বিদ্যাসাগর বিশ্ববিদ্যালয়
VIDYASAGAR UNIVERSITY

Question Paper

B.A./B.Sc./B.Com. Part-III (1+1+1) Examination 2020
3rd Year (Honours)
Subject: MARKETING MANAGEMENT
Paper: MH 6
(Cost Accounting and Statistics)

Full Marks: 80 (Theory)
Time: 4 Hours (Theory)

Candiates are required to give their answer in their own words as far as practicable.
Questions are of equal value.

Answer **one question** [within 250 words] from the following:

1. Briefly state the principal objectives of Cost Accounting.
2. ‘‘Cost Accounting has become an essential tool of management’’— Give your comment on the statement.
3. ‘‘Variable cost per unit is fixed while fixed cost per unit decreases when there is an increase in production’’— Do you agree with the statement? Justify your answer.
4. What is wastage of material? How should normal and abnormal waste be treated in cost accounting?

5. Discuss the point of differences between 'Halsey' and 'Rowan' system of incentive payment to workmen and narrate their respective advantages.

6. The following data is related to a manufacturing house for the month of March 2020:

	Rs.
Opening stock of finished goods (10000 units)	90,000
Direct Labour	2,10,000
Purchase of raw materials	5,14,200
Factory overhead (100% of direct labour)	
Administrative expenses	Re. 1 Per unit
Selling and Distribution overhead	20% of sales
Closing stock of finished goods (20000 units)	?
Sales (90000 units)	13,20,0000

You are required to prepare a Cost Sheet for the month of March, 2020 and ascertain the profit or loss for the period, assuming that sales are made on the principle of "First-in First-out".

Group- B

7. Explain different types of correlation with the help of a scatter diagram.

8. Discuss the different components of time series.

9. Using a numerical example, show that Fisher's formula is an ideal index number formula.

10. Distinguish between sample survey and census survey.

11. Two lines of regression are given by 4X - 5Y + 33 = 0 and 20X - 9Y -107 = 0. Find the correlation coefficient between X and Y. Also determine the estimated value of Y, when X = 10.

12. The mean and variance of a group of 100 observations are 6.5 and 3 respectively. 55 of these observations have mean 6.6 and standard deviation of 1.5. Find the mean and the S.D. of the remaining 45 observations.