



# SOMAIYA

## VIDYAVIHAR UNIVERSITY

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

### QUESTION PAPERS

<b>BRANCH: Bachelor of Business Management</b>	<b>SEM: II</b>
<b>ATKT</b>	<b>APR-2026</b>

Sr. No.	Subject	Available
1.	231U06C202 – Cost Accounting	
2.	231U06C201 – Business Environment Management	
3.	231U061201 - Business Law	
4.		
5.		
6.		
7.		
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10.		
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14.		
15.		



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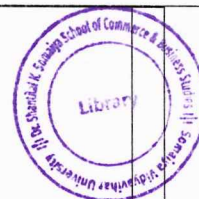


ATKT - Apr-26

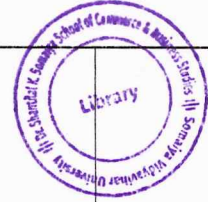
BBM  
Sem-II

<b>Semester (November 2023 to March 2024)</b>		
<b>Examination: End Semester Examination March/April 2024 (UG Programmes)</b>		
<b>Programme code: 06</b> <b>Programme: BBM</b>	<b>Class: FY</b>	<b>Semester: II</b>
<b>Name of the Constituent College:</b> <b>S K Somaiya College</b>	<b>Name of the Department:</b> <b>Business Studies</b>	
<b>Course Code: 231U06C202</b>	<b>Name of the Course: Cost Accounting</b>	
<b>Duration : 2 Hrs.</b>	<b>Maximum Marks : 60</b>	
<b>Instructions: 1) All questions are compulsory</b>		

Question No.		Max. Marks	CO																																																						
Q.1. A	<p>From the books of accounts of M/s Aryan Enterprises, the following details have been extracted for the year ending March 31, 2020</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="width: 20%; text-align: right;">Amount</th> </tr> </thead> <tbody> <tr> <td>Stock of materials:</td> <td></td> </tr> <tr> <td>  Opening</td> <td style="text-align: right;">1,88,000</td> </tr> <tr> <td>  closing</td> <td style="text-align: right;">2,00,000</td> </tr> <tr> <td>Material purchased during the year</td> <td style="text-align: right;">8,32,000</td> </tr> <tr> <td>Direct wages paid</td> <td style="text-align: right;">2,38,400</td> </tr> <tr> <td>Indirect wages</td> <td style="text-align: right;">16,000</td> </tr> <tr> <td>Salaries to administrative staff</td> <td style="text-align: right;">16,000</td> </tr> <tr> <td>Freights:</td> <td></td> </tr> <tr> <td>  Inward</td> <td style="text-align: right;">32,000</td> </tr> <tr> <td>  outward</td> <td style="text-align: right;">20,000</td> </tr> <tr> <td>Cash discount allowed</td> <td style="text-align: right;">14,000</td> </tr> <tr> <td>Bad debts written off</td> <td style="text-align: right;">18,800</td> </tr> <tr> <td>Repairs to plant and machinery</td> <td style="text-align: right;">42,400</td> </tr> <tr> <td>Rent, rates and taxes:</td> <td></td> </tr> <tr> <td>  Factory</td> <td style="text-align: right;">12,000</td> </tr> <tr> <td>  office</td> <td style="text-align: right;">6,400</td> </tr> <tr> <td>Travelling expenses</td> <td style="text-align: right;">12,400</td> </tr> <tr> <td>Salesmen's salaries and commission</td> <td style="text-align: right;">33,600</td> </tr> <tr> <td>Depreciation written off:</td> <td></td> </tr> <tr> <td>  Plant and machinery</td> <td style="text-align: right;">28,400</td> </tr> <tr> <td>  furniture</td> <td style="text-align: right;">2,400</td> </tr> <tr> <td>Director's fees</td> <td style="text-align: right;">24,000</td> </tr> <tr> <td>Electricity charges (factory)</td> <td style="text-align: right;">48,000</td> </tr> <tr> <td>  fuel</td> <td style="text-align: right;">64,000</td> </tr> <tr> <td>General charges</td> <td style="text-align: right;">24,800</td> </tr> <tr> <td>Managers salary</td> <td style="text-align: right;">48,000</td> </tr> </tbody> </table> <p>The manager's time is shared between the factory and the office in the ratio of 20:80</p> <p>Prepare cost sheet</p>		Amount	Stock of materials:		Opening	1,88,000	closing	2,00,000	Material purchased during the year	8,32,000	Direct wages paid	2,38,400	Indirect wages	16,000	Salaries to administrative staff	16,000	Freights:		Inward	32,000	outward	20,000	Cash discount allowed	14,000	Bad debts written off	18,800	Repairs to plant and machinery	42,400	Rent, rates and taxes:		Factory	12,000	office	6,400	Travelling expenses	12,400	Salesmen's salaries and commission	33,600	Depreciation written off:		Plant and machinery	28,400	furniture	2,400	Director's fees	24,000	Electricity charges (factory)	48,000	fuel	64,000	General charges	24,800	Managers salary	48,000	15	CO1
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Q.1. B	<p>Draw up a flexible budget for overhead expenses based on the following data and determine the overhead rates at 70%, 80% and 90% plant capacity.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Particulars</th> <th style="width: 40%;">Capacity Level</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">80% (Rs.)</td> </tr> </tbody> </table>	Particulars	Capacity Level		80% (Rs.)	15	CO2																																																		
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	<p><b>Variable Overheads:</b>            Indirect Labour 12,000            Stores including Spares 4000</p> <p><b>Semi-variable Overheads:</b>            Power (30% Fixed, 70% Variable) 20,000            Repairs and Maintenance (60% Fixed, 40% Variable) 2,000</p> <p><b>Fixed Overheads:</b>            Depreciation 11,000            Insurance 3,000            Salaries 10,000</p> <p><b>Total Overheads</b> 62,000            Estimated Direct Labour Hours 1,24,000 hrs</p>												
Q.2. A	<p>The Standard material cost to produce a ton of chemical M is:            300 kg. of material X @ Rs 10 per Kg.            400 kg. of material Y @ Rs 5 per kg.            500 kg. of material Z @ Rs 6 per kg.            During a period, 100 tons of mixture M were produced from the usage of:            35 tons of material X at a cost of Rs 9,000 per ton            42 tons of material Y at a cost of Rs 6,000 per tons            53 tons of material Z at a cost of Rs 7,000 per tons            Calculate material cost, material price, material usage and material mix variance.</p>	15	CO3										
	OR												
Q.2. B	<p>Using the following information, calculate labour cost variance, labour rate variance, labour efficiency and idle time variance:            Standard hours : 5,000            Standard labour rate : Rs 4 per hour            Actual Hours : 6,000            Actual labour rate : Rs 3.50 per hour            Time lost on account of machinery breakdown: 300 hours.</p>	15	CO3										
Q.3. A.	<p>The sales turnover and profit of M/s A Ltd. during the two year 2020 and 2021 were as follows:</p> <table border="1"> <thead> <tr> <th>year</th> <th>sales</th> <th>Profit</th> </tr> </thead> <tbody> <tr> <td>2020</td> <td>7,00,000</td> <td>90,000</td> </tr> <tr> <td>2021</td> <td>9,20,000</td> <td>1,20,000</td> </tr> </tbody> </table> <p>You are required to calculate:            a) P/V Ratio            b) BEP sales            c) Sales required to earn a profit of Rs 1,80,000            The profit made when sales are Rs. 20,00,000</p>	year	sales	Profit	2020	7,00,000	90,000	2021	9,20,000	1,20,000	15	CO4	
year	sales	Profit											
2020	7,00,000	90,000											
2021	9,20,000	1,20,000											
	OR												
Q.3. B.	<p>From the following information you are required:            (a) Calculate the marginal product cost and contribution per unit.            (b) State Which of the alternative sales mixes you would recommend to management? And why?</p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>Per unit Rs.</th> </tr> </thead> <tbody> <tr> <td>Selling Price:</td> <td></td> </tr> <tr> <td>For X</td> <td>250</td> </tr> <tr> <td>For Y</td> <td>200</td> </tr> <tr> <td>Direct Materials:</td> <td></td> </tr> </tbody> </table>	Particulars	Per unit Rs.	Selling Price:		For X	250	For Y	200	Direct Materials:		15	CO4
Particulars	Per unit Rs.												
Selling Price:													
For X	250												
For Y	200												
Direct Materials:													



	For X For Y Direct Wages: For X For Y	80 60 60 40	
	Fixed Overheads are Rs. 75,000 and variable overheads are 150% of direct wages.		
	Alternate Sales Mix 1) 2,500 units of Product X and 2,500 units of Product Y. 2) Nil units of Product X and 5,000 units of Product Y. 3) 4,000 units of Product X and 1,000 units of Product Y		
Q.4	Write the following concepts (5 Marks each)		15
1.	Reconciliation statement		C01
2.	Variable cost		C02
3.	Marginal costing		C04



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BBM  
Sem-II  
ATKT

**17 APR 2026**

<b>Semester (December 2025 to April 2026)</b>		
<b>Examination: End Semester Examination to April 2026 (UG Programmes)</b>		
Programme code: 06 Programme: BBM	Class: FYBBM	Semester: II
Name of the Constituent College: Dr S K Somaiya School of Commerce and Business Studies	Name of the Department: Business Studies	
Course Code: 231U06C201	Name of the Course: Business Environment Management	
Duration : 2 Hrs.	Maximum Marks : 60	
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary		

Question No.		Max. Marks	CO Attainment
Q.1.	A retail company faces declining sales due to changing customer preferences and increasing competition from online platforms.  a) Identify any two characteristics of business environment reflected in the case. (5) b) Explain why business environment is considered dynamic. (5) c) Suggest two strategies the company can adopt to respond to environmental changes. (5)	15	CO 1
Q.2.A	Technology and social media have changed the way businesses operate and interact with customers.  Explain the impact of technological and socio-cultural environment on business with examples.	15	CO 2
	OR		
Q.2.B	Government plays multiple roles in the business environment.  Explain how government acts as regulator, promoter, and stabiliser in the economy. Support your answer with examples.	15	CO 2
Q.3.A.	Managers frequently make decisions under uncertainty and limited information.  Explain the decision-making process and discuss different types of decisions with suitable examples.	15	CO 3
	OR		

Q.3.B.	Planning is considered the foundation of management. Explain the importance, process, and limitations of planning.	15	CO 3
Q.4.A.	An organisation is unable to achieve its goals due to lack of proper supervision and performance measurement. Explain the controlling process and discuss how coordination supports organisational effectiveness.	15	CO 4
	OR		
Q.4.B.	Leadership plays a critical role in organisational success. Explain different leadership styles and discuss how directing and coordination improve employee performance.	15	CO 4



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BBM  
Sem-II

21 APR 2026

Semester (December 2025 to April 2026)		
Examination: End Semester Examination <b>April 2026</b> (UG Programmes)		
Programme code: <b>231U071201 / 231U061201</b>	Class: <b>FY</b>	Semester: <b>II</b>
Programme: <del>BBA</del> / <b>BBM</b>		
Name of the Constituent College: Dr. Shantilal K. Somaiya School of Commerce and Business Studies	Name of the Department: <b>Business Studies</b>	
Course Code: <b>06 / 07</b>	Name of the Course: <b>Business Law</b>	
Duration: <b>2 Hrs.</b>	Maximum Marks: <b>60</b>	
Instructions: 1) Draw neat diagrams 2) Write appropriate sections and cases		

Question No.		Max. Marks	CO Attainment
Q.1.	<p><b>FACTS:</b></p> <p>When the manager of a joint family or a-member or members of a joint family enter <b>partnership</b> with strangers, though acting on behalf of the joint family, the position which obtains is that, not all the members of the joint family, but only such of its members as have in fact entered <b>partnership</b> with the stranger become partners. On such a <b>partnership</b> being formed the relationship which is established is a contractual relationship, and the only parties who thus come into contractual relationships with each other are the outsider and the members or members of the joint family. The members of the joint family who are not partners with the outsider have no voice or control over the business, they are not in a position even to dissolve the <b>partnership</b> and to realize the share of the joint family in the <b>partnership</b>.</p> <p>1) List down issues involved in the above-mentioned case law 2) Write in detail the observations made and judgement</p>	<p>15</p> <p>(07)</p> <p>(08)</p> <p>(07)</p>	<p>C03</p>

	passed by the court.		
<b>Q.2.A</b>	Explain Contract with examples? Explain 10 essentials of a valid Contract with examples?	<b>15</b>	<b>C01</b>
	<b>OR</b>		
<b>Q.2.B</b>	Distinguish between Offer and Invitation to offer in 6points.	<b>06</b>	<b>C01</b>
<b>Q.2.C</b>	Explain the rights of an unpaid seller where the property in goods has passed to the buyer with examples?	<b>09</b>	<b>C02</b>
<b>Q.3.A</b>	Distinguish between Sale and Agreement to sell in 10points	<b>10</b>	<b>C02</b>
<b>Q.3.B</b>	Explain Warranty with examples? What are the types of Warranties with examples?	<b>05</b>	<b>C02</b>
	<b>OR</b>		
<b>Q.3.C</b>	Illustrate duties of a Partner in detail	<b>10</b>	<b>C03</b>
<b>Q.3.D</b>	Explain Transfer of property in contract of sale with examples? Whether it can absolute or conditional?	<b>05</b>	<b>C02</b>
<b>Q.4.A</b>	Explain Doctrine of Constructive notice, Indoor Management, and Ultra Vires. Explain the meaning of lifting of corporate Veil	<b>10</b> <b>05</b>	<b>C03</b> <b>C03</b>
	<b>OR</b>		
<b>Q.4.B</b>	Define Company and explain different Types of Company	<b>10</b>	<b>C04</b>
<b>Q.4.C</b>	Explain Object and Name clause of MOA	<b>05</b>	<b>C04</b>