

Total No. of Questions : 5]

SEAT No. :

P531

[Total No. of Pages : 3

[4669]-2001
B.B.M. (I.B) (Semester - II)
COST ACCOUNTING
(2013 Pattern)

Time :3 Hours]

[Max. Marks :80

Instructions to the candidates :

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) a) Fill in the blanks (Any Five) : [5]

- i) Wages paid to factory supervision is the example of _____ labour.
- ii) P/V Ratio is the ratio of _____ to sales.
- iii) Marginal cost includes direct cost plus _____ costs.
- iv) Prime costs include only _____ costs.
- v) _____ budget covers all the budgets.
- vi) Aggregate of all the direct cost is known as _____

b) Indicate whether the following Statements are true or false (Any Five):[5]

- i) Marginal Costing is a unique method of costing.
- ii) When actual cost exceeds the standard cost the difference is termed as negative variance.
- iii) Job Cost is suitable for special order.
- iv) Flexible Budget is also known as Variable Budget.
- v) Variable cost per unit does not remain same.
- vi) Semi-fixed costs are partly controllable & partly uncontrollable.

Q2) Define “Costing” & differentiate between Financial & cost Accounting :[15]

OR

Explain Process costing & state its advantages & disadvantages.

Q3) Write short notes (Any Three) : [15]

- a) Normal Loss and Abnormal Loss
- b) Profit Volume Ratio
- c) Contract Costing.
- d) Features of Job Costing
- e) Cost Unit.

P.T.O.

Q4) The following information has been obtained from Samarth Company Ltd, Surat for a quarter ending 31-3-2009. **[16]**

Stock of raw materials on 1-1-2009	1,00,000
Stock of raw materials on 31-3-2009	74,000
Purchases of raw material	6,00,000
Travelling Expenses	5,000
Carriage Inward	10,000
Carriage Outward	15,000
Depreciation on plant	18,000
Factory rent	12,000
Office rent	10,000
Bad debt	7,000
Productive Wages	20,000
Traveller's Salaries and Commission	4,000
Expenses regarding purchases of material	4,000
Gas, Fuel and Water	8,000
Manager's Salaries (he devotes 2/3 of his time to factory)	9,000
Sales	10,48,000

Prepare a cost sheet showing :

- a) Cost of material consumed
- b) Prime cost
- c) Work cost
- d) Cost of production
- e) Total cost
- f) Profit.

Q5) a) Following are the particulars of Bajaj Limited : **[12]**

Sales : Rs. 1,50,000/-
 Marginal Cost : Rs. 1,20,000/-
 Gross Profit : Rs. 60,000/-
 Fixed Overheads : Rs. 20,000/-
 Net Profit : Rs. 40,000/-

You are required to calculate :

- i) P/V ratio
- ii) BEP (Sales)
- iii) Margin of Safety
- iv) Net Profit when sales are Rs. 4,00,000/-

- b) From the following information related to Rahul traders, Pune prepare flexible budget at 60% and 80% capacity [12]

Particulars

i)	Variable Overheads	70%
	Indirect material	5,000
	Indirect labour	15,000
ii)	Semi variable Overheads	
	Electricity	50,000
	Variable 60%	
	Fixed 40%	
	Repairs & maintenance	5,000
	Variable 65%	
	Fixed 35%	
iii)	Fixed Overheads	
	Salaries to staff	10,000
	Depreciation on machines	14,000
	Insurance on machines	6,000
	TOTAL	1,05,000

OR

- b) Following is the data given for Sai Enterprises. The standard quantity and standard price of raw material required for 1 unit production is given below.

Material (Kg)	Standard Quantity (Rs.)	Standard Price (Rs.)
Material X	2	3

Actual production for an output of 500 units :

Material (Kg)	Actual Quantity (Rs.)	Actual Price (Rs.)
Material X	1100	3.10



Total No. of Questions : 7]

SEAT No. :

P532

[Total No. of Pages : 1

[4669]-2002

B.B.M. (I.B.) (Semester - II)

**ELEMENTS OF HUMAN RESOURCES MANAGEMENT
(2013 Pattern)**

Time :3 Hours]

[Max. Marks :80

Instructions to the candidates :

- 1) Question No. seven is compulsory.*
- 2) Solve any four questions from the Question No. one to six.*
- 3) All questions carry equal marks.*
- 4) Draw a neat diagrams wherever necessary.*

- Q1)** What is Human Resource Management? How it is different from Human Resource Development?
- Q2)** Discuss in detail the strategic issues related with human resources in merger and acquisition process.
- Q3)** What is Succession Planning? What are the contains of short term and long term Manpower Planning?
- Q4)** Explain the concept of Recruitment and also discuss in detail the various sources of recruitment.
- Q5)** Discuss in detail the concept of Training and also state the various types of training method with their advantages and disadvantages.
- Q6)** Explain in detail the various reasons of attrition and also suggest the various solutions to it.
- Q7)** Write notes on (**Any four**) :
- a) Cross Culture Training.
 - b) Downsizing.
 - c) International HRM.
 - d) Merit rating.
 - e) Promotion and Transfer
 - f) Total Quality Management.



Total No. of Questions : 5]

SEAT No. :

P502

[Total No. of Pages : 3

[4669]-201

B.B.M. (I.B.) (Semester - II)

COST ACCOUNTING

(2008 Pattern)

Time :3 Hours]

[Max. Marks :80

Instructions to the candidates :

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) a) Indicate whether the following Statements are true or false: (Any Five)[5]

- i) Fixed cost per unit decreases with increase in the size of output.
- ii) P/V Ratio is the Ratio of variable to Sales.
- iii) Marginal costing is a unique technique of costing.
- iv) A cost unit is a location, person or item of equipment for which cost may be ascertained & used for the purpose of control.
- v) All indirect expenses are called as overheads
- vi) Cost Accountancy is the application of costing & cost accounting Principles.

b) Fill in the blanks: (Any Five) [5]

- i) Wages paid to factory supervision is the example of _____ labour.
- ii) P/V Ratio is the ratio of _____ to sales.
- iii) When actual cost exceeds the standard cost the difference is termed as _____ variance.
- iv) _____ is suitable for special order.
- v) Flexible Budget is also known as _____ Budget
- vi) _____ per unit does not remain same.

Q2) Define Cost? Differentiate between Cost Accounting and Financial Accounting [15]

OR

What do you mean by Elements of Cost? Explain different elements of cost with suitable examples.

P.T.O.

Q3) Short Notes : (Any Three)

[15]

- a) Cost centre
- b) Elements of Cost
- c) Disadvantages of Cost Accounting
- d) M.O.S.
- e) Master Budget
- f) Features of Job Costing

Q4) Jindal Manufacturers, Jalgoan furnished the following data relating to the manufacturers of a standard product during the Month of march - 2009 [16]

Carriage on purchases of basic materials	200
Raw Materials Stocks as on 31-03-2009	2850
Sale of Scrap-Raw Materials	150
Operating wages payable	600
Stock of raw materials as on 01-03-2009	1200
Royalty	1500
Machine hour Rate	250
Purchase of raw materials	14600
Administration overheads : 10% of works cost	
Selling and distribution on cost : Rs. 3.60 per units	
Direct Labour charges	4400
Cost of Layout	500
Operation of machine hours	1600
Monthly production - 1000 units	
Units Sold-900 units (@ Rs. 40 Per units)	
You are required to prepare a Cost-sheet	

- Q5) a)** The expenses budgeted for production at 100% capacity of Infosys Ltd, Islampur are given below **[12]**

Particulars	At 100% Capacity Rs.
Direct Materials	6,00,000
Variable works overheads	2,00,000
Basic wages	2,00,000
Fixed production overheads	80,000
Productive expenses - Marginal	40,000
Administrative expenses - Rigid	40,000
Selling overheads (10% Fixed)	1,20,000
Distribution on cost (80% Variable)	60,000

Prepare a Flexible Budget for the production at 60% and 80% capacity showing separately -

- | | |
|-------------------------|----------------------|
| i) Prime Cost | ii) Work Cost |
| iii) Cost of Production | iv) Cost of Turnover |

- b)** A company has prepared the following budget estimate for the following year 2012-2013. **[12]**

Sales	15,000 units
Fixed Cost	Rs. 34,000
Sales Value	Rs. 1,50,000
Variable Cost	Rs. 6

You are required to calculate :-

- P/V ratio
- BEP (Sales)
- Margin of Safety

OR

From the following information calculate.

- i) Material Cost Variance
- ii) Material Price Variance and
- iii) Material Usage Variance.

Particulars		Standard	Actual
Quantity of Material	Units	5,000	5,500
Price Per unit	Rs.	2	3

And verify the results.

Total No. of Questions : 7]

SEAT No. :

P503

[Total No. of Pages : 1

[4669]-202

F.Y. B.B.M. (I.B.) (Semester - II)

ELEMENTS OF HUMAN RESOURCE MANAGEMENT

(2008 Pattern)

Time :3 Hours]

[Max. Marks :80

Instructions to the candidates :

- 1) *Solve any Five questions.*
- 2) *All questions carry equal marks.*
- 3) *Draw diagrams, if required.*

Q1) What is Human Resource Management? Explain in detail the Qualities and Responsibilities of a H. R. Manager.

Q2) Explain in detail the concept of Manpower planning with its objectives and types.

Q3) Discuss in detail various sources of Recruitment.

Q4) Explain the term Training calender and discuss how it satisfies the Training Needs of the organisation.

Q5) What is Performance Appraisal? Discuss in detail the objectives and Methods of Performance Appraisal.

Q6) Discuss in detail the various tools. Which improves managerial effectiveness in the organisation.

Q7) Write a note on : (Any Four)

- a) Induction
- b) Job Enrichment and Job Enlargement
- c) Types of Interviews
- d) Concept of Attrition
- e) Re-engineering and Re-sizing
- f) Merit Rating



Total No. of Questions : 6]

SEAT No. :

P708

[Total No. of Pages : 1

[4669] - 401

B.B.M. (I.B.) (Semester - IV)

SUPPLY CHAIN AND LOGISTICS MANAGEMENT

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

- 1) *Question No. 1 is compulsory.*
- 2) *Answer any four out of the remaining.*

Q1) Short notes: (Any Four) [20]

- a) Performance Standards of Distribution
- b) Material handling Equipments
- c) Customer Satisfaction
- d) Role of Packaging in Material Handling
- e) Distribution Objectives
- f) Role of inventory in Supply Chain

Q2) Explain the significant trends in Retailing in India over last decade. [15]

Q3) Explain various factors related to Formulation of Channel Policies. [15]

Q4) Explain in detail the Financial and Non-financial Compensation given to Sales Personnel. [15]

Q5) What are the various parameters used to evaluated channel members? [15]

Q6) What are the characteristics to be checked before the appointment of a distributor? [15]



Total No. of Questions : 6]

SEAT No. :

P512

[Total No. of Pages : 1

[4669] - 402

B.B.M. (I.B.) (Semester - IV)
FOREIGN EXCHANGE OPERATIONS
(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

- 1) Attempt any five questions.*
- 2) All questions carry equal marks.*

Q1) Explain different factors that causes disequilibrium in the Balance of payments. How it can be reduced Automatically as well as by applying some deliberate measures?

Q2) What is Exchange control? State various direct and indirect methods of Exchange control.

Q3) What is Letter of Credit? Explain different kinds of letter of credit.

Q4) State various provisions under FEMA Act.

Q5) Discuss the different methods available for financing Imports.

Q6) Write short notes (any two) :

- a) Purchasing power parity
- b) Currency Swaps
- c) Convertibility of Rupee



Total No. of Questions : 6]

SEAT No. :

P521

[Total No. of Pages : 1

[4669] - 601

B.F.T./B.B.M. (I.B) (Semester - VI)

IMPORT - EXPORT - PROCEDURE

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates :

- 1) *Eacch Question carry equal marks.*
- 2) *Attmept any five questions.*

Q1) Describe online and offline Registration for import and Export **[16]**

Q2) Write short note on (**any two**) **[16]**

- a) Bill of lading
- b) Baggages.
- c) Bill of Entry
- d) Mate Receipt

Q3) State various concessions and Incentives given by State and Central Government to the exporters. **[16]**

Q4) Examine various documents required for Export of Goods and Services from India. **[16]**

Q5) Describe various mode of Transport with its features & limitations. **[16]**

Q6) Write notes on (**any two**) **[16]**

- a) Marine insurance
- b) Overseas agencies in export promotion.
- c) GSP Rule of origin.



Total No. of Questions : 5]

SEAT No. :

P705

[Total No. of Pages : 2

[4669] - 602

B.B.M. (I.B.) (Semester - VI)
INTERNATIONAL BUSINESS LAW
(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *All questions carry equal marks.*

Q1) What is State Jurisdiction? Explain the various types of Jurisdiction. **[16]**

OR

What is Charter on Economic Rights and Duties of State (ERDS)? Highlight the significant articles.

Q2) “The objectives of OECD is to faster the free international flow of payments, services, capital , human resources and scientific developments.” Support this statement by elaborating in detail the working pattern, growth and development of OECD. **[16]**

OR

UNICITRAL Convention an important draft convention for international trade. Comment on detail.

Q3) Discuss the provisions laid down under Kyoto Protocol 1997. **[16]**

Q4) How does the International clauses for Settlement of Investment Disputes Function? Explain in detail. **[16]**

OR

What is FEMA? Explain the main regulations provided by FEMA.

P.T.O.

Q5) Write a short note on: (Any two)

[16]

- a) IFC
- b) United Nations Development Programme (UNDP)
- c) UNCITRAL Model of Electronic Commerce
- d) Rio Summit ,1992



Total No. of Questions : 6]

SEAT No. :

P524

[Total No. of Pages : 1

[4669] - 606

B.B.M. (I.B)(Semester - VI)

FOREIGN TRADE POLICIES OF INDIA

(2004 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates :-

- 1) *All Questions carry equal marks.*
- 2) *Attempt any 5 Questions.*

Q1) Define globalization. State its features & discuss limitations of globalization.

Q2) Discuss critically foreign Trade policy of India before 1947

Q3) Examine the policy Impact of LPG on Growth & prosperity of Indian economy since 1991.

Q4) Study & Examine the Role of regulator on currency convertability. State what is full convertability of currency.

Q5) Do you agree with the view that "since 1991 Foreign Trade policy of India has played dominance in reducing Bop deficit". Substantiate your answer.

Q6) Examine the Foreign Trade policy Post Independence till Globalization. State its salient features & advantage to economy.

