

BBA 202

Reg. No.

CREDIT BASED SECOND SEMESTER B.B.A. DEGREE EXAMINATION APRIL 2017
BUSINESS MANAGEMENT
BUSINESS ENVIRONMENT & ETHICS

Time: 3 Hrs.

Max. Marks: 80

SECTION – A

I. Answer any THREE questions:

3×15=45

1. Explain the external environmental forces that influence business.
2. Is social responsibility important for business? What are the social responsibilities of business?
3. Explain the advantages and disadvantages of Privatization and Disinvestment.
4. Bring out the nature and causes of globalization of Industry.

SECTION – B

II. Answer any FIVE questions:

5×5=25

5. Why is ethics necessary in business?
6. Briefly explain the importance of environmental analysis.
7. Enumerate the need for corporate governance.
8. Briefly explain the objectives of Industrial Policy of 1991.
9. State the functions of WTO.
10. What are the disadvantages of globalization?

SECTION – C

11. Answer all the questions:

5×2=10

- a) What is fiscal policy?
- b) What is meant by whistle blowing?
- c) What are special economic zones?
- d) What is meant by IPR?
- e) Why India is called a mixed economy?

BBM 202.1

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BBM 203.2

Reg. No.

CREDIT BASED SECOND SEMESTER B.B.M. DEGREE EXAMINATION
BUSINESS ADMINISTRATION
BUSINESS ORGANISATION

Time: 3 Hrs.

Max. Marks: 80

SECTION – A

Answer any THREE questions:

3×15=45

1. Explain the qualities that make a good businessman.
2. Briefly explain the Rights and Duties of Partners.
3. "Vertical combinations should be encouraged for accelerating industrial growth" – comment.
4. Explain the various sources of long term finance.

SECTION – B

Answer any FIVE questions:

5×5=25

5. Define business, with the characteristics of business.
6. Write the advantages and disadvantages of multi-national company.
7. Explain the kinds of business combination.
8. Write a note on SIDBI.
9. Write a note on location of Department.
10. Explain in brief the types of Transport system.

SECTION – C

11. Answer ALL questions:

5×2=10

- a) Give the meaning of Public Enterprises.
- b) Write any two objectives of Business.
- c) Define business combinations.
- d) Write the full form of NSIC & IRBI.
- e) Write any two functions of modern office.

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- e) Write any two functions of modern office.

4. From the prices of shares 'x' and 'y' given below, state which share is more stable in value.

X	Y
55	108
54	107
52	105
53	105
56	106
58	107
52	104
50	103
51	104
49	101

SECTION – B

Answer any FIVE questions:

$$5 \times 5 = 25$$

5. What are the functions of statistics? Explain
6. Draft a blank table to show the distribution of workers in a company according to
 - i) Sex
 - ii) Three salary Grades
 - iii) Two periods and
 - iv) Three age Groups
7. Find the Geometric mean of the following distribution.

Marks	No. of Students
0 – 10	5
10 – 20	7
20 – 30	15
30 – 40	25
40 – 50	8

8. Determine spearman's rank correlation coefficient for the following data of marks.

Statistics	27	55	100	27	95	43
Accountancy	32	68	85	39	85	70

9. You are given the following information about advertising and sales.

	Advertisement(₹) (Lakhs)	Sales(₹) (Lakhs)
Arithmetic Mean	10	90
Standard Deviation	3	12

Coefficient of correlation $r = 0.8$

- Obtain two regression equations.
- Find the likely sales when advertisement budget is ₹15 lakh.

10. Calculate standard deviation for the following distribution.

Class Interval	Frequency
78 -80	3
80 - 82	15
82 - 84	26
84 - 86	23
86 - 88	9
88 - 90	4

SECTION – C

10. Answer the following questions:

$$5 \times 2 = 10$$

- Write any two published sources of secondary data.
- Calculate the harmonic mean of 2, 4 and 8.
- Find the coefficient of range of the series 16, 14, 18, 17, 12, 20.
- Write any two properties of coefficient of correlation.
- State two methods of constructing consumer price index.

BBM 201.1

Reg. No.

CREDIT BASED SECOND SEMESTER B.B.M. DEGREE EXAMINATION APRIL 2017
BUSINESS ADMINISTRATION
BUSINESS STATISTICS

Time: 3 Hrs.

Max. Marks: 80

SECTION – A

Answer any THREE of the following:

3×15=45

1. From the following data of weekly earnings of a group of workers, calculate Arithmetic Mean, Median and Mode.

Weekly Earnings (₹)	No. of workers
15 – 19	31
20 – 24	47
25 – 29	59
30 – 34	78
35 – 39	104
40 – 44	113
45 – 49	81
50 – 54	60
55 – 59	52
60 – 64	25

2. Calculate Karl Pearson's coefficient of correlation between the ages of 100 mothers and daughters from the following data.

Ages of mothers in years	Ages of daughters in years				
	5 – 10	10 – 15	15 – 20	20 – 25	25 – 30
15 – 25	6	3	--	--	--
25 – 35	3	16	10	--	--
35 – 45	--	10	15	7	--
45 – 55	--	--	7	10	4
55 – 65	--	--	--	4	5

3. Compute Laspeyris, Paasche's, Marshall Edgeworth and Fisher's price index numbers from the following data.

Item	Base Year		Current Year	
	Price	Quantity	Price	Quantity
A	3	25	5	28
B	1	50	3	60
C	2	30	1	30
D	5	15	6	12
E	4	10	2	18

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E	4	10	2	18

Wages : P dept.	17,400	
Q dept	4,400	
Rent, rates, taxes & insurance	18,780	
Sundry expenses	7,200	
Salaries	6,000	
Lighting & heating	4,200	
Discount allowed & discount received	4,440	1,300
Advertising	7,360	
Freight in	4,680	
Furniture & Fittings	6,000	
Machinery	42,000	
Debtors	12,120	
Creditors	---	61,300
Cash	29,140	
Capital	---	95,320
	3,57,920	3,57,920

Additional information:

- Internal transfer from department P to Department Q ₹840.
- The items rent, rates, taxes & insurance, sundry expenses, lighting, salaries & freight in is to be apportioned in the ratio of 2:1 to P & Q departments
- Advertisement to be apportioned equally.
- Discount allowed and discount received are to be apportioned on the basis of departmental sales and purchases (excluding transfers)
- Depreciate 10%p.a. on furniture & fittings and 5% on machinery to be charged to P and Q departments in the ratio of 3:2.
- The stock on 31.12.2015: P department: ₹33,400 Q Department: ₹24,100

4. The Balance Sheet of Products Ltd as at 31st Dec. 2016 is as follows:

Liabilities	₹	Assets	₹
<u>Share Capital</u>		<u>Fixed Assets</u>	
Issued and fully paid up 500		Land & Building	1,00,000
Redeemable Preference shares of		Plant	30,000
₹100 each	50,000	Furniture	2,000
9,000 equity shares of ₹10 each	90,000	<u>Current Assets</u>	
<u>Reserves & Surplus</u>		Stock	30,000
Securities Premium	10,000	Debtors	15,000
General Reserve	20,000	Investments	28,000
Profit & Loss A/c	25,000	Bank	20,000
Current Liabilities	30,000		
	2,25,000		2,25,000

The company decided to redeem its preference shares at a premium of 5% on 31st January 2017.

A fresh issue of 1,000 equity shares of ₹10 each was made at ₹12 per share payable in full on 31st January 2017. These were fully subscribed and all moneys were duly collected. All the

investments were sold realizing ₹27,000. The directors wish that only a minimum deduction should be made in the revenue reserve.
You are required to give journal entries and draw up a Balance Sheet after redemption of preference shares.

SECTION – B

Answer any FIVE of the following:

5×5=25

- From the following information prepare Branch Account in the books of HIO when goods are supplied at cost price.

	₹
Stock on 1.1.2016	1,00,000
Stock on 31.12.2016	1,20,000
Petty cash on 1.1.2016	2,000
Petty cash on 31.12.2016	3,000
Furniture on 1.1.2016	50,000
Goods sent to branch	3,00,000
Goods returned by branch	10,000
Cash sent to branch	40,000
Cash remitted by branch to HO	3,20,000

Charge depreciation on Branch Furniture at 10%p.a.

- Bright Ltd., invited applications for 10,000 shares of ₹100 each at a discount of 6% payable as follows.
On application ₹30
On allotment ₹30
On 1st and final call ₹40
The applications were received for 9,500 shares and all these were accepted. All money due were received except on the 1 and the final call on 250 shares, which were forfeited.
Pass Journal Entries in the books of the company.
- Karan purchased a machinery by hire purchase system on 1st January 2013, for ₹3,00,000 and paid ₹50,000 down and the balance in four annual installments of ₹70,000, ₹65,000, ₹60,000 and ₹55,000 payable at the end of 1st year, second year, third year and fourth year respectively. Interest is charged on cash value at 10%p.a.
Calculate the interest.
- What are the advantages of Departmental Accounting?
- XYZ Co. Ltd., had issued 50000 preference shares of ₹10 each, ₹8 paid up. In order to redeem these shares the company issued 30,000 equity shares of ₹10 each at a premium of ₹2 per share. Out of the cash proceeds the preference shares were paid and the balance was met out of the reserve fund which stood at ₹2,50,000. Pass journal entries.
- Pass journal entries for issue and redemption of debentures.
 - Issue of 2000, 8% debentures of the face value of ₹100 redeemed at par.
 - Issue of ₹3,00,000, 9% debentures at discount of 10% redeemed at par

SECTION – C

11. Answer the following:

5×2=10

- State any 2 difference between hire purchase and installment purchase system.
- Write any 2 features of Independent Branch.
- What basis would you consider best to allocate the following expenses between different departments.

i) Rent	iii) Freight
ii) Carriage outward	iv) Discount allowed
- Distinguish between calls in advance and calls in arrears.
- State any 2 legal requirements to be followed at the time of redemption of preference shares.

BBA 204

Reg. No.

CREDIT BASED SECOND SEMESTER B.B.A. DEGREE EXAMINATION APRIL 2017

BUSINESS ADMINISTRATION
ADVANCED ACCOUNTANCY

Time: 3 Hrs.

Max. Marks: 80

SECTION – A

Answer any THREE of the following:

3×15=45

- Mr. P purchased machinery on 1-1-2013 for ₹56,000. He pays ₹15,000 immediately and ₹15,000 at the end of each year in three installments. Rate of interest is 5%. He depreciates the assets at 10% p.a. on written down value method. Due to financial difficulties, Mr. P after paying the down payment and first installments fails to pay the second installment. Hire seller takes back the machine from the hire purchaser. Hire seller after spending ₹350 on repairs sold the machine for ₹30,110. Prepare ledger accounts in the books of both the parties.
- Vijaya Merchant of Bengaluru has a branch at Mangaluru. Goods are invoiced to the branch at cost plus 25%. Branch is instructed to deposit cash every day in the H.O account. All expenses are paid through cheques by the H.O except the petty expenses which are paid by the Branch Manager. Prepare Branch Account in the books of H.O.

Particular	₹
Stock at invoice price on 1 st Jan 2016	82,000
Stock at invoice price on 31 st Dec 2016	96,000
Debtors on 1 st Jan 2016	31,700
Debtors on 31 st Dec 2016	42,150
Furniture on 1 st Jan 2016	23,400
Cash sales	4,01,300
Credit sales	3,72,100
Cash collected from debtors	?
Goods invoiced to branch by HO	6,28,000
Furniture purchased on 30 th June 2016 by the branch manager out of cash sales and collection from debtors	2,500
Branch expenses paid by the HO	1,32,000
Petty expenses paid by the branch	10,450

- From the following trial balance prepare trading and profit and loss account and balance sheet for the year ended 31-12-2015.

	Dr(₹)	Cr(₹)
Stock on 1-1-2015: P dept.	34,800	
Q dept	29,400	
Purchases : P dept.	70,000	
Q dept	60,000	
Sales : P dept.		1,20,000
Q dept		80,000

BBM 401.1

Reg. No.

CREDIT BASED FOURTH SEMESTER B.B.M. DEGREE EXAMINATION APRIL 2017
BUSINESS MANAGEMENT
AUDITING

Time: 3 Hrs.

Max. Marks: 80

SECTION – A

Answer any **THREE** questions:

3×15=45

1. Explain the objectives of auditing.
2. What is meant by verification and valuation of assets? State how an auditor would verify stock-in-trade?
3. Explain the rights and duties of a company auditor.
4. Define internal check. Explain the objectives, merits and demerits.

SECTION – B

Answer any **FIVE** questions:

5×5=25

5. Explain the contents of audit report.
6. Write a note on audit working papers.
7. State the merits of audit programme.
8. Explain the principles of internal control.
9. As an auditor how do you vouch the wages and salaries?
10. Write a note on appointment of auditor.

SECTION – C

11. Answer all the questions:

5×2=10

- a) What is audit file?
- b) What is Test checking?
- c) What are wasting assets?
- d) What is a statutory audit?
- e) What is meant by Teeming and lading?

BBM 402.2

Reg. No.

CREDIT BASED FOURTH SEMESTER B.B.M. DEGREE EXAMINATION APRIL 2017
BUSINESS MANAGEMENT
EXPORT MANAGEMENT

Time: 3 Hrs.

Max. Marks: 80

SECTION – A

Answer any **THREE** questions:

3×15=45

1. Explain the significance of export trade in the economic development.
2. What is balance of payment? What are the causes for its disequilibrium and how can it be reduced?
3. Explain the various procedures to be followed by an exporter while exporting.
4. State the meaning of free trade and bring out arguments for and against free trade.

SECTION – B

Answer any **FIVE** questions:

5×5=25

5. Explain the different types of letters of credit.
6. What is indirect exporting? What are its advantages?
7. Explain export pricing and its objectives.
8. What is tariff? Briefly explain the different types of tariffs.
9. What are the special features of International marketing?
10. Briefly explain the merits of factor endowment theory.

SECTION – C

11. Answer all the questions:

5×2=10

- a) What is dumping?
- b) What is mates receipt?
- c) Name any four important commodity boards in India.
- d) What is meant by entrepot trade?
- e) What is meant by loco price?

BBM 403.1

Reg. No.

CREDIT BASED FOURTH SEMESTER B.B.M. DEGREE EXAMINATION APRIL 2017
BUSINESS MANAGEMENT
BANKING THEORY & PRACTICE

Time: 3 Hrs.

Max. Marks: 80

SECTION – A

Answer any THREE questions:

3×15=45

1. Explain the changing role of commercial banks as service providers.
2. What is meant by Resource Mobilisation? Explain various types of deposits.
3. Explain the quantitative methods of credit control.
4. Examine different forms of electronic banking.

SECTION – B

Answer any FIVE questions:

5×5=25

5. What are the objectives of monetary policy? Explain.
6. Explain various 'Ancillary Services' provided by the bank.
7. Write a note on portfolio management.
8. Discuss the functions of central bank.
9. State the circumstances under which a banker can close the accounts of a customer.
10. Explain the steps involved in opening a current and savings accounts.

SECTION – C

11. Answer all the questions:

5×2=10

- a) Define bank rate.
- b) What is meant by core banking?
- c) Expand ATM.
- d) What is restrictive monetary policy?
- e) Name any two commercial banks.

BBM 405.2

Reg. No.

CREDIT BASED FOURTH SEMESTER B.B.M. DEGREE EXAMINATION APRIL 2017
BUSINESS MANAGEMENT
FINANCIAL MANAGEMENT

Time: 3 Hrs.

Max. Marks: 120

SECTION – A

Answer any **THREE** questions:

3×15=45

1. Define Financial Management. In what ways is the wealth maximization objective superior to the profit maximization objective? Explain.
2. Describe the factors determining capital structure.
3. What is undercapitalization? Explain the causes for and effects of undercapitalization.
4. The Mayur Company Ltd. is considering the purchase of a new machine. Cost of a machine is ₹4,00,000. Cash flow after tax are expected to be as follows:

Year	1	2	3	4	5
Cash flow	40,000	1,20,000	1,60,000	2,40,000	1,60,000

Evaluate the project proposals according to a) Pay back period b) ARR

c) NPA @10% d) Profitability index @10%

Discount factors at 10% are

Year	1	2	3	4	5
PV factors	0.909	0.826	0.751	0.683	0.621

SECTION – B

Answer any **FIVE** questions:

5×10=50

5. Explain the capital budgeting process.
6. From the information given below determine price for share as per Walter's model.
 - a) Internal rate of return – 16%
 - b) Capitalisation rate – 10%
 - c) Earnings per share - ₹10
 - d) Dividend per share - ₹4
7. Describe the role of financial manager.
8. Anirudh industrial unit was selling its output at ₹10 per unit with a variable cost of ₹4 per unit and a fixed cost of ₹10,000. It paid ₹4,000 on a bank loan as interest and paid taxes at 40%.

Calculate:-

- 1) Operating leverage
- 2) Financial leverage
- 3) Combined leverage

Assuming an output of 5,000 units

9. From the following capital structure of a firm, calculate weighted average cost of capital.

Source	Amount (₹)	Specific cost
Equity share capital	1,00,000	15%
Retained earnings	40,000	15%
Preference share capital	50,000	12%
Debentures	60,000	6%

10. X Ltd. issued 15% preference shares of ₹100 each on January 10, 2014. They were redeemable at par after 5 years. Calculate the cost of preference shares.
- If it is issued at par
 - If it is issued at a discount of 10%
 - If it is issued at a premium of 25%

SECTION – C

11. Answer all the following:

10×1=10

- What is Risk Return trade off?
- What is over capitalization?
- Define financial leverage.
- What is stock split?
- What is discounted cash flow?
- What is meant by perpetuity?
- What is time value of money?
- Write the formula to calculate Return on Investment.
- What are independent projects?
- What is 'optimum capital structure'?

CREDIT BASED FOURTH SEMESTER B.B.M. DEGREE EXAMINATION APRIL 2017
BUSINESS MANAGEMENT
ORGANISATIONAL BEHAVIOUR

Time: 3 Hrs.

Max. Marks: 120

SECTION – A

Answer any THREE of the following:**3×20=60**

1. Explain the various techniques of Organisational Development.
2. Explain the process of perception.
3. Explain the fundamental concepts of Organisational Behaviour.
4. a) What are the sources of Interpersonal conflict.
b) Explain how transactional analysis help to resolve inter personal conflict.

SECTION – B

Answer any FIVE of the following (case is compulsory):**5×10=50**

5. Write a note on "Johari Window".
6. Explain theory 'x' and theory 'y'.
7. Explain freud theory of personality.
8. Describe the reasons for resistance to change.
9. Explain the types of groups.
10. Case study:

Krishnamurthy, Plant Manager of Frame Manufacturing Company is the chairperson of the ad hoc committee for space utilization. The committee is made up of various departmental heads of the company. The general manager of the company has given Murthy the responsibility for seeing whether the various office, operations and warehouse facilities of the company are being optimally utilized. The company is beset by rising costs and the need for more space. However, before okaying an expensive addition to the plant, the general manager wants to be sure that the currently available space is being utilized properly.

Murthy opened up the first committee meeting by reentering the charge of the committee. Then Murthy asked the members if they had any initial observations to make the first to speak was the office manager. He stated 'Well I know we are using every possible inch of room that we have available to us. But when I walk out into the plant I see a lot of open spaces. We have people piled on top of one another, but out in the plant there seems to be plenty of room', the Production Manager quickly replied, "We do not have a lot of space. You office people have the luxury facilities. My supervisors don't even have room for a desk and a file cabinet. I have repeatedly told the plant manager we need more space. After all our operation determines whether this plant succeeds or fails, not like you people in the front office pushing paper around. "Murthy interrupted at this point and said, "obviously we have different interpretations of the space utilization around here. Before further discussion I think it would be best if we have some objective facts to work with. I am going to ask the industrial engineer to provide us with some

statistics on plant and office layouts before our next meeting. Today's meeting is adjourned.

Answer the following:

- 1) What perceptual principles are evident in this case?
- 2) Do you think that Murthy's approach to getting "objective facts" from statistics on plant and office layout will affect the perceptions of the office and Production Managers?
- 3) If you were in Murthy's position, how would you have handled the situation?

SECTION - C

11. Answer all the following:

10×1=10

- a) What is role ambiguity?
- b) What is super ego?
- c) What is cohesiveness?
- d) Give the meaning of Halo-Effects.
- e) Give the meaning of counseling.
- f) What is closed group?
- g) What is meant by perception?
- h) Who is a endomorph?
- i) Define group dynamics.
- j) What is inference?

Consider the following:

1. Salary includes ₹500p.m. drawn by Nikhil as salary.
 2. Advertisement includes ₹1,200 being cost of one neon sign board.
 3. General expenses include ₹1,200 being the fee paid to the CA in connection with income tax appeal before Appellate Tribunal.
 4. $\frac{1}{4}$ of the car expenses relate to the personal use.
 5. Depreciation is found to be in excess by ₹1,500.
 6. Actual bad debts amounted to ₹1000.
 7. The residential house was purchased in 1997-98 for ₹30,000. The CII for 1997-98: 331; 2015-16: 1081.
4. Suraj is the chief marketing executive of Nippon Motors Ltd. Bengaluru. He furnishes following details of his emoluments:
- a) Basic ₹20,000p.m.
 - b) D.A. 30% of basic (25% for P.F.)
 - c) Bonus – 1 month basic
 - d) Dearness pay ₹1,000p.m. (30% to P.F.)
 - e) Commission at $\frac{1}{2}\%$ of turnover of ₹50,00,000.
 - f) C.C.A ₹500p.m.
 - g) Medical allowance ₹300p.m.
 - h) Servants allowance ₹400p.m.
 - i) Travelling allowance for visiting branches ₹20,000 (70% is spent for official purpose)
 - j) Academic allowance ₹600p.m.
 - k) Overtime allowance ₹1,000p.m.
 - l) He has been given a rent free house the FRV of which is ₹1,20,000. The cost of furniture is ₹1,50,000 (population: ₹30 lakh)
 - m) He contributes 12 $\frac{1}{2}\%$ of salary to RPF to which his employer contributes equally.
 - n) The interest credited to PF A/c during the year at 10% amounted to ₹50,000.
 - o) The company has provided two cars for official as well as personal purposes. The company spends ₹24,000 on each car for maintenance and wear and tear. One driver is provided who is paid ₹2,500p.m. (C.C. is 1.4 and 1.8 ltrs respectively)
 - p) The company has provided the services of Gardner and a cook who are paid ₹600p.m and ₹500p.m. respectively.
 - q) His two sons and his brothers child get free education in the school approved by company and the cost of education is ₹1,500p.m. per child.
 - r) The company had advanced ₹5,00,000 as car loan at 6%p.a.
 - s) He stayed in the company holiday home meant for executives only and the company met the expenses which amounted to ₹8,000.
 - t) The company gifted him a watch costing ₹6,000.
 - u) The company paid his club membership fee of ₹12,000 during the year.
 - v) He is allowed to use the computer of the company costing ₹60,000.
- Compute the taxable salary considering the professional tax paid ₹200p.m.

SECTION – B

Answer any FIVE questions:

5×5=25

5. From the following particulars of Smt. Kavya compute her income from other sources.

1. Family pension ₹1,20,000
2. Following interest received:
 - a) On fixed deposit from bank ₹8,000
 - b) From POSB A/c ₹300
 - c) Interest on deposit with a firm ₹600

- 3) Income from sub letting of house taken on rent ₹5,000. Rent paid ₹3,000
- 4) Gift from brother in law ₹30,000, gifts from other persons ₹55,000
- 5) Spent ₹400 for collecting the rent of the house.

6. Naveen sold the residential house (Purchased in January 1993 for ₹1,80,000) for ₹8 lakh in December 2015. The value adopted by the valuation officer for the purpose of stamp duty was ₹15,00,000. He had spent ₹40,000 in 1998-99 for additions to the house. The selling expenses amounted to ₹15,000. In July 2016 he deposited ₹4,00,000 in CGAS find out taxable LTCG. CII for 1992-93:233; 1998-99:351; 2015-16:1081.
7. Distinguish between VAT and CST.
8. The following are the income of Sri Ram for previous year.
 - a) Profit from business in Iran received in India ₹1,05,000.
 - b) Income from house property in Pakistan deposited in a bank there ₹1,000.
 - c) Accrued in India but received in England ₹2,000.
 - d) Profit earned from business in Kanpur ₹6,00,000
 - e) Income from agriculture in England it is all spent on the education of children in London ₹5,000.

From the above particulars ascertain the taxable income of Sri Ram if he is

i) OR ii) NOR iii) NR

9. Rohan left India for the first time on 5.3.2013 after having lived here for 22 years. He returned India on 10.9.2015. Find out his residential status for the assessment year 2016-17.
10. From the following information furnished by Shekar, compute the total income and tax liability.

Gross total income ₹5,21,000

Payments made:

Medical Insurance ₹6,000

Health check up (paid in cash) ₹6,200

LIC pension fund contribution ₹5,000

Expenditure on treatment of dependent brother with disability ₹18,000

Donation to Govt. of family planning ₹5,000

Donation to PMNRF ₹2,000

LIC Premium on wife's life ₹2,500

LIC Premium on own life ₹30,000

SECTION – C

11. Answer the following questions:

5×2=10

- a) Give the meaning of assessee.
- b) What is vocation?
- c) What is deemed income?
- d) What is meant by grossing up of interest?
- e) What is institutional filing?

CREDIT BASED FOURTH SEMESTER B.B.M. DEGREE EXAMINATION APRIL 2017

BUSINESS MANAGEMENT

TAXATION

Time: 3 Hrs.

Max. Marks: 80

SECTION – A

Answer any THREE questions of the following:

3×15=45

1. Define Capital asset? Explain exemptible capital gains?
2. Compute income from house property from the following particulars.

Particulars	I	II	III	IV
Municipal value	30,000	15,000	12,000	12,000
Fair rental value	28,000	21,000	18,000	20,000
Rent received	27,000	16,000	15,400	17,000
Standard rent	32,000	18,000	21,000	18,000
Vacancy period (months)	3	---	1	1
Repairs	10,000	12,000	6,000	14,000
<u>Municipal taxes:</u>				
Paid	3,000	1,500	---	---
Due	---	---	1,200	1,600

The assessee had borrowed on 1.8.11 ₹2,50,000 at 12%p.a. for the construction of the III house which was completed on 31.10.2014.

As on 1.4.2015 ₹2,00,000 was outstanding in respect of the IV house one month rent was unrealized, the claim was genuine and satisfied the conditions and the rent received was for 10 months.

3. From the following Profit & Loss A/c of Mr. Nikhil compute the total income.

	₹		₹
To Salary	15,000	By Gross Profit	1,60,000
To General Expenses	15,000	By bad debts recovered	2,000
To Advertisement	4,000	(disallowed earlier)	
To Interest on Capital	2,000	By Profit on sale of residential	
To Interest on Bank Loan	500	house	3,25,000
To Bad Debts	2,000	By Rent received	3,000
To Fire Insurance Premium on LOP	100	By Dividend on Indian	
To Depreciation	4,000	Company Shares	3,000
To Reserve for Sales Tax	10,000	By Interest on POSB A/c	1,000
To Income tax	6,000		
To Donation to NOF	1,000		
To Local tax on LOP	500		
To Motor Car Expenses	1,000		
To Wealth tax	3,500		
To Net Profit	4,29,400		
	4,94,000		4,94,000

CREDIT BASED SIXTH SEMESTER B.B.M. DEGREE EXAMINATION **APRIL 2017**
BUSINESS MANAGEMENT
ENTREPRENEURSHIP & SMALL BUSINESS MANAGEMENT

Time: 3 Hrs.

Max. Marks: 120

SECTION – A

Answer any THREE questions:**3×20=60**

1. Explain the problems and challenges faced by Women Entrepreneurs.
2. Describe the problems and growth of small scale sector in India.
3. Explain the different phases of EDP.
4. Describe the causes and consequences of industrial sickness.

SECTION – B

Answer any FIVE of the following:**5×10=50**

5. What are the characteristics of an entrepreneur?
6. State the objectives of a small business.
7. Explain the significance of project report.
8. Write a note on subsidies to SSI from state and central government.
9. What are the objectives of EDP?

10. Case analysis (Compulsory):

YCB: Dedicated to Rural Entrepreneurship Development inspired by preachings and teachings, 20 educated youth formed as a group of social activities and established a voluntary organization named as "Youth Club of Bejjipuram" (YCB) in the year 1980. Registered under the Societies Registration Act. Since, its inception, it has been working for the down trodden and the destitute; in the target villages. Over a period of time it is gradually extended from 5 villages to 150 villages.

During the period, it conducted free eye screening caps, surgery, education programmes for illiterates – adults and children. Established several educational centres; formal, non-formal and health centres.

About 65 groups were linked with Rashtriya Mahila Kosh, New Delhi, and financial institutions such as Banks and District Rural Development Agency. Sri Kakulam for meeting their credit needs. All these groups were able to secure matching grants from DRDA ranging from 5,000 to 25,000 based on their savings.

In view of the good work rendered by the youth club, it was adjudged the best service organization in Andhra Pradesh state by Hehru Yuva Sanghatan during the year 1992-93.

Question:

- 1) Go through the case and bring out the key factors making YCB a success story.
- 2) Write the different financial institution which can play a role for success of an YCB as social entrepreneur.

SECTION – C

11. Answer all the questions:

10×1=10

- a) Define the term “Entrepreneurship”.
- b) Who is a Fabian entrepreneur?
- c) What is the need for EDP?
- d) What is project appraisal?
- e) What are change factors?
- f) Define a sick unit.
- g) Expand NISIET.
- h) What is meant by fund flow analysis?
- i) What is meant by Idea generation?
- j) What is feasibility analysis?

CREDIT BASED SIXTH SEMESTER B.B.M. DEGREE EXAMINATION APRIL 2017
BUSINESS MANAGEMENT
ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT DEVELOPMENT

Time: 3 Hrs.**Max. Marks: 120****SECTION – A****Answer any THREE of the following:****3×20=60**

1. Describe the problems faced by SSIs.
2. Explain the Socio-Economic environmental factors affecting Entrepreneurial Development.
3. Explain the steps involved in project preparation.
4. What are the objectives of EDP's? Explain the role of state in the development of entrepreneur.

SECTION – B**Answer any FIVE of the following:****5×10=50**

5. State the significance of financing.
6. Write a note on the profile of women entrepreneurs.
7. State the consequences of industrial sickness.
8. What is feasibility analysis?
9. Explain turnaround management.
10. Write a note on subsidies to SSI from the State Government.

SECTION – C**11. Answer ALL questions:****10×1=10**

- a) Who are Imitative Entrepreneurs?
- b) Define Entrepreneurship.
- c) Expand NAYE.
- d) What is an essential ingredient to become an Entrepreneur?
- e) State any two problems faced by EDPs.
- f) What is meant by project appraisal?
- g) What are long term loans?
- h) Expand SIDBI.
- i) What is solvency analysis?
- j) Who is an Entrepreneur?

CREDIT BASED SIXTH SEMESTER B.B.M. DEGREE EXAMINATION APRIL 2017
BUSINESS MANAGEMENT
PRODUCTIONS AND OPERATIONS MANAGEMENT

Time: 3 Hrs.

Max. Marks: 120

SECTION – A

Answer any THREE questions:**3×20=60**

1. Describe the scope of production management and explain the different types of production system.
2. Explain plant location. What are the various factors effecting plant location.
3. Elaborate the techniques of the production planning and control.
4. Explain the various quality control techniques? What are the benefits of quality control?

SECTION – B

Answer any FIVE questions:**5×10=50**

5. What are quality circles? What are their objectives and benefits?
6. Mention the benefits that can be achieved through value analysis.
7. Explain the factors affecting production and operation management.
8. What is meant by Method Study? What are the uses of Method Study?
9. What are the various factors affecting productivity?
10. Briefly explain the various types of plant layout.

SECTION – C

11. Answer ALL the questions:**10×1=10**

- a) What is Benchmarking?
- b) What is Time Study?
- c) What is meant by Standardization?
- d) What is Production Management?
- e) What is meant by Re-Engineering?
- f) What is meant by Total Quality Management?
- g) What is meant by Scheduling?
- h) Give any two differences between efficiency and effectiveness.
- i) What is meant by Motion Study?
- j) What is process layout?

CREDIT BASED SIXTH SEMESTER B.B.M. DEGREE EXAMINATION APRIL 2017**BUSINESS MANAGEMENT
FINANCIAL MANAGEMENT – III
Corporate Financial Accounting**

Time: 3 Hrs.

Max. Marks: 120

SECTION – A

Answer any THREE questions:

3×20=60

1. The following is the comparative Balance Sheet of ABC Ltd., as on 31
- st
- Dec. 2007 and 2008.

	2007	2008
<u>Assets</u>		
Cash and receivables	2,00,000	2,60,000
Inventories (FIFO Method)	1,50,000	1,30,000
Land	40,000	40,000
Equipment	2,10,000	2,70,000
<u>Less: Accumulated depreciation</u>	NIL	(24,000)
	6,00,000	6,76,000
<u>Liabilities and Capital</u>		
Current liabilities	80,000	90,000
Long term liabilities	1,00,000	1,16,000
Equity Share Capital (₹10)	1,40,000	1,40,000
Share premium	2,80,000	2,80,000
Reserves and Surplus	NIL	50,000
	6,00,000	6,76,000

The income statement of the company for the year 2008 disclosed the following information.

Income statement

Particulars	₹	₹
Net Sales		8,00,000
Less: Cost of goods sold		
Opening inventories (FIFO)	1,50,000	
Purchases (Net)	5,00,000	
Cost of goods available for sale	6,50,000	
Less: Closing inventory (FIFO)	1,30,000	5,20,000
Gross profit		2,80,000
<u>Less: Operating Expenses (Excluding depreciation)</u>		
Depreciation	96,000	
Profit before tax	24,000	1,20,000
		1,60,000
<u>Less: Income tax</u>		70,000
Profit after tax		90,000
<u>Less: Dividend paid</u>		40,000
Retained earnings		50,000

Equipment costing ₹60,000 was acquired on July 1, 2008 when the general price index was 157.5. The amount of depreciation has been calculated as follows:

10% on ₹2,10,000	21,000
5% on ₹60,000 (Rate being 10%p.a.)	3,000
	<u>24,000</u>

Sales, purchases, operating expenses (excluding depreciation) took place evenly throughout the year. Inventories are priced according to FIFO method. Goods in closing inventories were acquired evenly throughout the year. The dividend of 40,000 was declared and paid at the end of 2008. Income tax accrued throughout the year.

You are required to recast the above statement taking into account the price level adjustments under CPP method.

General price indices are as follows:

At the end of the year 2007	150
Average for the year	157.5
At the end of the year 2008	163.8

2. ABC Machine Tool Company Ltd., is considering the acquisition of a large equipment to set up its factory in a backward region for ₹12,00,000. The equipment is expected to have an economic useful life of 8 years. The equipment can be financed either with an 8 year term loan at 14% interest, repayable in equal instalments of ₹2,58,676 per year or by an equivalent amount of lease rent per year. In both cases, payments are due at the end of the year. The equipment is subject to straight line method of depreciation for tax purposes. Assuming no salvage value after the 8 year useful life and 50% tax rate, which of the financing alternatives should it select?
3. Define Venture Capital. Explain the investment process in Venture Capital.
4. Explain the various economic valuation methods for evaluating human assets.

SECTION – B

Answer any FIVE questions:

5×10=50

5. Explain any 10 International Accounting Standards and its disclosure requirements.
6. Explain the concept of 'Human Resource Accounting'? State its objectives and importance.
7. What are the advantages and disadvantages of Lease Financing?
8. Give a brief account of Venture Capital Financing in India.
9. Explain briefly the fundamental accounting conventions.
10. From the following information, compute the monetary working capital adjustment under CCA Method.

	Jan 1, 1991	Dec 31 1991
Accounts receivable	20,000	36,000
Accounts payable	11,000	18,400
Monetary working capital	9,000	17,600
Price index for materials	200	230
Price index for finished goods	150	180

SECTION – C

11. Answer all the questions:

10×1=10

- a) State any two objectives of International Accounting Standards Committee.
- b) Under what circumstance going concern concept is inappropriate.
- c) What is a leverage lease?
- d) What is meant by Forfeiting?
- e) What is meant by Venture Capital?
- f) State any two limitations of Venture Capital.
- g) What are the methods of accounting for changing prices?
- h) Give the meaning of Backlog Depreciation.
- i) What is Inflation Accounting?
- j) What is meant by Replacement Cost Approach?

CREDIT BASED SIXTH SEMESTER B.B.M. DEGREE EXAMINATION APRIL 2017
BUSINESS MANAGEMENT
FINANCIAL MANAGEMENT – IV
SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

Time: 3 Hrs.

Max. Marks: 120

SECTION – A**Answer any THREE of questions:****3×20=60**

1. With the given details, evaluate the performance of the different funds using Sharpe, Treynor and Jensen performance evaluation techniques.

Funds	Return	Standard Deviation	Beta
A	2	20	0.98
B	12	18	0.97
C	8	22	1.17
D	9	24	1.22

Risk free rate of return is 4.

2. How is Technical Analysis different from fundamental analysis? Explain the tools of Technical Analysis.
3. Define the efficient market hypothesis in each of its three forms. What are its implications?
4. Mr. Ramesh received ₹10 lakh from his pension fund. He wants to invest in the stock market. The Treasury bill rate is 7% and the market return variance is 20. The following table gives the details regarding the expected return, beta and residual variance of the individual security. What is the optimum portfolio?

Stock	R_i	Beta	σ_{ei}^2
A	20	0.75	25
B	18	1.3	16
C	16	1.3	9
D	12	0.75	16

SECTION – B**Answer any FIVE questions:****5×10=50**

5. Define risk. Explain systematic and unsystematic risk.
6. The risk and return of two projects are given below.

	ABC	XYZ
Expected return	15%	20%
Risk	5%	7%

An investor plans to invest 70% of his funds in project ABC and 30% in projects XYZ. The correlation coefficient between the returns of the projects is 1.0. Find the risk and return of portfolio ABC and XYZ.

7. Explain Sharpe's Single Index Model.
8. The Xavier and Yohanca Corporations have the expected risk and return for the following year.

$$R_x = 15\%$$

$$R_y = 18\%$$

$$r_{xy} = 0.6$$

The portfolio risk for a portfolio of 50% each asset is 4.03. Determine the correlation of coefficient that will be necessary to reduce the level of portfolio risk by 75%. What expected return of equally weighted portfolio?

9. What is Arbitrage Pricing? State its assumptions.
10. Mr. X is considering several investments. The risk-free return is currently 6.25% and the expected return for the market is 10%. What should be the required rates of return for each investment using CAPM?

Security:	A	B	C	D	E
Beta:	1.10	0.90	1.40	0.70	1.20

SECTION – C

11. Answer ALL questions:

10×1=10

- a) What is meant by market risk?
- b) Expand SEBI.
- c) State any two objectives of Security Analysis.
- d) What is meant by Portfolio Revision?
- e) How do you compute JENSEN's performance Index?
- f) What is arbitrage?
- g) What is meant by security?
- h) What is a Risk Free Asset?
- i) What is portfolio management?
- j) What is one factor model?

CREDIT BASED SIXTH SEMESTER B.B.M. DEGREE EXAMINATION APRIL 2017
BUSINESS MANAGEMENT
HUMAN RESOURCE MANAGEMENT – IV
Team Development and Leadership

Time: 3 Hrs.

Max. Marks: 120

SECTION – A

Answer any THREE of the following:**3×20=60**

1. Define Leadership. Explain the various theories of Leadership.
2. What is organizational culture? Explain its types and functions.
3. Explain the special techniques used for leadership training.
4. What is employee counselling? Explain the need, types and uses of employee counseling.

SECTION – B

Answer any FIVE questions. Case study is compulsory:**5×10=50**

5. Explain the limitations of team decision making.
6. What are the benefits of mentoring?
7. Bring out the nature of diversity.
8. Write a note on EQ at work.
9. What are the merits of democratic leadership style?
10. Read the following case and answer the questions given at the end.

Mr. Ranjan Kumar is the Managing Director of a Soap Manufacturing Company. To increase sales, the board of directors wanted to start a full-fledged marketing department. Mr. Kumar is entrusted with the task of finding a suitable candidate to head the proposed marketing department. After considering a number of candidates, he was arrowed down his choice to two persons Vishwanath Dutt and Rajnarain.

Mr. Vishwanath Dutt has an excellent track record in the company. During his fruitful association with the company 10 years, to be precise 10 years, to be precise he has always shown a high degree of enthusiasm and initiative in his work. He is still young (35 years), dynamic and aggressive. He is result oriented and is more interested in ends rather than means. One of the workers testifying his leadership qualities, remarked thus: Though he is harsh at times, you will know where you stand when you work with him. When you have done a good job, he lets you know it Mr. Dutt is willing to shoulder additional responsibilities. He decides things quickly and when action is required he is 'always on his toes'.

During his 15 years tenure in the company, Mr. Rajnarain has endeared himself to all his colleagues by his superior workmanship and pleasing manners. He always believes in the principle of employee participation in the decision making process. Unlike Mr. Dutt, he encourages his subordinates to come out with innovative ideas and useful suggestions. Before arriving at a decision, he always makes it a point to consult his subordinates. Not

surprisingly all his subordinates are very pleased to work under him and praise his leadership qualities. They readily admit that the participative climate has encouraged them to use their talents fully in the service of the organization. Company records also bear evidence for the increase in the production soon after Rajnarain become the head of his department.

Questions:

- a) Analyse the leadership qualities and styles of Mr. Dutt and Mr. Rajnarain.
- b) Between the two people, whom would you recommend for the position of Marketing Manager? Why?

SECTION – C

11. Answer all the following questions:

10×1=10

- a) Write any two differences between a manager and a leader.
- b) What is referent power?
- c) What is meant by leadership competency?
- d) State any two qualities of a good mentor.
- e) What is valuing diversity?
- f) What is Laissez Faire Leadership?
- g) What is self regulation?
- h) What is meant by Task Group?
- i) What is trait?
- j) State any two features of Transformational Leader.

CREDIT BASED SIXTH SEMESTER B.B.M. DEGREE EXAMINATION APRIL 2017
BUSINESS MANAGEMENT
HUMAN RESOURCE MANAGEMENT – III
Industrial Relation and Labour Management

Time: 3 Hrs.

Max. Marks: 120

SECTION – A

Answer any THREE questions:**3×20=60**

1. Explain the importance of harmonious Industrial Relation. What are the conditions for Congenial Industrial Relations?
2. What are the problems faced by Indian Trade Unions? Explain the measures to strengthen Trade Union Movement in India.
3. Explain the causes of and procedure for settlement of Industrial Disputes.
4. Explain the essentials of a good disciplinary system. What is the Model Grievance handling Machinery. Explain.

SECTION – B

Answer any FIVE questions. Case study is compulsory:**5×10=50**

5. Explain the functions of Trade Union.
6. Explain the process of collective bargaining.
7. What is workers participation in Management? Explain the different types of workers participation in management in India.
8. Explain the aims and objectives of discipline.
9. Write a note on ESI Act.
10. Case study.

Twenty seven year old Rita was diagnosed and treated depression as a teenager. But after a move to Delhi, and at the time of accepting a demanding job as an account manager, she felt healthy and ready for the challenge. The trigger for a relapse came in the form of a relationship break-up, combined with dealing with a demanding work client. Things started to spin out of control. "I would come to work and turn on my computer, but just couldn't cope. I was just going through the motions," she says.

Within three months Rita was on the verge of suicide and sought help from a doctor, she was soon on antidepressants. "This helped me to stop and think about things in a rational and relaxed way and enabled me to finally address the problem with my manager".

"I don't blame the employer or employees for not noticing. But if there was more awareness and less stigma in the workplace, it might have not got to the point it did and perhaps reduced the effect it had just on me but my work environment too."

Rahul is a director of marketing communications companies 360, the Glasshouse and Determine. His experiences with employee depression including Rita has taught him to take a proactive approach to creating a positive and open workplace for employees and he is a strong advocate for other organizations to actively create opportunities for people

to open up about their difficulties in a safe and comfortable way. "It is definitely becoming more and more prevalent than in years gone by," says Rahul. Employees who are usually bright, bubbly and intelligent may suddenly go through increased mood swings, a changed work ethic and find it hard to get through the day.

Rahul says he is now quicker to respond to such cases and develop ways of moving forward, "in hindsight, with Rita. I was too slow to put the pieces together." He recommends creating an environment promoting understand and honesty. "Have a weekly one-to-one session; outline your expectations for the week. Check that your employees are comfortable with that; encourage them to let you know if they think it might be too much, or if they are having a bad day."

Discussion Questions:

1. What should be done to clear up employees' grievances?
2. How does mood swings affect the work environment?
3. Rita should be made to come out of the depression. Justify.

SECTION – C

11. Answer all the questions:

10×1=10

- a) Define Industrial Relations.
- b) Write any two objectives of Indian Trade Unions.
- c) What is meant by Collective Bargaining?
- d) Write any two types of workers participation in management.
- e) What is meant by Grievance?
- f) Define 'Social Security'.
- g) Write any two features of payment of Bonus Act.
- h) Write any two objectives of Industrial Relations.
- i) What is Industrial Discipline?
- j) Write any two Social Security Measures.

CREDIT BASED SIXTH SEMESTER B.B.M. DEGREE EXAMINATION APRIL 2017**BUSINESS MANAGEMENT****HUMAN RESOURCE MANAGEMENT – II****INDUSTRIAL RELATIONS AND LABOUR MANAGEMENT****Time: 3 Hrs.****Max. Marks: 120****SECTION – A****Answer any THREE from the following:****3×20=60**

1. Define Industrial relation? Explain the causes of poor industrial relation and also elaborate the measures to overcome the poor industrial relations.
2. What are the problems faced by trade unions in India? Suggest the measures to strengthen it?
3. Explain the nature and types of collective bargaining outline an ideal process for collective bargaining.
4. Explain the causes and procedure for settlement of Industrial Disputes.

SECTION – B**Answer any FIVE from the following (Case study is compulsory):****5×10=50**

5. Briefly explain the labour welfare practices in India.
6. Write a note on changing scenario of industrial relations in India.
7. Explain the determinants of workers participations in management.
8. Explain the grievance handling machinery model.
9. Explain the functions and objectives of trade union.
10. Suppose you are the industrial relations man of a large textile mill in Mumbai, employing 2000 regular and 800 badali workers, what would be your approach in the following situations?
 - a) A militant trade unions has declared a strike in the textile industry which has only a minority followings in your mill.
 - b) The top management has formulated a plicy to gradually modernise the mill section wise. You expect resistance from a part of the workers and the top managements wants you to tackle the work force.
 - c) Workers in the third shift have demanded a special accident allowances which is under the considerations of the tribunal. Wearas union has now threatened a strike for this demand.
 - d) Though your mill has provided all the statutory welfare amenities there is a lot of late coming and absenteeism in the third shift. A few workers are also caught sleeping during working hours.

Their main complaint is lack of sufficient transport facilities.

Questions:

1. What should be the employed compensation scheme?
2. What kind of disciplinary action can be taken to improve the situation?

SECTION – C

11. Answer the following questions:

10×1=10

- a) Give the meaning of lockout.
- b) What is federation?
- c) Give the meaning of strike.
- d) What is meant by standing orders?
- e) What is meant by downsizing?
- f) Name any two recreational facilities given to the labourers.
- g) What is retrenchment?
- h) Define collective bargaining.
- i) What is meant by adjudication?
- j) Write any two features of ESI Act.

CREDIT BASED SIXTH SEMESTER B.B.M. DEGREE EXAMINATION APRIL 2017
BUSINESS MANAGEMENT
COST MANAGEMENT – II

Time: 3 Hrs.

Max. Marks: 120

SECTION – A**Answer any THREE questions:****3×20=60**

1. A product passes through three processes A, B and C. The normal wastage of each process is 3%, 5% and 8% respectively. The wastage of each process is sold for ₹0.25, ₹0.50 and ₹1.00 per unit respectively.
 10,000 units were issued to Process 'A' in the beginning of the month at ₹1.00 per unit. The other expenses were as follows:-

Particulars	Process		
	A (₹)	B(₹)	C(₹)
Sundry Materials	1,000	3,000	500
Labour	8,000	13,000	5,300
Direct Expenses	475	1,338	388
Actual output (Units)	9,500	9,100	8,100

Prepare:

- Process Accounts
 - Abnormal Loss Account
 - Abnormal Gain Account
2. A firm of contractors undertook the contract No.100 in 2016. The contract price was ₹6,00,000. The following particulars relate to the contract.

Particulars	Amount (₹)
Materials – Issued from stores	1,50,000
Purchased for the contract	30,000
Transferred from contract No.90	10,000
Plant installed at cost	70,000
Wages paid	2,36,000
Architects fees	12,000
Establishment charges	10,000
Direct expenses paid	8,000
Wages accrued on 31.12.2016	4,000
Direct expenses due on 31.12.2016	5,000

Of the plant and materials charged to contract, plant costing ₹5,000 and materials costing ₹4,000 were lost by an accident.

Materials costing ₹2,500 were sold at a profit of ₹500. On 31.12.2016, plant which cost ₹3,000 was transferred to contract No.95.

On 31.12.2016, the value of work certified was ₹48,000 and 80% of the same was received in cash. The cost of work done but not certified as on this date was ₹3,000. Charge depreciation on plant at 10%.

You are required to prepare contract No.100 for the year 2016. Also prepare Contractee's A/c and show the relevant figures in the Balance Sheet of the firm.

- | Particular | Process I | Process II | Process III | Finished Stock A/c |
|---|-----------|------------|-------------|--------------------|
| Opening stock | 2,000 | 12,000 | 10,000 | 25,000 |
| Direct materials | 13,000 | 20,000 | 40,000 | --- |
| Direct wages | 10,000 | 10,500 | 50,000 | --- |
| Production overhead | 10,000 | 25,000 | 25,000 | --- |
| Closing stock | 5,000 | 6,000 | 32,000 | 33,000 |
| Profit percentage on transfer price to the next process | 20% | 25% | 10% | --- |
| Inter process profits for opening stock | --- | 2,000 | 2,800 | 10,000 |

SECTION – B

$$5 \times 10 = 50$$

5. Material cost of Job No.10 is ₹12,000
Labour cost ₹8,000
Factory overheads 20% of factory cost
Administrative overheads 16.67% of cost of production. Selling and distribution overhead at 25% of cost of sales.
What prices should be quoted for the job to obtain 20% profit on sales price?
6. The following information is furnished:
Total sales – ₹3,60,000
Unit selling price – ₹100
Unit variable cost – ₹50
Fixed cost ₹1,00,000
Find out – a) P/V Ratio b) Break even point c) Margin of safety
 d) If the selling price is reduced to ₹90, calculate new margin of safety.
7. Prepare a production budget at 60% and 90% capacity. The following data is furnished at 80% capacity.
Actual production – 8,000 units
Material cost per unit ₹75
Labour cost per unit ₹45
Direct expenses per unit ₹30

Factory overhead per unit ₹30 (60% variable)
Administrative overhead per unit ₹45 (75% fixed)

8. Standard price and standard quantity of raw-materials needs for 10 units of output are given below.

Material	Quantity (kgs)	Rate per kg (₹)
A	4	6 per kg
B	8	4 per kg

The actual production data are as follows:

Output-1,000kgs

Material	Quantity (kgs)	Rate per kg (₹)
A	750	7.00 per kg
B	500	5.00 per kg

Calculate material cost, price and usage variances.

9. The ABC Chemical Ltd., produces three joint products P, Q and R. The joint cost for December 2016 was ₹64,000. It is estimated that the profit on each of the joint product will be 30%, 25% and 20% respectively. The subsequent expenses were P – ₹3,600, Q – ₹2,500 and R – ₹1,000 and sales for December 2016 were P – ₹48,000 Q – ₹32,000 R – ₹20,000

Prepare a statement showing apportionment of joint expenses.

10. Define budgeting and budgetary control. Briefly explain the objectives of budgetary control.

SECTION – C

11. Answer all the questions:

10×1=10

- Mention any two differences between job and contract costing.
- What is meant by CVP Analysis?
- What is Escalation clause in contract costing?
- Give the formula to calculate the cost of Abnormal Loss in Process Costing.
- What are Functional Budgets?
- Differentiate Joint Products and By Products.
- What is meant by EBQ? Give the formula.
- What is overhead variance? Mention its 2 kinds.
- Give any two process costing adopting industries.
- What is the cost unit for a hotel?
