

**BBA Part III (Honours) Examination, 2020**

**Subject: COST AND MANAGEMENT ACCOUNTING**

**Paper: AF-3.6**

**(ELECTIVE-A)**

**(Old and New)**

**Time: 2 Hours**

**Full Marks: 40**

*The figures in the margin indicate full marks.  
Candidates are required to give their answers in their own  
words as far as practicable.*

**Group - A**

Answer any four questions.

5×4=20

1. Explain notional cost with example.
2. Explain sunk cost with example
3. Distinguish between Joint product and by product.
4. Discuss the practical importance of cash flow statement?
5. Define advantages of ratio analysis.
6. How do you measure stock turnover ratio?

**Group -B**

Answer any two questions.

10×2=20

7. From the following information compute the raw material purchased:  
Opening stock of Raw material Rs.20,000  
Closing stock of Raw material Rs.30,000  
Direct wages Rs 210000  
Factory overhead 60% of direct wages  
General overhead 15% of works cost  
Cost of production Rs.6,98,600

**Please Turn Over**

8. A worker produces 90 units in a week. The guaranteed weekly wage payment for 44 hours is Rs.77. The expected time to produce one unit is 16 minutes which is further raised by 25% under the incentive scheme. What will be the earning per hour of the worker under the Halsey & Rowan schemes?
9. A Ltd entered into a contract to construct a building. The contract value was Rs. 18000000. Budgeted cost of the contract Rs. 15000000. Followings are the particulars of the contract for the year ended 31.3.15:
- Materials issued to the contract Rs 3000000
  - Material returned to the stores Rs75000
  - Materials in hand Rs 180000
  - Wages Rs 6000000
  - Plant at cost (depreciation @20%) Rs 500000
  - Direct expenditure Rs 90000
  - General overhead Rs 75000
  - Cost of completed work yet to be certified Rs 600000
- Up to the close of the period a total sum of Rs 8640000 being 90% of the certified amount was received.
- Prepare the contract account.
10. From the following particulars calculate labor cost variance, labor rate variance, labor efficiency variance:
- Standard labour cost p.u Rs 15
  - Time allowed p.u is 30 hours
  - During the month 3000 units are produced in 75000 hours
  - Actual payment of wages for the month is Rs 45000.

**BBA Part III (Honours) Examination, 2020**  
**Subject: SALES AND DISTRIBUTION MANAGEMENT**  
**Paper: SMM-3.6**  
**(ELECTIVE-B)**  
**(Old and New)**

**Time: 2 Hours**

**Full Marks: 40**

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Candidates are required to give their answers in their own  
words as far as practicable.*

**Group - A**

Answer any four questions.

5×4=20

1. State the importance of job analysis in sales organization
2. What are the contents of the job description for sales persons?
3. Mention the steps in the selection of sales persons.
4. State the objectives of sales force training
5. Explain two compensation techniques for sales persons.
6. Distinguish between wholesaling and retailing.

**Group - B**

Answer any two questions.

10×2=20

7. What are objectives and importance of personal selling?
8. Explain different techniques of handling customers' objections available to sales persons.
9. Explain two major sales forecasting techniques.
10. Explain different sources of recruiting sales force.

**BBA Part III (Honours) Examination, 2020**

**Subject: INDUSTRIAL RELATIONS AND LABOUR LEGISLATION**

**Paper: HRM-3.6**

**(ELECTIVE-C)**

**(Old and New)**

**Time: 2 Hours**

**Full Marks: 40**

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Candidates are required to give their answers in their own  
words as far as practicable.*

**Group - A**

Answer any four questions.

5×4=20

1. Briefly explain any five important objectives of Industrial Relations.
2. State and discuss some causes of industrial dispute that arise in organizations.
3. Briefly explain the process of registration of trade unions under the Trade Unions Act, 1926.
4. Discuss, in brief, the conditions precedent to retrenchment of employees and compensation for retrenchment as provided under the Industrial Disputes Act, 1947.
5. Explain the process of certification of standing orders as explained under the Industrial Employment (standing orders) Act, 1946.
6. Briefly discuss the relevant provisions of the Industrial Disputes Act, 1947 with respect to prohibition of strikes and lockouts in public utility services.

**Group -B**

Answer any two questions.

10×2=20

7. Throw some light on the Systems Framework of Industrial Relations.
8. Provide an overview of different schemes of workers' participation in management in India.
9. Elucidate the role of I.L.O in the formulation of different labour legislations in our country.
10. Discuss the adjudication machinery available for settlement of industrial disputes under the Industrial Disputes Act, 1947.

**BBA Part III (Honours) Examination, 2020**

**Subject: SYSTEM ANALYSIS AND DESIGN**

**Paper: SM-3.6  
(ELECTIVE-D)  
(Old and New)**

**Time: 2 Hours**

**Full Marks: 40**

*The figures in the margin indicate full marks.  
Candidates are required to give their answers in their own  
words as far as practicable.*

**Group - A**

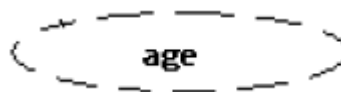
Answer any four questions.

5×4=20

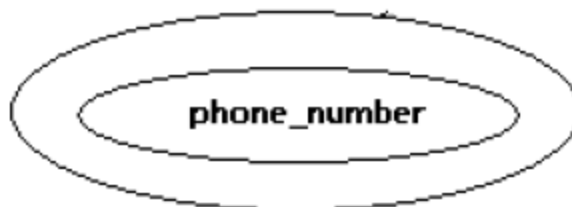
1. Differentiate between physical Data Flow Diagram and logical Data Flow Diagram.
2. Name and explain the following attributes. Cite your own example for each of these attributes.



(a)



(b)



(c)

**Please Turn Over**

3. Discuss various types of relationships. Define cardinality.
4. Convert the following Entity Relationship Diagram into a set of data tables. For example, a data table named "Teacher" will contain exclusive details on teachers, such as, name, designation and so on. Assume your own set of attributes for each of the entities and the relationship.



5. List out the steps of System Development Life cycle. What are the outputs of the step, feasibility study?
6. Explain the disadvantages of classical Waterfall model. Mention a model which overcomes the disadvantages of Classical Waterfall model.

### Group -B

Answer any two questions.

10×2=20

7. List out the characteristics of the following:
  - a) Output design
  - b) Process design
  - c) Open system
  - d) Post implementation review
  - e) Model driven analysis
8. Define the following with an example for each:
  - a) Weak entity
  - b) Total participation
  - c) Primary key
  - d) One-to-many relationship
  - e) Role indicator
9. In this COVID-19 pandemic situation, the number of customers purchasing vegetables and groceries online has increased significantly. You have developed a website in order to manage orders and to provide home delivery services to the customers. Draw an Entity Relationship Diagram (E-R Diagram) for this system. Identify the entities, the relationships among the entities, the attributes and the types of attributes.
10. Draw a Data Flow Diagram (DFD) for an Emergency Ambulance System in the COVID-19 pandemic situation, for your COVID-19 special private hospital. Identify the entities, files, processes and introduce each of them in brief.