



**PRAHLADRAI DALMIA LIONS COLLEGE  
OF COMMERCE & ECONOMICS  
ISO 9001: 2015 Certified**

**Date: 15<sup>th</sup> March, 2024**

**NOTICE**

**B. COM (ACCOUNTING & FINANCE)  
ATKT Internal Examination Semester I March, 2024**

**INSTRUCTIONS FOR THE STUDENTS HAVING ATKT IN INTERNALS:**

- 1. Submission of the Projects, Date & Time of Viva Voce- 23<sup>th</sup> March, 2024 at 8:00 am to 10.00 am in FT3 and FT4 classrooms. Reporting time for students: at least 10 minutes before the mentioned time.**
- 2. Students have to be present in person for the submission.**
- 3. Submission of projects or assignments to be done on proper A4 size paper or Full scape paper, **handwritten only**. Every page should contain details of Roll no, Name of the student, Semester, Subject along with **fees payment receipt, attach the question assigned sheet also.****
- 4. Viva Voce is compulsory** to be attended by students or else the project submission will be invalid. If the student fails to submit the project on the given date and time, he/ she will be marked ABSENT for the said subject.
- 5. Any Submissions after the above-mentioned date and time will not be accepted and entertained under any circumstance.**
- 6. List of students with the project topics is attached herewith.**
- 7. For any further queries kindly contact the program Coordinator.**

**Prof. Sailee S  
BAF Coordinator**

**Prof. Durgesh Kenkre  
Exam Convenor**

**Prof. Subhashini Naikar  
Vice Principal (SFC)**

**Prof. (Dr). D.N. Ganjewar  
Principal**

**DI/R-IPS/EXAM/00**

**Internal Question Bank for ATKT Internal Examination March, 2024  
FYBAF Semester I**

**Subject: Business Communication - I**

**Roll No. 1088 MORE SAHIL SANDEEP**

- 1) What is a grapevine?
- 2) Discuss Face to face Communication.
- 3) Short Note on Business etiquette?
- 4) Describe two-way communication?
- 5) Explain the advantages of Written Communication.?

**Roll No. 1096 PARKAR AKSHAT RAMESH**

- 1) Discuss the Types of Feedback?
- 2) Explain the Process of Communication with the help of a diagram?
- 3) What are the different objectives of Communication
- 4) Explain the various Channels of Communication
- 5) Short Note on grapevine?

**Roll No. 1116 GHADI SHRAVANI VIJAY**

- 1) Explain the need for Business Communication.
- 2) What are the Obstacles to effective Listening?
- 3) Enumerate the barriers to Communication
- 4) Explain the characteristics of Non Verbal Communication
- 5) Short Note on Physical Barrier?

**Roll No. 1159 TEKRIWAL ARYAN VINAY**

- 1) Explain the importance of listening Skills.
- 2) What are the Obstacles to effective Listening?
- 3) Short Note on Business etiquette
- 4) Explain the advantages of Written Communication
- 5) Explain the characteristics of Verbal Communication

**Roll No. 1180 GONSALVES NOVEL WILFRED**

- 1) Short Note on Prejudice?
- 2) Short Note on inside address and Salutation?
- 3) Short Note on Motivation
- 4) Explain the advantages of Oral Communication
- 5) Discuss the ethics that should govern the user of the computer and internet

**Roll No. 1181 UNDARIA KAMLESH KARSHAN**

- 1) Explain the importance of Silence in Communication.
- 2) What are the different types of Feedback?
- 3) Explain Listening and Types of Listening.
- 4) Short Note on Channels of Communication
- 5) Write a note on overcoming the various barriers to Communication

## **Subject: Foundation Course - I**

### **Roll No. 1088 MORE SAHIL SANDEEP**

- 1) Gender wise Composition of Population in India.
- 2) Tribes of India
- 3) Basic Features of Indian Constitution.
- 4) National Political Parties in India
- 5) Unemployment in Rural Areas & its solution

### **Roll No. 1120 RAVIDAS KHUSHI RAJKUMAR**

- 1) Diversity as Difference.
- 2) Fundamental duties of the Indian Citizen
- 3) Urban Characteristics
- 4) Causes of Violence against Women
- 5) Types of Physical Disabilities

### **Roll No. 1159 TEKRIWAL ARYAN VINAY**

- 1) Tolerance and its Importance.
- 2) Cases of Sexual Harassment at Work Place
- 3) Literacy in Metropolitan Cities
- 4) Inter-Caste Marriages in India
- 5) Types of Vision Disabilities

### **Roll No. 1180 GONSALVES NOVEL WILFRED**

- 1) Inequalities and the caste system.
- 2) Salient features of Indian Constituents
- 3) Importance of Peace and Harmony
- 4) Caste system in India
- 5) Mental Disorder

### **Roll No. 1181 UNDARIA KAMLESH KARSHAN**

- 1) Solution to Indian Women's Socio Economic Problems.
- 2) Types of deafness
- 3) Classifications of Indian Languages
- 4) Role of women in politics
- 5) Urban local Self-Government

### **Roll No.1064 JHA ANKUSH VIJAY**

- 1) Future of women in politics.
- 2) Concepts of Local Government
- 3) Causes of Declining sex ratio
- 4) Types of violence against women
- 5) Characteristics of Indian Rural Population

## **Subject: Business Environment**

### **Roll No. 1003 AWASTHI JENIL ARUN**

- 1) SWOT Analysis.
- 2) Explain Entrepreneurship management in India
- 3) Carbon Credit.
- 4) Explain any 5 FDI in India
- 5) Consumer Protection Act 1986

### **Roll No. 1088 MORE SAHIL SANDEEP**

- 1) Social Audit.
- 2) Explain the advantages of MNCs
- 3) MSMED.
- 4) Explain the importance of business objectives
- 5) Internal Factors of Business Environment

### **Roll No. 1136 SHARMA SHAGUN VIJAY**

- 1) Business Ethics.
- 2) Explain the advantages of TNCs
- 3) Effects of Consumerism.
- 4) Carbon Credit
- 5) Benefits of Social Audit

### **Roll No. 1181 UNDARIA KAMLESH KARSHAN**

- 1) WTO.
- 2) Explain the disadvantages and advantages of MNCs
- 3) Explain any 5 FDI in India
- 4) SWOT Analysis
- 5) Carbon Credit

### **Roll No. 1083 MIRZA SOHAIL YUSUF**

- 1) Explain the advantages of MNCs
- 2) Explain the advantages of TNCs
- 3) Explain any 5 FDI in India
- 4) Carbon Credit
- 5) MSMED

## **Subject: Business Economics - I**

### **Roll No. 1003 AWASTHI JENIL ARUN**

- 1) What is business economics? Explain scope of business economics.
- 2) Discuss the features of monopoly market.
- 3) Explain the types of price elasticity of demand.
- 4) Explain the concept of law of demand
- 5) Discuss the theory of cost-plus pricing.

### **Roll No. 1045 JADHAV SUJAL SANTOSH**

- 1) Explain the types of income elasticity of demand.
- 2) Explain the types of price elasticity of demand
- 3) Explain the types of promotional elasticity of demand.
- 4) Explain the theory of law of variable proportion.
- 5) Discuss the features of monopolistic competition.

### **Roll No. 1088 MORE SAHIL SANDEEP**

- 1). Explain the concept of law of demand.
- 2). Explain the types of promotional elasticity of demand.
- 3). Explain the theory of break-even point.
- 4). Discuss the features of oligopoly market.
- 5). Discuss the theory of cost-plus pricing.

### **Roll No. 1116 GHADI SHRAVANI VIJAY**

- 1). Difference in individual demand and market demand.
- 2). Explain the elasticity of demand.
- 3). Demand Forecasting.
- 4). Time series methods and demand forecasting.
- 5). Discuss the producers equilibrium.

### **Roll No. 1136 SHARMA SHAGUN VIJAY**

- 1). Relationship between average and marginal cost.
- 2). Explain perfect competition.
- 3). Explain Price leadership.
- 4). Scope of business economics.
- 5). What is markup pricing.

### **Roll No. 1151 SIRASWAL MUSKAN SUNIL**

- 1). Explain concepts of Supply.
- 2). Factors determining demand
- 3). Factors influencing supply.
- 4). Elasticity of Demand.
- 5). Explain the theory of break-even point.

### **Roll No. 1013 CHAUDHARI BHAKTI SANDEEP**

- 1). Explain income elasticity of demand.
- 2). Law of returns of scale
- 3). Average cost and marginal cost.
- 4). Types of Elasticity of Demand.
- 5). Explain Monopoly.

### **Roll No.1127 SAROJ VIKAS JITENDRA**

- 1). Explain oligopoly.
- 2). Explain Price leadership
- 3). Discuss the producer's equilibrium.
- 4). Explain the types of promotional elasticity of demand.
- 5). Scope of business economics

## **Subject: Financial Accounting - I**

### **Roll No. 1010 SHUBHAM SURESH**

1. Importance of Accounting Standard
2. Deferred Revenue Expenditure
3. Prepaid Expenses with examples.
4. Outstanding Expenses with Examples.
5. AS-9

### **Roll No. 1180 GONSALVES NOVEL WILFRED**

1. AS-1
2. AS-2
3. Features of Hire Purchase System
4. Distinguish between Hire Purchase & Instalment Sale.
5. FIFO Method

## Subject: Financial Management - I

### Roll No. 1045 JADHAV SUJAL SANTOSH

1. What is Finance and Financial Management and role of finance manager?
2. Concepts used in Time Value of Money – Present value, future value, discounting rate, compounding rate etc.
3. Explain meaning and features of operating leverage.
4. Cost of Debentures – explain all type of formulae used to calculate  $K_d$ .
5. Calculate Weighted average of Cost of Capital

Sources of Fund	Proportion	Kc
Equity	1/3	12%
Debt	1/3	9%
Preference	1/3	15%

### Roll No. 1064

1. Explain all Finance Functions?
2. Concepts used in Time Value of Money – Present value, future value, discounting rate, compounding rate etc.
3. Explain meaning and features of financial leverage.
4. Cost of Preference Shares – explain all type of formulae used to calculate  $K_p$ .
5. Calculate Weighted average of Cost of Capital

Sources of Fund	Proportion	Kc
Equity	0.25	10%
Debt	0.30	19%
Preference	0.45	15%

### Roll No. 1083 MIRZA SOHAIL YUSUF

1. Explain all Finance Functions?
2. Concepts used in Time Value of Money – Present value, future value, discounting rate, compounding rate etc.
3. Explain meaning and features of financial leverage.
4. Cost of Preference Shares – explain all type of formulae used to calculate  $K_p$ .
5. Calculate Weighted average of Cost of Capital

Sources of Fund	Proportion	Kc
Equity	0.25	12%
Debt	0.35	9%
Preference	0.40	15%

**Roll No. 1088 MORE SAHIL SANDEEP**

1. Short note on Profit Maximization along with arguments against and favor.
2. Concepts used in Time Value of Money – Present value, future value, discounting rate, compounding rate etc.
3. Distinguish between operating leverage and financial leverage.
4. Meaning of Cost of Capital, explain its importance in finance.
5. Calculate Weighted average of Cost of Capital

Sources of Fund	Proportion	Kc
Equity	1/5	12%
Debt	2/5	9%
Preference	2/5	15%

**Roll no 1116 GHADI SHRAVANI VIJAY**

1. What is Finance and Financial Management and role of the finance manager?
2. Concepts used in Time Value of Money – Present value, future value, discounting rate, compounding rate etc.
3. Explain the meaning and features of financial leverage.
4. Cost of preference – explain all type of formulae used to calculate Kp.
5. Calculate Weighted average of Cost of Capital

Sources of Fund	Proportion	Kc
Equity	1/3	15%
Debt	1/3	8%
Preference	1/3	10%

**Roll No. 1120 RAVIDAS KHUSHI RAJKUMAR**

1. Short note on Profit maximization along with arguments against and favor.
2. Concepts used in Time Value of Money – Present value, future value, discounting rate, compounding rate etc.
3. Explain different types of risk.
4. Meaning of Cost of Capital, explain its Advantage in finance.
5. Calculate Weighted average of Cost of Capital

Sources of Fund	Proportion	Kc
Equity	1/3	16%
Debt	1/3	19%
Preference	1/3	16%



**Roll No. 1123 SAHANI DIGVIJAY SHIVNATH**

1. Explain all Finance Functions.
2. Concepts used in Time Value of Money – Present value, future value, discounting rate, compounding rate etc.
3. Explain the meaning and features of operating leverage.
4. Cost of Equity Shares – explain all type of formulae used to calculate  $K_e$ .
5. Calculate Weighted average of Cost of Capital

Sources of Fund	Proportion	Kc
Equity	0.25	15%
Debt	0.35	15%
Preference	0.40	12%

**Roll No. 1136 SHARMA SHAGUN VIJAY**

1. Short note on wealth Maximization along with arguments against and favor.
2. Concepts used in Time Value of Money – Present value, future value, discounting rate, compounding rate etc.
3. Distinguish between operating leverage and financial leverage.
4. Meaning of Cost of Capital, explain its importance in finance.
5. Calculate Weighted average of Cost of Capital

Sources of Fund	Proportion	Kc
Equity	1/5	12%
Debt	1/5	9%
Preference	3/5	15%

**Roll No. 1151 SIRASWAL MUSKAN SUNIL**

1. Explain all Finance Functions?
2. Concepts used in Time Value of Money – Present value, future value, discounting rate, compounding rate etc.
3. Explain meaning and features of financial leverage.
4. Cost of Preference Shares – explain all type of formulae used to calculate  $K_p$ .
5. Calculate Weighted average of Cost of Capital

Sources of Fund	Proportion	Kc
Equity	0.25	10%
Debt	0.30	19%
Preference	0.45	15%

**Roll No. 1180 GONSALVES NOVEL WILFRED**

1. Explain all Finance Functions?
2. Concepts used in Time Value of Money – Present value, future value, discounting rate, compounding rate etc.
3. Explain meaning and features of financial leverage.
4. Cost of Preference Shares – explain all type of formulae used to calculate  $K_p$ .
5. Calculate Weighted average of Cost of Capital

Sources of Fund	Proportion	Kc
Equity	0.30	11%
Debt	0.30	9%

Preference	0.40	10%
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## Subject: Cost Accounting - I

### Roll No. 1003 AWASTHI JENIL ARUN

- 1) From the following records of receipts and issues of materials, write up stores ledger account for the month of January 2023 by FIFO method.

January 01	Opening balance 500 quintals @ Rs. 25
3	Issued 70 quintals
4	Issued 100 quintals
8	Issued 80 quintals
13	Received from vendor 200 quintals @ Rs. 24
14	Refund of surplus form work order 15 quintals @ Rs. 24.
16	Issued 180 quintals
20	Received from vendor 240 quintals @ Rs. 23
24	Issued 304 quintals
25	Received from vendor 320 quintals @ Rs. 23.50
26	Issued 112 quintals
27	Refund of surplus from a work order 12 quintals @ Rs. 25.
29	Received form vendor 100 quintals @ Rs. 24.

A stock verifier of the factory noted that on 15<sup>th</sup> January, he had found a shortage of 5 quintals and on 28<sup>th</sup> January another shortage of 8 quintals.

- 2) Standard time set for Job X and Job Y is 40 hours and 200 hours respectively. Mr. A is engaged on Job X and Mr. B is engaged on Job Y. Mr. A is paid under Halsey plan. Mr. B is paid under Rowan Plan.  
Mr. A: Time rate per hour: Rs.4.00. Actual time taken: 24 hours.  
Mr. B: Time rate per hour: Rs. 2.50. Actual time taken: 120 hours.  
Calculate the earnings and effective rate of earnings of both.
- 3) What do you mean by Cost Accounting and what are its 3 basic objectives?
- 4) Determine the EOQ from the following particulars:  
Annual consumption: 675 units  
Cost of material: Rs. 30 per unit  
Cost of placing an order Rs. 18  
Annual Carrying cost of one unit: 10% of inventory value.
- 5) Write a short note appropriation and allocation

### Roll No. 1017 DHARA MOLI MADHUSUDAN

- 1) The following information is available in respect of Material "A"  
Re-order Quantity- 3,000 units  
Re-order period- 4 to 6 weeks  
Maximum consumption (per week)- 800 units  
Normal consumption ( per week) 600 units  
Minimum consumption ( per week) 500 units.  
Find out – RE-order level, Minimum level, Maximum level, Average stock level.

- 2) From the following records of receipts and issues of materials, write up stores ledger account for the month of January 2023 by FIFO method.

January 01	Opening balance 500 quintals @ Rs. 25
3	Issued 70 quintals
4	Issued 100 quintals
8	Issued 80 quintals
13	Received from vendor 200 quintals @ Rs. 24
14	Refund of surplus form work order 15 quintals @ Rs. 24.
16	Issued 180 quintals
20	Received from vendor 240 quintals @ Rs. 23
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25	Received from vendor 320 quintals @ Rs. 23.50
26	Issued 112 quintals
27	Refund of surplus from a work order 12 quintals @ Rs. 25.
29	Received form vendor 100 quintals @ Rs. 24.

A stock verifier of the factory noted that on 15<sup>th</sup> January, he had found a shortage of 5 quintals

and on 28<sup>th</sup> January another shortage of 8 quintals

- 3) Standard time set for Job X and Job Y is 40 hours and 200 hours respectively. Mr. A is engaged on Job X and Mr. B is engaged on Job Y. Mr. A is paid under Halsey plan. Mr. B is paid under Rowan Plan.

Mr. A: Time rate per hour: Rs.4.00. Actual time taken: 24 hours.

Mr. B: Time rate per hour: Rs. 2.50. Actual time taken: 120 hours.

Calculate the earnings and effective rate of earnings of both.

- 4) Write a short note on EOQ  
5) Explain the concept of Primary and Secondary Distribution

**Roll No. 1045 JADHAV SUJAL SANTOSH**

- 1) The following transactions took place in respect of a material:

Date	Receipt qty( units)	Rate( Rs.)	Issue Qty( units)
02/03/2022	200	2.00	--
10/03/2022	300	2.40	--
15/03/2022	--	--	250
18/03/2022	250	2.60	--
20/03/2022	--	--	300

Prepare a stock register or ledger as per : Simple Average Method.

- 2) What are overheads discuss the basis of apportionment and primary distribution?  
3) What is stock turnover ratio give an example?  
4) What is Labour turnover  
5) Explain the concept of stock levels?

**Roll No. 1066 KOLI BHAGYASHREE SIDDHARAM**

- 1) From the following records of receipts and issues of materials, write up stores ledger account for the month of January 2023 by FIFO method.

January 01	Opening balance 500 quintals @ Rs. 25
3	Issued 70 quintals
4	Issued 100 quintals
8	Issued 80 quintals
13	Received from vendor 200 quintals @ Rs. 24
14	Refund of surplus form work order 15 quintals @ Rs. 24.
16	Issued 180 quintals
20	Received from vendor 240 quintals @ Rs. 23
24	Issued 304 quintals
25	Received from vendor 320 quintals @ Rs. 23.50
26	Issued 112 quintals
27	Refund of surplus from a work order 12 quintals @ Rs. 25.
29	Received form vendor 100 quintals @ Rs. 24.

A stock verifier of the factory noted that on 15<sup>th</sup> January, he had found a shortage of 5 quintals and on 28<sup>th</sup> January another shortage of 8 quintals.

- 2) Calculate the inventory or stock turnover ratio from the following information:

Opening stock	35000
Closing stock	25000
Purchases	200000

- 3) Classify the following on the basis of traceability:  
Advertisement  
Overtime wages  
Productive wages  
Carriage inward  
Lighting and heating  
Postage  
Carriage outwards  
Factory rent and rates  
Bank charges  
Office cleaning
- 4) What is Labour payment systems in remunerations explain all?  
5) Discuss Primary and Secondary Distribution of overheads?

**Roll No. 1083 MIRZA SOHAIL YUSUF**

- 1) Determine the EOQ from the following particulars:  
Annual consumption: 675 units  
Cost of material: Rs. 30 per unit  
Cost of placing an order Rs. 18  
Annual Carrying cost of one unit: 10% of inventory value.
  
- 2) The following information is available in respect of material:  
Minimum consumption – 250 units per week, Maximum consumption – 400 units per week  
Normal Consumption – 300 units per week                      Re-order quantity – 1,500 units per week  
Re-order period – 4 to 6 weeks                                      Emergency Reorder period – 2 weeks
  
- 3) Discuss EOQ both methods with an example?
- 4) Explain causes of labour turnover?
- 5) Difference between Allocation, Absorption and Apportionment?

**Roll No. 1095 PANHALEKAR PARTH SUNIL**

- 1) The following information is available in respect of material:  
Minimum consumption – 250 units per week,                      Maximum consumption – 400 units per week  
Normal Consumption – 300 units per week                      Re-order quantity – 1,500 units per week  
Re-order period – 4 to 6 weeks                                      Emergency Reorder period – 2 weeks
  
- 2) Determine the EOQ from the following particulars:  
Annual consumption: 675 units  
Cost of material: Rs. 30 per unit  
Cost of placing an order Rs. 18  
Annual Carrying cost of one unit: 10% of inventory value.
  
- 3) What are remuneration systems under labour rate explain with illustrations.
- 4) What is overheads and types of overheads?
- 5) What is cost accounting? Explain its advantages?

**Roll No. 1096 PARKAR AKSHAT RAMESH**

- 1) The following information is available in respect of Material “A”  
Re-order Quantity- 3,000 units  
Re-order period- 4 to 6 weeks  
Maximum consumption (per week) - 800 units  
Normal consumption (per week) 600 units  
Minimum consumption (per week) 500 units.  
Find out – RE-order level, Minimum level, Maximum level, and Average stock level.
  
- 2) What is FIFO and Weighted Average explain with an example.
- 3) What is EOQ explain with a tabular format and example.
- 4) What is labour turnover explain its causes.
- 5) Overheads Distribution Summary Explain?

**Roll No. 1114 RAJ ARJUN RAVI**

- 1) From the following information **calculate stock turnover ratio:**  
Gross Sales - Rs 500000,                      Sales Return – Rs 25000  
Opening stock – Rs 70000 Closing stock at cost – Rs 85000  
Purchase – Rs 300000                      Direct Expenses – Rs 100000
  
- 2) Write a short note on Cost Classification
- 3) Determine the EOQ from the following particulars:  
Annual consumption: 675 units  
Cost of material: Rs. 30 per unit  
Cost of placing an order Rs. 18  
Annual Carrying cost of one unit: 10% of inventory value.
  
- 4) Classify the following on the basis of traceability:  
Advertisement  
Overtime wages  
Productive wages  
Carriage inward

Lighting and heating  
Postage  
Carriage outwards  
Factory rent and rates  
Bank charges  
Office cleaning

5) Explain overheads and its distribution summary in detail?

**Roll No. 1116 GHADI SHRAVANI VIJAY**

- 1) Classify the following based on traceability:
  - Advertisement
  - Overtime wages
  - Productive wages
  - Carriage inward
  - Lighting and heating
  - Postage
  - Carriage outwards
  - Factory rent and rates
  - Bank charges
  - Office cleaning
- 2) Write a short note on Material Control?
- 3) Explain Stores Ledger with an example?
- 4) Inventory Turnover ratio- explain with example?
- 5) What is labour turnover ratio?

**Roll No. 1123 SAHANI DIGVIJAY SHIVNATH**

- 1) CLASSIFY BASED ON TRACEABILITY TO THE PRODUCT WITH REASONS
  - Carriage expenses on raw materials
  - Advertisement expenses
  - Office rent
  - Packing expenses- primary and secondary
  - Workers' wages
  - Raw material charges
  - Depreciation on furniture
  - Legal expenses
- 2) Discuss the Essentials of good costing system?
- 3) Difference between direct and indirect costs?
- 4) Explain the concept of Overheads distributions?
- 5) Prepare the format of primary and secondary apportionment?

**Roll No. 1127 SAROJ VIKAS JITENDRA**

- 1) on the basis of relation to changes in the volume or level of activity or Behaviour changes
  - Factory Insurance
  - Direct Labour
  - Depreciation Of Office Building
  - Show Room Expenses
  - Directors Fees
  - Office Cleaning
  - Overtime Paid To Workers
  - Repairs And Maintenance
- 2) Explain limitation of Cost accounting?
- 3) Discuss the difference between FA and CA?
- 4) Discuss the concept of EOQ?
- 5) What is Primary and Secondary Distribution of overheads?

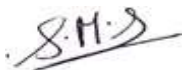
**Roll No. 1136 SHARMA SHAGUN VIJAY**

- 1) Explain the limitations of Cost accounting.
- 2) Discuss the difference between FA and CA.



Y: 1000 units  
Delivery period: X: 4 to 6 weeks  
Y: 2 to 4 weeks  
Calculate for each material:  
Minimum level  
Maximum level  
Ordering Level

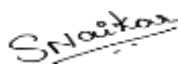
- 4) Discuss the concepts of Material turnover ratio with an example?
- 5) Explain the concept of overheads with the types in detail?



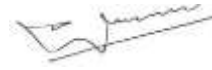
**Prof. Sailee S**  
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**Prof. (Dr). D.N. Ganjewar**  
Principal