

VI Semester B.Com. Examination, September/October 2021  
(CBCS) (F+R) (2016 – 17 and Onwards)  
COMMERCE

Paper – 6.6 : Elective Paper – IV : Cost Management

TII

Time : 3 Hours

Max. Marks : 70

**Instruction** : Answer should be written **completely** either in **English** or **Kannada**.

SECTION – A

1. Answer **any five** sub-questions from the following. **Each** sub-question carries 2 marks. (5×2=10)
- What is cost reduction ?
  - State any two uses of marginal costing.
  - Define standard cost.
  - What do you mean by budgetary control ?
  - What is cost drivers ?
  - What is target costing ?
  - What is PV ratio ?


SECTION – B

Answer any **three** of the following. **Each** question carries 6 marks. (3×6=18)

- Briefly explain the uses of adopting of Activity Based Costing (ABC).
- List out the advantages of Budgetary Control.
- Sales 10,000 units @ ₹ 20 p.u. variable cost ₹ 10 p.u. Fixed cost ₹ 80,000. Find out break even point in units as well as in amount and also profits earned. What should be the sales for earning a profit of ₹ 60,000 ?
- Following is the information :  
Actual production : 400 units of product 'X'. Standard quantity of material required for 1 unit of product 'X' – 5 kg  
Standard price – ₹ 5 per kg  
Actual quantity – 2,200 kg  
Actual value of materials purchased – ₹ 10,560

**Calculate :**

- Material cost variance
- Material price variance
- Material usage variance.

  
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6. Prepare a flexible budget for production 80% (8,000 units) on the basis of the following information. Production at 50% capacity 5,000 units.

Raw material	₹ 80 p.u.
Direct labour	₹ 50 p.u.
Direct expenses	₹ 20 p.u.
Factory expenses	₹ 50,000 (50% fixed)
Administrative expenses	₹ 30,000 (40% variable)

## SECTION - C

Answer any three of the following. Each question carries 14 marks.

(14×3=42)

7. The sales and total cost for two years are as below.

Years	Sales	Total Cost (₹)
2020	10,00,000	10,50,000
2021	14,00,000	12,50,000

Calculate :

- P/V ratio
  - BEP
  - Sales required to earn a profit of ₹ 2,00,000
  - Margin of safety at a profit of ₹ 1,25,000
  - Profit when sales are ₹ 12,00,000
  - Variable cost of the two years.
8. India Ltd. manufactures a particular product, the standard direct labour of which is ₹ 120 p.u. whose manufacturing involves the following.

Type of workers	Hrs.	Rate (₹)	Amount (₹)
A	30	2	60
B	20	3	60
<b>Total</b>	<b>50</b>	<b>-</b>	<b>120</b>

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

Type of workers	Hrs.	Rate (₹)	Amount (₹)
A	3,200	1.50	4,800
B	1,900	4.00	7,600
<b>Total</b>	<b>5,100</b>	<b>-</b>	<b>12,400</b>

Calculate :

- Labour cost variance
- Labour rate variance
- Labour efficiency variance
- Labour mix variance.

9. The budgeted overheads and cost drivers of Neptune Ltd. are as follows.

Cost Pool	Budgeted Overheads (₹)	Cost driver	Budgeted Volume
Material procurement	2,90,000	No. of orders	550
Material Handling	1,25,000	No. of movements	340
Set up	2,07,500	No. of set ups	260
Maintenance	4,85,000	Maintenance hours	4,200
Quality control	88,000	No. of inspections	450
Machinery	3,60,000	No. of Machine Hrs.	12,000

The firm has produced a batch of 2,600 components of A x L - 5, its material cost was ₹ 1,30,000 and labour cost ₹ 2,45,000.

The usage activities of the said batch are as follows :

Material Orders – 26	Maintenance Hours – 690
Material Movements – 18	Inspection – 28
Set-ups – 25	Machine Hours – 1800

Calculate cost driver rates that are used for computing appropriate amount of overhead to this batch and ascertain the cost of the batch of the components using activity based costing.

10. Manish Co. is expecting to have ₹ 25,000 cash in hand on 1<sup>st</sup> April 2021 and it requires you to prepare cash budget for the 3 month, April to June 2021. The following information supplies to you.

Months	Sales (₹)	Purchases (₹)	Wages (₹)	Expenses (₹)
Feb.	70,000	40,000	8,000	6,000
March	80,000	50,000	8,000	7,000
April	92,000	52,000	9,000	7,000
May	1,00,000	60,000	10,000	8,000
June	1,20,000	55,000	12,000	9,000

- Period of credit allowed by suppliers 2 months.
- 25% of sales is for cash and the period of credit allowed to customers for credit sales is one month.
- Delay in payment of wages and expenses are one month.
- Income tax ₹ 25,000 is to be paid in June 01.

11. a) SVR Pens Ltd. manufactures two products – 'Gel pen' and 'Ball pen'. It furnishes the following data for the year 2021.

Product	Actual Output	Total machine Hours	Total No. of Purchase Orders	Total No. of Set ups
Gel Pen	5,500	24,000	240	30
Ball pen	24,000	54,000	448	56

The annual overheads are as under :

Particulars	₹
Volume related activity costs	4,75,020
Set up related costs	5,79,988
Purchase related costs	5,04,992

Calculate the overhead cost per unit of each product – Gel pen and Ball pen on the basis of Activity Based Costing.

b) Trisha Company annually manufactures and sells 20,000 units of a product, the selling price of which is ₹ 50 and profit earned is ₹10 per unit.

The analysis of cost of 20,000 units is

Material cost ₹ 3,00,000

Labour cost ₹ 1,00,000

Overheads ₹ 4,00,000 (50% variable)

You are required to compute

- Break even sales in units
- Sales to earn a profit of ₹ 3,00,000
- Profit when 15,000 units are sold.

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I Semester B.B.A. Examination, May/June 2022  
(NEP)

**BUSINESS ADMINISTRATION**  
**Fundamentals of Business Accounting**

Time 2½ Hours

Max Marks 60

**Instruction** . Answers should be written only in **English**.

SECTION - A


- 1 Answer **any five** sub-questions. Each sub-question carries **two** marks (2×5=10)
- State any two functions of Accounting.
  - What is dual aspect concept ?
  - State any two Accounting Standards
  - State different types of Accounts.
  - What is Purchase Returns Book ?
  - What is Group Summary in Tally ?
  - How do you treat Interest on Capital in Sole Trader's Final Accounts ?

SECTION - B

Answer **any three** questions. Each carries **five** marks.

(3×5=15)

- 2 Define Book-keeping. State the objectives of Book-keeping.
3. Classify the following accounts into Personal, Real and Nominal Accounts
- Bad debts
  - Capital
  - Carriage
  - Discount
  - Furniture

  
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4. Enter the following transactions in a Single Column Cash Book.  
January 2022

- 1 Received from Prabhu ₹ 75,000
- 6 Purchased machinery for cash ₹ 60,000
- 10 Paid Hari ₹ 33,000
- 14 Received from Mukunda ₹ 22,000
- 21 Paid wages ₹ 11,000

5. Prepare Trading Account of Mr. Partha for the year ending 31<sup>st</sup> March 2020 from the following particulars.

Particulars	Amount
Purchase of materials	2,50,000
Carriage on materials	6,000
Wages	70,000
Stock of goods on 01-04-2019	3,60,000
Stock of goods on 31-03-2020	3,80,000
Sales	6,50,000

6. State Accounting features of Tally Software.

### SECTION – C

Answer **any three** questions. **Each** carries **eight** marks.

(3×8=24)

7. Write short notes on :

- i) Realisation concept
- ii) Matching concept
- iii) Convention of consistency
- iv) Business entity concept

8. From the following Ledger Balances, prepare Trial Balance as on 31<sup>st</sup> December 2020 :

Particulars	Amount
Cash in hand	1,700
Capital	23,000
Furniture	13,000
Telephone charges	1,800
Sales	15,500

Advertisement	6.800
Purchases	10.000
Office equipment	1.500
Creditors	34.600
Drawings	1.450
Discount	100
Salaries	1.200
Rent	3.600
Discount allowed	50
Commission earned	300
Debtors	33.400
Interest on Investment	1.000

9. Enter the following transactions in the Three Column Cash Book of Mr. Deva.

2020

March

- 1 Cash in hand ₹ 15,000
- 3 Cash Sales ₹ 3,000
- 4 Paid Babu ₹ 2,370 and discount received ₹ 30
- 8 Drawn from Bank for office use ₹ 1,500
- 15 Bought furniture and paid by cheque ₹ 3,500
- 20 Received commission ₹ 350
- 23 Purchased from Joy and payment made by cheque ₹ 4,500
- 29 Received from Subir ₹ 3,950 in full settlement of debt ₹ 4,000

10. From the following Trial Balance of Mr. Amar as on 31-03-2022 prepare Final

Accounts.

Particulars	Dr.	Cr.
Opening Stock	25,000	-
Bills receivable and payable	5,000	6,000
Returns	2,500	3,500
Wages	9,600	-
Purchases	1,03,500	-
Sales	-	1,62,500
Salaries	11,000	-
Rent	3,500	-
Electricity expenses	1,500	-
Insurance	1,300	-
Machinery	30,000	-

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Furniture  
Debtors and Creditors  
Cash  
Capital  
Drawings  
Total

5,000	-
16,200	12,000
9,900	-
-	50,000
10,000	-
2,34,000	2,34,000

Adjustments :

- Outstanding expenses : Wages ₹ 400, Salaries ₹ 1,000.
- Unexpired Insurance ₹ 300.
- Write off ₹ 200 as bad debts and make a provision for doubtful debts at 5% on debtors.
- Depreciate machinery at 5%.
- Closing stock on 31-03-2022 ₹ 18,000.

11. What are the advantages and disadvantages of Tally Software ?

SECTION - D

(1×11=11)

12. From the following answer **any one** carrying 11 marks.

- a) Mr. Subbu started his Mini Veg restaurant "Subbu's Full Meals" in Kolar during 2020-21. His business transactions for the first year were as follows :
- On 1<sup>st</sup> July 2020 he purchased Kitchen equipment for ₹ 2,40,000, by paying cash.
  - His business had one main Chef and Four assistants. Main Chef was paid a salary of ₹ 20,000 P.M. and four assistants were paid ₹ 15,000 P.M. They were paid for whole year.
  - The grocery for the whole year amounted to ₹ 3,00,000 which was paid in cash.
  - Commercial Gas Cylinders of 120 were purchased at a cost of ₹ 900 each during the year.

Journalise the above transactions and prepare Ledger Accounts.

OR

- b) **What is Profit and Loss Account ?** Identify ten items to be recorded in Profit and Loss Account. Also prepare a Profit and Loss Account with imaginary figures with the recognised items.



I Semester All U.G. Courses Examination, May/June 2022  
(NEP Scheme)  
ENVIRONMENTAL STUDIES (AECC)

Max. Marks : 30

Time : 1½ Hours

**Instruction :** Answer all the questions.

PART - A

(2x5=10)

I. Answer any five.

1) Define Food chain with example.

ಉದಾಹರಣೆಯೊಂದಿಗೆ ಆಹಾರ ಸರಪಳಿಯನ್ನು ವಿವರಿಸಿ.

2) Who coin the term Ecosystem ? Write the definition of Ecosystem.

ಪರಿಸರ ವ್ಯವಸ್ಥೆ ಎಂಬ ಪದವನ್ನು ಸೃಷ್ಟಿಸಿದವರು ಯಾರು ? ಪರಿಸರ ವ್ಯವಸ್ಥೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.

3) What do you mean by land degradation ?

ಭೂಮಿಯ ಅವನತಿಯಿಂದ ನೀವು ಏನು ಹೇಳುತ್ತೀರಿ ?

4) Define Biodiversity and its types.

ಜೀವವೈವಿಧ್ಯತೆ ಮತ್ತು ಅದರ ಪ್ರಕಾರಗಳನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.

5) Floods and its causes.

ಪ್ರವಾಹಗಳು ಮತ್ತು ಅದರ ಕಾರಣಗಳು.

6) Write any four causes of Noise Pollution.


ಶಬ್ದ ಮೂಲಸೃಷ್ಟಿ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಕಾರಣಗಳನ್ನು ಬರೆಯಿರಿ.

7) Montreal Kyoto protocol.

ಮಾಂಟ್ಲ್ಯಾಯಲ್ ಕ್ಯೂಟೋ ಪ್ರೋಟೋಕಾಲ್.

8) Desertification.

ಮರುಭೂಮೀಕರಣ.

  
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## II. Answer any five

- 1) Write the scope and importance of Environmental Studies.  
ವರಸರ ಅಧ್ಯಯನನ ವ್ಯಾಪ್ತಿ ಮತ್ತು ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ಬರೆಯಿರಿ.
- 2) Explain Forest Ecosystem.  
ಅರಣ್ಯ ವರಸರ ವ್ಯವಸ್ಥೆಯನ್ನು ವಿವರಿಸಿ.
- 3) Explain renewable and non-renewable energy resources.  
ನವೀಕರಿಸಬಹುದಾದ ಮತ್ತು ನವೀಕರಿಸಲಾಗದ ಇಂಧನ ಸಂಪನ್ಮೂಲಗಳನ್ನು ವಿವರಿಸಿ.
- 4) Explain Lake Ecosystem.  
ಕೆರೆ ವರಸರ ವ್ಯವಸ್ಥೆಯನ್ನು ವಿವರಿಸಿ.
- 5) Define air pollution. Write the effects and control measures of air pollution.  
ವಾಯು ಮಾಲಿನ್ಯವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ. ವಾಯು ಮಾಲಿನ್ಯದ ಪರಿಣಾಮಗಳು ಹಾಗೂ ನಿಯಂತ್ರಣ ಕ್ರಮಗಳನ್ನು ಬರೆಯಿರಿ.
- 6) Write a note on solid waste management.  
ಘನತ್ಯಾಜ್ಯ ನಿರ್ವಹಣೆಯ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
- 7) Explain the types of Ecological Succession.  
ಜನಸರ ಅನುಕ್ರಮದ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿ.
- 8) Explain Environmental Protection Act.  
ಜನಸರ ಸಂರಕ್ಷಣಾ ಕಾಯ್ದೆಯನ್ನು ವಿವರಿಸಿ.

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V Semester B.Com. Degree Examination, March - 2021  
**COMMERCE**

**Entrepreneurship Development**  
**(CBCS Scheme)**

Paper : 5.1

Maximum Marks : 70

Time : 3 Hours

**Instructions to Candidates:**


- 1) Answers should be written completely Either in English or in Kannada.

**SECTION - A**

Answer any Five sub-questions. Each sub-question carries two marks. (5×2=10)

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಐದು ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ ಪ್ರತಿ ಉಪ-ಪ್ರಶ್ನೆಗೆ ಎರಡು ಅಂಕಗಳು.

1. a) Define Entrepreneurship.  
ಉದ್ಯಮಶೀಲತೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
- b) What is MSME?  
MSME ಎಂದರೇನು?
- c) Expand:  
ವಿಸ್ತರಿಸಿ:  
IFCI  
KSSIDC
- d) State any two objectives of industrial estate.  
ಕೈಗಾರಿಕಾ ವಿಸ್ತೀರ್ಣಗಳ ಯಾವುದಾದರೂ ಎರಡು ಉದ್ದೇಶಗಳನ್ನು ತಿಳಿಸಿ.
- e) What is meant by scanning the business environment?  
ವ್ಯವಹಾರ ಪರಿಸರದ ಸ್ಕ್ಯಾನಿಂಗ್ ಎಂದರೇನು?
- f) Mention any two successful women entrepreneurs.  
ಯಾವುದಾದರೂ ಎರಡು ಯಶಸ್ವಿ ಮಹಿಳಾ ಉದ್ಯಮಿದಾರರನ್ನು ಹೆಸರಿಸಿ.
- g) Who is a spontaneous entrepreneur?  
ಸ್ವಾಭಾವಿಕ ಉದ್ಯಮಿ ಎಂದರೆ ಯಾರು?

  
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[P.T.O.]

(2)

## SECTION - B

ವಿಭಾಗ-ಬಿ

(3×6=18)

Answer any **Three** questions. Each question carries **Six** marks.  
ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ ಆರು ಅಂಕಗಳು.

2. Briefly explain the qualities of an entrepreneur.  
ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಉದ್ಯಮದಾರನ ಗುಣಗಳನ್ನು ವಿವರಿಸಿ.
3. Briefly explain the financial feasibility of a proposed business.  
ಉದ್ದೇಶಿತ ವ್ಯವಹಾರದ ಆರ್ಥಿಕ ಕಾರ್ಯ ಸಾಧ್ಯತೆಯು ಏರ್ಪಡಬಹುದಾದದ್ದನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
4. State the features of SSI.  
SSI ನ ವೈಶಿಷ್ಟ್ಯಗಳನ್ನು ತಿಳಿಸಿ.
5. Briefly explain the problems faced by small scale industries.  
ಸಣ್ಣ ಪ್ರಮಾಣದ ಕೈಗಾರಿಕೆಗಳು ಎದುರಿಸುತ್ತಿರುವ ಸಮಸ್ಯೆಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
6. What are the factors to be considered for location of a small scale business?  
ಸಣ್ಣ ಪ್ರಮಾಣದ ವ್ಯವಹಾರದ ಸ್ಥಳವನ್ನು ನಿರ್ಧರಿಸುವಾಗ ಪರಿಗಣಿಸಬೇಕಾದ ಅಂಶಗಳು ಯಾವುವು?

## SECTION - C

ವಿಭಾಗ-ಸಿ

(3×14=42)

Answer any **Three** questions. Each question carries **fourteen** marks.  
ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ ಹದಿನಾಲ್ಕು ಅಂಕಗಳು.

7. Explain the major aspects of a business plan. <https://www.bubangalore.com>  
ವ್ಯವಹಾರ ಯೋಜನೆಯ ಪ್ರಮುಖ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿ.
8. Explain the financial assistance provided by IFCI and SIDBI to MSMEs.  
MSME ಗಳಿಗೆ IFCI ಮತ್ತು SIDBI ಗಳು ನೀಡುವ ಆರ್ಥಿಕ ಸಹಾಯವನ್ನು ವಿವರಿಸಿ.
9. Discuss the steps involved before commencing a small scale business.  
ಸಣ್ಣ ಪ್ರಮಾಣದ ವ್ಯವಹಾರವನ್ನು ಪ್ರಾರಂಭಿಸುವ ಮೊದಲು ಎಳೆಗೊಂಡಿರುವ ಹಂತಗಳನ್ನು ಚರ್ಚಿಸಿ.
10. Explain the advantages and limitations of entrepreneurship.  
ಉದ್ಯಮಶೀಲತೆಯ ಅನುಕೂಲಗಳು ಮತ್ತು ಮಿತಿಗಳನ್ನು ವಿವರಿಸಿ.
11. Explain the role of SSI in development of Indian economy.  
ಭಾರತದ ಆರ್ಥಿಕತೆಯ ಬೆಳವಣಿಗೆಯಲ್ಲಿ SSI ಗಳ ಪಾತ್ರವನ್ನು ವಿವರಿಸಿ.