

19BBA101

Reg No :

CHOICE BASED FIRST SEMESTER B.B.A. DEGREE EXAMINATION FEBRUARY 2021
BUSINESS ADMINISTRATION
Principles of Management

Duration:3 Hours

Max Marks:80

I. Answer any THREE of the following :

(3×16= 48 Marks)

1. Explain the differences between delegation and decentralisation.
2. Give an account of Henry Fayol's 14 principles of management.
3. Explain briefly the steps involved in planning process.
4. Discuss Qualities of a Leader in an Organization.

II. Answer any THREE of the following :

(3×8= 24 Marks)

5. Explain the differences between policies and strategies.
6. Explain how management audit serves as an effective technique of controlling.
7. Briefly explain the various factors determining span of management.
8. What is meant by the Line organization. Explain its features?

III. Answer any FOUR of the following :

(4×2= 8 Marks)

9. What are the various skills required for a manager?
10. State any two barriers for delegation of authority.
11. List any two roles played by managers?
12. What is meant by Management by objectives?
13. What is directing?

19BBA102

Reg No :

CHOICE BASED FIRST SEMESTER B.B.A. DEGREE EXAMINATION FEBRUARY 2021
BUSINESS ADMINISTRATION
Business Communication

Duration:3 Hours

Max Marks:80

I. Answer any THREE of the following :

(3×16= 48 Marks)

1. Define Business Communication. What are the types of Communication?
2. Explain the various means of Communication?
3. Briefly explain the Steps/Stages of drafting a Report.
4. What is meant by Business Letters? State the essentials and kinds of Business Letter?

II. Answer any THREE of the following :

(3×8= 24 Marks)

5. What are the types of an effective Order?
6. What are the types of Listening?
7. What are the functions of Business Letters? Explain
8. Draft a circular letter regarding opening of new branch of your gold shop in the city of Mangaluru.

III. Answer any FOUR of the following :

(4×2= 8 Marks)

9. What is Upward Communication? Give an Example.
10. What is E-Commerce?
11. Expand ISDN.
12. What are the needs of Business Letter?
13. What is sales Letter?

CHOICE BASED FIRST SEMESTER B.B.A. DEGREE EXAMINATION FEBRUARY 2021
BUSINESS ADMINISTRATION
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19BBA103

Reg No :

CHOICE BASED CREDIT SYSTEM
FIRST SEMESTER B.B.A. DEGREE EXAMINATION FEBRUARY 2021
Managerial Economics

Duration:3 Hours

Max Marks:80

I. Answer any THREE of the following :

(3X16= 48 Marks)

1. Explain the long run average and marginal cost with the help of diagram?
2. Define demand. Explain the demand schedule?
3. What is elasticity of supply? Explain the expansion and contraction of supply?
4. Define business cycle? Explain the characteristics and effects of business cycle.

II. Answer any THREE of the following :

(3X8= 24 Marks)

5. Explain Average and Marginal revenue and how they are calculated?
6. Explain the increase and decrease in supply?
7. Briefly explain price elasticity.
8. Briefly explain measurement of price elasticity.

III. Answer any FOUR of the following :

(4X2= 8 Marks)

9. Define Managerial Economics?
10. Define extension and contraction of demand.
11. What is meant by economies of scope?
12. Mention two survey technique of demand forecasting?
13. What are the causes of business cycle?

CHOICE BASED FIRST SEMESTER B.B.A. DEGREE EXAMINATION FEBRUARY 2021
BUSINESS ADMINISTRATION
Business Statistics

Duration: 3 Hours

Max Marks: 80

I. Answer any THREE of the following : (3×16= 48 Marks)

1. Explain any three methods of collection of primary data. What are their relative merits and demerits?
2. The following are the percentage marks in Mathematics and Statistics of 10 students.

Mathematics	75	80	93	65	87	71	98	68	89	77
Statistics	82	78	86	72	91	80	95	72	89	74

- a) Find the two regression equations.
 b) Find the expected marks in Statistics of a student who has scored 75% in Mathematics.
 c) Find the expected marks in Mathematics of a student who has scored 95% in Statistics.
3. The following are the runs scored by the two batsmen A and B in 10 innings.

A	101	27	0	36	82	45	7	13	65	14
B	97	12	40	96	13	8	85	8	56	15

- a) Who is better run scorer?
 b) Who is more consistent in scoring?
4. Calculate the coefficient of correlation between x and y.

x	Y			
	115	120	125	130
10	-	-	6	11
20	-	2	4	10
30	-	3	1	5
40	3	2	2	1
50	10	4	4	-

II. Answer any THREE of the following : (3×8= 24 Marks)

5. Give a general proforma of statistical table.
 6. In what regards Arithmetic mean is superior to other averages?
 7. Calculate the quartile deviation for the following data

Class	0-10	10-20	20-30	30-40	40-50
Frequency	4	15	28	16	7

8. The following are the percentage marks scored by 7 students in English and Statistics.

Marks in English	36	43	47	28	35	50	40
Marks in Statistics	73	44	35	30	20	36	40

Calculate the coefficient of rank correlation.

III. Answer any FOUR of the following : (4×2= 8 Marks)

9. Define Statistics.
 10. Define Karl Pearson's coefficient of correlation.
 11. Define 'Standard Deviation' and 'Variance'.
 12. What is frequency distribution?
 13. What is Arithmetic Mean?

CHOICE BASED FIRST SEMESTER B.B.A. DEGREE EXAMINATION FEBRUARY 2021**BUSINESS ADMINISTRATION****Principles of Accountancy**

Duration:3 Hours

Max Marks:80

I. Answer any THREE of the following :**(3×16= 48 Marks)**

1. Enter the following transactions in the three-column cash book of Shrinivasa.

Jan 2020

1 Started business with Rs.10,000 of his own and Rs.2,000 from Murthy (loan borrowed).

2 Paid into Bank Rs.9,000

5 Transferred Rs.1,000 from the Bank account of the business to his personal account.

8 Bank paid directly Rs.100 towards the life insurance premium of the proprietor.

9 Bought furniture from Shekar for Rs.1,000 and paid for the same by cheque.

10 Our cheque issued to Shekar was dishonored.

14 Received a cheque for Rs.1,960 from Xavier in full settlement of his account for Rs.2,000 and deposited the same into Bank

15 Xavier's cheque was returned dishonoured by the bank

17. Received a cheque for Rs.500 from Shivarama for sale of furniture and deposited into the Bank

19. Shivarama's cheque was returned by the bank dishonoured

20 Received a cheque from Meghana for Rs.600 for cash sales and endorsed the same to Nuthan for cash purchases

21 Sold goods for cash Rs.6,000 and deposited out of it Rs.3,000 into bank

22 Meghana's cheque endorsed over to Nuthan was dishonoured

24 Received cheque for Rs. 200 from Athmaram for commission and endorsed the same to Bharani for Rent

25 Received from Raju Rs.1,000 as advance for goods

27 Paid to Sudhakar Rs.3,500 for goods

28 Bank charges debited to your account by the bank Rs.10

30 Interest allowed by bank on our bank balance Rs.20.

2. From the following balances extracted from Mr Prasad, prepare trading and profit & loss account and balance sheet as on 31 December 2020.

Particulars	Dr.	Cr.
Capital and drawings	10000	60000
Bank overdraft		8400
Furniture and fittings	5200	
Business Premises	40000	
Debtors and creditors	36000	26000
Stock on 1-1-2020	44000	

Rent		2000
Purchases and Sales	220000	300000
Returns	4000	
Discount	3200	4000
Taxes and insurance	4000	
General expenses	8000	
Salaries	18000	
Commission	4400	
Carriage on purchases	3600	
Reserve for doubtful debts		1000
Bad debts	1000	
	401400	401400

Adjustments:

- Stock on hand on 31-12-2020 is Rs.40,120.
 - Depreciate business premises by Rs. 600 and furniture and fittings by 10%
 - Make a reserve for doubtful debts at 5% on debtors.
 - Allow interest on capital at 5%.
 - Carry forward Rs. 1,400 for unexpired insurance.
- Nagaraj purchased goods from Parashuram on 3 March 2020 for Rs.4,000 and on the same day, he accepted a bill drawn on him by Parashuram for Rs.4,000, payable after three months. Parashuram endorsed the bill to Manjunath on 20 March. The bill was dishonoured on the due date. Pass journal entries in the books of Nagaraj, Parashuram and Manjunath.
 - Prepare Bank reconciliation statement as on 30 June 2020 on the basis of the following information..
 - Debit balance as per pass book on 30 June 2020 was Rs. 50,000
 - A cheque of Rs 1000 was deposited into bank but was not recorded in the cash book.
 - Insurance premium directly paid by the bank under standing advice 1200
 - Bank charges entered twice in cash book Rs.20
 - Cheques received but not sent to bank Rs. 2000
 - The credit side of the bank column in the cash book was overcast to the extent of Rs1400
 - Cheques of Rs 30,000 were sent to bank for collection. Out of these cheques of Rs.8000 were credited.
 - Dividends of Rs.500 collected by bank and subscription of Rs 300 paid by it were not recorded in the cash book.
 - A cheque of Rs.670 issued was taken in the cash column.
 - Salary paid in cash Rs.4000 was entered in the bank column of the cash book.

II. Answer any THREE of the following :

(3×8= 24 Marks)

- Journalise the following transactions in the books of Sharma 2020
 April 1 commenced business with cash Rs.50000 and machinery Rs.10000.
 April 2 Deposited cash into bank Rs.20000.

- April 4 Purchased goods worth Rs.8000 less 10% trade discount and 2% cash discount.
 April 7 purchased goods from Roy & Sons for 5000 less 20% trade discount and 5% cash discount, half the amount was paid in cash.
 April 10 Withdrew from bank for office use Rs. 1000.
 April 13 Sold goods to Ashok for Rs.3000 less 5% trade discount.
 April 16 Appointed Mr Manu as a cashier at a salary of Rs.10000 per month and received Rs.20000 from him as security deposit.
 April 18 Received cash from Ashok for Rs.2840 in full settlement of his account.
 April 20 Withdrew from business for personal use Rs.1000.
 April 22 Purchased goods for Rs.2000 from Patel and invoiced the same to Sahil for Rs.2400.
6. R.K Brothers carry on business as wholesale cloth dealers. From the following, write up their Purchases book for December 2020.
- Dec 3 purchased on credit from Ambika mills
 1000 pieces-Panting at Rs.150 per piece
 500 pieces-shirting at Rs.70 per piece subject to a trade discount of 5%
- Dec 4 Purchased for cash from Poonam mills 500 sarees at Rs.175 each
- Dec 7 Purchased from Arvind mills
 50 pieces of coating for Rs.15000
 100 pieces of long cloth for Rs.4000
 25 pieces of muslin at Rs.80 per piece
- Dec 12 Purchased 5 furniture on credit from smart furniture Rs.500 each
- Dec 24 Purchased from Garden Mills 1000 dhoties at Rs.75 each.
7. You are required to prepare the machinery account in the books of Sri Ananth for three years ending 31-12-2020 for the following information:
 a) AB machine was purchased on 1-4-2018 for Rs.40000
 b) CD machine was purchased on 1-7-2019 for Rs.30000
 c) AB machine was sold on 30-9-2019 for Rs.35000
 d) PQ machine was purchased on 30-9-2020 for Rs.40000
 All the machines were depreciated at 10% on the reducing balance method
8. Define bill of exchange.What are its Characteristics.

III. Answer any FOUR of the following :

(4×2= 8 Marks)

9. Give the Ledger format.
10. What is depreciation?
11. What is bank reconciliation statement?
12. Give the meaning of Business Entity Concept.
13. How do you treat Wages outstanding adjustment in final accounts.

19BBA302

Reg No :

CHOICE BASED CREDIT SYSTEM
THIRD SEMESTER B.B.A. DEGREE EXAMINATION FEBRUARY 2021
Human Resource Management

Duration: 3 Hours

Max Marks: 80

I. Answer any THREE of the following :

(3X16= 48 Marks)

1. Explain the significance of Human resource management.
2. Define Recruitment. Explain the factors affecting recruitment
3. Describe the Selection procedure.
4. Explain the principles and types of training.

II. Answer any THREE of the following :

(3X8= 24 Marks)

5. Write a note on Job enrichment.
6. Explain the Prerequisites for a Sound Incentive Scheme under compensation management.
7. Explain the reasons, effects and types of moonlighting by employees.
8. Explain the recent developments in training programme.

III. Answer any FOUR of the following :

(4X2= 8 Marks)

9. List the difficulties in human resource planning.
10. What is E Recruitment?
11. Define promotion
12. What is Training?
13. Mention any two types of bonus.

Credit Based Third Semester B.B.A Degree Examination February 2021
Principles of Insurance

Max Marks:80

Duration:3hrs

Section A

Answer any three questions**16x3=48**

1. Explain Briefly the principles of Insurance.
2. What are the different types of Insurance products? Explain.
3. Discuss the Functions and structures of IRDA.
4. Explain the claims settlement in Fire Insurance.

Section B

Answer any three question**8x3=24**

5. What are the Benefits of IRDA?
6. Write a short note on with profit and without profit policies.
7. Give brief Explanation of Medical Insurance policies.
8. Discuss the documents required for death Claims.

Section C

Answer any four questions**2x4= 8**

9. State one role of Insurance.
10. Give the meaning of Renewal Premia Receipt.
11. Who is called as a Corporate agent?
12. Who is a surveyor?
13. What is Vehicle Insurance?

CREDIT BASED THIRD SEMESTER B.B.A DEGREE EXAMINATION FEBRUARY 2021
BUSINESS ADMINISTRATION
BUSINESS LAW

Duration: 3 Hrs.

Max. Marks: 80

SECTION – A

Answer any THREE out of four questions:**3×15=45**

1. "All contracts are agreements, but all agreements are not contracts".
Explain with essentials of a valid contract.
2. Define Joint Stock Company. Explain its distinctive characteristics.
3. Who is a company director? Explain the duties and powers of a director.
4. Explain the provisions of Companies Act relating to the different kinds of meetings of shareholders of a company.

SECTION – B

Answer any FIVE out of six questions:**5×5=25**

5. Define Coercion. Discuss the legal effects of the case "Ranganayakamma Vs Alwar Chetty".
6. Write a note on ' Doctrine of ultra – vires '
7. What is Articles of Association? What are its contents?
8. State the statutory qualification of a company secretary.
9. Write a note on special resolution.
10. Explain the exceptions to the rule "No consideration no Contract".

SECTION – C

Answer the following:**5×2=10**

11. What is a wagering agreement?
12. What is a 'corporate veil' ?
13. What is ' Statement - in – lieu of prospectus?
14. Who is a company secretary?.
15. What is meant by a ' Proxy'?

19BBA303

Reg No :

CHOICE BASED THIRD SEMESTER B.B.A. DEGREE EXAMINATION FEBRUARY 2021
BUSINESS ADMINISTRATION
Commercial Law

Duration: 3 Hours

Max Marks: 80

I. Answer any THREE of the following :

(3×16= 48 Marks)

1. Explain the concept of discharge of contract by breach of Contract
2. When consideration or object is unlawful?
3. Explain the concept of persons with unsound mind.
4. What are the essential elements of fraud?

II. Answer any THREE of the following :

(3×8= 24 Marks)

5. What are the branches of Law?
6. What are the various ways in which a contract may be discharged?
7. What is legal effect of a minor's misrepresentation of his age while entering into an agreement?
8. Describe the types of Mistake.

III. Answer any FOUR of the following :

(4×2= 8 Marks)

9. What is the meaning of lapse of an offer?
10. What is meant by Alien enemy?
11. What is Coercion?
12. What is Consideration?
13. What is Quasi Contract?

CREDIT BASED SEMESTER SYSTEM
B.B.A. THIRD SEMESTER DEGREE EXAMINATION FEBRUARY 2021
BUSINESS MATHEMATICS

Duration: 3 Hours

Max Marks: 80

Section A

I. Answer any THREE of the following questions:

(3x16=48 Marks)

1. Solve using Cramer's rule

$$7x+6y-5z=30$$

$$3x-4y+z=0$$

$$x+2y-3z=10$$

2. a) National saving certificates of face value Rs.100 are worth Rs.201.50 after 6 years. What is the rate of compound interest received?
 b) In how many years will a deposit double itself at 12.5 % compound interest?
3. A bill of exchange for Rs. 71,370 was drawn on 3rd April and made payments 3 months after date. It was discounted on 15th April at $4\frac{1}{4}\%$ p.a. what was discounted value of the bill?
4. Solve the following LPP by simplex method.
 Maximize $Z = 2000x + 1000y$
 Subject to : $x + y \leq 400$
 $8x + y \leq 2600$
 $x, y \geq 0$

Section B

II. Answer any THREE of the following questions:

(3x8=24 Marks)

5. If $A = \begin{bmatrix} 9 & 1 \\ 4 & 3 \end{bmatrix}$ $B = \begin{bmatrix} 1 & 5 \\ 7 & 12 \end{bmatrix}$ find the matrix X such that $3A + 5B + 2X = 0$
6. Find the amount and Present Value of an annuity certain of Rs.1500 for 12 years at 3.5% p.a
7. A sum of money is divided among A and B in the ratio 3:4. if A receives Rs.270 how much should B receive.
8. Explain the role of operation research in decision making.

Section C

III. Answer any FOUR of the following questions:

(4x2=8 Marks)

9. Evaluate the determinant $\begin{bmatrix} 0 & 3 \\ -2 & 5 \end{bmatrix}$
10. Calculate the simple interest on 1500 for 145 days at 7.5% p.a
11. A, B, C are 3 partners sharing profits and losses in the ratio 3:2:1. If the total profit is Rs.1800 find the share of each.
12. Define Operation research.
13. What is the initial feasible solution in transportation problem?

CREDIT BASED SEMESTER SYSTEM
B.B.A. THIRD SEMESTER DEGREE EXAMINATION FEBRUARY 2021
MARKETING MANAGEMENT

Duration: 3 Hours**Max Marks: 120****Instructions to candidates**

1. Answer All the questions strictly observing the internal choice provided
2. Write your Register Number on the question paper in the space provided only
3. DO NOT scribble or make any kind of markings on the Question Paper

Section A

I. Answer any THREE of the following questions: (3x20=60 Marks)

1. Explain the various external forces of the marketing environment.
2. What is a new product? What are the various steps involved in new product development?
3. Define pricing. Explain the various methods of pricing?
4. What is physical distribution? Explain the components of physical distribution.

Section B

II. Answer any FOUR of the following questions: (4x10=40 Marks)

5. Write a note on importance of marketing in indian economy.
6. Write a note on product mix.
7. What is meant by skimming pricing strategy and penetrating pricing strategy?
8. What is sales promotion? what accounts for its popularity as an element of promotion mix of a company.
9. Identify the personal qualities of a good salesperson.

Section C

III. Answer any FOUR of the following questions: (4x5=20 Marks)

10. Differentiate between selling and marketing.
11. What is brand positioning? Explain.
12. Define break even point. Illustrate with an example.
13. What is meant by Advertising? Mention the advantages.
14. Write a note on retailing.

CHOICE BASED THIRD SEMESTER B.B.A. DEGREE EXAMINATION FEBRUARY 2021
BUSINESS ADMINISTRATION
Company Accounts

Duration: 3 Hours

Max Marks: 80

I. Answer any THREE of the following :**(3×16= 48 Marks)**

1. The following figures are extracted from the books of Solvent Bank Ltd as on 31 March 2016:

Interest and discount received	40,60,000	Rent and taxes paid	1,08,000
Interest paid on deposits	24,04,000	Stationery and Printing	48,000
Issued and subscribed capital	10,00,000	Postage and Telegrams	40,000
Reserve under Section 17	7,00,000	Preliminary expenses	10,000
Commission, Exchange and Brokerage	1,80,000	Audit fees	8,000
Rent received	60,000	Depreciation on bank properties	25,000
Profit on sale of investments	1,90,000	Directors fees and allowances	24,000
Salaries and allowances	2,10,000		

The following further information is given:

- A customer to whom a sum of Rs 5,00,000 has been advanced has become insolvent and it is expected that only 40% can be recovered from his estate. Interest due at 15% on his debt has been provided in the books.
- Provision for bad and doubtful debts on other debts necessary Rs 1,00,000
- Rebate on bills discounted as on 31 March 2015 Rs 10,000.
- Rebate on bills discounted as on 31 March 2016 Rs 15,000.
- Provide Rs 7,00,000 for income tax.
- The directors desire to declare 10% dividend.

Prepare the Profit and Loss Account in accordance with Law. Make necessary assumption.

2. Long Ltd agreed to acquire goodwill and assets (except investment and bank balances) of short Ltd.

Particulars	Note No	As at 31 March 2017 (Rs)
A. Equity and Liabilities		
1. Shareholder's funds		
a. Share capital:		

Fully Paid shares of Rs 10 each		1,60,000
b. Reserves and Surplus		
Profit and Loss account		18,000
General Reserve		25,000
Provision for taxation		20,000
2. Share application money pending allotment		-
3. Non-current Liabilities		
8% Debentures		60,000
4. Current Liabilities		
Creditors		37,000
TOTAL		3,20,000
B. Assets		
1. Non-current assets		
Fixed assets:		
Land and Building		80,000
Plant		80,000
Intangible assets: Goodwill		20,000
Non - current investments		30,000
2. Current assets		
Stock in trade		40,000
Debtors		50,000
Cash at Bank		20,000
TOTAL		3,20,000

Long Ltd will

- (i) Discharge the debentures at a premium of 8% by issue of 7% debentures in Long Ltd.
- (ii) Issue 3 shares of Long Ltd at the market price of Rs11 per share for every 2 shares of Short Ltd
- (iii) Pay Rs 2 in cash for each share of Short Ltd.
- (iv) Pay absorption expenses of Rs 3,000

Short Ltd sells its investment for Rs 32,000. Long Ltd values land and building at Rs1,00,000, plant at 10% below book values, stock at Rs 35,000 and debtors subject to 5% provision. Prepare ledger account in the books of Short Ltd. Pass journal entries in the books of Long Ltd.

3. The Balance sheet of Improving Ltd. as on 31 December 2018 is as follows:

Particulars	Note No	As at 31 December 2018 (Rs)
A. Equity and Liabilities		
1. Shareholder's funds		
a. Share capital:		

30,000, 8% Preference shares of Rs10each		3,00,000
1,00,000 equity shares of Rs5 each		5,00,000
b. Reserves and Surplus		
Profit and Loss		(1,75,000)
2. Share application money pending allotment		-
3. Non-current Liabilities		
14% debentures		2,00,000
4. Current Liabilities		
Creditors		3,00,000
Total		11,25,000
B. Assets		
1. Non-current assets		
Land		4,00,000
Machinery		2,50,000
Intangible assets: Goodwill		2,00,000
2. Current assets:		
Tools		1,00,000
Stock		1,00,000
Debtors		65,000
Cash		10,000
Total		11,25,000

On this date, it was decided to reconstruct the Company and the following scheme of reconstruction was agreed upon:

- The creditors to accept 14% debentures to the extent of half of their dues and the balance to be paid after six months.
- The preference shares to be reduced to shares of Rs5 each
- Equity shares to be reduced to shares of Rs1 each.
- The debit balance of Profit and Loss a/c and goodwill to be written off.
- Land to be reduced by Rs79,000, Machinery by Rs40,000 and tools by Rs48,000.
- Reserve for Bad debts to the extent of Rs8,000 is to be created.

Give Journal entries; prepare Reconstruction account and Reconstructed Balance Sheet.

4. The following is the balance sheet of X ltd as on 31-12-2012

Particulars	Note No	As at 31 December 2012
A. Equity and Liabilities		
1. Shareholder's funds		
a. Share capital:		
4000,6% Preference shares of Rs100 each		4,00,000
2,000 equity shares of Rs100 each, Rs75 paid		1,50,000

6,000 equity shares of Rs 100 each, Rs 60 paid		3,60,000
b. Reserves and Surplus		
Profit and Loss		(2,40,000)
2. Share application money pending allotment		-
3. Non-current Liabilities		
5% Debentures having a floating charge on all assets		2,00,000
4. Current Liabilities		
Creditors		2,90,000
Interest Outstanding		10,000
TOTAL		
B. Assets		
1. Non-current assets		
Land and Building		2,00,000
Plant and Machinery		5,00,000
Intangible assets: Patents		80,000
2. Current assets:		
Stock at cost		1,10,000
Sundry debtors		2,20,000
Cash at Bank		60,000
TOTAL		

On the date of balance sheet, the company went into liquidation. The dividends on preference shares are in arrears for 2 years. The arrears are payable on liquidation as per Articles of Association. The debentures have a floating charge on the assets of the company. Creditors include a loan of Rs1,00,000 secured by mortgage of land. The assets realized are as under:

Land Rs 2,40,000 Plant Rs4,00,000 Patents Rs60,000
 Stock Rs1,20,000 Debtors Rs1,60,000.

The expenses of liquidation amounted to Rs21,800. The liquidator is entitled to a commission of 3% on all assets realized including cash and a commission of 2% on the amount distributed to unsecured creditors. Preferential creditors amounted to Rs30,000. Prepare the liquidator statement of account.

II. Answer any THREE of the following :

(3×8= 24 Marks)

5. Explain the different types of Amalgamation.
6. Under which schedule number, the following will be classified in final accounts of banking company?
 - a. Current account
 - b. Cash in hand

- c. Sundry creditors
- d. Non-Banking assets

7. Explain the features of External Reconstruction?
8. Bad Luck Company Ltd. went into liquidation. Its assets realized Rs1,75,000 excluding the amount realized by sale of securities held by the secured creditors. The following was the position:
- | | |
|--|------------|
| Share capital: 500 shares of Rs100 each | |
| Secured creditors (securities realized Rs20,000) | Rs17,500 |
| Preferential creditors | Rs3,000 |
| Unsecured creditors | Rs70,000 |
| Debentures having a floating charge on the assets of the company | Rs1,25,000 |
| Liquidation expenses | Rs6,250 |
- Liquidator remuneration is Rs 907. Prepare Liquidator's Final Statement of Account.

III. Answer any FOUR of the following :

(4×2= 8 Marks)

- 9. Mention the methods of calculating the Purchase Consideration.
- 10. What does absorption mean?
- 11. Give the meaning of Realisation Account.
- 12. What is meant by Winding up of Company?
- 13. Mention any two differences between Internal reconstruction and Absorption

CREDIT BASED SEMESTER SYSTEM
B.B.A. THIRD SEMESTER DEGREE EXAMINATION FEBRUARY 2021
MARKETING MANAGEMENT

Duration: 3 Hours

Max Marks: 120

Instructions to candidates

1. Answer All the questions strictly observing the internal choice provided
2. Write your Register Number on the question paper in the space provided only
3. DO NOT scribble or make any kind of markings on the Question Paper

Section A

I. Answer any THREE of the following questions: (3x20=60 Marks)

1. Explain the various external forces of the marketing environment.
2. What is a new product? What are the various steps involved in new product development?
3. Define pricing. Explain the various methods of pricing?
4. What is physical distribution? Explain the components of physical distribution.

Section B

II. Answer any FOUR of the following questions: (4x10=40 Marks)

5. Write a note on importance of marketing in indian economy.
6. Write a note on product mix.
7. What is meant by skimming pricing strategy and penetrating pricing strategy?
8. What is sales promotion? what accounts for its popularity as an element of promotion mix of a company.
9. Identify the personal qualities of a good salesperson.

Section C

III. Answer any FOUR of the following questions: (4x5=20 Marks)

10. Differentiate between selling and marketing.
11. What is brand positioning? Explain.
12. Define break even point. Illustrate with an example.
13. What is meant by Advertising? Mention the advantages.
14. Write a note on retailing.

CREDIT BASED SEMESTER SYSTEM

B.B.A. THIRD SEMESTER DEGREE EXAMINATION FEBRUARY 2021

BUSINESS MATHEMATICS

Duration: 3 Hours

Max Marks: 80

Section A

I. Answer any THREE of the following questions:

(3x16=48 Marks)

1. Solve using Cramer's rule
 $7x+6y-5z=30$
 $3x-4y+z=0$
 $x+2y-3z=10$
2. a) National saving certificates of face value Rs.100 are worth Rs.201.50 after 6 years. What is the rate of compound interest received?
b) In how many years will a deposit double itself at 12.5 % compound interest?
3. A bill of exchange for Rs. 71,370 was drawn on 3rd April and made payments 3 months after date. It was discounted on 15th April at $4\frac{1}{4}\%$ p.a. what was discounted value of the bill?
4. Solve the following LPP by simplex method.
Maximize $Z = 2000x + 1000y$
Subject to : $x + y \leq 400$
 $8x + y \leq 2600$
 $x, y \geq 0$

Section B

II. Answer any THREE of the following questions:

(3x8=24 Marks)

5. If $A = \begin{bmatrix} 9 & 1 \\ 4 & 3 \end{bmatrix}$ $B = \begin{bmatrix} 1 & 5 \\ 7 & 12 \end{bmatrix}$ find the matrix X such that $3A + 5B + 2X = 0$
6. Find the amount and Present Value of an annuity certain of Rs.1500 for 12 years at 3.5% p.a
7. A sum of money is divided among A and B in the ratio 3:4. if A receives Rs.270 how much should B receive.
8. Explain the role of operation research in decision making.

Section C

III. Answer any FOUR of the following questions:

(4x2=8 Marks)

9. Evaluate the determinant $\begin{bmatrix} 0 & 3 \\ -2 & 5 \end{bmatrix}$
10. Calculate the simple interest on 1500 for 145 days at 7.5% p.a
11. A, B, C are 3 partners sharing profits and losses in the ratio 3:2:1. If the total profit is Rs.1800 find the share of each.
12. Define Operation research.
13. What is the initial feasible solution in transportation problem?

19BBA311

Reg No :

CHOICE BASED THIRD SEMESTER B.B.A. DEGREE EXAMINATION FEBRUARY 2021
BUSINESS ADMINISTRATION
Banking Part II

Duration:3 Hours

Max Marks:80

I. Answer any THREE of the following :

(3×16= 48 Marks)

1. Explain the process of selling the loan to an investor under Mortgage Loan Cycle.
2. What are the features of a Corporate Account? Explain in detail the types of Corporate Account.
3. What is Open Account method? Explain the risks faced by the buyer and seller in this method and also the mitigants to the risk.
4. List out the features of Letter of Credit. Explain in detail the parties to Letter of Credit.

II. Answer any THREE of the following :

(3×8= 24 Marks)

5. a. Explain Federal Housing Administration. (4 Marks)
- b. Write a note on Veterans Administration. (4 Marks)
6. KYC is a customer identification process. Elaborate the statement.
7. Explain in detail the various parties involved in International Trade.
8. Write a note on Bill of Lading and Airway Bill.

III. Answer any FOUR of the following :

(4×2= 8 Marks)

9. What is Freddie Mac?
10. What is TELEX?
11. What is the meaning of VOSTRO account?
12. What is Trade?
13. List out any two solutions offered by an Trade Finance Professional.

CHOICE BASED THIRD SEMESTER B.B.A. DEGREE EXAMINATION FEBRUARY 2021
BUSINESS ADMINISTRATION
Finance and Accounting

Duration:3 Hours

Max Marks:80

I. Answer any THREE of the following : (3×16= 48 Marks)

1. Adopting a BPO Model for select functions is one of the most popular and effective methods of streamlining a business. Discuss the classification of BPS in view of the statement.
2. The objective of the payment process is to ensure that payment to vendors, tax, employees reimbursement are done in a timely and accurate manner. Evaluate the process of payments in light of this statement
3. Evaluate the Cash application process in Accounts Receivable
4. Any organisation either involved in manufacturing or trading needs to buy materials from various vendors. In view of the statement, evaluate the complete process of Vendor creation and maintenance.

II. Answer any THREE of the following : (3×8= 24 Marks)

5. Briefly explain the relevance and importance of Accounting standard and IFRS in today's changing current business environment.
6. Describe the process of Vendor Reconciliation.
7. Explain the process of Billing and Revenue recognition.
8. Normally for a company, preparation of the statutory accounts is a must for a yearly activity. Explain.

III. Answer any FOUR of the following : (4×2= 8 Marks)

9. Define accounting as per American Institute of CPA's.
10. Journalise the transaction for recording vendor payments
11. Journalise collection for credit sales from customers without discount
12. What is an Intercompany Reporting?
13. What is a Traditional Accounting method?

CHOICE BASED THIRD SEMESTER B.B.A. DEGREE EXAMINATION FEBRUARY 2021
BUSINESS ADMINISTRATION
Company Accounts

Duration:3 Hours

Max Marks:80

I. Answer any THREE of the following :**(3×16= 48 Marks)**

1. The following figures are extracted from the books of Solvent Bank Ltd as on 31 March 2016:

Interest and discount received	40,60,000	Rent and taxes paid	1,08,000
Interest paid on deposits	24,04,000	Stationery and Printing	48,000
Issued and subscribed capital	10,00,000	Postage and Telegrams	40,000
Reserve under Section 17	7,00,000	Preliminary expenses	10,000
Commission, Exchange and Brokerage	1,80,000	Audit fees	8,000
Rent received	60,000	Depreciation on bank properties	25,000
Profit on sale of investments	1,90,000	Directors fees and allowances	24,000
Salaries and allowances	2,10,000		

The following further information is given:

- A customer to whom a sum of Rs 5,00,000 has been advanced has become insolvent and it is expected that only 40% can be recovered from his estate. Interest due at 15% on his debt has been provided in the books.
- Provision for bad and doubtful debts on other debts necessary Rs 1,00,000
- Rebate on bills discounted as on 31 March 2015 Rs 10,000.
- Rebate on bills discounted as on 31 March 2016 Rs 15,000.
- Provide Rs 7,00,000 for income tax.
- The directors desire to declare 10% dividend.

Prepare the Profit and Loss Account in accordance with Law. Make necessary assumption.

2. Long ltd agreed to acquire goodwill and assets (except investment and bank balances) of short Ltd.

Particulars	Note No	As at 31 March 2017 (Rs)
A. Equity and Liabilities		
1. Shareholder's funds		
a. Share capital:		

Fully Paid shares of Rs 10 each		1,60,000
b. Reserves and Surplus		
Profit and Loss account		18,000
General Reserve		25,000
Provision for taxation		20,000
2. Share application money pending allotment		-
3. Non-current Liabilities		
8% Debentures		60,000
4. Current Liabilities		
Creditors		37,000
TOTAL		3,20,000
B. Assets		
1. Non-current assets		
Fixed assets:		
Land and Building		80,000
Plant		80,000
Intangible assets: Goodwill		20,000
Non - current investments		30,000
2. Current assets		
Stock in trade		40,000
Debtors		50,000
Cash at Bank		20,000
TOTAL		3,20,000

Long Ltd will

- Discharge the debentures at a premium of 8% by issue of 7% debentures in long ltd.
- Issue 3 shares of long ltd at the market price of Rs11 per share for every 2 shares of short ltd
- Pay Rs 2 in cash for each share of short ltd.
- Pay absorption expenses of Rs 3,000

Short ltd sells its investment for Rs 32,000. Long ltd values land and building at Rs1,00,000, plant at 10% below book values, stock at Rs 35,000 and debtors subject to 5% provision. Prepare ledger account in the books of short ltd. Pass journal entries in the books of long ltd.

3. The Balance sheet of Improving Ltd. as on 31 December 2018 is as follows:

Particulars	Note No	As at 31 December 2018 (Rs)
A. Equity and Liabilities		
1. Shareholder's funds		
a. Share capital:		

30,000, 8% Preference shares of Rs10each	3,00,000
1,00,000 equity shares of Rs5 each	5,00,000
b. Reserves and Surplus	
Profit and Loss	(1,75,000)
2. Share application money pending allotment	-
3. Non-current Liabilities	
14% debentures	2,00,000
4. Current Liabilities	
Creditors	3,00,000
Total	11,25,000
B. Assets	
1. Non-current assets	
Land	4,00,000
Machinery	2,50,000
Intangible assets: Goodwill	2,00,000
2. Current assets:	
Tools	1,00,000
Stock	1,00,000
Debtors	65,000
Cash	10,000
Total	11,25,000

On this date, it was decided to reconstruct the Company and the following scheme of reconstruction was agreed upon:

- The creditors to accept 14% debentures to the extent of half of their dues and the balance to be paid after six months.
- The preference shares to be reduced to shares of Rs5 each
- Equity shares to be reduced to shares of Rs1 each.
- The debit balance of Profit and Loss a/c and goodwill to be written off.
- Land to be reduced by Rs79,000, Machinery by Rs40,000 and tools by Rs48,000.
- Reserve for Bad debts to the extent of Rs8,000 is to be created.

Give Journal entries; prepare Reconstruction account and Reconstructed Balance Sheet.

4. The following is the balance sheet of X Ltd as on 31-12-2012

Particulars	Note No	As at 31 December 2012
A. Equity and Liabilities		
1. Shareholder's funds		
a. Share capital:		
4000,6% Preference shares of Rs100 each		4,00,000
2,000 equity shares of Rs100 each, Rs75 paid		1,50,000

6,000 equity shares of Rs 100 each, Rs 60 paid		3,60,000
b. Reserves and Surplus		
Profit and Loss		(2,40,000)
2. Share application money pending allotment		-
3. Non-current Liabilities		
5% Debentures having a floating charge on all assets		2,00,000
4. Current Liabilities		
Creditors		2,90,000
Interest Outstanding		10,000
TOTAL		
B. Assets		
1. Non-current assets		
Land and Building		2,00,000
Plant and Machinery		5,00,000
Intangible assets: Patents		80,000
2. Current assets:		
Stock at cost		1,10,000
Sundry debtors		2,20,000
Cash at Bank		60,000
TOTAL		

On the date of balance sheet, the company went into liquidation. The dividends on preference shares are in arrears for 2 years. The arrears are payable on liquidation as per Articles of Association. The debentures have a floating charge on the assets of the company. Creditors include a loan of Rs1,00,000 secured by mortgage of land. The assets realized are as under:

Land Rs 2,40,000 Plant Rs4,00,000 Patents Rs60,000
 Stock Rs1,20,000 Debtors Rs1,60,000.

The expenses of liquidation amounted to Rs21,800. The liquidator is entitled to a commission of 3% on all assets realized including cash and a commission of 2% on the amount distributed to unsecured creditors. Preferential creditors amounted to Rs30,000. Prepare the liquidator statement of account.

II. Answer any THREE of the following :

(3×8= 24 Marks)

5. Explain the different types of Amalgamation.
6. Under which schedule number, the following will be classified in final accounts of banking company?
 - a. Current account
 - b. Cash in hand

- c. Sundry creditors
- d. Non-Banking assets

7. Explain the features of External Reconstruction?
8. Bad Luck Company Ltd. went into liquidation. Its assets realized Rs1,75,000 excluding the amount realized by sale of securities held by the secured creditors. The following was the position:
- | | |
|--|------------|
| Share capital: 500 shares of Rs100 each | |
| Secured creditors (securities realized Rs20,000) | Rs17,500 |
| Preferential creditors | Rs3,000 |
| Unsecured creditors | Rs70,000 |
| Debentures having a floating charge on the assets of the company | Rs1,25,000 |
| Liquidation expenses | Rs6,250 |
- Liquidator remuneration is Rs 907. Prepare Liquidator's Final Statement of Account.

III. Answer any FOUR of the following :

(4×2= 8 Marks)

- 9. Mention the methods of calculating the Purchase Consideration.
- 10. What does absorption mean?
- 11. Give the meaning of Realisation Account.
- 12. What is meant by Winding up of Company?
- 13. Mention any two differences between Internal reconstruction and Absorption

CREDIT BASED FIFTH SEMESTER B.B.A. DEGREE EXAMINATION FEBRUARY 2021
BUSINESS ADMINISTRATION

Strategic Management

Duration:3 Hours

Max Marks:120

I. Answer any THREE of the following :**(3×20= 60 Marks)**

1. Briefly explain the Process of Strategic Decision-Making.
2. "Environmental Scanning Helps in Smooth Flow of Business" Explain.
3. Briefly explain Hofer's Product and Market Evolution Matrix.
4. What is the importance of Organizational Structure? Explain the Principles and factors influencing Organization Structure.

II. Answer any FOUR of the following :**(4×10= 40 Marks)**

5. What are the Characteristics of Business Objectives?
6. Explain Comprehensive Analysis of Organizational Appraisal.
7. Explain Porter's Value Chain Analysis with the help of a graph.
8. What are the Steps involved in Strategy Implementation?
9. What are the differences between Strategic Control and Operational Control.

III. Answer any FOUR of the following :**(4×5= 20 Marks)**

10. What is Strategy Planning?
11. Define Business Environment.
12. What does Yellow Colour indicate in GE Matrix.
13. Write a note on Behavioural Implementation?
14. What is Budgetary Control? Mention its limitations.

CREDIT BASED FIFTH SEMESTER B.B.M. DEGREE EXAMINATION**FEBRUARY 2021****BUSINESS MANAGEMENT****FINANCIAL MANAGEMENT – II****INVESTMENT MANAGEMENT****Time: 3 Hrs.****Max. Marks: 120****SECTION – A****Answer any Three questions:****3×20=60**

1. What is investment? Explain the various alternatives available for an investor?
2. Define Stock Exchange. What are its features? Explain the functions of Stock Exchange.
3. What are Mutual Funds? Explain the different types of mutual funds that operate in India.
4. What is Risk? Explain the various types of risks in Investment.

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

5. Distinguish between investment and speculation.
6. What are the different types of government securities?
7. Write a note on IICRA.
8. Explain the types of deposits.
9. Describe the process of Book Building.
10. Explain the types and uses of options.

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

- a. What is Credit Rating?
- b. Name any two types of Corporate Securities.
- c. What is Financial Market?
- d. Who is a Jobber?
- e. Give the meaning of Private Placement?
- f. What is Systematic Risk?
- g. Expand CRISIL?
- h. Mention any two objectives of listing of securities.
- i. Who is a Trustee of a mutual fund?
- j. What is meant by futures contract?

CREDIT BASED FIFTH SEMESTER B.B.A. DEGREE EXAMINATION FEBRUARY 2021
BUSINESS ADMINISTRATION
Management Accounting

Duration:3 Hours

Max Marks:120

I. Answer any THREE of the following :

(3×20= 60 Marks)

1. Balance sheet of B Co. Ltd as on 31 March 2020

Liabilities	Rs.	Assets	Rs.
6% Preference share of 10 each	200000	Fixed assets	400000
Equity share of Rs 10 each fully paid	300000	Current assets	248000
General reserve	5000	Preliminary expenses	10000
Debenture Redemption fund	25000	Unwritten-off discount	5000
Investment fluctuation fund	10000	P & L a/c	27000
5% Debentures	50000		
Depreciation fund	10000		
Sundry creditors	90000		
	690000		690000

Current assets included investments of Rs. 50,000. The market price of which is Rs. 48000. Debtors included in current assets are doubtful to the extent of Rs. 5000 for which no provision has been made so far. Stock at the end did not include a return of Rs. 1000 though the transaction was properly recorded and posted. Debenture interest is owing for one year and preference dividends are in arrears for 2 years.

Assuming other assets are worth book value, you are required to value the shares if

- Preference shares have priority as to capital and arrears of dividend.
 - Preference shares have priority as to repayment of capital only
 - Preference shares have no priority as to capital and arrears of dividend.
- State the significance of accounting ratios in the analysis of financial statements.
 - The following are balance sheets and income statement of Hari Ltd

Balance Sheet

Liabilities	31/3/2019	31/3/2020	Assets	31/3/2019	31/3/2020
Share capital	180000	222000	Land	24000	48000
P & L a/c	75900	81900	Building	180000	288000
Creditors	120000	117000	Cash	30000	36000
o/s expenses	12000	24000	Debtor	84000	93000
Provision for tax	6000	6600	Stock	132000	48000
Depreciation provision on building	60000	66000	Advances	3900	4500
	453900	517500		433900	517500

Cost of building was Rs 36000.

Profit & Loss A/c			
To cost of sales	990000	By Net sales	1260000
To wages & Salaries	120000		
To G/P c/d	150000		
	1260000		1260000
To operating expenses	40000	By gross profit b/d	150000
To depreciation	30000	By profit on sale of building	6000
To provision for taxation	44000		
To net profit c/d	42000		
	156000		156000
To proposed dividend	36000	By balance b/d	75900
To balance carried to balance sheet	81900	By net profit b/d	42000
	117900		117900

You are required to prepare cash flow statement by using Indirect method.

4. You are supplied with the following information in respect of Bright Ltd for the year 2020

Production for the year	69000 units
Finished goods in-store	3 months
Raw materials in store	2 months consumption
Production process	one month
Credit allowed by creditors	2 months
Credit given to debtors	3 months
Selling price per unit	Rs. 50
Raw materials	50% of selling price
Direct wages	10% of selling price
Overheads	20% of selling price

There is a regular production and sales cycle. Wages & Overheads accrue evenly. Wages are paid in the next month of accrual. Materials are introduced at the beginning of the production cycle. You are required to calculate the working capital requirement.

II. Answer any FOUR of the following :

(4×10= 40 Marks)

- Explain the importance and limitations of Management Accounting.
- Explain the way to hold a maintainable size of receivables.
- Calculate opening debtors and closing debtors in the following case.
Cash sales Rs.100000
Cost of goods sold Rs. 300000
Gross profit Rs.100000
Debtors turnover ratio 3 times
Closing debtors were Rs 100000 in excess opening debtors.
- You are given the following balance sheet of a company.

Assets	2018	2019
Cash	3000	4700
Accounts receivables	12000	11500
Land	5000	6600
Stock	8000	9000
Total	28000	31800

Liabilities		
Accounts payable	7000	4500
Capital	20000	25000
Retained earnings	1000	2300
Total	28000	31800

Prepare a statement showing changes in working capital.

9. What is meant by working capital management? Describe the principles of working capital management.

III. Answer any FOUR of the following :

(4×5= 20 Marks)

10. Explain the importance of cash management
11. Write a note on super profit method of goodwill.
12. Balance sheet of a firm as on 31 December is as follows:

(Figures in '000)

Liabilities	Rs	Assets	Rs
Equity share capital	200	Fixed asset	360
9% Preference share capital	100	Stock	50
8% Debentures	100	Debtors	110
Profit & Loss a/c	40	Bills receivables	6
Creditors	90	Bank	4
	530		530

Find out Fixed assets ratio.

13. Write the differences between fund flow statement and cash flow statement.
14. Write a note on operating cycle.

CREDIT BASED FIFTH SEMESTER B.B.A. DEGREE EXAMINATION FEBRUARY 2021
BUSINESS ADMINISTRATION
Management Accounting

Duration: 3 Hours

Max Marks: 120

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Profit & Loss a/c	40	Bills receivables	6
Creditors	90	Bank	4
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13. Write the differences between fund flow statement and cash flow statement.
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CREDIT BASED FIFTH SEMESTER B.B.M. DEGREE EXAMINATION**FEBRUARY 2021****BUSINESS MANAGEMENT****FINANCIAL MANAGEMENT – II****INVESTMENT MANAGEMENT****Time: 3 Hrs.****Max. Marks: 120****SECTION – A****Answer any Three questions:****3×20=60**

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2. Define Stock Exchange. What are its features? Explain the functions of Stock Exchange.
3. What are Mutual Funds? Explain the different types of mutual funds that operate in India.
4. What is Risk? Explain the various types of risks in Investment.

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

5. Distinguish between investment and speculation.
6. What are the different types of government securities?
7. Write a note on IICRA.
8. Explain the types of deposits.
9. Describe the process of Book Building.
10. Explain the types and uses of options.

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

- a. What is Credit Rating?
- b. Name any two types of Corporate Securities.
- c. What is Financial Market?
- d. Who is a Jobber?
- e. Give the meaning of Private Placement?
- f. What is Systematic Risk?
- g. Expand CRISIL?
- h. Mention any two objectives of listing of securities.
- i. Who is a Trustee of a mutual fund?
- j. What is meant by futures contract?

CREDIT BASED FIFTH SEMESTER B.B.A. DEGREE EXAMINATION FEBRUARY 2021
BUSINESS ADMINISTRATION
International Business

Duration: 3 Hours

Max Marks: 120

I. Answer any THREE of the following :**(3×20= 60 Marks)**

1. What is International Business Environment? Explain the different types of business environment?
2. Explain briefly on the world economic and trading situation.
3. Explain the different types of International Strategies?
4. What are Regional Trading Agreements? Explain the different types of Regional trading agreements and benefits of Regional trading agreements?

II. Answer any FOUR of the following :**(4×10= 40 Marks)**

5. What is Uruguay round? What are its objectives?
6. What are the different financial assistance under IMF.
7. Define Multinational Corporation. Explain its concept?
8. What is North American Free Trade Agreement? Explain its current challenges and opportunities and also explain its future outlook.
9. What is foreign direct investment? Explain its importance.

III. Answer any FOUR of the following :**(4×5= 20 Marks)**

10. Write a note on evolution of World Trade Organisation?
11. Write the functions of World Bank.
12. What are the potential benefits and drawbacks of Multinational Corporation's on host countries?
13. What is Association of Southeast Asian Nations and what are its aim and purpose?
14. What are the benefits of investing abroad?

CREDIT BASED FIFTH SEMESTER B.B.A. DEGREE EXAMINATION FEBRUARY 2021
BUSINESS ADMINISTRATION
Strategic Management

Duration:3 Hours**Max Marks:120**

I. Answer any THREE of the following : (3×20= 60 Marks)

1. Briefly explain the Process of Strategic Decision-Making.
2. "Environmental Scanning Helps in Smooth Flow of Business" Explain.
3. Briefly explain Hofer's Product and Market Evolution Matrix.
4. What is the importance of Organizational Structure? Explain the Principles and factors influencing Organization Structure.

II. Answer any FOUR of the following : (4×10= 40 Marks)

5. What are the Characteristics of Business Objectives?
6. Explain Comprehensive Analysis of Organizational Appraisal.
7. Explain Porter's Value Chain Analysis with the help of a graph.
8. What are the Steps involved in Strategy Implementation?
9. What are the differences between Strategic Control and Operational Control.

III. Answer any FOUR of the following : (4×5= 20 Marks)

10. What is Strategy Planning?
11. Define Business Environment.
12. What does Yellow Colour indicate in GE Matrix.
13. Write a note on Behavioural Implementation?
14. What is Budgetary Control? Mention its limitations.

CREDIT BASED FIFTH SEMESTER B.B.A. DEGREE EXAMINATION FEBRUARY 2021
BUSINESS ADMINISTRATION
Human Resource Management - I

Duration:3 Hours

Max Marks:120

I. Answer any THREE of the following : (3×20= 60 Marks)

1. Explain the Needs of Management Development. Write a brief note on On the Job Techniques and Off-The Job Techniques
2. What is Management Development? Explain its steps and Advantages.
3. Define Performance Appraisal. Briefly explain the methods of Performance Appraisal.
4. Define Quality Circle. Explain the structure of Quality Circle.

II. Answer any FOUR of the following : (4×10= 40 Marks)

5. Differentiate between HRD & Personal Management
6. Briefly explain Performance Appraisal and Development.
7. Briefly explain objectives of HRD
8. Explain the Process of Career Planning.
9. Explain the Advantages of Quality Circle.

III. Answer any FOUR of the following : (4×5= 20 Marks)

10. Define QWL. Mention its issues.
11. What is Directive Counselling?
12. Write a note on a) The Case Method b) Simulation c) Grid Training
13. Write a note on Induction and Orientation
14. Write a brief note on Co-determination

18BBA511

Reg No :

CREDIT BASED FIFTH SEMESTER B.B.A. DEGREE EXAMINATION FEBRUARY 2021

BUSINESS ADMINISTRATION

Marketing Management - I

Duration:3 Hours

Max Marks:120

I. Answer any THREE of the following : (3×20= 60 Marks)

1. Define Market Segmentation. Explain the different levels of market segmentation.
2. What is a Brand Strategy Decision? Explain various types of Brand Strategy Decision.
3. GAP Model creates a roadmap for the overall service delivery process. Explain with suitable example.
4. Explain the factors influencing various customer expectation.

II. Answer any FOUR of the following : (4×10= 40 Marks)

5. What is a buying centre? Explain the different roles played in purchase decision process.
6. Define consumer behaviour. Which are the key metric used to measure Consumer Behaviour?
7. Explain the procedure for filling complaints by the consumer under District Forum.
8. What is a service marketing triangle?
9. Explain briefly the service brand , personal brand, innovative brand, geography brand and disruptive Brand

III. Answer any FOUR of the following : (4×5= 20 Marks)

10. Write a short note on Resellers market.
11. What is market segmentation? Why is market segmentation important?
12. What is a consumer right? State the different types of consumer right.
13. Why Brand Personality important? Give suitable examples.
14. Write a short note on Brand Management.

18BBA512

Reg No :

CREDIT BASED FIFTH SEMESTER B.B.A. DEGREE EXAMINATION FEBRUARY 2021
BUSINESS ADMINISTRATION
Human Resource Management - I

Duration:3 Hours

Max Marks:120

I. Answer any THREE of the following : (3×20= 60 Marks)

1. Explain the Needs of Management Development. Write a brief note on On the Job Techniques and Off-The Job Techniques
2. What is Management Development? Explain its steps and Advantages.
3. Define Performance Appraisal. Briefly explain the methods of Performance Appraisal.
4. Define Quality Circle. Explain the structure of Quality Circle.

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5. Differentiate between HRD & Personal Management
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8. Explain the Process of Career Planning.
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III. Answer any FOUR of the following : (4×5= 20 Marks)

10. Define QWL. Mention its issues.
11. What is Directive Counselling?
12. Write a note on a) The Case Method b) Simulation c) Grid Training
13. Write a note on Induction and Orientation
14. Write a brief note on Co-determination

CREDIT BASED SEMESTER SYSTEM
FIFTH SEMESTER B.B.A. DEGREE EXAMINATION, FEBRUARY 2021
Cost Management - I

Duration: 3 Hours

Max Marks: 120

I. Answer any THREE of the following :

(3X20= 60 Marks)

1. The following particulars are obtained from the financial accounts of ABC Pvt. Ltd. for the year ended 31 Dec 2015.

	Rs.		Rs.
Purchase of raw materials	85,000	Showroom rent	1,800
Productive wage	65,000	Welfare services	2,000
Unproductive wage	6,000	Haulage	650
Motive power	4,000	Water supply	250
Loose tools written off	500	Estimating expenses	1,250
Chargeable expenses	5,000	Rectification cost of defectives	150
Duty on purchase	500	Material transferred to	
Reserve for bad debt	1,600	Subsidy firm	2,000
Bad debt	500	Material sold	500
Telephone charges	400	Scrap Sold-material	200
Works stationery	1,500	Factory	300
Carriage inward	800	Loss by fire- Building	10,000
Carriage outward	700	Material	1,600
Debt collection charges	460	Furniture	750
Loss on sale of delivery van	680	Samples and free gift	1,100
Subsidy received on exports	1,240	Cash discount	320
Office expenses	9,600	Upkeep of delivery vans	800
Warehouse rent	890	Commission on sales	250
		Sales tax	920

Stock:	on 1-1-2015	on 31-12-2015
Materials(Rs)	11,000	3,000
WIP(Rs)	15,000	11,000
Finished goods (units)	1,500	500
Finished goods(Rs)	54,000	

6000 units are sold at Rs50 per unit. Prepare a cost statement showing the components of cost and the net profit for the year 2015.

2. The following is an extract of the record of receipts and issues of a chemical during March, 2015.

March

- 1 Opening balance 300 units at Rs20 per unit
- 3 Issued 150 units
- 4 Issued 100 units
- 10 Received from supplier 200 units at Rs19 per unit
- 16 Issued 65 units
- 20 Received from supplier 240 units at Rs22 per unit
- 22 Transferred from Job No 10 to Job No 15, 10 units issued at Rs20 per unit
- 24 Returned to supplier 20 units out of purchase of 20 March
- 25 Purchased 100 units at Rs 24 per unit.
- 26 Issued 180 units
- 28 Received back from Manufacturing Department to store 15 units.

Stock verification on 18 March revealed a shortage 10 units. Write up the stores ledger account on FIFO method.

3. The following particulars have been collected for the period ending 31 March 2015. Compute the departmental overhead of production departments.

Elements	Unit	Production departments			Service departments	
		A	B	C	D	E
Direct wages	Rs	20,000	30,000	40,000	10,000	20,000
Direct material	Rs	10,000	20,000	20,000	15,000	15,000
Staff	Nos.	100	150	150	50	50
Electricity	K.W.H	4,000	3,000	2,000	1,000	1,000
Light points	Nos.	10	16	4	6	4
Asset value	Rs	6,00,000	4,00,000	3,00,000	1,00,000	1,00,000
Area occupied	Sq. yards	1,500	2,500	500	500	500

Expenses for the period were:

Motive power	5,500	Depreciation	1,50,000
Lighting	1,000	Repairs and maintenance	30,000
Stores overhead	4,000	General overhead	60,000
Amenities to staff	15,000	Rent and taxes	2,750

Apportion the expenses of service department E proportionate to direct wages and that of D in the ratio of 5:3:2 to department A, B and C respectively.

4. A. Calculate the normal and overtime wages payable to the workman from the following data:

Days	Hours worked
Monday	8
Tuesday	10
Wednesday	9
Thursday	11
Friday	9
Saturday	4

Normal working hours per day is 8 hours. Normal time rate is Rs 50 per hour.

Over time rate is up to 9 hours in a day at single rate and over 9 hours in a day at double rate or up to 48 hours at single rate and over 48 hours at double rate, whichever is more beneficial to the workman. (10 marks)

B. From the following information calculate the earnings of Mr. A, Mr. B, and Mr. C on Taylor's differential piece rate system, for a day of 8 hours.

Standard production - 10 units per hour

Time rate - Rs 40 per hour

Actual production - A: 50 units B: 79 units and C: 81 units. (10 Marks)

II. Answer any FOUR of the following :

(4X10= 40 Marks)

5. Explain the classification of costs.

6. From the following information calculate:

- a. Reorder level b. maximum stock level c. minimum stock level d. average level
e. danger level

Reorder Quantity: 4,800 units

Minimum consumption: 950 units per week

Maximum consumption: 1,250 units per week

Reorder period: 2 to 5 weeks

Emergency period: 2 weeks

7. From the following transactions pertaining to material C prepare Stores Ledger Account using Weighted Average Method of placing the materials.

Date	Units Purchased	Cost price per Kg
2019 Jan 2	200	102
7	300	105
10	200	108
20	100	110

There were 100 Kgs in stock on January 1, 2019 which were valued at Rs100 per Kg.

Quantities issued from stores during the month were- 2019 January 5- 250 Kgs; January 13- 200 Kgs; January 18-200Kgs; January 25-150 Kgs.

8. A worker takes 6 hours to complete a job under a scheme of payment by results. Standard time allowed for the job is 9 hours. His wage rate is Rs 60 per hour. Calculate the earnings of a worker under Halsey premium plan and Rowan bonus.

9. Calculate the machine hour rate from the following information:

Cost of the machine	2,00,000
Cost of installation of machine	60,000
Scrap value after 10 years	20,000
Rent and rates per month	2,000
Supervisors salary per month	9,000
Insurance premium for the machine (per annum)	4,800

Repairs and maintenance (per annum)	3,000
Factory lighting per month	2,000
Power bill for the month (10 units per hour at the rate of Rs 6 per unit)	12,000
Wages of operator per month	4,000
Cotton, waste, oil etc per month	400

The machine occupies $\frac{1}{4}$ of the total area of the factory. The supervisor spends $\frac{1}{4}$ of his time on this machine.

III. Answer any FOUR of the following :

(4X5= 20 Marks)

10. Explain the steps involved in purchase of materials.
11. From the following data calculate:
 (a) minimum level (b) reorder level.
 Reorder quantity : 1,500 units
 Reorder period : 4 to 6 weeks
 Maximum consumption : 400 units per week
 Normal consumption : 300 units per week
 Minimum consumption : 250 units per week.
12. What is meant by LIFO method? Explain its advantages and disadvantages.
13. Explain the various techniques of costing.
14. What is meant by primary and secondary distribution summary?

**CREDIT BASED FIFTH SEMESTER B.B.A. DEGREE EXAMINATION FEBRUARY 2021
BUSINESS ADMINISTRATION**

Research Methodology

Duration:3 Hours

Max Marks:120

I. Answer any THREE of the following :**(3×20= 60 Marks)**

1. Explain any five principles of research ethics.
2. What is research problem? Define the main issues which should receive the attention of the researcher in formulating the research problem. Give suitable examples to elucidate your points.
3. Explain the different types of sampling designs?
4. Explain with neat sketches various charts used in presentation of data.

II. Answer any FOUR of the following :**(4×10= 40 Marks)**

5. Write a note on Criteria of good research.
6. Write a note on Motivation in research.
7. Explain the difference Between Census Survey And Sample Survey.
8. Explain the important parametric test.
9. How SPSS Helps in Research & Data Analysis Programs.

III. Answer any FOUR of the following :**(4×5= 20 Marks)**

10. Distinguish between Research methods and Research methodology.
11. Write a note on research problem.
12. Distinguish between schedule and questionnaire.
13. What are the different steps in writing the report?
14. Which are the statistical methods of SPSS?

CREDIT BASED FIFTH SEMESTER B.B.A. DEGREE EXAMINATION FEBRUARY 2021
BUSINESS ADMINISTRATION

Management Accounting

Duration:3 Hours

Max Marks:120

I. Answer any THREE of the following :**(3×20= 60 Marks)**

1. Balance sheet of B Co. Ltd as on 31 March 2020

Liabilities	Rs.	Assets	Rs.
6% Preference share of 10 each	200000	Fixed assets	400000
Equity share of Rs 10 each fully paid	300000	Current assets	248000
General reserve	5000	Preliminary expenses	10000
Debenture Redemption fund	25000	Unwritten-off discount	5000
Investment fluctuation fund	10000	P & L a/c	27000
5% Debentures	50000		
Depreciation fund	10000		
Sundry creditors	90000		
	690000		690000

Current assets included investments of Rs. 50,000. The market price of which is Rs. 48000. Debtors included in current assets are doubtful to the extent of Rs. 5000 for which no provision has been made so far. Stock at the end did not include a return of Rs.1000 though the transaction was properly recorded and posted. Debenture interest is owing for one year and preference dividends are in arrears for 2 years.

Assuming other assets are worth book value, you are required to value the shares if

- Preference shares have priority as to capital and arrears of dividend.
 - Preference shares have priority as to repayment of capital only
 - Preference shares have no priority as to capital and arrears of dividend.
- State the significance of accounting ratios in the analysis of financial statements.
 - The following are balance sheets and income statement of Hari Ltd

Balance Sheet

Liabilities	31/3/2019	31/3/2020	Assets	31/3/2019	31/3/2020
Share capital	180000	222000	Land	24000	48000
P & L a/c	75900	81900	Building	180000	288000
Creditors	120000	117000	Cash	30000	36000
o/s expenses	12000	24000	Debtor	84000	93000
Provision for tax	6000	6600	Stock	132000	48000
Depreciation provision on building	60000	66000	Advances	3900	4500
	453900	517500		433900	517500

Cost of building was Rs 36000.

Profit & Loss A/c			
To cost of sales	990000	By Net sales	1260000
To wages & Salaries	120000		
To G/P c/d	150000		
	1260000		1260000
To operating expenses	40000	By gross profit b/d	150000
To depreciation	30000	By profit on sale of building	6000
To provision for taxation	44000		
To net profit c/d	42000		
	156000		156000
To proposed dividend	36000	By balance b/d	75900
To balance carried to balance sheet	81900	By net profit b/d	42000
	117900		117900

You are required to prepare cash flow statement by using Indirect method.

4. You are supplied with the following information in respect of Bright Ltd for the year 2020
- | | |
|-----------------------------|----------------------|
| Production for the year | 69000 units |
| Finished goods in-store | 3 months |
| Raw materials in store | 2 months consumption |
| Production process | one month |
| Credit allowed by creditors | 2 months |
| Credit given to debtors | 3 months |
| Selling price per unit | Rs. 50 |
| Raw materials | 50% of selling price |
| Direct wages | 10% of selling price |
| Overheads | 20% of selling price |
- There is a regular production and sales cycle. Wages & Overheads accrue evenly. Wages are paid in the next month of accrual. Materials are introduced at the beginning of the production cycle. You are required to calculate the working capital requirement.

II. Answer any FOUR of the following :

(4×10= 40 Marks)

- Explain the importance and limitations of Management Accounting.
- Explain the way to hold a maintainable size of receivables.
- Calculate opening debtors and closing debtors in the following case.
Cash sales Rs.100000
Cost of goods sold Rs. 300000
Gross profit Rs.100000
Debtors turnover ratio 3 times
Closing debtors were Rs 100000 in excess opening debtors.

- You are given the following balance sheet of a company.

Assets	2018	2019
Cash	3000	4700
Accounts receivables	12000	11500
Land	5000	6600
Stock	8000	9000
Total	28000	31800

Liabilities		
Accounts payable	7000	4500
Capital	20000	25000
Retained earnings	1000	2300
Total	28000	31800

Prepare a statement showing changes in working capital.

9. What is meant by working capital management? Describe the principles of working capital management.

III. Answer any FOUR of the following :

(4×5= 20 Marks)

10. Explain the importance of cash management
11. Write a note on super profit method of goodwill.
12. Balance sheet of a firm as on 31 December is as follows:

(Figures in '000)

Liabilities	Rs	Assets	Rs
Equity share capital	200	Fixed asset	360
9% Preference share capital	100	Stock	50
8% Debentures	100	Debtors	110
Profit & Loss a/c	40	Bills receivables	6
Creditors	90	Bank	4
	530		530

Find out Fixed assets ratio.

13. Write the differences between fund flow statement and cash flow statement.
14. Write a note on operating cycle.
