

SOMAIYA

VIDYAVIHAR UNIVERSITY

Dr. Shantilal K. Somaia School of Commerce and Business Studies

QUESTION PAPERS

BRANCH: Bachelor of Business Administration (HONS)	SEM: I
	OCT-2022

Sr. No.	Subject	Available
1.	131U07K101 – Enrichment Course – German	
2.	131U07E102 – Advertising	
3.	Business Accounts	
4.	131U07E503 – Strategic Cost Management	
5.		
6.		
7.		
8.		
9.		
10.		

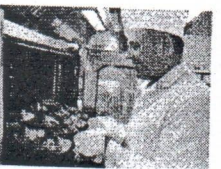
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SOMAIYA
VIDYAVIHAR UNIVERSITY

Semester (June 2022 to October 2022)		
Examination: End Semester Examination October 2022 (UG Programmes)		
Programme code: 07	Class: FY	Semester: I
Programme: BBA Hons		
Name of the Constituent College: S K Somaiya College (SKSC)		Name of the Department: Business Studies
Course Code: 131U07K101	Name of the Course: Enrichment Course - German	
Duration: 2 Hrs.	Maximum Marks: 60	
Instructions: 1) Read all questions carefully		
2) Question 1, 2 and 3 have options. Question 4 is compulsory		

Question No.		Max. Marks
Q.1A	Beschreiben Sie diese Person! Vorname - Tim, Nachname - Rogers, Land - Australien, Wohnort - Melbourne, Sprachen - Deutsch, Englisch, Beruf - Ingenieur, Alter - 26	8 Marks
Q.1B	1 Berufe. a Ordnen Sie zu und ergänzen Sie jeweils die fehlende Form. Ärztin Bäcker Friseur Journalistin Kellnerin Lehrer Modedesignerin Verkäuferin  <u>die Ärztin</u> <u>der Lehrer</u> 	7 marks

ODER



Q1C	Ergänzen Sie die Verben in der richtigen Form. sein sprechen kommen lernen wohnen heißen ☐ Guten Tag. Wie (0) <u>heißen</u> Sie? ☒ Mein Name ist Bauer. Und wer (1) _____ Sie? ☐ Tufong Thrang. Ich (2) _____ aus Vietnam. Und Sie? ☒ Aus Deutschland, aber ich (3) _____ in Frankreich, in Paris. ☐ Oh, welche Sprachen (4) _____ Sie? Deutsch und Französisch? ☒ Ja, und ich (5) _____ Spanisch.	5 marks
Q1D	Schreiben Sie die Fragen. Beispiel: Sie • was • von Beruf • sein • ? <u>Was sind Sie von Beruf?</u> 1. Sie • von Beruf • sein • Technikerin • ? _____ 2. ihr • am Sonntag • frei • haben • ? _____ 3. du • machen • was • am Samstag • gern • ? _____ 4. Herr Höflinger • bei Taxi Zentral • arbeiten • ? _____ 5. du • um 18 Uhr • Fußball • spielen • ? _____	10 marks
Q.2A	<i>Franz Tutnix ist sehr faul. Jeden Tag steht er um halb elf auf. Er frühstückt gemütlich: Er trinkt viel Kaffee und isst viel Brot, Wurst, Käse, Marmelade und einen Jogurt. Um elf ist er fertig. Dann geht er spazieren. Zweimal pro Woche geht er in den Supermarkt und kauft ein. Er kauft immer viel Schokolade! Um Viertel nach eins ist er wieder zu Hause und isst zu Mittag. Nach dem Essen, so gegen zwei Uhr, geht er schlafen, denn er ist schon wieder so müde. Um vier Uhr ist er wieder frisch und munter. Er hört Musik und sieht fern. Um sieben gibt es dann Abendessen. Etwa um halb neun geht Franz aus. Er geht in die Kneipe oder ins Café. Manchmal geht er mit seiner Freundin Susi ins Kino. Um Mitternacht ist er immer zu Hause. Er ist müde und geht ins Bett. Gute Nacht, Franz, schlaf gut!</i> 1. Wann steht Franz auf? a. Um 11:30 Uhr b. um 10:30 Uhr c. um 11:00 Uhr 2. Frühstückt Franz? a. Ja b. Nein 3. Franz kauft Schokolade auf dem Markt ein. a. Richtig Falsch 4. Was macht er um 2 Uhr? a. Mittagessen b. schlafen c. kauft im Supermart ein 5. Franz schläft um 8.30 Uhr. a. Richtig b. Falsch	10 marks

Q2B

Schreiben Sie einen Dialog im Supermarkt. Bringen Sie den Dialog in der richtigen Reihenfolge.

5 marks

K - Ich möchte Orangensaft. Wo finde ich den Orangensaft?
 V - Ja bitte?
 K - Nein. Vielen Dank. Das ist alles.
 V - Der kostet 1, 05 €.
 K - Und wo ist der Emmentaler Käse?
 K - Entschuldigung....
 K - Danke. Was kostet eine Flasche Orangensaft?
 V - Gehen Sie rechts und dann links. Da finden Sie Säfte.
 V - Hier, links. Sonst noch etwas?

ODER

Q2C

3. Wo arbeiten diese Menschen?

Der Lehrer	arbeitet	in der Schule.
Die Arbeiter.		auf der Baustelle
Der Ingenieur		im Zoo
Die Verkäuferin		in der Apotheke
Der Apotheker		im Park
Der Arzt		in der Fabrik
Der Musiker		im Zirkus
Der Zoodirektor		im Geschäft
Der Artist		in der Klinik
Der Elektriker		im Theater

10
marks

Q2D

Was essen Sie zum Frühstück, Mittagessen und Abendessen?
 Was essen Sie gern? Was mögen Sie nicht?
 Schreiben Sie!

5 marks



Q.3A

Lesen Sie!

10
marks

Hallo Clara,

Ich heiße Julia. Ich bin 24 Jahre alt. Ich komme aus Buenos Aires, aber ich wohne in Hannover. Ich spreche Deutsch, Spanisch, Englisch und ein bisschen Französisch. Maria und Hans sind meine Eltern. Sie wohnen in Buenos Aires. Und mein Bruder heißt Stefan. Er ist 18 Jahre alt. Er wohnt auch in Buenos Aires. In Hannover wohnt mein Freund, Alex. Er kommt aus Polen. Er spricht sehr gut Deutsch. Er ist 26 Jahre alt.
Ich esse gern Obst, zum Beispiel Kiwis und Bananen. Und ich trinke gern Wasser oder Cola. Mein Lieblingessen ist Hähnchen mit Pommes.

Bis bald!

Julia

Richtig oder Falsch

- Julia spricht sehr gut Französisch.
- Die Eltern wohnen in Buenos Aires.
- Stefan ist der Bruder von Clara.
- Julia isst gern Banane.
- Alex wohnt in Hannover.

Q3B

Ergänzen Sie den richtigen Artikel in Akkusativ

5 marks

- Stefan sucht _____ Kuli.
- Wo ist _____ Tasche?
- Paul isst _____ Banane.
- Die Kinder trinken _____ Orangensaft.
- Wie viel kostet _____ Lineal?

ODER

Q3C

Schreiben

10
marks

Schreiben Sie Ihren Tagesablauf. Was machen Sie normalerweise in den Tag?
z.B: Wann stehen Sie auf?, Wann frühstücken Sie?, Wann spielen Sie?, usw.

Q3D

Lesen Sie. Schreiben Sie die Daten ins Formular.

5 marks

Carola Schurig ist am 15. März 1987 in Deutschland geboren.
 Sie wohnt in Köln. Sie ist Taxifahrerin und arbeitet am Wochenende.
 Sie schwimmt gern.



Carola

Vorname

Nachname

Geburtsdatum

Wohnort

Beruf

Hobby

Q.4A

All questions are compulsory.

10
marks

1. Ergänzen Sie! Ich nehme Pizza.
2. Ergänzen Sie mit einem passenden Verb!
 Die Freunde Wein und Kuchen zur Party
3. Ergänzen Sie? Julia ein Buch.
4. Was passt nicht?
 - a. der Fluss
 - b. der See
 - c. das Meer
 - d. der Flughafen
5. Was passt? Fußball
 - a. spielen
 - b. reisen
 - c. fahren
 - d. wohnen
6. Was passt? Vater ist Ingenieur.
 - a. meine
 - b. deine
 - c. mein
 - d. meinen
7. Wo kauft man Brot?
 - a. in der Bäckerei
 - b. in der Metzgerei
 - c. auf dem Markt
 - d. im Restaurant



Q4B	8. Was passt? Juni, Juli, August : Sommer :: November, Dezember, Januar : 9. der Arzt : die Ärztin :: der Pilot : _____ 10. Wie viel Uhr ist es? 6.45 Uhr a. kurz nach sieben b. fünfzehn nach sechs c. sieben Stunden zehn d. Viertel vor sieben	5 marks						
	Welches Wort passt nicht? Streichen Sie durch. <table><tr><td>1. Orange, Tomate, Apfel, Banane</td><td>5. Brot, Brötchen, Kuchen, Butter</td></tr><tr><td>2. Milch, Wasser, Apfelsaft, Müsli</td><td>6. Fleisch, Käse, Salami, Schinken</td></tr><tr><td>3. Kuchen, Joghurt, Käse, Milch</td><td>7. Suppe, Tee, Keks, Wasser</td></tr><tr><td>4. Gurke, Salat, Tomate, Kiwi</td><td>8. Salz, Eier, Butter, Käse</td></tr></table>		1. Orange, Tomate , Apfel, Banane	5. Brot, Brötchen, Kuchen, Butter	2. Milch, Wasser, Apfelsaft, Müsli	6. Fleisch, Käse, Salami, Schinken	3. Kuchen, Joghurt, Käse, Milch	7. Suppe, Tee, Keks, Wasser
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End of Paper								



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Semester (June 2022 to October 2022) Examination: End Semester Examination October 2022 (UG Programmes)		
Programme code: 07 Programme: BBA Hons	Class: FY	Semester: I
Name of the Constituent College: S K Somaiya College	Name of the Department: Dept. of Business Studies	
Course Code: 131U07E102	Name of the Course: Advertising	
Duration : 2 Hrs.	Maximum Marks : 60	
Instructions: 1) Figures to the right indicate maximum marks. 2) Draw neat diagrams 3) Assume suitable data if necessary 4) Attempt all questions		

Question No.		Max. Marks
Q.1 (A)	Illustrate 5Ms of Advertising with special focus on Message.	8 marks
(B)	Enumerate cognitive dissonance theory with the help of a suitable diagram.	7 marks
	OR	
(C)	Define Advertising. Elaborate on the concept of Public Service Advertising (Social Cause) with suitable examples of your choice.	15 marks
Q.2 (A)	Discuss the concept of USP in marketing of any product, service or an idea. Also discuss the role of Jingles in creating Brand Recall.	15 marks
	OR	
(B)	Elaborate on the concept of Retail advertising, Lifestyle advertising, Ambush Advertising	15 Marks
Q.3 (A)	BATA (Footwear brand) is coming up with a Sarees. Suggest the following for them: Brand Name (Reason for the same) (2Marks) Punchline (Language: English, Hindi, Marathi or any combination of above 3 languages) (2Marks) Media Choice (Reason for the same) (4 Marks)	8 marks
(B)	Summarize the concept of Digital advertising in the current era of Social Media Marketing.	7 marks
	OR	
(C)	Analyze the following ad: 1. Highlight the "Big Idea" in the above ad? 2. Enumerate on the concept of the ad and its connection	3 marks 6 marks



	with the content and graphic of the Ad.			
	3. Elaborate on the Critical Analysis of the above print ad.			6 marks
Q.4. A.	Match the name of the Brand Name with the appropriate Mascot			05M
	No	Brand Name	No	Mascot
	1	Mr. Clean	a	
	2	Quaker Oats	b	
	3	Burger King	c	
	4	Green Giant	d	
	5	Kellogg's	e	
			f	

Q.4. B.	Choose the correct alternative and re-write the complete statement 1. _____ agencies specialize in endorsement of brands in the various social media platforms like blogs, social network sites, Q&A sites, discussion forums, micro blogs etc. A. Social media B. User-generated content. C. FriendFeed. D. Social network service. 2. This is a hierarchy of effects or sequential model used to explain how advertising works: A. ADD B. AIDA C. PESTLE D. SWOT 3. Infomercials are designed to solicit a direct response which is _____ and are, therefore, a form of direct marketing. A. Specific and experimental B. Persuasive. C. Advertising. D. Marketing ethics	10 M
	4. _____ is more commonly used to derive benefit from the associations shaped for a company's brand or image as a result of the support. A. Product placement B. Advertising. C. Sponsorship. D. Brand management 5. Copywriting is the act of writing copy for the purpose of selling or marketing a _____, business, or idea. A. price B. product C. material D. concept 6. Series of messages that divide a single idea and theme which make up an integrated marketing communication is known as A. Advertising. B. Advertising research C. Advertising Campaign D. Product placement 7. _____ is an elaborate booklet, usually bound with a special cover. A. Leaflet. B. Brochure. C. Pamphlet. D. Hoarding 8. _____ is a promotion piece consisting of one large sheet of paper, generally printed on one side only. A. Equal side. B. Broadside C. Neutral side. D. Horizontal side 9. Compensation to a salesperson, agency, etc., as a percent of their sales, is known as _____. A. Replication. B. Implication. C. Commission. D. Expansion 10. Advertising in a directory is _____. A. Delivery advertising. B. Directory advertising. C. Direct advertising. D. Dynamic advertising.	





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Semester (June 2022 to Dec 2022)		
Examination: End Semester Examination October 2022 (UG Programmes)		
Programme code: Programme: BBA Hons / BBM	Class: FY	Semester: I
Name of the Constituent College: S. K Somaiya college	Name of the Department- Business Studies	
Course Code:	Name of the Course: Business accounts	
Duration : 2 Hrs.	Maximum Marks : 60	
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary 3)		

Question No.		Max. Marks
Q.1	A. Journalize the following transactions in the month of March - Commence business with cash Rs 1,00,000, Machinery Rs. 5,00,000 - received interest Rs. 1000 - sold goods for cash Rs 700 - purchased motor car for cash Rs 35,000 - sold machinery for cash Rs 10,000 - purchased goods of Rs. 7,000 - Paid salary Rs 8,000 - Paid for Conveyances Rs 200 - Sold goods to Mr X for Rs 4400 - Received dividend Rs 220 OR B. From the following transaction prepare ledger in the books of Vinay and balance the same 2019 Jan. - Started business with cash Rs. 10,000, goods Rs. 5000 - Bought goods from vikas Rs. 3,000. - Sold goods to bhushan Rs. 2,4000. - Paid to vikas on account Rs. 1,600. - Received on account from bhushan Rs. 1,000. - cash purchases Rs. 3,600. - Cash sales Rs. 5,000. - Paid wages Rs. 400.	15 marks
Q.2	A. Kishor Ltd. Purchased a machine for Rs 30,000 on 1st July, 2011. On 1st Jan 2012 company purchased an additional machine costing Rs. 10,000.	15 marks



	(4) Of the debtors ₹500 were bad and should be written off and R.D.D. should be maintained at 5%. OR B. Elaborate importance of computerized accounting system C. Explain users of financial statement	8 marks 7 marks
Q.4	A. Fill in the blanks 1. Debts which are irrecoverable are called _____ 2. _____ is called the book of primary entry 3. Sales account is a _____ account 4. Journal entries are finally posted to _____ 5. Entry showing both the debit and credit aspect of a transaction on opposite sides of the cash book are called _____ 6. A statement prepared by the trader to show differences between two balances is known as _____ 7. Net profit is added to _____ 8. Outstanding expenses are shown in _____ B. Explain the concepts 1. Creditors 2. Personal account 3. Capital expenditure 4. Assets 5. Ledger 6. Diminishing balance method	8 marks 7 marks





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Semester (June 2022 to October 2022)		
Examination: End Semester Examination October 2022 (UG Programmes)		
Programme code:07 Programme: TYBBA (Hons)	Class: FY/SY/TY	Semester: I/III/V
Name of the Constituent College:	Name of the Department : Commerce and management studies	
Course Code: 131U07E503	Name of the Course: Strategic Cost Management	
Duration : 2 Hrs.	Maximum Marks : 60	
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary 3)		

Question No.										Max. Marks
Q.1 (A)	The following information is extracted from the various functional budgets prepared for a concern whose financial year starts from 1 st April.									15
	Particular	Jan.	Feb.	Mar.	Apr.	May	June	July.	Aug.	Sept.
		₹	₹	₹	₹	₹	₹	₹	₹	₹
	Sales	30,000	35,000	30,000	25,000	22,500	32,500	35,000	37,500	40,000
	Materials	12,500	15,000	15,000	12,500	9,000	15,000	15,000	20,000	15,000
	Wages	5,000	5,500	5,500	5,000	4,500	5,000	5,000	5,000	5,500
	Overhead:									
	Manufacturing	4,000	4,500	4,500	4,000	3,500	4,000	4,000	4,000	4,500
	Administration	1,500	2,000	2,000	1,500	1,500	2,000	2,000	2,000	2,000

Selling	2,00 0	2,00 0	2,00 0	2,50 0	1,50 0	1,50 0	1,50 0	1,50 0	2,00 0
Distribution	1,50 0	2,00 0	2,00 0	1,50 0	1,00 0	1,50 0	1,50 0	2,00 0	2,00 0

(b) Plant to be purchased for ₹ 30,000. The price is to be paid in six equal instalments, the first

instalment to start in June.

(c) A provision of ₹ 2,500 per month has to be made for machinery purchased in the previous period.

(d) A commission of 10% is required to be paid on sale in the month following the actual sales.

(e) Cash sales would amount to ₹ 2,000 per month on which no commission is payable.

(f) Dividend to shareholders amounting to ₹ 50,000 is to be paid on 1st July.

(g) Interest on investment amounting to ₹ 40,000 will be received on 1st August.

(h) Income tax to be paid in August - ₹ 40,000.

(i) Balance of call on ordinary shares to be received on 1st April - ₹ 20,000.

(j) A firm maintains minimum balance of Rs. 5,000. It borrows funds at interest rate of 10% in values of 1000's to maintain minimum balance. Interest is to be paid in next month.

Prepare a monthly cash budget for six months from April to September assuming suitable figures for

loan and overdraft whenever required.

The periods of credit allowed to debtors and allowed by creditors are 3 months and 2 months

respectively and payment of wages and overhead expenses are made one month in arrears.

The estimated cash balance on 1st April was ₹ 50,000

OR

Q.1 (B)

Explain Goldrat's Five step model to improving performance.

7

Q.1 (C)	Explain in detail Upstream and Downstream supply chain management and its components.	8																																																								
Q.2 (A)	<table><tr><th></th><th colspan="3">Standard</th><th colspan="3">Actual</th></tr><tr><th>Material</th><th>Input (KG)</th><th>₹ (per kg.)</th><th>Total</th><th>Input (KG)</th><th>₹ (per kg.)</th><th>Total</th></tr><tr><td>X</td><td>400</td><td>50</td><td>20,000</td><td>420</td><td>45</td><td>8900</td></tr><tr><td>Y</td><td>200</td><td>20</td><td>4,000</td><td>240</td><td>25</td><td>6000</td></tr><tr><td>Z</td><td>100</td><td>15</td><td>1500</td><td>90</td><td>15</td><td>1350</td></tr><tr><th>Labour</th><th>Number</th><th>₹ (Per hr.)</th><th>Total</th><th>Number</th><th>₹ (Per hr.)</th><th>Total</th></tr><tr><td>Men</td><td>100</td><td>2</td><td>200</td><td>120</td><td>2.50</td><td>300</td></tr><tr><td>Women</td><td>200</td><td>1.5</td><td>300</td><td>240</td><td>1.60</td><td>384</td></tr></table> i) From the above information calculate all the material Variances. ii) a) labour cost, b) labour rate variances, c) labour efficiency variance. OR		Standard			Actual			Material	Input (KG)	₹ (per kg.)	Total	Input (KG)	₹ (per kg.)	Total	X	400	50	20,000	420	45	8900	Y	200	20	4,000	240	25	6000	Z	100	15	1500	90	15	1350	Labour	Number	₹ (Per hr.)	Total	Number	₹ (Per hr.)	Total	Men	100	2	200	120	2.50	300	Women	200	1.5	300	240	1.60	384	15
	Standard			Actual																																																						
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X	400	50	20,000	420	45	8900																																																				
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Q.2 (B)	S.V. Ltd. has furnished the following data: <table><tr><th></th><th>Budget</th><th>Actual (for the month of July)</th></tr><tr><td>No. of working days</td><td>25</td><td>27</td></tr><tr><td>Production</td><td>20,000</td><td>22,000</td></tr><tr><td>Fixed overheads</td><td>₹ 30,000</td><td>₹ 31,000</td></tr></table> Budgeted fixed overhead rate is ₹ 1.00 per hour. In July, the actual hours worked were 31,500. Calculate all the Fixed overhead variance.		Budget	Actual (for the month of July)	No. of working days	25	27	Production	20,000	22,000	Fixed overheads	₹ 30,000	₹ 31,000	10																																												
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Fixed overheads	₹ 30,000	₹ 31,000																																																								



Q.2 (C)	The following data for Pijee Ltd. is given: <table><tr><td></td><td>Budget</td><td>Actual</td></tr><tr><td>Production (in units)</td><td>400</td><td>360</td></tr><tr><td>Man hours to produce above</td><td>8,000</td><td>7,000</td></tr><tr><td>Variable overheads(in ₹)</td><td>10,000</td><td>9,150</td></tr></table> The standard time to produce one unit of the product is 20 hours. CALCULATE relevant Variable overhead variances.		Budget	Actual	Production (in units)	400	360	Man hours to produce above	8,000	7,000	Variable overheads(in ₹)	10,000	9,150	5							
	Budget	Actual																			
Production (in units)	400	360																			
Man hours to produce above	8,000	7,000																			
Variable overheads(in ₹)	10,000	9,150																			
Q.3 (A)	Precision Auto comp Ltd. Manufactures and sells two automobile components A and B. Both are identical with slight variation in design. Although the market for both the products is the same, the market share of the company for product A is very high and that of product B very low. The company's accountant has prepared the following profitability statement for the two products Cost of production: (same for both the products) <table><tr><td>Direct Materials</td><td>120</td></tr><tr><td>Direct Labour</td><td>20</td></tr><tr><td>Direct Expense (sub-contracting charge)</td><td>30</td></tr><tr><td>Overheads (300% of Direct labour)</td><td>60</td></tr><tr><td>Total cost</td><td>230</td></tr></table> <table><tr><td></td><td>Product A</td><td>Product B</td></tr><tr><td>Quantity sold</td><td>1,20,000</td><td>23,000</td></tr><tr><td>Sales price</td><td>280</td><td>260</td></tr></table>	Direct Materials	120	Direct Labour	20	Direct Expense (sub-contracting charge)	30	Overheads (300% of Direct labour)	60	Total cost	230		Product A	Product B	Quantity sold	1,20,000	23,000	Sales price	280	260	10
Direct Materials	120																				
Direct Labour	20																				
Direct Expense (sub-contracting charge)	30																				
Overheads (300% of Direct labour)	60																				
Total cost	230																				
	Product A	Product B																			
Quantity sold	1,20,000	23,000																			
Sales price	280	260																			

	The company's marketing manager, after attending a workshop on activity-based costing challenges the accountant's figures. The nearest competitor's prices for the two products are Rs. 310 and Rs. 255 per unit respectively and, if the company can match the competitor's prices, it can sell 75,000 nos. each of the two products. The Production Manager confirms that he can produce this product mix with the existing facilities. The management engages you as consultant, and the following facts have been identified by you: (a) product A undergoes 5 operations and product B undergoes two operations by sub-contractors, although the total subcontract charges are the same for both the products, and (b) 75% of the overheads is accounted for by three major heads relating to sub-contracting operations, viz., ordering, inspection and movement of components, to and from the sub-contractor's works. Prepare a revised profitability statement to find out if the marketing manager's proposal is viable.	
Q.3 (B)	Discuss essential requirements (6c's) for successful implementation of Total Quality management. OR	5
Q.3 (C)	Explain PRAISE analysis steps of Total Quality management and three-point action plan for implementation of PRAISE analysis.	8
Q3. (D)	Explain Steps of activity-based costing.	7
Q.4 (A)	Choose the correct alternative 1) Which of the following is not the key factor for sale a) Market potentials c) Consumer demand b) Insufficient demand d) Shortage of labour 2) Existing customer who recommends their suppliers to other form parts of ___ market a) Customer market c) Influence market b) referral market d) Internal market	8



- 3) which of the following is a purpose of standard costing.
 - a) To determine profits at different level
 - b) To control costs
 - c) To determine breakeven production level
 - d) To allocate cost with more accuracy.
- 4) When the variance is due to the difference between actual overhead and applied overhead it is called
 - a) Volume variance
 - b) Yield variance
 - c) total overhead variance
 - d) Efficiency variance.
- 5) A budget that gives a summary of all functional budget is known as
 - a) Cash budget
 - b) Production budget
 - c) master budget
 - d) Capital budget
- 6) If the activity level is reduced from 60% to 70% Fixed cost will
 - a) Will decrease by 10%
 - b) Per unit will decrease
 - c) increase by 10%
 - d) per unit will increase.
- 7) Any element that would cause a change in the cost of the activity is known as.
 - a) Cost pool
 - b) Cost driver
 - c) Resource
 - d) activity
- 8) P in the PRAISE analysis stands for
 - a) Process
 - b) Participation
 - c) Problem identification
 - d) People

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Q. 4 (B)

State true and false from the following statement.

- 1) Loss factor is the factor which acts as the limitation on the activities of the organization
- 2) Present value of net profit that we derive from the customer over its lifetime of relationship with customer is known as customer account profitability.
- 3) material yield variance is further divided into material usage variance and

material mix variance

- 4) revise standard quantity for each input is calculated on standard output.
- 5) flexible budget does not change with the change in the unit of production.
- 6) under activity-based costing aggregate of closely related task having some specific functions which are used for completion of an objective are known as activity
- 7) champions are responsible for the six Sigma implementation across the organisation in an integrated manner.