

**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME**  
**B.B.A. FIFTH SEMESTER DEGREE EXAMINATION NOVEMBER/DECEMBER 2023**  
**BUSINESS ADMINISTRATION**  
**Production and Operations Management**

Duration:2 Hours

Max Marks:60

**SECTION A**

Answer any TWO of the following:

(2×15= 30)

- 1) Critically analyze the scope of production and operations management.
- 2) Explain the various factors affecting plant location.
- 3) What is meant by Quality management? Describe its principles and factors affecting quality.

**SECTION B**

Answer any THREE of the following :

(3×7= 21)

- 4) How is maintenance classified? Explain.
- 5) Enumerate the different factors influencing plant layout decisions.
- 6) What are the key steps and considerations involved in process planning in manufacturing? Describe.
- 7) How are inventory classified? Explain.

**SECTION C**

Answer any THREE of the following :

(3×3= 9)

- 8) Mention the causes of industrial accidents.
- 9) What are the two broad categories of factors identified by Alfred Weber's theory of plant location?
- 10) Give the meaning of DDL.
- 11) State the meaning of maintenance management.

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**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME**  
**B.B.A. FIFTH SEMESTER DEGREE EXAMINATION NOVEMBER/DECEMBER 2023**  
**BUSINESS ADMINISTRATION**  
**Income Tax - I**

Duration:2 Hours

Max Marks:60

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**SECTION A**

Answer any TWO of the following:

(2×15= 30)

- 1) Mr. Amitabh furnishes the following particulars of his income earned during PY 202-23. Compute the GTI if he is Resident, Not-ordinarily Resident and Non-resident:
- a. Interest on German Development Bonds (one-third received in India Rs.51,000)
  - b. Income from agriculture in Bangladesh remitted to India Rs.30,000
  - c. Income from property in Canada received in USA Rs.1,10,000
  - d. Income from business in Kuwait, business controlled from Mumbai (Rs.25,000 received in India) Rs.65,000
  - e. Gift received from the sister Rs.90,000
  - f. Royalty received in Singapore from Mr. David, a resident in India for technical services provided for a business carried on in Singapore Rs.28,000
  - g. Profit from business in Chennai, business is controlled for Singapore Rs.1,25,000
  - h. Profit on sale of a building in Nepal (40% is received in India) Rs.1,20,000
  - i. Income from agriculture in Punjab received in Delhi Rs.30,000
  - j. Profit from business in Indonesia the business is controlled from Delhi Rs.40,000
  - k. Dividend from a foreign company received in England and spent for his childrens' education there Rs.30,000
  - l. His maternal uncle sent a bank draft from France as a gift to him on his marriage Rs.20,000
  - m. Interest received from Mr. Dhayal a non-resident on the loan provided to him for a business in India Rs.28,000
  - n. Gift received from a friend Rs.28,000 in India on the occasion of marriage
  - o. Gift received from a business Associate on the occasion of 25th birthday Rs.42,000

- 2) Mr. Kamath , general manager of a private company in Kolkata furnishes the following particulars of income for the year ending 31 March 2022:

Net salary (after deduction of Rs.3,000 employment tax, Rs.8,000 tax deducted at source) – Rs.1,22,000

Dearness allowance (30% paid under terms of employment) – Rs.90,000

D.P. – Rs.12,000

H.R.A. – Rs.80,000 (he pays a rent of Rs.5,000 per month for his house)

C.C.A. – Rs.18,000

Servant allowance – Rs.15,000 (he has employed a cook to whom he pays Rs.900 p.m.) Conveyance allowance – Rs.600 p.m.

Travelling allowance – Rs.9,000 (of which Rs.4,000 is spent on his family tour)

Helper allowance – Rs.6,000

Daily allowance - Rs.12,000 (90% spent for official purposes)

Education allowance – Rs.7,200 (his 3 daughters are studying)

Hostel allowance – Rs.5,000 (his eldest daughter stays in a hostel for her studies)

Entertainment allowance – Rs.8,000 (he spent Rs.5,000 on entertaining his employers' customers)

He is in-charge of the sales also and is allowed a commission of 0.5% on the sales during the year he achieved a turnover of Rs.20,00,000

During the year company contributed 15% of his salary to his recognized provident fund to which he also contributes an equal amount. The interest credited to PF was Rs.23,000 for the year at 10.5% p.a.

Compute taxable salary.

- 3) Mr Ravi owns four houses. The details of which are as follows:

Particulars	House I (Rs.)	House II (Rs.)	House III (Rs.)	House IV (Rs.)
AMV	20,000	15,000	24,000	30,000
Fair Rent Value	24,000	30,000	20,000	24,000
Rent received	30,000	14,400	Self	Self
Standard rent	27,200	36,000	30,000	30,000
Municipal Tax paid	1,600	1,200	Nil	2,400
Municipal Tax due	-	-	2,000	-
Repairs	-	24,000	8,000	12,000

For the construction of fourth house, he had borrowed Rs.1,00,000 at 15% p.a. on 1.1.2019. The house was completed on 1.09.2021. As on 1.4.2022 Rs.80,000 was outstanding. During the year he recovered unrealized rent of Rs.2,000 which was

claimed as deduction earlier. Compute the taxable income from house property for AY

### **SECTION B**

**Answer any THREE of the following :**

**(3×7= 21)**

- 4) Explain the exceptions to the general rule for taxation of Income Earned in Previous Year.
- 5) a. Mr John a Foreign National came to India for the first time on the 15th of June 2014. During the financial years 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22 and 2022-23 he stayed in India for 190 days, 120 days, 45 days, 182 days, 110 days, 50 days, 105 days , 102 days and 95 days respectively. Determine his residential status for the assessment year 2023-24. (5 marks)
- b. Mr John's wife came to India for the first time on 1 November 2022 and stays in India for 181 days. Determine her residential status for the assessment year 2023-24. (2 marks)
- 6) Mr.Rao retired as a manager of a limited company on 31st August 2021, after serving for 32 years and 8 months. His basic salary on the date of his retirement was Rs.38,000 p.m. including the increment of Rs.1,000 p.m. which falls due on the 1st of June every year. He also received Rs.3,000 p.m. D.A. (Rs.1,000p.m. paid under the terms of employment), Rs.1,800 p.m. H.R.A. and Rs.600 p.m. conveyance allowance. During the last 10 months he achieved sales of Rs.5,00,000 on which he is entitled to get 1% of commission. He received Rs.22,80,000 from the company as gratuity. Calculate the taxable gratuity if Mr.Rao is Not covered by the Payment of Gratuity Act of 1972.
- 7) From the following information provided by Mr. Satish , calculate the amount of allowable deduction u/s 80C for the A.Y. 2023-24.
1. Life insurance premium on his own life Rs 2,500
  2. Life insurance premium on the life of his married daughter Rs 3,000
  3. Repayment of loan taken from LIC for purchase of commercial house property Rs 25,000
  4. Contribution towards unrecognized provident fund (URPF) Rs 25,000
  5. Tuition fees of daughter Rs 18,000
  6. Life insurance premium on the life of his major son is due on 1.12.2022 Rs2,500 but paid on 1.5.2023.
  7. Accrued intent on NSC Rs 4,500.

### SECTION C

Answer any THREE of the following :

(3×3= 9)

- 8) Differentiate between Gross Total Income and Total Income.
- 9) Mr. Sai Prakash, is a special advisor to the ministry of agriculture, Andhra Govt. He is posted at Hyderabad. Following are the particulars of his salary income for the FY 2022-23: Basic Pay Rs 15,000 p.m.; DA Rs 5,000 p.m. a Residential House at Hyderabad (License fee for the house determined by the Govt. is Rs 1,500 p.m.). Fair Rent Rs 4,000 p.m. Standard Rent Rs 3,000 p.m.; Cost of furniture provided by the Govt 30,000. Rent for the house payable by Mr. Sai Prakash Rs 500 p.m.; Furniture rent payable by him 75 p.m. Compute taxable value of RFA.

- 10) Calculate the allowable interest on loan from the NAV of the house property.

Date of borrowing loan	15-6-2016
Date of repayment of loan	31-12-2020
Date of completion of construction	31-5-2021
Amount of loan borrowed	Rs 40,000
Interest on loan	15%

- 11) Atlas Co. Ltd has an estimated total liability of Rs 2,50,000 for the PY 2022-2023
- a) What are the due dates for the payment of advance tax?
- b) What is the amount of advance tax to be paid on each due date?

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**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME**  
**B.B.A. FIFTH SEMESTER DEGREE EXAMINATION NOVEMBER/DECEMBER 2023**  
**BUSINESS ADMINISTRATION**  
**BANKING LAW AND PRACTICE**

**Time: 2 Hrs.**

**Max. Marks: 60**

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**SECTION – A**

**Answer any TWO questions:**

**2×15=30**

1. Explain the grounds for dishonor of cheques.
2. Enumerate the procedure and practice in opening and operating the following accounts.
  - a) Minor
  - b) Partnership firms
  - c) Joint stock companies
3. Explain the precautions to be taken by the paying banker.

**SECTION – B**

**Answer any THREE questions:**

**3× 7=21**

4. Describe the role of artificial intelligence in banks.
5. Explain the impact of NPA on profitability of banks.
6. Discuss the various types of E-services.
7. Explain the different types of crossing of cheques.

**SECTION – C**

**Answer any THREE questions:**

**3× 3=9**

8. Explain NRI and NRE accounts.
9. Who is a banker?
10. Explain the types of cheques.
11. What is Internet banking?

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**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME**  
**B.B.A. FIFTH SEMESTER DEGREE EXAMINATION NOVEMBER/DECEMBER 2023**  
**BUSINESS ADMINISTRATION**  
**Marketing – Consumer Behaviour**

**Time: 2 Hrs.**

**Max. Marks: 60**

**SECTION – A**

**Answer any TWO questions:**

**2×15=30**

1. Explain the Consumer research process in detail.
2. What is family life cycle? Explain family life cycle stages in consumer behavior.
3. Explain any three models of consumer decision making.

**SECTION – B**

**Answer any THREE questions:**

**3× 7=21**

4. Explain the stages of consumer perception.
5. Mention any five differences between a Consumer and a Customer.
6. Explain any five types of Reference Groups.
7. What are the causes for Evolution of Consumerism?

**SECTION – C**

**Answer any THREE questions:**

**3× 3=9**

8. What is meant by Consumer Behaviour?
9. Explain the roles of Opinion Leadership.
10. What is self concept in Consumer behaviour?
11. Mention any three ways to reduce Consumer dissatisfaction.

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21BBADS524

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**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME**

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

**BUSINESS ADMINISTRATION**

**Human Resource Management - Compensation and Performance Management**

**Duration:2 Hours**

**Max Marks:60**

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**SECTION A**

**Answer any TWO of the following:**

**(2×15= 30)**

- 1) Elucidate the various traditional methods of performance appraisal.
- 2) Elucidate the various challenges of linking performance and reward.
- 3) Enumerate the basis for fixation of compensation and also explain the effects of labour laws on wages.

**SECTION B**

**Answer any THREE of the following :**

**(3×7= 21)**

- 4) Write a note on "Compensation strategies as an Integral part of HRM".
- 5) Elucidate the key principles of team performance management.
- 6) Elaborate the various theories of wages.
- 7) Describe the ethics in performance appraisal.

**SECTION C**

**Answer any THREE of the following :**

**(3×3= 9)**

- 8) State the types of rewards given to employees of an organisation.
- 9) Give the meaning of payroll preparation.
- 10) Mention the various fringe benefits given to employees of an organisation.
- 11) Give the meaning of Ad hoc teams.

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**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME****B.B.A. FIFTH SEMESTER DEGREE EXAMINATION NOVEMBER/DECEMBER 2023****BUSINESS ADMINISTRATION****Logistics and Supply Chain Management -Freight Transport Management****Duration:2 Hours****Max Marks:60**

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**SECTION A****Answer any TWO of the following:****(2×15= 30)**

- 1) Explain the objectives and functions of Package services.
- 2) Examine the issues encountered by various transport modes, providing a concise overview.
- 3) Explain the types and functions of the airway bill.

**SECTION B****Answer any THREE of the following :****(3×7= 21)**

- 4) Describe the primary objectives of transport services.
- 5) Provide an overview of transport economics, delving into its key theories and real-world applications.
- 6) What are the importance of transport administration?
- 7) What is insurance certificate? Explain its types.

**SECTION C****Answer any THREE of the following :****(3×3= 9)**

- 8) What is Traditional carriers?
- 9) What ia model choice in transportation?
- 10) What is operartions management?
- 11) What is bill of lading?

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**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME**

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

**BUSINESS ADMINISTRATION**

**Information Technology for Business**

**Duration:2 Hours**

**Max Marks:60**

**SECTION A**

**Answer any TWO of the following:**

**(2×15= 30)**

- 1) Explain the advantages and disadvantages of Information Technology.
- 2) Define MIS. Explain its merits and demerits.
- 3) Define Cloud Computing. Explain its types.

**SECTION B**

**Answer any THREE of the following :**

**(3×7= 21)**

- 4) What are the key differences between Information system and Information Technology?
- 5) What are the key attributes of TPS?
- 6) What are the disadvantages of DBMS?
- 7) Explain the various benefits of green marketing.

**SECTION C**

**Answer any THREE of the following :**

**(3×3= 9)**

- 8) Mention the subsystems of IS.
- 9) Give the meaning of Transaction Processing System.
- 10) What is Data Mining?
- 11) Define Machine Learning.

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