Paper / Subject Code: 11114 / Commerce : Paper V M.H.R.M. (Human Resource Management).

## Q.P. Code :31278

iii. An autocratic leader takes decisions.

Quick

Slow NO

Unnecessary

- iv. Morale is a Concept. Psychological Physiological Political Ennionnertel
- v. The purpose of downsizing is to achieve
  - Rightsizing High Moral Wrong sizing Confidence
- Q.5 B) State whether the following statements are true or false.
  - a) Job analysis helps in finalizing pay scale.
  - b) Lectures is one of the job methods of training.
  - c) The man relations is an inter-disciplinary concept
  - d) Theory Z of motivation by William Ouchi is a combination of Theory X & Theory Y.

1.

ii.

iv.

v.

e) Employee moral suffers due to attrition.

## C) Match the following

## Group A

- Selection a.
- b Vestibule training
- c 360 degree
- d **Emotional Quotient**
- e Good human relation

C	D
Group	В
	-

- Training provided in hall
- Method of performance Appraisal iii.
  - Process of choosing the most
  - suitable candidates
  - Reduces labour turnover
  - Self-awareness

05

05

Paper / Subject Code: 11105 / Financial Accounting & Auditing : Paper IX Costing Accounting.

## [Time : 2½ Hours]

1. All questions are compulsory.

[Total Marks: 75]

8

N.B:

1)

2)

3)

4)

5)

6)

7)

8)

- 2. Figures to the right indicate full marks allotted to the question.
- 3. Working notes should form the part of your answer.
- 4. Calculate figures upto two decimal points wherever required.
- 1. a) Select the most appropriate option and rewrite the full sentence (Any Eight) :
  - Normal penalties of contract are debited to
  - Costing P & L A/c Contract A/c Contractee's A/c Contractor's A/c \_ makes the cost ledger Self-Balancing. Overhead control account Costing P & L A/c Cost Ledger Control A/c None of these The difference between actual quantity and standard quantity, multiplied by standard price is the Labour rate variance Labour efficiency variance Material usage variance • Material price variance Profit remaining as reserve is Transferred to P & L A/c Deducted from WIP Not taken into account in 🕚 • Debited to cost price of cost contract. Control account represents value of finished goods in stock. Stores Ledger • Cost Ledger WIP Ledger None of these Sale of By – Product is Debited to Normal Loss Credited to Profit & Loss Account Account Debited to Process Credited to Process Account Account If sales are  $\gtrless$  8,00,000 and variable cost to sales is 70%, contribution is ₹ . 5,60,000 2,40,000 7.00.000 3,00,000 The primary benefit of Activity Based Costing is to provide • more accurate product more cost pools costing better management
    - decisions
- enhanced control over overhead costs
- 9) Process output is 25000 units, Normal loss 3000 units, abnormal loss is 2000 units. The input is units.
  - 20,000
  - 30,000

- 15,000
- 0
- None of the above