

19BBA302

Reg No : .....

**CHOICE BASED CREDIT SYSTEM**  
**B.B.A THIRD SEMESTER DEGREE EXAMINATION FEBRUARY 2022**  
**BUSINESS ADMINISTRATION**  
**Human Resource Management**

**Duration:3 Hours**

**Max Marks:80**

**I. Answer any THREE of the following :**

**(3×16= 48 Marks)**

1. Explain the causes of Absenteeism of labour in an organization. List the measures to control them.
2. Explain the various external and internal factors affecting recruitment.
3. Define promotion. Explain the various bases of promotion with its respective merits and demerits.
4. Bring out the importance of an effective training programme.

**II. Answer any THREE of the following :**

**(3×8= 24 Marks)**

5. What are difficulties in human resource planning? Explain.
6. What is Profit sharing? Describe its types.
7. Briefly describe on flexitime.
8. Write a note on 'on the job training'.

**III. Answer any FOUR of the following :**

**(4×2= 8 Marks)**

9. Mention the managerial functions of Human resource management.
10. Give the meaning of outsourcing.
11. Write the difference between recruitment and selection.
12. What is Geofencing?
13. Define Job evaluation.

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**B.B.A THIRD SEMESTER DEGREE EXAMINATION FEBRUARY 2022**  
**BUSINESS ADMINISTRATION**  
**Commercial Law**

Duration:3 Hours

Max Marks:80

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

1. Explain the concept of discharge of contract by Breach of Contract.
2. Discuss the doctrine of Public Policy.
3. Explain the persons who are not competent to contract.
4. Discuss the law relating to the effect of mistake on Contracts.

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

5. When does the offer come to an end?
6. Briefly explain the kinds of Quasi Contract.
7. Explain the contracts made by persons of unsound mind.
8. What are the essential elements of fraud?

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

9. What is Counter Offer?
10. Define Consideration.
11. What is meant by Capacity to Contract?
12. What is Common Law?
13. Give the meaning of Discharge of Contract by operation of law.

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BBM301 / 19BBA303

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**CREDIT BASED THIRD SEMESTER B.B.A DEGREE EXAMINATION FEBRUARY 2022****BUSINESS ADMINISTRATION****Business Mathematics****Duration:3 Hours****Max Marks:80****I. Answer any THREE of the following :****(3×16= 48 Marks)**

1.  $\begin{bmatrix} 1 & -1 & 1 \\ 2 & -1 & 3 \\ -3 & -2 & 4 \end{bmatrix}$  Find  $A^{-1}$

2. a) Deposits of Rs.200 each are made every year in the beginning for 9 years at 17% C.I. what is the amount at the end of the 9<sup>th</sup> year? Also, find the present value of the annuity.
- b) A person wishes to have Rs.5,00,000 available in a bank when his son begins his practice as a CA. How much should he deposit at the beginning of each year at 3.5% compounded annually if his son is to complete his CA within 6 years?
3. Determine the initial feasible solution by Northwest corner rule and Least cost entry method.

	D1	D2	D3	Supply
O1	2	7	4	5
O2	3	3	1	8
O3	5	4	7	7
O4	1	6	2	14
Demand	7	9	18	

4. a) A, B, C are in a partnership. A gets 40 % of the total profits. B gets 50 % of the remaining profits and C gets 80% of the balance. Any amount left out is equally divided among the three partners. If C gets in all Rs.130 find the total profits.
- b) A merchant offers 12% trade discount on the labelled price of a sofa set and earns a 10% profit on the cost. If he desires to allow a 25% trade discount on the labelled price and to earn 20% profit on the cost, What percentage should he raise the labelled price?

**II. Answer any THREE of the following :**

**(3×8= 24 Marks)**

5. Find  $x$  &  $y$   $\begin{bmatrix} a & h \\ h & b \end{bmatrix} \begin{bmatrix} x \\ y \end{bmatrix}$
6. In how many years will a deposit double itself at 12.5 % compound interest?
7. Find the equated due date of payment of the following bills:Rs 500 due on 10th August, Rs. 1,000 due on 15th September, Rs. 250 due on 10th October, Rs. 400 due on 25th October.
8. What are the limitations of operation research?

**III. Answer any FOUR of the following :**

**(4×2= 8 Marks)**

9. State a reason for applying Cramer's rule in Matrices.
10. What is the difference between compound interest and simple interest?
11. What is direct ratio?
12. Mention any two charecteristics of Operation research.
13. What is slack variable?

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**CHOICE BASED CREDIT SYSTEM****B.B.A THIRD SEMESTER DEGREE EXAMINATION FEBRUARY 2022****BUSINESS ADMINISTRATION****Company Accounts****Duration:3 Hours****Max Marks:80****I. Answer any THREE of the following :****(3×16= 48 Marks)**

1. From the following Trial balances of Nethravathi Bank Ltd. as on 31 March 2020, prepare the final accounts in the statutory form:

Share capital		2,00,000
Reserve Fund		1,00,000
Dividend equalisation fund		10,000
Fixed deposits		1,80,000
Cash certificates		40,000
Contingency account		5,000
Travellers cheques payable		25,000
S.B. Deposits		1,00,000
Interest Suspenses account		2,000
Recurring deposits		40,000
Loans, cash credits and overdrafts	4,12,000	
Govt securities	2,00,000	
Shares of Joint Stock Co	50,000	
Premises	50,000	
Branch Adjustments account	4,000	
Current deposits		2,10,000
Cash in hand and with RBI	2,02,000	
Bills purchased	1,58,000	
Interest and discount		3,11,000
Commission and brokerage		15,000
Salary	80,000	
P.F contribution	5,000	

Provident fund		20,000
Bills payable		20,000
Stock of stationery	20,000	
Printing and stationery	20,000	
Depreciation on Premises	2,000	
Bad debts	29,000	
Unclaimed dividends		6,000
Motor car	62,000	
Employees Security deposit		40,000
P&L account on 1/4/2019		10,000
Advance payment of Income tax	40,000	
	<b>13,34,000</b>	<b>13,34,000</b>

Adjustments:

- a. R.B.D required Rs 15,000
- b. Provide for taxation Rs 10,000.

2. Following is the Balance Sheet of Veena Ltd as on 31.3.2020.

<b>Particulars</b>	<b>Note No</b>	<b>As at 31 March 2020 (Rs)</b>
<b>A. Equity and Liabilities</b>		
1. Shareholder's funds		
a. Share capital:		
2000 shares of Rs100 each		2,00,000
b. Reserves and Surplus		
Reserve fund		20,000
2. Share application money pending allotment		-
3. Non-current Liabilities		
5% Debentures		1,00,000
4. Current Liabilities		
Sundry Creditors		80,000
Loan from Mr D (Director)		40,000
<b>TOTAL</b>		<b>4,40,000</b>
<b>B. Assets</b>		

1. Non-current assets		
Fixed assets:		
Tangible assets:		
Land and Building		85,000
Plant and machinery		1,60,000
Intangible assets: Goodwill		35,000
2. Current assets		
Stock		55,000
Debtors		65,000
Cash at Bank		34,000
Discount on issue of debentures		6,000
<b>TOTAL</b>		<b>4,40,000</b>

Business of Veena Ltd is absorbed by Beena Ltd on the following conditions:

1. Beena Ltd to take over all the assets except cash, the value of assets at book values less 10% except goodwill which was valued at 4 years purchase of 5 years average profit.
2. Beena Ltd agreed to take over trade liabilities which were subject to a discount of 5%.
3. Purchase Consideration was to be discharged in cash to the extent of Rs.1,50,000 and balance in fully paid equity shares of Rs 10 each valued at Rs 12.5 per share
4. The average of 5 years profit was Rs 30,100.

The expenses of absorption amounted to Rs4,000 was paid by Veena Ltd.

Show ledger account in the books of Veena Ltd and Journal Entries in the books of Beena Ltd.

3. Following was the Balance sheet of Tiny Ltd as on 31 March 2020 and it resolved to reconstruct the company on that date:

Particulars	Note No	As at 31 March 2020 (Rs)
A. Equity and Liabilities		
1. Shareholder's funds		
a. Share capital:		
Equity share of Rs 10 Each		10,00,000
b. Reserves and Surplus		



Profit and Loss		-1,70,000
2. Share application money pending allotment		-
3. Non-current Liabilities		
4. Current Liabilities		20,000
TOTAL		8,50,000
B. Assets		
1. Non-current assets		
Fixed Assets		6,90,000
2. Current assets:		
Stock		50,000
Debtors		1,00,000
Cash at Bank		10,000
TOTAL		8,50,000

A new Company called Shiny Ltd to be formed with an authorised equity capital of Rs10,00,000 divided into shares of Rs 10 each. Shiny Ltd to purchase the whole business of Tiny Ltd except cash and issued 1,00,000 equity shares of Rs 7.70 each paid up towards purchase price.

Reconstruction expenses amounted to Rs 10,000.

The new company made a final call of Rs2.30 per share, which was paid in full.

Show the ledger accounts in the books of Tiny Ltd and journal entries in the books of Shiny Ltd.

4. Balance Sheet of Ashok Ltd on 31 December, 2020:

Particulars		As at 31 December 2020
A. Equity and Liabilities		
1. Shareholder's funds		
a. Share capital:		
2000,6% Preference shares of Rs100 each		2,00,000
1,000 equity shares of Rs100 each, Rs75 paid		75,000
3,000 equity shares of Rs 100 each, Rs 60 paid		1,80,000
b. Reserves and Surplus		
Profit and Loss		(1,20,000)

2. Share application money pending allotment		-
3. Non-current Liabilities		
5% Debentures having a floating charge on all assets		1,00,000
4. Current Liabilities		
Creditors		1,45,000
Interest Outstanding		5,000
<b>TOTAL</b>		<b>5,85,000</b>
B. Assets		
1. Non-current assets		
Land and Building		1,00,000
Plant and Machinery		2,50,000
Intangible assets: Patents		40,000
2. Current assets:		
Stock at cost		55,000
Sundry debtors		1,10,000
Cash at Bank		30,000
<b>TOTAL</b>		<b>5,85,000</b>

The company went into liquidation on the above date. The preference dividends were in arrears for two years and are payable on liquidation as per the articles of association.

Creditors include a loan of Rs 50,000 on the Mortgage of land and buildings.

Assets were realized as follows:

Land and building Rs1,20,000

Plant and machinery Rs 2,00,000

Patents Rs 30,000

Stock Rs 60,000

Sundry debtors Rs 80,000.

The expenses of liquidation amounted to Rs10,900. The liquidator is entitled to a commission of 3% on all assets realized except cash and a commission of 2% on amounts distributed among unsecured creditors. Preferential creditors amount to Rs15,000. Assume that the payments was made on June 30,2021.

Prepare the liquidators statement of account.

## II. Answer any THREE of the following :

(3×8= 24 Marks)

5. What are the various points to remember while calculating purchase consideration under Net Payment method?

6. Under which schedule number, the following will be classified in final accounts of banking company?
  - a. Rebate on bills discounted
  - b. Sundry charges (Cr)
  - c. Profit on sale of land
  - d. Interest on RBI Borrowings
7. State the differences between Internal reconstruction and Amalgamation.
8. The following particulars relate to a limited company which has gone into voluntary liquidation. You are required prepare the Liquidator's Final Statement of Account.

Preferential Creditors	Rs10,000
Liquidators Remuneration	Rs 1,143
Unsecured creditors	Rs32,000
Debenture	Rs10,000

The assets realized the following sums:

Land and buildings	Rs20,000
Plant and Machinery	Rs18,650
Fixtures and fittings	Rs1,000
The liquidation expenses amounted to	Rs1,000.

**III. Answer any FOUR of the following :**

**(4×2= 8 Marks)**

9. What is meant by Realisation Account?
10. Give the meaning of absorption.
11. State the meaning of Amalgamation.
12. Who is a Liquidator?
13. State any two differences between Internal Reconstruction V/s External Reconstruction.

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19BBA311

Reg No : .....

**CHOICE BASED CREDIT SYSTEM**

**B.B.A THIRD SEMESTER DEGREE EXAMINATION FEBRUARY 2022**

**BUSINESS ADMINISTRATION**

**Banking Part II**

**Duration:3 Hours**

**Max Marks:80**

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**I. Answer any THREE of the following :**

**(3×16= 48 Marks)**

1. Explain Common Insurance Schemes that borrower can resort.
2. What are the basic documents to be submitted by any individual and a company to open a Bank Account? Explain.
3. Describe the concept of Letter of Credit.
4. "International Trade is recognised with various ways of effecting payment" Evaluate.

**II. Answer any THREE of the following :**

**(3×8= 24 Marks)**

5. Explain the ways of Pay off Loan.
6. What is clearing system? Explain the various clearing systems in India.
7. Explain the various types of Call Backs.
8. Describe types of Letter of Credit.

**III. Answer any FOUR of the following :**

**(4×2= 8 Marks)**

9. What is Lending?
10. What is an Account Information Sheet?
11. Give a meaning for Vostro Account.
12. Explain the brief History of Trade.
13. Give the meaning of Insurance Certificate?

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**CHOICE BASED CREDIT SYSTEM****B.B.A THIRD SEMESTER DEGREE EXAMINATION FEBRUARY 2022****BUSINESS ADMINISTRATION****Finance and Accounting****Duration:3 Hours****Max Marks:80**

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

1. Basic accounting principles and guidelines are sub categorised in preparation and presentation of financial statements. Discuss.
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. Collection is a process to recover outstanding and overdue balances owed to a company or organisation by its customers. Evaluate.
4. Standard Operating Procedures and Standards are used to practise internal controls. Elaborate.

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

5. In Accounts Payable, explain the process of the actively involved departments.
6. Write a short note on Lock box.
7. Conventions are generally the guidelines for preparing various financial statements. Discuss in brief.
8. Cost effectiveness and Process efficiency are the two dimensions of BPS. Explain.

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

9. What is the responsibility of an Accounts Payable team?
10. Expand OCR.
11. What is a sales order?
12. What is a General Ledger?
13. Define Facility management.

**CHOICE BASED CREDIT SYSTEM**  
**B.B.A FIFTH SEMESTER DEGREE EXAMINATION FEBRUARY 2022**  
**BUSINESS ADMINISTRATION**  
**Cost Management I**

**Duration:3 Hours****Max Marks:120****I. Answer any THREE of the following :****(3×20= 60 Marks)**

1. From the following information prepare a cost sheet of Megha Methods Ltd. for the month of January 2015

	Rs		Rs
Local raw materials	20000	Depreciation of delivery van	450
Imported materials	1600	Bank charges	150
Productive wages	16000	Drawing office expenses	650
Non productive wage	500	Convertible Materials	3000
Fuel	2000	Repairs to building (Factory)	720
Tools used	1000	Works manager bonus	480
Salaries of work staff	500	Special dies	1800
Office expenses	600	Legal charges	4600
Managing director fees	1200	Audit fees	900
Directors fees	3000	Bad debts	1200
Advertising expenses	1800	Samples and free gifts	550
Sales depots	2100	Commission on sales	270
Packing expenses	700	Goodwill written off	500
Carriage outward	800	Income tax	1650
Carriage inward	500	Debenture interest	600
Warehouse expenses	400	Canteen expenses (80% to factory, 20% to office)	750
Storage of materials	300	Interest received on investment	640
Deprecation of plant	900	Sales of finished goods	80000
Depreciation-office equipment	200		

2. From the following information prepare a Stores Ledger Account using the LIFO method.

2021 Jan 1	Opening stock 500 units at Rs1 per unit.
10	Ordered 350 units (Purchased order No. 19, expected January 20)
18	Issued 125 units to department A. MR. No. 430.
21	Received 180 units Purchases order No. 19 at Rs1.10 per unit.
25	Ordered 350units (Purchase order No. 45, expected 5 Feb.)
Feb 1	Issued 175 units MR. No.530, Dept. B.
10	Received 200 units, Purchase order No.45 at Rs1.2 per unit.
20	5 units received on Jan 21 (Purchase order No. 19) were defective and hence were returned to supplier.

March 1	Received 170 units at Rs1.10 each (Purchase order No.19)
15	Issued 100 units MR No. 730 to Dept C.
20	Returned to stores 25 units from Dept. C issued on 15 March.
30	Issued 125 units to Dept. D. MR No. 810

3. A. Mr. C and Mr. A were employed on jobs 1, 2, and 3 of a firm. Cost of labour of Mr. C and Mr. A being allocated in the ratio of 1:2:3 and 4:5:6 respectively on jobs 1, 2, and 3. The following are the particulars relating to a month of performance:

	Mr C	Mr A
a.Monthly salary +DA	3,000	2,000
b.Leave salary	7% of a	5% of a
c. Employers contribution to PF	11% of a&b	8% of a&b
d. Employers contribution to ESI	3% of a&b	2.5% of a&b
e.Prorate fringe benefits	240.6	179.5
f. No. of working hours in a month	240	200
g. Overtime worked	10 hours	15 hours

Overtime jobs rewarded at double the salary + DA and both the labourers work at 8 hours a day. Prepare a statement showing labour cost per hour and cost of allocation among jobs 1,2 and 3. (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 - 10units per hour

Time rate -Rs 40 per hour

Actual production - A 50 units B 79 units and C 81 units.

(10 Marks)

4. A company has three production departments A, B and C and two service departments X and Y. The following particulars are available for January concerning the organisation:

Rent	15,000	Municipal taxes	5,000
Electricity	2,400	Indirect wages	6,000
Power	6,000	Depreciation- machinery	40,000
Canteen expenses	30,000	Other labour related costs	10,000

The following further details are available:

Particulars	A	B	C	X	Y
Floor space (sq mts)	1,000	1,250	1,500	1,000	250
Light points (No)	40	60	80	40	20
Direct wages(Rs)	12,000	8,000	12,000	6,000	2,000
H.P of machines	60	30	50	10	--
Cost of machines(Rs)	48,000	64,000	80,000	4,000	4,000

Expenses of service departments are to be allocated as follows:

X	20%	30%	40%	--	10%
Y	40%	20%	30%	10%	--

You are required to allocate the expenses to various departments. Also, reallocate service department overheads to production departments under repeated distribution method.

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

5. Explain the term “cost”, “costing”, “cost accounting” and “cost accountancy”.
6. The following information regarding receipts and issues of material XY has been extracted from the stores records of a fan manufacturing factory for April 2018.

1	Opening stock of materials XY	7,500
2	Issued on requisition No.1	3,900
2	Issued on requisition No.2	600
3	Received from supplier byGR No.31	9,000
3	Issued on requisition No. 3	3,000
4	Issued on requisition No.4	1,500
6	Received from supplier byGR No. 84	3,000
7	Issued on requisition No.5	1,350

Examination by the stock verifier on 6 morning revealed a shortage of 150 Kgs. Maximum limit was 15,000 Kgs, Minimum limit was 2,400 Kgs, and Ordering Level was 2,500 Kgs.

Prepare Bin Card No. 72 for the Material XY for which symbol allotted is AX-52.

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
2021 Jan 2	200	102
7	300	105
10	200	108
20	100	110

There were 100 Kgs in stock on January 1, 2021 which were valued at Rs100 per Kg. Quantities issued from stores during the month were- 2009 January 5- 250 Kgs; January 13- 200 Kgs; January 18-200Kgs; January 25-150 Kgs.

8. Describe the advantages of cost accounting.
9. In a factory there are 4 identical machines each costing Rs2, 00,000. The life of each machine is 20 years and scrap value is Rs 2,000. Other details:  
Normal working hours of the factory 2,500 per year  
Estimated time for repairs and maintenance 150 hours per year  
Estimated set up time (time for loading and unloading 850 hours)  
Wages of each of the 2 operators (each operator is in charge of 2 machines) Rs90000pa  
Rent of the shop Rs 4800 pm  
Lighting of each machine Rs 500 per month  
Insurance of each machine per quarter Rs 600  
Repairs per machines Rs 500 per month  
Supervisor's salary Rs 1000 p m  
Power consumption of each machine per hour 20 units at Rs 500 per 100 units  
Factory overheads of the shop Rs 6000 p m  
The supervisor is expected to devote 1/5 of his time for these machines  
Calculate the comprehensive machine hour rate.

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

10. What is meant by material control? Explain its principles.
11. What is meant by FIFO method? Explain its advantages and disadvantages.



12. Give the meaning of primary and secondary distribution summary.
13. Find out the EOQ for (i) raw material and (ii) packing materials with the following data supplied to you:
- a. Cost of ordering : Rs 100 per order for raw material  
: Rs500 per order for packing materials.
  - b. Cost of holding inventory : Rs0.10 per unit per month for raw material  
: Rs0.50 per unit per month for packing materials
  - c. Production : 2,000 units for month
14. Calculate the maximum level of stock from the following particulars:
- Ordering quantity: 800 units.  
Normal consumption: 20 units per week.  
Maximum consumption: 30 units per week.  
Minimum consumption: 10 units per week.  
Delivery period: minimum 20 weeks, normal 25 weeks, maximum 30 weeks.

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**CHOICE BASED CREDIT SYSTEM****B.B.A FIFTH SEMESTER DEGREE EXAMINATION FEBRUARY 2022****BUSINESS ADMINISTRATION****Management Accounting****Duration:3 Hours****Max Marks:120****I. Answer any THREE of the following :****(3×20= 60 Marks)**

1. The following is the balance sheet of A Co Ltd as on 31 Dec 2020.

Liabilities	Amount	Assets	Amount
3000 shares of Rs.100 each	300000	Cash in hand	2000
1500, 8% Preference shares of Rs. 100 each	150000	Cash at bank	20000
General reserve	40000	Sundry Debtors	80000
P & L a/c	10000	Stock-in trade	140000
Bank loan	50000	Land & Building	205000
Sundry Creditors	15000	Furniture	30000
		Goodwill	70000
		Discount on shares	18000
	<b>5,65,000</b>		<b>565000</b>

The value of assets is assessed as follows:

- Furniture to be depreciated at 10%.
- Value of stock in trade, Land & building and goodwill is estimated at Rs.120000, Rs. 250000 and Rs 80000 respectively.
- Debtors are expected to realise 80% of book value.

Find out the value of equity share.

2. From the data calculate:

- Gross profit ratio
- Net profit ratio
- Return on total assets
- Inventory turnover
- Working capital turnover
- Net worth to debt

Sales	25,20,000
Cost of sales	19,20,000
Net profit	3,60,000
Inventory	8,00,000
Other current assets	7,60,000
Fixed assets	14,40,000
Net worth	15,00,000

Debt	9,00,000
Current liabilities	6,00,000

3. The following balance sheet as on 31/12, Prepare cash flow statement.

**Balance sheet**

Liabilities	2020	2019	Assets	2020	2019
Share capital	150000	100000	Fixed asset	150000	100000
P&L a/c	80000	50000	Goodwill	40000	50000
General reserve	40000	30000	Stock	80000	30000
6% Debentures	60000	50000	Debtors	80000	50000
Creditors	40000	30000	Bills receivable	20000	30000
o/s expenses	15000	10000	Bank	15000	10000
	<b>385000</b>	<b>270000</b>		<b>385000</b>	<b>270000</b>

4. A proforma cost sheet of a company provides the following:

Element of cost	Value as percentage of Selling price
Materials	50%
Direct labour	10%
Overheads	10%

The following further particulars are available:

- It is proposed to maintain a level of activity at 1,00,000 units.
- Selling price is at 20 per unit.
- Raw materials are expected to be in the stores for an average of 2 months.
- Materials will be in process on an average of 1 month.
- Finished goods are expected to be in the stores for an average of 2 month.
- Credit allowed to debtors is 3 months.
- Credit allowed by suppliers is 2 months.

You are required to estimate the working capital requirement.

**II. Answer any FOUR of the following :**

**(4×10= 40 Marks)**

- Explain the need for management accounting.
- The Balance sheet of X Ltd as on 31 March 2018 is as follows:

Liabilities	Amount	Assets	Amount
8%, 5000 Pref shares each Rs 10	50,000	Goodwill	10,000
10,000 equity shares of Rs10 each	1,00,000	Fixed assets	1,80,000
Reserves (including provision for taxation Rs10,000)	1,00,000	Investments (5% Govt loan)	20,000

8% Debentures	50,000	Current assets	1,00,000
Creditors	25,000	Preliminary expenses	10,000
		Discount on debentures	5,000
	<b>3,25,000</b>		<b>3,25,000</b>

The average profit of the company (after deducting interest on debentures and taxes) is Rs. 31,000.

The market value of the machinery included in fixed assets Rs 5000 more.

Expected rate of return 10%.

Evaluate the goodwill of the company at five times the super profit.

7. From the following particulars prepare:

- a) Stock turnover ratio      b) Fixed asset turnover ratio      c) Debtors turnover ratio  
d) Creditors turnover ratio      e) Debt collection period      f) Debt payment period

Particulars	Rs. (figure in 000)
Sales	17874
Sales return	4
Other income	53
Cost of sales	15440
Administration expenses	1843
Depreciation	63
Interest expenses	456
Purchases	15000
Purchase returns	5
Debtors	10000
Bills receivable	2000
Creditors	5000
Bills payable	3000
Opening stock	4000
Closing stock	5000
Fixed assets	5000

8. A company's reported current profit is Rs 70,000 after incorporating the following.

Loss on sale of equipment	10000
Premium on redemption of debentures	1500
Discount on issue of Debentures	2000
Depreciation on machinery and Building	20000
Depletion of natural resources	10000
Amortization of goodwill	30000
Interim dividend	25000

Gain from sales of non-current assets	40000
Excess provision for taxation	22000
Dividend income on investment	4000
Transfer to general reserve	5000
Preliminary expenses	1000
Profit on revaluation of investment	2500

Derive the net inflow of funds from operations.

9. Explain the various motives for holding cash.

**III. Answer any FOUR of the following :**

**(4×5= 20 Marks)**

10. What are the methods of valuation of shares?
11. Mention the importance of ratio analysis.
12. What are the dangers of excessive working capital?
13. What are the various costs associated with holding inventory?
14. Structural Manufacturing Company provides the following particulars for the year 2020.

a) Average debtors	7,00,000
b) Average period of credit allowed	20 days
c) Raw materials consumed	Rs 48lakhs
d) Cost of production	Rs 1.08 Crores
e) Cost of goods sold	Rs 2.25 crores
f) Credit sales	Rs 2.10 Crore
Average inventory of Raw material	Rs 4 lakhs
WIP	Rs 3 lakhs
Finished goods	Rs 5 lakhs

Calculate working capital requirement based on operating cycle assuming 360 days for a year.

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**CHOICE BASED CREDIT SYSTEM****B.B.A FIFTH SEMESTER DEGREE EXAMINATION FEBRUARY 2022****BUSINESS ADMINISTRATION****Managing Business Processes I****Duration:3 Hours****Max Marks:120****I. Answer any THREE of the following :****(3×20= 60 Marks)**

1. Who is a customer? Explain the Kano Model of understanding customer needs.
2. What Business Process Outsourcing (BPO)? How process management is implemented in BPO?
3. What is meant by process? Discuss its elements and components.
4. What is meant by Quality system audits? Discuss in detail the process of audits.

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

5. What are the essential measures to be taken to translate "Critical to Quality" (CTQ)?
6. Explain following techniques used in process improvement.  
a) PDCA cycle b) Process Re-engineering.
7. What is Business Process Outsourcing? Explain in detail the Delivery Models and Pricing Models for BPO services.
8. Explain the SIPOC process mapping technique with suitable example.
9. What is meant by Sampling? Discuss its types.

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

10. Write a note on Solutioning and Transition in BPO Lifecycle.
11. Discuss the benefits of SOP.
12. Describe calibration process in quality management.
13. Write a note on identification of customers and process documentation in a process.
14. What is quality management? Discuss its categories.

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**CHOICE BASED CREDIT SYSTEM**

**B.B.A FIFTH SEMESTER DEGREE EXAMINATION FEBRUARY 2022**

**BUSINESS ADMINISTRATION**

**Campus to Corporate**

**Duration:3 Hours**

**Max Marks:120**

**I. Answer any THREE of the following :**

**(3×20= 60 Marks)**

1. Elucidate how BPS industry helps in giving its services in other Industries.
2. What is Telephone Etiquette? How to make the best of each call?
3. Explain the various aspects in parts of speech.
4. What is Group Discussion? Explain the critical success factors of Group Discussion.

**II. Answer any FOUR of the following :**

**(4×10= 40 Marks)**

5. What are the various expectations from freshers by Corporate?
6. What are the incorporate cafeteria manners? Explain.
7. Explain the following parts of speech with examples.  
a) Adverb   b) Preposition   c) Conjunction   d) Interjection   e) Adjective
8. Explain the various points to be noted for writing letters.
9. What is an Interview? Explain various stages of a Interview.

**III. Answer any FOUR of the following :**

**(4×5= 20 Marks)**

10. What are the various skills to be developed by a professional?
11. What is Personal Hygiene?
12. Explain the types of sentences under clauses.
13. What are the ways to listen speakers effectively?
14. Write a note on Formal and Informal social conversation.

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**CHOICE BASED CREDIT SYSTEM****B.B.A FIFTH SEMESTER DEGREE EXAMINATION FEBRUARY 2022****BUSINESS ADMINISTRATION****Capital Markets****Duration:3 Hours****Max Marks:120**

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

1. Describe in detail the various types of Corporate actions.
2. What is a hedge fund? Describe the various hedge funds.
3. Define Mutual Fund? Explain the various players in the mutual fund industry.
4. What is Financial risk management? Explain the steps involved in risk management function.

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

5. What are debt instruments? Explain its types.
6. Give the meaning of derivatives with the help of an example.
7. What is Reconciliation? Explain its kinds.
8. What is Clearing & Settlement? Describe the role of Clearing house in settlement of the transaction.
9. Explain the various types of private equity.

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

10. What is Equity? Mention its types.
11. Explain the various parameters to measure an investment product.
12. What are the various functions of investment banking?
13. What is Prospectus? Explain its contents.
14. What is systematic and unsystematic risk?

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**CHOICE BASED CREDIT SYSTEM****B.B.A FIFTH SEMESTER DEGREE EXAMINATION FEBRUARY 2022****BUSINESS ADMINISTRATION****Human Resource Management I****Duration:3 Hours****Max Marks:120**

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

1. What is HRD? Explain the features of HRD. How HRD is different from HRM?
2. Describe in detail the concept of 360 degree appraisal.
3. Explain Electronic Management development programme.
4. What is career planning and development? Explain various career planning actions and steps.

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

5. Explain the concept of Performance Appraisal along with its characteristics and objectives.
6. How MDP is evaluated? Describe.
7. Write a note on the process of Career Planning.
8. What is meant by quality circles? Explain its objectives.
9. What is Counselling? Explain the characteristics and types of Counselling.

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

10. Write a note on a) Organization development b) Teamwork
11. "Managerial appraisal suggested by Harold Koontz is just an extension of performance appraisal concept to managers and it is not a new concept". Critically comment.
12. Write a short note on productivity.
13. What is meant by Multiple Management & Understudy?
14. Discuss the uses of career planning and development for Organisations.

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