

R1345

Sub. Code

3174C1

B.Com. DEGREE EXAMINATION, APRIL – 2024

Fourth Semester

Apprenticeship Embedded

MANAGEMENT ACCOUNTING

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define Management Accounting.
2. What is Cost Management?
3. What do you mean by Fixed Budget?
4. State the objectives of Budgetary Control.
5. List out any two advantages of standard Costing.
6. What is Labour Variance?
7. What is P/E Ratio?
8. Write the formula for ascertaining Debt Equity Ratio.
9. Expand ERP.
10. List any four major software for taking managerial decision.

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) State the objectives of Management Accounting.

Or

- (b) From the following information, prepare a comparative income statement :

| Particulars | 2020 Rs. | 2021 Rs. |
|--------------------|---------------------|---------------------|
| Sales | 6,00,000 | 8,00,000 |
| Cost of Goods sold | 4,50,000 | 4,80,000 |
| Indirect expenses | 10% of Gross Profit | 20% of Gross Profit |
| Income Tax | 40% | 40% |

12. (a) Explain the different types of Budgets.

Or

- (b) Discuss the merits and demerits of Budgetary control.

13. (a) The following data shows the information of two departments of Elhil Ltd. From the information prepare the labour variances for two departments :

| Particulars | Dept. A |
|-----------------------------|---------|
| Gross Wages Direct (Rs.) | 30,000 |
| Standard hours produced | 10,000 |
| Standard rate per hour (Rs) | 3 |
| Actual hours worked | 8700 |
| | Dept. B |
| Gross Wages Direct (Rs) | 25,000 |
| Standard hours produced | 7500 |
| Standard rate per hour (Rs) | 5 |
| Actual hours worked | 8200 |

Or

- (b) Use the following data to calculate the material price variance, material usage variance and Material Mix Variance.

| | Standard | Actual |
|------------|-------------------------------|-------------------------------|
| Material X | 50 units @ Rs. 40 Per Unit | 60 units @ Rs. 40 per unit |
| Material Y | 40 units @ Rs. 60 Per Unit | 60 units @ Rs. 65 per unit |

14. (a) The following information is furnished by JANTA Ltd for the year 2019-20 :

Sales Price Rs. 100 per unit

No of units sold 80000

Direct material cost Rs. 40 per unit

Direct Labour Cost Rs. 20 per unit

Overheads Rs. 20 per unit (40% are variable)

You are required to find out :

- (i) P/V Ratio and
- (ii) Break-Even Point.

Or

- (b) From the following information you are required to calculate :

- (i) Contribution
- (ii) Fixed Cost and
- (iii) Margin of safety as percentage of sales.

| Particulars | 2020 |
|-------------|----------|
| Sales | 3,00,000 |
| Total cost | 2,80,000 |
| Profit | 20,000 |
| Particulars | 2021 |
| Sales | 4,00,000 |
| Total cost | 3,60,000 |
| Profit | 40,000 |

15. (a) How the Spreadsheet used in managerial decision making? Explain.

Or

- (b) What are the expert systems are available for management accountants? Explain.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. From the following Profit and Loss Account and the Balance Sheet of Vijay Ltd for the year ended December 31st 2012 and 2013, you are required to prepare Comparative Income statement and comparative Balance sheet.

| Profit & Loss Account | | | | | |
|-----------------------|------------|-------------|--------------|------------|-------------|
| | 2012 | 2013 | | 2012 | 2013 |
| | (in lakhs | (in lakhs | | (in lakhs | (in lakhs |
| | Rs.) | Rs.) | | Rs.) | Rs.) |
| To Cost of goods Sold | 600 | 750 | By Net Sales | 800 | 1000 |
| To Opening Expenses: | | | | | |
| Administrative | 20 | 20 | | | |
| Selling | 30 | 40 | | | |
| To Net Profit | 150 | 190 | | | |
| | <u>800</u> | <u>1000</u> | | <u>800</u> | <u>1000</u> |

Balance sheet as on 31st December

| Liabilities | 2012 | 2013 | Assets | 2012 | 2013 |
|-----------------|--------------|--------------|-----------|--------------|--------------|
| | Rs. | Rs. | | Rs. | Rs. |
| Bills Payable | 50 | 75 | Cash | 100 | 140 |
| Creditors | 150 | 200 | Debtors | 200 | 300 |
| Tax payable | 100 | 150 | Stock | 150 | 300 |
| 6% Debentures | 100 | 150 | Land | 150 | 100 |
| 6% Pref.Capital | 300 | 300 | Building | 300 | 270 |
| Equity Capital | 400 | 400 | Plant | 400 | 270 |
| Reserves | 445 | 245 | Furniture | 245 | 140 |
| | <u>1,545</u> | <u>1,520</u> | | <u>1,545</u> | <u>1,520</u> |

17. The following data relate to Bookshop Ltd :

The financial manager has made the following sales forecasts for the first five months of the coming year, commencing from 1st April, 2006.

| Months | Sales (Rs.) |
|--------|-------------|
| April | 40,000 |
| May | 45,000 |
| June | 55,000 |
| July | 60,000 |
| August | 50,000 |

Other data :

- (a) Debtors' and Creditors' balance at the beginning of the year are Rs. 30,000 and Rs. 14,000 respectively. The balance of other relevant assets and liabilities are :

| | |
|--------------------------|------------|
| Cash Balance | Rs. 7,500 |
| Stock | Rs. 51,000 |
| Accrued Sales Commission | Rs. 3,500 |

- (b) 40% sales are on cash basis. Credit sales are collected in the month following the sale.
- (c) Cost of sales is 60 per cent on sales.
- (d) The only other variable cost is a 5% commission to sales agents. The sales commission is paid in a month after it is earned.
- (e) Inventory (stock) is kept equal to sales requirements for the next two month budgeted sales.
- (f) Trade Creditors are paid in the following month after purchase
- (g) Fixed costs are Rs. 5,000 per month including Rs. 2,000 depreciation.

You are required to prepare Cash Budget for the month April, May and June 2006 respectively.

18. The following information is received from the books of Metha Manufacturing Company :
- Normal Overhead rate Rs. 3.
Actual hours operated 20000
Allowed hours for actual production 21000
Allowed overheads for budgeted hours Rs. 70,000
Actual Over heads Rs. 72,000
- Calculate Overhead
- (a) Cost
 - (b) Budget
 - (c) Volume
 - (d) Efficiency
 - (e) Capacity variance
19. A product is sold at a price of Rs. 100 per unit and its variable cost is Rs. 80 per unit. The fixed expenses of the business are Rs. 10,000 per year. You are required to Calculate :
- (a) BEP in units;
 - (b) BEP in values;
 - (c) Profits made when sales is 620 units and
 - (d) Sales to be made to earn a profit of Rs. 10,000 for the year.
20. Discuss in detail about the role of ERP in Business Decision Making.

R1346

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3174C2

B.Com. DEGREE EXAMINATION, APRIL – 2024

Fourth Semester

Apprenticeship Embedded

PROJECT MANAGEMENT

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. List out the attributes of the project.
2. Who is project manager?
3. What do you mean by Budget?
4. How do you calculate the Net Present Value?
5. What do you mean by project appraisal?
6. How do you understand about shadow prices in project scheduling?
7. What is the critical path analysis?
8. What is the role of the critical path?
9. How do you identify the risk in project?
10. What do you mean by audit?

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b)

11. (a) What are the responsibilities of the project manager?

Or

- (b) How do you identify the various investment opportunities?

12. (a) What are the various sources for mobilising the fund?

Or

- (b) What are collaboration arrangements available in project preparation?

13. (a) How do you estimate the shadow prices in project scheduling?

Or

- (b) Give your comment on social cost benefit analysis.

14. (a) Describe the significance of critical path methods.

Or

- (b) What are the features of project planning techniques?

15. (a) What is the importance of project risk management technique?

Or

- (b) How do you measure the project performance?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss in detail the relationship between project manager and line manager.
17. How do you assess the demand and commercial viability of the project?
18. How do you appraise the project? Discuss in detail with suitable examples.
19. What are the various stages involved in critical path analysis. Describe in detail with suitable illustration
20. How do you prepare the project report?

R1347

Sub. Code

3174C3

B.Com. DEGREE EXAMINATION, APRIL – 2024

Fourth Semester

Apprenticeship Embedded

INDUSTRIAL LAW

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. How do you understand about safety under the Factories Act?
2. Define Adult under the Factories Act.
3. List out the rights of Trade Unions.
4. What are the types of wages?
5. How do you understand about strike?
6. What do you mean by lay off?
7. How do you understand about an accident?
8. What do you mean by disablement under workmen's compensation act?
9. List out the provident fund schemes
10. What are features of ESI Act?

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b)

11. (a) What are the various welfare schemes available for the employees under factories act?

Or

- (b) What are the salient features of factories?

12. (a) What are the procedures involved for registering Trade Union?

Or

- (b) What is procedure for fixing wages?

13. (a) What are the characteristics of the Industrial Disputes Act of 1947?

Or

- (b) What are the major causes of strikes?

14. (a) What is the important significance of workmen's compensation Act?

Or

- (b) How do you understand about permanent disablement under workmen's compensation? Explain.

15. (a) What are the features of provident fund schemes?

Or

- (b) What kind of issues can be resolved by the ESI court?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. What are the responsibilities of a factory inspector under the Factory Act of 1948?
17. Describe the role of committee and advisory boards for fixing wages
18. What are causes of lay off and retrenchment? Discuss in detail with suitable examples.
19. Discuss in detail the amount of compensation for disablement.
20. What are the provisions for employee contributions to the provident fund?

R1348

Sub. Code

3174C4

B.Com. DEGREE EXAMINATION, APRIL – 2024

Fourth Semester

Apprenticeship Embedded

SERVICE MARKETING

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What do you mean by services marketing?
2. How do you understand about marketing mix of services marketing?
3. What do you mean by delivery system in services?
4. How do you understand about service scape?
5. What do you mean by positioning strategy?
6. Give an example of service positioning.
7. List out the features of SERVQUAL.
8. How do you measure the service satisfaction?
9. List out the various services offered by charities.
10. What are the features of educational services?

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b)

11. (a) What are the characteristics of services?

Or

- (b) What is the difference between goods and services?

12. (a) Describe in detail service blue printing.

Or

- (b) Explain marketing system in services.

13. (a) What are the steps involved for developing a positioning strategy?

Or

- (b) What are the characteristics of relationship marketing?

14. (a) How do you measure the service quality?

Or

- (b) What are the features of GAPS Model?

15. (a) What is the significance of marketing to a non-profit organisation?

Or

- (b) What are the characteristics of tourism and hospitality?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Describe in detail the growth of services in India and abroad.
 17. Discuss in detail the framework for analyzing services.
 18. Explain the features of Positioning of services.
 19. Describe in detail parasuraman model for service quality.
 20. What are the process involved for marketing of services?
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R1349

Sub. Code

3174A1

B.Com. DEGREE EXAMINATION, APRIL – 2024

Fourth Semester

Apprenticeship Embedded

**Allied: PRINCIPLES OF SMALL BUSINESS
MANAGEMENT**

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. How does small business unit supplement large scale unit?
2. State how MSME Act classifies small scale units in India.
3. What are the salient features of Small Enterprise Policy?
4. What is institutional infrastructure for small enterprises?
5. Enlist the sources of business idea.
6. What are the factors to be considered for choosing a product?
7. What is on the job training in small scale enterprise?
8. What is variable pricing policy?
9. What are the four stages in performance management?
10. What is nepotism in family enterprises?

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b)

11. (a) Explain the nature of small scale business. Give relevant example.

Or

- (b) “Small scale business units are key to industrial success of an economy”– Elucidate.

12. (a) What is diversification growth strategy? How do you differentiate vertical integration from horizontal integration under diversification of small business?

Or

- (b) Explain the entrepreneurship development agencies for small enterprises in India.

13. (a) Explain the market assessment of SSE.

Or

- (b) Describe the financing criteria for new enterprise.

14. (a) What is packaging? Explain the role of packaging in management.

Or

- (b) Define project feasibility? Enumerate various methods of assessing marketing feasibility of a project.

15. (a) Discuss the growth and diversification of small scale enterprise.

Or

- (b) Explain the performance appraisal and growth strategies of family enterprises.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the small scale enterprise important for the development of any country. What are the main problems faced by small scale enterprises?
17. Critically examine the internal and external sources of funds available to small enterprise.
18. Explain the ownership structure and organizational frame work in small scale enterprises.
19. Explain the concept of Profit Planning. Discuss various Financial Considerations for Small Scale Units.
20. Explain the growth and stabilization strategies for small enterprises.
