

SEAT No. 561

SARDAR PATEL UNIVERSITY
M. Com. (CBCS) (Semester - IV)
Monday, 12th July, 2021
09:00 AM to 11:00 AM

No of Pages Printed: 03

[11]
08.

COURSE TITLE: CORPORATE ACCOUNTING-II CODE NO. : PB04ECOM21
TOTAL MARKS.: 70

Notes:

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	A. "Financial Statements are only a tool for getting Profit and Loss of the Business" Critically evaluate this statement.	(10)																																																			
	B. Write note on: "Sources of Information"	(07)																																																			
OR																																																					
Q-1	A. The following details are provided by Rajesh Ltd. For the year ended 31 st March 2020 and 2021. Prepare Comparative statement:	(17)																																																			
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	B. Write note on: Quality of Earnings.																																																				
Q-2	Discuss Valuation Ratios and Do Pont Analysis in details.	(18)																																																			
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SECTION II

Q-3 Draw Balance Sheet of Life Insurance Company with all necessary schedules using Imaginary Figures. (17)

OR

Q-3 Rang Insurance Co. Ltd., is doing composite insurance business. The following balances pertaining to its marine business as on 31 December, 2020 are submitted to you for preparing the Revenue A/c for the year ended on that date in the prescribed form: (17)

Particular	Rs.
Commission on re-insurance accepted	1,86,000
Commission on direct business	1,95,000
Commission on re-insurance ceded	3,42,000
Depreciation	7,000
Loss on sale of motor car	12,000
General managers salary	48,000
Rent	62,500
Postage, telegram and telephones	10,000
Staff salary and bonus	1,50,000
Travelling expenses	25,600
Motor car expenses	85,000
Printing, stationery and periodicals	49,000
Law charges	25,000
Electricity charges	11,000
Contribution to staff provident fund	10,900
Audit fees	4,000
Bad debts	1,200
Miscellaneous expenses	2,500
Claims under policies paid during the year	6,53,000
Reserve for unexpired risk as on 31 st December, 2019	13,67,000
Additional reserve for unexpired risks as on 31 December, 2019	46,000
Premium received less re-insurances	9,90,000

You have also to consider the following information and directions:

- Gross Premium written direct in India was Rs 12,23,000.
- No premium was written outside India and as such no business was transacted outside India during 2020.
- Total estimated liability in respect of claims due or intimated as on 31st December, 2019 and 31st December, 2020, were Rs 1,200 and Rs 6,300, respectively.
- The General manager's salary pertaining to marine Department was Rs 24,000.
- Make an additional reserve of 10% of the premium received in addition to the usual reserve required to be maintained as per the code of conduct in respect of unexpired risks as on 31st December, 2020.

Q-4 Prepare the Profit and Loss account of VVCC Bank Ltd. For the year ended 31st March, 2021 from the following information: (18)

Interest on Loan	2,59,000	Rent and taxes	18,000
Interest on cash credits	1,95,000	Directors' and Auditors' fees	6,000
Interest on fixed Deposits	2,75,000	Postage and telegrams	4,000
Interest on Current Accounts	42,000	Printing and advertisement	3,000
Interest on Govt. Securities	54,000	General expenses	2,000
Interest on inter-Bank borrowings	68,000	Bad Debts	12,000
Discount on bills discounted	1,95,000	Profit and Loss Account (Cr.) on 01.04.2020	30,000
Commission and exchange	8,000	Insurance	8,000
Miscellaneous receipts	7,000	Salaries	32,000
Rebate on bills discounted (01.04.2020)	49,000	Contribution to provident fund	20,000
Establishment Expenses	54,000		

Provide Rs. 8,000 for depreciation, Rs. 20,000 for doubtful debts and Rs. 15,000 for taxation. An interim dividend of Rs. 12,000 was paid. On 31.03.2021 the bills discounted outstanding with an average due date of 22.06.2021 were Rs. 5,00,000, discounted @ 10 p.a.

OR

Q-4 Prepare the balance sheet of HDFC Bank Ltd as on 31st March, 2021 from the following particulars: (18)

Paid up capital	10,00,000	Land and Building	17,00,000
Authorised capital	50,00,000	Term loans	8,00,000
Money at call and short notice	5,00,000	Cash credits	3,00,000
Investments	30,00,000	Current Accounts	25,00,000
Bills discounted and Purchase	4,00,000	Fixed deposits	14,00,000
Bills payable	5,00,000	Profit for the year	4,00,000
Furniture & Fixtures	1,00,000	Cash in hand and with RBI	10,00,000
		Saving Bank Account	10,00,000

The reserve fund is equal to paid up capital. The profit for the year is arrived at before making adjustment for unexpired discount Rs. 5,000 on bill discounted during the year not matured on 31st March, 2021.

Investments include Rs. 5,000 share of face value Rs.100 each on which Rs. 60 is paid-up. Claims against the Acceptance as on 31st March 2021 are Rs. 2,00,000.

EXAM SEAT NO. 561

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NO. OF PRINTED PAGES: 02

SARDAR PATEL UNIVERSITY
M. COM. (CBCS) (SEMESTER-IV)
SATURDAY, 10TH JULY- 2021
09:00 A.M. TO 11:00 A.M.
COURSE TITLE: CAREER PLANNING-II

CODE No. : **PB04ACOM21**

MAXIMUM MARKS: 70

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

<u>SECTION-1</u>		
[Q.1]	Discuss various problem solving approaches with example.	[18]
<u>OR</u>		
[Q.1]	Define reasoning? Explain types of reasoning with suitable example	[18]
[Q.2]	Describe various strategies to become assertive with suitable example.	[17]
<u>OR</u>		
[Q.2]	Explain types of assertiveness with suitable example.	[17]
<u>SECTION-2</u>		
[Q.3]	Discuss the types of teams with suitable example.	[17]
<u>OR</u>		
[Q.3]	Explain various factors influencing the effectiveness of any teams.	[17]
[Q.4]	Explain any 4Cs of 7Cs model for professional excellence in detail.	[18]
<u>OR</u>		
[Q.4]	Write a note on critical problem solving tools and techniques.	[18]

[P.T.O.]

Seat No. 561

[10]
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Sardar Patel University
M.Com. (CBCS) (Semester -IV)
DATE: 09 -07-2021
TIME: 09:00 AM to 11:00 AM

No. of Pages Printed: 04

Course title: Financial Management II

Code No. : PB04CCOM23
Total Marks: 70
Time: 2 Hours

Notes:
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 With respect to Indian Financial System, Discuss any two of the following: [17]
- Functions of Indian Financial System
 - Financial Concepts
 - Weaknesses of Indian Financial System
- OR
- Q.1 State and discuss any Seven Stock Market Terminologies and also write a short note on SEBI with its role and powers. [17]
- Q.2 Explain the concept of Fundamental Analysis and discuss EIC analysis. [18]
- OR
- Q.2 A) Write a note on Du Pont Analysis [18]
B) Explain the tool 'Charting' as key factor in Technical Analysis and different types of charts used in it.

SECTION II

- Q.3 What do you mean by 'Value'? Explain the different concepts of value and also discuss the concept of 'Security Analysis' and factors affecting Security Prices. [17]
- OR
- Q.3[a] The A Ltd currently pays Rs. 3 per share as annual dividend. Assuming 10% required rate of return on shares, compute the value of shares under each of the following dividend growth rate assumptions: [10]
- Annual rate of growth, zero (0) per cent indefinitely.
 - Annual constant rate of growth, 5 per cent to infinity.
 - Annual rate of growth, 5 per cent for each of the next 3 years, followed by a constant annual rate of growth 4% in years 4 to infinity.
- Q.3[b] A bond has 3 years remaining until maturity. It has a par value of Rs. 1,000. The coupon interest rate on the bond is 10%. Compute the YTM at current market price of (i) Rs. 1100(ii) Rs. 1000 and (iii) Rs. 900, assuming interest is paid annually. [07]
- Q.4[a] Define the term 'Portfolio' and differentiate between Traditional and Modern Portfolio Theories. [10]
- Q.4[b] Discuss Capital Asset Pricing Model (CAPM). [08]

OR

Q.4[a] Shri Maruti Group of Companies has portfolio of following diversified business operations in different areas. [10]

Business groups	Market Value of Equity	Beta
Automotive Division	Rs. 100 Crore	1.10
Electronics	Rs. 50 Crore	1.50
FMCG	Rs. 150 Crore	2.00
Software and Tech support	Rs. 100 Crore	1.00

Analyze the following and interpret the results:

- Estimate the beta for Shri Maruti Group as a company.
- If Narmada Bond rate is 7.5 %, estimate the expected return for Shri Maruti Group.
- Estimate the expected return for each division. The average market risk premium is 8.5%.

Q4[b] Distinguish between Growth investing and Value investing. [08]

Seat No. 561

No. of Printed Pages: 02

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SARDAR PATEL UNIVERSITY

M.Com. (Fourth Semester) / (2020-21) (July-2021) Examination

Thursday, 8th July, 2021

9.00 am to 11.00 am

Course Title: ENTREPRENEURSHIP DEVELOPMENT-II
Course Code: PB04CCOM22

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	Explain in detail Internal Motivating Factors of Entrepreneurs.	18
OR		
Q.1	Write a note on External Motivating Factors of Entrepreneurs.	18
Q.2	What are the ways of classifying the projects by different authorities?	17
OR		
Q.2	Write a note on Project Life Cycle.	17
SECTION-II		
Q.3	Give concept of Project Identification. Describe Importance of Project Identification in detail.	18
OR		
Q.3	Give concept of Project Formulation. Elaborate Stages of Project Formulation in detail.	18
Q.4	Give concept of Project Report. Discuss Importance of Project Report and also explain Format of Project Report.	17
OR		
Q.4	Give concept of Project Appraisal. Describe Stages of Project Appraisal in detail.	17

(1)

(P.T.O.)

SARDAR PATEL UNIVERSITY**M.Com. (Fourth Semester) / (2020-21) (July-2021) Examination****Wednesday, 7th July, 2021, 9.00 am to 11.00 am****Course Title: RESEARCH MEHODOLOGY-II**
Course Code: PB04CCOM21**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 Primary Data. Explain Interview method for collecting data in detail. **18**

OR

Q.1 Write a note on **18**

1. Secondary Data

2. Difference between Questionnaires and Schedules

Q.2 Describe the significance of four operations of Processing of Data in context of research study. **17**

OR

Q.2 Write a note on **17**

1. Problems in Processing of Data for Analytical Purpose

2. Statistics in Research

SECTION-II

Q.3 What is ANOVA? Describe the techniques of Analysis of Variances for One way and Two way classification. **18**

OR

Q.3

- (a) Following table shows per acre production data for three varieties of wheat, each grown on four plots. **12**

Plots	Varieties of Wheat (Per acre Production)		
	A	B	C
1	6	5	5
2	7	5	4
3	3	3	3
4	8	7	4

Set up a table of Analysis of Variance and calculate F. State whether the difference between productions of three varieties is significant or not. Table value of $F=4.26$ at 5% level with d.f. (2,9)

- (b) Write a short note on t-test **06**

Q.4 What are the different Steps in writing Research Report? **17**

OR

Q.4 Write a note on **17**

1. Precautions of writing Research Report

2. Types of Research Report