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**SARDAR PATEL UNIVERSITY**

**B.com (Hon.) (4 Year) (VIII Semester) Examination**

**13<sup>th</sup> April, 2017, Thursday**

**2.00 p.m To 4.00 p.m**

**UB08CCOMO1**

**Conflict Management**

**Total Marks: 60**

**Note: Figures to the right indicate marks.**

**Q.11 Define Conflict. Also, discuss in detail types of Conflict and mention its sources. (15)**

**OR**

**Q.1 Explain in detail Conflict Process. (15)**

**Q. 2 Discuss Conflict Management Techniques. (15)**

**OR**

**Q. 2 Write a note on need for Conflict in an organization. Also, discuss why there is need for increasing Conflict. (15)**

**Q.3 What is Interpersonal Conflict? Also, discuss frustration model. (15)**

**OR**

**Q.3 What is Interpersonal Conflict? Explain Group/Team Conflict. (15)**

**Q.4 What is Negotiation? Discuss the Negotiation Process. (15)**

**OR**

**Q.4 Discuss Behavioral Style and Explain different style like Assertiveness, Analyzer, Responsiveness, Director, Relater and Socializer. (15)**

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## **SARDAR PATEL UNIVERSITY**

**B.COM- (HONOURS) (IA/CB&I) Examination VIII-Semester**

**Date & Date:** Saturday, 15/04/2017

**Time:** 02:00 P.M. to 04:00 P.M.

**Session:** Afternoon

**Subject Code:** UB08CCOM02

**Subject:** Business Environment

**Total Marks:** 60

[All Questions Carry Equal Weightage]

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**Q.1 Discuss the Concept of Business Environment. Explain the [15]  
various components of Business Environment.**

**OR**

**Q.1 Explain the objectives of Business and environmental analysis. [15]**

**Q.2 Discuss Globalization along with its pros and cons. Also, [15]  
discuss the various obstacles in adopting globalization fully?**

**OR**

**Q.2 Write short notes on: [07]**

**(A) Features of Current Globalization [08]**

**(B) Dimensions of Globalization**

**Q.3 Discuss EPZs, EOUs, SEZs and Export Houses in brief. [15]**

**OR**

**Q.3 What are the various export promotion incentives are [15]  
provided by the Government of India? Discuss them in detail.**

**Q.4 Explain the various factors affecting foreign Investment in [15]  
India. Briefly explain the growth of Foreign Investment in  
India.**

**OR**

**Q.4 What do you mean by International investment? Explain the [15]  
significance of Foreign Investment from India's perspective.**

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**SARDAR PATEL UNIVERSITY**

**B.com (Hon.) (4 Year) (VIII Semester) Examination**

**17<sup>th</sup> April, 2017, Monday**

**2.00 p.m To 4.00 p.m**

**UB08CCOMO3**

**Business Policy and Strategic Management**

**Total Marks: 60**

**Note: Figures to the right indicate marks.**

**Q.1 What is Business Policy and its nature characteristics. (15)**

**OR**

**Q.1 Strategic Management is very important for the survival and growth of Business Environment. (15)**

**Q. 2 Write in detail Strategy Formulation Process. (15)**

**OR**

**Q. 2 Discuss the difference between Vision and Mission along with benefits of the same. (15)**

**Q.3 Discuss in detail SWOT analysis. Also, discuss advantages and limitations. (15)**

**OR**

**Q.3 Discuss the McKinsey 7S framework with diagram. (15)**

**Q.4 Discuss Porter's five forces model of Competitive Environment. (15)**

**OR**

**Q.4 What is Strategy Implementation? Also, explain linkages between Formulation and Implementation. (15)**

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**SARDAR PATEL UNIVERSITY**  
**B. Com. (4 Year) (VIII Semester) Examination 2017**

**Tuesday, 18<sup>th</sup> April**

**02.00 pm - 04.00 pm**

**UB08ECOM01 - Advanced Costing**

**Total Marks : 60**

**Note :** Figures to the right indicate marks.

- Q.1 A Contractor has started a contract for the construction of building from 1<sup>st</sup> April, [15]  
2015. The following data are available for the year ended 31<sup>st</sup> March, 2016.

Particulars	Rs.
Contract Price	350000
Works Certified	200000
Payment received	150000
Material issued to site	75000
Planning & estimation costs	10000
Direct wages paid	40000
Material returned from site	2500
Plant Hire charges	17500
Wages related costs	5000
Site office costs	6780
Head office Expenses Apportioned	3750
Direct Expenses incurred	9020
Work not certified	1490

The contractor owns a plant which originally cost Rs.20000 has been continuously in use in this contract throughout the year. The residual value of the plant after 5 years of life is expected to be Rs.5000. Straight line method of depreciation is in use. As on 31<sup>st</sup> March, 2016 the direct wages due and payable amounted to Rs.2700 and the material at site were estimated at Rs.2000. Prepare Contract Account for the year ended 31<sup>st</sup> March, 2016. Showing calculation of profit to be taken to the profit & loss accounts of the year.

**OR**

Q.1

- (a) Explain the following : [10]  
(i) Escalation clause  
(ii) Work Certified and Uncertified Work.

- (b) Find out the cost of uncertified work from the following : [05]

Contract price Rs.450000 which is commenced on 1-1-16,  $\frac{3}{5}$ th work has been done till 31-12-2016; while total cost of work is Rs.202500.  
Cash received Rs.180000 which is 75% of work certified.

Q.2

- (a) State at least five industries to which operating costing is applicable. [05]  
(b) Find out passenger kilometer fare for a bus of Harshiv Transport Company [05]  
from the following :

Kilometer	Passenger
1	5000
2	8000
3	9000
4	3000
5	2000

Total expenditure is Rs.22400. Find out fare per passenger km if the profit at 20% is to be earned.

- (c) Tata truck carries goods from one city to another city covering distance of 200 kms.[05]  
each way. On outward trip freight is available to the extent of full 100% capacity of 10 tonnes and on return trip 70% of capacity. Daily two round trip is possible. The truck runs on an average 25 days in month. Find out total monthly tonne-kilometer from the above information.

**OR**

- Q.2 Nirav Transport Co. Ltd. maintain a fleet of buses as follows :

[15]

10 Buses (90% of seats are occupied in each trip.)

5 Buses (75% of seats are occupied in each trip.)

Carrying capacity of each bus is 40 passengers. Each bus makes six trips (upward and downward) in a day covering a distance of 20 km. in one journey. Assuming that the fleet of buses are on road for 25 days month. Workout the operating cost per passenger km. using the following particulars:

Particulars	Rs.
Wages per driver	3000 per month
Wages per conductor (two conductor in a bus )	3000 per month
Tiffin allowance per driver	60 per day
Tiffin allowance per conductor	40 per day
Diesel 5 kms. per litre at	50 per litre
Maintenance per bus on an average	2500 per month
Oil	1.00 per km.
Tyre, Tubes etc. per bus	6500 per month
Depreciation for all buses	2400000 per annum
Servicing etc. per bus	6000 p.a.
Interest on borrowed capital for all buses	800000 p.a.
Insurance per bus	8000 p.a.
Road tax per bus	20000 p.a.
Miscellaneous expenses per bus	1250 p.a.
General Supervision charges	360000 p.a.

- Q.3 The production of Shiv Manufacturing Co. Ltd. passes through three processes, before it is transferred to finished stock. The following information is obtained for the month of March, 2016 :

[15]

Particulars	Process A	Process B	Process C
Raw material used (in tonnes)	1100	65	75
Cost of raw material per tonne	Rs.180	Rs.120	Rs.350
Direct wages	Rs.46000	Rs.53100	Rs.18050
Manufacturing overheads	Rs.12300	Rs.20000	Rs.7000
Weight lost in process (% of input)	5%	5%	5%
Scrap in process (% of input)	10%	10%	10%
Sale value of wastage per tonne	Rs.120	Rs.180	Rs.300
Actual output in tonnes	935	825	780

Finished product of each process is transferred to other process as raw-material and that of process C to warehouse. There was no stock of material in any process. Prepare Process Account and Abnormal Wastage or Gain Accounts with necessary calculations.

OR

Q.3

(a) Write note on :

[10]

- Joint Product and By Product
- Normal Loss and Abnormal Loss

(b) A product passes through three processes. Following particulars relates to Process X.[05]

Particulars	Rs.
Units introduced (per unit Rs.24)	?
Actual Production (Number of units)	14475
Normal Wastage (Percentage of input)	2.5%
Sale value of wastage (per 25 units)	Rs.30
Abnormal wastage (number of units) (cost per unit Rs.34)	150

Additional Information :

- Direct wages to be considered as 125% of factory overheads.
- Tha abnormal wastage was  $\frac{2}{5}$  of the normal wastage in process X.

Prepare Process 'X' Account or Abnormal Wastage Account.

Q.4

(a) Differentiate between Absorption Costing and Marginal Costing.

[05]

(b) From the following data prepare income statement under Absorption costing & Marginal costing for the year ending on 31<sup>st</sup> March, 2016 :

[10]

Production	1500 units
Sales	1200 units @ Rs.40 p.u.
Opening stock	Nil
Fixed production overheads	Rs.12000
Variable Selling Expenses	Rs.15000
Fixed Selling Expenses	Rs.4500
Variable Selling Expenses	Rs.7500

Prepare profit statement under 1) Absorption Costing Method & 2) Marginal Costing Method.

OR

Q.4 The following is the standard cost data per unit of product "Flex" manufactured by Alpha Limited :

[15]

Selling Price	Rs.40
<b><u>Cost</u></b>	<b><u>Rs.</u></b>
Direct Material	8
Direct Labour	5
Variable Production overheads	2
Fixed Production overheads	5
(Based on a budgeted normal output 36000 units per annum )	
Variable Selling Overhead	6

Further, the fixed selling expenses were Rs.120000 p.a. During a particular month the company produced 2000 units of the product and sold 1500 units of the same. There was no opening stock.

You are required to :

Prepare Profit Statements under :

- (i) Marginal Costing and
- (ii) Absorption Costing Method.



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**SARDAR PATEL UNIVERSITY**

**B.COM. (Hons.) (IA) (CBCS) Examination April -2017**

**SEMESTER-VIII**

**19<sup>th</sup> April, 2017, Wednesday**

**02:00 P.M. to 04:00 P.M.**

**Fundamentals of International Financial Reporting Standards  
(UB08ECOM02)**

- Q-1[a]** Discuss the Adoption of IFRS in Australia and Canada. [10]  
**[b]** Describe 'The Third Wave' with reference to IFRS issues in global convergence. [05]
- OR**
- Q-1** Write a detailed note on European Standard Setting Process and adoption of IFRS. [15]
- Q-2[a]** Explain in detail the four principal qualitative characteristics of financial statements, namely Understandability, Relevance, Reliability and Comparability. [10]  
**[b]** Explain the concepts of Capital and Capital Maintenance with reference to IASB Framework. [05]
- OR**
- Q-2** Describe the users of financial statements and their information needs in relation to IASB Framework. [15]
- Q-3** Describe in detail the general features of financial statements. [15]
- OR**
- Q-3[a]** Write a note on Statement of Cash Flow as per IAS 1. [05]  
**[b]** Give a format of Statement of Financial Position of a company as per IAS 1. [10]
- Q-4[a]** Briefly explain presentation and disclosure in the context of First Time Adoption of IFRS. [08]  
**[b]** Write a short note on Exemptions from other IFRSs. [07]
- OR**
- Q-4[a]** Discuss objectives and scope of IFRS-1 with reference to First Time Adoption of IFRS. [08]  
**[b]** Discuss the recognition and measurement with reference to First Time Adoption of IFRS. [07]

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# SARDAR PATEL UNIVERSITY

FO.Y. B.COM. 8<sup>TH</sup> SEM (Honours) (Corporate Banking and insurance)

EXAMINATION, March /April, 2017

18, April, 2017(TUESDAY)

02.00 To 04.00 PM

INTERNATIONAL BANKING

UB08ECOM03

**TOTAL MARKS: 60**

Q.1 (A) What do you mean by Wholesale Banking? Explain various products categories of Wholesale Banking. (15)

**OR**

Q.1 (A) What is international banking? Different forms of international banking. (07)

(B) Explain global trends in international banking. (08)

Q.2 (A) What do you mean by Bank Lending? Explain fundamental principles of lending to MNC. (15)

**OR**

Q.2 (A) List out 10 names of MNC banks in India. (10)

(B) Solve Abbreviation: 1.SWIFT 2.NRI 3. ADB 4.CRISIL 5.GDR (05)

Q.3 (A) Explain BANK RISK MANAGEMENT in detail. (15)

**OR**

Q.3 (A) what are the major factors influencing the Exchange Rate? (10)

(B) **SHORT NOTE:** Country Risk Management (05)

Q. 4 (A) What is world Trade Organization? Explain functions of world Trade Organization. (15)

**OR**

Q.4 . SHORT NOTES:

(A) WORLD BANK (07)

(B) IMF (08)

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**SARDAR PATEL UNIVERSITY**

FO .Y. B.COM. 8<sup>TH</sup> SEM (Honours) (Corporate Banking and Insurance)

EXAMINATION, MARCH/APRIL, 2017

19, APRIL, 2017 (WEDNESDAY)

2.00 To 4.00 PM

**SUBJECT: INSURANCE LAW**

**UBO8ECOM04**

**TOTAL MARKS: 60**

Q.1. What is Agency Contract? Explain Duties and Responsibilities of Agent And Principal.

(15)

OR

Q.1: (A) What is insurance Contract? Explain components of valid insurance contract.

(07)

(B) List of various documents required in insurance contract both by customer and company.

(08)

Q.2. (A) Explain Malhotra committee recommendations on Indian insurance industry.

(07)

(B) Write A Note On: NATIONALIZATION OF LIC, ACT. 1956

(08)

OR

Q.2 (A) Solve Abbreviations: 1. TPA 2. ECGC 3. CPA 4. UGF 5. DICGC 6. EXIM 7. ULIP

(07)

(B) List out 8 Life and General insurance companies in India.

(08)

Q.3. (A) What is IRDA? Explain various functions of IRDA.

(15)

OR

Q.3. (A) Explain Agent and licensing procedure of individual agent.

(07)

(B) Explain Corporate Agent and its licensing process.

(08)

Q.4. (A) Write a note on: Free Look Period in insurance.

(05)

(B) Explain various claim process in life and general insurance.

(10)

OR

Q.4. (A) Write a note on: CONSUMER PROTECTION ACT, 1986.

(07)

(B) Write a note on: Insurance Ombudsman

(08)

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## **SARDAR PATEL UNIVERSITY**

**B.COM- (HONOURS) (IA/CB&I) Examination VIII-Semester**

**Date & Date:** Thursday, 20/04/2017

**Time:** 02:00 P.M. to 04:00 P.M.

**Session:** Afternoon

**Subject Code:** UB08SCOM01

**Subject:** Discovery of India

**Total Marks:** 60

[All Questions Carry Equal Weightage]

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**Q.1 Write short notes on: [07]**

(A) Aryans in India

(A) Vedas and Upanishads [08]

OR

**Q.1 Discuss the two epics of India The Ramayana and The [15]**  
Mahabharata.

**Q.2 Discuss the story of King Ashoka the great. [15]**

OR

**Q.2 Write short notes on: [06]**

(A) Buddhist Philosophy

(B) The Maurya Empire and Chandragupta [09]

**Q.3 Explain the coming of the Arabs and the Mongols. [15]**

OR

**Q.3 Explain the Foreign Trade scenario of India during ancient [15]**  
times.

**Q.4 Narrate the freedom struggle of the people of India. [15]**

OR

**Q.4 Discuss the Mughal's era in India with its' impact on India. [15]**

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