

5022 - 14 - 423 - 017

Code No. 1542

FACULTY OF COMMERCE
M.Com. (E-Commerce) IV SEMESTER REGULAR/BACKLOG EXAMINATIONS, MAY, 2016
STRATEGIC MANAGEMENT

PAPER - II

Time: 3 hours]

[Max Marks: 70

Note: Answer all the following questions from Section - A and Section B

Section - A

Answer the following questions in not more than ONE page each:

(5x4=20)

1. Write a short note about Strategic Management
2. BCG Matrix
3. Merger Vs Takeover
4. Organizational Culture
5. What do you mean by strategic control?

Section - B

Answer the following questions in not more than FOUR pages each:

(5x10=50)

6. a) Describe the characteristics of Strategic Management.

(OR)

b) Explain the process of Strategic management in detail?

7. a) What do you mean by "PESTE" Analysis? Describe the relevance of "PESTE" analysis in Strategic Management.

(OR)

b) Describe the Significance of Corporate Portfolio analysis in business strategy formulation.

8. a) Explain various business level strategies in detail.

(OR)

b) Describe various contemporary corporate level strategies.

9. a) Explain the steps involved in strategy implementation.

(OR)

b) What do you mean by organizational culture? Explain its impact on strategy.

10. a) How do you evaluate performance? Explain in detail.

(OR)

b) What are the problems in measuring performance? Explain.

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FACULTY OF COMMERCE
M.Com. (E-Commerce) IV – SEMESTER REGULAR/BACKLOG EXAMINATIONS, MAY 2017
STRATEGIC MANAGEMENT

PAPER – II

Time: 3 hours]

[Max. Marks: 70

Note: Answer all the following questions from Section – A and Section – B

Section – A

Answer the following questions in not more than **ONE** page each: (5x4=20)

1. Define the term “Strategic Management”
2. Write a short note on corporate portfolio analysis
3. What do you mean by Reengineering?
4. Strategic Business Unit
5. Strategic Audit

Section – B

Answer the following questions in not more than **FOUR** pages each: (5x10=50)

6. a) Describe the characteristics of strategic management in detail.
(OR)
b) Explain various approaches of strategic decision making in detail.
7. a) Explain the uses of SWOT analysis in the present context.
(OR)
b) What is PESTE analysis? Describe its important characteristics.
8. a) Explain any two Corporate Level Strategies in detail.
(OR)
b) Describe any two Business Level Strategies in detail.
9. a) What do you mean by organizational culture? Explain its role.
(OR)
b) What are the steps involved in strategy implementation? Present in detail.
10. a) Describe the corporate evaluation system in Indian Context.
(OR)
b) What do you understand about Strategic Audit? Explain its relevance in the present context.

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FACULTY OF COMMERCE
M.Com. (E-Commerce) IV – SEMESTER REGULAR/BACKLOG EXAMINATIONS, MAY 2018
STRATEGIC MANAGEMENT

PAPER – II

Time: 3 hours]

[Max. Marks: 70

Note: Answer all the following questions from Section – A and Section – B

Section – A

Answer the following questions in not more than ONE page each: (5x4=20)

1. What do you mean by Strategic Management?
2. BCG Matrix
3. Business level Strategies.
4. Organizational Culture.
5. What is meant by Strategic Audit.

Section – B

Answer the following questions in not more than FOUR pages each: (5x10=50)

6. a) Describe the importance of Strategic Management in the present context.
(OR)
b) Describe the process of Strategic Management in detail.
7. a) What is PESTE analysis? Explain its features in detail.
(OR)
b) What do you mean by corporate portfolio analysis? How it is useful?
8. a) Explain various Grand Strategies in detail.
(OR)
b) Describe any two Business level Strategies in detail.
9. a) What are the steps involved in Strategy implementation? Explain in detail.
(OR)
b) Organizational culture plays vital role in strategy implementation. Elucidate.
10. a) What is meant by Strategic Audit? How it is useful?
(OR)
b) Describe the corporate evaluation in Global context in detail.

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FACULTY OF COMMERCE

M.Com. (E-Commerce) IV – SEMESTER REGULAR/BACKLOG EXAMINATIONS, MAY 2017
ADVANCED CORPORATE ACCOUNTING

PAPER – IVb

Time: 3 hours]

[Max. Marks: 70

Note: Answer all the following questions from Section – A and Section – B

Section – AAnswer the following questions in not more than **ONE** page each:

(5x4=20)

1. How to determine Minority interest?
2. State significance of investment accounts.
3. Limitations of Leasing System.
4. State the components in continues suspense account.
5. What is cumulative translation adjustment account?

Section – BAnswer the following questions in not more than **FOUR** pages each:

(5x10=50)

6. a) Discuss the precisions of AS-21 relating to Holding Company Accounts.

(OR)

- b) From the following balance sheets of vipul Ltd., and its subsidiary vedika Ltd. as on 31-03-2015, year required to propose the consolidate balance sheet.

Liabilities	Vipul Ltd. (Rs)	Vedika Ltd. (Rs)	Assets	Vipul Ltd. (Rs)	Vedika Ltd. (Rs)
Share Capital of Rs. 10/each	10,00,000	2,00,000	Fixed Assets	11,62,000	1,80,000
General Reserve	3,10,000	---	70% shares of Vedika Ltd. at cost	14,2000	---
P&L A/c	1,50,000	40,000	Current Assets	38,6000	1,24,000
Creditors	2,30,000	69,000	Discount on issue of shares	---	5,000
	16,90,000	3,09,000		16,90,000	3,09,000

on 31-12-2014, vipul Ltd acquired the shares in Vedika Ltd., on 1st April 2014, Vedika Ltd' s profit and loss account shared a debit balance of Rs.8000.on 31st March 2015 vedika Ltd, decided to revalue it fixed assets at Rs. 2,00,000.

7. a) Discuss the system of Investment Accounts and distinguish between Cum- investment Ex-interest.

(OR)

- b) On 1-1-2014, 6% 200 debentures of Rs.100 each in Y Ltd, were held as investment by X Ltd at a cost of Rs. 18,200. Interest is payable on 31st December.

On 1-4-2014, Rs.4000 of such debentures were purchase by X Ltd @ Rs.98 and on 1-9-2014, Rs. 6000 debentures were sold at Rs 96 ex-interest. On 1-12-2014, Rs.8000 debentures were sold @ Rs. 99 Cum-interest. On 31-12-2014 X Ltd, sold Rs.10,000 debentures @ Rs.95. Prepare investment Account in the books of X Ltd.

8. a) Discuss the Provisions of IAS-19 relating to Lease Finance Accounting.

(OR)

- b) On 1st January 2014, Jaya Brothers acquired a machine on lease basis. The terms of the lease contract are as follows.

- i) The cash price of the machine Rs.20,000
- ii)Rs. 4000 to be paid on the signing of the contract
- iii)The balance to be paid Rs.4000 per annum for 5 years.
- iv)Rate of depreciation 25%.

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FACULTY OF COMMERCE

M.Com. (E-Commerce) IV – SEMESTER REGULAR/BACKLOG EXAMINATIONS, MAY 2017

INTERNATIONAL FINANCIAL MANAGEMENT

PAPER – IVa

Time: 3 hours]

[Max. Marks: 70

Note: Answer all the following questions from Section – A and Section – B

Section – AAnswer the following questions in not more than **ONE** page each: (5x4=20)

1. What is Economic Monetary Unit?
2. What is FEMA?
3. What currency options?
4. What is money market hedge?
5. What is international financing?

Section – BAnswer the following questions in not more than **FOUR** pages each: (5x10=50)

6. a) Why is important to study “International Financial Management”.
(OR)
b) List out the advantages and disadvantages of EMU.
7. a) Why would it be useful to examine a country’s balance of payments data?
(OR)
b) An Indian firm wants to invest Rs. 10 crore for one year in US\$. But the condition is that the overall rate of return (after taking into account the transaction back into rupees) should be at least 12%. The spot exchange rate S (Rs./ \$) = 44.00 and the forward rate after one year is Rs.45.00 what should the rate of return be in \$?
8. a) Describe the general characteristics of a futures contract.
(OR)
b) A put option has an underlying asset of \$102 and the exercise price is \$100. What will be the value of the put? (i) if the put is exercised (ii) if the stock trades at \$100.
9. a) Explain the techniques of transaction exposure management.
(OR)
b) Suppose a German firm has a 90 days the U.S. dollar receivable of US\$ 1,00,00,000, it has access to Euro deposit markets in Euro as well as US\$. To cover this exposure, it can execute the following sequence of transactions:
 - 1) Borrow US\$ in the Euro US\$ market for 90 days.
 - 2) Convert US\$ spot into Euro.
 - 3) Use Euro in its operations, e.g., to pay off a short-term bank loan or finance inventory.
 - 4) When the receivable is settled, use it to pay off the US\$ loan.
10. a) Explain the importance of international capital budgeting decisions.
(OR)
b) Explain the need of international cash management.

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FACULTY OF COMMERCE

M.Com. (General) & (E-Commerce) IV- SEMESTER REGULAR/BACKLOG EXAMINATIONS, MAY 2017
CORPORATE TAX PLANNING AND MANAGEMENT

(Common Paper)

PAPER – V a

Time: 3 Hours]

[Max. Marks: 70

Note: Answer all the following question from Section – A and Section – B

Section – A

Answer the following questions in not more than **ONE** page each:

(5x4=20)

1. Rate of Income Tax to Companies
2. Tax on Venture Capital funds
3. Amalgamation Provisions
4. Tonnage tax
5. Tax Management

Section – B

Answer the following questions in not more than **FOUR** pages each:

(5x10=50)

6. a) Define the corporate tax and explain the direct and indirect taxes applicable to corporate sector.
- (OR)
- b) Classify the Companies based on Taxation? Explain the residential Status of a Company?
7. a) Explain in brief the provisions of law relating to tax on income distributed to unit holders.

(OR)

- b) The projected profit and loss accounts of X Ltd. and Y Ltd. (which are under the same management) for the previous year 2014-15 are given below.

Particulars	X Ltd. Rs.	Y Ltd. Rs.	Particulars	X Ltd. Rs.	Y Ltd. Rs.
Cost of goods sold	45,00,000	61,00,000	Sales	65,00,000	86,00,000
Depreciation @ 15.3% on Rs. 10 Lakhs for X Ltd.	1,53,000		Profit on sale of plot of land		1,20,000
Depreciation @ 13.91% on Rs. 14.30 Lakhs for Y Ltd.		1,98,913			
Other expenses	2,00,300				
Net Profit	16,46,700	24,21,087			
	65,00,000	87,20,000		65,00,000	87,20,000

The company has set up on industrial undertaking in a notified industrial park and qualified for 100% deduction under section 80-IA written down value of plant and machinery for income-tax purpose is Rs.12,50,000.

Y Ltd. is not entitled to any deduction under section 80-IA. Written down value of assets for income-tax purpose is Rs. 18,76,670. Calculate Company Tax liability under two provisions.

8. a) Discuss the conversion of sole proprietary business into company as per income tax Act.

(OR)

- b) Company X which has an accumulated loss of Rs.5,00,000 and unabsorbed depreciation of Rs.3,00,000 wants to reorganize its business by amalgamating with a rival company Y, which is engaged in the same line of production but with a smaller capital, but has an efficient management set up and more modern machinery. Company Y is agreeable to the amalgamation. What are the alternative course available to the companies for effecting the merger and how would you advise them as to the best course of action?
9. a) Explain the provisions relating to Banking Cash Transaction Tax.
(OR)
b) Explain the provisions relating to Security Transaction Tax.
- 10.a) Discuss the provisions relating to Dividend policy with reference to tax planning.
(OR)
b) X purchases 1,100 equity shares in A Ltd. on June 11, 1979 @ Rs.30 per share (brokerage: 1 percent. On May 23, 1984, he gets 550 bonus shares. Fair market values of shares in A Ltd. on April 1, 1981 is Rs.46. He sells 1,100 original shares on March 10, 2015 @ Rs.11 per share (brokerage: 1 percent). Further on March 29, 2015, he sells 550 bonus shares @ Rs.131 per share (brokerage: 2 percent). Find out amount of capital gain on the assumption that securities transaction tax is not applicable.

FACULTY OF COMMERCE
M.Com.(General)-IV SEMESTER REGULAR / BACKLOG EXAMINATIONS, MAY 2017
QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

PAPER-I

TIME: 3.00 Hours]

[MAX. MARKS: 70

NOTE: Answer all the following questions from Section A & B

Section -A

(5 x 4=20)

Answer following the questions in not more than ONE pages each:

1. Properties of a good estimator.
2. Assumption of t-test.
3. Assumptions of ANOVA.
4. Characteristics of game theory
5. Feasible region

Section -B

(5 x 10=50)

Answer following the questions in not more than FOUR pages each:

6. a) Explain the steps involved in Hypothesis testing.

(OR)

- b) In a sample of 500 people from the 10 districts of Telangana State. 280 are tea consumers and the rest are coffee consumers. Can we assume that both coffee and tea are equally popular in this state at 1% Level of significance?

7. a) The mean height of 50 male students who showed above average participation in college athletics was 68.2 inches with a standard deviation of 2.5 inches; while 50 male students who showed no interest in such participation had a mean height of 67.5 inches with a standard deviation of 2.8 inches. Test the hypothesis that male students who participate in college athletics are taller than other male students.

(OR)

- b) A certain stimulus administered to each of 12 patients resulted in the following changes in blood platelets levels:

Patients	A	B	C	D	E	F	G	H	I	J	K	L
Change	5	2	8	-1	3	0	-2	1	5	0	4	6

Can it be concluded that the stimulus will, in general, be accompanied by an increase in blood platelets levels?

8. a) Perform a two way ANOVA on the data given below at 5% level.

Level of output

Shift of work	A	B	C	D
I	38	40	41	39
II	45	42	49	36
III	40	38	42	42

(OR)

- b) An inspection of 10 samples of size 400 each from 10 lots revealed the following number of defective units:

Lot Number:	1	2	3	4	5	6	7	8	9	10
Number of Defectives	17	15	14	26	9	4	19	12	9	15

Draw the 'P' chart and comment on the process

9. a) Potential demand for each product may turn out to be good, fair or poor. The management is faced with the problem of choosing one of the three products for manufacturing probabilities for each type of demand were estimated as follows:

Demand →	Good	Fair	Poor
Product ↓			
A	0.75	0.15	0.10
B	0.60	0.30	0.10
C	0.50	0.30	0.20

The estimated profit or loss (in Rs.) under the three states of demand in respect of each product may be taken as:

A	35,000	15,000	5,000
B	50,000	20,000	3,000
C	60,000	30,000	20,000

(OR)

- b) In the following sequence game using dominance property.

		Company A			
		I	II	III	IV
Company B	A	14	4	8	18
	B	8	3	2	12
	C	8	7	-6	16
	D	6	5	12	10

10. a) An automobile manufacturer makes automobiles and trucks in a factory that is divided into two shops. Shop A which perform the basic assembly operation must work 5 man days on each truck but only 2 man days on each automobiles. Shop B which perform finishing operations must work 3 man days for each automobiles or truck that it produces. Because of men and machine limitations shop A has 180 man days per week available while shop B has 135 man days per week. If the manufacturer makes a profit of Rs. 300 on each automobile; how many of each should be produced to maximize his profit?

(OR)

- b) Write about the requirements for application of linear programming, assumptions, advantages and applications of Linear programming.

FACULTY OF COMMERCE

M.Com. (E-Commerce) IV – SEMESTER REGULAR/BACKLOG EXAMINATIONS, MAY 2017

BUSINESS COMMUNICATION AND SOFT SKILLS

PAPER – I

Time: 3 hours]

[Max. Marks: 70

Note: Answer all the following questions from Section – A and Section – B

Section – A

Answer the following questions in not more than **ONE** page each:

(5x4=20)

1. Barriers to Communication
2. Vocal Quality
3. Coherence
4. Interpersonal skills
5. Comprehension

Section – B

Answer the following questions in not more than **FOUR** pages each:

(5x10=50)

6. a) Define communication? Explain the importance of communication in business.
(OR)
b) Discuss the key elements of the communication process?
7. a) Define public speaking? Explain the principles that are to be followed to become an effective speaker.
(OR)
b) What is oral communication? List out the different types of oral communication?
8. a) Briefly explain the principles of paragraph writing?
(OR)
b) Define a circular? Under what conditions is it written? What precautions should be taken while writing it.
9. a) Explain with suitable examples the different ways of introducing oneself and introducing others?
(OR)
b) What is Resume? Draft a hypothetical resume.
10. a) What is grammar? Explain the use of articles and prepositions in English grammar.
(OR)
b) Give meanings and use the following phrases/words to make sentences.
1) Read one's mind 2) jump to conclusion 3) keep an eye on
4) Give someone a hand 5) on the dot.

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Code No. 1541

FACULTY OF COMMERCE

M.Com. (E-Commerce) IV – SEMESTER REGULAR/BACKLOG EXAMINATIONS, MAY 2018

BUSINESS COMMUNICATION AND SOFT SKILLS

PAPER – I

Time: 3 hours]

[Max. Marks: 70

Note: Answer all the following questions from Section – A and Section – B

Section – A

Answer the following questions in not more than ONE page each:

(5x4=20)

1. Role of communication in business
2. Elements of Good talking
3. Principles of paragraph writing
4. Expressing thanks
5. Write any four words often confused

Section – B

Answer the following questions in not more than FOUR pages each:

(5x10=50)

6. a) Explain the important types of non-verbal communication.
(OR)
- b) Discuss the 7Cs of effective communication.
7. a) What do you mean by formal communication? Explain various method of it.
(OR)
- b) Define Public Speaking. What are the barriers to effective Public Speaking and how do you over come it.
8. a) Write a memorandum from Vice-President, Finance to Finance Manager of Telangana Company informing him about an increase in the Diussera bonus for all the employees.
(OR)
- b) Explain the procedure involved in drafting of minutes of meeting.
9. a) What are the points to be kept in mind while introducing oneself? How will you introduce yourself to the new members of the company you have just joined?
(OR)
- b) Write a letter of application for the post of Accounts Manager to the HR manager, Add a separate resume to your application.
- 10.a) Write any 10 Idioms/expressions used in English.
(OR)
- b) Read the passage carefully and answer briefly the questions appended below:

In the city, major chunk of girls drive two-wheelers and 67% of them wear helmet while driving. Similarly, 73% of women, who drive cars and SUVs, tie seat belt and use indicator while turning the vehicle. They lay more stress on speed limit instructions and do not jump signals. Women drivers carry driving license (DL) and documents with them. The RTO officers claim that there has been an increase in the number of women applicants seeking DL. They said that awareness among women has increased manifold regarding traffic rules and regulations. Traffic inspectors pointed out that women drive more carefully and slowly in comparison to men. Youngsters (males aged between 18 and 26 years) were least bothered. They most often drive recklessly and jump traffic signals. Though the strength of male drivers driving two-wheelers with helmet is increasing but the fact is that hardly 52-55% men wear helmet. There were cases of non-fatal collision between vehicles involving women drivers. Majority of women prefer to park vehicles at authorized slots. The traffic police have women wardens who apprise drivers about road safety norms and encourage them to follow it. The traffic police have geared up to check the cases of rash driving and deputed teams at 32 important crossings and intersections to nab defaulters. Teams comprising traffic constables and home guards have been deputed at main crossings. In the past one week, over 413 defaulters were panelized.

- a) What is the essence of the passage?
- b) What is the present trend of people buying vehicles?
- c) What does the writer tell about wearing helmets?
- d) What does the writer tell about women drivers?
- e) What does the writer tell about male drivers?

5022-14-423-017

Code No. 1543

FACULTY OF COMMERCE
M.Com. (E-Commerce) IV – SEMESTER REGULAR/BACKLOG EXAMINATIONS, MAY, 2016
ENTERPRISE RESOURCE PLANNING

PAPER – III

Time: 3 hours]

[Max. Marks: 50

Note: Answer all the following questions from Section – A and Section – B

Section – A

Answer the following questions in not more than **ONE** page each: (5x4=20)

1. Definition of ERP ✓
2. Selection of ERP gap analysis ✓
3. Define Accounting Calendar ✓
4. Define Territory Flex filed values ✓
5. Elementary aspects in system administration

Section – B

Answer the following questions in not more than **FOUR** pages each: (5x6=30)

6. a) Write Evolution of ERP

(OR)

6. b) What is ERP and write the types of ERP. ✓

7. a) Explain the process of implementing ERP. ✓

(OR)

b) What is the typical cost of installing and customizing a new MS Dynamics based ERP management system in a small to mid-size company. ✓

8. a) What is Chart of Accounts? How to define Chart of Accounts in general Ledger? ✓

(OR)

b) What is a budget? And how do you prepare Master budget. ✓

9. a) What is invoice? And explain various types of Invoices. ✓

(OR)

b) How do you define a Supplier in Accounts payable?

10. a) Write the procedure of drawing the Final Accounts Reporting in ERP. ✓

(OR)

b) What is Asset Account and write the needs of Auditing ERP. ✓

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5022-15-423-010

Code No. 1543

FACULTY OF COMMERCE
M.Com. (E-Commerce) IV – SEMESTER REGULAR/BACKLOG EXAMINATIONS, MAY 2017
ENTERPRISE RESOURCE PLANNING

PAPER – III

Time: 3 hours]

[Max. Marks: 70

Note: Answer all the following questions from Section – A and Section – B

Section – A

Answer the following questions in not more than ONE page each:

(5x4=20)

1. OLTP Systems ✓
2. Testing Regression
3. Define Set of Books ✓
4. Define payment terms
5. Elementary aspects in system administration

Section – B

Answer the following questions in not more than FOUR pages each:

(5x10=50)

6. a) What is ERP? And write the history of the ERP. ✓
(OR)
b) What is Manufacturing Resources Planning? And Explain the Adaptability in Business.
7. a) What is integration? And how do you use in ERP.
(OR)
b) What is Configuration? Explain the role of customizing the configuration in ERP. ✓
8. a) What is Flexfields in General Leger and explain about Open/Close period.
(OR)
b) What is a Budget? And how do you prepare Master Budget. ✓
9. a) Define Payment terms and what way pre-payment term is different from others?
(OR)
b) What is receivable? Explain the significance the key Flex Filed in Receivables.
10. a) What is the procedure for preparing the Final Accounts Reporting in ERP? ✓
(OR)
b) Describe the importance of the Final Accounts Preparation in ERP. ✓

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Code No. 1543

FACULTY OF COMMERCE

M.Com. (E-Commerce) IV – SEMESTER REGULAR/BACKLOG EXAMINATIONS, MAY 2018

ENTERPRISE RESOURCE PLANNING

PAPER – III

Time: 3 hours]

[Max. Marks: 50

Note: Answer all the following questions from Section – A and Section – B

Section – A

Answer the following questions in not more than **ONE** page each: (5x4=20)

1. Objectives of ERP
2. Package Evaluation
3. Define Accounting Calendar
4. Define Distribution Sets
5. Drawing Trade Accounts in ERP

Section – B

Answer the following questions in not more than **FOUR** pages each: (5x6=30)

6. a) Write meaning, definition, and Evolution of ERP.
(OR)
b) Explain the features of ERP from 1990.
7. a) Describe about selection of ERP and Gap Analysis.
(OR)
b) What is System Configuration and how do you customize it? Explain.
8. a) Define Set of Books and explain about Assign set of books to profile.
(OR)
b) What is budget and explain the necessary of the budget in ERP?
9. a) What is invoice and write the types of invoices.
(OR)
b) Define
 - i) Payment Terms
 - ii) Auto Cash Rule set
 - iii) Dunning Letter set
 - iv) Transaction
10. a) Write the procedure for drawing the Final Accounts Reporting in ERP.
(OR)
b) What are the major aspects in System Administration? Explain.

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Advanced Cost Accounting and Control may, 2016

Section - A

M. Com (E-Comm)

- 1) what do you mean by activity Based Costing?
- 2) what are different costs in Power sector?
- 3) what do you understand by uniform Costing?
- 4) what do you mean by Cost - plus pricing?
- 5) what do you understand by audit working Papers?

Section - B

(a) Explain briefly the steps involved in the implementation of ABC system?
(OR)

(b) Delight Company manufacture two products X and Y, using the same equipment and similar processes. An effect of the production data for this product in one period is shown below:

Particulars	X	Y
Qty produced (units)	Rs. 10,000	Rs. 14,000
Direct Labour hrs per unit	2	4
Machine hrs per unit	6	2
setups in the period	20	80
order handled in the period	30	120
<u>Over head costs:</u>	<u>Rs</u>	
Relating to machine activity	4,40,000	
Relating to production run set ups	40,000	
Relating to handling of orders	40,000	
	<hr/>	
	5,70,000	

you are required to Calculate production overheads take absorbed by one unit of each of the products using the following costing methods.

- (i) Traditional costing approach using a direct labour hour rate to absorb overheads.
- (ii) An activity based costing approach using suitable cost drivers to trace overheads to products.

7 (a) Identify the nature of cost incurred in hospitals, discuss ~~to trace~~ suitable cost control methods for hospitals.

(b) Honda motor transport (OR) furnishes the following detail in ~~report~~ respect of a truck of 20 tonne capacity.

Cost of truck	Rs. 12,00,000
Scrap value after 10 yrs life	60,000
Estimated life 10 yrs	-
Diesel @ Rs. 20 per liter, mileage per liter 5kms	3,000
Repair & Maintenance	3,000
Drivers wages	1,500
Cleaners wages	1,500
Insurance	60,000
Tax	30,000
Supervision charges	60,000

The truck carries good b/w two towns which are 50 kms apart on outward journey, it carries weight of full capacity, but, on return journey only 40% of the capacity is assured. Calculate the costing cost per 1000 km assuming the truck runs on an average for 25 days in a month.

Q. (a) Explain advantages of uniform methods of costing as applied in specified industry. Also explain the steps necessary to develop a system of costing in that industry.

(OR)

(b) The following figures were taken from the annual accounts of two electricity supply organizations working on uniform or uniform costing methods.

Meter reading, Bill collection costs:

	Board X	Board Y
Salaries and wages of meter readers	3,00,000	4,80,000
Billing & collection staff	6,00,000	9,60,000
Transport & travelling	60,000	80,000
Collection Agency charges	-	40,000
Bad debts	2,00,000	20,000
General charges	2,00,000	4,00,000
Miscellaneous	20,000	20,000
Units sold (millions)	12,00,000	12,00,000
No. of consumers (thousands)	2,880	9,600
Sale of electricity (Rs. millions)	800	1,600
Size of areas (square miles)	18	50
	4,000	4,000

Prepare a Comparative Cost statement using suitable unit costs. Brief note should be added commenting on likely causes for major differences in unit costs so discussed.

9.

(a) what is target Costing ? How does it work ?
what links are there between target Costing and strategic management ?

(OR)

(b) Rahul Ltd., is undecided about its pricing policy & is investigating several different Cost based methods for one of its product lines, the company has determined that direct costs are Rs. 90% per unit, indirect costs of all products are 75% of direct costs. The company desires a profit equal to 20% of selling price.

- (i) Determine the mark-up percentage and the selling price, using full Cost pricing and variable Cost pricing.
- (ii) Evaluate the variable Cost pricing policy.

10

(a) what do you mean Cost audit ? Discuss its scope and functions.

(OR)

(b) Distinguish between Cost Control and cost reduction. Also suggest suitable measures for Cost Control and Cost reduction.

Jai matha di

Code No. 1545B

FACULTY OF COMMERCE

M.Com. (E-Commerce) IV- SEMESTER REGULAR/BACKLOG EXAMINATIONS, MAY 2017

ADVANCED COST ACCOUNTING AND CONTROL

PAPER – Vb

Time: 3 hours]

[Max. Marks: 70

Note: Answer all the following question from Section – A and Section – B

Section – A

Answer the following questions in not more than **ONE** page each:

(5x4=20)

1. What do you mean by Activity Based Costing?
2. Write a short note about transport costing
3. Objectives of Uniform Costing
4. What is cost plus pricing?
5. Scope of Cost Audit

Section – B

Answer the following questions in not more than **FOUR** pages each:

(5x10=50)

6. a) Explain the advantages of Activity Based Costing in Service and Merchandising Companies.
(OR)
b) Explain the main activities and its cost drivers under Activity Based Costing.
7. a) Jet Airways has been given permit to operate three flights to and fro in a week between station A and B. The airline operates a single aircraft of 160 seats capacity. The normal occupancy is estimated at 60% throughout the year of 52 weeks. The one way fare is Rs.7,000. The cost of operation is flights are:
Fuel cost variable Rs. 95,000 per flight
Food Served on board on non chargeable basis Rs.130 per passenger
Fixed costs:
Aircraft lease: Rs.35,000 per flight
Crew, lauding charges etc. Rs. 72,000 per flight
Commission: 5% of fare applicable for all bookings you are required to
i) calculate the net operating income per flight
ii) The airline expects that its occupancy will increase to 108 passengers per flight if the fare is reduced to Rs.6,720. Advise whether to implement.
iii) A travel agency proposes to charter the aircraft for one return trip (to and fro) in each month on payment of a fixed charge of Rs.5,00,000 per flight. The travel agency will meet the fuel and food costs. Should the airline accept this proposal?
(OR)
b) Draw a canteen cost sheet with imaginary cost figures.
8. a) Describe various financial and operating ratios used in IFC.
(OR)
b) Two companies A Ltd. and B Ltd. have engaged in the production of a similar product and selling them in the same market. The extracts from the estimated income statements for the period ending 31st march, 2015 are given below.

Particulars	A Ltd.	B Ltd.
Variable Cost	Rs.48,00,000	40,00,000
Fixed Cost	Rs.6,00,000	14,00,000
Total cost of sales	Rs.54,00,000	54,00,000
Sales Revenue	Rs.60,00,000	60,00,000
Budget Profit	Rs. 6,00,000	6,00,000

P.T.O

You are required to compute Break –Even-Point for each company. You are also required to state that the company which is likely to produce higher amount of profit in situations of heavy demand and low demand for the product.

9. a) What do you mean by transfer pricing? Explain various methods of transfer pricing.

(OR)

b) Division X is a profit centre which produce A, B and C. Each product has an external market

Market	A	B	C
External Price per unit(Rs)	48	46	40
Variable cost per unit in Division X(Rs)	33	24	28
Labour hours required per unit in Division X	3	4	2

Product B can be transferred to Division Y, but the maximum quantity that might be required for transfer is 300 units of B.

The Maximum external sales are

A-800 units B-500 units C-300 units.

Instead of receiving transfer of product B on Division X, Division Y could buy similar product in the open market at a slight cheaper price of Rs.45 per unit.

What should be the transfer price be for each unit for 300 units of B, if the total labour hours available in Division X are:

- a) 3800 Hours b) 5600 Hours

10.a) Explain the scope and functions of Cost-Audit in detail.

(OR)

b) What is meant by Cost Control? How it is different from Cost Control.

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Time: 3 hours]

Note: Answer all the following questions from Section – A and Section – B [Max. Marks: 70]

Section – A

Answer the following questions in not more than ONE page each:

1. Pre-acquisition and post-acquisition profits.
2. Salient features of AS-13.
3. Types of lease
4. Accounting treatment of containers.
5. Provisions of IAS-II.

(5x4=20)

Section – B

Answer the following questions in not more than FOUR pages each:

6. a) Explain the following with suitable examples:
 - i) Minority Interest
 - ii) Cost of Control
 - iii) Revaluation of Assets

(5x10=50)

b) One following are the balance sheets of H Ltd and its subsidiary S Ltd, on 31-12-2014.

Liabilities	H Ltd (Rs)	S Ltd (Rs)	Assets	H Ltd (Rs)	S Ltd (Rs)
Share Capital of Rs. 10/each	20,000	10,000	Fixed Assets	30,000	15,000
General Reserve	10,000	5,000	Current Assets	35,000	25,000
P&L A/c as on 1-1-2014	5,000	4,000	800 shares in S Ltd.	10,000	-
Profit for the year	10,000	6,000			
12% Debentures	20,000	10,000			
Creditors	10,000	5,000			
	75,000	40,000		75,000	40,000

H Ltd, acquired shares of S Ltd, on 1st July 2014. S Ltd, had a balance of Rs. 4000 in General Reserve on 1st January 2014. On account of fire, goods costing Rs. 2000 of S Ltd, were destroyed in March 2014. The loss had been changed to the profit and loss account for the year. You are required to prepare a consolidated balance sheet.

7. a) Discuss the need and importance of preparing Investment Accounts.

(OR)

b) C Ltd, hold 400, 12 percent Debentures of Rs. 100 each in A Ltd, as on 1-4-2014 at a cost of Rs. 50,000. Interest is payable. On 30th June and 31st December each year.

On 1-6-2014, 200 Debentures are purchased at Rs. 21,000.

On 1-11-2014, 300 Debentures are sold at Rs. 28,650.

On 30-11-2014, 200 Debentures are purchased for Rs. 19,200.

On 31-12-2014, 300 Debentures are sold for Rs. 32,250

Prepare Investment Account valuing closing stocks as on 31-3-2015 by applying FIFO method.

8. a) Discuss the advantages and disadvantages of leasing system.

(OR)

b) From the following details, show the Journal entries in the books of lessor.

Purchased 40 cars Rs. 55,00,000 as on 1-1-2009 On lease basis,

salaries paid Rs. 5,00,000

Leaser Period Rs. 6 years.

Residual Value Rs. 5,00,000,

Rate of Depreciation 25%

Lease rent every year. Rs. 10,00,000

[P.T.O.]

9. a) Write short notes on (i) Containers Stock Account (ii) Containers Suspense Account (iii) Customers Control Account

(OR)

b) A Ltd., has a stock of 20,000 containers valued at Rs. 1 each. During the year, the company purchases 40,000 containers at Rs. 2 each. It issued 80,000 containers to customers and received back from its customers 74,000 containers during the year. 400 containers were damaged, out of which 200 were repaired at a cost of 50 paise per container. The containers is stock are valued at Rs. 1 each. You are required to prepare Containers Stock Account.

10. a) Explain the methods of translating Financial Statements relating to Foreign Branches.

(OR)

b) From the following details, prepare the Profit and Loss Account and the Balance Sheet in the books Head office for the year ending 31-12-2014. The rate of exchange on 1-1-2014 was Rs. 65 per dollar and 31-12-2014, Rs. 69. The average rate for the year is 67.

Trial Balance as 31-12-2014.

Particulars	Dr (Rs)	Cr (Rs)
Stock 1-1-2014	22,600	-
Purchases and sales	1,50,000	2,52,000
Debtors and creditors	35,000	40,000
Bills Receivables and payables	12,000	11,000
Salaries and wages	5,000	-
Rent	3,000	-
Furniture	2,400	-
Cast at bank	1,25,000	-
Foreign branch account	-	52,000
	3,55,000	3,55,000

Stock on 31-12-2014 was Rs. 50,000. The home branch account in the foreign branch account showed a debit balance of \$ 2500 on 1-1-2014 and furniture appeared in the head office books at \$500.

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