

SURANA COLLEGE
DEPARTMENT OF MANAGEMENT
MODEL PAPER-I
PAPER-4.2 BUSINESS RESEARCH METHODS

Time: 3 hrs

Max Marks: 70

SECTION A:

1. Answer any 5 sub questions. Each carries 2 marks.

[5x2=10]

- a) What is research?
- b) What do you mean by Null hypothesis?
- c) What is survey?
- d) What is questionnaire?
- e) State any 2 research approaches.
- f) What are dependent variables?
- g) Expand TAT & WAT.

SECTION B:

Answer any 3 questions. Each question carries 6 marks.

[3x6=18]

- 2) State the essentials of good research plan.
- 3) What are the principles to be followed while preparing questionnaire?
- 4) Distinguish between research methods & research methodology.
- 5) Explain the merits & demerits of schedule.
- 6) Explain the significance of tabulation.

SECTION C:

Answer any 3 questions. Each question carries 14 marks

[3x14=42]

- 7) What is research? Explain various types of research.
- 8) Discuss various techniques of sampling.
- 9) What is an interview? Explain its types.
- 10) Explain the various types of research design.
- 11) Explain the purpose of report writing in research. State the precautions to be taken while preparing the report.

SURANA COLLEGE
DEPARTMENT OF MANAGEMENT
MODEL PAPER-II
PAPER-4.2 BUSINESS RESEARCH METHODS

Time: 3 hrs

Max Marks: 70

SECTION A:

1. Answer any 5 sub questions. Each carries 2 marks. [5x2=10]

- a) What is research article?
- b) Name any 4 sources of identifying research problem.
- c) What do you mean by field work?
- d) What is an abstract?
- e) Name the tools for collecting data.
- f) Mention the types of analysis of data.
- g) What is business report?

SECTION B:

Answer any 3 questions. Each question carries 6 marks. [3x6=18]

2. What is tabulation & discuss its types.
3. Distinguish between Primary data & secondary data.
4. Discuss various steps in research design.
5. What are the various steps in data processing?
6. Discuss the merits & demerits of interview.

SECTION C:

Answer any 3 questions. Each question carries 14 marks [3x14=42]

7. What is research design? Explain its nature & importance.
8. Discuss various steps in report writing.
9. Explain the steps/process involved in formulating of research problem.
10. Briefly explain the objectives of research & steps in research.
11. What are the advantages & disadvantages of sampling?

SURANA COLLEGE
DEPARTMENT OF MANAGEMENT
MODEL PAPER-III
PAPER-4.2 BUSINESS RESEARCH METHODS

Time: 3 hrs

Max Marks: 70

SECTION A:

1. Answer any 5 sub questions. Each carries 2 marks.

[5x2=10]

- a) What is research design?
- b) Define interview.
- c) What is pure research?
- d) Define concepts.
- e) What is chi square test?
- f) What is factor analysis?
- g) What do you mean by notes taking?

SECTION B:

Answer any 3 questions. Each question carries 6 marks.

[3x6=18]

2. Discuss various principles/ essentials of report writing.
3. What are the different tools for data collection?
4. Differentiate between survey & case study.
5. Explain the various types of observation.
6. State the advantages of secondary data.

SECTION C:

Answer any 3 questions. Each question carries 14 marks

[3x14=42]

7. Briefly explain the advantages & disadvantages of research.
8. Explain the various criteria/ factors for selecting the problem.
9. What is a questionnaire? Explain the steps/process involved while preparing questionnaire or construction of questionnaire.
10. What is multi-dimensional scaling? Discuss various types of multi-dimensional scaling.
11. State the characteristics of sampling & steps in sampling.

SURANA COLLEGE
DEPARTMENT OF MANAGEMENT
MODEL PAPER-I
PAPER-4.3 MARKETING MANAGEMENT

Time: 3 hrs

Max Marks: 70

SECTION A:

1. Answer any 5 sub questions. Each carries 2 marks.

[5x2=10]

- a) What is marketing?
- b) Give the meaning of Green Marketing.
- c) What is concept marketing?
- d) What do you mean by relationship marketing?
- e) What is tele-marketing?
- f) What is de-marketing?
- g) What do you mean by marketing environment?

SECTION B:

Answer any 3 questions. Each question carries 6 marks.

[3x6=18]

2. Distinguish between traditional concept and modern concept of marketing.
3. State the advantages of tele-marketing.
4. Distinguish between selling and marketing.
5. Briefly explain the goals of marketing.
6. Give the advantages and disadvantages of mobile business.

SECTION C:

Answer any 3 questions. Each question carries 14 marks

[3x14=42]

7. Give the classification of marketing Functions. Briefly explain marketing functions.
8. Explain the nature, scope and importance of Marketing.
9. What is macro environment of Marketing? OR State and analyse the external uncontrollable factors of Marketing Environment.
10. What is the impact of natural environment on Business?
11. Explain the macro environment factors influencing marketing.

SURANA COLLEGE
DEPARTMENT OF MANAGEMENT
MODEL PAPER-II
PAPER-4.3 MARKETING MANAGEMENT

Time: 3 hrs

Max Marks: 70

SECTION A:

1. Answer any 5 sub questions. Each carries 2 marks.

[5x2=10]

- a) What is socio-cultural environment?
- b) Give the meaning of macro environment.
- c) Define consumer behaviour.
- d) Define market segmentation.
- e) Define market research.
- f) What do you mean by customer relationship management?
- g) Give the meaning of penetration pricing.

SECTION B:

Answer any 3 questions. Each question carries 6 marks.

[3x6=18]

2. Explain the stages of buying decision process.
3. Explain the process of CRM.
4. Bring out the essentials of Relationship marketing?
5. Write an essay on evolution of Marketing.
6. What are the factors that affect consumer behaviour?

SECTION C:

Answer any 3 questions. Each question carries 14 marks

[3x14=42]

7. Define buyer's behaviour. Explain the factors determining buyer's behaviour.
8. Explain different market segmentation strategies.
9. Explain the various concepts of CRM.
10. Give the meaning of packaging. Explain the significance of branding and packaging.
11. Explain the different channels of distribution.

SURANA COLLEGE
DEPARTMENT OF MANAGEMENT
MODEL PAPER-III
PAPER-4.3 MARKETING MANAGEMENT

Time: 3 hrs

Max Marks: 70

1. SECTION A:

1. Answer any 5 sub questions. Each carries 2 marks. [5x2=10]

- a) Define product.
- b) What is branding?
- c) What is shopping goods?
- d) What is product line?
- e) Give the meaning of skimming pricing.
- f) What is grading?
- g) What is mark-up pricing?

SECTION B:

Answer any 3 questions. Each question carries 6 marks. [3x6=18]

2. Explain in details what is marketing mix?
3. What is personal selling? State briefly the merits of personal selling.
4. State why new products fail?
5. Analyse the forces or factors influencing price decision.
6. What are the advantages of branding?

SECTION C:

Answer any 3 questions. Each question carries 14 marks [3x14=42]

7. What is the meaning of product life cycle? Explain the various stages involved in it using a chart.
8. Briefly analyse the sales promotion devices.
9. Describe briefly the various stages in development of a new product.
10. What is Advertisement? Discuss the advantages and disadvantages of Advertising.
11. Explain the different methods of pricing by the firm.

SURANA COLLEGE
DEPARTMENT OF MANAGEMENT
IV SEM BBA
4.4-FINANCIAL MANAGEMENT
Model Question Paper Set I

Time: 3 Hrs:

Max.Marks:70

SECTION A

1. Answer any five sub-questions. Each sub-question carries two marks. (5 X 2 = 10)

- a) What is Financial Management?
- b) What is IRR?
- c) What is Financial Leverage?
- d) Define capital budgeting
- e) What is Time value of money
- f) What is Stock Dividend?
- g) What is the payback period when the cost of investment is Rs.30,00,000 and cash inflows for first 2 years Rs.4,50,000, Rs.6,00,000 and for next two years Rs.9,00,000 each.

SECTION B

Answer any three questions. Each question carries six marks.

(3 X 6 = 18)

2. Briefly explain the characteristics of sound financial plan.
3. Explain the process of capital budgeting.
4. What is dividend? Explain the various forms of dividend.
5. Compare two companies in terms of operating leverages & financial and combined leverages

| | Firm – A | Firm – B |
|---------------|---------------|--------------|
| Sales | Rs. 20,00,000 | Rs.30,00,000 |
| Variable cost | 40% of sales | 30% of sales |
| Fixed cost | Rs.5,00,000 | Rs.7,00,000 |
| Interest | Rs.1,00,000 | Rs.1,25,000 |

Interpret the results of the firm.

6. A Company is currently paying a dividend of Rs.4.24 per share. The dividend is expected to grow at a 18% annual rate for 5 years & then at 12% for ever what is the present value of the share if the capitalization rate is 14%.

SECTION C

Answer any three questions. Each question carries fourteen marks. (3 X 14 = 42)

7. What is Working Capital? Describe the need and determinants/factors influencing the requirement of working capital.
8. Explain in details the functions of financial management.
9. What is dividend policy? Explain the factors influencing the dividend policy
10. Divya Company Ltd., has a capital of Rs.1,00,000 divided into shares of Rs.10 each. It has major expansion programme requiring investment of another Rs. 1,00,000. The management is considering the following alternatives for raising this amount.
- i. Issue of 10,000 shares of Rs. 10 each.
 - ii. Issue of 5,000 preferences shares of Rs.10 each at 10% dividend & Balance amount in 10% debentures.
 - iii. Issue of 10% debentures of Rs.1,00,000.
- The Company's present EBIT is Rs.80,000 p.a.
You are required to calculate the effect of each of the above modes of financing on EPS presuming.
- a) EBIT continues to be same after expansion.
 - b) EBIT increases by Rs.20,000.
 - c) Assume tax liability is 50%.
11. Vihan company is considering to purchase a machine. Two machines are available X & Y costing Rs. 50,000each. Earnings after taxation are expected to be as follows.

| Year | Machine – X | Machine – Y |
|------|-------------|-------------|
| 1 | 15,000 | 5,000 |
| 2 | 20,000 | 15,000 |
| 3 | 25,000 | 20,000 |
| 4 | 15,000 | 30,000 |
| 5 | 10,000 | 20,000 |

Evaluate the two alternatives according to

- a) Pay back period method.
- b) Net present value method.

Assume cost of capital at 10%. Depreciation is allowed under straight line method. The discount factor is as under

| | | | | | |
|-----------------|-------|-------|-------|-------|-------|
| Year | 1 | 2 | 3 | 4 | 5 |
| Discount factor | 0.909 | 0.826 | 0.751 | 0.683 | 0.621 |

SURANA COLLEGE
DEPARTMENT OF MANAGEMENT
IV SEM BBA
4.4-FINANCIAL MANAGEMENT
Model Question Paper Set II

Time: 3 Hrs:

Max.Marks:70

SECTION A

- 1. Answer any five sub-questions. Each sub-question carries two marks. (5 X 2 = 10)**
- Give the meaning of Wealth Management?
 - What is annuity?
 - Initial Investment Rs.7,50,000, Scrap Value Rs.1,00,000, working life 5 years, additional working capital Rs.50,000. Calculate Average Investment.
 - What is accept and reject criteria in NPV?
 - Profit after tax Rs.60,000, number of equity shares 6,000. Find out EPS.
 - What is bond dividend?
 - What is trading on equity?
 - What is financial planning?
 - Give the meaning of Receivables Management.

SECTION B

Answer any three questions. Each question carries six marks.

(3 X 6 = 18)

- “Financial Management is indispensable in any organization”. Bring out its importance.
- Briefly explain the various sources of working capital
- “Financial Planning is concerned with Future”. Do you agree?
- The following data relates to two Companies P & Q

| Capital Employed | P Ltd., | Q Ltd., |
|--|----------------|----------------|
| 9% Debentures | ----- | 2,50,000 |
| Equity Share Capital, in Shares of Rs. 10 each | 5,00,000 | 2,50,000 |
| Earnings before Interest & Tax | 1,00,000 | 1,00,000 |

| | | |
|----------------------------|-----|-----|
| Return on Capital Employed | 20% | 20% |
|----------------------------|-----|-----|

Calculate the Earnings per Share assuming 50% Tax Rate.

6. A Company is requiring a Machinery which needs an investment of Rs.1,60,000. The net income before depreciation and tax is estimated as follows **Calculate Accounting Rate of Return.** Depreciation is charged at **20%** on straight line basis.

| Year | 1 | 2 | 3 | 4 | 5 |
|------|--------|--------|--------|--------|--------|
| Rs. | 56,000 | 48,000 | 30,000 | 64,000 | 80,000 |

SECTION C

Answer any three questions. Each question carries fourteen marks. (3 X 14 = 42)

7. Explain the characteristics of sound Financial Plan.
8. Define Capital Structure. What are the major determinants of Capital Structure?
9. What is Working Capital? Describe the need and determinants/factors influencing the requirement of working capital
10. A company is considering the purchase of a new machine which would carry out some operations at present being performed by hands. The two machines A and B are under consideration of which one should be selected. Details about two machines are

| Particulars | Machine A | Machine B |
|--------------------------------------|-----------|-----------|
| Estimated life | 10 years | 12 years |
| | Rs. | Rs. |
| Cost of machine | 12,00,000 | 18,00,000 |
| Estimated savings in scrap p.a. | 1,00,000 | 1,20,000 |
| Additional cost of supervision (p.a) | 60,000 | 80,000 |
| Additional cost of maintenance (p.a) | 40,000 | 60,000 |
| Cost of indirect materials per annum | 30,000 | 40,000 |
| Estimated savings in wages: | | |
| 1) Wages per worker per year | 9,000 | 9,000 |
| 2) Number of workers not required | 100 | 130 |

Using the method of **pay back period**, suggest which machine should be purchased assuming that tax rate is 40%.

11. The following is the Balance Sheet of a Company

Balance Sheet

| Liabilities | Amount | Assets | Amount |
|-------------------------------------|----------|------------------|-----------|
| Equity Capital (Rs.10 per share) | 6,00,000 | Net Fixed Assets | 15,00,000 |
| | | Current Assets | 5,00,000 |
| 10% long term Debt. | 8,00,000 | | |
| Profit & Loss A/c | 2,00,000 | | |
| Current Liability | 4,00,000 | | |

| | | |
|--|------------------|------------------|
| | 20,00,000 | 20,00,000 |
|--|------------------|------------------|

The Company's total assets to turnover ratio are 5. Its fixed operating costs are Rs.10,00,000 and its variable operating costs ratio is 30%. Income tax rate is 50%.

- a) Calculate all the three types of leverages.
- b) Determine the likely level of EBIT if EPS is a) Re.5 b) Rs.3 and c) Rs.2

SURANA COLLEGE
DEPARTMENT OF MANAGEMENT
IV SEM BBA
4.4-FINANCIAL MANAGEMENT
Model Question Paper Set III

Time: 3 Hrs:

Max.Marks:70

SECTION A

- 1. Answer any five sub-questions. Each sub-question carries two marks. (5 X 2 = 10)**
 - a) Give the meaning of Cost of Capital.
 - b) Define Capital Budgeting?
 - c) Mention the steps in Financial Planning.
 - d) What is Financial Risk?
 - e) What do you mean by ROI?
 - f) Give the meaning of Profitability Index.
 - g) State any two objectives of Cash Management
 - h) What is Stock Dividend?
 - i) Give the meaning of Doubling Period.

SECTION B

Answer any three questions. Each question carries six marks.

(3 X 6 = 18)

2. Bring out the importance of Capital Budgeting.
3. What are the advantages of stable divided policy?
4. Briefly explain the problems associated with excess and inadequate working capital
5. A Debenture is available in the market for Rs.1,000 with Rs.80 interest for a period of 4 years with maturity value of Rs.1,120. The debenture capitalization rate is 10%. Advise Mr. Punith in his buying decision of this debenture.
6. A Company needs Rs.10,00,000 after 5 years from now for replacement of fixed assets. It has established a sinking fund for the purpose the investments are to be made at the end of each year. What annual payment must be made to ensure the needed Rs.10,00,000 after 5 years? Assume 10% interest p.a on investments.

SECTION C

Answer any three questions. Each question carries fourteen marks. (3 X 14 = 42)

7. What is Financial Management? Explain the objectives of Financial Management.
8. Explain the important tools and techniques of Inventory Management & Control.
9. Explain the advantages and disadvantages of Bonus Issue.

10. X Ltd is capitalized with Rs.10,00,000 divided into 1,00,000 equity shares of Rs.10/-. The management desires to raise another Rs.10,00,000 to finance a major expansion programme.

There are four possible financing plans

- a) All equity shares
- b) Rs. 5 lakhs in equity and the balance in debentures carrying 10% interest.
- c) All debentures carrying 8% interest.
- d) Rs. 5 lakhs in equity and Rs.5 lakhs in preference shares carrying 10% dividend.

The existing EBIT amounts to Rs.1,20,000 p.a.

Calculate EPS in all the above four plans.

Calculate EPS if EBIT is doubled due to expansion programme.

11. A project involves in Investment of Rs.10,00,000 and the amount is to be spent as follows:

| | |
|-----------------------|-------------|
| Beginning of I year | Rs.2,50,000 |
| Beginning of II year | Rs.2,50,000 |
| Beginning of III year | Rs.2,50,000 |
| Beginning of IV year | Rs.2,50,000 |

The project is expected to give cash inflows as follows:

| Year | Rs. |
|------|----------------------------------|
| 1 | 2,30,000 |
| 2 | 2,28,000 |
| 3 | 2,78,000 |
| 4 | 2,93,000 |
| 5 | 2,53,000 |
| 6 | 1,73,000 (including scrap value) |

The cost of capital may be assumed as 12%. Evaluate the proposal using net present value method.

| | | | | | | |
|-----------------|-------|-------|-------|-------|-------|-------|
| Year | 1 | 2 | 3 | 4 | 5 | 6 |
| Discount Factor | 0.893 | 0.797 | 0.712 | 0.635 | 0.567 | 0.507 |

SURANA COLLEGE
DEPARTMENT OF MANAGEMENT
MODEL PAPER-I
PAPER-4.5 SERVICES MANAGEMENT

Time: 3 hrs

Max Marks: 70

SECTION A:

1. **Answer any 5 sub questions. Each carries 2 marks.** **[5x2=10]**
- a. Define services.
 - b. Mention any 4 functions of services management
 - c. Who is a tourist?
 - d. State any 2 features of travel organisation.
 - e. What is banking?
 - f. What are the 2 basic elements of life insurance products?
 - g. What is a hospital?

SECTION B:

Answer any 3 questions. Each question carries 6 marks. **[3x6=18]**

2. "Tourism acts as a catalyst of an economy". Substantiate.(significance of tourism)
3. "Hospitals run smoothly and profitably because nurses play unique roles". Elucidate (role of nurses in hospitals)
4. Explain the features of services.
5. Discuss the steps involved in service blue printing
6. Discuss the importance of banks in India.

SECTION C:

Answer any 3 questions. Each question carries 14 marks **[3x14=42]**

7. Explain the 7 p's of tourism marketing mix.
8. Quality is a very important variable in service delivery. Discuss
9. What is ITES? Explain its importance to Indian economy
10. Discuss the importance of insurance? Explain any 5 types of insurance policies.
11. Discuss the functions of healthcare industry

SURANA COLLEGE
DEPARTMENT OF MANAGEMENT
MODEL PAPER-II
PAPER-4.5 SERVICES MANAGEMENT

Time: 3 hrs

Max Marks: 70

SECTION A:

- 1. Answer any 5 sub questions. Each carries 2 marks. [5x2=10]**
- a. What is service management?
 - b. What is service blue print?
 - c. State any 2 problems of tourism.
 - d. Who is a travel agent?
 - e. What is a five star hotel?
 - f. What is Ubberrimaefidei?
 - g. What is an endowment policy?
 - h. State any 2 function of nursing.

SECTION B:

Answer any 3 questions. Each question carries 6 marks. [3x6=18]

2. What are the reasons for the growth of services sector in India? explain
3. Discuss the components of tourism services.
4. Discuss the departments of a hotel industry.
5. Discuss the nature of insurance.
6. Write a note on hospital extension services.

SECTION C:

Answer any 3 questions. Each question carries 14 marks [3x14=42]

7. Explain the 7 P's of healthcare marketing mix
8. "Insurance is an attractive option for investment". Elucidate
9. Discuss the various types of services?
10. Managing demand and supply is very challenging in services. Discuss
11. Discuss the nature and importance of tourism industry.

SURANA COLLEGE
DEPARTMENT OF MANAGEMENT
MODEL PAPER-III
PAPER-4.5-SERVICES MANAGEMENT

Time: 3 hrs

Max Marks: 70

SECTION A:

1. Answer any 5 sub questions. Each carries 2 marks. [5x2=10]

- a. What is a guest cycle?
- b. What are services?
- c. Who is a tour operator?
- d. State any 2 physical evidences of tourism services
- e. What is a Motel?
- f. What is a group tour?
- g. State any 4 types of general insurance.

SECTION B:

Answer any 3 questions. Each question carries 6 marks. [3x6=18]

2. Differentiate between products and services.
3. Bring out the importance of services in India.
4. Discuss the reasons for tourism.
5. Write a note on insurance agent
6. Write a note on medical transcription.

SECTION C:

Answer any 3 questions. Each question carries 14 marks [3x14=42]

7. Explain the 7 P's of services marketing mix.
8. Bring out the role of customer in the service delivery process
9. Explain the GAPS model
10. What are the recent trends in tourism industry? Explain.
11. Discuss the types banking service.

SURANA COLLEGE
DEPARTMENT OF MANAGEMENT
MODEL PAPER-I

4.6-BANKING REGULATION AND OPERATION

Time: 3 hrs

Max Marks: 70

SECTION A:

1. Answer any 5 sub questions. Each carries 2 marks.

[5x2=10]

- a. Define Banking.
- b. Define payment in due course.
- c. What do you mean by double crossing?
- d. What is Negotiable instrument?
- e. Mention any four features of Promissory note
- f. What is meant by overdraft?
- g. Define Bills of Exchange.

SECTION B:

Answer any 3 questions. Each question carries 6 marks.

[3x6=18]

- 2) What are the statutory Obligations to Honor cheques?
- 3) What are the factors influencing Liquidity?
- 4) Explain the circumstances under which a cheque can be dishonored.
- 5) Draw a specimen of a cheque and discuss its features.
- 6) What is the banker's duty to maintain secrecy of customers A/c?
- 7) Distinguish between loans & overdrafts.

SECTION C

Answer any 3 questions. Each question carries 14 marks

[3x14=42]

- 8) Explain in brief the functions of Commercial Banks.
- 9) How does RBI control and regulate the working of Commercial bank in India?
- 10) Explain in brief the bankers' lien with two case laws.
- 11) What is crossing? Explain its different kinds with examples and bring out their significances.
- 12) Explain in detail the general precautions for opening a bank account.
- 13) Explain the kinds of lending facilities. Explain their advantages & disadvantages.

SURANA COLLEGE
DEPARTMENT OF MANAGEMENT
MODEL PAPER-II

4.6-BANKING REGULATION AND OPERATION

Time: 3 hrs

Max Marks: 70

SECTION A:

1. Answer any 5 sub questions. Each carries 2 marks.

[5x2=10]

- a) Name the 2 types of relationship between banker & customer.
- b) Define customer.
- c) What are the kinds of lien?
- d) What do you mean by lunatics?
- e) What is meant by promissory notes?
- f) What is cash credit?
- g) Who are trustees?

SECTION B:

Answer any 3 questions. Each question carries 6 marks.

[3x6=18]

- 2) What is the multiple creation of credit?
- 3) What are the limitations of credit creation?
- 4) What is the relationship between banker and a customer?
- 5) Explain the classification of negotiable instruments.
- 6) What are the factors influencing Liquidity?
- 7) Explain the classification in bank assets.

SECTION C:

Answer any 3 questions. Each question carries 14 marks

[3x14=42]

- 8) Explain in detail the difference between cheques and bills of exchange.
- 9) What are the different kinds of Endorsement? explain in brief
- 10) What do you mean by equitable and legal mortgage? Explain its features, advantages, disadvantages and creation of equitable mortgage?
- 11) Briefly explain different types of bank accounts.
- 12) What are the factors considered by a banker while sanctioning a loan?

SURANA COLLEGE
DEPARTMENT OF MANAGEMENT
MODEL PAPER-III
4.6-BANKING REGULATION AND OPERATION

Time: 3 hrs

Max Marks: 70

SECTION A:

1. Answer any 5 sub questions. Each carries 2 marks. [5x2=10]

- a) What are the modes of creating a charge?
- b) What is Hypothecation?
- c) Define banking.
- d) Define payment in due course.
- e) What are the kinds of lien?
- f) What is debtor and creditor relationship?
- g) What is commercial banking?

SECTION B:

Answer any 3 questions. Each question carries 6 marks. [3x6=18]

2. What are the statutory Obligations to Honor cheques?
3. Draw a specimen of a cheque and discuss its features.
4. Explain in brief the forms of advances?
5. What is secured advances? Explain the qualities of good security?
6. What are the essential features of mortgage?
7. Give a note on mandatory functions of paying bankers.

SECTION C:

Answer any 3 questions. Each question carries 14 marks [3x14=42]

8. What are regulation of commercial bank explain in brief.
9. Explain the main source of funds for commercial banks
10. What are the precautions a banker has to take while opening and operating an account in the name of
 - Married Women
 - Minor
 - Lunatics
11. Explain in brief the functions of commercial banks.
12. What are the general principles of sound lending?

SURANA COLLEGE
DEPARTMENT OF MANAGEMENT
PAPER – 4.7: COST ACCOUNTING
MODEL QUESTION PAPER-I

Time: 3 hours

Max. Marks: 70

SECTION – A

Answer any 5 sub-questions. Each answer carries 2 marks.

(5 x 2 = 10)

1. a) What is meant by Prime Cost?
b) What is a cost unit?
c) What is time –keeping?
d) What is over head?
e) How do you calculate minimum stock level of material?
f) What is over time?
g) What is meant by EOQ?

SECTION – B

Answer any three questions. Each question carries 6 marks.

(3 x 6 = 18)

2. Give the reasons for disagreement in profits of financial and cost accounts
3. Briefly explain the element – wise classification of overheads.
4. Briefly explain the various stock levels.
5. From the following particular relating to material A.
Show how the value of the issues should be arrived under FIFO Method.
1-1-2011 opening stock 1000 units @ Rs. 5 each
3-1-2011 purchased 900 units at Rs. 6 each
7-1-2011 issued to job no. 10 1200 units
11-1-2011 purchased 800 units @ Rs. 6.20 each
13-1-2011 issued 1000 units
6. Mr A works in a factory where the following particular apply :
Normal rate per hour = Rs. 1.50
Normal piece rate = 20 % more of time rate
Expected output 20 units per hour.
Mr A produces 157 units in 8 hour day.
Calculate his wages for the day on
(i) Time basis
(ii) Piece basis.

SECTION- C

Answer any three questions. Each questions carries 15 marks

(3 x 14= 18)

7. The following details are available from a company books for one year. The company manufactures plants.

| | Rs. |
|-----------------------------------|-----------|
| Stock of raw materials (opening) | 12,800 |
| Stock of finished goods (opening) | 28,000 |
| Purchases during the year | 2, 92,000 |
| Productive wages | 1, 98,800 |
| Sale of finished goods | 5, 92,000 |
| Stock of finished goods (closing) | 30,000 |
| Stock of raw material (closing) | 13,600 |
| Works overhead | 43,736 |
| Office and general expenses | 35,524 |

The company is about to send a tender for large plant. The estimated cost of material required would cost Rs. 20,000 and wages Rs, 12,000. Tender is to be made by keeping a net profit of 20% on the selling price .prepare the cost sheet and state what would be the amount of the tender, if works overhead is recovered as a %age of wages and office and general expenses as a %age of works cost.

8. From the following particulars of Material 'EME', prepare the Stores ledger a/c using FIFO method of pricing issues.

| | |
|---------|--|
| March 1 | Balance 400 units at Re. 1 per unit |
| " 2 | Issued 100 units |
| " 4 | Received 1,600 units at Rs. 1.10 per unit |
| " 6 | Issued 600 units |
| " 10 | Returned to Stores 40 units issued on 2 nd March |
| " 11 | Received 600 units at Rs. 1.20 per unit |
| " 14 | Issued 640 units |
| " 16 | Received 200 units at Rs. 1.20 per unit |
| " 20 | Issued 240 units |
| " 22 | Returned to Vendors 80 units (received on March 16 th) |
| " 25 | Received 400 units at Re. 1 per unit |
| " 30 | Issued 500 units |

9. The net profits of Honda Ltd. Appeared at Rs. 60,652 as per financial records for the year ending 31st March 2011. The cost books however showed a net profit of Rs. 86,200 for the same period. A scrutiny of the figures from both the sets of accounts revealed the following facts;

Rs.

| | | |
|--|----------------------|--------|
| Works overheads under- recovered in Cost accounts | | 1,560 |
| Administrative overheads over-recovered in cost accounts | | 850 |
| Depreciation charged in financial accounts | | 5,600 |
| Depreciation recovered in cost accounts | | 6,250 |
| Interest on investments not included in cost accounts | | 4,000 |
| Loss due to obsolescence charged in financial accounts | | 2,850 |
| Income tax provided in financial accounts | | 20,150 |
| Bank interest and transfer fee credited in financial books | | 375 |
| Stores adjustments (Credit) in financial books | | 237 |
| Value of opening stock in: Cost accounts | | 24,800 |
| | : Financial accounts | 26,300 |
| Value of Closing stock | : Cost accounts | 25,000 |
| | : Financial accounts | 23,000 |
| Interest charged in cost accounts | | 2,000 |
| Goodwill w/o | | 5,000 |

Prepare the Reconciliation Statement

10. Two components M&N are used as follows-

Maximum Consumption 1,200units per week each

Minimum consumption 500units per week each

Re-order quantity - M - 2,600 units

N - 5,000 units

Lead Time- M - 1 to ½ months

N – 2 to 3 months.

Re-order period for emergency supply- M-2 weeks

N-3 weeks

Calculate for each component –

a) Re-order level b) Maximum level c) Minimum level d) Average level e) Danger level

11. In a factory there are three production departments- P₁, P₂ and P₃ and two service departments – S₁ and S₂.

The departmental expenses were:

| Departments | P ₁ | P ₂ | P ₃ | S ₁ | S ₂ |
|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenses (Rs.) | 6,50,000 | 6,00,000 | 5,00,000 | 1,20,000 | 1,00,000 |

The service department expenses were allocated on a percentage basis as follow:

| Service Departments | P ₁ | P ₂ | P ₃ | S ₁ | S ₂ |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| S1 | 30 | 40 | 15 | – | 15 |
| S2 | 40 | 30 | 25 | 5 | – |

Prepare a statement showing the distribution of expenses of the two service departments to the three production departments using:

a) **Repeated distribution, method and b) Simultaneous equation method.**

SURANA COLLEGE
DEPARTMENT OF MANAGEMENT
PAPER – 4.7: COST ACCOUNTING
MODEL QUESTION PAPER-II

Time: 3 hours

Max. Marks: 70

SECTION – A

Answer any 5 sub-questions. Each answer carries 2 marks.

(5 x 2 = 10)

1. a) Define cost.
- b) What is meant by on cost?
- c) What is a Cost Sheet?
- d) What is Time Keeping and Time booking?
- e) What is meant by Reconciliation Statement?
- f) What are the elements of cost?
- g) What do you mean by idle time?

SECTION – B

Answer any three questions. Each question carries 6 marks.

(3 x 6 = 18)

2. Give the meaning and objectives of Cost Accounting.
3. Briefly explain the different methods of absorption of overheads.
4. From the following particular relating to material 'X' show how the value of the issues should be arrived under FIFO method.
 - 1/1/2013 opening stock 500 units @ Rs10 each
 - 4/1/2013 purchased 450 units @ Rs12 each
 - 8/1/2013 issued 600 units
 - 15/1/2013 purchased 400 units @ Rs12.50 each
 - 18/1/2013 issued 500 units.

5. Calculate (a) ROL (b) ROQ and (c) Maximum Stock Level from the following:

| | |
|----------------------|--|
| Minimum Stock Level: | 2,550 units |
| Average Stock Level: | 4,550 units (Minimum stock level + ½ of ROQ) |
| Consumption: | Minimum 800 units per month |
| : | Maximum 1,500 units per month |
| Delivery Period: | Minimum 2 months |
| : | Maximum 4 months |

6. A worker completes a job in a certain number of hours. The Standard time allowed for the job is 10 hours, and the hourly rate of wages is Re. 1. The worker earns at the 50% rate, a bonus of Rs.2 under Halsey Plan. Ascertain his wages under Rowan Plan.

SECTION- C

Answer any three questions. Each question carries 15 marks

(3 x 14= 18)

7. The following expenses were incurred for a job during the year ended 31/12/2012.

Rs

| | |
|-------------------------------------|----------|
| Direct material | 6,000 |
| Direct wages | 8,000 |
| Chargeable expenses | 2,000 |
| Factory overhead | 4,000 |
| Selling distribution overhead | 4,000 |
| Administration overhead | 6,000 |
| Selling price for the above job was | 18, 000. |

You are required to prepare a statement showing the profit earning for the year 2012 from the job and an estimated price of a job which is to be executed in the Year 2013. Materials, wages and chargeable expenses will be required of Rs10, 000, Rs14, 000 Rs4, 000 respectively for the job. The various overheads should be recovered on the following basis while calculating the estimated price.

a) Factory overhead as a percentage of direct wages.

b) Administration and selling and distribution overhead as a percentage of factory cost.

8. The net profit of a manufacturing company appeared Rs.74, 500 as per financial records for the Year Ended 31/3/2012. The cost books however showed a net profit of Rs 88,460 for the same period. A careful scrutiny of the figures from both the sets of accounts revealed the following facts.

Rs

| | | |
|----|--|--------|
| 1) | Income tax provided in financial accounts | 10,000 |
| 2) | Bank interest credited in financial books | 250 |
| 3) | Works overhead under recovered in cost books | 1,550 |
| 4) | Depreciation charged in financial books | 5,600 |
| 5) | Depreciation recovered in cost books | 6,000 |
| 6) | Administration overhead over recovered | 850 |

| | | |
|-----|---|-------|
| 7) | Loss due to obsolescence in financial books | 2,800 |
| 8) | Interest on investment not included in cost books | 4,000 |
| 9) | Stores adjustment credited in financial books | 240 |
| 10) | Loss due to depreciation in stock charged in financial books. | |

3,350

You are required to prepare reconciliation statement.

9. The following particulars relates to a machine, compute the machine hour rate

Cost of machine Rs 2, 00,000

Estimated life of machine 10 years

Scrap value Rs 20,000

Installation Charges Rs 10,000

Yearly working hours -

(50 weeks of 44 hours each) 2200 hours

Machine maintenance 200 hours p.a.

Machine setting time – 5% of total productive time (regarded as productive time)

Power 16 units per hour at Rs 2 per unit

Chemicals required weekly Rs 400

Repairs and maintenance Rs 24,000

Two attendants control the machines operations together with six other identical machines. Their combined weekly wages are Rs 1,400. Departmental overheads allocated to this machine is Rs 40,000 p.a

10. Following is the history of receipts and issues of Tarun ltd for April 2008

| | |
|----------------|---|
| April 1 | Opening balance 500 units @ 25/unit |
| 3 | Issued 70units |
| 4 | Issued 100units |
| 8 | Issued 80units |
| 13 | Purchased 200units @ 24.50/unit |
| 14 | Return of surplus 15/units @ 24/unit |
| 16 | Issued 180units |
| 20 | Purchased 240units @ 24.40/unit |
| 24 | Issued 304units |
| 25 | Purchased 320units @ 24.30/unit |
| 26 | Issued 112 units |
| 27 | Return of surplus 12 units @ 24.50/unit |
| 28 | Purchased 100 units @ 25/unit and paid freight charges Rs 200 |

Stock verification reveals that on 15th of April there was shortage of 5 units and on 27th of April there was shortage of 8 units.

Prepare stores ledger under LIFO & FIFO Method.

11. From the following information relating to 3 workers who are working in a factory,

Calculate

- 1. Earning of each worker under different methods of wage payment**
- 2. Also calculate effective earnings of each worker under different plans**

| Particulars | A | B | C |
|--------------------------|----------|----------|----------|
| Time allowed (100 units) | 35 | 40 | 42 |
| Hourly rate | Rs 7/- | Rs.8/- | Rs 10/- |
| Actual time taken | 50hours | 48hours | 46hours |
| Actual production | 200units | 150units | 125units |

SURANA COLLEGE
DEPARTMENT OF MANAGEMENT
PAPER – 4.7: COST ACCOUNTING
MODEL QUESTION PAPER-III

Time: 3 hours

Max. Marks: 70

SECTION – A

Answer any 5 sub-questions. Each answer carries 2 marks.

(5 x 2 = 10)

1. a) State four advantages of Cost Accounting.
- b) What is meant by Reconciliation Statement?
- c) How do you calculate maximum level of material?
- d) What is FIFO?
- e) What is Apportionment of overhead?
- f) Give four examples of factory overhead.
- g) Define Cost Accounting.

SECTION – B

Answer any three questions. Each question carries 6 marks.

(3 x 6 = 18)

2. State the differences between cost accounting and financial accounting.
3. A workman's wages for a guaranteed 44 hours week is Rs. 0.75 per hour. The estimated time to produce one article is 30 minutes and under incentive plan the time allowed is increased by 20 %. During a week a worker produced 100 articles. Calculate the wages under each of the following methods :
 - i) Time Rate
 - ii) Rowan system
 - iii) Halsey system.
4. From the following information prepare a reconciliation statement.
 - a) Profit as per cost account Rs. 27,400.
 - b) Under absorption of factory overhead in cost account is Rs. 1,300.

- c) Over absorption of administration overhead in cost account Rs. 600.
 d) Interest paid included only in financial account Rs. 400.
 e) Dividend received Rs. 1,000.
 f) Profit as per financial account Rs. 27,300.
5. In a factory 20,000 units of product 'A' were manufactured in the month of March 2013. From the following figures obtained from the costing records. Prepare a cost sheet showing cost per unit.

| | (Rs.) |
|---------------------------------|--------|
| Opening stock | 5,000 |
| Raw materials | 55,000 |
| Closing stock of Finished goods | 1,000 |
| Raw materials | 10,000 |
| Direct wages | 25,000 |
| Factory overhead | 40,000 |
| Office overhead | 20,000 |
| Material returned to seller | 4,000 |

6. Two components X and Y are used as follow Normal usage 50 units per week each. Minimum usage 25 units per week each. Maximum usage 15 units per week each.

Re-order quantity X 400 units Y 600 units

Re-order period X 4 to 6 weeks Y 2 to 4 weeks.

Calculate for each component

- i) Re-order level
 ii) Minimum level
 iii) Maximum level
 iv) Average stock level

SECTION- C

Answer any three questions. Each question carries 15 marks

(3 x 14= 18)

7. In respect of a factory the following particulars have been extracted for the year 2008.

| | (Rs.) |
|------------------------|-----------|
| Cost of materials | 6, 00,000 |
| Wages | 5, 00,000 |
| Factory overheads | 3, 00,000 |
| Administration charges | 3, 36,000 |
| Selling charges | 2, 24,000 |
| Distribution charges | 1, 40,000 |
| Profit | 4, 20,000 |

A work order has to be executed in 2009 and the estimated expenses are: Materials Rs. 8,000, Wages Rs. 5,000.

Assuming that in 2009, the rate of factory overheads has gone up by 20 %, distribution charges have gone down by 10 % and selling and administration charges have gone each up by 15 %, at what price should the product be sold so as to earn the same rate of profit on the selling price as in 2008. Factory overheads are based on wages and administration, selling and distribution overheads on factory cost.

8. Following are the receipts and issued of materials.

| Date | Receipts | Cost | Issue |
|-----------|-------------|-------|-------------|
| 1-1-1997 | 1,000 units | 1,000 | - |
| 1-2-1997 | 1,000 units | 800 | - |
| 28-2-1997 | - | - | 1,200 units |
| 1-3-1997 | 1,000 units | 1,200 | - |
| 31-3-1997 | - | - | 1,200 units |

Prepare stocks ledger accounts under LIFO, FIFO and simple average.

9. Using Taylor's differential piece rate plan. Calculate the earnings of worker from following information

Standard time allowed /unit 20min

Normal rate/hour 12Rs

In a day of 9 hours. A has produced 26 units and B has produced 30 units. Differentials to be applied 83% for inefficient worker. 175% for efficient worker.

10. From the following particulars which relates to a manufacturing company. Calculate the total O/H's of production dept. the organization has 3 production dept. A, B and C and to service dept. X and Y. the departmental O/H soon after primary distribution of O/H was as follows

Production dept. A-6300, B-7400, C-2800

Service dept. X-4500, Y-2000

The company decided to redistribute the service departmental O/H in the following manner

| DEPARTMENT | A | B | C | X | Y |
|------------|-----|-----|-----|-----|-----|
| X | 40% | 30% | 20% | - | 10% |
| Y | 30% | 30% | 20% | 20% | - |

Ascertain the total O/H of production dept. under

- Repetitive distribution method
- Simultaneous equation method

11. X-12 co. Ltd., have furnished the following information from its financial books for the year ended 31st March 2014.

Dr. Trading, P&L Account Cr.

| Particulars | Amount | Particulars | Amount |
|-----------------------------------|-----------|-----------------------------------|-----------|
| To Opening Stock (Finished Goods) | 20,000 | By Sales | 6, 00,000 |
| To Purchases | 2, 80,000 | By Closing Stock (Finished Goods) | 60,000 |
| To Carriage Inwards | 30,000 | | |

| | | | |
|--------------------------|------------------|-----------------|------------------|
| To Wages | 90,000 | | |
| To Gross Profit | 2, 40,000 | | |
| | 6, 00,000 | | 6, 60,000 |
| To Salaries | 70,000 | By Gross Profit | 2, 40,000 |
| To Rent | 50,000 | By Commission | 12,000 |
| To Depreciation | 10,000 | By Rent | 10,000 |
| To Selling Expenses | 60,000 | By Discount | 6,000 |
| To Distribution Expenses | 30,000 | | |
| To Net Profit | 48,000 | | |
| | 2, 68,000 | | 2, 68,000 |

In a Cost Account following entries were made -

- a) Closing stock of finished goods were valued at Rs 64,000
- b) Depreciation charged at Rs 10,600
- c) Administration overheads(salary and rent)absorbed at Rs 1,10,000
- d) Selling expenses were recovered at 9% on sales
- e) Distribution expenses are recovered at 6% on sales

Show the profits as per cost accounts and prepare a reconciliation statement as on 31-3-2014.