



‘সমানো মন্ত্র: সমিতি: সমানী’

UNIVERSITY OF NORTH BENGAL
B.Com. Honours 5th Semester Examination, 2022

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. “Management Accounting is an extension of financial accounting”. Critically examine this statement and bring out the difference between Management accounting and Financial accounting. 6+6
2. (a) State the difference between standard cost and estimated cost. 3+9
(b) From the following particulars compute:
(i) Material Cost Variance
(ii) Material Price Variance
(iii) Material Usage Variance
Quantity of materials purchased 3,000 units
Value of material purchased Rs. 9,000
Standard quantity of materials required per ton of output- 30 units
Standard rate of material- Rs. 2.50 per unit
Opening stock of materials- Nil
Closing stock of materials- 500 units
Output during the period- 80 tonnes.

3. A multiproduct company has the following costs and output data for the last year: 12

	Product		
	<u>X</u>	<u>Y</u>	<u>Z</u>
Sales Mix	40%	35%	25%
Selling price	₹20	₹25	₹30
Variable Cost per unit	₹10	₹15	₹18
Total Fixed Cost-	₹1,50,000		
Total Sales-	₹5,00,000		

The company proposes to replace product 'Z' by product 'S'. Estimated cost and output data are:

Sales Mix	50%	30%	20%
Selling price	₹20	₹25	₹28
Variable cost per unit	₹10	₹15	₹14
Total fixed costs-	₹1,50,000		
Total sales-	₹5,00,000		

Analyse the proposed change and suggest what decision the company should take.

4. The following information at 50% capacity is given. Prepare a flexible budget and forecast the profit or loss at 60%, 70% and 90% capacity:

Expenses at 50% capacity

₹

Fixed Expenses:

Salaries	50,000
Rent and Taxes	40,000
Depreciation	60,000
Administrative Expenses	70,000

Variable Expenses:

Materials	2,00,000
Labour	2,50,000
Others	40,000

Semi variable Expenses:

Repairs	1,00,000
Indirect Labour	1,50,000
Others	90,000

It is estimated that fixed expenses will remain constant at all capacities. Semi-variable expenses will not change between 45% and 60% capacity, will rise by 10% between 60% and 75% capacity, a further increase of 5% when capacity crosses 75%.

Estimated sales at various levels of capacity are:

Capacity	Sales (₹)
60%	11,00,000
70%	13,00,000
90%	15,00,000

GROUP-B

5. Answer any *four* questions:

6×4 = 24

- (a) Explain the nature and scope of management accounting.
 (b) What are the different responsibility centres? Explain.

(c) Discuss the importance of following terms in relation to marginal costing:

- (i) Break-even point
- (ii) Angle of incidence
- (iii) Margin of safety.

(d) State the major factors influencing Pricing Decisions.

(e) From the following particulars, find out the break-even point:

Variable cost per unit- ₹15

Fixed expenses- ₹54,000

Selling Price per unit- ₹20

What should be the selling price per unit, if the break-even point should be brought down to 6,000 units?

(f) ABC Ltd. furnished you the following information:

Standard time to produce one unit- 2.5 hours

Actual hours worked- 2,000 hours

Standard rate of wages- ₹2 per hour

25% of the actual time has been lost as abnormal idle time.

Actual output: 1,000 units, Actual wages ₹4,500

Calculate the labour variances.

GROUP-C

6. Answer any **four** questions:

3×4 = 12

- (a) Write a brief note on Cost-Volume Profit Analysis.
- (b) Define Contribution.
- (c) What is budget manual?
- (d) Define Transfer Pricing.
- (e) Write the importance of responsibility accounting in brief.
- (f) Give the difference between Cost Control and Cost Reduction.

DSE-2B

INDUSTRIAL RELATIONS AND LABOUR LAWS

GROUP-A

Answer any **two** questions

12×2 = 24

- 1. (a) 'Industrial peace and productivity is one of the key features of Industrial Relations objectives'— Explain. 6
- (b) Briefly discuss the factors affecting IR in changing environment. 6
- 2. (a) Define the concept of collective bargaining. Examine the essential features of it. 3+3
- (b) Explain the causes of Industrial disputes. 6

3. Describe the methods of workers' participation in Management. 12
4. Briefly discuss the health provisions for factory workers as provided in the Factories Act, 1948. 12

GROUP-B

5. Answer any *four* questions: 6×4 = 24
- (a) Elaborate the role of International Labour Organisation (ILO) in IR. 6
- (b) Discuss the advantages and disadvantages of Collective Bargaining. 3+3
- (c) "The year 2019-2020 witnessed a series of legislative measures to promote workers' participation in management."— In this context mention the recent developments in workers' participation in Management. 6
- (d) Discuss how discipline can be maintained and misconduct can be prevented in an organisation. 6
- (e) Explain briefly the functions of Trade Union. 6
- (f) Briefly explain any six safety provisions under the Factories Act, 1948. 6

GROUP-C

6. Answer any *four* questions: 3×4 = 12
- (a) Define Labour Turnover. 3
- (b) Define Retrenchment. 3
- (c) What is Arbitration? 3
- (d) Define Industrial Dispute according to the Industrial Dispute Act, 1947. 3
- (e) What do you mean by Works Committee? 3
- (f) What do you mean by welfare facilities in Factories? 3

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