Sophia Girls' College, Ajmer
(Autonomous)
Semester III – 2016- 17
End Semester Examination – I
Class : M.Com – [Final]
Paper I : [MCOM-302]:Advanced Cost Accounting

Time : 3 Hrs.   **M.M: 70 Marks**

Section A   [10 Marks]

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions. Each question is of one mark.

I. Answer the following questions.

1. Mention two dimensions of good information.
2. Classify different types of information useful for management.
3. What do you understand by angle of incidence on BEP chart?
4. What do you understand by Margin of safety in BEP analysis?
5. What do you understand by idle facility?
6. What is differential costing?
7. What is the relation between cost and price?
8. What do you understand by skimming pricing?
9. Define marketing cost.
10. What are cost records?

Section B   [15 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II. Answer the following questions

UNIT I

11. What do you understand by cost analysis?

OR

Give performa of the labour cost and purchase requisition.

UNIT II

12. Mention the name of 5 techniques of cost reduction.

OR

What factors will have to be considered in taking a decision as regards 'own or lease'?

UNIT III

13. From the following particulars calculate the selling prices per unit:

Number of units produced	50,000
Cost: variable cost per unit (Rs)	2.00
Fixed cost per period (Rs)	80,000
Capital Invested:	
Fixed capital	2,00,000

Working capital	1,00,000

Desired Profit is 30% on capital Employed.

OR

What types of decisions are taken by management in the field of marketing and distribution?

Section C   [45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III.   Answer the following questions.

UNIT I

14. Lupin Laboratories has two plants manufacturing the same products. The management of the company decides to merge them. Its following information are available regarding plants:

	Plant I	**Plant II**
Operating Capacity	100%	60%
Sales (Rs.)	6,00,000	2,40,000
Variable Cost (Rs)	4,00,000	1,80,000
Fixed costs (Rs)	80,000	40,000

You are required to calculate the following from
the above information : (1) capacity of merged plant to be operated for the purpose of BE. (2) profitability, if working is at 75% of merged capacity.

OR

Discuss the procedure to be followed with
designs relating to the recording and control of material and usages costs

UNIT II

15. "No cost is at such a satisfactory level that it cannot be reduced". Comment on this statement and mention few areas in which cost reduction may be possible in a large industrial concern.

OR

The management of Prabhat Ltd, is worried about performance of Branch A and want to close the same. Other details are as following:

Particulars	Branch A Rs.	Branch B Rs.	Branch C Rs.
Sales	2,00,000	3,00,000	5,00,000
Variable cost	1,80,000	2,40,000	3,00,000
Fixed Cost	30,000	45,000	75,000
Profit or loss	(-) 10,000	15,000	1,25,000

Fixed costs are apportioned on the basis of sales. Advise the management about the closure of Branch A.

UNIT III

11. Discuss the treatment of research and development cost in cost accounts. How can these costs be controlled?

OR

A company is supplying its products to the ultimate consumers through wholesalers. The Managing Director of the company thinks that if the company starts selling through retailers or to the customers direct, it can increase its sales, charge higher price and make profit.

On the basis of the information given below, you are required to advise the Managing Director whether the company should change its channel of distribution and if so what mode it's should follow.

	Wholesaler	Retailer	Consumer
Sales price per unit	4.00	4.50	5.00
Estimated sales annually	8,00,000	8,60,000	9,20,000
Selling cost per unit Rs	0.70	1.05	1.75

Cost of production: variable cost is Rs 2 per unit and fixed cost is Rs 8, 00,000 per annum.

The End

Sophia Girls' College, Ajmer

(Autonomous)
Semester III – 2016- 17
End Semester Examination – I
Class : M.Com –ABST - [Final]
Paper I : [MCOM-101]:Direct Taxes : Law and Practice

Time : 3 Hrs.   **M.M: 70 Marks**

Section A   [10 Marks]

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions. Each question is of one mark.

I.   **Answer the following questions.**
1. Write the condition when an individual becomes non- resident.
2. Write rates of tax for Cooperative societies.
3. What is a domestic company as per section 2(22A) of Income Tax Act?
4. Write the last date of filing of return for an Indian company.
5. What is Permanent Account Number?
6. How much interest is payable by an assessee for delay in filing a return of income?
7. Who can verify the return of income of a company?
8. What is Transfer-pricing?
9. What is Double Taxation Relief?
10. Who can seek Advance Ruling?

Section B   [15 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II.   **Answer the following questions**

UNIT I

11. Explain the provisions of section 80 JJA.

OR

Form the following figures relating to the details of income of a co-operative society. You are required to find out its tax liability for the assessment year 2016-17:

a. Taxable Income form House property   40000
b. Profits from other business   90000
c. Profit form cottage industry   42000

UNIT II

12. Compute advance tax payable by A for assessment year 2017. He was not assessed to tax previously and his estimated taxable income for financial year 2016-17 is as follows:
   a. Interest on govt. securities   34,000
   b. Profit of business   6,81,000
   c. Gain on transfer of short term capital asset 31000
   d. Income from lottery   4000
   e. Salaries @ Rs 8000 p.m   96000

OR

Explain the provisions in brief related to appeals.

UNIT III

13. Explain the basic concept of International Taxation.

OR

What is "Arm Length Price"? Explain in brief.

Section C   [45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III.   Answer the following questions.

UNIT I

14. The profit and loss account of A Ltd. For the year ended on 31st March, 2016 was as under:

	Rs.		Rs.
Sundry expenses	28,000	Trading profits	24,000
Bad debts written off	14,000	Dividend form an Indian Co.	50,000
Net profit before tax	1,00,000	Long term capital gains	40,000
		Winning from lottery in January 2016	28,000
	1,42,000		1,42,000

Explain the position of this company as regards its tax liability for the assessment year 2016-17.

OR

Explain clearly the provision of section 115-C
to 115-I of income tax Act, 1961 relating to non-resident Indian assesses.

UNIT II

16. Write a note on "Tax authorities" as per Income Tax Act 1961.

OR

State the provisions of the Income tax Act, 1961 relating to the deduction of tax at source in the following cases in brief:
(a) Payment of Rent

(b) Payment to contractors and sub-contractors

(c) Payments of fees for professional on technical services

(d) Amount payable on compulsory acquisition of Immovable property.

(e) Payment of Insurance Commission.

UNIT III

17. Explain in brief the powers of the Authority for advance Ruling.

OR

Explain special provisions relating to avoidance of tax in brief.

The End

Sophia Girls' College, Ajmer

(Autonomous)
Semester III – 2016- 17
End Semester Examination – I
Class : M.Com ABST – [Final]
Paper IV : [MCOM-304]:Management and Operational Audit – I

Time : 3 Hrs.   **M.M: 70 Marks**

Section A   [10 Marks]

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions. Each question is of one mark.

I.   Answer the following questions.

1. What is Management Audit Programme?
2. What do you understand by review of Internal Control?
3. Define the concept of management and operational audit?
4. What do you mean by EDP Audit?
5. Give two advantages of Cost Audit?
6. To whom does the tax auditor submit his report?
7. Define professional Ethics.
8. Give two objectives of Investigation.
9. Who cannot be appointed for Investigation?
10. Explain the concept of Propriety Audit?

Section B   [15 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II.   Answer the following questions

UNIT I

11. Define Management Audit and give its nature.

OR

How will you review the forecasting system in a company?

UNIT II

12. What is cost audit and how is a cost auditor appointed?

OR

What do you mean by tax audit? What types of assesses are exempted from compulsory tax audit?

UNIT III

13. Differentiate between audit and Investigation.

OR

Describe the provision of propriety audit for public sector companies under Companies Act 2013.

Section C   [45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III.   Answer the following questions.

UNIT I

14. What are the different techniques of production control? How will you review them?

OR

What is importance of compromise in decision making? What are its characteristics?

UNIT II

15. What type of information should be gathered by the auditor about the EDP environment?

OR

How will you verify the following as cost auditor?
1. Materials
2. Labour
3. Overheads

UNIT III

16. What is Investigation? Explain different types of Investigation.

OR

Explain section 22 of the chartered Accountant Act regarding Professional misconduct.

The End

Sophia Girls' College, Ajmer
(Autonomous)
Semester III – 2016- 17
End Semester Examination – I
Class : M.Com – ABST – [Final]
Sub : Operation Research
Paper III : [MCOM-303]:Operation Research – I

Time : 3 Hrs.   **M.M: 70 Marks**

Section A   **[10 Marks]**

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions. Each question is of one mark.

I. Answer the following questions.

1. Define Operations Research.
2. Define objective function and optimal solution of a linear programming problem.
3. What are the advantages of linear programming?
4. Define rim conditions for a transportation problem.
5. What do you mean by unbalanced transportation problem?
6. Write the mathematical representation of assignment problem.
7. Write the formula to determine expected time (t_e) of PERT.
8. Define saddle point.
9. Write advantages of queueing theory.
10. Define traffic intensity.

Section B   **[15 Marks]**

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II. Answer the following questions

UNIT I

11. Discuss the characteristics of Operations Research.

OR

Solve the given linear programming problem by graphical method

Maximize : $z = 20x+30y$

s.t. $2x+4y \leq 300$

              $3x+2y \leq 210$

              $y \leq 65$

and $x \geq 0, y \geq 0$

UNIT II

12. Describe Hungarian method to solve an assignment problem

OR

Explain Vogel's Approximation Method(VAM) to solve a transportation problem by taking an example of your choice.

UNIT III

13. Write the formulae for the following for a particular single server system:
    a. The mean number of customers present in the system.
    b. Average number of customers waiting in the system
    c. Average waiting time of a customer in the queue
    d. Average waiting time of a customer in the system and
    e. Probability that a person has to wait.

OR

Explain the difference between PERT and CPM.

Section C   **[45 Marks]**

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III. **Answer the following questions.**

UNIT I

14. Solve the given linear programming problem by Simplex Method:

Maximize $z = 2x_1+5x_2+7x_3$

s.t. $3x_1+2x_2+4x_3 \leq 100$

              $x_1+4x_2+2x_3 \leq 100$

              $x_1+x_2+3x_3 \leq 100$

and $x_1,x_2,x_3 \geq 0$

OR

Describe the applications of operations research in the field of Accounting, Finance, Personal, Research and Development and Marketing areas.

UNIT II

15. Find an optimal solution of the transportation problem given below:

Destinations Sources	D1	D2	D3	D4	Supply
S1	18	21	30	26	55
S2	28	23	19	22	65
S3	46	22	23	37	95
S4	75	50	60	30	215

OR

A company has a team of four salesmen and there are four districts where the company wants to start its business. After taking into account the capabilities of salesman and the nature of

districts, the company estimates that the profit per day in rupees for each salesman in each district is as below:

District

Salesman		1	2	3	4
	A	16	10	14	11
	B	14	11	15	15
	C	15	15	13	12
	D	13	12	14	15

Find the assignment of the salesmen to various districts which will yield maximum profit.

UNIT III

16. For a game having the following pay-off table, use the graphical procedure to determine the value of the game and the optimal strategy, for each player

		Player B			
		B1	B2	B3	B4
Player A	A1	8	15	-4	-2
	A2	19	15	10	14
	A3	0	10	15	5

OR

Customers arrive at a box office with one ticket window according to a poisson's input process with mean rate of 30 per hour. The time required to serve a customer has an exponential distribution with mean 90 seconds. Find :
4. Average line length
5. Average queue length
6. Average waiting time in queue and
7. Average time spent by a customer in the system.

The End

Sophia Girls' College, Ajmer
(Autonomous)
Semester III – 2016- 17
End Semester Examination – I
Class : M.Com – ABST – [Final]
Paper V : [MCOM-305]: Project Management – I

Time : 3 Hrs.   **M.M: 70 Marks**

Section A   [10 Marks]

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions. Each question is of one mark.

I.   Answer the following questions.

1. What do you mean by a project?

2. What is 'Built, Operate and Transfer' (BOT?

3. Write any two phases of a project?

4. What is financial analysis of a project?

5. What is payback period?

6. Define project planning.

7. Define PERT.

8. What is Decision tree?

9. What is Project Management?

10. Write types of Project Organization.

Section B   [15 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II.   Answer the following questions

UNIT I

11. Write the characteristics of a project.

OR

Write the qualities of a project manager.

UNIT II

12. Explain the tools of project planning.

OR

Explain technical analysis and market analysis.

UNIT III

13. Explain the decision criterion under sensitivity analysis.

OR

Explain project management information system.

Section C [45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III. Answer the following questions.

UNIT I

14. What is project life cycle? Describe in brief the action needed at each stage from identification to implementation of a project.

OR

What do you understand by project management? Explain the objectives and limitations of management.

UNIT II

15. X Ltd. is considering two mutually exclusive projects. Here is the information for the same:

Initial Investment   Rs 20,000
Life of the project   5 yrs
Required rate of return   10%
Tax rate   50%
The cash inflows before tax and depreciation are:

Year	1	2	3	4	5
Project 'A'	8000	8000	8000	8000	8000
Project 'B'	10000	8000	4000	10000	10000

Project will be depreciated on SLM. You are required to calculate (i) NPV (ii) Profitability index for each project. (iii) Internal rate of return of each project. Which project should be accepted and Why?
Discount factors are:

Year	1	2	3	4	5
10%	.909	.826	.751	.683	.621
16%	.862	.743	.641	.552	.476
18%	.847	.718	.609	.516	.431
15%	.870	.756	.658	.572	.497

OR

Write the contents of Project plan. Also describe the procedure for developing a project plan.

UNIT III

16. A small project is composed of 7 activities whose time estimates are listed below. Activities are identified by their beginning (i) and ending (j) node numbers.

Activities	Estimated duration in weeks		
Activities (i-j)	Optimistic	Most likely	Pessimistic
1-2	1	1	7
1-3	1	4	7
1-4	2	2	8
2-5	1	1	1
3-5	2	5	14
4-6	2	5	8
5-6	3	6	15

(a) Draw the PERT network and identify all the paths through it (b) Find the expected duration for each activity , what is the expected project length ?

OR

What is the process of Social Cost-Benefit analysis?

The End

Sophia Girls' College, Ajmer
(Autonomous)
Semester III – 2017- 18
End Semester Examination
Class: M.Com. ABST - [Final]
Paper II: [MCOM-302]:   Advanced Cost Accounting

Time: 3 Hrs.   **M.M: 70 Marks**

Section A   [10 Marks]

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions. Each question is of one mark.

I.   Answer the following questions

1. Give the importance of cost information in decision making.
2. How can P/V ratio be improved?
3. State any three uses of break even analysis.
4. How marginal costing is helpful in profit planning?
5. What do you understand by key factor?
6. What do you mean by Cost Reduction Programme?
7. Define dual pricing.
8. What is Penetration Pricing?
9. Give the objectives of Price determination.
10. How the cost on research & development is treated in cost accounts?

Section B   [15 Marks]

Section B contains 6 questions and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II.   Answer the following questions

UNIT I

11. The following data are available:

Selling price per unit	Rs. 40
Variable cost per unit	Rs. 30
Fixed cost	Rs. 2, 16,000

You are required to do the following:
   a. Calculation of BEP at this level in units
   b. Calculation of selling price to bring the BEP down to 12000 units.

OR

Discuss the scope of Cost Analysis in managerial decisions.

UNIT II

12. What factors are to be taken into consideration before taking, dropping or adding a product decision?

OR

What are the essentials for the success of Cost Reduction Programme?

UNIT III

13. Give the specific circumstances in which price discrimination is possible.

OR

What is the significance of analysis of marketing costs?

Section C   **[45 Marks]**

Section C – contains 6 questions. Answer any three questions, selecting one from each unit. Each question is of 15 marks.

III. Answer the following questions.

UNIT I

14. (a) You are given the following data for the coming year for a Factory.

Budgeted output	80,000 units
Fixed expenses	Rs. 4, 00,000
Variable expenses per unit	Rs. 10
Selling price per unit	Rs. 20

Draw a break even chart showing the breakeven point.

(b) If price is reduced to Rs. 18, what will be the new breakeven Point.

OR

Discuss the elements required for managers to make informed decision among alternative course of actions.

UNIT II

15. Differentiate between cost reduction and cost control. What are the various tools and techniques for cost reduction? Explain any two which can be applied in stores department.

OR

The following particulars are obtained from the records of a company engaged in manufacturing of two products A and B.

	Product A	Product B
Sales price per unit	100	200
Materials cost per unit @ Rs. 10 per kg.	20	50
Direct wages per unit @ Rs. 6 per hour	30	60
Variable overhead per unit	10	20

Total fixed over heads Rs. 10,000.

(ii) Comment on the profitability of each product when-
   i. Total sales in units is limited
   ii. Total sales in value is limited
   iii. Raw material is limited
   iv. Production capacity is limited

(iii) If total availability of raw material is 6500 kg and maximum sales potential of each product is 1000 units then find the product mix to yield maximum profit and also determine the maximum profit.

UNIT III

16. What are the different types of marketing decisions? Also explain the factors affecting the marketing decisions.

OR

Discuss the treatment of research and development costs in cost accounts. How can these costs be controlled?

The End

Sophia Girls' College, Ajmer

(Autonomous)
Semester III – 2017- 18
End Semester Examination
Class : M.Com- ABST – [Final]
Paper I : [MCOM-301]: Direct Taxes : Law and Practice

Time : 3Hrs.   **M.M: 70 Marks**

Section A   [10 Marks]

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions. Each question is of one mark.

I.   Answer the following.

1. What do you mean by a company?

2. Write down a definition of cooperative society.

3. What do you mean by representative assessee?

4. What do you mean by TDS?

5. What do you mean by Assessing officer?

6. What is advance tax?

7. What do you mean by return of income?

8. Define double taxation relief.

9. What is transfer pricing?

10. What is international taxation?

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II. Answer the following questions

UNIT I

11. What is minimum alternate tax? Explain its features.

OR

Rohtas Co-operative Society Ltd. furnishes the following particulars of its income for the previous year ending 31-3-2016

	Rs
Interest on govt. securities	10,000
Profit from banking business	2,50,000
Income from purchase and sale of agricultural implement and seeds to its members	1,50,000
Income from marketing of agricultural product of its member	2,00,000
Profit and gain of business	1,20,000
Income from cottage industry	2,20,000
Interest and dividend (gross) from other co-operative societies	30,000

Compute the total income of the society and calculate tax payable by it for the assessment year 2016-17

UNIT II

12. Write a short note on Best Judgment Assessment.

OR

Mr. X estimates his current income for the previous year 2016 as below:

	Rs
Income from house property	75000
Profit from business	5,00,000
Long term capital gain	3,00,000
Interest on debenture issued by Delhi municipal corporation	25000

He pays interest of Rs 5000 on the loan, taken to purchase debenture.
He also pays Rs 10000 life insurance premium on his life and deposits Rs 50000 in Public Providend fund. Compute his advance tax liability.

UNIT III

13. Write a short note on basic concept of intemation taxation.

a. Who can apply for advance ruling? Explain
b. What is the procedure of making application for advance ruling?

Section C [45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III. Answer the following questions.

UNIT I

14. Write a short note on:
    a. Assessment of co-operative societies
    b. Assessment of Non Residents

OR

A Ltd Indian company receives the following dividend income during the year 2016-17
   a. Income from share held in XYZ Inc. a foreign company, in which it holds 25% of nominal value of equity share capital of Rs 80,000
   b. From shares held in PQR Inc a foreign company in which it holds 30% of nominal value of equity share capital Rs 185000
   c. Income from shares held in LNM Inc. a foreign company in which it holds 55% of the nominal value of equity share capital Rs 215000
   d. Income from share held in Indian subsidiaries on which dividend distribution tax has been paid by such subsidiaries of Rs 90000

A Ltd. has paid remuneration of Rs 18000 for realizing dividend, the break up of which is as follows:
   Rs 4000 (XYZ Inc.)
   Rs 9000 (PQR Inc.)
   Rs 5000 (Indian Subsidiaries)

The business income of A Ltd. computed under the provision of Act is Rs 40 Lakh. Compute total income and tax liability of A Ltd. ignoring MAT. Assuming that A Ltd has distributed dividend of Rs 420000 in February 17, Compute the additional income tax payable by it under section 115-0

UNIT II

15. Write short note on:
    a. Re-Assessment
    b. Rectification of mistakes
    c. Self Assessment

OR

a. Describe the procedure for obtaining refund of tax already paid.
b. Write a short note on recovery of tax.
c. Discuss the power of Income Tax authorities.

UNIT III

16. R a resident Indian has derived the following income for the previous year relevant to the assessment year 2016-17

	Rs
Income from profession	300000
Share of income from a partnership in country X (tax paid in country X for this income is equivalent to Indian Rs 25000)	200000
Commission income from a concern in country Y (tax paid in country Y @ 20% converted in equivalent Indian Rupees)	40000
Interest on scheduled bank (other than saving account)	20000

R wishes to know whether he is eligible to any double taxation relief, if so its quantum. India does not have any double taxation avoidance agreement with country X and Y.

OR

Explain various provisions relating to avoidance to tax.

Sophia Girls' College, Ajmer
(Autonomous)
Semester III – 2017- 18
End Semester Examination
Class: M.Com – ABST - [Final]
Paper IV: [304]: Management and Operation Audit

Time : 3 Hrs.   **M.M: 70 Marks**

Instruction : In case of any doubt, the *English* version of paper stands *correct*.

Section A   **[10 Marks]**

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions. Each question is of one mark.

I.   Answer the following.

1. What is statutory audit?
2. Write any two features of management audit.
3. Write any two limitations of internal control.
4. What are the advantages of EDP audit? Write any two.
5. What is tax audit?
6. Write any two objects of cost audit.
7. Who can appoint cost auditor?
8. Write any two features of propriety audit.
9. What is investigation?
10. Who can be appointed for investigation?

Section B   **[15 Marks]**

II.   Answer the following.

UNIT I

11. Differentiate between statutory and management audit.

OR

Write the main features of an audit programme.

UNIT II

12. Write the main advantages of cost audit.

OR

Write a short note on tax audit report.

UNIT III

13. What is the concept of investigation? How is it applied?

OR

What is compulsory tax audit?

Section C   [45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III.   Answer the following.

UNIT I

14. What do you mean by management audit? Also explain the main steps used in management audit programme.

OR

What do you mean by Accountant as mentioned in SEC 44 AB of the Income Tax Act 1961? How is a tax auditor appointed?

UNIT II

15. What are the main rights, duties and liabilities of a cost auditor? Explain this statement.

OR

"Cost audit report is a summary of cost examination." Critically explain this statement.

UNIT III

16. What do you mean by propriety audit? Explain the main provisions of propriety audit for public sector companies under the companies Act, 2013.

OR

Distinguish between audit and investigation. An individual desires to purchase a business and has asked you to conduct the investigation. How would you proceed?

The End

Sophia Girls' College, Ajmer
(Autonomous)
Semester III – 2017- 18
End Semester Examination
Class : M.Com – ABST – [Final]
Paper III : [MCOM - 303]: Operation Research

Time : 3 Hrs.   **M.M: 70 Marks**

Section A   **[10 Marks]**

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions. Each question is of one mark.

I.   Answer the following.

1. What is meant by operation research?
2. Explain Linearity in Objective function.
3. Define feasible solution.
4. What do you mean by artificial variable?
5. What is meant by Degeneracy in a transportation problem?
6. What is an unbalanced assignment problem?
7. What is meant by prohibited assignment?
8. Define activity float.
9. Write any two applications of quering theory.
10. Define two person zero sum game.

Section B   **[15 Marks]**

II. Answer the following.

UNIT I

11. 'Operations Research replaces Management by Personality'. Discuss

OR

Give the dual of the following problem:
a. Max $z = 4x_1 + 5x_2$

s.t $2x_1 + x_2 + 6x_3 \leq 6$

$x_1 - x_2 + 3x_3 = 4$

$x_1 + x_3 \geq 2$

$x_1, x_2, x_3 \geq 0$

UNIT II

12. Secretary of a school is taking bids on the city's four school bus routes. Four companies have made the bid as detailed in the following table:

Company	Bids			
	Route A	Route B	Route C	Route D
C1	7000	8000		
C2		7000		7000
C3	6000		5000	
C4			7000	8000

Suppose each bidder can be assigned for only one route. Use the assignment model to minimize the school's cost of running the four bus routes.

OR

13. Give the similarities and differences between Transportation and Assignment problems. Give examples to explain your answer.

UNIT III

Explain the following terms:
a. Quering discipline
b. Arrival and service rate
c. Service mechanism

OR

Find the solution of following game by using law of dominance.

		B			
		B1	B2	B3	B4
	A1	3	2	4	0
A	A2	2	4	2	4
	A3	4	2	4	0
	A4	0	4	0	8

Section C   [45 Marks]

III. Answer the following questions.

UNIT I

14. Explain the concept of model building for business decisions. Also explain the role and scope of models in business and industries

Solve the following LPP by simplex method

Min Z $= 2x_1 + x_2$

s.t $\quad 3x_1 + x_2 = 3$

$\quad\quad 4x_1 + 3x_2 \geq 6$

$\quad\quad x_1 + 2x_2 \leq 4$

$\quad\quad x_1, x_2 \quad \geq 0$

UNIT II

15. Solve the following transportations problem to minimize total transportation cost of shipments:

To \ From	Customers				Supply
	C1	C2	C3	C4	
W1	7	10	14	8	30
W2	7	11	12	6	40
W3	5	8	15	9	30
	20	20	25	30	95/100

Explain in brief with examples
1. North west corner rule
2. Degenerate solution in Transport Problem

UNIT III

16. The table given below gives different time estimates for activities of a project:

Activity	Time estimates in weeks		
	T0	Tm	Tp
1-2	3	5	13
1-3	1	2	15
2-4	6	7	8
3-4	2	5	14
2-6	2	4	12
4-5	4	6	8
4-6	5	9	13
5-7	1	2	3
6-7	1	4	7

a. Draw the project diagram and find its critical path.
b. Find the probability that the project will be completed in 23, 29 weeks

OR

Explain the following
a. Law of dominance
b. Saddle point
c. Pure and mixed strategy

The End

Sophia Girls' College, Ajmer

(Autonomous)
Semester III – 2017- 18
End Semester Examination
Class : M.Com – ABST – [Final]
Paper V : [MCOM - 305]: Project Management

Time : 3 Hrs.   **M.M: 70 Marks**

Section A   [10 Marks]

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions. Each question is of one mark.

I.   Answer the following.

1. What is project management?
2. Define project planning.
3. Write types of project organization.
4. Explain pre-feasibility report. (PFR)
5. What is Techno-economic feasibility report (TEFR)
6. What do you understand by market analysis?
7. What is financial risk?
8. Define scenario analysis.
9. What is sensitivity analysis?
10. Give definition of decision tree.

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II.   Answer the following.

UNIT I

11. Discuss the functions of project management.

OR

Describe the elements of system analysis.

UNIT II

12. Discuss the scope of a feasibility study.

OR

How are selection of projects made under the conditions of capital rationing?

UNIT III

13. Explain in brief the various kinds of risk.

OR

Comment on Work Break Down structure.

Section C   [45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III.   Answer the following.

UNIT I

14. Briefly discuss the various places of system development life cycle.

OR

What is system analysis? Describe the elements and stages of system analysis?

UNIT II

15. ABC Ltd. is considering two different proposals. The details are:

	Proposal A	Proposal B
Investment cost	9,500	20,000
Estimated cash inflow at the end of		

Year I	4000	8000
Year II	4000	8000
Year III	4500	12000

1. Suggest the most attractive proposal on the basis of Net Present Value Method considering future cash inflow is discounted at 12%.
2. Also find out the Internal Rate of Return of the two proposals.

OR

Distinguish between matrix organization and pure project organization structure.

UNIT III

16. Find out the Total float, free float and independent float for the activities of a project, the details of which are as under:

Activity	Duration of days
1-2	4
1-3	8
2-6	3
3-4	10
3-5	12
4-5	1
5-6	5
6-7	1

OR

How is decision tree analysis useful in the evaluation of a project proposal?

The End

Sophia Girls' College, Ajmer
(Autonomous)
Semester III – 2018- 19
End Semester Examination
Class : M.Com [ABST] – Final
Paper II : [COMM-302]:Advanced Cost Accounting

Time : 3 Hrs.   **M.M: 70 Marks**

Section A   **[10 Marks]**

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions. Each question is of one mark.

I.   Answer the following:

1. What is angle of Incidence?
2. What do you mean by cost accounting?
3. Give the formula of break even sale in units and break even sale in amount.
4. Write down Utility of contribution.

5. What is cost reduction programmer?
6. What is cost indifference point?
7. If any department is to be closed. What will be the base for decision and why?
8. What is research & development cost?
9. What is pricing decision?
10. What do you mean by distribution channel?

Section B [15 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II. Answer the following questions.

UNIT I

11. Write a note on the importance of cost information in management decision.

OR **(2 ½ + 2 ½)**

a. The fixed cost amounted to Rs. 1,50,000 and percentage of variable cost to sale is given to be $66\frac{2}{3}$. If normal sale at 100%. Capacity are Rs. 90,000. Find out the breakeven point and percentage of sale.

b. Find out BEP sale if budgeted output is 80,000 units. Fixed cost is Rs. 4,00,000. Selling price per unit is Rs. 20 and variable cost per unit is Rs. 10.

UNIT II

12. What is make or buy decision? What factors are considered for taking this decision? Explain with example.

OR

A company produce three lines of a product and their production cost and selling price per unit are given below :-

	Product		
	X (Rs)	Y (Rs)	Z (Rs)
Material	18	24	30
Wages	7	9	5
Variable overhead	2	3	5
Fixed overhead	5	8	9
Total cost	**32**	**44**	**49**
Selling price	40	60	80
Profit	8	16	31
Production in unit	4000	2000	5000

The manager wants to discontinue one line and guarantees that production and sale in Rs. of two other lines shall rise by 50%. He wants to discontinue Product *X* as it appears to be least profitable. Do you agree to this scheme in principle? If so whether the production of product *X* be discontinued.

UNIT III

13. Explain objectives and importance of pricing decision.

OR

Write a note on treatment of research and development cost.

Section C   [45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III. Answer the following questions.

UNIT I

14. Write a note on cost record for material & labour.

OR

A company sells its product at Rs. 15 per unit. In a period, if produces and sells 8000 units, it incurs a loss of Rs. 5 per unit. If the volume is raised to 20,000 units, it earns a profit of Rs. 4 per unit. Calculate break-even point both in term of Rs. as well as in units.

UNIT II

15. Write a note on:-
    3. Product mix decision   **(5)**
    4. Employee participation in cost reduction programmers. **(5)**
    5. Dropping or adding product   **(5)**

OR

A company seeks your advice whether to buy a particular article form outside or make it in factory. The following information is given to you:-

(i)   A plant costing Rs. 1,00,000 with capacity of 40,000 unit per annum to produce will be needed. The life of plant will be 5 year.

(ii)   A supervisor at salary of Rs. 3600 p.m. will have to be employed.

(iii)   Raw material will be purchased at Rs. 1.20 per unit and wages will be paid at 80 paise per unit.

(iv)   Fixed overheads recovery rate is at 200% of wages.

(v)   Variable overhead are 150% of wages.

(vi)   A loan of Rs 1,00,000 can be arranged at 12% p.a. interest.

(vii)   Alternative required 20,000 units at Rs. 10 per unit can bought from the market given you advice.

UNIT III

16. Write a note on:-
    a. Factor affecting pricing decision   **(7)**
    b. Methods of pricing decision   **(8)**

OR

Write a note on marketing & distribution decision.

The End

Sophia Girls' College, Ajmer
(Autonomous)
Semester III – 2018- 19
End Semester Examination
Class : M.Com [ABST] - Final
Paper I : [COMM-301]: Direct Taxes Law and Practice

Time : 3 Hrs.   **M.M: 70 Marks**

Section A   **[10 Marks]**

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions. Each question is of one mark.

I.   Answer the following.

1. When is a company to be resident in India?
2. What do you mean by non-resident?
3. What is minimum alternate Tax?
4. What is advance payment of Tax?
5. Enumerate any two incomes on which Tax is deducted at Source.
6. Mention any two methods of recovery of Tax form an assessee.
7. What is the prescribed form and time limit for filing an appeal with the Commissioner (appeals)?
8. Name two methods of double taxation relief.

9. Explain transfer pricing.
10. What do you mean by international taxation?

Section B   [15 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II.   Answer the following questions.

UNIT I

11. Write a short not on representative assessee.

OR

The followings are the incomes of Shree Mukesh for financial year 2017-18:

Details	Rs.
1. Profit from business in Iran received in India	75,000
2. Income of house property in Nepal received in India	10,000
3. Income from house property in Pakistan deposited in a bank there	21,000
4. Profit of business established in Pakistan deposited in a bank there, this business is controlled form India (out of Rs. 20,000 a sum of Rs. 10,000 is remitted in India)	20,000
5. Accrued in India but received in England	20,000
6. Profit earned from business in Kanpur	70,000

From the above particulars ascertain the taxable income of Shree Mukesh for the assessment year 2018-19 if Shree Mukesh is a non resident.

UNIT II

12. When and how much has an assesses to pay advance tax?

OR

What are the powers of assessing officer regarding search and seizure?

UNIT III

13. Write a short note on advance ruling.

OR

Explain section 92 related to transfer pricing.

Section C   [45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III.   Answer the following questions.

UNIT I

14. Explain main provisions of income Tax Act, 1961 regarding the assessment of Co-operative Societies.

OR

Rajkumar Limited is a domestic company in which the public are substantially interested. The following are the particulars of its income in respect to the previous year 2017-18:

Details		Rs.
i.	Interest on Govt. Securities	1,25,000
ii.	Income from business	30,00,000
iii.	Short term Capital Gains	3,20,000
iv.	Long term Capital Gains	30,000
v.	Dividend from an Indian Company	25,000
vi.	Dividend from a specific foreign company	10,000
vii.	Book profits u/s 115-JB	1,05,00,000

Compute company's total income and its net tax liability for the assessment year 2018-19.

UNIT II

15. What is meant by "Best Judgment Assessment"? Under what circumstances can recourse be had to this method of assessment. What are the remedies open to the assessee against such assessment?

OR

Ms. Suhasini is resident in India. During the financial year 2017-18 following sums are payable to her. You are required to calculate the amount of Tax to be deducted from there payments.

Details		Rs.
i.	Income from salary	1,25,00,000
ii.	Winning from horse Race	25,000
iii.	Interest on listed debentures of Swadeshi Mills. Indore (June, 2017)	4,000
iv.	Interest from fixed deposits in PNB	12,000
v.	Interest on deposits from a registered firm	6,000
vi.	Insurance commission	26,000
vii.	Dividend from Jaipur metals	3,000
viii.	Amount payable by Rajasthan Govt. in respect of a contract	35,000
ix.	Amount payable under sub-contract	14,000
x.	Winning from lottery	18,000

UNIT III

16. Explain different steps which are followed for. Double Taxation Avoidance Agreement and explain what models are available for it?

OR

Describe basic concepts of International Taxation.

The End

Sophia Girls' College, Ajmer
(Autonomous)
Semester III – 2018- 19
End Semester Examination
Class : M.Com – ABST – [Final]
Paper IV : [COMM-304]:Management and Operational Audit

Time : 3 Hrs.   **M.M: 70 Marks**

Section A   **[10 Marks]**

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions. Each question is of one mark.

I.   Answer the following.

1. Give the objects of management audit.
2. What do you mean by Internal Control?
3. What do you understand by review of purchase order?
4. What do you mean by efficiency audit?
5. What is sampling in cost audit?

6. What is cost audit programme?
7. What is meant by Investigation?
8. Distinguish in Investigation and Auditing.
9. What is special audit?
10. What is statutory investigation?

Section B   [15 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II.   Answer the following questions.

UNIT I

11. Discuss the purpose and goal of management audit and distinguish it from management consultancy.

OR

Explain in brief the main internal control techniques.

UNIT II

12. What qualifications are legally necessary for the cost auditor of a company? What are the disabilities of a cost auditor?

OR

Write considering points for presenting his report for prospectus by investigator.

UNIT III

13. Discuss about investigation on behalf of Banker for granting Credit (loans).

OR

Write considering points for presenting his report for prospectus by investigator.

Section C   [45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III.   Answer the following questions.

UNIT I

14. Define Operational Audit. Discuss the advantages and disadvantages of operational audit.

OR

Explain in detail the scope of reviewing manufacturing operations.

UNIT II

15. Explain the concept of sales, turnover and gross receipt as contemplated in section 44AB at the Income Tax Act.

OR

What is meant by Cost Audit? Discuss the objectives and advantages of Cost Audit.

UNIT III

16. What is mandatory investigation? Narrate the powers of inspector under company Act 2013.

OR

What do you mean by propriety audit? Explain the main provisions of propriety audit for public sector companies under the companies Act 2013.

The End

Sophia Girls' College, Ajmer
(Autonomous)
Semester III – 2018- 19
End Semester Examination
Class : M.Com [ABST] - Final
Paper III : [COMM-303]: Operational Research & Quantitative Techniques
Time : 3 Hrs.   **M.M: 70 Marks**

Section A   **[10 Marks]**

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions.
Each question is of one mark.

I.   Answer the following:

1. What do constraints represent in a linear programming problem?
2. Explain the limitation of graphical method.
3. Explain degeneracy in simplex table.
4. Define artificial variable.
5. What is an unbalanced assignment problem?
6. How unbalanced transportation problem are balanced?
7. Enumerate the methods of obtaining initial basic feasible solution of a transportation problem.
8. Define saddle point.
9. What is meant by queue discipline?
10. What is dummy activity?

Section B   [15 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II.   Answer the following questions.

UNIT I

11. A company produces two products A and B which require processing on three machines. The detail information is given below:

	Product A	Product B	Available time (hrs)
Machine I	120 hrs	110 hrs	8400 hrs
Machine II	30 hrs	60 hrs	3000 hrs
Machine III	80 hrs	40 hrs	4800 hrs

How many units of each product can be manufactured for maximum profit? Find optimum solution using graphical method.

OR

State different steps in solving a linear programming problem by simplex method.

UNIT II

12. Find initial basic feasible solution using North West Corner rule of the following transportation problem:

Customer Origin	C1	C2	C3	C4	Demand
O1	13	11	15	40	2
O2	17	14	12	13	6
O3	18	18	15	12	7
Supply	3	3	4	5	15

OR

How an unbalanced assignment is solved?

UNIT III

13. Solve the following game:

$$\begin{bmatrix} -5 & -1 & -1 \\ 4 & 0 & 2 \\ -5 & 2 & 0 \end{bmatrix}$$

OR

What is meant by wasting line theory? State its objectives and limitations.

Section C [45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III. Answer the following questions.

UNIT I

14. Solve the following L.P problem by simplex method

$$\min z = 2x_1 + x_2$$
$$s.t. \ 3x_1 + x_2 = 3$$
$$4x_1 + 3x_2 \geq 6$$
$$x_1 + 2x_2 \leq 4$$
$$and \ x_1, x_2 \geq 0$$

OR

Explain the application of operation research in management decision making.

UNIT II

15. Consider a problem of assigning four clerks to four tasks. The time (Hrs) required to complete the tasks are given below:

Task \ Clerk	A	B	C	D
1	4	7	5	6
2	-	8	7	4
3	3	-	5	3
4	6	6	4	2

Clerk 2 cannot be assigned to Task A and clerk 3 cannot be assigned to task B. Find all the optimum assignment schedules.

OR

Solve the following transportation problem:

Factory	Store (Transportation last)				Supply
	A	**B**	**C**	**D**	
F1	9	12	9	6	7
F2	7	3	7	7	6
F3	6	5	9	11	9
	6	4	6	15	22
					28

UNIT III

16. A project consists of eight activities with the following time estimates:

Activity	Immediate Predecessor	Time		
		Optimistic	Most likely	Pessimistic
A	-	1	1	7
B	-	1	4	7
C	-	2	2	8
D	A	1	1	1
E	B	2	5	14
F	C	2	5	8
G	D & F	3	6	15
H	F & G	1	2	3

   i.   Draw PERT network
   ii. Find the expected time for each activity
   iii. Determine the critical path
   iv. What is the probability that the project will be completed in (a) 22 days (b) 18 days (c) 19 days

OR

Explain the following terms:
   i.   Arrival and service rates
   ii. Service mechanism
   iii. Arrival pattern
   iv. Jockeying
   v.   Balking

The End

Sophia Girls' College, Ajmer
(Autonomous)
Semester III – 2018- 19
End Semester Examination
Class : M.Com
Paper V : [COMM 305]: Project Management

Time : 3 Hrs.   M.M: 70 Marks

Section A   [10 Marks]

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions. Each question is of one mark.

I.   Answer the following.

1.   What are Need Based Projects?

2. Define Project Control.
3. Explain Project Appraisal.
4. What is marketing feasibility?
5. Explain Payback Period Methods.
6. Define "CATS and RATS".
7. Explain the term Economic Risk.
8. Give the meaning of Network Analysis.
9. Define Resource Loading.
10. Give any two features of Project Management Information System (PMIS).

Section B   [15 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II.   Answer the following questions.

UNIT I

11. Explain in brief the project management process.

OR

What are the phases of System Development Cycle?

UNIT II

12. Explain the process of developing a project plan.

OR

What are the sources of financing a project?

UNIT III

13. Explain in brief what do you understand by project organization structure?

OR

What is Network Analysis and explain its components?

Section C   [45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III.   Answer the following questions.

UNIT I

14. What is project life cycle? Discuss its phases?

OR

Explain the following terms:
    a. System approach.
    b. System Methodologies.
    c. System Analysis.

UNIT II

15. What is project planning? And Explain in detail the tools of projects planning?

OR

What is project Evaluation? Discuss various methods of project evaluation.

UNIT III

16. The following table gives the activities in a construction project:

Activity	Optimistic Time	Normal Time	Pessimistic Time
1-2	30	44	54
1-3	8	12	16
2-3	1	2	3
2-4	2	3	5
3-4	8	10	12
4-5	14	22	25

1. Draw a PEPT diagram.
2. Find the probability that the project will be completed in less than 60 days.

OR

A project has the following time schedule:

Activity	Time in weeks	Activity	Time in weeks
1-2	4	5-7	8
1-3	1	6-8	1
2-4	1	7-8	2
3-4	1	8-9	1
3-5	6	8-10	8
4-9	5	9-10	7
5-6	4		

Construct a network and compute:
    a. T_E and T_L for each event.
    b. Float for each activity.
    c. Critical Path and its duration.

The End

Sophia Girls' College, Ajmer
(Autonomous)
Semester III – 2019- 20
End Semester Examination
Class : M.Com – [Final]
Sub : ABST
Paper I : [COMM 301]: Direct Taxes Law & Practice

Time : 3 Hrs.   **M.M: 70 Marks**

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions. Each question is of one mark.

I.   Answer the following.

1. Who is a Non-Resident?
2. How much TDS is deducted at the rate for payment to non-resident sports man?
3. What is MAT?
4. Who is liable to pay advance tax?
5. Who is an assessing officer?
6. What is the manner of filling the return of income?
7. Who is an appellant & respondent?
8. Write the meaning of International transaction.
9. What do you mean by foreign tax credit?
10. Explain Avoidance of Tax.

Section B   **[15 Marks]**

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II.   Answer the following questions.

UNIT I

11. Write a short note on Assessment of co-operative society.

OR

Explain classification of companies under income tax act 1961.

UNIT II

12. What is the procedure for filling an appeal? Explain it.

OR

Describe CBDT.

UNIT III

13. What is the importance of transfer pricing?

OR

Who can seek advance ruling? Explain it.

Section C   **[45 Marks]**

III. Answer the following questions.

UNIT I

14. Explain provision of MAT under the income Tax Act 1961.

OR

Explain Assessment of Non-Residents.

UNIT II

15. What are the various authorities envisaged in income tax law and what are their function?

OR

Write a note on:
   a. TDS.
   b. Interest on Taxes.
   c. Revision.

UNIT III

16. Discuss Relief of double taxation.

OR

Briefly explain International Taxation.

The End

Sophia Girls' College, Ajmer
(Autonomous)
Semester III – 2019- 20
End Semester Examination
Class : M.Com – [ABST]
Paper II : [COMM-302]: Advanced Cost Accounting

Time : 3 Hrs.   M.M: 70 Marks

Section A [10 Marks]

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions. Each question is of one mark.

I. Answer the following.

1. What do you mean by margin of safety?
   'सुरक्षा का मार्जिन' से आप क्या समझते हैं?
2. What is income statement?
   आय विवरण क्या हैं?
3. Calculate fixed cost, if breakeven point is Rs10000 and P/V ratio 25%.
   स्थिर लागत ज्ञात कीजिए यदि सम–विच्छेद बिन्दू रू 10000 तथा लाभ मात्रा अनुपात 25प्रतिशत हो।
4. Explain marginal cost equation.
   सीमांत लागत समीकरण समझाइए।
5. What is expanding capacity?
   क्षमता का विस्तार निर्णय क्या हैं?
6. What is pricing decision?
   मूल्य निर्धारण निर्णय क्या हैं?
7. What is limiting factor?
   सीमित कारक क्या हैं?
8. Explain object of cost reduction.
   लागत में कमी–का उद्देश्य समझाइए।
9. What factor should be taken into consideration while accounting for research and development cost?
   अनुसंधान और विकास लागत का लेखांकन करते समय किन कारकों पर विचार किया जाना चाहिए।
10. What is marketing and distribution decision?
    विपणन और वितरण लागत क्या हैं?
11. What is marketing and distribution decision?
    विपणन और वितरण लागत क्या हैं?
12. What is marketing and distribution decision?
    विपणन और वितरण लागत क्या हैं?

Section B [15 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II. Answer the following questions.

UNIT I

13. For profit and sales are obtained from the books of XYZ Company
    XYZ कम्पनी के निम्नलिखित लाभ और विक्रय मूल्य के लिए।

YEAR	SALE	PROFIT
2017	Rs 20000	Rs 2000
2018	Rs 30000	Rs 4000

Calculate:
गणना करें।
a. P/V Ratio
b. Break even point

OR

Write notes: टिप्पणी करें।
a. Contribution
   योगदान।
b. BEP chart

समविच्छेद बिन्दू चार्ट।

UNIT II

14. Write a note on the technique for cost reduction programme and planning.
लागत में कमी कार्यक्रम और योजना के लिए तकनीक पर एक नोट लिखें।

OR

Write a note on Employee Participation in Cost Reduction Programme.
लागत में कमी कार्यक्रम में कर्मचारी की भागीदारी पर एक नोट लिखें।

UNIT III

15. What is considered in pricing decision? Explain briefly.
मूल्य निर्धारण में किन बातों पर विचार किया जाना चाहिए। संक्षेप में समझाइए।

OR

How would you evaluate sales area and salesman's performance in marketing decision? Explain briefly.
विपणन निर्णयन में विक्रय कर्त्ता के प्रदर्शन और विक्रय क्षेत्र का मूल्यांकन कैसे करेंगें? संक्षेप में समझाइए।

Section C [45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III. Answer the following questions.

UNIT I

16. MS Dhoni ltd. has purchased a plant to manufacture a new type of cricket bat. The estimated cost data are as under:
एम एस धोनी लिमिटेड ने एक विशेष प्रकार के बैट के लिए एक संयंत्र खरीदा हैं। उसके अनुमानित लागत समंक निम्न प्रकार हैं।

Estimated annual sale 3000 bats	
Material	Rs 120
Labour	Rs 60
Fixed overhead per year	Rs 36000
Administrative expenses per year	Rs 57000
Selling expenses	20% of sale

Calculate :
गणना करें

1. Unit selling price if profit per unit is Rs 29.
2. Break even sales in unit
3. Selling price per unit if company wishes to obtain breakeven point at 1500 bats.

OR

What is the role of cost information for management decision? Explain in detail. प्रबंधन निर्णय के लिए लागत सूचना की भूमिका क्या हैं? विस्तार से व्याख्या कीजिए।

UNIT II

17. What factors are to be taken into consideration while choosing the best product mix? Explain.
सर्वश्रेष्ठ उत्पाद मिश्रण चुनते समय किन कारकों पर विचार करना चाहिए। बताइए।

OR

The following particulars are obtained from books of accounts of a company that manufactured two products P and Q from certain raw material.
एक कम्पनी जो दो प्रकार के उत्पाद P और Q का उत्पादन करती हैं। निम्नलिखित संभव उसकी लेखा पुस्तकों से प्राप्त किए गए हैं:

	Product P	Product Q
Sale	Rs 100	Rs 200
Material cost(Rs 10 per kg)	Rs 20	Rs 50
Wage(Rs 6 per kg)	Rs 30	Rs 60
Variable Cost	Rs 10	Rs 20

Fixed cost Rs 10000

स्थिर लागत रू 10,000

Comment on profitability of each product when –

प्रत्येक उत्पाद की लाभप्रदता पर टिप्पणी कीजिए यदि :

a. Total sale potential in unit is limited
b. Raw material is in short supply
c. When total available of raw material is 4000 kg and maximum sale potential of each product is 1000 unit. Find product mix to yield optimum profit.

UNIT III

18. Explain accounting treatment of research and development cost in specific situation.

विशिष्ट स्थिति में अनुसंधान और विकास लागत क लेखांकन को समझाइए।

OR

What is process of marketing and distribution decision? Discuss in detail.

विपणन और वितरण लागत निर्णयन की प्रक्रिया क्या हैं? विस्तृत विवेचना कीजिए।

The End

Section A   **[10 Marks]**

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions. Each question is of one mark.

I.   Answer the following.

1. What is Linear Programming?
   रैखिक प्रोग्राम क्या हैं?
2. Write two uses of transportation model.
   परिवहन मॉडल के दो उपयोग लिखों।
3. Explain any two assumptions of a single channel queuing theory.
   कतार सिद्धान्त के एकल चैनल की दो मान्यतायें समझाओं।
4. What is the waiting line problem?
   प्रतीक्षा पंक्ति समस्या क्या हैं?
5. Who is regarded as the father of game theory?
   खेल सिद्धान्त के पिता के रूप में कौन जाना जाता हैं?
6. Point out the two differences between PERT and CPM.
   पर्ट तथा सीपीएम में दो अन्तर बताओं।
7. What is Optimistic time in PERT?
   पर्ट मे आशावदी समय क्या हैं?
8. What are the types of models used in operations research?
   संक्रिया अनुसंधान में उपयोग होने वाले विभिन्न मॉडल के प्रकार क्या हैं?
9. What is North West Corner Rule?
   उत्तर पश्चिम कोने का नियम क्या हैं?
10. What is Degenerate Solution?
    पतित हल क्या हैं?
11. What is Degenerate Solution?
    पतित हल क्या हैं?
12. What is Degenerate Solution?
    पतित हल क्या हैं?

Section B   **[15 Marks]**

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II.   Answer the following questions.

UNIT I

13. Briefly explain the various techniques of Linear Programming.
    रैखिय कार्यक्रम की विभिन्न तकनीकों को समझाओं।

OR

A product is to be manufactured by using two types of raw materials A and B. For a certain objective the weight of the product should be 150kg. At least 14 units of B and not more than 20 units of A should be used in the manufacturing process. Each unit of A weights 5 kg and each unit of B weighs 10 kg. Cost of one unit of A is Rs 2 and that of B is Rs 8. Formulate the problem.

एक उत्पाद दो प्रकार के कच्चे माल अ व ब से निर्मित होता है। एक निश्चित उद्देश्य हेतू उत्पाद का भार 150 किलोग्राम हैं। निर्माण प्रक्रिया में ब की 14 ईकाई तथा अ की 20 ईकाई से अधिक उपयोग न हो । अ की प्रत्येक ईकाई का भार 5 कि.ग्रा तथा ब की प्रति ईकाई भार 10 कि.ग्रा हैं। अ की प्रति ईकाई लागत 2 रू है तथा ब की प्रति इकाई लागत 8 रू है हल करें।

UNIT II

14. What do you mean by basic feasible solution of transportation problem?
परिवहन समस्या के आधारभूत संभव समाधान से आप क्या समझते हैं?

OR

What do you mean by prohibited assignment?
निषेद्ध अधिन्यासन से आप क्या समझते हैं?

UNIT III

15. Which type of theoretical distribution used in the determination of expected time in PERT? Give the equations for the expected time and variance.
पर्ट के अपेक्षित समय निर्धारण में कौन से अनुमानित वितरण का उपयोग किया जाता है। अवेक्षित समय तथा विचरण हेतू समीकरण बताओ।

OR

What do you mean by Poisson process in queuing theory?
कतार सिद्धान्त में प्यॉसन प्रक्रिया से आप क्या समझते हैं?

Section C　　　　[45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III. Answer the following questions.

UNIT I

16. Explain the applications and limitations of Linear Programming.
रैखिय कार्यक्रय के अनुप्रयोग तथा सीमाये बताओं।

OR

Solve the following linear programming problem:
निम्न रैखिय कार्यक्रम समस्या को हल करें।

Maximize : $Z = 3x_1 + 9x_2$

Subject to : $2x_1 + 4x_2 \leq 8$

$\qquad x_1 + 2x_2 \leq 4$

$x_1, x_2 = 0$

UNIT II

17. Solve the following transportation problem:
    निम्न परिवहन समस्या को हल करें।

STORE GODOWN	Transportation cost				
	A	B	C	D	
P	6	2	0	5	10
Q	7	7	3	8	15
R	9	9	4	12	20
S	12	9	5	11	15
DEMAND	8	12	18	22	60 / 60

OR

Suggest optimum assignment of 4 workers A,B,C and D to 4 jobs I,II,III and IV. The time (in hours) taken by different workers in completing the different jobs is given below
चार कमियों A B C D I II III IV के कार्यों का सर्वोकृष्ट अधिन्यासन बताओं। विभिन्न कर्मियों के द्वारा लिये गये समय तथा विभिन्न कार्य निम्न हैं।

		Job			
		I	II	III	IV
	A	8	10	12	16
Workers	B	11	11	15	8
	C	9	6	5	14
	D	15	14	9	7

Also indicate the total time taken in completing the jobs.
कार्य के समाप्त करने के लिये लिया गया कुल समय भी ज्ञात करे।

UNIT III

18. What is meant by queuing system? Give some important applications of queuing system:
    कतार प्रणाली से आप क्या समझते हैं? कतार प्रणाली के मुख्य अनुप्रयोग समझाओं।
    Following information is available relating to a project:
    परियोजना से सम्बन्धित निम्न सूचनायें उपलब्ध हैं।

Activity	Preceding activity	Duration in days
A	-	5
B	-	7
C	B	12
D	A	3
E	C	8
F	C	2
G	F	11
H	F	5
I	H	7
J	I	9
K	DEGJ	3
L	I	2
M	KL	5

1. Draw network diagram

रचना आरेख बनाओ।

2. Find critical path
   समीक्षात्मक पथ ज्ञात करो।
3. Find three types of floats
   तीनो प्रकार के फ्लोट ज्ञात करों।

OR

Given the following information construct the PERT network and find critical path

Activity	to	tm	tp
1-2	1	1.5	5
2-3	1	2	3
2-4	1	3	5
3-5	3	4	5
4-5	2	3	4
4-6	3	5	7
5-7	4	5	6
6-7	6	7	8
7-8	0	2	4
7-9	5	6	8
8-10	1	2	3
9-10	3	5	7

The End

Sophia Girls' College, Ajmer
(Autonomous)
Semester III – 2019- 20

Section A   **[10 Marks]**

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions.
Each question is of one mark.

I.   Answer the following questions.

1. Define Management Audit.
2. What do you understand by the term Reporting?
3. What do you mean by decision making?
4. Define cost audit.
5. Give two objects of cost audit.
6. Who can be a cost auditor?
7. What is internal control?
8. What is special audit?
9. Define Investigation.
10. What are the main objects of investigation?

Section B   **[15 Marks]**

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at
least 1 from each unit. Each question is of 5 marks.

II.   Answer the following questions.

UNIT I

11. Explain in detail the various techniques of Management Audit.

OR

Write a note on Activities after the Management Audit.

UNIT II

12. Explain the importance of cost audit.

OR

Explain in detail the qualifications and disqualifications of cost auditor.

UNIT III

13. What procedure would you adopt in investigation on behalf of prospective lender?

OR

Define the term investigation and distinguish it from audit.

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III.   Answer the following questions.

UNIT I

14. Discuss the purpose and scope of Management audit.

OR

Explain the concepts of Management Audit and Operational Audit.

UNIT II

15. Define cost audit. Give its nature and objects.

OR

What are the principle functions of a cost auditor?

UNIT III

16. How would you distinguish audit from investigation? Narrate the various objects of investigation.

OR

Write a note on General Consideration in Public Sector Companies under Companies Act 2013.

The End

Sophia Girls' College, Ajmer
(Autonomous)
Semester III – 2019- 20
End Semester Examination
Class : M. Com – ABST – [Final]
Paper V : [COMM-305]: Project Management

Time : 3 Hrs.   M.M: 70 Marks

Section A   [10 Marks]

Section A contains 10 questions (20 words each) and a candidate is required to attempt all 10 questions. Each question is of one mark.

I.   Answer the following.

1. What do you mean by Project Management?
   परियोजना प्रबंधन से आप क्या समझते हैं?
2. What is system analysis?
   तंत्र विशलेषण क्या हैं?
3. What are the various methodologies for implementing the systems?
   व्यवस्था को लागू करने की तकनीके बताइये।
4. What is Market Analysis?
   बाज़ार विश्लेषण क्या हैं?
5. What are the fundamentals of project plan?
   परियोजना नियोजन के मूलभूत तत्त्व बताइये।
6. Explain internal rate of return.
   आन्तरिक प्रत्याय दर समझाइये।
7. Explain the concept of risk.
   जोखित की अवधारणा समझाइये।
8. Write two responsibilities of project manager.
   परियोजना प्रबंधक के दो उत्तरदायित्व लिखिये।
9. What is resource allocation?
   संसाधनों का आवंटन क्या होता हैं?
10. What is project management information system?
    परियोजना प्रबंधन सूचना तंत्र क्या हैं?
11. What is project management information system?
    परियोजना प्रबंधन सूचना तंत्र क्या हैं?
12. What is project management information system?
    परियोजना प्रबंधन सूचना तंत्र क्या हैं?

Section B   [15 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt 3 questions, at least 1 from each unit. Each question is of 5 marks.

II.   Answer the following questions.

UNIT I

13. Explain the project management functions.
    परियोजना प्रबंधन के कार्यों को विस्तार से समझाइये।

OR

What are the various phases of system development cycle?

व्यवस्था विकास चक्र के चरण क्या हैं?

UNIT II

14. What is project feasibility study? Discuss its scope.

परियोजना अभिज्ञान विश्लेषण क्या होता हैं? इसके कार्य क्षेत्र की विवेचना करें।

OR

What are the tools of project planning?

परियोजना नियोजन की क्या तकनीके हैं?

UNIT III

15. What is social cost benefit analysis? Explain its objectives.

सामाजिक लागत लाभ विश्लेषण क्या हैं? इसके उद्देश्यों को समझाइए।

OR

Explain the difference between PERT and CPM.

पर्ट एवं सी.पी.एम के अंतर समझाइये।

Section C   [45 Marks]

Section C – contains 6 questions. Answer any three questions (400 words each), selecting one from each unit. Each question is of 15 marks.

III.   Answer the following questions.

UNIT I

16. Define project. Describe briefly the salient features of project.

परियोजना को परिभाषित कीजिये। परियोजना की विशेषताओं को संक्षेप में समझाइये।

OR

What do you mean by project management system? Explain its sub systems.

परियोजना प्रबंधन तंत्र से आप क्या समझते हैं? इसके उपतंत्र समझाइये।

UNIT II

17. What is project planning? Discuss the objectives and rationale of project planning.

परियोजना नियोजन क्या हैं? इसके उद्देश्य तथा औचित्य समझाओं।

OR

XYZ. Co. Ltd. is considering the purchase of any of the following machinery:

XYZ निम्न मशीनों के क्रय हेतु निम्न विचार कर रही हैं।

	Machine A	Machine B
Estimated life	3 years	3 years
Capital cost	Rs 90,000	Rs. 90,000
Earnings after tax Rs:		
Year 1	40,000	20,000
Year 2	50,000	70,000
Year 3	40,000	50,0

The company follows the straight line method of depreciation and the estimated salvage value of both the types of machines is zero.

Show the most profitable investment based on :

2. Payback period method

पुन भुगतान अवधि।

3. Accounting rate of return method

लेखांकन प्रत्याय दर।

4. Net present value method assuming a 10% cost of capital

शुद्ध वर्तमान मूल्य (10प्रतिशत पूंजीलागत मानते हैं)

UNIT III

18. What is project organization? Explain briefly the various types of project organization structure.
परियोजना संगठन क्या हैं? परियोजना संगठन संरचना के प्रकारों को संक्षपे में समझाइये।

OR

The following table given with activities in a construction project and other relevant information:
निर्माण परियोजना से सम्बन्धित जानकारी निम्नलिखित सूची में दी गई हैं:

Activity (कार्य)	1-2	1-3	2-3	2-4	3-4	4-5
Duration (अवधि)	20	25	10	12	6	10

a. Draw the networking for the project.
परियोजना के लिए तंत्र का विचित्र कीजिये।
b. Find critical path and its duration.
समीक्षात्मक पथ एवं इसकी अवधि का निर्धारण कीजिये।
c. Find total, free and independent floats for each activity.
प्रत्येक क्रिया का कूल, मुक्त एवं स्वतंत्र फ्लोट ज्ञात करों।

The End

Sophia Girls' College, Ajmer
(Autonomous)
Semester III – 2020- 21
End Semester Examination
Class : M.Com.-A.B.S.T. – [Final]
Paper I : [COMM-301]: Direct Taxes Law & Practice

Time : 2 Hrs.   M.M: 70 Marks

Section A   [20 Marks]

Section A contains 12 questions (20 words each) and a candidate is required to attempt <u>any 10 questions.</u>
Each question is of 2 marks.

I.   Answer the following questions.

1. What is specified asset?
2. Write down the provision of surcharge for domestic and non domestic company.
3. Explain the rule of approximation of tax liability in multiple of Rs 10 for co-operative society.
4. What is belated return of Income?
5. Who cannot be assessed according to best judgment?
6. Under which section, deduction of tax at source from salaries is made?
7. On what date the first installment of advance tax is due for non-company assessee and what amount is to be paid on that?
8. Explain applicant under advance ruling.
9. What is Bilateral Relief?
10. What is "arm's length price"?
11. Who can be a Chairman of AAR?
12. When a person is liable to pay advance tax?

Section B   [14 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt <u>any 2 questions from different units</u> . Each question is of 7 marks.

II.   Answer the following questions.

UNIT I

13. Write the deduction entitles to co-operative society out of section 80ccc to 80u.

14. Explain provisions related to rates of tax for foreign company.

UNIT II

15. What are the time limit prescribed under section 153 and 153B for completion of assessment, reassessment and recomputation of Income?

16. State the provisions of Income Tax Act, 1961 relating to the deduction of tax at source in the following cases:
    i.   Payment to non resident sportsmen and sports associations;
    ii. Payment of Insurance Commission.
    iii. Payment of Rent.
    iv. Interest other than Interest on securities.
    v.   Payment to contractors and sub-contractors.

UNIT III

17. Explain International transaction in detail

18. What are the circumstances in which application submitted for advance ruling will not be accepted?

Section C   [36 Marks]

Section C contains 6 questions(400 words each) and a candidate is required to attempt <u>any 2 questions from different units</u>. Each question is of 18 marks.

III.   Answer the following questions.

UNIT I

19. The Income of a co-operative society for the previous year ending 31st march 2020 is as under:

i.	Rent received from house property	Rs 20,000
ii.	Income from fishing and allied activities	Rs 7000
iii.	Income from processing the agricultural product (without the aid of power)	Rs 2000
iv.	Income from interest on government securities	Rs 5000
v.	Income from business	Rs 38,000
vi.	Income from an industry established in Jammu and Kashmir (an Industrial backward state) in 1-1-2012 in rural areas	Rs 64,000

The society had given a donation of Rs 6000 for family planning programme in the previous year. Compute the total income of the society and tax payable by it for the Assessment year 2020-21.

20. Explain clearly the provisions of section 115-C to 115-I of Income Tax Act, 1961 relating to non-resident Indian Assessee.

UNIT II

21. Write notes on following:
    i.   Voluntary return of income   (2)
    ii. Belated return of income   (2)
    iii. Revised return of income   (2)
    iv. Defective return of income   (3)
    v.   Return of income on internet   (3)
    vi. E return   (3)
    vii. Aadhar and Income Tax Act   (3)

22. During the previous year 2020-21, Ram pays the following installments of advance tax:

On 15-09-2020	2000
On 15-12-2020	10,000
On 15-03-2021	18,000
On 27-03-2021	2000

Ram field his return of Income declaring Rs 6,65,000 as his income. The Income assessed by assessing officer was Rs 7,05,000 on 27-01-2022. The tax was deducted at source Rs 7320. Calculate amount of interest v/s 234B and 234C.

UNIT III

23. What do you understand by Double Taxation Relief? Explain provision of Income Tax Act, 1961 for obtaining certificate for claiming Relief v/s 90 and 90A.

24. What are the steps which should be followed while submitting application for advance ruling? What procedure is followed after receiving the application? If such application may be withdrawn back?

--The End--

Sophia Girls' College, Ajmer

(Autonomous)
Semester III – 2020- 21
End Semester Examination
Class : M. Com. [ABST]
Paper II : [COMM-302]: Advanced Cost Accounting

Time : 2 Hrs.   **M.M: 70 Marks**

Section A   [20 Marks]

Section A contains 12 questions (20 words each) and a candidate is required to attempt <u>any 10 questions</u>. Each question is of 2 marks.

I.   Answer the following questions.

1. Mention two dimensions of good information.
2. Define ABC analysis of material control.
3. What is overhead?
4. How to calculate breakeven point?
5. What do you understand by key factor?
6. Explain the meaning of product mix.
7. What are the differences between cost reduction and cost control?
8. What are the major categories of marketing costs?
9. What types of expenses are included in research and development cost?
10. What do you mean by price differentials?
11. Define 'Marketing' costs.
12. What do you understand by Idle-Time?

Section B   [14 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt <u>any 2 questions from different units</u> . Each question is of 7 marks.

II.   Answer the following questions.

UNIT I

13. How Break-Even Analysis is important for management?

14. From the following information find out P/V ratio and Sales at breakeven point:
    Selling price per unit Rs 20; Variable cost per unit Rs 15 and Fixed expenses Rs 54,000.

UNIT II

15. Explain the meaning and objectives of cost reduction.

16. The directors of Sohan Ltd. have submitted the following information regarding its two products A and B:

	Product A	Product B
Direct material per unit	200	180
Direct wages per unit (Rs 2 per hour)	60	40
Selling price per unit	400	300
Variable overhead per hour	2	2

You are asked to suggest which of the following product-mix be adopted for sales if total fixed overheads are Rs 16,000 p.a.:

    (i). 100 units of A and 200 units of B;

    (ii) 150 units of A and 150 units of B and

    (iii) 200 units of A and 100 units of B;

UNIT III

17. Discuss the various factors affecting marketing decision.

18. From the following particulars, calculating the selling price per unit: Number of units produced 50,000; variable cost per unit Rs 2 and fixed cost Rs 80,000. Capital investment: fixed capital Rs 2,00,000 and working capital Rs 1,00,000 Desired profit is 30% on capital employed.

Section C   [36 Marks]

Section C contains 6 questions(400 words each) and a candidate is required to attempt <u>any 2 questions from different units</u>. Each question is of 18 marks.

III. Answer the following questions.

UNIT I

19. Explain the importance of cost information for managerial decisions and control. Discuss the role of cost accountant in relation to cost information.

20. ABC Ltd. furnished the following for the year 2014:

	Jan. to June	July to Dec.
Sales (Rs.)	13,50,000	15,00,000
Total Cost (Rs.)	12,00,000	12,90,000

Assuming that fixed cost are incurred uniformly in both periods, calculate the following for the year 2014:

a) Fixed Cost.

b) Break-even point.

c) Margin of safety.

d) Sales to earn a profit of 10% on sales.

UNIT II

21. How is the cost reduction programme planned by management? How can the employees participate in such programmes?

22. A company manufactures three products and their respective details are furnished below:

Particular	A (Rs)	B (Rs)	C (Rs)
Fixed cost per unit	20	32	36
Material cost per unit	10	12	16
Wages cost per unit	7	9	11
Variable overheads per unit	6	9	10
Total cost per unit	43	62	37
Selling price per unit	40	75	85
Profit / Loss per unit	(3)	13	12
Capacity engaged	20%	50%	60%
Units produced	2,000	5,000	6,000

The management proposes to discontinue the product A as for the past few years it is showing a loss. Future prospects of the two other products being good. It is intended to utilize the spare capacity of A, in B and C equally. Expected rise in price and costs are as under:

	Material	Wages	Selling price
B	10%	5%	2%
C	10%	5%	5%

Fixed overheads shall remain the same. You are required to prepare a statement of projected profitability and advise the management as to whether the scheme be adopted.

UNIT III

23. Explain the meaning of Research and Development costs and discuss its importance in industry and trade in the present era.

24. A company manufactures Sewing machines and sells it at a price of Rs 600 each. The present cost structure is as follows:

   Direct Material 50% of the cost of Sales

   Direct Labour 30% of the cost of Sales

   Overheads 20% of the cost of Sales

An increase of 14% in the cost of materials and 10% in the cost of labour is anticipated. These increased costs in relation to present selling price would result in a 30% decrease in the amount of present profit per unit. You are required to calculate the new selling price to provide the same percentage of profit to cost of sales as before.

--The End--

Sophia Girls' College, Ajmer
(Autonomous)
Semester III – 2020- 21
End Semester Examination
Class: M.Com. - [Final]
Sub : ABST
Paper III: [COMM-303]: Operational Research and Quantitative Techniques

Time : 2 Hrs.   M.M: 70 Marks

Section A   [20 Marks]

*Section A contains 12 questions (20 words each) and a candidate is required to attempt <u>any 10 questions</u>.
Each question is of 2 marks.*

I.   Answer the following questions.

1. Define Operational Research.
2. State any two limitations of Operational Research.
3. Define Linear Programming.
4. State any two assumptions of Linear Programming.
5. What do you meant by Assignment problem?
6. Define Transportation problem.
7. What is CPM?
8. Explain PERT.
9. What do you meant by Two Persons Zero Sum Game?
10. What is Saddle point?
11. What is 'Law of Dominance' in Game Theory?
12. What is prohibited assignment?

Section B   [14 Marks]

*Section B contains 6 questions (50 words each) and a candidate is required to attempt <u>any 2 questions
from different units</u> . Each question is of 7 marks.*

II.   Answer the following questions.

UNIT-I

13. Give any two characteristics of Quantitative Techniques.

14. Define:

    a) Feasible Solution

    b) Unbounded Solution

UNIT-II

15. Explain North West Corner Rule.

16. What is unbalanced Assignment problem?

UNIT-III

17. Explain Optimistic time and Pessimistic time.

18. Write characteristics of game theory.

Section C   [36 Marks]

Section C contains 6 questions(400 words each) and a candidate is required to attempt __any 2 questions from different units__. Each question is of 18 marks.

III. Answer the following questions.

UNIT-I

19. Describe various stages of model construction procedure.

20. Solve the following LPP by Simplex method:

    Max. $Z = 5x_1 + 3x_2$

    s.t. $3x_1 + 5x_2 \leqslant 15$

                 $5x_1 + 2x_2 \leqslant 10$

    and $x_1, x_2 \geqslant 0$

UNIT-II

21. Give the similarities and differences between Transportation and Assignment problems. Give example to explain your answer.

22. Determination transportation cost with the help of VAM method:

Stores				
Factory	A	B	C	Supply
Q_1	10	8	8	8
Q_2	10	7	10	7
Q_3	11	9	7	9
Q_4	12	14	10	4
Demand	10	10	8	

UNIT-III

23. The following activities are related to a project:

   a. Construct the network
   b. Find the floats for each activity
   c. Find Critical path and its duration

24. What are the basic assumptions made in Game Theory?

--The End--

Sophia Girls' College, Ajmer
(Autonomous)
Semester III – 2020- 21
End Semester Examination
Class : M.Com. - ABST [Final]
Paper V : [COMM-305]: Project Management

Time : 2 Hrs.   **M.M: 70 Marks**

Section A   **[20 Marks]**

Section A contains 12 questions (20 words each) and a candidate is required to attempt <u>any 10 questions</u>. Each question is of 2 marks.

I.   Answer the following questions.

1. What is a project?
2. What are the characteristics of a project?
3. Give any two causes of project failure.
4. What do you mean by project planning?
5. What is technical analysis?
6. Define critical path.
7. What is social cost?
8. What is a Dummy activity in Network Analysis?
9. What are the essential requirements of Project Management Information System?
10. What is pre-feasibility study?
11. What is network technique?
12. Find Critical Path from the following information:

Activity	Duration
1-2	6
2-3	8
2-4	10
3-4	0
3-5	6
4-5	20
5-6	16

Section B   **[14 Marks]**

Section B contains 6 questions (50 words each) and a candidate is required to attempt <u>any 2 questions from different units</u> . Each question is of 7 marks.

II.   Answer the following questions.

UNIT I

13. What are the various stages of system development cycle?

14. Enumerate the main components required for the successful management of a project.

UNIT II

15. Discuss the process of financial analysis, selecting the project of your own choice.

16. Enlist any five sources of secondary information for market analysis.

UNIT III

17. The following list of activities must be accomplished in order to complete a project:

Activity	Time (in weeks)	Predecessor
A	3	-
B	8	-
C	4	A, B
D	2	B
E	1	A
F	7	C
G	5	E, F
H	6	D, F
I	8	G, H
J	9	I

   a. Construct network diagram

   b. Find critical path

18. ABC ltd. is considering two proposals:

Particulars	Proposal A	Proposal B
Initial Investments	17, 000	15, 000
Annual Cash Flow		
Year I	10, 000	8, 000
Year II	10, 000	9, 000
Year III	10, 000	10, 000

If risk rate is 10%, which proposal should be selected by ABC ltd. if certainty % is as followed?

	Proposal A certainty	Proposal B certainty
Year I	90	90
Year II	80	90
Year III	60	50

Section C [36 Marks]

Section C contains 6 questions(400 words each) and a candidate is required to attempt __any 2 questions from different units__. Each question is of 18 marks.

III. Answer the following questions.

UNIT I

19. Write short note on:
   a. Project management v/s General Management.
   b. Private sector and Public sector projects.

20. What are the various phases of project life cycle?

UNIT II

21. Explain the relevance of conducting a market survey before undertaking any new project and how the same should be done?

22. Explain the factors you would consider in technical analysis of a project?

UNIT III

23. A company is considering two mutually exclusive projects X and Y. From the following information, state which project is better to be selected?

Project Year Cash flows:	X (Rs)	Y (Rs)
0	-10,000	-10,000
1	4,000	6,000
2	6,000	6,000
3	8,000	8,000

Risk free rate is 10% Management considers risk premium rate at 5% for project X and 8% for project Y.

24. Given is the following information:
   a. Find EST, LST, EFT, and LFT of each activity.
   b. Find total float and fate float

Activity	Duration (in days)
1-2	2
1-3	4
1-4	3
2-5	1
3-5	6
4-6	5
5-6	7

--The End--

Sophia Girls' College, Ajmer

(Autonomous)
Semester III – 2020- 21
End Semester Examination
Class : M.Com. – [Final]
Paper IV : [COMM-304]: Management and Operational Audit

Time : 2 Hrs.   **M.M: 70 Marks**

Section A   [20 Marks]

Section A contains 12 questions (20 words each) and a candidate is required to attempt <u>any 10 questions</u>. Each question is of 2 marks.

I.   Answer the following questions.

1. What do you mean by Auditing?

2. Write any two objectives of management audit.

3. Explain – Decision Making.

4. Define the term – "Statutory Audit"

5. Give any two advantages of Cost Audit.

6. To whom does the tax auditor submit his report?

7. How is tax auditor appointed?

8. What do you mean by cost audit?

9. Define investigation.

10. Mention the objectives of investigation.

11. What is Tax Audit?

12. What do you understand by "Internal Contron"?

Section B   [14 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt <u>any 2 questions from different units</u> . Each question is of 7 marks.

II.   Answer the following questions.

UNIT I

13. Shed some light on the various tools and techniques used in Management Audit.

14. Explain the following:

    a. Review of Internal Control

    b. Review of Purchasing Operations

UNIT II

15. What do you understand by Efficiency Audit and Propriety Audit

16. How can a tax auditor be removed from his office?

UNIT III

17. Give the difference between investigation and audit.

18. Give the difference between investigation and special audit.

Section C   [36 Marks]

Section C contains 6 questions(400 words each) and a candidate is required to attempt <u>any 2 questions from different units</u>. Each question is of 18 marks.

III.   Answer the following questions.

UNIT I

19. Explain the concepts of Management Audit and Operational Audit?

20. Write an essay on – Review of Management information system and appraisal of management decisions?

UNIT II

21. Give a specimen of the Cost Audit Report?

22. Explain the provisions governing tax audit reports given under section 44AB.

UNIT III

23. What special points will you bear in mind while carrying out an investigation?

24. Outline the procedure you will adopt if you were required to investigate the affairs of a company for a fraud?

--End--

Sophia Girls' College *(Autonomous)*
Ajmer
Semester III – 2021-22
End Semester Examination
Class : M.Com. ABST [Final]
Paper I : [COMM-301]:Direct Taxes Law and Practice

Time : 1 ½ Hrs.   M.M: 40 Marks

Instruction : In case of any doubt, the *English* version of paper stands *correct*.

Section A   [16 Marks]

Section A contains 12 questions (20 words each) and a candidate is required to attempt <u>any 8 questions</u>. Each question is of 2 marks.

I.   Answer the following questions.

1. Define "Non-Residents"
   ''अनिवासी'' को परिभाषित कीजिये

2. Define "Co-operative Societies"
   ''को–ऑपरेटिव सोसाइटीज'' को परिभाषित किजिये।

3. What will be the amount of deduction of Tax at source from the payment of interest of Rs 10,000 by a firm during the financial year 2020-21?
   वित्तीय वर्ष 2020-21 में एक फर्म द्वारा Rs 10,000 के ब्याज के भुगतान पर स्त्रोत पर कर की कटौती क्या है ?

4. What is "Advance Ruling"?
   ''अग्रिम आदेश'' क्या है ?

5. What is "Double Taxation Relief"?
   ''दोहरी कर राहत'' क्या है ?

6. What documents are to be attached in mailing an appeal to the Tribunal?
   न्यायाधिकरण को अपील के मेल में लगने वाले प्रपत्र क्या है?

7. What do you understand by "Representative Assesse"?
   प्रतिनिधि करदाता से आप क्या समझते है?

8. Define "Pay as you earn"
   ''जैसे पाओ वैसे चुकाओ'' की परिभाषा लिखिए

9. What do you mean by "Assessment Years"?
   कर निर्धारण वर्ष से आप क्या समझते है ?

10. What do you understand by TDS?
    टी डी एस से आप क्या समझते है?

11. What do you understand by Tax Authorities?
    कर अधिकारियों से आप क्या समझते हैं?

12. What is tonnage Tax Scheme?
    टनेज कर विधि क्या हैं?

Section B   [10 Marks]

II.   Answer the following questions.

UNIT I
13. Explain the procedure of assessment of companies in India.
भारत में कंपनी के कर निर्धारण की प्रक्रिया समझाइये

14. Whether the following are income? Give your answer in 'Yes or No', with explanation.
क्या निम्नलिखित आये है? हाँ या ना में उत्तर दीजिये। व्याख्या के साथ।
   a. Mohan received Rs 15,000 in cash from his grandfather as gift.
       मोहन को अपने दादा से उपहार में 15,000 रुपये नकद प्राप्त हुए।
   b. Received Rs 10,000 from the winning of Gujarat State Lottery.
       गुजरात लाटरी से इनाम में 10,000 रुपये प्राप्त हुए।

UNIT II
15. Explain the procedure of appeal in tax matter in Appellate tribunal.
कर मामले में अपीलीय अधिकरण में अपील की प्रक्रिया समझाइयें

16. The estimated total income of Mr. Sohan is Rs 4,95,000 which includes Rs 40,000 earned on 25/10/2020 in respect of transfer of long term capital asset and Rs 20,000 in respect of winnings of lottery drown on 10/11/2020. Calculate the advance tax payable by Mr. Sohan in respect of each instalment.
मि सोहन की अनुमानित कुल आय 4,95,000 रुपये है जिसमे 25/10/2020 को दीर्धकालीन पूंजी सम्पति के हस्तांतरण के 40,000 रुपये सम्मिलित है तथा 10/11/2020 को लाटरी के 20,000 रुपये सम्मिलित है । मि सोहन के अग्रिमकर भुगतान की प्रत्येक किश्त की राशि ज्ञात करो।

UNIT III
17. Explain the basic concepts of International Taxation.
अंतराष्ट्रीय कराधान के मूल सिद्धांतो को समझाइये।

18. Explain in following cases whether the entities shall be deemed to be 'associated enterprises' under Section 92A (2).
   a. Run India Ltd. has 12 directors on its board, out of which 6 directors are appointed by Race Ltd.
   b. Cane UK Ltd. possesses 25% of the voting power in Bane India Pvt. Ltd.
   c. Joy India's total borrowings amounted to Rs 1000 crore, out of which guarantee has been given by Chapple India Ltd. for a borrowing of Rs 400 crore.
निम्नांकित मामलो में क्या संस्थानों को धरा 92A (2) के अंतर्गत सहयोगी उधम मन जायेगा।
   a. रन इंडिया लिमिटेड के बोर्ड में 12 निदेशक है जिनमे 6 निदेशकों की नियुक्ति रेस इंडिया लिमिटेड द्वारा की गयी।
   b. बेन इंडिया प्राइवेट लिमिटेड में 25% मताधिकार केन युके लिमिटेड के कब्जे में है।
   c. जॉय इंडिया की कुल 1000 करोड़ की ऊधरी में से 400 करोड़ पर चेपल इंडिया लिमिटेड के द्वारा गारंटी दी गयी है।

Section C   **[14 Marks]**

III.   Answer the following questions.

19. Explain the procedure of tax assessment of Co-operative Societies with example.

सहकारी संस्थाओ के कराधान प्रक्रिया को उदाहरण सहित समझाइये।

20. Globe Ltd., an Indian Company is engaged in the business of manufacture of clothes. The following information for the financial year 2020-21 is given:

ग्लोब लिमिटेड जो भारतीय कंपनी है। सीमेंट निर्माण के व्यवसाय में संलग्न है। वित्तीय वर्ष 2020-21 के लिए निम्न सूचनाएं है।

PROFIT AND LOSS			
Raw material	1000000.00	Domestic sales	2500000.00
Salary & wages	120000.00	Export of goods	600000.00
Entertainment Exp.	20000.00	Other Receipts	200000.00
Travelling Exp.	30000.00	Dividend from Indian Co.	100000.00
Income Tax	200000.00	Profit on shares sold through recognised stock exchange after heading two years	222000.00
Wealth tax	5000.00		
Out standing excise duty	15000.00		
Provision for unascertained liabilities	40000.00		
Dividend paid	50000.00		
Div. dist tax	8498.00		
Dep. on Asset after Revaluation	640000.00		
SST on shares	2000.00		
Net profit	1491502.00		
Total	3622000.00	Total	36222000.00

For tax purpose the company wants to claim the following:

कर उद्देश्य के लिए कंपनी निम्नलिखित है :

    a. Deduction under Section 80 IB (30% of 1491502.00)

      धारा 80 IB के अंतर्गत कटौती (30% के रु1491502.00)

    b. Depreciation under Section 32 of Rs 600000.00

      धारा 32 के अंतर्गत द्वारा रुपये 600000.00

Compute Taxable Income & Tax for the A.Y 2021-21.

कर निर्धारण वर्ष 2021–21 के लिये कूल आय एवं कर की गणना कीजिए।

21. What are the various authorities envisaged in income tax law and what are their functions?

आयकर विधि में परिकल्पित विभिन्न प्रदिगकरण कोण कोण से है , और उनके कार्य क्या है ?

22. Write short note on the following:

निम्न पर लघु टिप्पिणि लिखिए

    a. Advance payment of tax

      कर का अग्रिम भुगतान

    b. Return of Income

आये की विवरणी
   c. Revision
      पुनरीक्षण
23. Discuss Relief of Double Taxation.
    दोहरे कराधान से राहत पर चर्चा कीजिये।
24. Write the provision of transfer pricing in brief.
    ट्रॉन्सफर मूल्य नीति के प्रावधानों को बताइये।

--The End--

Sophia Girls' College *(Autonomous)*
Ajmer
Semester III – 2021-22
End Semester Examination
Class : M.Com. ABST – [Final]
Paper II : [COMM-302]: Advanced Cost Accounting

Time : 1 ½ Hrs.   **M.M: 40 Marks**

Instruction : In case of any doubt, the *English* version of paper stands *correct*.

Section A   [16 Marks]

Section A contains 12 questions (20 words each) and a candidate is required to attempt any 8 questions.
Each question is of 2 marks.

I.   Answer the following questions.

1. What is Bin Card?
   बिन कार्ड क्या है ?

2. What do you mean by Material Received Note?
   सामग्री प्राप्ति पत्र से आप क्या समझते है?

3. Give two assumptions of Break Even Chart.
   सम – विच्छेद चार्ट के दो अवधारणाएं दें।

4. What is the effect of Increase or Decrease in Fixed cost on Profit Volume Ratio?
   स्थिर लागत में वृद्धि या कमी का लाभ मात्रा अनुपात पर क्या प्रभाव पड़ता है ?

5. "Change is not always Profitable" Comment on this statement.
   परिवर्तन सदैव लाभप्रद नहीं होता। इस कथन की व्याख्या कीजिये।

6. What do you mean by Key factor? Give its some example.
   प्रमुख तत्व से आप समझते है ? कुछ प्रमुख तत्वों के उदाहरण दीजिये।

7. Define SWOT analysis.
   SWOT को परिभाषित कीजिये।

8. What is Cost Control?
   लागत नियंत्रण क्या है?

9. What is the role of Cost in pricing decision?
   मूल्य निर्धारित निर्णय में लागत की क्या भूमिका है ?

10. Define Target price.
    लक्ष्य मूल्य निर्धारण क्या है ?

11. How do companies make long run pricing decision?
    कम्पन्यां लम्बी अवधि के मूल्य निर्धारण निर्णय कैसे लेती है ?

12. Give two examples of Research and Development cost.
    अनुसन्धान और विकास लगत के दो उदाहरण दे।

Section B   [10 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt <u>any 2 questions</u>
<u>from different units</u> . Each question is of 5 marks.

II. Answer the following questions.

UNIT I

13. Describe about Labor cost record.

श्रम लागत अभिलेखों का वर्णन कीजिये।

14. Explain from the following data, how the reduction in selling price would affect Break Even Point and Margin of safety? When can Research and Development be capitalized?

निम्न आंकड़ों से स्पष्ट कीजिये की विक्रय मूल्य में कमी का सम विच्छेद बिंदु तथा सुरक्षा सीमा पर क्या प्रभाव पड़ेगा?

Original Selling Price	Rs. 20
Variable cost per unit	Rs. 12
Fixed cost	Rs. 8000
Present Sales	5000 Units

Reduced Selling price per unit is Rs. 16 per unit.

अनुसधान और विकास को कब पंजीकृत किया जा सकता है।

UNIT II

15. Explain the meaning of Product –Mix. What factors are to be taken into consideration while choosing the best product –Mix?

उत्पाद मिश्रण से आप क्या समझते है? सर्वोत्तम उत्पाद मिश्रण का चयन करते समय किन किन तत्वों को ध्यान में रखना आवश्यक होता है?

16. A company has developed a new product of which 10000 units are to be produced each year either by manual labour or by using a machine. Annual expenditure of machine and manual production work likely to be incurred are as follows:

एक कंपनी ने एक नए उत्पाद का विकास किया है जिसकी 10000 इकाइयां प्रति वर्ष मानवीय श्रम या मशीन से उत्पादित की जनि है। इस सम्भन्ध में वार्षिक संभावित व्यय निम्न प्रकार है।

Particular	Machine (Rs.)	Manual (Rs.)
Purchase Price of Machine	40000	-
Direct Material	10000	10000
Direct Labour	1000	6000
Cash Fixed Costs	3000	2000
Variable Overheads	4000	2000

The selling price of the new product is likely to be Rs. 6 per unit. The machine will have an estimated life of 10 years, with no residual value. Interest @ 5% p.a. on the capital cost of the machine will be paid. Which production alternative should be preferred?

उत्पाद का विक्रय मूल्य प्रति इकाई रू 6 निश्चित किया गया है। मशीन का अनुमानित जीवनकाल 10 वर्ष होगा। तथा अवशिष्ट मूल्य कुछ भी नहीं होगा। मशीन की पूंजीगत लगत पर 5% वार्षिक ब्याज चुकाना होगा। कौन से उत्पाद विकल्प का चुनाव किया जाए।

UNIT III

17. Write short note on:

टिप्पिणि लिखिए :

(a) Cost plus Pricing.

लगत से अधिक मूल्य निर्धारण।

(b) Use of activity based costing for pricing decision.

मूल्य निर्धारण निर्णय में क्रिया आधारित लगत लेखांकन का उपयोग।

18. What do you understand by Research & Development cost? Explain its treatment in short.

अनुसंधान एंव विकास लागत से आप क्या समझते हैं? इसके उपचार को संक्षेप में समझाइए।

Section C [14 Marks]

Section C contains 6 questions (400 words each) and a candidate is required to attempt __any 1 question__. Each question is of 14 marks.

III. Answer the following questions.

19. A firm has purchased a plant to manufacture a new product, the cost data for which are given below:

एक फर्म ने एक नया उत्पाद बनाने के लिए सयंत्र खरीदा , जिसके सम्भन्ध में लगत समंक निम्न है।

Estimated Annual Sales 24000 units

Estimated Costs:

Material	Rs. 4.00 Per unit
Direct Labour	Rs. 0.60 Per unit
Production Overhead	Rs. 24000 Per Year
Administration Expenses	Rs. 28000 Per Year
Selling Expenses	15% of Sales

Calculate selling price if profit per unit is Rs. 1.02

विक्रय मूल्य ज्ञात कीजिये यदि लाभ प्रति इकाई Rs. 1.02 हो।

20. What are cost records? What factor should be taken into account while designing Cost Records?

लागत अभिलेख क्या है ? लागत अभिलेख करते समय किन किन तत्वों को ध्यान में रखा जाना चाहिए।

21. Explain the meaning of Cost reduction? What programs and Planning are necessary for Cost reduction? Differentiate Cost reduction with Cost control?

लागत न्यूनीकरण का अर्थ समझाइये। लागत न्यूनीकरण में कौन से कार्यक्रम और नियोजन आवयश्क है। लागत न्यूनीकरण एंव लागत नियंत्रण में अंतर बतलाइये।

22. The Hi – tech manufacturing company is presently evaluating two possible processes for manufacture of a toy and make available to you the following information:

हाई टेक कंपनी वर्तमान में एक खिलोने के निर्माण के लिए दो संभावित प्रक्रियाओं का मूल्यांकन कर रही है जिसकी निम्न लिखित जानकारी इस प्रकार है।

	Process – A (Rs.)	Process – B (Rs.)
Variable cost per unit	12	14
Sale Price per unit	20	20
Total Fixed cost per Year	3000000	2100000
Capacity (in Units)	430000	500000
Anticipated Sales (Next two Years in units)	400000	400000

You are required to suggest:

आपको सुझाव देना आवयश्क है।

(a) Which process should be chosen? Substantiate Your answer.

कौन सी प्रक्रिया चुननी चाहिए। इसका पर्याप्त उत्तर दीजिये।

(b) Would you change your answer as given above ,if you were informed that the capacities of the two processes are : A- 600000 units , B- 500000 units? Substantiate your answer.

क्या आप उप्पर दिए गए अनुसार अपना उत्तर बदल देंगे यदि आपको सूचित किया जाता है की यदि दो प्रक्रियाओं की क्षमताएं इस प्रकार है A- 600000 इकाई , B- 500000 इकाई ? क्यों ? इसका भी पर्याप्त उत्तर दीजिये।

23. Elaborate Marketing and Distribution decision Cost.

विपणन और वितरण निर्णय लागत को विस्तृत कीजिये।

24. Write short note on:

संक्षिप्त नोट लिखिए :

(a) Predatory pricing.

शिकारी मूल्य निर्धारण (बेहद सस्ती कीमत मूल्य निर्धारित)

(b) Dumping.

डंपिग

(c) Consideration for pricing decision.

मूल्य निर्धारण निर्णय के लिए विचार।

--The End--

Sophia Girls' College *(Autonomous)*
Ajmer
Semester III – 2021-22
End Semester Examination
Class : M.Com. ABST [Final]
Paper I : [COMM-302]: Operational Research & Quantitative Techniques
Time : 1 ½ Hrs.   **M.M: 40 Marks**

Instruction : In case of any doubt, the *English* version of paper stands *correct*.

Section A   [16 Marks]

Section A contains 12 questions (20 words each) and a candidate is required to attempt <u>any 8 questions</u>.
Each question is of 2 marks.

I.   Answer the following questions.

1. What is iconic model?
   आईकोनिका मॉडल क्या हैं?

2. What is Linearity assumption?
   रैखिकता मान्यता को समझाइये।

3. Write any two limitation of operation research.
   संक्रिया अनुसंधान की दो सीमाये बताइए।

4. What do you mean by surplus variable?
   आधिक्य चर से आप क्या समझते हैं?

5. Name the three methods used in solving transportation problems.
   परिवहन समस्या के समाधान के लिए प्रयोग मे लिए जाने वाले तीन विधियों के नाम लिखिए।

6. What is assignment problem?
   अधिन्यासन समस्या से आप क्या समझते हैं?

7. What is degenerate solution?
   पतित हल क्या होता हैं?

8. Explain MODI method in short.
   संक्षिप्त में MODI तकनीक समझाइए।

9. Write any two limitation of game theory.
   खेल सिद्धान्त की दो सीमायें बताइये।

10. What is saddle point?
    सैडल बिन्दु क्या हैं?

11. What is meant by queuing system?
    कतार प्रणाली से आप क्या समझते हैं?

12. What is critical path?
    समीक्षात्मक पथ क्या होता हैं?

Section B   [10 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt <u>any 2 questions</u>
<u>from different units</u> . Each question is of 5 marks.

II. Answer the following questions.

UNIT I

13. "Operation Research are the eyes of Management". Explain.
''संक्रिया विज्ञान या शोध किसी भी प्रबन्ध की आँख के समान हैं'' इस कथन को समझाइएये।

14. Explain the following:
निम्न को स्पष्ट कीजिये।

   a) Slack Variable
   अप्रयुक्त चर।

   b) Artificial variable
   कृत्रिम चर ।

   c) Shadow price
   छाया चर।

UNIT II

15. Explain the difference between transportation problem and assignment problem.
परिवहन समस्या एवं अधिन्यासन समस्या के अंतर को समझाइये।

16. What do you mean by prohibited assignment?
निषेद्ध अधिन्यासन से आप क्या समझते हैं?

UNIT III

17. Explain the following:
निम्न को समझाइये।

   a) Application of queuing system
   कतार प्रणाली के मुख्य अनुप्रयोग समझाइये।

   b) Arrival and service rate.
   आगमन तथा सेवा दर।

18. Solve the following game:
निम्न खेल को हल करों।

	C_1	C_2	C_3
R_1	1	7	3
R_2	6	2	7
R_3	5	1	6

Section C   [14 Marks]

Section C contains 6 questions (400 words each) and a candidate is required to attempt <u>any 1 question.</u>
Each question is of 14 marks.

III. Answer the following questions.

19. Explain the various models used in operation research. What are the advantages of model?
संक्रिया अनुसुंधान में प्रयुक्त होने वाले विभिन्न प्रतिरूपों को समझाइये ।इन प्रतिरूपों के क्या लाभ हैं? उनका उल्लेख कीजिए।

20. Solve the following linear programming problem by simplex method.
एकधा विधि से निम्न शैखिय कार्यक्रम समस्या को हल करें।

Max

St $Z = 20x_1 + 30x_2$

$3x_1 + 3x_2 \leq 36$

$5x_1 + 2x_2 \leq 50$

$2x_1 + 6x_2 \leq 60$

$x_1 x_2 \geq 0$

21. Explain in brief with examples:

उदाहरण सहित संक्षिप्त में समझाइए।

   a) North west corner rule

   उत्तर पश्चिम कार्नर नियम।

   b) Vogel's approximation method

   वोगेल्स की अनुमान विधि।

22. Solve the following assignment problem to reduce total cost.

कुल लागत को कम करने हेतू अधिन्यासन समस्या को हल करें।

Machines	Jobs				
	J1	J2	J3	J4	J5
M1	10	4	5	3	11
M2	13	11	9	12	10
M3	12	3	10	1	9
M4	9	1	11	4	8
M5	8	6	7	3	10

23. Describe the following terms:

निम्न को समझाइए।

   a) Principle of dominance.

   प्रभाविता का सिद्धान्त।

   b) Mixed strategy

   मिश्रित रणनीति/व्यूहरचना।

   c) Pay off Matrix

   अदायगी मैटरिक्स।

   d) Pure Strategy

   शुद्ध व्यूहरचना।

24. The table given below give different time estimates for activities of a project.

नीचे दी गई सारणी में एक परियोजना के विभिन्न समय अनुमान हैं।

Activity	to	tm	tp
1 -2	3	5	13
1 - 3	1	2	15
2 - 4	6	7	8
3 – 4	2	5	14
2 – 6	2	4	12
4 – 5	4	6	8
4 – 6	5	9	13
5 – 7	1	2	3
6 - 7	1	4	7

   a) Draw project diagram.

   परियोजना चित्र तैयार कीजिए (तंत्र चित्र)।

   b) Calculate expected time and find critical path.

अपेक्षिप्त समय और क्रांतिक मार्ग ज्ञात कीजिए।

--The End--

Sophia Girls' College *(Autonomous)*
Ajmer
Semester III – 2021-22
End Semester Examination
Class : M.Com. – ABST [Final]
Paper IV : [COMM-304]: Management & Operational Audit

Time : 1 ½ Hrs.   **M.M: 40 Marks**

Instruction : In case of any doubt, the *English* version of paper stands *correct.*

Section A   [16 Marks]

Section A contains 12 questions (20 words each) and a candidate is required to attempt any 8 questions.
Each question is of 2 marks.

I.   Answer the following questions.

1. What is meant by Audit?
    अंकेक्षण से आप क्या समझते हैं?

2. Define statutory Audit.
    वैधानिक अंकेक्षण का परिभाषित कीजिए।

3. What do you understand by interim audit?
    अंतरिम अंकेक्षण से आप क्या समझते हैं?

4. Explain any two advantage of cost audit?
    लागत अंकेक्षण के कोई दो लाभ बताइए।

5. Under what section of companies act is the cost audit performed.
    कंपनी विधान के अंतर्गत लागत अंकेक्षण की व्यवस्था किस धारा के अंतर्गत की गई हैं?

6. Explain any two objectives of cost audit.
    लागत अंकेक्षण के कोई दो उद्देश्य समझाइए।

7. Name three aspects of Management audit.
    प्रबंध अंकेक्षण के तीन पहलुओं के नाम बताइए।

8. To whom does the tax auditor submit his report?
    कर अंकेक्षण अपना प्रतिवेदन किस्ते प्रस्तुत करता हैं?

9. What do you mean by 'Accountant' as mentioned in section 44AB of the Income Tax Act?
    आयकर अधिनियम की धारा 44एबी के अनुसार लेखापाल का क्या अर्थ हैं?

10. Differentiate between audit and investigation on a single basis.
    किसी एक आधार पर अंकेक्षण एवं निरिक्षण में अंतर बताइए।

11. Define propriety audit.
    औचित्य अंकेक्षण को परिभाषित कीजिए।

12. Give any two objectives of investigation.
    अनुसंधान के कोई दो उद्देश्य बताइए।

Section B   [10 Marks]

II.   Answer the following questions.

UNIT I

13. Differentiate between statutory and management audit.

वैधानिक एवं प्रबधंन अंकेक्षण में अंतर बताइए।

14. The deficiencies of financial audit have lead to the growth of management audit. Discuss.

वित्तिय अंकेक्षण की कमियों में प्रबंध अंकेक्षण के विकास का मार्ग प्रशस्त किया हैं। विवेचना कीजिए।

UNIT II

15. Discuss the duties and rights of cost auditors.

लागत अंकेक्षण के कर्तव्य और अधिकारों की विवचना कीजिए।

16. Explain the provisions governing tax audit reports given under section 44AB.

धारा 44AB के अनुसार कर अंकेक्षण प्रतिवेदन को प्रभावित करने वाले प्रावधानों का वर्णन कीजिए।

UNIT III

17. Explain the provisions of Audit for public sector companies under companies act 2013.

कंपनी एक्ट 2013 में निहित सरकारी क्षेत्र की कंपनियों के लिए अंकेक्षण प्रावधानों को समझाइए।

18. Define Investigation Give its nature and importance.

अनुसंधान की परिभाषा दीजिए इसका स्वभाव और महत्त्व बताइए।

Section C   [14 Marks]

Section C contains 6 questions (400 words each) and a candidate is required to attempt <u>any 1 question</u>. Each question is of 14 marks.

III. Answer the following questions.

19. Discuss the need and objective of management audit.

प्रबंध अंकेक्षण की आवश्यकता एवं उद्देश्य पर विवेचना करें।

20. Differentiate between performance audit and efficiency audit?

निष्पत्ति अंकेक्षण एवं कुशलता अंकेक्षण में अंतर को विस्तृत रूप से समझाइए।

21. Discuss main role of cost auditor

लागत अंकेक्षक की मुख्य भुमिका को समझाइए।

22. Explain features and purpose of cost audit.

लागत अंकेक्षण की विशेषता एवं उद्देश्य को समझाइए।

23. Discuss the procedure of audit of public sector companies laid down in section 394-395 of companies act 2013.

कंपनी अधिनियम 2013 की धारा 294–395 में उल्लेखनीय सरकारी कंपनी के अंकेक्षण की प्रक्रिया बताइये।

24. Differentiate between audit and investigation. Also illustration with case.

अंकेक्षण एवं अनुसंधान में अंतर समझाइए। एवं उदाहरण द्वारा समझाइए।

--The End--

Sophia Girls' College *(Autonomous)*
Ajmer
Semester III – 2021-22
End Semester Examination
Class : M.Com. – ABST [Final]
Paper V : [COMM-305]: Project Management

Time : 1 ½ Hrs.   **M.M: 40 Marks**

Instruction : In case of any doubt, the *English* version of paper stands *correct.*

Section A   [16 Marks]

Section A contains 12 questions (20 words each) and a candidate is required to attempt <u>any 8 questions</u>.
Each question is of 2 marks.

I.   Answer the following questions.

1. What do you mean by "Project"?
   "परियोजना" से आप क्या समझते है?

2. What is system development cycle?
   व्यवस्था विकास चक्र क्या है ?

3. Explain the need of project management.
   परियोजना प्रंबध की आवश्यकता को समझइये |

4. What is system analysis?
   तंत्र विशलेषण क्या है?

5. Write any two objectives of project planning.
   परियोजना नियोजन के कोई दो उद्देश्य लिखिए |

6. What is Project Feasibility study?
   परियोजना अभिजान विश्लेषण क्या होता है?

7. What do you mean by accounting rate of return method?
   लेखांकन प्रत्याय दर विधि से आप क्या समझते है?

8. Why Feasibility study is important in Project management?
   परियोजना प्रबंधन में अभिज्ञान विश्लेषण का क्या महत्व होता है?

9. What is Project organization structure?
   परियोजा संगठन संरचना क्या होता है?

10. Write full form of PERT and CPM.
    PERT और CPM का फुल फॉर्म लिखिए |

11. What do you mean by uncertainty in relation to risk analysis?
    जोखिम विश्लेषण के संदर्भ में अनिश्चितता से आप क्या समझते है?

12. What is the role of Project manager?
    परियोजना प्रबंधक की भूमिका क्या होती है?

Section B   [10 Marks]

Section B contains 6 questions (50 words each) and a candidate is required to attempt <u>any 2 questions</u>
<u>from different units</u> . Each question is of 5 marks.

II. Answer the following questions.

UNIT I

13. Discuss the characteristics of an ideal project.
आदर्श परियोजना की विशेषताओ की चर्चा कीजिये |

14. Explain various sub system of project management system.
परियोजना प्रबंध तत्र के उपतंत्रो की समझाइए |

UNIT II

15. Explain the different tools of project planning.
परियोजना नियोजन की विभिन्न तकनीकों को समझाइये |

16. The initial cash outlay of a project is Rs. 50000 and it generates cash inflows of Rs. 20000, Rs.15000, Rs.25000 and Rs.10000 in first four year. Using Present Value Index Method (PI) appraise profitability of proposed investment assuming 10% rate of discount.
The Present Value of Re 1 at 10% discount factor for four years is 0.909, 0.826 , 0.751 and 0.681.
परियोजना का प्रारंभिक नकद व्यय है 50000 रूपये वह नकद प्रवाह उत्पन्न करता है 20000 रूपये , 15000 रूपये , 25000 रूपये एवं 10000 रूपयें | यह प्रवाह पहले चार सालों का हैं।
वर्तमान मूल्य विधि (PI) का प्रयोग करते हुए प्रस्तावित निवेश की लाभप्रदता का आंकलन कीजिये।
10प्रतिशत छूट की दर मानते हुए वर्तमान मूल्य एक रूपये का 10प्रतिशत पर चार साल के लिए है 0.909, 0.826 , 0.751 , 0.681 .

UNIT III

17. Write a short note on Project Management Information System.
परियोजना प्रबंधन सूचना तंत्र पर टिप्पणी लिखिए |

18. Explain various types of project organization structures.
परियोजना संगठन संरचना के विभिन्न प्रारुपों की व्याख्या कीजिए |

Section C   [14 Marks]

Section C contains 6 questions (400 words each) and a candidate is required to attempt <u>any 1 question</u>.
Each question is of 14 marks.

III. Answer the following questions.

19. What do you mean by project management? Elaborate various functions of project management.
परियोजना प्रबंध से आप क्या समझते है? विस्तार से परियोजना प्रबंध के कार्य समझाइये |

20. Discuss various phases of system development cycle with the help of suitable example.
सउदाहरण व्यवस्था विकास चक्र के विभिन्न चरणो का वर्णन कीजिए|

21. "Planning is an important process in the project management". Explain the statement.
"परियोजना प्रबंध मे नियोजन एक मुख्य प्रक्रिया होती है"? इस कथन की व्याख्या कीजिए |

22. Write a short note on :
निम्न पर टिप्पणी लिखिए
   a) Market Analysis
   बाजार विश्लेषण |
   b) Technical Analysis
   तकनीको विश्लेषण |

c) Financial Analysis

वित्तीय विश्लेषण |

23. Explain the meaning of Social Cost Benefit Analysis. Write down its significance and use.

सामाजिक लागत लाभ विश्लेषण का अर्थ समझाइये इसके महत्व और उपयोग लिखिए |

24. A project has following activities

परियोजन मे होने वाले कार्य निम्न है

Activity	1-2	1-3	1-4	2-5	3-5	4-6	5-6
Duration (Days)	2	4	3	1	6	5	7

a) Draw the project network diagram.

परियोजना तंत्र चित्रित कीजिए |

b) Find the critical path and its duration.

समीक्षात्मक पथ एवं इसकी अवधि का निर्धारण कीजिए |

c) Find total, free and independent float for each activity.

प्रत्येक क्रिया का कूल, मुक्त एवं स्वतत्र फ्लोत ज्ञात करों |

--The End--