

CREDIT BASED FIRST SEMESTER B.B.A DEGREE EXAMINATION OCTOBER 2017
BUSINESS ADMINISTRATION
PRINCIPLES OF ACCOUNTANCY

Duration: 3 Hrs.

Max. Marks: 80

Note: Provide working notes wherever necessary**SECTION – A****Answer any THREE questions:****3×15=45**

1. From the following trial balance of Mr. Pradeep, prepare a Trading & Profit & Loss Account and a Balance Sheet as on 31st March, 2016.

	Dr. (₹)	Cr. (₹)
Purchases	90,000	
Bills Receivable	4,500	
Stock	16,000	
Buildings	24,000	
Sundry Debtors	17,000	
Machinery	10,000	
Drawings	4,000	
Insurance	1,500	
Trade Expenses	3,600	
Sales returns	600	
Carriage inwards	1,250	
Bad Debts	300	
Cash	1,400	
Salaries	8,200	
Bank Loan		4,400
Sundry Creditors		11,600
Capital		32,000
Sales		1,30,000
Purchases Returns		800
Discount		400
Commission		750
Provision for Bad Debts		1,000
Bills Payable		1,400
	1,82,350	1,82,350

Adjustments:

- Stock on 31st March, 2016 ₹12,000
 - Outstanding salaries ₹800
 - Prepaid insurance ₹150
 - Depreciate Building @ 2%p.a. and Machinery @ 10%p.a.
 - Make a provision of 2.5% on Debtors for bad debts.
2. Enter the following transactions in three-column cash book of Akhila and balance the same.
- 2016 August 1: Commenced business with Cash ₹20,000
 2: Opened a current account with Vijaya Bank ₹6,000
 4: Purchased goods for cash ₹2,000

- 6: Purchased goods and paid by cheque ₹3,000
 - 7: Cash sales ₹4,000
 - 9: Received for Cash sales by cheque ₹6,000
 - 11: Paid for Cash purchases by cheque ₹3,500
 - 14: Bought Furniture for cash from Achala ₹1,600
 - 18: Purchases stationery ₹350
 - 19: Received a cheque from Athul in settlement of account ₹1,250 and allowed him discount ₹250
 - 22: Paid to Adithi on account by cheque ₹3,500, discount ₹350
 - 24: Withdrew from bank for personal use ₹400, for office use ₹1,200
 - 26: Paid to Ananya for advertisement ₹750
 - 29: Sold goods to Aneesha & received cheque for ₹7,500
 - 30: Deposited the above cheque into bank, paid office rent ₹1,000 and commission paid to Asha ₹600.
3. Prepare Bank Reconciliation Statement as on 30th June, 2016 on the basis of the following information:
- i) Debit balance as per pass book on 30th June, 2016 was ₹50,000
 - ii) A cheque of ₹1,000 was deposited into bank but was not recorded in the cash book.
 - iii) Insurance premium directly paid by the bank understanding advice ₹1,200
 - iv) Bank charges entered twice in the cash book ₹20
 - v) Cheques received but not sent to bank ₹2,000
 - vi) The credit side of the bank column in the cash book was overcast to the extent of ₹1,400
 - vii) Cheques of ₹30,000 were sent to bank for collection. Out of these, cheques of ₹8,000 were credited on 10th July 2016.
 - viii) Dividends of ₹500 collected by the bank and subscription of ₹300 paid by it were not recorded in the cash book.
 - ix) A cheque of ₹670 issued on 25th June, 2016 was taken in the cash column.
 - x) Salary paid in cash ₹4,000 was entered in the bank column of the cash book.
4. Mahendra received an acceptance for ₹20,000 for three months from Nagendra dated 1st July, 2016. On 4th August 2016 Mahendra discounted the bill @6%p.a. On maturity the bill was dishonoured and bank charges being ₹50. Nagendra paid ₹5000 in cash and for the balance of ₹15,050 accepted a new bill for two months together with interest @12%p.a. Bill was paid on maturity.
Pass journal entries in the books of both the parties.

SECTION – B

Answer any FIVE questions:

5×5=25

5. Define Accounting. How is it different from Book Keeping?
6. What is depreciation? State the reasons for charging depreciation.
7. On 1st January, 2013 a lease was purchased for a term of 3 years by payment of ₹30,000. It was proposed to depreciate the lease by the annuity method charging 6%p.a. interest. A reference to the annuity table shows that, to depreciate Re 1 over 3 years charging 6% interest, one must write off ₹0.374110. Show the Lease A/c for the full period.
8. Enter the following transactions in the purchases book of Deepak Kumar.
 - 1 Bought from A Aravind 10 boxes of 'Surtex' soap @ ₹150 per box @ discount of 20%.
 - 8 Purchased from B. Balu & Co. 5 boxes of 'Win' detergent powder @ ₹60 per box, for each
 - 10 Received from C. Carim Ltd, 120 pieces of 'Beauty' soap @ ₹8 per piece, less discount 20%
 - 15 Purchased Furniture from D. Das ₹5,540

- 28 Received invoice from E. Elegant & Co, for 15 of 'Wash Bar' @ ₹180 per case, 12 cases of washing powder @ ₹60 per case, forwarding charges ₹20, less 25% discount
- 30 Purchased office stationery from G. Gautham ₹180.
9. Write out the account of Gopal from the following transactions:
- 2016 August 1 Sold goods to him worth ₹4,500
5 Received from him ₹1,750 on account, allowed him discount ₹50
7 Purchased from him goods worth ₹500
12 Received from him further cash ₹500
15 Sold him goods worth ₹500
18 He returned goods worth ₹75
20 Sent him cash ₹625
26 Purchased from him goods worth ₹625
10. Bring out the differences between Receipts and payments account and Income and Expenditure account.

SECTION – C

11. Answer ALL the following: 5×2=10
- a) What is Trade Discount?
- b) Define Book Keeping.
- c) How do you treat the following items in the balance sheet of a sole trader:
- Prepaid insurance
 - Interest on capital
- d) Mrs Himani has Cash ₹25,000, Stock ₹5,000, Furniture ₹5,000 and Bank overdraft ₹6,000. Find out her capital.
- e) What is a contra entry?

CREDIT BASED FIRST SEMESTER B.B.A DEGREE EXAMINATION OCTOBER 2017
BUSINESS ADMINISTRATION
MANAGERIAL ECONOMICS

Duration: 3 Hrs.

Max. Marks: 80

SECTION – A

Answer any THREE questions:**3×15=45**

1. Explain the nature and scope of managerial economics.
2. What is law of supply? Explain the factors which determine supply of a commodity.
3. Explain the techniques of demand forecasting.
4. What is meant by business cycle? Explain its various phases.

SECTION – B

Answer any FIVE questions:**5×5=25**

5. Draw the short run average cost (AC) and marginal cost (MC) curves and explain the relationship between them.
6. Why does the demand curve slope upwards? What are its exceptions?
7. Write a note on internal economies of scale.
8. What are the objectives of demand forecasting?
9. Explain the effects of business cycle.
10. Explain the nature of cross elasticity of demand for
 - i) Substitute goods
 - ii) Complimentary goods

SECTION – C

11. Answer ALL the questions:**5×2=10**

- a) State any two role of Managerial Economist.
- b) Give the meaning of marginal revenue.
- c) What is opportunity cost?
- d) Give the formula of cross elasticity of demand.
- e) What is meant by economies of scope?

CREDIT BASED FIRST SEMESTER B.B.A DEGREE EXAMINATION OCTOBER 2017
BUSINESS ADMINISTRATION
BUSINESS COMMUNICATION

Duration: 3 Hrs.

Max. Marks: 80

SECTION – A**Answer any THREE questions:****3×15=45**

1. Define Business Communication. Explain its objectives.
2. a) What is a complain letter? What are the various reasons for writing it? Mention the points to be noted while writing a complaint letter. (07)
b) Draft a reply to a complaint letter for goods damaged in transit where the seller is offering a partial adjustment. (08)
3. a) You have received a large first order from a customer. Write a letter asking him to furnish the names of his bankers and trade references. (07)
b) M/s Manaswi & Sons, Mumbai have placed an order with you for goods worth ₹50,000 on three months' credit and have given you clean bank reference. However, you have learnt that they are unreliable and do not deserve credit. Write a tactful letter suggesting that they order goods on cash. (08)
4. a) Draft a strong reminder letter to your customer whose a/c for payment of a bill of ₹20,000 is outstanding for the past 2 months. (07)
b) Draft a reply to the above letter giving explanation for delay and enclosing a cheque for ₹15,000 and promising to pay the remaining amount within a week. (08)

SECTION – B**Answer any FIVE of the following:****5×5=25**

5. What is a Report? Explain the different types of reports.
6. What are barriers to communication? Briefly explain any five of them.
7. Write a note on communication skills.
8. On behalf of Hindusthan Co.Pvt.Ltd., Bengaluru draft a letter asking a candidate to appear for an interview for the post of Production Manager.
9. Draft a letter to Mysore Sales Ltd., Palace Road, Mysuru asking for quotation and catalogue of their school bags and shoes. Also enquire the discount, mode of payment and credit facilities.
10. Explain the merits and demerits of horizontal communication.

SECTION – C**11. Answer ALL the questions:****5×2=10**

- a) What is meant by Quotation?
- b) Give the meaning of 'consensus' in communication.
- c) Mention any two visual aids used in report writing.
- d) What is meant by Non-verbal communication?
- e) What is meant by grapevine?

BBA 103

Reg. No.

**CREDIT BASED FIRST SEMESTER B.B.A. DEGREE EXAMINATION
OCTOBER – 2017**

**BUSINESS ADMINISTRATION
PRINCIPLES OF MANAGEMENT**

Time: 3 Hrs

Max. Marks: 80

SECTION – A

Answer any Three questions:

3×15=45

1. Explain in detail Henry Fayol's Principles of Management.
2. Explain the features of Line and Staff organization. What are its features, merits and demerits?
3. Explain the various steps involved in selection of employees.
4. What is control? Explain the process of control and any five techniques of control.

SECTION – B

Answer any Five questions:

5×5=25

5. Define Management. Mention the salient features of Management.
6. What are the principles of Scientific Management?
7. Write a note on various types of plans.
8. What is delegation of authority? What are its barriers?
9. Define Directing. Explain the process of directing.
10. Explain briefly the various styles of leadership.

SECTION - C

11. Answer all the questions:

5×2=10

- a) Mention the various functions of management.
- b) Distinguish between standing and single use plans.
- c) Define span of control.
- d) Explain the term Recruitment.
- e) Mention any four qualities of a leader.

BUSINESS ADMINISTRATION

COMPANY ACCOUNTS

Duration: 3 Hrs.

Max. Marks: 120

SECTION – A

Answer any THREE questions:

3×20=60

1. Alden Engineering Ltd., has authorized capital of ₹50 lakhs divided into equity shares of ₹10 each. The following are the balances on 31st March 2016.

	Dr. (₹)	Cr. (₹)
Stock (1.4.2015)	6,65,000	
Discount	30,000	
Carriage	57,500	
Equity share capital 2,00,000 shares of ₹10 each		20,00,000
4% debentures		5,00,000
Rates and taxes	55,000	
Furniture	1,50,000	
Purchases & sales	12,32,500	36,17,000
Wages	13,05,000	
Coal & cake	63,000	
Freehold land	12,50,000	
Machinery	7,50,000	
Patterns	3,75,000	
Debtors & creditors	2,66,000	2,00,500
Engineering Tools	1,50,000	
Goodwill	3,75,000	
Bills Receivable	1,34,500	
Advertisement	82,500	
Administrative Expenses	56,000	
Bank overdraft		7,25,000
Rent		30,000
Transfer fee		6,500
Profit & Loss A/c		67,000
Cash at Bank	28,000	
Debenture Interest (for half year 30.9.2015)	10,000	
Bank Interest	91,000	
Preliminary Expenses	10,000	
Calls in Arrears	10,000	
	71,46,000	71,46,000

Adjustments:

- The stock as on as on 31.3.2016 was ₹7,08,000
 - Expenses outstanding: wages ₹25,000 and administrative expenses ₹25,000
 - Charge 5% depreciation on machinery, 20% on Engineering Tools, 10% on patterns and 10% on furniture.
 - Write off preliminary expenses ₹5,000
 - Provide 2% on debtors as doubtful debts
 - Provide ₹2,40,000 for income tax
- Prepare the final accounts in a statutory form.

2. The following is the balance sheet of Darren Co. Ltd as on 31.12.2016

Liabilities	₹	Assets	₹
2000, 5% preference shares of ₹100 each	2,00,000	Goodwill	15,000
4000, Equity shares of ₹100 each	4,00,000	Land & Buildings	2,00,000
6% Debentures	1,00,000	Machinery	3,00,000
Bank Overdraft	50,000	Stock	50,000
Sundry Creditors	1,00,000	Debtors	40,000
		Cash	5,000
		Profit & Loss A/c	2,40,000
	8,50,000		8,50,000

The company adopted the following scheme of Reconstruction:

1. The preference shares are to be reduced to fully paid up shares of ₹75 each and equity shares are also to be reduced to shares of ₹40 each fully paid up.
2. The debenture holders took over stock and debtors in full satisfaction of their claims.
3. The fictitious assets to be eliminated.
4. Land and building to be appreciated by 30% and Machinery to be depreciated by $33\frac{1}{3}\%$
5. The expenses of Reconstruction amounted to ₹3,000

Give journal entries for the above and prepare the revised Balance Sheet.

3. Reliance Ltd., has agreed to acquire the business (Except Investment and Bank Balance) of Infosys Ltd., as at 31.12.2016.

The Balance Sheet of Infosys Ltd. as on that date is as below:

Liabilities	₹	Assets	₹
16,000 Equity shares of ₹10	1,60,000	Goodwill	20,000
General Reserve	25,000	Land & Buildings	80,000
Profit & Loss A/c	18,000	Plant	80,000
8% Debentures	60,000	Investment	30,000
Provision for Tax	20,000	Stock	40,000
Sundry Creditors	37,000	Debtors	50,000
		Bank	20,000
	3,20,000		3,20,000

Reliance Ltd will:

- 1) Discharge the debentures at a premium of 8% by the issue of 7% debentures in Reliance Ltd.
- 2) Issue of 3 shares of Reliance Ltd at the market price of ₹11 per share for every 2 shares of Infosys Ltd.
- 3) Pay ₹2 in cash for each share of Infosys Ltd
- 4) Pay absorption expenses of ₹3,000

Infosys Ltd sells the investments for ₹32,000. Reliance Ltd values Land & Building at ₹1,00,000; Plant at 10% below book value, stock at ₹35,000 and Debtors subject to 5% provision.

Prepare Ledger accounts in the books of Infosys Ltd and Journal entries in the books of Reliance Ltd.

4. The following Trial Balance was extracted from the books of the New India Assurance Company Ltd as on 31.12.2016.

	Dr. (₹)	Cr. (₹)
Paid up capital: 10,000 shares of ₹10 each		1,00,000
Life fund balance 'on 1.1.2016		29,72,300
Dividend paid	15,000	
Bonus in reduction of premium	31,500	
Premium less reinsurance premium (Commission thereon ₹5,000)		1,61,500
Claims paid	1,97,000	

Outstanding claims (1.1.2016)		7,000
Commission	9,300	
Management Expenses	32,300	
Mortgages in India	4,92,200	
Interest dividend and rents		1,12,700
Agents balance	9,300	
Freehold premises	40,000	
Investments	23,05,000	
Loans on policies	1,73,600	
Cash on deposit	27,000	
Cash on current A/c	7,300	
Surrenders	7,000	
Medical Expenses	7,000	
Consideration for annuities granted		10,000
Annuity	10,000	
	33,63,500	33,63,500

Prepare Revenue Account and a Balance Sheet of the company for the year ended 31.12.2016 after taking into account the following considerations.

- Claims outstanding ₹10,000
- Further bonus in reduction of premium ₹5,000
- Premium outstanding ₹5,000
- Claims covered under reinsurance ₹80,000
- Management expenses due ₹30,000

SECTION – B

Answer any FIVE questions:

5×10=50

5. The Ultra Optimist Ltd. went into liquidation. Its assets realized ₹3,50,000 excluding amount realized by sale of securities held by secured creditors. The following was the position:

- Share capital 1000 shares of ₹100 each ₹1,00,000
- Secured creditors (Securities realized ₹40,000) ₹35,000
- Preferential creditors ₹6,000
- Unsecured Creditors ₹1,40,000
- Debentures having a floating charge on the assets of the Company ₹2,50,000
- Liquidation expenses ₹5,000
- Liquidators remuneration ₹7,500

Prepare the Liquidators final statement of account.

6. From the following particulars, prepare the fire revenue account for 2016.

Claims paid ₹2,35,000
 Legal expenses regarding claims ₹5,000
 Premiums received ₹6,00,000
 Reinsurance premium ₹60,000
 Commission ₹1,00,000
 Expenses of management ₹1,50,000
 Provision against unexpired risk on 1.1.2016 ₹2,60,000
 Claims unpaid on 1.1.2016 ₹20,000
 Claims unpaid on 31.12.2016 ₹35,000

7. The Balance Sheet as on 31.12.2016 of Gamma Ltd was as follows:

Liabilities	₹	Assets	₹
1,000 shares of ₹100 each fully paid up	1,00,000	Land	65,000
8% Debentures	40,000	Machinery	22,000

Creditors	6,000	Furniture	3,000
		Stock	25,000
		Debtors	15,000
		Cash	4,000
		Profit & Loss A/c	12,000
	1,46,000		1,46,000

Beta Company Ltd was formed to take over the business of Gamma Ltd with a nominal capital of ₹1,00,000 divided into 500, 9% preference shares of ₹100 each and 500 equity shares of ₹100 each on the following basis:

- The debenture holders in Gamma Ltd are to accept 350 preference shares
 - The shareholders in Gamma Ltd are to receive one equity share in Beta Ltd for every two shares held by them
 - Cost of liquidation met by Beta Ltd ₹600
 - The balance of preference shares have been issued and taken up by the public
- Give important ledger accounts to close the books of Gamma Ltd.

- Explain the term purchase consideration and state the different methods of calculating purchase consideration.
- Give the meaning of liquidation. Explain the modes of liquidation.
- Two companies Tin Ltd and Bin Ltd decided to amalgamate and form a new company called TINBIN Ltd to take over the assets and liabilities of each of the company. The following is their respective balance sheet.

Liabilities	Tin Ltd. (₹)	Bin Ltd. (₹)	Assets	Tin Ltd. (₹)	Bin Ltd. (₹)
Share capital 5000 shares of ₹50 each	2,50,000	---	Building	75,000	75,000
4000 shares of 50 each	---	2,00,000	Goodwill	---	10,000
Creditors	41,000	30,000	Machinery	90,000	1,00,000
Reserve fund	---	50,000	Stock	95,000	45,000
Profit & Loss A/c	---	10,000	Debtors	---	35,000
			Cash	11,000	25,000
			Profit & Loss A/c	20,000	---
	2,91,000	2,90,000		2,91,000	2,90,000

It is provided that fully paid shares of ₹50 each shall be issued by the new company to values of net assets of each company. Calculate purchase consideration.

SECTION – C

11. Answer ALL the questions:

10×1=10

- Explain the meaning of Double Insurance.
- What is meant by Liquidator's Final Statement of A/c?
- Under which schedules will you classify the following items while preparing Balance Sheet of a company?
 - Preliminary Expenses
 - Loose Tools
- What do you understand by Life Assurance Fund?
- What is Capital Reduction?
- Differentiate between Revenue Reserves and Capital Reserves.
- Who is a Liquidator?
- Define the term External Reconstruction.
- Write any differences between Life Insurance and General Insurance.
- Give the meaning of claim.

BBA 305

Reg. No.....

CREDIT BASED THIRD SEMESTER B.B.A DEGREE EXAMINATION OCTOBER 2017

BUSINESS ADMINISTRATION

MARKETING MANAGEMENT

Duration: 3 Hrs.

Max. Marks: 120

SECTION – A

Answer any **THREE** questions:

3×20=60

1. "Marketing concept is a myth and given only superficial attention by the marketers in India". Evaluate the statement.
2. Describe the factors that need to be considered while designing a trade channel.
3. What is a product? What are the various steps in product development?
4. What is meant by marketing Environment? Explain the external factors affecting business.

SECTION – B

Answer any **FIVE** questions. (Case is compulsory):

5×10=50

5. Explain the factors that cause new product failure.
6. Briefly explain the importance of marketing in Indian Economy?
7. Define 'Brand'? Explain the characteristics of a good branding strategy.
8. Explain the skimming pricing and penetration pricing strategy?
9. "Successful marketing requires a meaningful blend of promotion mix". Explain this statement in the light of any two promotion mix strategies that an organization can adopt.
10. Case study.

Piaget International is a watch manufacturing company which was established a century ago and the brand (Piaget) has also entered the Indian market. The price range of this brand is between ₹1.5 lakhs and ₹11.5 crores. The company produces just 20,000 pieces every year and the watch is perceived almost as jewellery. Indian consumers have a strong liking towards gold and gold watches from brand are likely to be sold in the market. A number of consumers buy the brand during their visits abroad. The sale target is around 400 watches in India. The brand will be sought after by lifestyle oriented consumers who may be from the upper socio economic class and also by collectors who would be leading the same lifestyle. There seems to be no competition for a brand of this kind in the Indian market.

Analyze different distribution alternatives available for Piaget.

SECTION – C

11. Answer **ALL** the questions:

10×1=10

- a) Expand 'AIDA' in terms of Advertising Effectiveness.
- b) What is the difference between a 'customer' and a 'consumer'?

- c) What is meant by publicity?
- d) What is meant by rural marketing?
- e) Distinguish between guarantee and warranty.
- f) What is meant by product mix?
- g) What is meant by wholesaling?
- h) What is meant by psychological pricing?
- i) What is meant by societal marketing?
- j) What is meant by labeling?

**CREDIT BASED THIRD SEMESTER B.B.M. DEGREE EXAMINATION
OCTOBER 2017**

**BUSINESS MANAGEMENT
HUMAN RESOURCE MANAGEMENT**

Time: 3 Hrs

Max. Marks: 80

SECTION – A

Answer any Three questions:

3×15=45

1. Explain the managerial and operative functions of Human Resource Management.
2. Describe the methods of training with its relative merits and demerits.
3. Describe the process of Strategic Human Resource Management?
4. Explain the selection procedure.

SECTION – B

Answer any Five questions, case being compulsory:

5×5=25

5. Explain the advantages of Job Analysis.
6. Explain the ethical issues in wage and salary administration.
7. Explain the environmental influence on strategic human resource management.
8. Explain the evaluation of training programme.
9. Explain the objectives of job evaluation.
10. Case Study.

Ms. Sharma, the personnel director for Platte Corporation has come to the conclusion that the firm has not been getting the better students from the college campuses that have been visited. Platte Corporation currently has recent recruits go back to their own campuses to conduct employment interviews for entry level management positions. This is based upon the belief of the last personnel director that recent graduates are better able to develop a rapport with the current college students. Other firms send older, more experienced interviews to these campuses. Mr. Sharma is now considering a complete review of the recruitment practice of the firm in order to ensure that appropriate methods are being adopted. He believes that the first step is to review all of the methods available and to determine when and for which labour market each is most effective. This seems a difficult job.

Question:

What recommendations would you make to Mr. Sharma to improve the recruitment for entry level management positions?

SECTION - C

11. Answer all the questions:

5×2=10

- a) What is promotion?
- b) What are fringe benefits?
- c) What is Business Process Outsourcing?
- d) What is Job enlargement?
- e) What is exit interview?

CREDIT BASED THIRD SEMESTER B.B.A DEGREE EXAMINATION OCTOBER 2017
BUSINESS ADMINISTRATION
PRINCIPLES OF INSURANCE

Duration: 3 Hrs.

Max. Marks: 80

SECTION – A**Answer any THREE questions:****3×15=45**

1. Explain the principles of insurance.
2. Describe the structure and functions of IRDA.
3. Explain different types of life insurance products.
4. Explain various clauses of Marine Insurance Policies.

SECTION – B**Answer any FIVE questions:****5×5=25**

5. What is the role of IRDA on Insurance Sector?
6. Explain various types of Risks.
7. Explain the need of vehicle insurance policy.
8. Write a note on Death claims and maturity claims.
9. Explain various Insurance documents.
10. Briefly explain the concept of ULIP.

SECTION – C**11. Answer ALL the questions:****5×2=10**

- a) What is First Premium Receipt?
- b) What is linked policies?
- c) What is health insurance?
- d) What is meant by fire insurance?
- e) What is meant by Renewal Notice?

BBM 301.1

Reg. No.

**CREDIT BASED THIRD SEMESTER B.B.M. DEGREE EXAMINATION
OCTOBER 2017**

**BUSINESS MANAGEMENT
BUSINESS LAW**

Time: 3 Hrs.

Max. Marks: 80

SECTION – A

Answer any Three questions:

3×15=45

1. Define Company. Explain characteristics of Joint Stock Company.
2. Define Contract. Explain the essentials of valid contract.
3. Who is a Company Secretary? What are the various qualification and qualities of a Company Secretary?
4. What is meant by Company Meeting? What are the requisites of a valid meeting?

SECTION – B

Answer any Five questions:

5×5=25

5. Explain the different types of resolutions.
6. Explain qualification and disqualifications of Company Director.
7. Explain the contents of Memorandum of Association.
8. Explain the remedies available for breach of contract.
9. Explain the steps in the process of incorporation of company.
10. Distinguish between misrepresentation and fraud.

SECTION - C

11. Answer all the questions:

5×2=10

- a) What is meant by void-ab-initio?
- b) Define a Company Director.
- c) What is "Corporate Veil"?
- d) Who is a proxy?
- e) What is meant by misstatement of prospectus?

CREDIT BASED FIFTH SEMESTER B.B.M. DEGREE EXAMINATION**OCTOBER – 2017****BUSINESS MANAGEMENT****RESEARCH METHODOLOGY****Time: 3 Hrs.****Max. Marks: 120****SECTION – A****Answer any Three questions:****3×20=60**

1. Explain the significance and types of research?
2. What is research design? Explain the important concepts relating to research design.
3. Explain the types of sampling methods with examples?
4. Briefly explain the mechanics of writing a research report?

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

5. Write a note on analysis & interpretation of data?
6. Explain the important parametric test?
7. Explain the different methods of data collection?
8. Write a note on research problem?
9. Explain the meaning and objectives of research?
10. Explain the layout of research report?

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

- a. What is qualitative research?
- b. What is pantry audit?
- c. What is sampling?
- d. What is F-test?
- e. What is meant by research problem?
- f. What is hypothesis testing?
- g. What is meant by a report?
- h. What is primary data?
- i. What is probability sampling?
- j. What is meant by survey?

BBM 504.5

Reg. No.....

CREDIT BASED FIFTH SEMESTER B.B.M DEGREE EXAMINATION OCTOBER 2017

**BUSINESS MANAGEMENT
FINANCIAL MANAGEMENT – II
Investment Management**

Duration: 3 Hrs.

Max. Marks: 120

SECTION – A

Answer any THREE questions:

3×20=60

1. "Investment is both important and useful in the context of present day conditions". Analyse this statement.
2. What is Stock Exchange? Explain its functions and services?
3. Explain the procedure involved in listing of securities.
4. Define mutual fund? Explain the different types mutual fund schemes.

SECTION – B

Answer any FIVE questions:

5×10=50

5. Explain the objectives of investment.
6. Write a note on CRISIL.
7. What is derivatives market? Explain the types.
8. What is Mutual Fund? What are its benefits?
9. Explain the functions of SEBI.
10. Briefly explain the types of Risk.

SECTION – C

11. Answer ALL the questions:

10×1=10

- a) Give the meaning of term 'speculation'.
- b) Name any two types of government securities.
- c) What are options?
- d) Expand ICRA.
- e) What is gambling in investment?
- f) Who are trustees of a mutual fund?
- g) Write any two types of deposit.
- h) Give the meaning of book building.
- i) What is net asset value of a mutual fund?
- j) What is 'SENSEX'?

CREDIT BASED FIFTH SEMESTER B.B.M. DEGREE EXAMINATION**OCTOBER – 2017****BUSINESS MANAGEMENT****HUMAN RESOURCE MANAGEMENT – I****HUMAN RESOURCE DEVELOPMENT****Time: 3 Hrs.****Max. Marks: 120****SECTION – A****Answer any Three questions:****3×20=60**

1. Explain the functions of Human Resource Development Managers?
2. Explain in detail the methods of performance appraisal.
3. Elucidate methods of Management development.
4. Explain the structure of quality circle with help of a neat diagram.

SECTION – B**Answer any Five questions. Case being compulsory:****5×10=50**

5. Differentiate the human resource management and human resource development.
6. Write a note on Managerial Appraisal.
7. What is career planning and career development? Explain the various career development actions.
8. Explain the benefits and problems of quality circles.
9. Describe the specific issues in quality of work life?
10. Case: - Amir Khan accepted a new promotion as manager with mixed feelings. He was proud of having his work recognized, but he had some doubts about how he would like the new work. His former job as officer (PRO), Delhi Development Authority (DDA) involved regular contact with the general public, recoveries and processing their complaints, meetings with the press and image building. It was a high profile job involving a lot exposure to media and publicity. As the PRO he could build a good picture of DDA in the minds of the general public through advertisements, press conferences and TV coverage highlighting the achievement of DDA in developing and constructing residential and commercial properties in and around Delhi. His new job in the administrative wings as manager was essentially a desk job, working with the files relating to the applicants registered for various housing projects coming up in North Delhi area, under the Name "Rohini Scheme". Amir missed the routine of his old office and the people he had worked with. He had a private office now fully carpeted and air conditioned, but he felt he really did not have the necessary background of the job. When he first submitted his report on the Rohini Scheme of director of the project, the director was nice enough, suggesting some changes that in fact meant that Amir had really got of the track. The director said not to worry, "we all have to learn a new job". The more Amir

though about it, the more he wanted to go back to the old job. But he hesitated for fear that he would be branded 'A Misfit' by management and thus disqualified for any future promotion.

Questions:

- 1) If you were Amir's Boss, how could you do the succession planning?
- 2) Could the situation avoided altogether?

SECTION – C

11. Answer all the questions:

10×1=10

- a. State two factors affecting HRD.
- b. What is co-determination?
- c. What are Electronic MDP's?
- d. What is autonomous work group?
- e. What is quality circle?
- f. State one benefit of management development.
- g. What is succession planning?
- h. Give the meaning of transfer.
- i. What is career path?
- j. What is ergonomics?

CREDIT BASED FIFTH SEMESTER B.B.M. DEGREE EXAMINATION**OCTOBER – 2017****BUSINESS MANAGEMENT****STRATEGIC MANAGEMENT****Time: 3 Hrs.****Max. Marks: 120****SECTION – A****Answer any Three questions:****3×20=60**

1. Describe the process of strategic management. Draw a neat chart showing comprehensively the different elements in the strategic management.
2. Choose any industry and outline the factors that could either create opportunities or threats for companies (Use either SWOT or ETOP).
3. Describe the GE nine cell matrix techniques used for analyzing corporate portfolio.
4. With respect to Indian Economy, which sectors are likely to get more importance in the near future and compare these industries or sectors with the present state and identify the catalytic factor for the boost/enhancement?

SECTION – B**Answer any Five questions.****5×10=50**

5. What is strategic intent? Explain the elements of strategic intent.
6. What is mission? What are the characteristics of mission statement?
7. Explain the process for development of strategic advantage.
8. Explain 'Five Forces' that affect the industry structure.
9. What is structure? List out the significant characteristic of both vertical and horizontal structure.
10. List out the essential requirements for an effective evolution of strategy.

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

- a. What is 'Stretch and leverage'?
- b. What is strategic intent?
- c. What is meant by 'Business Model'?
- d. List out the sources of information for environmental scanning.
- e. What is benchmarking?
- f. Give the meaning of value chain analysis.
- g. What is meant by premise control?
- h. List any two advantages of entrepreneurial structure of implementation.
- i. What is Strategic Surveillance?
- j. Expand PEST.

CREDIT BASED FIFTH SEMESTER B.B.M. DEGREE EXAMINATION OCTOBER 2017

BUSINESS MANAGEMENT**COST MANAGEMENT – I**

Time: 3 Hrs.

Max. Marks: 120

SECTION – A

Answer any Three of the following:

3×20=60

1. From the following particulars write up a stores ledger card in the prescribed form using FIFO method.

2016

- Sept 1 opening balance 250 units at a total value of ₹275
 3 Received 100 units at ₹1.20 per unit
 4 Issued 50 units
 6 Received 800 units at ₹1.30 per unit
 7 Issued 300 units
 8 Returned to stores 20 units, issued on 4th September
 12 Received 300 units at ₹1.40 per unit
 15 Issued 320 units
 18 Received 100 units at ₹1.40 per unit
 20 Stock verification revealed a loss of 20 units
 21 Issued 100 units
 23 Returned to vendors 30 units, received on 18th September
 25 Transferred from Job A to Job B, 50 units
 26 Received 200 units at ₹1 per unit
 28 Freight paid on purchase made on 26th September ₹70
 30 Issued 150 units
 31 Excess of 5 units were found on stock verification

2. Following particulars are available for the year ending 31.12.2015.

Stock	1-1-2015	31-12-2015
Raw-materials(₹)	40,000	44,480
Finished Goods (units)	2,000	4,000
Work-in-progress(₹)	9,600	32,000

	₹
Purchase of Raw-materials	2,40,000
Indirect materials	12,000
Works Manager's salary	16,000
Direct Wages	2,00,000
Carriage Inwards	2,880
Printing and Stationery	4,000
Indirect Wages	2,000
Office Salary	24,000
Research and development	10,000

Counting hours salary	4,000
ESI	2,000
Other factory expenses	22,000
Sales	6,00,000

Advertising and selling overheads amounted to ₹2 per unit. Total output is 32,000
Prepare a cost sheet.

3. a) From the following data prepare a statement showing the cost per day of 8 hours of engaging particular type of labourers.
- Monthly salary (basic + dearness allowance) ₹10,000
 - Leave salary payable to the workman 5% of salary
 - Employers' contribution to provident fund 8% of salary (i+ii)
 - Employer's contribution to E.S.I. 2.5% of salary (i+ii)
 - Prorata labour expenditure on amenities ₹897.5 per head per month
 - Number of working hours in a month 200
- (10 marks)
- b) From the following information calculate the earnings of Mr. A, Mr. B & Mr. C on Taylors' differential piece rate system, for a day of 8 hours.
- Standard production 10 units per hour
Time rate ₹40 per hour
Actual production Mr. A 50 units, Mr. B 79 units and Mr. C 81 units.
- (10 marks)

4. The following data were obtained from the books of Canara Engineering Company for the half year ended 30th September, 2016. Calculate the departmental overhead rates for each of the production departments, assuming that the overheads are recovered as a percentage of direct wages:-

	Production Department			Service Departments	
	A	B	C	X	Y
Direct wages ₹	7,000	6,000	5,000	1,000	1,000
Direct materials ₹	3,000	2,500	2,500	1,500	1,000
Number of employees	200	150	150	50	50
Electricity (KWH)	8,000	6,000	6,000	3,000	3,000
Light points (Numbers)	10	15	15	5	5
Assets value (₹)	50,000	30,000	20,000	10,000	10,000
Area occupied (sq.yard)	800	600	600	200	100

The expenses for the 6 months were:

	₹
Stores overhead	400
Motive power	1,500
Electric lighting	200
Labour welfare	3,000
Depreciation	6,000
Repairs and maintenance	1,200
General overheads	10,000
Rent and taxes	600

Apportion the expenses of department X in the ratio of 4:4:3 and that of department Y is proportion to Direct Wages, to Department A, B and C respectively.

SECTION – B

Answer any Five of the following:

5×10=50

5. Explain briefly the importance of Cost Accounting.
6. Define and distinguish time-keeping and time booking.
7. From the following information regarding two components A and B calculate the
a) Re-order level b) Minimum level c) Maximum level d) Average stock level

Normal Usage – 300 units per week each

Maximum Usage – 450 units per week each

Minimum Usage – 150 units per week each

Re-order quantity A – 2,400 units

B – 3,600 units

Re-order period – A – 4 to 6 weeks

B – 2 to 4 weeks

8. Calculate total earnings of three workers under:

a) Time Rate b) Piece Rate c) Rowan System d) Halsey Premium Plan

	A	B	C
1) Time Allowed (hours per 10 unit)	35	40	42
2) Wage Rate per unit (₹)	2	3	4
3) Hourly Rate (₹)	7	8	10
4) Actual Time taken (hours)	50	48	46
5) Actual units produced	200	150	125

9. The following information regarding coal is obtained from the stores records of Ganesh Steel Ltd.,

Dec. 2015 – 1 Opening balance - 500 tons

4 Issued on MR No. 85 - 160 tons

5 Received from Vendor Vide GR No.7 - 240 tons

8 Issued on MR.No.86 - 180 tons

12 Issued on MR. No.87 - 60 tons

17 Received from Vendor vide GR. No. 8 – 200 tons

24 Issued on MR.No.88 – 150 tons

30 Received from Vendor Vide GR. No.9 – 250 tons

31 Issued on MR. No.89 – 170 tons

Stock verified on December, 25, 2015 revealed a shortage of 200 tons and 100 tons of surplus on 26th December, 2015. The minimum stock level 200 tons. The ordering level is 300 tons.

Prepare a Bin Card No.20 for the above transactions.

10. A supplier quotes for Material 'ABC' as follows:

Lot Price - 200 kgs at ₹2.50 per kg

500 kgs at ₹1.75 per kg

800 kgs at ₹1.25 per kg

- a) He allows a trade discount of 25% and a cash discount of 3%, if payment is made within 15 days
 - b) One container is required for every 100 kgs of the materials and the containers are charged at ₹15 each but credited at ₹10 on return.
 - c) The buyer decided to buy 800kgs
 - d) Transport charges amounting to ₹100 are charged by the supplier.
- Calculate the purchase price of 800 kgs.

SECTION - C

11. Answer all the questions:

10×1=10

- a) What is meant by Perpetual Inventory System?
- b) What is idle time?
- c) Mention any two differences between Time Rate and Piece Rate System of Wage payment.
- d) What are chargeable expenses? Give two examples.
- e) Mention any two objectives of cost accounting.
- f) What is meant by Absorption of Overheads?
- g) Mention any four types of overheads.
- h) What is ABC Analysis?
- i) Mention any two principles of remuneration to employees.
- j) The cost of ordering is ₹240. The carrying cost of inventory is estimated to be ₹0.05 per month per unit. The demand for the material is 250 units per month. Calculate the Economic Ordering Quantity.

CREDIT BASED FIFTH SEMESTER B.B.M DEGREE EXAMINATION OCTOBER 2017
BUSINESS MANAGEMENT
FINANCIAL MANAGEMENT – I
Management Accounting

Duration: 3 Hrs.

Max. Marks: 120

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

1. The summarized balance sheet of SF Ltd. for years ending 2015 and 2016 are given below:

Liabilities	2015 ₹	2016 ₹	Assets	2015 ₹	2016 ₹
Equity share capital	60,00,000	60,00,000	Land & buildings	14,20,000	17,50,000
General reserve	30,90,000	34,10,000	Plant & machinery	31,00,000	37,50,000
Profit & Loss A/c	1,50,000	1,80,000	Furniture	8,40,000	9,80,000
16% Debentures	---	15,00,000	Investments	50,000	60,000
Creditors	3,10,000	3,70,000	Stock	3,40,000	4,20,000
			Debtors	30,00,000	36,00,000
			Cash at bank	8,00,000	9,00,000
	95,50,000	1,14,60,000		95,50,000	1,14,60,000

Additional information for the year 2016:

- Dividend of ₹1,80,000 for the year ending 2015 was paid during 2016
- Investments costing ₹10,000 was sold for ₹12,000
- Depreciation on assets for the year ending 2016 charged to P & L A/c was as follows:
Land & Buildings ₹42,000, Plant & Machinery ₹4,74,000 and Furniture ₹1,84,000
You are required to prepare Cash Flow Statement for the year ending 2016

- Explain the scope and importance of management accounting.
- From the following data prepare a statement showing working capital requirement for the year 2016.
 - Estimated output for the year 1,30,000 units (52 weeks).
 - Stock of raw materials 2 weeks and material in process for 2 weeks, 50% of wages and overheads are incurred.
 - Finished goods remain in storage for 2 weeks.
 - Creditors 2 weeks
 - Debtors 4 weeks
 - Outstanding wages & overhead 2 weeks each
 - Selling price per unit 15
 - Analysis of cost per unit is given below

Raw material	₹5 per unit
Labour	₹3 per unit
Overheads	₹2 per unit
Profit	₹5 per unit

 Assume the operations are evenly spread throughout the year.
- From the following balance sheet of RZ Ltd as on 31.3.2015 calculate:

a) Current ratio	f) Debt to equity ratio
b) Quick ratio	g) Proprietary ratio
c) Absolute liquidity ratio	h) Capital gearing ratio
d) Ratio of inventory to working capital	i) Fixed assets to proprietary fund ratio
e) Ratio of current assets to fixed assets	j) Solvency ratio

Balance Sheet

Liabilities	₹	Assets	₹
Equity share	10,00,000	Land & Buildings	7,00,000
6% preference share	5,00,000	Plant & Machinery	6,00,000
General reserve	1,00,000	Furniture	1,00,000
Profit & Loss A/c	4,00,000	Goodwill	5,00,000
12% Debenture	5,00,000	Stock	6,00,000
Creditors	80,000	Debtors	1,50,000
Bills payable	1,24,000	Bills receivables	30,000
Bank overdraft	20,000	Bank	2,20,000
Provision for tax	1,76,000		
	29,00,000		29,00,000

Section-B

Answer any Five questions:

5 X 10=50

5. Explain the various determinants of receivables management.
6. Calculate funds from operations from the following information.
 - a) Net profit for the year 31.3.2015 ₹5,00,000
 - b) Discount on issue of share written off during the year ₹1,700
 - c) Preference share capital ₹1,00,000 is redeemed at 10% premium
 - d) Old machinery worth ₹8,000 has been sold for ₹6,500 during the year
 - e) Goodwill appears in the books at ₹1,90,000 out of which 10% has been written off during the year
 - f) Income received from non-trading investment ₹20,000
7. The summarized Balance Sheet of Don Ltd., is given below:

Balance Sheet as on 31.3.2015

Liabilities	₹	Assets	₹
10000, 6% preference shares of ₹10 each	1,00,000	Fixed Assets	5,10,000
30000 equity shares of ₹10 each	3,00,000	Discount on issue of shares	10,000
General reserve	20,000	Preliminary Expenses	90,000
Depreciation fund	10,000		
Debenture redemption fund	30,000		
7% debenture	50,000		
Sundry creditors	1,00,000		
	6,10,000		6,10,000

Show the intrinsic value of shares.

8. The Balance Sheet of X Ltd as on 31.3.2015 is as follows:

Liabilities	₹	Assets	₹
8% preference shares of ₹10	50,000	Goodwill	10,000
Equity share of ₹10 each	1,00,000	Fixed assets	1,80,000
Reserves	90,000	Investment in 5% Govt. bonds	20,000
Provision for tax	10,000	Current assets	1,00,000
8 debentures	50,000	Preliminary expenses	15,000
Creditors	25,000		
	3,25,000		3,25,000

The average profit of the company (after deducting interest on debentures and taxes) is ₹31,000.
 The market value of machinery included in fixed assets is ₹5000 more
 Expected rate of return is 10%
 Evaluate the goodwill of the company at five times the super profits.

9. Briefly explain the factors affecting working capital.

10. Bring out the merits and limitations of ratio analysis.

SECTION – C

11. Answer **ALL** the following:

10×1=10

- a) What is a working capital?
- b) Give the meaning of ABC analysis of inventory management.
- c) Define management accounting.
- d) Give the meaning of ratio analysis.
- e) What is a fund?
- f) Give the meaning of an operating cycle.
- g) List out any two needs for valuation of equity shares.
- h) State two advantages of a cash flow statement.
- i) List out two objectives of maintaining liquidity in an organization.
- j) State any two motives for holding cash.
