

(2013 Batch onwards)

G 401.6

Reg. No:

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**St Aloysius College (Autonomous)**  
**Mangaluru**  
**B.B.M. Semester VI – Degree Examination**  
**April - 2018**

**COST AND MANAGEMENT ACCOUNTING - II**

Time: 3 Hours

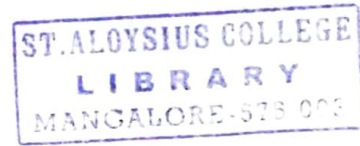
Max. Marks: 100

(2x10=20)

**SECTION - A**

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

- Define management accounting.
- What is P/V ratio?
- State any two limitations of standard costing.
- What is favourable variance?
- What do you mean by zero-base budgeting?
- What is "key factor"?
- Mention any 4 industries where operating costing method is applicable.
- What do you mean by break even point?
- What is normal loss?
- What is sub contract?

**SECTION - B**

(5x7=35)

**Answer any FIVE questions:**

- Differentiate between job costing and contract costing.
- Briefly explain the main features of process costing.
- The standard time rate for unit component A is given below.

Standard hours per unit 20 hrs

Standard rate ₹ 8 per hr

Actual production 2000 units

Actual hours 30,600 hours

Actual rate ₹ 7.8 per hour

- Calculate :
- Labour cost variance
  - Labour efficiency variance
  - Labour rate variance

5. You are given the following data:

Years	Sales (₹)	Profit (₹)
2016	60,000	4,000
2017	70,000	6,500

Find out :

- P/V ratio
- BEP
- Profit when sales are ₹ 90,000
- margin of safety in 2016

Contd...2

6. For the production of 10,000 products the following is the budgeted expenses:

	Per unit (₹)
Direct material	120
Variable overhead	50
Variable expenses (direct)	10
Distribution expenses (20% fixed)	10
Direct labour	60
Fixed overhead (₹ 3,00,000)	30
Selling expenses (10% fixed)	30
Administrative expenses (fixed for all levels ₹ 1,00,000)	10

Prepare a budget for production of 9000 units showing distinctly marginal cost & total cost.

7. Job No. 303 has been undertaken by a factory.

	₹
Material cost	5,000
Labour cost	8,000
Direct expenses	2,000

Factory overheads are 25% of factory cost. Administrative overheads are 20% of cost of production. The factory wishes to make 16.67% profit on sales price. Prepare a statement showing the price to be quoted by the factory for Job No. 303.

8. Prepare reconciliation statement from the following data:  
 Net loss as per cost accounts ₹ 1,56,450  
 Works overhead under recovered in cost accounts ₹ 3,200  
 Depreciation over charged in cost accounts ₹ 1,600  
 Interest on investment ₹ 3,200  
 Income tax paid ₹ 6,200  
 Loss on sale of Building ₹ 5,800  
 Stores ledger adjustment (credited in financial book) ₹ 1,650  
 Notional Rent recorded only in cost accounts ₹ 7,600.

### SECTION - C

(3x15=45)

**Answer the following questions:**

9. What do you mean by reconciliation statement? State the reasons responsible for the difference in profits shown by cost accounts and financial accounts.

**OR**

Product 'Z' passes through 3 distinct processes. In a particular month cost of production was as under:

	Process I (₹)	Process II (₹)	Process III (₹)
Direct materials	4,000	6,040	6,924
Direct labour	6,000	8,000	10,000
Direct expenses	1,000	450	---

The production overheads were ₹ 12,000.

2,000 units at ₹ 10 per unit were introduced in Process I.

Process	Actual output	Normal loss	Sale of scrap per unit
I	920	10%	₹ 6
II	870	5%	₹ 10
III	800	10%	₹ 12



Production overhead is to be absorbed on the basis of direct wages. You are required to prepare:

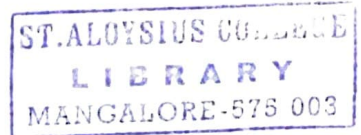
- a) Process accounts                      b) Abnormal Loss account  
c) Abnormal gain account              d) Normal loss account

10. A firm produced and sold 2000 computers in the year 2017. Its Trading and P & L account for the year ended 31.12.2017 is given below.

	₹		₹
To materials	3,20,000	By sales	16,00,000
To wages	4,80,000		
To factory expenses	2,00,000		
To salaries	2,40,000		
To rent	40,000		
To general expenses	80,000		
To selling expenses	1,20,000		
To Net profit	1,20,000		
	16,00,000		16,00,000

For the year 2018 it is estimated that:

- a) Output & sales 2,400 computers  
b) Prices of materials will rise by 10%  
c) Wage rates will rise by 5%  
d) Selling cost per unit will remain unchanged  
e) Factory expenses will rise in proportion to the combined cost of material & wages.  
f) Other expenses will remain unchanged by the rise in the output.  
g) Profit on sales 20%



You are required to prepare a cost sheet for the year 2017 and a quotation for the year 2018.

**OR**

The following figures were available in respect of Ashok Engineering Co. for the year ended 31.12.2017.

	Financial Accounts (₹)	Cost Accounts (₹)
Opening stock:-		
- Raw materials	6,000	5,000
- Work in progress	7,000	6,500
- Finished goods	5,000	4,500
Closing stock:		
- Raw materials	4,000	4,300
- Work in progress	3,000	3,700
- Finished goods	5,900	6,200
Purchases	40,000	
Direct wages	20,000	
Direct expenses	3,000	
Factory expenses	17,000	21,000
Sales	1,10,000	
Administrative expenses	3,000	2,300
Selling expenses	4,000	4,500
Financial expenses	1,000	
Interest received	1,600	
Transfer to reserve	4,000	
Dividends paid	9,000	

You are required to compute profit as per financial account and as per cost account and prepare Reconciliation Statement.

**Contd...4**

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

	₹
Cost of the bus	10,00,000
Annual tax	36,000
Diesel for 100 kms	500
Garage rent per month	1000
Insurance per annum	12,000
Tyres & tubes per month	1,500
Repairs charges per month	2,000
Depreciate at 12% per annum	
Salary of driver per month	5,000
Salary of conductor per month	4,000
Salary of Accountant per month	2,700
Permit fees per month	1,800
Other expenses per month	4,000

Commission to driver and conductor is at 5% of the takings which is shared equally by them.

The bus will make 2 round trips a day. The seating capacity of the bus is 40 passengers. On outward journey 80% of the seats are occupied and on return journey 75% of the seats are occupied.

**OR**

A firm of building contractors undertook contract No. 75 in 2017 at a contract price of ₹ 12,00,000. The following particulars are available for contract No. 75.

	₹
Materials issued from stores	3,00,000
Material purchased	60,000
Material transferred from contract No. 90	30,000
Plant installed at cost	1,40,000
Wages paid	4,72,000
Architects fees	24,000
Direct expenses paid	16,000
Establishment charges	20,000
Wages accrued on 31.12.2017	8,000
Direct expenses accrued on 31.12.2017	10,000

Of the plant and material charged to contract, materials costing ₹ 10,000 and plant costing ₹ 8,000 were lost by fire. ₹ 5,000 worth materials were transferred to contract No. 87. Some part of materials costing ₹ 5,000 were sold for ₹ 6,000. On 1.7.2017 plant costing ₹ 6,000 was returned to stores. On 31.12.2017 the value of work certified was ₹ 9,60,000 and 80% of the same was received in cash. The cost of work done since certification was ₹ 6,000. Charge depreciation on plant at 8% per annum. You are required to prepare contract account no. 75, work in progress account and show relevant figures in Balance sheet of the firm.

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**St Aloysius College (Autonomous)**  
**Mangaluru**  
**B.B.M. Semester VI – Degree Examination**  
**April - 2018**

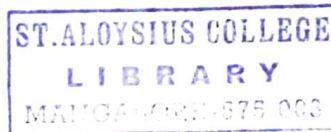
Time: 3 hrs.

**INVESTMENT MANAGEMENT**

Max Marks: 100

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

- What are zero coupon bonds?
- What is unsystematic risk?
- What are call options?
- Give the meaning of term 'Gambling'.
- What is commodity market?
- What is 'NIFTY'?
- What are closed-ended schemes of mutual funds?
- Give the meaning of 'Beta'.
- What do you mean by cumulative preference shares?
- What is secondary market?

**SECTION - B****(5x7=35)****Answer any FIVE questions in not less than one page each:**

- Briefly explain the features of an effective investment plan.
- As an investor how would you rate investment in a) Real estate b) Land
- Write a note on NSE.
- Distinguish between fundamental analysis and technical analysis.
- Discuss the role of Association of Mutual Funds in India.
- Distinguish between investment and speculation.
- Explain the features of gilt-edged-securities in India.

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

- What are 'stock exchanges'? Explain the functions of stock exchanges in detail. What is the inter relationship between primary market and secondary market?

**OR**

Explain the SEBI guidelines to primary and secondary market.

- Explain the different types of mutual fund schemes operating in India.

**OR**

What do you mean by technical analysis? Explain its tools.

- What are corporate securities? Explain their features.

**OR**

What is risk? Explain the various types of risks involved while investing.

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(2013 batch onwards)

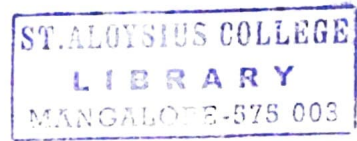
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**St Aloysius College (Autonomous)****Mangaluru****B.B.M. Semester VI – Degree Examination****April - 2018****ORGANISATIONAL BEHAVIOUR****Time: 3 hrs.****Max Marks: 100****(10x2=20)****SECTION – A****1. Answer all the questions in 2 or 3 sentences each.**

- Define perception.
- What do you mean by motivation?
- What do you mean by observational learning?
- What is self esteem?
- Define reference group.
- What is group dynamics?
- What do you mean by conflict?
- What is attitude?
- Give the meaning of locus of control.
- What do you mean by burnout?

**SECTION – B****(5x7=35)****Answer any FIVE questions in not less than one page each.**

- Explain the concept of Johari Window.
- Explain the various types of power.
- Write a note on Vroom's theory of motivation.
- Write the stages of group development.
- Explain the SOBC model of organisational behaviour.
- How does family affects personality?
- Write a short note on organisational politics.

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

- Explain the contributing disciplines of organisational behaviour.

**OR**

Explain the concepts of managing intergroup dynamics.

- Explain the different stages of conflict.

**OR**

What are the different types of groups? Explain the importance of informal groups.

- What are the implications of scientific management on organisational behaviour?

**OR**

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**Case Study:**

Prakash is an engineer in a large design engineer office. He hails from a poor but disciplined family. The family has a rural background. For Prakash, it was 'earn while you learn' although till he graduated himself with architecture as his major.

Prakash is intelligent, capable and hard working. But his main fault is that he does not want to take risks. He hesitates to make decisions by self and often brings petty and routine problems to his boss or to peers for decisions.

Whenever he does a design job, he brings it in rough draft to his boss for approval before finalising it.

Since Prakash is capable person, his boss believes that this approach will improve Prakash's performance, relieve the boss from extra routine and give Prakash more self confidence. However, the boss is not sure how to go about motivating Prakash to take initiative in his work.

**Question:**

In the role of boss, plan how you will motivate Prakash. Give reasons.

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**St Aloysius College (Autonomous)  
Mangaluru**

**B.B.M. Semester VI – Degree Examination  
April 2018**

**CORPORATE ACCOUNTING – II**

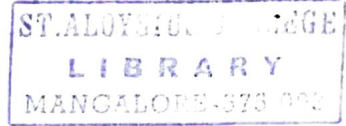
Time: 3 hrs.

Max Marks: 100  
(2x10=20)

**SECTION - A**

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

- Give the meaning of a Subsidiary Company.
- What are independent branches?
- Give the meaning of Consolidated Balance sheet.
- Pass imaginary journal entry for realization of assets not taken over by the purchasing company.
- Give the meaning of amalgamation of companies.
- Give the meaning of purchase consideration.
- List any two differences between absorption and external reconstruction.
- Pass imaginary journal entry when realisation express are paid by the transferee company.
- How do you treat staff pension fund in the books of vendor company during absorption.
- Give the meaning of minority interest.



**SECTION - B**

(7x5=35)

**Answer any FIVE questions**

- Explain the different methods of calculating purchase consideration.
- Distinguish between External reconstruction and Internal reconstruction.
- Shri Aman of Kolkatta has a branch at Bengaluru. Goods are supplied to branch at cost. The expenses of the branch are paid from Kolkatta and the branch keeps sales journal and the debtors ledger only.

From the following information prepare Branch account in the books of head office.

Opening stock on 1.4.2016	₹ 24,000
Closing stock on 31.3.2017	₹ 18,000
Credit sales	₹ 41,000
Cash sales	₹ 17,500
Receipts from debtors	₹ 37,900
Debtors on 31/3/2017	₹ 9,160
Goods received from H.O	₹ 30,000
Goods in transit from H.O 31.3.2017	₹ 3,600
Expenses paid by the H.O for the branch	₹ 10,400



5. H Ltd acquires  $\frac{3}{4}$  of the share capital of S Ltd on 31.12.2017. When the Balance Sheets of the two companies are as under.

Liabilities	H Ltd (₹)	S Ltd (₹)		H Ltd (₹)	S Ltd (₹)
Share capital (in ₹ 10)	20,000	10,000	Fixed assets	20,000	10,000
General Reserve	5,000	3,000	Current assets	13,000	12,000
Profit and loss a/c	3,000	2,000	Shares in S Ltd	10,000	
10% Debentures	10,000	5,000			
Creditors	5,000	2,000			
	<b>43,000</b>	<b>22,000</b>		<b>43,000</b>	<b>22,000</b>

Calculate minority interest and cost of control /capital reserve.

6. The Deccan charged Ltd is having the following paid up share capital
- 2,000 Preference shares of ₹ 100 each ₹ 200,000
  - 4,000 equity shares of ₹ 100 each ₹ 400,000.

The resolution was passed to reduce the capital as under

- Preference shares were reduced to ₹ 80 per share fully paid up
- Equity shares were reduced to ₹ 50 per share fully paid up.

The balance in the capital Reduction a/c is used to write off goodwill ₹ 80,000, debt balance in profit and loss account ₹ 1,50,000. Pass Journal Entries.

7. Following is the Balance Sheet of Navya Ltd as on 31.3.2017

Liabilities	₹	Assets	₹
2000 shares of ₹ 100 each	2,00,000	Good will	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
	<b>4,40,000</b>		<b>4,40,000</b>

The business was taken over by Kavya limited on the following terms

- To take over all the assets except cash at 10% less than the book value (except goodwill). The goodwill is taken at 4 years purchase of super profits. Super profit is the difference between 5 years average profits and 8% of the combined capital and reserve.
- To take over trade liabilities subject to 5% discount
- Purchase price has to be paid in cash to the extent of ₹ 1,50,000 and the balance in fully paid equity shares of ₹ 10 valued at ₹ 12.50 per share.

The profits of the 5 years are:

31.3.2017 - ₹ 40,500      31.3.2016 - ₹ 29,750      31.3.2015 - ₹ 35,125  
 31.3.2014 - ₹ 22,100      31.03.2013 - ₹ 23,025

Calculate the amount of purchase consideration and show the mode of payment.

8. Nirlon limited decided to sell its business to the Reliance corporation Ltd as on 31.12.2017 on that date its Balance Sheet was as follows:

Liabilities	₹	Assets	₹
4,000 shares of ₹ 10 each	40,000	Freehold property	33,000
5% Debentures	20,000	Stock	7,000
Creditors	6,000	Debtors	8,000
Reserve fund	10,000	Bills receivable	4,000
Profit and loss account	4,000	Goodwill	8,000
		Cash at bank	20,000
	80,000		80,000

The Reliance Corporation Ltd agreed to take over the assets (excluding cash) at the amount stated in the Balance sheet except goodwill for which the company agreed to pay ₹ 20,000 and discharge the liabilities to sundry creditors. The purchase price was to be discharged by the allotment of 2,400 shares of ₹ 10 each at ₹ 12.50 per share and the balance in cash. The expenses of liquidation amounted to ₹ 600. Prepare Realisation account

## SECTION - C

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(15x3=45)

Answer the following questions

9. The Balance sheet of X Ltd and Y Ltd on 31.03.2017 were as under:

Liabilities	X Ltd (₹)	Y Ltd (₹)	Assets	X Ltd (₹)	Y Ltd (₹)
Shares of ₹ 100 each	200,000	50,000	Land and Building	60,000	-
General Reserve	30,000	10,000	Plant & Machinery	2,00,000	-
Profit and loss account as on 1.4.2016	40,000	20,000	Stock	40,000	85,000
Profit for the year 2016-17	50,000	25,000	Debtors	10,000	30,000
Creditors	50,000	30,000	Cash and Bank balance	10,000	10,000
B/P	15,000	-	300 shares in Y Ltd at cost	65,000	-
			B/R	-	10,000
	<b>3,85,000</b>	<b>1,35,000</b>		<b>3,85,000</b>	<b>1,35,000</b>

Contd...4



Shares were acquired by X Ltd on 1.10.2016. B/R held by Y Ltd are all accepted by X Ltd. Included in the debtors of Y Ltd is ₹ 6,000 owing by X Ltd in respect of goods supplied. Prepare consolidated Balance sheet.

OR

The books of B Ltd contained the following Balance as on 31.03.2017

Liabilities	₹	Assets	₹
Equity share capital of ₹ 10 each	12,00,000	Patents and trade marks	12,00,000
Creditors	14,00,000	Plant and machinery	4,00,000
		Stock	3,00,000
		Debtors	5,00,000
		Cash	12,500
		Preliminary expenses	72,500
		Profit and loss A/C	1,15,000
	<b>26,00,000</b>		<b>26,00,000</b>

The patents and trade marks are considerably over valued. The company is also not in a position to raise any further capital. The following scheme of reconstruction has therefore been framed:

- The company will go into voluntary liquidation. A new company C Ltd will be formed with an authorized capital of ₹ 20,00,000 to take over assets and liabilities
- Liabilities will be discharged by the new company to the creditors by payment of 25 paise in a rupee in cash and 50 paise in a rupee by the issue of 9% debentures
- 1,20,000 shares of ₹ 10 each (₹ 5 per share paid) will be issued to share holders of B Ltd, the balance of ₹ 5 per shares to be paid on allotment.
- Expenses of liquidation amounting to ₹ 17,500 will be paid by C Ltd. The scheme was approved by all concerned.

Prepare necessary ledger accounts in the books of B Ltd and opening Balance sheet of C Ltd.

10. A merchant in Mangalore has a branch in Bengalore to which goods are supplied at selling price, being cost plus 50%. All expenses are paid from Head office. The branch manager is entitled to a commission of 10% on branch profit after charging such commission. From the following particulars prepare Branch account in the books of Head office

Stock at branch on 1.1.2017	
Debtors at branch on 1.1.2017	60,000
Petty cash at branch on 1.1.2017	20,000
Prepaid insurance on 1.1.2017	1,000
Salaries outstanding on 1.1.2017	600
Goods invoiced to branch	2,000
Cash sales	1,80,000
	<b>1,44,000</b>



Credit Sales	48,000
Goods returned by debtors	2,400
Discount allowed to debtors	1,000
Bad debts written off	600
Cheques sent to branch for expenses	
Rent	2,200
Salaries	24,000
Petty cash	1,400
Furniture	2,000
Insurance paid for 1 year ending 31.03.2018	2,400
Goods damaged at invoice price of ₹ 1,200 and insurance company paid	400
Rent for December 2017 unpaid	200
Salary for December 2017 unpaid	3,400
Stock at branch on 31.12.2017	36,000
Debtors at branch on 31.12.2017	34,000
Petty cash on 31.12.2017	600

OR

Define holding company. Explain the features of a holding company. Explain inter-company debts in holding company accounts with examples.

11. Sinchana Ltd had the following Balance Sheet as on 31<sup>st</sup> March 2017.

Liabilities	₹	Assets	₹
1500, 8% preference shares of ₹ 100 each	1,50,000	Goodwill	40,000
3,000 equity shares of ₹100 each	3,00,000	Buildings	2,00,000
9% debentures	100,000	Patents	70,000
Creditors	35,000	Stock	1,00,000
		Debtors	80,000
		Profit and loss account	95,000
	<b>5,85,000</b>		<b>5,85,000</b>

The following scheme of reconstruction was adopted

- 8% preference shares were to be reduced to a share of ₹ 50 each.
- Equity shares were to be reduced to a share of ₹ 40 each
- Debenture holders have agreed to accept 800, 10% debentures of ₹ 100 each in full satisfaction of their claims.

Contd...6

- d) All the fictitious assets including goodwill and patents were to be eliminated.
- e) Buildings to be reduced by 20% and stock by 25%
- f) A provision of 5% on debtors for doubtful debts was to be created.

Pass Journal entries; prepare reconstruction account and balance sheet after reconstruction.

**OR**

Sun Limited absorbed the business of Moon Limited as a going concern on 31.3.2017. The assets and liabilities of Moon limited on that date were as follows:

Liabilities	₹	Assets	₹
30,000 shares of ₹ 10 each	3,00,000	Fixed Assets: Buildings	1,50,000
1,000 preference shares of ₹ 100 each	1,00,000	Plant	80,000
Creditors	30,000	Stock	1,40,000
Bills Payable	50,000	Debtors	70,000
		Bills Receivables	10,000
		Cash	30,000
	<b>4,80,000</b>		<b>4,80,000</b>

The terms agreed between two companies were as follows:

- i) For every 10 equity shares of Moon Ltd, Sun Ltd, issued 12 fully paid shares of ₹ 10 each and paid ₹ 10 in cash
- ii) The preference shareholders of Moon Limited were paid by the issue of 6% preference shares of Sun Ltd at par.
- iii) All assets and liabilities were taken over except cash to extent of ₹ 3,000 which was left for meeting realization expenses.
- iv) Plant was valued at ₹ 183,000 other assets and liabilities taken at respective book values.

You are required to prepare necessary ledger accounts in the books of Moon Ltd and opening entries in the books of Sun Ltd.

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(2013 batch onwards)

Reg. No.

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**St Aloysius College (Autonomous)  
Mangaluru**

**B.B.M. Semester VI – Degree Examination  
April - 2018**

**AUDITING**

Time: 3 hrs.

Max Marks: 100

**SECTION - A**

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

- a) Define a Company Auditor.
- b) What is verification?
- c) Write the meaning of Periodic Audit.
- d) What is a Qualified Report?
- e) Write the meaning of Audit Note Book.
- f) Define Statutory Audit.
- g) Write any two objectives of internal control.
- h) Write the meaning of lading.
- i) What are audit working papers?
- j) Mention two components of Audit Risk.



**SECTION - B**

(5x7=35)

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

2. Write a note on Clean Audit Report.
3. Explain the objectives of vouching.
4. Describe the advantages of internal check.
5. Briefly explain the limitations of auditing.
6. Write a note on continuous Audit.
7. Explain the procedure for vouching Cash Sales.
8. What are the advantages of Audit Note Book?

**SECTION - C**

(3x15=45)

Answer the following questions in not less than 2 pages each:

9. What is audit programme? State its objectives, contents and advantages of audit programme.

**OR**

Define Auditing? Explain its objectives.

10. What is Statutory Audit and how is it different from Private Audit?

**OR**

Explain the different classes of assets for the purpose of valuation and state the mode of valuation of different kinds of assets.

11. State the rights and duties of a company Auditor.

**OR**

State the provisions of Companies Act regarding Qualification and Appointment of an auditor.

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(2013 batch onwards)

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

**April - 2018**

**OPERATIONS MANAGEMENT**

Time: 3 hrs.

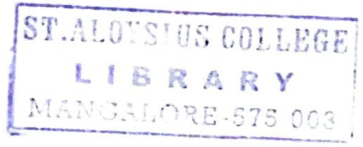
Max Marks: 100

Note: Provide Standard Normal distribution table.

**SECTION - A**

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

- a) What is operations research?
- b) Define Transportation problem.
- c) Give two areas of assignment problem applications.
- d) What is meant by Automation?
- e) What do you mean by feasible solution?
- f) What is crashing of a project?
- g) State the meaning of job enlargement.
- h) Mention any two applications of operations in business.
- i) Define Float.
- j) What is an unbalanced assignment problem?



**SECTION - B**

(5x7=35)

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

- 2. Explain the importance of Operations Research in Business.
- 3. Write a note on Electronic Data Interchange.
- 4. What is job design? Explain the principles of job design.
- 5. What are the modern trends in operations technology? Explain.
- 6. Solve the following transportation problem by Least Cost Method:

		A	B	C	Supply
Plant	X	50	30	220	41
	Y	90	45	170	13
	Z	250	200	50	4
Demand		13	23	22	<b>58</b>

- 7. Distinguish between PERT and CPM.
- 8. Solve the following transportation problem by North West Corner Method:

W/D	D <sub>1</sub>	D <sub>2</sub>	D <sub>3</sub>	D <sub>4</sub>	D <sub>5</sub>	Availability
W <sub>1</sub>	3	4	6	8	8	20
W <sub>2</sub>	2	10	0	5	8	30
W <sub>3</sub>	7	11	20	40	3	15
W <sub>4</sub>	1	0	9	14	16	13
Requirement	40	6	8	18	6	<b>78</b>

Contd...2

**SECTION - C****Answer the following questions:**

9. What are the different types of models used in operations research? Explain.

**OR**

A company is spending ₹1,000 on transportation of its units from three plants to four distribution centres. The supply and demand of units, with unit cost of transportation are given as:

		Distribution Centre				Availability
		D <sub>1</sub>	D <sub>2</sub>	D <sub>3</sub>	D <sub>4</sub>	
Plant	P <sub>1</sub>	19	30	50	12	7
	P <sub>2</sub>	70	30	40	60	10
	P <sub>3</sub>	40	10	60	20	18
Requirements		5	8	7	15	<b>35</b>

What can be the maximum saving by optimal scheduling? Use Vogel's Approximation Method for initial feasible solution.

10. The following is the cost matrix of assigning 4 professors to 4 key courses. Class preparation time in hours for different topics varies from professor to professor and is given in the table below. Each professor is assigned only one course so as to minimise the total preparation time for all courses.

Professors	Courses			
	C <sub>1</sub>	C <sub>2</sub>	C <sub>3</sub>	C <sub>4</sub>
A	2	10	9	7
B	15	4	14	8
C	13	14	16	11
D	4	15	13	9

Use Hungarian Assignment Method.

**OR**

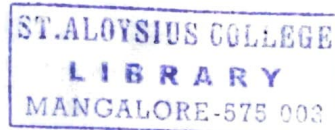
What is Work Measurement? Explain the various work measurement techniques used in organisations.

11. How does Network analysis helps in large complex projects? What purpose is served by including dummy activities in Network diagram?

OR

11. A small assembly plant assembles PCs through nine interlinked stages according to adjoining precedence/process:

Stage	Duration (hours)
1-2	2
1-3	2
1-4	1
2-5	4
3-6	8
3-7	5
4-6	3
5-8	1
6-9	5
7-8	4
8-9	3



- i) Draw an arrow diagram (Network) representing above assembly work.
- ii) Tabulate earliest start, earliest finish, latest start and latest finish time for all the stages.
- iii) Find the critical path and the assembly duration.
- iv) Tabulate total float, free float and independent float.

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(2013 Batch onwards)

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**St Aloysius College (Autonomous)**  
**Mangaluru**  
**B.B.M. Semester VI – Degree Examination**  
**April - 2018**

**ADVANCED FINANCIAL MANAGEMENT - II**

Time: 3 Hours

Max. Marks: 100

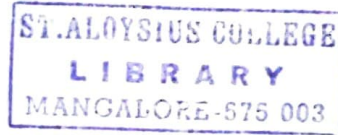
Note: Present value Table will be provided.

**SECTION - A**

(2x10=20)

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

- Who is Lessor?
- What is owners equity?
- Give any four elements of current assets.
- What are warrants?
- Mention any two need for financial analysis.
- How to ascertain capital employed and capital gearing ratio?
- What is Fund Flow statement?
- Current ratio 4, NWC - ₹ 8,00,000, Stock - ₹ 1,00,000. Find out Current Assets and Quick Assets.
- What do you mean by Financial Statements?
- Write the effect of working capital on fund flow statement.



**SECTION - B**

(5x7=35)

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

- Differentiate between cash flow and fund flow statement.
- Explain the limitations of lease financing.
- What are the limitations of financial statement analysis?
- Write a short note on liquidity ratios.
- From the following find cash from operation

Particulars	₹
P&L a/c - b/d balance (2017)	30,000
c/d balance (2018)	48,000
Dividend paid	28,000
Transfer to reserve	30,000
Provision for taxation	45,000
Goodwill written off	25,000
Depreciation on furniture	10,000
Depreciation on plant	20,000
Increase in Current Assets	50,000
Decrease in Stock	10,000
Decrease in Bills Receivables	5,000

- Current ratio is 2.5 and liquid ratio 1.5. Working capital is ₹ 5,00,000 and stock turnover ratio: 5 times.

Ascertain current assets, stock, current liabilities and cost of goods sold.

Contd...2

8. From the following prepare Comparative Balance Sheet.

Liabilities	2016	2017	Assets	2016	2017
Equity capital	9,000	9,000	Land	16,000	15,600
8% Pref. capital	6,000	6,000	Stock	4,000	6,000
Reserves	4,000	4,900	Debtors	4,000	6,000
6% Debentures	2,000	3,600	Bank	3,000	4,400
Tax Payable	2,000	3,000			
Creditors	4,000	5,500			
	27,000	32,000		27,000	32,000

**SECTION - C**

(3x15=45)

**Answer the following questions:**

9. From the following prepare Balance Sheet.

Sales ₹ 2,00,000

Sales to Net worth 2.5

Current liabilities to Net worth 25%

Total debt to Net worth 60%

Current Ratio 3.6 times

Net Sales to inventory - 4:1

Average collection period 36 days (1 year= 360 days)

Fixed Assets to Net worth 70%

**OR**

Explain various types of financial analysis and Parties interested in financial analysis.

10. The following are the summarized Balance Sheets of a company as on 31<sup>st</sup> December 2017.

Liabilities	2016	2017	Assets	2016	2017
Share capital	10,00,000	12,50,000	Land	10,00,000	9,50,000
General Reserve	2,50,000	3,00,000	Machinery	7,50,000	8,70,000
P/L A/c	1,52,500	1,53,000	Stock	5,00,000	3,70,000
Bank loan	3,50,000	--	Debtors	4,00,000	3,21,000
Creditors	7,50,000	6,76,000	Cash	2,500	43,000
Provision for tax	1,50,000	1,75,000			
	26,52,500	25,54,000		26,52,500	25,54,000

Additional information

a) Dividend paid ₹ 11,500

b) Depreciation on Land ₹ 60,000 , Machinery ₹ 50,000

c) Income Tax provided ₹ 16,500

You are required to prepare a cash flow statement. AS 3 (Revised).

**OR**

Explain the importance and limitations of ratio analysis.

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11. Raj Co. is interested in acquiring the use of an asset costing ₹ 15,00,000. It has two options.

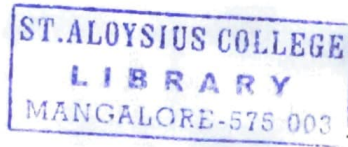
To borrow the amount of 20% p.a. repayable in 5 equal installments or to take on lease the asset for a period of 5 years at the end rentals of ₹ 4,50,000.

The corporate tax is 35%. The asset have a salvage value of ₹ 1,80,000 at the end of fifth year. You are required to advice the company about lease or buy decision.

OR

Write a note on:

- a) Turn over ratios
- b) Hybrid Financing
- c) Merits of Leasing



(5)  
(5)  
(5)

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(2013 batch onwards)

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**St Aloysius College (Autonomous)  
Mangaluru**

**B.B.M. Semester VI – Degree Examination  
April - 2018**

**ADVANCED HUMAN RESOURCE MANAGEMENT – II**

Time: 3 hrs.

Max Marks: 100

**SECTION - A**

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

- What do you mean by industrial relation?
- What is Grievance?
- Write a note on work committee.
- What do you mean by labour welfare?
- What is collective bargaining?
- Define workers participation in management.
- What are industrial disputes?
- Mention any two reasons for strikes.
- Give the meaning of trade union?
- Write a note on joint council.



**SECTION - B**

(5x7=35)

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

- Explain the evolution of trade union in India.
- How the industrial disputes can be settled?
- What are the causes of indiscipline?
- Explain the role of welfare officers.
- Explain the scope and significance of industrial relations.
- Explain the limitations of workers participation in management.
- Explain the types of punishments.

**SECTION - C**

(3x15=45)

**Answer the following questions in not less than 2 pages each:**

9. What is contract? Explain its advantages and disadvantages.

**OR**

What is discipline? Explain the disciplinary procedure.

10. What are the causes of grievances? Explain the mechanism for grievance settlement.

**OR**

State the problems of trade unions in India.

11. Explain the social security measures of labour welfare adopted by the organisations.

**OR**

Explain the principles of collective bargaining.

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(2013 Batch onwards)

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**St Aloysius College (Autonomous)**  
**Mangaluru**  
**B.B.M. Semester VI – Degree Examination**  
**April - 2018**

**ENTREPRENEURSHIP DEVELOPMENT**

Time: 3 Hours

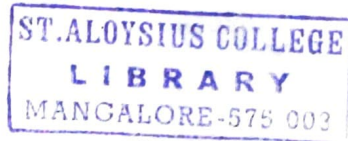
Max. Marks: 100

**SECTION - A**

(2x10=20)

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

- State any two functions of entrepreneur.
- Define the term women entrepreneur.
- Who is innovative entrepreneur?
- Define a small-scale industry.
- What is project appraisal?
- Mention the external sources of Finance.
- Name two institutions which provide financial support to small enterprises.
- State any two salient features of MSME Act, 2006.
- State two functions of EXIM Bank.
- What is PERT?



**SECTION - B**

(5x7=35)

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

- Discuss the measures taken by the government of India to promote women entrepreneurship.
- What are the symptoms of Industrial sickness? Explain.
- Explain the sources of raising long term loans.
- Discuss the various types of assistance SIDBI provides to small enterprises.
- Explain overcapitalization and its causes.
- Discuss the factors influencing Entrepreneurial Mobility.
- Describe the steps involved in the Identification and selection of a Project.

**SECTION - C**

(3x15=45)

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

- Discuss the factors affecting entrepreneurial growth.

**OR**

Discuss the role of government in promoting entrepreneurship in India.

- Explain the process of Project formulation.

**OR**

Explain the methods of Project Appraisal.

- Describe the main problems faced by small-scale industries in India.

**OR**

Explain the factors which prompt people to become entrepreneur.