

CHOICE BASED CREDIT SYSTEM
BBA SIXTH SEMESTER DEGREE EXAMINATION MAY/JUNE 2023
BUSINESS ADMINISTRATION
Cost Management II

Duration:3 Hours

Max Marks:120

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

1. The following information is extracted from the books of Navin constructions relating to contract No 222 for Rs 10,00,000. 80 % of the value of work certified by the architect is being paid by the contractee.

Particulars	I year	II year	III year
Materials	1,20,000	1,45,000	84,000
Direct wages	1,10,000	1,55,000	1,10,000
Other expenses	5,000	12,600	6,500
Work certified	2,35,000	7,50,000	10,00,000
Uncertified work	3,000	8,000	-
Plant issued	14,000	-	-
Materials on site	2,000	5,000	8000
Value of plant (31/12)	11,200	7,000	3,000
wages accrued (31/12)	2,000	7,000	-

Prepare contract account for three years taking into account such profit as you think proper or improper contract.

2. Product X is obtained after it is processed through three distinct processes and the following details are available:

Particulars	Total (Rs)	A (Rs)	B(Rs)	C(Rs)
Materials	5,625	2,600	2,000	1,025
Wages	7,330	2,250	3,680	1,400
Factory expenses	7,330	-	-	-

500 units at the rate of Rs 4 per unit are introduced in process A. Factory expenses to be distributed at 100% on wages.

Particulars	Actual output	Normal loss	Scrap value
Process A	450	10%	2
Process B	340	20%	4
Process C	270	25%	5

There is no stock of work in progress. Show necessary accounts with necessary calculations.

3. Mr. Avtar Singh has been permitted to run a bus between two towns which are 25 km apart.

From the following information, assuming 10% profit on takings for Mr. Avtar Singh work out the bus fare to be charged between those two towns for each passenger.

	Rs		Rs
Cost of the bus	12,00,000	Replacement of Tyres and tubes per month	3,000
Annual tax	24,000	Depreciation @ 25% per annum	
Diesel for 100 Kms	720	Salary of conductor per month	3,000
Oil and stores per month	2,000	Salary of driver per month	4,500
Garage rent per month	2,000	Salary of accountant per month	5,000
Repairs estimated per month	4,500	Permit fees per month	1,000
Insurance per annum	36,000	Miscellaneous expenses per month	8,000

Commission to driver and conductor @ 10% of the takings to be shared equally by them.

The bus will make three round trips every day and it carries 30 passengers on average on each trip.

The bus will operate for 25 days during the month.

4. The following information is available from the books of a company manufacturing steel furniture. Production and sales during the year 2020 were 1,000 units.

Direct materials	2,00,000	Administration expenses	60,000
Direct wages	1,50,000	Selling expenses	45,000
Factory expenses	1,37,500	Sales	7,30,000

The following estimates have been made for 2021:

- Production and sales will be 1,500 units.
- Material price per unit will increase by 25% but due to the economy in consumption, the cost per unit will reduce by 12%.
- The wage rate per unit will increase by 20%
- Factory expenses of Rs.50,000 are fixed. The remaining factory expenses will be in the same proportion to material consumed and wages as in the previous year.
- The total administration expenses will increase by $\frac{2}{3}$
- Selling expenses will be Rs.90,000.
- The profit desired is 20% on sales.

Prepare cost statement showing cost and profit for 2020 and for 2021.

.. Answer any FOUR of the following :

(4×10= 40 Marks)

- What is Economic Batch Quantity? How is it determined?
- Mayura Ltd produces A as a main product, B and C as it by- products.

The following expenses have been incurred for the above products:

	Joint Expenses (Rs)	Separate expenses		
		A	B	C
Materials	5,000	2,000	900	1,300
Labour	4,500	1,000	800	800
On Cost	4,000	500	300	400
Selling Price		21,000	10,000	9,000
Profit on sale		50%	50%	$33\frac{1}{3}\%$

Show the apportionment of joint expenses and prepare necessary accounts.

- Standard material cost to produce 100 kgs of a chemical mixture is as follows:

Material A 30 kgs at Rs.100 per kg

Actual production of the chemical mixture for the month is 1000 Kgs.

Material consumed is : Material A 350 Kgs at Rs.90 per kg

Calculate

- Material cost variance
- Material price variance
- Material usage variance

(d) Material yield variance

(e) Material mix variance.

8. Details given below relate to 60% activity when production was 600 units.

Materials: Rs.120 per unit

Labour: Rs.50 per unit

Factory expenses: Rs.50,000 (40% fixed)

Administration expenses: Rs.35,000 (60% fixed)

Prepare a flexible budget showing marginal cost and total cost for 80% activity.

9. Explain the differences between standard costing and budgetary control.

III. Answer any FOUR of the following :

(4×5= 20 Marks)

10. Component S is manufactured in shop No 11.

Material cost is Rs.20 per component. Each component takes 6 minutes to produce and the machine operator's wage is Rs.15 per hour.

The machine hour rate is Rs.72. Setting up the machine to produce the component takes 3 hours for the operator.

You are required to prepare a cost sheet showing the setting up costs and the total cost for the batch and cost per component assuming a batch size of 100 components.

11. What are the joint cost and split-off points?

12. What is the cost unit used in the Electricity supply, Cinema theatres, and Hospitals?

13. Describe the disadvantages of marginal costing.

14. Describe the limitations of Budgetary control.

19BBA602

Reg No :

CHOICE BASED CREDIT SYSTEM

BBA SIXTH SEMESTER DEGREE EXAMINATION MAY/JUNE 2023

BUSINESS ADMINISTRATION

Organisational Behaviour

Duration:3 Hours

Max Marks:120

I. Answer any THREE of the following :

(3×20= 60 Marks)

1. Explain the Organisational development intervention.
2. Describe the various personality theories.
3. What is motivation? Explain the Maslow's need hierarchy theory and Herzberg's theory of motivation.
4. Describe the various strategies used to manage stress by an employee.

II. Answer any FOUR of the following :

(4×10= 40 Marks)

5. Explain the key features of Organisational Behaviour.
6. Briefly explain the various factors affecting perception.
7. Explain the strategies to resolve intra individual conflict.
8. Write a short note on Group Effectiveness.
9. Explain the process of Organisation Development.

III. Answer any FOUR of the following :

(4×5= 20 Marks)

10. What is Organisational Behaviour?
11. What are the four quadrants in Johari Window? Explain.
12. What is group cohesiveness?
13. What are the ABC components of attitude?
14. Explain the importance of perception.

CHOICE BASED CREDIT SYSTEM**BBA SIXTH SEMESTER DEGREE EXAMINATION MAY/JUNE 2023****BUSINESS ADMINISTRATION****Corporate Financial Accounting****Duration:3 Hours****Max Marks:120****I. Answer any THREE of the following :****(3×20= 60 Marks)**

1. Explain the various models of Human Resource Accounting.
2. The balance sheet of Yashivam Ltd and the Income Statement for the year ending are as follows:

Assets	1-1-2022	31-12-2022
Cash	60,000	28,500
Debtors	75,000	2,46,750
Stock	1,26,000	2,55,000
Land	50,000	50,000
Plant	2,34,000	2,34,000
Less: Depreciation	(78,000)	(84,600)
	4,67,000	7,29,600
Liabilities		
Creditors	1,20,000	3,16,500
10% Long term loan	50,000	50,000
Shareholder fund	2,97,000	3,08,250
Retained Earnings	-	54,900
	4,67,000	7,29,600

Income Statement for the year ending 31-12-2022

Particulars	Amount (Rs)	Amount (Rs)
Sales (credit + cash)		3,32,500
Less: Cost of goods sold	2,64,000	
Interest paid on 31-12-2022	5,000	
Other cash expenses	2,000	
Depreciation	6,600	2,77,600
Net income		54,900

The company uses FIFO method of stock where general price index for the various relevant periods is as follows.

July 1 – 12 years ago index – 50

January 1 - 2 years ago index – 150

December 31 – current year 2022 is 250

December 1 – current year 2022 is 200

Transactions are assumed to have occurred evenly throughout the year at an average price index of 225. Plants were purchased on July 1, 12 years ago & land was acquired on January 1, 2 years ago.

You are requested to prepare price level adjusted balance sheet as at the beginning & end of the current year & the balance figure on the Liability side of the balance may be assumed as monetary gain.

3. Suraj limited is contemplating having an access to a machine for a period of 5 years. Discussions with various financial institutions have shown that the company can have the use of machine for the stipulated period through leasing arrangement, or the requisite amount can be borrowed at 14% to buy the machine. The firm is in the 50 percent tax bracket. In case of leasing, the firm would be required to pay an annual end-of-year rent of Rs 1,20,000 for 5 years. All maintenance, insurance and other costs are to be borne by the lessee. In the case of purchase of the machine (Which costs Rs.3,43,300), the firm would have a 14%, 5 year loan, to be paid in 5 equal instalments, each instalment becoming due at the end of each year. The machine would be depreciated on a straight-line basis for tax purposes, with no salvage value. Advise the company regarding the option it should go for assuming lease rentals are paid at the end of the year.
4. What is Venture Capital Financing? Explain the stages involved in Venture Capital Financing.

II. Answer any FOUR of the following :

(4×10= 40 Marks)

5. Briefly enumerate the guidelines issued by the Institute of Chartered Accountants of India on "Disclosure of Accounting Policies."
6. What is the relevance of "Accounting for inflation"? Explain the relative merits which has been developed to deal with price level changes.

7. Define Human Resource Accounting and state its objectives.
8. Discuss the advantages of leasing. What are its limitations?
9. Give a brief account of Venture Capital

III. Answer any FOUR of the following :

(4×5= 20 Marks)

10. Write a note on IFRS.
11. Explain the limitations of historical accounting in a period of inflation.
12. Explain the concept of human resource accounting and state its importance.
13. Discuss the various forms of lease financing.
14. Briefly explain the features of Venture Capital Financing.

CHOICE BASED CREDIT SYSTEM**BBA SIXTH SEMESTER DEGREE EXAMINATION MAY/JUNE 2023****BUSINESS ADMINISTRATION****Entrepreneurship and Small Business Management****Duration:3 Hours****Max Marks:120****I. Answer any THREE of the following :****(3×20= 60 Marks)**

1. What are the recent trends in the development of women entrepreneurship in India? Explain.
2. Discuss the role of a small business in the economic development of India.
3. You are an entrepreneur starting a venture. Formulate a project proposal on your venture.
4. Briefly state the Institutions and agencies assisting Entrepreneurial Development at national and regional level.

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

5. Explain the characteristics of an Entrepreneur.
6. Describe the objectives of small business enterprises.
7. Explain the project classification.
8. Explain the importance of Financing.
9. Discuss the essentials of EDP's.

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

10. Write a note on role of entrepreneur.
11. Explain the importance of Turnaround Management.
12. Write about the process of generating ideas.
13. Write a note on short term loans.
14. Explain the need of EDP.

19BBA615

Reg No :

CHOICE BASED CREDIT SYSTEM
B.B.A SIXTH SEMESTER DEGREE EXAMINATION MAY/JUNE 2023
BUSINESS ADMINISTRATION
Managing Business Processes II

Duration:3 Hours

Max Marks:120

I. Answer any THREE of the following :

(3×20= 60 Marks)

1. “The QC tools for process improvements is a set of graphical techniques identified as being most helpful in troubleshooting issues related to quality”. Elucidate.
2. What is meant by Charter? Describe the different elements of a charter.
3. Explain the different classifications of MUDA.
4. An effective risk management process will help identify which risks pose the biggest threat to an organization and provide guidelines for handling them. In the light of the above statement, mention the process of risk management followed in an organization.

II. Answer any FOUR of the following :

(4×10= 40 Marks)

5. Explain the advantages and disadvantages of the PDCA cycle.
6. Explain the merits and demerits of Kaizen.
7. Describe the principles of six sigma.
8. What are the principles of lean management? Describe.
9. Describe the components of Risk Management.

III. Answer any FOUR of the following :

(4×5= 20 Marks)

10. Write a short note on FMEA.
11. What is meant by Corrective and Preventive Action? Describe.
12. What is meant by Kaizen? Explain its characteristics.
13. Write a short note on Normal Distribution.
14. Write a short note on Critical to Quality.

19BBA616

Reg No :

CHOICE BASED CREDIT SYSTEM
BBA SIXTH SEMESTER DEGREE EXAMINATION MAY/JUNE 2023
BUSINESS ADMINISTRATION
Human Resource Management

Duration:3 Hours

Max Marks:120

I. Answer any THREE of the following :

(3×20= 60 Marks)

1. Enumerate the causes for poor industrial relations and suggest the remedies to overcome the poor industrial relations.
2. Describe the objectives of important Indian Trade unions.
3. Explain the importance of workers participation in management? Explain the term (a) works committee (b) joint management council and (c) Shop Councils.
4. What is employee grievance? Explain the causes for employee grievance? Suggest a model for Redressal of grievance.

II. Answer any FOUR of the following :

(4×10= 40 Marks)

5. Explain the necessary conditions for the maintenance of sound Industrial relations?
6. Describe the pre-requisites of collective bargaining.
7. Write a note on suggestion scheme as a form of workers' participation in management.
8. Describe adjudication? Explain the three tier adjudication machinery for the settlement of industrial disputes
9. Explain the important benefits provided to employees under ESI Act 1948.

III. Answer any FOUR of the following :

(4×5= 20 Marks)

10. Explain the role of HR managers in maintaining industrial relations.
11. What is trade union? Explain its functions.
12. What are the different types of Collective Bargaining?
13. Bring out the differences between Arbitration and Adjudication.
14. Write a Note on Labour Welfare and state its types.
