



# SOMAIYA

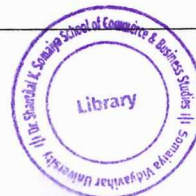
## VIDYAVIHAR UNIVERSITY

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

### QUESTION PAPERS

<b>BRANCH: Bachelor of Commerce (Accounting &amp; Finance) HONS</b>	<b>SEM: VI</b>
<b>ATKT</b>	<b>APR-2026</b>

Sr. No.	Subject	Available
1.	131U03C601 – Advanced Accounting	
2.	131U03C401 – Security Analysis & Portfolio	
3.	131U03C602 – Advanced Costing Techniques	
4.		
5.		
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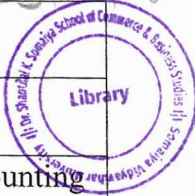


**SOMAIYA**  
VIDYAVIHAR UNIVERSITY

BCAF (H)  
ATKT  
Sem-VI

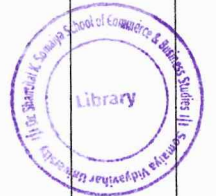
ATKT Exam.  
March - 26  
TY BAF - Sem V  
OR

ATKT 25/03/26



<b>Semester (November 2023 to March 2024)</b>		
<b>Examination: End Semester Examination April 2024 (UG Programmes)</b>		
<b>Programme code: 03</b>	<b>Class: TY</b>	<b>Semester: VI</b>
<b>Programme: BAF [H]</b>		
<b>Name of the Constituent College: S.K. SOMAIYA</b>	<b>Name of the Department Accounting &amp; Finance</b>	
<b>Course Code: 131U03C601</b>	<b>Name of the Course: Advanced Accounting</b>	
<b>Duration : 2 Hrs.</b>	<b>Maximum Marks : 60</b>	
<b>Instructions: 1) All questions are compulsory. 2) Figures to the right indicate full marks. 3) Use of a simple calculator is allowed.</b>		

Q. No.		Max. Marks	Co																																																																																				
Q.1.	From the following trial balance and additional information Prepare a Balance Sheet of DENA Bank Ltd. As on 31 <sup>st</sup> March 2024.	15	01																																																																																				
	<table border="1"> <thead> <tr> <th>DR.</th> <th>₹ [In Lakhs]</th> <th>CR.</th> <th>₹ [In Lakhs]</th> </tr> </thead> <tbody> <tr> <td>Cash in hand</td> <td>120</td> <td>Share Capital of ₹100, ₹50 called</td> <td>500</td> </tr> <tr> <td>Cash with RBI</td> <td>200</td> <td>Reserve Fund</td> <td>1,300</td> </tr> <tr> <td>Cash with other Banks</td> <td>300</td> <td>Dividend Equalizations Reserve</td> <td>200</td> </tr> <tr> <td>Money at Call</td> <td>50</td> <td>P &amp; L [31-3-2023]</td> <td>500</td> </tr> <tr> <td>Investment in Govt. Securities</td> <td>150</td> <td>Current a/c</td> <td>80</td> </tr> <tr> <td>Shares &amp; Debentures</td> <td>50</td> <td>Saving Bank Deposits</td> <td>300</td> </tr> <tr> <td>Gold</td> <td>350</td> <td>Fixed Deposits</td> <td>800</td> </tr> <tr> <td>Loans</td> <td>1890</td> <td>Recurring Deposit</td> <td>200</td> </tr> <tr> <td>Bills Discounted</td> <td>300</td> <td>Borrowings</td> <td>600</td> </tr> <tr> <td>Fixed Assets at cost</td> <td>2,000</td> <td>Branch Adjustment</td> <td>20</td> </tr> <tr> <td>Fixed Asset acquired for claim</td> <td>60</td> <td>Unclaimed Dividend</td> <td>10</td> </tr> <tr> <td>Advance Tax</td> <td>20</td> <td>Unpaid Dividend</td> <td>30</td> </tr> <tr> <td>Tax deducted at source</td> <td>10</td> <td>Proposed Dividend</td> <td>50</td> </tr> <tr> <td>Accrued Interest</td> <td>70</td> <td>Provision For Tax</td> <td>30</td> </tr> <tr> <td></td> <td></td> <td>Unexpired Discount</td> <td>50</td> </tr> <tr> <td></td> <td></td> <td>Bills Payable</td> <td>40</td> </tr> <tr> <td></td> <td></td> <td>Accrued Interest</td> <td>40</td> </tr> <tr> <td></td> <td></td> <td>Provision for Depreciation</td> <td>800</td> </tr> <tr> <td></td> <td></td> <td>Reserve For Doubtful Debts</td> <td>20</td> </tr> <tr> <td></td> <td><b>5,570</b></td> <td></td> <td><b>5,570</b></td> </tr> </tbody> </table>	DR.	₹ [In Lakhs]	CR.	₹ [In Lakhs]	Cash in hand	120	Share Capital of ₹100, ₹50 called	500	Cash with RBI	200	Reserve Fund	1,300	Cash with other Banks	300	Dividend Equalizations Reserve	200	Money at Call	50	P & L [31-3-2023]	500	Investment in Govt. Securities	150	Current a/c	80	Shares & Debentures	50	Saving Bank Deposits	300	Gold	350	Fixed Deposits	800	Loans	1890	Recurring Deposit	200	Bills Discounted	300	Borrowings	600	Fixed Assets at cost	2,000	Branch Adjustment	20	Fixed Asset acquired for claim	60	Unclaimed Dividend	10	Advance Tax	20	Unpaid Dividend	30	Tax deducted at source	10	Proposed Dividend	50	Accrued Interest	70	Provision For Tax	30			Unexpired Discount	50			Bills Payable	40			Accrued Interest	40			Provision for Depreciation	800			Reserve For Doubtful Debts	20		<b>5,570</b>		<b>5,570</b>		
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	<p>Additional Information's: -</p> <ol style="list-style-type: none"> <li>Bills for collection: - ₹ 2,00,00.</li> <li>A claim by employees for bonus amounting to ₹ 15,000 is pending award to arbitration.</li> <li>Liability for partly paid Investment ₹20,000.</li> <li>Guarantees given on behalf of constituents ₹ 25,000.</li> </ol>																																																																																						



**OR**

Q.1. From the following information prepare Profit & Loss a/c of Andhra Bank Ltd. As on 31-3-24

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PARTICULARS	₹
Interest On Fixed Deposits	2,00,000
Profit on sale of Investments	80,000
Interest on Saving Deposits	4,00,000
Loss on sale of Fixed Assets	20,000
Commission & Brokerage [cr.]	50,000
Dividend Received	10,000
Interest & Discount	15,00,000
Interest on Investments	40,000
Salaries	1,02,000
Salary to General Manager	48,000
Directors Fees	10,000
Rent & Rates	40,000
General Expenses	6,000
Stationery & Printing	10,000
Audit Fees	4,000

Additional Information:-

1. Rebate on bills discounted for unexpired term amounted to ₹ 10,000.
2. Create provision for taxation for ₹ 2,00,000.
3. Provide for doubtful debts for ₹ 60,000.
4. ₹ 15,000 to be transferred to General Reserve.

Q.2 From the following information taken from the books of India Assurance Company Prepare final account for the year ended 31<sup>st</sup> March 2024: -

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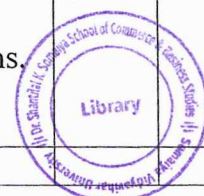
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PARTICULARS	₹ in Lakhs	PARTICULARS	₹ in Lakhs
Share Capital	9.00	Cash	2.82
Profit & Loss a/c [Cr.]	0.75	Creditors	0.22
Re insurance premium	1.12	Commission on Direct Business	3.00
Claims recovered from reinsurance	0.25	Commission on reinsurance accepted	0.60
Commission on reinsurance ceded	0.48	Outstanding premium	0.22
Advance Tax paid	2.50	Claims intimated but not paid [1/4/23]	0.60
Fire Fund as on 1/4/2023	9.30	Expenses of management	4.30
General Reserve	4.50	Audit fees	0.36
Investments	36.00	Rent paid	0.24
Premiums	27.00	Income from Investment	1.53
Claims Paid	6.00		

Adjustments: -

- a. Income Tax to be provided at 35 %.
- b. Claims intimated but not paid on 31/3/24 ₹1,00,000.
- c. Expenses of management include legal expenses of ₹ 36,000 relating to claims
- d. Transfer ₹ 2,00,000 to the General Reserve.

**OR**



Q.2.

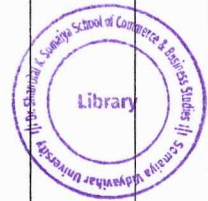
## BALANCE SHEET OF PRAPTI LTD.

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LIABILITIES	₹	ASSETS	₹
45,000 Equity shares of ₹10 each	4,50,000	Goodwill	1,00,000
750, 10% Preference shares	75,000	Building	4,95,000
Profit & Loss Account	3,00,000	Machinery	2,70,000
10 % Debentures	3,00,000	Debtors	4,50,000
Bank Loan	75,000	Cash	1,80,000
Creditors	1,80,000	Bills Receivables	60,000
Bills Payable	1,95,000	Preliminary Expenses	20,000
	<b>15,75,000</b>		<b>15,75,000</b>

- a. Profits for previous years before tax: -  
2019 - ₹ 2,70,000, 2020 - ₹ 3,90,000, 2021 - ₹ 1,05,000, 2022 - ₹ 6,15,000.
- b. In the year 2021 loss of ₹ 60,000 was recorded due to fire.
- c. In the year 2022 profit of ₹ 1,20,000 was earned from the non-trading activity.
- d. In future expenses of ₹ 15,000 to be incurred for rent.
- e. Building & Machinery were revalued at ₹ 6,15,000 & ₹ 3,45,000.
- f. Debtors include bad debts of ₹ 30,000.
- g. Transfer to general reserve was provided at 5%.
- h. Normal Rate of Return is 10% & Tax rate is 30%.
- Find out the value of Equity shares by :-  
Intrinsic value method, Yield method & Fair value method.  
For valuation of shares consider Goodwill as 3 years purchase of super profit.



Q.3.

A. From the following in respect of OM Ltd. Calculate the total value of Human Capital by Lev & Schwartz Model.

10

05

AGE	UNSKILLED		SEMISKILLED		SKILLED	
	NUMBERS	Avg. Annual Earnings	NUMBERS	Avg. Annual Earnings	NUMBERS	Avg. Annual Earnings
30-39	60	25,000	90	40,000	50	95,000
40-49	30	36,000	50	55,000	25	1,40,000
50-54	20	56,000	30	65,000	15	2,00,000

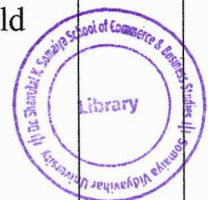
Retirement age is 55 years. Apply discounting factor @ 10%.

B. DEEP LTD. has a capital base of ₹ 20,00,000 & has an earned profit of ₹ 2,00,000. The return on Investment of the particular industry to which the company belongs is 12%. If the service of a particular Engineer is acquired, it is expected that profits will increase by ₹ 40,000 over & above the target profit. Determine the amount of maximum bid price for that particular employee & the maximum salary that could be offered to him.

05

05

OR



Q.3.

As on 1<sup>st</sup> April 2016 Prapti Ltd. as NBFC – ND – SI, entered into a Hire Purchase transaction for sale of some Machines, the total Cash Price of Machines amounted to ₹ 80 Lakhs & the Hire Purchase price was ₹ 100 lakhs. The down payment of ₹ 20 lakhs was received on the date of sale and the balance was to be received in 5 equal installments. The first installment was duly collected on 31<sup>st</sup> March 2017. However, the

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- hire purchaser failed to pay the installment on 31<sup>st</sup> March 2018.  
The company was finalizing its accounts on 15<sup>th</sup> July 2018 & wants your advice & calculations on the followings: -
- Calculate basic provision.
  - Calculate the Net Book Value of Assets as on 31<sup>st</sup> March 2018 as per the prudential norms applicable. Assume the depreciation @ 20 % p.a. & that the rate of interest applicable is 10.42 %.
  - Calculate the additional provision if required to be made as per the prudential norms applicable.

**B. OM Finance Ltd.** a non-banking financial company, gives the following details from its Balance Sheet for the year ended 31<sup>st</sup> March 2024. You are required to calculate the Net Owned Funds as per the RBI requirements for NBFCs

PARTICULARS	₹ [In Lakhs]
Paid up Equity Capital	600
Paid up convertible preference capital	400
Non-convertible preference share capital	500
General Reserve	700
Profit & Loss A/c [Dr. Bal.]	150
Revaluation Reserve	100
Capital Reserve [Not realizing cash]	50
Deferred Revenue Expenses	50
Goodwill	120
Cash & Bank balance	150
Investments in shares of subsidiaries & group companies	120
Investments in Debentures of a same group company	180

05 03

Q.4. Answer the followings: - [5 MARKS EACH]

**A.** The following information is available in the books of SBI Bank Ltd. as on 31<sup>st</sup> MARCH 2024

Bills Discounted ₹ 50,50,500.

Rebate on Bills Discounted as on [1-4-23] ₹ 3,25,000.

Discount received ₹ 10,75,000.

Value of bill ₹	Due Date	Rate of Discount
15,00,000	08-06-2024	10%
25,00,000	15-07-2024	12%
10,50,500	25-08-2024	14%

Calculate the amount of rebate & pass necessary Journal Entries.

**B.** MOKSH Ltd. is an NBFC providing Hire Purchase Solutions for acquiring consumer durables. The following information is extracted from its books for the year ended 31<sup>st</sup> March 2024:

ASSET FUNDED	Interest overdue but recognized		Net Book Value outstanding
	Period Overdue	Interest [₹ in Lakhs]	[ ₹ in Lakhs]
Computers	Up to 12 months	960	40,812
T.V.	20 months	205	4,950
Washing Machines	32 months	104.20	2,530
Refrigerators	45 months	53.50	1,328
Air Conditioners	52 months	13.85	305

You are required to calculate amount of provision to be made.

15 01

03



C. From the following information prepare schedule of Fixed Assets as on 31<sup>st</sup> March 2024, related to final account of general insurance company.

Assets	Cost	Provision for Dep.
	₹	[as on 1st April 2023]
Goodwill	2,30,000	NIL
Building	4,00,000	30,000
Office Equipment's	30,000	7,000
Motor Car	70,000	25,200
Machinery	5,00,000	1,28,000

Provide depreciation on W.D.V. of the assets at the following rate: -

ASSETS	RATE
BUILDING	5%
MACHINERY	20%
MOTOR CARS	20%
OFFICE EQUIPMENTS	10%



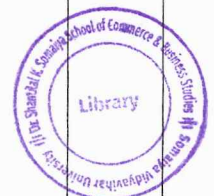
09 APR 2026


**SOMAIYA**  
 VIDYAVIHAR UNIVERSITY

 ATKT Paper  
 BCAF (H) Apr 2026  
 Sim-VI  
 BAF (Hons)  
 SAPM  
 Sem VI

Semester (Nov 2023 – March 2024)		
Examination: End Semester Examination March 24 (UG Programmes)		
Programme code: 03 Programme: Accounting & Finance	Class: TYBAF(Hons)	Semester: VI
Name of the Constituent College: S K Somaiya College	Name of the Department: Accounting & Finance	
Course Code: 131U03C401	Name of the Course: Security Analysis and Portfolio Management	
Duration : 2 Hrs.	Maximum Marks : 60	
Instructions: 1) Use of Simple Calculator is allowed		

Q. No.		Max. Mark	CO																		
Q.1	Attempt the following:  A) Explain the term Portfolio Management and Explain Its Objectives. (8 Marks)  B) Explain the different types of Investors with reference to investment in share market. (7 Marks)  OR  C) Mr. Vansh provides you following details regarding his investment in security and its returns over a period of 5 years. (8 Marks) <table border="1" style="margin: 10px auto;"> <thead> <tr> <th>Year</th> <th>Return on Security</th> <th>Market Returns</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>12%</td> <td>14%</td> </tr> <tr> <td>2</td> <td>15%</td> <td>14%</td> </tr> <tr> <td>3</td> <td>-5%</td> <td>-2%</td> </tr> <tr> <td>4</td> <td>10%</td> <td>12%</td> </tr> <tr> <td>5</td> <td>14%</td> <td>16%</td> </tr> </tbody> </table> <p>Currently security is traded in Market at Rs. 1,000. From the above details find out Beta of the security and determine the expected price if market is expected to go up by 15%.</p>	Year	Return on Security	Market Returns	1	12%	14%	2	15%	14%	3	-5%	-2%	4	10%	12%	5	14%	16%	(15)	01  01  02  02
Year	Return on Security	Market Returns																			
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3	-5%	-2%																			
4	10%	12%																			
5	14%	16%																			
	D) From the following find out the duration of Bond: (7 Marks) Face Value = Rs 100 Coupon/Interest Rate = 12% p.a. Years to Maturity = 5 years Current market Price = Rs. 90 Yield to Maturity = 15% Redemption value = Rs. 100 (At Par)																				



Q.2

A. The Expected Return and Beta of three securities are as follows: **(8 Marks)****(15)****03**

Securities	X	Y	Z
Expected Returns	18%	11%	15%
Beta Factor	1.7	0.6	1.2

If the rate of return on Government Bonds is 9% and Market returns are 14%, which of the above securities are over, under and correctly valued in the market? What should be your strategy using CAPM?

B. Following are the Opening and Closing Prices of Ujala Ltd for the first 14 trading days of December 2023. Calculate RSI from the following data and recommend whether the security should be purchased or not: **(7 Marks)**

**03**

Trading Day	Opening Price	Closing Price	Trading Day	Opening Price	Closing Price
05/05/23	505.50	510.00	13/05/23	520.00	517.50
06/05/23	509.00	514.50	14/05/23	521.50	518.50
07/05/23	515.00	510.00	15/05/23	522.00	526.50
08/05/23	512.50	516.70	16/05/23	527.50	523.50
09/05/23	518.00	524.00	19/05/23	528.00	535.00
12/05/23	523.00	518.50	20/05/23	534.00	532.00

OR

A) Explain the term Technical Analysis? Explain different chart patterns used while making investment in share market. **(8 Marks)**

**03**

B) Explain efficient set of portfolios. Draw suitable diagram. **(7 Marks)**

**03**

Q.3

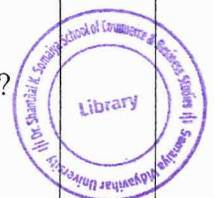
A) Ms. Myra intend to invest an amount of Rs. 60,000 in shares of Ultra sound Ltd and 40,000 in shares of Megabyte Ltd. following further details are available: **(8 Marks)**

**04**

	Ultra Sound Ltd	Megabyte Ltd
Expected Returns	15%	18%
Standard Deviation	12%	15%

Coefficient of correlation (r) between Ultra Sound and Megabyte is = 1.2

What will be the Expected returns and Standard deviation of the portfolio? Advise her regarding investment in this combination.

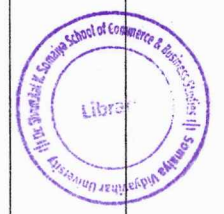


	<p>B) Following details are provided for mutual fund. Calculate Sharpe's ratio, Treynor's ratio and Jensen's ratio. (7 Marks)</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Returns</th> <th>Beta</th> <th>Return on Market Index</th> <th>Return on Govt. Security</th> <th>Standard Deviation</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>21</td> <td>1.40</td> <td>25</td> <td>7.50</td> <td>1.4</td> </tr> <tr> <td>2</td> <td>14</td> <td>0.90</td> <td>18</td> <td>6.50</td> <td>0.7</td> </tr> <tr> <td>3</td> <td>16</td> <td>1.00</td> <td>14</td> <td>7.00</td> <td>0.6</td> </tr> </tbody> </table> <p style="text-align: center;"><b>OR</b></p> <p>C) Explain is Security Market Line with the help of diagram. (8 Marks)</p> <p>D) Explain the different factors affecting stock returns. (7 Marks)</p>	Year	Returns	Beta	Return on Market Index	Return on Govt. Security	Standard Deviation	1	21	1.40	25	7.50	1.4	2	14	0.90	18	6.50	0.7	3	16	1.00	14	7.00	0.6		04
Year	Returns	Beta	Return on Market Index	Return on Govt. Security	Standard Deviation																						
1	21	1.40	25	7.50	1.4																						
2	14	0.90	18	6.50	0.7																						
3	16	1.00	14	7.00	0.6																						
Q.4	<p>Attempt the following : (3 X 5 Marks)</p> <p>a) Mr. Manish purchased 1,000 shares of Nano Ltd @ Rs. 500 per share (FV Rs. 10 per share) and paid brokerage @1% on 1s April, 2022. Company paid dividend @ 80% p.a. He sold all the shares on 31<sup>st</sup> March, 2024 @ Rs. 1,000 per share and paid brokerage @2%. Advise him considering holding period returns whether to hold or sold above shares.</p> <p>b) Raj International paid dividend of Rs. 0.75 per share. Over next three year it is expected to pay dividend of Rs. 2 per share. In the third year it is expected to pay dividend at 3 per share. The dividend will grow by 10% per p.a. indefinitely. If the required rate of return is 15% and current market price is Rs. 55. Find the intrinsic value of the Company's share.</p> <p>c) Volvo Ltd issued bonds at the par value of Rs. 1,000. The present value of the bond is Rs. 900. The bond carries an interest rate of 14%. The maturity is 6 years. Find the Yield to Maturity.</p>	(15)	02 04 03																								



Semester End March 2024			
Examination: End Semester Examination April 2024 (UG Programmes)			
Programme code: 03		Class: TYBAF (Hons.)	Semester: VI
Programme: Bachelor of Accounting and Finance (Hons.)			
Name of the Constituent College: S K Somaiya College		Name of the Department: Accounting and Finance	
Course Code: 131U03C602	Name of the Course: Advanced Costing Techniques		
Duration : 2 Hrs.	Maximum Marks : 60		
<b>Instructions:</b>			
1) All Questions are compulsory. 2) Each Questions carries 15 marks. 3) <b>Figures to the right</b> indicate <b>marks</b> assigned to the questions. 4) <b>Working notes</b> should form <b>part of your answer</b> .			

Q.No.		Max. Marks	Co Attainment																																								
Q.1	XYZ Ltd is following ABC. Budgeted overheads and cost drivers volumes are as follows – <table border="1" style="margin: 10px auto; width: 80%; border-collapse: collapse;"> <thead> <tr> <th>Cost pool</th> <th>Budgeted Overheads (₹)</th> <th>Cost Drivers</th> <th>Budgeted Volume</th> </tr> </thead> <tbody> <tr> <td>Material Procurements</td> <td>23,20,000</td> <td>No of orders</td> <td>4,400</td> </tr> <tr> <td>Material Handling</td> <td>10,00,000</td> <td>No of Movements</td> <td>2,720</td> </tr> <tr> <td>Maintenance</td> <td>38,80,000</td> <td>Maintenance Hrs</td> <td>33,600</td> </tr> <tr> <td>Set up</td> <td>16,60,000</td> <td>No of Set Ups</td> <td>2,080</td> </tr> <tr> <td>Quality Control</td> <td>7,04,000</td> <td>No of Inspections</td> <td>3,600</td> </tr> <tr> <td>Machinery</td> <td>28,80,000</td> <td>No of Machine Hrs</td> <td>96,000</td> </tr> </tbody> </table> <p>The company has produced a batch of 10,400 components.            Its material cost was ₹ 5,20,000 and labour cost ₹ 9,80,000.</p> <p><b>Usage Activities –</b></p> <table border="1" style="margin: 10px auto; width: 80%; border-collapse: collapse;"> <tbody> <tr> <td>Material Orders</td> <td>104</td> <td>Maintenance hrs</td> <td>2,760</td> </tr> <tr> <td>Material Movements</td> <td>72</td> <td>Quality Control Inspection</td> <td>112</td> </tr> <tr> <td>Set ups</td> <td>100</td> <td>Machine Hours</td> <td>7,200</td> </tr> </tbody> </table> <p>Calculate Cost driver rates and prepare a statement of cost under Activity Based Costing System.</p>	Cost pool	Budgeted Overheads (₹)	Cost Drivers	Budgeted Volume	Material Procurements	23,20,000	No of orders	4,400	Material Handling	10,00,000	No of Movements	2,720	Maintenance	38,80,000	Maintenance Hrs	33,600	Set up	16,60,000	No of Set Ups	2,080	Quality Control	7,04,000	No of Inspections	3,600	Machinery	28,80,000	No of Machine Hrs	96,000	Material Orders	104	Maintenance hrs	2,760	Material Movements	72	Quality Control Inspection	112	Set ups	100	Machine Hours	7,200	(15)	CO5
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Q.1.	A. Discuss the components of supply chain management. <p style="margin-top: 10px;">B. Cello Ltd. manufactures three product details per unit are as follows.</p> <table border="1" style="margin: 10px auto; width: 80%; border-collapse: collapse;"> <thead> <tr> <th>Particulars</th> <th>Product A</th> <th>Product B</th> <th>Product C</th> </tr> </thead> <tbody> <tr> <td>Selling Price (Rs.)</td> <td>200</td> <td>100</td> <td>150</td> </tr> <tr> <td>Variable Cost (Rs.)</td> <td>80</td> <td>70</td> <td>85</td> </tr> <tr> <td>Time required on bottleneck resource (hours per unit)</td> <td>5</td> <td>4</td> <td>3</td> </tr> </tbody> </table>	Particulars	Product A	Product B	Product C	Selling Price (Rs.)	200	100	150	Variable Cost (Rs.)	80	70	85	Time required on bottleneck resource (hours per unit)	5	4	3	(08)  (07)	CO1  CO1																								
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	<p>Budgeted factory cost for the period is Rs. 3,00,000</p> <p>There are 2,90,000 bottleneck hours available for the given period.</p> <p>You are required to rank the product based on product return per hour and calculate Throughput accounting ratio and comment on it.</p>																										
Q.2.	<p>The Sales and profits of two years were as follows:</p> <table border="1"> <thead> <tr> <th>Year ending 31<sup>st</sup> March</th> <th>Sales (₹)</th> <th>Profit (₹)</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>6,00,000</td> <td>60,000</td> </tr> <tr> <td>2023</td> <td>9,00,000</td> <td>1,20,000</td> </tr> </tbody> </table> <p><b>Calculate:</b></p> <p>(a) Profit-volume (P/V) Ratio.  (b) Fixed cost.  (c) Break Even Point.  (d) If the company wants to have a profit of ₹22,500 what should be the level of sales?  (e) Profit when sales are ₹11,70,000.</p>	Year ending 31 <sup>st</sup> March	Sales (₹)	Profit (₹)	2022	6,00,000	60,000	2023	9,00,000	1,20,000	(15)	CO2															
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Q.2.	<p>Vijay Chemical Ltd has two factories with similar plants and machines. The Board of Directors of the company has expressed the desire to merge them and run them as one unit. The following data are available concerning these factories.</p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>Factory A</th> <th>Factory B</th> </tr> </thead> <tbody> <tr> <td>Capacity in operation</td> <td>60%</td> <td>100%</td> </tr> <tr> <td>Sales (₹)</td> <td>12,00,000</td> <td>30,00,000</td> </tr> <tr> <td>Variable Cost (₹)</td> <td>9,00,000</td> <td>22,00,000</td> </tr> <tr> <td>Fixed Cost (₹)</td> <td>2,50,000</td> <td>4,00,000</td> </tr> </tbody> </table> <p>You are required to find out:-</p> <ol style="list-style-type: none"> <li>1) What should be the capacity of the merged factory to be operated for breakeven?</li> <li>2) What is the profitability of working 80% of the integrated capacity?</li> <li>3) What are the sales required to earn a profit of ₹ 6,00,000?</li> </ol>	Particulars	Factory A	Factory B	Capacity in operation	60%	100%	Sales (₹)	12,00,000	30,00,000	Variable Cost (₹)	9,00,000	22,00,000	Fixed Cost (₹)	2,50,000	4,00,000	(15)	CO3									
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Q.3.	<p>From the following information about sales calculate:-</p> <p>a) Sales value variance      b) Sales price variance      c) Sales volume variance  d) Sales mixed variance      e) Sales quantity variance</p> <table border="1"> <thead> <tr> <th rowspan="2">Product</th> <th colspan="2">Budgeted</th> <th colspan="2">Actual</th> </tr> <tr> <th>Units</th> <th>Rate ₹</th> <th>Units</th> <th>Rates ₹</th> </tr> </thead> <tbody> <tr> <td>X</td> <td>2,500</td> <td>10</td> <td>4,800</td> <td>11</td> </tr> <tr> <td>Y</td> <td>3,500</td> <td>11</td> <td>3,600</td> <td>10</td> </tr> <tr> <td>Z</td> <td>4,000</td> <td>12</td> <td>3,600</td> <td>13</td> </tr> </tbody> </table>	Product	Budgeted		Actual		Units	Rate ₹	Units	Rates ₹	X	2,500	10	4,800	11	Y	3,500	11	3,600	10	Z	4,000	12	3,600	13	(15)	CO4
Product	Budgeted		Actual																								
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Q.3.	<p>In department 'A' of a plant the following data are submitted for the week ended 31<sup>st</sup> March, 2023.</p> <table border="1"> <thead> <tr> <th></th> <th>Budget</th> <th>Actual</th> </tr> </thead> <tbody> <tr> <td>Output (Units)</td> <td>30,000</td> <td>32,500</td> </tr> <tr> <td>Hours</td> <td>30,000</td> <td>33,000</td> </tr> <tr> <td>Fixed Overheads (Rs.)</td> <td>45,000</td> <td>50,000</td> </tr> <tr> <td>Variable Overheads (Rs.)</td> <td>60,000</td> <td>68,000</td> </tr> </tbody> </table>		Budget	Actual	Output (Units)	30,000	32,500	Hours	30,000	33,000	Fixed Overheads (Rs.)	45,000	50,000	Variable Overheads (Rs.)	60,000	68,000	(15)	CO4									
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	You are required to calculate: i. variable overheads cost variance ii. variable overheads expense variance iii. variable overheads volume variance iv. fixed overheads cost variance v. fixed overheads expense variance vi. fixed overheads volume variance.					
Q.4.	<b>Answer the following:</b>				(15)	
(a)	Discuss cost of quality in brief.				(03)	CO1
(b)	Calculate Material Usage Variance from the following:				(03)	CO4
		<b>Standard (10 Units)</b>		<b>Actual (1,000 Units)</b>		
	Material	Quantity 12 Kg.	Rate Per Kg. ₹ 5.00	Quantity 1,250 Kg.	Rate Per Kg. ₹ 4.50	
(c)	A Company manufactures two product P and Q. The contribution per unit is ₹40 and ₹30 respectively. Product P requires 10 hours labour per unit and Product Q requires 6 hours labour per unit. Product P requires 16 kg material per unit and Product Q requires 15 kg material per unit. If material requirement is the limiting factor, Find the most profitable product.				(03)	CO3
(d)		Particulars	Cost Per Unit ₹		(03)	CO2
		Direct Material	8			
		Direct Wages	4			
		Variable Overheads	3			
		Selling Price	20			
	Total Fixed overheads ₹1,000 If sales 250 Units Calculate Profit or Loss from the product.					
(e)	Explain the concept of responsibility costing.				(03)	CO5

