



# SHRI K.K. SHASTRI GOVERNMENT COMMERCE COLLEGE

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## M.COM સેમેસ્ટર-૨ એસાઇમેન્ટ અંગેની નોટીસ

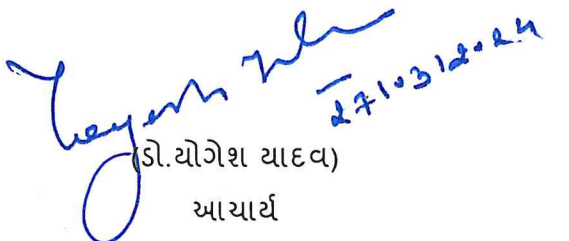
અત્રેની શ્રી કે.કા.શાસ્ત્રી સરકારી વાણિજ્ય કોલેજ, મણિનગર, અમદાવાદમાં શેક્ષણિક વર્ષ:૨૦૨૩-૨૪ માં M.COM સેમેસ્ટર-૨માં અભ્યાસ તમામ વિદ્યાર્થીઓને જણાવવાનું કે M.COM સેમેસ્ટર-૨ના બધા વિષયના એસાઇમેન્ટના પ્રશ્નો આ સાથે સામેલ છે. વિદ્યાર્થીઓએ તમામ વિષયના એસાઇમેન્ટ હસ્તલિખિત અને વિષય મુજબ સબમિટ કરાવવાના રહેશે. વિદ્યાર્થીઓએ નીચેની મુજબની માહિતી બધા વિષયના એસાઇમેન્ટના પ્રથમ પાના પર લખવી ફરજિયાત છે.

❖ **Subjects:** \_\_\_\_\_

1. Name of the students : .....
2. Roll Number : .....
3. Class : .....
4. Name of the Faculty : .....
5. Signature of the student : .....

- M.COM સેમેસ્ટર-૨ ના બધા જ વિષયના એસાઇમેન્ટ ના દરેક પાના ના ઉપર ના ભાગ માં ફરજિયાત ટુકી સહી કરવી છે.
- M.COM સેમેસ્ટર-૨ ના બધા જ વિષયના એસાઇમેન્ટ જમા કરાવવાની તારીખ અને સમય હવે પછીથી જણાવવામાં આવશે.
- આ નોટીસ કોલેજ નોટીસબોર્ડ, કોલેજ વેબસાઇટ અને કોલેજ ટેલીગ્રામ ચેનલ પર મુકવામાં આવેલ છે. જેની તમામ વિદ્યાર્થીઓએ નોંધ લેવી.



  
(ડો.યોગેશ યાદવ)  
આચાર્ય

શ્રી કે.કા.શાસ્ત્રી સરકારી વાણિજ્ય કોલેજ,  
મણિનગર(પૂર્વ), અમદાવાદ-૦૮

## ASSIGNMENT QUESTIONS

### MCOM SEM 2 SUBJECT: OPERATION RESEARCH

Q.1 Solve the following game:

		<b>Player B</b>			
		B1	B2	B3	B4
<b>Player A</b>	A1	1	0	2	-2
	A2	1	2	0	2
	A3	2	0	2	-2
	A4	-2	2	-2	1

Q.2 Following table shows the machine time (in hours) for 5 jobs to be processed on two different machines:

Job	1	2	3	4	5
Machine A	3	7	4	5	7
Machine B	6	2	7	3	4

Q.3 Define Game and explain pure strategies: games with saddle point.

Q.4 A project has the following time schedule:

Activity	1-2	1-6	2-3	2-4	3-5	4-5	5-8	6-7	7-8
To	3	2	6	2	5	3	1	3	4
Tm	6	5	12	5	11	6	4	9	19
Tp	15	14	30	8	17	15	7	27	28

Construct network and compute

1. Find the expected time and variance of each activity.
2. Determine the Critical Path and expected project duration and S.D.
3. Find the probability of completion of the project in 31 days.
4. Find the probability of completion of project more than 46 days.
5. Find the probability of completion of project between 31 and 46 days.

[ Value of  $z=1$  is 0.3413 and Value of  $z=2$  is 0.4772 ]

Q.5 Define PERT and also discuss its characteristics, advantages and limitations.

Q.6 Prepare PERT chart for the following project and find critical path.

Activity	1-2	2-3	2-4	3-4	3-5	4-5	4-6	5-6
Time(hours)	13	13	12	10	13	17	15	16



## ASSIGNMENT QUESTIONS

### MCOM SEM 2 SUBJECT: FINANCIAL MARKET

1. Explain the meaning and main characteristics of the financial market.
2. Explain the nature of the Indian Financial System.
3. Explain the relationship between the financial system and economic growth.
4. Explain the instruments of the money market.
5. Explain the characteristics of the money market.
6. Explain the call money market.
7. Write Short note on T-Bills.
8. Explain the Role of RBI in the money market.



## ASSIGNMENT QUESTIONS

### MCOM SEM 2 SUBJECT: BUSINESS ENVIRONMENT

1. What is forecasting? Explain the techniques for environmental forecasting.
2. Explain the importance of Environmental Analysis.
3. Write a short note on the Components of economic environment.
4. Explain the effects of technology on society.
5. Explain the meaning and features of International Business.
6. Explain the importance of International Business.
7. Explain the objectives and the fundamental principles of SAARC.
8. Explain the objectives of the World Trade Organization.



## ASSIGNMENT QUESTIONS

### MCOM SEM 2 SUBJECT: Financial Accounting and Auditing– 1

Q-1 Krunal sells goods on Hire-Purchase by adding 50% profit on cost.

From the following information, calculate missing figures and prepare:

1. Shop stock Account
2. Instalment not due Account
3. Instalment due but not received Account
4. Hire-Purchase Trading Account

Balance as on 1-4-2021:

Stock in the shop (at cost price) 54,000

Instalments not due 15,000

Transactions during the year:

Cash received from customer 1,98,000

Purchases during the year 1,62,000

Goods repossessed (instalment due-7500) 3,000

Balances as on 31-3-2022:

Stock in the shop (at cost price) 36,000

Instalment due but not received 27,000

Instalment not due 97,500

Q-2 Explain the types of Lease in Detail.

Q-3 Jay Limited acquires a plant on lease. Cost of machine Rs.4,50,000. Lease Rentals at the end of each year:

Year Lease Rentals(Rs.)

1. 90,000
2. 90,000
3. 90,000
4. 90,000
5. 90,000
6. 90,000

Discount factor at 10% p.a. are 0.909, 0.826, 0.751, 0.683, 0.621 and 0.564 respectively.

Decide with the help of discount factor whether the above lease is financial lease or operating lease?

Q-4 XYZ Ltd supplies its product in returnable containers. A container is invoiced to customers of Rs.50, but if it is returned within a month, a credit of Rs.40 is given to customer. For accounting purposes at closing all



stocks with customers and in hand are valued at Rs.25 each except those representing new one, which are valued at their purchase price of Rs.30.

The following particulars are available for the year ended on 31-3-2022

(1) On 1-4-2021 number of containers with:

Customers 7,000

On hand 4000

(2) On 31-3-2022 number of containers with:

Customers 8,000

On hand 10,000

(3) During the year:

Number of containers destroyed by fire 1800

Number of containers sold as scrap 200

Number of containers sent to customers 10,000

Number of containers returned by customers 1000

(4) Scraped containers realised Rs. 1,000

(5) On the containers returned by customers, repairing expenses of Rs. 20,000 were paid.

You are required to prepare Container Trading A/C and Containers Provision A/c.

From the above information prepare Containers Stock A/C and Containers Trading A/C.



## ASSIGNMENT QUESTIONS

### MCOM SEM 2 SUBJECT: COST ACCOUNTING -1

Q- 1 Difference between Cost Control and Cost Reduction

Q-2 Discuss different methods of pricing in detail.

Q – 1 Madhav Company Ltd. manufactures two products 'A' and "B". Both products are produced with the help of same machinery and similar process. The detailed information about both is as follows:

Particular	A	B
Units produced	10,000	50,000
Machine hours per unit	5	5
Direct labour hours per unit	7	7
No. of purchase orders	40	80
No. of set ups	50	150
Materials cost per unit (Rs.)	25	25
Labour cost per unit (Rs.)	21	21

The cost of various activities is as follows:

	Rs.
Related to Volume	3, 00,000
Related to Purchase	4, 80,000
Related to setting-up	<u>13, 20,000</u>
	<u>21, 00,000</u>

Prepare cost statement showing total cost and per unit cost under traditional method and under Activity Based Cost (ABC) method.

Q-2. A customer wants to buy 15 machines at a total price of Rs.15000 from Dhamal Company.

The customer has got the information that the company has manufactured such a machine and supplied it to its competitor.

The following information could be obtained regarding the calculation of cost of the first machine:

Particulars	Rs.
Direct materials 20 kgs. At Rs.4 per kg.	80
Direct labour (100 hours at Rs. 15 per hour)	1500
Factory expenses (Rs. 5 per direct labour hour)	500
	2080



The management believes that there is an opportunity of using 80% Learning Curve. If the company accepts this offer, it can earn a discount of 4% on direct materials.

Show the calculation stating estimated profit or loss to the company if the offer is accepted.

Q-2. Bharat plastic produces 70000 Buckets in the year at the capacity of 70%. Selling price per piece is Rs.20. Its cost of sales per piece is;

Particulars	Rs.
Direct Materials	6
Direct Wages	3
Works Overheads	5 (40% Fixed)
Sales Overheads	2 (30% Variable)

During the current year, it intends to produce the same number but anticipates that,

The fixed charges will go up 15%

The Direct Material will increase by 10%

The Direct Labour will increase by 5%

Under this situation, it obtains an offer for a further 15% of its capacity.

What Minimum price per Bucket should be quoted to the order that it earns an overall profit of Rs. 220000?





## ASSIGNMENT QUESTIONS

### MCOM SEM 2 SUBJECT: COST ACCOUNTING -2

**Q-1** Using the information given below, prepare profit statements for the months of November and December using (1) Marginal costing and (2) Absorption costing:

Data per unit:	Rs.
Selling Price	60
Direct Material cost	20
Direct labour cost	6
Variable production overheads	4

Monthly costs:	
Fixed production overheads	99000
Fixed selling expenses	12000
Fixed administrative expenses	28000

Variable selling costs are 10% of sales revenue and normal production capacity is 11,000 units per month:

Months	Sales(units)	Production(units)
November	10000	12000
December	12000	10000

**OR**

**Q-2** The Sales and profit or loss of Adarsh Ltd. For the years 2017 and 2018 are as under:

Year	Sales	Profit/Loss
2017	Rs.5000000	Loss Rs.250000
2018	Rs.15000000	Profit Rs.1750000

Calculate the profit-volume ratio and percentage of margin of safety on sales for the year 2018.

**Q-3** State the assumptions and limitations of Break-even Analysis.

**Q-4** Kheda Equipment Ltd. Manufactures four components, the cost particulars of which are given below:

Elements of Cost	Components			
	A	B	C	D
Direct Materials	80	120	90	100
Direct Labours	20	30	20	25
Variable Overheads	10	10	15	12
Fixed Overheads	15	20	20	23
	125	180	145	160
Output per machine hours (units)	4	3	3	2

The key factor is shortage of machine capacity. You are required to advise management as to whether they should continue to produce all or some of these components (which are used in its main product) or they should buy them from a supplier who has quoted the following prices:

A Rs.115; B Rs. 185; C Rs. 135; D Rs.175.

**Q-5** Briefly Explain Different types of costs useful in decision-making.

