

(2019 &amp; 2020 Batch)

G 401.6

Reg. No:

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**St Aloysius College (Autonomous)**  
**Mangaluru**

**B.B.A. Semester VI- Degree Examination**  
**May/June - 2023**

**COST AND 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.

- What is job order costing?
- The cost of setting up a machine for the production run (i.e.batch) is ₹ 240 irrespective of the size of the batch to be manufactured. The carrying cost of inventory is estimated to be 50 paise per month, per unit. The demand for the product is 250 units per month and this demand is constant. Calculate the Economic Order Quantity.
- What is work-in-progress? How is it shown in the Balance Sheet?
- Give the meaning of process costing.
- What is operating costing? State any 2 industries where it is used.
- What is abnormal gain?
- Define management accounting.
- What is a limiting factor?
- What do you mean by a favourable variance?
- What is a break-even point? How is it determined?
- What is budgetary control?
- State any 2 difference between job costing and contract costing.

**SECTION - B**

(5x5=25)

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

- Component SWS is manufactured in shop No. 11. Material cost is ₹ 200 per component. Each component takes 6 minutes to produce and the machine operator's wage is ₹ 15 per hour. Machine hour rate is ₹ 72. Setting up of the machine to produce the component takes 3 hours for the operator. You are required to prepare cost sheet showing the setting up costs and the total cost for the batch and the cost per component assuming a batch size of : a)100 Components  
b)150 components
- Ajay traders have undertaken a Job No. 222 for which the material cost is ₹ 4,000, direct labour cost is ₹ 2,000 and direct expenses are ₹ 3,000. The factory overhead is to be charged at 25% of factory cost. Administrative expenses are to be charged at 20% of the cost of production. Prepare a Job Cost Sheet showing the price to be quoted if the concern wants to make a profit of 20% in executing this order.

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4. Using the following information, prepare a flexible budget for the production of 80% activity level.

The factory is currently working at 50% capacity (50,000 units).

Raw Materials- ₹ 80 per unit

Direct labour- ₹ 50 per unit

Direct expenses- ₹ 15 per unit

Factory expenses - ₹ 50,000(50% fixed)

Administration Expenses - ₹ 60,000 (60% fixed).

5. Calculate the break-even point from the following figures :

Total sales : ₹ 5,00,000

Variable expenses : ₹ 2,75,000

Net profit : ₹ 1,08,000

6. Differentiate between management accounting and cost accounting.

7. Write a note on profit on incomplete contracts.

8. Calculate labour cost variance, labour rate variance and labour efficiency variance from the following figures:

Standard wages rate per hour - ₹ 20

Standard hours - 4,000

Actual wage rate per hour - ₹ 14

Actual hours worked - 5,600

### SECTION - C

(3x15=45)

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

9. Manisha Builders Ltd. undertook Contract No.555 in the year 2020 for a contract price of ₹ 60,00,000. Following particulars are available for Contract No. 555.

	₹
Plant installed at cost	7,00,000
Wages paid	24,00,000
Materials transferred from Contract No. 333	1,00,000
Materials issued from stores	15,00,000
Wages accrued on 31-12-2020	40,000
Architects fees	1,20,000
Cost of Sub-contracts	80,000
Establishment charges	1,00,000
Materials transferred from this contract to contract No. 666	50,000
Miscellaneous expenses	1,00,000

Of the plant and materials charged to the contract, plant costing ₹ 50,000 and materials ₹ 40,000 were destroyed by an accident. Some parts of materials costing ₹ 25,000 were sold at a profit of ₹ 5,000. On 31-12-2020, plant which cost ₹ 30,000 was transferred to Contract No.444. ₹ 38,40,000 cash was received from the contractee representing 80% of work certified. The cost of work done since the date of certification was ₹ 30,000. Charge 10% depreciation on plant. Prepare Contract Account No. 555 for the year ended 31-12-2020 by transferring to the Profit and Loss account the profit which you consider reasonable. Also show the relevant figures in the Balance Sheet of the company.

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10. A product is obtained after it passes through three distinct processes. You are required to prepare process accounts from the following information.

Particulars	Total	Process		
		A(₹)	B(₹)	C(₹)
Materials	21,260	7,300	6,060	7,900
Direct wages	26,250	6,750	8,750	10,750

1,000 units at ₹ 8 per unit were introduced in Process 'A'. Production overhead is ₹ 26,250 which are to be distributed at 100% on direct wages.

	Actual output	Normal Loss	Value of scrap per unit(₹)
Process A	950 units	5%	6.00
Process B	840 units	10%	8.00
Process C	750 units	15%	10.00

Also prepare abnormal loss or gain account if it arises in any process.

11. The following data is made available to you with respect to 1,000 units of output-

Material	Standard			Actual		
	Qty (kgs)	Price (₹)	Total (₹)	Qty (kgs)	Price (₹)	Total (₹)
X	5,000	6.00	30,000	4,000	6.00	24,000
Y	4,000	3.75	15,000	5,000	3.60	18,000
Z	3,000	3.00	9,000	4,000	2.80	11,200
Total	12,000		54,000	13,000		53,200

Calculate Material Cost Variance, Material Price Variance, Material Usage Variance, Material Mix Variance and Material Yield Variance.

12. The sales turnover and profits of Murali Ltd. during the two years 2021 and 2022 were as follows:

Year	Profit	Sales
2021	₹ 60,000	₹ 4,50,000
2022	₹ 75,000	₹ 5,10,000

You are required to calculate:

- Profit-Volume Ratio
  - Fixed Cost
  - Break-even Point
  - Margin of safety for 2021
  - Sales required to earn a profit of ₹1,20,000
  - Variable cost.
13. The following details are taken from the books of an oil mill for one month ended 31<sup>st</sup> March 2020. Purchase of 100 tons of oil seeds of ₹1,000 per ton.

	Crushing(₹)	Refining(₹)	Finishing(₹)
Wages	10,000	7,000	9,000
Sundry expenses	2,000	6,000	1,000
Electricity charges	7,000	6,000	4,000
Factory expenses	5,000	4,000	3,000
Container charges	-	-	23,500

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60 tons of crude oil was produced. 51 tons of oil was produced in the refining process. 50 tons of refined oil was finished for delivery. 100 empty bags of oil seeds were sold for ₹100. 35 tons of oil cake was sold at ₹60 per ton. Loss in weight in crushing was 5 tons. 8.5 tons of by-products from refining process were valued at ₹ 2,550. Prepare accounts in respect of each process.

14. Tours and Travelers Ltd. runs a bus between Kundapura and Mangaluru via Udupi. The distance between Kundapura and Udupi is 35kms and between Udupi and Mangaluru is 60 km. During the onward journey the bus is 100% full of its capacity upto Udupi but only 80% full between Udupi and Mangaluru. On the return journey it is 100% full of its capacity from Mangaluru to Udupi but 75% of the capacity between Udupi and Kundapura. The following information is provided:

	₹		₹
Cost of the bus	30,00,000	Estimated scrap value	20,000
Estimated life	10 years	Annual road tax	5,000
Insurance charges per year	10,000	Garage rent per year	24,000
Driver's Salary per month	15,000	Conductor's salary per month	8,000
Cleaner's salary per month	3,000	Cost of diesel per liter	50
Kilometers run per liter of diesel	4 km	Proportionate charge for tyre per km	0.50

Capacity of the bus is 50 passengers and the bus makes a round trip from Kundapura to Mangaluru and back per day on an average 25 days in a month. You are required to compute: i) The cost per passenger-km of operating the bus  
ii) Assuming 10% profit on takings, work out the bus fare to be charged between Kundapura and Udupi and Udupi and Mangaluru for each passenger.

**SECTION – D (Compulsory)****(1x10=10)**

15. For production of 10,000 units of a product the following are the budgeted expenses per unit.

	(₹)
Direct Material	180
Direct Labour	90
Variable overheads	25
Fixed overheads (₹ 3,00,000)	30
Variable expenses (direct)	20
Selling expenses (10% fixed)	15
Administrative expenses (₹ 50,000 fixed for all levels of production)	5
Distribution expenses (20% fixed)	10

Prepare a flexible budget for 7,000 units showing distinctly the marginal cost and total cost.

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**Mangaluru**

**B.B.A. Semester VI– Degree Examination**

May/June - 2023

**INVESTMENT 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.

- Give the meaning of savings.
- What are financial markets?
- What is demat account?
- Expand NSDL and CDSL.
- Give the meaning of blue-chip companies.
- What do you mean by inflation?
- List out any four non-security forms of investments.
- Give the meaning of credit rating.
- What are government securities?
- Bring out any two differences between Fundamental and technical analysis.
- List out any four roles of AMFI.
- Mention any two objectives of listing of securities.

**SECTION - B**

(5x5=25)

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

- Write a note on Investment risks.
- Briefly explain the various functions of money market.
- What is the role of SEBI in securities market?
- Explain the different types of deposits.
- What are the recent developments in mutual fund markets in India?
- State the differences between NIM and Stock exchange.
- Explain Efficient market theory.

**SECTION - C**

(3x15=45)

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

- Explain the various avenues of investments.
- Give the meaning of debt market. Explain types, advantages and disadvantages of debt market.
- Explain the structure of Indian money market.
- Explain the various technical tools under technical analysis.
- What do you mean by estate planning? Explain its benefits, risks and drawbacks.
- Explain the various stages of fundamental analysis.

**SECTION - D (Compulsory)**

(1x10=10)

15. **Case study:**

"Mutual funds benefit small investors to reap the benefit of holding diversified portfolio." – Elucidate

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**St Aloysius College (Autonomous)**  
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**B.B.A. Semester VI – Degree Examination**

**May/June - 2023**

**ADVANCED TAXATION- II**

Time: 3 Hours

Max. Marks: 100  
(10x2=20)

**SECTION - A**

1. Answer any **TEN** of the following questions in 2 or 3 sentences each.
- Ms. Soumya purchased a machine on 1-7-2021 for ₹ 30,00,000 on which GST was paid @ 18%. On 2-10-2022, she sold the machinery for ₹ 22,00,000. Determine the amount of GST reversible or GST payable by Soumya at the time of sale of machinery.
  - State any four goods which are out of the purview of GST.
  - Who is a casual taxable person?
  - Give the meaning of aggregate turnover under GST Law.
  - Write the threshold limit set for GST registration on goods and services.
  - Input tax - IGST ₹15,000, CGST ₹ 9,000, SGST ₹ 8,000.  
Output tax - IGST ₹ 18,000, CGST ₹ 6,000, SGST ₹ 6,000. Find out net GST payable.
  - State the any four documents which are necessary for registration under GST.
  - Categorize the following into composite and mixed supply.
    - Supply of milk in a packet
    - Supply of cashew nuts with chocolates.
    - Supply of furniture with mat
    - Supply of mobile phone with sim card.
  - What is Input tax credit?
  - Expand CBIC and GSTIN.
  - Sudhakar paper Private Limited has the following details for the year 2022-23. aggregate turnover ₹ 30,00,000. Find out taxable turnover.  
Aggregate turnover includes -
    - intra state supplies ₹ 10,00,000
    - interstate supplies ₹ 15,00,000
    - Nontaxable Supplies ₹ 3,00,000
    - value of Exports ₹ 1,50,000
    - Exempt supplies ₹ 30,000
    - Supply to job worker ₹ 20,000
  - Determine the time of supply of goods in each of the following independent cases:

Sl.No.	Date of Removal of Goods	Date of Issue of Invoice	Date of Payment	Date of entry in books
1.	30.11.2022	15.12.2022	25.11.2022	07.12.2022
2.	20.11.2022	15.12.2022	25.11.2022	07.12.2022
3.	30.11.2022	28.11.2022	01.12.2022	07.12.2022
4.	30.11.2022	15.12.2022	25.11.2022	20.11.2022

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(5x5=25)

## SECTION - B

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

2. Explain the objectives of GST.
3. Write a detailed note on reverse charge mechanism.
4. Ms. Josline a registered dealer in Bengaluru. The following information for the month of January 2023. Compute total turnover and GST payable.

Sl. No	Particulars	Amount (₹)
1.	Goods sold to a dealer in Maharashtra (GST rate 18%)	₹ 4,00,000
2.	Supply of goods to a businessman in Mysuru (GST rate 12%)	₹ 3,00,000
3.	Supply of goods to an unregistered dealer in Chennai (GST rate 5%)	₹ 2,00,000
4.	Export to Srilanka (GST rate 12%)	₹ 3,00,000
5.	Service provided to a trader in Mangaluru (GST rate 18%)	₹ 5,00,000
6.	Supply of goods to units of SEZ in Delhi (GST rate 28%)	₹ 3,00,000
7.	Supplied goods to job worker (GST rate 18%)	₹ 2,00,000
8.	Supply of goods to the branch located in Punjab (GST rate 12%)	₹ 10,00,000

5. Explain the functions of GST council.
6. Mr. Manoj has sold goods from New Delhi to Ms. Sunitha of Karnataka worth ₹ 2,00,000. After getting these goods, Sunitha resells it to Mr. Ken of Karnataka for ₹ 2,20,000. The final sale takes place in Chennai to Mr. Ben for ₹ 2,50,000. Rate of CGST & SGST @ 14% respectively and IGST @ 28%. Electronic Credit Ledger of Mr. Manoj shows the credit balance of: IGST ₹ 3,200, CGST ₹ 9,000 and SGST of ₹ 7,000. Calculate tax payable under GST.
7. Determine the place of supply in the following case:
  - a) Mr. Arun of Mangalore, karnataka purchased building from Mr. Bharath of Bendra, Mumbai. The pre fixed furniture installed in the building is also purchased by Mr. Arun.
  - b) Mr. Azad of Nagapur, Maharashtra provided training to the employees of Wipro Ltd Bangaluru at their center in Chennai.
  - c) Ms. Janet a Bank Manager in South Indian Bank Mangaluru dines at 5 star hotel in Vasco, Goa.
  - d) Mr. Sudhakar of Mangaluru paid his post paid mobile bill online from Kochin, Kerala.
  - e) Mr. Avinash, Andheri Mumbai purchased a ticket to watch circus program organized in Ahmadabad, Gujarat.
8. Telco India Ltd. imported 1,000 watches into India. Price is ₹ 400 per watch. The rate of taxes on such product are: Basic customs duty @ 10%, IGST @ 28%, Safeguard duty ₹ 40 per watch and Compensation cess @ 40%. Find out the total duty payable and value of the imported watches.

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(3x15=45)

## SECTION - C

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

9. Explain Benefits of GST to various sectors of economy.
10. a) Raj traders purchased coir mats for ₹ 65,00,000. And paid GST on 5% on purchase. The mark up charge by Raj traders when sold to end user is 10%. GST payable under composition scheme is 1%. Calculate GST liability under normal scheme and composition scheme. Suggest which is better. (7 Marks)

b) Calculate IGST payable of a dealer in Chennai from the following details

	Particulars
a.	Supply to a local dealer in Chennai ₹ 10,00,000
b.	Transfer to branch in Hyderabad ₹ 6,00,000
c.	Supplied made to a registered dealer in Delhi for ₹ 3,00,000
d.	Supply made to a registered dealer in Bangalore ₹ 4,00,000
e.	Export to USA worth ₹ 10,00,000
f.	Supply made to registered dealer in Maharashtra ₹ 5,00,000
g.	Export to Sri Lank worth ₹ 1,00,000
h.	Supply made to a dealer in Kerala ₹ 10,00,000
i.	Supply made to an unit in SEZ Karnataka ₹ 50,000

Following are the returns made -

i.	Bangalore dealer returned goods worth ₹ 50,000 within 4 months and Delhi dealer returned goods worth ₹ 30,000 after 7 months
ii.	Maharashtra dealer returned the goods worth ₹ 60,000 within 3 months
iii.	Australian importer has returned goods worth ₹ 70,000 within 5 months
iv.	Assume GST rate is @28%

(8 Marks)

11. From the following information you are required to calculate Value of Taxable Supply and CGST and SGST payable at 14% each.

The sale price of ₹ 9,00,000 does not include the following

Particulars	Amount in ₹
Pre-delivery inspection charges	10,000
Publicity expenses	25,000
Materials purchased (inclusive of GST @ 5%)	1,05,000
Packing cost	15,000
Cost of special packing	5,000
Material purchased (Exclusive of GST@ 18%)	10,000
Design and Development Charges	5,000
Royalty charges	4,000
Materials imported from Germany (including BCD and including IGST @ 5%)	52,500
Advertising charges	14,000
Servicing charges	5,000
Freight charges	30,000
Installation and erecting expenses	6,000
Insurance cost	5,000
Transportation charges	6,000
Taxes, Duties and cesses	4,000
Incentives paid to sales personnel	5,000
Warranty expenses	3,000
Materials imported from UK (including BCD but excluding IGST @ 12%)	40,000

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Rate of profit @ 10% on cost of supply

But the selling price includes the following;

- Trade discount (it is allowed before or at the time of supply) ₹ 10,000
- Cost of durable and returnable packing ₹ 5,000
- Cash discount ₹ 5,000.

12. From the following information furnished by the dealer in Karnataka. Compute the amount of taxable supply and IGST payable.

Particulars	Interstate supply	
	GST @18%	GST @ 28%
Gross sale	16,00,000	7,00,000
<b>It includes the following:</b>		
Packaging charges	10,000	7,000
Design charges	5,000	4,000
Trade discount	3,000	2,000
Exports	30,000	20,000
Freight charges	18,000	10,000
Goods returned within 5 months	5,000	2,000
Installation expenses	4,000	3,000
Goods returned after 7 months	3,000	1,000
Sales outside the state	20,000	10,000
Commission for additional sales	3,500	1,500

Goods worth ₹ 1,00,000 (included in gross sales turnover of ₹ 7,00,000) and Goods worth ₹ 2,00,000 (included in gross sales turnover of ₹ 16,00,000) was sold within the state.

13. Dhanalakshmi Private Ltd, Mangaluru furnished the following information on manufacturing goods Compute the Net GST payable by Dhanalakshmi Private Ltd, for the month of January 2023:

- Purchased goods from local market (inclusive of GST @ 5%) ₹ 2,94,000
- Goods purchased from Punjab for ₹ 5,00,000 (18% GST).
- Raw materials which are specified U/S 9(3) of CGST Act, purchased from an unregistered dealer in Bengaluru for ₹ 40,000 rate of GST applicable to such materials is 18%
- Materials imported from Bangladesh (including BCD and GST @5%) ₹ 4,20,000
- Materials purchased within the State from a registered dealer who opted for Composition Scheme under GST for ₹ 2,00,000, rate of GST to this product is 12%
- Materials imported from Singapore including BCD and excluding GST @ 28% for ₹ 2,10,000.
- Freightage paid to Goods Transport Agency of ₹ 30,000 (GST @ 12%) to brought raw materials
- Manufacturing expenses is ₹ 1,00,000.
- Profit margin is 10% of cost.
- Details of Sales @28% GST:
  - Out of the total finished goods:
    - 20% sold to a dealer in Bengaluru.
    - 40% sold to an unregistered dealer of New Delhi.
    - 30% sold to a dealer of Kerala who opted for Composition Scheme under GST, and
    - The balance has sold to a registered dealer in Mangaluru.

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14. Unitech Ltd., imported a machine from Europe. From the following information, determine assessable value and the custom duty payable:

	Particulars
i)	Cost of a machine €40000
ii)	Material sent to exporter for manufacturing the machine ₹ 50,000
iii)	Design and development expenses incurred outside India €6000
iv)	Technical fees paid to an exporter after importing a of machine €5000
v)	license cost €3000
vi)	Cost of returnable container €1000
vii)	Installation charges of a machine in the factory of the importer ₹ 30,000
viii)	Packing charges €500
ix)	Insurance premium paid in India €1000
x)	Freight charges (not available)
xi)	Transportation charges from importer's port to factory ₹ 20,000
xii)	Transportation charges from exporter's factory to exporter's port € 800
xiii)	Commission to the agent of the exporter €1000
xiv)	Rate of basic customs duty 10%
xv)	IGST 28% and compensation cess @20%
xvi)	Exchange rate declared by RBI ₹ 85 per Euro
xvii)	Exchange rate declared by the CBIC ₹ 88 per Euro

**SECTION - D****(1x10=10)**

15. a) Zenith Traders imported good from US through air route at a CIF price US \$ 3000. The freight and insurance charges were US \$ 700 and US \$ 250 respectively. Landing charges incurred were ₹ 500. CBIC notified rate is 1 US \$ = ₹ 70. Calculate the assessable value. **(3 Marks)**

b) Swadeshi Ltd., has its head office at Bengaluru and has 6 branches at Kerala, Maharashtra, Andhra Pradesh, Tamil nadu, Gujarat and New Delhi. It seeks the services of star Advertising agency based at Bengaluru for advertising its products.

The Advertising agency raises the bill which includes GST amounting to ₹ 20,00,000 on the Head office. The turnover of Head Office and branches during quarter ending 31.1.2023 were as follows:

	₹
Bengaluru H.O	5,00,000
Kerala	3,00,000
Maharashtra	4,00,000
Andhra Pradesh	10,00,000
New Delhi	6,00,000
Tamil Nadu	2,00,000
Gujarat	8,00,000

Compute the distribution of Input Tax by the Bengaluru Head Office. **(7 Marks)**

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**B.B.A. Semester VI – Degree Examination**

May / June - 2023

**LOGISTICS AND SUPPLY CHAIN 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 is meant by Integrated Logistics system?
  - What is Supply Chain Management?
  - Write the meaning of outbound Logistics.
  - Give the meaning Golden Quadrilateral.
  - What is Palletisation?
  - What are Logistics drivers?
  - Give the meaning of 4PL.
  - What is Containerisation?
  - Write any two differences between a private warehouse and a public warehouse.
  - State the basic material handling considerations.
  - What are Logistics Parks?
  - What is meant by Milk run?

**SECTION - B**

(5x5=25)

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

- Draw the framework for supply chain solutions.
- Briefly explain the objectives of Logistics.
- Explain the purchase process in the Supply Chain.
- Briefly explain the mechanized material handling equipment in logistics.
- Find out the optimal assignment solution using Hungarian Assignment Method.

		Machine				
		I	II	III	IV	V
Job	A	4	9	3	5	7
	B	9	1	6	3	9
	C	3	8	7	4	5
	D	2	4	8	2	6

- What are the factors influencing the selection of Logistics service providers?
- Identify the factors that affect the size of the warehouse.

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(3x15=45)

**SECTION - C**

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

9. Explain in detail the various modern logistics infrastructure.
10. Explain the principles of Material handling.
11. Illustrate with examples the Supply Chain Models.
12. Explain the functions of packaging in Logistics and Supply Chain Management.
13. Give the meaning of warehousing. Explain its types with examples.
14. There are five jobs, each of which must go through the machine P, Q and R. Determine the sequence that will minimize the total elapsed time.

Machines	Jobs				
	I	II	III	IV	V
P	15	21	18	27	15
Q	6	3	12	15	9
R	9	21	15	18	21

**SECTION - D**

(1x10=10)

15. Describe the various alternative transportation networks with suitable examples.

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Mangaluru**

**B.B.A. Semester VI– Degree Examination**

May/June - 2023

**ENTREPRENEURSHIP DEVELOPMENT**

Time: 3 Hours

Max. Marks: 100

**SECTION – A**

(10x2=20)

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

- Who is an entrepreneur?
- List out some of the qualities of true Entrepreneur.
- Define Fabian entrepreneur.
- Name any two public sectors banks of India.
- What are the factors influencing women entrepreneurship.
- Differentiate between Patents and Copyrights.
- What are the advantages of franchising?
- State two differences between social and innovative entrepreneurs.
- Who are Angel Investors?
- State the aims of financial institutions in financing entrepreneurs.
- Who is a second generation entrepreneur?
- Expand: IDBI and ICICI.

**SECTION – B**

(5x5=25)

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

- Explain the role of government in supporting entrepreneurship among the citizens of the country.
- Make a critical examination of EDP in India and suggest measures to make them more effective.
- Explain the factors governing development of Women Entrepreneur.
- Discuss the legal structures for Entrepreneurial Ventures.
- "Provision of venture capital assistance encourages entrepreneurial orientation in a developing economy like India". Discuss.
- The entrepreneur should develop a sound financial plan as timely availability of funds in the right volume is key to entrepreneurial success. In the light of the given statement, examine the relevance of a financial plan for an entrepreneur.
- Write a note on grouping of village industries.

**SECTION - C**

(3x15=45)

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

- Briefly discuss the different factors affecting entrepreneurial growth in our country. Explain with suitable examples.
- Write a note on the problems faced by women entrepreneurs and remedies for the same.

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11. What is Rural entrepreneurship? What significant role can the rural entrepreneurs play in economic development of our country? Discuss.
12. What is Business Group? What is Family Business? What are the major features of family business?
13. What is the importance of intellectual property rights by successful entrepreneurship?
14. Explain the classification of entrepreneurs.

**SECTION – D (Compulsory)****(1x10=10)****15. Case study:**

The Abhinav Air Association launched its ABHINAV Innovation Challenge in 2021. The challenge is centered around a specific challenge question aimed at helping the association's primary customers, broadcasters. The most recent challenge question was, "What is an unconventional way broadcasters and other local media could serve communities?" The ABHINAV organizers have contracted you to help them design their next challenge.

- 1) Using your knowledge of innovation and customer-centric entrepreneurship processes, what would you advise?
- 2) What questions about innovation would you have regarding the Innovation Challenge?

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**St Aloysius College (Autonomous)****Mangaluru****B.B.A. Semester VI- Degree Examination****May/June - 2023****FINANCIAL STATEMENT ANALYSIS****Time: 3 Hours****Max. Marks: 100****SECTION - A****(10x2=20)**1. **Answer any TEN of the following questions in 2 or 3 sentences each.**

- Sales ₹ 10,00,000 cost of goods sold ₹ 5,00,000. Stock turn over 5 times. Find out stock.
- What are cash equivalents?
- State the meaning of horizontal financial analysis.
- Give any four examples of current assets.
- Give the formula of return on capital employed and return on equity.
- Sale of fixed assets ₹ 20,00,000, purchase of machinery ₹ 15,00,000, investment purchase ₹ 6,00,000, dividend received ₹ 1,00,000. Find out cash flow from investment activities.
- What is comparative balance sheet statement?
- Debtors turnover 10 times, total sales ₹ 5,00,000, cash sales ₹ 1,00,000. Find out debtors.
- What is meant by trend analysis?
- Write the components of financial statements.
- What is owner's equity?
- Write any two limitations of financial ratios.

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

2. Distinguish between fund flow statement and cash flow statement.

Profit before tax (tax rate 30%)	₹ 20,00,000
10%, Preference shares of ₹ 10 each	₹ 4,00,000
Equity shares of ₹ 10 each	₹ 8,00,000
Equity dividend paid	50%
Market price of equity share	₹ 80

Find out dividend yield on equity shares, preference dividend cover, equity dividend cover earning per share and price-earning ratio.

4. The following information of Anvith Limited is given:

Current Ratio	2.5 : 1
Acid test ratio	1.5 : 1
Current liabilities	₹ 4,00,000

Calculate:

- a) Current Assets                      b) Liquid Assets                      c) Inventory

**Contd...2**

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5. From the following particulars, prepare comparative statement of profit and loss of Nirmala Colors Ltd. for the year ended March 31, 2021 and 2022:

Particulars	2021 (₹)	2022 (₹)
(i) Revenue from operations	30,00,000	35,00,000
(ii) Other incomes	40,000	50,000
(iii) Employee benefit expenses	1,40,000	2,00,000
(iv) Cost of materials consumed	12,00,000	18,00,000
(v) Changes in inventories of finished goods	10,000	15,000
(vi) Depreciation and amortisation	20,000	25,000
(vii) other Expenses	2,00,000	2,50,000
(viii) Income tax	30%	30%

6. The following are the Balance Sheets of Veena Traders as at March 31, 2021 and 2022. Prepare a Common size balance sheet.

Particulars	March 31, 2021	March 31, 2022
<b>I. Equity and Liabilities</b>		
1. Shareholders' Funds		
a) Share capital	20,00,000	15,00,000
b) Reserve and surplus	3,00,000	4,00,000
2. Non-current Liabilities		
Long-term borrowings	9,00,000	6,00,000
3. Current liabilities		
Trade payables	3,00,000	2,00,000
<b>Total</b>	<b>35,00,000</b>	<b>27,00,000</b>
<b>II. Assets</b>		
1. Non-current assets		
a) Fixed assets		
Tangible assets	20,00,000	15,00,000
Intangible assets	9,00,000	6,00,000
2. Current assets		
Inventories	3,00,000	4,00,000
Cash and cash equivalents	3,00,000	2,00,000
<b>Total</b>	<b>35,00,000</b>	<b>27,00,000</b>

7. Calculate the trend percentages from the following figures of Vandan Limited taking 2019 as the base and interpret them:

Year	(₹ in lakhs)		
	Sales	Purchases	Net profit
2019	1,880	700	320
2020	2,340	780	430
2021	2,650	810	450
2022	3,020	940	520
2023	3,760	1,150	670

8. Explain the uses of cash flow statement.

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## SECTION - C

(3x15=45)

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

9. The Balance sheet of Shwetha Techonologies Ltd as on 31.12.2022 are as under:

	31.12.2021	31.12.2022
	₹	₹
<b>Liabilities</b>		
<b>I. Equity and Liabilities</b>		
1. Share capital	5,00,000	6,50,000
Profit and loss a/c	50,000	75,000
Reserves	30,000	50,000
2. Non-current Liabilities		
Debentures	2,00,000	50,000
3. Current liabilities		
Bills payable	80,000	75,000
Creditors	60,000	70,000
Provision for tax	20,000	30,000
	<b>9,40,000</b>	<b>10,00,000</b>
<b>II. Assets</b>		
1. Non-current assets		
Fixed assets	7,00,000	7,50,000
Goodwill	1,00,000	75,000
2. Investments	30,000	40,000
3. Current Assets		
Debtors	30,000	50,000
Stock	60,000	80,000
Cash	12,000	3,000
Temporary investments	8,000	2,000
	<b>9,40,000</b>	<b>10,00,000</b>

Additional Information:

- Dividend of ₹ 40,000 paid during the year.
  - Provision for tax made during the year was ₹ 40,000.
  - Depreciation charged on fixed asset was ₹ 80,000.
  - Fixed assets costing ₹ 60,000 was sold for ₹ 45,000 during the year.
10. The financial statements of Ever Green Ltd for the year 2022, reveal the following information

Ratio to current assets to current liabilities	1.75 to 1.0
Liquidity ratio (debtors and bank balance to current liabilities)	1.25 to 1.0
Issued capital in equity shares of ₹ 10 each	₹ 60,000
Net current assets (as over current liabilities)	₹ 30,300
Fixed assets (Net blocks) – percentage of shareholder's equity as on closing date	60 %
Gross profit – percentage of turnover	20 %
Annual rate of turnover of stock (based on cost on 31 <sup>st</sup> Dec 2022)	5.26 times
Average age of outstanding debtors for the year 2022	2 months
Net profit (percentage on issued share capital)	16 %

On 31<sup>st</sup> December 2022 current assets consisted of stock, debtors and bank balances. You are required to reconstruct in as much detail as possible.

- The balance sheet as on 31<sup>st</sup> December 2022 and
- Trading and profit and loss account for the year ended 31<sup>st</sup> December 2022.

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11. From the following information prepare the balance sheet of X company showing the details of working:

Paid up capital	₹ 50,000
Plant and machinery	₹ 1,25,000
Total sales p.a	₹ 5,00,000
Gross profit margin	25 %
Annual Credit sales	80% of net sales
Current ratio	2
Inventory turnover	4
Fixed assets turnover	2
Sales return	20% of sales
Average collection period	73 days
Bank credit to trade credit	2
Cash to inventory	1 : 1
Total debt to current liabilities	3

12. Explain the nature and limitations of financial statements.  
13. From the following information find out proprietary statement.

Current ratio	2.5
Liquid ratio	1.5
Fixed assets / proprietary funds	0.75
Working capital	₹ 1,20,000
Reserves and surplus	₹ 80,000
Bank overdraft	₹ 20,000

There is no long term loan or fictitious assets.

14. Describe the need for financial statements from the point of various parties interested in business.

**SECTION – D (Compulsory)**

**(1x10=10)**

**15. Case study:**

Luminous Limited had a profit of ₹ 17,50,000 for the year ended 31.3.2022 after considering the following:

Depreciation on building	₹ 1,30,000
Depreciation on plant and machinery	₹ 40,000
Goodwill written off	₹ 25,000
Loss on sale of machinery	₹ 9,000

Following was the position of current assets and current liabilities of the company as on 31.3.2021 and 31.3. 2022:

Particulars	2021 (₹)	2022 (₹)
Stock	70,000	87,000
Bills Receivable	67,000	58,000
Cash	60,000	75,000
Creditors	68,000	77,000
Outstanding salary	7,000	4,000
Bills Payable	43,000	29,000

Calculate the cash flow from operating activities.

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**St Aloysius College (Autonomous)  
Mangaluru**

**B.B.A. Semester VI- Degree Examination**

**May/June - 2023**

**INDUSTRIAL RELATION AND LABOUR WELFARE**

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 is industrial relation?
- What is BPO?
- Write a note on agricultural labour.
- What is strike?
- What is industrial hygiene?
- Who is labour welfare officer?
- What is conciliation?
- What is Workers Compensation Act, 1923?
- What is an industrial dispute?
- Define trade union.
- Who is construction labour?
- What do you mean by investigation?

**SECTION - B**

(5x5=25)

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

- Write a note on arbitration.
- What are the advantages of counselling?
- Write a note on child labour.
- Explain the qualifications of labour welfare officer.
- What are the functions of trade union?
- Explain the scope of industrial relation.
- What are the principles of industrial hygiene?

**SECTION - C**

(3x15=45)

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

- Explain the causes of poor industrial relation? What are the measures to improving industrial relation?
- Briefly explain the statutory machinery for settlement of industrial disputes.
- Explain the types of labour welfare services.
- Explain the causes of industrial accident.
- Explain the problems faced by trade union. List out the measures to strengthen trade union movement in India.

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14. What are the important benefits provided to employees under ESI act 1948?

**SECTION – D (Compulsory)****(1x10=10)**15. **Case study:**

Suprabhat co ltd ,Mangalore has recently changed its working hours from 9.00 A.M to 5.00 P.M ,to 8.00to 4 .00 PM . As a result, the company has witnessed increasing cases of late attendance .Inspire of oral warnings to the late comers ,the problem still continued and to the surprise of the management, there were cases of deliberate late attendence. The organization has one trade union backed up by C.I.T.U . The top management seriously thinking of taking some punitive measures to prevent this kind of late attendance which is leading to disruption of production schedules and indiscipline .

1. As a HR manager what would be your suggestion to the top management to resolve this issue?
2. Explain any five conditions for pleasant industrial relations.

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**St Aloysius College (Autonomous)**  
**Mangaluru**

**B.B.A. Semester VI- Degree Examination**  
**May /June - 2023**

**ADVERTISING 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 Advertising.
- Write the meaning of public relation.
- What is perception?
- What is advertising media?
- What do you mean by consumer behaviour?
- What is an advertising agency?
- Expand AIDA in advertising.
- What is learning?
- What do you mean by advertisement campaign?
- What is advertising copy?
- What do you mean by advertising budget?
- Write the meaning of industrial advertising.

**SECTION - B**

(5x5=25)

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

- What is the role of communication in advertising?
- What are the essentials of a good advertising copy?
- What are the different media of advertising?
- Explain the scope of advertising.
- Write a note on ethics and truth in advertising.
- Differentiate between advertising and personal selling .
- How do you manage advertising campaign?

**SECTION - C**

(3x15=45)

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

- What are the role of advertising in India?
- Explain the methods of measuring effectiveness in advertising.
- Explain the factors considered in selection of advertising media.
- Give a comprehensive classification of advertising.
- What are the functions carried out by advertising agency? What services does it reflects the client?
- How do you build an advertising programme?

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(1x10=10)

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

ABC Pvt. Limited has been in diversified activities of business like textiles, chemicals, electronics and pharmaceuticals. Recently, the company has decided to diversify its business into software field. Previously, it was marketing only physical goods, but today it has decided to enter the service sector. It has decided to manufacture travelling software and market software in English and other regional languages of India.

- i) Suggest suitable advertising campaign for the product.
- ii) Which media do you recommend to promote the company's product?  
Why?

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