



COOCH BEHAR PANCHANAN BARMA UNIVERSITY

B.Com. Honours 3rd Semester Examination, 2019

COMMERCE

MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT

CORE-5 (CCACNH5)

Time Allotted: 2 Hours

Full Marks: 40

*The figures in the margin indicate full marks.
Candidates are required to give their answers in their own words as far as practicable.*

GROUP-A

Answer any one question

15×1 = 15

1. What do you understand by Marketing Environment? What are the major components of marketing macro-environment? 3+12
2. What do you understand by Channels of Distribution? Explain the factors determining the suitable channel of distribution. 3+12
3. Define Human Resource Planning (HRP). Discuss about the factors affecting HRP. 3+12

GROUP-B

Answer any one question

10×1 = 10

4. Define Marketing Mix. Discuss about the major instruments of Marketing Mix. 2+8
5. What is Promotion? Give brief descriptions about the different types of Promotion. 2+8
6. Define H.R.M. Explain the importance of HRM in the context of modern economic scenario. 2+8

GROUP-C

7. Answer any *one* question: 5×1 = 5
- (a) Locate the stage of life cycle for the following products. Give your reasons $2\frac{1}{2} + 2\frac{1}{2} = 5$ behind it and suggest suitable marketing strategies for them.
- (i) Old style Non LED T.V. (ii) Popular brand of Motor Cycle
- (b) Explain the concept of Social Marketing. 5
- (c) What is recruitment? Name at least four sources of recruitment. 1+4=5

GROUP-D

8. Answer any *ten* questions: 1×10 = 10
- (a) What is Product Mix?
- (b) What do you mean by Market Segmentation?
- (c) What is Branding?
- (d) What is Product Life Cycle?
- (e) What is Packaging?
- (f) What do you mean by Consumer Behaviour?
- (g) What is Psychological Pricing?
- (h) What is Rural Marketing?
- (i) Define training.
- (j) What is direct marketing?
- (k) What do you mean by Green Marketing?
- (l) What is Human Resource?
- (m) What is labelling?
- (n) What do you mean by Promotion Mix?
- (o) Define on the job training.

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COOCH BEHAR PANCHANAN BARMA UNIVERSITY

B.Com. Honours 3rd Semester Examination, 2019

COMMERCE

BUSINESS STATISTICS

CORE-6 (CCACNH6)

Time Allotted: 2 Hours

Full Marks: 40

The figures in the margin indicate full marks.

Candidates are required to give their answers in their own words as far as practicable.

All symbols are of usual significance.

GROUP-A

Answer any *one* question from the following

15×1 = 15

1. (a) The coefficient of rank correlation of marks obtained by 10 students in statistics and accountancy was found to be 0.2. It was later discovered that the difference in rank in two subjects obtained by one student was wrongly taken as 9 instead of 7. Find the correct value of correlation. 5
- (b) How does correlation differ from regression? State the utility of regression in the field of economic analysis. $2\frac{1}{2} + 2\frac{1}{2}$
- (c) You are given the position in a factory before and after the settlement of an industrial dispute $2\frac{1}{2} + 2\frac{1}{2}$

Descriptions	Before Dispute	After Dispute
Number of Workers	3000	2900
Mean Wages (Rs.)	220	230
Median Wages (Rs.)	250	240
Standard Deviation (Rs.)	30	26

Compare the position before and after the dispute in respect of:

- (i) Total Wages (ii) Modal Wages

2. (a) Draw “Less than’ Ogive curve from the following data: 5

Weekly Income (Rs.) Equal to or more than	No. of Families
12,000	0
11,000	6
10,000	14
8,000	26
6,000	42
4,000	54
3,000	62
2,000	70
1,000	80

From the graph, estimate the number of families on the income range of Rs. 2,400 and Rs. 10,500. Also find the maximum income of the lowest 25% of the families.

- (b) Two regression equations between x and y are as follows: 5+5

$$2x + 3y = 8$$

$$x + 2y = 5$$

If the variance of $x = 4$ then find

- (i) Variance of y (ii) Coefficient of correlation between x and y .

3. (a) The arithmetic mean of two observations is 127.5 and their geometric mean is 60. 2+3
Find the two observations. Also, compute the harmonic mean of the two observations.

- (b) With the help of suitable example distinguish between 3+2

- (i) Continuous and discrete variable
(ii) Exclusive and inclusive class interval.

- (c) Find the correlation between age and playing habit of the following student: 5

Age (years)	No. of Students	Regular Players
15-16	250	200
16-17	200	150
17-18	150	90
18-19	120	48
19-20	100	30
20-21	20	12

GROUP-B

Answer any *one* question from the following

10×1 = 10

4. Calculate r_{xy} from the following data: 10

x	5	7	9	11	13	15
y	1.7	2.4	2.8	3.4	3.7	4.4

5. Compute the Co-efficient of Skewness by Pearson's first measure from the following data: 10

Weekly Wages (₹)	No. of Workers (f)
30 and under 40	8
40 and under 50	12
50 and under 60	6
60 and under 70	4
70 and under 80	10

6. Boxes 1 and 2 contains respectively 4 white, 3 red and 3 blue balls; and 5 white, 4 red and 3 blue balls. If one ball is drawn from each box, what is the probability that both the balls are of the same colour? 10

GROUP-C

7. Answer any **one** question from the following: 5×1=5
- (a) State and prove the Addition Theorem of Probability. 5
- (b) Calculate the value of median from the following: 5

Marks	No. of Students
Below 10	3
Below 20	8
Below 30	17
Below 40	20
Below 50	22

- (c) Find the regression equations of x on y and y on x given $\bar{x} = 20$, $\bar{y} = 25$, $\sigma_x = 5$, $\sigma_y = 4$ and $r_{xy} = 0.6$. 5

GROUP-D

8. Answer any **ten** questions from the following: 1×10=10

- (a) Calculate the median of the following set of data:

123 243 322 492 537
599 620 798 812 954

- (i) 537 (ii) 550 (iii) 559 (iv) 568
- (b) If you have a data set that consists of the three values 1, 2 and 3 which of the following statement is true:
- (i) The range of the data is 3
(ii) The sample standard deviation equals to sample average
(iii) The sample standard deviation equals to sample variance
(iv) Both (i) and (ii) are true
- (c) For college teacher salaries throughout India, which has a distribution that is skewed to the right with some very large outliers, which is greater than the average salary or the median salary?
- (i) Average salary (ii) Median salary
(iii) Both equal (iv) Cannot determine from the information given
- (d) The statement 'The inter quartile range equals the 75th percentile minus the 25th percentile' is
- (i) True (ii) False
- (e) You want to graphically compare the distribution of salaries of managers between 3 manufacturing divisions, each having between 37 to 80 managers. The best way to display the information for this purpose, is with a
- (i) Scatter plot (ii) Contingency table
(iii) Histogram (iv) Side-by-side boxplot

- (f) A number is drawn at random from a box. There is 20% chance for it to be less than 10. There is a 10% chance for it to be more than 50. So, a chance for getting a number between 10 and 50 (inclusive) is 70%
- (i) True (ii) False
- (g) Given $r_{12} = 0.58$, $r_{13} = 0.47$, and $r_{23} = 0.78$, find $R_{2,13}$
- (h) State three methods of collection of vital statistics.
- (i) Spearman's method is the method of calculating coefficient of correlation by
- (i) Irvin Fisher (ii) Charles Spearman
(iii) Lorenz (iv) Karl Pearson
- (j) Correlation between income and demand is
- (i) Negative (ii) Positive (iii) Zero (iv) None of these
- (k) Relationship of two or more variables is examined excluding some other variables in case of
- (i) Total correlation (ii) Partial correlation
(iii) Multiple correlation (iv) None of these
- (l) Which of the following is a relative measure of dispersion?
- (i) Standard deviation (ii) Variance
(iii) Co-efficient of variation (iv) None of these
- (m) Co-variance between two variables is
- (i) the average of the product of deviations taken from their averages
(ii) (i) is further divided by the product of their standard deviations
(iii) (ii) is further divided by the product of their arithmetic average
(iv) None of the above
- (n) Data collected from published books are called
- (i) Primary data (ii) Secondary data
(ii) Tertiary data (iv) None of these
- (o) Statistics does not deal with
- (i) Aggregates (ii) Individuals (iii) Groups (iv) Mass quantity

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COOCH BEHAR PANCHANAN BARMA UNIVERSITY

B.Com. Honours 3rd Semester Examination, 2019

COMMERCE

COST ACCOUNTING

CORE-7 (CCACNH7)

Time Allotted: 2 Hours

Full Marks: 40

The figures in the margin indicate full marks.

Candidates are required to give their answers in their own words as far as practicable.

All symbols are of usual significance.

GROUP-A

Answer any one question from the following

15×1 = 15

1. (a) What is Sunk Cost? State the elements of Works Cost. (3+4)+8
 (b) As a Cost Advisor of a Process Industry having neither proper cost accounting records systems nor proper budgetary controls, outline the approach for devising both the systems in the Process Industry.

2. (a) A company uses a special bracket in the manufacture of its products which it orders from outside suppliers. The appropriate data are: 7+4+4

Demand = 2,000 per annum

Ordering cost = Rs. 20 per order

Carrying cost = 20% of item price

Basic item price = Rs. 10 per bracket

The company is offered the following discounts on the basic price:

For order quantities 400-799 less 2%

For order quantities 800-1509 less 4%

For order quantities 1,600 and over less 5%

It is required to establish the most economical quantity to order.

- (b) The following details apply to an annual budget for a manufacturing company

	1st	2nd	3rd	4th
Working days	65	60	55	60
Production (Units per working day)	100	110	120	105
Raw material purchases (% by weight of annual total)	30%	50%	20%	-
Budgeted purchase price (Rs. per kg)	Re. 1	1.05	1.125	-

Quantity of raw material per unit production: 2 kg

Budgeted opening stock of raw material: 4000 kg (cost Rs. 4000)

Budgeted closing stock of raw material: 2000 kg

Issues are priced on FIFO basis

Calculate following budgeted figures:

- (i) Quarterly and annual purchases of raw material, by weight and value
- (ii) Closing quarterly stock by weight and value.

3. (a) A specialist manufacturer of purpose-built plant engaged in three separate jobs in May 2019. The following costs are incurred: (5+5)+5

	JOB A	JOB B	JOB C
Direct Material Purchased	Rs. 524	Rs. 671	Rs. 382
Direct Labour:			
Skilled-hours	158	170	16
Semi-Skilled hours	316	190	30
Site expenses	118	170	25
Selling price of job	3,318	2,750	1,950
Completed at 30th April 2019	100%	80%	25%

The following information is available.

Direct material for completion of the jobs have been recorded

Direct labour is paid– skilled Rs. 5 per hour;

semi-skilled Rs. 4 per hour

Site expenses tend to vary with output. Administration expenses total Rs. 440 per month and are to be allocated to the jobs.

On completion of the work, the practice of the manufacturer is to divide the calculated profit on each job 20% to the site staff as bonus, 80% to the company.

Calculated losses are absorbed by the Company in total.

You are required to:

- (i) Calculate Profit or Loss by the Company of job A
 - (ii) Project the Profit or Loss by the Company of job A and C
- (b) Write short note on Escalation Clause.

GROUP-B

Answer any one question from the following

10×1 = 10

4. Calculate Machine Hour Rate from the following particulars for October, 2019

Cost of Machine	Rs. 1,50,000
Estimated Scrap Value	Rs. 6,000
Effective working life	12,000 hours
Hours worked in the month	120 hours
Repairs estimated at	Rs. 12,000 over effective working life
Standing charges allocated to the machine for the month of October, 2019 are	Rs. 480.

Power used by machine is 20 units per hour at a cost of 20 paise per unit.

Additional charge at 5 paise per unit is payable on the total units consumed, if the same exceed basic consumption of 2000 units per month.

5. What is the profit to be recognised as per SSAP-9 in the current period having regard to the following data?

Contract Price	Rs 22,00,000
Cumulative figures:	
to end of previous period - profit recognised	Rs. 50,000
to end of current period - total costs	Rs. 11,00,000
cost of work certified	Rs. 8,00,000
Estimated future costs to completion	Rs. 6,00,000
Estimated rectification cost, 10% of Contract price.	

6. An employee working under a bonus scheme saves in a job for which the standard time is 60 hours. Calculate the rate per hour worked and wages payable to a worker, if incentive bonus of 10% on the hourly rate is payable when standard time (namely 100% efficiency) is achieved and a further incentive bonus of 1% on hourly rate for each 1% in excess of that 100% efficiency is possible. Assume that the normal rate of payment is Rs. 5 per hour.

GROUP-C

7. Answer any **one** question from the following: 5×1=5
- Discuss the advantages of ABC Analysis.
 - Discuss the cost accounting treatment of normal and abnormal wastage of materials during manufacturing process.
 - Distinguish between Engineered and Discretionary Cost Centre.

GROUP-D

8. Answer any **ten** questions from the following: 1×10=10
- Which of the following cost is also known as overhead cost?
 - Cost of direct labour
 - Cost of indirect labour
 - Direct expenses
 - Indirect expenses
 - Costing is specialised branch of accounting which deals with
 - Classification, recording, allocation and control of asset
 - Classification, processing, allocation and directing
 - Classification, recording, planning and control of asset
 - Classification, recording, allocation and directing
 - Danger Level = Normal Consumption × _____ .
 - Reorder period
 - Maximum reorder period
 - Maximum reorder period in emergency
 - Minimum reorder period

- (d) Over-absorption of factory overheads, due to inefficiency of management, should be disposed of by
- (i) Carry forward to next year
 - (ii) Supplementary rate
 - (iii) Transfer to costing P & L A/c
 - (iv) Any of these
- (e) When Absorbed Overheads are Rs. 23,540 and Actual Overheads are Rs. 22,400; there is
- (i) Under absorption of Rs. 1,140
 - (ii) Under absorption of Rs. 45,940
 - (iii) Over absorption of Rs. 1,140
 - (iv) Over absorption of Rs. 45,940
- (f) Cost-estimation include (s) the following expenditure (s)
- (i) Pattern making
 - (ii) Tool making
 - (iii) Selling expense
 - (iv) All of these
- (g) Expenditure incurred on material, labour, machinery, production and inspection are summed up to find the
- (i) Total cost of product
 - (ii) Selling price of product
 - (iii) Factory cost of product
 - (iv) None of these
- (h) Which of the following calculate the actual cost of product?
- (i) Cost estimation
 - (ii) Costing
 - (iii) Both (i) and (ii)
 - (iv) None of these
- (i) The Method of unit costing is adopted by
- (i) Transport services
 - (ii) Steel industry
 - (iii) Mines
 - (iv) Bicycle industry
- (j) Which of the following is a type of job costing?
- (i) Multiple Costing
 - (ii) Operating Costing
 - (iii) Unit Costing
 - (iv) Batch Costing
- (k) The following is cost of direct materials
- (i) Freight Charges
 - (ii) Grease
 - (iii) Coolant
 - (iv) Cotton waste
- (l) The following is cost of indirect materials
- (i) Lubricating oil
 - (ii) Octroi
 - (iii) Import duties
 - (iv) Insurance
- (m) The payment made to the following is cost of direct labour
- (i) Machinist
 - (ii) Supervisor
 - (iii) Inspector
 - (iv) Sweeper
- (n) The payment made to the following is cost of indirect labour
- (i) Time keeper
 - (ii) Welder
 - (iii) Moulder
 - (iv) Turner
- (o) Cost of preparing drawings for the manufacture of a particular product is
- (i) Cost of direct labour
 - (ii) Cost of indirect labour
 - (iii) Direct expenses
 - (iv) Indirect expenses

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