



'সমানো মন্ত্র: সমিতি: সমানী'

UNIVERSITY OF NORTH BENGAL

B.VOC. Programme 6th Semester Examination, 2023

DSE62-RETAIL MANAGEMENT (6.2)

RETAILING OPERATIONS

Time Allotted: 2 Hours

Full Marks: 60

The figures in the margin indicate full marks.

GROUP-A

1. Answer any **four** questions: 3×4 = 12
- (a) What do you mean by the term data-mining? 3
 - (b) State three major sources of finance in retailing. 3
 - (c) What do you mean by working capital cycle? 3
 - (d) How can you measure the efficiency of HRM in retail business? 3
 - (e) Define budgetary control. 3
 - (f) Explain the methodology to categorize stock components in ABC analysis. 3

GROUP-B

2. Answer any **four** questions from the following: 6×4 = 24
- (a) State the importance of working capital management in retailing. 6
 - (b) Explain the uses of the annual financial statement. 6
 - (c) A firm has Current Ratio 2.5, Quick Ratio 2.0 and Inventory turnover Ratio 4.0. If the current liabilities are Rs. 3,00,000, find the sales and inventory. 6
 - (d) Discuss the significance of HRM in Retailing. 6
 - (e) From the following information, calculate 6
 - (i) Contribution per unit
 - (ii) BEP in sales
 - (iii) margin of safety.

Selling price per unit	Rs. 15
Variable Cost per unit	Rs. 10
Fixed cost	Rs. 15,000
 - (f) A factory consumes 2,50,000 units of raw material per annum. The carrying cost per unit is Rs. 20 and the ordering cost per order is Rs. 90. Find EOQ. 6

GROUP-C

3. Answer any **two** questions from the following: 12×2 = 24
- (a) Define the term information and technology. Discuss the role of IT in the retail sector. 12
 - (b) Considering the following information for the month of April, show the value of the stock on hand using the FIFO method. 12
 - April 01: Inventories on hand are 50 units at Rs. 2 and 100 units at Rs. 4.50
 - April 05: Purchased 100 units at Rs. 1.80

- April 06: 10 units of inventories purchased on 5th April at Rs. 1.80 were returned to the supplier
 April 10: 80 units issued to the factory
 April 15: 50 units issued to the factory
 April 20: 20 units purchased at Rs. 1.50
 April 25: 70 units issued to the factory
 April 30: 50 units purchased at Rs. 1.70
 April 30: 10 units were returned to the store out of units issued to the factory on 25th April

(c) What is strategic HRM? Describe the future of HRM in retailing. 12

(d) The following are the balances of a shop as on 31st March, 2023 12

Accounts	Amount (in Rupees)
Opening stock	36,000
Sundry Creditors	11,000
Sundry Debtors	28,000
Bills Receivable	16,000
Carriage on purchase	1,200
Wages	13,500
Salary	9,900
Bills Payable	6,500
Telephone Expenses	900
Repairs	450
Misc. Income	566
Capital Account	80,000
Commission (Cr)	2,500
Reserve for Bad & Doubtful Debts	850
Purchases	77,000
Plant	50,000
Sales	1,59,050
Furniture	9,600
Sundry Expenses	900
Cash in hand & Bank	17,016

Prepare the Trading & Profit and Loss Account and the Balance sheet of the shop after taking into consideration the following:

- (i) Closing stock – Rs. 51,324;
 (ii) Unpaid expenses: Salary – Rs. 1,600; Wages – Rs. 2,100; Rent – Rs. 4,200;
 (iii) Write off 10% depreciation on Plant and $7\frac{1}{2}\%$ depreciation on furniture;
 (iv) Write off Rs. 400 on Debtors as bad debts and increase the balance of Reserve for Bad & Doubtful Debts to $2\frac{1}{2}\%$ of Debtors;
 (v) The manager is to be paid a commission at 4% on net profit left after deducting the commission.

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