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R-19

Code: 9P1A33

M.B.A. III Semester Supplementary Examinations July 2021

Cost and Management Accounting

Max. Marks: 60

Time: 3 Hours

Answer any five questions by choosing one question from each unit (5 x 12 = 60 Marks)

Marks	CO	Blooms Level
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UNIT-I

1. What is accounting? Discuss the role of accounting information in planning and control of a firm.

12M	1	L2
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OR

2. Compute the machine hour rate from the following information.

Particulars	Amount (Rs.)
Cost of machine	100000
Installation charges	10000
Estimated scrap value after the expiry of its life (15 years)	5000
Rent and rates for the work shop per month	200
General lighting for the work shop per month	300
Insurance premium for the machine per annum	960
Repair and maintenance expenses per annum	1000
Power consumption - 10 units per hour	-
Rate of power per 100 units	20
Estimated working hours per annum 2,200 This includes setting up time of 200 hours	
Shop supervisor's salary per month	600

The machine occupies ¼ th area of the total area of work shop. The supervisor is expected to devote 1/5th of his time in supervising the machine.

12M	1	L3
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UNIT-II

3. The following figures have been extracted from the cost records of a company for the year 2019

	Rs.
Direct materials	70,000
Direct wages	60,000
Factory OH	30,000
Administration OH	48,000
Selling OH	32,000
Distribution OH	16,000
Profit	64,000

A work order has been executed in 2020 and the following expenses have been incurred

Materials Rs.10,000

Wages Rs.6,000

Assume the rate of factory OH has gone up by 20%. The Administrative OH has gone up by 10%. Selling OH are Rs.3,000 and Distribution OH are Rs.134.

Prepare a Cost Sheet and find out, at what price would the product be sold so as to earn the same rate of net profit on selling price?

12M	2	L2
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OR

4. Explain the possible causes of normal and abnormal process losses. How are these dealt with in cost accounts? 12M 2 L4

UNIT-III

5. Management Accounting is the extension of Financial Accounting. Elucidate and explain the need of Management Accounting. 12M 3 L3

OR

6. What is transfer pricing? Explain objectives and various methods of transfer pricing? 12M 3 L2

UNIT-IV

7. What do you understand by the term "cost-volume-profit" relationship? Why is this relationship important in business management? 12M 4 L3

OR

8. Use the following information and explain that how the reduction in selling price would affect the margin of safety?

Particulars	Amount	amount
Selling price per unit	-	40
Variable cost:		
Material	12	--
Labour	8	--
Overheads	4	24

Fixed cost is Rs. 8, 000.

Full capacity of the Plant is 5, 000 units.

Reduced selling price is Rs. 32 per unit.

12M 4 L5

UNIT-V

9. Define standard costing. Explain general principles, uses and limitations of standard costing. 12M 5 L2

OR

10. Summarized below are the income and expenditure forecasts of Gemini Ltd. For the month of March to August, 2020.

Month	Sales (credit)	Purchases (all credit)	Wages	Manufacturing expenses	Office expenses	Selling expenses
March	60,000	36,000	9,000	4,000	2,000	4,000
April	62,000	38,000	8,000	3,000	1,500	5,000
May	64,000	33,000	10,000	4,500	2,500	4,500
June	58,000	35,000	8,500	3,500	2,000	3,500
July	56,000	39,000	9,500	4,000	1,000	4,500
August	60,000	34,000	8,000	3,000	1,500	4,500

You are given the following further information:

- (a) Plant costing Rs.16,000 is due for delivery in July payable 10% on delivery and the balance after three months.
 (b) Advance tax of Rs.8,000 is payable in march and June each.
 (c) Period of credit allowed (i) by suppliers 2 months and (ii) to customers 1 month.
 (d) Lag in payment of manufacturing expenses ½ month.
 (e) Lag in payment of all other expenses 1 month.

You are required to prepare a cash budget for three months starting on 1st May, 2020 when there was a cash balance of Rs.8,000.

12M 5 L5

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R-19

Code: 9P1A37B

M.B.A. III Semester Supplementary Examinations July 2021

GST & Customs Law

Max. Marks: 60

Time: 3 Hours

Answer all five units by choosing one question from each unit (5 x 12 = 60 Marks)

Marks	CO	Blooms Level
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UNIT-I

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|----|----------------------------------------------------------------|-----|---|---|
| 1. | Describe the salient features of GST. Add a note on its Model. | 12M | 1 | 1 |
|----|----------------------------------------------------------------|-----|---|---|

OR

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|----|----------------------------------------------------------------|-----|---|---|
| 2. | Illustrate constitutional amendment of GST and its objectives. | 12M | 2 | 3 |
|----|----------------------------------------------------------------|-----|---|---|

UNIT-II

- | | | | | |
|----|------------------------------------------------------------------------------|-----|---|---|
| 3. | Describe GST council structure, its powers and appointments of SGST and GST. | 12M | 3 | 1 |
|----|------------------------------------------------------------------------------|-----|---|---|

OR

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|----|----------------------------------------------------------------------------|-----|---|---|
| 4. | Define IGST Act and explain Aggregate turnover and Adjudicating authority. | 12M | 3 | 2 |
|----|----------------------------------------------------------------------------|-----|---|---|

UNIT-III

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|----|---------------------------------------------------|--|---|---|
| 5. | Write a note on: | | | |
| | a) Deemed Registration | | 4 | |
| | b) Time of supply of Goods and Services | | 4 | |
| | c) Computation of taxable value and tax liability | | 4 | 2 |

OR

- | | | | | |
|----|--------------------------------------------------------------------|--|---|---|
| 6. | Differentiate inter-state supply Vs Intra-state supply under IGST. | | 2 | 2 |
|----|--------------------------------------------------------------------|--|---|---|

UNIT-IV

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|----|---------------------------------------------------------------|--|----|---|
| 7. | Write a short notes: | | | |
| | a) Distribution of credit by input service distribution (ISD) | | 6M | |
| | b) TCS-Reversal and reclaim of input tax credit. | | 6M | 2 |

OR

8. A Bangalore based company named Mithras traders was engaged in retail traders business since 2005. It provides the following details of its inward and outward supplies made during the month of June 2020.

S.No	Item	Inward Supplies	Outward Supplies
1	Dairy Bars	2,00,000	2,20,000
2	Biscuits	80,000	1,00,000
3	Wafer packets	75,000	60,000
4	Sugar Candies	40,000	40,000

The rates of tax under IGST on the items are 5%, 12%, 12% and 18% respectively. You are required to calculate the amount of IGST payable and the date by which the due tax is to be paid by the trader for the month of July, 20 after availing the Input Credit.

12M	3	5
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UNIT-V

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|----|-----------------------------------------|--|----|---|
| 9. | Write a short notes on:: | | | |
| | a) Rates and valuation of customs duty. | | 6M | |
| | b) Duty drawbacks schemes | | 6M | 2 |

OR

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|-----|--------------------------------------------------------|-----|---|---|
| 10. | Discuss about the types of valuation for customs duty. | 12M | 2 | 3 |
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Code: 9P1A32

M.B.A. III Semester Supplementary Examinations July 2021

Retail Management

Max. Marks: 60

Time: 3 Hours

Answer all five units by choosing one question from each unit (5 x 12 = 60 Marks)

	Marks	CO	Blooms Level
UNIT-I			
1. What is Retailing? Explain in detail the function, Characteristics and benefits of Retailing	12M	CO1	L2
OR			
2. Explain the various types of retail stores with Suitable examples?	12M	CO1	L2
UNIT-II			
3. What do you Understand by Retail strategy? Explain in detail the strategic retail planning process	12M	CO2	L2
OR			
4. Summarize the key criteria's to be consider while selecting a retail site with suitable examples	12M	CO2	L2
UNIT-III			
5. What is Retail Communication? Classify the various steps involved in developing and implementing a retail communication program	12M	CO3	L4
OR			
6. What do you understand by Retail Mix? Describe the 7 P's of the Retail Mix with a diagram?	12M	CO3	L2
UNIT-IV			
7. You are appointed as a HR manager for a newly opened Hypermarket and you are asked to prepare Job functions of different categories of employees? Design the job functions of different category of employees?	12M	CO4	L6
OR			
8. Illustrate merchandise presentation techniques with suitable examples?	12M	CO4	L2
UNIT-V			
9. <i>"CRM helps retailers with complete retail management solutions and a comprehensive set of tools which helps to sell much smarter"</i> , Justify & Elaborate your discussion through Zoho CRM for Retail Industry	12M	CO5	L5
OR			
10. How to Build a CRM Strategy? Discuss the important steps for creating a CRM Strategy for your Business.	12M	CO5	L2
