

Dec 2018

Roll No. []

Total No. of Questions : 17

Total No. of Pages : 02

MBA (2018 Batch) (Sem.-1)
FOUNDATIONS OF MANAGEMENT
Subject Code : MBA-101-18
Paper ID : [75402]

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTION TO CANDIDATES :

- SECTION-A contains EIGHT questions carrying TWO marks each and students has to attempt ALL questions.
- SECTIONS-B consists of FOUR Subsections : Units-I, II, III & IV. Each Subsection contains TWO questions each carrying EIGHT marks each and student has to attempt any ONE question from each Subsection.
- SECTION-C is COMPULSORY and consist of ONE Case Study carrying TWELVE marks.

SECTION-A

Answer briefly :

- What kind of skills do managers have?
- What are Gantt Charts?
- What are the benefits of MBO?
- Define strategy.
- When is matrix organisation useful?
- Differentiate between power and authority.
- What do you understand by Z culture of American companies?
- Define Business Process Re-engineering.

SECTION B

UNIT-I

- Define management. Discuss its nature and scope.
- Explain the concept of scientific management. Write its principles.

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UNIT-II

- What are the steps in planning? Explain any three types of plans
- Discuss various approaches to decision making in an organisational setting.

UNIT-III

- Explain various types of organisation structure.
- Discuss the factors affecting decentralisation of an organisation.

UNIT-IV

- Define control. What are the various types of control?
- Discuss the concept of Knowledge Management. What are its benefits?

SECTION-C

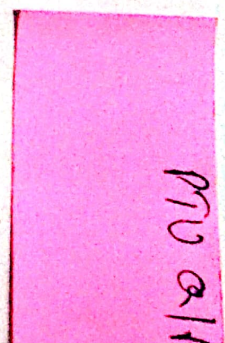
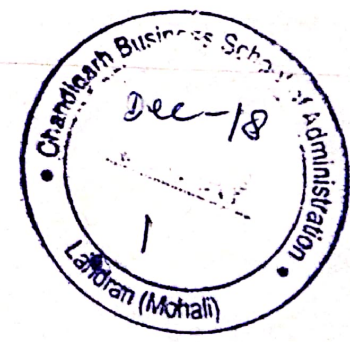
17. Read the case given below and answer the questions :

Rajesh Chauhan is a CEO, and is discussing the wisdom of launching a new product with his functional managers. The marketing manager is the initial promoter of the new product, and he again reiterates how the new product will shore up the revenues of the company in a big way. The production manager has always been against the launch of the new product because he did not have enough capacity to manufacture the new product and he again reiterates that the production of existing products would suffer if the new product was launched. The two managers stick to their positions, while others offer per functionary comments. Rajesh Chauhan does not get decision in the meeting.

Questions :

- Analyse the problems in this case.
- How can Rajesh Chauhan have more productive discussions to arrive at some decision?

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NOV 2018

Roll No.

Total No. of Pages : 02

Total No. of Questions : 17

**MBA (2018 Batch) (Sem.-1)
BUSINESS ETHICS AND CSR**

Subject Code : MBA-106-18
Paper ID : [75407]

Time : 3 Hrs. Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

- SECTION-A contains EIGHT questions carrying TWO marks each and students has to attempt ALL questions.
- SECTIONS-B consists of FOUR Subsections : Units-I, II, III & IV. Each Subsection contains TWO questions each carrying EIGHT marks each and student has to attempt any ONE question from each Subsection.
- SECTION-C is COMPULSORY and consist of ONE Case Study carrying TWELVE marks.

SECTION-A

- Write the importance of business ethics.
- Differentiate between ethics and values
- What are environmental ethics?
- Define ethical Reasoning.
- What is the need for CSR?
- Define Strategic Planning.
- What do you understand by Corporate Sustainability?
- What are Global Reporting Initiative Guidelines?

SECTION-B

UNIT-I

- Explain the principles of business ethics
- Discuss the social responsibility of business towards its various stakeholders

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UNIT-II

- Explain the ethical dilemma resolution process.
- Discuss various ethical issues in marketing.

UNIT-III

- Discuss various phases of corporate social responsibility.
- Explain the drivers of corporate social responsibility

UNIT-IV

- Explain the provisions related to corporate social responsibility under the Companies Act, 2013.
- Explain the Indian model of corporate governance.

SECTION-C

Case Study :

Meena recently joined EAP Digital, a production house, as a Recruitment Manager. She is in charge of preparing the shortlist of candidates for the final interview stage based on competitive criteria. All applicants are reviewed by Meena before the final decision for hiring is made by the applicant's prospective immediate superior. One afternoon, upon returning to her desk after lunch break, Meena finds a long brown envelope on her table, identical to the envelopes that their company requires applicants to submit their resumes in. Stuck at the center of the envelope is a post with the following message scribbled in the handwriting of her direct superior, Mohand, "Meena, Please have her bring papers ready by the end of next week. Thanks Mohand".

Meena opens the envelope and finds a resume for a candidate named Jaswinder Singh, a fresh graduate who appears to not have taken school seriously, the kind of candidate that she would outright reject.

Questions :

- Analyse the case and identify the problem
- What should Meena do in this case?

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NOV 2018

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Total No. of Questions : 17

MBA (2018 Batch) (Sem.-1)
BUSINESS ETHICS AND CSR
Subject Code : MBA-106-18
Paper ID : [75407]

Time : 3 Hrs. Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

- SECTION-A contains EIGHT questions carrying TWO marks each and students has to attempt ALL questions.
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- SECTION-C is COMPULSORY and consist of ONE Case Study carrying TWELVE marks.

SECTION-A

- Write the importance of business ethics.
- Differentiate between ethics and values.
- What are environmental ethics?
- Define ethical Reasoning.
- What is the need for CSR?
- Define Strategic Planning.
- What do you understand by Corporate Sustainability?
- What are Global Reporting Initiative Guidelines?

SECTION-B

UNIT-I

- Explain the principles of business ethics.
- Discuss the social responsibility of business towards its various stakeholders.

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UNIT-II

- Explain the ethical dilemma resolution process.
- Discuss various ethical issues in marketing.

UNIT-III

- Discuss various phases of corporate social responsibility.
- Explain the drivers of corporate social responsibility.

UNIT-IV

- Explain the provisions related to corporate social responsibility under the Companies Act, 2013.

SECTION-C

Case Study :

Meena recently joined EAP Digital, a production house, as a Recruitment Manager. She is in charge of preparing the shortlist of candidates for the final interview stage based on competitive criteria. All applicants are reviewed by Meena before the final decision for hiring is made by the applicant's prospective immediate superior. One afternoon, upon returning to her desk after lunch break, Meena finds a long brown envelope on her table, identical to the envelopes that their company requires applicants to submit their resumes in. Stuck at the center of the envelope is a post with the following message scribbled in the handwriting of her direct superior, Milind: "Meena, Please have her hiring papers ready by the end of next week. Thanks. Milind".

Meena opens the envelope and finds a resume for a candidate named Jasmine Singh, a fresh graduate who appears to not have taken school seriously. the kind of candidate that she would outright reject.

Questions :

- Analyse the case and identify the problem.
- What should Meena do in this case?



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Nov 2018

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Total No. of Pages : 02

Total No. of Questions : 17

MBA (2018 Batch) (Sem.-1)
BUSINESS ETHICS AND CSR
Subject Code : MBA-106-18
Paper ID : [75407]

Max. Marks : 60

Time : 3 Hrs.

INSTRUCTIONS TO CANDIDATES :

- SECTION-A contains EIGHT questions carrying TWO marks each and students has to attempt ALL questions.
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- SECTION-C is COMPULSORY and consist of ONE Case Study carrying TWELVE marks.

SECTION-A

- Write the importance of business ethics.
- Differentiate between ethics and values.
- What are environmental ethics?
- Define ethical Reasoning.
- What is the need for CSR?
- Define Strategic Planning.
- What do you understand by Corporate Sustainability?
- What are Global Reporting Initiative Guidelines?

SECTION-B

UNIT-I

- Explain the principles of business ethics.
- Discuss the social responsibility of business towards its various stakeholders.

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UNIT-II

- Explain the ethical dilemma resolution process.
- Discuss various ethical issues in marketing.

UNIT-III

- Discuss various phases of corporate social responsibility.
- Explain the drivers of corporate social responsibility.

UNIT-IV

- Explain the provisions related to corporate social responsibility under the Companies Act, 2013.
- Explain the Indian model of corporate governance.

SECTION-C

Case Study :

Meena recently joined EAP Digital, a production house, as a Recruitment Manager. She is in charge of preparing the shortlist of candidates for the final interview stage based on competitive criteria. All applicants are reviewed by Meena before the final decision for hiring is made by the applicant's prospective immediate superior. One afternoon, upon returning to her desk after lunch break, Meena finds a long brown envelope on her table, identical to the envelopes that their company requires applicants to submit their resumes in. Stuck at the center of the envelope is a post with the following message scribbled in the handwriting of her direct superior, Milind: "Meena, Please have her hiring papers ready by the end of next week. Thanks. Milind".

Meena opens the envelope and finds a resume for a candidate named Jasmine Singh, a fresh graduate who appears to not have taken school seriously; the kind of candidate that she would outright reject.

Questions :

- Analyse the case and identify the problem.
- What should Meena do in this case?



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Roll No. []

Total No. of Questions : 17

Total No. of Pages : 03

MBA (2018 Batch) (Sem.-1)

BUSINESS ENVIRONMENT AND INDIAN ECONOMY

Subject Code : MBA-105-18

Paper ID : [75406]

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

- SECTION-A contains EIGHT questions carrying TWO marks each and students has to attempt ALL questions.
- SECTIONS-B consists of FOUR Subsections : Units-I, II, III & IV. Each Subsection contains TWO questions each carrying EIGHT marks each and student has to attempt any ONE question from each Subsection.
- SECTION-C is COMPULSORY and consist of ONE Case Study carrying TWELVE marks.

SECTION-A

1. Define business Environment
2. What is significance of planning?
3. What is deficit financing?
4. What is global warming?
5. What are the benefits of Special Economic Zones?
6. Differentiate between organized and unorganized sectors.
7. What are the main functions of WTO?
8. What is Jan Dhan Yojana?

SECTION-B

UNIT-I

9. Define Recession. Explain the effect of recession on business
10. Describe the main objectives of monetary policy.

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UNIT-II

11. Describe the main provisions of the Consumer protection Act, 1986.
12. Explain the problems and constraints of public sector in India.

UNIT-III

13. Discuss the causes and effects of rural-urban migration.
14. Discuss the measures taken by government to reduce income inequality in India.

UNIT-IV

15. Describe the government policy to solve the problem of unemployment in India.
16. Explain the agricultural price policy in India.

SECTION-C

17. Case Study :

Indian economy has been growing at a faster speed in the recent decades. During 1980-81 to 2002-03, economic growth averaged 5.7 percent per annum. This rate is 2.2 percent higher than the rate during 1951-52 to 1979-80. This is called as the 'Bharathiya rate of growth', to distinguish it from the 8.5 per cent average rate of growth during the first phase of development, a rate that has come to be associated in most people's minds as the 'Hindu rate of growth', but is more accurately the growth during Indian-socialist phase. While the growth rate during 1980-90 was 5.5 per cent, it reached 6 per cent between 1990 and 2000. During 1978-95, the annual average compound growth rate of India was much better than that of Europe and the USA. While the rate for India was 4.63 per cent, it was 1.74 percent for Europe and 2.47 per cent for USA. India's growth rate during this period was also better than the world average, though China grew at a higher rate of 7.49 per cent. During the recent decades, India's per capita income has also been growing steadily. While the growth rate of per capita during 1980-1990 was 3.5 per cent, it reached 4.3 per cent during 1990-2000. The rate averaged 7.3 per cent per annum for the period 2003-04 to 2007-08.

The economy was growing at a fast pace during 2005-06 to 2007-08. After a slower growth in 2008-09 due to the global crisis, it has picked up its momentum in 2009-10. As a result the average GDP growth rate for 10 years during 2000-01 to 2009-10 touched 7.3 per cent. The economy improved its performance in 2010-11 showing a growth rate of 8.5 per cent. The recent years show a faster growth in the industrial and service sectors. The performance of the corporate sector has been good. Many Indian companies are

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2/16/2018

Roll No. []
Total No. of Questions : 17

Total No. of Pages : 03

MBA (2018 Batch) (Sem.-1)
BUSINESS ENVIRONMENT AND INDIAN ECONOMY
Subject Code : MBA-105-18
Paper ID : [75406]

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A contains EIGHT questions carrying TWO marks each and students has to attempt ALL questions.
2. SECTIONS-B consists of FOUR Subsections : Units-I, II, III & IV. Each Subsection contains TWO questions each carrying EIGHT marks each and student has to attempt any ONE question from each Subsection.
3. SECTION-C is COMPULSORY and consist of ONE Case Study carrying TWELVE marks.

SECTION-A

1. Define business Environment.
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4. What is global warming?
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6. Differentiate between organized and unorganized sectors.
7. What are the main functions of WTO?
8. What is Jan Dhan Yojana?

SECTION-B

UNIT-I

9. Define Recession Explain the effect of recession on business
10. Describe the main objectives of monetary policy

UNIT-II

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UNIT-IV

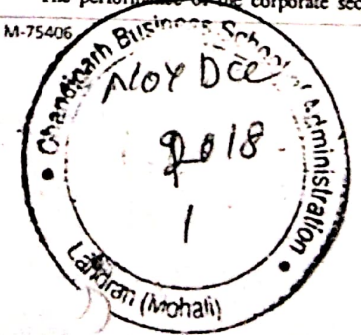
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SECTION-C

17. Case Study :

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The economy was growing at a fast pace during 2005-06 to 2007-08. After a slower growth in 2008-09 due to the global crisis, it has picked up its momentum in 2009-10. As a result the average GDP growth rate for 10 years during 2000-01 to 2009-10 touched 7.3 per cent. The economy improved its performance in 2010- 11 showing a growth rate of 8.5 per cent. The recent years show a faster growth in the industrial and service sectors. The performance of the corporate sector has been good. Many Indian companies are



SECTION-C

17. Solve the case study attached :

The equivalent of a new kindergarten class is born every day at Orlando's Arnold Palmer Hospital. With more than 13,900 births in the mid-2000s in a hospital that was designed 15 years earlier for a capacity of 6,500 births a year, the newborn intensive care unit was stretched to the limit. Moreover, with continuing strong population growth in central Florida, the hospital was often full. It was clear that new facilities were needed. After much analysis, forecasting and discussion, the management team decided to build a new 273-bed building across the street from the existing hospital. But the facility had to be built in accordance with the hospital's Guiding Principles and its uniqueness as a health center dedicated to the specialized needs of women and infants. Those Guiding Principles are: Family-centered focus, a healing environment, where privacy and dignity are respected, sanctuary of caring that includes warm, serene surroundings with natural lighting, sincere and dedicated staff providing the highest quality care and patient-centered flow and function.

The vice president of business development, Karl Hodges, wanted a hospital that was designed from the inside out by the people who understood the Guiding Principles who knew most about the current system and who were going to use the new system, namely, the doctors and nurses. Hodges and his staff spent 13 months discussing expansion needs with this group, as well as with patients and the community, before developing a proposal for the new facility. An administrative team created 35 user groups, which held over 1,000 planning meetings (lasting from 45 minutes to a whole day). They even created a "Supreme Courts" to deal with conflicting views on the multifaceted issues facing the new hospital.

Funding and regulatory issues added substantial complexity to this major expansion and Hodges was very concerned that the project stay on time and within budget. Tom Hyatt, director of facility development, was given the task of onsite manager of the \$100 million project, in addition to overseeing ongoing renovations, expansions, and other projects. The activities in the multi-year project for the new building at Arnold Palmer are shown in Table 3.7.

Discussion Questions

1. Develop the network for planning and construction of the new hospital at Arnold Palmer.
2. What is the critical path and how long is the project expected to take?
3. Why is the contraction of this 11-story building any more complex than construction of an equivalent office building?
4. What percent of the whole project duration was spent in planning that occurred prior to the proposal and reviews? "Prior to the actual building construction". Why?

Table 3.7 Expansion Planning and Arnold Palmer Hospital Construction Activities and Times*

	Activity	Scheduled Time	Precedence Activity
1.	Proposal and review	1 month	-
2.	Establish master schedule	2 weeks	1
3.	Architect Selection Process	5 weeks	1
4.	Survey whole campus and its needs	1 month	1
5.	Conceptual architect's plans	6 weeks	3
6.	Cost estimating	2 months	2,4,5
7.	Deliver plans to board for consideration/decision	1 month	6
8.	Surveys/regulatory review	6 weeks	6
9.	Construction manager selection	9 weeks	6
10.	State review of need for more hospital beds ("Certificate of Need")	3.5 months	7,8
11.	Design drawings	4 months	10
12.	Construction documents	5 months	9,11
13.	Site preparations/demolish existing building	9 weeks	11
14.	Construction start/building pad	2 months	12,13
15.	Relocate utilities	6 weeks	12
16.	Deep foundations	2 months	14
17.	Building structure in place	9 months	16
18.	Exterior skin/roofing	4 months	17
19.	Interior buildout	12 months	17
20.	Building inspections	5 weeks	15,19
21.	Occupancy	1 month	20

NOTE : Disclosure of Identity by writing Mobile No. or Making of passing request on any page of Answer Sheet will lead to UMC against the Student.

Roll No.

Total No. of Pages : 03

Total No. of Questions : 15

MBA/IBA (B) (2014 to 2017) (Sem.-1)

QUANTITATIVE TECHNIQUES

Subject Code : MBA-104

Paper ID : [C0104]

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTION TO CANDIDATES :

- SECTION-A contains SIX questions carrying FIVE marks each and students has to attempt any FOUR questions.
- SECTION-B consists of FOUR Subsections : Units-I, II, III & IV. Each Subsection contains TWO questions each carrying EIGHT marks each and student has to attempt any ONE question from each Subsection.
- SECTION-C is COMPULSORY and consist of ONE Case Study carrying EIGHT marks.

SECTION-A

- How does statistics help in managerial decision making?
- Explain the relationship between sample size and errors.
- What is meant by tests of consistency?
- Discuss and differentiate between additive and multiplicative laws of probability.
- Explain the importance of index numbers.
- Discuss the concept of kurtosis.

SECTION-B

UNIT-I

- Discuss the various sources of data collection. Give examples.
- Comment on the consistency of the 3 variables, A, B & C, from the following data:

A	12	16	20	23	25	28
B	8	7	9	11	6	4
C	33	36	34	31	37	35

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(S13)-215

UNIT-II

- Explain what is meant by sampling. Discuss its various types.
- A bike manufacturer tabulates the following information about age groups and the liking for a particular model of the new bike which it plans to introduce. On the basis of this data, can it be concluded that the bike model appeal is independent of the age groups? (Given for $\chi^2 = 7.815$)

	Ages (in years)				Total
	Below 20	20-30	30-40	40-50	
Liked the bike	140	80	40	20	280
Disliked the bike	60	50	30	80	220
Total	200	130	70	100	500

UNIT-III

- Discuss and differentiate between correlation and regression. Also explain their utilities in managerial decision making.
- Explain the concept of Index numbers. Further explain their different methods of construction.

UNIT-IV

- What is meant by time series analysis? List and explain the various components.
- Write notes on :
 - Baye's Theorem
 - Poisson Distribution

2 | M-49004

(S13)-215



SECTION-C

15) Case Study :

Liebermann Retail Inc provides sales training to its personnel, which is followed by an assessment to determine as to whether the training benefited its personnel or not. Also, the Human Resource department of Liebermann Retail is considering whether it should demote the services of any salesman who does not do well in the test. Then the field sales of the personnel are noted and recorded against their test scores. The following data gives the test scores and sales made by the salesmen during the previous financial year.

Test Scores	77	65	79	83	86	72	88	84	87	90
Sales (in 000 Rs)	21	26	33	37	32	38	31	40	43	47

You as an HR manager are required to analyze the given data, and determine

Questions :

- Whether there is any correlation between the test scores and sales of the personnel.
- Further determine if the Marketing & Sales Department targets a minimum sales volume of Rs 50,000, what should be the corresponding test scores?
- Also estimate the most probable field sales of a salesman who has scored a test score of 75.
- Also discuss as to whether the demotion of services of low test scoring employees is justified?



Nov 2018

UNIT-IV

Q15 Define target costing. Discuss in detail procedure and managerial applications of target costing with the help of example

Q16 The following data are available with respect to particular department for weekly operations:

Budgeted Output for 40 hours week	2,000 units
Budgeted Fixed Overheads	Rs. 2,000
Actual Output	1,800 units
Actual hours worked	32
Actual fixed overheads	Rs. 2,250

Compute overheads, expenditure and volume variances.

SECTION-C

Q17 A Company manufactures several products of varying levels of designs and models. It uses a single overhead recovery rate based on direct labour hours. The overheads incurred by the company in the first half of the year are as under:

Machine operation expenses	Rs. 10,12,500
Machine maintenance expenses	1,87,500
Salaries of technical staff	6,37,500
Wages and salaries stores staff	2,62,500

During this period, the company introduced activity based costing System and the following significant activities were identified.

- Receiving materials and components
- Set up of machines for production runs
- Quality inspection

It is also determined that:

- The machine operation and machine maintenance expenses should be apportioned between stores and production activity in 20:80 ratio.
- The technical staff salaries should be apportioned between machine maintenance, set up and quality inspection in 30:40:30 ratio.

The consumption of activities during the period under review are as under:

- Direct labour hours worked 40,000
- Direct wage rate Rs.6 per hour
- Production set-ups 2,040
- Material and component consignments received from supplier 1,960
- Number of quality inspections carried out 1,280

The data relating to two products manufactured by the company during the period are as under:

Products	P	Q
Direct material cost	Rs 6,000	4,000
Direct labour hours	960	100
Direct material consignments received	48	52
Production runs	36	24
Number of quality inspections done	30	10
Quantity produced (units)	15,000	5,000

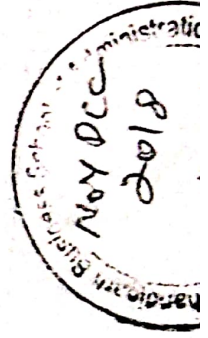
A potential customer has approached the company for the supply of 24,000 units of a component K to be delivered in lots of 3,000 units per quarter. The job will involve an initial design cost of Rs 60,000 and the manufacture will involve the following per quarter:

Direct material cost	Rs 12,000
Direct labour hours	300
Production runs	6
Inspections	24
Number of consignment of direct materials to be received	20

The company desires a markup of 25% on cost

Required:

- Calculate the cost of products P and Q based on the existing system of single overhead recovery rate.
- Determine the cost of products P and Q using activity based costing system.
- Compute the sales value per quarter of component K using activity based costing system.



May 2018

Roll No. _____ Total No. of Pages : 04
Total No. of Questions : 57

MBA (2015 Batch) (Sem.-I)
ACCOUNTING FOR MANAGEMENT AND REPORTING
Subject Code : MBA-16A-18
Paper ID : [75455]

Time : 3 Hrs. Max. Marks : 80

INSTRUCTION TO CANDIDATES :

1. SECTION A contains EIGHT questions carrying TWO marks each and candidate has to attempt ALL questions.
2. SECTION B consists of FOUR Sub-questions (i.e., 1, 2, 3 & 4) in each Sub-question carrying TWO questions each carrying EIGHT marks each and candidate has to attempt any ONE question from each Sub-question.
3. SECTION C is COMPLETION type carrying ONE-MARKS marks.

SECTION-A

- Q1 Explain three methods of financial accounting.
- Q2 Why is financial manager?
- Q3 Give standard costing with two budgetary control?
- Q4 Define zero-based costing.
- Q5 Discuss the significance of marginal costing.
- Q6 Explain the importance of debt equity ratio.
- Q7 Why do you invest in work flow statement?
- Q8 What will you calculate break even point?

SECTION-B

UNIT-1

- Q9 Explain cost accounting. Discuss its three objectives, advantages and disadvantages of cost accounting.
- Q10 Accounting concepts are all principles with which and one should not depart with. Discuss the concepts and its different situations, where its application will cause misleading picture and conclusions which are followed in a matter of practice in the business organisations. Discuss.

Q11 Q12

(1000-01)

Q11 Complete the following table. The production figure for products A, B, C, D, each requiring three different labour operations, is given in the table below. The budgeted labour hours for the number of operations is given in the table below.

Operation	A	B	C	D
1	10	15	20	25
2	15	20	25	30
3	20	25	30	35

The budgeted production during the month for the three products is as follows: Product A: 1000 units, Product B: 1200 units, Product C: 1500 units.

The budgeted production during the month for the three products is as follows:

Product	Product A	Product B	Product C
1000 units	1200 units	1500 units	

Prepare a labour budget for the month showing the main operations.

- (a) Direct labour cost
- (b) Indirect labour cost
- (c) The number of workers

Q12 The following data is obtained from the results of manufacturing activities:

	Q1	Q2	Q3	Q4
Output in the finished form	100	120	150	180
Standard cost per unit	Rs. 10	Rs. 12	Rs. 15	Rs. 18
Standard cost of output	1000	1440	2250	3240
Actual cost per unit	Rs. 12	Rs. 15	Rs. 18	Rs. 21

Q13 Q14

Q15 Q16

Q17 Q18

Q19 Q20



UNIT IV

- Q15) Define target costing. Discuss in detail procedures and managerial applications of target costing with the help of example.
- Q16) The following data are available with respect to particular department for weekly operations:

Budgeted Output for 40 hours work	2,000 units
Budgeted Fixed Overheads	Rs. 1,000
Actual Output	1,800 units
Actual hours worked	32
Actual fixed overheads	Rs. 1,200
Compute overhead, expenditure and volume variances	

SECTION C

- Q17) A Company manufactures several products of varying levels of designs and models. It uses a simple standard cost system. The following data are available for the first half of the year are as under:

	Rs.
Machine operation expenses	10,12,500
Material expenses	1,87,500
Wages and salaries direct staff	4,12,500
	1,81,500

During this period, the company introduced activity based costing system and the following significant activities were identified:

- Receiving materials and components
- Set up of machines for production runs
- Quality inspection
- It is also determined that

- The machine operators and machine maintenance expenses should be apportioned between these two production activities at 70:30 ratio.
- The technical staff salaries should be apportioned between machine maintenance set up and quality inspection at 20:80:20 ratio.

Q18) Q19)

Q18) Q19)

The manufacturing activities during the period under review are as under:

- Direct labour hours worked 40,000
- Direct wage rate Rs. 6 per hour
- Production set-up 2,000
- Material and component arrangements involving basic supplies 1,000
- Shortfall of quality inspection carried out 1,200

The data relating to two products manufactured by the company during the period are as under:

Product	P	Q
Direct material cost	Rs. 1,000	8,000
Direct labour hours	400	100
Direct material arrangements incurred	50	50
Production run	20	24
Number of quality inspection done	20	28
Quantity produced (units)	10,000	1,000

A practical estimate has approached the company for the supply of 20,000 units of a component X to be delivered at rate of 1,000 units per quarter. The job will require an initial design cost of Rs. 50,000 and the manufacturer will account the following per quarter:

Direct material cost	Rs. 1,000
Direct labour hours	100
Production run	4
Inspection	24
Number of arrangement of direct materials to be received	20

The company desires a markup of 20% on cost.

Required

- a) Calculate the cost of products P and Q based on the existing system of single overhead recovery rate.
- b) Estimate the cost of products P and Q using activity based costing system.
- c) Compute the value added per quarter of component X using activity based costing system.

Q18) Q19)

Q18) Q19)



tight-knit culture. Finally, although Well-Mart's culture undoubtedly has been strength of Sameer may not fit in today's business environment, so maintaining Well-Mart's culture may be detrimental to its growth. Moreover, increased public scrutiny may be pressuring Well-Mart to change its old practices

Discussion Questions :

- Q1 How would you describe Well-Mart's culture characteristics?
- Q2 Based on this case, would you characterize Well-Mart's culture as strong or weak? Why?
- Q3 As an upper manager of Well-Mart, what steps could you take to either maintain or enhance the culture of Well-Mart?
- Q4 How might Well-Mart's negative press affect employee morale, job satisfaction and organizational commitment? As a manager, what steps would you take to improve employee attitudes?

