

(2013 Batch onwards)

G 401.6

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St Aloysius College (Autonomous)

Mangaluru

B.B.A./B.B.M. Semester VI – Degree Examination

April - 2019

COST AND MANAGEMENT ACCOUNTING - II

Time: 3 Hours

Max. Marks: 100

SECTION - A

(2x10=20)

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

- What is margin of safety?
- What do you mean by uniform costing?
- Define standard costing.
- What is work certified?
- Which method of costing do you suggest for -
 - Hotel industries
 - Printing press
- What is service costing?
- What do you mean by joint products?
- Give the meaning of retention money.
- What is Economic Batch Quantity?
- What do you mean by "angle of incidence"?

SECTION - B

(5x7=35)

Answer any FIVE questions:

- Discuss the advantages and limitations of marginal costing.
- From the following information calculate:
 - P/V Ratio
 - Break even point
 - Sales to earn a profit of ₹ 1,20,000
Sales ₹ 6,00,000
Variable cost ₹ 3,75,000
Fixed cost ₹ 1,80,000
- Calculate material variances from the following information.
Standard Quantity 1,000 units
Actual Quantity 1,400 units
Standard Price ₹ 10 per unit
Actual price ₹ 12 per unit
- Prepare a production budget at 60% capacity. The following data is furnished at 80% capacity.
Actual production 8,000 units
Material cost per unit ₹ 50
Labour cost per unit ₹ 30
Direct expenses per unit ₹ 20
Factory Overhead per unit ₹ 20 (60% variable)
Administrative Overhead per unit ₹ 30 (75% fixed)

Contd...2

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6. What are the reasons for differences in the profits shown by cost accounts and financial accounts?
7. Job No. 420 has been undertaken by a factory.

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

Factory overhead is 25% of factory cost, Administrative overhead is 20% of cost of production. The factory wishes to make 20% profit on cost. Prepare a Job cost statement for Job No.420.

8. From the following calculate the total ton km and total kms of the truck.

No. of vehicles	Capacity
40	5 tons
20	4 tons
50	3 tons

On an average each vehicle makes five trips a day and in each trip covers an average distance of 5 km each. The truck carries only 75% of its capacity. 20% of the vehicles are laid up for repairs everyday.

SECTION - C**(3x15=45)****Answer the following questions:**

9. The following particulars relate to the production of 2000 radio sets of XYZ Ltd for the year 2017.

	₹
Cost of materials	6,40,000
Wages	9,60,000
Manufacturing expenses	4,00,000
Rent Rates & insurance	80,000
General expenses	1,60,000
Salaries	4,80,000
Selling expenses	2,40,000
Sales	37,00,000

The Company plans to produce 3000 radio sets during 2018. You are required to submit a statement showing the price at which the radio set is to be sold to earn a profit of 20% on selling price. The following additional information is given:

- Price of material is expected to rise by 35% but due to economy in consumption the cost per unit will be reduced by 10%.
- Wage rates are expected to rise by 10%
- Manufacturing expenses are expected to rise in proportion to be combined cost of materials and wages.
- Selling expenses per unit will remain same.
- Other expenses remain unaffected by the rise in the output.

OR

Write a note on Process loss & profit. How is it treated in process costing?

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The work is carried on daily but 20% of lorries are laid down for repairs everyday.

The following are the expenses in the month of June 2017.

	₹
Drivers salary 56 drivers	3000 p.m.
Cleaners salary 70 cleaners	2,000 p.m.
Manager salary	5000 p.m.
Garage rent	10,000 p.m.
Diesel and oil charges	40 per ltr
Kms run per ltr	8 kms
Depreciation per annum	1,25,000
Insurance charges per quarter	12,000
Replacement of tyres & tubes	24,000 p.m.
Repairs & Maintenance	20,000 p.m.
Accountants salary	4,000 p.m.

One half of manager's salary is to be debited to this vehicle department as the manager devotes 50% of his time to this department.

Calculate cost per ton km and the freight charges if the company wants to make 20% profit on the freightage.

OR

The following figures are available from the financial accounts for the year ended 31.3.2017.

	₹
Direct materials	25,00,000
Direct wages	15,00,000
Factory overhead	8,00,000
Administrative overhead	3,50,000
Selling & distribution overhead	4,80,000
Bad debts	40,000
Preliminary expenses	20,000
Legal charges	5,000
Dividend received	50,000
Interest on deposit received	10,000
Sales 60,000 units	60,00,000
Closing stock:-	
Work in progress	1,20,000
Finished goods 2,000 units	1,60,000

The cost accounts revealed that the direct material consumption was ₹ 28,00,000. Factory overheads were recovered at 20% on prime cost. Administrative overheads were recovered at ₹ 6 per unit produced. Selling & distribution overheads were recovered at ₹ 8 per unit sold.

You are required to show

- i) Costing Statement
- ii) Financial Profit and loss account
- iii) Reconciliation statement

10. X Company Ltd undertook a Contract No.181 on 1st Jan 2017 for the construction of a building for ₹ 15,00,000. The Trial balance on 31.12.2017 is as under.

Trial balance

	Dr (₹)	Cr (₹)
Share capital	--	10,00,000
Land & Building	8,00,000	
Bank loan	---	5,00,000
Cash in hand	2,00,000	
Charged to contract No. 181:		
Materials	2,50,000	
Wages	2,00,000	
Sundry expenses	1,50,000	
Establishment expenses	1,00,000	
Plant & Machinery	2,50,000	
Cash received from contractor (60% of work certified)	----	4,50,000
	19,50,000	19,50,000

Of the material charged to contract material worth ₹ 5,000 was destroyed by fire and materials worth ₹ 10,000 was stolen. Materials at site on 31st December was ₹ 40,000. Of the plant charged to contract, Plant returned to stores on 31st December was ₹ 50,000, Plant destroyed in accident was ₹ 10,000. Depreciation was charged at 10% p.a. on Plant. Prepare contract A/c 181 for the year ended 31.12.2017 and the balance sheet as on that date.

OR

A product passes through 3 processes namely A, B & C. The following details are given for the month of June 2018.

	A (₹)	B (₹)	C (₹)
Direct materials	4,000	6,040	6,924
Direct wages	7,000	8,452	10,000
Factory overhead	3,000	4,000	5,000
Normal loss	10%	5%	10%
Scrap value per unit	6	10	12
Actual production (units)	1840	1740	1,600

2000 units were introduced to process A @ ₹ 5 per unit. The output from process C is transferred to finished stock A/c which is sold after incurring selling expenses of ₹ 10,000 and management expenses of ₹ 20,000 at a profit of 20% on sales.

You are required to prepare:

- a) Process accounts b) Finished stock account c) Normal loss account
d) Abnormal loss account e) Abnormal gain account

11. Vishal transport Company runs lorries to carry sulphate from Gokak to Savadatti. The distance between the two places is 40 km. The lorries carry full load in their outward journey but they do not get any return load. The lorries employed in the month of June 2017 were:

	₹
5 tons	21 number lorries
4 tons	15 number lorries
3 tons	20 number lorries
Total	56 lorries

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St Aloysius College (Autonomous)
Mangaluru
B.B.M. Semester VI – Degree Examination
April 2019

INVESTMENT MANAGEMENT

Time: 3 hrs.

Max Marks: 100
(2x10=20)

SECTION - A

1. Answer all the questions in two or three sentences each.

- Give the meaning of the term speculation.
- What are deep discount bonds?
- What are preference shares?
- Give the meaning of Beta.
- What is credit rating?
- State any two differences between 'Primary market' and 'Secondary market'.
- What are financial risks?
- What is NSDL?
- What are closed-ended schemes in mutual fund?
- What is cornering?

SECTION - B

(7x5=35)

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

- Distinguish between speculation and investment.
- Write a note on commodity market.
- Briefly explain the uses of stock market indices.
- Explain the importance of making investments in real estate and gold.
- Explain the factors to be considered in economic analysis.
- Describe the tenets of Dow's theory.
- State different types of deposit schemes available in India.

SECTION - C

Answer the following questions in not less than two pages each: (15x3=45)

- Define listing of securities. Explain the listing procedure in detail.

OR

What is mutual fund? Explain the various features and benefits of investing in a mutual fund.

- Explain the SEBI guidelines relating to the primary markets and secondary markets.

OR

Why do people invest? What are the factors favourable for making investments in an economy?

- What is technical analysis? Explain the tools of technical analysis.

OR

What are corporate securities? Explain the different kinds of corporate securities with their features.

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St Aloysius College (Autonomous)

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B.B.M. Semester VI – Degree Examination

April - 2019

ORGANISATIONAL BEHAVIOUR

Time: 3 hrs.

Max Marks: 100

(10x2=20)

SECTION – A

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

- Define learning.
- Define organisational behaviour.
- Define personality.
- What is flexi time?
- What do you mean by group norms?
- What is intra-personal conflict?
- What is power tactics?
- What is stimuli in perception?
- Give the meaning of anthropology.
- What do you mean by classical conditioning?

SECTION – B

(5x7=35)

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

- Explain the sources of conflict.
- Briefly explain the concept of transactional analysis.
- Briefly explain the non-financial incentives in motivating employees.
- Explain the various types of groups.
- "Productivity is a measure of an organisation effectiveness". Justify this statement.
- Write a note on Roger's self theory.
- Briefly explain the strategies to manage organisational power.

SECTION – C

(3x15=45)

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

- What are the emerging challenges for organisational behaviour?

OR

Explain the cognitive theory of learning.

- Explain Maslow's & Herzberg's motivation theory.

OR

Explain the significance of learning in organisational behaviour.

- Write detail note on Hawthorne experiments.

OR

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Case Study:

Nilgiriside Department store has a number of drivers who operate its fleet of delivering trucks. At the end of the day, the crews are required to complete a delivery report that takes five to ten minutes each. Preparation of this report has been a frequent source of conflict between the management and the crew. The crew often fails to complete the report properly or delay completing it, which causes their supervisor to criticize and /or threaten them. The supervisor believes that there must be a better way to motivate drivers to prepare reports, but he is not sure what approach to take.

Questions:

1. Recommend to the supervisor or model that might improve the drivers' behaviour.
2. Explain how it will apply to them.

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**St Aloysius College (Autonomous)
Mangaluru**

**B.B.M. Semester VI – Degree Examination
April 2019**

CORPORATE ACCOUNTING – II

Time: 3 hrs.

Max Marks: 100
(2x10=20)

SECTION - A

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

- What is meant by a holding company?
- State any two differences between amalgamation and absorption.
- Pass imaginary journal entry for settlement of liabilities not taken over on absorption.
- How is minority interest in a holding company ascertained?
- How do you compute the value of purchase consideration under Net Assets Method?
- How do you treat workmens compensation fund in the books of vendor company during absorption?
- What do you mean by External Reconstruction?
- Give the meaning of branch account.
- What is meant by inter -company debt?
- Pass imaginary journal entry when realization expenses are paid by the transferor company.

SECTION - B

(7x5=35)

Answer any FIVE questions

2. From the following particulars relating to Ganga Branch for the year ended 31.03.2018. Prepare Branch account in the books of Head office.

Stock at branch on 1.4.2017	35,600
Branch debtors on 1.4.2017	18,800
Branch Petty Cash	80
Goods sent to branch during the year	1,13,600
Cash sales during the year	63,200
Credit Sales	1,61,600
Cash received from debtors	1,51,600
Cash sent to branch for expenses:	
Rent	8,000
Salaries	24,000
Petty cash	4,000
Stock at branch on 31.03.2018	21,600
Petty cash on 31.03.2018	120
Goods returned by the branch	3,200

Contd...2

3. Explain the different forms of Internal reconstruction in brief.
4. What is cost of control in holding company accounts? How is it ascertained and treated in the consolidated Balance sheet?
5. H Ltd acquires $\frac{3}{4}$ of the share capital of S Ltd on 31.03.2017. When the Balance Sheets of the two companies were as under.

Liabilities	H Ltd (₹)	S Ltd (₹)		H Ltd (₹)	S Ltd (₹)
Share capital:			Fixed assets	20,000	10,000
Shares of ₹ 10 each	20,000	10,000	Investment in shares of S Ltd	10,000	-
General Reserves	5,000	3,000	Current Assets	13,000	12,000
Profit and loss A/c	3,000	2,000			
10% Debentures	10,000	5,000			
Sundry creditors	5,000	2,000			
	43,000	22,000		43,000	22,000

Calculate minority interest

6. Following is the Balance Sheet of X Ltd

Liabilities	₹	Assets	₹
Share capital	6,00,000	Fixed Assets: Furniture	1,00,000
General Reserve	3,00,000	Plant and machinery	5,00,000
Profit and Loss A/C	1,00,000	Goodwill	1,00,000
6% Debentures	3,00,000	Stock	6,00,000
Creditors	3,20,000	Debtors	2,00,000
		Preliminary expenses	20,000
		Cash at Bank	1,00,000
	16,20,000		16,20,000

Y Ltd takes over the business of X Ltd on the following terms:

- a) Goodwill is valued at ₹200,000. Other assets are considered worth their book values.
- b) Y Ltd does not take over the balance at bank
- c) X Ltd agrees to redeem its debentures by itself.
- d) Consideration is to be discharged in the form of 90,000 fully paid equity shares of ₹ 10 each, valued at par and the balance in cash. Calculate the purchase consideration and show the mode of payment.

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7. Having proved unsuccessful 3G Ltd, decided to wind up and sell to a new company called 4G Ltd. The Balance sheet of 3G Ltd on the date of winding up was as follows:

Liabilities	₹	Assets	₹
Equity share capital	10,00,000	Building	4,00,000
Sundry creditors	1,50,000	Plant and Machinery	2,00,000
		Debtors	2,00,000
		Stock	50,000
		Profit and loss a/c	3,00,000
	11,50,000		11,50,000

4G Ltd was formed to take over only the following assets- Buildings at ₹ 3,00,000, Plant at ₹ 140,000 and stock at ₹ 60,000. Purchase price was settled by the issue of fully paid equity shares in new company. 3G Ltd realised debtors at ₹ 1,50,000 and settled creditors at ₹ 1,10,000. Expenses of reconstruction amounted to ₹ 10,000. Pass the journal entries in the books of 4G Ltd.

8. The balance sheet of unwell Ltd as on 31.03.2017 is given below:

Liabilities	₹	Assets	₹
2,500 preference shares of ₹100 each	2,50,000	Goodwill	80,000
3,000 equity shares of ₹ 100 each	3,00,000	Fixed Assets	4,40,000
Creditors	2,50,000	Current assets	1,80,000
		Preliminary expenses	40,000
		Profit and loss A/C	60,000
	8,00,000		8,00,000

Following scheme of capital reduction was sanctioned by the court:

- Equity shares are to be reduced to ₹ 50 fully paid
- Preference shares are to be reduced to shares of ₹ 70 fully paid

The amount so available is to be applied to cancel Profit and Loss account, Preliminary expenses, goodwill and reduce fixed assets by ₹ 30,000. Give necessary Journal Entries.

SECTION - C

Answer the following questions

(15x3=45)

9. The following is the Balance sheet of Upset Co Ltd on 31.3.2017

Liabilities	₹	Assets	₹
2000, 5% preference shares of ₹100 each	2,00,000	Land and Buildings	2,00,000
4,000 equity shares of ₹ 100 each	4,00,000	Machinery	3,00,000
6% Debentures	1,00,000	Goodwill	15,000
Bank overdraft	50,000	Stock	50,000
Creditors	1,00,000	Debtors	40,000
		Cash	5,000
		Profit and loss A/C	2,40,000
	8,50,000		8,50,000

Contd...4

The company adopted the following scheme of reconstruction

- The preference shares are to be reduced to fully paid shares of ₹ 60 each
- Equity shares are to be reduced to fully paid up shares of ₹ 30 each
- Goodwill to be eliminated
- Land and buildings to be appreciated by 30%
- Machinery to be depreciated by 33 ⅓ %
- The expenses of reconstruction amounted to ₹ 3,000.
- Debenture holders took over stock and debtors in full satisfaction of their claims.

Pass Journal entries for the above and prepare the revised Balance Sheet.

OR

Following is the balance sheet as on 31.03.2017 of X Ltd and Y Ltd.

Liabilities	X Ltd	Y Ltd	Assets	X Ltd	Y Ltd
Equity shares of ₹ 100 each	1,00,000	60,000	Land and Buildings	30,000	
Reserve Fund	34,000	-	Plant and Machinery	1,10,000	50,000
Dividend Equalization fund	4,000	-	Stock	16,000	8,000
Profit and loss a/c	2,000	-	Trade Receivable	14,000	9,000
6% debentures of ₹ 10 each	20,000	-	Cash	3,000	1,000
Trade creditors	10,000	8,000			
Employees provident fund	3,000	-			
	1,73,000	68,000		1,73,000	68,000

The two companies have agreed to amalgamate and form a new company called Z Ltd which takes over assets and liabilities of both the companies. The assets of X Ltd are taken over at a reduced valuation of 10% with exception of land and buildings which are accepted at book value. Both the companies are to receive 5% of the net valuation of their respective business as goodwill. The entire purchase price is to be paid by Z Ltd in fully paid shares ₹ 10 each. In return for debentures in X Ltd, debentures of the same amount and denomination are to be issued by Z Ltd. Prepare ledger accounts in the books of X Ltd and prepare the opening balance sheet of Z Ltd.

10. From the Balance sheet and information given below, prepare Consolidated Balance sheet

Balance sheet as on 31.03.2017

Liabilities	H Ltd (₹)	S Ltd (₹)	Assets	H Ltd (₹)	S Ltd (₹)
Share capital ₹ 10 fully paid	10,00,000	2,00,000	Sundry Assets	8,00,000	1,20,000
Reserve	1,00,000	60,000	Stock	6,10,000	2,40,000
Profit and loss A/c	4,00,000	1,20,000	Debtors	1,30,000	1,70,000
Creditors	2,00,000	1,20,000	Bills Receivable	10,000	
Bills payable	-	30,000	15,000 shares in S Ltd at cost	1,50,000	
	17,00,000	5,30,000		17,00,000	5,30,000

Contd...5

- All the profit of S Ltd has been earned since the shares were acquired on 1.4.2016 by H Ltd, but there was already reserve of ₹ 60,000 at that date.
- The bill accepted by S Ltd ₹ 10,000 are in favour of H Ltd
- Sundry assets of S Ltd are undervalued by ₹ 20,000
- The stock of H includes ₹ 50,000 bought from S Ltd at a profit to the latter of 25% on cost.

OR

Anamika Ltd, operates a branch at Mysore. Goods were invoiced to the branch at cost plus 25%. From the following particulars, prepare Mysore Branch account in the books of Head office

	₹
Balances on 1.4.2016	
Branch stock	1,50,000
Petty cash	5,000
Branch Debtors	85,000
Furniture	20,000
Cash Sales	5,60,000
Total Sales	8,80,000
Cash from debtors	2,85,000
Goods sent to branch	8,00,000
Discount allowed	2,500
Petty expenses	3,600
Goods returned by branch	10,000
Goods returned by debtors	4,000
Expenses paid by Head office	
Rent	24,000
Salary	42,000
Branch Stock on 31.03.2017	1,20,000

It is required to write off depreciation on furniture at 10% p.a.

- The fibres Ltd Sells its business to Fabrics Ltd as on 31.12.2017 on which date its balance sheet was as under

Liabilities	₹	Assets	₹
2,000 shares of ₹100 each	2,00,000	Goodwill	50,000
Debentures	1,00,000	Freehold property	1,50,000
Trade Creditors	30,000	Plant and tools	83,000
Reserve fund	50,000	Stock	35,000
Profit and loss a/c	20,000	Bills Receivable	4,500
		Sundry Debtors	27,500
		Cash at bank	50,000
	4,00,000		4,00,000

Fabrics Ltd agreed to takeover the assets (exclusive of cash and goodwill) at 10% less than the book values, to pay ₹ 75,000 for goodwill and to takeover the debentures.

The purchase consideration was to be discharged by the allotment to the Fibres Ltd of 1500 shares of ₹ 100 each at a premium of ₹ 10 per share and the balance in cash. The cost of liquidation ₹ 3,000. Show necessary accounts in the books of Fibers Ltd and pass journal entries in the books of Fabrics Ltd.

OR

The Balance Sheet as on 31st March 2016 of the Delta company Ltd was as follows:

Liabilities	₹	Assets	₹
Share capital : 10,000 shares of ₹ 10 each	1,00,000	Land and Buildings	65,000
8% Debentures	40,000	Machinery	22,000
Creditors	6,000	Furniture	3,000
		Stock	25,000
		Debtors	15,000
		Cash	4,000
		Profit and loss A/c	12,000
	1,46,000		1,46,000

It was decided to reconstruct the company and for this purpose a new company called Omega Ltd was formed with nominal capital of ₹ 1,00,000 divided into 500 preference shares of ₹ 100 each and ₹ 5,000 equity shares of ₹ 10 each to take over the assets and liabilities of the Delta Co Ltd on the following terms:

- The debenture holders of Delta Co Ltd are to accept 400 preference shares of ₹ 100 each.
- The shareholders of Delta Co Ltd are to receive One Equity share in Omega Ltd for every two shares held by them.
- The cost of liquidation ₹600 is paid by the new company.
- The balance of preference shares have been issued and taken up by the public.

Prepare necessary ledger accounts in the books of Delta Company and prepare the Balance sheet of Omega Ltd.

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**St Aloysius College (Autonomous)
Mangaluru**

B.B.M. Semester VI – Degree Examination

April 2019

AUDITING

Time: 3 hrs.

**Max Marks: 100
(2x10=20)**

SECTION - A

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

- Define Internal control.
- What is qualified report?
- Define a company auditor.
- What is the meaning of verification of assets?
- Give the meaning of misfeasance.
- What are distinctive ticks?
- Mention any two kinds of Audit risk.
- What do you mean by Auditors lieu?
- What is audit note book?
- Define private Audit.

SECTION - B

(7x5=35)

Answer any FIVE questions

- Explain the advantages of auditing.
- Write a note on Audit working papers.
- What are the essentials of a good system of internal check?
- What are the important points to be kept in mind while examining vouchers?
- Explain the criminal liability of a company auditor.
- Explain the qualification and disqualification of an auditor according to companies Act 1956.
- Explain the advantages and disadvantages of annual audit.

SECTION - C

Answer the following questions

(15x3=45)

- What is an audit programme? What are its advantages and disadvantages?

OR

What points the auditor should consider while vouching the cash receipt transactions? Explain.

- Describe the objects of auditing.

OR

How are the following assets are verified and valued?

- Plant and machinery
- Goodwill
- Freehold land
- Freehold building
- Furniture, fixtures and fittings

- Suggest a suitable system of internal check for cash sales and cash purchases.

OR

"An auditor is not just a Watch Dog but, at the same time, he is not a Blood - Hound". Examine this statement.

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St Aloysius College (Autonomous)
Mangaluru
B.B.M. Semester VI – Degree Examination
April - 2019

OPERATIONS MANAGEMENT

Time: 3 Hours

Max. Marks: 100

Note: Normal distribution table will be provided.

SECTION - A

(2x10=20)

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

- Write any two differences between CPM & PERT.
- What do you mean by Iconic and language models?
- What is a dummy activity? Create an imaginary dummy activity.
- Explain the concept of float.
- What is "Artificial Intelligence"?
- How to determine possible crash and cost of slope?
- Define operations research.
- What do you mean by basic feasible solution in transportation problem?
- What is an unbalanced assignment problem?
- What is a critical path in a network?

SECTION - B

(5x7=35)

Answer any FIVE questions:

- Using the following cost matrix, determine
 - Job assignment
 - The cost of the assignments

Machinist	Job				
	O	P	Q	R	S
A	10	3	3	2	8
B	9	7	8	2	7
C	7	5	6	2	4
D	3	5	8	2	4
E	9	10	9	6	10

- From the following activities and predecessors construct Net work diagram.

Activity	Preceding Activity	Expected Completion Time (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

Contd...2

4. Explain Electronic Data Interchange.
5. Explain the steps involved in least cost method.
6. Distinguish between assignment problem and transportation problem.
7. Why implementation of operations research is slow in developing countries. Explain.
8. Explain features of operations research.

SECTION - C**(3x15=45)****Answer the following questions:**

9. a)

		Distribution Centre				Supply
		D ₁	D ₂	D ₃	D ₄	
Plant	P ₁	200	300	110	70	6
	P ₂	100	105	60	110	1
	P ₃	50	80	150	90	10
Demand		7	5	3	2	17

Find the initial basic feasible solution using the penalty method.

(10)

- b)

Origin	Destinations					Supply
	D ₁	D ₂	D ₃	D ₄	D ₅	
O ₁	100	120	130	140	180	300
O ₂	85	90	98	50	40	400
O ₃	30	25	45	55	80	300
Demand	250	250	150	100	250	1000

Solve the transportation problem using Least Cost Method.

(5)**OR**

Elaborate the various models involved in Operations Research.

10. The following table shows the jobs along with time estimates.

Job	t ₀	t _m	t _p
1-2	3	5	7
1-3	8	10	13
1-4	5	6	8
2-5	9	12	16
3-6	4	7	11
4-7	4	5	8
6-9	7	9	12
7-8	10	11	14
8-11	6	9	13
5-10	7	8	12
10-12	3	6	12
9-12	6	10	15
11-12	6	9	11

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- Find expected time for each activity.
- What is the expected project duration?
- What is the probability that the project will be completed in 45 days?

OR

Explain the different work measurement techniques.

11. The data on normal time, normal cost, crash time and crash cost associated with a project are shown in the following table.

Activity	Normal		Crash	
	Time (weeks)	Cost (₹)	Time (weeks)	Cost (₹)
1-2	3	300	2	400
2-3	3	30	3	30
2-4	7	420	5	580
2-5	9	720	7	810
3-5	5	250	4	300
4-5	0	0	0	0
5-6	6	320	4	410
6-7	4	400	3	470
6-8	13	780	10	900
7-8	10	1000	9	1200

Indirect cost is ₹ 50 per week.

- Draw the network diagram for the project and identify the critical path.
- What is the minimum project duration and associated cost?
- Determine the optimal project completion time and cost.

OR

Activity	1-2	1-3	2-6	3-4	3-5	4-6	5-6	5-7	6-7
Duration	4	6	8	7	4	6	5	19	10

Draw a network corresponding to the following information above. Also obtain all occurrences and float, Free float, Independent float.

Determine the critical path.

(2013 Batch onwards)

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St Aloysius College (Autonomous)
Mangaluru
B.B.M. Semester VI – Degree Examination
April - 2019

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 Lessee?
- What are warrants?
- Give any four elements of owners equity.
- Net Fixed Assets ₹ 8,00,000, Working Capital is 0.25 of capital employed. Find out working capital and capital employed.
- Mention any two need for financial analysis.
- Define the term 'Ratio'.
- What is cash flow statement?
- What is Financial Statements?
- How to ascertain Debt Equity and Return on Capital Employed?
- What is capital gearing?

SECTION - B

(5x7=35)

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

- Write short note on
 - Profitability ratio
 - Hybrid financing
- Explain the Advantages of Ratio Analysis.
- Differentiate between cash flow and fund flow statements.
- Explain limitations of financial statement Analysis.
- From the following find cash from operation

Particulars	₹
P&L a/c b/d balance (2017)	32,000
P&L A/c c/d balance (2018)	50,000
Depreciation on furniture	12,000
Depreciation on plant	22,000
Dividend paid	30,000
Goodwill written off	27,000
Transfer to reserve	32,000
Provision for taxation	47,000
Increase in stock	5,000
Decrease in B/R	50,000
Increase in creditors	10,000
Decrease in Bank overdraft	5,000

- Current ratio is 5 and liquid ratio is 3. Working capital is ₹ 5,00,000, stock turnover ratio 6 times.
Ascertain current asset, Inventory, current liabilities.

Contd...2

8. From the following prepare Common size Balance Sheet.

Liabilities	A Co. Ltd	B Co. Ltd	Assets	A Co. Ltd	B Co. Ltd
Share capital	10,00,000	29,66,000	Land	8,00,000	24,00,000
Creditors	2,00,000	2,34,000	Debtors	1,50,000	7,54,000
Debentures	2,00,000	3,00,000	B/R	20,000	10,000
			Goodwill	4,00,000	3,00,000
			Stock	30,000	36,000
	14,00,000	35,00,000		14,00,000	35,00,000

SECTION - C

(3x15=45)

Answer the following questions:

9. From the following prepare Trading and Profit & Loss a/c and the Balance Sheet.
- Fixed assets ₹ 10,00,000
 - Fixed assets to total current assets 5/7
 - Closing stock ₹ 1,00,000
 - Fixed assets by capital 5/4
 - Capital to total liabilities 1/2
 - Net profit to capital 1/5
 - Stock turnover ratio 10 times.
 - Net profit to sales 20%
 - Gross profit ratio 25%

OR

Financial Analysis helps you to read the numbers in financial statements more meaning fully" – Elucidate.

10. 'Saga' Ltd supplies you the following details.

Liabilities	2016	2017	Assets	2016	2017
Share capital	10,00,000	10,80,000	Goodwill	1,20,000	1,00,000
Reserves	1,40,000	1,80,000	Land	4,00,000	3,60,000
P/L A/c	1,60,000	1,70,000	Building	3,70,000	3,60,000
Bank loan	12,000	--	Investment	1,00,000	1,10,000
Creditors	84,000	20,000	Stock	5,00,000	5,28,000
Provision for taxation	1,60,000	1,80,000	Cash	66,000	1,72,000
	15,56,000	16,30,000		15,56,000	16,30,000

Following additional information is supplied

- A piece of land sold for ₹ 40,000
- Depreciation on building ₹ 70,000
- Provision for tax ₹ 1,90,000
- Dividend paid ₹ 80,000

You are required to prepare cash flow statement.

OR

- Explain the limitations of Ratio Analysis.
- Write a note on Liquidity Ratios.

(10)

(5)

11. 'NamoRaga' Ltd. has an option of buying a machine or to get it on lease. The machine can be purchased for ₹ 15,00,000. It is expected to have a carefull life of 5 years with salvage value of ₹ 1,00,000. The purchase can be financed by 20% loan repayable in 5 equal annual installments. Alternatively the machine can be taken on year end lease rental of ₹ 4,50,000 for 5 years. Tax rate is 35% and cost of capital is 18%. You are required to advice the company about lease or buy decision.

OR

What is leasing? Explain merits and limitations of leasing.

(2013 Batch onwards)

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

April · 2019

ADVANCED HUMAN RESOURCE MANAGEMENT - II

Time: 3 Hours

Max. Marks: 100

SECTION - A

(2x10=20)

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

- What do you mean by quality of work life?
- What are lockouts?
- What do you mean by collective bargaining?
- Write a note on 'PF Act'.
- Define industrial relations.
- What do you mean by adjudication?
- What is quality circle?
- Define grievance.
- Write the meaning of 'picketing'.
- What do you mean by craft union?

SECTION - B

(5x7=35)

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

- What are the causes of indiscipline?
- What are the important benefits provided to employees under ESI Act of 1948?
- Explain the aims and objectives of AITUC.
- Write a note on works committee.
- State the benefits of workers participation in management.
- Explain the 'Hot stove Rule'.
- Explain the qualifications and duties prescribed for labour welfare officers.

SECTION - C

(3x15=45)

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

- What are the features of trade union? Explain the important problems of trade unions in India.

OR

What do you mean by employee welfare? Describe the main types of welfare facilities available to industrial workers.

- What are the advantages and disadvantages of collective bargaining?

OR

What is disciplinary procedure? Explain the essentials of a good disciplinary system?

Contd...2

11. Define industrial disputes. Describe the causes of industrial disputes.

OR

Case study:

On visiting one of carter cleaning company's stores, Reena was surprised to be taken aside by a long-term carter employee, who met her as she was parking her car. "Sheela (the store manager) told me I was suspended for two days without pay because I came late last Thursday" said George. "I am upset, but around here the store manager's word seems to be law and it sometimes seems like the only way anyone can file a grievance is by meeting you or your father like this in the parking lot". Reena was very disturbed by this revelation and promised the employee she would look into it and discuss the situation with her father. In the car heading back to head quarters she began mulling over what, carter cleaning company's alternatives might be.

Questions:

1. Do you think its important for carter cleaning company to have a formal grievance process? Why or why not?
2. Based on what you know about the carter cleaning company, outline the steps in what you think would be the ideal grievance process for this company.

(2013 Batch onwards)

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St Aloysius College (Autonomous)
Mangaluru
B.B.M. Semester VI – Degree Examination
April 2019

ENTREPRENEURSHIP DEVELOPMENT

Time: 3 Hours

Max. Marks: 100

SECTION - A

(2x10=20)

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

- Define the term entrepreneur.
- State any two functions of an entrepreneur.
- Who is Fabian entrepreneur?
- State the chief characteristics of SSI.
- State the meaning of Industrial Sickness.
- List out the external sources of Finance.
- What is Tax holiday?
- What are the major theories of entrepreneurial motivation?
- What are the challenges faced by women Entrepreneurs?
- What is PERT?

SECTION - B

(5x7=35)

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

- Explain the functions of women entrepreneurs.
- Bring out the causes of Industrial Sickness.
- Explain the sources of raising short-term finance.
- Write a short note on State Financial Corporations (SFCs).
- Explain undercapitalization and its causes.
- Explain the salient features of MSMED Act, 2006.
- Define the term 'Project'. How are projects classified?

SECTION - C

(3x15=45)

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

- "Entrepreneur and entrepreneurship are catalysts in the process of economic development of country". Explain.

OR

Give an account of the evolution and growth of entrepreneurship in India.

- Appreciate the role of small-scale industries in the development of national economy.

OR

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

- Describe the signals and consequences of industrial sickness.

OR

Explain the methods of Project Appraisal.
