

**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME**  
**B.B.A. THIRD SEMESTER DEGREE EXAMINATION NOVEMBER/DECEMBER 2023**  
**BUSINESS ADMINISTRATION**  
**Cost Accounting**

Duration: 2 Hours

Max Marks: 60

**SECTION A**

Answer any TWO of the following:

(2×15= 30)

- 1) From the following data prepare a cost sheet for the month ending 30 June 2021.

Indirect factory wages	15,000	Direct expenses	20,000
Direct wages	1,00,000	Factory power	13,000
Depreciation: office building	5,000	Directors fees	25,000
Plant	2,000		
Repairs: Furniture	2,000	Printing and stationery	2,500
Plant	15,000		
Lighting: Factory	5,000	Salesmen's salary	7,000
Office	2,000		
Rent: Office	10,000	Postage	1,000
Showroom	5,000		
Factory	15,000		
Carriage inward	2,000	Advertisement	7,000
Carriage outward	1,500	Purchase-raw materials	4,00,000
Sales	7,00,000		

Stock:		On 30 June 2021	On 1 June 2021
Finished goods	Rs	50,000	40,000
WIP	Rs	20,000	30,000
Raw materials	Rs	40,000	60,000

- 2) The following is an extract of the record of receipts and issues of a chemical during March, 2022.

1	Opening balance 300 units at Rs 20 per unit
3	Issued 150 units

4	Issued 100 units
10	Received from supplier 200 units at Rs 19 per unit
16	Issued 65 units
20	Received from supplier 240 units at Rs 22 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 and on 31 March showed an excess quantity of 5 units.

Write up the stores ledger account on FIFO method.

- 3) In a factory there are three production departments A, B and C and two service departments D and E. From the following details prepare secondary distribution summary under simultaneous equation method.

Rent and taxes	10,000
Indirect Wages	10,000
Lighting	500
General expenses	15,000
Depreciation on buildings	5,000

Other details:

	A	B	C	D	E
Direct materials	20,000	10,000	20,000	10,000	10,000
Direct wages	15,000	15,000	4,000	2,000	4,000
Floor area ( sq ft)	1,000	1,500	1,500	500	500
Light points	6	8	12	4	5

Departments D and E render the service as follows:

	A	B	C	D	E
D	40%	20%	30%	-	10%
E	30%	30%	30%	10%	-

### SECTION B

Answer any THREE of the following :

(3×7= 21)

- 4) Using the following information, prepare the stores ledger under weighted average method

Date	Receipts (units)	Rate (Rs)	Issues (units)
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January 2	200	2	-
10	300	2.4	-
15	-	-	250
18	250	2.6	-
20	-	-	200

- 5) 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 Rs60 per hour. Material cost of the job is Rs640 and overhead is recovered at 200% of total direct wages. Calculate factory cost of the job under Rowan and Halsey Premium plans.
- 6) Prepare a reconciliation statement from the following data:
- Net loss as per cost accounts Rs 3,12,900
  - Works overhead under recovered in cost accounts Rs 6,400
  - Depreciation overcharges in cost accounts Rs 3,200
  - Administration overhead recovered in excess in cost books Rs 5,400
  - Interest on investment Rs 20,000
  - Goodwill written off Rs 12,000
  - Income tax paid Rs 96,000
  - Stores ledger adjustment a/c (credit in financial book) Rs 1,300
- 7) Explain the classification of cost.

### SECTION C

Answer any THREE of the following :

(3×3= 9)

- 8) List the duties of store keeper.
- 9) The following information is available in respect of material MT
- Maximum stock level: 8,400 units
- Budgeted consumption: Maximum 1500 units per month
- Minimum 800 units per month
- Estimated delivery period: maximum 4 months, minimum 2 months
- You are required to calculate reorder level
- 10) Describe the causes of overtime.
- 11) State the procedure of preparing reconciliation Statement.

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**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME**

**B.B.A. THIRD SEMESTER DEGREE EXAMINATION NOVEMBER/DECEMBER 2023**

**BUSINESS ADMINISTRATION**

**Organisational Behaviour**

**Duration:2 Hours**

**Max Marks:60**

**SECTION A**

**Answer any TWO of the following:**

**(2×15= 30)**

- 1) Define Perception. Explain the factors influencing the perception of a person.
- 2) Define Group. Explain the stages of Group Development.
- 3) Explain the conditions for optimal success of OD.

**SECTION B**

**Answer any THREE of the following :**

**(3×7= 21)**

- 4) What are the Endomorph and Mesomorph personality traits?
- 5) What are the elements of Group Member resources that influences the group behaviour?
- 6) What are the strategies to overcome resistance to Change?
- 7) Briefly explain the design components adopted for Individual Level Diagnosis.

**SECTION C**

**Answer any THREE of the following :**

**(3×3= 9)**

- 8) Write a short note on Machiavellaianism personality trait.
- 9) Distinguish between Spontaneous and Command Groups.
- 10) What is Diagnosing?
- 11) State the reasons for failure of Organisational Development.

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**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME**  
**B.B.A. THIRD SEMESTER DEGREE EXAMINATION NOVEMBER/DECEMBER 2023**  
**BUSINESS ADMINISTRATION**  
**Statistics for Business Decisions**

Duration:2 Hours

Max Marks:60

**SECTION A**

Answer any TWO of the following:

(2×15= 30)

- 1) Calculate the Mean, Median and Mode for the following data.

Class	10-20	20-30	30-40	40-50	50-60	60-70	70-80	80-90
Frequency	4	12	40	41	27	13	9	4

- 2) Find the Coefficient of Correlation for the following data

Marks in Statistics	Marks in Mathematics				
	10	20	30	40	50
5	2	4	1	4	1
10	8	2	5	1	-
15	-	3	2	1	-
20	-	1	3	2	4
25	-	-	4	-	-

- 3) Below are given figures of production of a sugar factory.
- Fit a straight-line trend to these figures.
  - Plot these figures on a graph and show the trend line.
  - Estimate the production in 2021.

Year	2013	2014	2015	2016	2017	2018	2019
Production	80	90	92	83	94	99	92

**SECTION B**

Answer any THREE of the following :

(3×7= 21)

- 4) In a simple study about coffee habit in two towns, the following information was received
- Town A: Female were 40%, total coffee drinkers were 45% and male non coffee drinker were 20%.



Town B: Males were 55%, male non coffee drinkers were 30% and female coffee drinkers were 15%.

Present the above data in a tabular form.

- 5) Calculate the standard deviation from the following data of income of 10 employees of a firm.

Income:100 120 140 120 180 175 185 130 200 150

- 6) In a bivariate data, the two regression equations are  $2x-y+4=0$  and  $x-y+1=0$ . Find means of  $x$  and  $y$ .

- 7) Calculate Fisher's ideal index for the following data and show that it satisfies factor reversal test.

Commodity	2020		2021	
	Price	Quantity	Price	Quantity
A	8	10	10	12
B	10	12	12	8
C	5	8	5	10
D	4	14	3	20
E	20	5	25	6

### SECTION C

Answer any THREE of the following :

(3×3= 9)

- 8) Explain the term statistics in the singular sense.
- 9) The regression coefficients are -0.4 and -0.1. Find correlation coefficient.
- 10) Mention the various components of time series.
- 11) Give the meaning of factor reversal test.

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