Distant Jeanstri

ROOF BURNING

2021

(5th Semester)

COMMERCE (Honours)

Paper No.: BCAF-05

(Advanced Cost and Management Accounting)

Full Marks: 70 Pass Marks: 45%

Time: 3 hours

The figures in the margin indicate full marks for the questions

horing amor an ad Linguose Inco -

1. (a) Define Management Accounting. How does management accounting differ from financial accounting? 4+10=14

(b) The following figures have been extracted from the financial accounts of a manufacturing firm for the first year of its operations:

A PRINCED WAS IRROUGHT Direct Material consumed

Direct Wages

50,00,000

30,00,000

(Turn Over)

22L/151

ODD OT

THE STATE OF THE

CONCR

	\mathbf{v}_{i}
Factory Overheads	16,00,000
Administrative Overheads	7,00,000
Selling and Distribution Overheads	9,60,000
Bad Debts	80,000
Preliminary Expenses written off	40,000
Legal Charges	10,000
Dividends received	1,00,000
Interest received on deposits	20,000
Sales (120000 units)	1,20,00,000
Closing Stock:	
Finished Goods (4000 units)	3,20,000
Work-in-Progress	2,40,000

The cost accounts for the same period reveal that the direct material consumption was \\$56,00,000. Factory overheads are recovered at 20% on prime cost. Administrative overheads are recovered at \\$6 per unit of production. Selling and distribution overheads are recovered at \\$8 per unit sold.

Prepare the Profit and Loss Accounts both as per financial records and as per cost records. Reconcile the profits as per the two records.

4+4+6=14

2. (a) Explain with examples (i) FIFO and (ii) LIFO methods of pricing the issue of materials.

Or

(b) The following particulars are related to a manufacturing company which has three production departments—P, Q and R and two service departments—X and Y:

Production Departments:

P: ₹2,000

Q: ₹1,500

R: ₹1,000

Service Departments:

X:₹500

Y: ₹400

MILIES DESIGN

The service department expenses are charged on a percentage basis as follows:

CONTRACTOR

tree eleithick

Labour angula.

(varient))

is main to sirish

	Product	ion Depa	rtments	A real of	vice tments
Service Depts.	P_{c}	ar Q	,R	X	Y
X	20%	30%	40%	- 197	10%
Y	30%	30%	20%	20%	- 4

Prepare a statement showing the distribution of the two service departments expenses to three

DUO AR I

DUB, AT

DOE LI

0000

OFFI

COP

TO A

THE STATE

HUS

departm	ents under
production	n method and
(i) simultaneous equation (ii) repeated distribution	117

3. (a)	From the following information, proceed Contract A/c, Contractee A/c Work-in-Progress A/c:	0+2+2=14 ₹
	Work certified by architects	1,43,000
	Cash received from the contractee	1,30,000
	Materials sent to site	64,500
	Labour engaged on site	54,800
	Plant installed at site	11,300
	Value of plant at 30th June (Closing)	8,200
	Cost of work not yet certified	3,400
我等 。	Establishment charges	3,250
and the Marketine	Direct expenditure	2,400
The service of the se	Wages accrued due	1,800
to the second particular second	Materials, closing balances	1,400
port of the second	Materials returned to store	400
products	Direct expenses accrued due	200
anti Mari	Contract price	2,00,000

Or

(b) Product A is obtained after it passes through three distinct processes. You are required to prepare Process Accounts from the following information:

14

Santa K W	•	Process		
The second	Total	X	Y	Z
2 . 6	₹	₹	₹	₹
Material	15,084	5,200	3,960	5,924
Direct Wages	18,000	4,000	6,000	8,000
Production Overheads	18,000	41.	Maraja K	

1000 units @₹6 per unit were introduced in Process X. Production Overheads to be distributed as 100% on Direct Wages.

aza u neg	Actual Output	Normal Loss	Value of Scrap per unit
	Unit	%	₹
Process X	950	5%	4
Process Y	840	10%	8
Process Z	750	15%	10

4. (a) What do you mean by Standard Costing? Discuss the advantages and disadvantages of standard costing.

4+5+5=14

	Or	20.04
(b)	From the following data, cale	culate
BROY	(i) P/V ratio; (ii) profit when sales are ₹	20,000;
	(iii) new break-even point if s is reduced by 20%:	elling price
	Fixed expenses—₹4,	000
the same of the same	Break-even point—₹	10,000
T. I.		4+5+5=14
(a)	What is meant by zero-base	budgeting?
(α)	How does it differ from	traditional
a la grada de	budgeting? Discuss its adva-	
	disadvantages.	2+6+6=14
,dob	Or	KAME THE
(b)	Prepare a flexible budget	from the
(D)	following information at 50%	
	70% capacity:	14
120		% capacity
a)	The second secon	1 X manuarity or
Carrier Control	Variable Overheads :	T Secure
07	Indirect material	3,000
and the state of t	Indirect labour	9,000
	Semi-variable Overheads :	
first	Electricity (40% fixed	JERAM (D)
	60% variable)	15,000
1 0.71 mg	Repairs (80% fixed 20%	The state of the s
	variable)	1,500

22L/151

(Continued

Fixed Overheads:	
	8,250
Depreciation	2,250
Insurance	10.
Salaries	7,500
Total overheads	46,500
Total Oversies	

BHW IN A

2021 maisignestab

(5th Semester)

COMMERCE COMMERCE

(Honours)

Paper No.: BC-505

(Project Planning and Control)

Pass Marks: 45%

Time: 3 hours

The figures in the margin indicate full marks for the questions

1. (a) What is meant by Foreign Direct Investment? Explain the advantages and disadvantages of Foreign Direct Investment.

14

Or

(b) Explain tools for identifying investment opportunities. Explain in detail environmental scanning. 5+9=14

tagailantquest

(Turn Over)

2. (a) What is demand? Explain the determinants of demand.

14

t roll ore die

- (b) Explain the various methods of primary information collection.
- 3. (a) Discuss the various types of production system.

Or

- (b) What is meant by material management? Explain the various functions of material management. 7+7=14
- 4. (a) What is cost of project? Discuss the various major cost elements.

Or

Act times in the

- (b) Explain the various means of finance.
- 5. (a) Prepare a specimen of Balance Sheet. 14

 Or
 - (b) What is marginal cost? Give the advantages and disadvantages of marginal cost.

covironmication meanings.

2021

(5th Semester)

COMMERCE

Paper No.: BC-502

(Business Environment)

Full Marks: 70

Pass Marks: 45%

Time: 3 hours

(PART : B—DESCRIPTIVE)

(Marks: 45)

The figures in the margin indicate full marks for the questions

1. (a) Explain various components of Indian business environment.

9

Or

- (b) Define the term Business Environment.

 Discuss the various features of business environment.

 2+7=9
- (a) What do you mean by price? Explain various types of pricing.

22L/147a

(Turn Over)

Or

(b)	Discuss	the	various	classifications	of	
(D)	industrie		7.443			9

3. (a) What is poverty? Discuss the causes of poverty. 2+7=9

Or

- (b) What are the causes of sickness of small-scale industries? Discuss the remedial measures for industrial sickness.

 5+4=9
- **4.** (a) Distinguish between Fiscal Policy and Monetary Policy.

Or

- (b) Explain advantages and disadvantages of Foreign Direct Investment.
- 5. (a) Explain major policies of 12th Five-Year Plan.

Or

(b) Discuss the history of planning in India.

What were the objectives of 1st FiveYear Plan?

4+5=9

* * *

9

		1.4	
1			
_	•		-

(5th Semester)

COMMERCE

Paper No.: BC-502

(Business Environment)

(PART : A—OBJECTIVE)

(Marks : 25)

The figures in the margin indicate full marks for the questions

1. Tick () the correct answer in the brackets provided:

1×10=10

(a) The environment, which refers to the factors that affect the consumers, is

(i)	economic	
1		

- (ii) political ()) about more (iii)
- (iii) cultural) ()(iii) bus in diest (iii)
- (iv) legal () work and location (u)

(b)	By rest	which Act does the government check rictive trade?
	(i)	MRTP Act
	(ii)	FEMA Act ()
	(iii)	Industrial Act, 1991 ()
	(iv)	None of the above ()
		(Business Environment)
(c)		ch among the following is not opened for ate sector?
		(EATDRIEG-A:TRAS)
	(i)	Railways ()
estions	(ii)	() mosels margin material full marks / - is
		Education sector ()
: b: 1×10=1	(iv)	Power sector ()
1-0		calization is the term used to describe
	(i)	investment (()) minimum (i)
	(ii)	foreign trade () () Leading ()
	(iii)	Both (i) and (ii) () () () () () () () () (
	(iv)	None of the above ()

	(e)	Which one is not the main objective of Fiscal Policy in India?		
		(i)	To promote employment opportunities ()	
		(ii)	To minimize the inequalities of income and wealth ()	
		(iii)	To promote price stability ()	
			To increase liquidity in economy ()	
			(i) The Sick Industrial Companies Act was	
	(f)	Cur	rency notes and coins are called as	
	**	(i)	flat money () mutaleign (t)	
		(ii)	legal tenders (ii) the main problem in	
		(iii)	fiat money () yusiobul (iii)	
		(iv)	Both (ii) and (iii)	
	(g)	Con besi	npetition is beneficial to the competing firms des benefiting the	
		(i)	producers gain (relat) managered (if F)	
		(ii)	intermediaries print(sty) Masibal (ii)	
		(iii)	finances (man) a glass in the little of the	
		(iv)	consumers som(and basintified (a) t	
BE/B	C-5	02/14	F7	

(h)	The Father of Indian Planning is
	(i) Jawaharlal Nehru ()
	(ii) Mahatma Gandhi ()
hotel	(iii) B. R. Ambedkar ()
	(iv) M. Vishweswaraih
No.	The transport of the state of the same of
(i)	The Sick Industrial Companies Act was passed by
	(i) Legislature ()
	(ii) Parliament ()
	(iii) Judiciary ()
	(iv) Public ()
<i>(i)</i>	Which of the following is not a feature of Indian Planning?
	(i) Development Planning ()
	(ii) Indicative Planning (and)
	(iii) Democratic Planning
	(iv) Centralised Planning (100)

2.	State whether the following statements are True (
	or False (F) by putting a Tick (\checkmark) mark:	T
		$1\times5=5$
	Sagro-cultural coverages	

(a)	The Department of Ein 1986.	nvironment was establi	shed

(T / F)

(b) Investment is the property acquired for future income.

(T / F)

(c) Cyclical unemployment is the main problem in India.

(T/F)

(d) First Five-Year Plan was an agriculture plan.

(T/F)

(e) Creeping is when prices are falling continuously.

(T/F)

3. Write notes on any five on the following: $2 \times 5 = 10$

(a) Socio-cultural environment

Ale Department of Environment was established

(Harry of) and the same

that the state of the state of

for investment is the property acquired for viture

(1/1)

新 [10] [2] [2] [2]

the main comblent a

Cyclical unemployment is the main problem as Irdia.

7

Dell'e Tree Tree de ague de l'agree Tree Van H

The second of the second

and the flow of the fact of

el Creeping in when priege agg falling con auronaly

(b) Seasonal unemployment

(c) Privatization

(d) Mahalanobis model

(e) Savings Sa

(f) Cash reserve ratio

(g) Small-scale industries

+++

2021

(5th Semester)

COMMERCE

Paper: BC-503

(Business Mathematics and Computer Applications)

Full Marks: 70 Pass Marks: 45%

Time: 3 hours

(PART : B—DESCRIPTIVE)

(Marks: 45)

The figures in the margin indicate full marks for the questions

1. (a) (i) Evaluate (without expanding): 4

(ii) Solve with the help of Cramer's rule:

$$x+y+z=3$$
$$y-z=0$$
$$x+y=2$$

5

BMCA/BC-500

 $\mathcal{I}r$

(b) The total sales S in thousand of rupees of a firm selling two products x and y is given by the relationship

$$S = a + bx + cy$$

Data for the first three months are given by the following:

•			
Months	Total Sales	х	y
WEATH I OCH	12	2	3
2	13	6	2
3	15	5	3

Using determinant method, determine the sales in the next month when it sells 4 units of x and 5 units of y.

2. (a) (i) If incided migroup and recoupil and

$$A = \begin{bmatrix} 1 & 0 \\ 0 & 1 \end{bmatrix} \text{ and } B = \begin{bmatrix} 0 & 1 \\ -1 & 0 \end{bmatrix}$$

show that

$$(aA + bB)(aA - bB) = (a^2 + b^2)A$$

(ii) Find the inverse of a matrix

$$\begin{bmatrix} 2 & 0 & -1 \\ 5 & 1 & 0 \\ 0 & 1 & 3 \end{bmatrix}$$

Or Comment (a)

(b) If

$$A = \begin{bmatrix} 1 & 2 & 1 \\ 0 & 1 & -1 \\ 3 & -1 & 1 \end{bmatrix}$$

show that $A^3 - 3A^2 - A + 9I = 0$.

9

3. (a) (i) Evaluate:

4

$$\lim_{x \to 0} \frac{\sqrt{2+3x} - \sqrt{2-5x}}{4x}$$

(ii) Find the first-order partial derivatives of $x^2 + 6xy + y^2$.

Or

(b) Find the maximum and minimum values of the function

$$\frac{2}{3}x^3 + \frac{1}{2}x^2 - 6x + 8$$

4. (a) Explain various components of computer system with diagram.

Or

(b) Discuss various areas of computer application.

9

5. (a) Discuss various types of computer networking.

Or

(b) Define network topologies. Explain various types of network topologies with diagram.

In case whereas areas of

and as 01 at 2 0 2 17 radigute a diff.

(5th Semester)

COMMERCE

Paper No.: BC-503

(Business Mathematics and Computer Applications)

(PART : A—OBJECTIVE)

(Marks : 25)

The figures in the margin indicate full marks for the questions

SECTION—I

2. Choose the correct answer and place its code in the

- 1. Indicate whether the following statements are True (T) or False (F) by putting a Tick (\checkmark) mark: $1 \times 5 = 5$
 - (a) Matrices are now-a-days applied in all disciplines.

(T / F)

brackets provided;

My The value of

(b) The concept of limit is the base of calculus.

(T/F)

SALIEUR-CYE ACME

01-01x; (m)

Binary number system uses 10 as base.

(T / F)

(d) The derivative of a constraint function is zero.

PART: A-OBJECTIVE)

Tio Semestari

| ancheshiga reducines and Computer Applications |

(e) The fifth generation of computers is working on the concept of Artificial Intelligence.

I-MONTO TO

(T/F)

- 2. Choose the correct answer and place its code in the brackets provided: $1 \times 10 = 10$
- 1. Indicate whether the following statements are True (7) or False (F) by putt 45 2 Tick (4) mark 1x5#5 (a) The value of $\begin{bmatrix} 2 \\ 5 \end{bmatrix}$ io Maurices are now-a-days applied in all
 - (i) 8
 - (ii) -8

 - (iv) 2

(iii) -2 led to seed add at imit is squared add (iii)

disciplines.

(b)	(b) A square matrix in said to be singular, if A is equal to				
	equal to	ry 4 bits			
	(i) zero	rêt jûy o bits			
	(ii) 1	esid 8 (iii)			
	(iii) -1	THE PROPERTY OF THE PROPERTY O			
	(iv) None of the	above []			
(c)	The co-factor of	a_{12} in $\begin{vmatrix} 2 & 5 \\ 6_{10}7 \end{vmatrix}$ is a_{10} in a_{10}			
	(i) +6	iii) microcomputer			
	(ii) -6	(iii) mainframe computer			
Star City	(iii) + 7	(u) supercomputer			
	(iv) -7				
3115	acinine-independ	(g) Which of the following is n			
(d)					
		(i) High Level Language,			
		me skaugualiavel wol (m)			
	(iii) $\frac{1}{x^n}$	· Assembly Language, v.			
parent poor	(iυ) zero	my Marinne Language made			

(e)	A BYTE is a group of	Kinters Victibia A (ci)
	(i) 4 bits	in isano
	(ii) 6 bits	OTTE (I)
	(iii) 8 bits	(ii) I (iii)
Betty man and a good	(iv) 10 bits	(iii) None of the s
(f)	A personal computer is ca	ategorized in
	(i) mini computer	le autast-spapiff g Gh
	(ii) microcomputer	3+7(1)
	(iii) mainframe computer	6 (11)
la la	(iv) supercomputer	7 + (m) 1 = 6
(9)	program?	
	(i) High Level Language	(a) The derivative of
	(ii) Low Level Language	al extension
	(iii) Assembly Language	(iii)
la media and	(iv) Machine Language	[m] zero

(h)	Whic	ch of the following types of computer is the est?	mputer is the		
	(i)	Mini computer	N. Sand		
	(ii)	Microcomputer MAN how MAI mosweet delinguisted to			
	(iii)	Mainframe computer			
	(iv)	Supercomputer []			
(i)		translator program used in assembly uage is called			
	(i)	compiler			
	(ii)	interpreter			
	(iii)	assembler			
	(iv)	translator []			
(j)	os	stands for			
	(i)	Open Software			
	(ii)	Optical Sensor			
	(iii)	Operating System			
	(iv)	Ordered Software []			

SECTION—II

(Marks: 10)

3. Answer/Write on the following (any five): 2×5=10

(a) Distinguish between LAN and WAN.

In Supernomputer a second in adding the beautiful program used in assembly

fit compiler

fity interpreter

fity interpreter

fity interpreter

fity assembler

(a) translator of the following is reachine and posterior of the following is reachine and about 100 Open Software management is asset that

A Optical Sensonstantines in the Optical Sensons on the Optical Sens

(iii) Operating Svetembers of vidences (iii)

first the character of the contraction of the contr

(b) Shortcomings of online shopping

$$\lim_{x \to 3} \frac{x - 2x - 3}{x - 3}$$

(c) Evaluate the limit of

$$\lim_{x \to 3} \frac{x^2 - 2x - 3}{x - 3}$$

(d) State any two properties of determinants.

(e) Identity matrix

(f) Operating system

BMCA/BC-503/148

(g) Euler's theorem

Operating system

+++

2021

(5th Semester)

COMMERCE

Paper No.: BC-504

(Company Law)

Full Marks: 70 Pass Marks: 45%

Time: 3 hours

(PART : B—DESCRIPTIVE)

Marks: 45) Junical

What do you mean by moregar?

The figures in the margin indicate full marks for the questions

1. (a) Who is a promoter? Explain the various stages involved in promotion of a company. 2+7=9

Or

- (b) What is dormant company? Distinguish between the Companies Act, 1956 and the Companies Act, 2013.
- 2. (a) Define prospectus. Explain its objects and contents. 2+4+3=9

106-08 ON 19444 Or

- (b) What is transfer of shares? Distinguish between MOA and AOA.
- 3. (a) What is debenture? Explain the features and types of debentures. 1+4+4=9

Or

- (b) What do you mean by mortgage? Explain the types of mortgage. 2+7=9
- **4.** (a) What is a meeting? Explain the various kinds of company meeting. 2+7=9

Or

(b) Who is a director? Explain the roles and appointment of a company director.

2+3+4⁼⁹

148-JELJO

5. (a) Explain the various modes of windingup of a company.

Or

(b) What is mismanagement? Explain the Acts held as mismanagement. 2+7=9

the way of the second the second

Alternation of the second of t

Inducated and the state of the erable datada 2.0.2.1 and tavo and

(5th Semester)

COMMERCE

Paper No.: BC-504

oliday a roi

(Company Law)

(PART : A—OBJECTIVE)

(e) Statement in (.25 : axis) colus is meant for

filing with the regional The figures in the margin indicate full marks for the questions

- 1. State whether the following statements are True (T) or False (F) by putting a Tick (\checkmark) mark : $1 \times 5 = 5$ 01=01×1
 - (a) If a company to be formed is to be a one-person (a) A company comes into existence only when it is registered under the Act.

(T) bublic company

DESCRIPTION OF THE

MILBUILLOD

(h) private company (h)

The 1st annual general meeting must be held in 9 months from the closing of the financial year.

evode of the above [Tw/ F]

out we will a

	(c)	rights over the preference shareholders.	tial
		(कांक्रानावर्थ कीर्वे) (ग /	F)
		COMMERCE	
	(d)	company.	n 5 blic
			F)
		LEAST A-OBJECTIVE	
		Statement in lieu of prospectus is meant filing with the registrar.	
STA	ites:	names in the margin indicate full marks for the quite T	F)
-2.	Ticl	k (✓) the correct answer in the brackets provide	ed:
			1x10-10
	(a)	If a company to be formed is to be a one-per company, it means it is a	son
		The state of the s	
	(4	(i) public company ()	
		(ii) private company ()	
	ar i	(iii) Both (i) and (ii) Call Sure and and (iii) Call Sure and and (iii) Call Sure and and (iii) Call Sure and Call	(6)
	(A	(iv) None of the above ()	
CL/F	3C-50	04 /149	
A Party		[26] [25] 18일	20.1

(b) The memorandum of a company is dealt under
(i) Section 12 ()
(ii) Section 14 (13)
(iii) Section 4 () and an active bessed (iii)
(iv) Section 6 (im) and vd bases (im)
(c) When did the Companies Act, 2013 come into force?
iorcer
Str. (i) 1st April, 2013 b tail (sdr.) stringgs of (1)
(ii) 1st March, 2013 odor (ide)
meeting ()
(iii) 1st May, 2013 ()
(iv) 30th August, 2013
(iv) 30th August, 2013
(d) The minimum number of members in case of
private company is
private company is
(i) 1 (v)) sommedab comes (ii)
(ii) wedeenable debentant(s) (will be a light of the contract
(iii) 3 ()) arrumedab estad (iii)
(iv) 4 is the () printed ab bensieger (ii)

(e)	Converting company r	g a public equires a sp	company ecial resol	into a ution	private
	(i) passe	d by the mer entral Gover	nbers and	with sar	nction of
	• •	d by the mer rar of compa		approve	d by the
		ed by the mer any law trib		approve	d by the
oin	(iv) passe audit	ed by the mer	nbers and)	approve	d by the
. <i>(f)</i>	Who appo	oint(s) the firs	st directors	of a con	npany?
	(i) The meet		olders (,do	ing yai	general
	(ii) The	registrar of co	ompanies	ist May	11157
	(iii) The	articles of ass	sociation	A HOE) (ui)
Ťv,	(iv) The	promoters	evil(mure) m	Clear the 1979	-34
(g)		debentures			
	(i) secu	red debentui	res ()	
	(ii) irred	leemable deb	entures	1 (5)	
	(iii) bear	er debenture	s (1) 6	134
	(iv) regis	stered debent	ures	() &	(**)

(h)	Buy	-back of shares means to appear from 2015W
	(i)	to buy shares of other companies ()
	(ii)	to sell shares of other companies ()
	(iii)	a company buys its own shares ()
	(iv)	All of the above ()
(i)		proceedings in case of winding-up of a pany are conducted by
	(i)	director ()
	(ii)	registrar ()
	(iii)	promoter ()
	(iv)	liquidator ()
(j)		ection of minority shareholders from ression has been provided under
	(i)	Section 397 ()
	(ii)	Section 398 ()
	(iii)	Section 389 ()
	(iv)	Section 390 ()

3. Write short notes on the following: $2\times5=10$

(a) Perpetual succession to la souscie vand an

(ii) to sell shares of other companies

ivi Ali el Engelegy: who who

TOTAL DISTRIBUTION

to our-members to east at agmina was odf the va usumuno ons vringisio

who deposited the first the live the area of the series of the live of the liv

DISTRIBUTED TO

de liquidator

Protection of minority distribution from

oppression has been provided modes and and

Scutton 397 Card Install Process

Section 398 . Anthrophical and another S

Section 389 | | (co)uses to be

this is a second testing Over minage win (b) Borrowing powers of a company

(c) Government Company of Active Total (d)

(d) Creditors' voluntary winding-up

(e) Annual general meeting
