Duration: 2 hours **Marks: 50**

Instructions: - 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 Read the following case carefully and answers the questions.

Green Pharma, a pharmaceutical company, evaluates the effectiveness of a new drug using both primary and secondary methods of data collection. They conduct clinical trials as a primary method to gather quantitative data, measuring the drug's impact on a large scale. Simultaneously, they perform patient interviews to collect qualitative insights, understanding personal experiences and effects. Additionally, they review existing research and medical records as secondary methods to contextualize their findings. This combined approach ensures detailed and comprehensive results.

Questions:

Q: A. Explain the primary and secondary data collection methods for Green Pharma's company **(5)**

Q: B. How do you justify the reliability and validity of research finding for this company's research **(5)**

Q.2. Answer the following (Any One)

A) Define research and explain Objectives of Research in social sciences. **10**

OR.

B) What is Research Design? Describe Significance of Research Design.

Q.3 Answer the following (Any One) **10**

A) Explain the sources of secondary data in research.

OR

B) What are the essentials of good questionnaire?

Q.4 Answer the following (Any One) **10**

A) Explain in brief the stages in data processing

OR

B). Explain the measures of central tendency.

Q. 5. Answer the following (Any One) **10**

A) Briefly explain various types of research report.

OR

B) Write a detailed note on Footnote and Bibliography

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मराठी रूपांतर

वेळ: दोन तास **गुण: ५०**

सूचना :- **१. सर्व प्रश्न अनिवार्य आहेत**

२. उजवीकडील अंकपूर्ण गुण दर्शवतात.

प्र.१ खालील प्रकरण काळजीपूर्वक वाचा आणि प्रश्नांची उत्तरे द्या.

ग्रीन फार्मा, एक फार्मास्युटिकल कंपनी, माहिती (डेटा) संकलनाच्या प्राथमिक आणि दुय्यम दोन्ही पद्धती वापरून नवीन औषधाच्या परिणामकारकतेचे मूल्यांकन करते. ते परिमाणवाचक माहिती (डेटा) गोळा करण्यासाठी प्राथमिक पद्धती म्हणून क्लिनिकल चाचण्या घेतात, मोठ्या प्रमाणावर औषधाचा प्रभाव मोजतात. त्याच बरोबर,ते गुणात्मक अंतर्दृष्टी गोळा करण्यासाठी, वैयक्तिक अनुभव आणि परिणाम समजून घेण्यासाठी रुग्णाच्या मुलाखती घेतात. याव्यतिरिक्त,ते त्यांचे निष्कर्ष संदर्भित करण्यासाठी दुय्यम पद्धती म्हणून विद्यमान संशोधन आणि वैद्यकीय नोंदींचे पुनरावलोकन करतात. हा एकत्रित दृष्टिकोन तपशीलवार आणि सर्वसमावेशक परिणामांची खात्री देतो.

प्रश्न:

प्रश्न: १. ग्रीन फार्मा कंपनीसाठी प्राथमिक आणि दुय्यम डेटा संकलन पद्धती स्पष्ट करा **(५)**

प्रश्न: २. तुम्ही या कंपनीच्या संशोधनासाठी, संशोधन शोधांची विश्वासार्हता आणि वैधता कशी सिद्ध करता? **(५)**

प्र.२ खालील उत्तर द्या (कोणतेही एक) **१०**

अ). संशोधनाची व्याख्या करा आणि सामाजिक विज्ञानातील संशोधनाची उद्दिष्टे स्पष्ट करा.

किंवा.

ब) संशोधन रचना (डिझाइन) म्हणजे काय? संशोधन रचनेचे (डिझाइनचे) महत्त्व वर्णन करा.

प्र.३ खालील उत्तर द्या (कोणतेही एक) **१०**

अ) संशोधनातील दुय्यम माहितीचे स्रोत स्पष्ट करा.

किंवा

ब) चांगल्या प्रश्नावलीच्या आवश्यक गोष्टी काय आहेत?

प्र.४ खालील उत्तर द्या (कोणते ही एक) **१०**

अ) माहिती प्रक्रियेमधील (डेटा प्रोसेसिंगमधील) टप्पे थोडक्यात स्पष्ट करा.

किंवा

ब) मध्यवर्ती प्रवृत्तीचे उपाय स्पष्ट करा.

प्र.५ खालील उत्तर द्या (कोणते ही एक) **१०**

अ) संशोधन अहवालाचे विविध प्रकार थोडक्यात सांगा.

किंवा

ब) तळटीप आणि ग्रंथसूचीवर तपशीलवार टीप लिहा.

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[Time: 2 Hours] **[Marks: 50]**

Note: 1. All questions are compulsory
2. Figures to the right indicate full marks

Q.I Case Study: **[10]**

Intel, a major producer of computer chips worldwide, faced a challenge in cutting down supply chain costs for its low-cost "Atom" chip. While the chip sold for around $20, the supply chain costs per chip were about $5.50, making it unsustainable. With limited options for cost reduction, Intel focused on reducing inventory, the only leverage point available.

To achieve this, Intel aimed to shorten its nine-week order cycle, which required keeping high inventory levels. The company piloted a "make to order" strategy, starting with a manufacturer in Malaysia. By gradually identifying and eliminating supply chain inefficiencies, Intel reduced the order cycle time. Initiatives included reducing the chip assembly test schedule from five days to a two-day bi-weekly process, implementing a formal planning process, and adopting a vendor-managed inventory model wherever feasible.

These efforts helped Intel streamline its supply chain and reduce costs without compromising chip quality or service levels. The company's innovative approach demonstrated that unconventional strategies could drive efficiency improvements even in complex industries like semiconductor manufacturing.

Question 1 **[6]**

What was the main supply chain challenge faced by Intel with its "Atom" chip? How did Intel tackle this challenge, and what strategies did the company use to reduce supply chain costs?

Question 2 **[4]**

Explain the significance of Intel's "make to order" strategy for its semiconductor supply chain. How did this strategy help in reducing inventory levels and improving supply chain efficiency?

Q.II Attempt any One of the following: **[10]**

A) Define SCM. Explain the features of SCM.

OR

B) What are the factors for selection of suitable channels of distribution?

Q.III Attempt any One of the following: **[10]**

A) What is global supply chain management? Explain the benefits of global SCM.

OR

B) What is the role of Role of customer in SCM?

Q.IV Attempt any One of the following: **[10]**

A) Define logistics. Explain in brief, process of logistics management.

OR

B) Describe the importance of packaging.

Q.V Attempt any One of the following: **[10]**

A) What is E-Procurement? Mention the advantages of E-Procurement?

OR

B) Explain ERP along with its advantages.

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वेळ: २ तास **एकूण गुण: ५0**

सूचना:- १) सर्व प्रश्न अनिवार्य आहेत.
२) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्र. १) खालील केस स्टडी काळजीपूर्वक वाचा आणि खालील प्रश्नांची उत्तरे द्या. [१०]

इंटेल हे जगभरातील संगणक चिप्सचे प्रमुख उत्पादक असलेली कंपनी आहे. कमी किमतीच्या "ॲटोम" चिपसाठी पुरवठा साखळी खर्च कमी करण्याचे आव्हान त्यांच्यापुढे होते. चिप सुमारे $ २० मध्ये विकली जात असताना, प्रति चिप पुरवठा साखळीची किंमत सुमारे $ ५. ५० होत होती, ज्यामुळे ती शाश्वत होत नव्हती. खर्च कमी करण्यासाठी मर्यादित पर्यायांसह, इंटेलने मालसाठा कमी करण्यावर लक्ष केंद्रित केले, हा एकमेव फायद्याचा पर्याय उपलब्ध होता .

हे साध्य करण्यासाठी, इंटेलने आपले नऊ-आठवड्याचे आदेश कालचक्र कमी करण्याचे उद्दिष्ट ठेवले होते, ज्यासाठी उच्च साठा पातळी ठेवणे आवश्यक होते. मलेशियातील एका निर्मात्यापासून कंपनीने "मेक टू ऑर्डर" धोरण राबवले. पुरवठा साखळीतील अकार्यक्षमता हळूहळू ओळखून आणि दूर करून, इंटेलने आदेश कालचक्र कमी केला. उपक्रमांमध्ये चिप असेंब्ली चाचणीचे वेळापत्रक पाच दिवसांवरून दोन-दिवसीय द्वि-साप्ताहिक प्रक्रियेपर्यंत कमी करणे, औपचारिक नियोजन प्रक्रिया लागू करणे आणि जेथे शक्य असेल तेथे विक्रेता-व्यवस्थापित मालसाठा सिद्धांताचा अवलंब करणे हे समाविष्ट केले होते.

या प्रयत्नांमुळे इंटेलला त्याची पुरवठा साखळी सुव्यवस्थित करण्यात आणि चिपच्या गुणवत्तेशी किंवा सेवा पातळीशी तडजोड न करता खर्च कमी करण्यात मदत झाली. कंपनीच्या नाविन्यपूर्ण दृष्टिकोनाने हे दाखवून दिले की अपारंपरिक रणनीती सेमीकंडक्टर उत्पादनासारख्या जटिल उद्योगांमध्येही कार्यक्षमतेत सुधारणा करू शकतात.

प्रश्न .१ . इंटेलला त्याच्या "ॲटोम" चिपसह मुख्य पुरवठा साखळी आव्हान काय होते? इंटेलने हे आव्हान कसे हाताळले आणि पुरवठा साखळी खर्च कमी करण्यासाठी कंपनीने कोणती धोरणे वापरली? **[६]**

प्रश्न.२. इंटेलच्या सेमीकंडक्टर पुरवठा साखळीसाठी "मेक टू ऑर्डर" धोरणाचे महत्त्व स्पष्ट करा. या धोरणामुळे इन्व्हेंटरी पातळी कमी करण्यात आणि पुरवठा साखळी कार्यक्षमता सुधारण्यात कशी मदत झाली? **[४]**

प्र.२. खालीलपैकी कोणताही एक लिहा: [१०]

अ) पुरवठा साखळी व्यवस्थापनाची व्याख्या करा. पुरवठा साखळी व्यवस्थापनाची वैशिष्ट्ये स्पष्ट करा.

किंवा

ब) वितरणाच्या योग्य वाहिन्या निवडण्यासाठी कोणते घटक लक्षात घ्यायला पाहिजेत?

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प्र. ३. खालीलपैकी कोणताही एक लिहा: **[१०]**

अ) जागतिक पुरवठा साखळी व्यवस्थापन म्हणजे काय? जागतिक पुरवठा साखळी व्यवस्थापनाचे फायदे स्पष्ट करा.

किंवा

ब) पुरवठा साखळी व्यवस्थापनामध्ये ग्राहकाची भूमिका काय आहे?

प्र. ४. खालीलपैकी कोणताही एक लिहा: **[१०]**

अ) लॉजिस्टिक्सची व्याख्या करा. लॉजिस्टिक व्यवस्थापनाची प्रक्रिया थोडक्यात सांगा.

किंवा

ब) वेष्टांकनाचे महत्त्व सांगा.

प्र. ५. खालीलपैकी कोणताही एक लिहा: **[१०]**

अ) ई- संपादन म्हणजे काय? ई- संपादनाचे फायदे सांगा?

किंवा

ब) ERP संकल्पना त्याच्या फायद्यांसह स्पष्ट करा.

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[Time:1.00 Hr.] **[Marks:25]**

Please check whether you have got the right question paper.

N.B: 1. All Questions are Compulsory.

2. Figures to the right indicate full marks.

Q.1 A) List out the steps in creation of Company in Tally ERP 9? 07

Q.1 B) Write down short cut keys and the usability for the following buttons in Tally ERP 9? 06

i) Print

ii) Select Company

iii) Language

iv) Date

v) Quit

vi) Features

OR

Q.1 C) Explain in details how Tally ERP 9 is superior over manual accounting? 07

Q.1 D) Discuss creation of ledgers (Accounting) in Tally ERP 9. 06

Q.2) A) Write down the steps of entering the vouchers in Tally ERP 9 for the following transactions related to Sagar Ltd. 12

i) on 10th February, 2024 Purchase goods on credit basis from 'Mr A' for Rs. 30,000/-

ii) On 15th February, 2024 Sold goods on cash basis for Rs. 1,00,000/-

iii) On 20th February, 2024 Cash deposited into Bank Rs.20,000/-

iv) On 28th February, 2024 Paid Wages Rs.30,000/-

OR

Q.2) B) Discuss different types of accounting vouchers in Tally ERP 9. 06

Q.2) C) Explain Inventory information in Tally ERP 9. 06

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Time: 2 Hours **Total Marks: 50**

N.B.
1. All Questions are Compulsory.
2. Workings to form part of the solutions and necessary assumptions to be made and stated clearly.
3. Figures to the right indicate full marks.

Q1. The following is the Trial Balance from the books of Gurukripa Bank Ltd as on 31st March, 2023 **(14)**

Particulars	Dr. Rs	Cr. Rs
Share Capital Rs. 4,00,000 Shares of Rs. 5 paid up		20,00,000
Fixed Deposits		80,00,000
Saving Bank Deposits		1,20,00,000
Sundry Creditors		1,20,000
Loans, Advances, Overdraft and Cash Credits	2,80,00,000	
Bills Discounted	20,00,000	
Current Account		2,80,00,000
Money at Call and Short Notice	12,00,000	
Borrowed from Bank		8,00,000
Investments	1,20,00,000	
Premises	48,00,000	
Cash in Hand	2,40,000	
Cash at Bank	1,12,00,000	
Interest accrued and paid	8,00,000	
Salaries	3,20,000	
Rent	1,20,000	
Bills Payable		12,00,000
Interest and Discount		20,00,000
Profit & Loss Account (1st April,2022)		24,40,000
Unclaimed Dividend		1,20,000
Statutory Reserve Fund		40,00,000
	6,06,80,000	**6,06,80,000**

Additional Information:
1. Create Provision for Taxation Rs. 2,20,000
2. Provide Rs. 1,10,000 for Doubtful Debts
3. Transfer 25% of Net Profit to Statutory Reserve Fund
4. Acceptance on behalf of customers Rs 5,25,000

Prepare Bank Final Account for the year ended 31st March, 2023 in the books of Gurukripa Bank Ltd.

OR

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Q1 The following Trial Balance of Urban Bank Limited as on 31st March, 2023 **(14)**

Particulars	Dr (Rs. In Lacs)	Cr (Rs. In Lacs)
Share Capital		3,000
General Reserve		4,000
Fixed Deposits		2,780
Saving Deposits		4,200
Current Account		3,740
Cash in Hand	290	
Cash with RBI	420	
Interest and Discount		3,000
Commission and Brokerage		500
Interest on Fixed Deposits	300	
Interest on Savings Deposit	200	
Interest on Other Deposits	100	
Salaries & Allowance	1,010	
Rent & Taxes	40	
Postage & Telephone	90	
Printing & Stationery	700	
Audit fees	40	
Depreciation	330	
Investment in Shares	840	
Loans & Advances	9,500	
Overdrafts	1,400	
Bills Discounted and Purchase	1,800	
Government Bonds	1,600	
Furniture	400	
Premises	300	
Branch Adjustment	1,835	
Repairs	25	
	21,220	**21,220**

Additional Information:

1. Rebate on Bills Discounted is Rs. 270 lakhs
2. Provide for NPA Rs. 110 lakhs
3. Acceptance on behalf of Customers Rs 800 lakhs

You are required to prepare Profit & Loss Account for the year ended 31st March, 2023 and Balance Sheet as on that date.

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Q2 Regal General Insurance Company submits the following information for the year ended 31st March, 2023 **(12)**

Particulars	Direct Business Rs.	Re-Insurance Rs.
Premium received	75,25,000	8,25,000
Premium paid	---	4,90,000
Claim paid during the year	49,70,000	5,10,000
Claim Payable:		
1st April, 2022	6,85,000	95,000
31st March,2023	7,38,000	70,000
Claim Received	---	3,95,000
Claim Receivable:		
1st April,2022	---	75,000
31st March,2023	---	1,25,000
Expenses of Management	2,90,000	---
Commission:		
On Insurance Accepted	1,60,000	15,000
On Insurance Ceded	---	18,000

The following additional information are also available:

1. Expenses of Management include Rs. 45,000 Surveyor's Fees and Rs. 55,000 Legal expenses for settlement of claims.
2. Reserve for Unexpired Risk is to be maintained @ 40 %. The balance of Reserve for Unexpired Risk as on 1st April, 2022 was Rs. 28,40,000.

You are required to make Revenue Account for the year ended 31st March, 2023

OR

Q2 From the following information as on 31st March,2023, prepare the Revenue Accounts of Sagar Bhima Co. Ltd engaged in Marine Insurance Business: **(12)**

Particulars	Direct Business Rs.	Re-insurance Rs.
I Premium:		
Received	24,00,000	3,60,000
Receivable – 1st April,2022	1,20,000	21,000
- 31st March, 2023	1,80,000	28,000
Premium Paid:	2,40,000	---
Payable – 1st April,2022	---	20,000
- 31st March, 2023	---	42,000
II Claims:		
Paid:	16,50,000	1,25,000
Payable – 1st April,2022	95,000	13,000
- 31st March,2023	1,75,000	22,000
Received	---	1,00,000
Receivable – 1st April,2022	---	9,000
- 31st March, 2023	---	12,000
III Commission:		
On Insurance Accepted	1,50,000	11,000
On Insurance Ceded	---	14,000

X51YD8422AX51YD8422AX51YD8422AX51YD8422A

Other Expenses and Incomes:
Salaries- Rs. 2,60,000; Rent, Rates & Taxes – Rs. 18,000; Printing & Stationery – Rs. 23,000; Indian Income Tax paid – Rs. 2,45,000; Interest, Dividend & Rent received (Net) – Rs 1,15,500; Income Tax Deducted at Source – Rs. 24,500; Legal Expenses – (Inclusive of Rs. 20,000 in connection with the settlement of claims) – Rs. 60,000; Double Income Tax Refund Rs. 12,000; Profit on sale of Motor Car Rs. 5,000.
Balance of Fund on 1st April, 2022 was Rs. 26,50,000 including Additional Reserve of Rs. 3,25,000. Additional Reserve have to be maintained at 5% of the net premium of the year.

Q3 Black Coats Limited have a Branch in Canada. On 31st December 2022, the Trial Balance of the Branch was as given below: **(12)**

Particulars	Dr $	Cr $
Head Office Account		9,000
Sales		81,000
Goods from Head Office Account	45,000	
Stock 1st January, 2022	7,500	
Furniture & Fixtures	10,000	
Cash in Hand	1,050	
Cash at Bank	950	
Owing for Expenses		1,000
Salaries	13,000	
Taxes, Insurance etc.	250	
Rent	1,000	
Sundry Debtors	12,250	
	91,000	**91,000**

The Branch Account in the Head Office books showed a debit balance of Rs. 1,12,500 and goods sent to branch Account a credit balance of Rs. 8,07,500.
Furniture & Fixtures are:
Acquired on 1-1-2020 1$ = Rs. 15.00 Provide depreciation @10% p.a
The exchange rates were:
1st January,2022 1$ = Rs. 17.50
31st December, 2022 1$ = Rs. 18.50
Average 1$ = Rs. 18.00
The stock at branch on 31st December, 2022 was valued at $4,500
Prepare Trading & Profit & Loss A/c and Balance Sheet of Canada Branch for the year ended 31st December,2022.

OR

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Q3 From the following Trial Balance of Thane Co-operative Purchase and Sales Society Ltd. as on 31st March, 2023, prepare Trading & Profit & Loss Account for the year ended 31st March, 2023 and Balance Sheet as on that date after considering the adjustments given thereafter: **(12)**

Trial Balance as on 31st March, 2023

Particulars	Dr. Rs.	Cr. Rs.
Share Capital		6,72,000
Reserve Fund		1,20,000
Creditors		80,000
Profit & Loss Account 01-04-2022		3,52,000
Opening Stock	7,84,000	
Furniture & Equipment	2,48,000	
Container Deposit	64,000	
Salaries	6,00,000	
Sundry Debtors	1,20,000	
Commission	1,76,000	
Rent & Taxes	1,20,000	
Postage, Travelling & Conveyance	52,000	
Printing & Stationery	28,000	
Admission Fees		4,000
Purchases	1,26,80,000	
Coolie charges, freight & Cartage	3,20,000	
Investment	4,80,000	
Sales		1,52,40,000
Cash in Hand and Bank Balance	8,12,000	
Development Fund		16,000
	1,64,84,000	**1,64,84,000**

Adjustment:

1. Closing Stock is valued at Rs. 8,80,000
2. Outstanding Rent Rs. 8,000 and Commission payable Rs. 40,000
3. Rs. 16,000 salary was paid as advance as on 31st March, 2023
4. Accrued Income on Investment Rs. 40,000
5. Provide 10% depreciation on Furniture and Equipment.

Q4. A. X Ltd has a Branch in Sydney Australia. At the end of March, 2023 the following ledger balances have been extracted from the books of Sydney Office. **(06)**

Debit	Dr $	Cr $	Credit	Dr $	Cr $
Plant & Machinery (Cost)	200		Goods sent to Branch	5	
Provision for depreciation on Plant & Machinery		130	Wages & Salaries	45	
Debtors/Creditors	60	30	Rent	12	
Stock (01-04-2022)	20		Office Expenses	18	
Cash/Bank Balance	10		Commission Receipts		100
Purchases/Sales	20	123	Branch/H.O Current A/c		7
				390	**390**

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The following information is available:
Goods sent by H.O Rs. 100 thousand. Branch A/c in H.O Rs 120 thousands.
Stock at 31st March,2023 , Sydney Branch Australia $3,125.
You are required to convert the Branch Trial Balance into rupees.
(Use the following rate of exchange: Opening rate 1$ = Rs. 20; Closing rate 1$ = Rs. 24; Average Rate 1$ = Rs. 22; for Fixed Assets 1$ = Rs 18)

Q4 B. From the following Trial Balance and additional information supplied to you of a Co-operative Society for the year ended 31st March, 2023 is as follows: **(06)**

Trial Balance

Debit Balances	Rs.	Credit Balances	Rs.
Investments in Shares	50,000	Share Capital	1,00,000
Printing & Stationery	10,000	Bank Loan @10% Interest p.a	3,50,000
Investments in Bank Shares	70,000	Interest on Members Loan	3,50,000
Fixed Assets	50,000	Members Deposits	5,00,000
Members Loan	8,00,000	Sales	13,00,000
Purchases	11,90,000	Reserves and Other Funds	4,00,000
Office Rent	1,00,000		
Salaries	1,00,000		
Travelling Expenses	18,000		
Freight	12,000		
Coolie Charges	10,000		
Bank Balance	3,30,000		
Bank Interest Paid	2,60,000		
	30,00,000		**30,00,000**

1. Provide for audit fees Rs. 6,000
2. Provide Depreciation on Fixed Assets@ 5%
3. Outstanding office salaries Rs. 10,000
4. Closing Stock Rs. 3,20,000

You are required to prepare Trading and Profit & Loss Account for the year ended 31st March, 2023.

OR

Q4 Write Short Notes (Any 3): **(12)**

1. Standard Assets and Sub-standard Assets
2. Integral and Non-integral Foreign Operations
3. Direct Insurance and Re-insurance
4. Books of Accounts maintained by Co-operative Credit Society
5. Travellers Cheque and Demand Drafts

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(2 Hours) **[Total Marks: 50]**

Instructions:

i. All questions are compulsory and subject to internal choice.
ii. Figures to the right indicate full marks.
iii. Use of simple calculator is allowed.

Q1.

A. The company budgeted the following data for the coming year.
Sales (1,00,000 units) - Rs. 10,00,000
Variable cost - Rs. 4,00,000
Fixed cost - Rs. 3,00,000
Find out:
(a) P/V Ratio, B.E.P and Margin of Safety on the original data
(b) Evaluate the effect of the following on P/V Ratio, B.E.P and Margin of Safety:
(i) 20% increase in physical sales volume (no changes in variable cost)
(ii) 5% increase in variable cost
(iii) 10% increase in fixed cost **[14 Marks]**

OR

B. The company has three divisions. Each of which makes a different product. The budgeted data for the coming year are as follows:

Particulars	**A (Rs.)**	**B (Rs.)**	**C (Rs.)**
Sales	11,20,000	5,60,000	8,40,000
Direct Material	1,40,000	70,000	1,40,000
Direct Labour	56,000	70,000	2,24,000
Direct Expenses	1,40,000	70,000	2,80,000
Fixed Cost	2,80,000	1,40,000	2,80,000
Total Cost	6,16,000	3,50,000	9,24,000

The Management is considering to close down the division 'C'. There is no possibility of reducing fixed cost. Advise whether or not division 'C' should be closed down. **[14 Marks]**

Q2.

A. From the following particulars, calculate material variances including material sub-variances. The standard mix required for a product is, Material M -70% at standard price Rs.60 per kg and Material N -30% at standard price Rs.90 per kg. Normal loss is 20% of total input.
Actual output obtained during the period was 4,800 Kg for which Actual consumption of materials are:
Material M – 4,000 Kgs @ Rs.58 per kg
Material N – 2,200 Kgs @ Rs.85 per kg **[12 Marks]**

OR

B. 100 skilled workmen, 40 semi-skilled workmen and 60 unskilled workmen were to work for 30 weeks to get a contract job completed. The standard weekly wages were Rs.60, Rs.36 and Rs.24 respectively. The job was actually completed in 32 weeks by 80 skilled, 50 semi-skilled and 70 unskilled workmen who were paid Rs.65, Rs.40 and Rs.20 respectively as weekly wages.
Find out the labour cost variance, labour rate variance, labour efficiency variance, labour mix variance and labour yield variance. **[12 Marks]**

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Q3.

A. A factory is currently working at 50% capacity and produces 10,000 units. Prepare a flexible Budget and estimate the profits of the company when it works at 60% and 80% capacity and advise the company.

a. At 60% working, raw material cost increases by 2% and selling price falls by 2%.

b. At 80% working, raw material cost increases by 5% and selling price falls by 5%.

c. At 50% working, the product costs Rs. 180 per unit and is sold at Rs. 200 per unit. The unit cost of Rs. 180 is made up as follows:

Particulars	**Rs.**
Direct Material	100
Direct Labour	30
Factory Overheads	30 (40% Fixed)
Administrative Overheads	20 (50% Fixed)

Find out Break-Even Point and Profit Margin (%) at the above stated capacity utilization. **[12 Marks]**

OR

B. Ravi manufacturing company estimates sale of its product Product R during the last six months of 2023 as under:

Months	**Units**	**Months**	**Units**
June	18,000	September	28,800
July	26,500	October	24,000
August	30,400	November	22,000

Inventory of product R at the end of every month is to be equal to 40% of sales estimate for the next month. Closing inventory to May was maintained on the above basis. There was no WIP at the end of any month. Every unit of product R requires two types of materials in the following quantities:

Material P- 7 Ltr.

Material Q- 8 Ltr.

Material equal to 20% of the requirement for the next month's consumption are kept as closing stock. The stock position on 30th May, 2023 was as under:

Material P- 29,960 Ltrs.

Material Q- 34,240 Ltrs.

The purchase price of Material P was estimated at Rs. 4 per ltr. and that of Material Q was estimated at Rs. 5 per ltr. From the above prepare following:

1. Production budget for June, 2023 to October, 2023.
2. Material Consumption Budget for June, 2023 to October, 2023.
3. Purchase budget showing quantity and value for June, 2023 to Sept, 2023 **[12 Marks]**

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Q4.

A. Mr. Shankar runs Guest Inn which has 20 rooms and each room has maximum capacity of 4 beds. 80% of the rooms were fully occupied for the whole year and 20% of the rooms were occupied by the customers to the extent of 50% of the room capacity. Assume a year comprises of 360 days. The following costs were incurred during the year ended 31st December, 2022:

Particulars	**Rs.**
Salaries to staff	6,00,000
Rates and taxes	5,91,200
Electricity	6,40,000
Depreciation on:	
- Building	3,60,000
- Furniture	60,000
- Equipment	80,000
Sundry expenses	1,52,000

A room attendant is paid @ Rs.72 per day per room when occupied.

Food cost Rs.60 per customer per day.

Ascertain the amount to be charged per customer per day to cover both, accommodation and food costs, plus profit @ 10% return on capital employed which is Rs.62,72,000. **[12 Marks]**

OR

B. **Write short notes: (answer any three)** **[12 Marks]**

a. Operating costing of transport
b. Log book under operating costing
c. Cost units used in operating costing
d. Operating costing of Hospital
e. Application of operating costing

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