

COE-OFR

7/5/24 (mor)
kmv III

**Exam Code: 109104
(100)**

Paper Code: 4233

**Programme: Bachelor of Commerce (Honours)
Semester-IV**

Course Title: Cost Accounting

Course Code: BCOL-4091

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 I

1. What is Cost Accounting? Discuss the nature and advantages of cost accounting in detail.
2. Prepare the Cost Sheet for determining Sale Price from the Following :

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Raw Materials	1,000	Wages	1,000
Power	500	Repairs	500
Depreciation	500	Lighting	500
Stores	500	Transportation	500
Salaries	500	Insurance	500
Office Expenses	500	Other Expenses	500

Depreciation on Plant	4,400	Opening Stock of Raw Material	5,000
Insurance and taxes	3,450	Opening Stock of work in progress	1,500
Lubricants and Coolants	7,000	Closing Stock of work in progress	1,000
Repairs of Plant	7,800	Office Stationery	6,400
Office Salaries	8,300	Rent of office	4,100
Direct Labour	6,000	Carriage Inward	1,550
Electricity bill	4,700	Directors fee	9,800
Material Purchased	8,000	Packing And Distribution	4,800
Heat and Light	3,500	Salesman's Salaries	7,900
Haulage	4,000	Travelling Expenses	3,500
Profit is 15 % on cost of sales			

Section — II

- What are the techniques of material control?
- Prime Ltd. has three production and four service departments. The expenses of the departments as per Primary distribution summary are as follows:

Production Department	Amount (Rs.)	Services Departments	Amount (Rs.)
X	30,000	Purchase Department	8,000
Y	20,000	Time Keeping	6,000
Z	15,000	Power House	4,800
		Labour Welfare	1,200

4. Prepare a statement apportioning the cost of service departments over the production departments using direct re-distribution method.

The following information is available

Departments	Purchase	Time Keeping	Power House	Labour Welfare	X	Y	Z
Material Value	-	-	5,000	-	20,000	20,000	10,000
No. of Employees	3	3	6	3	18	12	6
Horse Power	-	-	-	-	600	600	400

Section — III

- What do you mean by Budget? What are different types of budget?
- The Contract price is Rs. 4,00,000 for Contract number 50. The contractor had made the following expenditure during the year ended 31st March, 2018:
 - Material Purchased = Rs. 40,000
 - Direct Labour = Rs. 25,000
 - Indirect Material = 10,000
 - Material Issued from store = Rs. 15,000
 - Special Plant = Rs. 40,000

From the further information, prepare Contract Account and show Work in progress amount:

Plant value at the end = Rs. 30,000, Cash Received = Rs. 90,000 Stock of Material at the end = Rs. 5,000, Material returned to stores = Rs. 1,000 Value of Work Certified = 1,20,000, Cost of Work un-certified = Rs. 4,000.

Section — IV

7. Form the following data calculate:
- a) Labour Cost Variance
 - b) Labour Efficiency Variance
 - c) Labour Price Variance
 - d) Labour Mix Variance

Workers	Standard		Actual	
	Hours	Wage Rate	Hours	Wage Rate
Skilled	400	8	350	8.80
Unskilled	200	4	250	3.60
Total	600		600	

8. What are the different managerial applications of marginal costing?

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Exam Code: 109104
(100)

Paper Code: 4234

Programme: Bachelor of Commerce (Honours)
Semester-IV

Course Title: Fundamentals of Investment Management

Course Code: BCOL-4092

Time Allowed: 3 Hours

Max Marks: 80

Note: Candidates are required to attempt five questions, selecting one question from each section (A-D). The fifth question may be attempted from any section. Each question carries 16 marks.

Section- A

1. State the investment decision process. What are the factors to be taken into consideration while taking Investment Decisions?
2. Explain the Characteristics of Investment. Clarify if there will be a trade-off between Risk and Return in Investments.

Section-B

3. Write a note on the followings
(I) Bond Valuation

(II) Default Risk and Bond Risks

4. What is Credit Rating? Explain the process of Credit Rating.

Section-C

5. Write down the features of efficient Market in detailed.
6. Discuss the discounted cash flow, the cost and comparable approaches of equity valuation.

Section-D

7. Write a note on Portfolio Investment process.
8. Explain the concept of financial Derivatives and also discuss the financial derivative market in India.

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Exam Code: 109104
(100)

Paper Code: 4235

Programme: Bachelor of Commerce (Honours)
Semester-IV

Course Title: Insurance and Risk Management

Course Code: BCOL-4093

Time Allowed: 3 Hours

Max Marks: 80

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

Section- A

1. Define Risk Management. Also discuss the process of risk management.
2. What are the tools/techniques available for identifying the risk?

Section- B

3. Define Insurance. Discuss the importance of Insurance.
4. What is reinsurance? Why reinsurance is needed?

Section- C

5. How claim under motor insurance policy is filed?
6. Discuss the various Health insurance policies available in India.

Section- D

7. What is Premium? What are the factors considered while determining the rate of premium?
8. What are the rights and functions of IRDA?

C.E.O 21/5/24 (M) KMV-III

Exam Code: 109104

Paper Code: 4236

Programme: Bachelor of Commerce (Honours)

Semester: IV

Course Title: Marketing Management

Course Code: BCOL-4094

Time Allowed: 3 Hours

Maximum Marks: 80

Note: Attempt five questions in all, selecting at least one question from each section. Fifth question may be attempted from any section. Each question carries 16 marks.

SECTION-A

1. What is Marketing Environment? Explain in detail how Macro Environment affects the marketing strategies.
2. What do you mean by Consumer Buying Behaviour? Explain the various Factors Influencing Consumer Behaviour.

SECTION -B

3. Highlight the major decisions taken by the marketing manager regarding the product. What are the different categories of product?
4. What is New Product Development? Explain the Process of New Product Development.

SECTION -C

5. Explain the significance of the various Channels of Distribution. What are its main Components?
6. Discuss various sales promotion tools and techniques for consumer sales promotion.

SECTION -D

7. What is Sustainable Marketing? Explain the Need and Importance of Sustainable Marketing. Also discuss briefly Sustainable Marketing Mix.
8. What do you mean by Services Marketing? Explain the Characteristics of Services Marketing. Briefly discuss Challenges of Services Marketing.

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Exam Code: 109104 **Paper Code: 4237**
(100)

Programme: Bachelor of Commerce (Honours)
Semester-IV

Course Title: Goods and Services Tax (GST)

Course Code: BCOL-4095

Time Allowed: 3 Hours

Max Marks: 80

Note: Students 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 16 marks.

Section A

1. Discuss various provisions relating to registration of taxable person under GST law.
2. Compare different types of GST and discuss in detail conditions for their levy?

Section B

3. Explain the concept of supply under GST. What are the rules of GST for time and place of supply?

4. What do you mean by ITC? Explain the mechanism of ITC in detail.

Section C

5. What are the various provisions of GST for filing the Quarterly, Annually and Final Returns?
6. Discuss reverse charge mechanism in detail.

Section D

7. Write a detailed note on:
(a) GST Eco-System
(b) GST Suvidha Provider
8. Discuss the various services available at GST portal.