## Reg No :

# CHOICE BASED CREDIT SYSTEM <br> B.B.A. FIFTH SEMESTER DEGREE EXAMINATION JANUARY 2023 <br> BUSINESS ADMINISTRATION <br> Campus to Corporate 

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

1. Elucidate how BPS industry helps in givng its services in other Industries.
2. What is Telephone Etiquette? How to make the best of each call?
3. Describe the various components of parts of speech.
4. Explain the elements of recitation of short story.
II. Answer any FOUR of the following :
5. What are the advantages of BPS? Explain.
6. Describe the significance of corporate etiquette.
7. Describe the various tenses using examples.
8. What are the types of reading material? Suggest some tips to improve reading comprehension.
9. What is Resume Writing? Explain the steps involved in Resume Writing.

## III. Answer any FOUR of the following :

10. Write a brief note on History of BPS.
11. What are the points to be noted before writing of an E-mail?
12. Describe the different types of clauses in sentences.
13. What are the essential habits to develop writing skills?
14. What is informal and formal social conversation ?

## CHOICE BASED CREDIT SYSTEM

## B.B.A. FIFTH SEMESTER DEGREE EXAMINATION JANUARY 2023

## BUSINESS ADMINISTRATION

## Managing Business Processes I

## Duration:3 Hours

Max Marks:120

## I. Answer any THREE of the following :

1. What is meant by process mapping? Describe all of the common symbols that are used to generate process maps.
2. Define Business Process Management. Explain different components of Business Process Management.
3. Describe the main tools used in quality control.
4. How do you define standard operating procedure? Give an explanation of the value of standard operating procedure.

## II. Answer any FOUR of the following :

( $4 \times 10=40$ Marks)
5. Distinguish between internal customers and external customers.
6. Draw a SIPOC diagram for the following "Inbound call handling process in call centre.
7. How does sales outsourcing work? Describe the negative effects of outsourcing sales.
8. What is Process Re-engineering? Elaborate its methodology.
9. What are the necessary steps to transform "Critical to Quality(CTQ)?
III. Answer any FOUR of the following :
( $4 \times 5=20$ Marks)
10. Write a note on Portfolio Management.
11. What are the advantages of the process?
12. Describe the different data types of statistics.
13. What is support process? Explain
14. "Higher quality cost less" Elucidate the statement.

## CHOICE BASED CREDIT SYSTEM

## B.B.A. FIFTH SEMESTER DEGREE EXAMINATION JANUARY 2023

BUSINESS ADMINISTRATION
Capital Markets

## Duration:3 Hours

Max Marks:120
I. Answer any THREE of the following :
( $3 \times 20=60$ Marks)

1. Define Reconciliation. Explain the kinds and types of Reconciliation.
2. Explain the different types of Mutual Fund Schemes.
3. What is a Hedge Fund? How is it different from Mutual Funds and explain the types of Hedge Funds?
4. Define Risk. Explain the various types of risk.

## II. Answer any FOUR of the following :

5. What is the Primary market? Mention its features.
6. Write a note on Forward Contract.
7. What is Clearing \& Settlement? Explain the role of Clearing house in settlement of the transaction.
8. What are the various functions of investment banking?
9. Explain the various types of private equity.
III. Answer any FOUR of the following :
10. What is return? Explain the factors involved in calculating the return.
11. Write a note on Treasury bills.
12. Write a note on mandatory and voluntary Corporate action.
13. Write a brief note on mutual funds in India.
14. What is Risk Modelling? Explain the risks faced by banks.

## CHOICE BASED CREDIT SYSTEM

B.B.A. FIFTH SEMESTER DEGREE EXAMINATION JANUARY 2023

BUSINESS ADMINISTRATION
Human Resource Management I
Duration: 3 Hours
I. Answer any THREE of the following :

1. What is HRD? Describe the duties and responsibilities of an HRD manager.
2. What is Performance Appraisal? Describe its benefits and drawbacks.
3. Describe Executive Development methods used outside of the workplace.
4. What is career planning? Describe the steps involved in career planning.

## II. Answer any FOUR of the following :

( $4 \times 10=40$ Marks)
5. Describe the HRD concept and also explain its principles?
6. Explain the types of counselling.
7. Explain On-the Job techniques of Management Development.
8. Explain the steps in the process of Management Development.
9. What is Suggestion Scheme? Write a note on the process of Suggestion Scheme.

## III. Answer any FOUR of the following :

(4×5=20 Marks)
10. Write a note Field Review Method.
11. Describe the evolution of Management Development.
12. Explain career development actions.
13. What are the problems of quality circles?
14. " Despite planning the career, employees face certain career problems" Elaborate.

## CHOICE BASED CREDIT SYSTEM

## B.B.A SIXTH SEMESTER DEGREE EXAMINATION JANUARY 2023 BUSINESS ADMINISTRATION <br> Entrepreneurship and Small Business Management <br> Max Marks:120

Duration: 3 Hours
I. Answer any THREE of the following :
( $3 \times 20=60$ Marks)

1. "Development of women entrepreneurship is limited by certain limitations." Elaborate.
2. Explain the symptoms and consequences of Industrial Sickness.
3. You are an entrepreneur starting a venture. Formulate a project proposal on your venture.
4. What is EDP? Explain the phases of Entrepreneurial Development Programme.
II. Answer any FOUR of the following: ( $4 \times 10=40$ Marks)
5. What is entrepreneurship? What are the characteristics of successful entrepreneurs?
6. What is small scale industry? Explain its scope.
7. State the significance of financing.
8. Describe the need for Institutional Support to SSIs.
9. Explain the essentials of EDP.

## III. Answer any FOUR of the following :

( $4 \times 5=20$ Marks)
10. Define intrapreneur. How intrapreneur is different from entrepreneur?
11. Define small scale industrial unit. Write some examples of small scale units.
12. Explain the significance of project report?
13. What is the significance of Projected Balance Sheet?
14. Write a note on Institutional Agencies available at the international level for EDP.

## CHOICE BASED CREDIT SYSTEM

## B.B.A. FIFTH SEMESTER DEGREE EXAMINATION JANUARY 2023 BUSINESS ADMINISTRATION <br> Management Accounting

Duration: 3 Hours
Max Marks:120

## I. Answer any THREE of the following :

1. Following is the summarised balance sheet of $X \operatorname{Ltd}$ as on $31 / 3 / 2020$
$\left.\begin{array}{|l|c|l|c|}\hline \text { Liabilities } & \text { Rs } & \text { Assets } & \text { Rs } \\ \hline \begin{array}{l}40,000 \text { equity shares } \\ \text { of Rs. } 10 \text { each }\end{array} & 400000 & \text { Goodwill } & 100000 \\ \hline \text { Reserve fund } & 100000 & \text { Fixed Assets } & 450000 \\ \hline \text { P\&L a/c } & 35000 & \text { Current assets } & 190000 \\ \hline \hline 9 \% \text { Debentures } & 100000 & \text { Preliminary } \\ \text { expenses }\end{array}\right] 25000 \mid$

For the purpose of valuation of shares, fixed assets were valued at Rs. 500,000 and goodwill at Rs. 150,000. There is a necessity of R.B.D at $10 \%$ on Debtors of Rs. 75000. It is found that stock was overvalued by Rs. 9000.
The net profit for 3 years were Rs 69000 , Rs. 71800 \& Rs. 90200 respectively after taxation.

Out of this profit $20 \%$ was placed to reserve, the proportion being considered reasonable in the industry in which the company is engaged and where the normal rate of return is $10 \%$.

Compute the value of equity shares by Assets Method and Yield Method.
2. Following is the summarised balance sheet of a concerns at 31 December

| Liabilities | Rs $\quad$ Assets | Rs. |
| :--- | :---: | :--- |
| 6\% Preference share capital | 150000 Goodwill | 20000 |
| Equity share capital | 250000 Land \& Building | 250000 |
| General reserve | 20000 Machinery | 175000 |
| Profit \& Loss | 15000 Furniture | 10000 |
| 5\% Debentures | 100000 Stock | 90000 |
| Sundry creditors | 28000 Sundry Debtors | 21000 |

Bills payable
12000 Cash at bank 5000
Preliminary expenses 4000
575000
575000
Total sales Rs. $400000: 20 \%$ of which is made on credit. Gross profit and net profit (after tax) for the year ended amounted to Rs 80,000 and Rs 20,000 respectively. Comment on the financial condition of the concern.
3. From the summarised balance sheet of $X$ Itd prepare a Statement of Sources \& Uses of Funds.

| Liabilities | 31/3/2018 31/3/2019 Assets |  | 31/3/201831/3/2019 |  |
| :---: | :---: | :---: | :---: | :---: |
| Share capital | 90000 | 90000 Gross block | 155000 | 156000 |
| Bank loan | 119000 | 210000 Less: depreciation | 7000 | 10000 |
| Current liabilities | 46000 | 48000 | 148000 | 146000 |
|  |  | Current assets | 40000 | 100000 |
|  |  | Profit and loss a/c | 67000 | 102000 |
|  | 255000 | 348000 | 255000 | 348000 |

4. The proforma cost sheet of a company shows the following particulars

| Element of cost | Amount/unit |
| :--- | :---: |
| Raw materials | 70 |
| Direct labour | 30 |
| Overheads | 50 |
| Profit | $\underline{50}$ |
|  | $\underline{200}$ |

The following particulars are available:
a) Raw materials are in stock on an average for 2 months.
b) Materials are in process on an average for one month
c) Finished goods are in stock on an average for 2 months
d)Credit allowed by creditors is two months
e) Credit allowed to customers is two months
f) Lag in payment of wages is one month
g) Lag in payment of overhead expenses is one month
h) One fourth of the output is sold for cash
i)Cash in hand and at bank is expected to be Rs 30,000

You are required to prepare a statement showing the Working Capital needed to finance a level of activity of 52000 units of production.

## II. Answer any FOUR of the following :

5. Explain the charecteristics of Management accounting.
6. The following is the balance sheet of the Excellent traders Ltd as on 30 April 2020

| Liabilities | Amount | Assets | Amount |
| :--- | ---: | :--- | ---: |
| Creditors | 76080 | Fixed Assets | 180000 |
| Capital | 328000 | Current Assets | 244080 |
| Reserve | 80000 | Investment in shares | 60000 |
|  | 484080 |  | 484080 |

The following net profits were earned which included a fixed income from investment Rs. 4000 per annum.

30 April 2017 - Rs. 64000
30 April 2018 - Rs. 72000
30 April 2019 - Rs. 86000
30 April 2020 - Rs. 90000
The standard rate of return on capital employed in such type of business is $8 \%$ Compute the amount of goodwill of the above business at 3 years purchase of the average super-profits for four years.
7. The following is the Profit \& Loss account of Burn Ltd.

|  | Rs. | Rs. |
| :--- | ---: | ---: |
| To opening stock: | 60,000 By Sales | 1270000 |
| $\quad$ Materials | 80000 By Closing Stock: |  |
| Finished goods | Materials | 70,000 |
| To Purchases (Raw materials) | $6,00,000$ | Finished goods |
| To Wages | 300000 |  |
| To Factory expenses | 100000 |  |
| To Other Expenses | 200000 |  |
| To Net Profit | 100000 |  |
|  |  | 1440000 |

You are required to calculate the following
a) Stock turnover b) Raw materials turnover c) Average material holding.
8. The following balance sheet as on $31 / 12$, Prepare Cash Flow Statement.

## Balance sheet

| Liabilities | 2019 | 2020 | Assets | 2019 | 2020 |
| :--- | :--- | :--- | :--- | :--- | :--- |
| 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 |

9. What are the benefits of effective inventory management?

## III. Answer any FOUR of the following :

10. Write a note on super profit method of goodwill.
11. Write a note on Gross profit ratio.
12. Write a breif note on working capital mangement.
13. Write a note on operating cycle.
14. Write note on transaction motive of cash management
$\qquad$

## CHOICE BASED CREDIT SYSTEM

## B.B.A. FIFTH SEMESTER DEGREE EXAMINATION JANUARY 2023

## BUSINESS ADMINISTRATION

Cost Management I
Duration: 3 Hours
Max Marks:120

## I. Answer any THREE of the following :

1. The following details are extracted from the books of Canara Springs Limited, Mangalore for the year ending 31-3-2020.

|  | Rs |  | Rs |
| :--- | ---: | :--- | ---: |
| Factory wages | $6,00,000$ | Manager's salary (factory <br> $75 \%$, office $25 \%$ ) | 72,000 |
| Purchase of materials | $7,20,000$ | ESI | 6,000 |
| Consumable stores | 36,000 | Power and fuel | 54,000 |
| Carriage inwards | 8,640 | Drawing office salary | 36,000 |
| Wages of foremen | 48,000 | Printing and stationery | 12,000 |
| Wages of storekeeper | 6,000 | Counting house salary | 12,000 |
| Sales | $19,00,000$ | Payment of sales tax | 24,000 |
| Donations | 5,000 | Debenture interest | 40,000 |


| Stock: | On 1-4-2019 | On 31-3-2020 |
| :--- | :---: | :---: |
| Raw materials | $1,20,000$ | $1,33,000$ |
| WIP | 22,800 | 96,000 |
| Finished products (units) | 6,000 | 12000 |

Selling and distribution expenses are to be charged at Rs1 per unit. During the year 2020, the number of units produced is 96,000 . Prepare a cost sheet showing different elements of cost and profit.
2. From the following information, prepare stores ledger account for January 2021 showing the issues of Sulpher materials on FIFO method.
1 Balance 500 Kg at Rs2 per Kg
2 Ordered 350 Kg., Purchase Order NO 20, excepted on 12 January
9 Issued 125 Kg., Material Requisition No 61 To Dept A

| 12 | Received 180 Kg of Purchase Order No 20 at Rs3 per kg |
| :--- | :--- |
| 15 | Ordered 350 Kg ., purchase order NO 25 , excepted on 20 January |
| 16 | Issued 175 Kg ., Material Requisition NO 65 to Dept B |
| 20 | Received 200 Kg Purchase Order No25 at Rs4 per kg. |
| 21 | It was discovered that 5 Kg received on 12 January, purchase order No 20, <br> were defective and so were returned to vendor. |
| 24 | Received 170 Kg (balance of purchase order No 20) at Rs3 each. |
| 26 | Issued 100 Kg Material Requisition No 70 to department C |
| 29 | Dept C returned to store room 25 Kg earlier issued on 26 January |
| 30 | Issued 125 Kg Material Requisition No 75 to Department A. |

3. A. A worker is paid Rs 7500 per month plus dearness allowance of Rs 1500 per month. The worker contributes $8.33 \%$ of his wage to a provident fund to which the employer also contributes an equal amount. The ESI premium is $1.5 \%$ for the employer and $0.5 \%$ for the worker.
The employer maintains a canteen on which he spends Rs $1,00,000$ per month. The canteen serves both the office and the workshop, number of employees being 50 and 450 respectively. The worker is entitled to 12 days earned leave during the year. The number of days in a year should be taken to be 300 of 8 hours each. Calculate the wage for costing purposes and show the amount payable to the worker for a month. (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 -Rs40 per hour
Actual production - A 50 units B 79 units and C 81 units. ( 10 Marks)
4. Modern manufacturer's Itd has three production departments, viz P1, P2 and P3 and two service departments, viz S1 and S2. The details of these departments are as follows:

| Particulars | P1 | P2 | P3 | S1 | S2 |
| :--- | :---: | :---: | :---: | :---: | :---: |
| Direct wages (Rs) | 3,000 | 2,000 | 3,000 | 1,500 | 1,500 |
| Direct materials(Rs) | 5,000 | 6,000 | 8,000 | 4,000 | 2,000 |
| Labour hours | 3,000 | 4,000 | 2,000 | -- | -- |
| Value of machinery (Rs) | 60,000 | 80,000 | $1,00,000$ | 5,000 | 5,000 |
| H.P of machines | 60 | 30 | 50 | 10 | - |
| Light points | 10 | 15 | 20 | 10 | 5 |
| Floor area (sq ft) | 2,000 | 2,500 | 3,000 | 2,000 | 500 |

The following additional information are obtained from its records:

| Rent and rates | 5,000 | Power | 1,500 |
| :--- | :---: | :--- | :---: |
| General lighting | 600 | Depreciation on machinery | 10,000 |
| Indirect wages | 1,800 | Sundry expenses | 9,000 |

The expenses of the service departments are allocated as under:

|  | P1 | P2 | P3 | S1 | S2 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| S1 | $20 \%$ | $30 \%$ | $40 \%$ | - | $10 \%$ |
| S2 | $40 \%$ | $20 \%$ | $30 \%$ | $10 \%$ | - |

Prepare departmental distribution summary and redistribute the service department costs to the production departments by using simultaneous equation method.

## II. Answer any FOUR of the following :

( $4 \times 10=40$ Marks)
5. Explain: (i) Sunk costs (ii) imputed costs and (iii) notional costs.
6. The following information regarding receipts and issues of material $X$ has been obtained from stores records of a paint manufacturing company for January 2018

1. Opening stock
2. Issued on requisition No. 81
3. Issued on requisition No 80
4. Issued on requisition No. 82
5. Purchased by G.R. No. 30.

$$
25,000 \mathrm{Kgs}
$$

$$
15,000 \mathrm{Kgs}
$$

$$
13,000 \mathrm{Kgs}
$$

$$
10,000 \mathrm{Kgs}
$$

$$
30,000 \mathrm{Kgs}
$$

On 15 January stock was verified and a shortage of 20 Kgs was noticed. Maximum level-50,000Kgs, Reorder level-25,000 Kgs, Minimum level-8,000 Kgs. You are required to prepare Bin Card No. 105 for Material X for which code No. is 302.
7. From the following details of stock receipts and issues of material $X$ in a manufacturing unit, prepare the stores ledger using weighted average method of valuing the issues, 2022, March.

| 1 | Opening stock 2,000 units at Rs5 each |
| :--- | :--- |
| 1 | Issued 1,500 units to production |
| 1 | Received 4,500 units at Rs6 each |
| 8 | Issued 1,600 units to production |
| 9 | Returned to stores 100 units by production department, issued on March 3. |
| 16 | Received 2,400 units at Rs6.5 each |
| 19 | Returned to supplier 200 units out of quantity received on March 4 |
| 20 | Received 1,000 units at Rs7 each |


| 24 | Issued to production 2,100 units |
| :--- | :--- |
| 27 | Received 1,200 units at Rs7.5 each |
| 29 | Issued to production 2,800 units. |

8. Explain the various techniques of costing.
9. Following annual charges for a shop having five identical machines are available. Compute machine hour rate.

|  | Rs |  | Rs |
| :--- | :--- | :--- | :--- |
| Rent and rates | 4,800 | Electricity | 900 |
| Depreciation on each machine | 1,500 | Sundries | 1,400 p.a |
| Repairs on machines | 6,000 | Supervision | 2,500 p.m |

Power (at Rs 5 per unit) ( machine uses 10 units of power per hour) Rs 3,00,000

Attendants wages (two attendants at Rs 6,000 p.m each)
Hire purchase instalment Rs20,000 and interest Rs3,000

## III. Answer any FOUR of the following :

( $4 \times 5=20$ Marks)
10. What is meant by "Reorder level" and "Danger level".
11. What is meant by LIFO method? State its advantages and disadvantages.
12. Give the meaning of primary and secondary distribution summary.
13. Explain the steps involved in purchase of materials.
14. A manufacturer buys certain equipment from outside supplier at Rs30 per unit.

Total annual needs are 800 units.
The following further data are available:
Annual return on investment 10\%
Rent, insurance, taxes per unit per yearRs 1
Cost of placing an order Rs100
Determine the EOQ.

