2019/EVEN/BCMH–403 (A/B/C)/
(FMTH/MMTH/POIH)/351

TDC Even Semester Exam., 2019

COMMERCE

(Honours)

(4th Semester)

Course No. : BCMH–403

Full Marks : 50
Pass Marks : 17

Time : 2 hours

The figures in the margin indicate full marks for the questions

Group—A students will answer BCMH–403(A), Group—B/Group—D students will answer BCMH–403(B)/BCMH–403(D) and Group—C students will answer BCMH–403(C)

OPTION—A

Course No. : BCMH–403(A)

(ADVANCED COST ACCOUNTING—II)

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

UNIT—I

1. What is meant by joint products? Describe the objectives of joint cost analysis. 3+7=10

2. From a common process, two joint products *A* and *B* come out. Expenses after separation for *A* and *B* are ₹ 5 and ₹ 8 respectively per unit. Total expenses in the common process amount to ₹ 1,86,760. Selling prices of *A* and *B* are ₹ 25 and ₹ 38 respectively per unit. Outputs of *A* and *B* are 5000 and 4000 units respectively. Find out the cost of *A* and *B* after completion, if profit on sales is 12%. 10

UNIT—II

3. Discuss the merits and demerits of marginal costing. 6+4=10

4. Prepare income statements under absorption costing and under marginal costing from the following information relating to the year 2017–18 : 10

Opening stock	:	1000 units valued at ₹ 70,000 including variable cost of ₹ 50 per unit
Fixed cost	:	₹ 1,20,000
Variable cost	:	₹ 60 per unit
Production	:	10000 units
Sales	:	7000 units @ ₹ 100 per unit

Stock is valued on the basis of FIFO.

UNIT—III

5. Discuss the advantages and limitations of break-even chart. 6+4=10

6. A company has a P/V ratio of 40%. By what percentage must sales be increased to off-set—

(a) 10% reduction in selling price;

(b) 20% reduction in selling price? 5+5=10

UNIT—IV

7. What is meant by cost control? What steps should be taken for an effective system of cost control? 4+6=10

8. What is meant by cost reduction? Describe the advantages of cost reduction. 4+6=10

UNIT—V

9. State the reasons for the difference between the profits shown in the Cost Accounts and those shown in the Financial Accounts of an industrial organization. 10

10. The financial Profit and Loss Account of a manufacturing company for the year ended 31st March, 2018 is as follows :

	Amount ₹		*Amount* ₹
To Materials Consumed	50,000	By Sales	1,24,000
" Carriage Inwards	34,000		
" Works Expenses	12,000		
" Direct Wages	1,000		
" Administration Expenses	4,500		
" Selling and Distribution Expenses	6,500		
" Debenture Interest	1,000		
" Net Profit	15,000		
	1,24,000		1,24,000

The net profit shown by the Cost Accounts for the year is ₹16,270 upon detailed comparison of the two sets of accounts, it is found that—

(i) the amounts charged in the Cost Accounts in respect of overhead charges are Works Overhead—₹11,500, Office Overhead—₹4,590 and Selling and Distribution Overhead—₹6,640;

(ii) no charge has been made in the Cost Accounts in respect of debenture interest.

You are required to reconcile the profits shown by the two sets of accounts. 10

OPTION—B/OPTION—D

Course No. : BCMH–403(B)/BCMH–403(D)

(MARKETING MANAGEMENT)

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

UNIT—I

1. What do you mean by consumer behaviour? Discuss the scope and importance of the study of consumer behaviour in marketing. 2+4+4=10

2. Discuss the various determinants of consumer buying behaviour. Explain the characteristics of consumer buying behaviour. 6+4=10

UNIT—II

3. What is marketing research? Describe the marketing research programme for marketing of a new product. 3+7=10

4. Explain the objectives of marketing research. Describe the role of marketing research for development of a modern business concern. 4+6=10

UNIT—III

5. Explain the concept of marketing environment. Discuss the significance and nature of marketing environment. 4+3+3=10

6. Describe various controllable and uncontrollable factors involved in marketing environment analysis. 10

UNIT—IV

7. Define sales management. Explain the important functions and responsibilities of Sales Manager of a modern business organization. 2+5+3=10

8. Explain the need and importance of sales organization. Discuss the various types of Sales Manager in the marketing system. 6+4=10

UNIT—V

9. What is e-marketing? Discuss the impact of e-marketing in the modern business world. 3+7=10

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

(a) Agricultural product

(b) Export marketing

OPTION—C

Course No. : BCMH–403(C)

(PRINCIPLES OF INSURANCE)

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

UNIT—I

1. *(a)* Define fire insurance contract. 3

(b) Discuss the features of fire insurance contract. 7

2. *(a)* Discuss the procedure of making fire insurance contract. 6

(b) Write a note on any two kinds of fire insurance contract. 4

UNIT—II

3. *(a)* Define marine insurance contract. 3

(b) Discuss the features of marine insurance contract. 7

4. Discuss any five matters included in marine insurance contract. 10

UNIT—III

5. *(a)* Mention the utility of motor insurance. 4

(b) Discuss the features of motor insurance contract. 6

6. Discuss briefly the procedure of motor insurance contract. 10

UNIT—IV

7. Discuss different kinds of personal accident insurance policies. 10

8. Discuss the features of personal accident insurance policy. 10

UNIT—V

9. Discuss the importance of rural insurance in India. 10

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

(a) Burglary insurance

(b) Crop insurance

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