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BBABMC 363/BBMBMC 363

VI Semester B.B.A./B.B.M. Degree Examination, April/May 2019

(Credit Based Semester Scheme)

(2012 Scheme)

COST AND MANAGEMENT ACCOUNTING

Time : 3 Hours]

[Max. Marks : 120

Instructions : Support your answer with working notes wherever necessary.

SECTION - A

1. Answer **any ten** of the following, **2** marks each : **(10 × 2 = 20)**
- (a) What is work certified?
 - (b) What is Break Even Point?
 - (c) What do you mean by Master budget?
 - (d) What is the meaning of variance?
 - (e) What do you mean by Margin of Safety?
 - (f) What is meant by Notional profit?
 - (g) What is abnormal loss?
 - (h) What do you mean by zero base budgeting?
 - (i) What is batch costing?
 - (j) What is retention money?
 - (k) What is meant by over recovery of overhead?
 - (l) What is meant by contribution?

SECTION - B

Answer **any five** questions from the following, **8** marks each : **(5 × 8 = 40)**

2. What are the causes for difference between profit shown in cost account and profit shown in financial account?



P.T.O.



3. Draw up break even chart and show the following :
- (a) BEP
 - (b) Loss region
 - (c) Profit region
 - (d) Angle of incidence
 - (e) Margin of safety

4. The following information is available from the books of Komal Engineering works in respect of Job No. 777.

Materials ₹ 50,000

Wages :

Department X : 300 hours at ₹ 6 per hour

Department Y : 200 hours at ₹ 4 per hour

Department Z : 100 hours at ₹ 10 per hour

Variable overhead :

Department X : ₹ 50,000 for 10,000 hours

Department Y : ₹ 30,000 for 6000 hours

Department Z : ₹ 20,000 for 1000 hours

Fixed overhead : ₹ 40,000 for 40,000 working hours

Calculate the cost of job number 777 and the price so as to earn a profit of 20% on selling price.

5. A manufacturing company has supplied you the following information in respect of its product :

Total fixed cost ₹ 3,60,000

Total variable cost ₹ 6,00,000

Total sales ₹ 12,00,000

Units sold 40,000 units

Find out :

- (a) Contribution
- (b) BEP
- (c) Margin of safety
- (d) Profit
- (e) Volume of sales to earn a profit of ₹ 4,00,000.



6. The following details are given :

Standard quantity 3000 units

Actual quantity 2500 units

Standard price ₹ 6 per unit

Actual price ₹ 5 per unit

Calculate :

- (a) Material cost variance
- (b) Material price variance
- (c) Material usage variance

7. The following data relates to 8000 units of production.

Material cost per unit ₹ 60

Labour cost per unit ₹ 40

Direct expenses per unit ₹ 30

Factory overhead per unit ₹ 20

(60% variable)

Office overhead per unit ₹ 30

(70% fixed)

Prepare budget for 6000 units.

8. From the following details you are required to prepare a reconciliation statement and find out profit or loss as per financial account.

- (a) Net profit as per cost account ₹ 3,00,000
- (b) Works overhead under – recovered in cost account ₹ 6,000
- (c) Administrative overhead recovered in excess in cost account ₹ 3,000
- (d) Interest on investment ₹ 15,000
- (e) Income tax ₹ 80,000
- (f) Stores adjustment credited in financial account ₹ 950
- (g) Depreciation on stock charged in financial account ₹ 3,000





SECTION - C

Answer **any three** questions, **20** marks each :

(3 × 20 = 60)

9. The following figures have been extracted from the financial accounts of Sunlight Ltd. for the year ended 31-12-2018.

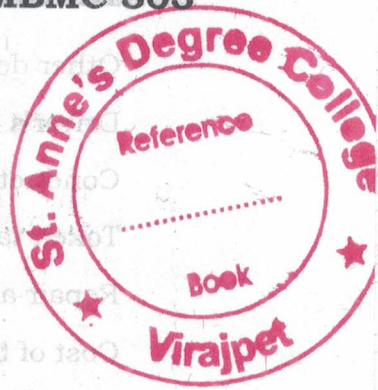
	₹
Direct Material	20,00,000
Direct Wages	20,00,000
Factory overhead	7,50,000
Administration overhead	4,50,000
Selling overhead	4,30,000
Bad debt	50,000
Preliminary expenses written off	10,000
Legal charges	5,000
Dividend received	50,000
Interest received	10,000
Sales (60,000 units)	60,00,000
Closing stock :	
Finished goods (2000 units)	1,60,000
W-I-P	1,20,000

Cost accounts for the year show that direct material consumption was ₹ 25,00,000, Factory overhead is recovered at 20% on prime cost Administration overhead is recovered at ₹ 6 per unit and selling and distribution overhead is recovered at ₹ 8 per unit.

Prepare profit and loss account, cost-sheet and reconciliation statement.

10. A company undertook a contract, the price of which was ₹ 5,00,000. Following details are given as on 31-12-2018.

Particulars :	Debit	Credit
Share capital	-	1,20,000
Creditors	-	10,000
Cash received (80% of work certified)	-	2,00,000
Land and Building	50,000	-
Bank balance	18,000	-



Particulars :	Debit	Credit
Charged to contract :		
Materials	1,00,000	-
Plant	15,000	-
Wages	1,30,000	-
Expenses	17,000	-
	<u>3,30,000</u>	<u>3,30,000</u>

Of the plant and materials charged to the contract plant costing ₹ 5,000 and materials costing ₹ 4,000 were lost.

On 31.12.2018 plant costing ₹ 5,000 was returned to stores. Cost of work uncertified was ₹ 2,000 and materials costing ₹ 4,000 were in hand at site charge 10% depreciation on plant.

Prepare contract account and Balance sheet as on that date.

11. A product passes through three processes P, Q and R. The normal wastage of processes : P - 3%, Q - 5% and R - 8%.

Wastage of process P was sold at ₹ 2/unit, that of Q at ₹ 4/unit and that of R at ₹ 8/unit. 10,000 units were issued to process P at a cost of ₹ 5 per unit.

The other details are as follows :

	P	Q	R
Sundry materials (₹)	1000	1500	500
Labour (₹)	5000	6500	6500
Direct expenses (₹)	1000	1200	1100
Actual output (units)	9500	9100	8100

Prepare process accounts, abnormal-loss account and abnormal gain account.

12. Shantha Transport Ltd. owns a bus which runs between Delhi and Chandigarh and back for 10 days in a month. The distance between Delhi to Chandigarh is 240 kms. The bus completes the trip from Delhi to Chandigarh and back on the same day.

The bus goes another 10 days in a month towards Agra and the distance between Delhi and Agra is 190 kms. This trip is also completed in the same day. For the rest of 4 days in the month it runs in the city covering a distance of 70 kms per day.



Other details are as follows :

Driver's salary per month ₹ 10,500

Conductor's salary per month ₹ 10,500

Token tax per month ₹ 18,000

Repair and maintenance per month ₹ 15,000

Cost of the bus ₹ 20,00,000

Life of the bus 10 years

Scrap value ₹ 2,00,000

Insurance per annum ₹ 5,400

Accountant's salary per month ₹ 4,800

Lubricant ₹ 200 per 100 km

Permit fees ₹ 5,000 per month

Normal capacity of the bus 50 passengers.

Diesel consumption 9 kms per litre at ₹ 45 per litre.

The bus is generally occupied 90% of the capacity between Delhi and Chandigarh, 80% between Delhi and Agra and it is always full when it runs within the city.

Calculate rate per passenger km. When a profit of 33.33% of taking is to be maintained?

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BBABMC 367/BBMBMC 367

VI Semester B.B.A./B.B.M. Degree Examination, April/May 2019

(Credit Based Semester Scheme)

HUMAN RESOURCE MANAGEMENT

Paper II – Elective — Industrial Relations and Labour Legislations

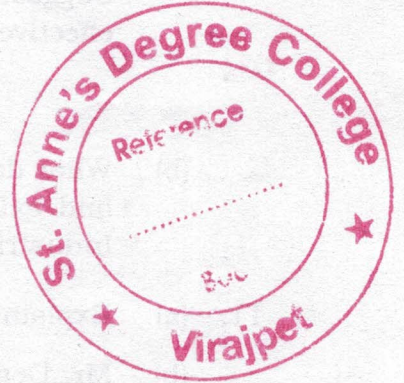
Time : 3 Hours]

[Max. Marks : 120

Instructions : Follow the instructions carefully.

SECTION – A

1. Answer **any ten** questions in **2 or 3** sentences each : **(10 × 2 = 20)**
- What do you mean by quality of work life?
 - State any two methods of understanding employer grievance.
 - Write any two principles of Red hot store rule.
 - What do you mean by strike?
 - What is social security?
 - Name the political party supporting BMS.
 - What is quality circle?
 - What are intra-mural services?
 - What do you mean by indiscipline?
 - Define Collective Bargaining.
 - State any two functions of Labour Welfare Officer.
 - State any two provisions of P.F. Act.



SECTION – B

Answer **any five** questions in not more than **2** pages each : **(5 × 8 = 40)**

- Explain the role of employees in maintaining sound industrial relations.
- Explain the essential conditions for the success of collective bargaining.
- What are the causes of indiscipline in Indian Industries?
- Explain the objectives of worker's participation in management.



6. Explain the various benefits available to industrial workers under the ESI Act 1948.
7. Write a note on works committee.
8. What are the causes for employee grievance?

SECTION - C

Answer the following questions in not more than 6 pages each : (3 × 20 = 60)

9. (a) What are the causes of industrial disputes? Briefly explain the existing machinery for the settlement of industrial disputes in India.

Or

- (b) Explain the important problems of trade unions. Suggest measures to strengthen the trade union movement in India.
10. (a) Explain the important methods of workers participation in management. Suggest measures for making workers participation in management effective.

Or

- (b) What do you mean by labour welfare services? Explain the intra-mural and extra-mural welfare services provided to the employees of Indian Industries.
11. (a) Explain the causes of poor industrial relations in India. (10)
- (b) Mr. Deshpande is working in M/S. Deshpande Ltd. since 2000. He is in charge of the quality maintenance department. He has delegated his authority to two of his subordinates who had more than ten years of experience. The subordinates were finding it difficult to function due to heavy work load. In 2010 June, they had once appealed to Mr. Deshpande to provide at least one more assistant. However this was not seriously attended and as a result one slot of Deshpande product was rejected in the market causing a loss of Rupees Ten Lakhs. Mr. Deshpande passed it on to the subordinates and they were directed to make good the loss. The subordinates immediately referred the matter to the trade union and the trade union has threatened to go on strike and stop production.

As a senior H.R. Manager how will you resolve this case?

(10)

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VI Semester B.B.A./B.B.M. Degree Examination, April/May 2019

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(2012 Scheme)

MARKETING MANAGEMENT

Paper II – Elective — Advertising and Sales Management

Time : 3 Hours]

[Max. Marks : 120

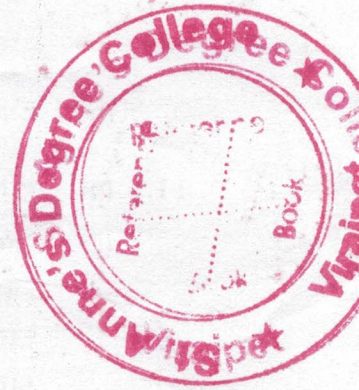
Instructions : *A single answer booklet containing 40 pages will be issued.
No additional sheets will be issued.*

SECTION – A

1. Answer **any ten** of the following in **2 or 3** sentences :

(10 × 2 = 20)

- What is outdoor advertising?
- Write the meaning of sales quotas.
- What is AIDA model?
- Define Publicity.
- What do you mean by window display?
- Write any two objectives of a sound compensation plan.
- What is a jingle?
- What is transit media advertising?
- What are sales territories?
- Write the meaning of emotional appeal.
- What is full service agency?
- What is advertising?



SECTION – B

Answer **any five** questions from the following in not more than **2** pages each :
(5 × 8 = 40)

- What are the objectives of advertising?
- Write the importance of sales organization.



4. What are the essentials of a good advertisement copy?
5. Write a note on advertising ethics.
6. Differentiate between advertising and personal selling.
7. Write the need to motivate the salesman.
8. What are the factors to be considered while selecting an advertising agency?

SECTION – C

Answer the following questions in not more than **6** pages each : **(3 × 20 = 60)**

9. (a) Define advertising. Analyse the benefits of advertising to various sections of society.

Or

- (b) Identify different methods of training salesmen.

10. (a) Evaluate the qualities of a successful salesman.

Or

- (b) Explain the methods of measuring effectiveness of advertising.

11. (a) What are the objectives of sales forecasting? **(10)**

- (b) Case study : **(10)**

Chocovit, a malt chocolate milk drink, was manufactured by a large MNC. The product was launched in the Indian market in 2000 after a successful test market in Mumbai and Bangalore. It was a brown coloured powder packaged in 500 gm glass jars. Its refill packs were also available. Consumer acceptance of the Brand was good and the sales kept on growing till 2010, reached to highest and started declining.

- (i) How 'chocovit' can compete with major players?

- (ii) What promotion strategy would you suggest to popularize this product?

VI Semester B.B.A./B.B.M. Degree Examination, April/May 2019*(Credit Based Semester Scheme)**(2012 Scheme)***INVESTMENT MANAGEMENT**

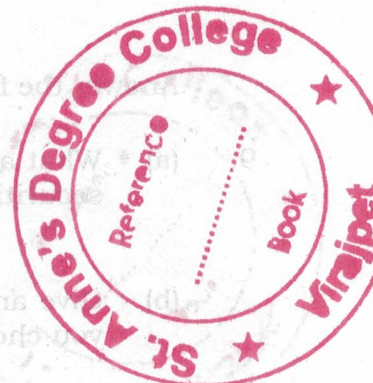
Time : 3 Hours]

[Max. Marks : 120

Instructions : A single answer booklet containing 40 pages will be issued.
No Additional sheets will be issued.

SECTION - A

1. Answer **any ten** of the following in **2 or 3** sentences each : **(10 × 2 = 20)**
- (a) Define 'Investment'.
 - (b) What is 'CRISIL' and 'CARE'?
 - (c) What is Nifty?
 - (d) What is guilt edged security?
 - (e) What is meant by intrinsic value of a share?
 - (f) State the meaning of 'Listing of Securities'.
 - (g) Name any four indices compiled by BSE.
 - (h) What are options?
 - (i) What are Blue chip stocks?
 - (j) Give the meaning of 'Alpha'.
 - (k) The standard deviation of a share is 0.48, while of market is 0.4. Correlation coefficient is 0.18. Calculate the Beta Coefficient.
 - (l) What do you mean by money market?



**SECTION - B**

Answer **any five** of the following in not more than **2** pages each : **(5 × 8 = 40)**

2. Explain the objectives of Investment.
3. Distinguish between 'Investment' and 'Speculation'.
4. Explain the factors to be considered in economic analysis.
5. Briefly describe the tenets of Dow's theory.
6. The risk free rate was 6% and the return on sensdex was 11%. The Beta of MRF Ltd was 1.6.
 - (a) Determine the expected return of security.
 - (b) What happens to the expected return, if the markets return increases to 14%? Assume the other inputs remains the same.
7. Write a note on NSE.
8. Explain the features of Government Securities.

SECTION - C

Answer the following in not more than **6** pages each : **(3 × 20 = 60)**

9. (a) What are ownership securities? Explain the different types of ownership securities with their features.

Or

(b) Give an option to invest in Land, LIC and Post office, which one would you choose and why?
10. (a) What do you mean by Fundamental Analysis? Discuss in detail the benefits and demerits of fundamental analysis.

Or

(b) What is a secondary market? Explain the benefits of stock market to the investors, company and economy.
11. (a) What are mutual funds? Explain the different types of mutual funds.

Or

(b) What is risk? Explain different types of risks in investments.



5. What are the merits and demerits of continuous audit?
6. Explain the vouching procedure of petty cash book entries.
7. State the objectives of verification of assets.
8. Write a note on the removal of a company auditor.

SECTION - C

Answer **ALL** the questions :

(3 × 20 = 60)

9. (a) Define Auditing and explain its objectives.

Or

- (b) Explain the internal check procedure for cash receipts and cash payments.

10. (a) Explain the verification and valuation of stock in trade and the auditor, duties in relation thereto.

Or

- (b) What are the objectives of audit programme? Explain the advantages and disadvantages of audit programme.

11. (a) Explain the preparation before the commencement of an audit.

Or

- (b) Explain the rights and duties of a company auditor.

SECTION - B