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**SARDAR PATEL UNIVERSITY**

**B.COM. (Honours) (Semester - I) Examination**

**2017**

**Friday, 17<sup>th</sup> November**

**10.00 AM to 12.00 PM**

**SUBJECT : MANAGEMENT FOR MANAGERS (UB01CCOH01)**

**Total Marks : 60**

**Q-1** Define the term 'Management'. Explain importance of Management. Also, discuss various functions of Management. **(15)**

**OR**

**Q-1**

**[A]** Explain the process of Decision Making. **(08)**

**[B]** Write a note on – Managerial Roles **(07)**

**Q-2**

**[A]** Describe principles of Organisation. **(10)**

**[B]** Write a note on – Elements of Delegation **(05)**

**OR**

**Q-2**

**[A]** Describe merits and demerits of Functional Organisation. **(07)**

**[B]** Distinguish between Centralisation & Decentralisation. **(08)**

**Q-3** What do you mean by Communication? Describe different barriers to effective communication. Also, explain corrective measures to effective communication. **(15)**

**OR**

**Q-3**

**[A]** Differentiate between Theory X and Theory Y. **(08)**

**[B]** Define 'Leadership'. Describe various styles of leadership. **(07)**

**Q-4** Write Short Notes (ANY TWO) **(15)**

1. Organisational and Natural Environments

2. Globalisation and Management

3. Social Responsibilities and Ethics

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**SARDAR PATEL UNIVERSITY**  
**BCom. (Honours) I<sup>st</sup> Semester Examination**  
**Monday, 13<sup>th</sup> November 2017**  
**10.00 a.m. to 12.00 p.m.**  
**UB01CCOH02 - Partnership Accounts**

Total Marks : 60

Q.1 A B and C are partners sharing profits and losses in the ratio of 3:2:1 respectively on 31.12.15 their Balance sheet was as under. (15)

Capital Accounts		Machinery	12000
A 10000		Furniture	5500
B 9000	22000	Stock	4000
C 3000		Debtors 11000	
		Less - Bad 500	10500
		debts reserve	
Creditors	8000	Cash On hand	4000
Profit & Loss A/c.	6000		
	<b>36000</b>		<b>36000</b>

They agree to admit 'D' Into partnership from 1st April 2016 on the following terms:

- 'D' is to be given 1/6 th share which he acquires 1/8 th from A and 1/24th from C
- D brings Rs.6000 by way of his capital Rs.4000 by way of his goodwill which is to be retained in the business.
- Machinery is to be valued at Rs.17050.
- Value of furniture is to be reduced to Rs.3100.
- Stock is to be depreciated by 5%.
- Create a reserve for doubtful debts at 5% on debtors.
- Taking D's capital as base all other partners capital A/c. are to be kept in their new profit sharing ratio. The necessary adjustments are to be made in cash for that purpose.

Prepare :- Profit Loss adjustment A/c.

- Partners Capital A/c.
- Cash A/c.
- Balance Sheet of the new firm

OR

Q.1 Write short notes :

[15]

- Sacrifice ratio
- Goodwill on admission of a New partner.
- Points Arising on Admission of a partner.

(P.T.O.)

①

- Q.2 Bakula, Rasila, Premila, and Ramila are partners sharing profits and losses in the ratio of 4:3:2:1 respectively . They decided to dissolve the firm from 31.12.15 on which date their Balance sheet was as under. (15)

Capital		Land building	70000
Bakula - 110000		Machinery	10000
Premila- 30000	140000	Stock	40000
Capital Reserve	20000	Debtors 45000	
Profit Loss A/c	5000	Less BDR 2000	43000
Creditors	40000	Cash Balance	7000
Bills Payable	10000	Capital A/c.	
		Rasila 15000	
		Ramila 30000	45000
	<b>215000</b>		<b>215000</b>

Land building Rs.45000, Machinery 6000, Stock 30000 and Debtors realised 25000.

Creditors and bills payable were paid 80 paise in a rupee a liability of Rs.1500 not recorded in the books has to be settled for Rs.1000 Realisation Expenses amounted to Rs.4000 Ramila becomes insolvent and received Rs.20100 from her private property.

Prepare necessary accounts.

OR

- Q.2 Desai, Patel and Amin were partners sharing profits and losses in the ratio of 2:3:1 respectively . They mutually agreed to dissolve their partnership 31.12.15 Balance sheet of the firm on that date was as under. (15)

Creditors	15000	Sundry Assets	9000
BOB Loan on		Plant and Tools	12000
Desai's personal		Stock	9000
guarantee	7500	Accounts receivable	3000
Capital A/c.		Current A/c.	
Desai 6000		Patel 6000	
Patel 9000		Amin 6000	12000
Amin 4500	19500		
Current A/c. Desai	3000		
	<b>45000</b>		<b>45000</b>

Amount realised on disposal of assets Sundry Assets-6000, Plant and Tools-9000, Stock-6000, Accounts receivable-2400 Desai paid off the Bank overdraft Patel and Amin were declared insolvent. The firm was able to set 0.25 and 0.05 from the properties of Patel and Amin respectively Expenses of dissolution amounted to Rs.3000.

Prepare necessary Accounts.

- Q.3 Ram, Shyam and Gopal were partners sharing profits and losses in the ratio of 3:2:1 They decided to dissolve the firm on 31.12.15 on that date their Balance Sheet was as under. (15)

Capital A/c.		Profit Loss A/c.	6000
Ram 12000		Cash	3000
Shyam 16000		Assets	61000
Gopal 25000	53000		
Creditors	17000		
	<b>70000</b>		<b>70000</b>

Assets realised in piecemeal as under.

First Installment	26000
Second Installment	27000
Third Installment	29000

Rs.4000 was provided as Expenses reserve Actual Expenses amounted to Rs.3000.

Prepare the statement showing piecemeal distribution of cash among partners Capital surplus Methods.

OR

- Q.3 X, Y and Z are in partnership sharing profits and losses in the ratio 2:2:1. They decided to dissolve partnership on 31.12.15 on that date their Balance Sheet was as follow. (15)

Capital A/c.		Cash on hand	4000
X	16300	Debtors	42000
Y	9600	Stock	16000
Z	6100		
Loan			
X	6000		
Y	4000		
Creditors	20000		
	<b>62000</b>		<b>62000</b>

The realisation of assets were in Installments as follows.

First	11000	Fourth	10600
Second	10500	Fifty	5100
Third	16000		

Prepare statement showing piecemeal distribution of cash under Maximum Loss Methods.

- Q.4 Write short notes : (15)
1. Gaining ratio.
  2. Goodwill at the time of retirement
  3. Points arising on retirement of a partner.

OR

3

Q.4 The Balance Sheet of Ramesh, Dinesh and Suresh who were sharing profits and losses in the ratio of 5:3:2 stood as follows on 31.12.15. (15)

Capital A/c.		Plant Machinery	10000
Ramesh - 20000		Land building	25000
Dinesh - 18000		Stock	10000
Suresh - 12000	50000	Debtors 30000	
General Reserve	10000	Less BDR 750	29250
Creditors	25000	Investment	10000
Bills Payable	5000	Cash	6250
Out standing Expenses	500		
	<b>90500</b>		<b>90500</b>

Suresh retired on the above date and the following conditions were agreed upon

1. The provision for doubtful debt be brought upto 5% on debtors.
2. The value of land and building be appreciated by 5%.
3. The value of plant and machinery be reduced by 10% and the stock be reduced by 5%.
4. The goodwill of the entire firm be fixed at Rs.27000 and Suresh share of it be adjusted in the accounts of Ramesh and Dinesh in the ratio 2:3.
5. The Entire capital of the new firm be fixed at Rs.50000 between Ramesh and Dinesh in their new profit sharing ratio necessary cash to be brought in or paid off.

Prepare :- Profit Loss adjustment A/c.

- Partner's Capital A/c.
- Cash A/c.
- Balance Sheet of the new firm.

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**SARDAR PATEL UNIVERSITY**  
**B.Com. (I - Semester) Examination**  
**2017**  
**Tuesday, 14th November**  
**10.00 am to 12.00 pm**  
**UB01CCOH03 - Modern Micro Economics**

Total Marks: 60

**Instruction :-**

- (a) Use separate page for each question of answer.  
 (b) Draw diagram and write suitable example whenever necessary.

Q- 1 Define Economics. Examine the Scarcity and welfare oriented definition of economics. (15)

OR

Q-1 Explain the Scope , Nature and Subject matter of economics. (15)

Q.2 (A) State the concepts of ' Consumer surplus (07)

(B) Write a short note on 'Utility and Types of Utility ' (08)

OR

Q.2 State the concepts of factors of production (land ,labour ,capital & enterpreneur) (15)

Q-3 (A) Explain the determinants of demand (07)

(B) Explain the shift and change in supply with help of diagram. (08)

OR

Q-3 Explain the process of equilibrium of price determination by market demand and supply with the help of diagram. (15)

Q-4 What is Marginal Productivity theory of Distribution ? State its assumptions and criticisms. (15)

OR

Q-4 (A) Innovation theory of profit by Schumpeter (07)

(B) Differential Rent by David Ricardo (08)

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**SARDAR PATEL UNIVERSITY**  
**Vallabh Vidyanagar**  
**B. COM (Honours) (3 years) Semester - I**  
**Wednesday, 15<sup>th</sup> November 2017**  
**Morning Session, 10 am to 12 noon**  
**UB01CCOH04 – COMPANY MANAGEMENT**

**Total Marks: 60**

**Note: Figures to the right hand side of the question / question paper indicate marks.**

Q. 1. Explain the meaning of Joint Stock Company. Discuss merits and demerits of Joint Stock Company. (15)

**OR**

Q. 1. A Explain the meaning and features of Joint Stock Company. (08)

Q. 1. B Write a note on – Conversion of Private Ltd. into Public Ltd. company. (07)

Q. 2. Discuss legal provisions of Company’s Act 1956 relating to Annual General Meeting (15)

**OR**

Q. 2. A Write a note on: 1. Notice 2. Proxy (08)

Q. 2. B Who can call an extra ordinary general meeting? (07)

Q. 3. Describe qualifications and disqualifications of Director. Distinguish between Director and Managing Director (15)

**OR**

Q. 3. A Explain in detail methods or ways of appointment of director. (08)

Q. 3. B Write a note on Managing Director. (07)

Q. 4. Explain in detail Qualification and Qualities of Company Secretary. (15)

**OR**

Q. 4. A Explain in detail duties of Company Secretary. (08)

Q. 4. B Write a note on position of company Secretary. (07)

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**SARDAR PATEL UNIVERSITY**  
**B.Com. (I Semester) Examination**  
**Tuesday, 07<sup>th</sup> November 2017**  
**10.00 am – 12.00 pm**  
**UB01ECOH01 : Accounting for Business - I**

**Total Marks : 60**

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

- Q.1 On 1-1-2013 Ashok purchased a motor car on hire purchase and while signing the contract, paid 1/3 of the cash price of motor car. (15)

The balance was paid in four half yearly installments with 15% annual interest as follows:

30-06-2013	Rs. 87000
31-12-2013	Rs. 182500
30-06-2014	?
31-12-2014	Rs. 53750

At the end of the fourth year on 31-12-2016 the journal entry about the depreciation of the motor car was as under :

Depreciation A/c Dr.	Rs. 39366	
	To motor car A/c	Rs. 39366

The purchaser calculate 10% annual depreciation by reducing balance method.

Prepare the following accounts in the books of Ashok.

- (1) Seller's A/c                      (2) Motor Car A/c

**OR**

Q.1

- (A) Shri Manoj purchased a Truck from Tata motors Ltd. under the higher purchase system on 01-01-2015. The Conditions of higher purchase transactions are as under : (15)

- (1) Cash price of the truck Rs. 1000000.
- (2) Rs. 200000 paid on 1-1-2015 while Signing the Contract.
- (3) Remaining amount was paid in four half yearly installment as under :
 

On 30-06-2015	Rs. 248000
On 31-12-2015	Rs. 236000
On 30-06-2016	Rs. 224000
On 31-12-2016	Rs. 212000

- (4) Interest is to be Calculate at 12% p.a.
- (5) Depreciation is to be Calculated at 10% p.a. under written down value method.
- (6) Accounting year of both the parties ends on 31<sup>st</sup> December every year. From the above information prepare Truck Account in the books of Manoj.

- (B) Explain : Hire purchase system and Installment purchase system. (05)

- Q.2 Bharat Company, Baroda sent 10 T.V. sets each of Rs. 5000 at an invoice price of Rs. 6000 each to Madhar of Rajkot, on consignment basis on 1-11-2015. Bharat Company paid Rs. 2000 for Rent and insurance. On 1-11-2015 Bharat Company drew a bill of 4 months of Rs. 20000 on Madhav which was returned immediately by him duly signed and

accepted. After 1 month, company discounted the said bill at 12% discount.

Madhav is entitled to get 3% general Commission of Sales and 2% del-Creder Commission on credit sales. Madhav sent an account sales and Bank draft for the amount due from him. According to account sales following details given.

- (1) He paid Rs. 500 for carriage, 400 Rs. for insurance and 1100 Rs. for selling expense.
- (2) He sold 6 T.V. sets at Rs. 7500 each for cash.
- (3) He sold 3 T.V. sets at Rs. 8000 each on credit, in which 1 T.V. sets sold to Jaimin on recommendation of Bharat Company.
- (4) Jaimin paid 50% amount at the time of purchasing and than he declared insolvent and only 30 paise per 1 Rs. was recovered from him.

From the above particulars prepare in the books of Bharat Company.

- (1) Consignment Account
- (2) Madhav's Account

OR

Q.2

- (A) Explain : (1) Invoice price (2) Account sales (05)
- (B) The Consigner Shri Bhavani sent to his agent Mavani, goods of the cost of Rs. 60000 to be sold on consignment. Commission is payable at 10% on sales and del crederé commission at 5% on credit sales. (10)

According to account sale, cash sale was Rs. 45000 and credit sale amounted to Rs. 45000. The Consignee has granted a discount of Rs. 750 on cash sales from his side. A bad debts of Rs. 1500 occurred on credit sales. Except this, the whole amount was received. There is no consignment stock.

The Consigner has paid Rs. 3000 for freight and insurance and the consignee has paid Rs. 1500 for advertisement. The consignee sent the balance amount by a bank draft to the consignor.

Prepare consignment accounts in the books of consignor.

- Q.3 A and B entered in to joint Venture to share profit and losses equally. The following transaction took place. (15)

A purchased goods of Rs. 304000 and paid freight and other expenses Rs. 16000.

B Supplied goods of Rs. 100000 from his stock and paid Rs. 2000 for carriage.

B sold some of the goods for Rs. 320000 allowing sales commission of Rs. 8000.

A paid storage and other expenses Rs. 4000.

A sold the remaining goods for Rs. 186000 and paid Rs. 16000 for commission and carriage.

from the above particulars, prepare

- (a) In the books of A
  - (1) Joint Venture Account
  - (2) B 's Account
- (b) In the books of B
  - (1) Joint Venture Account
  - (2) A's Account

OR

Q.3

(A) Explain : Joint venture and partnership. (03)

(B) Mr. X and Mr. Y entered in to Joint Venture sharing profits and losses in the ratio of 3:2 on 1-10-2015. They deposited Rs. 1000000 and Rs. 600000 respectively in to their joint Bank Account and decided that joint Bank Account is to be used for purchase and sale while joint venture expenses should be paid by each partner out of their private funds. (12)

Mr. X is to be paid salary of Rs. 4000 per month for general administration and Mr. Y is to be paid commission at 5% on sales, he effects. X purchased goods worth Rs. 1300000 and paid for expenses Rs. 100000. Y sold some of the goods for Rs. 1200000 and paid selling expenses Rs. 10000. Unsold goods worth Rs. 400000 were taken over Mr. X. Accounts were settled on 31<sup>st</sup> March 2015.

Prepare joint venture Account, joint Bank Account and Co-venture Accounts.

Q.4

(A) Write short Note on Methods of keeping Accounts. (05)

(B) Mr. Anand is a chartered Accountant, who submit the following receipts and payments Account for the year ended 31<sup>st</sup> March 2015. (10)

**Receipt and payment Account**

Particulars	Rs.	Particulars	Rs.
To balance b/d	10000	By salary	6000
Audit Fees	30000	By Rent	4000
To Consultation Fees	10000	By Remuneration to	
To Income from other		By article to clerk	3600
accounting work	2400	By Household expenses	14000
To Examiner's fees	1600	By Life Insurance premium	2000
To Income from the college	4000	By Misc. expenses	3000
(as a lecture)		By Telephone charges	3000
To other recurring Income	2000	By Books (1-10-14)	8000
		By Membership fees	250
		By Income tax	1000
		By Motor car exp.	2750
		By Balance c/d	12400
	<b>60000</b>		<b>60000</b>

You are required to prepare an income and Expenditure Account for the year ended 31<sup>st</sup> March 2015 after taking in to following considerations.

(1) He has the following assets on 1-4-14

Furniture 5000 Rs., Books 7000 Rs., Other Assets 8000 Rs.

(2) 1/5 of the motor car expense and telephone charges related to household.

(3) Depreciate Furniture @ 5% p.a. and Books @ 10% p.a.

OR

Q.4 Shri Shivkumar, a Solicitor, has furnished to you the following particulars regarding the practice for the financial year ending on 31-3-2010. (15)

	Rs.
Profit costs charged to clients	36000
Office Rent	3000
Office Salaries	9000
Shivkumar's capital	20000
Drawings for house expenses	8000
Advance received from clients on account of pending matters	6000
Office expenses	9100
Furniture and fittings	9000
Due from clients in respect of profit costs	8000
Disbursements made on behalf of clients	3000
Sundry creditors	350
Bank Balance client's Account	5000
Bank Balance Office Account	8250

You have been requested to prepare his profit and Loss Account and Balance Sheet after considering the following points.

- (1) An amount of Rs. 100 being sundry petty expenses incurred on behalf of clients are included in office expenses.
- (2) A sum of Rs. 10 which was received from a client against disbursement made on his behalf have been included in Advance received from clients.

[15]

SEAT No. \_\_\_\_\_

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**SARDAR PATEL UNIVERSITY No. of Printed Pages : 4  
B.COM (Hons.) I Semester (3 Years)**

2017

Thursday, 9<sup>th</sup> November

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

**Accounting For Business-II-UB01ECOH02**

**Maximum Marks: 60**

**Note: Figure in bracket indicates marks of question.**

**Q.1** The Balance sheet of Swami ltd as on 31<sup>st</sup> March, 2017 is as follows: [15]

Liabilities	Amount ₹.	Assets	Amount ₹.
Equity Shares of ₹.100 each	8,00,000	Goodwill	1,75,000
9% Cumulative Preference shares of ₹.100 each	4,00,000	Patents	60,000
Security premium	20,000	Land and Building	4,00,000
General Reserve	30,000	Plant and Machine	2,40,000
15% Debentures	3,00,000	Investments	1,50,000
Creditors	2,00,000	Stock	2,50,000
Bills Payable	50,000	Debtors	3,12,000
		P& L A/c	1,93,000
		Preliminary Expenses	20,000
	<b>18,00,000</b>		<b>18,00,000</b>

The following scheme of capital reduction was approved by the court.

- Equity shares are to be reduced up to ₹.60 each.
- Reduce ₹.4 per preference share.
- The balance of security premium and General Reserve were to be used for reconstruction.
- Investments are realized for ₹.180000.
- Dividend on preference share not declared and paid from 1-4-2015. Equity shares are issued for accrued preference dividend.
- The creditors accept settlement of their amount as to 75% in equity shares, 15% in cash and balance being waived.
- Debenture holders are agreed to accept 80% of their due amount in form of preference shares in full settlement.
- All the intangible and fictitious assets should be written off.
- The remaining amount is to be utilized in writing down plant-machine and stock in proportion of 3:1.

Pass Journal entries and Prepare Balance sheet after reconstruction.

**OR**

**Q.1** What is Capital Reduction? Explain the provisions and methods for capital reduction. [15]

(PTO)

(1)

- Q.2 The Diyanajli Stores opened a branch in Jaipur on 1<sup>st</sup> April 2016. The goods are supplied to branch at cost. Branch sells goods for cash as well as on credit. From the following particulars, you are required to prepare:  
Branch Debtors Account, Branch Stock Account, Branch Petty cash Account, Branch Expenses Account and Branch Profit and loss account in the books of Head office. [15]

Particulars	Amount ₹.	Particulars	Amount ₹.
Petty Cash (1-4-2016)	1,500	Petty cash received from H.O	2,500
Petty cash (31-3-2017)	1,000	Discount allowed to Debtors	27,200
Debtors (1-4-2016)	2,62,000	Goods returned by Debtors	5,800
Debtors (31-3-2017)	3,31,000	Bad Debts	6,000
Stocks (1-4-2016)	1,50,000	Cash received from Debtors	4,92,000
Stocks (31-3-2017)	1,39,000	<b>Expenses paid by H.O:</b>	
Goods sent to Branch	5,08,000	Salary	60,000
Goods returned to H.O	7,000	Rent, Rates and Taxes	18,000
Cash Sales	3,35,000	Miscellaneous Expenses	13,000

OR

- Q.2 Delhi Head office supplies goods to its branch at Kanpur at invoice price which is cost plus 50%. All cash received by the branch are remitted to Delhi and all branch expenses are paid by the Head office. From the following particulars related to Kanpur branch for the year 2016, prepare  
Branch account, Branch Debtors Account, Branch Stock Account, Branch Expenses Account and Branch adjustment account in the books of the head office so as to find out the gross profit and net profit made by the branch. [15]

Particulars	Amount ₹.	Particulars	Amount ₹.
Stock with Branch (1-1-16) (at invoice price)	6,00,000	Stock with Branch (31-12-16) (at invoice price)	5,40,000
Petty Cash (1-1-2016)	1,000	Petty Cash (31-12-2016)	1,000
Branch Debtors (1-1-2016)	1,20,000	Cash sales	10,40,000
Good received from H O (at invoice price)	18,60,000	Cash received from Debtors	9,00,000
Allowance to Customer off Selling Price (Already adjusted while invoicing)	20,000	<b>Expenses (Cash paid by H.O)</b>	
Goods returned to H.O	30,000	Salary	2,40,000
Credit sales less Sales returns	8,40,000	Rent	24,000
Discount allowed to Debtors	24,000	Petty Cash	10,000

(2)

Q.3 Gunjan Ltd was in voluntary liquidation on 31<sup>st</sup> March 2017, when its balance sheet was as follows:

[15]

Liabilities	Amount ₹.	Assets	Amount ₹.
10% Preference shares of ₹.100 each	1,50,000	Other Assets	11,00,000
1000 A Equity shares	1,00,000	Cash and Bank	55,000
1500 B Equity Shares 100 each ₹.60 paid up per share	90,000		
15% Debentures	2,00,000		
Creditors	6,00,000		
Interest outstanding on Debentures	15,000		
	<b>11,55,000</b>		<b>11,55,000</b>

Additional information:

- Creditors include the followings:
  - Provident fund ₹.10,000.
  - Income tax: ₹.15,000 for the year 2015-16 and ₹.10,000 for 2016-17.
  - Electric bill ₹.10,000.
  - Salaries of four clerks for last two months, ₹.5,000 p.m. to each.
  - Loan ₹.80,000 mortgaged by investment and ₹.25,000 secured by furniture.
- Liquidation expenses amounted to ₹.5,000. Liquidator is entitled to commission at 4% on the amount realized by him from assets and at 2% on the amount paid to unsecured creditors other than preferential creditors.
- Debentures were paid off on 30/04/2017.
- Details of realized from assets by liquidators.

Assets	Book Value ₹.	Realized Value ₹.	Date of Sale
Investments	2,00,000	65,000	10-04-17
Furniture	1,00,000	70,000	12-04-17
Premises	5,00,000	4,00,000	25-04-17
Machinery	1,00,000	30,000	05-05-17
Stock	2,00,000	50,000	12-04-17

Draw up the liquidator's statement of receipt and payments.

OR

Q.3 a) Explain the circumstances and mode of voluntary wind up of a company. [08]

b) Chokshi Co.ltd went into voluntary liquidation in respect of which the following is available:

[07]

Liabilities:

Creditors:

Bank overdraft

₹.

67,500  
1,70,000

(P.T.O)

(3)

**Share capital:**

10000, Preference shares of ₹.100 each fully paid up	10, 00,000
10000, A Equity Shares of ₹.100 each, on which ₹.50 per shares is called up	5,00,000
5000, B Equity Shares of ₹.100 each, on which ₹.20 per shares is called up	1,00,000

The assets realized ₹.14,75,000. The expenses of liquidation amounted to ₹.12,500. The preference shareholders have a prior right as regards payments of capital over equity shareholders. But both the cases of equity shareholders have equal rights amongst themselves.

Prepare liquidators statement of accounts.

- Q.4 A of Ajmer commenced business on 1<sup>st</sup> January, 2012 with a capital of ₹.1,65,000. His annual drawing amounted to ₹.15,000. The profits for the first three years amounted in all to ₹.35,000. No accounts were prepared by him for the next two years. On 31<sup>st</sup> December, 2016 an order of adjudication was made against him. He submits the following information for preparation of his statement of affairs and deficiency account. [15]

	₹.
Sundry Creditors	1,00,000
Mortgage on freehold property	20,000
Creditors secured by Life Policy estimated to be worth ₹.20,000	60,000
Landlord 2 month's rent	1,000
Clerks salary for two months	1,000
Municipal taxes owing	900
Mrs. A's Loan	15,000
Bills Receivable discounted and expected to rank	16,000
Freehold property (estimated to realize ₹.1,00,000)	2,00,000
Plant and machinery: Cost ₹.1,00,000 less depreciation written off ₹.30,000 (estimated to realize ₹. 10,000)	
Second mortgage on freehold property	60,000
Book debts: Good ₹.30,000; doubtful ₹.10,000 (estimated to realize ₹.3,000); Bad ₹.2,500	
Fixtures and fittings: Cost Rs.4,000, estimated to realize ₹.1,750	
Stock in trade: Cost ₹.40,000, estimated to realize ₹. 27,750	
Cash in hand	400

The loan by Mrs. A is out of money given to her by A about 5 years ago.

OR

- Q.4a) Write on Statement of affairs [08]
- b) What is the meaning of insolvency? Explain the term voluntary transfer and fraudulent preference as per provision of law. [07]

— X —  
(4)

[17]

SEAT No. \_\_\_\_\_

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### SARDAR PATEL UNIVERSITY

F.Y. B.COM. 1<sup>ST</sup> SEM (Honours) (Corporate Banking and Insurance)

EXAMINATION, NOV- 2017

07, NOVEMBER, 2017 (TUESDAY)

10.00 AM To 12.00 PM

SUBJECT: FUNDAMENTALS OF BANKING

UB01ECOH03

Max Marks: 60

- Q.1 (A) Explain different types of banks in India. [07]
- (B) Write a note on various types of Accounts for deposits in the bank. [08]

OR

- Q.1 (A) Define the term Bank". Explain all the functions of bank in detail. [15]
- Q.2 (A) Explain various ways by which banker –customer relationship can be terminated. [10]
- (B) Note on: The Banking Ombudsman. [05]

OR

- Q.2 (A) Define Negotiable instrument as per the Negotiable instrument Act 1881. With any One example of Negotiable instrument with format. [15]

- Q.3 (A) Elaborate bank balance sheet in detail with format. [10]
- (B) List of any ten public sector /Government banks working in India [05]

OR

- Q. 3 (A) What is "Lending" in term of banking? Provide various principle of sound lending. [15]

- Q.4. (A). Write any two. [15]

1. Licensing of the bank as per the BANKING REGULATION ACT.1949
2. Banking business as per the BANKING REGULATION ACT.1949
3. List of fourteen (14) Private sector Banks working in India.
4. Write full Name: [1] NEFT [2] CASA [3] CC [4] RBI [5] NRI [6] PIN [7] RTGS [8] OD

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— X —  
①

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Sc

**SARDAR PATEL UNIVERSITY**  
**B.Com. (Hon.) (Semester-I) Examination**  
**Thursday, 09<sup>th</sup> November, 2017**  
**10.00am to 12.00pm**  
**UB01ECOH04 - Fundamentals of Insurance**

**Total Marks – 60**

- 
- Q.-1** Define risk. Explain Categories of risks. **15**  
**OR**
- Q.-1** Discuss the role and importance of insurance to the individual, business and society. **15**
- Q.-2** Describe the present insurance scenario in India. **15**  
**OR**
- Q.-2** Write notes on: **15**  
(A) LIC and its role  
(B) GIC and its role
- Q.-3** Explain the main principles of insurance. **15**  
**OR**
- Q.-3** Describe the primary and secondary functions of insurance. **15**
- Q.-4** Write notes on: **15**  
(A) Bancassurance  
(B) Project and engineering insurance.  
**OR**
- Q.-4** What is social insurance? Discuss the main characteristics of social insurance. **15**

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(1)

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SC

SARDAR PATEL UNIVERSITY  
BCOM (Honours – 3 Years) EXAMINATION – (Semester I)  
2017

Friday, 10<sup>th</sup> November 2017

10:00 a.m. to 12:00 p.m.

UB01FCOH01– Introductory Language & Communication Skills - I

Total Marks: 60

- Q-1 A Explain the term communication. Also discuss various attributes for effective 08  
B Explain the process of communication cycle with diagram. 07
- OR
- Q-1 A Discuss the flow of communication in detail. 08  
B Elaborate Levels of Communication in detail. 07
- Q-2 A Write a detailed note on types of Listening 08  
B Write a short note on: Difference between hearing & Listening 07
- OR
- Q-2 A Write a detailed note on barriers to effective listening 08  
B Write a short note on: Traits of a good listener 07
- Q-3 A Briefly explain scanning as a strategy of effective reading 05  
B Read the following paragraph and answer the questions given below: 10

The victory of the small Greek democracy of Athens over the mighty Persian Empire in 490 B.C. is one of the most famous events in history. Darius, king of the Persian Empire, was furious because Athens had interceded for the other Greek city-states in revolt against Persian domination. In anger the king sent an enormous army to defeat Athens. He thought it would take drastic steps to pacify the rebellious part of the empire.

Persia was ruled by one man. In Athens, however, all citizens helped to rule. Ennobled by this participation, Athenians were prepared to die for their city-state. Perhaps this was the secret of the remarkable victory at Marathon, which freed them from Persian rule. On their way to Marathon, the Persians tried to fool some Greek city-states by claiming to have come in peace. The frightened citizens of Delos refused to believe this. Not wanting to abet the conquest of Greece, they fled from their city and did not return until the Persians had left. They were wise, for the Persians next conquered the city of Eritrea and captured its people.

Tiny Athens stood alone against Persia. The Athenian people went to their sanctuaries. There they prayed for deliverance. They asked their gods to expedite their victory. The Athenians refurbished their weapons and moved to the plain of Marathon, where their little band would meet the Persians. At the last moment, soldiers from Plataea reinforced the Athenian troops. The Athenian army attacked, and Greek citizens fought bravely. The power of the mighty Persians was offset by the love that the Athenians had for their city. Athenians defeated the Persians in both archery and hand combat. Greek soldiers seized Persian ships and burned them, and the Persians fled in terror. Herodotus, a famous historian, reports that 6,400 Persians died, compared to only 192 Athenians.

(1)

CPTO

**Questions:**

1. Why was Darius furious? What did he do?
2. What is the difference between the Persians and the Athenians?
3. What was the reason for the victory of the Athenians at Marathon?
4. How did the Athenians win over the Persians?
5. **Give one words for the following:**
  - a. defying or resisting some established authority, government, or tradition
  - b. the state of being conquered

OR

Q-3 A What are the techniques of effective reading?

05

B Read the following paragraph and answer the questions given below:

10

Mount Vesuvius, a volcano located between the ancient Italian cities of Pompeii and Herculaneum, has received much attention because of its frequent and destructive eruptions. The most famous of these eruptions occurred in A.D. 79.

The volcano had been inactive for centuries. There was little warning of the coming eruption, although one account unearthed by archaeologists says that a hard rain and a strong wind had disturbed the celestial calm during the preceding night. Early the next morning, the volcano poured a huge river of molten rock down upon Herculaneum, completely burying the city and filling the harbor with coagulated lava.

Meanwhile, on the other side of the mountain, cinders, stone and ash rained down on Pompeii. Sparks from the burning ash ignited the combustible rooftops quickly. Large portions of the city were destroyed in the conflagration. Fire, however, was not the only cause of destruction. Poisonous sulfuric gases saturated the air. These heavy gases were not buoyant in the atmosphere and therefore sank toward the earth and suffocated people.

Over the years, excavations of Pompeii and Herculaneum have revealed a great deal about the behavior of the volcano. By analyzing data, much as a zoologist dissects an animal specimen, scientists have concluded that the eruption changed large portions of the area's geography. For instance, it turned the Sarno River from its course and raised the level of the beach along the Bay of Naples. Meteorologists studying these events have also concluded that Vesuvius caused a huge tidal wave that affected the world's climate.

In addition to making these investigations, archaeologists have been able to study the skeletons of victims by using distilled water to wash away the volcanic ash. By strengthening the brittle bones with acrylic paint, scientists have been able to examine the skeletons and draw conclusions about the diet and habits of the residents. Finally, the excavations at both Pompeii and Herculaneum have yielded many examples of classical art, such as jewellery made of bronze, which is an alloy of copper and tin. The eruption of Mount Vesuvius and its tragic consequences have provided everyone with a wealth of data about the effects that volcanoes can have on the surrounding area. Today, volcanologists can locate and predict eruptions, saving lives and preventing the destruction of other cities and cultures.

**Questions:**

1. Write a note on Mount Vesuvius.
2. What happened to Herculaneum?
3. What did the excavations of Pompeii and Herculaneum reveal?
4. What investigations were made by the archaeologists and how did they do it?
5. **Give one words for the following:**
  - a. an issuing forth suddenly and violently; outburst; outbreak
  - b. pertaining to the sky or visible heaven, or to the universe beyond the earth's atmosphere

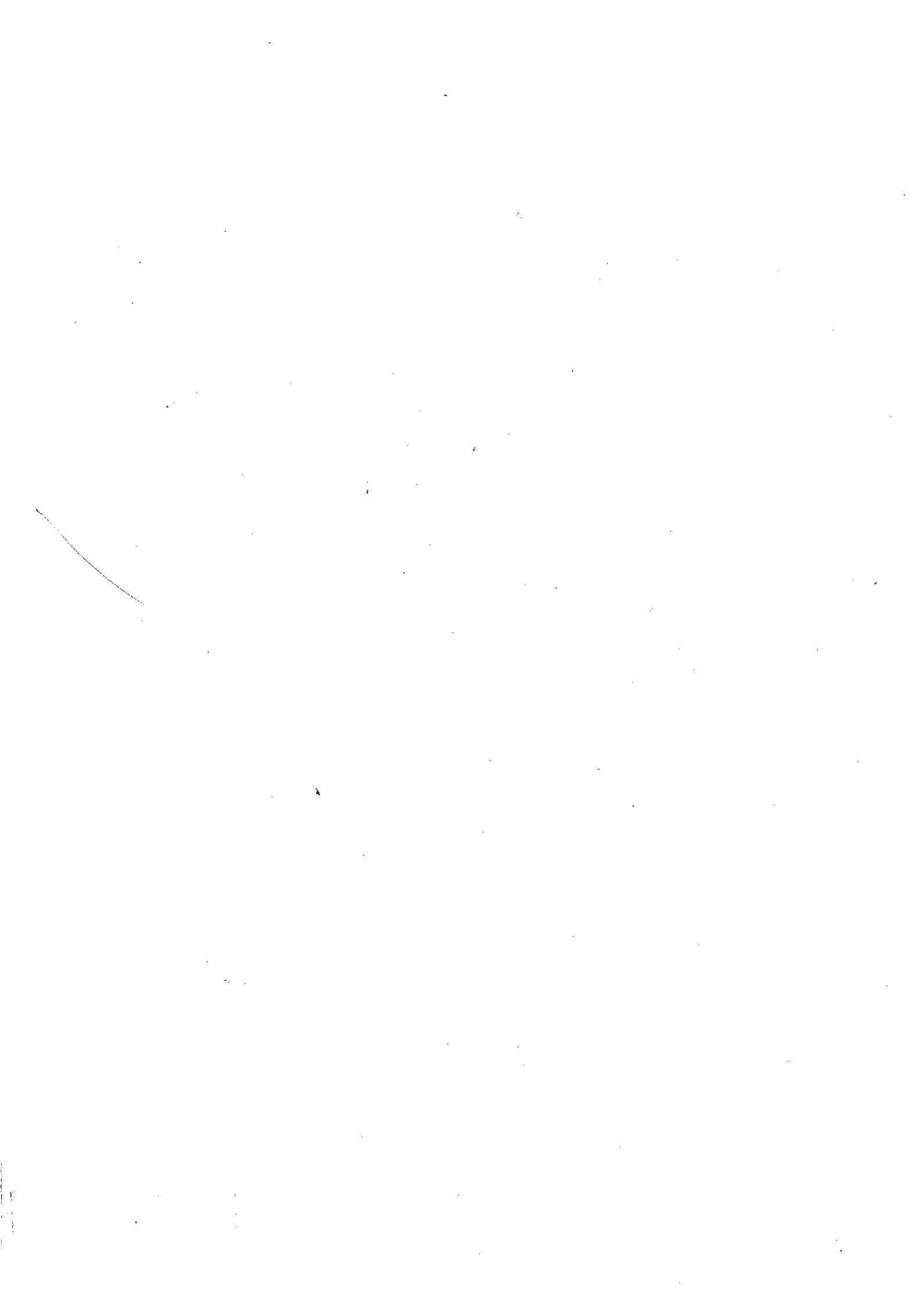
(2)

- Q-4 A Fill in the blanks with the right form of the verbs given in brackets.** 05
- 1 They \_\_\_\_\_ TV for the last three hour. (watch)
  - 2 Nancy and James \_\_\_\_\_ good German. (speak)
  - 3 We \_\_\_\_\_ this issue a few times. (discuss)
  - 4 I \_\_\_\_\_ tennis with my friends yesterday (play)
  - 5 I \_\_\_\_\_ the food in the wedding last Saturday (not + like)
- B Change the voice of the following sentences.** 05
- 1 The girl drove the blue car.
  - 2 They will open a new restaurant.
  - 3 Her friend gave her a book.
  - 4 The test was given by the History teacher
  - 5 All passengers are checked here.
- C Choose the correct verb form.** 05
- 1 One of my friends ..... gone to France. (has / have)
  - 2 Each of the boys .....given a present. (was / were)
  - 3 Neither of the contestants ..... able to win a decisive victory. (was / were)
  - 4 Oil and water ..... not mix. (do / does)
  - 5 He and I ..... at Oxford together. ( was / were)

**OR**

- Q-4 A Fill in the blanks with the right form of the verbs given in brackets.** 05
- 1 I \_\_\_\_\_ really tired, recently. (feel)
  - 2 Sally \_\_\_\_\_ John at seven o'clock this evening in a restaurant downtown. (Meet)
  - 3 The earth \_\_\_\_\_ the sun (circle)
  - 4 I \_\_\_\_\_ her since we left high school. (not + see)
  - 5 I \_\_\_\_\_ lunch and I did my homework. (finish)
- B Change the voice of the following sentences.** 05
- 1 She bakes a cake every Sunday
  - 2 A customer has made a complaint.
  - 3 They cancelled all the flights.
  - 4 Too many office buildings were built in the city over the last ten years.
  - 5 The news desks were already bought by them
- C Fill in the blanks with suitable verb form.** 05
- 1 Half of the soldiers \_\_\_\_\_ (was/were) marching through the mountains.
  - 2 The students but not their teacher \_\_\_\_\_ (has/have) decided to go for a picnic.
  - 3 There \_\_\_\_\_ (is/are) no apples left in the fridge. Can you buy a few kilos?
  - 4 Of all the carpenters in the town, Chris \_\_\_\_\_ (does/do) the best work.
  - 5 Each of my uncles \_\_\_\_\_ (want/wants) to buy a big house with a garden in Newcastle.

—X—  
③



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SARDAR PATEL UNIVERSITY

F.Y.B.COM IA / CB&amp;I (SEM - I) EXAMINATION

ENVIRONMENTAL STUDIES

UB01SCOH01

DATE-08/11/2017

DAY- WEDNESDAY

TIME- 10.00 AM - 12.00 PM

MARKS-60

Q: 1. A What is an environmental study? Explain its scope. 08

Q: 1. B What is difference between renewable and non-renewable resources? 07

OR

Q: 1. A What is equitable use of resources for sustainable life styles? 08

Q: 1. B What is importance of environmental studies? 07

Q: 2. A Write a note on Land resources. 08

Q: 2. B Write a note on Forest resources. 07

OR

Q: 2. A Explain the role of individual in the conservation of natural resources. 08

Q: 2. B Write a note on water resources. 07

Q: 3. A Write a note on Grassland ecosystem. 08

Q: 3. B Write a note on Forest ecosystem. 07

OR

Q: 3. A Discuss the various threats of ecosystems. 08

Q: 3. B Discuss the role of individual in sustaining various ecosystems. 07

Q: 4. What are the threats of Biodiversity? Explain the conservation of Biodiversity. 15

OR

Q: 4. Write a Detail note on Biodiversity at Local, National and global levels. 15

-X- (1)