

G. B. SHAH COMMERCE COLLEGE

ASSIGNMENT

M.com Sem-1

Accounting for Managers

Q.1 Discuss advantages and limitations of Financial Statements

Q.2 Give difference between management accounting and financial accounting

Q.3 Discuss the techniques and tools of cost and management accountancy

Q.4 Discuss IFRS and IND AS

Q.5 From the following g information of Vikas Ltd. Prepare cash flow statement as per accounting standards – 3.

Particulars	Note No.	31/3/2019 (Rs.)	31/3/2020 (Rs.)
[A] Equity and Liabilities:			
[1] Shareholders Funds			
(A) Share Capital: Equity Share Capital		50000	200000
(B) Reserves & Surplus: Capital Reserve		50000	-
[2] Current Liabilities:			
(A) Other Current Liabilities: Bank Overdraft		200000	250000
(B) Short-term Provisions: Provision for Taxation		100000	250000
TOTAL		400000	700000
[B] Assets:			
[1] Non – Current Assets			
(A) Fixed Assets: machinery		150000	400000
(B) Non- Cur. Investments: Ivnt.		150000	100000
[2] Current Assets		100000	200000
TOTAL		400000	700000

Additional Information:

1. The company sold machinery for Rs. 250000 in beginning of the year and profit was credited to Capital Reserve A/c.
2. From the Capital Reserve A/c. the company had issued fully paid-up bonus shares to the shareholders, no other entry in equity share capital.
3. The company had sold investment for Rs. 60000 during the year.
4. The company had provided provision for income tax of Rs. 250000 during the year.
5. The company had paid Rs. 100000 for interim dividend during the year.

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SUBJECT: BUSINESS MANAGEMENT

Q1. Explain in depth McGregor's Theory X and Theory Y and also note the criticisms it faced.

Q2. Explain the process of controlling in detail.

Q3. Explain the models used for strategy implementation in detail

Q4. What is an organizational culture? Discuss it's nature

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BUSINESS RESEARCH METHODS

COURSE CODE: 404

Q I

- 1) What is Research Design? Describe in detail, the characteristics of scientific Research Design.
- 2) Explain the meaning of Quantitative research and qualitative research.
- 3) Distinguish between Basic Research and Applied Research.

Q II

- 1) What is questionnaire? Write the characteristics of good questionnaire and its merits.
- 2) What is probability sampling? Explain any one method of probability sampling.
- 3) State non sampling errors.

Q III

- 1) The median of the following frequency distribution is 38. Find the value of a and b if the sum of frequencies is 400 :

Class	10-20	20-30	30-40	40-50	50-60	60-70	70-80
Frequencies	42	38	a	54	b	36	32

- 2) Find absolute and relative measures of mean deviation and standard deviation for the following data.

x	10	11	12	13	14	15	16	17
f	12	14	13	15	4	3	2	1

- 3) Distinguish between correlation and regression coefficients.
Find the value of correlation coefficient by using an appropriate method.

x	102	111	102	131	114	115	114	114
y	12	114	13	215	234	309	52	1

- 4) Find the line of regression of y on x by using the following data and estimate the value of y when x is 25

x	10	11	12	13	14	15	16	17
y	1	4	10	15	16	17	20	21

Q IV

- 1) A die is thrown 150 times with the following result :

No. of turned up	1	2	3	4	5	6
Frequency	19	23	28	17	32	31

Test the hypothesis that the die is unbiased at 5% level of significant. [χ^2 tab for, 5.d.f. = 11.07 and 6.d.f. = 12.59]

- 2) Prepare a two-way ANOVA for the data below :

Particulars	Machines
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Operators	I	II	III	IV
A	38	40	41	39
B	45	42	49	36
C	40	38	42	42

Coded data can be obtained by subtracting common number 40. $F(3, 6) = 4.76$ and $F(2, 6) = 5.14$.

- 3) A professor claims that all the students in the first-year class possess above-average IQs. Randomly, a test was conducted on thirty students, resulting in a mean IQ of 117. The population mean (of the entire freshman batch) was 100, and the standard deviation was 27. Verify the claim.

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BUSINESS ECONOMICS

Q:1 Explain the Scope of Business Economics, Clarify the Significance of Business Economics.

Q:2 Explain the Quantity Theory of Money.

Q:3 Discuss the theory of law of Variable Proportion.

Q:4 Explain the Short run Equilibrium of the Firm in Perfect Competition.

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Sub: Financial Management

Q-1 (A) Explain the Objectives and Scope of Financial Management.

Q-1 (B) Explain Traditional and Modern Approach of Finance Function.

Q-2 (A) What is Time Value of Money Concept? Why? Explain the concept of Future Value & Present Value of Money.

Q-2 (B) If risk-free rate of return is 8%, Beta Value is 1.8 and if Market rate of return is 18%, determine expected rate of return.

Q-3 (A) Ascent Avenues Ltd is planning to purchase a machine. The data is as under.

Cost of Machine is ₹ 2,00,000

Installation Charges ₹ 42,000

Scrap Value; NIL

Other Data

Year	Sales	Cost of Goods sold (Including depreciation of ₹ 48,000)	Other Costs (₹)
1	3,00,000	2,40,000	20,000
2	3,20,000	2,70,000	30,000
3	3,50,000	2,80,000	40,000
4	3,60,000	3,00,000	50,000

Assume Tax @ 50% Evaluate the proposal as per the following methods and advise.

1. Net Present Value @ 15%
2. Profitability Index
3. Pay-back period
4. Average rate of return

Q-4 (A) What is Capital Structure? Explain Net Income Approach of Capital Structure.

Q-4 (B) Aarambh Ltd has the following specific cost along with book & market value weights. Calculate weighted average cost of capital, using book-value weights and market value weights.

Types of Capital	Cost	Book-value Weights	Market Value Weights
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Equity	15%	0.50	0.52
Preference Shares	12%	0.30	0.28
Debentures	10%	0.20	0.20
		1.00	1.00

Q-4 (C) Calculate the degree of Operating leverage, degree of financial leverage & the combined leverage from the following data.

Sales of 2,00,000 units @ ₹ 2 per unit	₹ 4,00,000
Fixed Cost	2,00,000
Variable Cost per unit @	0.70
Interest Charges	7,336

Q-5 Attempt the following Multiple-Choice Questions.

- The function of Finance Manager is _____
 - Procurement of Finance
 - Estimate the need of Finance
 - Distribution of earnings
 - All of the above.
- _____ is the planning of Long term investment.
 - Flexible Budget
 - Cash Budget
 - Capital Budget
 - Sales Budget
- Certain amount of working capital is required for continuity of the production process. It is known as _____
 - Permanent
 - Seasonal
 - Flexible
 - Special
- The preference shareholders get preference at the time of _____
 - Purchase of Shares
 - Initial Public Offer
 - Redemption of shares
 - Payment of Dividend.

5. Net working capital = _____
- Total Assets - Current Assets
 - Current Assets – Current Liabilities
 - Current Liabilities – Current Assets
 - Total Assets – Total Liabilities.
6. A project costing ₹ 2,00,000 and having annual cash flow of ₹ 40,000 for 6 years. What is the pay-back period?
- 2 years
 - 3 years
 - 4 years
 - 5 years
7. Who gave the CAPM model?
- William James
 - Walter
 - M.J. Gordon
 - William Sharp
8. The value of an asset on a specific date in the future that is equivalent in value to a specified sum today is called _____?
- Present Value
 - Future Value
 - Compounded Value
 - None of the above.
9. The Internal Rate of Return is the rate at which Net Present Value becomes _____
- Zero
 - Positive
 - Negative
 - None of the above.
10. In which year the National Stock Exchange was established?
- 1990
 - 1993
 - 1994
 - 1995

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MARKETING MANAGEMENT

Q:1 What is marketing management? Discuss its scope.

Q:2 What is customer behaviour? Discuss buying decision.

Q:3 Discuss concept of product mix.

Q:4 What is marketing communication? Discuss online marketing.

Q:5 What is target market?