

BBA (H) Semester VI Examinations, 2022
Subject: Cost and Management Accounting
Paper: AF-6.1 (Elective-A)

Time: 4 Hours

Full Marks: 80

The figures in the margin indicate full marks.
Candidates are required to give their answers in their own words as far as practicable.

Answer to question 1 is compulsory. Answer any five from the rest.

1. Answer any ten questions: 2 x 10 = 20
- (a) What is notional cost?
 - (b) What is P/V ratio?
 - (c) What do you mean by factory overhead? Give example.
 - (d) What is stock turnover ratio?
 - (e) What is Rowan Plan of payment of wages?
 - (f) If profit is 25% on cost, what is the percentage profit on sales?
 - (g) What is bin card?
 - (h) What is stores ledger?
 - (i) What is absorption costing?
 - (j) Distinguish between cash budget and cash flow statement.
 - (k) What is flexible budget?
 - (l) Distinguish between by-product and joint-product?
 - (m) How do you compute material usage variance?
 - (n) How do you compute material mix variance?
 - (o) What do you mean by “cost-driver” in the context of activity-based costing?

2. A chemical process yields the following products out of materials introduced in the process:

	<i>% of material</i>
Main Product A	60
By-Product B	15
By-Product C	20
Wastage	5

Following additional information has been provided:

- (a) Total cost incurred:

Input 1,000 units	Rs. 4,600
Direct labor	Rs. 4,100
Overheads	Rs. 6,000
- (b) One-unit Product C requires half the raw material required for one unit of product B; one unit of product A requires one and a half the raw materials required for product B.
- (c) Product A requires double the time needed for the production of one unit of product B and one unit of Product C.

P.T.O.

- (d) Product C requires half the time required for production of one unit of Product B.
 (e) Overheads are to be in the ratio 6:1:1.

You are required to calculate the total and per unit cost of each of the products. 12

3. A manufacturing company produces two products X and Y. Particulars relating to the products are given below:

Particulars	Product X	Product Y
Direct material cost per unit	10	12
Direct labor per unit	10	8
Units produced	200	200
Direct labor hours per unit	12	12
Materials moves per unit	10	14

Required:

- (i) Determine cost per unit of the products using volume-based allocation method (direct labor hour rate).
 (ii) Determine cost per unit of the products using activity-based costing method 6+6=12
4. From the following information supplied by XYZ Ltd., prepare a cash budget for the period from 1st September, 2021 to 31st December, 2021: 12

Months	Credit Purchase	Credit sales	Wages	Selling expenses	Overheads
July	85,000	1,60,000	32,000	8,000	10,000
August	92,000	1,85,000	37,000	9,500	11,500
September	1,00,000	2,10,000	42,000	10,500	13,000
October	1,20,000	2,45,000	49,000	12,500	14,500
November	90,000	1,78,000	35,500	8,900	10,500
December	98,000	1,82,000	36,000	9,000	11,000

5. A company planning the production of 1,000 units of a particular item, calculated its unit standard costs as follows:

Materials 10 kg. at Rs. 5 per kg.

Labour 3 hours at Rs. 8 per hour

The target of 1,000 was achieved, but the following unit costs were recorded:

Materials 11 kg. at Rs. 4.50 per kg.

Labour 2.5 hours at Rs. 10 per hour

Calculate:

- (i) The total variance
 (ii) The material variance
 (iii) The material price variance
 (iv) The material usage variance
 (v) The labor variance
 (vi) The labor rate variance
 (vii) The labor efficiency variance

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6. Disha industries Ltd. provides the following information

Sale price RS. 20 per unit

Variable cost Rs. 14 per unit

Fixed Overhead Rs. 7, 92,000 per annum.

How many units must be produced and sold to earn a profit of 10% on sales? 12

7. X Ltd. made sales of Rs. 1, 00,000 during a certain period. The net profit for the same period was Rs. 10,000 and the fixed overheads were Rs. 15,000. Find:

(a) P/V ratio

(b) Break-Even Point Sales

(c) Volume of sales to earn a profit of Rs. 15,000

(d) Net profit from the sales of Rs. 1,50,000

(e) Margin of safety when profit is Rs. 15,000

(f) Profit or loss from sale of 9,000 units 12

8. XYZ Company manufactures a product ABC by using 3 raw materials. For every 100 kg. of ABC, 125 kg. of materials are used. In April, 2020, there was an output of 5,600 kg. of ABC. The standard and actual particulars of April, 2020 were as follows:

Raw materials	Standard		Actual	
	Mix	Price per kg. (Rs.)	Mix	Price per kg. (Rs.)
X	50%	40	60%	42
Y	30%	20	20%	16
Z	20%	10	20%	12

Compute Material Price and Material Mix Variances. 12

9. Write short notes on the following: 4X3=12

(a) Variance Analysis

(b) Advantages and disadvantages of standard costing

(c) Break-Even Analysis

10. (a) Describe, in brief, the functions of Cost Accounting and Management Accounting.

(b) Briefly narrate any one of the techniques of costing. 8+4=12

BBA (H) Semester VI Examinations, 2022
Subject: Sales and Distribution Management
Paper: SMM-6.1 (Elective-B)

Time: 4 Hours

Full Marks: 80

The figures in the margin indicate full marks.

Candidates are required to give their answers in their own words as far as practicable.

Answer Q. 1 and any five from the rest.

1. Answer any ten questions: 2x10=20
 - (a) What is personal selling?
 - (b) Define sales management.
 - (c) Define prospecting.
 - (d) What is after sales service?
 - (e) What is follow up after sales?
 - (f) What is sales territory?
 - (g) What is job analysis?
 - (h) Define sales performance.
 - (i) What is sales force recruitment?
 - (j) What is sales force selection?
 - (k) What is sales training?
 - (l) Define retailing
 - (m) What is sales planning?
 - (n) What is sales forecasting?
 - (o) What is sales budget?

2. Explain different stages of personal selling process. 12
3. Explain various sources of prospecting under personal selling process. 12
4. Explain four major sales forecasting techniques. 12
5. Discuss different external sources of recruiting sales persons. 12
6. Explain different stages of selection process in respect of sales force selection. 12
7. Explain different ways of training newly recruited sales people used by companies. 12
8. How do you prepare job descriptions of sales persons of a pharmaceutical company as a sales manager? 12
9. Explain a. Sales force motivation b. Distribution Channels 6+6=12
10. Write short notes on any two: 6+6=12
 - (a) Job descriptions
 - (b) Closing the sales
 - (c) Sales force motivation.

BBA (H) Semester VI Examinations, 2022
Subject: Industrial Relations & Industrial Relations Laws (IR & ILR)
Paper: HRM-6.1 (Elective-C)

Time: 4 Hours

Full Marks: 80

The figures in the margin indicate full marks
Candidates are required to give their answers in their own words as far as practicable

Answer Q. 1 and any five from the rest.

1. Answer any ten questions: 2X10=20
- (a) Who are the actors in the IRS model proposed by Dunlop?
 - (b) How is strike different from lockout?
 - (c) What is the difference between registration and recognition of trade unions under the Trade Unions Act, 1926?
 - (d) Highlight the significance of Industrial Employment (Standing Orders) Act, 1946 in industrial relations.
 - (e) What is Dominant Nature Test mentioned under the Industrial Disputes Act, 1947?
 - (f) What do you mean by Industrial Democracy?
 - (g) Differentiate between lay off and retrenchment as per the Industrial Disputes Act, 1947.
 - (h) State the importance of harmonious industrial relations.
 - (i) Are industrial disputes and industrial conflicts the same? Give reason.
 - (j) What is Closed Shop Union?
 - (k) Justify the need for workers' participation in management.
 - (l) Highlight the essence of Model Grievance Procedure.
 - (m) How is discharge different from dismissal?
 - (n) Name any two trade unions in India.
 - (o) Why do workers join trade union?
2. The outcome of industrial relations is determined by several factors. In the light of this statement, examine the various factors which affect industrial relations in the country. 12
3. Describe the authorities provided under the Industrial Disputes Act, 1947 for the prevention of industrial disputes? 12
4. Discuss the major theories of trade unions and their significance in the contemporary context. 12
5. Present the framework of Dunlop's Industrial Relations System. Does the model have any shortcoming? If yes, what are those? 12
6. Describe the procedure for the modification and cancellation of Standing Order under the Industrial Employment (Standing Orders) Act, 1946. 12
7. Compare and contrast functions of Works Committee and Joint Management Council in India. 12

8. Advances in technology change the course of industrial relations in the country – Discuss. 12
9. Trade unions were once a powerful voice for workers' rights in India. But now there is decline in their popularity and membership. Could you identify and explain the reasons for the declining popularity and membership of trade unions in India? 12
10. Give an account of suggestions to make the workers' participation schemes more effective in India. 12

BBA (H) Semester VI Examinations, 2022

Subject: System Analysis and Design

Paper: SM-6.1 (Elective-D)

Time: 4 Hours

Full Marks: 80

The figures in the margin indicate full marks

Candidates are required to give their answers in their own words as far as practicable

Answer Q. 1 and any five from the rest.

1. Answer any *ten* questions. 2×10 = 20
 - (a) Mention any two tasks of a System Designer?
 - (b) Mention the items that are kept in feasibility study report.
 - (c) Why is system analysis required?
 - (d) What are the different types of feasibility study?
 - (e) Why is system design required?
 - (f) What are the tasks of a System Analyst?
 - (g) Cite an example on cardinality.
 - (h) Mention any two most essential skills of a system designer.
 - (i) Write the full forms of SQL, RDBMS, DDL, and DML.
 - (j) Mention any four system design tools.
 - (k) What is top-down analysis?
 - (l) State any two advantages of Waterfall model.
 - (m) State any two advantages of Spiral model.
 - (n) State any two methods for gathering required data for developing software.
 - (o) State any two required features of screen design.
2. Draw a Data Flow Diagram for COVID-19 vaccination starting from the registration in the website. List out your own assumptions. 12
3. Define the following keys – (i) Primary key; (ii) Secondary key; (iii) Foreign key; (iv) Super key. Give example for each. 4×3 = 12
4. Describe different stages of System Development Life Cycle (SDLC) with schematic diagram. 12
5. State any six problems as faced during the entire SDLC phases. Depict those briefly. 12
6. Give the structure of SRS (Software Requirement Specification) document. 12
7. State the importance of coding phase in SDLC. What are the objectives of input design? 4+8 = 12
8. Define the following – (i) Detailed report; (ii) Summary report; (iii) Exception report; (iv) Flat forms. 4×3 = 12
9. Mention the symbols that are required for drawing Data Flow Diagram. Give example of application for each. 12
10. How can you design a traffic control software? Describe briefly. 12