

CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME  
B.B.A FIFTH SEMESTER DEGREE EXAMINATION OCTOBER 2025  
BUSINESS ADMINISTRATION  
Production and Operations 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 various types of production system.
- 2) The pattern by which departments and facilities within departments are arranged may be viewed either in terms of work flow or the function of the productive system. In the light of the above statement, explain the types of plant layout.
- 3) A company's inventory control policies determine how the company manages the movement of inventory under its control. In the light of the above statement, describe the various factors affecting inventory control policy.

**SECTION B**

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

- 4) Describe the importance and functions of operations management.
- 5) In designing the plan of plant layout, certain techniques are developed and are in common use. Elucidate.
- 6) Production planning and control is ensures that operations run smoothly and meet organizational objectives. In the light of the above statement, explain the function of production planning and control.
- 7) What is meant by acceptance sampling? Explain its basic procedure involved, advantages and disadvantages.

**SECTION C**

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

- 8) What is meant by control decisions?
- 9) State the objectives of plant layout.
- 10) Mention the drawbacks of reorder level.
- 11) What is meant by obsolete items?

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**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME  
B.B.A FIFTH SEMESTER DEGREE EXAMINATION OCTOBER 2025  
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 Krishna Murthy furnished the following particulars of his income for the PY  
2024-2025

- Interest on German development bonds Rs.60,000 (2/5th is received in India).
- Income from agriculture in Bangladesh received there Rs. 1,80,000
- Profit on sale of plant at Singapore (Half received in Hong – Kong) Rs. 50,000.
- Interest on UK Development Bonds Rs.2,00,000 received there .
- Profit from the business in Mangaluru, the Control is from USA Rs.30,000
- Income from business in Mysuru but received in Holland Rs.5,00,000
- Profit from business in Pakistan controlled from India (40% profit received in India) Rs. 600,000
- Dividends from domestic company Rs. 20,000
- Interest on POSB Account Rs 4500
- Past untaxed foreign income brought to India during previous year Rs.2,00,000
- Interest and dividends from units of UTI Rs. 20,000
- Agricultural income earned in Nepal Rs. 25,000
- Income from House Property in Japan received there Rs.50,000
- Gift in cash from father Rs. 30,000
- Share from HUF Rs 35000

Compute the taxable income of an Ordinary Resident, Non-Ordinary Resident, or Non-Resident.

2) Mr. Arun (resident) is an employee in PQ Corporation, Pune. He provides the following information for the AY 2025-26:

- Basic salary Rs. 11,000 per month
- Dearness allowance Rs. 8,000 per month (Rs. 1,800 per month enters into all retirement benefits).
- Education allowance for 2 children at Rs. 500 per month per child.
- House rent allowance Rs. 2,200 per month but he pays Rs. 4,200 per month as actual rent.
- He and the company contribute 15% of salary towards the RPF.
- Interest on RPF was Rs. 19,000 at 14% p.a.
- Company has paid his income tax of Rs. 7,200 during the previous year on his taxable income.
- Company has provided a telephone at his residence by meeting all the expenses amounting to Rs. 8,000 for the year.
- City compensatory allowances Rs. 35,000 p.a.
- Conveyance allowance of Rs. 11,000 for visiting the branches (fully spent).
- Family allowance Rs. 850 per month
- Entertainment allowances Rs. 900 per month
- Company provides a small car for personal and official purpose. The entire expenditure of Rs. 90,000 is met by the company, and Rs. 10,500 is recovered in providing the car.
- The employer provided tea and snacks to all employees during the tea break Rs. 6,500.

Compute his taxable income from salary in the assessment year 2025-26 (Ignore Alternative Tax Regime under Section 115BAC).

3) Sri Kishore (resident) is the owner of 3 Houses. The following are the particulars of his property for the year ending 31.3.2025.

Particulars	1 House	2 House	3 House
Year of construction	2014	2016	2018
Purpose of use	Let out for Business	Self-occupied	Let out to be residence
Actual rent received (PA)	30,000	-----	24,000
Municipal valuation	32,000	28,000	30,000

Municipal tax paid by Kishore	1,200	1,000	3,000
Municipal tax paid by Tenant	2,000	1,800	-----
Total Municipal Tax	3,200	2,800	3,000
Fire insurance premium		2% 20%	2%
Interest on loan taken for renewal of the house	-----	7,000	5,000

Compute taxable Income from the house property of Sri Kishore for the A.Y. 2025-26.

26. Interest on loan taken for payment of Municipal taxes 10,000. (Ignore the Alternative Tax Regime)

### SECTION B

Answer any THREE of the following :

(3×7= 21)

- 4) Describe how tax liability is calculated and the applicable rates of income tax.
- 5) Ragav a citizen of USA has been staying in India since 1987, he leaves India on 6th July 2024 on a visit to USA and returns on 1st January 2025. Compute Residential Status for the Assessment Year 2025-26.
- 6) Find Gross Annual Value of house properties.

Particular	House A	House B
Municipal value	50000	35000
Fair Rent	40000	45000
Standard rent	35,000	55000
Actual Rent	48000	38000

- 7) Mr. Sumanth employed at a salary of Rs.6200/month. He is also getting DA of Rs.2800/month. He received Rs.5000 as bonus on 30th May 2024. He retired from

his service. He had received of 29 years and 5 months. He received Rs.2,00,000 as a gratuity under the Payment of Gratuity Act. Compute taxable gratuity for the Assessment Year 2025-26.

### **SECTION C**

Answer any THREE of the following :

(3×3= 9)

- 8) Give the meaning of Assessment Year.
- 9) Who is specified employee?
- 10) What do you mean by composite rent?
- 11) What is section 80C of IT 1961?

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CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME  
B.B.A FIFTH SEMESTER DEGREE EXAMINATION OCTOBER 2025  
BUSINESS ADMINISTRATION  
Banking Law and Practice

Duration:2 Hours

Max Marks:60

**SECTION A**

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

- 1) Discuss the procedure and practice in opening and operating the accounts of Joint Stock Companies.
- 2) Explain the features of a cheque.
- 3) Define a Letter of Credit (LC). Explain the procedure for issuing an LC.

**SECTION B**

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

- 4) Explain the different types of account holders in a bank.
- 5) Explain the rights of a collecting banker.
- 6) Write a short note on bill discounting.
- 7) Explain the merits of plastic cards.

**SECTION C**

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

- 8) Define a Collecting Banker with reference to Section 131 of the Negotiable Instruments Act.
- 9) Mention the parties to a cheque.
- 10) What is forfeiting?
- 11) List the advantages of MICR.

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**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME**  
**B.B.A FIFTH SEMESTER DEGREE EXAMINATION OCTOBER 2025**  
**BUSINESS ADMINISTRATION**  
**Advanced Financial Management**

**Duration:2 Hours****Max Marks:60****SECTION A****Answer any TWO of the following:****(2×15= 30)**

- 1) XYZ Ltd expects earnings before interest and tax of Rs.6,00,000 and belongs to risk class of 10%. You are required to calculate the value of the firm and cost of equity capital (according to the NOI approach) if it employs 8% debt to the extent of 20%, 40% or 60% of the total financial requirement of Rs.30,00,000.
- 2) a.What is meant risk? Describe the causes of risk. (5 marks)  
 b. Two mutually exclusive investment proposals are being considered. The following information is available:

	Project X	Project Y		
Cost	Rs 6,000	Rs 6,000		
Cash Inflow:				
	Project X	Project Y		
Year	Rs	Probability	Rs	Probability
1	4,000	0.2	7,000	0.2
2	8,000	0.6	8,000	0.6
3	12,000	0.2	9,000	0.2

Assuming cost of capital at 10%, advise the selection of the project under Probability approach of analyzing risk in capital budgeting.

The present value of Rs 1 at 10% is as follows:

Year	1	2	3
PV Factor at 10%	0.90909	0.82654	0.75131

(10 marks)

- 3) GHI Ltd is considering merger with JKL Ltd.

- GHI Ltd (Acquirer): Current market price = Rs.45; Shares outstanding = 200,000; EAT = Rs.6,00,000.
- JKL Ltd (Target): Shares outstanding = 100,000; EAT = Rs.1,00,000.

- The merger will be effected by a stock swap. JKL has agreed to a plan under which GHI will offer the market value of JKL shares.
  - i. Compute pre-merger EPS and P/E for both firms.
  - ii. If JKL's P/E = 10, find JKL's market price per share, the exchange ratio (market-value basis), and GHI's post-merger EPS.
  - iii. Find the exchange ratio required to keep GHI's EPS unchanged after merger.

### SECTION B

Answer any THREE of the following :

(3×7= 21)

4) Compute WACC based on market value as weights.

Sources	Book Value (Rs)	Market Value (Rs)	After-tax Cost (%)
Equity	18,00,000	30,00,000	20
Preference shares	4,00,000	5,00,000	12
Retained earnings	6,00,000	-	18
Debentures	12,00,000	10,00,000	7
Total	40,00,000	45,00,000	

5) A company issues Rs.20,00,000, 10% redeemable debentures at a discount of 5%. The cost of floatation amount to Rs.50,000. The debentures are redeemable after 8 years. Calculate before tax and after tax. Cost of debt assuring a tax rate of 55%.

6) The earnings per share of a company are Rs 10. It has an internal rate return of 15% and the capitalization rate of its risk class is 12.5%. If Walter's model is used:

- a. What should be the optimum payout ratio of the firm?
- b. What would be the price of the share at this payout?
- c. How shall the price of the share be affected if 20% payout ratio was employed?

7) Describe the various types of dividend policies.

### SECTION C

Answer any THREE of the following :

(3×3= 9)

8) A Ltd issues Rs.1,00,000, 10% perpetual debentures of Rs.100 each. Compute the cost of debt capital, if debentures have been issued at par, and at a premium of 10%.

9) What is Modigliani and Miller's dividend policy?

10) What is objectivity in financial management, and how does it help in ensuring unbiased financial decisions and reporting?

11) What is a code of conduct in governance policies, and how does it guide ethical decision-making within an organization?

CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME  
B.B.A FIFTH SEMESTER DEGREE EXAMINATION OCTOBER 2025  
BUSINESS ADMINISTRATION  
Marketing- Consumer Behaviour

Duration:2 Hours

Max Marks:60

**SECTION A**

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

- 1) Define personality. Discuss the relevance of personality traits in consumer decision-making.
- 2) Explain the concept of subculture. How do subcultures affect consumer preferences and purchase patterns?
- 3) Consumer decision-making can be understood through four views. Explain

**SECTION B**

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

- 4) What is consumer behaviour? Explain its importance for business decision-making.
- 5) Explain the concept of consumer learning. How does it influence buying behaviour?
- 6) Discuss the role of status symbols in shaping consumer preferences and purchasing decisions.
- 7) Describe the steps involved in dealing with consumer complaints effectively.

**SECTION C**

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

- 8) Explain buyer and user.
- 9) Mention any three factors influencing consumer perception.
- 10) Distinguish between early adopters and early majority.
- 11) What is meant by Customer Satisfaction Index (CSI)?

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CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME  
B.B.A FIFTH SEMESTER DEGREE EXAMINATION OCTOBER 2025  
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) Provide an explanation of the core principles that underlie transportation management, and outline the roles of the main participants involved in this domain.
- 2) What are freight and passenger demand models, and how are they used in transportation planning?
- 3) Discuss the stages of negotiation, outlining the key steps and strategies employed in each phase

**SECTION B**

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

- 4) Elaborate the objectives of transport services.
- 5) Explain the concept of transport economics.
- 6) What is the importance of transport administration?
- 7) Explain the various objectives of pricing issues.

**SECTION C**

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

- 8) What do you mean by Piggyback?
- 9) What is model choice in transportation?
- 10) Explain the concept of integrated logistics management.
- 11) Give the meaning of transport documentation.

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