

SHIVAJI COLLEGE, UNIVERSITY OF DELHI

INTERNAL TEST

(Academic Year 2023-24)

Date of Test : 4th April 2024

Name of the Paper : Cost Accounting

Name of the Course : B. Com (Prog.)

Semester : 4, Section: A

Faculty Name : Manisha

Duration : 1 Hour

Maximum Marks: 12

QUES.

	₹
Purchases of raw materials	60,000
Direct wages	50,000
Rent, rates, insurance and works oncost	20,000
Carriage inward	1,000
Stock—1 January 2023:	
Raw materials	10,000
Finished products – 2,000 tonnes	8,000
Stock—31 December 2023:	
Raw materials	11,000
Finished products—4,000 Tonnes	—
Work-in-progress—1 January 2023	2,400
Work-in-progress—31 December 2023	8,000
Cost of factory supervision	4,000
Sales of finished products	1,50,000
Advertising, discount allowed and selling costs were ₹0.40 per tonne sold. 32,000 tonnes of the commodity were produced during the period. Prepare a Production Statement to ascertain:	
(a) the cost of the output of the period and the cost per tonne of production;	
(b) the net profit.	

Manisha

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QUES.

Purchases of raw materials	₹
Direct wages	6,000
Rent, rates and insurance	5,000
Carriage inwards	2,000
Stock (1-1-2022) : Raw materials	100
Finished products — 200 tonnes	1,000
Stock (31-12-2022) : Raw materials	800
Finished products — 400 tonnes	1,100
Cost of factory supervision	-
Sale of finished products	400
Advertising and selling cost is 40 paise per tonne sold. 3,000 tonnes of the commodity were sold during the year. Prepare a Cost Sheet.	15,000

Manisha

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INTERNAL TEST

(Academic Year 2023-24)

Date of Test : 26th April 2024

Name of the Paper : Cost Accounting

Name of the Course : B. Com (Prog.)

Semester : 4, Section: A

Faculty Name : Manisha

Duration : 1 Hour

Maximum Marks: 12

QUES.

The following data pertain to Process I for March, 2010 of Beta Ltd. :

Opening work in progress : 1,500 units at ₹ 15,000

Degree of completion : Materials 100% ; Labour and Overheads $33\frac{1}{3}\%$

Input of materials 18,500 units at ₹ 52,000

Direct labour ₹ 14,000

Overheads ₹ 28,000

Closing work-in-progress : 5,000 units

Degree of completion : Materials 90% ; Labour and Overheads 30%.

Normal process loss is 10% of total input (Opening work-in-progress units + Units put in).

Scrap value ₹ 2 per unit.

Units transferred to the next process : 15,000 units.

You are required to :

- (i) compute equivalent units of production
- (ii) compute cost per equivalent unit for each cost element, i.e. material, labour and overheads.
- (iii) compute the cost of finished output and closing work-in-progress.
- (iv) prepare the Process and other Accounts.

Manisha

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INTERNAL TEST

(Academic Year 2023-24)

Date of Test : 26th April 2024

Name of the Paper : Cost Accounting

Name of the Course : B. Com (Prog.)

Semester : 4, Section: B

Faculty Name : Manisha

Duration : 1 Hour

Maximum Marks: 12

QUES.

The financial records of Wiltech Ltd. reveal the following for the year ended 30-6-2022 :

		(₹ in thousands)
Sales (20,000 units)		4,000
Materials		1,600
Wages		800
Factory overheads		720
Office and administrative overheads		416
Selling and distribution overheads		288
Finished stock (1,230 units)		240
Work in progress :		
Materials	48	
Labour	32	
Overheads (factory)	32	112
Goodwill written off		320
Interest on capital		32

In the costing records, factory overheads is charged at 100% wages, administration overheads 10% of factory cost and selling and distribution overheads at the rate of ₹ 16 per unit sold.

Prepare a statement reconciling the profit as per cost records with the profit as per financial records of the company.

Manisha

SHIVAJI COLLEGE, UNIVERSITY OF DELHI

INTERNAL TEST

(Academic Year 2023-24)

Date of Test : 10th April 2024

Name of the Paper : Entrepreneurship and New Venture Planning

Name of the Course : B. Com (Prog.)

Semester : 4, Section: B

Faculty Name : Manisha

Duration : 1 Hour

Maximum Marks: 12

Q1. Explain theories of entrepreneurship.

Q2. Define entrepreneurship process

OR

Q1. Define the role of an entrepreneur in economic growth

Q2. Explain the challenges of globalisation in entrepreneurship

Manisha

SHIVAJI COLLEGE, UNIVERSITY OF DELHI

INTERNAL TEST

(Academic Year 2023-24)

Date of Test : 25th April 2024

Name of the Paper : Entrepreneurship and New Venture Planning

Name of the Course : B. Com (Prog.)

Semester : 4, Section: B

Faculty Name : Manisha

Duration : 1 Hour

Maximum Marks: 12

Q1. Explain the disadvantages of a family business and strategies for making family business more effective.

Q2. What are the conflicts in family business? Explain its resolutions.

Manisha

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ASSIGNMENT

(Academic Year 2023-24)

Date of Submission : 6th May 2024

Name of the Paper : Entrepreneurship and New Venture Planning

Name of the Course : B. Com (Prog.)

Semester : 4, Section: B

Faculty Name : Manisha

Ques. 1. Prepare a report on an entrepreneur. The report should cover three primary areas. First, discuss the background and characteristics of the entrepreneur as well as nature of business. Second, discuss lessons learned by the entrepreneur. Third, include your evaluation of the entrepreneur, and state what you can personally take away from the experience of the entrepreneur. **(20 marks)**

Ques 2. Develop a comprehensive risk management plan for a small business and evaluate its effectiveness in mitigating potential challenges. **(15 marks)**

Manisha

SHIVAJI COLLEGE, UNIVERSITY OF DELHI

INTERNAL TEST

(Academic Year 2023-24)

Date of Test : 23rd February 2024

Name of the Paper : Human Resource Management

Name of the Course : B. Com (Prog.)

Semester : 2, Section: A

Faculty Name : Manisha

Duration : 1 Hour

Maximum Marks: 10

Questions:

1. Difference between personnel management and HRM
2. Functions of HRM
3. ASTD model

Manisha

SHIVAJI COLLEGE, UNIVERSITY OF DELHI

INTERNAL TEST

(Academic Year 2023-24)

Date of Test : 19th April 2024

Name of the Paper : Human Resource Management

Name of the Course : B. Com (Prog.)

Semester : 2, Section: A

Faculty Name : Manisha

Duration : 1 Hour

Maximum Marks: 20

Questions:

- Q1. Types of organisation structure
- Q2. Steps to formulate personnel policies
- Q3. Essentials of sound HR policy
- Q4. Emerging challenges of HRM

Manisha

SHIVAJI COLLEGE, UNIVERSITY OF DELHI

INTERNAL TEST

(Academic Year 2023-24)

Date of Test : 26th April 2024

Name of the Paper : Human Resource Management

Name of the Course : B. Com (Prog.)

Semester : 2, Section: A

Faculty Name : Manisha

Duration : 1 Hour

Maximum Marks: 20

Questions:

- Q1. Explain downsizing, its causes and role of HR manager in downsizing
- Q2. Explain VRS, reasons for VRS, benefits and implementation of VRS.
- Q3. Benefits of training
- Q4. Steps in designing training program

Manisha