

2B4A22489

(Pages : 4)

Reg. No:.....

Name:

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fourth Semester BBA Degree Examination, April 2022

BBA4B06 – Cost and Management Accounting

(2019 Admission onwards)

Time: 2 ½ hours

Max. Marks: 80

PART A

Answer all questions

1. Differentiate between by-product and joint product.
2. What is stores ledger?
3. What you mean by 'Standing charges'?
4. What do you mean VED analysis?
5. How will you treat idle time wage?
6. Define Cost accounting.
7. What is behavioral classification of cost?
8. Define 'angle of incidence'.
9. What is normal loss ?
10. Define the term 'Allocation of Overhead'.
11. Calculate PV ratio and BEP from the given information:
Sales ₹ 3,00,000
Variable cost ₹ 1,50,000
Fixed cost ₹ 1,00,000.
12. Calculate inventory turnover ratio from the given data: opening stock ₹ 3,00,000, closing stock ₹ 2,00,000 and purchases ₹ 16,50,000.
13. What is margin of safety ?
14. What is EOQ? What will be the number of material order to be placed in a year if EOQ and annual consumption are 1000 units 15000 units respectively?
15. Hourly rate of wages is ₹ 20, standard output is 10 units per hour. In an 8-hour day Mr.DJ produces 100 units. Calculate his time wage and piece wage.

(15 x 2 = 30 , Maximum ceiling 25 marks)

PART B
Answer all questions

16. Briefly describe the 'Purchase Process'.
17. What are the important techniques of costing?
18. Draw a simple Break-Even Chart from the following details.

Sales: 8000 units

Sales price: ₹ 10 per unit

Variable cost: ₹ 7 per unit

Fixed cost: ₹ 20,000

19. Calculate total earnings and the earning per hour of two workers, Sasi and Soman under Halsey and Rowan scheme. Standard time allowed is 20 hours, Time rate is ₹ 20 per hour. Time taken by Sasi is 15 hours and by Soman is 9 hours.

20. Differentiate between job costing and process costing.

21. From the following information, prepare a flexible budget at 75% and 100% capacity

Units of production at 60% capacity – 6000 units

Raw material- ₹100 per unit

Direct wages – ₹ 60 per unit

Expenses (direct) – ₹ 20 per unit

Factory expenses – ₹ 60,000 (40% variable)

Office expense – ₹ 80,000 (50% variable)

22. The following information are related to the production of Glaxo Induction Cooker for the period of three months:

Finished stock on 01-10-2020 – Nil

Finished stock on 31-12-2020 – ₹ 2,02,000

Stock of raw material on 01-10-2020 – ₹ 55,000

Stock of raw material on 31-12-2020 – ₹ 40,000

Factory wages – ₹ 7,10,000

Indirect wages – ₹ 1,50,000

Material purchased - ₹ 3,50,000

Sales - ₹ 11,70,000

During the three months 30,000 induction cookers were produced. Prepare a cost sheet.

23. Calculate Machine Hour Rate from the following details:

Purchase cost of machine: ₹ 2,00,000

Scrap value : ₹ 20,000

Repair cost per month : ₹ 2500

Monthly standing charges: ₹ 4500

Effective working hours : 10,000 hours

Running per month : 200 hours

Power usage : 5 units per hour @ ₹ 4 per unit.

(8 x 5 = 40, Maximum ceiling 35 marks)

PART C

Answer any two questions

24. Discuss the various methods of secondary distribution of overheads with suitable examples.

25. Prepare a stores ledger account using FIFO and LIFO methods and compare the effect in the value of stock.

01-03-2020	Opening stock	200 units @ ₹ 2 each
06-03-2020	Purchased	100 units @ ₹ 2.20 each
07-03-2020	purchased	150 units @ 2.40 each
08-03-2020	Issued	150 units
09-03-2020	Issued	200 units
10-03-2020	Purchased	180 units @ ₹ 2.50 each
16-03-2020	Issued	160 units
19-03-2020	Purchased	140 units @ ₹ 2.60 each
28-03-2020	Issued	200 units

26. From the following information prepare a process account, abnormal loss account and normal loss account.

Input of raw material – 1000 units @ ₹ 200 per unit

Direct material - ₹ 45,000

Direct wages - ₹ 60,000

Production overhead – ₹ 57,000

Actual output transferred to process II - 900 units

Normal loss – 6%

Value of scrap per unit- ₹ 75.

27. Prepare Cash Budget of a Company for April, May and June 2021 in a columnar form using the following information:

Month	Sales	Purchase	Wage	Expense
Jan. (Actual)	80,000	45,000	20,000	5,000
Feb. (Actual)	80,000	40,000	18,000	6,000
March (Actual)	75,000	42,000	22,000	6,000
April (Budget)	90,000	50,000	24,000	6,000
May (Budget)	85,000	45,000	20,000	6,000
June (Budget)	80,000	35,000	18,000	5,000

You are further informed that:

- 10% of purchase and 20% of Sale are for cash
- The average collection period of the Company is 1/2 month and credit purchase are paid off regularly after one month
- Wages are paid half monthly and the rent of ₹ 1000 excluded in expense is paid monthly
- Cash and Bank Balance on April 1st, was ₹ 15,000

(2 x 10 = 20 Marks)

2B4A22490

(Pages : 2)

Reg. No:

Name:

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fourth Semester BBA Degree Examination, April 2022

BBA4C04 – Quantitative Techniques for Business

(2019 Admission onwards)

Time: 2 ½ hours

Max. Marks: 80

SECTION A

Answer the following questions. Each carries *two* marks
(Ceiling 25)

1. What is cost of living index number ?
2. Define conditional probability.
3. What are the objectives of time series ?
4. Explain the importance of Normal distribution.
5. Define Poisson distribution.
6. Define random experiment.
7. Explain the importance of Quantitative Techniques in Business.
8. What is a scatter diagram?
9. Define random variable.
10. What are regression coefficients?
11. What is time reversal test ?
12. Define seasonal variation.
13. Define time series.
14. Define Bayes' theorem.
15. What are the methods of finding trend ?

(15 x 2 = 30, maximum ceiling 25 marks)

SECTION B

Answer the following questions. Each carries *five* marks
(Ceiling 35)

16. Mean annual sales of a firm is worth Rs. 150/- with a standard deviation of Rs. 20/-. For how many days in a year of 365 days his sales are expected to be worth less than Rs. 100
17. Define Axiomatic definition of probability.

18. State and prove addition theorem of probability for three events.
19. The random variable X follows $B(8, p)$, and $4P(X = 5) = P(X = 3)$. Find p
20. The two lines of regression are $3x - 2y + 5 = 0$ and $5x - 4y + 4 = 0$. Identify the regression line of x on y and y on x .
21. Show that Fisher's index number satisfies both time reversal test and factor reversal test.
22. Explain the method of finding seasonal indices by the method of simple averages.
23. Predict the value of y when $x = 10$ using regression line of y on x of the following data. $\sum x = 140$, $\sum y = 70$, $\sum x^2 = 2038$, $\sum y^2 = 1103$, $\sum xy = 1035$; $n = 10$

(8 x 5 = 40, maximum ceiling 35 marks)

SECTION C

Answer any *two* questions. Each carries *ten* marks

24. Calculate Fisher's index number and Marshal Edge worth index number using the following data

Item	2009		2013	
	Price(P_0)	Quantity(q_0)	Price(P_1)	Quantity(q_1)
A	2	8	4	6
B	5	10	6	5
C	4	14	5	10
D	2	19	2	13

25. Compute the coefficient of rank correlation between X and Y from the data given below

X : 8 10 7 15 3 20 21 5 10 14 8 16 22 19 6

Y : 3 12 8 13 20 9 14 11 4 16 15 10 18 23 25

26. Fit a quadratic trend to the following data.

Year : 2011 2012 2013 2014 2015

Values : 16 18 19 20 24

27. An insurance company insured 3000 scooter drivers, 2000 car drivers and 5000 truck drivers. The probabilities of accidents by the drivers of these types of vehicles are 0.04, 0.02 and 0.03 respectively. One of the insured people meets an accident. What is the probability that he is a truck driver ?

(2 x 10 = 20 Marks)

2B4A22488

(Pages : 2)

Reg. No:

Name:

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Fourth Semester BBA Degree Examination, April 2022

BBA4C03 – Corporate Regulation

(2019 Admission onwards)

Time: 2 ½ hours

Max. Marks: 80

PART A**Answer all questions**

1. What is subscription clause?
2. Explain Key Managerial Personnel.
3. What is statement of affairs?
4. What is private placement?
5. What do you mean by Doctrine of Indoor Management?
6. What is Section 8 Company?
7. What do you mean by Digital Signature Certificate?
8. What is abridged prospectus?
9. What is meant by reserve capital?
10. Who is a Proxy?
11. What do you mean by class meeting?
12. What is defunct company?
13. What is audit committee?
14. What is Agenda?
15. Define CSR.

(15 x 2 = 30 , Maximum ceiling 25 marks)

PART B
Answer all questions

16. Distinguish between Share Certificate and Share Warrant.
17. Explain the duties of a Company Secretary.
18. Write note on legal position of directors.
19. Explain the privileges of One Person Company.
20. Discuss the powers of SEBI.
21. Explain the procedures for the alteration of Articles of Association.
22. Explain the conditions for buyback of shares.
23. Explain in detail the authorities responsible for administration of Company Law.

✓ (8 x 5 = 40, Maximum ceiling 35 marks)

PART C
Answer any two questions

24. Explain in detail Securities Appellate Tribunal. Also discuss the provisions in the Act relating to the Establishment of SAT.
25. Define the term Share. What are the different types of shares which a company can issue under the Companies Act.
26. Explain in detail the requirements of a valid meeting.
27. Define a Company Secretary. What are the duties and liabilities of a Company Secretary?

(2 x 10 = 20 Marks)