



‘সমানো মন্ত্র: সমিতি: সমানী’

UNIVERSITY OF NORTH BENGAL

B.Com. Programme 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-2(A) and DSE-2(B).
The candidates are required to answer any *one* from *two* papers and
candidates should mention it clearly on the Answer Book.**

DSE-2(A)**MANAGEMENT ACCOUNTING****GROUP-A / বিভাগ-ক / খন্ড-ক****Answer any *two* questions**

12×2 = 24

যে-কোন দুটি প্রশ্নের উত্তর দাও

কোন দুইবটা প্রশ্নকা উত্তর লেখ

1. Define Management Accounting. Discuss the nature and scope of Management Accounting. 2+4+6
Management Accounting-এর সংজ্ঞা লেখ। Management Accounting-এর বৈশিষ্ট্য এবং সুযোগ গুলি আলোচনা কর।
Management Accounting ব্যাখ্যা করুন। Management Accounting को प्रकृति र दायरा बारे छलफल गर्नुहोस्।
2. The expenses budgeted for production of 10,000 units in a factory are furnished below: 12

	₹ Per Unit
Materials	70
Labour	25
Variable factory overheads	20
Fixed factory overheads (₹1,00,000)	10
Variable Expenses (Direct)	5
Selling Expenses (10% fixed)	13
Distribution Expenses (20% fixed)	7
Administrative Expenses (fixed ₹50,000)	5
Total Cost of Sales per unit	155

You are required to prepare a budget for the production of 6,000 units and 8,000 units.

3. The standard cost of a chemical mixture is as under: 12
8 tons of material A at ₹40 per ton
12 tons of material B at ₹60 per ton
Standard yield is 90% of input
Actual Cost for a period is as under:
10 tons of material A at ₹30 per ton
20 tons of material B at ₹68 per ton
Actual yield is 26.5 tons
Compute all materials variances.

4. The Hi-Tech manufacturing company is presently evaluating two possible processes for the manufacture of a toy and makes available to you the following information: 8+4

	Process A (₹)	Process B (₹)
Variable cost per unit	12	14
Sale price per unit	20	20
Total fixed cost per year	30,00,000	21,00,000
Capacity (in units)	4,30,000	5,00,000
Anticipated Sales (next two years in units)	4,00,000	4,00,000

You are required to suggest:

- Which process should be chosen and why?
- Would you change your answer as given in the information if you were informed that the capacities of the two processes are A- 6,00,000 units and B- 5,00,000 units?

GROUP-B / বিভাগ-খ / খণ্ড-খ

5. Answer any **four** questions 6×4 = 24
 যে কোন **চারটি** প্রশ্নের উত্তর দাওঃ
 কুনৈ **চারঘটা** প্রশ্নকা উত্তর লেখ
- Differentiate between Cost Accounting and Management Accounting. 6
 Cost Accounting এবং Management Accounting-এর মধ্যে পার্থক্য লেখ।
 Cost Accounting র Management Accounting কো बीच भिन्नता लेख्नुहोस्।
 - Differentiate between Cost Control and Cost Reduction. 6
 Cost Control এবং Cost Reduction-এর মধ্যে পার্থক্য লেখ।
 Cost Control र Cost Reduction को बीच भिन्नता लेख्नुहोस्।
 - The following particulars are presented by ABC Ltd.: 6
 Sales- ₹40,000, Fixed Cost- ₹12,000, and Variable Cost- ₹20,000.
 Find out: P/V Ratio, Break-Even Sales and Margin of Safety.
 - Define Standard Cost. What are the limitations of Standard Costing? 2+4
 Standard Cost-এর সংজ্ঞা লেখ। Standard Costing-এর সীমাবদ্ধতাগুলি কি কি?
 Standard Cost के हो ? Standard Costing को के सीमितताहरू छन् ?
 - A company has fixed expenses of ₹90,000 with sales at ₹3,00,000 and a profit of ₹60,000 during the first half year. If in the next half year, the company suffered a loss of ₹30,000. Calculate the P/V ratio, break-even point, margin of safety for the first half year and expected sales volume for next half year assuming that selling price and fixed expenses remain unchanged. 6
 - Discuss different Responsibility Centres. 6
 বিভিন্ন Responsibility Centres গুলি আলোচনা কর।
 विभिन्न Responsibility Centres को छलफल गर्नुहोस्।

GROUP-C / বিভাগ-গ / খণ্ড-গ

6. Answer any **four** questions: 3×4 = 12
 যে-কোন **চারটি** প্রশ্নের উত্তর দাওঃ
 কুনৈ **চারঘটা** প্রশ্নকা উত্তর লেখ
- Define Budgetary Control. 3
 Budgetary Control-এর সংজ্ঞা দাও।
 Budgetary Control को परिभाषा लेख्नुहोस्।

- (b) What is Zero base budgeting? 3
 Zero base budgeting कि ?
 Zero base budgeting के हो ?
- (c) What is Labour Variance? 3
 Labour Variance कि ?
 Labour variance के हो ?
- (d) What is Angle of incidence? 3
 Angle of incidence कि ?
 Angle of incidence के हो ?
- (e) What is Shut Down Point? 3
 Shut down point कि ?
 Shut down point के हो ?
- (f) What is Transfer Pricing? 3
 Transfer Pricing कि ?
 Transfer pricing के हो ?

DSE-2(B)

HUMAN RESOURCE MANAGEMENT

GROUP-A / विभाग-क / खण्ड-क

Answer any two questions

12×2 = 24

ये-कौन दूटि प्रश्नर उतर दाओ

कुनै दुईवटा प्रश्नका उत्तर लेख

1. Define Human Resource Management. Briefly discuss the functions of a HR manager. 4+8
 मानव सम्पद व्यवस्थापनर संज्ञा लेख। एकजन HR (एच आर) म्यानेजरर कार्यबली संक्षेपे आलोचना कर।
 मानव संसाधन व्यवस्थापन परिभाषित गर्नुहोस्। मानव संसाधन प्रबन्धकको कार्यहरू संक्षिप्त रूपमा छलफल गर्नुहोस्।
2. What are industrial disputes? Explain the causes of industrial disputes. 2+10
 शिक्न विरोध कि ? शिक्न विरोधर कारणगुलि व्याख्या कर।
 औद्योगिक विवाद के हो ? औद्योगिक विवादका कारणहरू व्याख्या गर्नुहोस्।
3. Define recruitment. Elaborate the modern techniques of recruitment. 3+9
 नियोगर संज्ञा लेख। नियोगर आधुनिक कौशलगुलि वर्णना कर।
 भर्ती को परिभाषा लेख्नुहोस्। भर्तीको आधुनिक प्रविधिहरू विस्तार गर्नुहोस्।
4. Why performance appraisal is required in an organisation? Briefly explain any three modern methods of performance appraisal. 6+6
 केन एकटि प्रतिष्ठाने कर्मक्षमता मूल्यायनर प्रयोजन ? कर्मक्षमता मूल्यायनर ये-कौन तिनटि आधुनिक पद्धति संक्षेपे व्याख्या कर।
 संगठनमा प्रदर्शन मूल्याङ्कन किन आवश्यक छ ? प्रदर्शन मूल्याङ्कनको कुनै तीन आधुनिक विधिहरू संक्षिप्त रूपमा व्याख्या गर्नुहोस्।

GROUP-B / বিভাগ-খ / খণ্ড-খ

5. Answer any **four** questions: 6×4 = 24
 যে-কোন **চারটি** প্রশ্নের উত্তর দাওঃ
 कुनै **चारवटा** प्रश्नका उत्तर लेख :
- (a) Briefly discuss about Human Resource Information System (HRIS). 6
 मानव सम्पद तथा सिस्टेमेर (HRIS) उपर एकटि संक्षिप्त नोट लेख।
 मानव संसाधन सूचना प्रणाली बारे संक्षिप्त रूपमा चर्चा गर्नुहोस्।
- (b) Elaborate the needs of training in human resource management. 6
 मानवसम्पद व्यवस्थापनाय प्रशिक्षणेर प्रयोजनीयता उल्लेख कर।
 मानव संसाधन व्यवस्थापनमा तालिमको आवश्यकताहरू विस्तार गर्नुहोस्।
- (c) What is Job Analysis? Explain the process of Job Analysis. 2+4
 Job Analysis कि ? Job Analysis-एर प्रक्रिया व्याख्या कर।
 कार्य विश्लेषण के हो ? यसको प्रक्रिया को व्याख्या गर्नुहोस्।
- (d) Explain the significance of labour welfare to the society. 6
 समाजेर काछे श्रमिक कल्याणेर तात्पर्य व्याख्या कर।
 श्रम कल्याणको महत्व समाजलाई के के हुन्छ ?
- (e) Explain the various objectives of human resource planning. 6
 मानव सम्पद परिकल्पनार विभिन्न उद्देश्यगुलि व्याख्या कर।
 मानव संसाधन योजनाका विभिन्न उद्देश्यहरू व्याख्या गर्नुहोस्।
- (f) What do you mean by compensation? Discuss few compensations policies. 2+4
 Compensation बलते कि बोझ ? किछु compensation नीति उल्लेख कर।
 क्षतिपूर्ति भन्नाले के बुझनु हुन्छ ? केही क्षतिपूर्ति नीतिहरू छलफल गर्नुहोस्।

GROUP-C / বিভাগ-ग / खण्ड-ग

6. Answer any **four** questions: 3×4 = 12
 যে-কোন **চারটি** প্রশ্নের উত্তর দাওঃ
 कुनै **चारवटा** प्रश्नका उत्तर लेख :
- (a) What is Voluntary Retirement Scheme (VRS)? 3
 VRS बलते कि बोझ ?
 स्वैच्छिक सेवानिवृत्ति योजना के हो ?
- (b) What is 360 degree performance appraisal? 3
 360 डिग्री कर्मक्षमता मूल्यायन कि ?
 360 डिग्री प्रदर्शन मूल्याङ्कन के हो ?
- (c) What is fringe benefits? 3
 Fringe benefit कि ?
 Fringe benefits के हो ?
- (d) What is job evaluation? 3
 Job Evaluation कि ?
 काम मूल्याङ्कन के हो ?
- (e) What is career development? 3
 Career Development कि ?
 क्यारियर विकास के हो ?
- (f) What is potential appraisal? 3
 Potential Appraisal बलते कि बोझ ?
 Potential Appraisal के हो ?

—x—