of its shares for each share of T Ltd. The relevant financial data are as follows: [10]

Particulars	A Ltd	T Ltd
EAT (Rs.)	18,00,000	3,60,000
No. of Equity Share Outstanding	6,00,000	1,80,000
EPS (Rs.)	3	2
P/E ratio (times)	10	7
Market price per share (Rs.)	30	14

- a) What is the no. of Equity shares required to be issued by A Ltd. for the acquisition of T Ltd?
- b) What is the EPS of A Ltd. after the acquisition?
- c) Determine the equivalent earnings per share of T Ltd.
- d) What is the expected market price per share of A Ltd. after the acquisition, assuming its P/E multiple remains unchanged?
- e) Determine the market value of the merged firm.

OR

Q2 Explain three different approaches for determining the exchange ratio in Mergers, Amalgamation and Acquisitions. What do you understand by fair value of a share in determining share exchange ratio? Also write meaning of upper and lower boundary for the exchange ratio to be negotiated. [17]

**SECTION-II**

Q3 Discuss internal and external techniques of the management of foreign exchange exposure. [18]

OR

Q3 Bharti international, An India based MNC, is evaluating an overseas investment proposal. Bharti international's export of generic drugs have increased to such an extent that it is considering a project to build a plant in UK. The project will entail an initial outlay of £50 million and is expected to generated the following cash flows over its four years life: [18]

Year	1	2	3	4
Cash Flow (in million £)	20	30	20	10

The current spot exchange rate is Rs. 50 per pound (£). The Risk-free Rate in India is 10% and the Risk-Free Rate in UK is 6%. These rates are observed in the financial markets. Bharti international's required Rupee return on a project of the kind is 10%. Calculate NPV of the project using home currency approach.

Q4 Write notes on ANY TWO of the following: [17]

1. Forms of Export Finance	2. QIBs and FIIs
3. Special Economic Zones	4. Export Credit and Insurance

[1]

[98]

**SARDAR PATEL UNIVERSITY**

Master of Commerce (Semester 3) Examination - Nov 2022

PB03ECOM51: Corporate Accounting-I

Date: 17<sup>th</sup> November 2022, Thursday

Time: 02:00 PM to 05:00 PM

Total: 70 Marks

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

**SECTION-I**

- Q-1 A. From the following information extracted from the books of Laksh Ltd., prepare a Balance Sheet of the company as at 31st March, 2022 as per Schedule III of the Companies Act, 2013: 18

Particulars	Amt (in Lakhs)
Long term borrowing	525
Share Capital	390
Fixed Assets (Tangible)	625
Trade Receivables	80
Share Application Money pending Allotment	10
Trade Payables	30
Reserve and Surplus	90
Inventories	20
Cash and Cash Equivalents	120
Non-Current Investments	200

- B. Write specimen of Statement of Profit and Loss with imaginary figures.

OR

- Q-1 YRR Ltd. provides the following Trial Balance as on 31<sup>st</sup> March 2022: 18

Particulars	Dr. Balances (Rs.)	Cr. Balances (Rs.)
Equity Share Capital: 350000 shares of Rs. 10 each fully paid		35,00,000
10% Debentures		3,00,000
Motor Van	4,00,000	
Machinery	20,00,000	
Building	12,00,000	
12% Long Term Govt. Securities	2,00,000	
Sales		60,00,000
Sales Return	3,00,000	
Interest on Debenture	22,500	
Purchase	36,00,000	
Purchase Returns		4,00,000
Opening Stock	3,00,000	
Discount	7,500	
Carriage Outward	1,50,000	
Rent and Rates	50,000	
Income from Govt. Securities		24,000
Trade Receivables	10,00,000	
Trade Payables		2,00,000

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(P.T.O.)

Advertisement	1,50,000	
Bad Debt	20,000	
Salaries	6,72,000	
Misc. Expenditure	30,000	
Contribution to P.F. and Gratuity Funds	1,00,000	
Cash at Bank and in hand	2,22,000	
<b>Total</b>	<b>1,04,24,000</b>	<b>1,04,24,000</b>

**Additional Information:**

1. Closing Stock as on 31<sup>st</sup> March 2022 was Rs. 3,50,000.
2. Depreciation Rates: Motor Vehicle 10%, Machinery 20% and Land & Building 5%.
3. Misc. expenditure includes Rs. 20,000 as audit fees.
4. Interest on debenture is payable quarterly and the last quarter's interest is yet to be paid.
5. Trade receivables include a sum of Rs. 25,000 due from Mr. X who has become insolvent and only 25 paise in a rupee is expected to be recoverable from him.
6. Create a provision for doubtful debt @ 2% on trade receivables.
7. Provide for income tax Rs. 1,20,000.

Prepare a Statement of Profit and Loss for the year ended on 31<sup>st</sup> March 2022 and a Balance Sheet as on that date.

**Q-2** The summarized balance sheets of Anu Co. Ltd. as on 31-3-2021 and 31-3-2022 are as follows:

17

<i>Assets</i>	31-3-2021	31-3-2022
	Rs.	Rs.
Fixed Assets at cost	8,00,000	9,50,000
<i>Less:</i> Depreciation	2,30,000	2,90,000
Net	5,70,000	6,60,000
Investments	1,00,000	80,000
Other Current Assets	2,50,000	3,10,000
Cash	30,000	20,000
Preliminary expenses	10,000	5,000
Government Bonds	10,000	5,000
<b>Total</b>	<b>9,70,000</b>	<b>10,80,000</b>
<i>Liabilities</i>		
Share Capital	3,00,000	4,00,000
Capital Reserve	---	10,000
General Reserve	1,70,000	2,00,000
Profit & Loss Account	60,000	75,000
Debentures	2,00,000	1,40,000
Sundry Creditors	1,20,000	1,30,000
Tax provision	90,000	85,000
Proposed dividend	30,000	36,000
Unpaid dividend	---	4,000
<b>Total</b>	<b>9,70,000</b>	<b>10,80,000</b>

**During 2021-2022 the company:**

1. Sold one machine for Rs. 25,000, the cost of the machine was Rs. 64,000 and depreciation provided for it amounted to Rs. 35,000;
2. Provided Rs. 95,000 as depreciation;
3. Redeemed 30% of debentures at Rs. 103.
4. Sold investments at profit and credited to capital reserve.
5. Decided to value the stock at cost, whereas earlier the practice was to value stock at cost less 10%. The stock according to books on 31-3-21 was Rs. 54,000 and stock on 31-3-22 was Rs. 75,000 which was correctly valued at cost.
6. Government Bonds purchase to park the excess funds for temporary period.

Prepare a cash flow statement according to Ind AS 7

**OR**

**Q-2**

Following are the information been extracted from the books of Dalpat Ltd for the year ended on 31-3-2021. You are required to prepare statement of cash flow as per Ind AS 7.

**17**

1. Net profit before taking into account income tax and income from law suits but after taking account the following items – Rs. 2 lakhs.
  - A. Depreciation on fixed assets Rs. 50,000
  - B. Discount on issue of debentures written off Rs. 3000.
  - C. Interest on debentures paid – Rs. 35,000.
  - D. Book value of investments – Rs. 30,000 (sale of investments for Rs. 32,000).
  - E. Interest received on investments – Rs. 6,000
  - F. Compensation received Rs. 9,000 by the company in a suit filed.
2. Income tax paid during the year – Rs. 1,05,000.
3. 1,500 10% preference shares of Rs. 100 each were redeemed on 31-3-2021 at a premium of 5%. Further the company issued 5,000 equity shares of Rs. 10 each at a premium of 20% on 2-4-2020. Dividends on preference shares were paid at the time of redemption.
4. Dividends paid for the year 2019-20 Rs. 50,000 and interim dividends paid Rs. 30,000, for the year 2020-21.
5. Land was purchased on 2-4-2020 for Rs. 24,000 for which the company issued 2,000 equity shares of Rs. 10 each at a premium of 20% to the land owner as purchase consideration
6. Current assets and current liabilities in the beginning and at the end were as detailed below:

Particulars	31-3-2020	31-3-2021
Stock	1,20,000	1,31,800
Sundry Debtors	20,800	21,310
Cash In Hand	19,630	3,530
Bills Receivable	5,000	4,000
Bills Payable	4,500	4,000
Sundry Creditors	16,600	17,130
Outstanding Expenses	7,500	8,180

**SECTION-II**

**Q-3**

Following are the Balance Sheets of H Ltd. and S Ltd. as at 31.3.2022:

**18**

**Balance Sheets of H Ltd. S Ltd....**

Particulars	Note No.	H Ltd. Rs	S Ltd. Rs
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' Funds:</b>			
(a) Share Capital — Equity Share of Rs. 10 each fully paid		4,00,000	1,50,000
(b) Reserves and Surplus: General Reserve		50,000	40,000
Profit and Loss Account		30,000	25,000
<b>(2) Share Application Money Pending Allotment:</b>			
<b>(3) Non-current Liabilities:</b>			
(a) Long-term Borrowings —12% Debenture (Secured)		2,00,000	
<b>(4) Current Liabilities:</b>			
I. Short-term Borrowings		20,000	20,000
II. Trade Payables			
III. Other Current Liabilities		3,00,000	2,65,000
<b>TOTAL</b>		<b>10,00,000</b>	<b>5,00,000</b>
<b>II. ASSETS</b>			
<b>(1) Non-current Assets:</b>			
1. Fixed Assets			
(i) Tangible Assets—Land and Building		5,00,000	2,40,000
2. Non-current Investments —10,000 Equity Shares in S Ltd. (acquired on 1.10.2021 for Rs.150000)		2,00,000	
<b>(2) Current Assets:</b>			
(a) Current Investments			
(b) Inventories — Purchased from R Ltd.		50,000	10,000
(c) Other current assets		2,50,000	2,50,000
<b>TOTAL</b>		<b>10,00,000</b>	<b>5,00,000</b>

Prepare a Consolidated Balance Sheet as at 31.3.2022, assuming that:

- S Ltd.'s General Reserve and Profit and Loss Account stood at Rs. 20,000 and Rs. 10,000 respectively on 1.4.2021.
- S Ltd. sells goods at a profit of 25% on cost.
- Other Current Liabilities of S Ltd includes Rs.50000 Bills Payable to H Ltd.

**OR**

**Q-3**

- Discuss the Procedure to be followed while preparing Consolidated Financial Statement.
- Write a note on Cross Holding.

**18**

Q-4

Following is the Statement of Profit & Loss of Vanik Ltd. for the year ended on March 31, 2022. You are required to prepare Value Added Statement.

17

	Note No	Amount
(I) Revenue from Operations	1	12,00,000
(II) Other Income		-
(III) Total revenue		<u>12,00,000</u>
(IV) Expenses:		
a) Material Consumed		8,00,000
b) Purchases		0
c) Changes in Inventories	2	(80,000)
d) Employees benefit expenses	3	2,20,000
e) Finance Cost		16,000
f) Depreciation and Amortization Exp	4	26,000
g) Other Expenses	5	44,000
Total Expenses		<u>10,26,000</u>
(V) Profit & Loss before Tax (III - IV)		1,74,000
(VI) Provision for Tax		(60,000)
(VII) Profit Loss after Tax (V - VI)		<u>1,14,000</u>

#### Notes for the Account:

<b>1</b>	<b>Revenue from Operations</b>	
	Sales	12,40,000
	Less: Sales Returns	<u>40,000</u>
		<u>12,00,000</u>
<b>2</b>	<b>Changes in Inventories</b>	
	Opening Stock	40,000
	Less: Closing Stock	<u>(1,20,000)</u>
		<u>(80,000)</u>
<b>3</b>	<b>Employees benefit expenses</b>	
	Salaries	1,14,000
	PF Contribution	86,000
	Bonus to employees	<u>20,000</u>
		<u>2,20,000</u>
<b>4</b>	<b>Depreciation &amp; Amortization</b>	
	Depreciation on premises	8,000
	Depreciation on machinery	<u>18,000</u>
		<u>26,000</u>
<b>5</b>	<b>Other Expenses</b>	
	Bad debts	3,800
	Conveyance	4,000
	Loss on sale of machinery	20,000
	Insurance	<u>16,200</u>
		<u>44,000</u>

OR

Q-4

A. Following is the Capital Structure VIP Ltd.

17

Equity Shares each of Rs. 10 fully paid	70,00,000 Shares
12% Convertible Pref. Shares each of Rs. 100	60,000 Shares
15% Secured Debentures each of Rs. 100	30,000 Debentures
18% Bank Loan	Rs. 20,00,000
Reserves and Surplus	Rs. 30,00,000

The equity shares are traded at Rs. 25 per share in the market, while preference shares and debentures are at 15% Premium and at 5% Discount respectively. Calculate Market Value Added.

B. Give meaning of Value Addition. Discuss the concepts of Economic Value added and Market Value Added (MVA) in detail

— x —