

G 401.6

(2013 batch onwards)

Reg. No.

--	--	--	--	--	--	--

St Aloysius College (Autonomous)
Mangaluru
B.B.M Semester VI – Degree Examination
April - 2017

COST AND MANAGEMENT ACCOUNTING - II

Time: 3 hrs.

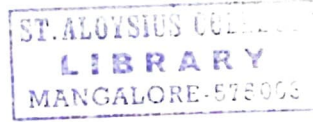
Max Marks: 100

SECTION – A

1. Answer all the questions in 2 or 3 sentences each:

(10x2=20)

- Give the meaning of work uncertified.
- What is normal loss?
- Which method of costing do you suggest for
i) sugar industries ii) Printing press
- What do you mean by break even point?
- What is notional profit?
- Define budget.
- What is meant by batch costing?
- What is margin of safety?
- What do you mean by variance?
- What do you mean by contribution?



SECTION – B

(5x7=35)

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

- Raviraj Ltd. has adopted a job costing method. It was undertaken Job No. 420 for which the material cost was ₹48,000, Direct labour cost was ₹24,000 and Direct expenses ₹12,000. The factory overhead is recovered at 50% of factory cost. The administrative overhead was recovered at 20% on production cost. Selling and distribution overhead were recovered at 50% of cost of sales. Prepare a job cost sheet showing the price to be quoted to make profit 20% on job price.
- The standard cost card shows the following details relating to the material needed to produce 1kg of cooking oil:

Quantity of seeds required	: 9 kgs
Price of seeds	: ₹7.50 per kg
Actual production data-	
production during the week	: 2000 kgs
Quantity of seeds used	: 7000 kgs
Price of seeds per kg	: ₹6

Calculate: material cost variance, material price variance, material usage variance.
- Explain the advantages and limitations of uniform costing.
- Differentiate between Job costing and contract costing.

Contd...2

6. Pratima Travels operates a 60 seat capacity volvo bus in a month as follows:

	Days	Capacity	From	To	Distance
First	15 days	Full	Kundapur	Hasan	160 km
Next	10 days	80%	Kundapur	Hubli	250 km
Next	5 days	50%	Kundapur	Mangalore	100 km

Total operating cost for the month ₹11,16,000. Ascertain cost per passenger km.

7. Following data related to production activity, when the production was 400 units:
 Materials ₹480 per unit.
 Labour ₹200 per unit
 Direct expenses ₹60 per unit
 Factory expenses – ₹2,00,000 (60% fixed)
 Administrative expenses – ₹1,40,000 (40% fixed)
 Prepare flexible budget for 600 units.
8. A company budgets a production of 10,00,000 units at a variable cost of ₹40 each. Fixed cost of ₹40,00,000. The selling price is fixed to yield 25% profit on total cost. You are required to calculate
 a) P/V ratio b) BEP in rupees c) BEP in units

SECTION – C

(3x15=45)

Answer the following questions:

9. Shivanya constructions Pvt Ltd. under took a contract for construction of a house on 1st April 2015 for ₹6,00,000. The following details are extracted from their books on 31st March 2016.

	₹		₹
Labour	2,36,000	Plant & Machinery	70,000
Chargable expenses	10,000	General overhead	20,000
Material supplied from stores	1,50,000	Materials supplied by suppliers	30,000
Materials bought from other contracts	10,000		

Expenses accrued as on 31-3-16: Labour 4,000, General overhead ₹5,000.

Material costing ₹4,000 & machinery costing ₹5,000 were stolen. A plant costing ₹3,000 was returned to stores on 31-3-16. Material costing ₹2,500 was sold at a profit of ₹500.

Cash received on contract was ₹3,84,000 after deducting 20% as retention money. The cost of the work uncertified on 31-3-16 was ₹3,000 which included materials ₹2,000, Labour ₹600 & other expenses ₹400.

Charge plant & machinery with depreciation at 10%.

Prepare contract Account for the year ended 31-3-16, WIP Account and show entries in the balance sheet.

OR

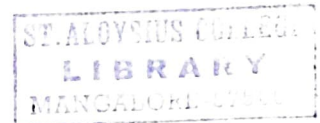
From the following figures, show cost of each of the three process of manufacture. The production of each process is passed on to the next process immediately on completion.

	X	Y	Z
Materials	9,200	16,000	40,000
Wages	4,800	12,000	18,000
Works expenses	11,200	1,700	8,400
Production (units)	18,000	18,750	24,000
Stock on 1-1-2015 (units)	-	2,000	8,250
stock on 31-12-2015 (units)	-	500	2,750

The finished stock obtained at the end of process C was sold at cost plus 25% incurring ₹10,000 as selling & distribution expenditure. Also calculate the net profit made during the year 2015.

10. Sunil Ltd owns a fleet of taxis & the following information is available from the records of the firm for July 2016.

Number of taxis	20
Cost of each taxi	₹12,00,000
Salary: Manager	₹20,000
Accountant	₹15,000
Cleaner	₹4,000
Mechanic	₹2,000
Garage rent	₹8,000
Insurance premium	5%
Road tax per taxi	₹2,000
Driver's salary per taxi	₹8,000
Repairs per annum per taxi	₹12,000
Sundry expenses per 100 km	₹1,000
Diesel, oil per litre	₹120
k.m run per litre of diesel	10



Total life of the taxi is about 4,00,000 kms. A taxi runs in all 9000 km in a month of which 40% of it runs empty. Calculate the cost of running a taxi per km.

OR

Item	Cost Account	financial Account
Stock on 1-1-2015:		
Raw materials	3,00,000	3,60,000
WIP	3,90,000	4,20,000
Finished goods	2,70,000	3,00,000
Stock on 31-12-2015		
Raw materials	2,58,000	2,40,000
WIP	2,22,000	1,80,000
Finished goods	3,72,000	3,54,000
Direct expenses		1,80,000
Purchases		24,00,000
Wages		12,00,000
Factory expenses	12,00,000	12,00,000
Sales		66,00,000
Interest received		96,000
Office expenses	1,38,000	1,80,000
Income Tax		45,000
Loss on sale		51,000
Selling expenses	2,70,000	2,40,000

Prepare cost sheet & also draw reconciliation statement as on 31-12-2015.

Contd...4

G 401.6

11. From the following information available from the books of a company prepare a cost sheet for the year 2015 and a cost estimate for 2016. Production and sales during 2015 was 5000 units.

	₹		₹
Direct Material	10,00,000	Direct wages	2,50,000
Factory expenses	6,87,500	Administration expenses	3,00,000
Selling expenses	2,25,000	Sales	36,50,000

The following estimates have been made for 2016:

- production & sales will be 7500 units
- Material price per unit will increase by 20% but due to economy in consumption it is reduced by 8%
- The wage rate per unit will increase by 20%
- Factory expenses ₹2,50,000 are fixed. The remaining factory expenses will be in the same proportion to material and wages as in the previous year.
- The total administration expenses will increase by 25%
- Selling expenses per unit will be reduced by 20%
- The profit desired is 20% on sales.

OR

Suguna Ltd furnishes the following information of its cost & Profit for the year 2014 & 2015.

	Cost	Sales
2014	₹18,00,000	₹21,00,000
2015	₹22,50,000	₹27,00,000

Calculate the following:

- P/V Ratio
- fixed cost
- Variable cost for 2014 & 2015
- Margin of safety for 2014 & 2015
- Profit when sales are ₹30,00,000
- BEP sales
- Estimated sales when the desired profit is ₹7,50,000

(2013 batch onwards)

G 403.6

Reg. No.

--	--	--	--	--	--	--	--	--	--

4

**St Aloysius College (Autonomous)
Mangaluru
B.B.M. Semester VI – Degree Examination
April - 2017**

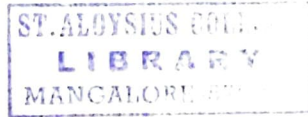
ORGANISATIONAL BEHAVIOUR

Time: 3 hrs.

Max Marks: 100

SECTION - A

1. **Answer all the questions in 2 or 3 sentences each:** (10x2=20)
- Define the term Organisational Behaviour.
 - What is 'id'?
 - What do you mean by intra-personal conflict?
 - Give the meaning of 'Ideal self'.
 - What do you mean by 'locus of control'?
 - Who is an introvert?
 - What are safety needs?
 - What do you mean by politics?
 - Give the meaning of stereo typing?
 - What is valence?



SECTION - B

(5x7=35)

Answer any FIVE questions in not less than one page each:

- Write a note on SOBC model of Organisational Behaviour.
- Explain Sheldon's physiognomy theory of personality.
- Explain the nature of learning.
- Point out the role of money in motivating employees.
- Why do people join group?
- Explain the various sources of power.
- Write a note on Hawthorne Experiment.

SECTION - C

(3x15=45)

Answer the following questions in not less than two pages each:

- Explain the basic concepts that form the basis of Organisational Behaviour.

OR

Define Personality. Explain the determinants of personality.

- Explain the process of perception.

OR

Define motivation. Explain its process. Discuss the Gregor's theory X and Y.

- Explain interpersonal conflict and its resolution.

Contd...2

OR

Rohith joined Apex computers in March after a successful journey at Zen computers, where he had worked as an assistant programmer. Rohith felt that Apex offered better career prospects, as it was growing much faster than Zen, which was a relatively small company. Rohith joined as a senior programmer at Apex, with a handsome pay hike. He joined Aparna Mehta's five member team. She was efficient at what she did and extremely intelligent, but she had no time to groom her subordinates and also no positive influence towards the subordinates. Rohith found himself thinking of Suresh, his old boss, and how he had been such a positive influence. Aparna, on the other hand, even without actively doing anything, had lowered his motivation levels.

Questions:

1. What were the reasons for Rohith's dissatisfaction?
2. What should Rohith do to resolve his situation?
3. Assume that you are a team leader, what you can do to ensure high levels of motivation among your team members?

(2013 batch onwards)

Reg. No.

--	--	--	--	--	--	--

G 404.6

St Aloysius College (Autonomous)
Mangaluru
B.B.M Semester VI – Degree Examination
April - 2017

CORPORATE ACCOUNTING - II

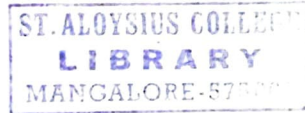
Time: 3 hrs.

Max Marks: 100

SECTION – A

1. Answer all the questions in 2 or 3 sentences each: (10x2=20)

- a) Give the meaning of amalgamation of companies?
- b) What are the different methods of calculating purchase consideration?
- c) State any two forms of capital reduction.
- d) What do you mean by external reconstruction of companies?
- e) Give the meaning of minority Interest?
- f) Write any two points of distinction between internal reconstruction and external reconstruction.
- g) What is consolidated Balance sheet?
- h) Give the meaning absorption?
- i) How do you treat employees savings Bank Account in the books of vendor company during amalgamation?
- j) Pass the journal entry in the books of purchasing company when absorption expenses are paid by vendor company on behalf of purchasing company.



SECTION – B

(5x7=35)

Answer any FIVE of the following questions:

- 2. Explain the two forms of internal reconstruction of companies.
- 3. The share capital of Samson Ltd consisted of the following:
 - i) 10,000, 6% preference shares of ₹100 each
 - ii) 50,000 equity shares of ₹10 each

The company had accumulated losses to the extent of ₹3,80,000, preliminary expenses ₹20,000, the goodwill of the company was ₹4,00,000.

A scheme of capital reduction was adopted, 6% preference shares were converted into 8% preference shares of ₹60 each. Equity shares were to be converted into shares of ₹2 each.

The amount available is utilized to write off accumulated losses, preliminary expenses and goodwill.

Draft journal entries in the books of Samson Ltd.

- 4. Explain the inter company debts in holding company accounts with example.

Contd...2

5. Having proved unsuccessful Bhaskar Ltd decided to wind up and sell to a new company called Aditya Ltd. The Balance Sheet of Bhaskar Ltd was as follows:

Liabilities	(₹)	Assets	(₹)
Equity shares of ₹10 each	10,00,000	Building	4,00,000
Sundry creditors	1,50,000	Plant	2,00,000
		Debtors	2,00,000
		Stock	50,000
		P/L Account	3,00,000
	11,50,000		11,50,000

Aditya Ltd was formed to takeover only the following assets:

Building at ₹3,00,000 Plant at ₹1,40,000 and stock at ₹60,000.

Purchase price was settled by the issue of equity shares of ₹10 each in new company.

Bhaskar Ltd realised debtors of ₹ 1,50,000 and settled creditors.

Prepare Realisation Account and Equity shareholders Account in the books of Bhaskar Ltd.

6. Following is the Balance Sheet of Poornima Ltd as on 30.06.15

Liabilities	(₹)	Assets	(₹)
2000 shares of ₹100 each	2,00,000	Goodwill	35,000
Reserve	20,000	Building	85,000
Debentures	1,40,000	Plant	1,60,000
Creditors	80,000	Stock	55,000
		Debtors	65,000
		Cash	40,000
	4,40,000		4,40,000

The business was taken over by Kavitha Ltd on the following terms:

- To take over all assets except cash and goodwill at 10% less than book value.
- To pay ₹65,000 for goodwill
- To take trade liabilities subject to 5% discount.

Calculate purchase consideration.

7. From the Balance sheets given below prepare a consolidated Balance sheet of Raja Ltd and its subsidiary company Bhoja Ltd and also calculate preacquisition profit, post acquisition profit, Minority Interest and goodwill. Shares were acquired on 1-1-2015.

Balance Sheet of Raja Ltd as on 30.06.2015

Liabilities	(₹)	Assets	(₹)
Share capital 15,000 shares of ₹10 each	1,50,000	Fixed assets	40,000
General Reserve	20,000	Investments 12,000 shares of ₹10 each in Bhoja Ltd	1,27,000
P&L Account	30,000	Current assets	58,000
Creditors	25,000		
	2,25,000		2,25,000

Balance Sheet of Bhoja Ltd as on 30.06.2015

Liabilities	(₹)	Assets	(₹)
Share capital 3000 shares of ₹10 each	30,000	Fixed assets	40,000
P&L Account:		Current Assets	10,000
Balance on 1-7-2014	4500		
(+) Net profit for the year 6000	10,500		
Sundry creditors	9,500		
	50,000		50,000

8. Anjana Co. Ltd invoices goods sold to its Mumbai branch at cost. The branch sells the goods only for cash. From the following details prepare the branch account for the year ending 31.12.2015.

	₹
Stock 1-1-2015	12,500
Stock 31-12-2015	14,500
goods supplied to branch	45,400
goods returned to branch	600
petty cash 1-1-2015	150
petty cash 31-12-2015	320
Cash remitted to branch for: Rent - 1200	
Salary - 4500	
Petty cash - 1000	6,700
Cash sales	81,300

SECTION - C

(3x15=45)

Answer the following questions:

9. Following are the Balance sheet of H Ltd and its subsidiary S Ltd as on 31-03-2016

Liabilities	H Ltd	S Ltd	Assets	H Ltd	S Ltd
Share capital: Shares of ₹10 each fully paid	6,00,000	2,00,000	Machinery	3,00,000	1,00,000
			Furniture	70,000	45,000
			70% shares in S Ltd at cost	2,60,000	-
General Reserve	1,50,000	70,000	Stock	1,75,000	1,89,000
P/L Account	70,000	50,000	Debtors	55,000	30,000
Creditors	90,000	60,000	Cash at Bank	50,000	10,000
			Preliminary expenses	-	6,000
	9,10,000	3,80,000		9,10,000	3,80,000

H Ltd acquires the shares in S Ltd on 30.06.2015. on 18.04.2015 S Ltd's General Reserve and P/L Account stood at ₹60,000 and ₹20,000 respectively. No part of the preliminary expenses was written off during the year ending 31.03.2016. The creditors of H Ltd include ₹20,000 for goods supplied by 'S' Ltd. On which S Ltd made a profit of ₹2,000. 50% of the goods were still in stock on 31.03.2015.

Prepare the consolidated Balance sheet as on 31st March 2015.

OR

Sanjana Ltd decided to absorb Ranjana Ltd as on 31st March 2015. The summarized balance sheet of Rajana Ltd was as follows:

Liabilities	(₹)	Assets	(₹)
Paid up share capital: 50,000 equity shares of ₹10 each	5,00,000	Land & Building	3,00,000
		Furniture	25,000
General Reserve	2,50,000	Plant & Machinery	5,55,000
P/L Account	1,20,000	Stock	70,000
5% Debentures	1,00,000	Sundry debtor	35,000
Sundry creditors	30,000	Cash at Bank	10,000
		Cash in hand	5,000
	10,00,000		10,00,000

Contd...4

G 404.6

Sanjana Ltd agree to take over all the assets and liabilities of Ranjana Ltd. The current assets were taken over all book value, but fixed assets were revalued as follows:
 Land & Buildings ₹3,50,000, Plant & Machinery ₹6,00,000, furniture ₹15,000 and ₹50,000 was to be paid for goodwill.
 The purchase consideration was paid ₹2,55,000 in cash and the balance in fully paid equity shares of Sanjana Ltd. Expenses of liquidation ₹5,000 were met by Sanjana Ltd along with purchase consideration.
 Show ledger Accounts in the books of Sanjana Ltd.

10. The following was the Balance sheet of A Ltd as on 31.12.2015

Liabilities	(₹)	Assets	(₹)
Share capital: 5000, 6% preference shares of ₹10 each	50,000	Goodwill	40,000
15,000 equity shares of ₹10 each	1,50,000	Patents	15,000
6% Debentures	30,000	Sundry assets	1,64,500
Sundry creditors	20,000	Bank	500
Preference dividend is in arrears for 4 years	-	P/L Account	28,000
		Preliminary Expenses	2,000
	2,50,000		2,50,000

The following scheme of reconstruction was agreed upon:

- A new co. called B Ltd was to be formed to take over the business, with an authorized capital of ₹3,25,000 in equity shares of ₹10 each.
- One equity shares of ₹5 paid up in the new company to be issued for every equity share in A Ltd.
- Two equity shares of ₹5 paid up in the new company to be issued for every preference shares in A Ltd.
- Arrears of dividend to be cancelled.
- Debenture holders to receive 3000 equity shares fully paid in the new company in full satisfaction of their claims.
- Creditors to be taken over by the new company.
- The new company to take over all the assets (except patents) subject to writing down sundry assets be ₹35,000.
- Patents realized ₹1,000.
- Liquidation expenses ₹1,000.

Give journal entries in the books of A Ltd.

OR

The following was the Balance sheet of confident Ltd as at 31.03.2016.

Liabilities	(₹)	Assets	(₹)
Authorised capital: 20,000 equity shares of ₹10 each	2,00,000	Goodwill	10,000
Issued, subscribed & called up:-		Land & Buildings	20,500
12,000 equity shares of 10	1,20,000	Machinery	50,850
(-) calls in arrears ₹3	9,000	Preliminary expenses	1,500
	1,11,000	Stock	10,275
Sundry creditors	15,425	Book debts	15,000
Provision for tax	4,000	Cash at Bank	1,500
		P/L Account	20,800
	1,30,425		1,30,425

The directors found that the machinery is overvalued by ₹10,000. It is now proposed to write down this asset to its true value and extinguish goodwill account, P/L Account and preliminary expenses by adopting the following scheme of reconstruction.

- Forfeit the shares on which calls are outstanding
- Reduce the paid up capital by ₹3 per share
- Reissue the forfeited shares at ₹5 per share
- Utilise the provision for tax if necessary.

Draft journal entries and prepare the Balance sheet after reconstruction.

11. AB Ltd Bombay has a branch at Buramulla Kashmir. goods are invoiced to branch at selling price which is 25% above cost. Prepare branch Account in the books of Bombay Head office from the following details:

	₹
Stock at Branch on 1-1-2015	50,000
Furniture 1-1-2015	8,000
petty cash 1-1-2015	400
goods sent to branch	1,50,000
Cash sales	1,00,000
Credit sales	60,000
Cash paid by branch debtors directly to head office	10,000
Discount allowed to debtors	1,200
Bad debts written off	800
<u>Cheque sent to branch for expense:</u>	
Salaries	4,800
Rent (including ₹400 for Jan 2016)	4,000
Advertisement	1,200
Petty cash	1,000
Goods returned by branch	6,000
goods returned by debtors	2,000
petty expenses at branch	1,200
Depreciation on furniture 20%	-
Branch debtors on 31.12.2015	21,000

OR

Following are the Balance sheet of B Ltd and its subsidiary K Ltd as on 31.12.2015

Liabilities	B Ltd	K Ltd	Assets	B Ltd	K Ltd
Share Capital: Shares of ₹10 each	5,00,000	2,00,000	Fixed assets	4,00,000	2,50,000
General Reserve	1,60,000	60,000	Stock	1,00,000	90,000
P/L Account	1,40,000	90,000	Debtors	40,000	75,000
Creditors	80,000	90,000	Investment: 1,500 Shares in K Ltd	3,00,000	-
			Cash at Bank	40,000	25,000
	8,80,000	4,40,000		8,80,000	4,40,000

B Ltd acquired the shares in K Ltd on 1-7-2015. The P/L Account of K Ltd on 1-1-2015 showed a balance of ₹70,000 out of which a dividend of 20% was paid for the year 2014 in the month of July 2015. This dividend was credited by B Ltd to its P/L Account. Sundry creditors of K Ltd includes ₹15,000 for goods supplied by B Ltd. The closing stock of K Ltd includes goods worth ₹6,000 which were supplied by B Ltd at a profit of 25% on cost.

Prepare a consolidated Balance Sheet.

--	--	--	--	--	--	--	--	--	--

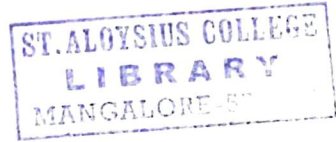
St Aloysius College (Autonomous)
Mangaluru
B.B.M. Semester VI – Degree Examination
April - 2017
AUDITING

Time: 3 hrs.

Max Marks: 100

SECTION - A

1. **Answer all the questions in 2 or 3 sentences each:** (10x2=20)
- What do you mean by external Audit?
 - Mention any two kinds of Audit Risk.
 - What is risk assessment?
 - Give the meaning of lapping.
 - Write any two objects of verification of assets.
 - Write the meaning of Audit Report.
 - What is Government Audit?
 - Give the meaning of audit programme.
 - What do you mean by Control Risk?
 - Define Internal Control.



SECTION - B

(5x7=35)

Answer any FIVE questions in not less than one page each:

- What are the essentials of a good system of internal check?
- What is an audit programme? Give its advantages.
- Explain the procedure for the verification and valuation of land and building.
- Explain the advantages of auditing.
- What are the important points to be kept in mind while examining vouchers?
- Write the contents of Audit Report.
- What are the advantages of Audit Note Book?

SECTION - C

(3x15=45)

Answer the following questions in not less than two pages each:

9. Define Auditing. Explain its objects.

OR

Discuss the merits and demerits of continuous and periodic audit.

10. While vouching the sales book, to what special points the auditor should direct his special attention?

OR

Define vouching? Explain the objectives and importance of vouching.

11. Explain the various types of Audit Report.

OR

Discuss the Duties and liabilities of a company Auditor.

(2013 batch onwards)

G 406.6

Reg. No.

--	--	--	--	--	--	--	--

9

St Aloysius College (Autonomous)
Mangaluru
B.B.M. Semester VI – Degree Examination
April - 2017

OPERATIONS MANAGEMENT

Time: 3 hrs.

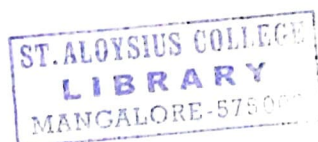
Max Marks: 100

Note: Provide Standard Normal distribution table.

SECTION - A

1. Answer the following in 2 or 3 sentences each: (10x2=20)

- Define operations research.
- State any two assumptions of the transportation model.
- What is an unbalanced assignment problem?
- What is meant by Artificial Intelligence?
- What is an operation chart used in job design?
- What is crashing of a project?
- Give the meaning of job enrichment.
- Mention any two models used in operations research.
- What do you mean by slack?
- What is meant by Critical Path Method?



SECTION - B

(5x7=35)

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

2. From the following transportation problem find out by using least cost method.

From/To	D ₁	D ₂	D ₃	D ₄	Supply
O ₁	8	5	4	9	80
O ₂	3	6	1	7	60
O ₃	2	6	5	1	90
O ₄	4	2	10	5	70
Demand	60	100	90	50	300

- What are the essential characteristics of operations research?
- Write a note on Electronic Data Interchange.
- State the meaning of the terms job content, specialization of labour and job rotation with regard to job design.
- What are the modern trends in operations technology? Explain.
- What is meant by work environment? Explain the environmental factors affecting worker performance.

Contd...2

8. Solve the following transportation problem by Vogel's Approximation Method:

From/To	1	2	3	4	Supply
A	7	3	8	6	60
B	4	2	5	10	100
C	2	6	5	1	40
Demand	20	50	50	80	200

SECTION - C

(3x15=45)

Answer the following questions:

9. Describe the importance and applications of operations research in Business.

OR

Solve the following transportation problem using North-west corner rule and Vogel's Approximation method for initial feasible solution.

	W ₁	W ₂	W ₃	W ₄	W ₅	Supply
P ₁	20	28	32	55	70	50
P ₂	48	36	40	44	25	100
P ₃	35	55	22	45	48	150
Demand	100	70	50	40	40	300/300

- 10.

	I	II	III	IV	V
1	11	17	8	16	20
2	9	7	12	6	15
3	13	16	15	12	16
4	21	24	17	28	26
5	14	10	12	11	13

Use Hungarian Assignment Method to obtain the solution.

OR

Distinguish between job design and work standard. Explain the uses of work standards.

Contd...3

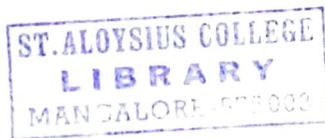
11. Define Float. Explain its different types and their importance.

OR

A project has the following characteristics:

Activity	Preceding activity	Duration (in weeks)
A	None	5
B	A	2
C	A	6
D	B	12
E	D	10
F	D	9
G	D	5
H	B	9
I	C,E	1
J	G	2
K	F,I,J	3
L	K	9
M	H,G	7
N	M	8

- Draw a PERT network for this project.
- Find the various paths and the critical path as well as the project completion time.
- Prepare an activity schedule showing the ES, EF, LS, LF and float for each activity.
- Tabulate total float, free float and Independent float.



--	--	--	--	--	--	--

St Aloysius College (Autonomous)
Mangaluru
B.B.M. Semester VI – Degree Examination
April - 2017

ADVANCED FINANCIAL MANAGEMENT - II

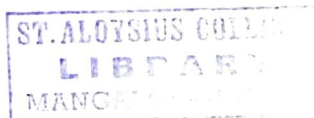
Time: 3 hrs.

Max Marks: 100

Note: Present value Interest Factor annuity table has to be provided (PVIFA)

SECTION - A

1. Answer the following in 2 or 3 sentences each: (10x2=20)
- What is owner's equity?
 - What do you understand by published accounts?
 - What is meant by intra-firm comparison?
 - What is trend analysis?
 - Define ratio analysis?
 - What is capital gearing?
 - What is convertible debentures?
 - What is horrents?
 - Define the term 'Fund'.
 - What do you mean by Financial lease?



SECTION - B

(5x7=35)

Answer any **FIVE** of the following:

- What is the purpose of preparing cash flow statement?
- Explain the nature of financial statements.
- What are liquidity ratios? Explain their significance.
- Explain the need for analysis of financial statements.
- Explain different types of financial Analysis.
- From the following calculate
 - Gross profit ratio
 - Net profit ratio
 - Stock turnover ratio
 - Operating profit ratio

Trading and Profit and Loss Account

Particulars	₹	Particulars	₹
To Opening Stock	76,250	By Sales	5,00,000
To Purchases	3,22,250	By closing stock	98,500
To Gross Profit c/d	2,00,000		
	5,98,500		5,98,500
To office expenses	98,000	By Gross Profit b/d	2,00,000
To selling expenses	22,000	By Dividends Received	12,000
To Loss on sale of asset	2,000		
To Net profit	90,000		
	2,12,000		2,12,000

8. Prepare a comparative financial statement.

<u>Particulars</u>	<u>2014 (₹)</u>	<u>2015 (₹)</u>
Sales	5,38,211	4,58,618
(-) cost of goods sold	3,18,133	2,76,174
Gross profit	2,20,078	1,82,444
(-) Expenses	1,99,982	1,66,029
Net profit	20,096	16,415

SECTION - C

(3x15=45)

Answer the following questions:

9. Sunshine Ltd has an option of buying a machine or get it on lease. The machine can be purchased for ₹5,00,000. It is expected to have a useful life of 5 years with a salvage value of ₹1,80,000. The purchase can be financed by 20% loan payable in 5 equal instalments (end of year). Alternatively the machine can be taken on year end lease rent of ₹1,20,000 for 5 years. Tax rate 35% and cost of capital 18%.

Calculate:

- Present value of cash flows under leasing.
- Equivalent loan instalment.
 - PV of ₹1 of the end of 5 years at 13% is 3.517
 - PV of ₹1 at 20% discount rate.

Year	PV @20%
1	0.833
2	0.695
3	0.579
4	0.482
5	0.402

OR

From the following Balance sheet as on 31-12-2014 and 31-12-2015. Prepare Fund Flow Statement.

Liabilities	2014 (₹)	2015 (₹)	Assets	2014 (₹)	2015 (₹)
Share capital	4,50,000	5,00,000	Good will	1,15,000	90,000
Reserves	40,000	70,000	Buildings	2,00,000	1,70,000
P/L Account	30,000	48,000	Plant	80,000	2,00,000
Proposed dividend	42,000	50,000	Debtors	1,60,000	2,00,000
Creditors	75,000	99,000	Stock	97,000	1,39,000
Provision for tax	40,000	50,000	cash	25,000	18,000
	6,77,000	8,17,000		6,77,000	8,17,000

Additional information:

- Depreciation on land - ₹10,000 and Buildings ₹20,000
- Income tax ₹35,000 paid

10. Explain different types of lease.

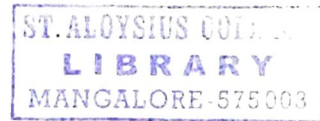
OR

From the following prepare cash flow statement as per AS-3.

Liabilities	2013 (₹)	2012 (₹)	Assets	2013 (₹)	2012 (₹)
Share capital	70,000	74,000	Land	20,000	30,000
P/L Account	10,040	10,560	Good will	10,000	5,000
9% Debentures	12,000	6000	Stock	49,200	42,700
Creditors	10,360	11,840	Debtors	14,900	17,700
Reserves	700	800	Cash	9,000	7,800
	1,03,100	1,03,200		1,03,100	1,03,200

Additional information

- i) Dividend paid ₹3,500
- ii) Land purchased ₹ 10,000
- iii) Amortisation of Goodwill ₹5,000
- iv) Debentures paid off ₹6,000 during the year.



11. Differentiate cash flow statement and Fund Flow Statement.

OR

From the following prepare Balance sheet with supportive working notes.

- Stock velocity – 6
- Capital turnover ratio -2
- Fixed assets turnover -4
- G/P Ratio – 20%
- Debtor velocity – 2 months
- Creditors velocity – 73 days
- Gross profit – ₹ 60,000
- Reserves and surplus – ₹ 20,000
- Closing stock was ₹ 5,000 in excess of opening stock

G 408.6

(2013 batch onwards)

Reg. No.

--	--	--	--	--	--

13

**St Aloysius College (Autonomous)
Mangaluru**

B.B.M. Semester VI – Degree Examination

April - 2017

ADVANCED HUMAN RESOURCE MANAGEMENT – II

Time: 3 hrs.

Max Marks: 100

SECTION - A

1. **Answer all the questions in 2 or 3 sentences each:** (10x2=20)
- What is trade union?
 - What is contract?
 - Write a note on shop council.
 - What is SLC?
 - Write a note on PF Act.
 - What is industrial disputes?
 - What do you mean by collective bargaining?
 - What is labour welfare?
 - What are lockouts?
 - What is JMC?



SECTION - B

(5x7=35)

Answer any FIVE questions in not less than one page each:

- Write a note on quality of work life.
- Explain the process of collective bargaining.
- Explain the evolution of trade union in India.
- Explain the types of punishment.
- Write a note on Gratuity Act.
- Explain the limitations of workers participation in management.
- What are the roles played by welfare officers?

SECTION - C

(3x15=45)

Answer the following questions in not less than two pages each:

- Discuss the problems of trade unions in India.

OR

What are the causes of indiscipline in an organisation?

Contd...2

10. Explain the conditions of collective bargaining.

OR

What are the causes of grievances? Explain its procedure.

11. What are the causes of industrial disputes? Explain the machinery for settlement of industrial disputes.

OR

In a factory in the semi-skilled assembly section, the layout was far from ideal. Twenty female employees were grouped together daily in a very closed area to perform the job. The management had got the construction of new manufacturing unit started keeping in view these types of problems. Surprisingly, the female employees enjoyed their work. They worked elbow to elbow and could talk freely about any subject that came to mind. They never failed to assemble their daily quota. When the new manufacturing unit was complete, the women were assigned to an area, several times as large as their present quarters. The new plant had superior lighting, ventilation, windows and proper arrangement of water. To the management, these working conditions seemed ideal. But after a few weeks the management was shocked over the performance of these workers. Absenteeism increased, production declined, complaints and grievances were numerous and a few of the women quit their jobs.

The management marked the inquiry of this case to the HR Manager. After detailed discussions and observations, he reached the conclusion that the women missed the personal contact with each other, missed the continuous conversation and basically were resisting the change of the location. The HR director recommended that plant engineer should modify the plant layout to bring the women closer together. The plant engineer is in a fix as it would involve an expenditure of several thousands of rupees to do it.

Questions:

1. If you were the HR director, how would you have dealt with this types of grievance?
2. If the employees were men, would the same situation have arisen?
3. Analyse the problem in this case.

--	--	--	--	--	--	--

St Aloysius College (Autonomous)
Mangaluru

B.B.M. Semester VI – Degree Examination
April - 2017

ENTREPRENEURSHIP DEVELOPMENT

Time: 3 hrs.

Max Marks: 100

SECTION - A

1. **Answer all the questions in 2 or 3 sentences each:** (10x2=20)
- Who are imitative entrepreneurs?
 - Expand NAYE.
 - Who are change agents?
 - What is entrepreneurial mobility?
 - What is employment argument?
 - What is financial viability?
 - What is venture capital?
 - What is Tax holiday?
 - Name two sources of short term finance.
 - What is capital structure?



SECTION - B

(5x7=35)

Answer any FIVE questions in not less than one page each:

- Write a short note on network analysis.
- What are the recent trends in the development of women entrepreneurship in India?
- Differentiate between an entrepreneur and manager.
- Explain the factors which prompt people to become entrepreneurs.
- Describe the steps involved in identification of a project.
- What do you understand by project appraisal? Why is it done?
- "Neither over capitalisation nor under capitalisation is good for an enterprise" Discuss.

SECTION - C

(3x15=45)

Answer the following questions in not less than two pages each:

- Comment on the concept and growth of entrepreneurship in India.

OR

Explain the causes and consequences of Industrial sickness.

- What do you understand by the term 'capitalisation'? How will proper capitalisation be determined?

OR

What is the need for and significance of the preparation of a project report for a small scale entrepreneur? Explain with an example.

Contd...2

11. Elaborate on the problems faced by women entrepreneurs in establishing and developing their enterprises.

OR

Case Study:

The MSMED Act 2006 defines manufacturing and service enterprises. The Act aims at facilitating the promotion and development of enterprises in a competitive way. It seeks to empower the central government to notify programmes, guidelines or instructions for facilitating the promotion of small and medium enterprises. One of its primary objectives is to make provisions for ensuring timely and smooth flow of credit to these enterprises.

Questions:

- a) Expand MSMED
- b) Explain the salient features of the Act.
- c) Define Micro, small and medium enterprises as per the Act.
