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B.Com SEM VI

21-22

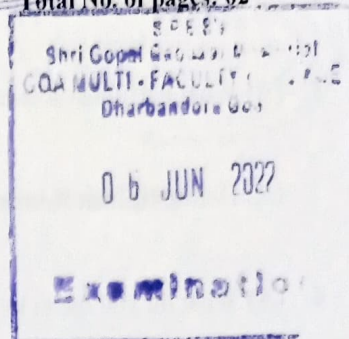
Question Papers



Roll No:

Total No. of Questions: 06

Total No. of pages: 02



B.Com Semester End Examination

CC 17 : Human Resource Management

Semester: VI

Duration: 2 Hrs.

Maximum Marks: 80

Instructions:

1. Answer All the Questions.
2. The marks are indicated at the right side of the corresponding question.
3. Section I Consists of questions carrying four marks each.
4. Sec II consists internal choices
5. Please read the question paper carefully and in case of any discrepancy, ask to replace it within 15 mins of the commencement of the examination.

SECTION I

1. Answer any four questions.

(4×4=16)

- a. What are the methods of data collection for Job Analysis? Explain in brief.
- b. Explain any four advantages Human Resource Management Practices.
- c. Write an explanatory note on Business Process Outsourcing.
- d. Differentiate between Time Wage & Piece Wage System.
- e. Explain the features of Employee Stock Option Schemes.
- f. Throw some light on Labour welfare and union movement in India.

2. Write Short Notes on the following. (Any four)

(4×4=16)

- a. Co-Partnership
- b. Halsey Plan
- c. Job Analysis
- d. Intramural & Extra Mural welfare measures
- e. Workers' Participation in Management
- f. Job Enrichment & Job Enlargement

SECTION II

3. (A) What is Human Resource Planning? Explain the Objectives and Importance of it.

OR

(X) Define Human Resource Management. Elaborate on various branches of HRM in brief. (12 Marks)

4. (A) What do you mean by Recruitment? Explain various sources of recruitment in brief.

OR

(X) What are various group incentive plans? Explain in details (12 Marks)

5. (A) What do you mean by Employee Empowerment? What are the forms of Empowerment? Discuss.

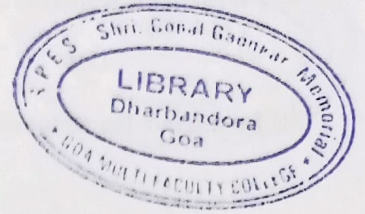
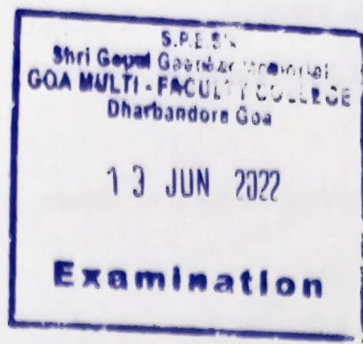
OR

(X) What is Labour Welfare? Why is it important? Discuss the various labour welfare agencies and the roles in detail. (12 Marks)

6. (A) Define a Trade Union. Explain its objectives and importance in brief.

OR

(X) What are the weaknesses of Trade Unions in India? Suggest some measures to overcome such challenges. (12 Marks)



Roll No:

Total No. of Questions: 6

Total No: of pages: 2

B.Com Semester End Examination

**DSE 6-Cost and Management Audit
Semester No: VI**

(CBCS)

Duration: 2 Hrs.

Maximum Marks: 80

Instructions: All questions are compulsory

Figures on the right indicate marks

Q.1 Answer ANY 4 from the following

(4 x 4)

- a) Write the objectives of Cost Audit
- b) Write a short note on Management Audit
- c) What is operational audit and state its four objectives
- d) Write a short note on Social Audit
- e) State the duties of cost auditor
- f) Which are the books to be maintained under Section 128 under Companies Act 2013.

Q.2 Write a short note on ANY 4 from the following

(4 x 4)

- a) Cost Audit Programme
- b) Cost audit note
- c) Internal Check
- d) Internal Audit
- e) Ceiling on the number of Cost audit
- f) Working Papers

Q.3 Answer ANY 1 from the following

A) Write the advantages and disadvantages of Cost Audit

OR

B) Enumerate the status of the cost auditor in a company

Q.4 Answer ANY 1 from the following

A) Differentiate between cost and financial audit

OR

B) State the cases under which a cost accountant will be disqualified to get appointed as cost auditor

Q.5 Answer ANY 1 from the following

A) Explain the liabilities of the cost auditor

OR

B) State the records and reports required by the cost auditor for smooth conduct of cost audit

Q.6 Answer ANY 1 from the following

A) Explain how the cost auditor gets familiarized with the industry

OR

B) Explain how the cost auditor gets familiarized with the company

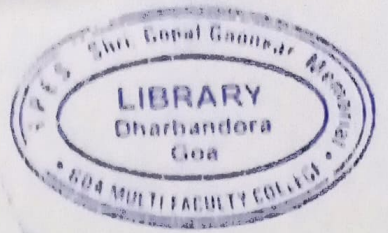
(12 X 1)

(12 X 1)

(12 X 1)

(12 X 1)

2022



Roll No:

Total No. of Questions: 06

Total No. of pages: 04

B.COM Semester End Examination
ADVANCED COST ACCOUNTING-I (DSE 5) (COD118)
Semester No: VI

CBCS

Duration: 02 Hrs.

Maximum Marks: 80

Instructions:

- 1) Question No. 1 is compulsory.
- 2) Answer any three questions from Q.No 2 to Q.No 6
- 3) Figures to the right indicate maximum marks.

Q1. The following direct costs were incurred on Job No. 415 of Standard Radio Company. (20)

Materials Rs.4, 010

Department A: 60 hrs @ Rs.3 per hour

B: 40 hrs @ Rs.2 per hour

C: 20 hrs @ Rs. 5 per hour

Overhead expenses for these three departments were estimated as follows:

Variable Overheads

Department A: Rs.5, 000 for 5.000 labour hours

B: Rs.3.000 for 1.500 labour hours

C: Rs 2,000 for 500 labour hours

Fixed Overheads: Estimated at 20,000 for 10.000 normal working hours. You are required to calculate the cost of Job 415 and calculate the price to give profit of 25% on selling price.

Q2. Batch No B - 150 incurred the following costs.

(20)

Direct Material Rs.10000

Dept. A - 800 labour hours @ 5 per hour

Dept. B - 1400 labour hours @6 per hour

Factory overheads are absorbed on labour hour basis and the rates are 7/ per hour for dept. A and 4 per hour for dept. B. The firm uses a cost plus system for selling prices and expects a 25% gross profit (sales value minus Factory cost). Administrative overheads are absorbed at 10% of selling Price. Assuming that A-110 units were produced in Batch B-150. Calculate selling price per unit.

Q3. A transport company has been given a 40 km/long route to run 5 buses. The cost of each is Rs.13.00.000.

The buses will make 3 round trips per day carrying on an average 80% passengers of their seating Capacity.

The seating capacity of each bus is 40 passengers. The buses will run on an average 25 days in a month.

The other information for a year are given below.

Garage Rent Rs.8.000 per month

Annual repairs and maintenance Rs.45.000 per bus

Salary of 5 drivers Rs.6, 000 each per month

Wages of conductors Rs.4.800 each per month

Manager salary Rs.15.000 per month

Road Tax Rs.10000 per quarter

Office expenses Rs.4,000 per month

Cost of Diesel per litre Rs.66

Km per litre of each bus 6 kms

Annual Depreciation 15% of cost

Annual insurance 3% of cost

Calculate the bus fare to be charged from each passenger per km, if the company wants to earn a profit of $33\frac{1}{3}\%$ on takings (total receipts from passengers) (20)

Q4. You are required to prepare a Reconciliation statement from following information obtained from records of a manufacturing company at the end of year 2017-18: (20)

Profit as per costing records (Estimated) Rs.3,44,800

Profit as per Financial books (Actual) Rs.2,57,510

Works Overhead under-absorbed in cost Rs.6,240

Administrative Overhead over recovered in cost Rs.5,000

Selling Overhead recovered less in cost Rs.1,600

Depreciation absorbed in cost Rs.25,000

Depreciation charged in Financial Books Rs.22,400

Loss due to obsolescence charged in Financial Books Rs.11,400

Interest on investments not included in cost Rs.16,000

Income Tax provided in Financial Books Rs.80,600

Bank Interest and Transfer Fees accounted for in Financial Books only Rs.1,500

Stores adjustment (Credit in Financial Books only) Rs.950

Loss due to Depreciation in Stock Values accounted for in Financial Books only 13,500

Q.5

A) Explain the Nature & purpose of Job order costing

(10)

B) What are the causes of disagreements between costing & financial profits?

(10)

(5x4=20)

Q.6 Write short notes on (Any Four)

- a) Economic batch quantity
- b) Operating costing
- c) Need for reconciliation
- d) Tenders & quotations
- e) Batch costing
- f) Cost control v/s Cost reduction

Roll No: _____
Total No. of Questions: 06

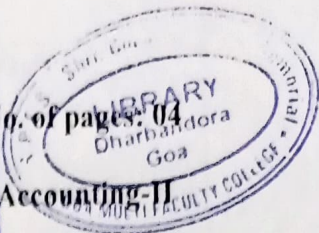
B. Com Semester End Examination

Cost and Management Accounting Major VII-Advanced Cost Accounting-II

Semester VI Examination

Duration: 02 Hrs.

Maximum Marks: 80 Marks



- Instructions:**
- 1) Question No. 1 is Compulsory.
 - 2) Q. No. 2 to Q. No. 6 answer any three Question.
 - 3) Figures to the right indicate maximum marks allotted.
 - 4) Provide sufficient margin space in the answer-book for recording marks.
 - 5) Enter the appropriate main & sub-question numbers in the answer-book.

Q1. A product passes through three processes A, B and C after which it is transferred to finished store. The following information is supplied for the month of April, 2022. (20)

Particular	Process A ₹	Process B ₹	Process C ₹	Finished Stock ₹
Opening Stock	40,000	48,000	32,000	1,20,000
Direct Material	80,000	84,000	1,20,000	--
Direct Wages	60,000	60,000	64,000	--
Direct Expenses	20,000	10,000	60,000	--
Production Overhead	36,000	14,000	1,00,000	--
Closing Stock	20,000	24,000	16,000	60,000
Inter process profit for Opening Stock	--	8,000	8,000	44,000
Profit % on Cost Price to next process	33.33%	25%	25%	--

Closing stock in each process is valued at Prime Cost and Finished Stock has been valued at price at which it was received from Process C. sales during the month amounted to Rs. 14,00,000.

Prepare and compute:

- a) Process Cost Accounts showing profit element at each state.
- b) Actual realised profit and,
- c) Stock valuation for Balance Sheet.

Q2. Inspiron Ltd. Commenced a Contract on 1st April, 2018. The total Contract price was for Rs. 70,00,000 and it is likely to be completed on 31st December 2019. The actual expenditure upto 31st March, 2019 and subsequent estimated expenditure upto 31st December, 2019 are given below. (20)

Particular	Actual Expenditure upto 31-03-2019 (₹)	Estimated Expenditure from 01/04/2019 to 31/12/2019 (₹)
Material Issued	18,40,000	12,74,000
Direct Labour	8,80,000	6,40,000
Sub Contract Charges	40,000	60,000
Chargeable Expenses	2,40,000	3,40,000
Plant Purchased	6,00,000	--
Plant returned to Stores at the end of the period (Original Cost)	2,00,000	4,00,000
Architecture Fees (% of Work Certified)	4%	4%
Work Certified	40,00,000	70,00,000
Work Uncertified	1,00,000	--
Cash Received	32,00,000	36,00,000

The Plant is subject to annual depreciation @20% p.a. on original cost. It was decided that the profit to be taken credit for should be that portion of estimated net profit to be realised on completion of the contract which the certified value of work as on 31st March, 2019 bears to the total contract price.

You are required to prepared Contact Account for the year ended 31st March, 2019 and show your calculation of profit to be credited to the Profit and Loss Account for the year ended 31st March, 2019. Calculation should be made to the nearest rupee.

Q3. Ledger of Keshava Ltd. shows the following balance as at 1st April, 2022. (20)

Particular	Dr. ₹	Cr. ₹
Raw Materials Control Account	2,00,000	
WIP Control Account	4,00,000	
Finished Goods Control Account	3,00,000	
General Ledger Control Account		9,00,000
	<u>9,00,000</u>	<u>9,00,000</u>

Transaction during the period 1st April, 2022 to 31st April, 2022 were as under:

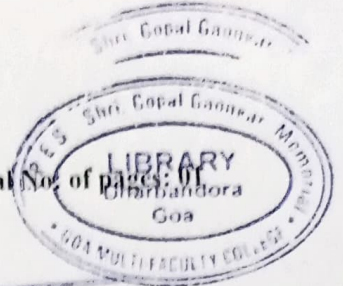
Particular	₹
Raw material purchased on credit	10,00,000
Raw material issued to production	8,00,000
Raw material returned to Creditors	50,000
Loss of Raw material	10,000
Direct Wages allocated to WIP	3,00,000
Factory Overhead allocated to WIP	2,50,000
Finished Goods (at Cost)	14,00,000
Cost of Goods Sold	15,00,000
WIP rejected having no scrap value	20,000
Finished Goods returned by Debtors (at cost)	10,000

2022

Roll No:

Total No. of Questions: 06

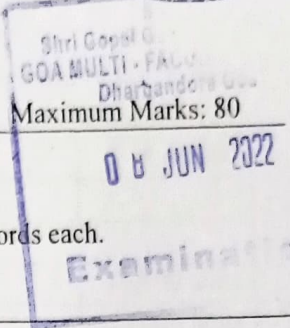
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B. Com Semester End Examination
International Economics – CC18

Semester No: VI
CBCS Ordinance

Duration: 02 Hrs.



Instructions:

- 1 All questions are compulsory
2. Answer sub- questions in question 1 and 2 in not more than 100 words each.
- 3 Answer questions 3 to 6 in not more than 400 words
4. Figures to the right indicate maximum marks to the question

Q.1 Answer any four of the following

(4X4=16 Marks)

- a) Explain four salient features of international trade.
- b) Write a note on free trade v/s protectionism.
- c) Write a brief note on exchange control.
- d) What is Sanitary & Phyto-sanitary measures?
- e) What are the components of balance of payments?
- f) What are causes of disequilibrium in balance of payment?

Q.2 Answer any four of the following

(4X4=16 Marks)

- a) Explain the functions of foreign exchange market.
- b) What are the factors influencing short-term exchange rates?
- c) What is Liberalized Exchange Rate Management System?
- d) Write a note on foreign direct investment.
- e) Explain operations of foreign institutional investors
- f) Explain impact of FPI on capital markets and the exchange rate.

Q.3 A) Describe technological gaps theory of international trade.

(12 Marks)

OR

Q.3 B) Discuss the gains from international trade.

Q.4 A) Explain different concepts of Terms of Trade.

(12 Marks)

OR

Q.4 B) Discuss the important measures of correcting disequilibrium in BoP.

Q.5 A) Elucidate different types of exchange rate systems.

(12 Marks)

OR

Q.5 B) Examine the various determinants of FDI of a host country.

Q.6 A) Explain operational characteristics of MNC.

(12 Marks)

OR

Q.6 B) Discuss various entry modes adopted by MNC in International business.

You are required to prepare in the cost of Ledger the following:

- Raw Material Control Account
- WIP Control Account
- Finished Goods Control Account
- General Ledger Control Account
- Cost of Sales Account.

Q4. Given below the information available from the records of a process industry for "Process J" for the month of December, 2022. (20)

Units in Work in Process as on 1st December, 2022	₹ 40,000
Degree of Completion:	
Material: 100%, Labour and Overheads 25%	
Unit introduced	16,000 units
Units completed in the month	14,000 units
Units in Work in Process as on 31st December, 2022	
Degree of Completion:	
Material: 100%, Labour and Overheads 33.33%	
Cost incurred on Opening WIP:	
Materials	₹ 60,000
Labour	₹ 10,000
Overhead	₹ 10,000
Cost incurred during the month:	
Materials	₹ 2,56,000
Labour	₹ 1,50,000
Overhead	₹ 1,50,000

By using Weighted Average Method, you are required to prepare:

- Statement of Equivalent units of production.
- Statement of Cost per each element
- Statement of apportionment of cost
- Process 'J' Account.

Q5.A Rajesh Enterprise operates an integral system of accounting. You are required to pass the Journal Entries only for the following transaction that took place for the year ended 31st March, 2022. (10)

Particular	₹
Material purchased from Meera & Co.	80,000
Material issued to production	20,000
Wages paid to workers	10,000
Selling & Distribution expenses applied to cost of sales	50,000
Factory overhead absorption rate is 150% of wages charged to WIP	5,000

Q5B. Explain the Objectives of Uniform Costing.

(10)

(4*5=20)

Q6. Answer the following Questions:

- a) Meaning of Equivalent production.
- b) Escalation Clause.
- c) Features of Integral Costing.
- d) Scope of Activity Based Costing