

Exam Code: 109105
(90)

Paper Code: 5186

Programme: Bachelor of Commerce (Honours)
Semester-V

Course Title: Management Accounting

Course Code: BCOL-5091

Time Allowed: 3 Hours

Max Marks: 80

Note: Attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question carries 16 marks.

Section- A

1. What do you mean by Management Accounting?
Discuss some of the important recent trends in management reporting.

(4,12)

2. Following are the two Balance sheets of A Ltd and B Ltd as at 31.03.2021

Particulars	A Ltd (Rs. in Lakh)	B Ltd (Rs. in Lakh)
I. Equity and Liabilities:		
1. Shareholders' Funds:		
Share Capital	658	493
2. Non-current Liabilities	225	318
3. Current Liabilities:		
a) Trade Payables (Sundry Creditors)	42	154
b) Other Current Liabilities	78	62
Total	1003	1027
II. Asset		
1. Non-Current Assets:		
Fixed Assets	635	513
2. Current Assets:		
a) Inventory (Stock)	100	174
b) Trade Receivable (S. Debtors)	220	226
c) Cash and Cash equivalents	27	72
d) Other Current Assets	21	42
Total	1003	1027

Prepare Common Size Balance Sheet and Comment.

(16)

Section- B

3. The Balance Sheet of Jamuna Ltd. as at 31.3.2023 is given below:

Particulars	31.3.2023(Rs.)	31.3.2022(Rs.)
I. Equity and Liabilities:		
1. Shareholders' Funds:		
Equity Share Capital	70,000	60,000
Reserve and Surplus	7,000	12,000
2. Non-current Liabilities		
Mortgage Loan	20,000	10,000
3. Current Liabilities		
Trade Payables:		
-Creditors	12,000	36,000
-Bills Payable	1,000	2,000
Total	1,10,000	1,20,000
II. Assets		
1. Non-Current Assets:		
Fixed Assets (Net Tangible)	65,000	56,000
2. Current Assets:		
Inventory (Stock)	10,000	15,000
Trade Receivable (s. Debtors)	25,000	40,000
Cash and Cash equivalents	8,000	5,000
-Cash in Hand	2,000	4,000
-Cash at Bank		
Total	1,10,000	1,20,000

Additional Information:

	31.3.2023 (Rs.)	31.3.2022 (Rs.)
Net Sales	1,50,000	1,00,000
Less: Cost of Sales	1,10,000	70,000
Gross Profit	40,000	30,000
Less: Operating Expenses	25,000	20,000
Net Profit	15,000	10,000

Find Out

1. Current Ratio	3.Receivables Turnover Ratio	5.Average Collection Period
2. Acid Test Ratio	4.Inventory Turnover Ratio	6. Assume 360 Days in a year

(16)

4. What is Cash Flow Statement? Describe the direct & indirect method of computing cash from operating activities.

(4,6,6)

Section-C

5. The following data are available from the records of a company:

	Rs.
Sales	60,000
Variable Cost	30,000
Fixed Cost	15,000

You are required to:

1. Calculate the P/V Ratio, Break Even and Margin of Safety at this level.
2. Calculate the effect of 10% increase in sale price.
3. Calculate the effect of 10% decrease in sale price.

(16)

6. What are the managerial applications of Marginal Costing and CVP Analysis for decision making?

(8,8)

Section-D

7. What do you mean by Responsibility Accounting?
Explain in brief various Responsibility Centres? (4,12)
8. What is Activity Based Costing? Briefly describe its features? (8,8)

Rs.	
60,000	Sales
30,000	Variable Cost
15,000	Fixed Cost

Exam Code: 109105
(20)

Paper Code: 5187

Programme: Bachelor of Commerce (Honours) Semester-V

Course Title: Income Tax

Course Code: BCOL-5092

Time Allowed: 3 Hours

Max Marks: 80

Note: Attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. All questions carry equal 16 marks

Section A

1. Define Income Tax as per the Income Tax Act, 1961.
Discuss its nature and scope. 16
2. What is Agricultural Income? Explain Provisions relating to agricultural Income in detail. 16

Section B

3. What is Salary? Discuss the steps in the calculation of the salary of an Individual. 16
4. Discuss the provisions relating to Business and Profession in detail. 16

Section C

5. What are short-term and long-term capital gains? Write a note on exempted capital gains. 16
6. Mr. Rishab gives the following particulars of previous year 2022- 23 Family Pension received Rs. 2,500 per month;
- Winning from lotteries Rs. 35,000 (Net);
- Interest received on investment of Rs. 22,000 in 10% Tax free Debentures of AB Ltd. (Listed);
- Interest received on investment of Rs. 59,000 in 10% Debentures of XY Ltd. (Unlisted);
- Interest from Maharashtra Government Bonds Rs. 8,500;
- Interest from Tax-free Punjab Government bonds Rs. 6,200;
- His expenses Were:
- Rs. 500 charged by his banker as commission on interest realized and 2 % brokerage to buy and sell securities;
- Interest paid on loan taken to buy XY Ltd. debentures Rs.1,000.
- Expenses on purchasing lottery tickets were Rs.1,000.
- Compute income from other source for the A.Y.2023-24. 16

Section D

7. Discuss the major deductions an individual can claim from taxable income under the Income Tax Act. 16
8. What is the Tax Deduction of source? Discuss in detail. 16

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Exam Code: 109105
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Paper Code: 5188

Programme: Bachelor of Commerce (Honours)
Semester-V

Course Title: Operations Research

Course Code: BCOL-5093

Time Allowed: 3 Hours

Max Marks: 80

Note: Candidates are required to attempt FIVE questions, selecting at least ONE question from each section. The FIFTH question may be attempted from any section. Each question carries equal 16 marks.

SECTION —A

1. What are the important techniques used in Operations Research? Explain their limitations.
2. Solve the following LPP with simplex method

Minimize $Z = 4x_1 + 6x_2$

Subject to Constraints:

$$x_1 + 2x_2 \geq 80$$

$$3x_1 + x_2 \geq 75$$

where $x_1 + x_2 \geq 0$

SECTION -B

3. Solve the following transportation problem and test its optimality.

From \ To	Project A	Project B	Project C	Plant Capacity
Plant W	4	8	8	56
Plant X	16	24	16	82
Plant Y	8	16	24	77
Requirement	72	92	41	215 205

4. Five jobs are to be processed and five machines are available. Any machine can process any job with resulting profit (in rupees) as follows:

Jobs \ Machines	A	B	C	D	E
P	32	38	40	28	40
Q	40	24	28	21	36
R	41	27	33	30	37
S	22	38	41	36	36
T	29	33	40	35	39

Find assignment pattern that maximize the sales.

SECTION -C

5. Find the sequence for the following Eight jobs, that will minimize the total elapsed time for the completion of all the jobs. Each job is processed in the same order CAB. Entries give the time in hours on the machines.

Jobs	1	2	3	4	5	6	7	8
Time on Machine A	4	6	7	4	5	3	6	2
Time on Machine B	8	10	7	8	11	8	9	13
Time on Machine C	5	6	2	3	4	9	15	11

6. a) Solve the following game graphically.

Player A \ Player B	I	II	III	IV
I	8	5	-7	9
II	-6	6	4	-2

- b) Solve the following game by using Odds Method.

Player A \ Player B	I	II
I	1	-1/2
II	-1/2	0

SECTION —D

7. Consider the following table

Event	1-2	1-3	1-4	2-5	3-7	4-6	5-7	5-8	6-7	6-9	7-10	8-10	9-10
Duration (Days)	10	8	9	8	16	7	7	6	7	5	12	13	15

Draw the Network diagram and find out the Critical Path, Head and tail Slack, Total and Independent Floats.

8. a) Explain the role of queuing theory in decision making and discuss its applications.
- b) A bank plans to open a single server drive in banking facilities at a particular centre. It is estimated that 28 customers will arrive each hour on an average. If on an average, it requires 2 minutes to process a customer's transaction, determine the length of the drive way required to accommodate all the arrivals, on an average, if 20 feet of drive way is required for each that is waiting for service.

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Exam Code: 109105
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Paper Code: 5189

Programme: Bachelor of Commerce (Honours)
Semester-V

Course Title: Financial Management

Course Code: BCOL-5094

Time Allowed: 3 Hours

Max Marks: 80

Note: Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question carries equal 16 marks.

Section A

1. Define Financial Management. Discuss its nature and objectives in detail.
2. What is the relationship between risk and return as per CAPM. Discuss in detail.

Section B

3. A chemical company is considering investment in a project that costs Rs. 5,00,000. The life of the project is 5 years and estimated salvage value is zero. Tax rate is 55%. The company uses straight line depreciation and

proposed project has estimated earnings before depreciation and before tax as follows:

Year	Earnings before depreciation and tax (Rs.)
1	1,00,000
2	1,00,000
3	1,50,000
4	1,50,000
5	2,50,000

Determine the following:

- Payback period
- Average- rate of Return
- Net Present Value at 15%
- Gross Profitability Index at 15%

The following are the present value factors at 15% p.a.

Year	1	2	3	4	5
P.V. Factor	0.870	0.756	0.658	0.572	0.497

- Explain in detail the long term sources of finance.

Section C

- Critically examine the MM approach to capital structure. Explain with suitable example the arbitrage process of MM to reach equilibrium level.

- What are the assumptions of Walter model of dividend effect? Does dividend policy affect the value of the firm under this model? Explain.

Section D

- What are the objectives of cash management? Discuss Baumol's model of cash management.
- Discuss different concepts of working capital. Describe various sources of short term finance in detail.

Exam Code: 109105
(90)

Paper Code: 5190

Programme: Bachelor of Commerce (Honours)
Semester-V

Course Title: Human Resource Management

Course Code: BCOL-5095

Time Allowed: 3 Hours

Max Marks: 80

Note: Attempt 5 questions, selecting at least 1 question from each section. The fifth question may be attempted from any section. Each question carries equal (16) marks.

Section-A

1. What do you mean by Human Resource Management?
Explain the scope of HRM in detail.
2. Discuss the factors affecting Human Resource Planning.

Section-B

3. Discuss the process of Job Evaluation in detail.
4. What do you mean by employee retention? Explain the retention strategies in detail.

Section-C

5. Discuss the process of training and development in detail.
6. Explain the methods of training programme.

Section-D

7. Discuss the components of Employee Remuneration.
8. Define Performance Appraisal. Discuss its purpose and essentials of effective performance appraisal system.

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Exam Code: 109105
(90)

Paper Code: 5191

Programme: Bachelor of Commerce (Honours)
Semester-V

Course Title: Production and Operations Management

Course Code: BCOL-5096

Time Allowed: 3 Hours

Max Marks: 80

**Important Note: Attempt 5 questions each carry 16 marks.
Attempt one question from each section. The fifth question
may be attempted from any section.**

Section-A

1. Discuss the sequencing techniques with examples in detail. (16)
2. Discuss the following concepts:
 - 1) Market Analysis
 - 2) Network Analysis (2*8=16)

Section- B

3. Discuss the concept of productivity and its importance in detail. (16)
4. Discuss the concepts in detail:
 - a) work study

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b) Principles of Motion economy. (2*8=16)

Section -C

- 5. Explain the concept of quality and total quality management along with its pros and cons and applicability in current scenario. (16)
- 6. Explain the concepts:
 - a) Relevant costs in inventory management
 - b) Statistical Quality Control (2*8=16)

Section-D

- 7. Explain the concept of logistic management in detail. (16)
- 8. Explain the concepts:
 - a) components of supply chain management
 - b) safety stock (2*8=16)