



# PRESIDENCY UNIVERSITY

BENGALURU

Roll No.																			
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## End - Term Examinations - December 2025

Date: 13 - 12- 2025

Time: 09:30am - 12:30pm

<b>School:</b> SOC	<b>Program:</b> B.COM CMA	
<b>Course Code:</b> MAH2015	<b>Course Name:</b> Financial Analytics and Control	
<b>Semester:</b> III	<b>Max Marks:</b> 100	<b>Weightage:</b> 50%

CO - Levels	C01	C02	C03	C04	C05	C06
<b>Marks</b>	<b>20</b>	<b>15</b>	<b>15</b>	<b>20</b>	<b>15</b>	<b>15</b>

### Instructions:

- (i) Read all questions carefully and answer accordingly.
- (ii) Do not write anything on the question paper other than roll number.

### Part A

Answer ALL the Questions. Each question carries 2marks.

10Q x 2M=20M

1.	Identify the information system used by tactical managers for departmental use.	2 Marks	L1	C01
2.	Define the term foreign key.	2 Marks	L1	C01
3.	Explain the concept of business intelligence.	2 Marks	L2	C02
4.	Define hash code in block chain technology.	2 Marks	L1	C02
5.	Explain the job order costing method.	2 Marks	L2	C03
6.	List any two disadvantages of ABC costing.	2 Marks	L2	C03
7.	Explain the ideal level of inventory in a JIT system.	2 Marks	L2	C04
8.	Explain the purpose of material requirements planning system.	2 Marks	L2	C04
9.	Define audit committee.	2 Marks	L1	C05
10.	Explain firewalls security control.	2 Marks	L2	C05

## Part B

Answer ALL the Questions. Each question carries 7 marks.

5Q x 7M = 35M

<b>11.</b>	Explain the concept of ERPS software and identify key advantages of the system.	<b>07 Marks</b>	<b>L2</b>	<b>C01</b>												
<b>Or</b>																
<b>12.</b>	Outline the different types of data capturing method in data life cycle.	<b>07 Marks</b>	<b>L2</b>	<b>C01</b>												
<b>13.</b>	'Waterfall model is better than an agile framework for system development'. Critically evaluate the observation.	<b>07 Marks</b>	<b>L4</b>	<b>C02</b>												
<b>Or</b>																
<b>14.</b>	Define the below listed terms in blockchain terminology. <ul style="list-style-type: none"> <li>▪ Peer Network</li> <li>▪ Distributed Ledger</li> <li>▪ User</li> <li>▪ Hash Code</li> <li>▪ Block</li> </ul>	<b>07 Marks</b>	<b>L1</b>	<b>C02</b>												
<b>15.</b>	<p>A company produces two products, X and Y. The following information is available:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 10px;"> <thead> <tr> <th style="text-align: center;"><u>Activity</u></th> <th style="text-align: center;"><u>Total Cost (\$)</u></th> <th style="text-align: center;"><u>Cost Driver</u></th> <th style="text-align: center;"><u>Total Activities</u></th> </tr> </thead> <tbody> <tr> <td>Machine Setups</td> <td style="text-align: center;">50,000</td> <td style="text-align: center;">Number of setups</td> <td style="text-align: center;">100</td> </tr> <tr> <td>Quality Checks</td> <td style="text-align: center;">30,000</td> <td style="text-align: center;">Number of inspections</td> <td style="text-align: center;">150</td> </tr> </tbody> </table> <p>Product X requires 20 setups and 60 inspections. Product Y requires 30 setups and 90 inspections. Determine the ABC cost allocated to Product X and Product Y.</p>	<u>Activity</u>	<u>Total Cost (\$)</u>	<u>Cost Driver</u>	<u>Total Activities</u>	Machine Setups	50,000	Number of setups	100	Quality Checks	30,000	Number of inspections	150	<b>07 Marks</b>	<b>L3</b>	<b>C03</b>
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<b>16.</b>	Compare the format of income statement in absorption costing and marginal costing.	<b>07 Marks</b>	<b>L2</b>	<b>C03</b>												
<b>17.</b>	Outline the advantages and limitations of outsourcing.	<b>07 Marks</b>	<b>L2</b>	<b>C04</b>												
<b>Or</b>																
<b>18.</b>	Explain the goals of supply chain management.	<b>07 Marks</b>	<b>L2</b>	<b>C04</b>												
<b>19.</b>	Assess the role of independent directors in corporate governance.	<b>07 Marks</b>	<b>L4</b>	<b>C05</b>												
<b>Or</b>																
<b>20.</b>	Compare preventive and detective controls, with appropriate examples.	<b>07 Marks</b>	<b>L4</b>	<b>C05</b>												

## Part C

Answer any three Questions. Each question carries 15marks

3Q x 15M=45M

<b>21.</b>	Explain the data life cycle stages.	<b>15 Marks</b>	<b>L2</b>	<b>CO1</b>																									
<b>22.</b>	Outline the steps of Waterfall model for system development.	<b>15 Marks</b>	<b>L2</b>	<b>CO2</b>																									
<b>23.</b>	<p>Pluto Inc. has two production departments (A &amp; B) and two service departments (maintenance and stores).</p> <p>Details of next year's budgeted overheads are as follows:</p> <table border="1" style="margin-left: 20px; border-collapse: collapse; width: 60%;"> <thead> <tr> <th></th> <th style="text-align: center;">A</th> <th style="text-align: center;">B</th> <th style="text-align: center;">M</th> <th style="text-align: center;">S</th> </tr> </thead> <tbody> <tr> <td>Departmental overheads</td> <td style="text-align: center;">74000</td> <td style="text-align: center;">53000</td> <td style="text-align: center;">27000</td> <td style="text-align: center;">18000</td> </tr> <tr> <td colspan="5">Service department's' services are used as follows:</td> </tr> <tr> <td>Maintenance hours</td> <td style="text-align: center;">5000</td> <td style="text-align: center;">4000</td> <td style="text-align: center;">-</td> <td style="text-align: center;">1000</td> </tr> <tr> <td>No of stores requests</td> <td style="text-align: center;">3000</td> <td style="text-align: center;">1000</td> <td style="text-align: center;">1000</td> <td style="text-align: center;">-</td> </tr> </tbody> </table> <p>Using the reciprocal method of shared services cost allocation, solve the total overhead cost for Department B for the period.</p>		A	B	M	S	Departmental overheads	74000	53000	27000	18000	Service department's' services are used as follows:					Maintenance hours	5000	4000	-	1000	No of stores requests	3000	1000	1000	-	<b>15 Marks</b>	<b>L3</b>	<b>CO3</b>
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<b>24.</b>	<p>'ERPS software is not suited for a JIT environment'.</p> <p>Evaluate the above observation.</p>	<b>15 Marks</b>	<b>L4</b>	<b>CO4</b>																									
<b>25.</b>	<p>'The audit committee does not contribute to corporate governance other than adding costs'</p> <p>Critically evaluate the above observation.</p>	<b>15 Marks</b>	<b>L4</b>	<b>CO5</b>																									