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EXAM SEAT NO. _____

NO. OF PRINTED PAGES: 01

[165]

SARDAR PATEL UNIVERSITY
M. Com. (CBCS) (SEMESTER-IV)

THURSDAY, 13TH APRIL- 2023

02:00 P.M. TO 05:00 P.M.

COURSE TITLE: ENTREPRENEURSHIP DEVELOPMENT-II

CODE No.: PB04CCOM52

MAXIMUM MARKS: 70

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

<u>SECTION-1</u>		
✓ [Q.1]	Discuss internal and external motivating factors with suitable example.	[18]
<u>OR</u>		
[Q.1]	Explain the concept of entrepreneurial motivation. Describe McClelland achievement motivation theory in detail.	[18]
✓ [Q.2]	Explain the concept of project. Discuss the classification of project with suitable example.	[17]
<u>OR</u>		
✓ [Q.2]	Write a short note on: [A] Project life cycle [B] Aspects of Project	[17]
<u>SECTION-2</u>		
✓ [Q.3]	Explain concept of project formulation. Explain how to formulate the project using various stages of project formulation with example.	[17]
<u>OR</u>		
[Q.3]	What is the importance of project identification? Discuss with suitable example.	[17]
[Q.4]	Write a short note on: [A] Importance of Project Report [B] Stages of Project Appraisal	[18]
<u>OR</u>		
✓ [Q.4]	Explain concept of project appraisal. Describe the format of project report with suitable example.	[18]



EXAM SEAT NO. _____

[95]

NO. OF PRINTED PAGES: 01

SARDAR PATEL UNIVERSITY
M. COM. (CBCS) (SEMESTER-IV)WEDNESDAY, 19TH APRIL- 2023
02:00 P.M. TO 05:00 P.M.

COURSE TITLE: CAREER PLANNING-II

CODE No.: PB04ACOM51

MAXIMUM MARKS: 70

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

<u>SECTION-1</u>		
[Q.1]	Explain classification of thinking and types of reasoning with suitable example.	[18]
<u>OR</u>		
[Q.1]	Discuss various types of problems and different approaches use for problem -solving with example.	[18]
[Q.2]	Explain nature of assertiveness. Discuss <u>types of assertiveness</u> with suitable example.	[17]
<u>OR</u>		
[Q.2]	Discuss the significance of emotional intelligence in human life. Explain the types of emotional intelligence in detail.	[17]
<u>SECTION-2</u>		
[Q.3]	Define team. Explain the nature, need and significance for team building.	[17]
<u>OR</u>		
[Q.3]	What are the different types of teams? Explain with suitable example.	[17]
[Q.4]	Describe the 7Cs model for professional excellence with suitable example.	[18]
<u>OR</u>		
[Q.4]	Write a short note on : [A]. Creative problem-solving tools and techniques [B]. Types of handshaking	[18]

SEAT No. _____



No of Pages Printed:5

SARDAR PATEL UNIVERSITY
M. Com. (CBCS) (Semester - IV)
Friday, 21st April, 2023
02:00 PM to 05:00 AM

COURSE TITLE: CORPORATE ACCOUNTING-II CODE NO.: PB04ECOM51
TOTAL MARKS.: 70

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

SECTION I						
Q-1	The following are the Balance Sheets of Shree Ram Ltd for the years 2020 and 2021. Prepare a Comparative Balance Sheet, Common Size Balance Sheet and study the financial position of the concern.					(17)
	2020 [Rs]	2021 [Rs]		2020 [Rs]	2021 [Rs]	
Equity Share Capital	6,00,000	8,00,000	Land & Buildings	3,70,000	2,70,000	
Reserves & Surplus	3,30,000	2,22,000	Plant & Machinery	4,00,000	6,00,000	
Debenture	2,00,000	3,00,000	Furniture & Fixtures	20,000	25,000	
Long-term loans on Mortgage	1,50,000	2,00,000	Other Fixed Assets	25,000	30,000	
Bills Payable	50,000	45,000	Cash in hand and at Bank	20,000	80,000	
Sundry Creditors	1,00,000	1,20,000	Bills Receivables	1,50,000	90,000	
Other Current Liabilities	5000	10,000	Sundry Debtors	2,00,000	2,50,000	
			Stock	2,50,000	3,50,000	
			Prepaid Expenses		2,000	
	14,35,000	16,97,000		14,35,000	16,97,000	
OR						
Q-1	What is Financial Statements? Discuss the Techniques of Financial Statement Analysis in detail.					(17)

Q-2 The following ratios are given for Rang Co Ltd. company.

Net Profit Margin	4%
Current Ratio	1.25
Return on Net Worth	15.23%
Total Debt to Total Assets Ratio	0.40
Inventory Turnover Ratio	25

Complete the following statements:

Profit and Loss Statement

	Amount (Rs)
Sales	-----
Cost of Goods Sold	-----
Operating Expenses	700
PBIT	-----
Interest	45
Profit Before Tax	-----
Tax Provision (50%)	-----
Profit After Tax	-----

Balance Sheet

Net Worth	-----	Fixed Assets	-----
15% Long-term debt	-----	Current Assets	180
Accounts Payable	-----	Cash	-----
		Receivables	60
		Inventory	-----

OR

Q-2 From the following particulars prepare the balance sheet of Kapish Ltd for the year ending March 2023.

(18)

Current Ratio	2
Working capital	Rs. 4,00,000
Capital block (employed) to current assets	3:2
Fixed Assets to Turnover	1:3
Sales cash/credit	1:2
Debentures/Share capital	1:2
Stock velocity	2 months
Creditors velocity	2 months
Debtors' velocity	3 months
Gross Profit Margin	25% (to sales)
Capital Employed:	
Net Profit	10% of turnover
Reserve	2.5% of turnover

SECTION II			
Q-3	Manthan ship Marine Insurance Co. Ltd. Furnishes the following details for the calendar years:		(17)
	Particulars	2022 Rs.	2023 Rs.
	Claims paid	1,14,375	2,13,375
	Depreciation- furniture	19,125	23,625
	Profit on sale of car	9,000	
	Loss on sale of furniture		3,000
	Audit fees	15,000	15,000
	Premium less re insurance	6,75,000	7,50,000
	Income tax refund	21,000	10,500
	Salaries to staff	1,87,500	2,02,500
	Printing, postage and stationery	69,750	86,250
	Legal charges	7,500	6,000
	Bad debts	1,125	33,300
	Miscellaneous expenses	23,250	33,750
	Commission- on Direct business	33,750	45,000
	On reinsurance accepted	26,250	37,500
	On reinsurance ceded	63,000	36,000
	(a) Amount of estimated liability for claims		
	As on 31-12-2021		51,375
	As on 31-12-2022		67,125
	As on 31-12-2023		83,325
	(b) Reserve for unexpired risk:		
	On 31-12-2021		4,80,000
	Additional reserve on same date		48,000
	These are to be maintained @ 100% and 10% on net premium respectively. Prepare Revenue accounts for the years 2022 and 2023.		
OR			
Q-3	Write note on: 1. IRDA 2. Insurance Ombudsmen		(17)
Q-4	The following Trial Balance was extract from the books of the Manan Bank Ltd, as on 31 st March, 2022:		(18)
	Particulars	Rs.	Rs.
	Investment in Govt. of India Bonds	2,91,555	-
	Other Investments	2,33,445	-
	Gold Bullion	22,695	-
	Interest accrued on Investment	36,930	-
	Security Deposit of Employees	-	22,500
	Saving Account Balance	-	11,130
	Current Ledger Control account	-	1,45,500
	Fixed Deposit	-	34,575
	Share Premium account	-	1,35,000
	Statutory Reserve	-	2,10,000
	Silver Bullion	3,000	-

Constituents' Liability for acceptance and endorsements	84,750	-
Building	97,500	-
Furniture	7,500	-
Borrowing from Banks		1,15,845
Money at Call and Short Notice	39,000	-
Advances	3,00,000	-
Profit and Loss Account Balance		9,750
Bills Discounted and Purchased	18,750	-
Bills for Collection		65,250
Acceptances and Endorsements		84,750
Interest	11,925	1,08,000
Commission and Brokerage		37,950
Discounts		63,000
Bills receivable being bills for collection	65,250	-
Audit Fees	7,500	-
Loss on sale of furniture	1,500	-
Directors' fees	1,800	-
Salaries	31,800	-
Postage	75	-
Rents		900
Profit on Bullion		1,800
Managing Directors' Remuneration	18,000	-
Miscellaneous income		4,050
Loss on sale of Investment	45,000	-
Deposit with other Banks	1,12,500	-
Branch Adjustment	30,000	-
Depreciation reserve on building		30,000
Share Capital	-	4,50,000
Cash in Hand with RBI	69,525	-
Total	15,30,000	15,30,000

You are required to prepare a Profit and Loss account for the year ended on 31st March, 2022 and also the Balance sheet after considering the following:

- Provide rebate on bills discounted: Rs. 7,500.
- A scrutiny of the Current Account ledger reveals that three are accounts overdrawn to the extent of Rs. 37,500 and the total of the credit balance is Rs. 1,83,000.
- Claims by employees for bonus amounting to Rs. 22,500 is pending award of arbitration.
- Depreciation on building for the year amounting to Rs. 7,500.
- Out of profit for the year, 25 per cent thereof were transferred to statutory reserve, and the Directors proposed a dividend of 8 per cent (Dividend tax is not applicable).

OR

4
[A] The following balance stood in the books of Sanjay Banks Ltd. After preparing Profit and Loss Account. (14)

The net profit is after deducting provision for bad debts Rs. 4,20,000, tax provision Rs. 14,00,000 and rebate on bills discounted Rs. 70,000. Prepare the balance Sheet of the Bank Ltd.

Particular	Rs. ('000)
Current accounts	11,20,00
Money at call and short notice	42,00
Investment (at cost)	4,20,00
Profit and Loss Account (Cr.) 01.04.2021	29,40
Dividend for 2021 (incl. Corporate Dividend Tax)	7,00
Land and Building (after depreciation up to 31.03.2022)	1,48,90
Cash in hand	8,40
Cash with RBI	2,10,00
Cash Credit	8,00,00
Term Loan	1,80,00
Cash with other banks	1,82,00
Borrowing from other banks	88,00
Bills discounted and purchased	84,00
Sundry Creditors	4,20
Bills Payable	1,12,00
Unclaimed dividend	4,20
Bills for collection	19,60
Acceptance on behalf of customers	28,00
Net profit for 2021-22	33,60
Share Capital	70,00
Reserve Fund	49,00
Fixed Deposit accounts	1,33,00
Saving Bank accounts	4,20,00

[B] Director of Raj Bank Ltd wants to know minimum capital and reserve requirements. As they are thinking a place of Bank and branches. You are requested to inform them in each case when place of Business as per Banking Regulation Act 1949. (04)

Place of Business:

1. Kolkata only
2. Kolkata & Darjeeling
3. Ahmedabad only
4. Kolkata & Mumbai both



Course title: Financial Management II

Code No. : PB04CCOM53

Notes:

Total Marks: 70

Time: 3 Hours

1. Right Side of figures indicates full marks of Question.
2. Answer to the Two Sections should be written separately in the same Answer Book.

SECTION I

Q.1 Elaborate in detail following financial concepts: [17]

1. Financial assets	2. Financial rates of return
3. Financial intermediaries	4. Financial instruments
5. Financial markets	

OR

Q.1 Write difference between: [17]

- a) Primary Market vs Secondary Market
- b) Capital Market vs Money Market
- c) New Issue Market vs Secondary Market

Q.2 Answer following questions:

1. What qualitative information is useful in company analysis? [04]

2. Describe various types of charts used by technical analysts to predict future behavior of prices. [07]

3. An investor is interested in two similar companies within the same industry. The investor wants to use the DuPont analysis method to compare each company's strengths and areas of opportunity and decide which company is the better investment option. Use following information to determine Net Profit Margin, Total Asset Turnover, Equity multiplier/financial leverage and the DuPont ROE value. [07]

	Anjani Ltd [Rs]	Pavanputra Ltd [Rs]
Net Income	2,000	2,500
Revenue	8,000	20,000
Average Assets	5,000	8,000
Average Equity	2,000	1,000

OR

Q.2(a) What do you understand by fundamental analysis? Why is it necessary? Explain top-down approach of fundamental analysis. [09]

Q.2(b) "It is important to predict the direction of the national economy because economic activity affects corporate profits." Elucidate the statement with reference to tools of economic analysis. [09]

SECTION II

Q.3(a) Explain the linkages between share price, earnings and dividends. Illustrate. [09]

Q.3(b) What do you understand by security analysis? Discuss factors affecting security prices. [09]

OR

Q.3[a] You are thinking of buying Sugriva Ltd.'s preference share of Rs 100 par value that will pay a dividend of 12 per cent perpetually. (a) What price should you pay for the preference share if you are expecting a return of 10 per cent? (b) Suppose Sugriva Ltd. can buy back the share at a price of Rs 110 in seven years, What maximum price should you pay for the preference share? [06]

Q.3[b] An investor is looking for a four-year investment. The share of Jambavan Company Ltd. is selling for Rs 75. They have plans to pay a dividend of Rs 7.50 per share each at the end of first and second years and Rs 9 and Rs 15 respectively at the end of third and fourth years. If the investor's capitalization rate is 12 percent and the share's price at the end of fourth year is Rs 70, what is the value of the share? Would it be a desirable investment? [06]

Q.3[c] Determine the market values of the following bonds, which pay interest semi-annually: [06]

Bond	Interest Rate	Required Rate	Maturity Period (Years)
A	16%	15%	25
B	14%	13%	15
D	12%	8%	10

Q.4[a] "Market efficiency can be categorized into three levels." Elucidate. [09]

Q.4[b] What are the different styles of investing? [08]

OR

Q.4[a] Mr. Vekant holds the following portfolio: [05]

Share	Beta	Investment [Rs]
Reliance Industries	0.6	5,00,000
TATA Steel	1.0	2,50,000
SBI	1.2	3,24,000

What is the expected rate of return on Mr. Venkat's portfolio, if the risk free rate is 5% & the expected return on market portfolio is 18%?

Q.4[b] Write a note on Capital Asset Pricing Model. [06]

Q.4[c] Discuss Random Walk theory. [06]

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No. of Printed Pages: 2

SEAT No. _____

[174]

SARDAR PATEL UNIVERSITY

M.Com. (Fourth Semester) / (2022-23) (April - 2023) Examination

Date: 11-04-2023, Time: 2.00 pm to 5.00 pm

PB04CCOM51 - RESEARCH METHODOLOGY-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 Write a note on [17]
1. Personal Interview
2. Questionnaire method

OR

Q.1 Write a note on [17]
1. Difference between Questionnaires and Schedules
2. Sources of Secondary Data

Q.2 Discuss the four operations of data preparation pointing out the significance of each in context of research study. [18]

OR

Q.2 Write a note on [18]
1. Problems in preparation of processing data
2. Types of analysis and statistics in research

SECTION-II

Q.3 Set up an analysis of variance table using for the following two-way design results. [17]

Varieties of fertilizers	Variety of seeds		
	A	B	C
W	6	5	5
X	7	5	4
Y	3	3	3
Z	8	7	4

The table value of $F(2,6) = 5.14$, $F(3,6) = 4.76$ at 5% level of significance. Find out that differences of varieties of seeds are significant or not.

Q.3 Ten students are selected at random from a college and their heights are found to be 115, 104, 108, 109, 118, 110, 122, 124, 126 and 128 cms. In the light of these data, discuss the suggestion that the mean height of the students of the college is 110 cms. (use 5% level of significance) [09]

(a) (Table value of t at 5% level for 8 d.f. is 2.306, for 9 d.f. is 2.262 and for 10 d.f. is 2.228 for a two tailed test)

(b) The following data show the cost per square foot of floor area concerning randomly selected 7 schools and 10 offices from those completed during the period 2020 to 2023. [08]

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65.33, 133.33, 192, 64, 100, 60

school	25	32	30	32	24	14	32			
Office	24	34	22	30	42	31	40	30	32	35

Test at 5% level whether the two building differ as regards their cost or not?
(the table value of $t = 2.131$)

Q.4 Write a note on

1. different steps in writing a research report
2. Types of research report

[18]

OR

Q.4 Write a note on

1. Layout of Research Report
2. Plagiarism

[18]

— X —