



PARLE TILAK VIDYALAYA ASSOCIATION'S
M.L. DAHANUKAR COLLEGE OF COMMERCE, (Autonomous)
VILE PARLE (EAST), MUMBAI – 400 057

Semester End Examination

Class: M.Com. Part I – Semester I

Sub: Advance Cost Accounting and Management

Date: 6/12/24

Max Marks: 60

Time: 2 hours

Instructions: (1) All questions are compulsory.
(2) Figures to the right indicate full marks.

Q.1) Answer the following (Compulsory)

15 Marks

PQ Ltd and RM Ltd are manufacturing the same product. The profit and loss details are as under:

Particulars	PQ Ltd	RM Ltd
Sales	10,00,000	10,00,000
Less variable cost	4,00,000	6,00,000
	6,00,000	4,00,000
Less fixed cost	3,00,000	1,00,000
profit	3,00,000	3,00,000

You are required to:

- 1) Calculate p/v ratio for each company
- 2) Calculate BEP for each company
- 3) Profit of each company if sales increase by 20%
- 4) Profits of each company if sales decrease by 20%
- 5) Comment on the profitability of both companies

Any 3 out of 4 Questions

(15 Marks each)

Q.2) The expenses budgeted for production of 10,000 units in a factory are furnished as follows:

	Per unit (Rs)
Materials	70
Labour	25
Variable overheads	20
Fixed overheads (Rs 1,00,000)	10
Variable expenses (direct)	5
Selling expenses (10% fixed)	13
Distribution expenses (20% fixed)	7
Administration expenses (Rs 50000) (100 % fixed)	5
	155

Prepare a budget for production of:

6,000 units, 8,000 units and 10,000 units showing variable cost, fixed cost in amount and cost per unit at each level of production.

Q.3) R Ltd produces and sales a single article at Rs 10 each. The marginal cost of the product is Rs 6 each and fixed cost is Rs 400 per annum.

Calculate:

- 1) P/V ratio
- 2) The break-even sales (in Rs and unit)
- 3) The sales to earn profit of Rs 500
- 4) Profit at sales of Rs 3000
- 5) New Break-even Point if sales prices are reduced by 10%
- 6) Margin of safety of sales of Rs 1500 and
- 7) Selling price per unit if the break-even point is reduced to 80 units

Q.4) Naryan Ltd distributes the goods to regional dealer using single truck. The dealer premises are 40km away by road. The truck has a capacity of 10 tonnes and makes the journey twice a day fully loaded on the outward journey and empty on return journey. The following information is available for a four-weekly period during the year ended 2024

Petrol consumption	8 km per litre
Petrol cost	Rs 13 per litre
Oil	Rs 100 per week
Drivers' wages	Rs 400 per week
Repairs	Rs 100 per week
Garage rent	Rs 150 per week
Cost of lorry (excluding tyres)	Rs 4,50,000
Life of lorry	80,000 km
Insurance	Rs 6,500 per annum
Cost of tyres	Rs 6,250
Life of tyres	25000 km
Estimated sales value of lorry at end of its life	Rs 50,000
Vehicle license cost	RS 1300 per annum
Other overhead cost	Rs 41,600 per annum

The lorry operates on a five-day week

Required:

- a) A statement to show the total cost of operating the vehicle for the weekly period analysed into running costs and fixed costs
- b) Calculate vehicle cost per kilometre and per tonne kilometre

Q.5) Calculate material and labour variances from the following data:

For 5 units of Product A, the standard data are:

Material 40 kg @Rs 25 per kg

Labour 100 hrs @ Rs 2.50 per hr

Actual data

Actual production – 1000 units

Material 7840 kg @ Rs 27 per kg

Labour 19800 hrs @ Rs 2.60 per kg



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Semester End Examination

Class: M.Com. Part I – Semester I
Sub: Advanced Financial Accounting

Date: 12/12/24

Max Marks: 60

Time: 2 hours

Instructions:

1. Q.no 1 is Compulsory
2. Any 3 out of 4 Questions from Q.no 2 to Q.no 5
3. Working notes forms part of Answers
4. Figures to right indicates full Marks
5. Use of Simple Calculator is allowed.

Q1. Prepare the Balance Sheet of Public Bank as at 31st March 2024

15 marks

Particulars	Amount (Rs.)
Investment	3,00,000
Money at call and short notice	50,000
Authorised Capital	1,50,000
Acceptance and Endorsement for Customer	20,000
Bills discounted and purchased	40,000
Bills payable	50,000
Current Accounts	1,40,000
Subscribed capital	1,00,000
Customer's Liability for acceptance and endorsements	20,000
Furniture	30,000
Buildings	1,50,000
Loans	80,000
Cash credits	30,000
Fixed deposits	2,40,000
Saving Bank deposits	1,10,000
Current year's profit	40,000
Cash in hand and at bank	1,00,000

The reserve fund is equal to the subscribed capital . The aforesaid profit is before making adjustment for unexpired discount of Rs.10,000 on Bills discounted during the current year but not matured up to the accounting date. Bills for collection Rs.30,000.

Q2.A)Following is the information provided to you of Fire Insurance Company Ltd. For the year ended 31st March 2024.

7.5 marks

Particulars	Rs.
Claims paid	2,50,000
Legal expenses, regarding claims	22,500
Claims unpaid 1 st April 2023	45,000
Claims unpaid on 31 st March 2024	42,500
Premium received	7,50,000
Reinsurance premium paid	37,500
Commission	1,75,000
Management expenses	75,000
Provision for unexpired risk on 1 st April 2023	2,75,000

Prepare Revenue account of Fire Insurance Ltd for the year ended 31st March 2024.

B) Prepare the Aag Insurance Ltd revenue account as per IRDA for the year ended 31st March 2024.

7.5 marks

Particulars	Rs.
Claims paid	9,80,000
Legal expense regarding claims	20,000
Premiums received	26,00,000
Re-insurance premium paid	2,00,000
Commission	6,00,000
Expenses of management	4,00,000
Provision against unexpired risk on 1 st April 2023	11,00,000
Claims unpaid 1 st April 2023	1,00,000
Claims unpaid 31 st March 2024	1,60,000

Q3. The valuation of Zindagi Life Assurance Company having a paid-up capital of 2,50,000 disclosed a net liability of 33,25,000 on all their policies and contracts in force on 31-03-2024. from the figure set out below prepare the revenue account for the year ended 31st March, 2024 (on the pattern of distribution prescribed in the Life Insurance corporation of India Act, 1956):

15 marks

Particulars	Rs.
Life Insurance fund as on 1 st April 2023	25,00,000
Premiums received	13,00,000
Interest and dividends received	7,50,000
Bonus in cash	56,000
Bonus in reduction of premium	2,025
Claims paid	1,30,000
Surrenders	95,000
Annuities paid	57,000
Expenses of management	1,10,000
Commission paid to agents	62,500
Re-assurance balance irrecoverable	1,000
Income tax	1,20,000
Surplus on revaluation	4,500
Consideration for annuities granted	42,500
Fines for revival of lapsed policies	625

Q4. Carl Ltd has branch in US. Trial Balance of the branch as on 31st March, 2024 was as below: 15 marks

Particulars	Dr. \$	Cr. \$
Head office Account		8,500
Sales		61,000
Goods from head office	44,000	
Stock on 1 st April, 2023	8,500	
Furniture	9,000	
Cash in hand	250	
Bank Balance	1,250	
Salaries	2,800	
Rent	1,200	
Insurance	150	
Outstanding expenses		800
Sundry debtors	3,150	
	70,300	70,300

The branch account in head office shows debit balance Rs., 214,500 and goods sent to branch credit balance of Rs. 13,12,000. Depreciate furniture at 10%. Stock at Branch 31st March 2024 was \$7,500. Furniture was initially purchased for one \$ = Rs. 40

Exchange rates

1-04-23 1\$= Rs.44

31-03-24 1\$= Rs. 46

Average rate= Rs. 45

You are required to prepare Branch trial Balance by converting in Rupees and prepare branch trading and profit and loss account for the year ended 31-03-24 and Balance Sheet as on that date.

Q5. From the following trial balance of Maharaja Co-operative society Ltd. As on 31.3.24, prepare trading and P&L account and Balance Sheet as on that date. 15 marks

Particulars	Debit Rs.	Credit Rs.
Share Capital		1,68,000
Reserve fund		30,000
Creditors		20,000
P&L A/C 1-4-23		88,000
Opening stock	1,96,000	
Furniture	62,000	
Container Deposit	16,000	
Salaries	1,50,000	
Sundry debtors	30,000	
Commission	44,000	
Rent	30,000	
Postage	13,000	
Printing and stationary	7,000	
Admission fees		1,000
Purchases	31,70,000	
Coolie charges	80,000	
Investment	1,20,000	
Sales		38,10,000
Cash in hand and Bank Balance	2,03,000	
Development fund		4,000
	41,21,000	41,21,000

Adjustments

1. Closing stock is valued at Rs. 2,20,000
2. Outstanding rent is 2,000 and commission payable is Rs. 10,000
3. Rs. 4,000 Salary was paid as advance as on 31-3-24
4. Accrued income on investment Rs. 10,000
5. Provide 10% depreciation on furniture and equipment



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Semester End Examination

Class: M.Com. Part I – Semester I

Sub: **Advanced Trends in Accounting- I**

Date: 14/12/24

Max Marks: 30

Time: 1 hours

Instructions:

1. Q.no 1 is Compulsory
2. Any 2 out of 3 Questions from Q.no 2 to Q.no 4
3. Working notes forms part of Answers
4. Figures to right indicates full Marks

Q. 1 You are asked to account for following transaction by using tally. (10)

- a) Purchased goods on credit from C vide his bill no 01/30/9/2024 Rs.30,000.
- b) Paid wages Rs. 2,000

Q.2 A. Explain Main steps involved in using the accounting software (05)

B. Explain drawbacks of Accounting Application (05)

Q.3 A. Explain the Key F2 with key features (05)

B Explain the key F12 in detail (05)

Q.4.A. Create Voucher for bad debts written off Rs.250 (05)

B How to create company in Tally (05)



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Semester End Examination

M.COM. PART 1- SEMESTER I (BUSINESS MANAGEMENT)

SUB: Business Ethics

Date: 14/12/24

Max Marks: 30

Time: 01 hours

Instructions:

- Question no 1 is compulsory.
- Solve Any 1 from Q2 to Q3.
- Figures to the right in [] indicate marks.

Q.1. Case Study Analysis:

[15]

1 GreenTech, a mid-sized renewable energy company, has gained a reputation for its commitment to sustainability and innovation. Founded in 2010, the company specializes in solar panel manufacturing and energy-efficient technologies. Over the years, it has cultivated a loyal customer base and earned several awards for its environmental efforts. In 2023, GreenTech faced a significant ethical dilemma. Due to a sudden spike in demand for its products, the company is considering outsourcing a portion of its manufacturing to a country where labour is cheaper. While this move could significantly reduce costs and increase profit margins, it raises several ethical concerns:

1. Labor Practices: The country in question has a history of poor labour practices, including low wages, unsafe working conditions, and child labour.
2. Environmental Impact: Outsourcing may lead to less stringent environmental regulations, potentially harming local ecosystems.
3. Corporate Reputation: GreenTech has built its brand on sustainability and ethical practices. Outsourcing could damage its reputation and alienate its customer base.
4. Employee Morale: Current employees may feel demoralized or betrayed if they perceive the company's decision as prioritizing profits over ethical standards.

Stakeholder Perspectives

1. Management: The leadership team is divided. Some believe the financial benefits outweigh the ethical concerns, while others argue that compromising on ethics will ultimately harm the brand.
2. Employees: Many employees are concerned about job security, potential layoffs, and the company's commitment to its founding values.
3. Customers: Loyal customers may feel conflicted. While they want affordable products, they are also committed to supporting ethical businesses.
4. Local Community: The community surrounding GreenTech's headquarters is concerned about potential layoffs and the company's impact on local jobs.
5. Investors: Some investors are focused solely on financial returns, while others advocate for sustainable investing and ethical business practices.

Question:

1. What should GreenTech prioritize: profit or ethics & why?
2. Analyse the case in detail

Q.2. Answer the following

[15]

- 1 Define Business ethics, explain principles of Business Ethics
- 2 Explain the guidelines for developing Code of ethics

Q.3. Answer the following

[15]

- 1 Enumerate the various ethical issues faced in HRM.
- 2 Write a brief note on Employee Rights at workplace.



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Semester End Examination

Class: M.Com. Part I – Semester I

Sub: **Consumer Behaviour**

Date: 11/12/24

Max Marks: 60

Time: 2 hours

Instructions:

1. This question paper contains 1 pages
2. Q.1 is Compulsory.
3. Attempt any 3 from Q. 2 to Q.5.
4. Figures on the right-hand side indicate full marks.

- Q 1 Answer the following (15 marks)**
Case: Rahul, a 30-year-old software engineer, recently purchased a luxury watch. When asked why he chose that particular brand, Rahul replied that he wanted to show his friends and colleagues that he had "made it" in his career.
1. What factor influenced Rahul's purchase decision and why? **5 marks**
 2. Through which ways can marketers target consumers like Rahul? **10 marks**
- Q 2 Answer the following (15 marks)**
- A Elaborate the significance of consumer behaviour. **7.5 marks**
 - B What are the ways to create consumer's emotional connect with the brand? **7.5 marks**
- Q 3 Answer the following (15 marks)**
- A What are the internal factors affecting consumer buying behaviour? **7.5 marks**
 - B Explain the organisational buyers decision process. **7.5 marks**
- Q 4 Answer the following (15 marks)**
- A What are the factors affecting brand equity? **7.5 marks**
 - B Give brief about classical conditioning theory. **7.5 marks**
- Q 5 Answer the following (15 marks)**
- A What is the impact of social media on buyers behaviour? **7.5 marks**
 - B Explain the reasons behind rise in consumer movement in India? **7.5 marks**



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Semester End Examination

Class: M.Com. Part I – Semester I

Sub: Direct Tax

Date: 13/12/24

Max Marks: 60

Time: 2 hours

Instructions:

1. Q.no 1 is Compulsory
2. Any 3 out of 4 Questions from Q.no 2 to Q.no 5
3. Working notes forms part of Answers
4. Figures to right indicates full Marks
5. Use of Simple Calculator is allowed.

Q1. Answer the following (Compulsory)

15 Marks

Profit and Loss Account of Sameer and Company, a partnership firm for the year ending 31st March 2024 is as follows.

Particulars	Rs.	Particulars	Rs
To COGS	9,00,000	By Sales	13,00,000
To municipal tax of house property	15,000	By Gross rent of house property (let out throughout the year)	60,000
To sundry expense	21,050		
To other expense	67,500		
To interest on partner's capital @ 10%	60,000		
To remuneration to partners	90,000		
To Depreciation	22,750		
To net profit	1,83,700		
	13,60,000		13,60,000

Other information:

- A) Other expenses of Rs. 6,000 is not deductible under section 36 and 37 of Income Act.
- B) Depreciation as per section 32 is Rs. 15,750.
- C) All the conditions of section 40(b) are satisfied.

Any 3 out of 4 Questions

(15 Marks question can be divided into 2 sub questions of 7.5 marks each)

Q2. From the following Profit and Loss Account of Manish for the year ended 31st March, 2024 compute his business income. 15 marks

Particulars	Rs.	Particulars	Rs.
To office Salaries	30,000	By Gross profits	2,60,000
To general expenses	17,000	By interest on Bank deposits	8,200
To Interest on capital of Q	6,000	By interest on company deposits	15,200

To bad debts reserve	10,000	By refund of income tax for A. Y. 2021-2022	2,000
To depreciation	30,000		
To advertisement	18,000		
To fire insurance premium	2,400		
To donation	10,000		
To advance income tax	8,000		
To GST paid	10,000		
To Income tax for 2023-2024	6,000		
To Net profit	1,38,000		
	2,85,400		2,85,400

Following additional information is given:

- 1) Allowable depreciation was Rs 20,000
- 2) General expense include furniture purchased worth Rs. 5,000
- 3) Office salaries include salaries paid to Mrs.Manish Rs.6,000. Mrs.Manish who is a B.com writes the accounts of the business.
- 4) Advertisements include Rs. 2,500 for the advertisement in souvenir of a political party.

Q3. Compute the Net Income

15 marks

Particulars	House A(SOP)	House B (LOP)
Municipal valuation	60,000	80,000
Rent received	-	1,00,000
House B was vacant for 2 months		
Municipal tax		
-paid by tenant	-	30,000
-paid by owner	20,000	60,000
Interest on borrowed capital		
Paid during the year	40,000	1,20,000
Outstanding on 31-3-24	10,000	1,20,000
Maintenance charges	24,000	36,000

Other Information:

- 1) Interest on deposit with bank Rs.1,50,000
- 2) Interest on savings account with bank Rs.25,000
- 3) Interest on Government securities Rs.28,000
- 4) Interest on debentures rs. 90,000
- 5) Interest on public provident fund Rs.3,00,000
- 6) He invested Rs. 1,00,000 into provident fund account

Q4) A)Mr. Krish purchased a house property for ₹2,00,000 on 27 August, 1998. He made the following additions alterations to the house property.

8 marks

Cost of construction of 1st floor in Financial Year 2003-04 ₹26,00,000

Cost of construction of 2nd floor in Financial Year 2010-11 ₹28,00,000.

Fair Market Value of the property on 01-04-2001 was ₹ 30,00,000. He sold the property on 20th October, 2023 for 3,90,00,000. He paid the brokerage of 1,10,000 for the sale transaction. The Cost Inflation Index

for Financial year 2001-02 is 100, for Financial Year 2003-04 is 109, for Financial Year 2010-11 is 167 and for Financial year 2023-24 is 348. Compute the Capital gain of Mr. Krish chargeable to tax for the Assessment Year 2024-25.

B) Mr. Pasha has earned the following incomes during the financial year ended on 31st March, 2024. Compute his Gross Total Income for the Assessment Year 2024-25 assuming that he is : 7 marks

- (a) Resident and Ordinary Resident
(b) Resident but not Ordinarily Resident

Particulars	Rs.
1. Rent from a property in Delhi received in USA	1,60,000
2. Income from a business in USA, controlled from Delhi	1,80,000
3. Income from a business in Mumbai, controlled from USA	2,00,000
4. Rent from a property in USA received there but later remitted to India	2,20,000
5. Interest from deposits with Indian Bank in Mumbai	2,40,000
6. Income received in USA for services rendered in India	2,60,000
7. Income from agriculture in Sri Lanka	2,80,000
Past untaxed profit earned outside India, brought to India	3,00,000

Q5. Write short notes (any three)

15 marks

- Profits in lieu of Salary
- Deemed to be let out property
- Remuneration of Partners
- Capital assets
- Income



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VILE PARLE (EAST), MUMBAI – 400 057

Semester End Examination

Class: M.Com. Part I – Semester I

Sub: E-commerce

Date: 13/12/24

Max Marks: 60

Time: 2 hours

Instructions:

1. Q. No. 1 is Compulsory
2. From the remaining 4 attempt any 3 questions
3. Right to indicate full marks

Q1. Answer the following (Case Study) 15 Marks

AtoZ, a well-established brick-and-mortar store specializing in organic and locally sourced groceries, faces increasing competition from online grocery giants. They lack an online presence and require a comprehensive e-commerce strategy. Analyze the case and address the following:

1. Evaluate the key opportunities and threats AtoZ faces in entering the e-commerce market.
2. What kind of benefits will AtoZ company gain if it develops its own website?

Any 3 out of 4 Questions

Q2. Answer the following 15 Marks

- A. Explain E-commerce benefits with a suitable example.
- B. Describe in detail the E-commerce Sales Product Life Cycle (ELSC) Model.

Q3. Answer the following 15 Marks

- A. Discuss the EDI concept.
- B. Write a short note on E-CRM.

Q4. Answer the following 15Marks

- A. Write a short note on the technique of E-marketing.
- B. Explain types of payment systems with examples.

Q5. Answer the following 15Marks

- A. Write a short note on Hacking.
- B. Explain the following concept
 1. Software Piracy.
 2. Computer threat.



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MUMBAI – 400 057

Semester End Examination
M.COM. PART 1- SEMESTER I (BUSINESS MANAGEMENT)
SUB: HUMAN RESOURCE MANAGEMENT

Date: 12/12/24

Max Marks: 60

Time: 2 hours

Instructions:

- Question no 1 is compulsory.
- Solve Any 3 from Q2 to Q5.
- Figures to the right in [] indicate marks.

Q.1. Answer the following (Compulsory):

[15]

1 TechSolutions, a mid-sized IT company, has recently experienced several challenges regarding employee **health and safety**. The company has grown rapidly, and with it, workplace stress has increased among employees due to tight deadlines, long working hours, and constant pressure to innovate. Several employees have reported symptoms of **burnout**, including decreased productivity, absenteeism, and mental health issues. Additionally, TechSolutions recently faced an internal issue where employees raised concerns over **workplace safety protocols** and mental well-being initiatives. While the company has safety programs in place, the employees feel these measures are inadequate. This has resulted in rising **job stress** and a decline in overall performance. Several teams have started discussing forming a **workers' union** due to their dissatisfaction with how the company addresses these concerns.

The situation is further complicated by a recent conflict regarding the payment of **gratuity** and compliance with **labour laws**, including the **Minimum Wages Act** and the **Provident Fund Act**. The employees argue that these laws are not being adhered to properly, leading to heightened tensions and the threat of an **industrial dispute**.

Questions:

1. What safety measures can TechSolutions implement to reduce job stress and ensure employees' mental and physical well-being? 7.5 Marks
2. How does job stress affect the performance of employees at TechSolutions? 7.5 Marks

Q.2. Answer the following.

[15]

1 What is the definition of Human Resource Management (HRM)? Can you list the recent trends in HRM?

2 What is the meaning of Human Resource Planning (HRP)? List the determinants of HRP.

Q.3. Answer the following.

[15]

1 Explain the process of a training program from start to evaluation.

2 Describe the challenges often faced during performance appraisal.

Q.4. Answer the following.

[15]

1 What strategies can be implemented to help employees achieve work-life balance?

2 What is the purpose of the Prevention of Sexual Harassment (POSH) Act in workplaces?

Q.5. Answer the following.

[15]

1 Explain the importance of conducting a Human Resource Audit in large organizations.

2 How does managing Gen Z differ from managing previous generations in the workplace?



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VILE PARLE (EAST), MUMBAI – 400 057

Semester End Examination
Class: M.Com. Part I – Semester I
Sub: Introduction to IND AS
Max Marks: 60

Time: 2 hours

Date: 11/12/24

Instructions:

1. Q.no 1 is Compulsory
2. Any 3 out of 4 Questions from Q.no 2 to Q.no 5
3. Working notes forms part of Answers
4. Figures to right indicates full Marks
5. Use of Simple Calculator.

Q.1 Following are summarized balance sheet of Akash Ltd as on 31st December 2022 and 2023.

Liabilities	2022	2023	Assets	2022	2023
Equity Share Capital	4,00,000	5,00,000	Bank	70,000	32,000
10% Pref. Share Capital	1,00,000	1,60,000	Stock	80,000	1,50,000
12% Debentures	2,00,000	1,60,000	Debtors	1,80,000	3,00,000
Bank Loan	1,40,000	2,20,000	Machinery	1,50,000	1,20,000
Reserves	40,000	50,000	Furniture	20,000	16,000
Profit and Loss A/C	1,00,000	1,20,000	Land	3,40,000	5,60,000
Creditors	1,20,000	1,50,000	Building	2,80,000	198,000
Bills Payable	80,000	66,000	Goodwill	60,000	50,000
	11,80,000	14,26,000		11,80,000	14,26,000

Find Out Cash flow from operating activity, Financing Activity and Investing Activity. (15)

Q.2 A. Explain Role of Accounting theory in financial reporting (7.5)

Q.2 B. Explain Going Concern, Dual Aspect and Materiality (7.5)

Q.3 A. ABC Ltd has 5 operating segments Namely P, Q, R, S and T. The profit and loss of respective segments for the year ended 31st march 2023 are as follows. Determine reportable segment (7.5)

Segment	Profit/loss Rs.in Crore
P	760
Q	1,600
R	(2,400)
S	(4,600)

T	6000
Total	1,560

Q.3 B Explain non adjusting events after the reporting period (7.5)

Q.4.A. An Asset which cost is Rs.10,000 was estimated to have a useful life of 10 years and residual value Rs.2.000, After two years useful life was revised to 4 remaining years. Calculate the depreciation charge. (7.5)

Q.4.B. A company deals in three products L,M and N, which are neither similar nor interchangeable. At the time of closing of its account for the year 2022-23 the historical cost and net realisable value of the items closing stock are determined as follows

Items	Historical cost Rs. In Lakh	Net realisable Value (Rs. In Lakhs)
L	40	28
M	32	32
N	16	24

What will be the value of Closing Stock (7.5)

Q.5 A. Explain Equity Method for Investment (7.5)

Q.5 B. Explain Objectives of Consolidated financial statement. (7.5)

Sem-I

9/12/2024



Regular Exam

PARLE TILAK VIDYALAYA ASSOCIATION'S

M.L. DAHANUKAR COLLEGE OF COMMERCE, (AUTONOMOUS)

VILE PARLE (EAST), MUMBAI – 400 057

Semester End Examination

Class: M.Com. Part I – Semester I

Sub: Research Methodology

Date: 09/12/2024

Max Marks: 60

Time: 2 hours

Instructions:

1. Q. No. 1 is Compulsory
2. From the remaining 4 attempt any 3 questions
3. Right to the indicate full marks

Q1. Answer the following (Case Study)

A market research firm aims to understand consumer preferences for a new smartphone. They design a questionnaire with both closed-ended and open-ended questions. There are variety of closed-ended questions for easy data analysis. Open-ended questions allow respondents to express their opinions and feelings in detail. The questionnaire is pilot-tested to identify any ambiguities or issues before finalizing it for data collection.

Questions:

1. Explain the objectives and hypotheses you would like to frame for the case 7.5 Marks
2. Frame the seven closed ended questions for the smartphone survey 7.5 Marks
- Q2. Explain the need of research. Discuss on the Significance of Review of Literature. 15 Marks
- Q3. Elaborate the types of primary data. Explain the factors affecting the choice of method of data collection? 15 Marks
- Q4. Describe the measure of Dispersion. Explain the various non-parametric test. 15 Marks
- Q5. Elucidate the research report writing and role of computers in research. 15 Marks



PARLE TILAK VIDYALAYA ASSOCIATION'S
M.L. DAHANUKAR COLLEGE OF COMMERCE, (Autonomous)
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Semester End Examination
Class: M.Com. Part I – Semester I
Sub: Strategic Management

Date: 10/12/24

Max Marks: 60

Time: 2 hours

Instructions:

1. Question 1 is compulsory
2. From Q2 to Q5 Answer Any 3 out of 4 Questions
3. Figures to the right indicate full marks.

Q1. Read the case and answer the following questions.

15 Marks

Zomato, a prominent player in the Indian food delivery and restaurant discovery market, has implemented a variety of strategic moves to maintain its competitive edge. The company began by focusing on **market penetration** through aggressive marketing and expansion of its delivery services across India and internationally. By diversifying its services to include Zomato Pro for premium memberships and expanding into online grocery delivery, the company embraced a **related diversification** strategy to tap into growing consumer needs. Moreover, its strategic partnerships with restaurants and focus on customer experience through technological innovations, such as AI-driven recommendations and contactless delivery, have positioned Zomato as a leader in the food tech industry. As it faces intense competition from rivals like Swiggy, Zomato's ongoing focus on **cost leadership** and **differentiation** has allowed it to maintain a strong market presence and continue innovating within the highly competitive food delivery space.

- A) What type of growth strategy has Zomato primarily focused on, and how has it impacted its market position?
- B) How has Zomato leveraged technology to differentiate itself in the competitive food delivery industry?
- C) What challenges does Zomato face in sustaining its competitive advantage, and what strategic moves could it consider to overcome them?

Q2. A. What is strategic management? Explain its features.

7.5 Marks

B. What is business policy? Explain the importance of business policy.

7.5 Marks

Q3. A. Differentiate between "Goals and Objectives" and "Mission and Vision statement"

7.5 Marks

B. Explain functional level strategies? Give example of any 4 functional level Strategies.

7.5 Marks

Q4. A. Explain Strategic Alliance. Describe the importance of Strategic Alliance.

7.5 Marks

B. What is Cost leadership strategy? How can a business achieve cost leadership?

7.5 Marks

Q5. A. Describe Public Private Partnership. What are different challenges of PPP Model?

7.5 Marks

B. Explain Porter's five forces model.

7.5 Marks