

(2019 Batch Onwards)

G 401.5

Reg. No:

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**St Aloysius College (Autonomous)
Mangaluru**

B.B.A. Semester V – Degree Examination

December 2022

COST ACCOUNTING

Time: 3 Hours

Max. Marks: 100

(10x2=20)

SECTION - A

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

- What is cost accounting?
- Give the meaning of ABC analysis.
- What is time-booking?
- How do you classify overheads on the basis of function?
- What is a sunk cost?
- Give the meaning of bin card.
- Give the meaning of primary distribution of overheads.
- What is a cost audit?
- Give the meaning of cost centre.
- State any 2 limitations of financial accounting.
- State any 2 objectives of cost accounting.
- What is variable cost?

SECTION - B

(5x5=25)

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

- Explain the duties of cost auditor.
- Explain the various methods of costing.
- The following information regarding receipts and issues of pigments has been extracted from the stores records of paint manufacturing factory for April 2018.
2018

- April
- Opening Stock of Pigments – 7,500 Kgs.
 - Issued on requisition No. 1 – 3,900 Kgs.
 - Issued on requisition No. 2 – 600 Kgs.
 - Receipts from a supplier by G.R. No. 31 – 9,000 Kgs.
 - Issued on requisition No. 3 – 3,000 Kgs.
 - Issued on requisition No. 4 – 1,500 Kgs.
 - Received from supplier by G.R. No. 84 – 3,000 Kgs.
 - Issued on requisition No. 5 – 1,350 Kgs.

Examination by the Stock Verifier on 6th morning revealed a shortage of 150 Kgs. Maximum limit was 15,000 Kgs, Minimum limit was 2,400 Kgs, Ordering level was 2,500 Kgs. Prepare Bin Card No. 72 for the item 'Pigment' for which symbol allotted is XA – 92.

- A worker takes 8 hours to complete a job under a scheme of payment by results. Standard time allowed for the job is 10 hours. His wage rate is ₹ 35 per hour. If the material cost of the job is ₹ 2,400 and overhead is recovered at 150% of total direct wages, calculate factory cost of the job under Rowan and Halsey Premium Plans.
- Material X and Y are used as follows:

Minimum usage- 50 units each per week	
Maximum usage- 150 units each per week	
Normal usage- 100 units each per week	
Ordering Quantities	600 units - X
	1,000 units - Y
Delivery period	4 to 6 weeks - X
	2 to 4 weeks - Y

Calculate for each material Minimum level, Maximum level and Re-order level.

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10. Wf

7. From the following details of stock receipts and issues of materials 'X' in a manufacturing unit, prepare the stores ledger using Weighted Average Method of valuing the issues

2022 October 1	Opening stock 2,400 units at ₹ 18 each
3	Issued 1,500 units to production
4	Received 5,600 units at ₹ 16 each
8	Issued 3,800 units to production
16	Received 4,500 units at ₹ 17 each
24	Issued to production 3,400 units
27	Received 4,800 units at ₹ 18.50 each
29	Issued to production 3,600 units

8. From the following particulars, Calculate Machine Hour Rate per month:

	₹
Cost of the machine	1,06,000
Estimated scrap value	8,000
Estimated working life	20,000 Hours
Estimated cost of repair during working life of machine	12,000
Power used by machine 10 units @ ₹1.40 per hour.	
Rent & rates per month (10% to be charged to the machine)	3,000
Lighting charges	800
Normal working hours during the month 180 hours	

SECTION - C**(3x15=45)**

Answer any THREE of the following questions.

9. The following details are available from the books of Blue Sea Products Ltd for the year ending 31st December 2021

	₹
Direct Wages	6,00,000
Purchase of materials	7,20,000
Other materials	36,000
Carriage Inwards	8,640
Wages of foreman and Store keepers	48,000
Other indirect wages	6,000
Cost of research and experiments	30,000
Office managers salary	72,000
Employees State insurance	6,000
Power, fuel and haulage	54,000
Drawing office expenses	36,000
Printing and stationery	12,000
Counting house salary	12,000
Sales	18,00,000
Stock (1.1.2021)	
Raw materials	1,20,000
Work-in-progress	28,800
Finished products(Units)	6,000
Stock (31.12.2021)	
Raw materials	1,33,440
Work-in-progress	96,000
Finished products(Units)	12,000
Income tax	22,000
Donation	5,000

Selling and distribution expenses are to be charged at Rupee 1 per unit. During the year 2021 units produced are 96,000. Prepare a Cost Sheet showing the different elements of cost and the profit.

10. Write up the stores ledger account under FIFO Method:

March 2022	
1	Opening balance 25 units @ ₹ 6.5 per unit
4	Issued 8 units on M.R.No 85
6	Received 50 units at ₹ 5.75 per unit on G.R.No. 26
7	Issued 12 units on M.R.No 87
10	Returns to vendor 10 units at ₹ 5.75
12	Issued 15 units on M.R.No 108
13	Issued 20 units on M.R.No 110
15	Received 25 units at ₹ 6.10 per unit on G.R.No 33
17	Issued 10 units on M.R.No 121
19	Received replacement 10 units @ ₹ 5.75 on G.R.No 38
20	Returns to stores 5 units
22	Transferred 5 units from Job No. 182 to 187
26	Issued 10 units on M.R.No 146
30	Shortage 2 units treated as normal

11. In a factory there are 3 production departments A, B and C, 2 Service departments D and E. From the following details prepare secondary distribution summary under repeated distribution method.

	₹
Indirect Materials	15,000
Indirect wages	10,000
Depreciation on Machinery	25,000
Depreciation on Building	5,000
Rent and Taxes	10,000
Power	15,000
Lighting	500
General Expenses	15,000

Other details:

	A	B	C	D	E
Direct materials	20,000	10,000	20,000	10,000	10,000
Direct wages	15,000	15,000	4,000	2,000	4,000
Value of machinery	50,000	1,00,000	75,000	25,000	50,000
Floor area(Sq.feet)	1,000	1,500	1,500	500	500
H.P. of machines	8	7	15	5	5
Light points	6	8	12	4	5

Departments D and E render the service as follows:

	A	B	C	D	E
D	40%	20%	30%	-	10%
E	30%	30%	20%	20%	-

12. a) The following particulars are taken from the books of Bharath Machines Manufacturers for the month of July 2018, relating to a department where 25 workers are employed.

	₹
Basic wage	15,000
Dearness allowance	7,500
Over time allowance	2,250
Entertainment allowance	3,000
Canteen expenses	1,250
House rent recovered	3,000
Provident Fund deposit (total)	3,800
ESI Contribution (total)	1,000
Bonus 20% on wages (basic only)	

The factory worked for 25 days of 8 hours each in July. The workers are entitled to 5% of the total working days as leave on full pay. Normal idle time is 10%. The contribution to E.S.I. and P.F. are in the proportion of 6:4 and 1:1 by the employer and the employees respectively. Ascertain the total labour cost and labour cost per hour.

(10 Marks)

Contd...4

b) From the following information, calculate the earnings of Arun and Amith under Taylor's differential piece rate system. The working hours in a week consisted of 48 hours.

Standard output: 2 units per hour

Time rate 30 per hour

Actual output - Arun - 95 units, Amith - 103 units

Differential rates are:

Low piece rate at 80% of normal piece rate

High piece rate at 120% of normal piece rate.

(5 Marks)

13. What do you mean by Labour Turnover? Explain the reasons and the effects of labour turnover.
14. Bring out the differences and similarities between Cost Accounting and Financial Accounting.

SECTION - D (Compulsory)

(1x10=10)

15. Following are the particulars for the production of 2,000 sewing machines for the year 2021.

	₹
Cost of materials	1,60,000
Wages	2,40,000
Manufacturing expenses	1,00,000
Depreciation	1,20,000
Rent, rates and insurance	20,000
Selling expenses	60,000
General expenses	40,000
Sales	8,00,000

The company plans to manufacture 3,000 sewing machines during 2022. You are required to submit a statement showing the price at which machines would be sold so as to earn a profit of 10% on selling price. The following additional information is supplied.

- Price of materials is expected to rise by 20%
- Wage rate are expected to show an increase of 5%
- Manufacturing expenses will rise in proportion to the combined cost of materials and wages.
- Selling expenses per unit will remain the same
- Other expenses will remain unaffected by rise in output.

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St Aloysius College (Autonomous)

Mangaluru

B.B.A. Semester V- Degree Examination

December - 2022

OPERATIONS MANAGEMENT

Time: 3 Hours

Max. Marks: 100

Note: Standard normal distribution table will be provided.

SECTION - A

(10x2=20)

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

- State any two applications of operations research.
- Distinguish between predecessor activity and successor activity.
- What do you mean by critical path in network construction?
- What is meant by Crashing of a Project?
- State the meaning of error of redundancy with an example.
- What is unbalanced assignment Problem?
- Give the meaning of automation.
- What is electronic data interchange?
- Mention any two uses of job design.
- What do you mean by work environment?
- How to find cost of slope in for network crashing?
- Write the meaning of iconic model.

SECTION - B

(5x5=25)

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

2. Find the Feasible Solution of the following transportation problem using North West Corner Method:

		Warehouse				
		W1	W2	W3	W4	Supply
Factory	F1	14	25	45	05	06
	F2	65	25	35	55	08
	F3	35	03	65	15	16
Requirement		04	07	06	13	

3. Determine an Initial Basic Feasible Solution to the following transportation problem using Least Cost Method:

		Destination				
		D1	D2	D3	D4	Availability
Origin	O1	1	2	1	4	20
	O2	3	3	2	1	40
	O3	4	2	5	9	20
	O4	5	3	6	10	20
Requirement		20	40	30	10	

4. Consider the following problem of assigning five jobs to five persons. The assignment costs are given as follows:

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

Determine the optimum Assignment schedule and Minimum Cost.

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5. From the following, construct a network and find the critical path.

Activity	A	B	C	D	E	F	G	H	I	J
Predecessor	Nil	A	A	A	C,D	B,E	A	B	G,H,F	I
Duration (Days)	10	10	10	20	10	10	5	10	10	5

6. Distinguish between PERT and CPM.
 7. Explain the characteristics of operations research.
 8. Explain the scope of operations research.

SECTION - C**(3x15=45)**

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

9. Find out initial basic solution by Vogel's Approximation method.

Source	Destination					Supply
	D1	D2	D3	D4	D5	
S1	15	25	50	70	35	100
S2	40	20	45	65	30	125
S3	10	50	55	30	20	125
S4	20	40	60	35	15	100
S5	35	30	70	20	40	40
Demand	120	80	75	100	125	

10. From the following information, you are required to calculate, Critical path, project length variance and standard deviation. Also find out the probability of completing the project in - a) 29 weeks and b) 35 weeks

Activity	Optimistic time estimate (to)	Most likely time estimate (tm)	Pessimistic time estimate (tp)
1-2	3	6	9
1-6	2	5	8
2-3	6	12	18
2-4	4	5	6
3-5	8	11	14
4-5	3	7	11
6-7	3	9	15
5-8	2	4	6

11. The following table gives the activities and other relevant data of a project:

Activity	Time(Days)		Cost(₹)	
	Normal	Crash	Normal	Crash
1-2	4	3	120	180
1-4	6	4	300	500
1-3	2	1	60	120
2-4	5	3	300	500
3-4	2	2	200	200
2-5	7	5	230	350
4-5	4	2	200	480

Indirect cost per day for project is ₹ 100.

- a) Draw the network Diagram.
 b) Find the normal duration and cost of the project.
 c) Crash the number of days to the maximum possible.
 d) Find the optimum duration and cost.

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12. Define Operations Research. Explain the models of Operations Research.
13. What is Work Measurement? Explain the Work Measurement Techniques.
14. Construct the network and find out early and latest occurring. Also find out:
a) Total float b) Critical path c) Free float d) Independent float

Activity	Immediate predecessor	Duration (days)
A		4
B		3
C		2
D	A	5
E	B,C	6
F	A	4
G	C	3
H	D,E,F	7
I	D	4
J	G	2
K	G	5
L	H,J	5
M	K	2
N	I,L	8

SECTION - D (Compulsory)

(1x10=10)

15. Case study:

A company is faced with the problem of assigning six different machines to five different jobs. The costs are estimated and given below:

Job

Machines	J1	J2	J3	J4	J5
M1	6	2	5	2	6
M2	2	5	8	7	7
M3	7	8	6	9	8
M4	6	2	3	4	5
M5	9	3	8	9	7
M6	4	7	4	6	8

Solve the un-balanced Assignment Problem.

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**St Aloysius College (Autonomous)
Mangaluru**

**B.B.A. Semester V – Degree Examination
DECEMBER - 2022**

ADVANCED TAXATION

Time: 3 hrs.

Max Marks: 100

SECTION – A

1. Answer any **TEN** of the following questions in 2 or 3 sentences each. (10x2=20)
- What do you mean by clubbing of income?
 - State the difference between section 80TTA and 80TTB.
 - What is the extent of Rebate u/s 87A while computing tax liability of an individual assessee?
 - Write a provision on deduction under section 80EEB.
 - Compute the tax liability of Ms. Rituparna if her Total income is ₹ 8,50,000 includes agricultural income ₹ 3,00,000.
 - Write the provision of section 80 QQB.
 - Long term capital gain ₹10,00,000, long term capital loss ₹ 6,00,000, business loss ₹ 3,00,000. Find out GTI.
 - Write the provisions of set off and carry forward of losses for speculative losses.
 - Define 'Company' u/s 2(17) of Income Tax Act.
 - Medical insurance premium of own health ₹ 10,000, daughter's health ₹12,000 (includes medical check-up ₹ 7,000). Medical insurance premium on father's health ₹ 28,000 (age 64 years). Find out qualified amount under section 80D.
 - What is MAT as per section 115JB? State the MAT rate.
 - Write two donations qualified at 100% being in with limit category under section 80G.

SECTION – B

- Answer any **FIVE** questions in not less than one page each. (5x5=25)
- Mr. Sudhakar's total income is ₹ 15,50,000 in the previous year 2021-2022 includes long term capital gain ₹ 1,00,000 and lottery income ₹ 2,00,000. During the year he paid LIC premium ₹ 2,500 and medical insurance premium ₹ 32,000 (including preventive medical check-up ₹ 12,000) He paid rent of the house ₹ 7,000 per month assume he has satisfied the conditions of 80GG. Find out his total income for A.Y 2022-23.
 - Ms. Nirmala a resident individual aged about 48 years, provides the following information.
Total income ₹ 35,50,000 includes - lottery income of ₹ 5,60,000 (net), long term capital gain ₹ 2,00,000, short term capital gain ₹ 1,00,000 (section 111A). What is the tax liability under new tax regime?
 - The total income of Romax limited ₹ 72,00,000 includes LTCG ₹ 3,00,000, STCG (sec. IIIA) ₹ 2,00,000 winnings from horse race ₹ 4,90,000(net). Company's book profit is ₹ 98,00,000.
Company's annual gross turnover for previous year 2019-20 is less than 400 crores. Find out the ultimate tax liability of Romax Ltd for 2022-23.

Contd...2

5. Mr Nagaraj , a resident individual, submits the following information :
- Income from salary ₹ 4,50,000.
 - Income from house property A ₹ 30,000
 - Loss from house property B ₹ 34,000
 - Income from interest on securities ₹ 20,000
 - Loss from a cycle business ₹ 20,000
 - Profit from steel business ₹ 10,000
 - Profit from speculation business ₹ 25,000
 - Loss from short-term capital asset ₹ 6,000
 - Long-term capital loss ₹ 25,000
 - Long-term capital gain ₹ 21,000
 - Income from crossword puzzles (TDS ₹ 9,000) ₹ 21,000.

Compute Gross Total Income.

6. Compute the income of the firm from business in the following cases: conditions u/s 184 and 40(6) fulfilled:
- Book Loss - ₹ 50,000 ; Remuneration paid to working partners ₹ 1,60,000.
 - Book Loss - ₹ 80,000; Remuneration to working partners ₹ 1,75,000.
 - Book Profit - ₹ 1,80,000; Remuneration to working partners ₹ 1,20,000.
 - Book Profit - ₹ 6,00,000; Remuneration to working partners ₹ 4,50,000.
7. The Profit and Loss Account of ABC, professional firm showed a net loss of ₹ 50,000 for the previous year. The following items were found to be debited.
- Salaries to A, B, and C (all working partners) respectively ₹ 25,000, ₹ 15,000 and ₹ 10,000.
 - Commission to B - ₹ 12,000.
 - Bonus to C - ₹ 20,000.
 - Interest on capital at 15%: ₹ 4,000, ₹ 8,000, ₹ 6,000, to A, B and C respectively.
 - Rent of the business premises paid to C ₹ 4,000
- The net loss was arrived at after considering ₹ 2,000 being dividend received and ₹ 1,500 as interest on drawings by B. Compute the income/ loss of the firm for the Assessment Year 2022-23.
8. Find the following information relating to the income of a co-operative society for the year 2021 -22, you are required to compute its total income and the amount of tax payable there on for the A.Y. 2022 -23.
- The society is primarily engaged in the manufacturing and marketing of fruits products (cottage industry)
- Income from manufacturing and market of fruit products - ₹ 6,000.
 - Interest on deposit with central co-operative society - ₹ 3,000
 - Income from other Business - ₹ 2,000
 - Income from collective disposal of labour of members - ₹ 5,000
 - Interest received on securities. ₹ 1,000 (gross)
 - Income from House property - ₹ 2,000

SECTION - C

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

(3x15=45)

9. Mr. Mokhsith has made the following donations during the previous year 2021-22:

Particulars	₹
National Children's Fund	2,00,000
National Blood Transfusion Council	3,00,000
Mysore University	5,00,000
An approved charitable institution	2,50,000
Repairs to notified gurudwara	1,20,000
Help to poor student	35,000
Books donated to approved college	57,500
BJP party	55,000
Municipality for family planning	80,000

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His gross total income amounted to ₹ 65,00,000. This included long term capital gain ₹ 2,00,000. During the year he paid ₹ 48,000 (principal amount ₹ 30,000) towards the education loan. Compute his total income for the Assessment Year 2022-23.

(10 Marks)

b) Explain the provisions relating to set off and carry forward of losses.

(5 Marks)

10. Mr. Akash submits the following information of the net incomes and losses:

	₹
i) Salary income:	1,24,000
ii) Income from house property:	
House A (income)	10,000
House B (loss)	30,000
iii) Income from business:	
Cloth business (profit)	30,000
Hardware business (loss)	12,000
Speculation (profit)	12,000
Speculation (loss)	17,000
iv) Capital Gains:	
Short-term (gain)	8,000
Short-term (loss)	24,000
Long-term (gain)	8,000
v) Other sources:	
Income from betting	12,000
Loss from card games	6,000
Income from card games	9,000
Interest on securities (gross)	8,000

The following are brought forward losses from the previous year -

- Business loss (2017-18) ₹ 5,000
- House property loss (2018-19) ₹ 8,000
- Speculation loss (2019-20) ₹ 3,000
- Unabsorbed depreciation (2015-16) ₹ 4,000
- Long term capital loss (2019-20) ₹ 10,000

Compute his gross total income for the Assessment Year 2022-23.

11. Mr. Rohith submits the following information for the previous year. Compute his total income and tax liability for the Assessment Year 2022-23.

- Income from salary ₹ 1,50,000
- Rent from house property ₹ 2,00,000. Interest on housing loan ₹ 35,000
- Income from business ₹ 5,00,000
- LTCG ₹ 70,000
- STCG ₹ 30,000
- Interest on Savings bank deposit ₹ 7,000
- Interest on POSB account ₹ 5,000
- Partners remuneration ₹ 40,000
- Share of profit from partnership firm ₹ 20,000
- Winnings from lottery (net) ₹ 42,000.

During the year he made the following payments:

- LIC premium paid ₹ 20,000
- Medical insurance premium paid ₹ 26,000, it includes preventive health check-up of ₹ 7,000
- Interest on education loan ₹ 10,000
- ₹ 70,000 for treatment of his father aged 65 years suffering from cancer (specified disease). ₹ 60,000 received from insurance company

During the year he made the following donations:

- PMNRF ₹ 5,000
- National Children's Fund ₹ 10,000
- National fund for control of Drug abuse ₹ 12,000
- Rajiv Gandhi Foundation ₹ 20,000
- Congress party ₹ 30,000

Contd...4

12. X Y and Z are partners in a partnership firm (with Y and Z are working partner) and share profits and losses in the ratio of 1:2:2. Their P&L for the year is given below:

Particulars	₹	Particulars	₹
To salary		By Gross profit B/d	7,00,000
x-30,000		By bank interest	8,000
y-60,000		By dividend	5,000
z-60,000	1,50,000	By Interest on drawings by x	5,000
To rent	70,000	By rent received from let out house property	30,000
To municipal tax on let out house	10,000	By Bad debts recovered, disallowed earlier	2,000
To bad debts	8,000	By LTCG	20,000
To GST	18,000		
To RBD	7,000		
To income tax	11,000		
To sundry expenses	25,000		
To depreciation	30,000		
To interest on capital @ 18% p.a.			
x-4,500			
y-9,000			
z-9,000	22,500		
To outstanding customs duty	6,000		
To donations to NDF	17,000		
To commission to Y	18,000		
To Net profit	3,77,500		
	7,70,000		7,70,000

Additional information:

- Bad debts allowable ₹ 3,000
- Depreciation allowable ₹ 35,000
- Sundry expenses include bonus to X- ₹ 5,000 and Y- ₹ 6,000
- Out of outstanding customs duty ₹ 6,000, ₹ 5,000 was paid before filing the returns

Compute the total income of the firm, its tax liability and share of income of the partner under section 28 and U/S 10(2A)

13. Following particulars are furnished by Sunstar Works Ltd. a domestic company. Trading and Profit and Loss Account

Particulars	₹	Particulars	₹
To Purchases	4,25,000	By Sales	34,36,000
To Entertainment expenses	35,000	By Amount withdrawn from General Reserve	3,00,000
To Travelling expenses	70,000	By Long term capital Gain	2,20,000
To Depreciation	5,50,000	By agricultural income	2,50,000
To Income Tax	3,95,000		
To Customs duty due	30,000		
To Provision for unascertained liability	60,000		
To Proposed dividend	80,000		
To Tax consultation fee	20,000		
To Provision for loss from subsidiary company	45,000		
To Salaries	2,00,000		
To agricultural expenses	1,50,000		
To Net Profit	21,46,000		
	42,06,000		42,06,000

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Additional information:

1. Value of Plant and Machinery as on 1-4-2021 was ₹ 80,00,000 and Building ₹ 12,00,000. Depreciation allowable is 15% on Plant and Machinery and 10% on Buildings.
 2. Excise duty of 2020-21 paid during the year is ₹ 55,000 not debited to the above profit & loss account.
 3. Purchases include one item for which ₹ 50,000 was paid in cash.
 4. Of customs duty due ₹ 20,000 paid before due date for filing returns.
 5. B/fd business loss is ₹ 5,00,000 for income tax purpose and ₹ 3,50,000 for accounting purpose.
 6. Unabsorbed depreciation is ₹ 5,50,000 for income tax purpose and ₹ 2,50,000 for accounting purpose.
- Compute: i) Total Income of the company
ii) Book Profit u/s 115 JB
iii) Tax liability of the company
14. Bharath consumer cooperative society provides the following details of its income for the year ending 31st March 2018. Calculate its total income and tax liability for the AY 2022-23.
- a) Income from providing income facility to its members ₹ 80,000.
 - b) Rent received from letting of house for residential purpose ₹ 24,000.
 - c) Income from sale of consumer products ₹ 2,90,000 which is arrived after considering expenditure relating to house property let out:
 - Repairs ₹ 10,000
 - Municipal Tax ₹ 2,000.
 - Rent collection charges ₹ 10,000.
 - Fire insurance premium ₹ 2,000.
 - d) Taxable income from letting of Godown for ₹ 16,000.
 - e) Dividends from other co-operative society ₹ 9,000.
 - f) Interest from fixed deposit with Dhanalakshmi co-operative society ₹ 8,000.
 - g) Interest on securities ₹ 12,000.
 - h) Dividends received from other co-operatives ₹ 14,000.
 - i) Dividend received from Indian companies ₹ 35,000.
 - j) Long term capital gain ₹ 1,25,000.
 - k) The society gave donation of ₹ 20,000 to Prime Minister's National relief Fund.

SECTION – D (Compulsory)

(1x10=10)

15. Ms. Veena a resident individual aged about 40 years, provides the following information.
Her total income for the previous year ₹ 50,50,000 includes the following:
Winnings from horse race of ₹ 7,70,000 (net), long term capital gain ₹ 4,00,000, short term capital gain ₹ 2,00,000 (section 111A). Advanced tax paid ₹ 30,000. Find out her tax liability. (as per old tax regime).

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St Aloysius College (Autonomous)

Mangaluru

B.B.A. Semester V – Degree Examination

December - 2022

AUDITING

Time: 3 Hours

Max. Marks: 100

(10x2=20)

SECTION - A

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

- Give the meaning of vouching.
- Who is a professional auditor?
- What is a qualified report?
- What is internal control?
- Give the meaning of government audit.
- What is verification?
- What is audit file?
- What do you mean by teeming and lading?
- Give the meaning of audit programme.
- Write the meaning of auditing in an EDP.
- What is meant by test checking?
- State the meaning of private audit.

SECTION - B

(5x5=25)

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

- Write the objectives of internal check.
- "Vouching is the essence of auditing" Explain.
- What are the problems of auditing in EDP environment?
- Explain the importance of audit working papers.
- What are the advantages of external audit?
- What are the contents of audit note book?
- Write a note on CAAT.

SECTION - C

(3x15=45)

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

- Define auditing? Explain its objectives in brief.
- Briefly explain the rights, duties and liabilities of a company auditor?
- Explain the verification and valuation of different kinds of assets.
- Explain the vouching of cash receipts.
- Explain the internal check system followed for the payment of wages in large concern.
- Explain the classification of audit.

SECTION - D (Compulsory)

(1x10=10)

15. **Case study:**

"Auditor is a watchdog and not a bloodhound". Does this statement still hold any truth?

(2019 Batch Onwards)

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St Aloysius College (Autonomous)

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B.B.A. Semester V – Degree Examination

December - 2022

ORGANISATIONAL BEHAVIOUR

Time: 3 Hours

Max. Marks: 100

SECTION – A

(10x2=20)

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

- Define Organizational Behavior.
- Define Personality.
- Expand SOBC model.
- What do you mean by Group dynamics?
- Distinguish between open self and blind self stated in Johari Window.
- What do you mean by distortion in perception?
- List any four personality traits.
- What do you mean by charismatic leadership?
- What is power?
- Distinguish between leaders and managers.
- What is group cohesiveness?
- Who is an Autocratic leader?

SECTION – B

(5x5=25)

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

- Write a short note on Herzberg's motivation theory.
- Explain the various types of power.
- Briefly explain the internal factors affecting the perception.
- Write a short note on life position.
- Elaborate the different principles of learning.
- Explain the features of Organizational Behavior.
- Explain trait theory of personality.

SECTION – C

(3x15=45)

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

- Define personality. Explain the determinants and types of personality.
- What is a group? What are the reasons and stages of formation of groups?
- What do you mean by power? Explain the indicators and sources of power.
- Define organizational behavior. Explain the historical development of organizational behavior.

G 405.5

13. Explain the features and process of perception.
14. Explain the different types and causes of conflict.

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

Rithesh is an employee of IND-chem Ltd. He has been working in this organization for the last twenty years. For several years he has been a supervisor in the Human Resource Management section. He is very loyal to organization and tries sincerely to follow the companies policies and the order of the higher level management. Higher level managers perceive highly of him and he is well liked by them.

On the other hand, his subordinates have the opposite/perception of Rithesh. They feel that he is excessively concerned with pleasing the higher-ups and not very much concerned about the needs and concerns of his subordinates. They perceive that they are under paid and over worked relative to people in the other departments. When ever one of them goes with a new idea or a suggestion to him he always seems to have five reasons why it cannot be done there is considerable disqualification in the department. Performance of the department begin to suffer. Higher-ups seems to be oblivious to the problem. Rithesh viewed that he has been performing his duties in order to achieve the organizational goals. The same act of Rithesh has been viewed in to totally opposite manners by the management and the subordinates.

The higher-ups perceive that the hard work done by Ramesh he is due to his commitment to the organization while his subordinates perceive that it is his way of pleasing the higher management.

Questions

1. Identify and explain the factors responsible for different kinds of perceptions by the top management and employee.
2. What is the role played by Mr.Rithesh for providing enabling factors for a diversified perception?

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B.B.A. Semester V – Degree Examination

December – 2022

Working Capital Management

Time: 3 Hours

Max. Marks: 100

Note: PV table will be provided.

SECTION – A

(10x2=20)

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

- Write the meaning of Operating Cycle.
- State definition of working capital management.
- What does the term '4/15, net 30' mean?
- Inventory conversion period is 74 days, debtor conversion period is 34 days, and credit payment period is 20 days. Find out Net operating cycle.
- Write the meaning of financial lease.
- Telco Ltd. estimates its total cash requirement as ₹ 10,00,000 for next year. The company's opportunity cost of fund is 10% p.a The company will have to incur ₹ 20 per transaction when it converts short term securities to cash. Determine the optimum cash balance?
- What is short cost in cash management?
- State the meaning of option under derivatives.
- Write the meaning of FSN and JIT with reference to inventory management.
- What is spontaneous sources of financing?
- Sales for the year 2020-2021 ₹ 10,00,000. During the year company needed the working capital of ₹ 2,00,000. Estimate the working capital requirement for 2021-2022 if sales are estimated ₹ 14,00,000.
- What is Hybrid financing?

SECTION – B

(5x5=25)

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

- Essar Industries feels that lock box system can shorten it's account receivable collection period by 5 days. Credit sales are estimated at ₹ 3,65,00,000 per year built at continuous basis. The firm's opportunity cost is 20%, the cost of lock box system is ₹ 1,00,000.
 - Will you advice to go for lock box system?
 - Will your answer be different if account receivable collection period is reduced by 7 days and cost of lock box system is ₹ 1,10,000?
- A firm's annual requirement is 30,000 units. The acquisition cost is ₹ 150 per order, carrying costs are likely to ₹ 1.2 per unit per year. Assume the following order sizes:- 30,000 units, 15,000 units, 6,000 units, 3,000 units, 1,500 units and 750 units. Determine: Ordering cost, Carrying cost, Average inventory and EOQ.

Contd...2

4. From the following information, you required to find out operating cycle of X Ltd.

Period covered	365 days
Average credit period allowed by suppliers	20 days
Average total debtors	₹ 9,60,000
Raw materials consumed	₹ 88,00,000
Total production cost	₹ 2,00,00,000
Total cost of sales	₹ 2,10,00,000
sales	₹ 3,20,00,000
<u>Average stock maintained</u>	
Raw materials	₹ 6,40,000
Work in progress	₹ 7,00,000
Finished goods	₹ 5,20,000

5. Write the advantages of lease agreement from the point of view of a lessor and lessee?
6. Explain the problems associated with the inadequate level of working capital.
7. Explain the various motives of holding cash in business.
8. Two components A&B are used as follows:
 Normal usage: 600 units per week
 Minimum usage: 300 units per week
 Maximum usage: 900 units per week
 Reorder Quantity: A 4800 units
 B 7200 units
 Reorder Period: A 4-6 weeks
 B 2-4 weeks.

Calculate for each component: Reorder Level, Minimum Level, Maximum Level, and Average Level.

SECTION - C

(3x15=45)

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

9. Super sports dealing in sports goods as an annual sale of ₹ 50,00,000 and currently extending 30 days credit to the dealer. It is felt that sales can increase considerably if the dealers are willing to carry increased stock. But the dealers have difficulties in financing their inventories. The firm is therefore considering shifting credit policy. The following information is available:

Average collection period (present) is 30 days.

Variable cost is 80% of sales.

Fixed cost is ₹ 6,00,000 per annum.

Required pre-tax return on investment is 20%.

Credit policy	Average collection period	Annual sales in lakhs
A	45	56
B	60	60
C	75	62
D	70	63

Determine which policy the company should adopt.

10. Prepare Cash Budget for January-June from the following information:
 The estimated sales and expenses are as follows :

Particulars	November	December	January	February	March	April	May	June
Sales (₹)	2,00,000	2,20,000	1,20,000	1,00,000	1,50,000	2,40,000	2,00,000	2,00,000
Salaries (₹)	30,000	30,000	24,000	24,000	24,000	30,000	27,000	27,000
Miscellaneous Expenses (₹)	27,000	27,000	21,000	30,000	24,000	27,000	27,000	27,000

(a) Cash sales are 25% of sales.

(b) Purchases is equal to 70% of sales of every month and paid in the next month.

(c) 60% of the credit sales are collected in the month following the sales and remaining 40% in the second month.

(d) The time lag in payment of salaries and miscellaneous expenses one month.

- (e) Shares issued to public ₹ 1,00,000 in the month of March.
- (f) Machinery purchased in the month of May ₹ 50,000.
- (g) The firm maintains a minimum cash balance of ₹ 30,000. Funds can be borrowed to keep the minimum balance if required in the multiple of ₹ 1,000 and cash balance in excess of ₹ 40,000 can be invested in securities in multiples of ₹ 1,000.
- (h) Cash balance at the end of December is ₹ 50,000.

11. The management of Royal Industries has called for a statement showing the working capital to finance a level of activity of 1,80,000 units of output for the year. The cost structure for the company's product for the above mentioned activity level is detailed below:

Particulars	Cost per unit (₹)
Raw material	20
Direct Labour	5
Overheads(including depreciation of ₹ 5 per unit)	15
	40
Profit	10
Selling Price	50

Additional Information:

- a) Minimum desired cash balance is ₹ 20,000.
- b) Raw materials are held in stock on an average for two months.
- c) Work in Progress will approximate to half a month's production.
- d) Finished goods remain in warehouse on an average for a month.
- e) Suppliers of materials extend a months credit and debtors are provided two months credit.
- f) Cash sales are 25% of total sales.
- g) There is a time lag in payment of wages of a month, and half a month in the case of overheads.

From the above facts, you are required to prepare a statement showing working capital requirements.

- 12. Explain various forms of financing with reference to working capital finance.
- 13. State in detail various factors affecting working capital requirement to a business concern.
- 14. DLF Ltd is in the business of infrastructural development. The company is planning to diversify and add a new product line. The firm can buy the machinery or get it on lease. The machine can be purchased for ₹ 7,50,000. It is expected to have useful life of 5 years with salvage value of ₹ 50,000 after the expiry of 5 years. The purchase can be financed by 20% loan repayable in 5 equal instalments becoming due at the end of each year. Alternatively, the machine can be taken on end lease rentals ₹ 2,25,000 for 5 years. Advice the company on the option that it should choose.

The company follows written down method value of depreciation. The rate of depreciation is 25% and tax rate is 35%.

SECTION - D (Compulsory)

(1x10=10)

15. **Case study:**

Suggest an ABC analysis plan for following

Items	Average no of units	Average cost per unit
1	20000	60.8
2	10000	102.4
3	32000	11
4	28000	10.28
5	60000	3.4
6	30000	3
7	20000	1.3

(2019 Batch Onwards)

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St Aloysius College (Autonomous)

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B.B.A. Semester V – Degree Examination

December - 2022

STRATEGIC HUMAN RESOURCE MANAGEMENT

Time: 3 Hours

Max. Marks: 100

SECTION - A

(10x2=20)

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

- What do you mean by WPM?
- What is Intra-organisational bargaining?
- Give the meaning of indiscipline.
- What is quality of work life?
- State any two errors in grievance procedure.
- What do you mean by potential performance appraisal?
- Mention any two objectives of balance score card.
- What do you mean by organizational change?
- What are the implication of work force diversity on human resource management?
- What do you mean by knowledge management?
- What do you mean by business process out sourcing?
- Mention the challenges of succession planning.

SECTION - B

(5x5=25)

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

- Explain the process of performance appraisal.
- Write a short note on HR and six-sigma.
- Mention any five differences between HRM and HRD.
- What are the effects of globalization in human resource management?
- Explain the features of collection bargaining.
- Write a note on "Red hot stove rule".
- Explain the causes of grievances.

SECTION - C

(3x15=45)

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

- What are the methods of performance appraisal system? Explain.
- Define collective bargaining. Explain the process of collective bargaining in Indian context.
- Elaborate the essentials of workers participation management. Explain its forms provided by industrial dispute act.

Contd...2

12. What are the causes pre-requisites and measures to avoid employee grievances?
13. Explain the different methods of executive development program.
14. Explain the causes and approaches to organizational change.

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

Mr.Ankith, one of the new campus recruitee from a reputed engineering college working in a Beeta technologies Bengaluru is in the planning section.

The office timings for him is between 7AM to 5PM.He is working with his senior colleagues in team of 15 engineers. The company has provided rent free quarters and free transport to all its engineers. Mr.Ankith has proved himself to be an efficient employee and very recently he has received to appreciation gift. However, Mr.Ankith was a late comer almost everyday atleast 10 to 15 min and he was advised for his late attendance. Inspite of the oral advice Mr.Ankith, though he was a local man continued his attitude and it was objected by his senior colleagues.

Question

1. As HR manager how will you bring discipline in Mr.Ankith.
2. Explain the different types of punishments applicable for indiscipline.

(2019 Batch Onwards)

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St Aloysius College (Autonomous)

Mangaluru

B.B.A. Semester V – Degree Examination

December - 2022

RURAL MARKETING

Time: 3 Hours

Max. Marks: 100

(10x2=20)

SECTION - A

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

- What is rural market segmentation?
- What is target marketing?
- What do you mean by rural marketing?
- Define agricultural Marketing.
- Expand NABARD.
- What is corporate farming?
- Expand NAFED.
- What is marketing finance?
- What do you mean by social marketing?
- What is rural consumer behaviour?
- State any two problems of marketing rural industrial products.
- What is regulated markets?

SECTION - B

(5x5=25)

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

- Explain the importance of rural marketing.
- What are the functions of distribution channels?
- Write a note on CACP.
- Write a note on rural media.
- Explain the importance of agricultural marketing.
- Explain the rural distribution model of any FMCG company.
- Differentiate between rural market and urban market.

SECTION - C

(3x15=45)

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

- What are the challenges in rural communication? Explain the strategies to meet challenges.
- Explain the challenges faced by FMCG for rural marketing.
- Explain the various rural marketing models.
- Explain the role of NGOs in rural marketing.
- What are the barriers towards development of telecom services in rural india and initiatives to increase growth of telecom in rural india.
- Explain the recent trends in rural marketing.

SECTION - D (Compulsory)

(1x10=10)

15. **Case study:**

Two youngsters, Popli and Mahajan, are blossoming entrepreneurs. They have a fine dining restaurant in Delhi in the South Delhi colony of Jangpura, named " The House of Singh and Ching" that serves Indian, Chinese and Fusion cuisines. After the successful launch of this restaurant, they wish to explore different markets and expand their business. Since they markets have struck them keeping in view he creamy layer that exist in the villages and visits cities often for exposure. Both of them are still in dilemma whether to enter rural market or not.

Questions:

- Explain 4 P's in this case.
- Give SWOT Analysis of the case.
