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No. of printed pages: 01

[19/A-4]

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SARDAR PATEL UNIVERSITY

B. Com (Gen.) Examination, VI - Semester

Code No.: UB06GCOM71, Paper Title: Economics - VI (Business Economics- II)

Date: 04 - 04 - 2024, Time: 10.00 am to 01.00 pm



Total Marks: 70

- Note: 1. Figures to the right indicates full marks of the questions.
2. Answer should be precise and concise.

Q.1 Discuss the characteristics and price - output determination under perfect competition market. [18]

પ્રશ્ન.૧ પૂર્ણહરીફાઈવાળા બજારનાં લક્ષણો અને કિંમત -ઉત્પાદન નિર્ધારણ ચર્ચો.
OR

Q.1 Explain the concept of perfect competition market and shut down point. [18]

પ્રશ્ન.૧ પૂર્ણહરીફાઈવાળા બજારનો ખ્યાલ અને બંધબિંદુ સમજાવો.

Q.2 What is monopoly? Discuss its price and output determination in short run. [17]

પ્રશ્ન.૨ ઇજારો એટલે શું? ટૂંકાગાળામાં તેની કિંમત અને ઉત્પાદન નિર્ધારણ ચર્ચો.
OR

Q.2 Explain the price discrimination and its possibility and profitability. [17]

પ્રશ્ન.૨ કિંમત ભેદભાવ અને તેની શક્યતા અને નફાકારકતા સમજાવો.

Q.3 Discuss the characteristic of monopolistic competition market and its price and output determination in short run and long run. [18]

પ્રશ્ન.૩ ઇજારયુક્ત હરીફાઈવાળા બજારનાં લક્ષણો અને ટૂંકા અને લાંબા ગાળામાં તેની કિંમત અને ઉત્પાદન નિર્ધારણ ચર્ચો.
OR

Q.3 What is selling cost? Discuss its effect on firm's demand curve. [18]

પ્રશ્ન.૩ વેચાણ ખર્ચ એટલે શું? તેની પેઢીની માંગરેખા પર અસરો ચર્ચો.

Q.4 Discuss the cartel model of duopoly. [17]

પ્રશ્ન.૪ ટ્વિહસ્તક ઇજારાનું કાર્ટેલ મોડેલ ચર્ચો.

Q.4 Short Note on: (1) Price war model by Bertrand [17]

પ્રશ્ન.૪ ટૂંકનોંધ લખો: (૧) બર્ટાન્ડનું કિંમતયુદ્ધ મોડેલ

(2) Price rigidity model of Sweezy.

(૨) સ્વીઝીનું કિંમત જડતા મોડેલ



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E+G

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SARDAR PATEL UNIVERSITY
B.Com. (VI - Semester) Examination
Friday, 5th April, 2024
10.00 am - 1.00 pm
UB06SCOM71 - Social Entrepreneurship

Total Marks: 70

Note: Figures to the right indicate marks.

Q.1 Explain the needs and functions of Social Entrepreneurship. (18)

OR

Q.1 What is Social Entrepreneurship ? Explain the various areas of Social Entrepreneurship ? (18)

Q.2 Define Women Entrepreneurship. Explain its Problems. (17)

OR

Q.2 Explain the development of Women Entrepreneurship in India. (17)

Q.3 Explain the Various Problems of Rural Entrepreneurship in India. (18)

OR

Q.3 Explain the development of Rural Entrepreneurship in India. (18)

Q.4 Explain the Major Challenges and Opportunities of Social Entrepreneurship. (17)

OR

Q.4 Explain the Role of Government for the Growth of Social Entrepreneurship in India. (17)

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E+G



No. of Printed Pages : 04

SEAT NO. _____

SARDAR PATEL UNIVERSITY
EXAMINATION MARCH-APRIL 2024
B.COM SEMESTER – VI

SUBJECT: ADVANCED ACCOUNTING AND AUDITING -XII [UB06DCOM72]

DATE: 03/04/2024

TIME: 10.00 am TO 1.00 pm

DAY: WEDNESDAY

MARKS: 70

Q.1 The Following are particulars from the books of Mr. RRD, Who sells goods of small value on hire purchase system by adding 50% profit on cost, prepare the following accounts . (18)

- (1) Hire purchase trading account (2) goods sold on Hire purchase account
(3) Hire purchase stock account (4) Hire purchase debtors account
(5) Stock reserve account

2023, January, 1

	Rs.
Stock on hire purchase (at hire purchase price)	54,000
■ Transactions during the year	
(a) Goods sold on H. P. during the year (at H.P. price)	2,40,000
(b) Cash received during the year	1,53,000
(c) Goods received back (H.P. installment un paid rs. 6,400)	2,400

2023, December, 31

Installment due but not received	10,000
Installment not due (at H.P. price)	1,32,000

OR

Q.1 Mr. SMP Sells goods on Hire purchase at cost plus 30% profit. from the following calculate Missing figure and prepare hire purchase trading account and find out profit. (18)

2023, January, 1

	Rs.
Stock in the shop (at cost)	46,000
Installment due	14,000
■ Transactions during the year	
(a) Cash received from customers	1,52,500
(b) Purchase during the year	1,35,000
(c) Goods repossessed (installment due to Rs. 5,600)	1,600

2023 December, 31

Stock in the shop	56,400
Installment due	22,500
Installments unpaid and not due	75,980

Q.2 Explain functions of bank and describe any four provisions of banking regulation act. (17)

OR

Q.2(A) From the following balances of Bank of Baroda as on 31/3/2023 prepare Schedules 15 and 16 of profit & loss Account (form "B") (8)

Particular	Amount Rs.	Particular	Amount Rs.
Rebate on Bills discounted(1/4/2022)	8,000	Repairs of Assets	30,000
Salaries and Allowances	1,20,000	Interest on Overdraft	3,00,000
Rent and Tax paid	18,000	Interest on Current Accounts	10,000

(1)

(P.T.O.)

Share Capital	50,00,000	Commission and Exchange	50,000
Administrative expenses	60,000	Rent of Safe Deposit Vault	25,000
Sundry expenses	15,000	Director fees	50,000
Interest received on investments	46,000	Interest on fixed Deposit	2,50,000
Interest on Saving Accounts	80,000	Profit on sale of investment	10,000
Sundry incomes	12,000	Stationery and printing	2,000
Discount Received on Bills	50,000	Depreciation on Assets	2,00,000
Credit balance of P & L A/c (1/4/2022)	3,75,000	Revenue Stamps	2,000
Audit Fees	40,000	Interest on Cash Credit	2,00,000
Interest on loans	10,00,000	Law Charges	25,000

Additional information:-

- (1) Maintain Statutory Reserves as per law.
- (2) Transfer Rs. 1,50,000 for Bad debt Reserve and make provision for taxation at 50% on Net profit.
- (3) The balance of Rebate on Bills discounted as on 31/3/2023 is Rs. 10,000

Q. 2 (B) Following details are extracted as on 31/3/2023 from the books of account of Dena Bank. How much discount amount credit in profit and loss account, on the basis of year 2022-23. (9)

- (1) Bills Discounted (Debit balance) 7,50,000
- (2) Rebate on bills discounted (on 1/4/2022) 6000
- (3) Discount earned 1,26,000

The average due date of the above discounted bills is 12/6/2023 Rate of discount is 10% p.a. Pass the journal entries and prepare Discount Account.

Q.3 Following information is obtained from the cost accounts of a company Calculate fixed overhead variances on the basis of this information (18)

	Standard	Actual
Hours during a month	3,000 hours	3,270 hours
Days in each month	25 days	27 days
Monthly fixed overhead	Rs. 3,000	Rs. 3,200
Monthly production	2,000 units	2,200 units

OR

Q.3 Calculate budget variance, volume variance, efficiency variance and capacity variance of the Fixed overhead on the basis of following information. (17)

Standard hours sanctioned for production	4,000
Actual hours used in production	4,130
Fixed overhead estimate for 4,000 hours	Rs. 4,000
Fixed overhead recovered on the basis of standard hours	Rs. 4,065
Actual fixed overhead	Rs. 4,022
Standard fixed overhead per hour	Rs. 1

Q. 4 Explain: Scope and Benefit of social responsibility accounting. (17)

OR

Q. 4 Discuss internal and external responsibility and Write note on Model of presentation of social accounting in India. (17)

SI
DATE: 03/04/2024
DAY: WEDNESDAY

પ્રશ્ન :1 મિ. RRD
ચઢાવીને વેચે છે.
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• ભાડાખ
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પ્રશ્ન :1 મિ. SMP
માહિતી પરથી ખૂટ
વર્ષ 2023
• દુકાનમા
• લેણા થ
■ વ
(અ)
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વર્ષ 2023
દુકાનમાં સ્ટો
લેણા થયેલ
લેણા નહીં થ
પ્રશ્ન:2 બેન્કના કાર્યો

પ્રશ્ન:2 (અ) બેન્ક ઓ
બેન્કના નફા-નુકસાન
વિગ

વટાવેલ હંડીનું વળતર
પગાર અને ભથ્થાઓ
ચૂકવેલ ભાડું અને વે
શેર મૂડી
વહીવટી ખર્ચાઓ
પરચુરણ ખર્ચાઓ
રોકાણો પર મળેલ વે
બચત ખાતાનું વ્યાજ
પરચુરણ આવકો

On the above date, both companies decided to amalgamated and form a new company Rajaram Ltd. With an authorized capital of Rs.25,00,000 divided into 20,000 equity shares and 5,000 10% Pref.shares of Rs.100 each.

Assets and liabilities of both the companies are to be taken over except investments of Raja Ltd. and cash balance of Rs. 10,000 of Ram Ltd.
The Market Value of Fixed assets of both the Companies to be taken at 20% more than the book value.

Payment terms are as follows:

- (1) The equity shares of both companies will be given 6 fully paid equity shares of Rajaram Ltd. for every 5 equity shares held by them at a premium of 10%
- (2) The preference shareholders of Raja Ltd. will be given 4 fully paid preference shares of Rajaram Ltd. for every 5 preference shares held by them and Rs.50,000 cash.
- (3) The debenture-holders of Raja Ltd. will be given 12% debentures of Rs. 100 each of Rajaram Ltd. at a discount of 10% to discharge their liability at 8% premium.
- (4) Rs. 14,000 cash to Raja Ltd.

Rajaram Ltd. issued the remaining equity shares to the public at a premium of Rs. 20 per share, which were fully paid up. Preliminary expenses amounted to 10,000.

Pass necessary entries in the books of Rajaram Ltd. and prepare its Balance Sheet.

OR

Q -1 The following are the Balance Sheet of Aju Ltd. & Baju Ltd. On 31st March 2023. (18)

Aju Ltd.

Particular	Note	Rs.
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds:		
(a) Equity Shares of Rs 1 each fully paid	1,50,000	
+Forfeited Shares Account	<u>150</u>	1,50,150
(b) Reserves and Surplus:		
Reserve Fund		10,000
Profit & Loss A/C		16,865
(2) Non-Current Liabilities:		
(a) Long Term Borrowings : 14 % Debentures		35,000
(3) Current Liabilities:		
(a) Trade Payable : Creditors		5,785
Total		<u>2,17,800</u>
II. ASSETS :		
(1) Non-Current Assets :		
(a) Fixed Assets :		
(i) Tangible Assets :		
Building at Cost		45,000
Machinery at Cost less Depreciation		35,000
(ii) Intangible Assets : Goodwill		
		10,000
(2) Current Assets		
(a) Inventories : Stock		
(b) Trade Receivable : Debtors		68,276
(c) Cash and Cash Equivalents :		25,850

I. EQUITY

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II. ASSET

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(2) Cu

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SARDAR PATEL UNIVERSITY
Bachelor of Commerce (Semester-6) Examination-2024
UBO6DCOM71



Advanced Accounting and Auditing-XI

Date: 2nd April, 2024 (Tuesday)
Time: 10:00 AM to 01:00 PM

Total Marks: 70

Q. -1 The following were Balance Sheet of Raja Ltd. And Ram Ltd. On 31st March, 2023. (18)

Particular	Note	Raja Ltd. (Rs.)	Ram Ltd. (Rs.)
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds:			
(a) Share Capital			
Equity Shares Capital of Rs 100 each fully paid up		10,00,000	5,00,000
6% Pref.Share Capital of Rs 100 each fully paid up		5,00,000	-----
(b) Reserves and Surplus:			
General Reserve		-----	1,20,000
Worker's Accident Comp.fund		-----	80,000
(2) Non-Current Liabilities:			
(a) Long Term Borrowings :			
10 % Debentures		2,00,000	-----
(b) Other Long Term Borrowing :			
Bank Loan		1,50,000	-----
(3) Current Liabilities:			
(a) Trade Payable : Creditors		1,50,000	1,00,000
Total		20,00,000	8,00,000
II. ASSETS :			
(1) Non-Current Assets :			
(a) Fixed Assets :			
(i) Tangible Assets :			
Land & Building		3,00,000	1,00,000
Plant & Machinery		6,00,000	3,00,000
(ii) Intangible Assets: Goodwill			
		1,00,000	
(b) Non-Current Investments		1,00,000	20,000
(c) other Non-Current Assets :			
Profit & Loss A/c		1,50,000	
(2) Current Assets			
(a) Inventories : Stock		2,50,000	1,50,000
(b) Trade Receivable : Debtors		3,00,000	2,00,000
(c) Cash and Cash Equivalents :			
Cash and Bank Balance		1,70,000	30,000
(d) Other Current Assets: Preliminary Exps.		30,000	
Total		20,00,000	8,00,000

Cash and Bank Balance	33,674
Total	2,17,800

Baju Ltd.

Particular	Note	Rs.
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds:		
(a) Equity Shares of Rs. 1 each fully paid		39,000
(2) Non-Current Liabilities:		
(a) Long Term Borrowings : 15% Debentures		7,000
(3) Current Liabilities:		
(a) Short Term Borrowing : Bank Overdraft		600
(a) Trade Payable : Creditors		25,700
Total		72,300
II. ASSETS :		
(1) Non-Current Assets :		
(a) Fixed Assets :		
(i) Tangible Assets :		
Building at Cost		13,000
Machinery at Cost less Depreciation		11,000
(ii) Intangible Assets : Goodwill		10,000
(b) Other Non-Current Assets: Profit and Loss A/c		13,600
(2) Current Assets		
(a) Inventories : Stock		15,200
(b) Trade Receivable : Debtors		9,500
Total		72,300

The two companies decided to amalgamate as on 31st March, 2023 and a new company called Kaju Ltd. was formed with an authorized capital of Rs. 2,50,000 in shares of Rs. 1 each. The following terms were agreed upon:

Aju Ltd.

- (1) The consideration was 6 shares of Rs. 1 each fully paid in the new company in exchange for every five shares in Aju Ltd., and Rs. 1,000 in cash.
- (2) The debenture-holders were to be allotted such debentures in the new company bearing interest at 12.25% per cent annum as would bring them the same amount of interest.
- (3) The new company to take over all assets and liabilities at their book values.

Baju Ltd.

- (1) The consideration was one share of Rs. 1 each fully paid in the new company in exchange for every 3 shares in Baju Ltd. and Rs. 500 in cash.
- (2) The debenture-holders were to be allotted such debentures in the new company bearing interest at 10.5 percent per annum as would bring them the same amount of interest.
- (3) The new Company to take over all the assets and liabilities at book values.

Prepare necessary ledger accounts to close the books of Aju ltd. Moreover, you are requested to draw up the balance Sheet of Kaju Ltd. giving effect to the above scheme.

Q-2 Rekha Ltd. and Radha Ltd. were amalgamated on and from 1st April, 2023. A new company Krita Ltd. was formed to take over the business of existing companies. Following are the Balance Sheets of both the companies as on 31st March, 2023:

Balance Sheet			
Particular	Note	Rekha Ltd. RS	Radha Ltd. RS
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds:			
(a) Equity Shares of Rs 100 each fully paid		25,00,000	20,00,000
(b) Reserves and Surplus:		2,00,000	1,00,000
Revaluation Reserve		5,00,000	4,50,000
General Reserve		80,000	20,000
Investment Allowances		1,00,000	1,50,000
Reserve Profit & Loss A/C			
(2) Non-Current Liabilities:			
(a) Long Term Borrowings : 15 % Debentures		4,00,000	2,00,000
(3) Current Liabilities:			
(a) Trade Payable		2,00,000	70,000
Creditors		20,000	10,000
Bills Payable			
Total		40,00,000	30,00,000
II. ASSETS :			
(1) Non-Current Assets :			
(a) Fixed Assets :			
(i) Tangible Assets :			
Land & Building		20,00,000	15,00,000
Plant & Machinery		8,00,000	5,00,000
(b) Non-Current Investments		2,00,000	1,00,000
(2) Current Assets			
(a) Inventories : Stock		1,50,000	90,000
(b) Trade Receivable :			
Debtors		2,20,000	1,00,000
Bills Receivable		30,000	10,000
(c) Cash and Cash Equivalents :			
Cash and Bank Balance		6,00,000	7,00,000
Total		40,00,000	30,00,000

Additional information:

- 15% Debenture holders of Rekha Ltd. and Radha Ltd. are discharged by Krita Ltd., issuing such number of its 10% debentures of Rs. 100 each so as to maintain the same amount of interest.
 - Krita Ltd. Will issue 4 equity shares for each equity shares of Rekha Ltd. & Radha Ltd. The shares are to be issued at Rs. 30 each having a face value of Rs. 10 per share.
 - An investment allowances reserve is to be maintenance for 2 more years.
- Assuming that the amalgamation is in the Following two Forms, Prepare Balance Sheet of Krita Ltd. as on 1st April, 2023. *The amalgamation is in the form of Merger.
•The amalgamation is in the form of purchase.

Q-2 Shiv Ltd. and Shankar Ltd. were as follows:

Particular
I. EQUITY AND LIABILITIES
(1) Shareholder's Funds:
(a) Share Capital
Equity Shares Capital
12% Pref. Share Capital
(b) Reserves and Surplus:
General Reserve
Export Promotion Reserve
Investment Allowances
Profit & Loss A/C
(2) Non-Current Liabilities:
(a) Long Term Borrowings : 14 % Debentures
(3) Current Liabilities:
(a) Trade Payable
II. ASSETS :
(1) Non-Current Assets :
(a) Fixed Assets :
(i) Tangible Assets :
Land
Furniture
(b) Non-Current Investments
(2) Current Assets:
(a) Inventories
(b) Trade Receivables
(c) Cash and Cash Equivalents
Cash

Shiv Ltd. took

price as follows:

- (1) 17,500 equity shares
 - (2) 12% preference shares
- Shankar Ltd. at a price of Rs. 10 per share.
- (3) Debentures of Rs. 100 each
 - (4) The Statutory Reserve
- Prepare Balance Sheet of Krita Ltd. as on 1st April, 2023.
- (I) The amalgamation is in the form of Merger.
 - (II) The amalgamation is in the form of purchase.

OR

Q-2 Shiv Ltd. and Shankar Ltd. decided to amalgamate on 31-3-2023. Their balance sheets on that date were as follows: (17)

Balance Sheet

Particular	Note	Shiv Ltd. RS	Shankar Ltd. RS
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds:			
(a) Share Capital			
Equity Shares Capital of Rs 10 each		2,50,000	1,50,000
12% Pref. Share Capital of Rs 100 each		1,10,000	85,000
(b) Reserves and Surplus:			
General Reserve		25,000	12,500
Export Profit Reserve		15,000	20,000
Investment Allowances Reserve			5,000
Profit & Loss A/C		37,500	25,000
(2) Non-Current Liabilities:			
(a) Long Term Borrowings :			
14 % Debentures of Rs 100 each		25,000	17,500
(3) Current Liabilities:			
(a) Trade Payable : Creditors			
		32,500	15,000
Total		4,95,000	3,30,000
II. ASSETS :			
(1) Non-Current Assets :			
(a) Fixed Assets :			
(i) Tangible Assets :			
Land & Building		2,87,500	1,62,500
Furniture		28,750	17,500
(b) Non-Current Investments			
		35,000	25,000
(2) Current Assets			
(a) Inventories : Stock			
		62,500	47,500
(b) Trade Receivable : Debtors			
		45,000	51,500
(c) Cash and Cash Equivalents :			
Cash and Bank Balance		36,250	26,000
Total		4,95,000	3,30,000

Shiv Ltd. took over the business of Shankar Ltd. on 1-4-2023. Shiv Ltd. paid the purchase price as follows:

- (1) 17,500 equity shares of Rs. 10 each fully paid to equity shareholders of Shankar Ltd.
- (2) 12% preference shares of Rs. 100 each at par to make payment to preference shareholders of Shankar Ltd. at a premium of 10%.
- (3) Debentures of Shankar Ltd. were converted into equal number of debentures of Shiv Ltd.
- (4) The Statutory Reserve of Shankar Ltd. are to be retained for two more years.

Prepare Balance sheet of Shiv Ltd. As on 1-04-2023, When:-

- (I) The amalgamation is in the form of Merger.
- (II) The amalgamation is in the form of Purchase.

Q.3 Following are the balance sheets of A Ltd. and B Ltd. as on 31-3-2023:

Liabilities	A Ltd.	B Ltd.	Assets	A Ltd.	B Ltd.
Equity Share Capital each Rs 100 Fully paid	18,00,000	6,00,000	Goodwill	4,80,000	1,20,000
General Reserve	3,60,000	75,000	Land & Building	3,60,000	1,35,000
Profit and Loss A/c	1,95,000	66,000	Plant & Machinery	7,80,000	2,55,000
Creditors	5,25,000	30,000	Investment	5,70,000	75,000
B Ltd. Current A/c	30,000		Stock	2,10,000	1,44,000
			Debtors	3,60,000	30,000
			A Ltd.'s current A/c	1,50,000	12,000
			Cash and Bank	29,10,000	7,71,000
	29,10,000	7,71,000			

Additional Information:

- A Ltd. had purchased 4,800 shares for Rs.5,40,000 of B Ltd. on 30-9-2022. On that date General Reserve balance was Rs. 30,000 and Profit and Loss A/c credit balance was Rs. 24,000 in the Books of B Ltd.
 - On the date of purchase of shares of B Ltd., value of Land & Building of B Ltd. was fixed Rs.1,80,000. On 1-4-2022 the book value was Rs.1,50,000.
 - B Ltd. provides 10% depreciation on Land & Building.
 - In the stock of B Ltd. Rs. 18,000 included the goods sold by A Ltd, which was sold by A Ltd. after adding 20% profit on cost.
- From the above information, prepare Consolidated Balance Sheet.

OR

Q.3 Sharad Ltd. acquired 54,000 shares of Shishir Ltd. of the full value of Rs. 10 each at a price of Rs.7,65,000 on 1-4-2022. Balance Sheets of the two companies as on 31-3-2023 were as Follows:

Liabilities	Sharad Ltd. Rs	Shishir Ltd. Rs	Assets	Sharad Ltd. Rs	Shishir Ltd. Rs
Equity Share Capital of Rs 10 each	45,00,000	9,00,000	Goodwill	13,50,000	3,15,000
General Reserve (1-4-2022)	18,90,000	4,50,000	Land & Building	18,00,000	4,50,000
Creditors	10,80,000	4,14,000	Plant & Machinery	22,50,000	4,50,000
Bills Payable	3,60,000	2,70,000	Stock	9,00,000	1,82,250
Profit and Loss A/c (1-4-2022)	4,05,000	1,80,000	Debtors	13,50,000	6,05,250
Profit of Current year	7,65,000	2,02,500	Investment	9,00,000	1,35,000
	90,00,000	24,16,500	Bills Receivable	90,000	2,79,000
			Cash and Bank	3,60,000	
				90,00,000	24,16,500

Additional Information:

- Stock in the hands of Shishir Ltd. includes goods purchased from Sharad Ltd. at Rs. 90,000 which includes profit charged by Sharad Ltd. at 25% on cost.
- Both the companies have proposed 10% dividend for 2022-2023.
- Out of the Debtors and Bills receivable of Sharad Ltd. Rs. 2,25,000 and Rs. 72,000 respectively are due from Shishir Ltd. Prepare Consolidated Balance Sheet of Sharad Ltd. and its subsidiary Shishir Ltd. as on 31-3-23.

Q.4 Answer any Two from The following Questions:

- Advantages of Value Analysis.
- Techniques of Value Analysis.
- Total Quality Management.

Q.4 Discuss Characteristics and Procedure of Value Analysis.

OR

Seat No

SARDAR PATEL UNIVERSITY

B. com. Examination, Sixth Semester

Subject/ Course Code: UB06CCOM73

Subject/Course Title: Business Mathematics and Statistics-VI

Date: 01/04/2024

Time: 10:00 a.m. to 1:00 p.m.

Total Marks: 70

[47]
Eng.

Que.1

- (A) Define central moments and give relationship between central moments and raw moments. (8)
 (B) Find first four central moments for the following frequency distribution. (10)

x_i	0	1	2	3	4	5	6
f_i	2	10	10	20	5	8	5

OR

Que.1

- (A) Find first four central moments of observations 28, 30, 35, 36, and 41. (8)
 (B) In a frequency distribution the first four raw moments about '3' are 2, 7, 10.5 and 15 respectively. (10)
 Obtain mean, variance, β_1 and β_2 .

Que.2

- (A) Explain (i) Laplace principle (ii) Hurwitz principle (iii) EMV principle (8)
 (B) From the following data find EPPI and EVPI. (9)

Events	Probability	Acts		
		I	II	III
E_1	0.35	10	0	0
E_2	0.40	20	10	0
E_3	0.25	30	20	10

OR

Que.2

- (A) The cost price of an item is Rs. 20 per unit and its selling price is Rs. 28 per unit. The unsold items become worthless. From past experience the weekly demand of the item is as follows. (8)
 How many units of the item should be prepared per week by the manufacturer?

Demand per week	5	6	7	8
probability	0.1	0.3	0.5	0.1

- (B) The following matrix gives the payoff of different strategies A_1, A_2, A_3 and events E_1, E_2, E_3, E_4 (9)

	A_1	A_2	A_3
E_1	4000	20,000	20,000
E_2	-100	5,000	15,000
E_3	6000	400	-2,000
E_4	1800	0	1,000

- Find the best act by using (i) maxi-min principle (ii) maxi-max principle
 (iii) Laplace principle (iv) Hurwitz principle ($\alpha = 0.4$)

(1)

(P.T.O.)

- Que.3
 (A) Define t distribution and give properties and assumptions of t distribution.
 (B) Prices of shares of a company on different days in a month were found to be: 66,65,69,70,69,71,70,63,64 and 68. Discuss that the mean price of the shares in the month is 65. (t_{tab} with 9 d.f. is 2.26 at 5% level of significance)

OR

Que.3

- (A) Define
 (i) Level of significance (ii) Critical region (iii) Type-I error
 (iv) Type-II error
 (B) 12 students were given intensive coaching and 5 tests were conducted in a month. The scores of tests 1 and 5 are given below. Does the scores from test 1 to 5 show improvement?

Student	1	2	3	4	5	6	7	8	9	10	11	12
Marks in 1 st test	50	42	51	26	35	42	60	41	70	55	62	38
Marks in 5 th test	62	40	61	35	30	52	68	51	84	63	72	50

(t_{tab} with 11 d.f. is 2.20 at 5% level of significance)

Que.4

- (A) The demands of books from a library from Monday to Friday are given below.

Day	Monday	Tuesday	Wednesday	Thursday	Friday
Demand	136	100	120	130	114

Test the hypothesis that the demands of number of books do not depend upon the day of the week. (χ^2_{tab} with 4 d.f. is 9.488 at 5% level of significance)

- (B) The marks obtained by 4 students in different tests are given below.

Student	Marks		
A	37	37	36
B	40	39	38
C	38	35	34
D	35	34	34

[F_{tab} with (3,8) d.f. is 4.07 at 5% level of significance]
 Is the difference in the performance of the students significant?

OR

Que.4

- (A) Define χ^2 test and give limitations of χ^2 test.
 (B) The following data shows yield of rice in three different plots. Test the hypothesis that there is no significant difference among plots.

Plot	Yield			
I	3	4	6	6
II	6	4	5	3
III	6	6	4	7

[F_{tab} with (2,9) d.f. is 4.26 at 5% level of significance]

(2)



Seat No.:

No. of Printed Pages: 4**SARDAR PATEL UNIVERSITY**

Bachelor of Commerce (Semester VI) Examination - 2024

Subject Code: UB06CCOM71

Subject Title: Business Taxation - II

Date: 28th March, 2024, Thursday

Time: 10:00 AM to 01:00 PM

Total: 70 Marks

Notes: 1. Figure to the right indicate full marks of the questions.

Q-1	Discuss in detail various types of Assessment & Return of income. OR	[18]																																																				
Q-1	Write notes on: 1.) Permanent Account Number 2.) Tax deducted at source 3.) Time for filing Return	[18]																																																				
Q-2	Shri Samir who is Doctor furnishes the following Receipts & Payments Account for the year ended on 31-3-23:	[10]																																																				
	<table border="1"><thead><tr><th>Receipts</th><th>Rs.</th><th>Payment</th><th>Rs.</th></tr></thead><tbody><tr><td>To Opening balance</td><td>30,000</td><td>By Staff salary</td><td>50,000</td></tr><tr><td>To Consultation charges</td><td>72,500</td><td>By Sundry expenses</td><td>62,500</td></tr><tr><td>To Operation charges</td><td>1,25,000</td><td>By Income tax</td><td>25,000</td></tr><tr><td>To Operation theatre rent</td><td>25,000</td><td>By Insurance premium</td><td>15,000</td></tr><tr><td>To Sale of medicine</td><td>37,500</td><td>By Interest on loan</td><td>17,500</td></tr><tr><td>To Sale of surgical instruments</td><td>22,500</td><td>By Rent</td><td>75,000</td></tr><tr><td>To Gift from patients</td><td>12,500</td><td>By Hospital expenses</td><td>62,500</td></tr><tr><td>To Interest income</td><td>7,500</td><td>By Donation</td><td>12,500</td></tr><tr><td>To Dividend on share</td><td>50,000</td><td>By Drawing</td><td>25,000</td></tr><tr><td>To Income tax refund</td><td>5,000</td><td>By Audit fees</td><td>22,500</td></tr><tr><td></td><td></td><td>By Closing balance</td><td>20,000</td></tr><tr><td></td><td>3,87,500</td><td></td><td>3,87,500</td></tr></tbody></table>	Receipts	Rs.	Payment	Rs.	To Opening balance	30,000	By Staff salary	50,000	To Consultation charges	72,500	By Sundry expenses	62,500	To Operation charges	1,25,000	By Income tax	25,000	To Operation theatre rent	25,000	By Insurance premium	15,000	To Sale of medicine	37,500	By Interest on loan	17,500	To Sale of surgical instruments	22,500	By Rent	75,000	To Gift from patients	12,500	By Hospital expenses	62,500	To Interest income	7,500	By Donation	12,500	To Dividend on share	50,000	By Drawing	25,000	To Income tax refund	5,000	By Audit fees	22,500			By Closing balance	20,000		3,87,500		3,87,500	[07]
Receipts	Rs.	Payment	Rs.																																																			
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	Other information: 1.) Consultation charges Rs. 5,000 was not received while hospital rent Rs. 12,500 was paid in advance. 2.) Purchases of medicine Rs. 12,500 included in hospital expenses. 3.) Purchase of surgical instruments Rs. 25,000 included in sundry expenses. 4.) Motor expenses Rs. 15,000 included in sundry expenses. 5.) Driver salary Rs. 12,500 included in staff salary. 6.) Personal insurance premium Rs. 11,250 included in insurance premium. 7.) Interest on personal loan Rs. 5,000 included in interest on loan. 8.) W.D.V of motor car as on 1-4-21 was Rs. 87,500. Rate of depreciation is																																																					

20%. 3/5th of use of motor car is for personal purpose.
 9.) Admissible depreciation on other assets was Rs.7,500.
 10.) Opening and closing stock of medicine was Rs. 12,500 and
 Rs. 15,000 respectively.
 Compute his taxable income from profession for A.Y. 2023-24.

OR

Q-2 Following is the profit and loss account for the year ending on 31st march 2023 of M/s Pranjali Trading & Co. [17]

Particulars	Rs.	Particulars	Rs.
		Gross profit	4090000
Salary & allowances	970000	Interest & dividend	90000
Postage & telephone	90000	Rent (which included Rs.10000 from employees staff quarters)	30000
Office rent	250000	Interest charged to debtors for late payments	5000
Local taxes for building including Rs.2000 for staff quarters	8000	Profit on sale of investment	25000
Bad debts Reserve	7000	Sundry income	2000
Bad debt including Rs.2000 for debt (debtors a/c not yet closed)	8000		
Donation	5000		
Interest (includes Rs.7000 on capital)	15000		
Motor car expenses	20000		
Provision for tax	250000		
Depreciation On machinery	20000		
On motor car	15000		
On furniture	12000		
Insurance premium	18000		
Misc.expenses	154000		
Net profit	2400000		
	4242000		4242000

Additional information

- Salary includes Rs.115000 paid to the owner of the business
- 40% of the use of motor-car is meant for personal purposes
- Insurance premium includes Rs.6000 for the life ins.policy of the son of the owner
- W.d.v. of assets as on 1-4-22 were as follows
 Machinery Rs. 80000
 Furniture Rs. 40000
 Rates of depreciation allowable are 15% and 10% respectably. A new machine was purchased on 1-12-22 for Rs. 40000 on which depreciation allowable is 15%

5. Misc. Expenses includes instrument purchased but not put into business use for Rs. 16000.
Calculate taxable income under the head income from business and profession for A.Y 2023-24.

Q-3 Mr. Manoj submits the following particulars about the sale of assets during the year 2022-2023. [18]

Assets	Jewellery Rs.	Land Rs.	Gold Rs.
Sales Price	10,00,000	37,00,000	7,00,000
Expenses on sales	-	50,000	-
Cost of acquisition	120,000	4,20,000	2,00,000
Year of acquisition	2007-08	2004-05	2001-02
Cost of Inflation Index	129	113	100

Calculate the amount of capital gain chargeable to tax for the assessment year 2023-24.
Cost of inflation index for the P. Y. 2022-23 is 331.

OR

Q-3 Compute capital gains in the following situations for the assessment year 2023-24 [18]

Assets	Gold	Land	Resi. House	Personal Music System
Date of Purchase	01/07/1998	01/04/1990	01/07/2004	01/05/2003
Cost Price	4,00,000	6,00,000	3,00,000	25,000
Cost of Improvement	30,000	2,00,000	4,00,000	Nil
Year of Improvement	2000-01	1995-96	2005-06	2006-07
Fair market value on 01/04/2001	3,90,000	6,50,000	NA	NA
Date of Sale	01/01/2023	01/01/2023	01/01/2023	01/01/2023
Full value of consideration	20,00,000	20,00,000	15,00,000	10,000

Cost of inflation index:

Year 2001-02	100
Year 2003-04	109
Year 2004-05	113
Year 2005-06	117
Year 2006-07	122
Year 2022-23	331

Q-4 Shri Rohan's investment on 1-4-2022 were as under : [17]

- Rs. 60000, 12% Gujarat Govt. loan .
- Rs. 22500, 10% tax free debentures of Nayan Ltd. (TDS 10%).

On 31-7-22 Gujarat government loan of Rs. 40000 was sold and on the same date purchased @ 102 additional 10% tax free debenture of

- Rs. 45000 face value of Nayan Ltd. For this purpose he had to borrow Rs.40000 from bank at 12% per annum interest .
3. Rs.2700 as interest received on listed debenture (TDS 10%).
 4. Rs.135000, 10% -tax free debentures of Ashok Ltd (TDS 10%).
 5. Winning from lottery (net) 157500 (TDS 30%).
 6. Rs. 64000, 10% less tax debentures of Sanjay Ltd (TDS 10%)
 7. Unexplained cash Rs.180000.
 8. Interest of Rs. 3826 on fixed deposits with bank.
 9. Rs. 6174 as interest on 7% capital investment bond.

Interest on all above securities was paid on 30th June and 31st December Find out the taxable income from other sources for the assessment year 2023-24 . For calculate total payable tax assume that he has no other source of income.

OR

Q-4

Write notes on:

- 1.) Advantages of GST
- 2.) Input tax and Input tax credit
- 3.) Provisions and Procedure of registration under GST

[17]

Seat No.:

[37/A-3]

૫૫૫.

Date: 28th M

Time: 10:00

Note : (1) F

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૨ મૂળ સ્થ

૩ આવક

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No. of Printed Pages : 1

SEAT No. _____

[26/A-4]

Sardar Patel University
B. Com. Semester VI Examination
English & Business Communication VI
UB06ACOM71

Wednesday, March 27, 2024

Time: 10:00 A.M. to 1:00 P.M.

Total Marks: 70
(18)

Q.1 Attempt any ONE of the following:

- (a) As the secretary of Prestige Home Appliances Ltd, Bharuch, draft a report on a decline in the sales of company's products in western region offering recommendations to boost up the sales
- (b) Draft a committee report on a serious labour problem at AIA Engineering Company Limited Naroda, Ahmedabad along with suggestions to solve the problem in an amicable manner.
- (c) As the secretary of Tata Chemical Company Limited draft a feasibility report on opening the company's new factory producing specialty chemicals at Vadodara.

Q.2. Attempt any ONE of the following:

- (a) Draft the text of a condolence speech mourning the death of a senior colleague.
- (b) Prepare a speech proposing a vote of thanks at the end of a function organized by your college.
- (c) Write the text of a speech welcoming a famous personality who has been invited to preside over a function organized by your institution.

Q.3. Attempt any ONE of the following:

- (a) Draft the minutes of the First Meeting of board of directors of Apex Food Company Limited, Mumbai.
- (b) Draft the minutes of the Statutory Meeting of Vardhman Textile Company Limited, Surat.
- (c) Prepare minutes of the Annual General Meeting of Amber Enterprise Limited, Chennai.

Q.4. Attempt any TWO of the following:

- (a) Write an effective sales letter to promote the sales of 'Natural' pure ghee.
- (b) Write an application for the post of a junior sales executive to the General Manager, Havel's Electrical Company Limited, Rajkot.
- (c) Draft an effective sales letter to promote the sales of an automatic dishwasher.
- (d) Draft an appropriate resume for the post of a computer programmer.

— X —

(1)

SEAT No. _____



No. of Printed Pages : 1

[24/25]

SARDAR PATEL UNIVERSITY
B Com SEM VI Examination

English & Business Communication VI UB06ACOM51/21

Date: 27/03/2024, Wednesday

Time: 10:00 am to 01:00 pm

Marks: 70

- Que. 1 As the secretary of New Horizon Garments Ltd., draft a report on decline in the company's products in Gujarat Region offering recommendations to improve the situation. (18)
- Or
- Que. 1 Draft a committee report on behalf of the Pharma Company on the feasibility of establishing a new production unit in one of the major industrial cities of Gujarat, with your positive recommendations. (18)
- Que. 2 Draft a speech you would deliver on the occasion of the condolence meeting held to mourn the death of a colleague who died of Heart Attack. (17)
- Or
- Que. 2 Draft text of a speech welcoming a famous personality in an Annual Day celebration of your college. (17)
- Que. 3 Draft Notice, Agenda and Minutes of the Annual General Meeting of KEI Industries Limited, Mumbai. (18)
- Or
- Que. 3 Prepare Minutes of the Statutory Meeting of Hind Zinc Limited, Delhi. (18)
- Que. 4 a). Draft an effective Sales Letter to Promote the Sales of Body Lotion. (09)
- Que. 4 b). Draft an application for the post of Chartered Accountant in a multinational company. (08)
- Or
- Que. 4 a). Prepare a letter to promote the Sales of Steel Furniture. (09)
- Que. 4 b). Prepare a resume for the post of Librarian in College. (08)