



'समानो मन्त्रः समितिः समानी'

**UNIVERSITY OF NORTH BENGAL**  
B.Com. Honours 5th Semester Examination, 2023

**DSE2-COMMERCE**

Time Allotted: 2 Hours

Full Marks: 60

*The figures in the margin indicate full marks.*

**The question paper contains DSE-2A and DSE-2B.**  
**Candidates are required to answer any *one* from the *two* Papers and they should mention it clearly on the Answer Book.**

**DSE-2A**

**MANAGEMENT ACCOUNTING**

**GROUP-A**

**Answer any *two* questions**

12×2 = 24

1. (a) Define Management Accounting. 4+8
- (b) "Management Accounting is concerned with accounting information that is useful to management" — Discuss.
  
2. From the following forecasts of income and expenditure, prepare a cash budget for the month of January to April 2024: 12

(figures are in Rs.'000)						
Month	Credit Sales	Credit Purchase	Wages	Mfg. Expenses	Adv. Expenses	Setting Expenses
Nov'23	60	30	6.0	2.3	2.2	1.0
Dec'23	70	40	6.5	2.4	2.1	1.1
Jan'24	50	30	5.0	1.9	2.2	1.2
Feb'24	60	40	6.0	2.1	2.3	1.3
Mar'24	70	45	4.0	2.2	2.4	1.15
Apr'24	80	50	5.0	2.4	2.5	1.2

**Additional Information:**

- (i) Credit period allowed to customers: 2 months.
- (ii) Credit period allowed by creditors: 1 month.
- (iii) Wages are paid on 1st and 16th of every month.
- (iv) The lag in payment of other expenses is one month.

- (v) A Building will be purchased in January, 2024 for Rs. 40,000 and a Plant will be purchased in February, 2024 on payment of twelve monthly instalments of Rs. 5,000 each.
- (vi) Balance of cash in hand on 1st January 2024 is expected to be Rs. 30,000.

3. P. India Ltd. manufactures a product. The standard labour cost of which is  $3 \times 4 = 12$  Rs. 120 per unit whose manufacture involves the following:

Workers	Hours	Amounts (Rs.)
A	30	60
B	20	60
	<b>50</b>	<b>120</b>

During a period, 100 units of the product were produced, the actual labour cost of which was as follows:

Workers	Hours	Amounts (Rs.)
A	3,200	4,800
B	1,900	7,600
	<b>5,100</b>	<b>12,400</b>

Calculate:

- (i) Labour Cost Variance  
 (ii) Labour Rate Variance  
 (iii) Labour Efficiency Variance  
 (iv) Labour Mix Variance.

4. The selling price per unit of a product is Rs. 100. The concern sold in two successive periods 7,000 units and 9,000 units and incurred a loss of Rs. 10,000 and earned Rs. 10,000 as profit respectively.  $4 \times 3 = 12$

Calculate:

- (i) The amount of fixed expenses?  
 (ii) Number of units to be sold to break even.  
 (iii) Number of units to be sold to earn a profit of Rs. 40,000.

### GROUP-B

5. Answer any *four* questions:  $6 \times 4 = 24$
- (a) Distinguish between Cost control and Cost Reduction. 6
- (b) What are the objectives of Budgetary Control? 6
- (c) Discuss the concept and significance of Responsibility Accounting. 6
- (d) A company finds that the cost of manufacturing a product is Rs. 8 per unit and the same is available in the market at Rs. 6.50 per unit. Give your suggestion whether to buy or make the product. 6

The Cost structure of making:

	Per Unit (Rs.)
Direct material	3
Direct labour	2
Other variable expenses	1
Fixed expenses	2
<b>Total</b>	<b>8</b>

- (e) Write a short note on Cost Volume Profit Analysis. 6
- (f) Discuss the limitations of standard costing. 6

### GROUP-C

6. Answer any **four** questions: 3×4 = 12

- (a) If at 50% operating capacity, selling overhead is Rs. 25,000 (60% fixed), how much will be the amount of selling overhead at 70% and 80% operating capacity?
- (b) Considering the following information explain which of the following products is the best when Material X is in short supply:

Products	A	B	C
Contribution per unit	Rs. 60	Rs. 70	Rs. 52
Required quantity of Material X per unit	2 kg	3 kg	2.5 kg
PV Ratio	20%	30%	25%
Required machine hour per unit	2	3	1

- (c) Define transfer pricing.
- (d) List three advantages of Standard Costing.
- (e) Explain the concept of 'Margin of Safety'.
- (f) Mention any three objectives of Management Accounting.

### DSE-2B

#### INDUSTRIAL RELATIONS AND LABOUR LAWS

#### GROUP-A

Answer any **two** questions 12×2 = 24

1. What are the legal provisions relating to safety of workers under the Factories Act, 1948? 12
2. What is industrial dispute? Highlight the causes behind the industrial dispute and suggest remedies to combat industrial dispute. 2+5+5

3. What is grievance? What are the forms of grievance? Write a note on the Grievance redressal machinery in India. 2+3+7
4. What is collective bargaining? Highlight the process and importance of collective bargaining in India. 2+5+5

**GROUP-B**

5. Answer any *four* questions: 6×4 = 24
- (a) What is meant by the term 'indiscipline'? What are the causes of indiscipline? 2+4
- (b) Write a note on the evolution of Industrial Relation in India. 6
- (c) Write a note on provisions relating to Layoff. 6
- (d) What do you understand by workers participation in management? 6
- (e) What is labour turnover? What are its causes? 2+4
- (f) What are the factors affecting growth of trade unions in India? 6

**GROUP-C**

6. Answer any *four* questions: 3×4 = 12
- (a) Who is an workman? 3
- (b) What is retrenchment? 3
- (c) Who is a young person? Are young people allowed to work in a factory? 3
- (d) Define an industry. 3
- (e) Bring out the difference between strike and lock-out. 3
- (f) What do you understand by gain sharing? 3

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