**2019/EVEN/BCMH–603 (A/B/C/D)/ (MACH/ORBH/ILPH/PPCH)/354**

**TDC Even Semester Exam., 2019**

COMMERCE

( Honours )

**( 6th Semester )**

Course No. : BCMH–603

*Full Marks* : 50
*Pass Marks* : 17

*Time* : 2 hours

*The figures in the margin indicate full marks for the questions*

Option—A students will answer BCMH–603 (A);
Option—B students will answer BCMH–603 (B);
Option—C students will answer BCMH–603 (C);
Option—D students will answer BCMH–603 (D)

OPTION—A

Course No. : BCMH–603 (A)

**( MANAGEMENT ACCOUNTING )**

Answer **five** questions, taking **one** from each Unit

UNIT—I

**1.** What is meant by cash flow statement? Why is it prepared? Explain the procedure of preparing a cash flow statement. 2+3+5=10





**2.** From the following Balance Sheets of Vivek Ltd., prepare Cash Flow Statement : 10

| *Liabilities* | *2009* ₹ | *2010* ₹ | *Assets* | *2009* ₹ | *2010* ₹ |
|---|---|---|---|---|---|
| Equity Share Capital | 2,00,000 | 2,50,000 | Goodwill | 30,000 | 20,000 |
| 12% Preference Share Capital | 50,000 | 40,000 | Buildings | 1,00,000 | 80,000 |
| General Reserve | 35,000 | 55,000 | Plant | 40,000 | 70,000 |
| Profit & Loss A/c | 15,000 | 17,000 | Debtors | 1,20,000 | 1,60,000 |
| Creditors | 23,000 | 5,000 | Stock | 18,000 | 20,000 |
| | | | Cash | 15,000 | 17,000 |
| | 3,23,000 | 3,67,000 | | 3,23,000 | 3,67,000 |

Depreciation charged on plant was ₹ 30,000 and on was building ₹ 50,000. Preference shares dividend of ₹ 6,000 paid during the year.

UNIT—II

**3.** Describe the different methods of capital budgeting. 10

**4.** *X* Ltd. is considering the purchase of a machine. Two machines are available *E* and *F*. The cost of each machine is ₹ 60,000. Each machine has an expected life of

5 years. Net profits before tax and after depreciation during the expected life of the machines are given below :

| *Year* | *Machine—E* ₹ | *Machine—F* ₹ |
|---|---|---|
| 1 | 15,000 | 5,000 |
| 2 | 20,000 | 15,000 |
| 3 | 25,000 | 20,000 |
| 4 | 15,000 | 30,000 |
| 5 | 10,000 | 20,000 |
| | 85,000 | 90,000 |

Following the method of average return on average investment, ascertain which of the alternatives will be more profitable. The average rate of tax may be taken at 50%. 10

## UNIT—III

**5.** Write down the concept of responsibility accounting. What are the important benefits of responsibility accounting? 5+5=10

**6.** Discuss the various types of responsibility centre. 10

## UNIT—IV

**7.** Write down the nature and limitations of ratio analysis. 3+7=10





**8.** Following is the Profit & Loss A/c of Matrix Ltd., for the year ended 31st December, 2018 :

| | | ₹ | | | ₹ |
|---|---|---|---|---|---|
| To | Opening Stock | 1,00,000 | By | Sales | 5,60,000 |
| " | Purchases | 3,50,000 | " | Closing Stock | 1,00,000 |
| " | Wages | 9,000 | | | |
| " | Gross Profit c/d | 2,01,000 | | | |
| | | 6,60,000 | | | 6,60,000 |
| To | Administrative Expenses | 20,000 | By | Gross Profit b/d | 2,01,000 |
| " | Selling and Distributing Expenses | 89,000 | " | Interest on Investments (Outside business) | 10,000 |
| " | Non-operating Expenses | 30,000 | " | Profit on Sale of Investments | 8,000 |
| " | Net Profit | 80,000 | | | |
| | | 2,19,000 | | | 2,19,000 |

You are required to calculate—

*(a)* Gross Profit Ratio;

*(b)* Net Profit Ratio;

*(c)* Operating Ratio;

*(d)* Operating Profit Ratio;

*(e)* Administrative Expenses Ratio. 10

UNIT—V

**9.** What is meant by reporting to management? Discuss the requirements of a good report. 3+7=10

**10.** Discuss the various kinds of reports. 10





OPTION—B

Course No. : BCMH–603 (B)

**( ORGANIZATIONAL BEHAVIOUR )**

Answer **five** questions, selecting **one** from each Unit

UNIT—I

**1.** Critically examine the need hierarchy theory of motivation as advocated by Abraham Maslow. 10

**2.** Discuss the important elements of a sound motivation system. 10

UNIT—II

**3.** What is group? Elaborate the process of group formation. 2+8=10

**4.** Write notes on the following : 5+5=10

*(a)* Group norm

*(b)* Group cohesion

## UNIT—III

**5.** *(a)* What is organizational conflict? 2

*(b)* In what way organizational conflict is good for the achievement of organizational goal? Justify your answer. 8

**6.** *(a)* What is functional conflict? 2

*(b)* How does it differ from dysfunctional conflict? 2

*(c)* How can dysfunctional conflict among the individuals be resolved? Explain. 6

## UNIT—IV

**7.** Write notes on the following : 5+5=10

*(a)* Organizational development intervention

*(b)* Organizational effectiveness

**8.** What is quality of working life? Explain the major constituents of quality of working life. 3+7=10





## UNIT—V

**9.** *(a)* What is communication? 3

*(b)* Discuss the importance of communication in a modern organization. 7

**10.** Elaborate the various barriers of communication that either obstruct or slow the process of communication in an organization. 10

OPTION—C

Course No. : BCMH–603 (C)

**( INSURANCE LAW AND PRACTICE—II )**

Answer **five** questions, taking **one** from each Unit

UNIT—I

**1.** *(a)* What is meant by general insurance business? 2

*(b)* Describe the functions of the General Insurance Corporation of India. 8

**2.** *(a)* What is marine insurance? 2

*(b)* State briefly the main provisions of the Marine Insurance Act, 1963. 8

UNIT—II

**3.** *(a)* What is the object of the Insurance Regulatory and Development Authority Act, 1999? 2

*(b)* Describe the provisions of the IRDA Act, 1999 regarding the establishment and composition of the authority. 8

**4.** Write a note on tenure of office and removal from office of the members of the Insurance Regulatory and Development Authority. 10





UNIT—III

**5.** Describe briefly the provisions of the IRDA Act regarding the Insurance Advisory Committee. 10

**6.** Write notes on the following : 5+5=10

*(a)* Matters to be specified in the policy

*(b)* Claims procedure

UNIT—IV

**7.** State the composition and objects of the Central Consumer Protection Council. 10

**8.** Write notes on the following : 5+5=10

*(a)* Consumer

*(b)* Complainant

UNIT—V

**9.** *(a)* Define the term 'contract' under the Indian Contract Act. 2

*(b)* State briefly the procedure for formation of an insurance contract. 8

**10.** Write notes on the following : 5+5=10

*(a)* Ombudsman

*(b)* Insurable interest

OPTION—D

Course No. : BCMH–603 (D)

**( PROJECT PLANNING AND CONTROL—II )**

Answer **five** questions, taking **one** from each Unit

UNIT—I

**1.** What are the components of cost? Discuss the various components of cost of a project. 3+7=10

**2.** What is financing? What are the different types of financing and its merits and demerits? 2+4+2+2=10

UNIT—II

**3.** Define break-even point. What are the assumptions of break-even analysis? How do you calculate break-even point? 2+3+5=10

**4.** What is cash flow statement? What are the objectives of cash flow statement? How is cash flow statement prepared of a company? 2+3+5=10

UNIT—III

**5.** Examine the various techniques of project appraisal under certainty conditions. 10





**6.** What is investment appraisal? Why is investment appraisal important? Explain the advantages and disadvantages of various investment appraisal methods. 2+2+3+3=10

UNIT—IV

**7.** Define project appraisal technique. Discuss the various techniques of project appraisal. 3+7=10

**8.** Discuss, in detail, the process of project appraisal by Financial Institutions. 10

UNIT—V

**9.** What is SWOT analysis? Explain the essential elements of SWOT analysis. Mention the merits and demerits of SWOT analysis. 3+3+2+2=10

**10.** Write short notes on the following : 5+5=10

*(a)* Decision tree analysis

*(b)* Project feasibility study

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