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**R-17**

**Code: 7P1A31**

M.B.A. III Semester Supplementary Examinations April 2019

**Logistic and Supply Chain Management**

Max. Marks: 60

Time: 3 Hours

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

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**UNIT-I**

1. Explain about the elements of Logistics? 12M

**OR**

2. Elaborate about customer accommodation in LSCM? 12M

**UNIT-II**

3. Discuss about the relationships in Material functions SCM? 12M

**OR**

4. How do you achieve Strategic fit in SCM? 12M

**UNIT-III**

5. Describe transportation Management in supply chain logistics operations? 12M

**OR**

6. Explain about the packaging and material handling? 12M

**UNIT-IV**

7. a) Discuss about total cost integration? 6M

b) How do you formulate Logistical Strategy? 6M

**OR**

8. Explain about Logistics Environmental Assessment? 12M

**UNIT-V**

9. Illustrate Advanced planning and Scheduling in SCM? 12M

**OR**

10. What do you understand benchmarking and describe various forms of benchmarking in SCM? 12M

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| <b>R-17</b> |
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**Code: 7P1A33**

M.B.A. III Semester Supplementary Examinations April 2019

**Cost and Management Accounting**

Max. Marks: 60

Time: 3 Hours

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

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| <b>UNIT-I</b> |
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1. What is management accounting? State the differences between financial Accounting and management accounting. 12M

**OR**

2. a) Discuss the importance of 'Machine Hour' as a basis for the absorption of factory overhead. 7M  
b) Describe the main features of activity based costing. 5M

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| <b>UNIT-II</b> |
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3. Explain the possible causes of normal and abnormal process losses. How are these dealt with in cost accounts? 12M

**OR**

4. The following figures have been extracted from the cost records of a company for the year 2015

|                   | 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 2016 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

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| <b>UNIT-III</b> |
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5. "Marginal costs are primarily used in guiding decisions yet to be made." Explain the statement giving examples. 12M

**OR**

6. A company wants to buy a new machine to replace one which is having frequent break-down. It received offers for two models M<sub>1</sub> and M<sub>2</sub>. Further details regarding these models are given below:

|  | M <sub>1</sub> | M <sub>2</sub> |
|--|----------------|----------------|
| Installed capacity (units)                   | 10,000         | 10,000         |
| Fixed overhead per annum (Rs.)               | 2,40,000       | 1,00,000       |
| Estimated profit at the above capacity (Rs.) | 1,60,000       | 1,00,000       |

The product manufactured using this type of machine (M<sub>1</sub> or M<sub>2</sub>) is sold at Rs. 100 per unit. You are required to determine:

- Break even level of sales for each model.
- The level of sales at which both the models will earn the same profit
- The model suitable for different level of demand for the product. 12M

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| <b>UNIT-IV</b> |
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7. What do you understand by the term “cost-volume-profit” relationship? Why is this relationship important in business management? 12M

**OR**

8. You are given the following data:

|           | Sales (Rs.) | Profit (Rs.) |
|-----------|-------------|--------------|
| Year 2015 | 1,20,000    | 8,000        |
| Year 2016 | 1,40,000    | 13,000       |

Find out:

- P/V Ratio.
- Break- Even point.
- Profit when sales are Rs. 1,80,000.
- Sales required to earn a profit of Rs. 12,000.
- Margin of safety in year 2016. 12M

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| <b>UNIT-V</b> |
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9. What are the essentials of a good budgetary control system? Explain its advantages & limitations. 12M

**OR**

10. Prepare a flexible budget for production at 80% and 100% activity on the basis of the following information:

|                            |   |                         |     |
|----------------------------|---|-------------------------|-----|
| Production at 50% capacity | - | 5,000 units             |     |
| Raw materials              | - | Rs.80 per unit          |     |
| Direct labour              | - | Rs.50 per unit          |     |
| Direct expenses            | - | Rs.15 per unit          |     |
| Factory expenses           | - | Rs.50,000 (50% fixed)   |     |
| Administrative expenses    | - | Rs.60,000(60% variable) | 12M |

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