

# SMT.S.I.PATEL IPCOWALA COLLEGE OF COMMERCE, PETLAD

INTERNAL EXAMINATION

M.COM SEM-3

RESEARCH METHODOLOGY-1

DATE: 29/09/2021, WEDNESDAY TIME: 10 TO 11 A.M Total Marks :40

## ATTEMPT ANY TWO QUESTION

1. Define Research and explain various types of Research in details. (20)
2. Explain Research Process in details. (20)
3. What is Sampling? Explain any two Sampling Methods (20)
4. Explain Criteria of selecting a Sampling procedure. (20)

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

M.Com. SEM-III, Internal Test-Sep,-2021

Sub: FINANCIAL MANAGEMENT (PB03CCOM23)

Date:- 15/09/2021

Time:- 10.00 to 11.00

Marks:- 40

Note:-Attempt any two question .

- Q.1 Define Financial Strategy. Write a note on Financial Strategy Formulation.
- Q.2 Vodafone & Co. is being acquired by Idea & Co. on share exchange basis. The relevant data for the two companies are given below:

Particular	Idea & Co.	Vodafone & Co.
No. of shares(in Lakhs)	24	16
EAT (Rs. In Lakhs)	120	48
EPS(Rs.)	5	3
P/E Ratio	16	8

You are required to calculate

Pre merger value per share

The maximum share exchange ratio

Idea & Co. should offer without dilution of

(i) EPS (ii) Market Value Per Share

- Q.3 Explain meaning of foreign exchange markets and different rates in foreign exchange markets .
- Q.4 Explain international parity relationships .

Roll No. \_\_\_\_\_

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

Internal Examination -2021/22

M.Com.Sem-3

Entrepreneurship development-1 (PB03CCOM22)

Date: 17/09/2021 Friday TIME: 08:30 TO 09:30 AM Total Marks: 40

Note: Right side of figures indicates full marks of Question.

Answer any two of the following questions.

- Q-1. Extend your honest views about TRYSEM and rural entrepreneurship.
- Q-2: Describe the success stories of women entrepreneurs ( any two) of India.
- Q-3. Explain the importance objectives and principles of EDP.
- Q-4. Explain the concept and classification of small business.

Internal Examination Sept. 2021

Sub : CAREER PLANNING-1 M.COM SEM-3

Date : 07-09-2021 Time : 10 TO 11 Total Marks: 40

Instruction : Answer any two Questions.

- 1.What are the strategies in the job search process? Describe in detail building network of contacts
2. Differentiate among CV, Resume and Bio-Data.
3. Describe Resume. Critique Checklist and explain Digital Resume in detail
4. Describe in detail (Investigating Company and Making Good Appearance

**SMT S.I.PATEL IPCOWALA COLLEG OF COMMERC PETALAD**  
**INTERNAL EXAMINATION- MCOM-SEM-3**  
**CORPORATE ACCOUNT -1**

Date-13-09-2021

Time-10-00 to 11-00

Marks- 40

**Q-1** Given below are the Balance Sheets as at 31-3-20 and 31-3-21 and additional information of X Ltd. You are required to prepare the statements showing the cash flow during 2020-21 20

Particulars	31-3-20	31-3-21
<b>(A) EQUITY AND LIABILITIES</b>	-	-
(1) Shares holders' Fund - (i) Equity Share Capital	100000	400000
(ii) Reserve and surplus - Capital Reserve	100000	-
General Reserve	300000	400000
(2) Non Current Liabilities – 15% Debenture	100000	300000
(3) Current Liabilities - Creditors	100000	400000
Bills payable	100000	300000
Bank Overdraft.	100000	-
(4) Short terms provision - Provision for Taxation	200000	500000
Provision for Depreciation	100000	300000
	1200000	2600000
<b>(B) ASSETS</b>	-	-
(1) Non –Current Assets-(i) Tangible Assets Fixed Assets	500000	1100000
(ii) Intangible Assets - Goodwill	-	-
(2) Non Current Assets - 10% Investment	100000	-
(3) Current Assets - Stock	300000	200000
Debtors	200000	300000
Bank balance	-	1000000
(4) Fictitious Assets - Profit and Loss A/c (Dr. Bl.)	100000	--
	1200000	2600000

**Further Information :-**

- (1) The company has sold off all the fixed assets for Rs.600000 in the beginning of the year and has credited the profit to capital reserve account.
- (2) The company has given fully paid up bonus share to its shareholders from capital reserve account.
- (3) The company has sold off its investments during year for Rs.120000.
- (4) It has provided Rs. 500000 for income-tax for year 2021-22.
- (5) During the year 2021-22, the company has paid Rs.100000 on account interim dividend.

**Q-3** Bharat Ltd. acquired 900 shares in Gujarat Ltd. on 1-1-2021. The following are the Balance Sheets of two companies as on 31-12-2021 20

Particulars	Bharat Ltd.	Gujarat Ltd.
<b>(A) EQUITY AND LIABILITIES</b>		
(1) Shares holders' Fund - (i) Shares of Rs. 100 each	200000	100000
(ii) Reserves and Surplus		
Reserve	30000	20000
Profit and Loss A/c	20000	15000
(2) Current Liabilities - Creditors	30000	200000
<b>Total</b>	280000	155000
<b>(B) ASSETS</b>		
(1) Non –Current Assets-(i) Land and Building	100000	75000
(2) Non Current Assets - Shares in Gujarat Ltd.	40000	60000
(3) Current Assets - Stock	110000	-
Debtors	30000	20000
<b>Total</b>	280000	155000

On 1-1-2021 the profit & Loss A/c and Reserve of Gujarat Ltd. showed credit balance of Rs. 12000 and Rs.5000 respectively. Included in the debtors of Bharat Ltd. is Rs. 5000 due from Gujarat Ltd.

From the above information, prepare a consolidated Balance Sheet as on 31-12-2021.

Particulars	Debit Rs.	Credit Rs
Equity Share Capital of Rs.10 each		300000
General Reserve		160000
Land	70000	
Building	98000	
Accumulated Depreciation--Building		19600
Equipments	140000	
Accumulated Depreciation- Equipments		28000
Inventories	89000	
Purchases	610000	
Discount Received		10000
Discount Allowed	14500	
Sales		1100000
Sales return	17500	
Bills Receivable	110000	
Bills Payable		70000
Trade Debtors	106000	
Trade Creditors		49000
Salaries Payable		18000
Rent received		18000
Salaries to staff	232000	
Repairs & Maintenance	19000	
Electricity	80000	
Interim cash dividend	30000	
Provision for doubtful debts		6000
Selling expenses	14000	
Freight inward	20000	
Bond payable		100000
Profit on sale of land		25000
Cash & cash equivalents	253600	
Total	1903600	1903600

## Additional Information :

- [1] Closing stock of Inventory was Rs.64000
  - [2] On Building 5% depreciation using reducing balance method and Equipments 20% Depreciation using straight line method.
  - [3] The company had issued bond on 1 october 2019 . The interest is payable half Yearly on 1<sup>st</sup> April & 1<sup>st</sup> october. He rate of interest is 12% p.a.
  - [4] Final dividend of Rs. 15000 was declared on 31<sup>st</sup> March 2020
  - [5] Income tax rate is 35%.
- Prepare Profit & Loss Account & Balance sheet as per companies act 2013 schedule III.

Q-2 Give answer (any two)

- (1) Benefits of Holding Company
- (2) Utility of cash flow
- (3) Accounting standard -3
- (4) International Financial Reporting Standards (IFRS)