

Reg. No.

Name : ..

Fifth Semester B.Com. Degree Examination, December 2022

First Degree Programme under CBCSS

Core Course

CO 1541/CC 1541 – FUNDAMENTALS OF INCOME TAX

(2018 Admission onwards)

(Common for Commerce/Commerce with Computer Application)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions. Each question carries **1** mark.

1. Define previous year.
2. Who is representative assessee?
3. In which previous year income of a person leaving India will be taxed?
4. What is meant by unrealized rent?
5. What is unrecognized fund?
6. What is meant by gratuity?
7. What is Annual value?
8. What is clubbing of income?
9. What is meant by capital gain?
10. Who can claim deduction under section 80D?

(10 × 1 = 10 Marks)

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SECTION – B

Answer any **eight** questions. Each question carries **2** marks.

11. What is provident fund?
12. Distinguish between direct tax and indirect tax
13. What is the scope of income of an ordinarily resident?
14. What is meant by gross annual value?
15. What do you mean by capital expenditure and revenue expenditure?
16. What do you mean by gross total income?
17. How do you determine residential status of a company?
18. Who is a Deemed Resident?
19. State any five disallowed expenses in computing business income.
20. What is 'transfer' for the purpose of capital gains?
21. How is long term capital gain computed?
22. What is meant by indexation?
23. What is the taxability of family pension?
24. State any five exempted incomes under section 10.
25. What is meant by bond washing transaction?
26. During the year 2020-21, Mr. Ramesh, a bank employee at Calicut received basic salary Rs. 60,000, DA Rs. 24,000 and HRA Rs. 7,000. However, the actual rent paid by the employee is Rs. 12,000. Compute the taxable HRA.

(8 × 2 = 16 Marks)

SECTION – C

Answer any **six** questions. Each question carries **4** marks.

27. Which are the incomes from house property fully exempt from tax?
28. How do you compute exemption given under encashment of earned leave?
29. What are the deductions allowable in computing income from other sources?
30. Explain the situations where income of one person is treated as income of another?
31. How do you compute exemption given under gratuity?
32. Describe the residential status of HUF.
33. Briefly describe Section 80D regarding deduction to be allowed from total income?
34. From the following information, compute the income from house property of Mrs. Arya for the financial year 2020-21 :
Municipal valuation Rs. 3,00,000 p.a.
Fair rental value Rs. 2,80,000 p.a.
Standard rent Rs. 2,60,000 p.a.
Municipal taxes paid by the tenant Rs. 20,000.
The house was self occupied for 4 months and let out at the rate of Rs. 40,000 per month, for the remaining 9 months. The assessee paid Rs. 18,000 interest during the year 2020-21, on a loan taken for the construction of the house.
35. Mr. Suresh, a citizen of India went to France for higher studies on 31st March, 2019 and came back to India on 15th August 2020. Determine his residential status for the A.Y. 2021-22.
36. Mr. Sreedhar purchased a land on 2.08.2001 for Rs.5,00,000. The land was sold by him on 17.09.2020 for Rs. 30,00,000. Expenses on sale were 2% of the transfer price. Compute the taxable LTCG. (CII : 2001-02 = 100, 2020-21 = 301).

37. XYZ Ltd. used the following fixed assets in its business for the assessment year 2021-22 :

- (a) Factory building W.D.V on 1-4-2020 Rs. 6,00,000
Additions during the year (completed on 1-12-2020) Rs. 3,00,000
Rate of depreciation - 10%
 - (b) Furniture and fittings W.D.V. on 1-4-2020 Rs. 2,00,000
Rate of depreciation -10%
- Compute the total amount of depreciation.

38. From the following information compute income from other sources of Mr. Raghu :

- (a) As a director of a company he received directors fee Rs. 50,000.
- (b) He received interest on deposits from cooperative bank Rs. 8,000.
- (c) Received winnings from lottery Rs. 10,500.
- (d) Received dividend from a foreign company Rs. 12,000.
- (e) Income from agriculture in England Rs. 1,00,000.
- (f) Received honorarium for delivering lectures in a registered society Rs. 3,000.

(6 × 4 = 24 Marks)

SECTION – D

Answer any **two** questions. **Each** question carries **15** marks.

- 39. Explain the calculation of the value of rent free house under the head salaries.
- 40. What are the different kinds of Provident Funds? Explain the provisions of Income Tax Act regarding these?
- 41. Explain the exempted capital gains under section 54.

Gogul, a manager in A One Ltd. in Mumbai. His monthly emoluments were as follows :

- (a) Salary Rs. 50,000
- (b) D.A. Rs. 8,000
- (c) Travelling allowance for official tours Rs. 4,000
- (d) Entertainment allowance Rs. 2,000
- (e) City compensatory allowance Rs. 3,000
- (f) Employer's contribution to PF (recognized) Rs. 50,000
- (g) PF contribution by Mr. Gogul Rs. 36,000
- (h) Deputation allowance Rs. 5,000
- (i) Festival allowance Rs. 1,000
- (j) Large car with chauffer whose salary Rs. 9,000 per month

During the previous year he paid employment tax Rs. 1,500 to the Mumbai Municipal Corporation.

Compute his taxable salary for the A.Y. 2021-22.

43. From the following Profit and Loss Account of Mr. Unnikrishnan, compute income from business as well as his total income for the assessment year 2021-22 :

	Amount (Rs.)		Amount (Rs.)
Salaries and wages	35,000	Gross profit	97,000
Bad debts	5,000	Dividends	20,000
Rent, rates and taxes	6,400	Rent from property	10,000
Fire and insurance premium of factory	3,000		
Advertisement	1,900		
Charities	600		
Discount	2,500		
Postage	500		
Donations	2,000		
Income tax	6,000		
Loss of stock	4,000		

	Amount (Rs.)	Amount (Rs.)
Repairs of house property	1,000	
Audit fees	600	
House hold expenses	10,000	
Life insurance premium	4,000	
Net profit	44,500	
	<u>1,27,000</u>	<u>1,27,000</u>

44. Compute tax liability of Mrs. Reshmi from the following information for the A.Y. 2021-22 :

- (a) Profit from business Rs. 50,000
- (b) Share of profit from a firm Rs. 5,000
- (c) Income from house property Rs. 2,10,000
- (d) Interest on Govt. Securities Rs. 40,000
- (e) Agricultural income from India Rs. 30,000
- (f) Amount withdrawn from Public PF Rs. 3,000
- (g) Purchased NSC VII issue Rs. 10,000
- (h) Deposited in PPF Rs. 20,000

(2 × 15 = 30 Marks)

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Reg. No. :

Name :

Fifth Semester B.Com. Degree Examination, December 2022

First Degree Programme under CBCSS

**Core Course : CO 1543/CC1543/CX 1543/TT 1543/HM 1543 —
MARKETING MANAGEMENT**

(2018 Admission onwards)

**(Common for Commerce/Commerce with Computer
Applications/Commerce and Tax Procedure and Practice/Commerce and
Hotel Management and Catering/Commerce and Tourism and Travel
Management)**

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in **one** word or to a maximum of **two** sentences each. Each question carries **1** mark.

1. Define marketing.
2. What do you mean by social marketing?
3. What do you understand by consumer behaviour?
4. Define market segmentation.
5. What is product development?
6. Define brand name.
7. Define advertisement.

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8. What do you mean by intensive distribution?
9. What is logistics management?
10. What is sales promotion?

(10 × 1 = 10 Marks)

SECTION – B

Answer any **eight** questions in not exceeding **one** paragraph each. Each question carries **2** marks.

11. “Modern marketing is competition-oriented” – Comment.
12. Enumerate the different forms of cause marketing.
13. What are the benefits offered by relationship marketing?
14. Enumerate the steps in target marketing.
15. What are the benefits of on-line marketing to potential buyers?
16. Explain briefly the major steps involved in the consumer decision making process.
17. What is product diversification?
18. Enumerate the factors influencing product mix.
19. Give the broad classification of products.
20. What are the requisites of a good package?
21. Distinguish between penetration pricing strategy and competitive strategy.
22. What is meant by outdoor advertisement? What are its different forms?
23. Give any two limitations of newspaper advertisement.
24. Give a brief account of vertical distribution channel.

25. Name the major methods adopted to evaluate communication of advertising.
26. Mention any four requisites of a good advertisement copy.

(8 × 2 = 16 Marks)

SECTION – C

Answer any **six** questions in about **120** words each. Each question carries **4** marks.

27. Differentiate marketing from selling.
28. Briefly explain the importance of marketing to companies and consumers.
29. Enumerate the objectives of market segmentation.
30. What are the factors to be considered while selecting a suitable channel of distribution?
31. Explain the modern concept of marketing.
32. Explain the significance of the study of Consumer behaviour.
33. What are the characteristics of consumer behavior?
34. What are the objectives of advertising?
35. What do you understand by sales force promotion? Explain the various schemes of sales force promotion?
36. What are the advantages and limitations of television advertising?
37. What are the limitations of sales promotion?
38. Explain the factors influencing promotion mix decisions.

(6 × 4 = 24 Marks)

SECTION – D

Answer any **two** questions in not exceeding **4** pages each. **Each** question carries **15** marks.

39. What are the characteristics of services?
40. Elucidate the factors affecting marketing mix.
41. Discuss the various bases of market segmentation.
42. Define Product Life Cycle. Elucidate the various phases of PLC.
43. Discuss in detail the importance of pricing.
44. Discuss in detail the different kinds of advertising.

(2 × 15 = 30 Marks)

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Reg. No. :

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Fifth Semester B.A./B.Sc./B.Com. Degree Examination, December 2022

First Degree Programme under CBCSS

Physical Education

Open Course

**PE 1551 : HEALTH AND FITNESS EDUCATION
(2019 Admission Onwards)**

Time : 3 Hours

Max. Marks : 80

PART – A

Answer **all** questions. Each question carries **1** mark.

1. Name a test for assessing cardio respiratory fitness.
2. What is blood pressure?
3. What do you mean by endomorph?
4. Define speed in relation to sports.
5. What is the normal value of blood pressure?
6. What is Kyphosis?
7. Define stress.
8. What is the normal resting heart rate of an adult?
9. Name any one forward bending asana.
10. List the three exercise intensity.

(10 × 1 = 10 Marks)

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PART – B

Answer any **eight**. Each question carries **2** marks.

11. Write a note on physical health.
12. What do you understand by cardio respiratory fitness?
13. Which exercise you prescribe for improving flexibility?
14. From the eight limbs of yoga name the first two limbs.
15. Write briefly about meditation.
16. Define aerobic exercise.
17. What are the causes of Lordosis?
18. List the dimensions of health.
19. List the organs connected with circulatory system.
20. What is balanced diet?
21. Define Physical education.
22. What is exercise prescription?
23. List the benefits of exercise.
24. What is tidal volume?
25. List the macro and micro nutrients required by us.
26. What are the benefits of Pawanmuktasana?

(8 × 2 = 16 Marks)

PART – C

Answer any **six**. Each question carries **4** marks.

27. Brief the biological factors affecting health.
28. Write the management of diabetes mellitus.

29. Write the first aid measure for dog bite.
30. Suggest remedial measure for Lordosis.
31. Explain the technique of performing Bhujangasana.
32. How will you manage stress?
33. What is sprain? How will you manage sprain?
34. Explain the social dimension of health.
35. What are the causes of Obesity?
36. Write a short note about 'yama' of ashtanga yoga.
37. What are the five 'niyamas' in ashtanga yoga.
38. What are the principles of First Aid?

(6 × 4 = 24 Marks)

PART – D

Answer any **two** questions. Each question carries **15** marks.

39. Define Health. Explain the dimensions of Health.
40. What is circulatory system? Elaborate the effect of exercise on circulatory system.
41. Explain the components of Health related physical fitness.
42. Explain the components of performance related physical fitness.
43. What do you understand by good posture? Explain the importance of posture.
44. Describe the factors affecting health.

(2 × 15 = 30 Marks)

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Fifth Semester B.A. Degree Examination, December 2022

First Degree Programme under CBCSS

Malayalam

Open Course

ML 1551.1 : കേരളീയകലകൾ

(2018 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

- I. ഒരു വാക്കിലോ പരമാവധി രണ്ടു വാക്യത്തിലോ ഉത്തരമെഴുതുക.
1. ഭാരതത്തിൽ ഏറ്റവും കൂടുതൽ ചുവർചിത്രങ്ങൾ ഉള്ളത് എവിടെയാണ്?
2. വായുകോൺ എന്നറിയപ്പെടുന്ന ദിക്കേതാണ്?
3. 'അമ്മ' എന്ന ശില്പം തകരപ്പാളികൊണ്ട് നിർമ്മിച്ചത് ആരാണ്?
4. ഖലൂരിക എന്ന വാക്ക് എന്തുമായി ബന്ധപ്പെട്ടിരിക്കുന്നു?
5. കഥകളിയിലെ സ്ത്രീവേഷത്തിന്റെ പേര്.
6. ചന്ദ്രവളയം എന്ന വാദ്യം ഉപയോഗിക്കുന്നത് ഏതു പാട്ടു പാടുമ്പോഴാണ്?
7. പടയണിയിൽ ഏറ്റവും വലിയ കോലം ഏത്?
8. കുഞ്ചൻ നമ്പ്യാരുടെ കല്യാണസൗഗന്ധികം ഏതുതരം തുള്ളലാണ്?

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9. പഞ്ചവാദ്യത്തിലെ ഉപകരണങ്ങൾ ഏതെല്ലാം?

10. 'കഥാപ്രസംഗകല' ആരുടെ കൃതിയാണ്?

(10 × 1 = 10 Marks)

II. ഒരു ഖണ്ഡികയിൽ കവിയാതെ ഏതെങ്കിലും എട്ടു ചോദ്യത്തിന് ഉത്തരമെഴുതുക.

11. മുഖത്തെഴുത്തിലെ വൈവിധ്യങ്ങൾ എന്തെല്ലാമാണെന്ന് പരിശോധിക്കുക.

12. വാസ്തുലക്ഷണത്തിൽ ഭൂമിയുടെ തെരഞ്ഞെടുപ്പിനുള്ള പ്രാധാന്യമെന്ത്?

13. വടക്കൻ കളരിയുടെ അവാന്തരവിഭാഗങ്ങൾ ഏതെല്ലാമാണ്?

14. കൈകൊട്ടുകളിപ്പാട്ടിന്റെ പിന്നിലുള്ള ഐതിഹ്യം എന്താണ്?

15. അനുഷ്ഠാനകലകളെ എത്രയായി തിരിക്കാം? അവ ഏതെല്ലാം?

16. എം.വി. ദേവനെപ്പറ്റി ഒരു കുറിപ്പെഴുതുക.

17. ഒപ്പന ഒരു ജനകീയ കലയാണെന്ന് പറയുന്നത് എന്തുകൊണ്ടാണ്?

18. കലകളെ സാമാന്യകലകൾ എന്നും വിശേഷകലകൾ എന്നും തരംതിരിക്കുന്നതിന്റെ അടിസ്ഥാനമെന്ത്?

19. മറ്റ് നാടോടിനാടകങ്ങളെ അപേക്ഷിച്ച് കാക്കാരിശ്ശിനാടകം വ്യത്യസ്തമായിരിക്കുന്നതിനുള്ള കാരണങ്ങളെന്തെല്ലാമാണ്?

20. ശില്പകലയിലെ രണ്ടുതരം സാങ്കേതികരീതികളെപ്പറ്റി വിവരിക്കുക.

21. പഞ്ചവാദ്യത്തിന്റെ പ്രത്യേകതകൾ എന്തെല്ലാം?

22. ജാതീയമായ പരിഹാസവും വിമർശനവുമാണ് പൊറാട്ടുനാടകങ്ങളുടെ ലക്ഷ്യം. വിശദീകരിക്കുക.
23. വിൽപ്പാട്ടുകളുടെ അവതരണരീതിയും അതിന്റെ സാങ്കേതികത്വങ്ങളും എന്തെല്ലാമാണ്?
24. ശരീരകേന്ദ്രീകൃതകലയും വസ്ത്രകേന്ദ്രീകൃതകലയും തമ്മിലുള്ള വ്യത്യാസങ്ങൾ എന്തെല്ലാമാണ്?
25. ചവിട്ടുനാടകത്തിന്റെ അവതരണക്രമം വിശദീകരിക്കുക.
26. മുടിയേറ്റിന്റെ ഇതിവൃത്തം എന്താണ്?

(8 × 2 = 16 Marks)

III. ഒന്നരപ്പാഠത്തിൽ കവിയാതെ ഏതെങ്കിലും ആറു ചോദ്യത്തിന് ഉത്തരമെഴുതുക.

27. രാജാവിവർമ്മയുടെ ചിത്രരചനാശൈലിയെക്കുറിച്ച് വിശദീകരിക്കുക.
28. ചെറുകുളരി, അങ്കക്കുളരി തുടങ്ങിയവ എന്താണെന്ന് വിവരിക്കുക.
29. പുളളുവൻപാട്ടിന്റെ അവതരണരീതിക്ക് എന്തു പ്രത്യേകതയാണുള്ളത്?
30. മാർഗ്ഗംകളിപ്പാട്ടിന് കല എന്ന രീതി കൈവിട്ട് പാട്ട് എന്ന അവസ്ഥയിൽ മാത്രം നിലനില്ക്കേണ്ടോ എന്ന് പരിശോധിക്കുക.
31. കൂത്ത് എന്ന കലാരൂപത്തെ എങ്ങനെയാണ് സാമൂഹികവിമർശനത്തിനുള്ള ഒരു മാധ്യമമായി ഉപയോഗിച്ചിരുന്നത്?
32. ചുവർചിത്രങ്ങളും കളമെഴുത്തും തമ്മിലുള്ള ബന്ധമെന്താണെന്ന് കണ്ടെത്തുക.
33. കേരളീയ പാരമ്പര്യം അനുസരിച്ച് ഗൃഹനിർമ്മാണത്തിലെ വിവിധ സമ്പ്രദായങ്ങളെ പരിചയപ്പെടുത്തുക.
34. കഥാപ്രസംഗം സഹൃദയരുടെ മനം കവരാൻ ടയാക്കിയ സാഹചര്യങ്ങൾ എന്തെല്ലാം?
35. സ്വാതിതിരുനാൾ, ഇരയിമ്മൻ തമ്പി തുടങ്ങിയവർ കേരളീയസംഗീതത്തിന് നൽകിയ സംഭാവനകൾ വിവരിക്കുക.
36. കലയെ എങ്ങനെയാണല്ലാം വിഭജിക്കാം? വിശദീകരിക്കുക.

37. അധഃസ്ഥിത വിഭാഗത്തിൽപ്പെട്ട വീരനായകന്മാരാണ് പ്രധാനമായും തെയ്യത്തിൽ കെട്ടിയാടപ്പെടുന്നത്. ഉദാഹരണസഹിതം സമർത്ഥിക്കുക.
38. വൈവിധ്യമാർന്ന ശില്പങ്ങൾ നമുക്കു ചുറ്റിലുമുണ്ട്. അവയെ ശില്പത്തിന്റെ പരിധിയിൽ പെടുത്താവുന്നവയാണോയെന്ന് പരിശോധിക്കുക.

(6 × 4 = 24 Marks)

IV. മൂന്നു പുറത്തിൽ കവിയാതെ രണ്ട് ചോദ്യത്തിന് ഉത്തരമെഴുതുക.

39. മോഹിനിയാട്ടത്തിന്റെ ഉത്ഭവവികാസങ്ങളെക്കുറിച്ചും ഇടക്കാലത്ത് ആ കല അധഃപതിച്ചു പോവാനുണ്ടായ കാരണങ്ങളെക്കുറിച്ചും വിശദീകരിക്കുക.
40. ശില്പകലയും വാസ്തുവിദ്യയും തമ്മിലുള്ള ബന്ധം വിശകലനം ചെയ്യുക.
41. നാടൻപാട്ടുകളുടെ വർഗ്ഗീകരണം, വിവിധതരം പാട്ടുകൾ, അവയുടെ അവതരണരീതി തുടങ്ങിയവ വിശദീകരിക്കുക.
42. കഥകളിയിലെ ശാസ്ത്രീയാംശത്തെ വിശകലനം ചെയ്ത് അതൊരു ക്ലാസ്സിക്കൽ കലയായി നിലനിൽക്കുന്നതെങ്ങനെയെന്ന് കണ്ടെത്തുക.
43. ലോകപൈതൃകമായി യുനെസ്കോ അംഗീകരിച്ച ആദ്യത്തെ ഭാരതീയനൃത്തരൂപമാണ് കൂടിയാട്ടം. കൂടിയാട്ടത്തിന് ആ പദവി ലഭിക്കാൻ കാരണമായ പ്രത്യേകതകൾ കണ്ടെത്തുക.
44. വചനകലകൾ എന്നാലെന്നാണെന്നും അതിന്റെ പ്രത്യേകതകളെന്താണെന്നും ഏതെങ്കിലുമൊരു ഉദാഹരണസഹിതം വിശദീകരിക്കുക.

(2 × 15 = 30 Marks)

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Reg. No. :

Name :

Fifth Semester B.Com. Degree Examination, December 2022

First Degree Programme under CBCSS

Core Course

**CO 1542/CC 1542/CX 1542/HM 1542/TT 1542 –
COST ACCOUNTING**

(2018 Admission onwards)

**(Common for Commerce/Commerce with Computer
Application/Commerce and Tax Procedure and Practice/Commerce and
Hotel Management and Catering/Commerce and Tourism and Travel
Management)**

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** the questions in **one** or **two** sentences. Each question carries **1** mark.

1. What is costing?
2. What is cost unit?
3. What is time keeping?
4. What is JIT?
5. What is Bin Card?
6. What is LIFO?

P.T.O.

7. What is Direct Cost?
8. What is EOQ?
9. What is normal wastage?
10. What is stores ledger?

(10 × 1 = 10 Marks)

SECTION – B

Answer any **eight** questions. Each question carries **2** marks.

11. Distinguish between fixed cost and variable cost.
12. What is opportunity cost?
13. What are the objectives of unit costing?
14. What is danger level?
15. What are the bases of apportionment for lighting, power and rent?
16. What is idle time?
17. What is Machine hour Rate?
18. What is Bill of Material?
19. What are the causes of under absorption of overhead?
20. What is secondary distribution?
21. What is Cost Centre?
22. What is the treatment of abnormal loss?
23. What is stock velocity?

24. What is perpetual Inventory system?
25. What is Time wage system?
26. Distinguish cost allocation and cost apportionment.

(8 × 2 = 16 Marks)

SECTION – C

Answer any **six** questions. Each question carries **4** marks.

27. Distinguish between financial accounting and cost accounting.
28. Explain multiple piece rate system.
29. What is ABC analysis?
30. What is Reorder level and maximum level?
31. What are the components of Cost?
32. Explain Labour Turnover and its causes.
33. About 50 items are required everyday for a machine. A fixed cost of Rs. 50 per order is incurred for placing an order. The inventory carrying cost per item amounts to Re. 0.02 per day. The lead period is 32 days. Compute :
 - (a) EOQ
 - (b) Re-order Level.
34. Calculate the earnings of workers A and B under straight piece rate system and Taylor's differential piece rate system from the following particulars :

Normal rate per hour Rs. 1.80

Standard time per unit 20 seconds

Differentials to be applied :

80% of piece rate below standard

120% of piece rate at or above standard.

Worker A produces 1,300 units per day and worker B produces 1,500 units per day.

35. From the following data prepare a reconciliation statement :

	Rs.
Profit as per cost accounts	1,45,500
Works overhead under recovered	9,500
Administrative overheads under recovered	22,750
Selling overheads over recovered	19,500
Over valuation of opening stock in cost accounts	15,000
Over valuation of closing stock in cost accounts	7,500
Interest earned during the year	3,750
Rent received during the year	27,000
Bad debts written off during the year	9,000
Preliminary expenses written off during the year	18,000

36. The accounts of a machine manufacturing company disclose the following information for the six months ending 31-12-18 :

Material used Rs. 1,50,000

Productive wages Rs. 1,20,000

Factory overhead expenses Rs. 24,000

Establishment and general expenses Rs. 17,640

Prepare the cost sheet of the machines and calculate the price which the company should quote for the manufacture of a machine requiring materials valued at Rs. 1,250 and expenditure in productive wages of Rs. 750, So that the price may yield a profit of 20% on the selling price.

37. A machine costing Rs. 20,000 is expected to run for 10 years at the end of which its scrap value is estimated to be Rs. 2,000. Installation charges are Rs. 200, Repair for 10 years life is estimated to be Rs. 1,800 and the machine is expected to run for 2190 hours in a year. Its power consumption would be 15 units per hour at Rs. 5 per 100 units. The machine occupies $\frac{1}{4}$ th of the area of the department and has two points out of total ten for lighting. The foreman has to devote about $\frac{1}{3}$ rd of his time to this machine. The rent for this department is Rs. 300 p.m. and charges for lighting Rs. 80 p.m. The foreman is paid a salary of Rs. 960 p.m. Find out the hourly rate, assuming insurance is @1% p.a and expenses on lubrication are Rs. 9 per month.
38. The standard time for a job is 10 hours. Actual hours taken are 8. Wage rate per hour is Rs. 5. Calculate earnings and effective rate of earnings per hour under Halsey plan.

(6 × 4 = 24 Marks)

SECTION – D

Answer any **two** questions. Each question carries **15** marks.

39. Shriram enterprises manufactures a special product ZED, the following particulars were collected for the year 2018 :

- (a) Monthly demand of ZED 1,000 units
- (b) Cost of placing an order Rs. 100
- (c) Annual carrying cost per unit Rs. 15
- (d) Normal usage 50 units per week
- (e) Minimum usage 25 units per week
- (f) Maximum usage 75 units per week
- (g) Reorder period 4 to 6 week.

Compute from the above :

- (1) Reorder quantity
- (2) Reorder level
- (3) Minimum Level
- (4) Maximum Level
- (5) Average Level.

40. Following is a summary of receipts and issues of a material in a factory during December 2018 :

2018	Dec	1	Opening balance 500 tonnes @ Rs. 20
"	"	3	Issued 70 tonnes
"	"	4	Issued 100 tonnes
"	"	8	Issued 80 tonnes
"	"	13	Received from supplier 200 tonnes @ Rs. 19
"	"	14	Purchased 100 tonnes @ Rs. 21
"	"	16	Issued 180 tonnes
"	"	20	Received from suppliers 240 tonnes Rs. 22
"	"	24	Issued 300 tonnes
"	"	25	Received from supplier 320 tonnes @ Rs. 18
"	"	26	Issued 115 tonnes
"	"	27	Received from supplier 100 tonnes @ Rs. 23

Issues are to be priced on the principle of first in first out. The stock verifier of the factory has found a shortage of 10 tonnes on 22nd and left a note accordingly. Prepare the stores ledger account.

41. U Co. Ltd. manufacturing refrigerators, gives the following information :

Raw material Rs. 3,50,000

Factory Overhead Rs. 81,000

Wages Rs. 2,70,000

Administration overhead Rs. 56,080.

How should this company quote the price of one refrigerator? To manufacture one refrigerator it is estimated that materials required is Rs. 1,000 and wages Rs. 700. Absorb factory overheads on the basis of labour and administration overheads on the basis of works cost. A profit of 12.5% of selling price is required.

42. What are the different techniques of stores control?
43. Explain Purchase Procedure.
44. Define cost accounting and explain classification of Cost.

(2 × 15 = 30 Marks)