

G 401.5

(2019 Batch Onwards)

Reg. No:

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St Aloysius College (Autonomous)

Mangaluru

B.B.A. Semester V – Degree Examination

February - 2022

COST ACCOUNTING

Time: 3 Hours

**Max. Marks: 100
(10x2=20)**

SECTION - A

1. **Answer any TEN of the following questions in 2 or 3 sentences each.**

- What is the meaning of idle time?
- Define cost accounting.
- What is meant by classification and codification of materials?
- What is labour turnover?
- What do you mean by scrap?
- If sales are ₹ 4,40,000, profit is 10% of total cost, calculate the amount of profit.
- Give the meaning of time booking.
- What do you mean by job card?
- Cost of placing an order is ₹ 60. Annual carrying cost per unit is 10% of the inventory. Annual usage 6000 units. Cost of material per unit ₹ 20. Compute economic order quantity.
- What is cost audit report?
- What is purchase requisition?
- State any two advantages of cost accounting.



SECTION - B

(5x5=25)

Answer any FIVE of the following questions in not less than one page each.

- Differentiate between Bin card and Stores ledger.
- Calculate the earnings of Ananth and Suman under Taylors differential piece rate system using the following information:
Standard production: 20 units per hour
Normal time rate: ₹ 100 per hour
Differentials to be applied are: 80% of the normal piece rate when efficiency is below standard and 120% of the normal piece rate when the efficiency is above standard. Ananth produced 150 units and Suman produced 180 units.
- Compute various stock levels from the following:
Maximum consumption : 200 units per day
Minimum consumption : 120 units per day
Normal consumption : 160 units per day
Reorder period : 10-15 days
Reorder quantity : 1,600 units
Normal reorder period : 10 days

Contd...2

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5. From the following information prepare bin card number 291 for the material X for which PM - 0X is the code:

| | | |
|------------|------------------------------------|-------------|
| Jan 1 2021 | Opening balances | 5,000 kgs. |
| 2 | Issued on MR No 811 | 2,600 kgs. |
| 9 | Received from supplier GR No 192 | 6,000 kgs. |
| 14 | Issued on MR No 826 | 4,000 kgs. |
| 21 | Received from supplier GR No 198 | 12,000 kgs. |
| 24 | Returned to supplier MR No 102 | 200 kgs. |
| 26 | Shortage as per stock verification | 20 kgs. |
| 29 | Issued on MR No 899 | 3,000 kgs. |

6. Prepare estimated cost sheet from the following data:

| | |
|---------------------|------------|
| Estimated materials | ₹ 96,000 |
| Estimated Wages | ₹ 1,08,000 |

Factory overhead will be 100% of Direct wages. Administrative overhead will be 50% of factory cost. Selling and distribution overhead will be 10% of cost of production. The expected profit will be 25% on sales.

7. A supplier quotes for material 'N' as follows :

| | | |
|-----------|---|---------------------------|
| Lot price | - | 200 Kgs. @ ₹ 4.50 per Kg. |
| | | 500 Kgs. @ ₹ 3.50 per Kg. |
| | | 800 Kgs. @ ₹ 2.50 per Kg. |

He allows a trade discount of 25% and a cash discount of 5% if payment is made within 20 days. One container is required for every 100 Kgs of materials and the containers are charged at ₹ 25 each but credited at ₹ 10 on return. The buyer decides to buy 800 kgs. Transport charges of ₹ 1000 are charged by the supplier. Calculate the purchase price of 800 Kgs.

8. Explain the various techniques of costing.

SECTION - C**(3x15=45)**

Answer any **THREE** of the following questions in not less than two pages each.

9. Explain the purpose and advantages of cost audit.
10. From the following particulars prepare Stores ledger account using LIFO method July 2021
- | | |
|----|---|
| 1 | Balance 250 units at ₹ 1 per unit |
| 3 | Issues 50 units on MR NO 61 |
| 6 | Received 800 units on GR NO 13 at ₹ 1.10 per unit |
| 7 | Issued 300 units on MR NO 63 |
| 8 | Returned to stores 20 units issued on MR NO 61 |
| 12 | Received 300 units on GR NO 15 at ₹ 1.20 per unit |
| 15 | Issued 320 units on MR NO 83 |
| 18 | Received 100 units on GR NO 77 at ₹ 1.30 per unit |
| 20 | Issued 120 units on MR NO 102 |
| 23 | Returned to vendor 40 units from GR NO 77 |
| 26 | Received 200 units on GR NO 96 at ₹ 1 per unit |
| 28 | Freight paid on purchase on GR NO 96 ₹ 50 |
| 30 | Issued 250 units on MR NO 113 |

11. The following information has been obtained from the records of Prajna Pvt. Ltd for the year ended 31-12-2021.

| | |
|----------------------------------|---------|
| Raw material purchased | ₹60,000 |
| Direct wages | ₹50,000 |
| Office rent, rates and insurance | ₹20,000 |
| Carriage inwards | ₹1,000 |

Stock 1-1-2021:

| | |
|----------------------------|---------|
| Raw materials | ₹10,000 |
| Work in progress | ₹2,400 |
| Finished goods (2000units) | ? |

Stock 31-12-2021:

| | |
|----------------------------|-----------|
| Raw materials | ₹11,000 |
| Work in progress | ₹8,000 |
| Finished goods (4000units) | ? |
| Factory supervision | ₹4,000 |
| Sales | ₹2,50,000 |

Advertisement, discount and selling expenses ₹ 1 per unit. During the year 32,000 units were produced. Prepare cost sheet showing total and cost per unit separately.

12. Calculate the total net earnings of workers Sunil and Raghavendra for the month from the following particulars given and also calculate labour cost per hour.

| <u>Particulars</u> | <u>Sunil</u> | <u>Raghavendra</u> |
|---------------------|--------------|--------------------|
| Basic wage | ₹ 5,000 | ₹ 5,000 |
| D A | 50% | 55% |
| PF (on basic wage) | 8% | 8% |
| ESI (on basic wage) | 2% | 2% |
| Overtime | 10hrs | - |
| Idle time and leave | - | 16 hours |

The normal working hours for the month is 200hrs. Overtime is paid at double the normal wage plus DA. Employer's contribution to ESI and PF are at equal rate with the employee's contributions. The month contains 25 days and one paid holiday.

13. The following figures for a certain period have been made available.

| | |
|--------------------------|----------|
| Rent & Rates | ₹ 20,000 |
| Power charges | ₹ 6,000 |
| Lighting & Electricity | ₹ 2,400 |
| Depreciation of machines | ₹ 40,000 |
| Indirect wages | ₹ 6,000 |
| Other expenses | ₹ 40,000 |

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The following details are available for preparing primary distribution summary:

| | Production Departments | | | Service Departments | |
|---------------------|-------------------------------|----------|----------|----------------------------|----------|
| | X | Y | Z | A | B |
| Floor space(sq.ft) | 2,000 | 2,500 | 3,000 | 2,000 | 500 |
| Light points (no) | 20 | 30 | 40 | 20 | 10 |
| Direct wages(₹) | 6,000 | 4,000 | 6,000 | 3,000 | 1,000 |
| HP of Machines | 120 | 60 | 100 | 20 | - |
| Cost of machine (₹) | 24,000 | 32,000 | 4,000 | 2,000 | 2,000 |
| Working hrs. | 4670 | 3,020 | 3,050 | - | - |

The expenses of service department are to be allocated on the basis of repeated distribution method as follows:

| | X | Y | Z | A | B |
|---|-----|-----|-----|-----|-----|
| A | 20% | 30% | 40% | - | 10% |
| B | 40% | 20% | 30% | 10% | - |

Prepare primary distribution summary and secondary distribution summary on repeated distribution method.

14. From the following particulars prepare stores ledger under weighted average method.

September 2020:

- 1 -Stock in hand 400 units @ ₹ 50 per unit
- 2 -Received 200 units @ ₹ 55 per unit
- 4 -Issued 400 units
- 7 -Received 600 units @ ₹ 60 per unit
- 9 -Issued 500 units
- 13 -Received 500 units @ ₹ 65 per unit
- 18 -Issued 100 units
- 24 -Received 800 units @ ₹ 70 per unit
- 27 -Issued 100 units
- 31 -Issued 200 units

SECTION - D (Compulsory)

(1x10=10)

15. Calculate Machine Hour Rate for the month of December 2021 from the following:

| | |
|--|--------------------|
| Rent of the department (1/10 to this machine) | ₹ 15,000 per annum |
| Operators salary (1/8 to this machine) | ₹ 24,000 per annum |
| Insurance to this machine | ₹ 720 per annum |
| Lighting (2/12 to this machine) | ₹ 1,200 per annum |
| Sundry expenses to this machine | ₹ 1,200 per annum |
| Cost of the machine | ₹ 25,000 |
| Life 10 years | |
| Scarp value | ₹ 1,000 |
| Repair and maintenance | ₹ 2,400 per annum |
| Machine will work for 1,800 hours p.a. | |
| 5 units of power would be used per hour at ₹ 2 per unit. | |

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St Aloysius College (Autonomous)
Mangaluru
B.B.A. (CIMA) Semester V – Degree Examination

February - 2022

ADVANCED MANAGEMENT ACCOUNTING

Time: 3 Hours

Max. Marks: 100

SECTION - A

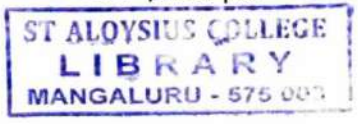
(10x2=20)

1. Answer any **TEN** of the following questions in 2 or 3 sentences each.
- a) Give the meaning of cost pool and cost drivers.
 - b) What are quality circles?
 - c) The selling price of product Z is set at \$250 for each unit and sales for the coming year are expected to be 500 units.
If the company requires a return of 15% in the coming year on its investment of \$250,000 in product Z, what will be the target cost for each unit for the coming year?
 - d) What is Data mining?
 - e) \$450 is invested in an account earning 6.25% interest p.a. Calculate the fund value after 12 years.
 - f) Assume that the sales of a retailer fall from 20 per day to 12 per day when the price of a chocolate bar goes up from 40c to 60c. What is the price elasticity of demand?
 - g) Give the meaning of Product bundling.
 - h) Hock Group has two divisions, Division P and Division Q. Division P manufactures an item that is transferred to Division Q. The item has no external market, and 60,000 units produced are transferred internally each year. The costs of each division are as follows:

| | Division P | Division Q |
|-----------------------|---------------|---------------|
| Variable cost | \$10 per unit | \$12 per unit |
| Fixed costs each year | \$120,000 | \$90,000 |

Head office management decides that a transfer price should be set that provides a profit of \$30,000 to Division P. What should the transfer price per unit be?

- i) What do you understand by Monte Carlo simulation
- j) Give the meaning of risk mapping.
- k) A company has identified four possible outcomes from a new marketing strategy as follows:



| Outcome | Profit (\$) | Probability |
|---------|-------------|-------------|
| A | 100,000 | 0.10 |
| B | 70,000 | 0.40 |
| C | 50,000 | 0.30 |
| D | -20,000 | 0.20 |

What is the expected outcome of this strategy?

- 1) What is Big data Analytics?

SECTION - B

(5x5=25)

Answer any **FIVE** of the following questions in not less than one page each.

2. What is TQM? Explain the 2 basic principles of TQM.
 3. Explain the Capital Investment Process.
 4. Marin Ltd is considering investing in one of the following projects.

| Project | Expected value | Standard deviation |
|---------|----------------|--------------------|
| A | \$000 | \$000 |
| B | 850 | 500 |
| C | 1,200 | 480 |
| D | 150 | 200 |
| | 660 | 640 |

It wishes to select the project with the lowest risk factor (coefficient of variation). Identify which project should it select.

5. The total fixed costs per annum for a company that makes one product are \$100,000, and a variable cost of \$64 is incurred for each additional unit produced and sold over a very large range of outputs.

The current selling price for the product is \$160. At this price, 2,000 units are demanded per annum.

It is estimated that for each successive increase in price of \$5 annual demand will be reduced by 50 units. Alternatively, for each \$5 reduction in price, demand will increase by \$50 units. You are required to calculate

- (a) The optimum output and price, assuming that if prices are set within each \$5 range there will be a proportionate change in demand.
 (b) Calculate the maximum profit.
6. A company with several divisions has a cost of capital of 6%. An excerpt from Division B's accounting summary for the period is shown below:

| | |
|---------------------------------------|------------------|
| Revenue | \$ 1,000,000 |
| Cost of sales | 450,000 |
| Gross profit | ----- 550,000 |
| General administration costs | 300,000 |
| Depreciation | 50,000 |
| Provision for bad and doubtful debts* | 25,000 |
| Loan interest @ 5% | 5,000 |
| Net profit | ----- 170,000 |
| Net assets at net book value** | 500,000 |
| Bank loan | 100,000 |

The value of closing Capital Employed is \$525,000.

* Taking total provision to \$50,000

** Replacement cost has been estimated at \$700,000. If assets had been valued at replacement cost the depreciation charge would have been \$70,000.

Ignore taxation, what is the economic value added (EVA) of the investment centre?

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7. A professional firm has two divisions, a computer consultancy division (CSD) and a management advisory division (MAD). Each division provides consultancy and advisory services to clients and in the year just ended, the fees earned by CSD were \$500,000 and the fees earned by MAD were \$700,000. Establishment costs were \$400,000 for the year in CSD and \$500,000 for the year in MAD.

In providing services to their clients, each division obtains supporting services from the other division. During the year, CSD provided 5,000 hours of services to MAD and MAD provided 2,000 hours of services to CSD.

It has been agreed that the transfer prices for services should be \$20 per hour for work done by CSD and \$30 per hour for services provided by MAD.

You are required to calculate the profit for the year by CSD

8. Project A

| | | | | | |
|---------------------------|-----|-----|-----|-----|-----------|
| Initial investment | | | | | \$450,000 |
| Scrap value in year 5 | | | | | \$20,000 |
| Year: | 1 | 2 | 3 | 4 | 5 |
| Annual cash flows (\$000) | 200 | 150 | 100 | 100 | 100 |

Project B

| | | | | | |
|---------------------------|----|----|----|----|-----------|
| Initial investment | | | | | \$100,000 |
| Scrap value in year 5 | | | | | \$10,000 |
| Year: | 1 | 2 | 3 | 4 | 5 |
| Annual cash flows (\$000) | 50 | 40 | 30 | 20 | 20 |

Calculate the ARR for each project, and indicate which project should be chosen.

SECTION - C

(3x15=45)

Answer any **THREE** of the following questions in not less than two pages each.

9. A manufacturing business makes a product in two models, model M1 and model M2. Details of the two products are as follows.

| | Model M1 | Model M2 |
|-------------------------------|----------------|---------------------------|
| Annual sales | 8,000 units | 8,000 units |
| Number of sales orders | 60 | 250 |
| Sales price per unit | \$54 | \$73 |
| Direct material cost per unit | \$11 | \$21 |
| Direct labour hours per unit | 2.0 hours | 2.5 hours |
| Direct labour rate per hour | \$8 | \$8 |
| Special parts per unit | 2 | 8 |
| Production batch size | 2,000 units | 100 units |
| Setups per batch | 1 | 3 |
| | \$ | Cost driver |
| Setup costs | 97,600 | Number of setups |
| Material handling costs | 42,000 | Number of batches |
| Special part handling costs | 50,000 | Number of special parts |
| Invoicing | 31,000 | Number of sales orders |
| overheads | <u>108,000</u> | Other |
| overheads | 328,600 | Direct labour hours Total |
| | ----- | |

A customer has indicated an interest in placing an order for either model M1 or M2, and the sales manager wished to try to sell the higher-priced model M2.

You are required to Calculate

- a) The profit per unit for each model, using ABC.
 - b) Using the information above identify which product the sales manager should try to sell on the basis of the information provided by your ABC analysis.
10. Amigo Ltd is considering investing in a new machine which has a capital cost of \$25,000. It has an estimated life of four years and a residual value of \$5,000 at the end of four years. The machine qualifies for tax depreciation at the rate of 25% per year on a reducing balance basis.

An existing machine would be sold immediately for \$8,000 if the new machine were to be bought. The existing machine has a tax written down value of \$3,000.

The existing machine generates annual net contribution of \$30,000. This is expected to increase by 40% if the new machine is purchased.

Amigo pays corporation tax on its profits at the rate of 30%, with half of the tax being payable in the year that the profit is earned and half in the following year. The company's after-tax cost of capital is 15% per year.

Calculate whether the investment is worthwhile. Should Amigo invest in the new machine?

11. A supermarket is trying to determine the optimal replacement policy for its fleet of delivery vehicles. The total purchase price of the fleet is \$220,000.

The running costs and scrap values of the fleet at the end of each year are:

| | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 |
|---------------|-----------|-----------|-----------|-----------|-----------|
| Running costs | \$110,000 | \$132,000 | \$154,000 | \$165,000 | \$176,000 |
| Scrap value | \$121,000 | \$88,000 | 66,000 | \$55,000 | \$25,000 |

The supermarket's cost of capital is 12% per annum.

Ignore taxation and inflation.

Identify at the end of which year the supermarket should replace its fleet of delivery vehicles.

12. Division A of the Wye Group manufactures one product and when operating at 100% capacity can produce 5,000 units per period, but for the last few periods has been operating below capacity.

Below is the flexible budget prepared at the start of last period, for three levels of activity at below capacity:

| Level of activity (units) | 3,500 | 4,000 | 4,500 |
|--|--------|--------|--------|
| | \$ | \$ | \$ |
| Direct materials | 7,000 | 8,000 | 9,000 |
| Direct labour | 28,000 | 32,000 | 36,000 |
| Production overheads | 34,000 | 36,000 | 38,000 |
| Administration, selling and distribution overheads | 15,000 | 15,000 | 15,000 |
| | ----- | ----- | ----- |
| Total cost | 84,000 | 91,000 | 98,000 |
| | ----- | ----- | ----- |

In the event, the last period turned out to be even worse than expected, with production of only 2,500 units. The following costs were incurred:

| | | |
|--|--|--------|
| | | \$ |
| Direct materials | | 4,500 |
| Direct labour | | 22,000 |
| Production overheads | | 28,000 |
| Administration, selling and distribution overheads | | 16,500 |
| | | ----- |
| Total cost | | 71,000 |
| | | ----- |



Use the information given above to prepare the following.

- (a) A flexed budget for 2,500 units.
 - (b) A budgetary control statement.
13. A company has two profit centres, Centre A and Centre B. Centre A supplies Centre B with a part-finished product. Centre B completes the production and sells the finished units in the market at \$35 per unit.

Budgeted data for the year:

| | Division A | Division B |
|----------------------------------|--------------|--------------|
| Number of units transferred/sold | 10,000 | 10,000 |
| Materials costs | \$8 per unit | \$2 per unit |
| Other variable costs | \$2 per unit | \$3 per unit |
| Annual fixed costs | \$60,000 | \$30,000 |

Calculate the budgeted annual profit of each profit centre and the organisation as a whole if the transfer price for components supplied by Division A to Division B is:

- (a) \$20
 - (b) \$25
14. Amador Ltd is considering investing \$120,000 in equipment that has a life of 15 years. Its final scrap value is \$25,000.
- The equipment will be used to produce 15,000 deluxe pairs of rugby boots per annum, generating a contribution of \$2.75 per pair. Specific fixed costs are estimated at \$18,000 per annum. The firm has a 15% cost of capital.
- (a) Calculate the NPV of the project.
 - (b) Calculate the sensitivity of your NPV to the:
 - (i) initial investment
 - (ii) annual contribution
 - (iii) annual fixed costs.
 - (c) Identify the minimum annual sales required to ensure that the project at least breaks even.

SECTION – D (Compulsory)

(1x10=10)

15. Case study:

Explain the Product Life Cycle with the help of a graph.

(2019 Batch Onwards)

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Mangaluru

B.B.A. Semester V – Degree Examination

February - 2022

OPERATIONS MANAGEMENT

Time: 3 Hours

Max. Marks: 100

SECTION - A

(10x2=20)

1. Answer any **TEN** of the following questions in 2 or 3 sentences each.

- a) Define Operations Research.
- b) What do you mean by Work Standard?
- c) State any two uses of Network project.
- d) What is basic feasible solution in transportation model?
- e) What is unbalanced assignment problem? How it can be converted into balanced assignment problem?
- f) What do you mean by looping error in project network?
- g) Write the meaning of optimistic time.
- h) What do you mean by crashing of project duration?
- i) What is "iconic model" in operations research?
- j) Give the meaning of 'float'.
- k) What is Critical Path?
- l) Write the formula to find out expected duration and variance in PERT.



SECTION - B

(5x5=25)

Answer any **FIVE** of the following questions.

2. Develop a network based on the following information and find the critical path:

| Activity | Immediate Predecessors | Duration |
|----------|------------------------|----------|
| A | -- | 1 |
| B | -- | 1 |
| C | A | 6 |
| D | B | 4 |
| E | C,D | 2 |
| F | C,D | 3 |
| G | E | 1 |
| H | F | 6 |

3. Solve the following Transportation Problem by Least Cost Method:

WAREHOUSES

| | | A | B | C | SUPPLY |
|---------|-----|---|----|----|-----------|
| FACTORY | I | 6 | 8 | 4 | 10 |
| | II | 4 | 9 | 8 | 12 |
| | III | 1 | 2 | 6 | 05 |
| | IV | 3 | 1 | 2 | 04 |
| DEMAND | | 6 | 10 | 15 | 31 |

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4. Solve the following transportation problem by North West Corner Method:

| FACTORY | WAREHOUSES | | | | Available |
|----------|------------|----|----|----|------------|
| | D1 | D2 | D3 | D4 | |
| Q1 | 1 | 2 | 4 | 4 | 80 |
| Q2 | 4 | 3 | 2 | 8 | 60 |
| Q3 | 6 | 2 | 2 | 1 | 10 |
| Q4 | 3 | 8 | 7 | 2 | 50 |
| Q5 | 1 | 5 | 8 | 9 | 40 |
| Required | 40 | 60 | 80 | 60 | 240 |

5. Solve the following Assignment Problem. The data given in the table refers to production in units:

| Operators | Machines | | | |
|-----------|----------|---|---|----|
| | A | B | C | D |
| I | 10 | 5 | 7 | 8 |
| II | 11 | 4 | 9 | 10 |
| III | 8 | 4 | 9 | 7 |
| IV | 7 | 5 | 6 | 4 |

6. Write a note on artificial intelligence as a tool for modern operations technique.
 7. Explain the features of operations research.
 8. Write the differences between critical path method and programme evaluation and review technique.

SECTION - C

(3x15=45)

Answer any **THREE** of the following questions.

9. A small project is composed of seven activities whose time estimates are given in the following table:

Time required in days

| Activity | Event | Optimistic | Most likely | Pessimistic |
|----------|-------|------------|-------------|-------------|
| A | 1-2 | 6 | 6 | 24 |
| B | 1-3 | 6 | 12 | 18 |
| C | 1-4 | 12 | 12 | 30 |
| D | 2-5 | 6 | 6 | 6 |
| E | 3-5 | 12 | 30 | 48 |
| F | 4-6 | 12 | 30 | 42 |
| G | 5-6 | 18 | 30 | 54 |

- (a) Find the expected duration and variance for each activity.
 (b) What is the expected project length?
 (c) Calculate the variance and standard deviation of the project length.
 (d) What is the probability of completing the project in 78 days?

10. Obtain the initial solution by Vogel's Approximation Method.

Destination

| | | W1 | W2 | W3 | W4 | Availability |
|-------------|---|----|----|----|----|--------------|
| Origin | A | 1 | 2 | 8 | 5 | 05 |
| | B | 1 | 4 | 6 | 5 | 15 |
| | C | 5 | 8 | 1 | 2 | 10 |
| | D | 6 | 2 | 9 | 6 | 20 |
| | E | 10 | 9 | 7 | 1 | 10 |
| | F | 8 | 5 | 8 | 7 | 25 |
| Requirement | | 20 | 25 | 15 | 20 | |

11. Consider the problem of assigning five jobs to six persons. The assignment costs are given as follows:

| | | Jobs | | | | |
|---------|----|------|----|----|----|----|
| | | J1 | J2 | J3 | J4 | J5 |
| Persons | P1 | 8 | 4 | 2 | 6 | 1 |
| | P2 | 5 | 9 | 5 | 5 | 4 |
| | P3 | 3 | 8 | 9 | 2 | 6 |
| | P4 | 4 | 3 | 1 | 4 | 3 |
| | P5 | 9 | 5 | 8 | 9 | 5 |
| | P6 | 2 | 7 | 3 | 1 | 2 |

Determine the optimal assignment policy.

12. What is meant by work measurement? Explain the techniques of work measurement.
13. a. Write a note on electronic data interchange. (5)
- b. Explain the challenges in implementing operations research in the industry. (5)
- c. State the scope of operations research in the field of management. (5)
14. Explain the different types of models used in operations research.

SECTION - D (Compulsory)

(1x10=10)

15. **Case study:**

A project consists of the following activities with the time estimates noted against each:

| Activity | Duration (Weeks) |
|----------|------------------|
| 1-2 | 2 |
| 1-3 | 2 |
| 1-4 | 1 |
| 2-5 | 4 |
| 3-6 | 8 |
| 3-7 | 5 |
| 4-6 | 3 |
| 5-8 | 1 |
| 6-9 | 5 |
| 7-8 | 4 |
| 8-9 | 3 |

- (a) Draw a network diagram.
- (b) Determine the critical path and its duration.
- (c) Calculate the total float and free float for each activity.

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(2019 Batch Onwards)

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St Aloysius College (Autonomous)
Mangaluru
B.B.A. Semester V – Degree Examination
February - 2022
ADVANCED TAXATION - I

Time: 3 hrs.

Max Marks: 100

SECTION – A

1. Answer any **TEN** questions in 2 or 3 sentences each. (10x2=20)
- a) What do you mean by set off and carry forward of losses?
- b) Write a note on clubbing of income.
- c) Mention the provisions under section 80DD.
- d) Write a note on deduction under section 80EE.
- e) Compute the tax liability of Mr. Vivek if his Total income is ₹ 8,15,000 which includes Long Term Capital of ₹ 70,000.
- f) Write a note on deductions under section 16.
- g) Compute the income of the firm from business which fulfilled the conditions u/s 184 and 40(b):
- i) Book loss ₹ 50,000
- ii) Remuneration paid to working partner ₹ 1,60,000.
- h) How do you compute ATI for an assessee.
- i) Write a note on MAT.
- j) State any Two deductions available under section 80P.
- k) How to treat Dividend from domestic company and income from mutual fund while calculating total income?
- l) Write a note on tax rates applicable to corporate assessee.



SECTION – B

- Answer any **FIVE** questions in not less than one page each. (5x5=25)
2. Mr. Namo, aged 58years, paid medical insurance premium of ₹ 20,000 during the P.Y.2020-21 to insure his health as well as the health of his spouse. He also paid medical insurance premium of ₹ 47,000 during the year to insure the health of his father, aged 78years, who is not dependent on him. He has incurred ₹ 3,000 in cash on preventive health check-up of himself and his spouse and ₹ 4,000 by cheque on preventive health check-up of his father. Compute the deduction allowable under section 80D for the A.Y.2021-22.
3. Total income of Mrs, Usha is ₹ 25,25,400. It includes STCG taxable at 15% amounting to ₹1,00,000, LTCG ₹ 1,30,000, Winning from lottery ₹ 50,000. Find out his tax liability.

Contd...2

4. Mr Vaman Rao, a resident individual, submits the following information:

- a. Income from salary ₹ 4,50,000.
- b. Income from House Property A ₹ 30,000
- c. Loss from house property B ₹ 34,000
- d. Income from interest on securities ₹ 20,000
- e. Loss from a Cycle business ₹ 20,000
- f. Profit from Steel business ₹10,000
- g. Profit from speculation business ₹ 25,000
- h. Loss from short-term capital asset ₹ 6,000
- i. Long-term capital loss ₹ 25,000
- j. Long-term capital gain ₹ 21,000
- k. Income from crossword puzzles (TDS ₹ 9,000) ₹21,000.

Compute Gross Total Income.

5. Compute the income of the firm from business in the following cases, assuming that the conditions under section 184 and 40(b) are fulfilled.

- a) Book loss ₹ 1,00,000. Remuneration paid to working partners ₹ 1,00,000
- b) Book loss ₹ 1,60,000. Remuneration paid to working partners ₹ 2,00,000
- c) Book profit ₹ 2,50,000. Remuneration paid to working partners ₹ 75,000
- d) Book profit ₹ 6,50,000. Remuneration paid to working partners ₹ 1,45,000

6. Ashmith Fertilizers Ltd is an Indian Company. Its income for the year ended 31-03-2021 was derived from the following sources:

- a) Profit from Fertilizers business ₹ 15,00,000.
- b) Dividend from an Indian company (gross) ₹ 1,60,000.
- c) Interest on Govt. Security ₹ 20,000.
- d) LTCG from transfer of Building ₹ 3,80,000.
- e) Dividend from a foreign company ₹ 40,000

Other information

- i) Amount of donation paid to the Prime Ministers Drought Relief Fund deducted while calculating business Income of ₹ 15,00,000 is ₹ 1,00,000.
- ii) Advance payment for A.Y. 2021 -22 - ₹ 4,00,000.

Compute total income of the company after considering the Advance tax and TDS if any.

7. From the following information compute the total income of a Rural Co-operative Society.

- a. Profit from cycle business ₹ 70,000
- b. Dividend from another co-operative society ₹ 10,000
- c. Income from House property ₹ 50,000
- d. Long term capital gain ₹ 7,000
- e. Interest on security (gross) ₹ 30,000
- f. Income from lottery ₹ 20,000

8. Mr.Azad whose Gross Total Income is ₹ 46,00,000 makes the following donations during previous year ending 31-3-2020:

- a) To Prime Minister's National Relief Fund ₹1,00,000
- b) To National Defense Fund ₹2,00,000
- c) To a temple of public worship for its repair (so notified) ₹2,00,000
- d) To local approved college for the construction of auditorium ₹ 1,00,000
- e) To a poor, most deserving student for his P.G.studies ₹ 20,000
- f) To municipality ₹1,00,000
- g) To Primary Health Centre Chandigarh for promotion of family planning ₹50,000
- h) To Chief Minister's Earthquake Relief Fund Maharashtra ₹20,000
- i) Books worth ₹50,000 to a newly formed university

The gross total income included ₹ 10,00,000 as LTC gains, ₹ 4,00,000 as winnings from Card games and ₹30,000 being short term capital gains taxable at 1%.

Calculate the Total income of Mr.Azad.

SECTION – C

Answer any **THREE** of the following in not less than two pages each. (3×15=45)

9. Sri Shenoy's gross total income for the P.Y. 2020-2021 in ₹ 13,50,000. It includes LTCG ₹ 1,20,000 and STCG taxable at 15% ₹ 20,000. He paid ₹10,000 as medical insurance premium and ₹ 30,000 to HDFC Bank towards educational loan of his son (interest ₹ 20,000, Principal ₹ 10,000). He made the following donations during the year.

- i) PMNRF ₹ 30,000
- ii) NDF ₹ 20,000
- iii) NCF ₹ 20,000
- iv) National Foundation for Communal Harmony – ₹5,000
- v) Indian Institute of Science, Bangalore (national eminence) ₹ 20,000.
- vi) Books to local college (worth) ₹15,000
- vii) ₹ 20,000 given as aid to a poor student.
- viii) Local temple for renovation –₹ 5,000
- ix) Govt. for construction of college building –₹ 5,000
- x) Recognised charitable trust –₹ 10,000
- xi) Karnataka Govt. for family planning –₹10,000
- xii) To an approved High School for midday meal scheme (Rice) ₹ 5,000.



Compute the total income and Tax liability for the A.Y. 2021-2022.

10. Mr. Girish, a resident Indian, an employee of P Ltd, furnishes the following info. Compute his TI for the AY 21-22.

- a) Basic pay ₹ 10,000 pm
- b) DA 41% of basic pay
- c) Lunch allowance ₹ 500 pm
- d) Deputation allowance ₹ 300 pm
- e) Computer allowance ₹ 200 pm
- f) He and his employer both contributed 15% of his basic and DA to RPF and interest credited to RPF @12% was ₹ 6000.
- g) He is provided with a rent-free furnished accommodation in Kolkata having municipal value of ₹ 36,000 and furnished with furniture costing ₹ 25,000.
- h) He is provided with a car of 1.6 litre both for official and private purposes. Entire expenses are borne by the employer.
- i) He received leave travel assistance for a trip to Andaman ₹ 40,000 for his whole family.
- j) During the PY he incurred ₹ 20,000 for the treatment of AIDS of a dependent relative, but he received only ₹ 10,000 from medical insurance policy.
- k) He has taken an interest free loan of ₹ 20,000 from his employer for purchase of a color television, market rate of interest is 10%
- l) He donated ₹ 10,000 to an approved association promoting family planning.

11. Mr Adithyanath (48 years) submits the following information relevant for the Assessment

Year 2021-22:

- Business Income ₹ 3,00,000
- Rent from House Property ₹ 80,000. Interest on housing loan ₹ 40,000.
- Long-term Capital Gains ₹ 60,000.
- Short-term Capital Gains u/s 111A ₹ 40,000.
- Interest on Saving Bank Deposit ₹ 8,000.
- Interest on Fixed Deposit ₹ 20,000.
- Income from units of Mutual Fund ₹ 6,000.
- Share of Profit from Partnership Firms ₹ 6,900.
- Remuneration from Partnership firm ₹ 40,000.
- Income from Lottery (net) ₹ 42,000.

During the year he made the following payments:

- Medical insurance premium for self and family ₹ 28,800.
- Interest on education loan ₹ 20,000.
- Engineering College tuition fee of his daughter aged 21 years ₹ 15,000.
- Life Insurance premium ₹ 30,000.
- ₹ 40,000 for the treatment of his mother (69 years) suffering from specific disease ₹ 20,000 received from the insurance company.

During the year he made the following Donations:

- Swatch Bharath Abhiyan (Kosh) ₹ 10,000.
- Clean Ganga Fund ₹ 11,000.
- Prime Minister National Drought Relief Fund ₹ 12,000.
- Books donated to an approved college ₹ 8,000.
- Promotion of family planning ₹ 15,000.
- To a school (in cash) ₹ 12,000.
- BJP party ₹ 20,000.

Compute total income and tax liability.

12. X Y and Z are partners in a partnership firm (with Y and Z as working partner) and share profits and losses in the ratio of 1:2:2. Their P&L for the year is given below:

| Particulars | ₹ | Particulars | ₹ |
|-----------------------------------|-----------------|-------------------------------|-----------------|
| To salary | | By Gross profit B/d | 7,00,000 |
| X-30,000 | | By bank interest | 8,000 |
| Y-60,000 | | By dividend | 7,000 |
| Z-60,000 | 1,50,000 | By Interest on drawings by x | 5,000 |
| To rent | 70,000 | By income from house property | 30,000 |
| To advertisement | 10,000 | By LTCG | 20,000 |
| To bad debts | 8,000 | | |
| To GST | 18,000 | | |
| To RBD | 7,000 | | |
| To income tax | 11,000 | | |
| To sundry expenses | 25,000 | | |
| To depreciation | 30,000 | | |
| To interest on capital @ 18% p.a. | | | |
| X -4,500 | | | |
| Y -9,000 | | | |
| Z -9,000 | 22,500 | | |
| To outstanding customs duty | 6,000 | | |
| To donations | 17,000 | | |
| To commission to Y | 18,000 | | |
| To Net profit | 3,77,500 | | |
| | 7,70,000 | | 7,70,000 |

Additional information:

- Bad debts found to be excess by ₹ 3,000
- Sundry expenses include bonus to X - ₹ 5,000 and Y- ₹ 6,000
- Out of outstanding customs duty ₹ 6,000, ₹ 5,000 was paid before filing the returns.

Compute the total income of the firm, its tax liability and share of income of the partner under section 28 and U/S 10 (2A).

13. Following particulars are furnished by Zuta Ltd:

| Particular | Amount | Particular | Amount |
|-------------------------|------------------|-----------------------------|------------------|
| To purchases | 4,25,000 | By sales | 35,36,000 |
| To entertainment exp. | 35,000 | By amount withdrawn | |
| To Travelling exp | 70,000 | from general reserve | 3,00,000 |
| To depreciation | 5,50,000 | By long term capital gains | 1,20,000 |
| To income tax | 3,80,000 | By profit on sales of goods | |
| To Wealth tax | 15,000 | exempt (u/s 10 B) | 2,50,000 |
| To custom duty due | 30,000 | | |
| To provision for | | | |
| unascertained liability | 60,000 | | |
| To Proposed dividend | 80,000 | | |
| To Tax consultation fee | 20,000 | | |
| To provision for loss | | | |
| from subsidiary | | | |
| companies | 45,000 | | |
| To salaries | 2,00,000 | | |
| To Other expenses | 2,50,000 | | |
| To net profit | 20,46,000 | | |
| | 42,06,000 | | 42,06,000 |

Additional information:

- Value of plant and machinery owned by company as on 1st April is ₹ 60,00,000; building ₹ 10,00,000. (10%)
 - Excise duty of 2019-2020 paid during the year is ₹ 65,000.
 - Unabsorbed business loss is ₹ 6,00,000 for income tax purpose and ₹ 4,50,000 for accounting purpose.
 - Unabsorbed depreciation for income tax purpose ₹ 10,00,000; for accounting purpose ₹ 3,00,000.
 - Of customs duty ₹ 30,000, ₹ 25,000 was paid before the due date of returns.
 - Purchases include one items for which ₹ 40,000 was paid in cash.
 - Other expenses include donation to PMNRF ₹ 1,00,000.
- Compute total income and apply MAT.
14. Canara Weavers co-operative society Udupi derives income form the following sources:
- Income from weaving with the aid of power ₹70,000.
 - Income from collective disposal of labour of its members ₹ 17,000.
 - Interest from co-operative society ₹ 32,000.
 - Interest on deposit with central co-operative bank ₹18,000.
 - Income from house property (computed) ₹ 75,000.
 - Income from other business ₹ 70,000.
 - Dividend from shares of Vijaya Bank ₹ 15,000.
 - Long Term Capital Gains ₹22,000.
 - Donation to Udupi municipality for renovation of hospital building ₹10,000.

Compute total income and tax liability.

SECTION – D (Compulsory)

(1x10=10)

15. Mr. Jeeth's Total Income is ₹ 58,30,000. It includes ₹ 1,40,000 (Net) winnings from horse race, ₹ 14,000 (net) winning from card game, long term capital gain ₹ 3,00,000 (Section 112A) and short-term capital gain (Sale of securities@15%) ₹ 2,00,000. Advance Tax Paid during the year ₹ 1,00,000. Find out the tax liability under old slab as well as new tax regime.

(2019 Batch Onwards)

G 404.5

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**St Aloysius College (Autonomous)
Mangaluru**

B.B.A. Semester V – Degree Examination

February -2022

AUDITING

Time: 3 Hours

Max. Marks: 100

SECTION - A

(10x2=20)

1. Answer any **TEN** of the following questions in 2 or 3 sentences each.

- a) What is a partial audit?
- b) Give the meaning of vouching.
- c) State the meaning of internal check.
- d) What do you mean by verification of assets and liabilities?
- e) Give the meaning of balance sheet audit.
- f) What is a clean and qualified report?
- g) Bring out any two problems faced by auditors' in an EDP environment.
- h) State the meaning of cost audit.
- i) Give the meaning of Statutory Audit.
- j) Differentiate between verification and valuation of Assets and Liabilities.
- k) Give the meaning of liability for misfeasance.
- l) Define Auditing.



SECTION - B

(5x5=25)

Answer any **FIVE** of the following questions in not less than one page each.

2. List out the objective of auditing.
3. Explain various merits of internal check.
4. Explain the form of audit report.
5. What are the duties of an auditor?
6. Explain briefly the various criteria for appointment of an auditor.
7. Write a note on Auditing in an EDP Environment.
8. Write a note on CAAT's.

SECTION - C

(3x15=45)

Answer any **THREE** of the following questions in not less than two pages each.

9. Explain the various classification of audit.
10. Explain the internal check system with regard to payment of wages.
11. Explain briefly the process of verification and valuation of various assets.
12. Explain the liabilities of an auditor.
13. Explain the various professional ethics of a company auditor.
14. Bring out the position of an auditor in respect to detection and prevention of errors and frauds.

SECTION - D (Compulsory)

(1x10=10)

15. **Case study:**

"Auditor is a watchdog and not a bloodhound" – Elucidate.

(2019 Batch Onwards)

G 405.5

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St Aloysius College (Autonomous)

Mangaluru

B.B.A. Semester V – Degree Examination

February - 2022

ORGANIZATIONAL BEHAVIOUR

Time: 3 Hours

Max. Marks: 100

SECTION – A

(10x2=20)

1. **Answer any TEN of the following questions in 2 or 3 sentences each.**

- a) Define organizational behavior.
- b) What is trait?
- c) Define perception.
- d) Give the meaning of self-esteem.
- e) What are motivators?
- f) What do you mean by group cohesiveness?
- g) What are informal groups?
- h) Do you agree with the statement that "Behavior is generally predictable". Give reason.
- i) What is learning?
- j) Define Leadership.
- k) What is an 'Id'?
- l) Give examples to the non –financial incentives.



SECTION – B

(5x5=25)

Answer any FIVE of the following questions in not less than one page each.

- 2. Explain briefly Maslow's need hierarchy theory of motivation.
- 3. Define power. Explain different types of power.
- 4. What are external factors affecting the perception?
- 5. What is group dynamics? Explain different types of groups.
- 6. Write a note on Hawthorne experiments.
- 7. Write a note on Johari window.

SECTION - C

(3x15=45)

Answer any THREE of the following questions in not less than two pages each.

- 8. Define personality. Explain the determinants of personality.
- 9. Describe the historical development of organizational behavior.
- 10. Discuss the process of perception.
- 11. What are the sources of inter group conflicts? Explain the strategies resolving intergroup conflicts.
- 12. Analyze the styles of leadership and its effects on the psychology of the organization
- 13. Explain the relevance and importance of organizational behavior in modern business.

G 405.5

SECTION – D (Compulsory)

14. Case study:

Mr. Puneeth Sharma was doctoral student in the department of English in one of the reputed Universities in Kerala. Unlike other students, he joined the Ph.D. programme at the age of 35 years. He was nearly ten years older than most of the other students in the department. He did not receive any fellowship from any financial agency. However, he was rich enough to stand on his legs during the programme.

Mr. Puneeth sharma's background was quite well known. After obtaining M.A degree in English, he joined as a lecturer in one of the colleges in Karnataka. During his leisure time, he used to write short –stories. At the age of 26 years he could publish his first novel which was highly acclaimed by the public. Thousands of copies of the books were sold. His second novel was published after two years. With this, he could establish himself in the market firmly. This novel, too, had enjoyed phenomenal popularity. His third novel was best seller. The copyrights of the book were sold to a film producer for a hefty sum.

Mr. Sharma, however, was not happy with his achievement. He had developed an aspiration for academic excellence. He wanted to become a professor in a university and loved constant interaction with young brains so as to share his thoughts and feelings. To this end, he wanted to complete the Ph.D. programme by joining the university department as a full-time research scholar.

Life was not easy in the department. His professor could not relish neither his ideas nor his popularity. He had to struggle a lot while collecting information for his doctoral programme. He had to cross several hurdles and impediments thrown in his way by faculty members. One Professor, after a heated argument with Mr. Sharma burst out "You don't deserve a place here. You have the talents. You may be popular as a novelist but you don't deserve the doctoral degree, I will see that you never get it".

Sharma's frustration knew no bounds. He wondered why all faculty members are tossing brickbats against him. It is true that he is a popular novelist. But that has nothing to do with his academic pursuits. Like any other student, he is humble, sincere and hardworking. It is now clear to him that his success in the department is critically dependent on his relationship with Professors alone.

Questions:

- 1) What is actual conflict that Mr. Sharma was undergoing?
- 2) Analyze the situation in terms of inter-personal conflict.
- 3) How can Mr. Sharma overcome the problem to obtain his degree?

(2019 Batch Onwards)

G 405.5a

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St Aloysius College (Autonomous)
Mangaluru

B.B.A. (CIMA) Semester V – Degree Examination

February - 2022

MANAGING PERFORMANCE

Time: 3 Hours

Max. Marks: 100

SECTION - A

(10x2=20)

1. Answer any **TEN** of the following questions in 2 or 3 sentences each.

- a) Give the meaning of group dynamics.
- b) Write any two features of theory X.
- c) List out any two Hygiene factors.
- d) Expand FDI.
- e) Define Power.
- f) Mention any two bases of authority suggested by Max Weber.
- g) What is unity of command?
- h) What is capitalism?
- i) What do you mean by communication process?
- j) What are Business Ecosystems?
- k) Name any four tools of digital communication.
- l) Mention any two types of organizational conflict.



SECTION - B

(5x5=25)

Answer any **FIVE** of the following questions in not less than one page each.

- 2. Differentiate between formal and informal groups.
- 3. What are the strategies to capture value in a business eco system ?
- 4. State four key aspects of business model.
- 5. Differentiate between managers & leaders.
- 6. Write a note on Herzberg's two factor theory
- 7. How can we apply Maslow's need hierarchy theory in to business management?
- 8. What are the barriers of effective communication?

SECTION - C

(3x15=45)

Answer any **THREE** of the following questions in not less than two pages each.

- 9. "The contribution of Abraham Maslow is a land mark in management". Justify this statement.
- 10. Explain the Ecosystem Archetypes.
- 11. Explain the concept of Belbin's team role. .
- 12. "The contribution of Henri Fayol is a land mark in management". Justify this statement.

13. Elucidate the importance of power and responsibility in management.
14. Write a note on project management.

(1x10=10)

SECTION – D (Compulsory)**15. Case study:**

Sana is the branch manager of ABC Handicrafts Pvt. Ltd. The company's objective is to promote the sales of Indian handloom and handicraft products. It sells fabrics, furnishings, ready-mades and household items are made out of traditional Indian fabrics. Sana decides quantities, variety, colour and texture of all the above items and then allocates resources for their purchase from different suppliers. She appoints a team of designers and crafts people in the company, who developed some prints for bed covers in bright colour on silk. Although the products looked very attractive and impressive, they were relatively expensive on the front of affordability for an average customer. Sana suggested that they should keep the silk bed covers for special festive occasions and offer the cotton bed covers on a regular basis to keep costs under control.

Questions:

- 1) What advice would give to Sana to increase the sales?
- 2) How can she make use of the digital marketing option to suit the requirements of modern customer?

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**St Aloysius College (Autonomous)
Mangaluru**

B.B.A. Semester V – Degree Examination

February - 2022

WORKING CAPITAL MANAGEMENT

Time: 3 Hours

Max. Marks: 100
(10x2=20)

SECTION - A

1. Answer any **TEN** of the following questions in 2 or 3 sentences each.

- a) Give the meaning of operating cycle.
- b) Resto Ltd. estimates its total cash requirement as ₹3 Crore for next year. The company's opportunity cost of fund is 10% p.a. The company will have to incur ₹ 140 per transaction when it converts short term securities to cash. Determine the optimum cash balance.
- c) State the meaning of bank float.
- d) Give the meaning of operating lease.
- e) Inventory conversion period is 74 days, debtor conversion period is 34 days, and credit payment period is 20 days. Find out Net operating cycle.
- f) What is share warrants?
- g) Write a meaning of Hybrid financing.
- h) Give the meaning "Credit term 5/10 net 30".
- i) Give the meaning of lead time in inventory management.
- j) Give the meaning of FSN analysis.
- k) What do you mean by marketable securities??
- l) Who is called lessor and lessee in lease agreement?



SECTION - B

(5x5=25)

Answer any **FIVE** of the following questions in not less than one page each.

- 2. Explain the aggressive and conservative approaches to financing current assets.
- 3. From the following data pertaining to a company, compute operating cycle.

| Particulars | amount for the year (₹) |
|---------------------------|-------------------------|
| Stocks : | |
| Raw materials | 35,000 |
| Work in progress | 20,000 |
| Finished goods | 25,000 |
| Purchase of raw materials | 1,05,000 |
| Cost of goods sold | 2,00,000 |
| Sales | 2,25,000 |
| Debtors | 75,000 |
| Creditors | 35,000 |

Find out operating cycle. You can assume 360 days in a year for the purpose of calculation.

- 4. A firm's annual requirement of inventory for production is 3200 units. Assuming that ordering cost ₹100 per order and carrying cost ₹2 per unit for a year.

Select EOQ from the following lots.

- i) 3200 units ii) 1600 units iii) 800 units iv) 400 units
- v) 200 units

406.5

1. From the following prepare an estimate of working capital requirement of Guru raj cashew industries, Mangaluru.

- a) Production 2,00,000 units per year.
- b) Raw material cost ₹ 5 per unit.
- c) Wages ₹ 2.5 per unit.
- d) Overhead ₹ 2 per unit.
- e) Materials in hand for 2 months.
- f) Production in process 1 month.
- g) Finished goods in store for 3 months.
- h) Credit allowed to customers 3 months.
- i) Credit allowed by supplier is 2 months.
- j) Cash in hand ₹ 50,000.
- k) Lag in payment of wages 1 month.
- l) Safety margin 10%.



1. Explain in detail the credit policies, credit terms and collection policies in management of receivables.
2. X Ltd. has present annual sales of 10,000 units, add ₹ 300 per unit. The variable cost is ₹200 per unit and fixed cost amounts to ₹ 3, 00,000 per annum. The present credit policy of the company is one month. The company is considering increasing the credit for 2 and 3 months and has made these estimates.

| Particulars | Existing | Proposed | |
|------------------------|----------|----------|----------|
| | | 1 month | 2 months |
| Credit period (months) | 1 month | 2 months | 3 months |
| Increase in sales (%) | NIL | 20% | 30% |
| Bad debts (%) | 1% | 4% | 5% |

There will be an increase in fixed assets by ₹ 30,000 on account of increase in sale beyond 25% of present sales. The company plans for pre-tax return of 15% on investment. You are required to calculate the most paying credit policy for the company.

13. XYZ Ltd is in the business of manufacturing steel utensils. The firm is planning to diversify and add a new product line. The firm can buy the machinery or get it on lease. The machine can be purchased for ₹15, 00,000. It is expected to have useful life of 5 years with salvage value of ₹1, 30,000 after the expiry of 5 years. The purchase can be financed by 20% loan repayable in 5 equal installments becoming due at the end of each year. Alternatively, the machine can be taken on end lease rentals ₹4, 50,000 for 5 years. Advise the company on the option that it should choose. You may assume the following -

- a) The company follows written down method value of depreciation. The rate of depreciation is 25%.
- b) Tax rate is 35% and cost of capital is 20%.

| | | | | | |
|--------------------------------|-------|-------|-------|-------|-------|
| PVIF of ₹1@13%for 1 to 5 years | 0.885 | 0.783 | 0.693 | 0.613 | 0.543 |
| PVIF of ₹1@20%for 1 to 5 years | 0.833 | 0.694 | 0.579 | 0.482 | 0.402 |
| PVIFA of ₹1@13%for 5 years | 3.517 | | | | |
| PVIFA of ₹1@20%for 5 years | 2.991 | | | | |

G 406.5

14. a. What are the motives of holding cash in business?

(7)

b. Explain the techniques of inventory management.

(8)

(1x10=10)

SECTION - D (Compulsory)

15. **Case study:**

Suggest an ABC analysis plan for the following.

| Items | Units | Units Cost (₹) |
|-------|-------|----------------|
| 1 | 200 | 10 |
| 2 | 2000 | 16.8 |
| 3 | 20 | 165 |
| 4 | 300 | 6 |
| 5 | 160 | 76 |
| 6 | 3000 | 3 |
| 7 | 1800 | 25 |
| 8 | 4400 | 9.5 |
| 9 | 3200 | 2.6 |
| 10 | 2400 | 10 |
| 11 | 120 | 21 |
| 12 | 320 | 4 |

G 407.5

(2019 Batch Onwards)

Reg. No:

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St Aloysius College (Autonomous)**Mangaluru****B.B.A. Semester V – Degree Examination****February - 2022****STRATEGIC HUMAN RESOURCE MANAGEMENT****Time: 3 Hours****Max. Marks: 100****SECTION - A****(10x2=20)**1. **Answer any TEN of the following questions in 2 or 3 sentences each.**

- What do you mean by balance score card?
- What are the main concepts of workforce diversity?
- Give the meaning of succession planning.
- What is 'Red hot stove rule'?
- Mention any two benefits of HR outsourcing.
- What do you mean by benchmarking?
- What is quality of work life?
- Give the meaning of potential performance appraisal.
- What do you mean by knowledge management?
- Distinguish between HRM and HRD.
- Mention any two principles of collective bargaining.
- Give the meaning of indiscipline.

**SECTION - B****(5x5=25)****Answer any FIVE of the following questions in not less than one page each.**

- What are the errors in performance appraisal?
- Mention the causes for employee grievances.
- Write a note on HR and Six-Sigma.
- What are the challenges of succession planning?
- Explain the impact of globalization on human resource management.
- What are the various causes of organizational change?
- Explain the need for HRD.

SECTION - C**(3x15=45)****Answer any THREE of the following questions in not less than two pages each.**

- What do you mean by executive development? Explain the various methods of executive development.
- Explain the principles of effective discipline in an organisation and examine the causes of indiscipline in an organisation.
- Define workers participation in management. Explain the need for workers participation in management.

12. Explain various methods of performance appraisal.
13. What do you mean by collective bargaining? Explain the process of collective bargaining.
14. Explain the dimensions and techniques of workforce diversity management. (1x10=10)

SECTION – D (Compulsory)

15. **Case study:**

Mr. Sainandan, one of the new campus recruitee from a reputed engineering college is working in Beeta Technologies, Bengaluru, in the planning section. The office timing for him is between 7am to 5pm. He is working with his senior colleagues in term of 15 engineers. The company has provided rent free quarters and free transport to all its engineers. Mr. Sainandan has proved himself to be an efficient employee and very recently he has received two appreciation gifts. However, Mr. Sainandan was a late comer almost every day at least 10 to 15 minutes and he was advised for his late attendance. In spite of the oral advice, Mr. Sainandan, though he was local man continued his attitude and it was objected by his senior colleagues.

As a HR manager how will you bring discipline in Mr. Sainandan?

(2019 Batch Onwards)

G 408.5

Reg. No:

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**St Aloysius College (Autonomous)
Mangaluru**

B.B.A. Semester V – Degree Examination

February - 2022

RURAL MARKETING

Time: 3 Hours

Max. Marks: 100

(10x2=20)

SECTION - A

1. Answer any **TEN** of the following questions in 2 or 3 sentences each.

- Define Rural markets.
- What is rural advertisements?
- Expand FMCG and give four examples.
- What is service marketing?
- State any four importance of Agriculture produce marketing.
- What is financial inclusion?
- State the components of rural marketing mix.
- Who is called an artisan?
- What do you mean by marketing communication?
- What is rural environment?
- Define consumer behavior.
- State any four rural marketing problems.



SECTION - B

(5x5=25)

Answer any **FIVE** of the following questions in not less than one page each.

- Differentiate between rural markets and urban markets.
- Write a short note on NAFED.
- Briefly explain the rural marketing process.
- Explain the channel of distribution to the rural areas.
- Briefly explain the Hofstede's theory of cultural dimensions.
- How is rural market exposed to service marketing?
- Briefly explain the challenges faced by the artisans in Rural Marketing.

SECTION - C

(3x15=45)

Answer any **THREE** of the following questions in not less than two pages each.

- What are the promotional strategies used in the rural marketing? Explain the promotional mix.
- Explain rural market segmentation.
- Explain the recent trends in the Rural marketing.
- Explain the role of NGO s in rural marketing.
- Explain the merits and demerits of agriculture produce marketing.
- Explain the evolution of rural marketing.

SECTION – D (Compulsory)**15. Case study:**

Mr. Verma of Master Detergent was a worried person; another competitor had launched a special pack of a Detergent with a very competitive price and very aggressive advertisement and Sales promotion schemes. The flagship brand of the company MAST was taking a beating in the market and sales were going down. The company Master is a old company existing for more than 60 years and has a strong brand equity in the Rural market. The products of the company are well known and command a premium and have a niche place in the rural market, there are also other products as Soaps Shampoos and other consumer goods the company offers. The New Company does not have the long Range of products Master has but is strong on Raw materials buying and thus offers very low prices to attract customers this according to Mr. Verma is a big strength. Mr. Verma is sitting in his office trying to find a new marketing strategy to regain the lost market share.

1. Please help Mr. Verma in his endeavor to regain the lost share and increase brand equity.
2. Should Mr. Verma create a separate marketing strategy for the rural markets?

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St Aloysius College (Autonomous)

Mangaluru

B.B.A. (CIMA) Semester V – Degree Examination

February - 2022

RISK MANAGEMENT

Time: 3 Hours

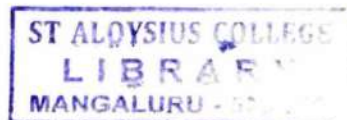
Max. Marks: 100

(10x2=20)

SECTION – A

1. **Answer any TEN of the following questions in 2 or 3 sentences each.**

- Define Risk Management.
- Write any two benefits of ERM.
- Give the meaning of Residual Risk.
- Mention one difference between a brand and a reputation.
- Give the meaning of competence-led approach.
- Expand NCM.
- Write the three key elements of fraud risk management strategy.
- Give the meaning of phishing.
- What is disruptive innovation?
- Write any two differences between internal audit and external audit.
- Give the meaning of Black hat hackers.
- What is market penetration?



SECTION – B

(5x5=25)

Answer any FIVE of the following questions in not less than one page each.

- Write short note on COSO ERM framework.
- Explain Ansoff's Matrix in detail.
- What are the considerations for successful disruption? Explain.
- Explain the objectives of transfer pricing.
- Write a note on Turnbull Report.
- What are the factors affecting the need for internal audit? Explain.
- Write short note on Hacking.

SECTION – C

(3x15=45)

Answer any THREE of the following questions in not less than two pages each.

- Explain in detail the various types of risk for Business Organizations.
- What are the steps involved in scenario planning? Explain.
- Explain the five integrated elements stated by COSO model for internal Control systems.
- Explain the various classification of controls in detail.
- Explain the attribute standards for internal audit in detail.
- Explain fraud prevention in relevance to COSO model.

SECTION – D (Compulsory)

(1x10=10)

- Explain the opportunities and risks offered by social media to organizations.