

Umeschandra College

B. com Internal Examination - 2023

Semester - II

Subject : Cost & Management Accounting - I

Full Marks: 10

Answer any one :

Q1. (a) What is labour turnover ?

(b) From the following data given by the personal department calculate the labour turnover rate :

(a) Separation method; (b) Replacement method; (c) Flux method.

Number of workers on the pay-roll:

At the beginning of the month 900

At the end of the month 1,100

During the month, 10 workers left, 40 workers were discharged and 150 workers were recruited. Of these, 25 workers are recruited in the vacancies of those leaving, while the rest were engaged for an expansion scheme. 2+8=10

Q2. a) What do you mean by Perpetual Inventory System?

b) SGN Ltd. provides the following information in respect of material 'X':

Supply period : 5 to 15 days

Rate of Consumption:

Average 15 units per day

Maximum 20 units per day

Yearly 5,000 units

Ordering costs : Rs. 20 per order

Purchase price per unit : Rs.50

Storage costs : 10% of unit value.

Compute: (i) Re-order level; (ii) Minimum level (iii) Maximum level. 2+8=10

Q3. (a) Define Machine Hour rate method.

(b) Distinguish between Cost Allocation and Cost Apportionment. 3+7=10

Q4. (a) What are the advantages of Process Costing?

(b) From the undernoted particulars, prepare a statement of cost showing, inter alia, the prime cost, works cost, total cost and sale price per unit:

Total number of units produced - 2,000

Raw materials consumed	1,40,000
Wages	60,000
Power and fuel	15,000
Carriage inward	4,000
Packing expenses	4,000
Salary paid to production staff	25,000
Depreciation on plant and machinery	3,000
Office expenses	10,000
Profit on sale will be 15% of the sale price.	
	4+6=10

UMESCHANDRA COLLEGE
(Main and Extended campus)
Internal Assessment-2023
B.COM, Year 1: Semester II
Sub: Business Communication

Full Marks: 10

Attempt any one out of 3 Questions.

- 1. A) Write a short note on Feedback' (2)**
- B) Write any four differences between formal and informal communication. (2)**
- C) Define social media networking. (1)**
- D) Explain briefly what is semantic barrier. (2)**
- E) Define Agenda. (1)**
- F) Explain why using Video conferencing is beneficial for business. (2)**

Or

- 2. Write a notice of first Annual general meeting of a company. (10)**

Or

- 3. Prepare a CV . (10)**

UMESCHANDRA COLLEGE

SUBJECT : COMPANY LAW

Marks
Awarded

Examiner

NAME:.....C.U ROLL NO.....
 C.U. REGISTRATION NO.....MOBILE NO.....
 MAIL ID.....COLLEGE ROLL NO.....
 SECTION.....ROOM NO..... DATE.....

Choose the correct option in the following questions and cross the right box with Black Ball Point pen. If any box is crossed by mistaken then fill up the box and put the cross mark in the right answer box.

1. Match List I with List II

List -I

- (a) CSR
- (b) MOA
- (C) AOA
- (d) KMP

List -II

- I) Section - 5
- ii) Section - 2(51)
- iii) Section - 4
- iv) Section - 135

Options

- (A) (a) iv (b) i (c) iii (d) ii
- (B) (a) iv (b) iii (c) i (d) ii
- (C) (a) iv (b) ii (c) iii (d) i
- (D) (a) iv (b) iii (c) ii (d) i

2. Which is the Incorrect option.

Statement: Contained of Memorandum of Association (MOA)

- (A) Name Clause.
- (B) Subscription clause
- (C) Resolution Clause
- (D) Liability clause.

3. KMP may be director of any company with permission of _____

- (A) CG
- (B) ROC
- (C) Board
- (D) Shareholders

4. The _____ Company can be either private limited company or a public limited Company where the capital is not divided into shares .

- (A) Company limited by share
- (B) Company limited by Guarantee
- (C) One person Company (OPC)
- (D) Unlimited Company

5. Which one of the following statements is False
- (A) Only ordinary Business is transacted at Annual General Meeting (AGM)
 - (B) Only Legal issues is discussed at Extra-ordinary General Meeting (EGM)
 - (C) Only Ordinary and Special Business are transacted at Extra-ordinary General Meeting (EGM).
 - (D) Only Special Business is transacted at Extra-ordinary General Meeting (EGM).
6. Sweat Equity share means equity shares issued by a company to its directors or employee:
- (A) At a discount
 - (B) For consideration , other than cash, for providing their know-how.
 - (C) For making available rights in the nature of intellectual property rights or value addition.
 - (D) All of the above.
7. The shares or debentures or other interest of any member in a company shall be?
- (A) Non- Transferable tangible immovable property.
 - (B) Transferable tangible movable property.
 - (C) Transferable intangible movable property.
 - (D) Non-Transferable intangible immovable property.
8. Which of the following shares can be issued at discount?
- (A) Sweat Equity Share.
 - (B) Equity Share.
 - (C) Preference Share.
 - (D) All of the Above.
9. If a company is instructed to change its name, which resembles the name of an existing company then the company can change the name by _____
- (A) Passing a special resolution
 - (B) Obtaining permission from the Central Government
 - (C) Passing an ordinary resolution
 - (D) Obtaining permission from the Registrar of Company
10. _____ are companies created by a special act of the legislature.
- (A) Statutory Company
 - (B) Registered company
 - (C) Public limited company
 - (D) Private limited company

Countersigned on Verification

UMESCHANDRA COLLEGE
(Main and Extended campus)

Internal Assessment-2023 B.COM, Year 1: Semester II

Marks
Awarded

Examiner

MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT (Hons and General) Paper: CC-2.2 Chg

Full Marks: 10

NAME:.....C.U ROLL NO.....

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SECTION.....ROOM NO..... DATE.....

Choose the correct option in the following questions and cross the right box with Black Ball Point pen. If any box is crossed by mistaken then fill up the box and put the cross mark in the right answer box.

1. Demographic grouping of consumers can be done based on:

- a) Age, income and education
- b) Age, gender, occupation and income
- c) Education, occupation and income
- d) Age and gender only

2. Market segmentation is:

- a) The process of dividing market into homogeneous groups
- b) The process of aggregating all consumer groups
- c) The process of selecting attractive consumer group
- d) The process of merging heterogeneous groups

3. Industrial goods are sold to:

- a) End consumers
- b) Business customers
- c) Educational institutes only
- d) Government agencies

4. The marketer enjoys the most freedom to set price in:

- a) Purely competitive market
- b) Monopolistic market
- c) Oligopolistic market
- d) Monopoly market

5. During personal selling communication is done:
- a) In the newspaper
 - b) Through TV
 - c) Face to face in person
 - d) Through outdoor hoarding
6. What are the main factors which enhance ability?
- a) Knowledge and intelligence
 - b) Knowledge and diligence
 - c) Knowledge and skill
 - d) None of the above
7. Macro forecasts of human resource planning are done at the:
- a) National level
 - b) Industry/ sector level
 - c) Region or state level
 - d) All the options
8. Which of these is the most important external Factor governing recruitment?
- a) Sons of the soil
 - b) Labour market
 - c) Unemployment rate
 - d) Supply and demand
9. Which of the following is incorrect?
- a) Training is conducted to develop people
 - b) Training is conducted just to utilise unused funds
 - c) Training is conducted to meet organizational needs
 - d) All the options
10. Which factor is not considered during job evaluation?
- a) Requisite knowledge and skills
 - b) Specific training need or qualifications
 - c) Family background of an employee
 - d) Accountability and responsibility

Countersigned on Verification

UMESCHANDRA COLLEGE

(Main and Extended campus)

Internal Assessment-2023 B.COM, Year 1: Semester II

ENVIRONMENTAL STUDIES (Hons and General) Paper: [AECC-2]

Marks
Awarded

Examiner

Full Marks: 10

NAME:.....C.U ROLL NO.....

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Choose the correct option in the following questions and cross the right box with Black Ball Point pen. If any box is crossed by mistaken then fill up the box and put the cross mark in the right answer box.

1. How many biogeographical regions are there in India?
 - a) 10
 - b) 9
 - c) 11
 - d) 12
2. Periyar National Park is situated in :
 - a) Assam
 - b) Madhya Pradesh
 - c) Kerala
 - d) Bihar
3. The term 'Ecology' was first coined by-
 - a) Artur G. Tansley
 - b) Ernst Haeckel
 - c) E. P. Odum
 - d) Rachel Carson
4. The gas responsible for Bhopal gas disaster:
 - a) Sulphur dioxide
 - b) Ammonia
 - c) Methyl isocyanate (MIC)
 - d) Phosgene

5. The study of human population is called-
- a) Demography
 - b) Sampling
 - c) Diversity
 - d) Limnology
6. What is the unit of measuring earthquake?
- a) Percentage
 - b) Decibel
 - c) Microgram
 - d) Richter scale
7. Environmental (Protection) Act was passed in the year of
- a) 1988
 - b) 1986
 - c) 1992
 - d) 2002
8. What one of the following is not a renewable source of energy?
- a) Fossil fuels
 - b) Wind Energy
 - c) Solar Energy
 - d) Geothermal Energy
9. Terrestrial part of earth is called :
- a) Biosphere
 - b) Lithosphere
 - c) Stratosphere
 - d) Troposphere
10. When more than two food chains are interlinked it is called
- a) Biome
 - b) Food web
 - c) Food pyramid
 - d) Nutrient cycle

Countersigned on Verification

UMESCHANDRA COLLEGE
(Main and Extended campus)Internal Assessment-2023 B.COM, Year 1: Semester II
E-COMMERCE (Hons and General) Paper: GE 2.1 CHG

Marks Awarded
Examiner

Full Marks: 5

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Choose the correct option in the following questions and cross the right box with Black Ball Point pen. If any box is crossed by mistaken then fill up the box and put the cross mark in the right answer box.

1. What is a QR code used for in digital financial transactions?
 - a) Encrypting sensitive user information
 - b) Generating OTPs for authentication
 - c) Enabling quick and easy payments
 - d) Providing transaction history
2. Customer retention within the framework of E-CRM means:
 - a) Approaching customers to attract towards the target group/
 - b) Find out target customers
 - c) Encouraging customers to buy more and more
 - d) Approaching customers to buy further products by means of personalised
3. A core component of the extended e-supply chain is:
 - a) CRM
 - b) ERP
 - c) POS
 - d) CSS
4. Digital Signature is:
 - a) An encrypted signature of an sender
 - b) Scanned signature on computer
 - c) An authentication of an electronic record by typing it uniquely to a key only a sender knows
 - d) Non-certified signature
5. Amazon. com is well know for which E-Commerce marketing technique:
 - a) Banner ads
 - b) Pop-up ads
 - c) Affillated programs
 - d) Viral Marketing