

(2019 Batch Onwards)

G 401.6

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St Aloysius College (Autonomous)

Mangaluru

B.B.A. Semester VI – Degree Examination

July/August -2022

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 batch costing?
- Give the meaning of retention money.
- What is break even point?
- State the meaning of work certified.
- What do you mean by abnormal loss?
- Give the meaning of variance.
- What is zero based budgeting?
- Suggest a suitable method of costing for: i) Printing press ii) Hospitals
- What is by- product?
- Define standard costing.
- Calculate Economic batch quantity from the following:
Annual demand for the component - 4,800units, setting up cost per batch ₹ 200, cost of production per unit ₹ 25, rate of interest per annum 10%.
- What is Margin of safety?

SECTION - B

(5x5=25)

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

2. A manufacturing company has supplied you the following information in respect of one of its product:

Total Fixed cost ₹ 36,000

Total variable cost ₹ 60,000

Total sales ₹ 1,20,000

Units sold 40,000 units

Find out: 1) Contribution 2) Break-even point 3) Margin of safety

3. Jnana owns a bus which runs between Byndoor to Mangalore for 10 days in a month covering a distance of 150 kms each way. The bus completes the trip and halts at Byndoor every day. The bus goes another 10 days in a month towards Karwar covering a distance of 120 kms. This trip is also completed on the same day. For the rest 4 days in a month it runs in the local city daily covering a distance of 40 kms.

The normal capacity of the bus is 90 passengers. It is generally 90% of the capacity when it goes to Mangalore and Karwar, 80% when it runs with in the city. Calculate total Passenger kms per month.

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4. Product 'Alfa' is estimated to require 10 hours per unit for production. The standard rate per hour is ₹ 30. During the month of April 2018 2,000 units were manufactured taking 18,000 hours at ₹ 35 per hour. Calculate labour cost variances.
5. Material cost of a job no 101 is ₹ 12,000 and labour cost is ₹ 8,000. Factory overhead is 20% of factory cost. Administrative overhead is 16.67% of cost of production. Selling and distribution overhead is 25% of cost of sales. What price should be quoted for the job to obtain 20% profit on sales price?
6. Explain the principles involved in taking of profit on incomplete contracts.
7. Write a note on Economic order quantity.
8. Explain the advantages of establishment of budgets under budgetary control.

SECTION - C**(3x15=45)****Answer any THREE of the following questions.**

9. Define Management Accounting. Explain the difference between Cost account and Management Accounting.
10. Manoj construction company started trade on 1-1-2021. During the year 2021, it was engaged on only one contract of which contract price was ₹ 20,00,000.

Prepare contract account and balance sheet from the following Trial Balance:

Particulars	Dr.	Cr.
Share capital		4,80,000
Creditors		40 000
Cash received (80% of work certified)		8,00,000
Land and Buildings	1,72,000	
Bank balance	1,00,000	
Charged to contract:		
Materials	3,20,000	
Plant	1,00,000	
Wages	5,60,000	
Architect fees	10,000	
Expenses	58,000	
Total	13,20,000	13,20,000

Of the plant and material charged to the contract, plant costing ₹ 20,000 and material of ₹ 16,000 were lost in an accident. On 31-12-2021, plant costing ₹ 20,000 were returned to stores. Cost of work done but not certified was ₹ 8,000 and materials of ₹ 16,000 were in hand on site. Charge 10% depreciation on plant.

11. The following details are extracted from the costing record of an oil mill for the year ended 31-3-2021. Purchase of 5,400 tons of coconut for ₹ 2,20,000.

Particulars	Crushing Process	Refining Process	Finishing Process
Cost of labour	2,750	1,100	1,65
Electric power	660	396	264
Sundry Materials	110	2,200	-
Machinery repairs	308	363	154
Steam	660	495	495
Factory expenses	1,452	726	242
Cost of drums	-	-	8,250

3,200 tons of crude oil was produced. 2,600 tons of oil was produced by refining process and 2,550 tons of refined oil was finished for delivery. Coconut sacks sold for ₹ 440. 1,925 tons of coconut residues sold for ₹ 12,100. Loss in weight in crushing 275 tons. 500 tons of by-products obtained from refining process at ₹ 7,425. Prepare process accounts showing cost per ton of production in each stage of manufacture.

12. Mr. KK has been given a permit to run a bus between two towns which are 25 kms apart. From the following information assuming 15% profit on takings, workout bus fare to be charged for each passenger.

Particulars	Amount (₹)
Cost of the Bus	25,00,000
Annual Tax	72,000
Diesel for 5 kms	90
Other expenses per month	8,000
Garage rent per month	5,000
Repair charges per annum	48,000
Permit fees per month	7,200
Tyres and tubes per month	6,000
Depreciation 12% per annum	
Salary of driver per month	30,000
Salary of conductor per month	25,000
Salary of accountant per month	20,000
Salary of cleaner per month	10,000
Insurance per annum	96,000

The bus will make 2 round trips every day. The seating capacity of the bus is 40 passengers. On outward and return journey 80% and 90% of the seats are occupied respectively. Bus will operate 30 days during the month.

13. Rajan Ltd. Furnishes the following information of its cost and profit for the year 2020 and 2021.

Year	Cost	Sales
2020	₹12,00,000	₹14,00,000
2021	₹15,00,000	₹18,00,000

Calculate the following:

- P/V Ratio
- Fixed cost
- Variable cost for 2020 and 2021
- Margin of safety for 2020 and 2021
- The most likely profit when the sales are ₹2,00,000
- BEP Sales
- Estimated sales when the desired profit is ₹ 5,00,000

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14. With the following data for 60% of activity prepare a budget for 80% capacity showing distinctly marginal cost and total cost.

Particulars	₹
Materials	1,20,000
<u>Variable overheads:</u>	
Indirect material	12,000
Indirect labour	36,000
Direct labour	2,40,000
<u>Fixed overhead :</u>	
Salaries (office)	30,000
Depreciation	33,000
Insurance (factory)	9,000
<u>Other overheads :</u>	
Electricity (40% fixed)	60,000
Repairs (80% fixed)	6,000
Selling expenses (50% fixed)	30,000
Units produced at 60% capacity	600 units

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

15. The standard quantity and standard price of raw material required for one unit of product is given as follows :

Material	Standard quantity	Standard price
X	2 kgs	₹ 30 per kg
Y	4 kgs	₹ 20 per kg

The actual production and relevant data are as follows :

Material	Total quantity per 500 units of a product	Total cost (₹)
X	1100 kgs	3,4100
Y	1800 kgs	3,9600

Calculate Material variances.

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**St Aloysius College (Autonomous)
Mangaluru**

**B.B.A. (CIMA) Semester VI – Degree Examination
July/August - 2022
FINANCIAL STRATEGY**

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 Gearing Ratio?
 - b) Molier is an unquoted entity with a recently reported after-tax earnings of \$3,840,000. It has issued 1 million ordinary shares with nominal value of \$0.50 each. A similar listed entity has a P/E ratio of 9. What is the current value of one ordinary share in Molier using the P/E basis of valuation?
 - c) Lambchop Co has 1 million shares in issue and it wants to raise some new finance by undertaking a 1 for 5 rights issue at \$4.40 per share. The theoretical ex rights price is \$4.90. What was the share price before the rights issue (to two decimal places)?
 - d) What is Stable Dividend Policy?
 - e) Target has just paid a dividend of EUR250,000. It has 2 million shares in issue. The current return to shareholders in the same industry as Target is 12%, although it is expected that an additional risk premium of 2% will be applicable to Target, being a smaller and unlisted company. Calculate the expected valuation of Target, if dividends are expected to be constant
 - f) Give the meaning of Currency Risk.
 - g) What do you mean by Synergy?
 - h) What is Management Buyouts (MBO)?
 - i) State the meaning of Systematic Risk.
 - j) Angela Co is a listed company. It has 1 million \$0.25 par value ordinary shares in issue, and \$100,000 worth of \$100 par value bonds. The shares were originally issued at a premium of \$0.05 per share, and the bonds were issued at a 10% discount to par value. The shares and the bonds are trading at \$1.22 and \$102 respectively. What is the gearing ratio of Angela
 - k) What is Forward Rate Agreement (FRA)?
 - l) The share price of Woundale Co rose from \$2.00 to \$2.30 last year. During the year, the company paid out a dividend of \$0.12 per share. What was the annual return to investors last year?

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SECTION - B

(5x5=25)

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

2. (a) Plover Co has 1 million GBP1 ordinary shares quoted at GBP4.50 ex div. It is considering a 1 for 5 rights issue at GBP4.20 per share. Calculate the theoretical ex rights share price.
- (b) Assume that Plover Co intends to use the funds raised to finance a project with an NPV of GBP300,000. Calculate the theoretical ex rights share price if the project is undertaken.

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3. Alpha Co has a P/E ratio of 16 and post-tax earnings of \$200,000. Beta Co has a P/E ratio of 21 and post-tax earnings of \$800,000. Beta's directors estimate that if they were to acquire Alpha, they could save \$100,000 (after tax) annually on administrative costs in running the new combined company. Additionally, they estimate that the P/E ratio of the new company would be 20. On the basis of these estimates, what is the maximum that Beta should pay for the entire share capital of Alpha?

4. Lilydale Co has 5m ordinary shares in issue. Its results for the year are:

	USD000
Profit before tax	750
Tax	(150)
	600
Profit after tax (PAT)	600
Ordinary dividend – proposed	(150)
	450
Retained profit	450

The market price per share is currently 83 cents cum-dividend. Calculate (a) Price/earnings ratio, (b) Dividend payout rate, (c) Dividend yield, and (d) Dividend cover.

5. What are covenants? Give examples of positive and negative Debt Covenants.
6. Western Co has paid out a steadily growing dividend over the last few years, where dividends have grown at 2% per year. The company's cost of equity is 10% and the dividend just paid (at the most recent year end) was \$1.5 million in total. Western Co has 10 million shares in issue and its shares are valued at \$1.91.

Change of future plans:

A new chief executive has just been appointed. He has expressed his intention to change the dividend policy of Western Co, as follows:

The next dividend (in 1 year's time) will be half of what it would have been under the previous dividend policy. Then, the chief executive hopes to be able to increase the dividend by 10% per year for the next three years, before increasing the dividend at 5% per year in perpetuity.

Calculate the likely change in share value if the new policy is introduced, on the assumption that the dividend valuation model is used to value the shares and that the proposed changes have been publicly announced to the market.

7. White Co has 1 million shares in issue. The shares have a nominal value of \$1 and are currently trading at \$2.00. White Co's P/E ratio is 7.05.

The directors are considering raising \$400,000 in order to undertake a new project. It is expected that the new project will cause earnings to rise by \$30,000 each year.

If White Co uses a 1 for 4 rights issue to raise the finance, what is the expected earnings per share (EPS) of White Co after the finance has been raised and the project undertaken?

8. Explain Modigliani & Miller theory of capital structure without tax.

SECTION - C

(3x15=45)

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

9. X Co is identical in all operating and risk characteristics to Y Co, except that X Co is all equity financed and Y Co is financed by equity valued at \$2.1m and debt valued at \$0.9m based on market values. X Co and Y Co. operate in a country where no tax is payable. The interest paid on Y Co's debt is \$72,000 per annum, and it pays a dividend to shareholders of \$378,000 per annum. X Co pays an annual dividend of \$450,000.
- Calculate the value of X Co.
 - Calculate the cost of capital for X Co.
 - Calculate the cost of equity for Y Co, and the cost of debt for Y Co.
 - Calculate the weighted average cost of capital for Y Co.
10. Penny Co wishes to invest in a new lorry costing \$130,000. The lorry has a life of four years and no scrap proceeds are expected to be available after this period. Tax allowable depreciation is available at 25% on a reducing balance basis. The company can borrow at 12% pre-tax. The lorry could alternatively be leased for a cost of \$40,000 per year payable in arrears for four years. Assume for now that the full lease payment is a tax-deductible expense and that no tax allowable depreciation can be claimed on a leased asset. Corporation tax is 33% payable one year in arrears. Determine whether the company should lease or purchase the asset.
11. Chassagne Co is considering making a bid for Butler Co, a rival company. The following information should be used to value Butler Co.

Statement of profit or loss for the most recent accounting period

	GBP m
Revenue	285.1
Cost of sales	(120.9)

Gross profit	164.2
Operating expenses (inc depreciation GBP 12.3m)	(66.9)

Profit from operations	97.3
Finance costs	(10.0)

Profit before tax	87.3
Taxation	(21.6)

Profit after tax	65.7

Other information:

- Selling prices are expected to rise at 3% per year for the next 3 years and then stay constant thereafter.
- Sales volumes are expected to rise at 5% per year for the next 3 years and then stay constant thereafter.

- c) Assume that cost of sales is a completely variable cost, and that other operating expenses (including depreciation) are expected to stay constant.
- d) Butler Co invested GBP 15m in non-current assets and GBP 2m in working capital last year. These annual amounts are expected to stay constant in future.
- e) Butler Co's financing costs are expected to stay constant each year in the future.
- f) The marginal rate of tax is 28%, payable in the year in which the liability arises.
- g) Assume that book depreciation equals tax depreciation.
- h) Butler Co has 500 million shares in issue.
- i) The WACC of Butler Co is 9% and its cost of equity is 12%.

Calculate the value of the equity in Butler Co (in total and per share) by forecasting future cash flows to equity and discounting them to present value using cost of equity.

12. Garvey Co, an unlisted company with an estimated debt:equity ratio of 1:2. Post-tax cash flows before financing charges have been forecasted, so a suitable WACC is now needed for discounting. Since Garvey Co is an unlisted company, it has been difficult to derive a WACC for Garvey Co directly, because the necessary information is not readily available. Therefore, it has been decided to use proxy information as a starting point. Information for Rocket Co, a listed company in the same business sector as Garvey Co is as follows:

Rocket Co

Current geared (equity) beta	1.86
Current capital structure ratio (D:E by market value)	1:1

The tax rate is 30% and the return on the stock market has been 12% per annum in recent years. Debt is assumed to be risk free and has a pre-tax cost of 5% per annum. Calculate a suitable WACC for Garvey Co.

13. Molson Co has a paid-up ordinary share capital of EUR2,000,000 represented by 4 m shares of 50 cents each. Earnings after tax in the most recent year were EUR750,000 of which EUR250,000 was distributed as dividend. The current price/earnings ratio of these shares, as reported in the financial press, is 8. The entity is planning a major investment that will cost EUR2,025,000 and is expected to produce a positive NPV of EUR402,400. The necessary finance is to be raised by a rights issue to the existing shareholders at a price 25% below the current market price of the entity's shares.

(a) Calculate: (i) the current market price of the shares already in issue; (ii) the price at which the rights issue will be made; (iii) the number of new shares that will be issued; (iv) the price at which the shares of the entity should theoretically be quoted on completion of the rights issue (i.e. the 'ex-rights price'), ignoring incidental costs and assuming that the market accepts the entity's forecast of project NPV.

(10 Marks)

Contd...5

(b) It has been said that, provided the required amount of money is raised and that the market is made aware of the earning power of the new investment, the financial position of existing shareholders should be the same whether or not they decide to subscribe for the rights they are offered. Illustrate and comment on this statement. **(5 Marks)**

14. KL Co has the option to buy an asset immediately for USD100,000, or to lease it by paying USD29,500 per year in arrears for 4 years.

Other information:

- KL Co is liable to corporate tax at a marginal rate of 30% which is settled at the end of the year in which it arises.
- KL Co accounts for depreciation on a straight-line basis at the end of each year
- Under the buy option, tax depreciation allowances on the full capital cost are available in equal instalments over the first four years of operation.
- Under the lease option, both the accounting depreciation and the interest element of the lease payments are tax deductible.

Advise KL Co whether the asset should be leased or bought, assuming that the interest on the lease should be allocated using the actuarial method. Use a discount rate of 5% in your evaluation.

SECTION - D

(1x10=10)

15. The expected after-tax cash flows of Thomas, an all equity financed company with 2 million shares in issue, will be as follows:

Year	GBP
1	120,000
2	100,000
3	140,000
4	50,000
5 onwards	130,000

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A suitable cost of capital for evaluating Thomas is 12%. What is the value of Thomas's equity (in total) using the DCF basis of valuation?

(b) It has been said that, provided the required amount of money is raised and that the market is made aware of the earning power of the new investment, the financial position of existing shareholders should be the same whether or not they decide to subscribe for the rights they are offered. Illustrate and comment on this statement. **(5 Marks)**

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Other information:

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- KL Co accounts for depreciation on a straight-line basis at the end of each year
- Under the buy option, tax depreciation allowances on the full capital cost are available in equal instalments over the first four years of operation.
- Under the lease option, both the accounting depreciation and the interest element of the lease payments are tax deductible.

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(1x10=10)

SECTION - D

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Year	GBP
1	120,000
2	100,000
3	140,000
4	50,000
5 onwards	130,000

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A suitable cost of capital for evaluating Thomas is 12%. What is the value of Thomas's equity (in total) using the DCF basis of valuation?

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B.B.A. Semester VI – Degree Examination

July/August - 2022

INVESTMENT 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.

- Give the meaning of savings.
- Mention any two risks faced while investing.
- What is a new issue market?
- What is CDSL?
- Give the meaning of an option.
- What are blue-chip companies?
- Give the meaning of mutual funds.
- What is a deposit?
- Who propounded the efficient market theory?
- State any two factors favourable for investment.
- What is Ombudsman 2003?
- What are stock market indices?

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SECTION - B

(5x5=25)

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

- Write a note on new innovative financial instruments.
- Who are the various players in a debt market in India?
- List out the various functions of SEBI.
- Differentiate between fundamental and technical analysis.
- Write a note on company analysis.
- What is the role of AMFI?
- Explain the role of commodity exchange market in India.

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SECTION - C

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

9. Explain the various avenues of investment available to an investor.
10. What is a money market instrument? List out its function and structure.
11. Explain the procedure for listing of securities in a stock exchange.
12. Explain the various tools of technical analysis.
13. Elucidate the advantages and disadvantages of investing in a mutual fund.
14. Give the meaning of estate planning. State the advantage of estate planning.
Explain the various risks and drawbacks involved in estate planning.

SECTION - D**(1x10=10)****Case study:**

15. Mr. Rishan is an IT professional with a pay package of Rs. 75,000 a month. He is 25 years old and plans to marry when he is 30 years. Following are the details of his monthly expenditure:

Housing Loan – Rs. 28,000

Car Loan – Rs. 12,000

Other expenses – Rs. 25,000

Explain how can he invest his savings wisely so as to retire at the age of 50.

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B.B.A. Semester VI – Degree Examination

July/August - 2022

ADVANCED TAXATION - II

Time: 3 Hours

Max. Marks: 100

SECTION – A

(10x2=20)

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

- Define 'Goods' under GST Act.
- What is input tax credit?
- Give the meaning of Reverse Charge Mechanism.
- What is aggregate turnover under GST?
- Write the meaning of capital goods under GST.
- What is composite supply?
- Who is a casual taxable person?
- How to determine time of supply for goods under GST?
- State any two documents required for registration under GST Act.
- Write any four custom duties applicable on imported goods.
- Expand CBIC and SWS under custom duty.
- Write any four goods exempt under GST.

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SECTION – B

(5x5=25)

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

- Ms. Shwetha has sold goods from Karnataka to Mr. Sudhakar of Karnataka worth ₹ 10,000. After getting these goods from Ms. Shwetha, Sudhakar resells it to Mr. Suresh of Chennai for ₹ 20,000. The final sale takes place in Delhi to the end consumer for ₹ 35,000. Rate of CGST & SGST @ 9% respectively and IGST @ 18%. Assume that Ms. Shwetha has Input Tax Credit of CGST ₹ 3,000 and SGST ₹ 2,000 as per Electronic Credit Ledger (ECL). Calculate GST payable.
- Explain various types of supply under GST.
- State the procedure to set off input tax credit under GST.
- Vivek Private Ltd. is having its manufacturing units at Mysore and Hyderabad. It also has service unit at Mangalore. From following information calculate taxable turnover of Arun Private Ltd:
 - Sold goods from Mysore unit to a dealer at Delhi for ₹ 12,00,000.
 - Supplied goods from Hyderabad unit to UK for ₹ 20,00,000.
 - Rendered service from Mangalore unit to a person located in Hubli for ₹ 1,00,000.
 - Mysore unit supplies non-taxable goods to Mr. Ramesh at Bangalore for ₹ 2,50,000.
 - Total IGST and CGST paid by Arun Private Ltd for the year ₹ 3,00,000.

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6. Classify the following supplies into Composite Supply and Mixed Supply:
- Supply of vehicle and insurance
 - Supply of combo packs of tie, watch, wallet, pen, writing pad bundled together as a kit
 - Supply of television with stabilizer.
 - Supply of laptop with backpack.
 - Supply of Milk in a packet.
7. Determine the time of supply in the following independent cases in accordance with the provisions of section 12 of CGST Act, 2017 in case supply involves movement of goods.

Case No.	Date of Removal	Date of Issue of Invoice	Date when goods made available to recipient	Date of Receipt of payment
1.	1-7-2021	2-7-2021	3-7-2021	15-5-2021
2.	3-7-2021	1-7-2021	4-7-2021	25-8-2021
3.	4-8-2021	4-8-2021	6-8-2021	1-9-2021
4.	2-7-2021	28-6-2021	5-7-2021	23-8-2021
5.	1-7-2021	3-7-2021	4-7-2021	10-7-2021

8. Determine the duty payable by Mr. Aarav from the following details:
- Assessable value of imported goods ₹ 5,00,000.
 - Basic customs duty payable @ 10%.
 - Goods is liable for payment of safeguard duty @ 15%.
 - Compensation cess @ 28% and IGST @ 12%.

SECTION – C

(3x15=45)

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

9. What is GST? Briefly explain the objectives and benefits of GST.
10. i. Veena Traders imported good from US through air route at a CIF price US \$ 2,000. The freight and insurance charges were US \$ 600 and US \$ 300 respectively. unloading charges incurred were ₹ 500. CBIC notified rate is 1 US \$ = ₹ 65. Calculate the assessable value. **(5 Marks)**
- ii. Param Event Management provided the following services within the state of Karnataka from its various establishments. Compute the turnover for the year 2021-22 and state whether they are eligible for composition levy under GST law? And calculate the tax liability if rate of GST @ 5%.
- Supply of food or drink in restaurant not having facilities in air conditioning for ₹ 20,00,000.
 - Supply of food through their catering services for ₹ 15,00,000
 - Supply of snacks and drinks to college students ₹ 18,00 000.
 - Manufacturing and supplying Naturals Ice cream ₹ 8,50,000.
 - Supplied tobacco products ₹ 5,00,000.
 - Supplied of food to Chennai ₹ 8,50,000.
 - Turnover from agriculture ₹ 10,00,000.
 - Supply of food and drinks to SEZ unit at Mangalore for ₹ 10,00,000.
 - Supply of food and drinks to patients of Government hospital Mangaluru for ₹ 8,00,000.
 - Supply of food to Government guest house for ₹ 8,00,000. **(10 Marks)**

11. From the following information, you are required to calculate assessable value and CGST and SGST payable at 9% each.

The sale price of ₹ 2,00,000 does not include the following;

Particulars	Amount (₹)
Pre-delivery inspection charges	15,000
Publicity expenses	30,000
Packing cost	20,000
Cost of special packing	10,000
Material purchased (Exclusive of GST)	15,000
Design and development charges	10,000
Royalty charges	6,000
Advertising charges	18,000
Servicing Charges	8,000
Selling expenses	28,000
Freight Charges	35,000
Installation and erection expenses	8,000
Insurance cost	6,000
Transportation charges	8,000
Taxes, Duties, cesses, fees and charges	5,000
Incentives paid to sales personal	6,000
Warranty expenses	4,000
Material imported from UK (including BCD but excluding IGST)	15,000

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But the selling price includes the following;

- Trade discount (it is allowed before or at the time of supply) ₹ 15,000.
- Cost of durable and returnable packing ₹ 8,000.

12. Mr. Johnson a registered dealer in Karnataka submits the following information for the month January 2022. Compute the net GST payable.

Particulars	Amount (₹)	Rate of GST (%)
Details of purchases		
Materials purchased form Bihar	20,00,000	9
Raw material purchased from Mangaluru	10,00,000	5
Raw material purchased from Delhi	8,00,000	28
Materials purchased in local markets	3,00,000	18
Material purchased from an unit of SEZ (including BCD & IGST)	30,00,000	28
Raw materials purchased from Japan (including BCD & IGST)	12,98,000	18
Raw materials purchased from a dealer opted for composition scheme	13,00,000	1
Material purchased from Hyderabad	5,00,000	5
Material purchased from unregistered dealer of Kerala	3,00,000	5
Goods obtained from another manufacturer of Mysore	5,00,000	18
Details of Sales		
Sold goods to registered dealer of Hyderabad	12,50,000	12
Goods sold to dealer of Mangalore registered under composition scheme	30,00,000	12
Sold goods to a dealer in Mangaluru	40,00,000	28
Sold goods to a dealer in Delhi	30,00,000	18
Sold goods to a dealer in France	13,00,000	12
Sold goods to a unit of SEZ at Gujarat	25,00,000	5
Sold goods to an unregistered dealer of Pune	12,00,000	8

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13. Ms. Roshni of Mangaluru, Karnataka has undertaken the following transactions for the year 2020–21. Calculate Taxable Turnover for IGST and IGST payable by her.
- 1) Product 'A' sold (GST 28%) to registered dealer of Amritsar for ₹ 3,06,000.
 - 2) Product 'B' (GST 12%) supplied to dealer of Ladhak for ₹ 3,00,000.
 - 3) Product 'C' (GST 18%) were transferred to her branch at Chennai ₹ 3,30,000.
 - 4) Commodity 'D' (GST 12%) supplied to Job worker of Karnataka for ₹ 18,00,000.
 - 5) Ayurvedic medicines (GST 12%) were sold to a registered dealer of Karnataka for ₹ 2,46,000.
 - 6) Product 'E' (GST 5%) sold to the registered dealer of Madhya Pradesh for ₹ 81,000.
 - 7) Product 'F' (GST 12%) sold to form of Canada in the course of export outside India for ₹ 37,50,000.
 - 8) Product 'E' (GST 5%) sold to a registered dealer of MP for ₹ 8,10,000.
 - 9) Commodity 'H' (GST 12%) imported from USA for ₹ 12,00,000.
 - 10) Received goods (GST 12%) from a registered dealer of HP for ₹ 22,50,000.
 - 11) Sale of petroleum products to a registered dealer in MP for ₹ 30,00,000.
 - 12) Sale of alcoholic liquor for human consumption to a registered dealer in Jarkhand for ₹ 12,00,000.
 - 13) Product 'K' (GST 12%) sold to an unregistered dealer of Odisha for ₹ 5,17,500.
 - 14) Rendering services (GST 18%) to a person of Mumbai for ₹ 4,50,000.
 - 15) Product 'E' (GST 5%) sold to a dealer of Assam for ₹ 5,32,500.
14. Bharat printers, Mangaluru imported 20 IBM computers from USA and a latest new printer from France. Find out assessable value and customs duty payable on both the products.

Sl.no	Particulars	[computer] Amount (USD)	[printer] Amount (euro)
a.	Price per computer and printer	\$ 1000	€ 3,000
b.	Packing charges per computer and printer	\$ 20	€ 80
c.	Air transportation charges up-to Bajpe airport for computer and printer	\$ 800	€ 200
d.	Transit insurance of computer and printer	\$ 600	€ 100
e.	Brokerage paid to agent of exporters of computer and printer	\$ 200	€ 75
f.	Lorry freight for transporting computer and printers, Mangalore	₹ 5,000	₹ 1,000
g.	Rate of exchange 1\$ = ₹ 70 and 1€ = ₹ 75		
Rates of custom duty: BCD - 10%, Compensation Cess - 20% and IGST - 28%			

SECTION - D

(1x10=10)

15. Ms. Nirmala of Karnataka purchased raw materials from a registered dealer Ms. Sushma of Delhi for 70,00,000 at 5% GST. Ms. Sushma added 20% to the value and sold to customer. If Ms. Sushma applies for composition levy scheme she will be liable to pay 1% GST. Under normal levy scheme GST is applicable at 5%. Suggest which scheme is better to Ms. Sushma.

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St Aloysius College (Autonomous)

Mangaluru

B.B.A. Semester VI – Degree Examination

July/August - 2022

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 Value Chain?
- State the Components of Supply Chain.
- Write the meaning of inbound Logistics.
- Give the meaning of Green SCM.
- Write an example for Electronic Data Interchange in Logistics Information System.
- What is 3PL?
- What do you mean by lead time?
- State the difference between logistical oriented packaging and consumer-oriented packaging.
- What is Containerization?
- What is cross docking?
- Give the meaning of Logistics Park.
- What are Inland Container Depots?

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SECTION - B

(5x5=25)

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

- Explain the Role of SCM in E-Commerce.
- Briefly explain the different types of warehouses.
- How does the Warehouse location decision affect the rest of the logistics system?
- Explain the logistical functions of Packaging
- Explain the steps for effective implementation of CPFR.
- Write short note on outsourcing logistical activities.
- Briefly explain the modes of transportation in logistics.

SECTION - C

(3x15=45)

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

- Explain the objectives of logistics.

Contd...2

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10. From the following information, obtain the assignment solution using Hungarian method.

Machines	Job				
	J1	J2	J3	J4	J5
P	7	8	11	3	9
Q	10	7	8	5	6
R	11	15	8	7	8
S	12	10	7	5	3
T	15	12	11	6	4

11. Explain the Principles of Material Handling.
 12. Explain the supply chain models in detail.
 13. There are 5 jobs which have to pass through machine P, Q and R in the order PQR. Determine idle time and elapsed time.

Job	I	II	III	IV	V
M/C 'P'	20	28	24	36	20
M/C 'Q'	8	4	16	20	12
M/C 'R'	12	28	20	24	28

14. Write a note on logistical performance cycle.

SECTION - D

(1x10=10)

15. Explain the framework for solutions to logistics and SCM problems and illustrate with an example.

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B.B.A. Semester VI – Degree Examination

July/August -2022

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.**

- State any two factors affecting entrepreneurial growth in India.
- Differentiate between Entrepreneur and Manager.
- Explain the key challenges of running a family business.
- What is social entrepreneurship? List any two characteristics of social entrepreneurship.
- What is franchising in entrepreneurial development?
- Explain the terms shares and debentures.
- Who is a Venture Capitalist?
- What is the role of an angel investor?
- What are the various sources of idea generation?
- What is a start up?
- Give the full form of ICICI and IDBI.
- What is copyright?

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SECTION - B

(5x5=25)

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

- Define 'Entrepreneur' and discuss the essential attributes of an Entrepreneur, with suitable examples.
- "The entrepreneur is an important input of economic development." Justify using suitable examples.
- Explain the role of Entrepreneurial Development Programme (EDP) to manage the problems faced by entrepreneurs.
- What are the benefits of owning and operating a family business? Explain with examples.
- Discuss the legal structure for starting up an entrepreneurial venture of your choice.
- Mention some suggestions for the growth of women Entrepreneurship.
- Discuss the fundamentals of a good feasibility plan. Explain the major components of a feasibility plan in preparing for a new venture.

SECTION - C

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

9. Entrepreneurs can be of different types. Defend this with reference to the different categories of entrepreneurs.
10. Identify two well-known women entrepreneurs and write about the social, entrepreneurial and managerial challenges they faced to succeed in their business.
11. Rural entrepreneurs act as an important figure in the economic growth of the country, as they can help a country from developing to a developed one. Comment.
12. Discuss in detail the importance of intellectual property rights to entrepreneurs
13. Illustrate the role of financial institutions in promoting entrepreneurship development in India, with special emphasis on their liberalized schemes of assistance for working capital and long term loans.
14. Elaborate the components for writing a business plan. Give the essential requirements of developing business plan.

SECTION - D**(1x10=10)****Case study:**

15. India is mainly an agrarian country, and a majority of the rural population is engaged in agriculture contributing a part of India's GDP. Recent times have seen a spate of suicides by many farmers due to failure of crops, and many other reasons as non-payment of loans, debts etc have come to take a serious view of this important activity which is being neglected and relegated to other more lucrative industrial business. Small agricultural activity needs to be viewed as an "Entrepreneurial venture" and the small farmer as an 'agricultural entrepreneur' Keeping this conceptual theme in mind, answer the following questions.
 - a) How can agriculture be viewed as an entrepreneurial venture? What attributes are necessary in a small scale farmer entrepreneur?
 - b) Design a short Entrepreneurship development programme for the farmer.

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B.B.A. Semester VI – Degree Examination

July/August - 2022

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.
- State any four financing activities placed under cash flow statement.
 - Write the meaning of Financial Analysis.
 - Operating profit before working capital changes- ₹ 7,00,000. Increase In debtors ₹ 80,000, decrease in Creditors ₹ 70,000, increase in Stock ₹ 30,000. Tax paid ₹ 25,000. Find out cash flow from operating activities.
 - Write the components of financial statement.
 - Operating expenses ₹ 50,000, Net sales ₹ 5,00,000, Gross Profit 20% of sales. Find out Operating ratio.
 - How to ascertain Capital employed and Return on Investment?
 - Find out credit purchases -
Creditor's velocity- 2 months, Opening creditor's ₹ 50,000, closing creditor's ₹ 40,000.
 - From the following information calculate- (i) Current liabilities (ii) Inventory
- | | |
|----------------|-------------|
| Acid Test | 2 |
| Current ratio | 4 |
| Current assets | ₹ 10,00,000 |
- State any four limitations of Financial Statements.
 - Dividend paid ₹ 1,00,000. Redemption of debentures ₹ 75,000. Borrowed loan from bank ₹ 50,000. Issue of preference shares ₹ 1,25,000. What is the net cash flow from financing activities?
 - What is aging schedule?
 - What do you mean by net worth of the company?

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SECTION - B

(5x5=25)

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

- Explain the advantages of accounting ratios to Business.
- From the following particulars, prepare common size income statement of Croma Designers for the year ended March 31, 2021 and 2022:

Particulars	2021 (₹)	2022 (₹)
(i) Revenue from operations	20,00,000	25,00,000
(ii) Other incomes	2,00,000	5,00,000
(iii) Employee benefit expenses	3,00,000	4,00,000
(iv) Cost of materials consumed	5,00,000	7,00,000
(v) Changes in inventories of finished goods	30,000	40,000
(vi) Depreciation	40,000	50,000
(vii) other Expenses	3,00,000	4,50,000
(viii) Corporate tax	25%	25%

Contd...2

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4. Explain the nature of financial statements.
5. Following are the ratios relating to the business activities for the year ended on 31st December 2021-

Find out - (a) Sales (b) Sundry debtors (c) Closing stock (d) Sundry creditors

Debtors turnover	4 times
Stock velocity	8 months
Creditors turnover	6 times
Gross profit Ratio	25 %
Gross profit for the year (Closing stock is ₹10,000 above the opening stock)	₹ 4,00,000
Bills receivable	₹10,000
Bills payables	₹5,000

6. Explain the concept and significance of Liquidity ratios to business.
7. From the data given below compute-
- a) Working capital b) Capital employed c) Current Ratio d) Acid Test Ratio
- e) Debt Equity Ratio f) Fixed Assets Ratio

Balance Sheet Statement As on 31-03-2022

Liabilities	(₹)
I. Equity and Liabilities	
Equity share capital	25,000
Pref. Share capital	5,000
Reserves and surplus	4,000
II. Non-Current Liabilities	
Debentures	8,000
Bank loan (Long term)	4,000
III. Current Liabilities	
Sundry creditors	1,000
Proposed dividend	1,000
Provision for taxation	2,000
	50,000
Assets	
I. Non-Current Assets	
Fixed assets	30,000
II. Current assets :	
Stores	2,000
Sundry debtors	1,000
Cash	500
Bank	4,000
Stock	2,500
Preliminary expenses	10,000
Total Assets	50,000

8. Prerana Toy manufactures furnishes the following data. Determine the trend values taking 2010 as base year and make an analysis on that basis:

Year	Sales (₹)	Debtors (₹)	Net Profit (₹)	Inventory (₹)
2010	2,00,000	1,20,000	50,000	30,000
2011	5,00,000	2,80,000	1,20,000	1,25,000
2012	3,00,000	1,50,000	75,000	50,000
2013	10,00,000	7,00,000	3,00,000	2,50,000

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

9. Eagle foot wear limited supplies you the following balance sheet on 31st March 2021

Liabilities	2020 (₹)	2021 (₹)	Assets	2020 (₹)	2021 (₹)
Share Capital	10,00,000	10,80,000	Goodwill	1,20,000	1,00,000
Reserve	1,40,000	1,80,000	Machinery	4,80,000	5,40,000
Profit & Loss a/c	1,60,000	1,70,000	Building	3,70,000	3,60,000
Bank loan	12,000	-	Investment	20,000	30,000
Sundry creditors	80,000	14,000	Stock	2,00,000	2,36,000
Outstanding expenses	4,000	6,000	Receivable	1,00,000	72,000
Provision for taxation	1,60,000	1,80,000	Debtors	2,00,000	1,20,000
			Cash	26,000	20,000
			Bank	40,000	1,52,000
	15,56,000	16,30,000		15,56,000	16,30,000

Following additional information has also been supplied to you:-

- A part of machinery costing ₹ 1,00,000 (accumulated depreciation thereon ₹ 70,000) has been sold for ₹ 20,000.
- Depreciation amounting to ₹ 40,000 has been charged on building and ₹ 30,000 on Machinery.
- Provision for taxation has been made for ₹ 1,90,000.
- Dividends of ₹ 80,000 were paid during the year.

You are required to prepare cash flow statement as per AS-3 (revised).

10. 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	₹ 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 : 15
Total debt to current liabilities	3

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11. The following are the summarized Balance sheet of a company as on 31st December, 2020 and 2021. You are required to prepare comparative Balance Sheet statement and interpret the result.

	2020 (₹)	2021 (₹)
Liabilities		
Share capital	2,00,000	3,00,000
General reserve	1,00,000	1,50,000
Profit and loss a/c	50,000	1,00,000
Bank loan (long term)	2,00,000	3,00,000
Sundry creditors	1,00,000	1,50,000
Provisions for taxation	50,000	1,00,000
	7,00,000	11,00,000
Assets		
Goodwill	30,000	65,000
Land and building	3,00,000	5,00,000
Machinery	2,00,000	3,00,000
Stock	1,00,000	1,50,000
Sundry Debtors	40,000	50,000
Cash	20,000	30,000
Bank	10,000	5,000
	7,00,000	11,00,000

12. a. Explain the differences between cash flow statement and fund flow statement. (8 Marks)
 b. State the different types of financial statement analysis. (7 Marks)
13. From the following information make out a statement of proprietors find with as many details as possible:

1. Current Ratio	2.5
2. Liquid Ratio	1.5
3. Proprietary Ratio (Fixed Assets/Proprietary Fund)	0.75
4. Working Capital	₹60,000
5. Reserve and surplus	₹ 40,000
6. Bank overdraft	₹10,000
There is no long-term or fictitious Assets.	

14. In Projecting the financial plan of firm the use of the following accounting is made.

Estimated Annual Sales	2,00,000
Sales to Net worth	2.5
Current debt to Net worth	25%
Total debt to Net worth	60%
Current ratio	3.6 times
Net sales to inventory	4 times
Average collection period (A year =360 days)	36days
Fixed assets to Net worth	70%

On the above basis prepare proforma Balance sheet of the firm.

SECTION - D

15. Calculate the cash generated from operation. (1x10=10)

Profit as per the closing balance sheet	₹ 10,00,000
Profit as per the opening balance sheet	₹ 8,85,000
Depreciation on machinery	₹ 50,000
Profit on sale of office furniture	₹ 15,000
Reserve transfer	₹50,000
Goodwill written off	₹ 20,000
Loss on sale of Machinery	₹ 10,000
10,000 Equity shares issued at a premium of ₹2 per share	
Decrease in Stock	₹30,000
Increase in Creditors	₹25,000
Increase in Debtors	₹50,000
Increase in Bills Payable	₹ 20,000

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B.B.A. Semester VI – Degree Examination

July/August - 2022

INDUSTRIAL RELATIONS 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.

- a) Define the term industrial relations?
- b) What do you mean by arbitration?
- c) What do you understand by the term child labour?
- d) What is BPO?
- e) What do you mean by employer's organization?
- f) What does industrial dispute mean?
- g) Write any two functions of a trade union.
- h) What is social security?
- i) Who is a labour welfare officer?
- j) What do you mean by lockout?
- k) What is occupational hazard?
- l) Define the term counseling.

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SECTION - B

(5x5=25)

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

2. Write a note on adjudication?
3. What are the restrictions faced by female employees in an organization?
4. Explain the objectives of trade union.
5. What are the advantages of counseling?
6. Write a note on Worker's Compensation Act, 1923?
7. State the objectives of employer's organization.
8. Explain the functions of labour welfare officer.

Contd...2

SECTION - C

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

9. Explain the important problems of trade union in India? Suggest measures to remove these problems.
10. Briefly explain the existing machinery for the settlement of industrial disputes in India.
11. Explain the intra- mural and extra – mural welfare services provided to the employees at industries in India.
12. Describe the various benefits available to an insured person under the Employees State Insurance Act?
13. Elucidate the provisions of the Factories Act, 1948 relating to safety of industrial worker.
14. What are the causes of poor industrial relations? Explain the measures for improving industrial relations?

SECTION - D**(1x10=10)****Case study:**

15. S Co Ltd., Mangalore has recently changed its working hours from 9.a.m to 5p.m to 8 a.m. to 4 p.m. As a result, the company has witnessed increase in the cases of late attendance. In spite of oral warnings to the late comers, the problem still continued and to the surprise of the management, there were cases of deliberate late attendance. The organization has only one trade union backed up by C.I.T.U. The top management is seriously thinking of taking some punitive measures to prevent this kind of late attendance which is leading to disruption of production schedules and indiscipline.

As a HR manager, What would be your suggestions to the top management to resolve this issue?

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B.B.A. Semester VI – Degree Examination

July/August - 2022

ADVERTISING 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) Give 2 characteristics of the Nature of advertising.
- b) Write a note on economic aspects of advertising.
- c) Mention any two unethical advertisements.
- d) Define Consumer behaviour.
- e) What should be included in an advertisement campaign?
- f) List out any two roles performed by PR professionals.
- g) What do you understand by message appeal? Illustrate with an example.
- h) What is surrogate Advertising?
- i) Discuss the meaning of In-house agency.
- j) State any two criteria's used in selecting an advertising agency.
- k) Distinguish between advertising and Publicity.
- l) What is industrial advertising?

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SECTION - B

(5x5=25)

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

2. "The basic objective of advertising is to increase sales and profits." Discuss with respect to the objectives of Advertising.
3. Explain the marketing communication process and factors that can interfere with interpretation of messages.
4. Explain the elements of an Advertisement Copy with an example for each.
5. Two programmes on a particular channel have same viewership. Discuss on what factors would you consider for selecting a particular programme and why?
6. Which are the four elements in diffusion of Innovation?
7. Explain the different methods under which advertising budget decisions can be taken. Also explain incremental approach to advertising budget.
8. Write a note on Rural Advertising and Marketing in India.

SECTION - C

(3x15=45)

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

9. Explain the ethical and social issues in advertising in the Indian market. Also discuss the legal framework dealing with these issues.
10. Discuss the role and functions of advertising affecting consumer behaviour with examples.

Contd...2

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11. Elaborate on the classification of Advertising.
12. What do you mean by advertising effectiveness? Explain pre and post campaign measures to evaluate effectiveness.
13. Discuss the nature of industrial advertising. How is it different from other consumer advertising? Which of these is more challenging and why?
14. Create an ad for a toothpaste you are going to introduce in the market.

SECTION - D

(1x10=10)

Case study:

15. An Indian jewellery manufacturer have set up their markets in Middle East and Europe. Your Ad Agency has been given the task to draw up the advertising strategy.

Questions

1. Discuss the different types of advertising media and their effectiveness in marketing the products in the respective countries.
2. Discuss on how your ad agency can earn revenue in drawing up an advertising strategy.

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**St Aloysius College (Autonomous)
Mangaluru**

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

July/August - 2022

STRATEGIC 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.

- Give the meaning of Ecosystem.
- Define strategy.
- What is rational model?
- Give the meaning of primary objectives.
- What do you mean by governance?
- Give the meaning of node.
- What is cost leadership?
- Mention any 2 methods of growth of an organization.
- Write any 2 features of Big Data.
- Give the meaning of stretch target.
- What are core competences?
- Give the meaning of theory 'O' strategies.

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SECTION – B

(5x5=25)

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

- Explain the benefits of gap analysis.
- What is process automation? Explain the challenges of process automation.
- Write the key features of a blockchain.
- Explain Lewin's three stage model in detail.
- Write note on McKinsey's 7s model.
- Give the meaning of benchmarking. Explain the types of benchmarking.
- Write short note on the building block model.

SECTION – C

(3x15=45)

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

- Explain the key concepts of governance in detail.
- What are value drivers? Explain porter's value chain in detail.
- What is cloud computing? Write any 5 benefits of cloud and mobile computing.
- What is scenario planning? Explain the steps involved in scenario planning.
- Write a note on Industry Life Cycle Analysis.
- Who is a change leader? Explain 8 step process of change leadership.

SECTION – D

(1x10=10)

Case study:

- Explain the risks arising from entering global markets.
