No. of Printed Pages :01

SARDARPATEL UNIVERSITY

TYBCOM - (Hon.) (3years) EXAMINATION

SEMESTER-V

Thursday, 16th November, 2017 2.00 P.M TO 4.00 P.M. SUBJECT: Service Marketing

CODE: UB05CCOH01

Note: 1. Figure to the right indicates full marks. 2. All questions carry equal marks.

}`Na

50]

Total Marks: 60

Q.1 What is service marketing? Discuss in detail challenges to marketing of (15) services.

OR

| Q.1 (a) | Explain briefly characteristics of services. | (07) |
|---------|--|------|
| (b) | Differentiate between service and goods | (08) |

Q.2 Discuss in detail customer involvement in service encounters and also (15) write types of service encounters.

OR

Q.2 Explain the buying process of services by giving relevant examples. (15)

Q.3 What is internal marketing? Explain objectives of internal marketing. (15)

OR

Q.3 Discuss strategies for internal marketing with examples. (15)

Q.4 Write note on:

| 1. | Physical evidence | (07) |
|----|-------------------|------|
| 2. | Service quality | (08) |

OR

Q.4 Discuss different strategies to recover services by giving suitable (15) examples.

Page 1 of 1

[29] Seat No.

No. of Printed Pages : 4

SARDAR PATEL UNIVERSITY B. Com. (Hon) (V Semester) Examination Saturday, 25th November 2017 UB05CCOH02 - Taxation-I

2.00 pm – 4.00 pm

Total Marks : 60

Note : Figures to the right indicate full marks of the question paper.

Q.1 Write Short Note: (1) Person

(15)

(05)

(10)

(2) Casual Income (3) Resident and Ordinary Resident. OR

Q.1 Write Short Note :

(1) Agricultural Income

(2) Deductions available under saction 80C and 80D

- Q.2 On 1-1-2012, Mr. Rahul (Specified employee) joined a company at (15)Ahmedabad (Having Population of more than 25 lakhs) as its sales Manager, in the grade of Rs. 12000-750-18000-1500-30000. From the following information, calculate his total taxable salary income for the assessment year 2017-18.
 - (1) The company revise during the year Dearness Allowance in the month of January and July.
 - D.A. Rates are as follows :
 - 2016 : For first 6 Months - 24% of basic Salary. For next 6 Months - 28% of basic Salary.
 - 2017 : For first 6 Months - 34% of basic Salary. For next 6 Months - 38% of basic Salary.
 - (2) The company pays bonus at 12% of basic salary.
 - (3) The company has provided him a motor car (0f 1600 C.C.) for his
 - personal as well as company works and the company paid Rs. 84000 as its maintenance charges including salary of a driver. The car is used for both the purposes.
 - (4) The Company contributes 14% of basic salary in his Recognised provident Fund while Rahul has paid 15% of basic Salary.
 - (5) Interest credited to Recognised Provident Fund is Rs. 37500 at the rate of 12.50% (date of credit 31-12-2016).
 - (6) The Company has provided a residential house for which the Company has to pay rent of Rs. 6000 p.m. The Company has also provided furniture of Rs. 240000 in the house.
 - (7) The Company has paid the following on his behalf :
 - (a) Salary of house servant Rs. 18000
 - (b) Salary of Gardener Rs. 6000.
 - (c) Salary of Sweeper Rs. 3600.
 - (d) Salary of Watchman Rs. 24000
 - (8) The Company has paid Rs. 30000 as his annual membership fees of a club.
 - (9) He has made Following Saving and investments.
 - (1) Premium of Life insurance policy (taken in 2007) of Rs. 40000.
 - (2) Unit-Linked-Insurance Premium. Rs. 3000
 - (3) National Saving Certificates (VIII Service) Rs. 60000
 - (4) Deposited in public provident fund Rs. 75000

- Q.2 Mr. Ajay performs his duties in hospital in Rajkot. Find out his taxable income from salary for the A.Y. 2017-18 from the particulars given below.
 - (1) Basic Salary per month Rs. 80000.
 - (2) Dearness Allowance 50% of Basic Salary.
 - (3) Bonus (Annual) Rs. 60000
 - (4) Transport Allowance Rs. 3600 per month.
 - (5) City Compensatory Allowance per month Rs. 2000.
 - (6) Educational Allowance for three children (Annual) Rs. 15000.
 - (7) He contributes 14% to Recognised P.F. His employer contributes to P.F. at the same rate. The interest, added to recognised P.F. is Rs. 40320 at the rate of 12%
 - (8) He has been provided a house in Rajkot by his employer with the furniture worth Rs. 600000. The Population of Rajkot city is 15 Lakh. The hospital has made the deduction of Rs. 2000 from his salary per month for the said perquisite.
 - (9) He has been provided a car of 1.8 C.C. by the hospital. The Car is used for personal as well as office purpose. The maintenance and driver's salary expenses are paid by the hospital.
 - (10) Mr. Ajay has made the following payments during the previous year.
 - (a) Professional Tax (Annual) Rs. 2400
 - (b) Investment in P.P.F. Rs. 100000.
 - (c) LIC premium Rs. 40000.
 - (d) Repayment of Housing Loan (excluding interest) Rs. 40000.
- Q.3 From the following details of house property of Smt. Rabadidevi, (15)Compute her taxable income of A.Y. 2017-18 under the head 'Income from House-Property'.

 - (1) Let-Out House :
 - Annual Value as per municipal records Rs. 90000 (20% of (i) which is paid as municipal taxes), Annual fair Rent Rs. 132000, Value determinable under the Rent control Act Rs. 120000, Actual rate of annual rent Rs. 144000.
 - (ii) The house remained vacant for five months during the previous year and one month's rent is irrecoverable.
 - (iii) Interest on loan taken for construction (1/5th of capitalised interest) of pre-construction period Rs. 12000 and total unpaid interest of the previous year Rs. 28000.
 - (2) Self-residential House :
 - Construction of the house was completed on 30-9-2013 and (i) total interest on loan taken for construction accumulated up to the date of completion of construction to Rs. 60000 (loan was taken on 1-1-2011)
 - (ii) During 2016-17 a fresh loan was taken to construct the second floor and its outstanding interest amounted to Rs. 92000.
 - (iii) During 2016-17 another loan was taken to make repairs and alteration (required as per 'Vastu Shastra') on 1st Floor and its outstanding interest amounted to Rs. 65,000.

OR

(15)

Q.3 From the following details of house property of Mr. Dhaval, you are (15) required to compute his taxable income from house property for the A.Y. 2017-18.

| | Particulars | House No. 1 Rs. | House No. 2 Rs. |
|------|--|--------------------|--------------------|
| (1) | Annual Value as per municipal valuation | 90,000 | 15,000 |
| (2) | Annual Fair Rent | 81,000 | 12,500 |
| (3) | Standard Rent | 75,000 | 24,000 |
| (4) | Rate of Annual Rent receivable | 1,65,000 | 21,000 |
| (5) | Unrealised rent of p.y. 2015-16 | 2,750 | 4,000 |
| (6) | Vacancy period | 3 months | 2 months |
| (7) | Local Taxes paid | 10,000 | 4,500 |
| (8) | Interest on loan taken by mortgaging House No. 1 | | |
| | (the loan was taken to construct the house no. 2) | 30,000 | |
| (9) | Interest on loan taken by mortgaging House No. 2 for | | |
| | its construction | | 3,000 |
| (10) | Repair charges, insurance expenses etc. | 25,000 | 7,000 |

Q.4 Determine taxable income from business from the profit and loss account (15) of Mr. Kiranbhai for the year ending on 31-03-2017 and other particulars.

| or mit reliand tor the year orlang on or be zonr and other | | | | |
|--|--------|---------------------------------------|--------|--|
| Particulars | Rs. | Particulars | Rs. | |
| To Life insurance premium | 8000 | By Gross profit | 647000 | |
| Insurance premium of plant | 1000 | Income Tax Refund | 4000 | |
| Bad debt Reserve | 5000 | Dividend | 11000 | |
| Bad debt | 4000 | House Rent | 14000 | |
| Salary | 413000 | Lottery prize | 6000 | |
| Salary to personal servant | 3000 | Commission | 8000 | |
| Interest on Capital | 9000 | Bad debt recovered | 10000 | |
| Interest on loan | 8000 | | | |
| Income tax paid | 7000 | | | |
| Sales tax paid | 6000 | | | |
| Dividend collection charge | 1000 | | | |
| Local tax of let out house | 2000 | | | |
| Subscription | 3000 | | | |
| Theft of furniture | 4000 | | | |
| Donation | 5000 | | | |
| Depreciation | 12000 | | | |
| Motor Car exps. | 9000 | | | |
| Net profit | 200000 | · · · · · · · · · · · · · · · · · · · | | |
| | 700000 | | 700000 | |

Additional information :

- (1) 1/3 part of the use of car is for personal purpose.
- (2) Allowable depreciation is as Rs. 15000, salary includes Rs. 63000 of owners salary.
- (3) Rs. 3000 of bad debt recovered was not allowed as bad-debt in the earlier previous year.

- (4) Following transactions were not recorded in the above profit & loss A/c.
 - (a) Discount received Rs. 5000.
 - (b) Interest due on investment Rs. 3000.
 - (c) Advertisement Rs. 4000.
 - (d) Audit Fees paid Rs. 6000.
 - (e) House hold Expenses Rs. 120000.

OR

Q.4 Shreyas who is CA. He furnished the following receipts and payments account for the ending on 31-03-2017.

(15)

| account for the ending on 31 | | | |
|----------------------------------|----------------|------------------------|----------------|
| Receipts | Rs. | Payments | Rs. |
| To opening balance | 80000 | By staff salary | 300000 |
| To income tax consultation fees. | 320000 | By stipend to articles | 180000 |
| Sales tax consultation fees. | 180000 | By office exp.: | |
| <u>Audit fees :</u> | | For 2015-16 | 20000 |
| For 2015-16 | 50000 | For 2016-17 | 130000 |
| For 2016-17 | 270000 | By sundry exp. | 170000 |
| For 2017-18 | 30000 | By Drawing | 200000 |
| Project fees | 300000 | By office Rent : | |
| Gift from clients | 50000 | For 2016-17 | 120000 |
| interest on investments | 40000 | For 2017-18 | 30000 |
| Profit on sale of investments | 60000 | By insurance premium | 50000 |
| House Rent | 100000 | By donation | 20000 |
| | | By income tax | 60000 |
| | | By purchase of books | 40000 |
| | | By closing balance | 160000 |
| | <u>1480000</u> | | <u>1480000</u> |

Additional information :

- (1) Membership fees Rs. 5000 and motor car exp. Rs. 40000 was included in a sundry expenses.
- (2) Driver salary Rs. 30000 was included in a staff salary.
- (3) W.D.V. of the motor car as on 01-04-2016 was Rs. 400000.
- Rate of depreciation on it is 20% motor car is used 40% for the personal purpose.
- (4) He deposited Rs. 80000 into P.P.F. A/c. from the drawing.
- (5) Personal insurance premium Rs. 40000 was included in a insurance premium.
- (6) Purchase of computer of Rs. 30000 was included in a sundry expenses.
- (7) As per Income Tax Act admissible depreciation on other assets was Rs. 15000.
- (8) Donation given to the approved trust.
- (9) Project fees Rs. 80000 was not received while staff salary Rs. 60000 was unpaid up to the end of accounting year.
 Calculate his taxable income from Business profession for the A.Y. 2017-18.

SEAT NO.

No. of Printed Page :01

Max Marks: 60

SARDAR PATEL UNIVERSITY

T.Y. B.COM. 5TH SEM (Honors) (Corporate Banking and Insurance) EXAMINATION, NOV/DEC 2017 18, NOVEMBER, 2017. SATURDAY 02.00 To 04.00 PM SUBJECT: BUSINESS LAW UB05CCOH04

Q.1 (A) Explain valid offer with rules. 08 (B) What is consideration as per Indian contract act? 07 OR Q.1 (A) Elaborate the laws related to competency of the parties for the contract. 07 (B)What is free consent? Provide valid rules foe free consent. 08 Q.2 (A) What is agent? Explain various duties of the agent. 07 (B) What is Principal? Explain Duties of the principal in agency contract. 08 OR Q.2 (A) Describe the provisions related to personal liability of agent. 07 (B)Describe the modes of termination of agency contract. 08 Q.3 (A) Explain the term "lien" under the contract of bailment. 07 (B) What are the rights and Duties of finder of goods? 08 OR Q.3 (A) What is Contract of Pledge? Explain Pledge by Non owner. 07 (B) Explain the Duties of Bailee. 80 Q.4 (A) Explain the characteristics of the Negotiable Instrument. 80 (B) Bills of exchange 07 OR Q.4 (A) Promissory note 07 (B) Kinds of cheque 80

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| Sec. 1. | 10 | | | ~ |
|------------------------------|---|-----------------------------|--------------------------------|-------------|
| SEAT NO. | , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | No. of | Printed Pag | 88 : 02 |
| TCHT | | TEL UNIVERSITY | ∎ ಗಿಟ್ಟಿಡ್ಲೇವರೆ ನಿಂದಿದೆ. ಕಿ | ~~ · ~ |
| لرا تان B Com/h | | Fifth Semester)Examination | on | |
| B.Com(r | | 7th Nov.,2017. | 211 | |
| | - | . to 04.00 p.m. | | |
| Int | • | ounting(UB05ECOH01) | | |
| | ernational Acc | очнан _В (, | Total I | Marks 60 |
| NOTES 1 Figures to th | e right indicat | e full marks of each quest | ion. | |
| 2 Answer sho | uld be precise | and to the point. | - | |
| Z, Allswei sho | did be precise | | | |
| 1(a) What do you mean by | International <i>J</i> | Accounting? Briefly explai | n the | 8 |
| importance of Internat | ional Account | ing. | | |
| (b) Narrate the development | | | | 7 |
| (~) | | OR | | |
| 1(a) What is International / | Accounting? St | ate and explain the diffic | ulties | 8 |
| encountered in Interna | | | | |
| (b) Write Note on: "Scope | | | | 7 |
| | | | | |
| 2(a) What is Foreign Curre | | | issues | 8 |
| involved in Foreign Cu | rrency Transla | tion. | | · – |
| (b) State the accounting is | ssues involved | in foreign currency trans | ation. | 7 |
| Discuss the Single tran | isaction appro | | | |
| · | | OR | | 15 |
| | | . of Canada, an Indian sub | isialary, | 13 |
| as on 31st March,2017 | | | Amoust | |
| Liabilities | Amount | Assets | Amount CAD | |
| | CAD | Land & Duilding | 13,500 | |
| Equity Capital | 10,500 | Land & Building Plant | 10,500 | |
| Reserves | 4,500 | Stock (Market Value) | 9,000 | |
| Debentures | 12,000 6,000 | Accounts Receivable | 5,000 | |
| Short Term Loan | 9,000 | Cash | 4,000 | |
| Accounts Payable | | | 42,000 | <u></u> |
| | 42,000 | | | |
| | | ove Balance Sheet into In | | |
| | |) the single rate (2) the M | | |
| rate methods, assumi | ing the Histori | cal rate and Current rate o | | |

is equal to Rs.48 and Rs.51 respectively.

- 3(a) What is Consolidation of Financial Statement? Explain the Significance and need of Consolidation of Financial Statement.
 - (b) Explain the features of line-by-line consideration. In What respect does it very from one line consolidation.

OR

1

(P.T.O.)

8

7

SC

3 Jai Hind Limited acquired 80% of the Equity Shares Capital of Cosco Limited of Thailand on 1st April, 2016 for a consideration of Rs.9,20,000. Balance Sheets of the two companies as on 31st March,2017 were as follows:

| | Jai | Hind Limited | |
|---|--|--|------------------------|
| Liabilities | Rs. | Assets | Rs. |
| Equity Shares of Rs.10 each Reserves Creditors Bills Payables | 57,50,000 75,00,000 22,50,000 15,00,000 | Land & Buildings Plant & Machinery Investment in Cosco Debtors Bills Receivables | 30,50,000 10,30,000 |
| | 1,70,00,000 | | 1,70,00,000 |

| | Co | sco Limited | |
|--|-----------|---------------------------------------|-----------|
| Liabilities | Rs. | Assets | Rs. |
| Equity Shares of Rs.1 | | Land & Building | 10,00,000 |
| • • | 10,00,000 | Plant & Machinery | 7,50,000 |
| each | 8,00,000 | Debtors | 8,00,000 |
| Reserves (including Rs.1,00,000 as on 01, | , . | Bills Receivables | 2,50,000 |
| Bills Payables | 4,00,000 | | |
| Creditors | 6,00,000 | · · · · · · · · · · · · · · · · · · · | |
| | 28,00,000 | | 28,00,000 |

You are required to prepare a Consolidated Balance Sheet as it would appear Gross (or line by line) Consolidation Approach.

4(a) What do you mean by Price Level changes? Explain the various types of price level changes.

(b) Write note on: "Transfer Pricing- Need and Factors affecting its Policy."

OR

4(a) From the following Balance Sheet and the additional information given below, prepare a Price Level adjusted Balance Sheet.

| Liabilities | Rs. | Assets | Rs. |
|--------------------|-----------|---------------------|-----------------|
| Equity Capital | 20,00,000 | Fixed Assets(net of | Dep.) 25,00,000 |
| Preference Share c | • • | Investment | 10,00,000 |
| Debentures | 25,00,000 | Debtors | 15,00,000 |
| Creditors | 10,00,000 | Bills Receivables | 5,00,000 |
| Creuitors | - | Cash | 7,50,000 |
| 1 | 62,50,000 | | 62,50,000 |

2

The General Price Index as on 31st March, 2017 was 200 and the same was 160 on 31st march,2016.,

The date of acquisition of Fixes Assets and issue of share capital is 31st March,2016.

(b) Explain Consequences of Distorted Profits.

15

8

7

12

SEAT No.______No. of Printed Pages .04 [41] SARDAR PATEL UNIVERSITY B.COM (Hons.) Vth Semester (3 Years) 2017 Monday, 20th November 02:00 P.M. to 04:00 P.M. Advanced Management Accounting -UB05ECOH02 Maximum Marks: 60

Note: Figure in bracket indicates marks of question.

Q.1 Following particulars is available for the company.

[15]

Se

| Particulars | Product A | Product B |
|---------------------------------|-----------|-----------|
| Selling Price (P.U) | 100 | 110 |
| Consumption of Materials (K.G.) | 5 | 4 |
| Material Cost (P.U.) | 24 | 14 |
| Direct Wages (P.U) | 2 | 3 |
| Machine hours Used | 2 | 3 |
| Variable Overhear(P.U) | 4 | 6 |

Comment on the profitability of each product when:

- 1. Sales in unit is limited
- 2. Sales in value is limited
- 3. Raw material is in short supply
- 4. Production capacity in hours is limiting factor

OR

Q.1a) Sanya limited produces three products; A, B and C.The cost and other data are as follows: [08]

| Particulars | A | B | [00] |
|--------------------------------|------|------|------|
| Selling Price (P.U) | 200 | 160 | 100 |
| Variable Cost (P.U) | 120 | 120 | 40 |
| Maximum Production p.m.(Units) | 5000 | 8000 | 6000 |
| Maximum Demand p.m.(Units) | 2000 | 4000 | 2400 |

Total fixed expense is ₹.276000

Total Machine hours available are 200 hours.

The processing hour cannot be more than 200 hours.

Compute the most profitable product mix.

b) A company manufactures three products X, Y and Z.All three products are made from same set of machines. Production is limited by machine capacity. From the following data indicate the priority for X, Y and Z.
[07]

| Particulars | X | Y | |
|---------------------------|-------------|-------------|-------------|
| Selling Price(P.U) | 25 | 30 | 35 |
| Raw Material Cost(P.U.) | 11.25 | 16.25 | 21.25 |
| Direct Labour Costs(P.U) | 2.5 | 2.5 | 2.5 |
| Machine time required | 39(Minutes) | 20(Minutes) | 28(Minutes) |
| Other Variable Cost (P.U) | 1.5 | 2.25 | 3.55 |

1

(P. T. U.)

Aarti Limited has a production capacity of 20000 units per month. The sales department reports that the following schedule of selling price is possible. [15]

| Volume of Production(%) | Selling Price (P.U) |
|-------------------------|---------------------|
| 60% | 20 |
| 70% | 18.40 |
| 80% | 18 |
| 90% | 16.40 |
| 100% | 15 |

The variable cost of production is ₹.4 per unit and total fixed cost is ₹.76000.

- 1. Prepare a statement showing incremental and decremental cost of each stage.
- 2. At what volume of production will the profit be maximum?
- 3. If there is an offer at 14 per unit of the balance capacity over the maximum profit volume for exports and the price quoted will not affect the internal sale, advice for the accepting this offer and why?

[07]

OR

Q.2 a) Define differential costing with salient features and differentiate between Differential cost analysis and marginal cost analysis. [08]

| b) A machine tool company sells its l | athes at ₹.36,500 each made up as follows: |
|---------------------------------------|--|
| Direct Materials | 16,000 each made up as follows: |
| Direct Labour | 2,000 |
| Variable overheads | 5,000 |
| Fixed overheads | 3,000 |
| Variable selling overheads | 500 |
| Royalty | 1,000 |
| Profit | 5,000 32,500 |
| Duty Levied | 1,000 |
| Tax Levied | 3,000 |
| There is an a 1 11 | 36,500 |

There is enough idle capacity.

- 1. A firm in Arebia has offered to buy 10 lathes from company at ₹.28,500 each. Should the company be interested in the business?
- It has been decided to sell 5 such lathes to an engineering company under the same 2. management at bare cost. What price should you charge?
- Q.3
- From the following Balance sheet of Vraj ltd. and other information prepare Fund flow statements and Statement showing changes in working capital: [15]

| Liabilities | 2015 | 2016 | Assets | 2015 | 2016 |
|--------------------|----------|-----------|------------------|----------|----------|
| Equity Share | 1,00,000 | 1,24,000 | Plant and | | 2016 |
| capital | | -) ·)•••• | Machinery | 1,24,000 | 1,38,000 |
| 10% Debentures | 30,000 | 40,000 | Prepaid expenses | 8,000 | 12.000 |
| Depreciation fund | 25,000 | 35,160 | Stock | 36,000 | 12,000 |
| P & L A/c | 26,500 | 8,000 | Goodwill | | 39180 |
| Debenture interest | 600 | 800 | Debtors | 4,000 | 6,000 |
| Creditors | 4,000 | 6,000 | Disc. on | 30,000 | 36,000 |
| | | | 10150. 011 | 800 | 1,000 |

Q.2

 $\left[e_{i}, e_{i} \right] \in \left[e_{i}, e_{i} \right]$

[07]

| | | | Debentures | | |
|-------------------|----------|----------|------------|----------|----------|
| Proposed dividend | 10,000 | 12,000 | | | |
| Unclaimed | 1,200 | 800 | | | |
| dividend | | | | | |
| Bills payable | 1,600 | 1,900 | | | |
| Provision for tax | 3,900 | 3,520 | | | |
| | 2,02,800 | 2,32,180 | | 2,02,800 | 2,32,180 |

Additional Information:

- 1. Debentures have been issued at 5% discount.
- 2. Plant and machinery costing ₹.1,400 accumulated depreciation of ₹..3,200 has been discarded and written off at the end of year. Scrap was sold for ₹.60.
- 3. Plant and machinery purchased for cash amounted ₹.8,000.
- A running business was purchased in 2015, by the issue of 24,000 shares at par, the business had machinery ₹.6,000, stock ₹.8,000, Debtors ₹.8,000 and creditors ₹.2,000.
- 5. No shares were issued for cash.

OR

Q.3 a) Differentiate between find flow statement and cash flow statement. [08]

- b) Describe the importance of cash flow statement.
- Q.4

The following are the information of Value Corporation. You are required to prepare a statement detailing the source and disposal of added value. Does your statement corroborate the assertion of the chairman of the company in the Annual General Meeting that 75% of value added is accounted by employee costs? : [15]

| Particulars | ₹. |
|---------------------------------|-----------|
| Sales | 24,80,000 |
| Purchase of Raw materials | 10,00,000 |
| Agents Commission | 20,000 |
| Consumable Stores | 25,000 |
| Packing Materials | 10,000 |
| Stationery | 10,000 |
| Depreciation | 55,000 |
| Income tax provided | 1,00,000 |
| Audit Fees | 4,000 |
| Staff Welfare Exp. | 1,58,000 |
| Insurance | 26,000 |
| Rent, Rate and Taxes | 16,000 |
| Managing Directors remuneration | 84,000 |
| Travelling Exp | 21,000 |
| Fuel and Oil | 9,000 |
| Electricity | 5,000 |
| Materials used in Repairs: | |

(P. T. O.)

| To P & M | | 24,000 |
|--------------------------|------------|----------|
| To Building | | 10,000 |
| Advertisement | | 25,000 |
| Postage and Telegram | 1 . | 14,000 |
| Salaries and wages | | 6,30,000 |
| Contribution to PF | | 60,000 |
| P & L A/c (Retained I | Earnings) | 1,25,000 |
| Subscription | | 2,000 |
| Carriage | | 22,000 |
| Directors sitting fee et | 40,000 | |
| Interest on Bank loan | 18,000 | |
| Dividend to share hold | ler | 30,000 |
| Stock of Raw material | s: Opening | 85,000 |
| | Closing | 1,08,000 |
| Finished Stock: | Opening | 2,00,000 |
| | Closing | 2,40,000 |
| | Crooning | 4,70,000 |

OR

| Q.4 a) How value added statement differs from Profit and Loss Account. | [08] |
|--|------------|
| b) Prepare value added statement from the following conventional income stater | <u>د</u> ب |
| Corporation limited. | [07] |

Income statement for the year ended 31st March, 2017

| | (| Jour onated of | march, 2017 |
|-------|-----------------------|----------------------|-------------|
| | | ₹. | ₹. |
| | Turnover | | 2,00,000 |
| Less: | Materials Consumed | 80,000 | , , , |
| | Service Purchased | 10,000 | |
| | Wages | 40,000 | |
| | Depreciation | 10,000 | |
| | Interest Paid | 20,000 | 1,60,000 |
| | Profit before tax | | 40,000 |
| Less: | Tax @ 50% | | 20,000 |
| | Profit after Tax | | 20,000 |
| Less: | Dividend | | 10,000 |
| | Retained Earnings for | r the vear | 10,000 |
| | 0 | ····· J • ••• | 10,000 |
| | ۱. | | |

SEAT No.

[58]

No. of Printed Page : 01

SARDAR PATEL UNIVERSITY

B.COM.-VTH SEMESTER (CBCS)

FRIDAY, 17TH NOV. 2017 02:00 P.M. TO 04:00 P.M.

MANAGEMENT OF FINANCIAL SERVICES: UB05ECOH03

TOTAL MARKS: 60

SC

| Q-1 | Define Merchant Banking. State the origin & scope of Merchant Banking. | 15 | | |
|-----|--|----|--|--|
| | OR | | | |
| Q-1 | State the SEBI Guidelines for Merchant Bankers. | 15 | | |
| Q-2 | What is Lease Financing? Discuss the various types of Leasing. | 15 | | |
| OR | | | | |
| Q-2 | Define Hire Purchase & discuss its features. | 15 | | |
| Q-3 | What is Mutual Fund? Explain the advantages of Mutual Funds. | 15 | | |
| OR | | | | |
| Q-3 | What is Credit Rating? Discuss the benefits of Credit Rating to investors. | 15 | | |
| Q-4 | Define Merger. Explain the types of Mergers. | 15 | | |

OR

Q-4 Define Venture Capital & State the importance of Venture Capital.

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| | [42] SARDAR PATEL ONIVERSITY B. Com (Hon) V th - Sem Examination Monday, 20 th November 2017 02.00 PM to 04.00 PM | |
|-------|---|--------|
| | UB05ECOH04 – ELECTRONIC OF BANKING | |
| | Total Mark | (5: 60 |
| Q-1 | Define the term "Computer" and Explain Computer Operating System as well as computer language | (15) |
| | OR | |
| Q-1 | Mention Meaning of Computer Hardware. Explain history and various characteristics of computer in details. | (15) |
| Q – 2 | (A) What is internet Banking? Explain with advantages & disadvantages of E - Banking. | (08) |
| | (B) Compare Traditional Banking V/s Electronic Banking. | (07) |
| | OR | |
| Q – 2 | Explain in detail – Different types of Computer System available in market. | (15) |
| Q-3 | Write short notes (Any two): (1) Use of internet system in Bank (2) Integrated Banking System (3) ATM (4) EFT / NEFT | (15) |
| Q-4 | (A) Explain Computer Crime & how to deal with the same. | (08) |
| | (B) Solve Abbreviations: (1) RTGS, (2) CCIL, (3) CBS, (4) NEFT, (5) SWIFT, (6) EFT, (7) HTML | (07) |
| | OR | |
| 0 - 4 | what is: "Cyber Crime"? Explain Cyber Crime with various examples. | (15) |

Q-4 what is: "Cyber Crime"? Explain Cyber Crime with various examples.

| | No. of Print SARDAR PATEL UNIVERSITY BCOM-HON EXAMINATION, V th SEMESTER SUBJECT: Computer Application For Accounting SUBJECT CODE: UB05FC 0H01 Thursday 23 November 2017 TIME 02:00pm TO 04:00pm | |
|----|--|--------------------|
| | TOTAL | <u>MARKS: 60</u> |
| | Q1A) What is Accounting? Explain the need of Accounting in detail. | [8] |
| i. | B) What is the difference between Income & Expenditure? | [8] [7] |
| | OR | ['] |
| | Q1 A) Explain Accounting Cycle in detail with diagram.B) What are the different type of transactions ? Explain. | [8] [7] |
| | Q2 A) Explain the role of computer's in Accounting. | |
| | B) What is the difference between Computerize Accounting and Manual Accounting accountin | [8] unting? [7] |
| | OR | |
| | Q-2 A) Explain the need of computerize Accounting in detail. | [8] |
| 7 | B) Explain the limitation of Computer in Accounting System. | [7] |
| | Q3 (A) Explain steps for Voucher Entries for all kind of transactions ? | [8] |
| • | B) Explain Book Keeping in brief with respect to tally. | [7] |
| | OR | Γ.Ί |
| | Q3 A) Explain steps for creating Company and Groups in Tally. | [8] |
| | B) What are the features of Tally ERP9 Software. | [7] |
| | Q4 A) Explain in detail transaction of inventory for any Business. | [8] |
| | B) What is the importance of Inventory Management? | [7] |
| | OR | L J |
| | Q4 A) Explain Accounting Reports in detail with respect to tally. | [8] |
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| | SEAT No No. of Printed Pa | ige : 01 |
| | [32] SARDAR PATEL UNIVERSITY | |
| | B.Com(Hon.)(3 Years)(Fifth Semester)Examination | |
| | Tuesday, 21st Nov.,2017. | |
| | 02.00 p.m. to 04.00 p.m. | |
| | Social Entrepreneurship(UB05SCOH01) | |
| | / | Total Marks 60 |
| | NOTES- 1. Figures to the right indicate full marks of each question. | |
| | 2. Answer should be precise and to the point. | |
| | What do you mean by Social Entrepreneur and Entrepreneurship? Explain | 8 |
| | the need of Social Entrepreneurship. | _ |
| (b) | Narrate the difference between Social and Commercial Entrepreneurship. OR | 7 |
| 1(a) | Write Note on: | |
| | 1. Major Functions of social Entrepreneurship. | 8 |
| | 2. Evolution of Social Entrepreneurship. | 7 |
| 2(a) | What is Women Entrepreneurship? Discuss the problems of Women | 8 |
| | Entrepreneurship. | |
| (b) | Discuss the functions of Women Entrepreneurship. | 7 |
| ~/ \ | OR | 0 |
| ••• | Narrate the Development of Women entrepreneurship in India. | 8 7 |
| (a) | Explain the Role of Women associations in India. | 1 |
| 3(a) | Explain the meaning of Rural Entrepreneurship and discuss the need of it. | 8 |
| (b) | What are the problems of Rural Entrepreneurship? Explain. OR | 7 |
| 3(a) | Write note on: | |
| • • • | 1.NGO and Rural Entrepreneurship. | . 8 |
| | 2. Development of Rural Entrepreneurship in India | 7 |
| 4(a) | Discuss the Role of Government for Growth of Social Entrepreneurship in | 8 |
| | India. | |
| (b) | Narrate the Major Opportunities in Social Entrepreneurship. OR | 7 |
| 4(a) | What are the major challenges in Social Entrepreneurship? Discuss any | 8 |
| . , | three challenges in detail. | |
| (b) | Write Note on: "Global trends in Social Entrepreneurship". | 7 |
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