

# Fifth Semester B.E. Degree Examination, December 2011 Management and Entrepreneurship 

Time: 3 hrs .
Max. Marks:100

## Note: Answer any FIVE full questions, selecting at least TWO questions from each part.

## PART - A

1 a. Define the management. Explain the functions of management.
(10 Marks)
b. Distinguish between the administration and management. (05 Marks)
c. Briefly explain the contributions of F.W. Taylor to the scientific management.
(05 Marks)
2 a. Explain the importance of planning. Mention its limitations.
(06 Marks)
b. Define the objectives. Discuss the characteristics of business objectives.
(06 Marks)
c. What are planning premises? Explain the classification of planning premises, with examples.

3 a. Define the organization. Explain the purpose of an organization.
b. Describe a matrix organization, with chart. Mention its advantages and disadvantages.
(06 Marks)
c. What is staffing? Explain its importance.
(05 Marks)
d. Distinguish between:
i) Authority and responsibility
ii) Selection and recruitment.
(04 Marks)

4 a. Explain the Herzberg's two - factor theory of motivation.
(08 Marks)
b. What is communication? Describe its importance.
(06 Marks)
c. State and explain the steps involved in the controlling process.
(06 Marks)

## PART - B

5 a. Briefly explain the characteristics of an entrepreneur.
(06 Marks)
b. Discuss the evolution and growth of industrial entrepreneurship in India. (08 Marks)
c. Explain the stages in entrepreneurial process.
(06 Marks)
6 a. Define small scale industry. Discuss its important characteristics.
(06 Marks)
b. Explain the role of SSIs in the economic development.
(05 Marks)
c. Briefly explain the major observations of new small enterprise policy 1991.
(05 Marks)
d. List the supporting agencies of government for SSIs.
(04 Marks)
7 a. Explain the objectives and functions of TECSOK and KIADB.
(08 Marks)
b. What is SIDBI? Discuss the various types of assistances the SIDBI provides to small enterprises.
(04 Marks)
c. Explain:
i) DIC
ii) SISI.
(08 Marks)
8 a. Define the project. Discuss the need and significance of a project report.
(06 Marks)
b. Explain the guidelines given by planning commission to formulate a project report.
(08 Marks)
c. Discuss the common errors in a project report.
(06 Marks)

# Fifth Semester B.E. Degree Examination, December 2011 Design of Machine Elements - I 

Time: 3 hrs.
Max. Marks:100

# Note: 1. Answer any FIVE full questions, selecting at least TWO questions from each part. <br> 2. Use of design hand book is permitted. 3. Missing data may be suitably assumed. 

PART - A

b. Define standards and codes.
c. A cantilever beam of circular cross section is loaded as shown in Fig.Q.1(c). Determine the maximum and minimum normal stresses and maximum shear stress at point $A$ and $B$.
(10 Marks)

Fig.Q.1(c)


2 a. Briefly explain maximum normal stress theory and maximum shear stress theory. State when they are used.
(06 Marks)
b. Give any three examples of stress raisers and show how the stress concentration can be reduced in these cases.
(07 Marks)
c. An unknown weight falls through 10 mm on a collar rigidly attached to the lower end of a bar 3 m long and $600 \mathrm{~mm}^{2}$ in section. If the maximum instantaneous extension is 2 mm , what is the corresponding stress and the value of unknown weight? Take $\mathrm{E}=200 \mathrm{GPa}$. ( 07 Marks)

3 A cold drawn steel cantilever member shown in Fig.Q. 3 is subjected to a transverse load at its end that varies from 50 N to 150 N and an axial load varies from 100 N (compression) to 500 N (tension). Determine the required diameter at the change of section for infinite life using a factor of safety of 2 . The material has an ultimate strengths of 550 MPa and yield strength of 470 Mpa . Take a notch sensitivity factor for the fillet as 0.9 .
(20 Marks)

Fig.Q. 3


4 a. A bolt carries a tensile load of 8 kN and tightening load is 3 kN . It is made of steel having allowable tensile stress of 120 Mpa . Find its size. A soft copper gasket is used.
(06 Marks)
b. A bracket is bolted as shown in Fig.Q.4(b). All the bolts are identical and have yield strength of 400 Mpa . Determine the size of bolts assuming factor of safety as 3 .
(14 Marks)


1 of 2

## PART - B

A horizontal piece of commercial shafting is supported by two bearings 1.5 m apart. A keyed gear, $20^{\circ}$ involute and 175 mm diameter, is located 400 mm to the left of the right bearing and is driven by a gear directly behind it. A 600 mm diameter pulley is keyed to the shaft 600 mm to the right of the left bearing and drives a another pulley by means of a belt drive inclined at $45^{\circ}$ to the horizontal below the shaft and in front of it. The tension ratio of the belt is $3: 1$. The drive transmits 45 kW at 330 rpm cw when viewed from right side. The allowable shear stress for shaft material is 40 Mpa . The combined shock and fatigue factors for torsion and bending are 1.5 and 2.0 respectively. Draw the moment diagrams and calculate the necessary shaft diameter.
(20 Marks)
a. Design and sketch the assembly of a cotter joint to connect two rods, subjected to an axial pull of 600 kN . The material selected for the joint has the following permissible stresses : 300 MPa in tension, 220 MPa in shear and 450 MPa in crushing.
(12 Marks)
b. A cast iron protective type flange coupling is used to connect two shafts of 80 mm diameter. The shaft runs at 250 rpm and transmits a torque of $4300 \mathrm{~N}-\mathrm{m}$. The permissible shear stress for shaft and bolt materials is 50 MPa and permissible shear stress for flange is 8 MPa . Design the bolts, hub and flange for the coupling.
(08 Marks)
a. Design a triple riveted longitudinal double strap butt joint with unequal straps for a boiler. The inside diameter of the congest. Course of the drum is 1.3 m . The joint is to be designed for a steam pressure of 2.4 MPa . The working stresses to be used are : $\sigma_{\mathrm{t}}=77 \mathrm{MPa}$, $\tau=62 \mathrm{MPa}$ and $\sigma_{\mathrm{c}}=120 \mathrm{MPa}$. Assume the efficiency of the joint as $81 \%$. The longer pitch in outer row is twice the pitch In inner row and the inner rows are zig - zag.
(12 Marks)
b. A bracket as shown in Fig.Q.7(b) carries a load of 10 kN . Find the size of the weld if the allowable shear stress is not to exceed 80 MPa .
(08 Marks)


Fig.Q.7(b)
8 a. Explain self locking and overhauling in power screws.
(06 Marks)
b. A sluice gate weighing 600 kN is raised by means of two square threaded screws. The coefficient of collar friction is 0.03 and coefficient of thread friction is 0.14 . The outer diameter of the collar is 100 mm and inner diameter is 50 mm . The gate is raised at a rate of $0.6 \mathrm{~m} / \mathrm{min}$. The permissible stress of the screws material in tension and compression is 80 MPa and that in shear is 60 MPa . Design the screw and nut, check for the stresses induced. Also determine the speed of screw and power required at the motor to raise the gate, assuming an efficiency of $75 \%$ for reduction drive. The permissible bearing pressure is 15 MPa .
(14 Marks)

## Fifth Semester B.E. Degree Examination, December 2011 Dynamics of Machines

Time: 3 hrs.

Max. Marks: 100

## Note: Answer any FIVE full questions, selecting at least TWO questions from each part.

## PART - A

1 a. State the conditions for static equilibrium of a body, subjected to a system of i) two forces ii) three forces.
(04 Marks)
b. A four bar mechanism under the action of two external forces is shown in the Fig.Q1(b). Determine the torque to be applied on the link AB for static equilibrium. The dimensions of the links are $\mathrm{AB}=50 \mathrm{~mm}, \mathrm{BC}=66 \mathrm{~mm}, \mathrm{CD}=55 \mathrm{~mm}, \mathrm{CE}=25 \mathrm{~mm}, \mathrm{CF}=30 \mathrm{~mm}$, $\mathrm{AD}=100 \mathrm{~mm}$, angle $\mathrm{BAD}=60^{\circ}, \mathrm{P}=500 \mathrm{~N}$ and $\mathrm{Q}=600 \mathrm{~N}$.
(16 Marks)


Fig.Q1(b)
2 a. Define coefficient of fluctuation of speed and coefficient of fluctuation of energy ( 05 Marks)
b. The turning moment diagram of a multicylinder engine has been drawn to a scale of $1 \mathrm{~mm}=500 \mathrm{Nm}$ torque and 1 mm to $6^{\circ}$ of crank displacement. The intercepted areas between output torque curve and mean resistance line, taken in order from one end, in square millimeter are $:-30,+410,-280,+320,-330,+250,-360,+280$ and -260 . If the mean speed is 800 rpm and fluctuation of speed is not to exceed $2 \%$ of mean speed, determine i) mass of the flywheel ii) mean diameter of the flywheel, if the centrifugal stress in the flywheel rim is limited to $8 \mathrm{~N} / \mathrm{mm}^{2}$. iii) Dimensions of the rectangular cross-section of the rim by taking the width of the rim as 5 times the thickness. The density of cast iron is $7200 \mathrm{~kg} / \mathrm{mm}^{3}$. Neglect the effect of hubs and arms of the flywheel.
( 15 Marks)
3 a. State the laws of dry friction.
(05 Marks)
b. Derive an expression for the ratio of tensions in a flat belt drive.
c. A 8 mm thick belt is required to transmit 15 kW running over a pulley at a speed of 15 metres per second. If the coefficient of friction between the belt and the pulley is $0.3 \&$ the angle of lap is $180^{\circ}$, find the width of belt required. The maximum tension in the belt material is not to exceed $20 \mathrm{~N} / \mathrm{mm}$ width of the belt. The density of belt material is $1000 \mathrm{~kg} / \mathrm{m}^{3}$. ( 10 Marks)
4 a. What do you mean by static balancing and dynamic balancing?
(05 Marks)
b. A rotating shaft carries four masses A, B, C and D, which are radially attached to it, along the shaft axis. The mass centres are $40 \mathrm{~mm}, 50 \mathrm{~mm}, 60 \mathrm{~mm}$ and 70 mm respectively from the axis of rotation. The masses $B, C$ and $D$ are $60 \mathrm{~kg}, 50 \mathrm{~kg}$ and 40 kg respectively. The angles of the masses $C$ and $D$ with respect to mass $B$ are $90^{\circ}$ and $210^{\circ}$ in same sense, respectively. The planes containing B and C are 0.5 m apart. For a complete balanced system, determine
i) The mass and angular position of mass A .
ii) The position of planes containing masses A and D .
(15 Marks)

## PART - B

a. A single cylinder reciprocating engine has the following data:

Speed the engine $=120 \mathrm{rpm} ;$ Stroke $=320 \mathrm{~mm}$; Mass of reciprocating parts $=45 \mathrm{~kg}$; Mass of revolving parts $=35 \mathrm{~kg}$ at crank radius. If $60 \%$ of the reciprocating parts and all revolving parts are to balanced, find i) Balance mass required at radius of 300 mm and ii) unbalanced force when the crank has turned $60^{\circ}$ from the TDC.
(10 Marks)
b. A $90^{\circ} \mathrm{V}$ engine has 2 cylinders, placed symmetrically. The two connecting rods operate a common crank. The length of connecting rods are 320 mm each and crank radium is 80 mm . The reciprocating mass per cylinder is 12 kg . If the engine runs at 600 rpm , determine the resultant primary and secondary forces. Also, find the maximum resultant secondary force.
(10 Marks)
6 a. Define the following, with respect to the working of governors:
i) Sensitiveness
ii) Isochronism
iii) Hunting of governors
iv) Effort of a governor
v) Stability of a governor
(10 Marks)
b. The arms of a porter governor are each 300 mm long and are hinged on the axis of rotation. The mass of each ball is 5 kg and mass of the sleeve is 15 kg . The radius of rotation of the ball is 200 mm , when the governor begins to lift and 250 mm , when the governor is at the maximum speed. Determine:
i) Range of speed, neglecting the sleeve friction.
ii) Range of speed, if the frictional force at the sleeve is 30 N .
(10 Marks)
7 a. Derive an expression for the gyroscopic couple.
(05 Marks)
b. A ship is propelled by a turbine rotor of mass 2000 kg and has a speed of 1800 rpm . The rotor has a radius of gyration of 0.35 m and rotates in the clockwise direction, when viewed from the bow. Determine the gyroscopic couple and its effect when the ship
i) turns right at a radius of 200 m with a speed of 15 knots ( $1 \mathrm{knot}=1.853 \mathrm{~km} / \mathrm{hr}$ )
ii) pitches with bow raising, with an angular velocity of $0.08 \mathrm{rad} / \mathrm{sec}$.
iii) rolls at angular velocity of $0.1 \mathrm{rad} / \mathrm{sec}$.
(15 Marks)
8 A straight sided cam has both sides tangential to the base circle, with a radius of 25 mm . The total angle of action $=120^{\circ}$. A lift of 10 mm is given to the roller 20 mm diameter, the centre of which moves along a straight line, passing through the axis moves along a straight line passing through the axis of the cam. The camshaft has a speed of 240 rpm . Determine
i) The radius of the nose arc.
ii) The velocity and acceleration of the roller centre when the roller is in contact with the cam at the end of one of the straight flanks adjacent to the nose.
iii) The acceleration of roller centre at the peak.
(20 Marks)

## Fifth Semester B．E．Degree Examination，December 2011 <br> Energy Engineering

Time： 3 hrs．
Max．Marks：100

## Note：Answer any FIVE full questions，selecting at least TWO questions from each part．

## PART－A

1 a．Explain the traveling grate stoker，with a neat sketch．
（06 Marks）
b．What is pulverized coal？Discuss the advantages and disadvantages of pulverized coal．
（06 Marks）
c．Explain the pneumatic ash handling system，with a neat sketch．
（08 Marks）
2 a．Explain the Velox boiler，with a neat sketch．
（08 Marks）
b．Explain with sketches，any two boiler accessories．
（06 Marks）
c．A chimney is 28 m high and the temperature of hot gases inside it is $320^{\circ} \mathrm{C}$ ．The temperature of outside air is $27^{\circ} \mathrm{C}$ ．The furnace is supplied with 15 kg of air per kg of coal burnt． Calculate ：i）Draught produced in mm of water ii）Draught height in metres of hot gases．
（06 Marks）
3 a．Draw the layout of a diesel power plant．
（06 Marks）
b．Explain different methods of starting the diesel engine．
（06 Marks）
c．Why the cooling and cleaning of lubricating oil is necessary？Explain，with a sketch，the lubricating system used for a medium capacity diesel power plant．
（08 Marks）
．Explain clearly storage，pondage and pumped storage hydro－electric power plants．（06 Marks）
b．Explain the necessity of using the components like surge tank，gates and valves in hydel power stations．
（06 Marks）
c．The following run－off data is obtained for ten months，at a particular site of a river：

| Months | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| - Discharges | 200 | 100 | 20 | 20 | 260 | 180 | 40 | 280 | 60 | 120 |

Discharges are given in millions of cu－m per month．Explain the procedure to determine size of the reservoir and hence find its numerical value．
（08 Marks）

## PART－B

5 a．Explain the principle of release of nuclear energy by fussion and fission reactions．（06 Marks）
b．Explain the sodium－graphite nuclear reactor，with a neat sketch．
（08 Marks）
c．Write short notes on radiation hazards and disposal of radioactive wastes．
6 a．Explain the low temperature solar thermal power generation，with a neat sketch．（08 Marks）
b．Explain the method of harnessing wind energy，using the horizontal axis wind machine，with a neat sketch．
（06 Marks）
c．The incident beam of sunlight has a power density of $0.9 \mathrm{~kW} / \mathrm{m}^{2}$ in the direction of the beam．The angle of incidence $\theta$ is $60^{\circ}$ ．Calculate the power collected by the surface，having a total flat area of $100 \mathrm{~m}^{2}$ ．
（06 Marks）
7 a．Explain the method of harnessing tidal energy using the double basin system．
b．Explain the ocean thermal energy conversion system，with a neat sketch．
c．Write a note on scope of geothermal energy．
8 a．Differentiate biomass and biogas．
b．Explain the principle of operation of a KVIC biogas digester，with a neat sketch．
c．Write a note on photosynthesis and anaerobic fermentation．

## Fifth Semester B.E. Degree Examination, December 2011 Turbomachines

Time: 3 hrs.
Max. Marks:100

## Note: Answer any FIVE full questions, selecting atleast TWO questions from each part.

## PART - A

1 a. Explain with a neat sketch, the principal components of a turbomachine.
b. Define specific speed of a turbine and derive it.
c. Using Buckingham's method, prove that the wave resistance of a ship is given by $\mathrm{V}=\sqrt{\mathrm{gH}} \phi[\mathrm{d} / \mathrm{H}, \mu / \rho \mathrm{VH}]$, where $\mathrm{H}=$ head of liquid over the orifice, $\mathrm{d}=$ diameter of the orifice, $\mu=$ viscosity of the liquid, $\mathrm{L}=$ linear dimension, $\mathrm{V}=$ velocity of the ship, $\rho=$ density of the liquid, $\phi=$ a functional relation.
(08 Marks)
2 a. An inward flow radial reaction turbine has axial discharge at the outlet, with an outlet blade angle of $45^{\circ}$. The radial velocity of flow is constant. The blade speed at the inlet is twice that at the exit. Express the energy transfer per unit mass and degree of reaction in terms of inlet nozzle angle $\alpha_{1}$. Assume $V_{m}=\sqrt{2 g_{c}}$. At what values of $\alpha_{1}$ will the degree of reaction be zero and unity? What are the corresponding values of energy per unit mass?
(10 Marks)
b. In a mixed flow compressor, handling air at 16000 RPM, the stagnation temperatures of air at the compressor inlet and outlet are respectively $27^{\circ} \mathrm{C}$ and $215^{\circ} \mathrm{C}$. The absolute velocity of the air at the rotor inlet is axial while at the exit the tangential component of the absolute velocity is 0.93 times the tangential impellor speed. If the mass flow rate of air through the impelier is $15 \mathrm{~kg} / \mathrm{s}$ and specific heat assumed to be constant, find the impelior diameter and total power input.
(10 Marks)
3 a. In a turbomachine, prove that the maximum utilization factor is given by
(10 Marks)
$\epsilon_{\max }=\frac{2 \phi \cdot \cos \alpha_{1}}{1+2 \phi \mathrm{R} \cos \alpha_{1}}$, where $\phi=$ speed ratio, $\mathrm{R}=$ degree of reaction, $\alpha_{1}=$ nozzle angle.
b. At a stage of an impulse turbine, the mean blade dia is 0.75 m , its rotational speed being 3500 RPM. The absolute velocity of the fluid discharging from a nozzle inclined at $20^{\circ}$ to the plane of wheel, is $275 \mathrm{~m} / \mathrm{sec}$. If the utilization factor is 0.9 and the relative velocity of the fluid at the rotor exit is 0.9 times that at the inlet, find the inlet and exit rotor angles. Also find the power output from the stage for a mass flow rate of $2 \mathrm{~kg} / \mathrm{s}$ and axial thrust on the shaft.
(10 Marks)
a. Define and explain i) static state
ii) stagnation state for a fluid.
(04 Marks)
b. What is a reheat factor? Show that the reheat factor is greater than unity.
(06 Marks)
c. Compressor A has total pressure ratio of 4 , a total head adiabatic efficiency of $86 \%$ and an exit velocity of $130 \mathrm{~m} / \mathrm{s}$ at the point of measurement. Compressor $B$ has static pressure of 6 bar , a static temperature of $245^{\circ} \mathrm{C}$ and a velocity of $100 \mathrm{~m} / \mathrm{s}$ at the point of measurement. Which compressor has the best polytropic efficiency? Assume the ambient temperature and pressure are $15^{\circ} \mathrm{C}$ and 1 bar respectively.
(10 Marks)

## PART - B

a. Explain the phenomenon of i) surging ii) choking in the centrifugal compressor.
(06 Marks)
b. What is the necessity of providing the pre - whirl at the inlet of the centrifugal compressor?
(02 Marks)
c. Find the number of stages of axial flow compressor with symmetric blades $\beta_{1}=40^{\circ} \mathrm{C}$ and $\beta_{2}=60^{\circ} \mathrm{C}$ needed to produce a total pressure rise from 1 bar to 4 bar. The blade height is 3 cm and the rotor mass diameter 10 cm . The speed of the machine is 24000 rpm . The stage efficiency is $82 \%$. Assume the air enters at $30^{\circ} \mathrm{C}$. What will be the actual pressure rise?
(12 Marks)
a. Derive an expression for $\mathrm{H}-\mathrm{Q}$ characteristic curve for a centrifugal pump. Discuss the $\mathrm{H}-\mathrm{Q}$ curve for the forward, radial and backward curved vanes.
(08 Marks)
b. What is meant by cavitation in centrifugal pumps? What are the causes of cavitation?
(04 Marks)
c. A centrifugal pump has straight (radial) vanes from inner radius 8 cm to outer radius 24 cm . The width of the impeller is constant and 6 cm between the shrouds. The speed is 1500 RPM and the discharge is $250 \mathrm{lit} / \mathrm{s}$. Find the outlet pressure if the inlet pressure $=0.8 \mathrm{kPa}$ and water flow is outward.
(08 Marks)
a. Define and explain i) nozzle efficiency
ii) diagram efficiency
iii) stage efficiency iv) compounding of steam turbines.
(08 Marks)
b. In a curtis stage turbine, steam enters the first row of moving blades at $700 \mathrm{~m} / \mathrm{s}$. The outlet angles of the nozzle, the first rotor blade, the stator blade and the last rotor blade respectively are $17^{\circ}, 23^{\circ}, 19^{\circ}$ and $37^{\circ}$. The mean blade speed is $160 \mathrm{~m} / \mathrm{sec}$, the blade coefficient is 0.93 for all blades and steam flow rate is $162 \mathrm{~kg} / \mathrm{min}$. Estimate i) power developed in the stage ii) rotor efficiency iii) axial thrust and iv) tangential force on the blades.
(12 Marks)
8 a. Show that for maximum utilization, the speed of the wheel is equal to half the speed of jet.
(08 Marks)
b. Explain the functions of a draft tube.
(04 Marks)
c. A single jet pelton wheel produces 20 MW , operating against a head of 500 m . If the overall efficiency is 0.85 and specific speed (SI units) is 12 , estimate the jet and wheel diameter. Assume speed ratio $\phi=0.46$.
(08 Marks)

# Fifth Semester B.E. Degree Examination, December 2011 

## Engineering Economics

Time: 3 hrs.
Max. Marks:100

## Note: 1. Answer any FIVE full questions, selecting at least TWO questions from each part. <br> 2. Use of compounding interest factors tables is permitted.

## PART - A

1 a. Differentiate between tactics and strategy.
(05 Marks)
b. Explain the law of returns.
(05 Marks)
c. State and explain the reasons for charging interest from the borrower's point of view and lender's point of view with cash flow diagram (CFD).
(10 Marks)
2 a. State and explain the conditions of present worth comparisons.
(08 Marks)
b. What nominal interest rate compounded monthly yields an effective annual rate of 19.56 percent?
(04 Marks)
c. Machine ' $A$ ' has first cost of Rs. 9000 , has no salvage value at the end of 6 year useful life, and annual operating cost of Rs.5000. The machine 'B' costs Rs. 16000 new and has an expected resale value of Rs. 4000 at end of its 9 year economic life. Operating costs for machine ' $B$ ' are Rs. 4000 per year. Compare the two alternatives on the basis at their present worths, using the repeated projects assumption at 10 percent annual interest rate with CFD.
(08 Marks)
3 a. Briefly explain the following terms as applied to assets life :
i) Service life
ii) Accounting life
iii) Economic life.
(10 Marks)
b. A stand by electric power generator was purchased 6 years ago for Rs.8000, at that time it was expected that the equipment would be used for 15 years and would have a salvage value of 10 percent of the first cost. The generator is no longer needed and is to be sold for Rs.2500. Using an interest rate of 15 percent, determine the difference between the anticipated and actual equivalent annual capital costs.
(10 Marks)
4 a. What is depreciation? List the causes of depreciation.
(04 Marks)
b. A machine purchased for Rs. 80000 . Its estimated life is 10 years and its scrap value is Rs.20000. If the depreciation is charged according to declining balance method, determine the percentage by which the value of machine should be reduced every year and also determine amount of depreciation fund and book-value at the end of $5^{\text {th }}$ year. ( 08 Marks)
c. In 2004 a small apartment was purchased for Rs. $2,00,000$. Receipts from rent have received Rs.30,200 a year; taxes maintenance and repair costs have totaled Rs. 8620 annually. The owner intends to hold the property until she retires in 2014. If at that time property sells for Rs. $2,00,000$, what rate of return will be obtained on the investment?
(08 Marks)

## PART - B

5 a. Explain briefly the standard cost and the marginal cost.
(04 Marks)
b. Explain briefly the components of cost.
(06 Marks)

5 c. A factory making CFL tubes in batches 1000 . The direct material cost of these 1000 pieces is Rs. 1600 and direct labour cost Rs.2000. The factory on cost is 35 percent of total material and labour cost. Selling and distribution overhead charges are 20 percent of factory cost. If the management wants to make a profit of 20 percent on gross cost, determine the selling price of each tube.
(10 Marks)

6 a. Differentiate between profit and loss account and balance sheet.
(08 Marks)
b. Prepare the profit and loss account for the given data. Find the net profit for ordinary shares, profit before taxes and reserves surplus at $31^{\text {st }}$ March 2010.

Rs. (lakhs)
Sales (cash)
Credit sales 2,80,000

Cost of goods sold
11,20,000 8,40,000
Selling and administrative expenses 1,40,000

Depreciation 98,000
Interest on long term loan
42,000
Taxes $1,40,000$
Preferred dividend 17,000
Reserves and surplus at $1^{\text {st }}$ April 2009 1,82,000
Dividend paid to equity shares 25,000
(12 Marks)

7 a. List and explain various financial ratios.
(12 Marks)
b. What are the essentials of profit planning and financial planning?

8 a. List the objectives of budget and budget control.
(08 Marks)
b. Explain briefly :
i) Sales budget
ii) Production budget
(12 Marks)
iii) Master budget.

