



'সমানো মন্ত্র: সমিতি: সমানী'

**UNIVERSITY OF NORTH BENGAL**  
B.Com. Honours 5th Semester Examination, 2021

**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 Paper 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) What is management accounting? 2+4+3+3
- (b) What are its advantages?
- (c) State the methods and technique of management accounting.
2. (a) Discuss the importance of budgetary control. 3
- (b) The expenses budgeted for production of 10,000 units in a factory are: 9

**Per Unit (Rs.)**

Materials	70
Labour	25
Variable overhead	20
Fixed overhead (Rs. 1,00,000)	10
Variable Expenses (Direct)	5
Selling Expenses (10% fixed)	13
Distribution Expenses (20% fixed)	7
Administrative Expenses (Rs. 50,000)	5

Total cost of sales per unit (to make and sell)

Prepare a Flexible Budget for production of: (i) 8,000 units and (ii) 6,000 units.

3. The management of a concern manufacturing two products, X and Y have the following independent possibilities before them: 12
- (a) To produce and sell 16,000 additional units of Y but only if the production of X is reduced by 20,000 units
- (b) To reduce the price of Y by Re. 0.20 per unit. This will result in a 25% increase in the sales of X without any change in the activity of Y.

- (c) To produce and sell 55,000 units of X and 1,05,000 units of Y:

	X	Y
Direct labour	4,000	14,000
Variable O/H	4,000	3,000
Fixed overhead (without depreciation)	4,000	3,000

The selling price is Rs. 4 per unit. The machine will have an estimated life of 10 years with practically no residual value.

Ascertain for each of two alternative methods of manufacture:

- (i) Marginal Cost and Contribution  
 (ii) Total Cost, consider 6% interest on capital cost of machine.

What is your conclusion?

4. (a) State the advantages of standard Costing. 4+8
- (b) From the following information of Orient Manufacturing Co. Ltd. determine the:  
 (i) Labour cost variance (ii) Labour efficiency variance (iii) Labour Rate Variance
- Standard Labour cost per unit of production is Rs. 15.
  - Time allowed per unit is 30 hours
  - During the month of March 1996, 3,000 units are produced in 75,000 hours.
  - Actual payment of wages for the month is Rs. 45,000.

### GROUP-B

5. Answer any **four** questions from the following: 6×4 = 24
- (a) The  $\frac{P}{V}$  ratio of a company is 50% and margin of safety is 40%. You are required to calculate the BEP and the net profit if the volume of sales is Rs. 8,00,000. 6
- (b) Define and explain briefly (i) Material Yield Variance (ii) Labour Idle Time Variance. 3+3
- (c) Write short notes on: 3+3
- (i) Cash Budget (ii) Master Budget.

- (d) Define Zero base budgeting. Write down its advantages. 2+4
- (e) What is responsibility center? What are the different types of responsibility center? 2+4
- (f) The following particulars presented by ABC Ltd. for 1994: 2+2+2

Sales	Rs. 40,000
Fixed Cost	Rs. 12,000
Variable Cost	Rs. 20,000

Find out:

- (i) P/V Ratio
- (ii) Break Even Sales
- (iii) Margin of Safety.

### GROUP-C

6. Answer any **four** of the following: 3×4 = 12
- (a) Differentiate between cost control and cost reduction. 3
- (b) What is angle of incidence? 3
- (c) Define functional budget. 3
- (d) What are the financial measure used to measure performance? 3
- (e) What are the steps that involved in decision making process? 3
- (f) Define transfer pricing. 3

### DSE-2B

### INDUSTRIAL RELATIONS AND LABOUR LAWS

#### GROUP-A

Answer any **two** questions from the following 12×2=24

1. (a) Explain the evolution of Industrial Relation Policies in India. 6+6
- (b) Comment on the future of Industrial Relations in India.
2. (a) Explain the difference between mediation and conciliation. 6+6
- (b) Explain how conciliation helps in preventing and setting dispute in an Industry.
3. What are the permissible authorized deductions under the payment of Wages Act, 1936? 12

4. Explain the procedure lay down under the Minimum Wages Act, 1948 for fixation and revision of minimum rates of Wages. 12

**GROUP-B**

5. Answer any *four* questions: 6×4 = 24
- (a) Discuss the process of collective bargaining. 6
  - (b) Mention any four provisions laid down in Factories Act for the safety of the workers. 6
  - (c) Write notes on systems approach to industrial relations and arbitration. 6
  - (d) Write notes on Industrial Dispute. 6
  - (e) Explain Strikes and Layout. 6
  - (f) What is meant by award and settlement? 6

**GROUP-C**

6. Answer any *four* questions: 3×4 = 12
- (a) What is Trade Dispute? 3
  - (b) What is Controlled Industry? 3
  - (c) What is meant by bipartite bodies? 3
  - (d) Write notes on workers participation in management. 3
  - (e) What is the aim of Industrial Dispute Act? 3
  - (f) Discuss the Model Grievance Procedure. 3

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