

JGI	ARKA JAIN University Jharkhand	NAAC GRADE A ACCREDITED UNIVERSITY	END SEM EXAMINATION School of Commerce & Management
Program Bachelor of Commerce (Hons.)		Semester IV	Year April 2024
Subject Name Financial Management			
<ul style="list-style-type: none"> Start writing from 2nd page onwards; don't write on the 1st Page Backside Answer all Questions of Section A (Compulsory) Answer Any Four out of Six of Section B Answer Any Two out of Four of Section C Possession of <u>Mobile Phones</u> or any kind of <u>Written Material, Arguments with the Invigilator or Discussing with Co-Student</u> will come under <u>Unfair Means</u> and will <u>Result in the Cancellation of the Papers.</u> 			
Time: 3 Hour Max. Marks : 70			
Knowledge Level (KL)		K1 : Remembering K2 : Understanding K3 : Applying K4 : Analysing	K5 : Evaluating K6 : Creating

Section A (Each question Carry 01 Marks from Q1-i to xii) - 12 Marks

Q. N1	QUESTIONS	Marks	COs	KL	PO
i	Business Finance is not concerned with the following: a) Maintenance of funds b) Planning of funds c) Raising of funds d) Administering of funds	1	CO1	K2	PO1
ii	This is a part of the Finance Function: a) Financing Decision b) Investment Decision c) Both a & b d) Cash Flow Decision	1	CO1	K1	PO1
iii	The following does not support the Profit Maximization objective of financial management: a) Ignores risk factor b) Efficient use of capital c) Rationality d) Major source of finance	1	CO1	K4	PO3
iv	One of the central theme of Time Value of Money concept is: a) Cash measurement b) Reinvestment Opportunity c) Profit segregation d) None of the above	1	CO2	K3	PO3

Cash Flow	Machine A	Machine B		
Year 1	25000	15000		PO1
2	20000	35000		
3	35000	25000		
4	25000	40000		
5	30000	30000		

Evaluate the two alternative according to:

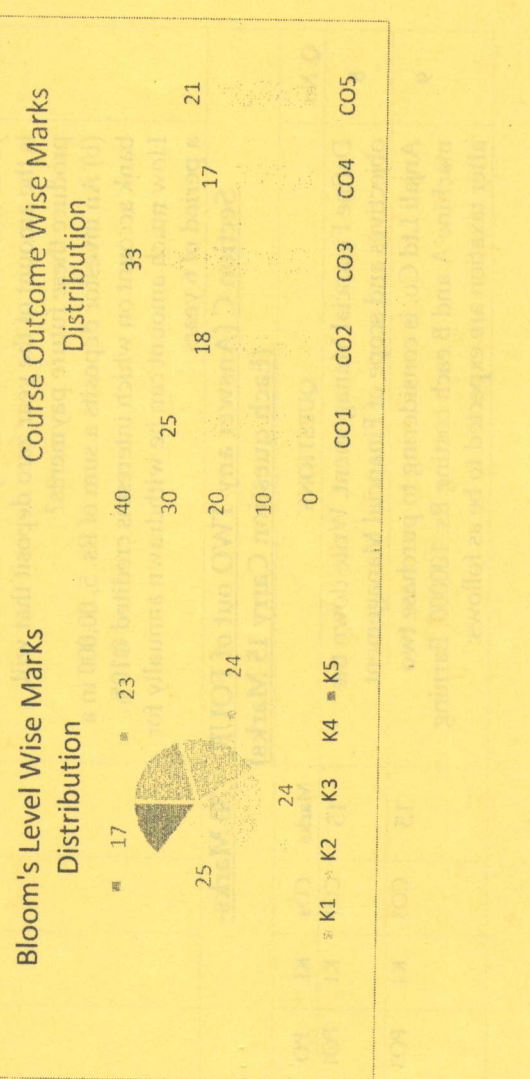
- Payback period method
- ARR
- NPV

A discount rate of 10% is to be used.
"Working capital to a business is what blood circulation is for human body". Elaborate.
Explain the term Dividend Policy? Explain the various factors that influence the dividend decision.

10	15	CO4	K5	PO1
11	15	CO3	K2	PO1

CO- Course Outcomes, KL- Knowledge Level, PO - Program Outcome

Course Outcomes	Understand the basic concepts of financial management	Apply the valuation techniques of time value of money for the investment decisions	Know the features of an optimum financing decisions and dividend decisions	Analyze the working capital efficiency of a company	Differentiate the special vehicles according to the usage.
[CO1]					
[CO2]					
[CO3]					
[CO4]					
[CO5]					



	d) None of the above				
Section B (Answer any FOUR out of SIX) - 28 Marks (Each question Carry 7 Marks)					
Q. No.	QUESTIONS	Marks	COs	KL	PO
2	What is the modern approach of finance function?	7	CO1	K2	PO1
3	What do you understand by risk? Is it difference from uncertainty?	7	CO2	K3	PO3
4	Explain the importance of Capital Budgeting.	7	CO5	K5	PO1
5	Calculate the operating, financial & Combined leverages if: Sales 500000 Variable costs 350000 Fixed costs 100000 10% Debentures 250000	7	CO5	K3	PO3
6	Y Ltd issued a new 10% debenture of Rs. 1000 face value to be redeemed after 10 years. Flotation cost amount to 4%. Calculate the cost of debt capital (before and after tax) assuming that the debt is at (i) at par (ii) 10% discount and (iii) 10% premium. Tax rate is 50%. *	7	CO3	K3	PO3
7	(a) Assume that a deposit is to be made at year zero into an amount that will earn 9% compounded annually. It is desired to withdraw Rs.4000 five years from now and 6000 six years from now. What is the amount of the year zero deposit that will produce these future payments? (b) An investor deposits a sum of Rs. 5, 00,000 in a bank account on which interest is credited @10%. How much amount can he withdrawn annually for a period of 6 years.	7	CO2	K4	PO3
Section C (Answer any TWO out of FOUR) - 30 Marks- (Each question Carry 15 Marks)					
Q. No.	QUESTIONS	Marks	COs	KL	PO
8	Define Financial Management. Write down the objectives and scope of Financial Management.	15	CO1	K1	PO1
9	Anjali Ltd Co. is considering to purchase two machine A and B each costing Rs. 100000. Earning after taxation are expected to be as follows:	15	CO3	K4	PO3

v	An infinite series of cash flows is identified as: a) Annuity b) Annuity Due c) Perpetuity d) Present Value	1	CO2	K5	PO1
vi	Both expected return and realised return are for _____ period: a) Future b) Present c) Both d) None of the above	1	CO2	K2	PO1
vii	Secured debentures are essentially _____ in favour of debenture holders: a) Pledged b) Mortgaged c) Hypothecated d) None of the above	1	CO3	K3	PO1
viii	WACC is alternatively referred to as: a) Marginal Cost of Capital b) Explicit Cost c) Average Cost of Capital d) Implicit Cost	1	CO2	K4	PO1
ix	Operating Leverage is useful for: a) Profit Planning b) Capital Structure Planning c) Break Even Point d) All of the above	1	CO4	K1	PO3
x	Seasonal Working Capital is a type of _____ working capital: a) Temporary b) Permanent c) Variable d) None of the above	1	CO4	K5	PO1
xi	Board of Directors decides on the following type of dividend: a) Interim Dividend b) Equity Dividend c) Stock Dividend d) All of the above	1	CO3	K1	PO1
	The following is not a discounted technique in Capital Budgeting: a) Net Present Value b) Internal Rate of Return c) Payback Period	1	CO3	K4	PO3

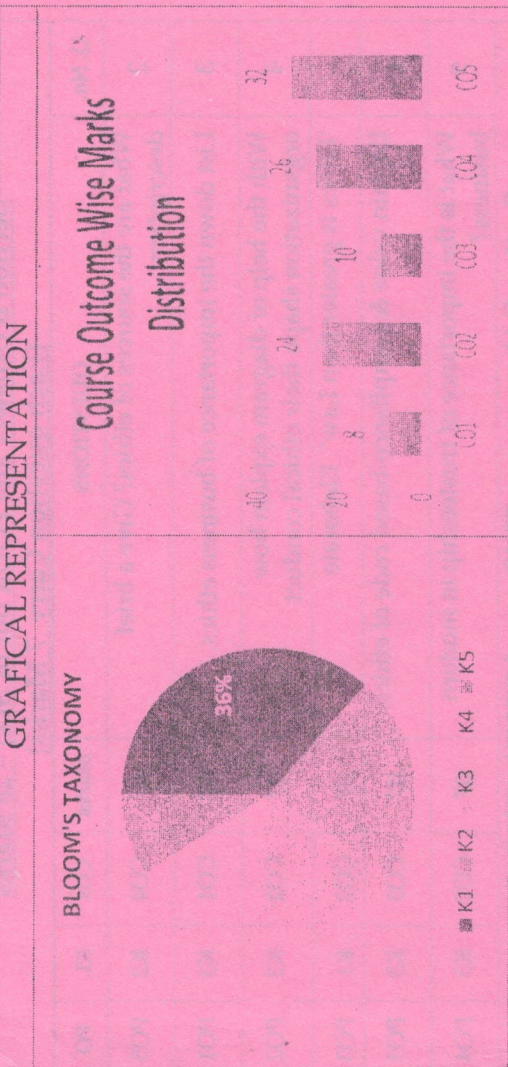
Program	Bachelor of Commerce (Hons.)	
Subject Name	Business Ethics	Semester
		IV
		Year
		April 2024

Time: 3 Hour
Max. Marks: 70

- Start writing from 2nd page onwards; don't Write on the 1st Page Backside
- Answer all Questions of Section A (Compulsory)
- Answer Any Four out of Six of Section B
- Answer Any Two out of Four of Section C
- Possession of Mobile Phones or any kind of Written Material, Arguments with the Invigilator or Discussing with Co-Student will come under Unfair Means and will Result in the Cancellation of the Papers.

Knowledge Level (KL)
K1: Remembering K2: Understanding K3: Applying
K4: Analysing K5: Evaluating K6: Creating

CO-Course Outcome	KL- knowledge Level	PO-Program Outcome
CO1	To recognize the importance of ethics.	
CO2	Ability to analyse and select the most appropriate methods.	
CO3	Explain the evolutionary course of ethical practices.	
CO4	To implement various theories of values and ethics into business	
CO5	To achieve the desired level of efficiency and effectiveness.	



Section A (Each question Carry 01 Mark. from Q1-i to xii) - 12 Marks

Q. N1	QUESTIONS	Marks	COs	KL	PO
i	The practices of a corporate for which it is accountable in relation to other parties is called a) Social responsibility b) Code of Ethics c) Values d) Culture	01	CO2	K1	PO5
ii	Which moral philosophy seeks the greatest good for the greatest number of people? a) Consequentialism b) Utilitarianism c) Egoism d) Ethical formalism	01	CO4	K1	PO3
iii	The only social responsibility of any corporate is to focus on how business decisions affect their company operations. a) True b) False c) Can't Say d) None of these	01	CO3	K3	PO1
iv	Which of the following is the study and practice of decisions about what is good, or right? a) Business b) Consequences c) Law d) Ethics	01	CO4	K2	PO6
V	Stakeholders of the company includes: a) Suppliers b) Customer c) Shareholder d) All of the above	01	CO3	K1	PO5

vi	If manager is focusing on end result only which ethical theory does the manager focussing upon a) Deontological b) Teleological c) Virtue-based d) None of the above	01	CO2	K2	PO4
vii	_____refers struggling to make a decision with no clear right decision available. This is an example of a) No-win situation b) An ethical dilemma c) Consequential dilemma d) A win-win situation.	01	CO5	K1	PO3
viii	To be successful, business ethics training programs need to: a) Focus on personal opinions of employees. b) Be limited to upper executives. c) Educate employees on formal ethical frameworks and models of ethical decision making. d) Promote the use of emotions in making tough ethical decisions.	01	CO4	K1	PO2
ix	Which of the following is the application of ethics to situational problems and opportunities experienced by those in Organization? a) Business utilitarianism b) Business ethics c) Situational ethics d) None of these	01	CO4	K4	PO2
x	Organisation can begin the process of establishing organizational ethics programs by developing a) Ethics training programs. b) Codes of conduct. c) Ethics enforcement mechanisms. d) All of the above	01	CO2	K2	PO4
xi	What does BE stands for: a) Business ethics b) Business environment c) Business eligibility d) None of these	01	CO1	K1	PO1
xii	Which of the following is a consideration in meeting the minimal standard for a firm to be considered an ethical business?	01	CO5	K1	PO5

a) Meeting the requirement of the public disclosure test. b) Considering the legality of a decision when choosing the means of Solution. c) Meeting the requirements of deontology. d) Meeting the requirement of utilitarianism.					
Section B (Answer any FOUR out of SIX) – 28 Marks (Each question Carry 7 Marks)					
Q. No.	QUESTIONS	Marks	COs	KL	PO
2	What are the sources of ethics? Give a brief description.	07	CO4	K2	PO5
3	List down the importance of business ethics.	07	CO1	K3	PO1
4	With the help of diagram explain how organization shape their ethical conduct	07	CO2	K2	PO2
5	'Ethics is greater than Law'. Elaborate	07	CO2	K1	PO3
6	Explain value & compliance-based code of ethics.	07	CO3	K3	PO3
7	What is the importance of trusteeship in modern business?	07	CO2	K3	PO4
Section C (Answer any TWO out of FOUR) – 30Marks (Each question Carry 15 Marks)					
Q. No.	QUESTIONS	Marks	COs	KL	PO
8	With reference to any organization of your preference, give a detailed description of their various CSR activities.	15	CO5	K5	PO6
9	With proper reference to real world explain deontological & teleological theories.	15	CO4	K4	PO7
10	What are the three elements of Indian ethos? Explain with proper examples.	15	CO5	K4	PO6
11	Write a brief note on 'Ethics in Finance & Marketing.	15	CO2	K5	PO2

Program	Bachelor of Commerce (Hons.)		
Subject Name	Research Methodology	Semester	IV
		Year	April 2024
Time: 3 Hour	Start writing from 2nd page onwards; don't write on the 1st Page		
Max. Marks: 70	Backside		
	<ul style="list-style-type: none"> Answer all Questions of Section A (Compulsory) Answer Any Four out of Six of Section B Answer Any Two out of Four of Section C Possession of Mobile Phones or any kind of <u>Written Material, Arguments with the Invigilator or Discussing with Co-Student will come under Unfair Means and will result in the Cancellation of the Papers.</u> 		
Knowledge Level (KL)	K1 : Remembering	K3 : Applying	K5 : Evaluating
	K2 : Understanding	K4 : Analysing	K6 : Creating

Q. N	QUESTIONS	Marks	COs	KL	PO
i	What is a hypothesis? a) A tentative explanation for a phenomenon b) A statement of fact c) A research question d) None of the above	1	CO2	K1	PO2
ii	Which of the following is a feature of a good research design? a) Feasibility b) Flexibility c) Reliability d) All of the above	1	CO2	K3	PO1
iii	Which of the following is a probability sampling method? a) Convenience sampling b) Purposive sampling c) Simple random sampling d) Quota sampling	1	CO2	K1	PO2
iv	What is the difference between primary and secondary data collection methods? a) Primary data is more reliable b) Secondary data is collected first-hand c) Primary data is collected for the first time d) Secondary data is more expensive	1	CO2	K4	PO3

11 The following table gives Literacy rate (in %) in 40 Cities. Calculate the mean, median and mode of the following data.

Literacy Rate (in %)	No. of cities
45-55	4
55-65	11
65-75	12
75-85	9
85-95	4

CO- Course Outcomes, **KL-** Knowledge Level, **PO** – Program Outcome

[CO1]	Develop understanding onvarious kinds of research.
[CO2]	Have basic knowledge onqualitative research techniques.
[CO3]	Have adequate knowledged measurement & scaling techniques.
[CO4]	Develop capability amongststudents to identify and select appropriate research topics.
[CO5]	Have basic awareness of data analysis and hypothesis testing.

GRAFICAL REPRESENTATION

Bloom's Level wise Marks Distribution

Level	Percentage
K1	37%
K2	20%
K3	20%
K4	8%
K5	15%

Course Outcome	Marks
CO1	45
CO2	10
CO3	20
CO4	25
CO5	5

v	Which of the following is a measure of central tendency? a) Standard deviation b) Median c) Variance d) Correlation coefficient	1	CO1	K2	PO1
vi	What is the purpose of scaling in research? a) To measure attitudes or opinions b) To categorize data c) To rank order variables d) All of the above	1	CO4	K3	PO2
vii	Which of the following is a non-probability sampling technique? a) Simple random sampling b) Stratified sampling c) Convenience sampling d) Cluster sampling.	1	CO2	K2	PO2
viii	What is the primary objective of editing data? a) To remove outliers b) To correct errors and inconsistencies c) To organize data for analysis d) All of the above	1	CO3	K3	PO3
ix	What is the purpose of coding data? a) To analyze data b) To classify data c) To edit data d) To collect data	1	CO4	K2	PO2
x	Which of the following is a characteristic of a good research questionnaire? a) It contains leading questions to guide respondents' answers b) It uses complex language and terminology to impress respondents c) It is clear, concise, and easy to understand d) It includes multiple open-ended questions to gather detailed responses	1	CO1	K4	PO1
xi	What is the primary advantage of secondary data collection methods? a) They are tailored to the specific research objectives b) They are more accurate and reliable than primary data c) They are cost-effective and time-saving	1	CO2	K3	PO1

	d) They provide first-hand information from respondents				
xii	What is the key characteristic of a null hypothesis? a) It states that there is a relationship between variables b) It is always rejected in hypothesis testing c) It predicts the direction of the relationship between variables d) It states that there is no relationship between variables	1	CO5	K4	PO3

Section B (Answer any FOUR out of SIX) - 28 Marks
(Each question Carry 7 Marks)

Q. No.	QUESTIONS	Marks	COs	KL	PO
2	Describe the process of data collection in research methodology. Discuss the various data collection techniques in research.	7	CO1	K1	PO2
3	What do you mean by Research? Explain its significance in modern times.	7	CO1	K2	PO3
4	Discuss the difference between probability and non-probability sampling methods.	7	CO3	K6	PO2
5	Explain the importance of editing, coding, classification, and tabulation of data in research.	7	CO2	K1	PO3
6	Define central tendency. Discuss the different methods of measuring central tendency.	7	CO4	K1	PO3
7	What is Hypothesis? What is the significance of formulating the hypothesis in research work?	7	CO5	K1	PO1

Section C (Answer any TWO out of FOUR) - 30 Marks
(Each question Carry 15 Marks)

Q. No.	QUESTIONS	Marks	COs	KL	PO
8	Explain the Research process with a suitable diagram.	15	CO1	K5	PO1
9	Describe the different types of research designs commonly used in research methodology.	15	CO1	K2	PO3
10	"As the Brand Manager of Nestle overseeing the launch of a new soft drink, how would you gather feedback from customers to evaluate their satisfaction with the product?" Design a proper questionnaire along with appropriate coding for each question.	15	CO3	K6	PO2

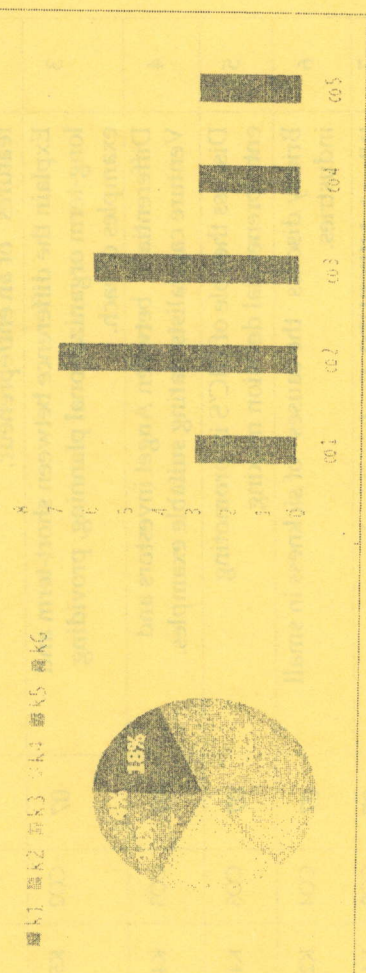
10	Describe the process of idea generation in entrepreneurship, emphasizing the role of creativity in identifying market opportunities, solving problems, and meeting unmet needs.	15	CO2	K6	PO6
11	Explain different sources of capital available for financing of new venture.	15	CO4	K1	PO3

CO- Course Outcomes, KL- Knowledge Level, PO – Program Outcome

Course Outcomes	CO1	Acquire the necessary knowledge and experience
	CO2	Ability to analyse and select the most appropriate method
	CO3	Evolutionary cause of entrepreneurship development
	CO4	To recognize opportunities and take entrepreneurial decisions.
	CO5	To implement various tools to utilize resources effectively

GRAFICAL REPRESENTATION

BLOOM'S TAXONOMY Course Outcome wise marks distribution



Program	Bachelor of Commerce (Hons.)	
Subject Name	Entrepreneurship Development	Semester Year IV April 2024
Time: 3 Hour	<ul style="list-style-type: none"> Start writing from 2nd page onwards; don't write on the 1st Page Backside Answer all Questions of Section A (Compulsory) Answer Any Four out of Six of Section B Answer Any Two out of Four of Section C Possession of Mobile Phones or any kind of Written Material, Arguments with the Invigilator or Discussing with Co-Student will come under <u>Unfair Means</u> and will <u>Result</u> in the <u>Cancellation</u> of the Papers. 	
Max. Marks: 70		
Knowledge Level (KL)	K1: Remembering K2: Understanding	K3: Applying K4: Analysing K5: Evaluating K6: Creating

Section A (Each question Carry 01 Mark, from Q1-i to Q1-xii) – 12 Marks

Q. N1	QUESTIONS	Marks	COs	KL	PO
i	Which of the following is a characteristic of entrepreneurship? a) Avoiding risks b) Following traditional methods only c) Being innovative and adaptable * d) Resisting change	01	CO1	K1	PO1
ii	Why is entrepreneurship important in the economy? a) It increases unemployment rates b) It leads to stagnation in industries c) It fosters innovation and economic growth d) It decreases competition	01	CO2	K2	PO1
iii	What does "opportunity recognition" refer to in entrepreneurship? a) Identifying potential threats to a business b) Recognizing areas where competition is strong c) Identifying gaps or needs in the market that can be addressed with a new venture d) Recognizing government regulations that hinder business growth	01	CO4	K4	PO4
iv	What is the importance of creativity in business? a) It leads to conformity and uniformity b) It stifles innovation and growth c) It fosters innovation and competitiveness d) It increases bureaucracy and red tape	01	CO2	K2	PO6

v	What role does risk-taking play in pursuing innovative business ideas? a) It guarantees success b) It hinders progress and development c) It is essential for growth and competitive advantage d) It ensures immediate profitability	01	CO2	K5	PO3
vi	What is the role of a budget in financial planning? a) To track the company's historical financial performance b) To provide a roadmap for the company's future financial activities c) To limit the company's growth and expansion d) To determine the company's organizational structure	01	CO5	K5	PO1
vii	What is the primary motivation of angel investors? a) Short-term financial gains b) Social impact c) Long-term stability d) Diversification of investment portfolio	01	CO2	K2	PO2
viii	What is the primary objective of venture capital firms? a) To maximize short-term profits b) To support early-stage startups with potential for high growth c) To provide loans to small businesses d) To minimize risks by investing in established companies	01	CO1	K2	PO2
ix	What is the role of NIESBUD in India? a) To provide financial assistance to large corporations b) To train and develop entrepreneurs and small business owners c) To regulate the stock market d) To enforce labor laws	01	CO5	K1	PO1
x	Which ministry oversees the functioning of NSIC in India? a) Ministry of Finance b) Ministry of Commerce and Industry c) Ministry of Micro, Small, and Medium Enterprises d) Ministry of Corporate Affairs	01	CO3	K1	PO3

xi	What role does entrepreneurship play in job creation? a) It has no impact on job creation b) It leads to unemployment c) It is a significant source of new job opportunities d) It only benefits the entrepreneur	01	CO2	K4	PO4
xii	Which sector typically benefits the most from entrepreneurship in terms of job creation? a) Government agencies b) Large corporations c) Traditional industries d) Small and medium-sized enterprises (SMEs)	01	CO3	K1	PO4

Section B (Answer any FOUR out of SIX) – 28 Marks

(Each question carry 7 Marks)

Q. No.	QUESTIONS	Marks	COs	KL	PO
2	Who is an entrepreneur? Briefly discuss essential features of an entrepreneur.	07	CO1	K2	PO3
3	Explain the difference between short-term and long-term organizational planning, providing examples of each.	07	CO2	K5	PO6
4	Differentiate between Angel investors and Venture capitalists stating suitable examples.	07	CO3	K4	PO1
5	Discuss the role of DIC'S in promoting entrepreneurial decision making.	07	CO3	K4	PO7
6	Briefly discuss the causes of sickness in small industries.	07	CO4	K2	PO7
7	What is NIESBUD? Explain its role.	07	CO3	K1	PO3

Section C (Answer any TWO out of FOUR) – 30 Marks-

(Each question Carry 15 Marks)

Q. No.	QUESTIONS	Marks	COs	KL	PO
8	Enumerate the role of entrepreneur in economic development.	15	CO5	K5	PO2
9	Discuss the role of financial planning in mitigating financial risks and uncertainties for businesses. Explain how risk assessment, insurance planning, and contingency planning are integrated into a comprehensive financial plan to safeguard against unexpected events and crises.	15	CO3	K3	PO4

ARKA JAIN University
Jharkhand

NAAC GRADE A
ACCREDITED UNIVERSITY

END SEM EXAMINATION
School of Commerce & Management

Program	Bachelor of Commerce (Hons.)	
Subject Name	Cost Accounting	Semester IV
		Year April 2024

- Time: 3 Hour Max. Marks : 70**
- Start writing from 2nd page onwards; don't write on the 1st Page Backside
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Knowledge Level (KL)	K1: Remembering	K3: Applying	K5: Evaluating
	K2: Understanding	K4: Analysing	K6: Creating

Q.N	QUESTIONS	Marks	COs	KL
i	Which of the following is not the part of prime cost? a. Direct material b. Factory Expenses c. Direct labour	01	CO1	K2
ii	Calculate C.O.P from the following data: Factory Overhead 60,000 Prime Cost 10,000 Office & Adm. Overheads 20,000 Selling & Dist. Overheads 25,000 a. 1,15,000 b. 1,05,000 c. 90,000 d. 70,000	01	CO3	K3
iii	Which one out of the following is not an inventory issue method: a. FIFO b. LIFO c. Weighted Average d. F.O.Q.	01	CO2	K1
iv	Labour turnover means: a. Turnover generated by labour b. Rate of change in composition of labour force during a specific period c. Both a & b d. None of the above	01	CO5	K3
V	The final product of one process becomes the raw material for another process in- a. Operating Costing b. Process Costing c. Contract Costing d. Inventory Costing	01	CO4	K2

The following figures taken from the Cost Account of a manufacturer are in respect of the month March, 2023. You are required to draw up a statement showing

	1st march	31st March
Stock; Raw material	60,000	55,000
Purchased material		40,000
Work-in-progress	45,000	30,000
Finished Goods	50,000	45,000
Wages		25,000
Direct Expenses		70,000
Printing		2,000
Rent of Factory		12,000
Rent of Office building		3,000
Lighting of Factory		7,000
Work Overheads		12,000
Stores expenses		5,000
Office staff salary		12,000
Carriage inward		6,000
Salesman commission		10,000
Selling expenses		15,000
Delivery van charges		6,000
		3,000
		5,000

vi	Which of the following is not the items of standing charges? a. Depreciation b. Rent of the factory c. Factory Lighting	01	CO2	K2
vii	Piece rate system is also known as- a. Payment by time b. Payment by result c. Both a & b d. None of these	01	CO1	K1
viii	Calculate the amount of profit transfer to Profit & Loss account if the work completed is 60%, work certified is 2,00,000 cash received is 1,60,000 Notional Profit 27,000 a. 22,500 b. 18,000 c. 13,500 d. 14,400	01	CO2	K5
ix	On the basis of function, which of the following is not a type of overheads? a. Factory Overheads b. Prime Cost c. Office & Adm. Overheads d. Selling & Dist. Overheads	01	CO3	K1
x	Operating costing method is not applied in _____ a. Hotel b. School & universities c. Transport d. Petroleum refining	01	CO4	K2
xi	_____ a specific order costing method where work is performed as per customer specifications. a. Cost Sheet b. Operating Costing c. Process Costing d. Contract Costing	01	CO5	K3
xii	Which of the following is not included in cost sheet? a. Income tax paid b. Indirect wages c. Salesman commission d. Office stationary	01	CO1	K1

Section B (Answer any FOUR out of SIX) – 28 Marks
(Each question Carry 7 Marks)

Q. No.	QUESTIONS	Marks	Cos															
2	What is operating Costing? What are the uses of preparing operating costing?	07	CO4															
3	An article passes through three processes of manufactures. From the following figures prepare process account showing the cost of each of the three processes during the month of march 2021:	07	CO1															
	<table border="1"> <thead> <tr> <th rowspan="2">Particulars</th> <th colspan="3">Processes</th> </tr> <tr> <th>No. 1</th> <th>No. 2</th> <th>No. 3</th> </tr> </thead> <tbody> <tr> <td>Materials used</td> <td>15,000</td> <td>5,000</td> <td>2,000</td> </tr> <tr> <td>Labour</td> <td>8,000</td> <td>20,000</td> <td>6,000</td> </tr> </tbody> </table>	Particulars	Processes			No. 1	No. 2	No. 3	Materials used	15,000	5,000	2,000	Labour	8,000	20,000	6,000		
Particulars	Processes																	
	No. 1	No. 2	No. 3															
Materials used	15,000	5,000	2,000															
Labour	8,000	20,000	6,000															

	Direct Expenses	2,600	7,200	2,500														
4	The indirect expenses, amounting to Rs. 8,500 may be apportioned on the basis of wages. No account needs to be taken of stocks in hand and work-in-progress at the beginning and close of the month. The number of articles produced during the month was 240 Explain the difference between normal and abnormal wastage? How abnormal effectiveness is calculated?	07	CO2	K6														
5	From the following information, compute machine hour rate in respect of a machine No. 101 for the month of June 2008:	07	CO5	K5														
	<table border="1"> <tr> <td>Cost of machine</td> <td>12,000</td> </tr> <tr> <td>Estimated Scrap Value</td> <td>2,000</td> </tr> <tr> <td>Effective working life of the machine</td> <td>5,000 hours</td> </tr> <tr> <td>Hours Worked in June 2008</td> <td>100 hours</td> </tr> <tr> <td>Estimated cost of repairs and maintenance over whole life of the machine</td> <td>2,500</td> </tr> <tr> <td>Standing charges allocated to this machine for June 2008</td> <td>100</td> </tr> <tr> <td>Power used by the machine 10 units per hour at a cost of per unit</td> <td>20 paise</td> </tr> </table>	Cost of machine	12,000	Estimated Scrap Value	2,000	Effective working life of the machine	5,000 hours	Hours Worked in June 2008	100 hours	Estimated cost of repairs and maintenance over whole life of the machine	2,500	Standing charges allocated to this machine for June 2008	100	Power used by the machine 10 units per hour at a cost of per unit	20 paise			
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Power used by the machine 10 units per hour at a cost of per unit	20 paise																	
6	What do you mean by cost reconciliation statement? Why is it prepared?	07	CO3	K2														
7	In a factory piece rate is 20% higher than time rate. Time rate is Rs. 5 per hour. Standard output per hour is 12 articles. In 10 hours, A made 192 articles and B 180 articles. Find out A's and B's piece rate wages.	07	CO3	K5														

Section C (Answer any TWO out of FOUR) – 30Marks
(Each question Carry 15 Marks)

Q. No.	QUESTIONS	Marks	COs	KL
8	What do you mean by inventory control? Explain different techniques of inventory control?	15	CO3	K2
9	What do you mean by overheads? Explain the classification of overheads on various basis.	15	CO4	K1

30/04/24 M160.

- 11 The enterprising contractors ltd. Having an authorised capital of Rs. 90,000 divided into 400; 6% cumulative pref. shares of 100 Rs. Each and 5,000 Equity shares of Rs. 10 each commenced operation on 1st April 2022 and during 2022-23 were engaged on one contract of Rs. 4,00,000. The trial balance extracted from their books on 31st march, 2009 stood as follows:

	Rs.	Rs.
Share Capital: Preference-Fully paid		40,000
Equity: Rs. 8 paid		40,000
Sundry Creditors		8,000
Land and Building	34,000	
Cash at Bank	9,000	
Contract Account:		
Materials	75,000	
Plant	20,000	
Wages	1,05,000	
Expenses	5,000	
Cash Received, Being 80% of work certified		1,60,000
	2,48,000	2,48,000

Of the plant and materials charged to the contract, plant costing Rs. 3,000 and materials costing Rs. 2,400 were destroyed by an accident. On 31st March plant Costing Rs. 4,000 was returned to store, value of materials on site was Rs. 3,000 and cost of work done but not certified was Rs. 2,000. Charge Depreciation @10 % on plant. Prepare contract account.

15

CO2

K4

CO-Course Outcome

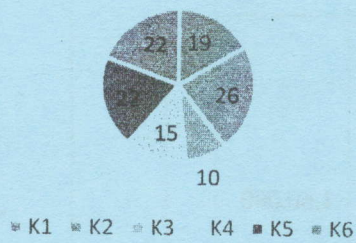
KL- knowledge Level

PO-Program Outcome

Course Outcomes	[CO1]	To recognize the importance of ethics.
	[CO2]	Ability to analyse and select the most appropriate methods.
	[CO3]	Explain the evolutionary course of ethical practices.
	[CO4]	To implement various theories of values and ethics into business
	[CO5]	To achieve the desired level of efficiency and effectiveness.

GRAFICAL REPRESENTATION

Bloom's Level wise Marks Distribution



Course Outcome Wise Marks Distribution

