

**CREDIT BASED SECOND SEMESTER BBA DEGREE EXAMINATION APRIL 2019**  
**BUSINESS ADMINISTRATION**  
**BUSINESS STATISTICS**

Time: 3 Hrs.

Max. Marks: 80

## SECTION – A

I. Answer any THREE of the following questions:

3×15=45

1. Compute Index Number, using fishers Ideal formula and show that it satisfies. (15)
- a. Time Reversal Test
- b. Factor Reversal Test.

Commodity	2013		2014	
	Price	Quantity	Price	Quantity
A	6	50	10	56
B	2	100	2	120
C	4	60	6	60
D	10	30	12	24
E	8	40	12	36

2. a. Calculate Karl Pearson's coefficient of Correlation. (10)

X/Y	10 – 14	14 – 18	18 – 22	22 – 26
20 – 29	10	---	---	---
30 – 39	10	20	10	---
40 – 49	---	8	28	7
50 – 59	---	---	6	4

- b. In a bivariate data,  $\Sigma x = 30$ ,  $\Sigma y = 400$ ,  $\Sigma x^2 = 196$ ,  $\Sigma y^2 = 46,500$ ,  $\Sigma xy = 850$  and  $n = 10$ . Estimate the value of  $y$  corresponding to the value  $x = 5$ . (05)
3. a. Explain the methods of collection of primary data. (05)
- b. For the following distribution, find the Mode. (05)

Percentage of marks below	10	20	30	40	50	60	70	80
No. of students	5	13	20	32	60	80	90	100

- c. Find the harmonic mean of the values. (05)
- 9.7, 9.8, 9.5, 9.4 and 9.7
4. From the prices of shares X and Y given below, state which share is more stable in value? (15)

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

## SECTION – B

### II. Answer any FIVE questions:

5×5=25

5. The following is the distribution of age at the time of first delivery of 65 women.

Age (Years)	18 – 22	22 – 26	26 – 30	30 – 34	34 – 38
Women	20	30	11	3	1

Find the mean deviation from the mean.

6. The following table gives the score obtained by 11 students in English and Maths. Find the rank correlation co-efficient.

Scores in English	40	46	54	60	70	80	82	85	85	90	95
Scores in Maths	45	45	50	43	40	75	55	72	65	42	70

7. Calculate cost of living index number.

Item	Base year		Current year
	Price (₹)	Expenditure (₹)	Price (₹)
A	2	40	5
B	4	16	8
C	1	10	2
D	5	25	10

8. There are two branches of a company employing 100 and 80 persons respectively. If the arithmetic mean of the monthly salaries paid by the two companies are ₹275 and ₹225 respectively. Find the arithmetic mean of the salaries of the employees of the companies as a whole.
9. Give the meaning of index numbers. What are the steps involved in the construction of index numbers?
10. Prepare a blank table showing the particulars relating to the residents of a certain locality according to:
- Occupation: Office Assistants, Businessmen, Teachers, Bank Employees.
  - Sex: Men and Women
  - Marital status: Married, Single

## SECTION – C

### III. Answer the following questions:

2×5=10

- What is meant by tabulation?
- State any two functions of statistics.
- Find the Geometric mean of 1 and 136?
- What is meant by consumer price index number?
- The upper and the lower quartiles of a distribution are ₹76 and ₹47 respectively. Calculate the quartile deviation and coefficient of quartile deviation.

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18BBA202

Reg. No. ....

**CREDIT BASED SECOND SEMESTER B.B.A. DEGREE EXAMINATION APRIL 2019**  
**BUSINESS ADMINISTRATION**  
**BUSINESS ENVIRONMENT & ETHICS**

**Time: 3 Hrs.**

**Max. Marks: 80**

**SECTION – A**

**Answer any THREE of the following:**

**3×15=45**

1. Describe the various types of Economic Systems.
2. Explain the economic role of the Government.
3. Elucidate the factors influencing business environment.
4. Explain the objectives and factors influencing business ethics.

**SECTION – B**

**Answer any FIVE questions:**

**5×5=25**

5. Mention any five advantages of Privatization.
6. Write a note on the "The Mixed Economy of India.
7. Briefly explain the Pros and Cons of globalization.
8. Write a note on Special Economic Zone.
9. State the reasons for growing demand for Corporate Governance.
10. State the social responsibilities of business towards employees.

**SECTION – C**

**11. Answer ALL questions:**

**5×2=10**

- a) What is "Laissez Faire Capitalism"?
- b) Mention any two features of Disinvestment.
- c) State any two recent inventions in Technology.
- d) Write the meaning of Corporate Culture.
- e) Define Business Ethics.

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18BBA203

Reg. No. ....

**CREDIT BASED SECOND SEMESTER B.B.A. DEGREE EXAMINATION APRIL 2019**  
**BUSINESS ADMINISTRATION**  
**BUSINESS ORGANISATION**

Time: 3 Hrs.

Max. Marks: 80

**SECTION – A**

Answer any **THREE** questions:

**3×15=45**

1. Define Partnership? Explain the merits and demerits.
2. Earning of profit cannot be the objective of business anymore than eating is the objective of living. Explain.
3. Explain the various sources of long term Finance.
4. What is Business Combination? Explain the various types of Business Combination.

**SECTION – B**

Answer any **FIVE** questions:

**5×5=25**

5. Explain the objectives of a Office Layout.
6. Briefly explain the role of transport in Modern Economy.
7. Write a note on Multinational Corporations.
8. Explain the functions of SIDBI.
9. Mention the Qualities of a Businessman.
10. What are the various factors to be considered while selecting the location of a department.

**SECTION – C**

11. Answer **ALL** questions:

**5×2=10**

- a) What is Partnership at Will?
- b) Mention any two functions of Warehousing.
- c) What is meant by Preference Share?
- d) Expand IRBI and SIDC.
- e) What is Tramp?

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**CREDIT BASED SECOND SEMESTER B.B.A. DEGREE EXAMINATION**  
**APRIL 2019**  
**BUSINESS ADMINISTRATION**  
**ADVANCED ACCOUNTANCY**

Time: 3 Hrs.

Max. Marks: 80

**SECTION - A**

Answer any **THREE** of the following:

3×15=45

1. Bhaskar purchased a lorry from Anil for ₹3,00,000 payable ₹1,00,000 down and the balances in four installments of ₹50,000 each at the end of each year together with interest at 10% p.a. the lorry is depreciated at 20% p.a on diminishing balance method. Bhaskar pays cash down and three successive installments but fails to pay the last installment. Consequently, Anil reclaims the lorry. He spends ₹10,000 on repairs and sells it for ₹1,00,000. Show the Ledger Accounts in the books of Hire Purchaser & Hire Seller.
2. Amar Stores, Hubli, sends goods to its Udupi Branch at cost plus 25%. From the following information prepare the Branch Debtors A/c and Branch A/c in the books of H.O

Particular	₹
Stock at branch on 1-4-2014	20,000
Debtors at branch on 1-4-2014	12,000
Goods sent to branch	60,000
Cheque sent for expenses at branch	10,000
Cash Sales	42,500
Credit Sales	30,000
Discount allowed to debtors	1,000
Bad debts written off	250
Goods transferred from Kota Branch	10,000
Goods returned by the branch	5,000
Return by customers	750
Stock at branch on 31.3.2015	25,000
Debtor at branch on 31.3.2015	14,000
Expenses outstanding on 31.3.2015	1,000

3. Trial Balance of Mr. Sohan was as follows. Prepare Department Trading and Profit and Loss A/c and a combined Balance Sheet on 31-3-2015

	Dr(₹)	Cr(₹)
Drawings	7,580	
Stock on 1-4-2014:     A Dept	90,000	



	B Dept	35,000	
Purchases:	A Dept	2,00,000	
	B Dept	85,000	
Wages:	A Dept	30,000	
	B Dept	6,500	
Freight and Carriage:	A Dept	2,500	
	B Dept	650	
Debtors		48,000	
Furniture		5,000	
Bills Receivable		10,000	
Machinery		1,00,000	
Salaries		12,000	
Advertisement		2,400	
Commission		800	
Rent, Rates and Insurance		6,400	
Discount		1,000	
Printing and Stationery		3,000	
Fuel and Water		4,000	
Bad Debts		1,320	
General Expenses		3,600	
Cash in Hand		1,500	
Capital			1,58,000
Sales :	Dept A		3,00,000
	Dept B		1,00,000
Creditors			56,000
Bills Payable			12,250
Bank OD			30,000
		6,56,250	6,56,250

- 1) The closing stock on 31.3.2015 Dept A: ₹85,000, Dept B: ₹30,000.
  - 2) Provide 2 ½ % reserve for doubtful debts.
  - 3) Write off 5% depreciation on machinery.
  - 4) Insurance of ₹800 has been paid for one year ending 30<sup>th</sup> June, 2015.
  - 5) Provide for wages due A Dept: ₹1,500, B Dept: ₹700.
  - 6) Salaries of ₹1,000 are outstanding.
  - 7) Expenses are to be borne by each dept in proportion to turn over.
4. Sohan Ltd. issued 1,00,000 shares of ₹10 each payable as follows:  
 On application ₹ 3, on allotment ₹2, on call ₹5. Applications were received for 1,60,000 shares out of which letters of regret were issued for 30,000 shares. Full allotment was made to applicant for 40,000 shares. Pro-rata allotment was made on the balance. A shareholder holding 200 shares to whom full allotment was made and another shareholder holding 400 shares to whom Pro-rata allotment was made failed to pay allotment money. All these shares were forfeited, 300 shares, of these, were re issued at ₹8 per share as fully paid up. Including those where full allotment was made. Pass Journal entries.

## SECTION – B

Answer any FIVE of the following:

5×5=25

5. Amar Ltd. has the following preference shares.
- 5,000 6% Preference Shares of ₹100 each fully paid.
  - 2,000 7% Preference Shares ₹100 each, ₹90 paid up.

The company decided to redeem both of its preference shares at par on 31.03.2015. For this purpose, it made a fresh issue of 9000 equity shares of ₹100 each at 10% premium. The fresh issue was fully subscribed and redemption was carried out as per statute.

Pass the Journal Entries.

6. From the following information Prepare Branch A/c in the books of Head Office.

	₹
Stock on 01-04-2013	1,00,000
Stock on 31-03-2014	1,20,000
Petty Cash as on 01-04-2013	2,000
Petty Cash as on 31-03-2014	3,000
Furniture on 1-4-2013	50,000
Goods sent to branch	3,00,000
Goods returned by branch	10,000
Cash sent to branch for salaries	40,000
Cash sales by branch	3,20,000

Charge depreciation on furniture at 10%

7. How do you allocate the following items under Department Accounts?
- Carriage Outward
  - Discount Received
  - Interest on deposit
  - Depreciation on Machinery
  - Freight and fuel
  - Discount Allowed
  - Bank Charges
  - Rent
  - Salaries
  - General Expenses

8. Vespa Ltd. purchased a machinery On 1.4.2014 by hire purchase system costing ₹2,75,000 ₹35,000 is to be paid on signing the agreement and the balance in three installments of ₹80,000 each annually together with 10% interest.

Compute the interest in each Installment.

9. Pass journal entries for issue and redemption of debentures.
- a) Issue of ₹1,00,000, 6% debentures at a discount of 5% redeemable at 5% premium.
  - b) Issue of ₹1,00,000, 6% debentures at par redeemable at 10% premium.
10. The directors of Sun Ltd. resolved on 1/5/2015 that 2000 ordinary shares of ₹10 each, ₹7.50 paid be forfeited for the nonpayment of final call of ₹2.50. On 10 June 2015, 1800 of the above shares were re issued for ₹6 per share. Pass Journal entries for forfeiture & re issue.

### SECTION - C

11. Answer the following:

5×2=10

- a) Write any two differences between Hire purchase and Installment Purchase System.
- b) State any two advantages of Departmental Accounting
- c) What is meant by Independent Branch?
- d) State any two legal requirements at the time of redemption of Preference Shares.
- e) What is meant by Forfeiture of Shares?

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**BBA 401**

Reg. No. ....

**CREDIT BASED FOURTH SEMESTER B.B.M. DEGREE EXAMINATION APRIL 2019**  
**BUSINESS MANAGEMENT**  
**AUDITING**

**Time: 3 Hrs.**

**Max. Marks: 80**

**SECTION – A**

**Answer any THREE of the following:**

**3×15=45**

1. Explain the internal check procedure for cash receipts and cash payments.
2. Explain the preparation before the commencement of an audit.
3. Explain the verification and valuation of stock in trade and auditor's duties in relation thereto.
4. "Vouching is an essence of audit". How do you vouch cash book?

**SECTION – B**

**Answer any FIVE questions:**

**5×5=25**

5. What are the contents of audit note book?
6. Explain the principle of good internal control.
7. What are the liabilities of a company auditor?
8. Write a note on an audit programme.
9. State the merits and demerits of continuous audit.
10. "Auditor is not a valuer" – Comment.

**SECTION – C**

**11. Answer the following questions:**

**5×2=10**

- a) What is Wasting Asset?
- b) What is Interim Audit?
- c) What is Lapping?
- d) What is Misfeasance?
- e) What is Test Checking?

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**CREDIT BASED FOURTH SEMESTER B.B.A. DEGREE EXAMINATION APRIL 2019**  
**BUSINESS ADMINISTRATION**  
**EXPORT MANAGEMENT**

Time: 3 Hrs.

Max. Marks: 80

**SECTION – A**

Answer any **THREE** of the following:**3×15=45**

1. Explain the role of exports in the economic development of a nation.
2. What is disequilibrium in balance of payments? Explain the methods of correcting disequilibrium in the balance of payments of a country.
3. Explain the various procedures to be followed by an exporter while exporting.
4. Elaborate the different channels of international distribution system.

**SECTION – B**

Answer any **FIVE** questions:**5×5=25**

5. Explain with example the absolute cost advantage theory of international trade.
6. Explain the arguments in favour of protection.
7. Write a note on Bills of Exchange.
8. Briefly explain the special features of international marketing.
9. Explain the need for export pricing.
10. Explain the different types of tariffs.

**SECTION – C**

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

- a) What is FOB pricing?
- b) What is meant by TRIMs?
- c) What is Mates Receipt?
- d) What is Balance of Payments?
- e) Who gave the modern theory of International Trade?

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BBA 403

Reg. No. ....

**CREDIT BASED FOURTH SEMESTER B.B.A. DEGREE EXAMINATION APRIL 2019**  
**BUSINESS ADMINISTRATION**  
**BANKING THEORY AND PRACTICE**

Time: 3 Hrs.

Max. Marks: 80

**SECTION – A**

Answer any **THREE** of the following:

3×15=45

1. Describe the methods of Credit Control.
2. Explain the functions of Central Bank.
3. Explain "Receiving of Deposits" as a main function of Commercial Bank
4. What are the differences between a Cheque and Bills of Exchange?

**SECTION – B**

Answer any **FIVE** questions:

5×5=25

5. Explain the core banking facilities provided by the banking sector?
6. Write a note on Promissory Note?
7. Write a note on Merchant Banking?
8. What are roles played by a Commercial Bank?
9. What are the differences between Debit Card and Credit Card.?
10. Write a note on Mobile Banking.

**SECTION – C**

11. Answer **ALL** questions:

5×2=10

- a) What is Portfolio Management?
- b) What is meant by Hundis?
- c) What is Demand Deposits?
- d) What is Electronic Clearing Service?
- e) What is a Gift cheque?

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**CREDIT BASED FOURTH SEMESTER B.B.A. DEGREE EXAMINATION**  
**APRIL 2019**  
**BUSINESS ADMINISTRATION**  
**TAXATION**

Time: 3 Hrs.

Max. Marks: 80

## SECTION - A

Answer any THREE questions of the following:

3×15=45

1. Define and explain Agricultural Income with examples.
2. Mr. Rahul Khanna furnished the following details of his salary.
  - a) Basic pay ₹20,000 p.m
  - b) D.A ₹10,000 p.m (50% enters to PF)
  - c) Entertainment allowance ₹500 p.m
  - d) Two of his children study in high school run by his employer. Cost of education is ₹1,200 per child
  - e) He also provided with furnished accommodation owned by the Company. (City population more than 30 lakh)
  - f) He is given with a Car of 1.8 CC for both private and official purposes, maintenance & expenses met by the Employee.
  - g) He contributes 14% of his salary to RPF with equal contribution from the Company.
  - h) Interest credited to RPF @14% amounted to ₹14,000/-
  - i) He has made the following payments.  
 Professional tax ₹200 p.m  
 Contribution to ULIP ₹25,000  
 NSC VII issue ₹10,000

Compute Taxable Salary Income and deduction U/S 80 C

3. Given below is the summary of cash transaction of Anjali Sharma a practicing Chartered Accountant.

	₹		₹
To Audit fees	3,59,210	By Office Expenses	2,14,500
To Consultation fees	10,000	By Salary	12,550
To Miscellaneous	35,000	By Stationary	2,000
To Interest on Government Securities	10,000	By Books bought	5,000
To Rent Received	10,000	By Travelling Expenses	10,100
To Presents from clients	9,050	By Interest on Bank Loan	3,000
To Bad debts recovered (Previously disallowed)	1,000	By Donation	5,000
		By Balance	2,82,110
	5,34,260		5,34,260

Adjustments:

- i) Outstanding stationery for this year is ₹200
  - ii) Books bought include annual publication ₹1,300
- Compute Professional Income.

4. Tina Malhotra owner of 3 houses in Chennai, furnished the following information: Compute her Income from House Property.

	I	II	III
	Let Out	Self Occupied	Self
Standard Rent	36,000	63,500	-
Municipal Value	34,000	56,500	30,000
Rent Received	37,500	-	-
Fair Rent	45,000	67,500	45,000
Repairs	2,000	-	3,000
Municipal Tax paid	3,000	5,000	3,000
Municipal Tax due	400	500	300
Interest on loan taken for the construction of House	2,000	4,000	3,000
Vacancy period	2 Months	6 Months	6 Months
Collection charges	3,000		
Unrealised Rent of 2015 recovered	5,000		

### SECTION – B

Answer any FIVE questions:

5×5=25

5. Differentiate between Short term and Long term Capital Gains.
6. How do you determine Residential Status of an Individual?
7. Write a note on Institutional Filing.
8. Aman Mehra has the following income for the PY.
  - i) Income from agriculture in Mandya ₹25,000
  - ii) Past untaxed Profit brought to India ₹25,000
  - iii) Income from business in USA ₹75,000
  - iv) Income from business in UK controlled from Bangalore ₹7,00,000/-
  - v) Profit earned in Srilanka received in Srilanka ₹50,000

Determine taxable income if he is i) OR ii) NOR iii) NR
9. Ms. Briganza is received the following income during the year ended 31-03-2018as follows.
  - a) ₹60,000 units of UTI (dividend received ₹8,000)

- b) Interest on Post Office SB A/c received ₹10,000
- c) Interest on Bank FD ₹10,000
- d) Interest on FD of Teachers co-operative Bank ₹8,000
- e) 8% , ₹15,000 debentures (listed) of Rock Fabrics Ltd.

Compute the Income from other Sources.

10. A owns three residential houses and sells one of them on 1-07-2017 for ₹30 Lakh. Its COA is ₹2,00,000 in Jan 2005. On 20<sup>th</sup> October 2017 he purchased a residential house for ₹10,00,000.  
Compute the Taxable Capital gain.  
The CII 2004-05:113, 2017-18: 272.

### SECTION – C

11. Answer the following questions:

5×2=10

- a) Define Previous Year.
- b) Give the meaning of Long term Capital Asset.
- c) Who is called a Deemed Assessee?
- d) Give two examples for Casual Income.
- e) What is meant by Tax-Free Income.

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**CREDIT BASED FOURTH SEMESTER B.B.M. DEGREE EXAMINATION APRIL 2019**  
**BUSINESS MANAGEMENT**  
**FINANCIAL MANAGEMENT**

Time: 3 Hrs.

Max. Marks: 120

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

1. Define Financial Management. Explain the objectives of Financial Management.
2. Describe the various factors influencing dividend decision.
3. What is over capitalization? Explain the causes and effects of over capitalization.
4. A company has to make a choice between two possible investments, project x and y, the initial cash outlays on each being ₹50,000. Both the projects have a life of 5 years and the expected cash flows after tax are as follows:

Year	Project A (₹)	Project B (₹)	Discount Factor at 10%
1	14,000	22,000	0.909
2	16,000	20,000	0.826
3	18,000	18,000	0.751
4	20,000	16,000	0.683
5	25,000	17,000	0.621

Which project would you recommend under each of the following methods?

- a) Pay back period
- b) Average Rate of Return
- c) Net present value
- d) Profitability Index

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

5. What are the major types of financial management decision that business firms take? Explain.
6. Calculate weighted average cost of capital from the following:

Source	Amount (₹)	Specific Cost (%)
Equity share	8,00,000	22
Retained earnings	3,00,000	22
Preference shares	4,00,000	15
Debenture	5,00,000	14

7. From the following determine the price per share as per Walter and Gordon's model:  
 Cost of capital 15%  
 Internal Rate of Return 20%  
 Earnings per share ₹10  
 Dividend per share ₹4

8. Consider the following data of xyz Ltd:

Selling price per unit ₹60

Variable cost per unit ₹40

Fixed cost ₹3,00,000

Interest burden ₹1,00,000

Tax Rate 50%

Preference dividend ₹50,000

Calculate the three types of leverages, if the number of units sold is 10,000 units.

9. Explain the net Income Approach and Net Operating Income Approach under Capital Structure.
10. A company issued 15% debentures of ₹10,00,000 (face value ₹100) redeemable after 5 years at a premium of 10%. Calculate cost of debt if the debentures are issued at
- a) Par      b) Premium      c) Discount
- Company is in the 50% tax bracket.

#### SECTION – C

11. Answer ALL questions:

10×1=10

- a) What is risk return trade off?
- b) What is time value of money?
- c) What are independent projects?
- d) What is working capital?
- e) What is financial risk?
- f) What is under capitalization?
- g) What is optimum capital structure?
- h) What is bird in hand argument?
- i) What is stock split?
- j) What are zero coupon bonds?

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**CREDIT BASED FOURTH SEMESTER B.B.A. DEGREE EXAMINATION APRIL 2019**  
**BUSINESS ADMINISTRATION**  
**ORGANISATIONAL BEHAVIOUR**

Time: 3 Hrs.

Max. Marks: 120

**SECTION – A**

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

1. Define OB. Explain the fundamental concepts of Organisational Behaviour.
2. Describe Herzberg two factor theory of motivation? Compare and contrast Maslow need Hierarchy theory and Herzberg two factor theory of motivation?
3. Explain the different types of conflict?
4. Explain the factors affecting perception?

**SECTION – B**

Answer any **FIVE** questions (Case is compulsory):**5×10=50**

5. Explain the principles of Perception?
6. Explain the stages of attitude formations?
7. Distinguish between Introvert and Extrovert Personalities?
8. What is meant by group dynamics and how to manage inter group dynamics.
9. Explain the process in Organisational Development.
10. Case Study:

Ivan was a school dropout. He joined New Mangalore Port Trust (NMPT) in the warehouse sectors. His job was to unload boxcars that supply materials to the local industries in the area.

After two weeks on the job, Ivan was amazed how little work the men in the warehouse sections accomplished. It seemed that they were foreman standing around talking or wasting their time. Whenever there was work, they went and hid themselves till the work was done. Many a times, Ivan found himself alone unloading a boxcar while the others members in the group were off missing around in some other place. When Ivan complained to his co-workers, they made it very plain that if he did not like it he could go home and find another job but he complained to the supervisor, he would be sorry. Ivan was deliberately excluded from any of the group member's informal activities such as talking or playing games. Ivan wondered why his Co-workers did so little work because the money was good. He could not take it anymore and finally confronted an old worker with the question of why they shirked work. The old worker replied, "Son, if you were as long as I have been you would be just like us".

Questions:

- 1) Why didn't the group accept Ivan?
- 2) Do you agree with the old workers last statement in the case? Why or why not?



### SECTION – C

11. Answer ALL questions:

10×1=10

- a) Define Attitude.
- b) What is meant by role Conflict?
- c) What is Stereotyping?
- d) What are Group Norms?
- e) What is meant by Life Positions?
- f) What is an Ego?
- g) What is meant by resistance to change?
- h) What is Valence?
- i) What is Stroking?
- j) Give two examples for Financial Incentives?

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BBA 601

Reg. No. ....

**CREDIT BASED SIXTH SEMESTER B.B.A. DEGREE EXAMINATION APRIL 2019**  
**BUSINESS ADMINISTRATION**  
**ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT DEVELOPMENT**

Time: 3 Hrs.

Max. Marks: 120

**SECTION – A**

Answer any **THREE** of the following:

3×20=60

1. Explain the Socio-Economic and environmental factors affecting Entrepreneurial Development.
2. Describe the features of Small Business enterprises and also state the problems faced by them.
3. Explain the Institutional finances that can be availed by SSI's
4. Briefly state the institutions and agencies assisting Entrepreneurial Development at national and Regional Level.

**SECTION – B**

Answer any **FIVE** of the following:

5×10=50

5. Write a note on financial analysis of SSIs.
6. Explain the objectives of Organising Entrepreneurship Development Programmes.
7. What are the major challenges faced by Indian Women Entrepreneurs.
8. Write a note on Small business as a seedbed of Entrepreneurship.
9. Briefly state the steps involved in promotion of a venture.
10. Explain the subsidies to SSI's from Central Government.

**SECTION – C**

11. Answer **ALL** questions:

10×1=10

- a) Name any two institutions/agencies assisting entrepreneurial development at International Level.
- b) State any two essentials of Entrepreneurship Development Programmes
- c) Name any two women Entrepreneurs of India.
- d) Give the meaning of Turnaround Management.
- e) What is meant by Feasibility Analysis?
- f) List any two special incentives provided by the State Government to SSIs.
- g) State any two types of small business forms.
- h) Expand IFCL.
- i) Who is a drone Entrepreneur?
- j) List any two major causes of Industrial Sickness.

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**CREDIT BASED SIXTH SEMESTER B.B.M. DEGREE EXAMINATION APRIL 2019**  
**BUSINESS MANAGEMENT**  
**PRODUCTION AND OPERATIONS MANAGEMENT**

Time: 3 Hrs.

Max. Marks: 120

**SECTION – A**

Answer any **THREE** questions:

3×20=60

1. Define a plant layout. Explain the various types of plant layout.
2. Describe the process of New Product Planning and Development. Also explain the various factors affecting product design.
3. Explain the factors that affect productivity in an organization. Suggest various measures to increase productivity.
4. Explain the various uses and techniques of work measurement.

**SECTION – B**

Answer any **FIVE** of the questions:

5×10=50

5. Outline the superiority of value analysis above other traditional approaches to cost reduction. Does it suffer any drawbacks?
6. Write short notes on
  - a) Benchmarking
  - b) Efficiency and effectiveness
7. Explain the various advantages and disadvantages of standardization.
8. Briefly discuss the concept of POM.
9. Bring out the procedure involved in method study.
10. Explain the various dimensions of quality.

**SECTION – C**

11. Answer all the following:

10×1=10

- a) What is performance rating?
- b) Define quality.
- c) What are quality circles?
- d) Give the meaning of product life cycle.
- e) What is meant by plant location?
- f) State any two advantages of production management.
- g) What is production planning?
- h) Define value analysis.
- i) What is total quality management?
- j) Define a product design.

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**CREDIT BASED SIXTH SEMESTER B.B.M. DEGREE EXAMINATION APRIL 2019**  
**BUSINESS MANAGEMENT**  
**FINANCIAL MANAGEMENT – III**  
**Corporate Financial Accounting**

Max. Marks: 120

Time: 3 Hrs.

**SECTION – A**

3×20=60

Answer any **THREE** questions:

1. Give the meaning of Accounting Concepts and Conventions and explain in brief various accounting concepts and conventions.
2. xyz Builders Ltd., need to acquire the use of a crane for their construction business, and are considering buying or leasing a crane. The crane costs ₹10,00,000 and is subject to the straight line method of depreciation to a zero salvage value at the end of 5 years. In contrast, the lease rent is ₹2,20,000 per year to be paid in advance each year for 5 years. xyz Builders Ltd., can raise debt at 14% payable in equal annual installments, each installment due at the beginning of the year. The company is in the 50% tax bracket.  
Should it lease or buy the crane?
3. Following is the comparative balance sheet of ABC Ltd., as on 31<sup>st</sup> Dec. 2007 and 2008.

Comparative Balance Sheet

	2007	2008
<b>Assets</b>		
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
Less: Accumulated depreciation	NIL	(24,000)
	6,00,000	6,76,000
<b>Liabilities and Capital</b>		
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
Less: Operating Expenses (Excluding depreciation)		
Depreciation	96,000	
Profit before tax	24,000	1,20,000
		1,60,000
Less: Income tax		70,000
Profit after tax		90,000
Less: Dividend paid		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

4. What is meant by Venture Capital? Describe the venture capital financing in India.

**SECTION – B**

Answer any FIVE questions:

5×10=50

5. Compute the net monetary result of 'x' Company Ltd., as at 31<sup>st</sup> Dec. 1991. The relevant data are given below:

	1-1-91	31-12-91
Cash	5,000	10,000
Book Debts	20,000	25,000
Creditors	15,000	20,000
Loan	20,000	20,000
Retail price index number		
Jan 1, 1991		200
Dec 31, 1991		300
Average for the year		240

6. Explain the concept of human resource accounting. State the advantages of HRA. Which objections are generally leveled against HRA?
7. Write short notes on 'Financial lease' and 'operating lease'.
8. What is Venture Capital? What are its features?
9. Explain in brief any ten International Accounting Standards.
10. Explain the cost based approaches suggested for valuation of human resources.

### SECTION – C

11. Answer all the questions:

10×1=10

- a) Differentiate between 'Accounting Concepts' and 'Accounting Conventions'.
- b) State any two limitations of historical accounting.
- c) State any two functions of Accounting Standards Board.
- d) What is gearing adjustments?
- e) What is a lease?
- f) What is a single investor lease?
- g) What are the methods of Venture Capital Financing?
- h) Differentiate between Venture Capital and Private Equity.
- i) What are the two approaches in 'Human Resource Accounting'?
- j) What are the Monetary Measures for assessing individual value?

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**CREDIT BASED SIXTH SEMESTER B.B.A. DEGREE EXAMINATION APRIL 2019**  
**BUSINESS ADMINISTRATION**  
**FINANCIAL MANAGEMENT – IV**  
**SECURITY ANALYSIS & PORTFOLIO MANAGEMENT**

Time: 3 Hrs.

Max. Marks: 120

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

- How is technical analysis different from fundamentals analysis in Investment Management? Explain the various tools adopted in technical analysis indicating appropriate movements of price.
- Explain Efficient Frontier. How do the utility curves differ for risk loving, risk neutral and risk averse Investors?
- 

Scheme	Return ( R )	Standard Deviation	Beta (B) Value
HDFC Equity Fund	17%	10%	1.50
ICICI Equity Fund	13%	12%	1.25
Birla Balanced Fund	12%	7%	1.00
HSBC Debt Fund	13%	3%	0.75
SBI Balanced Fund	16%	11%	0.50

Risk free rate = 6%

Market Return ( $R_m$ ) = 11%

- Calculate expected return of each portfolio
  - Rank the above funds on the basis of Jensen, Treynor and Sharpe Ratios.
  - Select the best fund and advise about it to investors.
- Following information's is available in respect of five securities.

Security	Expected Return	$\beta$	$\sigma_{ei}^2$ (Residual Variance)
I	14	1.5	10
II	9	1.0	20
III	8	0.8	10
IV	12	1.5	20
V	15	1.0	30

Construct an optimal portfolio  $R_f=5\%$  and  $\sigma_m^2 = 10$ **SECTION – B**Answer any **FIVE** questions:**5×10=50**

- Explain the concept, assumptions and limitations of capital Asset Pricing Model.
- Elucidate the EIC approach in fundamental analysis of portfolio Management.
- Give the meaning of the term 'risk'. Explain the systematic and unsystematic forms of risk.

8. The risk and return of two projects is given below.

	Anova	Econova
Expected Return	15%	20%
Risk	5%	7%

An investor plans to invest 70% of his funds in project Anova and 30% in Econova, the correlation Co-efficient between the returns of the project is +1.0.

Find the risk and return of the portfolio Anova and Econova.

9. From the following data, Calculate.

a) Beta      b) Alpha

Year	X	Y
2010	0.10	0.29
2011	0.24	0.31
2012	0.11	0.10
2013	0.08	0.06
2014	0.03	0.07

10. State the Modern Approach in Construction of Portfolio.

### SECTION – C

11. Answer ALL questions:

10×1=10

- What is Trend and Trend Reversal?
- List any two types of factors models adopted in Portfolio Analysis.
- What is Market Efficiency?
- State any two Assumptions of Arbitrage pricing Theory.
- What is Risk-Free Assets?
- Is beta a better measure of risk than standard deviation? Justify.
- Mention any two needs for portfolio revision.
- How can we arrive at the Optimum Portfolio?
- Is 'Sharpe's Model an improvement over "Markowitz Portfolio Theory"? Justify.
- Explain the terms-'Beta' and 'Alpha'.

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**CREDIT BASED SIXTH SEMESTER B.B.M. DEGREE EXAMINATION [APRIL 2019]**  
**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 three factors of industrial relations? Explain the changing scenario of industrial relations in India.
2. What is meant by trade union? Explain the objectives of important Indian Trade Unions.
3. Describe the types of workers participations in Management in India.
4. Explain the different types of settlement machineries for industrial disputes in India.

**SECTION – B**

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

5. What are the causes for poor industrial relation? Explain.
6. Briefly explain the measures to strengthen the trade union movement in India.
7. Explain the types of collective bargaining in India.
8. Briefly explain the labour welfare practices in India.
9. Define Grievance? What are the causes for grievances in industry? Explain.
10. The foundry has always been regarded as on the worst places to work in Hindustan Steel Manufacture Company. The work is hot, dirty and heave. Physical endurance, rather than brains and intelligence is considered as chief requirement to get the job done is the foundry. Yet according to the job evaluation plan of the company, 'physical ability' and 'working conditions' are weighted relatively lower than 'responsibility' 'training' and 'skills'. As a consequence, most of the foundry jobs are related at the bottom of the wage scale of the company.

In recent years, it has been increasingly difficult to get men for working as the foundry. Management had to actively search for days to get men to work in the foundry. Often management had the employ men who could not get jobs elsewhere due to their personal limitations in terms of ability, intelligence and competence. This had led to further lowering of the already low social status of the foundry. The matter has reached a crisis now. There are sixteen vacancies in the foundry at present and it is almost impossible to hire new men for these jobs at the company, Mr. Sushanth has a difficult task on his hand. Some of the basic questions which need to be answered.

Questions:

1. How should this problem be handled?
2. How should management deal with the reaction of other workers if it decided to increase foundry wages but not others wages?



## SECTION – C

11. Answer all the questions:

10×1=10

- a) What is meant by lay-off?
- b) What is Inter Union Rivalry?
- c) What is real wage?
- d) What is conciliation?
- e) Write two features of Workers Compensation Act.
- f) What is meant by whistle blowing?
- g) What is standing order?
- h) Write any two features of ILO.
- i) Name any two social security measures for labourers.
- j) What is red hot stove rule?

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**CREDIT BASED SIXTH SEMESTER B.B.A. DEGREE EXAMINATION APRIL 2019**  
**BUSINESS MANAGEMENT**  
**COST MANAGEMENT – II**

Time: 3 Hrs.

Max. Marks: 120

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

1. The following information is available from the books of Mangaluru Chemicals Ltd., which process is a material which is produced in three consecutive processes namely, A<sub>1</sub>, B<sub>2</sub> and C<sub>3</sub>. Further details of expenses are as follows:-

	Process A <sub>1</sub> (₹)	Process B <sub>2</sub> (₹)	Process C <sub>3</sub> (₹)
Direct wages	60,000	20,000	6,000
Direct expenses	20,000	10,000	2,000
Manufacturing overhead	10,250	4,000	750
Raw-materials used (500 tons at ₹200 per ton)	1,00,000	---	---
Normal loss	5%	10%	20%
Scrap (sale price) ₹25 per ton	25 tons	20 tons	25 tons
Sale price of output per ton	550	700	1,200

$\frac{2}{3}$  of the output of Process A<sub>1</sub> and  $\frac{1}{2}$  of the output of process B<sub>2</sub> are passed on to next processes and the balances are sold. The entire output of Process C<sub>3</sub> are sold. The management expenses were ₹17,500 and selling expenses were ₹10,000. You are required to prepare the three process accounts and Finished Stock Account to reveal the profits.

2. A company of builders having an authorized capital of ₹1,00,000 divided into 1,000 ordinary shares of ₹100 each commenced operations on 1<sup>st</sup> January 2016 and during the year was engaged in a contract, the contract price being ₹4,00,000. The Trial Balance extracted from their books on 31-12-2016 stood as follows:-

	Dr (₹)	Cr (₹)
Share capital being 80% paid up		80,000
Sundry creditors		8,000
Land and buildings at cost	34,000	
Cash at bank	9,000	
Materials	80,000	
Plant	15,000	
Wages	1,05,000	
Expenses	5,000	
Cash received being 80% of work certified		1,60,000
	2,48,000	2,48,000

Of the plant and materials charged to contract, plant costing ₹2,000 and material costing ₹2,000 were destroyed by an accident. On 31-12-2016, plant which cost ₹4,000 was returned to stores, value of materials on site was ₹4,000. Cost of work done but not certified was ₹2,000, charge depreciation at 10% on plant.

Prepare contract account for the year 2016 and the balance sheet on 31.12.2016 and show your calculations of the amount to be transferred to profit and loss account.



3. Mr. Lucky Singh has been given a permit to run a bus in between two towns which are 25 kms apart. From the following information, assuming 10% profit on takings for Mr. Singh, work out the bus fare to be charged in between those two towns for each passenger.

Particulars	Amount (₹)
Cost of the bus	12,00,000
Annual Tax	24,000
Diesel for 100 kms	720
Oil and stores per month	2,000
Garage rent per month	2,000
Repairs estimated per month	4,500
Insurance per annum	36,000
Tyres and tubes per month	3,000
Depreciation at 25% per annum	
Salary of conductor per month	3,000
Salary of driver per month	4,500
Salary of accountant per month	5,000
Permit fees per month	1,000
Miscellaneous expenses per month	8,000

Commission to driver and conductor at 10% of the takings to be shared equally by them. The bus will make 3 round trips every day and it carries 30 passengers on an average in each trip. The bus will operate for 25 days during the month.

4. Product X passes through three processes before it is transferred to Finished Stock. The following data is obtained for the month of January 2017.

Particulars	Process A (₹)	Process B (₹)	Process C (₹)	Finished Stock A/c
Opening stock	6,000	10,000	12,000	25,000
Direct materials	50,000	24,000	19,000	---
Direct wages	37,000	42,000	38,000	---
Production overhead	22,000	28,000	24,000	---
Closing stock	12,000	6,000	18,000	36,000
Profit percentage on transfer price	30%	25%	20%	---
Inter process profit for opening stock	---	2,300	4,800	12,500

Stocks in process are valued at prime cost and finished stock has been valued at the price at which it was received from Process C. Sales during the period was ₹4,00,000.

Prepare Process Accounts showing profits and Finished Stock A/c.

### SECTION – B

Answer any FIVE of the following:

5×10=50

5. The information given below has been taken from the records of engineering works in respect of Job No. 303.

Materials ₹5,000

Wages: Department A – 60 hrs at ₹3 per hour  
Department B – 40 hrs at ₹2 per hour  
Department C – 20 hrs at ₹5 per hour



Department C – ₹2,000 for 500 labour hours

Calculate the cost of Job No. 303 and the price for the job to earn a profit of 25% on selling price.

- | Year | Total Cost (₹) | Profit (₹) |
|------|----------------|------------|
| 2015 | 12,00,000      | 2,00,000   |
| 2016 | 15,00,000      | 3,00,000   |

a) P/V Ratio                      b) Fixed Expenses                      c) Break even point  
d) Margin of safety for 2015 and 2016

- Prepare a flexible budget showing the total cost for 80% and 100% activity.

- | Material | Quantity (kgs) | Standard Price (₹) |
|----------|----------------|--------------------|
| X        | 2              | ₹3 per kg          |
| Y        | 4              | ₹2 per kg          |

Material	Quantity for 500 units of Product A	Total Cost (₹)
X	1,100kgs	₹3410
Y	1,800kgs	₹3960

9. Shri Krishna Ltd., manufactures three products P, Q and R. The joint cost of manufactures during December 2016 is ₹8,40,000. It is estimated that the profit on each product as a percentage of sales will be 30%, 25% and 15% respectively. The subsequent expenses are:

	P (₹)	Q (₹)	R (₹)
Material (₹)	10,000	7,500	2,500
Direct Wages (₹)	20,000	12,500	5,000
Overhead (₹)	15,000	12,500	7,500
Sales (₹)	6,00,000	4,00,000	2,50,000

10. Define and Distinguish Job and contract costing.

**SECTION – C**

**11. Answer all the questions:**

**10×1=10**

- a) What is meant by Break-even-analysis?
- b) What is a by-product?
- c) What is retention money?
- d) What is abnormal gain?
- e) What are functional budgets?
- f) What is meant by EBQ? Give the formula.
- g) Give any two examples for industries adopting job costing method.
- h) Mention any two methods of accounting for joint products.
- i) Give two reasons for labour efficiency variance.
- j) What is the cost unit for a hospital?

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