[11N]
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B.Com. (Second Semester) Examination – April 2024
Subject : IPDC
CODE : UB02VAIPD01
Time: 10.00 a.m. to 11.30 a.m

Total Marks – 25

Date : 08-04-2024

Note: The right side figures in bracket shows total marks.

Que - 1: Choose the appropriate option by selecting the answers to the questions below.   [05]

(1) The change begins in life with................

(a) one talent (b) one work (c) one effort (d) one thought

(2) Tom Carly has studied on the habits of 233 self made millionaires within the period of 5 years. Which of the given topics is not in the study "Change Your Habits, Change Your Life?"

(a) They sleep four hours or less.   (b) They wake up early in the morning.
(c) They read a lot.   (d) All of the above

(3) When listening to someone, what should be done?

(a) What to do after the conversation, think about it
(b) Give complete attention to the speaker
(c) You should demonstrate that you are listening.
(d) None of the above.

(4) Which of the following variables does not lead us towards failure?

(a) Doubts (b) Fear of failure (c) Search for help (d) Making excuses

(5) Among the following, which behavior is harmful?

(a) Stay away from the mobile phone during the night.
(b) Do not use social media unnecessarily.
(c) Put your phone on AIRPLANE MODE while studying.
(d) Spend more than 5 hours a day on the phone.

Que - 2: Which qualities of Dr. A.P.J. Abdul Kalam are brought out in life?   [10]

OR

Que - 2: Explain "Struggle plays a very important role in personality development."   [10]

Que - 3: Explain the impact of habits adopted in youth on personality development.   [10]

OR

Que - 3: Discuss inspirational aspects from Sachin Tendulkar's life to adopt.   [10]

No. of Printed Pages: 6

SARDAR PATEL UNIVERISTY

Bachelor of Commerce (Semester –II) Examination - 2024

UB02MACOM06: Financial Accounting - II

Date: 9ᵗʰ April, 2024, Tuesday

Time 10:00 A.M. to 12:30 P.M.

Total: 50 Marks

Instructions: (1) Figures to the right indicate full marks of questions.

(2) Show the necessary calculations as a part of your answer.

Que. 1

Select correct alternative out of the alternatives given for each question. (10)

(1) Interest on security is calculated on____

(a) Its Face Value

(b) Its Market Value

(c) Its Purchase Value

(d) Its Book Value

(2) While selling securities, brokerage is generally calculated on the following price.

(a) Face Value

(b) Sales Value

(c) Book Value

(d) Average of Face Value and Sales Value

(3) The closing stock of investments is valued____

(a) Always at Purchase Price (b) Always at Market Price

(c) At Cost or Market Price whichever is less

(d) Purchase Price less likely reduction in Market Price

(4) When Shares are forfeited, the amount called on shares is debited to____

(a) Share Capital Account (b) Share Forfeiture Account

(c) Capital Reserve Account (c) Reserve Capital Account

(5) On Equity Shares of Rs. 200 each, the minimum application money per share should be____

(a) Rs. 5 (b) Rs. 10 (c) Rs. 15 (d) Rs. 20

(6) Financial Statements are also known as which accounts?

(a) Political (b) Social (c) Historical (d) Qualitative

(7) The current year expenses of a company are Rs. 9,00,000 and if it has increased by 20% as compared to the previous year, what will be the previous year's expenses?

(a) Rs. 1,80,000 (b) Rs. 10,80,000 (c) 7,50,000 (d) None of the above

(8) Where is Provision for Taxation shown in the Balance Sheet of a company under schedule III as per The Company's Act, 2013?

(a) Long-term Provisions (b) Short-term Provisions

(c) Short-term Liabilities (d) Long-term Liabilities

(9) Of the following, which one is 'Contingent Liability' for the company?

(a) Unpaid Dividend   (b) Unpaid Expenses

(c) Unpaid Dividend on Cumulative Pref. Shares

(d) Unpaid Taxation

(10)   Which of the following particulars does not appear under the head of 'Reserves and Surplus' in the Balance Sheet?

(a) General Reserve   (b) Proposed Dividend

(c) Securities Premium   (d) Sinking Fund

Que. 2

Akul had 12% Gujarat Government Loan having the face value of Rs. 7,50,000 and its cost value of Rs. 7,12,500 as on 01-04-2023. Interest is paid on 30th June and 31st December every year.

Following transactions were incurred during the year ending on 31-03-2024.

Date	Face Value (Rs.)	Price (Rs.)	Particulars
01-08-2023	7,50,000	96	Cum-interest Purchase
01-09-2023	4,50,000	95	Ex-interest Sale
01-12-2023	6,00,000	97	Ex-interest Purchase
01-03-2024	3,75,000	101	Cum-interest Sale

Brokerage is calculated at 1% on market value in each transaction of purchase and sale. Stock is valued as per First in First out (FIFO) Method.

The market value of investments on 31-03-2024 was Rs. 98.

From the above information, prepare 12% Gujarat Government Loan Account for the year ending on 31-03-2024.

OR

Que. 2

On 01-04-2023 Shri Vijay purchased 6% Debentures of Rs. 3,00,000 at Rs. 102. Interest is payable on 30th September and 31st March every year.

Transactions for the year ending on 31-03-2024 were as under.

Date	Face Value (Rs.)	Price (Rs.)	Particulars
31-07-2023	1,20,000	98	Cum-interest Purchase
15-11-2023	20,000	96	Ex-interest Purchase
30-11-2023	2,20,000	99	Cum-interest Sale
15-02-2024	1,20,000	104	Ex-interest Sale

On 31st March, 2024, the market value of 6% Debentures was Rs. 95. From the above information, prepare 6% Debentures' Account of Shri Vijay for the year ending on 31-03-2024.

Que. 3

Anand Limited issued 1,50,000 equity shares of Rs. 10 each at a premium of Rs. 5 per share **(10)** payable as under.

On Application	Rs. 3
On Allotment	Rs. 8 (including premium)
On First Call	Rs. 2
On Final Call	Rs. 2

Applications were received for 2,70,000 shares of which applications for 45,000 shares were rejected. Allotment was made pro-rata to the remaining applicants. The excess application money was adjusted to allotment.

Mr. X to whom 3,000 shares were allotted failed to pay money due on allotment, first call and final call. Mr. Y who was allotted 1,500 shares also failed to pay money due on both first and final calls. These shares were forfeited and all forfeited shares were re-issued at Rs. 8 per share.

Draft necessary journal entries in the books of Anand Limited.

OR

Que. 3 **(04)**

(A) Explain pro-rata allotment of shares with example.

(B) Prakash Limited issued 1,50,000 equity shares of Rs. 10 each at a premium of 20%. The **(06)** amount was called up as follows.

On Application	Rs. 3
On Allotment	Rs. 5 (including premium)
On First Call	Rs. 2
On Final Call	Rs. 2

All the money was received except final call money on 1,500 shares, which were forfeited. Out of forfeited shares, 750 shares were re-issued at Rs. 5 per share.

Draft necessary journal entries in the books of Prakash Limited.

Que. 4

What are Financial Statements? Discuss their Characteristics and Limitations. **(10)**

OR

(10)

Que. 4

From the following Balance Sheet of Janak Limited for the year ending on 31-03-2023 and 31-03-2024, prepare Comparative Statements.

[I] Equity & Liabilities	Note No	31/03/2024 (Rs.)	31/03/2023 (Rs.)
1. Shareholders' Funds			

③

		Note No·	Rs.	Rs.
(a) Share Capital				
(1) Eq. Share Capital			18,00,000	15,00,000
(2) 10% Pref. Share Capital			7,50,000	7,50,000
(b) Reserves & Surplus				
(1) Profit & Loss A/c			2,70,000	1,50,000
2. Non Current Liabilities				
8% Bank Loan			3,75,000	3,00,000
3. Current Liabilities				
(1) Short Term Borrowings			93,750	75,000
(2) Trade Payables			60,000	60,000
(3) Short term Provisions			1,08,000	90,000
Total			34,56,750	29,25,000
[II] Assets		Note No·	Rs.	Rs.
[A] Non Current Assets				
(a) Fixed Assets				
(1) Tangible Assets			15,00,000	12,00,000
(2) Intangible Assets			9,37,500	7,50,000
(b) Long term Investments			4,50,000	3,75,000
(c) Other Non Current Assets			1,19,250	2,25,000
[B] Current Assets				
(a) Inventories			2,25,000	1,50,000
(b) Trade Receivables			1,20,000	75,000
(c) Cash and Cash Equivalents			1,05,000	1,50,000
Total			34,56,750	29,25,000

Que. 5

From the following Trial Balance and additional information, prepare Vertical Balance Sheet of Ajay Limited as on 31st March, 2024 under schedule III of The Companies Act, 2013 with necessary notes. **(10)**

Particulars	Debit (Rs.)	Credit (Rs.)
Calls-in Arrears and Equity Share Capital *0*	2,500	11,60,000
Land & Building (Cost Rs. 8,00,000)	7,00,000	-
Plant & Machinery (Cost Rs. 6,00,000).	5,00,000	-
Furniture (Cost Rs. 1,25,000)	1,00,000	

④

Loan from G.S.F.C (Secured on Land & Building)			1,00,000
General Reserve			1,50,000
Closing Stock		3,00,000	
Debtors & Creditors		1,04,000	2,00,000
Advances to Staff		88,700	
Unclaimed Dividend			30,000
Profit & Loss Account			80,000
Cash Balance		80,000	
Preliminary Expenses		4,800	
Public Deposits			1,20,000
Provision for Taxation			70,000
Bank Balance		30,000	
		19,10,000	19,10,000

Other Information

1. Debtors of Rs. 18,000 are due for more than six months.
2. Loans from G.S.F.C. is included interest accrued Rs. 7,500 which is still outstanding.
3. Rs.7,500 was transferred to General Reserve during the year.

OR

Que. 5

(10)

From the following Balances and additional information, prepare Vertical Profit & Loss Accounts of Santosh Limited for the year ended on 31st March, 2024 under schedule III of The Companies Act, 2013 with necessary notes.

Debit Balances	(Rs.)	Credit Balances	(Rs.)
Land & Building	3,00,000	Equity Share Capital	7,50,000
Plant & Machinery	4,50,000	(each of Rs. 100)	
Sales Return	7,500	Sales	13,12,500
Director's Fees	22,500	Int. on Investments	11,250
Audit Fees	4,500	10% Mortgage Debentures	1,50,000
Furniture & Fixtures	30,000	P. F.	60,000
Trade Receivable	1,50,000	Purchase Return	24,000
Wages	39,000	Share Transfer Fees	5,250
Carriage Inward	15,000	General Reserve	67,500
Carriage Outward	12,000	Profit & Loss A/c	1,35,000
Stationary Expenses	6,000	(Opening Balance)	

(5)

(P.T.o.)

Debenture Interest	15,000			
Contribution to P. F.	18,000			
Travelling Expenses	3,000			
General Expenses	15,000			
Salaries	90,000			
Purchases	3,54,000			
Bad Debts	7,500			
Post & Telegram	9,000			
Insurance & Tax	9,000			
Advertisement Expenses	63,000			
Opening Stock				
Raw Materials	22,500			
Finished Goods	7,500			
Preliminary Expenses	3,000			
(Written off)				
Packing Expenses	9,000			

Additional Information:

1. Stock on 31-03-2024: Raw Materials Rs. 60,000, Finished Goods Rs. 52,500.

2. Outstanding Salaries amounted to Rs. 18,000.

3. Depreciate Fixed Assets by 10%.

4. Provide 10% doubtful debts on Debtors.

5. Make provisions for following.

    i.   Transfer to General Reserve Rs. 52,500.

    ii.   Proposed dividend on Equity Share Capital at 15%.

    iii.   Provision for Taxation Rs. 3,12,000.

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SARDAR PATEL UNIVERSITY

No. of print pages____5____

B.COM SEM – II (NEW COURSE) NEP
PAPER CODE: UB02MACOM01
SUBJECT : Advanced Accounting – II

EXAMINATIONS : 2023-2024

Date :12/04/2024
Day : FRIDAY
Time: 10:00 A.M, To 12:30P.M.

Total Marks : 50

SESSION : MORNING.

Note : (1) Figures on the right indicates marks of the question.

Que. 1. For each of the following sub question more than one options are given, out of which select the right option.(one mark each) (10)

1. Head office sent Rs.4,375 as petty cash to its branch during the year opening and closing balances of petty cash was Rs.1,225 and Rs.350 respectively with the branch. Then petty expenses of the branch during the year will be?
   A. Rs. 5,250
   B. Rs. 4,375
   C. Rs. 5,600
   D. Rs. 4,025

2. Which of the following account is prepared to find out collection from debtors?
   A. Debtors Account
   B. Cash and Bank Account
   C. Credit Sale Account
   D. Branch Account

3. Head office sends goods to its branch at invoice price offer adding 25% an cost price so profit would be _____ percentage of invoice price.
   A. 20%
   B. 25%
   C. 30%
   D. 100%

4. What is proper basis for allocating bad debt in departmental accounts.
   A. In proportion of sales
   B. In proportion of occupied space
   C. In proportion of purchase
   D. In proportion of number of workers

5. Where will the interest paid on bank loan be shown in departmental account?
   A. At normal profit and loss account
   B. At balance Sheet
   C. At departmental trading account
   D. At departmental profit and loss account

6. Where is the salary of general manager recorded in departmental accounts.
   A. Departmental trading account
   B. Departmental profit and loss account
   C. Balance sheet
   D. Normal profit and loss account

① (P.T.O.)   1

7. Could be client's account be_____?
   A. Only Debit
   B. Only Credit
   C. None of the given
   D. Both debit and credit

8. Advances received from clients shown at _____?
   A. Debit side of profit and loss account
   B. Credit side of profit and loss account
   C. Assets side of Balance sheet
   D. Liability side of Balance sheet

9. Which type of expenditure is the cost of painting expenditure done on large scale?
   A. Revenue expenditure
   B. Capital expenditure
   C. Administrative expenditure
   D. Differed revenue expenditure

10. What is credit balance of income and expenditure account known as?
   A. Access of expenditure over income
   B. Opening cash/bank balanced
   C. Closing cash/bank balanced
   D. Access of income over expenditure

Que. 2. Aishwarya Traders Ahmedabad has a branch at Anand named Honey Traders H.O.Send (10
goods at cost price and branch sell on credit as well as for cash from the following details
prepare (1) Branch Debtors Account (2) Branch Trading Account (3) Branch profit and loss
account (4) Branch account in the books of head office:

	Rs.
Debtors : 01/04/2023	26,200
Debtors : 31/03/2024	33,100
Stock : 01/04/2023	15,000
Goods received from head office	50,800
Goods returned to head office	700
Total sales	93,500
Allowances to debtors	320
Returns from debtors	580
Discount allowed to debtors	2,400
Bad debt	600
Cash received from debtors	49,200
Rent and taxes	1,800
Wages	6,000
General trade charges	1,300
Stock : 31/03/2024	13,900

OR

Que. 2. Prithvi Lok has a branch at Chandra Lok. Head office sends goods to branch at invoice (10)
price by adding 25% profit on cost price. From the following particulars, prepare (1) Petty
cash account (2) Debtors account (3) Branch account (4) Branch Trading account and (5)
Branch Profit and loss account.

②

	Rs.
Branch Stock : 01/04/2023	40,000
Debtors : 01/04/2023	60,000
Petty Cash : 01/04/2023	1,000
Goods received from head office	7,00,000
Goods returned to head office	1,00,000
Cash Sent to Head Office :	
Cash Sales	2,00,000
Cash received from debtors	4,20,000
Bad debt previously written of now recovered	1,000
Cash Sent to Branch for Expenses :	
Salary	24,000
Rent and taxes	5,000
Petty cash	1,800
Stock with branch (31/03/2024)	80,000
Branch Debtors (31/03/2024)	96,000
Petty cash with branch (31/03/2024)	400

Que. 3. Alpha departmental stores have four departments. The details of which are as follows. **(10)** Show detailed allocation of expenses taking into account suitable basis:

	Rs.		Rs.
Rent and taxation	10,000	Canteen expenses	8,000
Electricity	2,400	Carriage inwards	12,000
Insurance premium	4,000	Miscellaneous expenses	16,000
Machinery depreciation	20,000	Salesmen's commission	20,000
Advertisement	10,000	Discount received	5,000

Other Details :

	Departments			
Particular	A	B	C	D
Occupied space (Sq. Meters)	2,000	3,000	3,000	2,000
Electricity Points	15	15	20	10
Purchase (Rs.)	16,000	20,000	24,000	20,000
Sales (Rs.)	30,000	60,000	15,000	45,000
Price at machinery (Rs.)	60,000	80,000	1,00,000	10,000
Number of workers	15	10	8	7

OR

Que. 3. Shri Radhe Stores have two departments (1) cloth (2) cutlery. From the details given **(10)** below prepare. Trading account, profit and loss account and balance sheet for the both departments of the year ending 31/03/2024

Trial Balance Sheet

Name of Account	Debit (Rs.)	Credit (Rs.)
Opening Stock : Cloth	1,40,000	----
Cutlery	1,90,000	----
Purchase : Cloth	7,20,000	----
Cutlery	6,00,000	----
Wages : Cloth	1,60,000	----
Cutlery	60,000	----
Sales : Cloth	----	12,00,000
Cutlery	----	10,00,000
Salaries	1,00,000	----

Particular		
Rent and Tax	1,60,000	----
Miscellaneous Expenses	72,000	----
Electricity	25,000	----
Discount	44,000	----
Advertisement	72,600	11,000
Carriage Inward	41,800	----
Contribution to provident Fund	20,000	----
Furniture and Fittings	60,000	----
Plant and Machinery	4,20,000	----
Debtors and Creditors	2,20,000	----
Capital	----	3,72,000
Drawings	90,000	9,50,000
Cash and Bank Balance	3,37,600	----
	35,33,000	35,33,000

Additional Information :

1. Closing Stock : Cloth   Rs.3,30,000

                        Cutlery   Rs.2,50,000

2. Calculate 10% annual depreciation on furniture and plant machinery.

3. Other Details :

Particular	Cloth Department	Cutlery Department
Occupied Space (Square Foot)	300	200
Electricity Points	15	10
Price of Furniture	Rs.40,000	Rs.20,000
Price of Plant and Machinery	Rs.2,60,000	Rs.1,60,000
Proportion of Miscellaneous Expenses	4	2
Accual Salary Paid	Rs.70,000	Rs.30,000

Que. 4. Mr. Yash Jariwala is a Practicing as a chartered accountant in Nadiad. Trial balance Sheet as on 31/03/2024 is as follows: **(10)**

Particular	Rs.	Particular	Rs.
Balance brought forward	14,000	Rent	5,600
Audit fees	42,000	Salaries	8,400
Miscellaneous income	6,160	Payments to interns	8,400
Consultation fees	14,000	Miscellaneous expenses	4,200
Honorarium received form Vaso College	5,600	Telephone bill	4,200
Fee received as a judge in a competition	2,240	Life insurance premium	2,800
		Purchase of books (01/04/2023)	11,200
		Taxes	1,400
		Motorcar expenses	3,850
		Daughter's school fees	17,360
		Association membership fees of ICAI	350
		Balance carry forward	16,240
	84,000		84,000

Additional Informations :

(1) The balance of properties as on 01/04/2023 was as follows :

Books : Rs. 9,800   Laptop Rs.18,200

(2) Motorcar expenses and telephone bills 20% are for personal use

(3) Allow 20% depreciation on Laptop and 10% on Books.

OR

④

Miss Honey Jariwala's Trial Balance Sheet as on 31/03/202..

Particular	Debit (Rs.)	Credit (Rs.)
Capital	----	55,000
Furniture	25,000	----
Library	15,000	----
Computers	20,000	----
Reserve for fees (01/04/2023)	----	16,000
Salaries	1,00,000	----
Rent	30,000	----
Office expenses	27,500	----
Client's accounts (fee due)	24,000	----
Unfinished work (01/04/2023)	11,000	----
Fees received	----	3,14,000
Drawings	85,000	----
Client's account (Debit)	12,500	----
Bank balance (Clients)	23,500	----
Bank Balance (Office)	26,500	15,000
Client's advance	----	
	4,00,000	4,00,000

Additional Information:

(1) The balance of unfinished work is Rs..17,500

(2) Paid on behalf of client Rs.1,500 has been included in office expenses

(3) Rs.1,000 received as miscellaneous expenses from a client is included in the client's advance account.

(4) Allow 10% depreciation on furniture and library.

Prepare annual accounts of Miss Honey Jariwala. **(10)**

Que. 5. Explain the difference between receipt and payment account and income and expenditure account.

OR

Que. 5. From the trial balance sheet as on 31/03/2024 and additional information of **(10)** Matruchaya Trust, prepare income and expenditure account and balance sheet.

Debit Balances	Rs.	Credit Balance	Rs.
Cash on hand	6,000	Capital fund	40,000
Bank balance	5,000	15% loan (Dated :01/07/2023)	40,000
Furniture	20,000	Admission fees ($^1/_2$ capitalized)	10,000
Club house	80,000	Subscription received in advance	3,000
Tax and insurance	6,000	Subscription	40,000
Honorarium to secretary	9,000	Entertainment programme income	20,000
Painting expenditure	13,200	Hall rent	7,000
Stationery and printing	4,000		
Legal Expenses	1,000		
Maintenance expenses	1,000		
Interest on loan	2,000		
Entertainment programme expenses	12,800		
	1,60,000		1,60,000

Additional Information:

(1) Closing stock of stationery Rs.400

(2) Rs.3,000 of honorarium to be paid to secretary

(3) Painting expenditure $^2/_3$ part to be carried forward to next year

(4) Prepaid Insurance Rs.800

(5) The outstanding allowance for the year 2023-24 is Rs.3,000

(6) Allow 5% depreciation on club house and furniture

5

SARDAR PATEL UNIVERSITY
B. Com (Gen.) Semester – II Examination (April 2024)
Paper Code: UB02MICOM01, Paper Title: Business Economics-II (Monetary Economics)
Date: 13 – 04 - 2024, Time: 10.00 am to 12.30 pm

Total Marks: 50

Note: 1. All question is compulsory.
2. Answer should be precise and concise.

Q.1 Multiple Choice Question. [10]

(1) Who stated "Money is what money does"?
    a. Milton Friedman
    b. Irving Fisher
    c. Walker
    d. Thomas Gresham

(2) Fisher's cash transaction equation is expressed as_____.
    a. $P = \frac{M}{KT}$ b. $K = \frac{M}{PT}$ c. $P = \frac{MV}{T}$ d. $V = \frac{T}{K}$

(3) Which of the following is not a function of commercial bank?
    a. Accepting deposits
    b. Printing bank notes
    c. Creating credits
    d. None of the above

(4) RBI was established on _____.
    a. 1st April 1925   b. 1st April 1935   c. 1st April 1945   d. 1st July 1991

(5) Inflation is a situation when _____.
    a. Piece of some goods rise
    b. Price double every year
    c. General price level rise continuously
    d. Prices are fall

(6) During Inflation _____.
    a. Lenders lose and borrower's gain
    b. Borrowers lose lenders gain
    c. Borrowers and lenders both lose
    d. Borrowers and lenders both gain

(7) Which of the following is not correct?
    a. $APC + APS = 1$ b. $MPC = \frac{\Delta C}{\Delta Y}$ c. $APC = \frac{C}{Y}$ d. $APC = \frac{\Delta C}{\Delta Y}$

(8) The point where the aggregate demand equals the aggregate supply is called __.
    a. Consumption function
    b. Propensity to consumer
    c. Effective demand
    d. Propensity to save

(9) The concept multiplier was first introduced by _____.
    a. J. M. Keynes
    b. Samuelson
    c. R. F. kahn
    d. Hansen

(10) The most liquid asset is _____.
    a. Time deposits
    b. Bonds
    c. Shares
    d. Money

(P.T.O.)

Q.2 What is money? Discuss it's function and classification of money.   [10]

<div align="center">OR</div>

Q.2 Explain the prof. Fisher's transaction theory of QTM.   [10]

Q.3 Describe the Index number with its important and limitation.   [10]

<div align="center">OR</div>

Q.3 What is inflation? Discuss its causes and types.   [10]

Q.4 Discuss the commercial banks function and credit creation.   [10]

<div align="center">OR</div>

Q.4 What is digital currency? Discuss its types and merits – demerits.   [10]

Q.5 Discuss the principle of effective demand.   [10]

<div align="center">OR</div>

Q.5 Short Note On: (a) Multiplier   (b) Liquidity preference theory of Interest rate   [10]

[19N]

Eng.

SARDAR PATEL UNIVERSITY

B.Com.-Sem -II - Examination -2024

UB02MDCOM01 – Business Mathematics & Statistics -II

Date : Monday, 15th April 2024

Time:10.00 A.M. TO 12.30 P.M.   Total Marks: 50

Note: *Figure to the right indicate full marks of the question.*

Q:01   Multiple Choice Question (MCQ)   10

(1) Linear Programming was first introduced by _____

(a) George B. Dantzindg (b) Karl Pearson (c) Newton (d) None of these

(2) To solve transportation problem, _____ method is best method.

(a) North-West corner rule (b) Vogel's method
(c) Hungarin method   (d) Matrix-minima

(3) In which box first put a value in North-West Corner Method.

(a) First box of right side   (b) Last box of right side
(c) First box of left side   (d) Last box of right side
                                                    Left

(4) In assignment problem no. of rows and column must be _____

(a) equal (b) unequal (c) unequal or equal (d) None of these

(5) Which method is used for solving assignment problem _____

(a) North-West corner method (b) Hungarin method
(c) Vogel's method   (d) matrix- minima method.

(6) If resale value of an item is not given in replacement problem than it is take_____ .

(a) 10   (b) 100   (c) 0   (d) None of these.

(7) Find distance between A (7,8) and B(1,0)

(a) 3   (b) 5   (c) -8   (d) 10

(8) Find the slope of line joining points A(2,3) and B(7,6)

(a) 0   (b) $\frac{5}{3}$ (c) $-\frac{3}{5}$ (d) $\frac{3}{5}$

(9) $\dfrac{d}{dx}(3x^2) =$ _____

    (a) 3x   (b) $3x^2$ (c) $6x^2$ (d) 6x

(10) $\dfrac{d}{dx}(X+2)^3 =$ _____

    (a) 3x + 2   (b) $3(X+2)^3$ (c) $6(X+2)^2$ (d) $3(X+2)^2$

Q:02(A)   What is Linear Programming ? Explain it's Uses.   5

Q:02(B)   Solve the following Linear Programming problem by graphical method.   5

Maximize $Z = 4x_1 + 5x_2$,

subject to : $3x_1 + 6x_2 \leq 2100$, $6x_1 + 5x_2 \leq 2100$, $x_1, x_2 \geq 0$

OR

Q:02(A)   Obtain initial solution of the following transportation problem by North-west corner   5
rule. (NWCM)

	I	II	III	IV	Demand
A	7	5	2	6	13
B	9	10	3	8	17
C	5	4	7	3	5
Supply	5	11	15	4	35

Q:02(B)   Obtain initial solution of the following transportation problem by Least Cost   5
Method. (LCM)   min

	I	II	III	IV	Supply
X	8	9	6	3	18
Y	6	11	5	10	20
Z	3	8	7	9	18
Demand	15	16	12	13	56

Q:03(A)   Explain Hungarian method in assignment problem.   5

Q:03(B) Solve the following assignment problem for minimum cost.   5

	P	Q	R	S
A	12	15	18	4
B	13	10	9	14
C	10	12	15	13
D	7	8	9	14

OR

Q:03(A) The cost price of a machine is ₹. 5000. and its maintenance cost and scrap value at   5
the end of each year is given as follows. When should the machine be replaced ?

Year	1	2	3	4	5	6	7	8
Maintenance Cost	1500	1600	1800	2100	2500	2900	3400	4000
Scrap value	3500	2500	1700	1200	800	500	500	500

C=

Q:03(B) The cost price of a machine is ₹. 7000. Annual operating cost is ₹. 300 for the first   5
year and then increases by ₹. 1500 every year. After how many years should the
machine be replaced ?

Q:04(A) Obtain the equation of a straight line joining the points $A(x_1, y_1)$ and $B(x_2, y_2)$.   5

Q:04(B) Find P if the distance between A(3, 2) and B(7, P) is 5.   5

OR

Q:04(A) Find the equation of a line having slope 5 and passing through the point (2, 3).   5

Q:04(B) Prove that $2x + 3y - 6 = 0$ and $8x + 12y + 5 = 0$ both the straight lines are parallel to   5
each other.

Q:05(A) State the rules of differentiation.   5

Q:05(B) Find $\frac{dy}{dx}$, (1) $y = \frac{x^4}{4} - \frac{x^3}{3} + \frac{x^2}{2} - 1$ (2) $y = \frac{2x-3}{3x-2}$ 5

OR

Q:05(A) Obtain differentiation with respect to x of the function $f(x) = 3x + 5$ 5

Q:05(B) Find maximum value of $f(x) = x^3 + x^2 - x + 1$ 5

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③

SEAT No. 1517   No. of Printed Pages : 2

SARDAR PATEL UNIVERSITY
[14N]   APRIL : 2024 EXAMINATION, B. COM, SEMESTER : II
E+૯   TUESDAY, 16/04/2024
               MORNING SESSION TIME: 10.00 AM TO 11.30 PM
                   SUBJECT CODE: UB02SECOMO4
                      TIME MANAGEMENT

TOTAL MARKS: 25

Q-1 MCQ   [05]

(1) Time management refers to managing ------- effectively.
(A) Time   (B) Planning
(C) Work   (D) None of these

(2) From the followings which are the significance of time management?
(A) Efficient   (B) Stress- free
(C) Start enjoying work   (D) All of above

(3) ---------- is the basic Principle of time management
(A) Provide   (B) Daly
(C) Wait   (D) Planning

(4) ---- Is one of the causes of time waster.
(A) Decision   (B) Planning
(C) Unwanted meetings   (D) Well organizing

(5) Unplanned and unwelcome visitors are great wasters and cause------ interruption
(A) Mental   (B) Physical
(C) Work   (D) Email

(1) સમય વ્યવસ્થાપન ------- માં અસરકારક રીતે સંચાલન કરવાનો ઉલ્લેખ કરે છે.
(A) સમય   (B) આયોજન
(C) કામ   (D) આમાંથી એક પણ નહિ

(2) નીચેનામાંથી સમય સંચાલનનું મહત્વ શું છે?
(A) કાર્યક્ષમ   (B) તણાવ મુક્ત
(C) કામની મજા લેવાનું શરૂ કરો   (D) ઉપરોક્ત તમામ

(3) સમય સંચાલનનો મૂળભૂત સિદ્ધાંત ---- છે
(A) પ્રદાન કરો   (B) વિલંબ
(C) રાહ જુઓ   (D) આયોજન

(4) ---- સમય બગાડનું એક કારણ છે.
(A) નિર્ણય   (B) આયોજન
(C) અનિયઝનીય બેઠકો   (D) સુવ્યવસ્થિત ગોઠવણ

(5) બિનઆયોજિત અને અણગમતા મુલાકાતીઓ મહાન બગાડ છે અને તેને કારણ--- માં વિક્ષેપ પડે છે
(A) માનસિક   (B) ભૌતિક
(C) કામ   (D) ઈમેઈલ

(P.T.O.)

(1)

Q-2   What is Time Management? Discuss in detail characteristics and objectives of   [10]
time management.

સમય સંચાલન એટલે શું? સમય સંચાલનના લક્ષણો અને ઉદ્દેશ્યોની વિગતવાર

ચર્ચા કરો.

OR

Q-2   Discuss some basic principles of Time Management.   [10]

સમય સંચાલનના કેટલાક મૂળભૂત સિદ્ધાંતોની ચર્ચા કરો.

Q-3   Discuss the effect of office environment and meetings as a typical time waster.   [10]

ઓફિસના વાતાવરણ અને મીટીંગની અસરને સામાન્ય સમયના બગાડ કરનાર

પરિબળો તરીકે ચર્ચા કરો.

OR

Q-3   Write short note on (1) Telephone Call (2) Internet   [10]

ટૂંક નોંધ લખો : (1) ટેલિફોન કોલ (2) ઇન્ટરનેટ

— ✕ —

Sardar Patel University
B.Com Semester: II
Subject: English and Business Communication II
Subject code: UB02AECOM01

Thursday, April 18, 2024

Time: 10.00AM to 11.30 AM

Marks: 25

Q.1. Choose the correct answer from the given options: (05)

1. The most popular form of salutation in business letter is:
(a) Sir (b) Madam (c) Dear Sir (d) Gentlemen

2. April 18, 2024 is an example of date written in:
(a) The American method (b) The British method (c) The Indian method (d) None

3. BNS/ PPS is an example of:
(a) Subject line (b) Attention line (c) Enclosure (d) Identification mark

4. Angoori is married to:
(a) Ram Tara (b) Raman (c) Pravin (d) Prabhati

5. Who knows alphabets among Ketu's friends?
(a) Banamali (b) Diga (c) Pitamber (d) Mohan

Q.2. Attempt the following questions: (Any Five) (10)

1. What was the film about in 'A Shadow'?
2. What were the two things that caused Sambu pain?
3. How is the weed given to a girl according to Angoori?
4. What were Angoori's views on education?
5. Why was Ketu frequently sent to jail? Did he ever question his predicament?
6. Who were the two 'deities' the Shabars had to please? Why?

OR

Q.2. Write short notes on the following: (Any Two) (10)

1. Character sketch of Sambu
2. Angoori- the village girl
3. The Arjun Tree

Q.3. (A) Write Short Notes: (any two) (05)

1. The Inside Address 2. The Attention Line 3. Importance of Clarity in Business Writing

Q.3. (B) On behalf of The Collegian Sports Corner, Anand, write a letter of inquiry to the Modern Sports Equipments, Vadodara for their 'Modern' brand sports goods. (05)

OR

Q.3. (A) Write Short Notes: (any two) (05)

1. Enclosure 2. The Letter Head 3. Consideration (You attitude)

Q.3. (B) In reply to an inquiry from Elegant Garments, Cross Road, Valsad write a reply to Fashion World, GIDC Road, Bharuch, enclosing the pricelist with terms and conditions in which you would like to supply your 'Elegant' summer wears. (05)

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