B. COM. (BANKING & INSURANCE)
PROJECT TOPIC/QUESTIONS FOR INTERNAL ATKT
SEMESTER 4
FINANCIAL MANAGEMENT

Roll No.: 218

1) Factors affecting working capital
2) Financial leverage
3) Zero based Budgeting
4) Sales are Rs. 100000, Rs. 115000, Rs. 120000, Rs. 140000 and Rs. 150000 for the months of August, September, October, November and December respectively. Cash sales are 10% of total sales and balance sales are on credit. Credit sales are collected 30% in the first month after sales, 35% in the second month after sales and balance in the third month after sales.

Roll No.: 216

1) List the features of cash management
2) Operating leverage
3) Credit Policy
4) Re-order quantity 3000 units, Re-order period 4 to 6 weeks, Maximum Consumption 800 units, Minimum consumption 600 units. Calculate Re-order level, Minimum Level and Maximum Level.

Roll No.: 266

1) What are the motives of holding cash?
2) Master budget
3) Importance of leverage.
4) Direct material is Rs. 6 p.u., Direct wages Rs. 4 p.u., factory overheads Rs. 3 p.u., office overheads Rs. 2 p.u. and Selling overheads Rs. 1 p.u.
   Of the factory overheads- 40% are variable,
   Of the office overheads- 30% are fixed and
   Of the selling overheads- 50% are fixed.
   Prepare a Flexible Budget for 1000 units, 1500 units and 2000 units.

Roll No.: 237

1) List the costs associated with receivables
2) Advantages of budgetary control
3) Variable cost is 75% of sales, Interest Rs. 3000, Operating leverage is 6 and Financial leverage is 4, prepare Income statement.
4) List the Five C’s of Credit

Roll No.: 247

1) Essentials of inventory management
2) Objectives of budgetary control
3) If sales are Rs. 100000, variable cost are Rs. 40000, Fixed cost Rs. 15000 and 12% Debentures Rs. 100000, then find all possible leverages.
4) Types of working capital

CORPORATE & SECURITIES LAW

Roll No.: 218

1. What are the essential features of a Company.
2. Explain the various clauses in Memorandum of Association.
3. Discuss the powers of Tribunal with respect to prevention of oppression and mismanagement.

Roll No. 266

1. Explain the procedure for registration of a Company.
2. Discuss with case law Doctrine of Ultra Vires.
3. Write a note on the concept of Oppression and Mismanagement.

COST ACCOUNTING

ROLL NO.: 218

Q1.The standard material cost for 100 kg of Chemical D is made up of:
Chemical A = 30 kg @ Rs. 4 per kg
Chemical B = 40 kg @ Rs. 5 per kg
Chemical C = 80 kg @ Rs. 6 per kg
A batch of 500 kg of chemical D was produced from a mix of:
Chemical A =140 kg at a cost of Rs. 588
Chemical B = 220 kg at a cost of Rs. 1056
Chemical C = 440 kg at a cost of Rs.2860
How do the yield, mix and the price factor contribute to the variance in the actual cost per kg of Chemical D over the standard cost?

Q2. Flame Ltd. has the following data for the coming year:

	RS.
Sales (10,000 units)	1,00,000
Variable Costs	40,000
Fixed Costs	50,000

(a) Find out P/V Ratio, BEP Margin of safety sales.

(b) Evaluate the effect of the following on the above :

(i) 20% increase in physical sales volume;

(ii) 15% decrease in physical sales volume;

(iii) 5% increase in variable costs;

(iv) 10% decrease in fixed costs;

Q3. A Gang of workers normally consists of 30 men, 15 women, 10 boys. They are paid at Standard rates per hour as, Man Rs. 80.00, Woman Rs.60.00 and Boy Rs.40.00. In a normal working of a week of 40 hours, the Gang is expected to produce 2000 unit of output.
During the week ended 31^{st} December, 2011, the gang consists of 40 men, 10 women and 5 boys.
The actual wages paid per hour were Man Rs. 70.00 Women Rs. 65.00 and Boy Rs. 30.00. Actual units produced by the Gang 1,600 units.
Calculate:

(i) Labour Cost Variance

(ii) Labour Rate Variance

(iii) Labour Efficiency Variance

(iv) Labour Mix Variance

(v) Labour Yield Variance

ROLL NO.: 237

Q4. The Net Profit of a company for the year ended on 31st March, 2014 was Rs. 56,600 as shown by the Financial Books. The Cost Accounts disclosed a profit of Rs. 59,650 for the same period. On an examination of both the sets of accounts, the following facts were discovered:

(a) Goodwill written off in Financial Accounts Rs. 1,500.
(b) Transfer fees received during the year Rs.200.
(c) Depreciation charged in financial accounts Rs.750
(d) Depreciation recovered in cost statement Rs.1, 000.
(e) Opening stock as on 1st April, 2013as per financial records Rs.13, and 000.
(f) Opening stock as on 1st April, 2013 as per cost statement Rs.12, 000.
(g) Closing stock as on 31st March, 2014 as per financial records Rs.14, 000.
(h) Closing stock as on 31st March, 2014 as per cost records Rs.15, 000.

Prepare a Reconciliation statement reconciling the profit as shown by financial and cost books

i) Financial Profit as the starting point

Q5. The sales and profit during the two years were as follows:

Year ending 31st March	**Sales Rs.**	**Profit Rs.**
2014	4,00,000	40,000
2015	6,00,000	80,000

Calculate:

(a) Profit-volume (P/V) Ratio.
(b) Fixed Cost.
(c) Break Even Point.
(d) If the company wants to have a profit of Rs. 12,000 what should be the level of sales?
(e) Profit when sales are Rs. 7, 50,000.
(f) Revised BEP if Fixed Cost increases by 20%.

Q6. The Net Profit of a company for the year ended on 31st March, 2014 was Rs. 56,600 as shown by the Financial Books. The Cost Accounts disclosed a profit of Rs. 59,650 for the same period. On an examination of both the sets of accounts, the following facts were discovered:

(i) Goodwill written off in Financial Accounts Rs. 1,500.
(j) Transfer fees received during the year Rs.200.
(k) Depreciation charged in financial accounts Rs.750
(l) Depreciation recovered in cost statement Rs.1, 000.
(m) Opening stock as on 1st April, 2013as per financial records Rs.13, and 000.
(n) Opening stock as on 1st April, 2013 as per cost statement Rs.12, 000.
(o) Closing stock as on 31st March, 2014 as per financial records Rs.14, 000.
(p) Closing stock as on 31st March, 2014 as per cost records Rs.15, 000.

Prepare a Reconciliation statement reconciling the profit as shown by financial and cost books .

A) Costing profit as the starting point.