



BBA/BBM IV Semester Degree Examination, May - 2018

MANAGEMENT

Organization Behaviour

Paper - 4.3

Time: 3 Hours

Maximum Marks: 75

Instructions to Candidates:

Section 'C' is compulsory.

Part-A

1. Answer any **Ten** of the following:

 $(10 \times 2 = 20)$

- a. Define OB.
- b. Define associationism.
- c. What is Motivation?
- d. What do you mean by Type A personality.
- e. What do you mean trait.
- f. Define Values.
- g. List out the types of leadership based on authority.
- h. Why do people join groups.
- i. What is elementism?
- j. Define ethical Behaviour.
- k. What is Unhealthy culture?
- 1. Define personality.



Section - B

Answer any **FIVE** question:

 $(5 \times 8 = 40)$

- 2. Explain the scope of OB.
- 3. Write a note on leadership styles.
- 4. Write a note on the following *Job satisfications * Loyalty * Ethical Behaviour.
- 5. Briefly write a note on Type theory.
- 6. Write a note on Retirement & its affect.
- 7. Explain the types of values.
- 8. Explain the challenges of OB.

Section - C

(Compulsory)

 $(1 \times 15 = 15)$

9. Bring out the leadership qualities of Narayan Murthy of Infosys company.



BBA/BBM IV Semester Degree Examination, May - 2018

MANAGEMENT

Women Entrepreneurship

Paper - 4.2

Time: 3 Hours

Maximum Marks: 75

Instructions to Candidates:

- 1) Answer should be clear and neat
- 2) Part 'C' is compulsory.

Part-A

1. Answer any **Ten** of the following:

 $(10 \times 2 = 20)$

- a. Define women Entrepreneur?
- b. What do you mean by feasibility report?
- c. Expand: NAYE, AWAKE
- d. Define PPR?
- e. Define TQM?
- f. Mention any four business apportunities for women Entrepreneur?
- g. What is PERT?
- h. State any two functions of DTC.
- i. What do you mean by industrial sickness.
- j. What is project identification?
- k. What do you mean ISO 9001 2000 series?
- 1. State any four qualities of women entrepreneur?



Part - B

Answer any FIVE

 $(5 \times 8 = 40)$

- 2. Explain the functions of KVJC for the development of women entrepreneur.
- 3. Briefly discribe the problems of SSI?
- 4. Explain the steps involved in preparation of PPR.
- 5. Explain the role of NGO in the development of women Entrepreneur?
- 6. Explain the role of govt. in crabing industrial sickness.
- 7. What are the advantages of ISO 9001 2000 series
- 8. What is industrial estate? and explain its types.

Part - C

(Compulsory)

 $(1 \times 15 = 15)$

9. What is women entrepreneurship & explain the role of women entrepreneurship in the development of economy?



BBA/BBM IV Semester Degree Examination, May - 2018 MANAGEMENT

Corporate Environment

Paper - 4.1

Time: 3 Hours

Maximum Marks: 75

Instructions to Candidates:

- 1) Answer up to the point
- Part 'C' is compulsory.

Part - A

1. Answer any Ten of the following:

 $(10 \times 2 = 20)$

- a. What is capital subscription?
- b. Expand; ICSI, FEMA, MRTP
- c. Define share capital.
- d. What is prospectus?
- e. Name any two types of debentures.
- f. What is board meeting?
- g. What is an agenda of a meeting?
- h. Mention two duties of company secretary?
- i. What is winding up of company?
- j. Who is a official liquidator?
- k. What is proxy?
- 1. What is listing of shares?



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Part - B

Answer any FIVE:

 $(5 \times 8 = 40)$

- 2. Explain the stages of formation of a public company.
- 3. Explain contents of prospectus.
- 4. Explain the kinds of shares.
- 5. What is debenture? Explain it's features.
- 6. Explain the legal provisions relating to Annual General meeting.
- 7. Define company secretary? Explain appointment of a company secretary.
- 8. Explain powers & duties of a official liquidator?

Part - C

(Compulsory)

 $(2\times7\frac{1}{2}=15)$

- 9. Write any two of the following:
 - a) Draft an agenda of annual general meeting.
 - b) Draft a MOA of joint stock company.
 - c) Prepare a chart showing W's organization structure.



B.B.A/B.B.M. IV Semester Degree Examination, May - 2018 MANAGEMENT

Elements of Costing

Paper - 4.5

Time: 3 Hours

Maximum Marks: 75

Instructions to Candidates:

- 1) Section C is compulsory.
- 2) Simple calculator is allowed to use.
- 3) Write working notes wherever necessary.

Section - A

1. Answer the following questions (Any TEN):

 $(10 \times 2 = 20)$

- a. Mention any 4 objectives of cost accounting.
- b. What is average stock level? Write the formula.
- c. What do you mean by job costing?
- ...d. What is prime cost?
 - e. What is work uncertified.
- f. What do you mean by direct material?
 - g. State any 2 functions of store keeper.
 - h. What is re order level?
 - i. What do you mean by overhead?
 - j. Define marginal costing.
 - k. Differentiate between fixed cost and variable cost.
 - 1. Define contract costing.

Section - B

Answer the following questions (any FIVE)

 $(5 \times 8 = 40)$

- 2. Briefly explain the functions of store keeper.
- 3. Prepare store ledger account for the following information under FIFO method.

| Particulars | Quantity | Rate |
|-----------------|-----------|-------------------|
| a. Receipt Date | | 7.000 |
| 1/1/2010 | 300 units | Rs. 8 per unit |
| 7/1/2010 | 200 units | Rs. 8.20 per unit |
| 15/1/2010 | 250 units | Rs. 7.90 per unit |
| 23/1/2010 | 400 units | Rs. 7.50 per unit |
| 28/1/2010 | 200 units | Rs. 7.70 per unit |
| b. Issued Date | | |
| 5/1/2010 | 140 units | |
| 8/1/2010 | 60 units | |
| 15/1/2010 | 120 units | |
| 18/1/2010 | 210 units | |
| 25/1/2010 | 150 units | |
| 29/1/2010 | 240 units | |

4. The following information relates to the manufacturing company which has 3 production department P₁, P₂, P₃ and 2 service depts. A & B.

P₁ P₂ P₃ A B-7400 6400 2900 9000 4000

The company decided to change service department cost on the basis of the following:

P₁ P₂ P₃ A B
A 20% 30% 40% _ 10%
B 30% 20% 30% 20%

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8=40)

Apportion the service departments cost to the production departments using simultaneous equation method.

- 5. From the following information compute machine hour rate of a machine.
 - a) Cost of machine Rs. 1,60,000
 - b) Installation charges Rs. 40,000
 - c) Written down value at the end of working life of 10 years Rs. 20,000
 - d) Normal working hours P.a 20,000
 - e) Machine occupied 1/4th floor area of the dept for which rent rate & lighting amounted to Rs. 1,20,000 p.a.
 - f) Electricity charges amounted to Rs. 60,000 p.a.
 - g) Cotton waste & oil charges to this machine Rs. 10,000 p.a.
 - h) Cost of supervision & other charges applicable to the machine were Rs. 50,000
 - i) Charges for oil, cotton waste etc charged to other machine amounted to Rs. 50,000.
 - j) Repairs & maintenance throughout working life of machine Rs. 50,000.
- 6. Define Cost Accounting. Discuss its advantages.
- 7. The following data is supplied,

Fixed cost Rs. 6000

Variable cost Rs. 200 per ton

selling price Rs. 600 per ton

The units produced is sold is 30 ton, calculate

- a) BEP
- b) P/V ratio
- c) Margin of safety
- 8. A manufacturer of Bajaj scooter finds that, in 2010 its costs Rs. 24,00,000 to manufacture 200 scooters which sold at Rs. 17500 the cost was madeup as follows.

Materials

Rs. 10,00,000

Labour

Rs. 8,00,000



Factory overhead

Rs. 2,00,000

Establishment & general expenses

Rs. 4,00,000.

For 2011 he estimates:

- a) Each scooter will require a material of Rs. 5200 & labour Rs. 4500.
- b) The factory overhead will be the same in relation to wages and as in previous year
- c) The office overhead percentage on factory cost will be the same as in the past.

Prepare a statement showing the profit that could make to reduce the price of the scooter by Rs. 300.

Section - C

(Compulsory)

 $(1 \times 15 = 15)$

9. A product X is obtained after it is passed through 3 Different processes. The following cost is avoidable for the operation.

| Particulars | Total | I | II | Ш |
|---------------------|-------|------|------|-------------|
| Materials | 5625 | 2600 | 2000 | 1025 |
| Direct wages | 7330 | 2250 | 3680 | 1400 |
| Production Overhead | 7330 | | | 1 1 1 1 1 1 |

500 units at Rs. 400 per unit were introduced in process I. Production overhead are observed as a percentage of direct wages. The actual output & normal loss of respective processes are as under:

| Particular | | Output unit | Normal Loss | Value of Scrap Per Unit |
|-------------|----------|-------------|-------------|-------------------------|
| Process I | | 450 | 10% | Rs. 2 |
| Process II | | 340 | 20% | Rs. 4 |
| Process III | 20 80 | 270 | 25% | Rs. 5 |

Prepare process a/c's.



B.B.A./B.B.M. IV - Semester Degree Examination, May - 2018

MANAGEMENT

Management Accounting

Paper - 4.4

Time: 3 Hours

Maximum Marks: 75

Instructions to Candidates:

- 1) Answer any TEN question from Part A.
- 2) Answer any FIVE question from Part B.
- 3) Compulsory question from Part C.

Part-A

1. Answer any **TEN** of the following. Each carries 2 marks.

 $(10 \times 2 = 20)$

- a. Define management accounting?
- b. What is ROI?
- c. What is financial statement?
- d. Write any four application of funds?
- e. What is positive and negative cash flow?
- f. What are the objectives of Budget?
- g. What is Contribution?
- h. What do you mean by interpretation?
- i. Define marginal costing?
- j. What do you mean by Activity Ratio?
- k. Define fund flow statement?
- 1. State any two limitations of management Accounting?



Part - B

Answer any FIVE each carries 8 marks.

 $(5 \times 8 = 40)$

- 2. Explain the advantages and disadvantages of Management Accounting?
- 3. What is trend analysis? Explain the points to be considered while calculating trend analysis?.
- 4. Distinguish between management accounting and cost Accounting.
- 5. ABC Ltd has a current ratio 3:1 and Quick ratio 1.5:1 It's current liabilities are Rs. 1,20,000. Find out the value of stock in trade.
- 6. Prepare a flexible budget for production 80%. Capacity on the basis of following information which are at 50% for 400 units.

Materials

Rs. 100 per unit

Wages

Rs. 50 per unit

Other expenses

Rs. 20 per unit

Overhead

Rs. 10,000 (50% fixed)

7. Calculate funds from operations from the following data.

| | | Rs. | |
|-------------------------------------|----|--------|---|
| Profit as per profit & loss account | | 71,000 | |
| Depreciation | | 30,000 | |
| Loss on sale of machinery | | 1,000 | |
| Goodwill written off | *0 | 1,000 | |
| Patents written off | | 500 | 5 |
| Discount on issue of shares | | 2,000 | |
| Profit on sales of building | | 12,500 | |

8. Calculate cash from operations from the following profit and loss account for the year ending 31-3-17.

| To Salaries | 20,000 | By Gross profit | 45,000 |
|-----------------|--------|---------------------------|--------|
| To Rent | 13,500 | By profit on sale of land | 10,000 |
| To Depreciation | 21,000 | By Income Tax refund | 7,000 |

| | (3) | | 13428 |
|--------------------------|--------------------|-------------------------------------|--------|
| To Loss on sale of plant | 3,000 By Net Loss. | 20 20 | 12,000 |
| To Goodwill written off | 12,000 | | |
| To Proposed divided | 3,000 | | |
| To Provision for tax | 1,500 | | 8 |
| | 74,000 | .** | 74,000 |
| | 7 | 10 ¹² 100 ¹⁰¹ | |

Part - C

(Compulsory)

 $(1 \times 15 = 15)$

9. You are given the following data:

| Year | Sales (Rs.) | Profit (Rs.) |
|------|-------------|--------------|
| 2016 | 1,20,000 | 80,000 |
| 2017 | 1,40,000 | 13,000 |
| | e e e | |

Find out:

- a) P/V ratio
- b) Fixed cost
- c) BEP
- d) Profit when sales are Rs. 1,80,000
- e) Sales required to earn Rs. 12,000 profit.
- f) Margin of safety in 2016.



BBM/BBA IV Semester Degree Examination, May 2018 MANAGMENT

Global Marketing (old)

Paper - 6.1

Time: 3 Hours

Maximum Marks: 75

Instructions to Candidates:

- 1. Answer to the point
- 2. Section 'c' is compulsory

PART-A

1. Answer any TEN questions. Each questions carries two marks

 $(10 \times 2 = 20)$

- a) What is International Business?
- b) Define exchange control.
- c) What do you mean by Globalisation?
- d) Define Commercial banks.
- e) Expand NAFTA and EFTA
- f) What is the meaning of foreign exchange.
- g) Write any two differences between GATT and WTO.
- h) What do you mean by convertibirlity?
- i) What is devaluation?
- j) What are trade blocks?
- k) What is irrevocable letter of credit?
- 1) Write any four functions of Export promotion councils.

PART-B

Answer any FIVE questions:

 $(5 \times 8 = 45)$

- 2. Explain the importance of international trade.
- 3. What is exchange control? Explain the methods of exchange control
- 4. Explain import procedure and document.

(2)

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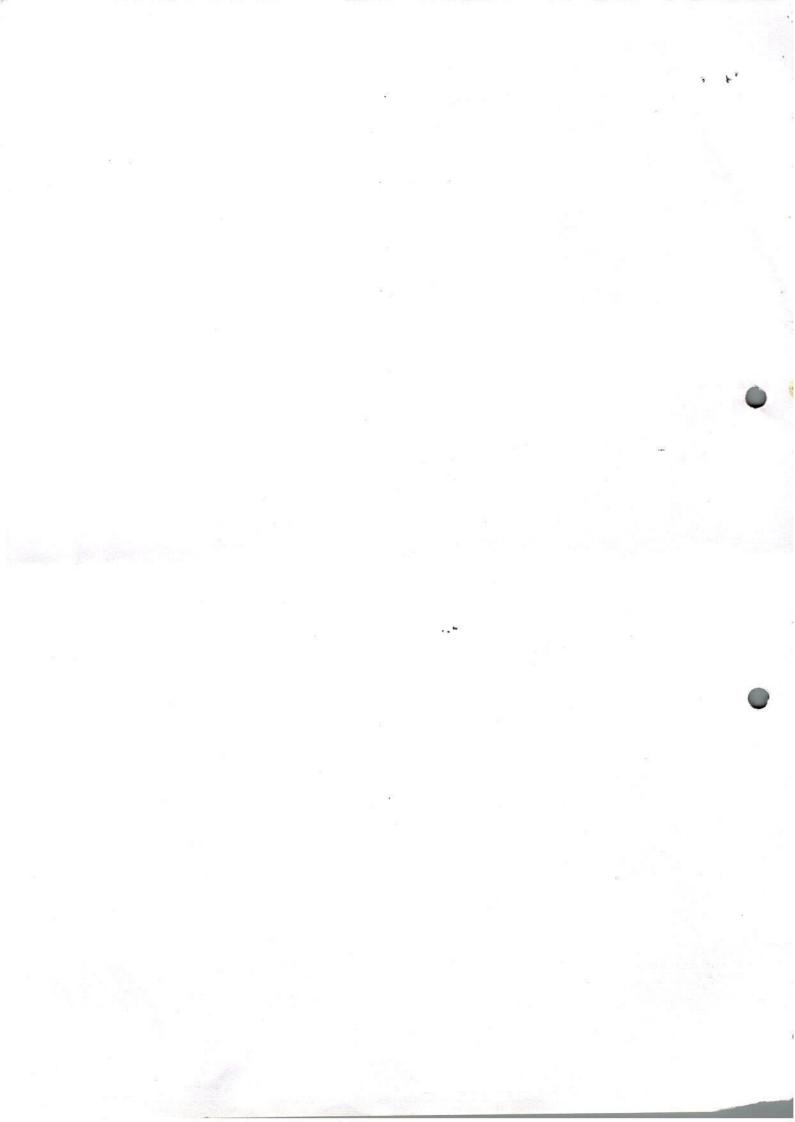
- 5. Explain various factors of recent EXIM policy.
- 6. Explain the various functions of EXIM Bank.
- 7. What measures Government should take to prevent disequillibrium in BOP?
- 8. Write note on NAFTA.

PART-C

Compulsory:

 $(3 \times 5 = 15)$

- 9. Write a short on
 - a) SAARC
 - b) WTO
 - c) Flexible Exchange rate.





B.B.A./B.B.M. IV Semester Degree Examination, September/October 2022 ELEMENTS OF COSTING (New)

Time: 3 Hours Max. Marks: 80

Instructions: 1) Simple calculator is allowed to use.

2) Write working notes wherever necessary.

SECTION - A

1. Answer any ten questions:

 $(10 \times 2 = 20)$

- a) Mention any two objectives of cost accounting.
- b) State any two expenses to be excluded from cost sheet.
- c) What is implicit cost?
- d) Expand EOQ and how do you calculate it.
- e) What is P/V Ratio?
- f) Name any two industries where process costing is adopted.
- g) What is work certified?
- h) What is operating cost? Give examples.
- i) What is apportionment?
- j) Give the meaning of Job costing.
- k) State any two methods of overheads.
- I) What is average stock level? Write the formula.

SECTION - B

Answer any three questions:

 $(3 \times 5 = 15)$

- 2. Briefly explain the advantages of cost accounting.
- Calculate reorder level, minimum stock level, maximum stock level and average stock level from the following:

Normal usage 1500 units per week

Minimum usage 1000 units per week

Maximum usage 2000 units per week

Re-order quantity 12500 unit

Re-order period 4 to 6 weeks.



4. Calculate the machine hour rate from the following information :

| Value of the machine | ₹ ! | 5,00,000 |
|----------------------------|-----|----------|
| Scrap value of the machine | ₹ | 50,000 |
| Life of the machine | | 10 years |
| Lighting per quarter | ₹ | 1,500 |
| Supervisors salary p.m. | ₹ | 5,000 |
| Insurance per annum | ₹ | 5,000 |
| Repairs per annum | ₹ | 10,000 |

Power units per hour at ₹ 4 per unit. Estimated working hours 4000 hrs. p.a.

5. From the following information

Calculate: i) Total Kilometers.

ii) Total passenger kilometers.

No. of buses - 5

Days operated in the month - 25

Round trips made by each bus - 4

Distance between the two places - 20 kms

Capacity of the bus - 50 passengers

Normal passengers travelling: 90% of the capacity.

6. The following data is supplied,

Fixed cost ₹ 6,000

Variable cost ₹ 200 per ton

Selling price ₹ 600 per ton

The units produced is sold is 30 ton, calculate:

- a) BEP
- b) P/V Ratio
- c) Margin of safety.

SECTION - C

Answer any three questions:

 $(3 \times 15 = 45)$

7. The following are expenses of a company for manufacturing 1000 units during the year 2021.

Materials ₹ 50,000, wages ₹ 40,000, Office Overhead ₹ 20,000, Factory Overhead ₹ 20,000, selling overhead ₹ 20,000 and profit 20% on selling price.

The company plan to produce 2000 units in 2022, it is estimated that :

- a) The materials will increase by 20%
- b) The wages will increase by 10%
- c) 50% of factory and office overhead are fixed.



- d) Selling overhead to be reduced at 20% p.u.
- e) The rate of profit will remain same.

Prepare a statement of estimated cost and profit for the year 2022.

8. A product X is obtained after it is passed through 3 different processes. The following cost is avoidable for the operation :

| Particulars | Total | 1 | 11 | III SII |
|---------------------|-------|------|------|-------------------|
| Materials | 5625 | 2600 | 2000 | 1025 |
| Direct wages | 7330 | 2250 | 3680 | 1400 |
| Production overhead | 7330 | | | 10, A 11, 11, 10, |

500 units at ₹ 400 per unit were introduced in process I. Production overhead are observed as a percentage of direct wages. The actual output and normal loss of respective processes are as follows:

| Particulars | Output unit | Normal loss | Value of Scrap p.u. |
|-------------|-------------|-------------|---------------------|
| Process I | 450 | 10% | ₹2 |
| Process II | 340 | 20% | ₹4 |
| Process III | 270 | 25% | ₹5 |

Prepare Process A/c's.

9. The following data are collected from the departmental distribution summary of an Industrial unit:

| Production Depts. | | | | Service Depts. |
|-------------------|---|---|---|----------------|
| ٨ | D | • | D | V |

₹12,000 ₹8,000 ₹6,000 ₹5,000 ₹2,750 ₹1,900

The service department expenses are charged out on a percentage basis given below:

| Department | Α | В | С | D | X | Υ |
|------------|-----|-----|-----|-----|----------------|-----|
| X | 20% | 30% | 15% | 15% | <u>-</u> 2315. | 20% |
| Υ | 30% | 20% | 20% | 20% | 10% | |

Apportion the service department expenses to production departments by following simultaneous equation method.



 A firm of builders kept in a contract ledger, a seperate account for each contract.
 The following relates to certain contracts carried out during the year ended 31-12-2021.

| Work certified by Architects | 42,90,000 |
|--------------------------------------|-----------|
| Cash received from contractee | 39,00,000 |
| Materials sent to site | 19,35,000 |
| Labour engaged at site | 16,44,000 |
| Plant installed on site | 3,39,000 |
| Value of plant on 31-12-2021 | 2,46,000 |
| Cost of work not yet certified | 1,02,000 |
| Establishment charges | 97,500 |
| Direct expenditure | 72,000 |
| Wages accrued on 31-12-2021 | 54,000 |
| Materials in hand on 31-12-2021 | 42,000 |
| Materials returned to stores | 12,000 |
| Direct expenditure due on 31-12-2021 | 6,000 |
| Contract price | 60,00,000 |

You are required to prepare contract account showing the profit transferred to Profit and Loss Account.

11. The sales and cost during the two periods were as follows:

| | Total sales | Total cost |
|-----------|-------------|------------|
| | (₹) | (₹) |
| Period I | 40 lakhs | 36 lakhs |
| Period II | 60 lakhs | 52 lakhs |
| | | |

Calculate:

- a) P/V Ratio
- b) BEP sales
- c) Sales to earn a profit of 10 lakhs
- d) Profit when sales are 50 lakhs
- e) Variable cost.



B.Com. IV Semester Degree Examination, September/October 2022 COMMERCE Modern Banking – Theory and Practice (New)

Time: 3 Hours

Max. Marks: 80

Instruction: All Sections are compulsory, according to internal choice.

SECTION - A

ವಿಭಾಗ - ಅ

1. Answer **any ten** of the following. ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಬೇಕಾದ **ಹತ್ತಕ್ಕೆ** ಉತ್ತರಿಸಿರಿ.

(10×2=20)

- a) Who is a Banker? ಬ್ಯಾಂಕರ್ ಎಂದರೆ ಯಾರು?
- b) What is a current account ? ಚಾಲ್ತಿ ಖಾತೆ ಎಂದರೇನು ?
- c) Who is the customer of bank? ಬ್ಯಾಂಕಿನ ಗ್ರಾಹಕರೆಂದರೆ ಯಾರು?
- d) What do you mean by overdraft ? ಓವರ್ಡ್ರಾಫ್ಟ್ ಎಂದರೇನು ?
- e) Who are the parties of a cheque ? ಚೆಕ್ಕುಗಳಲ್ಲಿನ ಭಾಗೀದಾರರು ಯಾರು ?
- f) Who is a holder ? ಧಾರಕನೆಂದರೆ ಯಾರು ?
- g) What do you mean by letter of credit ? ಉದ್ದರಿ ಪತ್ರ ಎಂದರೇನು ?
- h) What is hypothecation ? ಚರಾಸ್ತಿ ಆಧಾರ ಎಂದರೇನು ?

July secretary was clarge



- i) What do you mean by off site ATM? ಹೊರ ನಿವೇಶನದ ಎ.ಟಿ.ಎಮ್. ಎಂದರೇನು?
- j) What do you mean by credit card? ಕ್ರೆಡಿಟ್ ಕಾರ್ಡ್ (ಪತ್ತಿನ ಪತ್ರ) ಎಂದರೇನು?
- k) Expand M.I.C.R. and R.T.G.S. ಎಂ.ಆಯ್.ಸಿ.ಆರ್. ಮತ್ತು ಆರ್.ಟಿ.ಜಿ.ಎಸ್. ವಿಸ್ತರಿಸಿರಿ.
- I) What is electronic banking ? ವಿದ್ಯುನ್ಮಾನ ಬ್ಯಾಂಕಿಂಗ್ ಎಂದರೇನು ?

SECTION - B

ವಿಭಾಗ – ಬ

Answer **any three** of the following. ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಬೇಕಾದ **ಮೂರಕ್ಕೆ** ಉತ್ತರಿಸಿರಿ. $(3 \times 5 = 15)$

- 2. Explain general utility services of a commercial banks. ವಾಣಿಜ್ಯ ಬ್ಯಾಂಕುಗಳ ಸರ್ವೋಪಯೋಗಿ ಸೇವೆಗಳ ಬಗ್ಗೆ ವಿವರಿಸಿರಿ.
- 3. Banker is a dignified borrower. Explain. ಬ್ಯಾಂಕರನು ಗೌರವಾನ್ವಿತ ಸಾಲಗಾರ. ವಿವರಿಸಿರಿ.
- 4. Explain the different kinds of endorsements. ಹಿಂಬರಹದ ವಿವಿಧ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿರಿ.
- 5. Distinguish between lien and pledge. ಸ್ವಾಧೀನತಾ ಹಕ್ಕು ಮತ್ತು ಗಿರವಿ ಇವುಗಳ ನಡುವಿನ ವ್ಯತ್ಯಾಸ ತಿಳಿಸಿರಿ.
- 6. What is NEFT? Explain its benefits.

 ರಾಷ್ಟ್ರೀಯ ಎಲೆಕ್ಟ್ರಾನಿಕ್ ನಿಧಿಗಳ ವರ್ಗಾವಣೆ ಎಂದರೇನು? ಅದರ ಪ್ರಯೋಜನಗಳನ್ನು ವಿವರಿಸಿರಿ.



SECTION - C

ವಿಭಾಗ - ಕ

Answer any three of the following.

 $(3 \times 15 = 45)$

ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಬೇಕಾದ **ಮೂರಕ್ಕೆ** ಉತ್ತರಿಸಿರಿ.

- 7. Explain the modern functions of commercial banks. ವಾಣಿಜ್ಯ ಬ್ಯಾಂಕುಗಳ ಆಧುನಿಕ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿರಿ.
- 8. Explain primary general relationship between banker and customer. ಬ್ಯಾಂಕರ್ ಮತ್ತು ಗ್ರಾಹಕರ ನಡುವಿನ ಪ್ರಾಥಮಿಕ ಸಾಮಾನ್ಯ ಸಂಬಂಧಗಳನ್ನು ವಿವರಿಸಿರಿ.
- What is crossing of a cheque? Explain the various types of crossing with examples.

ಚೆಕ್ಕಿನ ರೇಖಣ ಎಂದರೇನು ? ವಿವಿಧ ಬಗೆಯ ರೇಖಣಗಳನ್ನು ಉದಾಹರಣೆಗಳೊಂದಿಗೆ ವಿವರಿಸಿರಿ.

- 10. Explain the principles of employment of bank funds. ಬ್ಯಾಂಕಿನ ನಿಧಿಗಳನ್ನು ವಿನಿಯೋಗಿಸುವ ತತ್ವಗಳನ್ನು ವಿವರಿಸಿರಿ.
- 11. Explain the types of electronic payments systems. ವಿದ್ಯುನ್ಮಾನ ಸಂದಾಯ ವ್ಯವಸ್ಥೆಯ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿರಿ.

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B.B.A./B.B.M. IV Semester Degree Examination, September/October 2022 Paper - 4.2: CORPORATE ACCOUNTING - II

Time: 3 Hours

Max. Marks: 80

Instructions: 1) Write answers to the point.

2) Write a working note wherever necessary.

PART - A

1. Answer any 10 of the following, each question carries 2 marks.

a) Define Goodwill.

(b) What is an equity share?

e) How to calculate the time ratio?

d) What is Banking Company?

e) What is Subsidiary Company?

Define the term profit prior to incorporation.

g) Define holding company.

h) What do you mean by fair value?

i) Define minority interest.

i) What is super profit?

k) What is Gross profit ?-

I) What is Net Asset Method ?

PART - B

Answer any 3 of the following, each question carries 5 marks. (3×5=15)

2. Write a note on "bills purchased on discounted".

Difference between holding company and subsidiary company.

4. The profits of A Ltd. for the previous year as follows:

2015 - Rs. 15,000

2016 - Rs. 20,000

2017 - Rs. 18,000

2018 - Rs. 19,000

2019 - Rs. 22,000

The company is agree to value its goodwill for the 4 years purchase of average profits.

Calculate the value of goodwill under average profits method.

75,200 18,800

P.T.O.



5. From the following particulars relating to X Ltd. Calculate the value of each class of equity share based on demand liquidation.

Total Assets

Rs. 10,00,000

Bills payable

Rs. 1,20,000

Sundry creditors

Rs. 70,000

Bank O.D.

Rs. 30,000.

Share Capital

10% preference shares of Rs. 100 each Rs. 2,50,000.

20,000 equity shares of Rs. 10 each fully paid Rs. 2,00,000.

30,000 equity shares of Rs. 10 but Rs. 8 paid Rs. 2,40,000.

6. The sales turnover of the Atharv Company Limited for the year ending 31-3-2019 was Rs. 10,00,000, divided into Rs. 4,00,000 and Rs. 6,00,000, for the remaining period and Company was formed on 1-7-2018 to take over it and it was come into effect on 1-4-2018.

You are required to calculate the time and sales ratio?

PART - C

Answer any three of the following, each question carries 15 marks.

(15×3=45)

- 7. Write a note on:
 - a) Inter Company elimination.
 - b) Minority interest.
 - c) Holding Company. A series mollagure dose grandel entre (
- 8. From the following information relating to Adhya Company Limited. Calculate the fair value of an equity share.

Fixed Assets Rs. 2,00,000

Current Assets Rs. 50,000

15,000 equity shares of Rs. 10 each Rs. 1,50,000

Reserves and Surplus Rs. 40,000

Current liabilities Rs. 60,000.

For the purpose of valuation of Goodwill Fixed Assets and Current Assets were valued at Rs. 25,000, Rs. 22,000, Rs. 70,000 respectively. The average profit on the basis of the profits of the last four years were Rs. 50,000.

The company transfer 25% of the profits to the general reserve every year . The market yield of a similar type of a share is 10%.



A Company Ltd. was formed on 1-7-2020 to takeover the business of m/s A and B with effect from 1-4-2020.

The following was the P and L A/c of the company for the year ending 31-3-2021.

| | To Salaries | 30,000 | By G | ross-profit - 5/2 aug 1,10,000 |
|------|--------------------------|-------------|-------|--|
| | To Rent and taxes | 8,000 | TP | |
| | To Office Expenses | 4,000 | 100 m | |
| | To Electricity | 2,000 | -78 | |
| | To Insurance | 2,600 | - 1P | |
| | To Director's fees | 3,000 | - AA | |
| | To Auditor's fees | 2,400 | - 18 | |
| | To Interest on loan | 1,200 | -TR | |
| 2700 | To Advertisement | 1,000 | | |
| 3 | To Commission on sales | 2,000 | -5/2 | |
| R | To Carriage outwards | | | netterslav te basisam utili ma Augustiania |
| | To Bank charges | 1,400 | - TR | Ospitalization of super profi |
| | To Bad debts | 1,750 | | The following intermation is av- |
| | To Preliminary Expenses | | | |
| 00 | To Net Profit | 47,900 | | |
| 7 | | 1,10,000 | | RATIS, 300 46,800 |
| | The total turners of the | - 000 C 01. | 04.0 | |

The total turnover for the year ending 31-3-2021 was Rs. 5,00,000 divided into Rs. 2,00,000 for the period upto 1-7-2020 and Rs. 3,00,000 for the remaining period. Ascertain the profit prior to and after incorporation.

19. From the following information relating to Uday Bank Ltd. Prepare the P and L A/c for the year ending 31-3-2020 along with the concerned schedules.

| Interest and discounts - 13 | 1,50,000 |
|---------------------------------------|----------|
| Income on investment- 13 | 25,000 |
| Interest on Balance with Central Bank | 5,000 |
| Commission and Brokerages | 20,000 |
| Interest on deposits - 15 | 50,000 |



| | Interest on Borrowings from RBI + 16:03-1-1 to be 30,000 |
|----|--|
| | Salary and allowances to staff - 15,000 |
| | Director's fees _\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ |
| | Auditor's fees - 16 miling aport va 000.02 2,000 achiefe and to |
| | Travelling expenses _ 16 3,000 as bost market and 6300 |
| | P and L Account (Credit Balance on 31-3-2020) 4,000 - 1,250 |
| | Director's fees — 16 3,000 Auditor's fees — 16 2,000 Travelling expenses — 16 3,000 P and L Account (Credit Balance on 31-3-2020) Adjustments: a) Provide for bad debts Rs. 12,000. b) Make provisions for Income Tax Rs. 18,000 |
| | a) Provide for bad debts Rs. 12,000. |
| | b) Make provisions for Income Tax Rs. 18,000. |
| | c) Provide for dimination in the value of investment Rs. 4,000. |
| μ. | From the following information in respect of Business of a company. Calculate the value of Goodwill under a) Five years purchase of super profits. |
| | b) Annuity method of valuation. — 3,40,000 |

c) Capitalization of super profit. - 9,50,000

The following information is available.

1) Profits earned for the previous year.

2018 - 19

Rs. 1,00,000

2019 - 20

Rs. 1,20,000

2020 - 21

Rs. 1,10,000

- 2) Normal rate of return is 10%.
- 3) Average Capital Employed in the business is Rs. 50,000.
- 4) Present value of annuity is 3.58.
- 5) The profits included non-recurring profits on an average basis Rs. 10,000.



B.B.A./B.B.M. IV Semester Degree Examination, September/October 2022 Paper – 4.6 : PRINCIPLES AND PRACTICE OF INSURANCE (New)

Time: 3 Hours Max. Marks: 80

Instruction: Attempt all the three Sections according to internal choice.

SECTION - A

I. Answer any ten of the following.

(10×2=20)

- 1) a) Define Life Insurance.
 - b) Define Contract.
 - c) What is Endowment Policy?
 - d) Give the meaning of Annuity.
 - e) What is meant by nomination?
 - f) Define Marine Insurance.
 - g) What do you mean by Sum Assured?
 - h) What is Risk?
 - i) Expand SSS.
 - j) What is Double Insurance?
 - k) What is Revival of Policies ?
 - I) Define the word Perils.

SECTION - B

II. Answer any three of the following.

 $(3 \times 5 = 15)$

- 2) What are the concept of Insurance Contracts?
- 3) Explain the policies issued under Fire Insurance.
- 4) Explain the importance of personal accident insurance.
- 5) Explain the types of Whole Life Policies.
- 6) Explain the nature of Motor Insurance.



concessions of the second section - Consorrate one 2 14 M.S. St. 4. S. S.

III. Answer any three of the following.

 $(3 \times 15 = 45)$

- 7) Explain the uses of Insurance to the different class of people in the society.
- 8) What is Burglary Insurance? Explain the various types of policies issued under Burglary Insurance.
- 9) Write short notes on any three:
 - a) Origin of Insurance.
 - b) Insurance Contracts.
 - c) Lapse of Policies.
 - d) Loan Provision to Policy Holders.
- 10) Define Crop Insurance. Explain the general conditions for Crop Insurance.
- 11) What are the advantages of Marine Insurance?



B.B.A./B.B.M. IV Semester Degree Examination, September/October 2022 Paper – 4.6 : PRINCIPLES AND PRACTICE OF INSURANCE (New)

Time: 3 Hours

Max. Marks: 80

Instruction: Attempt all the three Sections according to internal choice.

SECTION - A

Answer any ten of the following.

 $(10 \times 2 = 20)$

- a) Define Life Insurance.
 - b) Define Contract.
 - c) What is Endowment Policy?
 - d) Give the meaning of Annuity.
 - e) What is meant by nomination?
 - f) Define Marine Insurance.
 - g) What do you mean by Sum Assured?
 - h) What is Risk?
 - i) Expand SSS.
 - j) What is Double Insurance?
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 - I) Define the word Perils.

SECTION - B

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 $(3 \times 5 = 15)$

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- 3) Explain the policies issued under Fire Insurance.
- 4) Explain the importance of personal accident insurance.
- 5) Explain the types of Whole Life Policies.
- 6) Explain the nature of Motor Insurance.



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 $(3 \times 15 = 45)$

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- 8) What is Burglary Insurance? Explain the various types of policies issued under Burglary Insurance.
- 9) Write short notes on any three:
 - a) Origin of Insurance.
 - b) Insurance Contracts.
 - c) Lapse of Policies.
 - d) Loan Provision to Policy Holders.
- 10) Define Crop Insurance. Explain the general conditions for Crop Insurance.
- 11) What are the advantages of Marine Insurance?



B.B.A./B.B.M. IV Semester Degree Examination, September/October 2022 Paper – 4.6 : PRINCIPLES AND PRACTICE OF INSURANCE (New)

Time: 3 Hours Max. Marks: 80

Instruction: Attempt all the three Sections according to internal choice.

SECTION - A

I. Answer any ten of the following.

(10×2=20)

- 1) a) Define Life Insurance.
 - b) Define Contract.
 - c) What is Endowment Policy?
 - d) Give the meaning of Annuity.
 - e) What is meant by nomination?
 - f) Define Marine Insurance.
 - g) What do you mean by Sum Assured?
 - h) What is Risk?
 - i) Expand SSS.
 - j) What is Double Insurance?
 - k) What is Revival of Policies?
 - Define the word Perils.

SECTION - B

II. Answer any three of the following.

 $(3 \times 5 = 15)$

- 2) What are the concept of Insurance Contracts?
- 3) Explain the policies issued under Fire Insurance.
- 4) Explain the importance of personal accident insurance.
- 5) Explain the types of Whole Life Policies.
- 6) Explain the nature of Motor Insurance.



B.B.A./B.B.M. N Semoster Decr O - NOITOBS on September/October 2022

III. Answer any three of the following.

 $(3 \times 15 = 45)$

1) Define Merine Insurance

- 7) Explain the uses of Insurance to the different class of people in the society.
- 8) What is Burglary Insurance? Explain the various types of policies issued under Burglary Insurance.
- 9) Write short notes on any three:
- a) Origin of Insurance.
 - b) Insurance Contracts.
 - c) Lapse of Policies.
 - d) Loan Provision to Policy Holders.
 - 10) Define Crop Insurance. Explain the general conditions for Crop Insurance.
 - 11) What are the advantages of Marine Insurance ? In volume and a feet of the second s



B.B.A./B.B.M. IV Semester Degree Examination, September/October 2022 Paper – 4.6 : PRINCIPLES AND PRACTICE OF INSURANCE (New)

Time: 3 Hours Max. Marks: 80

Instruction : Attempt all the three Sections according to internal choice.

SECTION - A

I. Answer any ten of the following.

(10×2=20)

- 1) a) Define Life Insurance.
 - b) Define Contract.
 - c) What is Endowment Policy?
 - d) Give the meaning of Annuity.
 - e) What is meant by nomination ? I will be separate and smaller with the separate and smaller wi
 - f) Define Marine Insurance.
 - g) What do you mean by Sum Assured?
 - h) What is Risk?
 - i) Expand SSS.
 - j) What is Double Insurance?
 - k) What is Revival of Policies?
 - I) Define the word Perils.

SECTION - B

II. Answer any three of the following.

 $(3 \times 5 = 15)$

- 2) What are the concept of Insurance Contracts?
- 3) Explain the policies issued under Fire Insurance.
- 4) Explain the importance of personal accident insurance.
- 5) Explain the types of Whole Life Policies.
- Explain the nature of Motor Insurance.



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III. Answer any three of the following.

 $(3 \times 15 = 45)$

- 7) Explain the uses of Insurance to the different class of people in the society.
- 8) What is Burglary Insurance? Explain the various types of policies issued under Burglary Insurance.
- 9) Write short notes on any three:
- a) Origin of Insurance.
 - b) Insurance Contracts.
 - c) Lapse of Policies.
 - d) Loan Provision to Policy Holders.
- 10) Define Crop Insurance. Explain the general conditions for Crop Insurance.
- 11) What are the advantages of Marine Insurance?



B.B.A./B.B.M. IV Semester Degree Examination, September/October 2022 Paper - 4.4: CORPORATE ENVIRONMENT (New)

Time: 3 Hours Max. Marks: 80

Instruction: Answer upto the point.

PART – A

1. Answer any ten of the following: (10×2=20)

- a) What is a joint stock company?
- b) What is a private company?
- c) What do you mean by share capital?
- d) Name the two important certificates to start a public company.
- e) What is an agenda of a meeting?
- f) What is winding up of company?
- g) What is statement in lieu of prospectus?
- h) Define debentures.
- i) Write two duties of secretary.
- j) What is articles of association?
- k) Define resolution.
- I) What is general meeting?

PART - B

Answer any three questions.

 $(3 \times 5 = 15)$

- 2. Explain the clauses of memorandum of association.
- Explain the types of debentures.
- 4. Explain the types of meetings.
- Explain the procedure for removal of company secretary.
- 6. Who is an official liquidator? Explain the duties of liquidator.

P.T.O.



PART - C

Answer any three of the following:

 $(3 \times 15 = 45)$

d) Name the two important certific

- Explain the stages of formation of a company.
- 8. Explain the kinds of shares and write its merits and demerits.
- 9. Explain the rights, duties and liabilities of company secretary.
- 10. Explain the modes of winding up of a company.
- 11. Explain the contents of prospectus and articles of association.



B.B.A./B.B.M. IV Semester Degree Examination, September/October 2022 Paper - 4.2: CORPORATE ACCOUNTING - II

Time: 3 Hours

Max. Marks: 80

Instructions: 1) Write answers to the point. 2) Write a working note wherever necessary.

PART - A

1. Answer any 10 of the following, each question carries 2 marks. (2×10=20)

a) Define Goodwill.

b) What is an equity share?

c) How to calculate the time ratio?

d) What is Banking Company?

e) What is Subsidiary Company?

f) Define the term profit prior to incorporation.

g) Define holding company.

h) What do you mean by fair value?

i) Define minority interest.

j) What is super profit?

k) What is Gross profit?

I) What is Net Asset Method?

PART - B

Answer any 3 of the following, each question carries 5 marks. (3x5=15)

2. Write a note on "bills purchased on discounted".

3. Difference between holding company and subsidiary company.

4. The profits of A Ltd. for the previous year as follows :

2015 - Rs. 15,000

2016 - Rs. 20,000

2017 - Rs. 18.000

2018 - Rs. 19,000

2019 - Rs. 22,000

The company is agree to value its goodwill for the 4 years purchase of average profits.

Calculate the value of goodwill under average profits method.



5. From the following particulars relating to X Ltd. Calculate the value of each class of equity share based on demand liquidation.

Total Assets

Rs. 10,00,000

Bills payable

Rs. 1,20,000

Sundry creditors

Rs. 70,000

Bank O.D.

Rs. 30,000.

Share Capital

10% preference shares of Rs. 100 each Rs. 2,50,000.

20,000 equity shares of Rs. 10 each fully paid Rs. 2,00,000.

30,000 equity shares of Rs. 10 but Rs. 8 paid Rs. 2,40,000.

 The sales turnover of the Atharv Company Limited for the year ending 31-3-2019 was Rs. 10,00,000, divided into Rs. 4,00,000 and Rs. 6,00,000, for the remaining period and Company was formed on 1-7-2018 to take over it and it was come into effect on 1-4-2018.

You are required to calculate the time and sales ratio?

PART - C

Answer any three of the following, each question carries 15 marks.

(15×3=45

- 7. Write a note on:
 - a) Inter Company elimination.
 - b) Minority interest.
 - c) Holding Company. a seines noitesup rises primolici eni to E yea reward
- 8. From the following information relating to Adhya Company Limited. Calculate the fair value of an equity share.

Fixed Assets Rs. 2,00,000

Current Assets Rs. 50,000

15,000 equity shares of Rs. 10 each Rs. 1,50,000

Reserves and Surplus Rs. 40,000

Current liabilities Rs. 60,000.

For the purpose of valuation of Goodwill Fixed Assets and Current Assets were valued at Rs. 25,000, Rs. 22,000, Rs. 70,000 respectively. The average profit on the basis of the profits of the last four years were Rs. 50,000.

The company transfer 25% of the profits to the general reserve every year . The market yield of a similar type of a share is 10%.



9. A Company Ltd. was formed on 1-7-2020 to takeover the business of m/s A and B with effect from 1-4-2020.

The following was the P and L A/c of the company for the year ending 31-3-2021.

| To Salaries | 30,000 | By Gross profit | 1,10,000 |
|-------------------------|----------|-----------------|-------------------|
| To Rent and taxes | 8,000 | | |
| To Office Expenses | 4,000 | | |
| To Electricity | 2,000 | | |
| To Insurance | 2,600 | | |
| To Director's fees | 3,000 | | |
| To Auditor's fees | 2,400 | | |
| To Interest on loan | 1,200 | | |
| To Advertisement | 1,000 | | the value of Goot |
| To Commission on sales | 2,000 | | |
| To Carriage outwards | 1,250 | | |
| To Bank charges | 1,400 | | |
| To Bad debts | 1,750 | | |
| To Preliminary Expenses | 1,500 | | |
| To Net Profit | 47,900 | | |
| | 1,10,000 | | 1,10,000 |

The total turnover for the year ending 31-3-2021 was Rs. 5,00,000 divided into Rs. 2,00,000 for the period upto 1-7-2020 and Rs. 3,00,000 for the remaining period. Ascertain the profit prior to and after incorporation.

 From the following information relating to Uday Bank Ltd. Prepare the P and L A/c for the year ending 31-3-2020 along with the concerned schedules.

| Interest and discounts | 1,50,000 |
|---------------------------------------|----------|
| Income on investment | 25,000 |
| Interest on Balance with Central Bank | 5,000 |
| Commission and Brokerages | 20,000 |
| Interest on deposits | 50,000 |



| Interest on Borrowings from RBI | 30,000 |
|--|--------|
| Salary and allowances to staff | 15,000 |
| Director's fees well for visagation and to start but | 3,000 |
| Auditor's fees William 88019 VE 000.08 | 2,000 |
| Travelling expenses | 3,000 |
| P and L Account (Credit Balance on 31-3-2020) | 4,000 |

Adjustments:

- a) Provide for bad debts Rs. 12,000.
- b) Make provisions for Income Tax Rs. 18,000.
- c) Provide for dimination in the value of investment Rs. 4,000.
- 11. From the following information in respect of Business of a company. Calculate the value of Goodwill under
 - a) Five years purchase of super profits.
 - b) Annuity method of valuation.
 - c) Capitalization of super profit.

The following information is available.

1) Profits earned for the previous year.

2018 - 19

Rs. 1,00,000

2019 – 20

Rs. 1,20,000

2020 - 21

Rs. 1,10,000

- 2) Normal rate of return is 10%. SOS To olgo bonning out to 000,00,8 as
- 3) Average Capital Employed in the business is Rs. 50,000.
- 4) Present value of annuity is 3.58.
- 5) The profits included non-recurring profits on an average basis Rs. 10,000.



B.B.A./B.B.M. IV Semester Degree Examination, September/October 2022 MANAGEMENT

Paper – 4.2 : Management Accounting (New)

Time: 3 Hours Max. Marks: 80

Instructions: 1) Use simple calculators allowed.

2) Show working notes wherever necessary.

PART - A

Answer any ten of the following:

 $(10 \times 2 = 20)$

- 1. a) What is management accounting?
 - b) State any two objectives of management accounting.
 - c) What do you mean by comparative statement?
 - d) What are financial statements?
 - e) Find out working capital from the data given below :

 Stock ₹ 2,00,000, Bills Receivable ₹4,80,000, Cash ₹ 3,20,000,

 Creditors ₹ 2,50,000, Outstanding expenses ₹ 75,000.
 - f) Give examples of non operating expenses.
 - g) Calculate current liabilities if current ratio = 2.6 and current assets = ₹ 1,04,000.
 - h) Define cash flow statement.
 - i) Name any two applications of funds.
 - j) What is cash from investing activities?
 - k) State any two limitations of budgetary control.
 - I) What do you mean by flexible budget?



PART - B

Answer any three of the following:

 $(3 \times 5 = 15)$

- 2. Explain the objectives of management accounting.
- 3. From the following figures, compute trend percentage using 2005 as the base year.

| Year | Sales | Cost of goods sold | Profit before Tax |
|------|-----------|--------------------|-------------------|
| 2005 | 60,000 | 3,60,000 | 1,20,000 |
| 2006 | 6,80,000 | 4,40,000 | 1,40,000 |
| 2007 | 7,40,000 | 5,25,000 | 1,96,000 |
| 2008 | 8,60,000 | 5,75,000 | 2,10,000 |
| 2009 | 9,60,000 | 6,00,000 | 2,26,000 |
| 2010 | 10,00,000 | 6,50,000 | 2,80,000 |

 Following is the Trading and Profit and Loss Account of XYZ Co. Ltd. for the year ended 31-3-2019.

| To Opening stock | 3,00,000 | By Sales 8,00,000 |
|------------------------------------|-----------|-----------------------------------|
| To Purchases | 2,50,000 | By Closing stock 2,00,000 |
| To Wages | 25,000 | |
| To Gross profit | 4,25,000 | |
| | 10,00,000 | 10,00,000 |
| To Administrative expenses | 1,00,000 | By Gross Profit 4,25,000 |
| To Sales and distribution expenses | 1,50,000 | By Interest on Investments 25,000 |
| To Other expenses | 1,25,000 | By Profit on sale of |
| | | fixed assets 50,000 |
| To Net profit | 1,25,000 | |
| | 5,00,000 | 5,00,000 |



You are required to calculate:

- a) Gross profit ratio
- b) Net profit ratio
- c) Operating ratio
- d) Operating profit ratio
- e) Administrative expense ratio.
- 5. From the following information prepare a flexible budget for production of 10000 and 20000 units.

| Element of Cost | Cost for 5000 unit |
|---|--------------------|
| Raw materials | 1,00,000 |
| Direct wages | 50,000 |
| Direct expenses | 25,000 |
| Administrative expenses (Fixed at all levels) | 1,50,000 |
| Other fixed overheads | 8,000 |
| Selling and distribution expenses (50% variab | le) 1,00,000 |
| Depreciation (80% fixed) | 50,000 |
| | |

Calculate cash from operations from the following Profit and Loss A/c for the year ending 31-3-2018.

| Particulars | Amt. | Particulars | Amt. |
|--------------------------|----------|---------------------------|----------|
| To Salaries | 25,000 | By Gross Profit | 1,00,000 |
| To Rent | 15,000 | By Interest received | 5,000 |
| To Depreciation on plant | 20,000 | By Profit on sale of land | 4,000 |
| To Loss on sale of plant | 4,000 | By Dividend received | 5,000 |
| To Patents written off | 5,000 | | |
| To Dividend proposed | 10,000 | | |
| To Net profit | 35,000 | | |
| | 1,14,000 | | 1,14,000 |



PART - C

Answer any three of the following:

(15×3=45)

- 7. Distinguish between Management Accounting and Cost Accounting.
- 8. From the following Balance Sheet of Bubble Ltd. as at 31st March 2020. Prepare Comparative Balance Sheet.

| Particulars | Note No. | 31-3-2020 | 31-3-2019 |
|---------------------------|------------------|-----------|-----------|
| I. Equity and Liabilities | | | |
| 1. Shareholders fund | ds: | | |
| a) Share capital | | 2,80,000 | 1,80,000 |
| b) Reserves and s | surplus | 1,00,000 | 1,00,000 |
| 2. Non-current liabilit | ties: | | |
| Long term borrow | ings | 80,000 | 20,000 |
| 3. Current liabilities | | | |
| Trade payables | | 50,000 | 30,000 |
| Total | | 5,10,000 | 3,30,000 |
| II. Assets: | | | |
| 1. Non-current Asse | ts: Indine 9 JmA | | |
| a) Fixed Assets: | | | |
| i) Tangible As | sets | 2,80,000 | 1,80,000 |
| ii) Intangible A | ssets | 50,000 | 30,000 |
| b) Non-current In | vestments | 80,000 | 50,000 |
| 2. Current Assets : | | | |
| Inventories | | 1,00,000 | 70,000 |
| Total | | 5,10,000 | 3,30,000 |



9. With the following ratios and further information given below prepare Trading, Profit and Loss A/c and Balance Sheet:

| Gross profit ratio | 25% |
|-----------------------------------|------------|
| Net profit ratio | 20% |
| Stock turnover ratio | 10 |
| Net profit/capital | 1/5 |
| Capital to total liabilities | 1/2 |
| Fixed Assets/Capital | 5/4 |
| Fixed Assets/Total Current Assets | 5/7 |
| Fixed Assets | ₹10,00,000 |
| Closing stock | ₹ 1,00,000 |

10. From the following Balance Sheets of Xerox Ltd. prepare cash flow statement.

| Pa | articulars | Note No. | 31-3-17 | 31-3-16 | |
|----|--|----------|-----------|-----------|--|
| l. | Equity and Liabilities | | | | |
| | 1. Shareholders funds | | | | |
| | a) Share capital | | 15,00,000 | 10,00,000 | |
| | b) Reserve and surplus (Balance in statement | | | | |
| | of P and L) | | 7,50,000 | 6,00,000 | |
| | 2. Non-current liabilities : | | | | |
| | Long term borrowings | 1 | 1,00,000 | 2,00,000 | |
| | 3. Current Liabilities | | | | |
| | a) Trade payables | | 1,00,000 | 1,10,000 | |
| | b) Short-term provisions | | | | |
| | (Provision for taxation) | | 95,000 | 80,000 | |
| | Total | | 25,45,000 | 19,90,000 | |
| | | | | | |

| II. Assets: | | | |
|-------------|--|--|--|

| | | A 1 - | |
|---|----------------|---------|--|
| 1 | Non-current | Assets | |
| | I TOIL OULLOIL | , 10000 | |

| a) Fixed Assets: | | | |
|-------------------------------------|-----|-----------|-----------------|
| i) Tangible Assets | 2 | 10,10,000 | 12,00,000 |
| ii) Intangible Assets (Goodwill) | | 1,80,000 | 2,00,000 |
| b) Non-current Investment | | 6,00,000 | of of lettings. |
| 2. Current Assets : | | | |
| a) Inventories | | 1,80,000 | 1,00,000 |
| b) Trade Receivables | | 2,00,000 | 1,50,000 |
| c) Cash and Cash equivalent | s 3 | 3,75,000 | 3,40,000 |
| Total | | 25,45,000 | 19,90,000 |
| | | | |

Notes to Accounts :

| Particulars | 31-3-2017 | 31-3-2016 |
|-------------------------------|-----------|----------------|
| Long term borrowings : | | |
| i) 9% debentures | _ v 159 | 2,00,000 |
| ii) 5% Bank loan | 1,00,000 | - 0) Reserve a |
| | 1,00,000 | 2,00,000 |
| 2. Tangible Assets: | | |
| i) Land and buildings | 6,50,000 | 8,00,000 |
| ii) Plant and Machinery | 3,60,000 | 4,00,000 |
| | 10,10,000 | 12,00,000 |
| 3. Cash and Cash equivalents: | | |
| i) Cash in hand | 70,000 | 50,000 |
| ii) Bank balance | 3,05,000 | 2,90,000 |
| | 3,75,000 | 3,40,000 |



Additional Information:

- 1) Proposed dividend 2016-17 is ₹ 2,25,000 and for 2015-16 is ₹ 1,50,000.
- 2) Income tax paid during the year include ₹ 15,000 on account of dividend tax.
- 3) Land and building book value ₹ 1,50,000 was sold at a profit of 10%.
- 4) The rate of depreciation on plant and machinery is 10%.
- 5) 9% debentures redeemed on April 2017, 5% Bank loan was opted on March 31.
- 11. Prepare a flexible budget for overheads on the basis of the following data. Ascertain the overhead rates at 50% and 80% capacity.

| Variable overheads: | at 60% capacity |
|--|-----------------|
| Indirect material | 6,000 |
| Labour | 18,000 |
| Semi-variable overheads : | |
| Electricity (40% fixed and 60% variable) | 30,000 |
| Repairs (80% fixed and 20% variable) | 3,000 |
| Fixed overheads : | |
| Depreciation | 16,500 |
| Insurance | 4,500 |
| Salaries | 15,000 |
| Total overheads | 93,000 |
| Estimated Direct labour hours | 1,86,000 |

: nodsmoth' IsholibbA

- 1) Proposed dividend 2016-17 is 7 2,25,000 and/or 2015-16 is 7 1,50,000
- 2) Income fax paid during the year include 7 15 000 on account of divinend fax.
 - 3) Land and building truot value? 1,50,000 was sold at a profit of 19%.
 - 4). The rate of depreciation on plant and machinery is 1935.
- 5) 9% debentures redeemed on April 2017, 5% Bank toan was opied on March 31
 - 13 CP epone a flexible budget for overheads on the basis of the following data.

 Ascensin the overhead rates at 50° and 80° ampacity.



B.B.A./B.B.M. IV Semester Degree Examination, September/October 2022 BUSINESS RESEARCH METHODS (New)

Time: 3 Hours Max. Marks: 80

Instructions: 1) Attempt all Sections.

2) Write upto the point.

SECTION - A

1. Answer any ten of the following.

(10×2=20)

- a) Define Research.
- b) What is a survey?
- c) What is a research problem?
- d) What is random sampling?
- e) Give the definition of research design.
- f) What do you mean by test of hypothesis?
- g) What is a sampling error?
- h) What is primary data?
- i) What is a questionnaire?
- j) What is test of significance?
- k) What is a case study?
- I) What is alternative hypothesis?

SECTION - B

Answer any three of the following.

 $(3 \times 5 = 15)$

- 2. What is research objective? Write down different research objectives.
- 3. Explain in detail about survey research.
- 4. What is research design? Explain its significance.
- 5. Explain different types of non-random sampling.
- 6. Explain briefly about testing of hypothesis.



B.E.A./E. B.M. IV. Semester Door O - NOITOSS on, September October 2022

Answer any three of the following.

 $(3 \times 15 = 45)$

D. What do you mean by test of hypomesis

- 7. Explain in detail different types of research design.
- 8. What is sampling? Explain different types of random sampling.
- 9. Write a short note on the following:
 - a) Data processing.
 - b) Data analysis.
 - c) Chi-Square test.
- 10. Write down the process of formulation of research problem.
- 11. What is report writing? Explain about different types of report.