

**2 0 2 4**

( FYUGP )

( 5th Semester )

COMMERCE

( Major )

Paper Code : BC/C9

**( Management Accounting )**

*Full Marks : 75*

*Pass Marks : 40%*

*Time : 3 hours*

*The figures in the margin indicate full marks  
for the questions*

1. (a) Discuss the objectives of Management Accounting. Distinguish between Cost Accounting and Management Accounting. 8+7=15

*Or*

- (b) Discuss the scope of Management Accounting and the limitation of Management Accounting. 9+6=15

2. (a) Explain the advantages and limitations of Budgetary Control. 10+5=15

Or

- (b) The following information relates to a flexible budget at 60% capacity. Find out the overhead cost at 50% and 70% capacity and also determine the overhead rates : 15

	<i>Expenses at 60% Capacity</i>
	₹
Variable Overheads :	
Indirect Labour	10,500
Indirect Materials	8,400
Semi-variable Overheads :	
Repair and Maintenance (70% fixed, 30% variable)	7,000
Electricity (50% fixed, 50% variable)	25,200
Fixed Overheads :	
Office Expenses including Salaries	70,000
Insurance	4,000
Depreciation	20,000
Estimated Direct Labour	1,20,000

3. (a) Explain the importance of standard costing. Discuss the point of difference between standard cost and estimated cost. 9+6=15

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3. (a) Explain the importance of standard costing. Discuss the point of difference between standard cost and estimated cost. 9+6=15

( 3 )

Or

(b) From the following information, calculate—

- (i) Material Cost Variance;
- (ii) Material Price Variance;
- (iii) Material Usage Variance;
- (iv) Material Mix Variance;
- (v) Material Yield Variance :  $3 \times 5 = 15$

Material	Standard		Actual	
	Unit	Unit Price ₹	Unit	Unit Price ₹
A	40	10	50	12
B	60	5	50	8

Actual yield is 125 units.

4. (a) What are the advantages and limitations of Marginal Costing? Distinguish between Absorption Costing and Marginal Costing.  $5+5+5=15$

Or

(b) The following data are available from the records of a company :

	₹
Sales	60,000
Variable Cost	30,000
Fixed Cost	15,000

Calculate the P/V Ratio, Break-even Point and Margin of safety—

- (i) at this level;
- (ii) when sale price increase by 10%;
- (iii) when sale price decrease by 10%.  
5×3=15

5. (a) What do you mean by ratio analysis? Discuss its advantages and limitations.  
3+6+6=15

Or

- (b) The following details are available from a company :

*Balance Sheets*

<i>Liabilities</i>	<i>31.12.2021</i>	<i>31.12.2022</i>
	₹	₹
Share Capital	70,000	74,000
Debenture	12,000	6,000
Reserve for Doubtful Debts	700	800
Trade Creditors	10,360	11,840
Profit & Loss A/c	10,040	10,560
	<u>1,03,100</u>	<u>1,03,200</u>

( 5 )

Assets	31.12.2021	31.12.2022
	₹	₹
Cash	9,000	7,800
Debtors	14,900	17,700
Stock	49,200	42,700
Land	20,000	30,000
Goodwill	10,000	5,000
	<u>1,03,100</u>	<u>1,03,200</u>

*Additional Information :*

- (i) Dividend paid—₹ 3,500
- (ii) Land was purchased for ₹ 10,000
- (iii) Amount provided for amortization of goodwill—₹ 5,000
- (iv) Debenture paid off—₹ 6,000

Prepare Cash Flow Statement.

15

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**2 0 2 4**

**( FYUGP )**

**( 5th Semester )**

**COMMERCE**

**( Major )**

**Paper Code : BC/10**

**( Banking Theory and Practice )**

*Full Marks : 75*

*Pass Marks : 40%*

*Time : 3 hours*

*The figures in the margin indicate full marks  
for the questions*

1. (a) What is banking? Mention the nature of banking business. Discuss the legal relationship between the banker and the customer. 4+5+6=15

*Or*

- (b) Explain in brief the different types of Bank Accounts. Discuss the mutual rights and duties of a banker and customer. 6+9=15

( 2 )

2. (a) What do you mean by a collecting banker? Discuss the duties and responsibilities of a collecting banker.

5+10=15

Or

- (b) Discuss in detail the various lending facilities offered by a bank to its customers.

15

3. (a) Discuss briefly the State Policy on loans and advances. Enumerate on the various self-employment schemes launched by the Government of India.

6+9=15

Or

- (b) Discuss the status of women entrepreneurs in India.

15

4. (a) What do you mean by banker security for loan? Discuss in brief the various kinds of securities required by bank for loans and advances.

3+12=15

Or

- (b) What is a letter of credit? Explain the importance and types of letter of credit.

4+5+6=15

5. (a) What is Internet banking? Explain the advantages and disadvantages of Internet banking. Distinguish between traditional banking and e-banking.

2+8+5=15

Or

- (b) Write notes on the following :

3×5=15

- (i) Electronic clearing system
- (ii) Plastic money
- (iii) Digital cash
- (iv) E-money
- (v) Home banking

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**Bc/BC/C11**

**2024**

**( FYUGP )**

**( 5th Semester )**

**COMMERCE**

**( Major )**

Paper Code : BC/C11

**( Business Organization and Management )**

*Full Marks : 75*

*Pass Marks : 40%*

*Time : 3 hours*

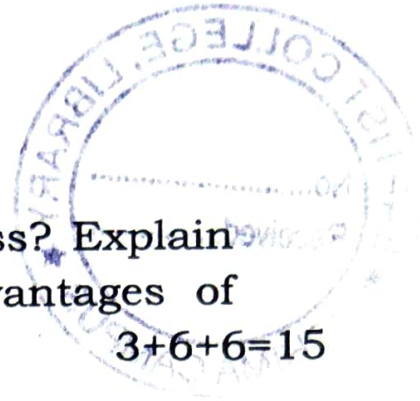
*The figures in the margin indicate full marks  
for the questions*

1. (a) Explain the liberalization and globalization policy of India. 15

*Or*

- (b) Explain social responsibilities of business organization.

( 2 )



2. (a) What is sole trading business? Explain the characteristics and advantages of sole trading business.  $3+6+6=15$

Or

- (b) Explain the different forms of business organization. 15

3. (a) Explain the process of management. 15

Or

- (b) What is delegation? Explain decentralization of authority.  $3+12=15$

4. (a) What is leadership? Explain the different types of leadership.  $3+12=15$

Or

- (b) What is motivation? Explain Maslow's Need Hierarchy theory.  $3+12=15$

5. (a) What is marketing management? Explain pricing policy of a product.  $3+12=15$

Or

- (b) What is Human Resource Management? Explain the concept and function of HRM.  $3+6+6=15$

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