

SMT.S.I.PATEL IPCOWALA COLLEGE OF COMMERCE- PETLAD
M.COM.SEMESTER-3
 Tuesday, 27th September 2022
 10.00 A.M to 11.00 A.M
CORPORATE ACCOUNT- 1 (PB03ECOM51)

Total Marks- 40

Q-1 The following are the Balance Sheets of the Kirtan Company Ltd. as on 31st March

Particulars	31-03-20	31-03-21
(I) EQUITY AND LIABILITIES :		
(1) Shareholders' Fund :-		
(a) Equity Share Capital – fully paid shares of Rs. 100	3,00,000	4,50,000
(b) Reserve and Surplus – General Reserve	1,80,000	60,000
Profit and Loss Account	30,000	36,000
(2) Non –Current Liabilities :		
(a) Long Term Borrowing : 10% Debenture	-	1,50,000
(3) Current Liabilities:		
(a) Trade Payable – Sundry Creditors	1,35,000	1,53,000
(b) Short Term Provision - Provision for Taxation	45,000	51,000
Total	6,90,000	9,00,000
(II) ASSETS		
(1) Non-Current Assets		
(a) Fixed Assets :		
(i) Tangible Assets – Building and Land	3,90,000	6,69,000
(b) Non- Current Investment	45,000	36,000
(2) Current Assets :		
(a) Inventories – Stock	30,000	45,000
(b) Trade receivable- Debtors (15000 –1200 Bad Debts Resv.)	1,65,000	1,05,000
(c) Cash and Cash Equivalent – Cash and Bank	36,000	27,000
(d) Other Current Assets – Preliminary Expenses	24,000	18,000
Total	6,90,000	9,00,000

Additional Information :-

(1) On 1-4-2020 bonus shares at one share for every two shares were issued by capitalizing General Reserve. (2) Income Tax of Rs. 42,000 was paid during the year. (3) Interim dividend of Rs.27,000 was paid during the year. (4) Depreciation Rs. 15,000 was provided on Building and Land (5) Investment costing Rs.15, 000 was sold at a profit of Rs. 3,000 and the profit was credited to Profit and Loss Account.

From the above information prepare the Cash Flow Statement as per AS -3

OR

Q-1	A Ltd. acquired 1800 shares in B Ltd. on 1-1-2013. The following are the Balance Sheets of two companies as on 31-12-2013																																				
<table border="1"> <thead> <tr> <th data-bbox="231 828 574 884">Liabilities</th> <th data-bbox="574 828 718 884">A Ltd.</th> <th data-bbox="718 828 861 884">B Ltd.</th> <th data-bbox="861 828 1149 884">Assets</th> <th data-bbox="1149 828 1292 884">A Ltd</th> <th data-bbox="1292 828 1420 884">B Ltd.</th> </tr> </thead> <tbody> <tr> <td data-bbox="231 884 574 929">Shares of Rs. 100 each</td> <td data-bbox="574 884 718 929">400000</td> <td data-bbox="718 884 861 929">200000</td> <td data-bbox="861 884 1149 929">Land and Building</td> <td data-bbox="1149 884 1292 929">200000</td> <td data-bbox="1292 884 1420 929">150000</td> </tr> <tr> <td data-bbox="231 929 574 974">Reserves</td> <td data-bbox="574 929 718 974">60000</td> <td data-bbox="718 929 861 974">40000</td> <td data-bbox="861 929 1149 974">Stock</td> <td data-bbox="1149 929 1292 974">80000</td> <td data-bbox="1292 929 1420 974">120000</td> </tr> <tr> <td data-bbox="231 974 574 1019">Profit and Loss A/c</td> <td data-bbox="574 974 718 1019">40000</td> <td data-bbox="718 974 861 1019">30000</td> <td data-bbox="861 974 1149 1019">Shares in B Ltd.</td> <td data-bbox="1149 974 1292 1019">220000</td> <td data-bbox="1292 974 1420 1019">-</td> </tr> <tr> <td data-bbox="231 1019 574 1086">Creditors</td> <td data-bbox="574 1019 718 1086">60000</td> <td data-bbox="718 1019 861 1086">400000</td> <td data-bbox="861 1019 1149 1086">Debtors</td> <td data-bbox="1149 1019 1292 1086">60000</td> <td data-bbox="1292 1019 1420 1086">40000</td> </tr> <tr> <td data-bbox="231 1086 574 1153"></td> <td data-bbox="574 1086 718 1153">560000</td> <td data-bbox="718 1086 861 1153">310000</td> <td data-bbox="861 1086 1149 1153"></td> <td data-bbox="1149 1086 1292 1153">560000</td> <td data-bbox="1292 1086 1420 1153">310000</td> </tr> </tbody> </table>	Liabilities	A Ltd.	B Ltd.	Assets	A Ltd	B Ltd.	Shares of Rs. 100 each	400000	200000	Land and Building	200000	150000	Reserves	60000	40000	Stock	80000	120000	Profit and Loss A/c	40000	30000	Shares in B Ltd.	220000	-	Creditors	60000	400000	Debtors	60000	40000		560000	310000		560000	310000	<p data-bbox="231 1153 1412 1220">On 1-1-2013 the profit & Loss A/c and Reserve of B Ltd. showed credit balance of Rs. 24000 and Rs.10000 respectively. Included in the debtors of A Ltd. is Rs. 10000 due from B Ltd.</p> <p data-bbox="231 1220 1412 1310">From the above information, prepare a consolidated Balance Sheet as on 31-12-2013.</p>
Liabilities	A Ltd.	B Ltd.	Assets	A Ltd	B Ltd.																																
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	560000	310000		560000	310000																																
Q-2	<p data-bbox="231 1321 1412 1411">Prepare Balance Sheet and Profit and loss Account as per companies act 2013 with using imaginary figures</p> <p data-bbox="766 1411 829 1478" style="text-align: center;">OR</p>																																				
Q-2	<p data-bbox="231 1489 1412 1534">Write short note on</p> <p data-bbox="231 1534 1412 1579">(1) Utility of value added statement.</p> <p data-bbox="231 1579 1412 1624">(2) Gross value added and net value added.</p>																																				

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Internal Examination .

M.COM-SEM-3

Sub : CAREER PLANNING-1 (PB03ACOM51)

Date : 24-09-2022 Time : 10 TO 11 Total Marks: 40

Q-1.What are the strategies in the job search process? Describe in detail building network of Contacts

OR

Describe in detail Investigating Company and Making Good Appearance

Q-2. Write notes on "Making Good Appearance" and "Body sport for interview".

OR

How would you prepare for Group Discussion? Describe strategies for Group Discussion in detail.

Roll No. _____

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Internal Examination -2022/23

M.Com.Sem-3

Entrepreneur Development PB03CCOM52

Date: 08/10/2022

TIME: 10:00 TO 11:00 A.M.

Total Marks: 40

Q-1. Define Entrepreneur. Explain types of Entrepreneurs with suitable example. (20)

OR

Q-1. Define Women Entrepreneurship. Discuss rural Women Entrepreneurship

With suitable example

Q-2. Define EDP. Discuss various objectives and misconceptions about EDP in detail. (20)

OR

Q-2. Define small Business. Explain procedures to start small business unit with

Suitable Example.

SEAT No.....

SMT. S.I. PATEL IPCOWALA COLLEGE OF COMMERCE - PETLAD

M.COM. SEMESTER III

Monday, 26th September, 2022

10:00 A.M To 11:00 A.M

RESEARCH METHODOLOGY (PB03CCOM51)

MARKS: 40

Q.1 Define the term research. Explain the types of the research in detail with illustration. [20]

OR

Q.1 Why research is important? How would you conduct research? [20]

Q.2 What is research proposal? Discuss the contents of good research proposal. [20]

OR

Q.2 What is research design. Explain the feature and types of research design. [20]

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M.Com. Sem-III, Internal Examination-Sep,-2022

Sub: Financial Management (PB03CCOM53)

Date:- 07/10/2022

Time:- 10.00 to 11.00

Marks:- 40

Note:- Marks are on the right side

Q.1 Define Financial Strategy. Write a note on Financial Strategy Formulation. 20

OR

Q.1 "Value creation is at the heart of corporate strategy" Discuss with reference to financial strategy formulation. 20

Q.2 Write a detail note on World Monetary System. 20

OR

Q.2 Explain international parity relationships. 20