(FOR REAPPEAR CANDIDATES ONLY (2021-22) (2022-23), (2023-24)

Exam Code: (109401) (70)

Paper Code: 9409

Programme: Bachelor of Commerce (Honours)

Semester-IV

Course Title: Cost Accounting

Course Code: BCOL-4091

Time Allowed: 3 Hours

Max Marks: 80

Note: attempt five questions selecting at least one question from each section. The fifth question may be attempted from any section. Each question carries 16 marks.

Section - I

1. How is the Cost Accounting different from the Financial Accounting?
2. Prepare the Cost Sheet from the Following Information :

Items	Amount (Rs.)	Items	Amount (Rs.)
Insurance	3,450	Opening Stock of Raw Material	5,000
Lubricants	7,500	Opening Stock of work in progress	1,500
Repairs of plant	7,800	Closing Stock of work in progress	1,000
Office salaries	8,300	Income tax	10,000
Office stationery	6,400	Closing stock of finished goods	2,000
Direct Labour	6,200	Office Rent	4,100
Material Purchased	8,300	Directors fee	9,800
Light and Heat	3,800	Packing Expenses	4,800
Haulage	4,000	Salesman's salaries	7300
Depreciation on Plant	4,400	Travelling Expenses	3500
Profit is 20% on cost of sales			

Section — II

3. Write short note:
   a) Piece Rate System   c) Causes of Idle Time
   b) V.E.D. Analysis   e) Centralized Stores
4. Prime Ltd. has three production and four service departments. The expenses of the departments as per Primary distribution summary are as follows:

Production Departments	Rs.	Services Departments	Amount
A	30,000	Purchase Department	8,000
B	20,000	Time Keeping	6,000
C	15,000	Power House	4,800
		Labour Welfare	1,200

The following information is available

Departments	Purchase	Time Keeping	Power House	Labour Welfare	A	B	C
Material Value	-	-	5,000	-	20,000	20,000	10,000
No. of Employees	6	6	12	6	36	24	12
Horse Power	-	-	-	-	600	600	400

Section — III

5. The Contract price is Rs. 4,00,000 for Contract number 50. The contractor had made the following expenditure during the year ended 31st March, 2018:
   a) Material Purchased = Rs. 40,000
   b) Direct Labour = Rs. 25,000
   c) Indirect Material = 10,000
   d) Material Issued from store = Rs. 15,000
   e) Special Plant = Rs. 40,000

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

Plant value at the end = Rs. 30,000,

Cash Received = Rs. 90,000

Stock of Material at the end = Rs. 5,000,

Material returned to stores = Rs. 1,000

Value of Work Certified = 1,20,000,

Cost of work uncertified = Rs. 4,000.

6. Explain the different kinds of Budgets.

Section - IV

7. What do you mean by Activity Based Costing? What are the advantages of Activity Based Costing?

8. From the Following data calculate:

a) Material Cost Variance

b) Material Usage Variance

c) Material Price Variance

Quantity of Material Purchased = 3,000 units

Value of Material Purchased = Rs. 9,000

Standard quantity per tonne of finished product = 25 units

Standard rate of material = Rs. 2 per unit

Opening stock of material =Nil

Closing stock of Material =500 units

Finished Production during the period =80 tonnes

FOR REAPPEAR CANDIDATES ONLY (2023-24)

Exam Code: 109104 Paper Code: 9410

Programme: Bachelor of Commerce (Honours)
Semester-IV

Course Title: Marketing Management

Course Code: BCOL-4094

Time Allowed: 3 Hours **Max Marks: 80**

Note:- Attempt FIVE Questions selecting at least ONE question from each section. The Fifth question may be attempted from any section. Each question carries 16 marks.

SECTION-A

1. What do you mean by Marketing? Discuss the Nature and Scope of Marketing? Also discuss briefly the Marketing Process. 16
2. What is Market Segmentation? Discuss the bases on which consumer markets can be segmented. 16

SECTION -B

3. Explain the difference between Differentiation and Positioning? Discuss briefly various Positioning Strategies. 16

4. Explain with example various strategies opted by the marketer at the various stages of Product Life Cycle. 16

SECTION —C

5. Explain the different methods that can be used by the business to determine price of their product? 16

6. What are the Components of Promotion Mix? Explain the various factors affecting Promotion Mix. 16

SECTION —D

7. What do mean by Green Marketing? Explain the Need and Importance of Green Marketing. Also discuss the Challenges Green Marketing. 16

8. Define Retail Marketing? Discuss the Importance of Retail Marketing. Also discuss types of Retail Marketing. 16

FOR REAPPEAR CANDIDATES ONLY (2022-23), (2023-24)

Exam Code: 109104. **Paper Code:** 9411.

Programme: Bachelor of Commerce (Honours)
Semester-IV

Course Title: Goods and Services Tax (GST)

Course Code: BCOL-4095

Time Allowed: 3 Hours **Max Marks: 80**

Note:- Students are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question carries 16 marks.

Section A

1. Discuss various provisions relating to composition scheme under GST law.
2. How is liability of taxable person determined under GST? Discuss various exemptions available under the GST law.

Section B

3. Explain the concept of composite and mixed supply under GST. What are the rules for valuation of supply?
4. What do you mean by ITC? Explain the mechanism of ITC in detail.

Section C

5. Discuss various methods of paying tax under CGST Act, 2017.
6. Explain the rules relating to generation of E-Way bill in detail.

Section D

7. Discuss the various services available through GST portal.
8. Write a detailed note on :

   (a) GST Eco—System

   (b) GST Suvidha Provider