

(Please write your Exam Roll No.)

Exam Roll No.

END TERM EXAMINATION

SECOND SEMESTER [BBA] APRIL - MAY 2019

Paper Code: BBA-110

Subject: Business Communication

BBA(B&I)-110 (Batch 2017 Onwards)

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions.

- Q1 Explain how can you improve command over spoken and written English? Will effective listening accentuate this learning? (15)
- Q2 Explain various types of communication and its flow in the organization. (15)
- Q3 Differentiate between Etic and Emic approaches to understand different cultures? Which approach according to you is best to communicate effectively? (15)
- Q4 How can presentation be made effective? How a presenter can control boredom during presentation? Should videos be used as part of presentations? Justify. (15)
- Q5 You are applying for the job of Manager Marketing in an organization. Write your resume and application letter for the same. (15)
- Q6 Explain the functions and layout of various types of letters. (15)
- Q7 Differentiate between Circulars, Office Memorandums, and Office Orders while explaining purpose, format, language and tenses used for each of them. (15)
- Q8 Explain the role of technology as a boon and bane for communication. (15)

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END TERM EXAMINATION

SECOND SEMESTER [BBA] MAY- JUNE 2019

Paper Code: BBA (B&I)-106

Subject: Principles of Insurance

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions. All questions carry equal marks.

- Q1 (a) What do you understand by pooling of risks? How does it help in risk management?
(b) What are insurable risks? Give examples. What are the risks which are not covered by insurance?
- Q2 Why do think that insurance is a socio-economic requirement? How does insurance help society in maintaining and sustaining living style? Give arguments, in favor of it. Also state, what are the limitations of insurance?
- Q3 What are the importance intermediaries involved in distribution of insurance? What is their role in distribution of insurance service? Do you think they discharge their responsibilities fairly? Give instances, how intermediaries give misrepresentations and side facts.
- Q4 What are the importance features and ingredients of a life insurance policy? How life insurance is different from fire insurance and health insurance?
- Q5 Discuss various principles of insurance with the help of suitable illustrations.
- Q6 Explain the process of:-
(a) filing a claim for motor insurance
(b) filing claim for life insurance by the legal heirs
(c) claiming medical expenses in case of health insurance
- What are the difference types of documents/ proofs required for making claims? State the conditions when these claims are rejected/not entertained by the insurance company.
- Q7 Explain the features of :-
(a) Endowment plan
(b) Money back insurance plan
(c) Term Insurance
(d) Pension plans

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END TERM EXAMINATION

SECOND SEMESTER [BBA] MAY - JUNE 2019

Paper Code: BBA(B&J)-102 Subject: Business Mathematics
(Batch 2017 Onwards)

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions.

Q1 (a) If a, b, c be the sums of p, q, r terms respectively of an A.P., show that (5)

$$\frac{a(q-r)}{a(q-r) + b(r-p) + c(p-q)} = 0$$

(b) The sum of an infinite series in G.P. is 57 and the sum of their cubes is 9747, find the series. (10)

Q2 (a) Explain the concept of function with the help of an example. (5)

(b) Explain the following:- (10)

- Explicit functions
- Rational and Irrational functions
- Even and Odd functions
- Inverse function
- Composite functions

Q3 (a) Three persons buy cold drinks of different brands A, B, C. The first person buys 12 bottles of A, 5 bottles of B, 3 bottles of C. The second person buys 4 bottles of A, 6 bottles of B, and 10 bottles of C. The third person buys 6 bottles of A, 7 bottles of B and 9 bottles of C. Represent the information in the form of a matrix. If each bottle of brand A costs Rs. 4, each bottle of B costs Rs. 5 and each bottle of C costs Rs. 6, then using matrix operations find the total sum of money spent individually by the three persons for the purchase of cold drinks. (8)

(b) Solve using Cramer's rule the following system of equations (7)

$$x + y + z = 1, \quad 2y + z = 3, \quad x - 3y = 5.$$

Q4 (a) Find the rank of - (6)

$$\begin{pmatrix} 1 & 1 & 1 \\ 1 & 2 & -3 \\ 2 & -1 & 3 \end{pmatrix}$$

(b) Solve using Gauss-Elimination method (9)

$$x + y + 2z = 3$$

$$2x - y + 3z = 5$$

$$4x + 2y + z = 10$$

Q5 Write short notes on:-

- Effective rate of interest
- Equivalent rate of interest
- Discounted value of a sum
- Maturity value of a sum
- Amortisation of loan

(3x5=15)

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BBA(B&J)-102

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BBA(B&J)-102

Q6 (a) A firm purchases a machinery for Rs. 8,00,000 by making a down payment of Rs. 1,50,000 and remainder in equal instalments of Rs. 1,50,000 for six years. What is the rate of interest to the firm? (7)

(b) Mr. X borrows Rs. 1,00,000 at 8% compounded annually. Equal annual payments are to be made for 6 years. However, at the time of the fourth payment, the individual elects to pay off the loan. How much should be paid? (8)

Q7 (a) P company has to make payment of Rs. 2 million (Rs. 20,00,000) on 16th April, 1998. It has a surplus money today i.e. 15th January, 1998 and the company has decided to invest in Certificate of Deposit (CD's) of a nationalized bank at 8% per annum. What money is required to be invested now? Take year as 365 days. (8)

(b) A company has issued debentures of R. 50 lacs to be repaid after 7 years. How much should the company invest in a sinking fund earning 12% in order to the able to repay debentures? (7)

Q8 (a) Assume that a 10-year savings annuity of Rs. 2,000 per year is beginning at the end of current year. The payment of retirement annuity is to begin 16 years from now (the first payment is to be received at the end of the year 16) and will continue to provide a 20-year payment annuity. If this plan is arranged through a savings bank that pays interest @7% per year on the deposited funds, what is the size of the yearly retirement annuity that will result? (8)

(b) Prove by mathematical induction that (7)

$$1 + 2 + 3 + \dots + n = \frac{n(n+1)}{2}, \text{ where } n \text{ is a positive integer.}$$

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END TERM EXAMINATION

SECOND SEMESTER [BBA] APRIL - MAY 2019

Paper Code: BBA-112

Subject: Business Environment

(Batch 2017 Onwards)

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions including Q no.1 which is compulsory.

- Q1 Answer **any three** of the following questions:- (5x3=15)
- (a) Limitations of environment analysis.
 - (b) Major factors of industrial sickness in India.
 - (c) Briefly discuss the classical model of income, output and employment determination.
 - (d) Positive impact of WTO on Indian economy.
- Q2 What are the basic characteristics of Indian economy? In which sectors, the government should put more efforts to increase employment and growth? (15)
- Q3 Discuss the impact of new industrial policy 1991 on Indian economy. In view of current global and domestic economic environment, what new policies should be framed to achieve high growth rate in industrial and manufacturing sector? (15)
- Q4 What do you mean by economic inequality? Describe the extent of inequality in India after independence. Provide policy suggestions to remove inequality from Indian Economy. (15)
- Q5 Describe the various methods of measuring nation income. Also explain the conceptual and practical difficulties in measuring national income in India. (15)
- Q6 Write short note on the following:- (7.5x2=15)
- (a) Circular flow of income covering all sectors.
 - (b) Keynesian consumption function: its significance and implications.
- Q7 What kinds of steps were undertaken under monetary policies in India during reform period? Critically explain the impact of monetary policy on Indian economy. Also make brief comment on impact of demonetization on monetary policy. (15)
- Q8 Provide a critical note on the inflow of foreign direct investment in India. Suggest robust policies that can attract high dose of foreign direct investment in the significant sectors of the economy. (15)

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END TERM EXAMINATION

SECOND SEMESTER [BBA] MAY 2019

Paper Code: BBA-112

BBA(TTM)-112

BBA(MOM)-112

**Subject: Personality Development and
Communication Skills-II**

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions. All questions carry equal marks.

- Q1 What is a Project Report? Discuss the essentials of writing an effective report.
- Q2 Write notes on:-
(a) Basics of Project Presentation.
(b) Important points to be kept in mind at the time of paragraph writing.
- Q3 Discuss various tools of Presentation. Describe the guidelines of making an effective presentation. What can be the possible Boredom factors in Presentation and how to overcome them? Explain with suitable examples.
- Q4 How is Listening different from learning? How can we improve the Art of Listening? Discuss with suitable examples.
- Q5 What homework and preparations need to be done at the time of facing an Interview Explain the importance of body posture and gesture in the interview process. Give examples to illustrate.
- Q6 Differentiate between Group Discussions, Debates and Extempores. What types of skills and abilities can be tested through them? How do they help to check the professionalism level of a student? Illustrate with examples.
- Q7 Write a small writeup on "Impact of Globalisation on Indian Economy". Make relevant assumptions.
- Q8 Who are Leaders and what qualities do they possess? How to inculcate leadership abilities in students? Give examples in.

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END TERM EXAMINATION

SECOND SEMESTER [BBA] MAY- JUNE 2019

Paper Code: BBA-106

Subject: E-commerce

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions.

- Q1 (a) The early years e-commerce can be considered both a success and a failure. Justify the statement. (8)
(b) Discuss the factors that contribute to e-commerce success. (7)
- Q2 (a) What is e-business model? Explain with suitable examples B2B, B2C, B2G and C2C models. (8)
(b) Discuss the e-transition challenges for an life insurance company. (7)
- Q3 (a) Describe how internet and web features and services support e-commerce. (8)
(b) Explain the following tags of HTML: (7)
(i) `<a>----` (ii) `<h2>---</h2>` (iii) `<dl>---</dl>`
- Q4 (a) How can the table be created in HTML? Explain with suitable example. (8)
(b) Create a form in HTML to take feedback of customer for the service of a restaurant. (7)
- Q5 Differentiate between:- (15)
(a) E-commerce and E-business
(b) Public key and Private key
(c) Static Website and Dynamic website
- Q6 (a) Compare and contrast online credit card payment and debit card payments. (8)
(b) Identify the key security threats that arise during e-commerce transaction. (7)
- Q7 (a) How does spoofing threaten a Website's operations? (8)
(b) How is e-banking related to e-commerce and m-commerce? (7)
- Q8 (a) Identify the industries who have taken full benefit of e-commerce. Justify your findings. (8)
(b) Discuss the ethical issues raised by e-commerce. (7)

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END TERM EXAMINATION

SECOND SEMESTER [BBA] MAY - JUNE 2019

Paper Code: BBA-106

BBA (TTM)-106

BBA (B&J)-106

BBA (MOM)-106

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions. All questions carry equal marks.

| Marks | Number of Students |
|--------|--------------------|
| 0-10 | 8 |
| 10-20 | 10 |
| 20-30 | 12 |
| 30-40 | 25 |
| 40-50 | 40 |
| 50-60 | 35 |
| 60-70 | 30 |
| 70-80 | 20 |
| 80-90 | 15 |
| 90-100 | 5 |

Q1 Draw an ogive for the following frequency distribution:-

- (i) Find graphically the number of students who obtained at least 75% marks.
 (ii) Find the number of students scoring between 55% and 75% marks.
 (iii) If a student has to obtain at least 35 marks to pass an examination, find out how many students failed in the examination.

Q2 (a) "Every average has its own peculiar characteristics. It is difficult to say which average is the best." Explain with examples.
 (b) The following is a record of the number of bricks laid each day by two masons A and B:
 A: 700, 675, 725, 675, 800, 650, 675, 625, 700 and 650
 B: 600, 625, 675, 575, 650, 625, 600, 625, 550 and 700
 Calculate the coefficient of variation in each case and discuss the relative consistency of the two masons. If the figures for A were in every case 20 more and those of B in every case 10 more than the figures given above, how would the answer be affected?

Q3 (a) Write the applicable assumptions of Pearsonian coefficient of correlation. Also, describe important properties of the coefficient of correlation.
 (b) Calculate coefficient of correlation between X and Y from the following table:-

| | | | | | |
|--------------------------|---|---|---|---|---|
| Marks in English (X) | 2 | 5 | 4 | 6 | 9 |
| Marks in Mathematics (Y) | 3 | 4 | 4 | 8 | 9 |

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Q4 (a) What is coefficient of rank correlation? Bring out its usefulness and also its limitations.

(b) An article in concrete research presented data on compressive strength, x , and intrinsic permeability, y , of various concrete mixes and cures. Summary quantities are $n = 14, \sum x_i = 572, \sum y_i^2 = 23530, \sum x_i^2 = 43, \sum x_i y_i = 15742$ and $\sum x_i y_i^2 = 169780$. Assume that the two variables are related according to the simple linear regression model. Calculate the least square estimates of the slope and intercept.

Q5 A company produces three products P, Q and R whose prices per unit are 3, 5 and 4 respectively. One unit of product P requires 2 units of m_1 and 3 units of m_2 . One unit of product Q requires 2 units of m_2 and 5 units of m_3 and one unit of product R requires 3 units of m_1 , 2 units of m_2 and 4 units of m_3 . The company has 8 units of material m_1 , 10 units of material m_2 and 15 units of material m_3 available to it.

- (i) Formulate the problem mathematically.
 (ii) Use simplex method to find how many units of each product should be produced to maximize revenue?

Q6 A boat manufacturing company, makes three different kinds of boats. All can be made profitably in this company, but the company's production is constrained by the limited amount of labour, wood and screws available each month. The director will choose the combination of boats that maximizes his revenue in view of the information given in the following table:-

| Input | Row boat | Canoe | Kayak | Monthly Availability |
|----------------------|----------|-------|-------|----------------------|
| Labour | 12 | 7 | 9 | 1260 hours |
| Wood (board Feet) | 22 | 18 | 16 | -19,008 |
| Screws (kg) | 2 | 4 | 3 | 396 kg |
| Selling price in Rs. | 4000 | 2000 | 5000 | |

- (a) Formulate the above as a linear programming problem.
 (b) Solve it by simplex method
 (c) Which, if any, of the resources are not fully utilized? If so, how much is the spare capacity left?
 (d) What are the shadow prices?
 (e) State the dual of the formulated problem.

Q7 A foreman has five mechanics and five jobs to be performed. While each mechanic is capable of performing any job, the time spent on each job and hence the cost of doing it varies depending on the ability of the mechanic and the intrinsic complexity of the job. The cost of each assignment is shown in the following table.

| Mechanic | 1 | 2 | 3 | 4 | 5 |
|----------|----|----|----|----|----|
| A | 86 | 88 | 93 | 96 | 98 |
| B | 64 | 68 | 70 | 75 | 76 |
| C | 59 | 60 | 66 | 64 | 64 |
| D | 54 | 58 | 62 | 55 | 56 |
| E | 49 | 48 | 53 | 56 | 50 |

BBA-106
P-2/3

P.T.O

END TERM EXAMINATION

SECOND SEMESTER [BBA] APRIL - MAY 2019

Paper Code: BBA-104 Subject: Quantitative Techniques

(Batch 2017 Onwards)

Time: 3 Hours

Note: Attempt any five questions. Maximum Marks: 75

- Q1 The following are the weekly wages in Rupee of 30 workers of a firm:
- | | | | | | | | | | | | | |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 140 | 139 | 126 | 114 | 100 | 88 | 62 | 77 | 99 | 103 | 108 | 129 | 144 |
| 148 | 134 | 63 | 69 | 148 | 132 | 118 | 142 | 116 | 123 | 104 | 95 | 80 |
| 85 | 106 | 123 | 133 | | | | | | | | | |
- The firm gave bonus of Rs. 10, 15, 20, 25, 30 and 35 for individuals in the respective salary slab: Exceeding 60 but not exceeding 75; Exceeding 75 but not exceeding 90; and so on upto Exceeding 135 but not exceeding 150.

- (a) Generate the classes and draw the histogram of the data. (6)
 (b) Find the average, standard deviation and quartile deviation of the bonus paid. (9)

Q2 (a) Find the missing values in the given table. (9)

| Group -> | A | B | C | Combined |
|----------|-----|---|-----|----------|
| Number | 50 | ? | 90 | 200 |
| Mean | 113 | ? | 115 | 116 |
| Standard | 6 | ? | 7 | 7.746 |

- (b) Explain the following:- (6)
 (i) Lorenz curve
 (ii) IQR
 (iii) Ogive curves

- Q3 (a) Find the Coefficient of Skewness (by Karl Pearson's method) for the following data: (10)
- | Class | 10-20 | 20-30 | 30-40 | 40-50 | 50-60 | 60-70 | 70-80 |
|-------------|-------|-------|-------|-------|-------|-------|-------|
| Frequencies | 5 | 9 | 13 | 21 | 20 | 15 | 8 |
- (b) Distinguish between Spearman's and Karl Pearson's coefficient of correlation. (5)

- Q4 The following data gives the Age(X) and Blood Pressure(Y) for the 8 persons. Calculate the two regression equations. Take $A_x=60$ and $A_y=60$. (15)
- | Age(X): | 52 | 63 | 45 | 36 | 72 | 65 | 47 | 25 |
|---------------------|----|----|----|----|----|----|----|----|
| Blood Pressure (Y): | 62 | 53 | 51 | 25 | 79 | 43 | 60 | 33 |

- Q5 Solve the following LPP: (15)
 Maximize $Z = x_1 + 2x_2 + 3x_3$
 Subject to constraints:
 $2x_1 + x_2 + x_3 \leq 2$, $3x_1 + 4x_2 + 2x_3 \geq 8$ $x_1, x_2, x_3 \geq 0$

- Q6 (a) Write the dual of the following:- (9)
 Max $Z = 7x_1 + 14x_2 + 6x_3 + 10x_4 - 3x_5$
 subject to conditions:
 $x_1 \leq 4000$
 $3x_2 + 2x_4 + x_5 \leq 6000$
 $x_1 + x_2 - 3x_5 \geq 4500$
 $x_3 + x_4 - 4x_5 \geq 3000$

- (b) What are the advantages of duality? (3)
 (c) What is the meaning of shadow prices? (3)

- Q7 Solve the following transportation problem using Vogels' Approximation Method later check its optimality. (15)

| Plants | Distribution Centres | | | | Requirements |
|--------------|----------------------|----|----|----|--------------|
| | D1 | D2 | D3 | D4 | |
| P1 | 19 | 30 | 50 | 12 | 7 |
| P2 | 70 | 30 | 40 | 60 | 18 |
| P3 | 40 | 10 | 60 | 20 | 10 |
| Requirements | 5 | 8 | 7 | 15 | 35 |

- Q8 A computer center has 4 programmers. The centre needs four application programmes to be developed. The estimated computer time (in minutes) required by the different programmers to develop the application programmes is given below. (15)

| Programmers | Programmes | | | |
|-------------|------------|-----|-----|-----|
| | A | B | C | D |
| 1 | 120 | 100 | 80 | 90 |
| 2 | 80 | 90 | 110 | 70 |
| 3 | 110 | 140 | 120 | 100 |
| 4 | 90 | 90 | 80 | 90 |

- Assign the Programmers to the Programmes in such a way that the total computer time is minimum.

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SECOND SEMESTER [BBA] MAY 2019

Paper Code: BBA-104

Subject: Business Economics-II

BBA(TTM)-104

BBA(B&I)-104

BBA(MOM)-104

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions.

- Q1 (a) What is the importance of withdrawals and injections in circular flow of an economy? How does benefit/s of various supports provided by government get leaked? Suggest the measures to control the leakages. (10)
(b) Explain the value added method of measuring the national income of a country. (5)
- Q2 (a) What do you understand by macroeconomic variables? How does these variables affect the growth of an economy? (6)
(b) Discuss the possible effect of the following on the Indian economy:
(i) Expectation of a normal monsoon in the coming season.
(ii) Possibility of change in the political regime after general elections of 2019.
(iii) Demonetisation of high value currency notes. (3x3=9)
- Q3 Explain the 'Psychological Law of Consumption' given by Keynes along with its assumptions. Explain the concept of propensity to consume and discuss the factors which affect it. What is the relationship of consumption with savings? (15)
- Q4 (a) What is multiplier? How does it work in a four sector model? (5)
(b) What is the difference between autonomous and induced investment? Give an example of both types of investment. (5)
(c) What is marginal efficiency of capital? How is it measured? (5)
- Q5 What is the importance of monetary policy in a developing economy (e.g. India)? What should be the objective of monetary policy? Also discuss the importance of digital money in modern days economic world. (15)
- Q6 Explain the following:- (15)
(a) Concept of liquidity Trap with example.
(b) Principal shortcoming of Fisher's Quantity Theory of Money
(c) Inflationary Gap and Deflationary Gap
- Q7 (a) Explain the factors affecting the slope of IS Curve.
(b) Explain the derivation of LM curve and shift in LM curve. (15)
- Q8 Inflation is not that bad for an economy. Discuss why moderate level of inflation is necessary for a growing economy like India? Explain, how changes in Repo and Reverse Repo rates by the 'monetary policy committee' target inflation? (15)

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END TERM EXAMINATION

SECOND SEMESTER [BBA] APRIL - MAY 2019

Paper Code: BBA-102

Subject: Business Organization

BBA(TTM)-102

(Batch Upto 2016)

BBA(B&I)-102

BBA(MOM)-102

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions.

- Q1 What are the basic objectives of a business? How can companies balance profit maximization and corporate social responsibility? (15)
- Q2 Write notes on:- (7.5x2=15)
(a) Types of Companies
(b) Types of Business Environment
- Q3 Explain different government policies to support micro, small and medium enterprises? Do you think they are appropriate to support a business? Discuss. (15)
- Q4 What is Joint Hindu Family Firm? What are its advantage and disadvantage? How is it different from Partnership Firm or Joint Stock Company? (15)
- Q5 What do you understand by government and business interface? What is the role of trade promotion zones and how they can be beneficial for any organization? (15)
- Q6 Differentiate between MNC and TNC, explain the function of each and how can they be incorporated? (15)
- Q7 Write short notes on:- (5x3=15)
(a) FICCI
(b) CII
(c) ASSOCHAM

END TERM EXAMINATION

SECOND SEMESTER [BBA] APRIL - MAY 2019

Paper Code: BBA-102 (Batch 2017 Onwards) Subject: Cost Accounting

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions. All questions carry equal marks.

Q1 *Costs may be classified in a variety of ways according to their nature and the information needs of the management.* Explain and discuss this statement giving examples of classifications required for different purposes.

Q2 A company manufactures 5,000 units of a product per month. The cost of placing an order is Rs. 100. The purchase price of the raw material is Rs. 10 per kg. The re-order period is 4 to 8 weeks. The consumption of raw material varies from 100 kg to 450 kg per week, the average consumption being 275 kg. The carrying cost of inventory is 20% per annum. You are required to calculate-

- Re-order Quantity
- Re-order Level
- Maximum Level
- Minimum Level
- Average Stock Level

Q3 Find out the remuneration of a worker on the basis of (a) Day Rate, (b) Piece Work Rate, (c) Halsey Scheme, (d) Rowan Scheme, from the following information:

(a) Name of Worker Parwat Singh

(b) Ticket No. 40

(c) Work start time 1 April, 2010 at 8 a.m.

(d) Work finish time 5 April, 2010 at 12 Noon

(e) Work allotted Production of 540 units

(f) Work does and approved 500 units

(g) Time and units allowed 10 units per hour

(h) Wage Rate Rs. 3 per hour

(i) Bonus 40% of time saved

(j) Worker worked for 9 hours a day.

Q4 Sachin Limited has three manufacturing departments 'A', 'B' and 'C' and one service department 'S'. The following particulars are available for one month of 25 working days of 8 hours each day. All departments work all days with full attendance.

| Expenses | Total (Rs.) | Production | | | Service Dept. |
|---------------------------|-------------|------------|---------|---------|---------------|
| | | A (Rs.) | B (Rs.) | C (Rs.) | |
| Power and Lighting | 1,100 | 200 | 300 | 360 | S (Rs.) 240 |
| Supervisor's Salary | 2,000 | - | - | - | - |
| Rent | 500 | - | - | - | - |
| Welfare Expenses | 600 | - | - | - | - |
| Other Expenses | 1,200 | 200 | 400 | 400 | 200 |
| Supervisor's Salary | | 30% | 30% | 20% | 20% |
| No. of Workers | 3 | 4 | 2 | 1 | 1 |
| Floor area sq. metre | 60 | 80 | 60 | 60 | 50 |
| Service rendered by Dept. | 50% | 30% | 20% | 20% | |
| Production Department | | | | | |

Calculate the Labour Hour Rate for each of the departments A, B and C.

[-2-]

Q5 The cost of making 40 pianos of which 20 are of Grade A and 20 are of Grade B is Rs. 80,000. Pianos of Grade B cost 55% and Pianos of Grade A cost 45% of the total.

Ascertain the cost of each grade and add thereto 10 percent for indirect expenses. Transport and space in the showroom cost Rs. 60 per piano. Selling expenses and advertising are 10 percent of the selling price which is Rs. 3,150 in the case of Grade A and 3,885 in the case of Grade B.

Write up a Cost Sheet showing the percentage of profit on total cost and selling price respectively on each Grade.

Q6 The product of a company passes through three distinct processes to completion. They are known as A, B and C. From past experience it is ascertained that wastage is incurred in each process as under:

Process A 2%; Process B 5%; Process C 10%.

In each case, the percentage of wastage is computed on the number of units entering the process concerned.

The wastage of each process possesses a scrap value. The wastage of process A and B is sold at Rs. 5 per 100 units and that of process C at Rs. 20 per 100 units.

The output of each process passes immediately to the next process and the finished units are passed from Process C into stock.

The following information is obtained:

| | Process A (Rs.) | Process B (Rs.) | Process C (Rs.) |
|------------------------|-----------------|-----------------|-----------------|
| Materials consumed | 6,000 | 4,000 | 2,000 |
| Direct Labour | 8,000 | 6,000 | 3,000 |
| Manufacturing expenses | 1,000 | 1,000 | 1,500 |

20,000 units have been issued to Process A at a cost of Rs. 10,000. The output of each process has been as under:

Process A 19,500; Process B 18,800; Process C 16,000.

There is no work-in-progress in any process.

Prepare Process Account making the calculations to the nearest rupee.

Q7 Write notes on:-

- Job v/s Batch Costing
- Escalation Clause
- Contract Profit and Loss A/C

Q8 Write notes on:-

- Normal profits
- Process Costing
- Abnormal loss

END TERM EXAMINATION

SECOND SEMESTER [BBA] MAY - JUNE 2019

Paper Code: BBA(B&J)-104 (Batch 2017 Onwards) Subject: Cost Accounting

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions.

- Q1 (a) A manufacturer's requirement for a raw material is 8,000 units per year. The ordering cost is Rs. 10 per order, while the carrying cost is Re 1 per unit per year. For orders of less than 4,000 units, there is no discount on the purchase price of Re 1 per unit but a discount of 5% is available, if an order for 4,000 units is placed and a discount of 10% is for one single order of 8,000 units. Which of the three ways of purchase should the manufacturer adopt? Show relevant costs.
- (b) What do you understand by maximum level, minimum level and ordering level of stores and stocks? What factors are taken into account in fixing these limits? **(10+5=15)**
- Q2 It is said, "Cost accounting is a system of foresight and not a post-mortem examination. It turns losses into profits, makes the activities dynamic and removes the wastages." Discuss the in detail. **(15)**
- Q3 (a) A skilled worker in AB Ltd. is paid a guaranteed wage rate of Rs. 30 per hour. The standard time per unit for a particular product is 4 hours. P, a machine-man has been paid wages under the Rowan incentive plan and had earned an effective hourly rate of Rs. 37.50 on the manufacture of that particular product. What could have been his total earnings and effective hourly rate, had he been put on Halsey Incentive Scheme (50%)?
- (b) What are overheads? How are they classified?
- (c) What is meant by under/over-absorption of overheads? Explain. **(10+3+2)**
- Q4 The following annual charges are incurred in respect of a machine where manual labour is almost nil and where the work is done by means of five machines of exactly similar type and specifications:

| | Rs. |
|---|--------|
| 1. Rent and Rates (proportional to the floor space occupied) for the shop..... | 48,000 |
| 2. Depreciation on each machine..... | 5,000 |
| 3. Repairs and maintenance for five machines..... | 10,000 |
| 4. Power (as per meter) @ Rs. 10 per 16 units consumed for the shop..... | 37,500 |
| 5. Electric charges for light in the shop..... | 5,400 |
| 6. Attendants: There are two attendants for the five machines and they are each paid Rs. 600 per month. | |
| 7. Supervision: For the five machines in the shop there is one supervisor whose emoluments are Rs. 2,500 per month. | |
| 8. Sundry supplies, such as Lubricants, Jute and Cotton waste, etc. for the shop..... | 4,950 |
| 9. Hire-purchase installment payable for the machines (including Rs. 3,000 as interest)..... | 12,000 |
| 10. The machine uses 10 units of power per hour. | |

Calculate the Machine Hour Rate for the year.

(15)

P.T.O.

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P/2

Q5 The Pen Manufacturing Company is producing 5 types of Pens- 'Deluxe' and 'Popular'. The manufacturing costs for the year ended 31st March, 2018 were:

| | |
|----------------------|---------------------|
| | Rs. |
| Direct Materials | 2,00,000 |
| Direct Wages | 1,12,000 |
| Production Overheads | 48,000 |
| | Rs. 3,60,000 |

It is ascertained that:-

- (a) Direct Materials in 'Deluxe' type cost twice as much as that of 'Popular' type.
 - (b) Direct Wages of 'Popular' type were 60 per cent of those for 'Deluxe' type.
 - (c) Production overhead was 30 paise per pen for both types
 - (d) Administration overhead for each type was 200 per cent of Direct Labour
 - (e) Selling cost was 25 paise per pen for both the types.
 - (f) Production during the year was:
 'Deluxe' type-40,000 pens of which 36,000 were sold.
 'Popular' type-1,20,000 pens of which 1,00,000 were sold.
 - (g) Selling prices were Rs. 7 per pen of 'Deluxe' type and Rs. 5 per pen of 'Popular' type.
- Prepare a statement showing the Total Cost per pen of each type and the profit made on each type of pen. (15)

Q6 A certain product passes through three processes before it is transferred to finished stock. The following information is obtained for the month of December:

| | Process I Rs. | Process II Rs. | Process III Rs. | Finished Stock Rs. |
|--|------------------|-------------------|--------------------|-----------------------|
| Opening Stock | 2,000 | 12,000 | 10,000 | 25,000 |
| Direct Materials | 13,000 | 20,000 | 40,000 | - |
| Direct Wages | 10,000 | 10,500 | 50,000 | - |
| Production Overhead | 10,000 | 25,000 | 25,000 | - |
| Closing Stock | 5,000 | 6,000 | 32,000 | 33,000 |
| Profit % on Transfer price to the next process | 20% | 25% | 10% | - |
| Inter-process Profit for | - | 2,000 | 2,800 | 10,000 |

Stocks in process are valued at prime cost and finished stock has been valued at the price at which it was received from process III. Sales during the period were Rs. 8,00,000. Prepare process accounts showing profit element at each stage. (15)

Q7 The following information related to a building contract for Rs. 10,00,000:

| | Year I Rs. | Year II Rs. |
|-------------------------------|---------------|----------------|
| Materials issued | 3,00,000 | 84,000 |
| Direct Wages | 2,30,000 | 1,05,500 |
| Direct expenses | 22,000 | 10,000 |
| Indirect expenses | 6,000 | 1,400 |
| Work certified | 7,50,000 | 10,00,000 |
| Work uncertified | 8,000 | - |
| Material at site | 5,000 | 7,000 |
| Plant issued | 14,000 | 2,000 |
| Cash received from contractor | 6,00,000 | 10,00,000 |

The value of plant at the end of year I and II was Rs. 7,000 and Rs. 5,000 respectively.
 Prepare (i) the contract account, and (ii) contractee account for both the years taking into consideration such profit for transfer to the profit and loss account as you think proper. (15)

Q8 Kapil owns a fleet of taxi and the following information are available from the records maintained by him:

| | |
|----------------------|--------------------|
| Number of taxies | 8 |
| Cost of each taxi | Rs. 30,000 |
| Salary of Manager | Rs. 800 p.m. |
| Salary of Accountant | Rs. 600 p.m. |
| Salary of Cleaner | Rs. 200 p.m. |
| Salary of Mechanic | Rs. 400 p.m. |
| Garage Rent | Rs. 400 p.m. |
| Insurance Premium | 4% per annum |
| Annual Tax | Rs. 600 per taxi |
| One Driver's salary | Rs. 450 p.m. |
| Annual repair | Rs. 2,160 per taxi |

Total life of a taxi is about 2,00,000 km. A taxi runs in all 2,000 km in a month of which 10% it runs empty. Petrol consumptions is 1 litre per 10 km. @Rs. 1.80 per litre. Oil and other sundries are Rs. 4.50 per 100 km. Calculate the cost of running a taxi per km. (15)

Q1 (a) Differentiate between Cost Centre and Cost Unit. (5)

(b) The cost of sale of production 'A' is made up as follows: (10)

| | Rs. |
|---|-------|
| Materials used in manufacturing | 5,500 |
| Materials used in packing material | 1,000 |
| Materials used in selling the product | 150 |
| Materials used in the factory | 75 |
| Materials used in the office | 125 |
| Labour required in production | 1,000 |
| Labour required for supervision of the management for factory | 200 |
| Expenses-direct-factory | 500 |
| Expenses-indirect-factory | 100 |
| Expenses - office | 125 |
| Depreciation - office building and equipment | 75 |
| Depreciation - factory | 175 |
| Selling Expenses | 350 |
| Freight on materials | 500 |
| Advertising | 125 |

Assuming that all products manufactured are sold, what should be the selling price to obtain a profit of 25% on selling price?

- Q2 (a) Explain the term "Economic Order Quantity". (5)
- (b) After inviting tenders two quotation are received as follows: (10)
- (i) Rs. 1.20 per unit.
- (ii) Rs. 1.10 per unit plus Rs. 3,000 fixed charges to be added irrespective of the units ordered.
- Advise with your arguments with whom orders should be placed and what quantity is to be ordered.

The following additional information may be of interest:

| | Units |
|-----------------------------|--------|
| Present Stock | 35,000 |
| Average monthly requirement | 10,000 |
| Maximum level | 80,000 |
| Minimum level | 30,000 |
| GST problem may be ignored | |

- Q3 (a) Should Interest on Capital be taken as an element of Cost? State with reasons. (5)
- (b) What is Idle Time? Explain the cause leading to Idle Time and its treatment in cost accounting. (10)
- Q4 The following information relates to the activities of a production department for a certain period in a factory: (15)

| | Rs. |
|---|--------|
| Material used | 72,000 |
| Direct wages | 60,000 |
| Hours of Machine operation | 20,000 |
| Labour hours worked | 24,000 |
| Overheads chargeable to the department | 48,000 |
| On one order carried out in the department during the period, the relevant data were: | |
| | Rs. |
| Material used | 4,000 |
| Labour Hours | 1,650 |
| Direct Wages | 3,300 |
| Machine Hours | 1,200 |

Prepare a comparative statement of cost of this order by using the following three methods of recovery of overheads:

- Q5
- Direct Labour Hour Rate Method;
 - Direct Labour Cost Rate Method;
 - Machine Hour Rate Method
- Explain the concept of "Escalation Clause" in Contract Costing. (5)
 - Prepare a contract account contractee account and extract of balance sheet from the following as receive from M/S ABC contractor for the period 1-04-2017 to 31-03-2018.

| Particulars | Amount (Rs 000's) |
|---------------------------------------|----------------------|
| Contract Price | 1,8000 |
| Material issued to contract | 3,000 |
| Wages & Salary | 4,800 |
| Cost of Plant issued to site | 900 |
| Other miscellaneous expenses | 300 |
| Cartage paid in material | 60 |
| Loss of plant at site | 180 |
| Plant returned to store on 31-03-2018 | 120 |
| Loss of material at site | 150 |
| Material in hand at site on 31-3-2018 | 138 |
| Cash received 80% of work certified | 7,680 |
| Uncertified work | 60 |

Depreciation on plant 15%. Profit transferred to Profit and loss account 2/3. (10)

- Q6
- Differentiate between Joint Product and By-Product. (5)
 - The product of a manufacturing concern passes through two processes A and B and then to finished stock. It is ascertained that in each process normally 5% of the total weight is lost and 10% is scrap which from Processes A and B realizes Rs. 80 per tonne and Rs. 200 per tonne respectively.

The following are the figures relating to both the processes:

| | Process A | Process B |
|--------------------------------------|-----------|-----------|
| Materials in tonnes | 1,000 | 70 |
| Cost of Material in rupees per tonne | 125 | 200 |
| Wages in rupees | 28,000 | 10,000 |
| Manufacturing expenses in rupees | 8,000 | 5,250 |
| Output in tonnes | 830 | 780 |

Prepare Process Cost Accounts showing cost per tonne of each process. There was no stock or work-in-progress in any process. (10)

- Q7 M/s Goodwill Ltd. has furnished you the following information from the financial books for the year ended 31st December 2018:

**PROFIT & LOSS ACCOUNT
for the year ended 31st December, 2018**

| | Rs. | Rs. |
|---|-----------------|---|
| Opening Stock of finished goods: 500 units @ Rs. 17.50 each | 8,750 | |
| Materials consumed | 1,30,000 | |
| Wages | 75,000 | |
| Gross Profit c/d | 1,51,250 | |
| | 3,65,000 | |
| Factory Overheads | 47,375 | |
| Administration Overheads | 53,000 | |
| Selling Expenses | 27,500 | |
| Bad Debts | 2,000 | |
| Preliminary Expenses | 2,500 | |
| Net Profit | 24,000 | |
| | 1,56,375 | |
| | | Sales (10,250 units) 3,58,750 |
| | | Closing Stock of finished goods: 250 units @ Rs 25 each 6,250 |
| | | 3,65,000 |
| | | Gross Profit b/d 1,51,250 |
| | | Interest 125 |
| | | Rent received 5,000 |
| | | 1,56,375 |

The cost sheet shows: (i) the cost of materials as Rs. 13 per unit; (ii) the labour cost as Rs. 7.50 per unit; (iii) the factory overheads are absorbed at 60% of labour cost; (iv) the administration overhead are absorbed at 20% of factory cost; (v) selling expense are charged at Rs. 3 per unit; (vi) the opening stock of finished goods is valued at Rs. 22.50 per unit.

You are required to prepare:

- The cost sheet showing the number of units produced and the cost of production, by elements of costs, per unit and in total. (5)
- The statement of profit or loss as per cost accounts for the year ended 31st December, 2018. (5)
- The statement showing the reconciliation of profit or loss as shown by the cost accounts with the profit as shown by the financial accounts. (5)

Q8 Write short notes on any three of the following:- (5x3=15)

- Operating Costing
- Treatment of under/over-absorption of overheads
- Material Losses
- Perpetual Inventory System
- Life Cycle Costing

P.T.O.

BBA-110

P4/3

BBA-110

P3/3

END TERM EXAMINATION

SECOND SEMESTER [BBA] MAY- JUNE 2017

Subject: Cost Accounting

Paper Code: BBA-110

BBA (B&J)-110

BBA (TTM)-110

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions.

Q1 You have been asked to install a costing system in a manufacturing company. What practical difficulties will you expect and how will you propose to overcome the same? (15)

Q2 (a) What is Economic Order Quantity? How is it useful?
 (b) A furniture manufacture purchased 10,000 cft. of timber logs on 1st October, 2012 @ Rs. 100 per cft. and stored them in his timber yard for six months for seasoning. In this timber yard the following items of expenses were incurred during the period of seasoning:

- i. Rent of the yard (2,000 sq. ft.) Rs. 2,500 per month.
- ii. Salaries of 2 watchmen and Khalasis @ Rs. 2,500 per month each.
- iii. Incidental expenses of maintenance, lighting etc. @ Rs. 1,500 per month.
- iv. Annual share of general overhead expenses of the business Rs. 20,000.
- v. Insurance charges for the logs to be seasoned @ 1% on the value of unseasoned logs for the periods of seasoning-50% of floor area of the yard has been set apart for seasoning timber and the remaining floor area is occupied by the shops making furniture.

Loss in volume of logs due to seasoning: 10%. Calculate the price to be charged on issue of the seasoned logs per cft. to the nearest rupee. (5+10=15)

Q3 (a) Discuss the arguments in favour of and against inclusion of "Interest on Capital" in Cost Accounts. State your views in this regard.
 (b) The following information relates to the activities of a production department for a certain period in a factory.

| | Rs. |
|---|--------|
| Material used | 72,000 |
| direct Wages | 60,000 |
| Hours of Machine operation | 20,000 |
| Labour hours worked | 24,000 |
| Overheads chargeable to the department | 48,000 |
| On one order carried out in the department for a certain period in a factory: | |
| | Rs. |
| Material used | 4,000 |
| Labour Hours | 1,650 |
| Direct wages | 3,300 |
| Machine Hours | 1,200 |

Prepare a comparative statement of cost of this order by using the following two methods of recovery of overloads:

- (i) Direct Labour Hour Rate Method
- (ii) Machine Hour Rate Method

(5+10=15)

Q4 Mr. Richardson undertook a contract for Rs. 75,00,000 on an arrangement that 80% of the value of the work done, as certified by the architects of the contractee should be paid immediately, and the remaining 20% be retained until the contract was completed.

In 2003, the amounts expended were: Materials Rs. 9,60,000, Wages Rs. 8,50,000, Carriage Rs. 30,000, Cartage Rs. 5,000, Sundry expenses Rs. 35,000. The work was certified for Rs. 18, 75,000 and 80% of this was paid as agreed.

In 2004, the amounts expended were: Materials Rs. 11,00,000, Wages Rs. 11,50,000, Carriage Rs. 1,15,000, Cartage Rs. 10,000, Sundry expenses Rs. 20,000. Three-fourths of the contract was certified as done by 31st December and 80% of this was received accordingly. The value of the unused stock and work-in-progress uncertified was ascertained at Rs. 1,00,000.

In 2005, the amounts expended were: Materials Rs. 6,30,000, Wages Rs. 8,50,000, Carriage Rs. 30,000, Sundry expenses Rs. 15,000. The whole contract was completed on 30th June.

Show how the contract account, work-in-progress account and the contractor's account would appear in each of these years in the books of the contractor assuming that balance due to him was received on completion of the contract. Also show the relevant items in the Balance Sheet. (15)

Q5 A product passes through three processes-A,B and C. The details of expenses incurred on the three processes during the year 2014 were as under:

| Process | A | B | C |
|---|--------|--------|--------|
| Units issued/introduced cost per unit Rs. | 10,000 | | |
| 100 | Rs. | Rs. | Rs. |
| Sundry Materials | 10,000 | 15,000 | 5,000 |
| Labour | 30,000 | 80,000 | 65,000 |
| Direct Expenses | 6,000 | 18,150 | 27,200 |
| Selling price per unit of output | 120 | 165 | 250 |

Management expenses during the year were Rs. 80,000 and selling expenses were Rs. 50,000. These are not allocable to the processes.

Actual output of the three processes was:

A-9,300 units, B-54,00 units and C-2,100 units. Two thirds of the output of Process A and one-half of the output of Process B was passed on to the next process and the balance was sold. The entire output of Process C was sold.

The normal wastage of the three processes, calculated on the input of every process was:
Process A-5%, B-15% and C-20%
P.T.O.

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P4/2

The wastage of Process A was sold at Rs. 2 per unit, that of B at Rs. 5 per unit and of Process C at Rs. 10 per unit.
Prepare the Three Processes Accounts and the Profit and Loss Account. (15)

Q6 (a) Differentiate between Absolute Tonne-Kms and Commercial Tonne-Kms.

(b) A factory which uses a large amount of coal is situated between two collieries 'X' and 'Y' the former being 5 kilometers and the latter 10 kilometers distance from the factory. A fleet of lorries of 5 tonne carrying capacity is used for the collection of coal from the pitheads. The lorries give an average speed of 20 kilometers per hour when running and regularly take 10 minutes in the factory premises to unload. At colliery 'X' loading time averages 30 minutes per load, and at colliery 'Y' 20 minutes per load. Driver's wages, licences, insurance, depreciation, garage and similar charges are noticed to cost Rs. 60 per hour operated, fuel, oil, tyres, repairs and similar charges are noticed to cost Rs. 6 per kilometer run.

Draw up a statement showing the cost per tonne-kilometer of carrying coal from each colliery. If the coal is equal quality and price at pithead, from which colliery should the purchases be made? (5+10=15)

Q7 (a) Explain the causes of difference between Profit shown by Financial Accounts and Profit shown by Cost Accounts.

(b) Given below is the Trading and Profit and Loss Account of Vikas Electronics for the accounting year ended 31st March, 2014:

| To | Rs. | By | Rs. |
|--------------------------------------|----------|----------|----------|
| To Direct Consumed | 3,00,000 | By sales | 2,50,000 |
| To Direct Wages | 2,00,000 | | 7,50,000 |
| To Factory Expenses | 1,20,000 | | |
| To Office Expenses | 40,000 | | |
| To selling and distribution Expenses | 80,000 | | |
| To Net Profit | 10,000 | | 7,50,000 |
| | 7,50,000 | | |

Normal output of the factory is 2,00,000 units. Factory overheads are fixed for all practical purpose. Selling and distribution expenses are fixed to the extent of Rs. 50,000; the rest are variable. Prepare a statement reconciling profit as per Cost Accounts and Financial Accounts. (10+5=15)

Q8 Write short notes on any three of the following: (5x3=15)

- (a) Labour Turnover
- (b) Control Ratios
- (c) Activity Based Costing
- (d) Life Cycle Costing
- (e) Material Losses

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P4/2

(Please write your Exam Roll No.)

Exam Roll No.

END TERM EXAMINATION

SECOND SEMESTER [BBA] MAY-JUNE 2017

Paper Code: BBA-104

Subject: Business Economics-II

BBA(B&I)-104

BBA(TTM)-104

BBA(MOM)-104

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions. All questions carry equal marks.

- Q1 Write notes on the following:-
(a) Leakages and injections in an economy.
(b) Precautions in the estimation of national income.
(c) Total Expenditure method of National Income measurement.
- Q2 What do you understand by the circular flow of income? Discuss the circular flow of income in a three sector economy.
- Q3 (a) Explain the relevance of marginal efficiency of capital in investment decision making.
(b) What do you understand by Full Employment? Is full employment a Myth?
- Q4 What is multiplier? Explain the process of income propagation with the help of multiplier process.
- Q5 Define inflation. What are its various types? Explain the various economic effect of inflation with the help of examples.
- Q6 Critically analyse the Milton Friedman theory of demand for money.
- Q7 Explain the equilibrium of product and money market with the help of ISLM model.
- Q8 Write notes on the following:-
(a) Liquidity trap.
(b) Limitations of fiscal policy of Indian economy.
(c) Impact of demonetization on Indian economy.

END TERM EXAMINATION

SECOND SEMESTER [BBA] MAY-JUNE 2017

Paper Code: BBA-102

Subject: Business Organization

BBA(MOM)-102

BBA(B&I)-102

BBA(TTM)-102

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions including Q no.1 which is compulsory.

- Q1 Write short notes on **any three** of the following:- (3x5=15)
- (a) Joint Hindu Family Firm
 - (b) MOA & AOA
 - (c) International Business Risks
 - (d) Business Ethics
- Q2 What is a business system? What are its ingredients? Explain briefly various features of a business system. (15)
- Q3 What are the objectives of a business? How does a business establish a balance between its profits and social responsibilities? Give examples to strengthen your answer. (15)
- Q4 What is sole proprietorship? What are its advantages over partnership and company type of business? (15)
- Q5 Explain the locational advantage of business? What are the policies of the government for the location of business? (15)
- Q6 What are the various government policies and schemes to support the set up and establishment of small business in India? Explain. (15)
- Q7 State the emergence of Multinational Companies in Business World. How are they better than other types of organizations operating in global scenario? (15)
- Q8 (a) What do you understand by business combinations? What are their advantages and disadvantages? (7.5)
- (b) Explain the role of FICCI, CII and other business association in the growth of industry in India. (7.5)

(Please write your Exam Roll No.)

Exam Roll No.

END TERM EXAMINATION

SECOND SEMESTER [BBA] MAY-JUNE 2017

Paper Code: BBA- 112

Subject: *Personallty Development and
Communication Skills-II*

BBA(MOM)-112

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions. All questions carry equal marks.

- Q1 What are the contents of a Project Report? Give a template of it. How can we make a project report more effective?
- Q2 Explain with examples the various types of Presentation tools. What precautions needs to be kept in mind at the time of making presentations? Discuss with examples.
- Q3 (a) Explain the difference between Interactive Presentation and Presentation as a part of a Job interview. List the points of difference.
(b) State the importance of effective listening, give examples to prove your point.
- Q4 What are the characteristics of a good Resume? Make a resume of your own self highlighting your strengths and capabilities. Also discuss the important features of a good resume.
- Q5 What do you understand by Body Language? How body posture, gestures etc helps in communication at the time of facing Interviews? Explain with examples.
- Q6 What are Mock Interviews? What is their importance in facing interviews?
- Q7 How leader is different from a Manager? What are unique qualities of a leader? Illustrate it with examples of good leaders you have come across.
- Q8 (a) Explain the importance of Group Discussion, Debates and Extempore in the overall personality development of an individual.
(b) Why is it necessary to update the knowledge with the changes in the economical/Political/Social environment? Give reasons.

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(Please write your Exam Roll No.)

Exam Roll No.

END TERM EXAMINATION

SECOND SEMESTER [BBA] MAY- JUNE 2017

Paper Code: BBA-108

Subject: Database Management System

BBA (B&I)-108

BBA (TTM)-108

BBA (MOM)-108

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions including Q.No1 which is compulsory.
Select one question from each unit.

- Q1 Write short notes on **any five**:- (5x3=15)
- (a) Generalization and Specialization
 - (b) Types of Keys
 - (c) Logical and Physical Independence
 - (d) Functional Dependencies
 - (e) Types of constraints
 - (f) Strong and weak entity

UNIT-I

- Q2 (a) Compare files management system and database management system. (7)
(b) Compare the three record based data models with diagram. Which model is best and why? (8)
- Q3 (a) Explain three level architecture of Database management System. What is the role of mapping? (8)
(b) What is the role of DBA, Data Manager, file Manager, and Disk Manager? (7)

UNIT-II

- Q4 (a) What are the Integrity rules? Explain with example. (5)
(b) A company has several departments. Each department has supervisors and at least one employee. Employee must be assigned to one department. There are many projects under one department and each employee is assigned to more than one project. (10)
- Identify the entities in the above case.
 - What are the relationships between the identified entities?
 - Draw an E-R Diagram to demonstrate the connectivity between the various entities.

- Q5 (a) Explain the 12 CODD rules for relational model. (8)
(b) What are the different type of keys and attribute in the relational model? Explain with example. (7)

UNIT-III

- Q6 (a) What are the possible functional dependencies, which can exist in a database? (7)
(b) What are the different type of anomalies occurred in relations? Explain with example. (8)
- Q7 (a) What is normalization? Explain 1NF, 2NF and 3NF with example. (10)
(b) What is decomposition? What is the difference between lossy and lossless join? (5)

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BBA-108

P.1/2

END TERM EXAMINATION

SECOND SEMESTER [BBA] MAY- JUNE 2017

| | |
|----------------------------|---|
| Paper Code: BBA-106 | Subject: Quantitative Techniques and Operations Research in Management |
| BBA (TTM)-106 | |
| BBA (B&I)-106 | |
| BBA (MOM)-106 | |

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions.

Q1 The means of two samples of series of 50 and 100 respectively are 54.4 and 50.3 and standard deviations are 8 and 7. Obtain the mean and standard deviation of the sample of size 150 obtained by combining the two samples. (15)

Q2 (a) Find the quartile deviation and its coefficient from the following data: (8)

| | | | | | | | | |
|----------------|-------|-------|--------|---------|---------|---------|---------|---------|
| Weight in lbs | 70-80 | 80-90 | 90-100 | 100-110 | 110-120 | 120-130 | 130-140 | 140-150 |
| No. of persons | 12 | 18 | 35 | 42 | 50 | 45 | 20 | 8 |

(b) What is Lorenz curve? How is it constructed? Illustrate. (7)

Q3 Obtain the Spearman's Rank correlation coefficient for the following data:

| | | | | | | | | | | |
|---|----|----|----|----|----|----|----|----|----|----|
| X | 68 | 64 | 75 | 50 | 64 | 80 | 75 | 40 | 55 | 64 |
| Y | 62 | 58 | 68 | 45 | 81 | 60 | 68 | 48 | 50 | 70 |

Interpret the result. (15)

Q4 (a) Define Karl Pearson's Coefficient of Correlation. What are the assumptions for Correlation Analysis? (10)

(b) The co-efficient of correlation between X and Y is 0.6. Their covariance is 4.8. If the variance of X is 9, then determine the standard deviation of Y. (5)

Q5 A company makes two kinds of fertilizers, called Hi-phosphate and Lo-phosphate. Three basic raw materials are used in manufacturing these fertilizers in this manner:

| Raw Material | Tons of raw material required to manufacture one ton | | Maximum amount of raw material available per month |
|-----------------------|--|--------------|--|
| | Hi-Phosphate | Lo-Phosphate | |
| 1 | 2 | 1 | 1500 |
| 2 | 1 | 1 | 1200 |
| 3 | 1 | 0 | 500 |
| Selling price per ton | \$15 | \$10 | |

Formulate this as a linear programming problem and find the optimal values of the fertilizers manufactured by the company using simplex method. Write the dual of the problem, also. (15)

[P.T.O.]

BBA-106
P/12

END TERM EXAMINATION

SECOND SEMESTER [BBA] MAY-JUNE-2015

Paper Code: BBA- 112

BBA(TTM)- 112

BBA(MOM)-112

Subject: Personality Development and
Communication Skills-II

Time : 3 Hours

Maximum Marks :75

Note: Attempt any five questions.

- Q1. What are project proposals? How to write a good proposal? What steps are involved in it? Make a proposal of starting communication lab for students in your institute. (15)
- Q2. What is a Project Report? How to write an Effective Report? What is the format of a Project Report? If one has to write a report on "Usage of Internet among students", what all will be included? Discuss. (15)
- Q3. "All presentations, whether made by students as a part of their curriculum of facing interview for job are same". Do you agree? Give reasons in support of your answer by showing the differences. (15)
- Q4. From "Talk, Talk, Talk to Listen, Listen, Listen" is the change required among students. Do you agree? Discuss in this light the Art of Effective listening as a part of Business Communication. (15)
- Q5. Write notes on the following: (2x7.5=15)
- (a) Self Introduction-Points to be highlighted.
 - (b) Dealing with people face to face- points to be kept in mind.
- Q6. What are the benefits of Group Discussion? What are different techniques of GD? What are Mock Interviews? Why GD and Mock Interviews are held for students in colleges. (15)
- Q7. Who are leaders? What special skills and abilities they possess which are different from common employees? Discuss various leadership styles with examples. (15)
- Q8. How Resume is different from CV? Write a Resume for stock broker job in a stock broking company highlighting qualities, which can motivate the company to hire you. (15)

END TERM EXAMINATION

SECOND SEMESTER [BBA] MAY- JUNE 2017

Paper Code: BBA-106

Subject: Quantitative Techniques and Operations Research in Management

BBA (TTM)-106

BBA (B&I)-106

BBA (MOM)-106

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions.

Q1 The means of two samples of series of 50 and 100 respectively are 54.4 and 50.3 and standard deviations are 8 and 7. Obtain the mean and standard deviation of the sample of size 150 obtained by combining the two samples. (15)

Q2 (a) Find the quartile deviation and its coefficient from the following data:(8)

| | | | | | | | | |
|----------------|-------|-------|--------|---------|---------|---------|---------|---------|
| Weight in lbs | 70-80 | 80-90 | 90-100 | 100-110 | 110-120 | 120-130 | 130-140 | 140-150 |
| No. of persons | 12 | 18 | 35 | 42 | 50 | 45 | 20 | 8 |

(b) What is Lorenz curve? How is it constructed? Illustrate. (7)

Q3 Obtain the Spearman's Rank correlation coefficient for the following data:

| | | | | | | | | | | |
|---|----|----|----|----|----|----|----|----|----|----|
| X | 68 | 64 | 75 | 50 | 64 | 80 | 75 | 40 | 55 | 64 |
| Y | 62 | 58 | 68 | 45 | 81 | 60 | 68 | 48 | 50 | 70 |

Interpret the result. (15)

Q4 (a) Define Karl Pearson's Coefficient of Correlation. What are the assumptions for Correlation Analysis? (10)

(b) The co-efficient of correlation between X and Y is 0.6. Their covariance is 4.8. If the variance of X is 9, then determine the standard deviation of Y. (5)

Q5 A company makes two kinds of fertilizers, called Hi-phosphate and Lo-phosphate. Three basic raw materials are used in manufacturing these fertilizers in this manner:

| Raw Material | Tons of raw material required to manufacture one ton | | Maximum amount of raw material available per month |
|-----------------------|--|--------------|--|
| | Hi-Phosphate | Lo-Phosphate | |
| 1 | 2 | 1 | 1500 |
| 2 | 1 | 1 | 1200 |
| 3 | 1 | 0 | 500 |
| Selling price per ton | \$15 | \$10 | |

Formulate this as a linear programming problem and find the optimal values of the fertilizers manufactured by the company using simplex method. Write the dual of the problem, also. (15)

[P.T.O.]

BBA-106
P1/2

END TERM EXAMINATION

SECOND SEMESTER [BBA] MAY-JUNE 2016

Paper Code: BBA-112

BBA (MOM)- 112

Subject: Personality Development &

Communication Skills-II

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions. All questions carry equal marks.

- Q1 What are the basics of project writing? Explain the points to be included to make a report effective?
- Q2 Why are presentations becoming an integral part of pedagogy? Explain the various tools which are used to make the presentations effective.
- Q3 "Body language plays a vital role in understanding and making an effective communication". Explain the statement.
- Q4 Write short notes on the following:-
(a) Various presentation tools
(b) Boredom factors in presentation
- Q5 What is a resume? Prepare your resume for the job of a management trainee in a multinational company.
- Q6 Write your own introduction highlighting your goals in life, your characteristics and how you are working towards achieving your goals in life.
- Q7 There is a group Discussion on the topic "Capital Punishments for the Rapists" you are part of the group discussion, present your case for or against the motion.
- Q8 What are the traits of a good leader? Do you think leadership can be developed through class room teaching?

END TERM EXAMINATION

SECOND SEMESTER [BBA] MAY-JUNE 2016

Paper Code: BBA-102

Subject: Business Organization

BBA(TTM)-102

BBA(MOM)-102

BBA(B&I)-102

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions including Q no.1 which is compulsory.

- Q1 Write short notes on any three of the following;- (3x5=15)
- (a) Social Responsibility of Business
 - (b) Joint Hindu Family Firm
 - (c) Business Ethics.
 - (d) FICCI
 - (e) Special Economic Zone
- Q2 What are the objectives of the cooperative sector? Explain the features of Cooperative Organization. (15)
- Q3 Why the interface is required between Government and business? What are various forms of this interface? (15)
- Q4 What is the role played by small business in the growth of the economy? How the government helps these businesses to establish and flourish? (15)
- Q5 What are Memorandum of Association and Article of Association? What are their contents? Explain and Compare them. (15)
- Q6 What is a multinational company? State the reasons for the growth of multinational companies in India? What kind of threat these companies pose for the domestic companies? (15)
- Q7 How does Chambers of Commerce and Industry in India helps in protecting the right of management? How do they place control on organization? Explain with relevant examples. (15)

(Please write your Exam Roll No.)

Exam Roll No.

END TERM EXAMINATION

SECOND SEMESTER [BBA] MAY- JUNE 2016

| | |
|---|---|
| Paper Code: BBA-106 BBA (B&I)-106 BBA (TTM)-106 BBA (MOM)-106 | Subject: Quantitative Techniques and Operations Research in Management |
|---|---|

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions. All questions carry equal marks.

Q1 Given the following frequency distribution with some missing frequencies.

| Class | Frequency |
|-------|-----------|
| 10-20 | 185 |
| 20-30 | ? |
| 30-40 | 34 |
| 40-50 | 180 |
| 50-60 | 136 |
| 60-70 | ? |
| 70-80 | 50 |

If the total frequency is 685 and median is 42.6. find out the missing frequencies.

Q2 When is the variance equal to the standard deviation? Under what circumstances can variance be less than standard deviation? Explain.

Q3 A customer care center is receiving following number of complaints every year

| Year | No. of complaints |
|------|-------------------|
| 2002 | 210 |
| 2003 | 225 |
| 2004 | 210 |
| 2005 | 220 |
| 2006 | 250 |
| 2007 | 280 |
| 2008 | 285 |
| 2009 | 282 |
| 2010 | 299 |
| 2011 | 312 |
| 2012 | 330 |

Derive regression equations (Time as independent variable and Number of application as Dependent variable). Also find the demand in the year 2016.

Q4 (a) Consider the following data set:-

| Week | 1 | 2 | 3 | 4 | 5 | 6 |
|-------|------|------|------|------|------|------|
| Sales | 2.69 | 2.62 | 2.80 | 2.70 | 2.55 | 2.93 |

P.T.O.

BBA-106
P/2

END TERM EXAMINATION

SECOND SEMESTER [BBA] MAY- JUNE 2016

Paper Code: BBA-108 **Subject: Database Management System**
BBA (B&I)-108
BBA (TTM)-108
BBA (MOM)-108

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions including Q.No1 which is compulsory.

- Q1 Attempt all: - (3x5=15)
- (a) List the two advantages of DBMS over the file system.
 - (b) What is data model also define Relational data Model.
 - (c) What is meant by data abstraction? What is the need of abstraction?
 - (d) Define candidate key with the help of an example.
 - (e) What is the difference between database schema and database state.
- Q2
- (a) Write the difference between logical view independence and physical view independence. (8)
 - (b) Explain the Architecture of DBMS. (7)
- Q3
- (a) What are the features of E-R Modeling? Draw an E-R model for the Hospital Management System. (10)
 - (b) What is meant by cardinalities? How we map the cardinalities in E-R diagram. (5)
- Q4
- (a) What are Codd's twelve rules? Explain any five. (7)
 - (b) What is meant by referential integrity constraint in Relation Database? (3)
 - (c) What is a View in Database. How is it different from the table? What are the different operations which are not performed on views? (5)
- Q5
- Discuss the Normal forms (1st, 2nd, 3rd) and also explain the meaning of functional dependency in database. (15)
- Q6
- (a) What is meant by de-composition of a table? (2)
 - (b) A relation **info** is defined as follows. (3)
info (name, street, city, state, postal code) where name is unique, and for any given postal code, there is just one city and state a. Give a set of FDs for this relation. (3)
 - (c) Write syntax for Unary relation operations. (3)
 - (d) What is need for normalization of database? How can we achieve the normalized database. (7)
- Q7
- (a) What are the different DML commands in SQL. (3)
 - (b) Explain the following with the help on en example. (8)
 - (i) Insert Command
 - (ii) Delete Command
 - (iii) Update Command
 - (iv) Constraint as assertions
 - (c) What are the aggregate operators in SQL? Write a query using any aggregate operator in SQL. (4)

P.T.O.

BBA-108

P_{1/2}

(Please write your Exam Roll No.)

Exam Roll No. 041148030

END TERM EXAMINATION

SECOND SEMESTER [MBA] MAY-JUNE 2015

Paper Code: MS-114

Subject: E-Business

Time: 3 Hours

Maximum Marks: 60

Note: Attempt any five questions.

- Q1 (a) Electronic Business changes the way business processes are performed in a organization. Comment. What are the changes that result from adopting electronic business models? Give suitable examples. (7)
- (b) How does electronic business influence the value chains in business organizations adopting the electronic business strategies? (5)
- Q2 (a) What do you mean by collaborative E-Commerce? Discuss its advantages. (6)
- (b) What is Electronic Data Interchange? What are the issues in adopting EDI? (6)
- Q3 (a) What are the infrastructure requirements for adopting electronic business models? Illustrate with an example giving details of the hardware, software communication network and other tools that may be required to set up the e-business. (8)
- (b) What are the means through which electronic business is promoted in the marketplace? (4)
- Q4 (a) Organizations doing business electronically are more risk-prone. Do you agree? What are the additional security threats in electronic business? (6)
- (b) What are the counter measures that address these security concerns? Give suitable illustrations. (6)
- Q5 (a) Differentiate between symmetric and asymmetric cryptography. (6)
- (b) How does firewall provide the protection to communication networks. Explain. (6)
- Q6 (a) What is e-payment? Discuss the functions of E-payment system? Why is orientation and standardization required for e-payment business. (6)
- (b) Briefly explain the working of any one electronic payment system. (6)
- Q7 (a) What is Public Key Infrastructure? Why is Public Key Infrastructure important for the growth of e-commerce? (6)
- (b) Write a short note on legal issues in the electronic commerce especially in context of India. (6)
- Q8 Write short notes on any three of the following:- (3x4=12)
- (a) Secure Electronic Transaction Protocol
 - (b) Mobile Commerce
 - (c) Ethical issues in electronic commerce
 - (d) Public Key Infrastructure
 - (e) Marketing Strategies for promoting electronic business over web.

END TERM EXAMINATION

SECOND SEMESTER [BBA] MAY- JUNE 2015

Paper Code: [BBA/B&I/TTM/MOM]-108 Subject: Database Management System

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions including Q. No 1 which is compulsory.

- Q1 Explain briefly:-
- (a) Define three level of data abstraction (3)
 - (b) Define entity (3)
 - (c) Define super key and primary key (3)
 - (d) Define normalization (3)
 - (e) What are the functions of Database administrator (3)
 - (f) Define tuples and attribute (3)
 - (g) Define mail merge (3)
 - (h) Define SQL (2)
 - (i) Define UNION and INTERSECTION. (2)
- Q2 (a) Differentiate between loss less and lossy decomposition with example. (4)
 (b) Give five examples statements of each DDL and DML. (4.5)
 (c) Explain primary key, secondary key, candidate key and foreign key in brief. (4)
- Q3 Draw ER diagram corresponding to customers and Loan. Explain the various shapes and lines used in ER Model. (12.5)
- Q4 Define the following anomalies- (12.5)
- (a) Update anomaly
 - (b) Insertion anomaly
 - (c) Deletion anomaly
- Q5 (a) Explain the purpose of the database system. (6)
 (b) Explain different Database users. (6.5)
- Q6 We have following relations: (12.5)
 Supplier(S#, sname, status, city)
 Parts(P#, pname, color, weight, city)
 SP(S#, P#, quantity)
- Answer the following queries in SQL.
- (a) Find the supplier for city = 'Delhi'.
 - (b) Find suppliers whose name start with 'AB'
 - (c) Find all suppliers whose status is 10, 20 or 30.
 - (d) Find total number of city of all suppliers.
 - (e) Find the name of suppliers who supplies quantity of the item P1 more than 50.
- Q7 (a) List three reasons why null values might be introduced to the database. (6)
 (b) Mention the fundamentals operations of relational DBMS and their symbol. (6.5)
- Q8 Write short notes on any two:- (6.25x2=12.5)
- (a) Creating Report using Report Wizard
 - (b) Access object understanding
 - (c) Codd rules

END TERM EXAMINATION

SECOND SEMESTER [BBA] MAY-JUNE 2015

Paper Code: BBA/TTM/B&I/MOM-106 Subject: Quantitative Techniques and Operations Research in Management

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions including Q.no.1 which is compulsory.

- Q1 (a) Following is the distribution of marks in Economics obtained by 50 students: (5)

| | | | | | | |
|--------------------|-----|----|----|----|----|----|
| Marks (more than): | 0 | 10 | 20 | 30 | 40 | 50 |
| No. of students | 100 | 92 | 80 | 40 | 20 | 6 |

Calculate the median marks. If 60% of the students pass this test, find the minimum marks obtained by a pass candidate.

- (b) "The arithmetic mean is best amongst all the averages." Why or Why not? (5)
- (c) Write a brief note on Lorenz Curve. (5)

- Q2 (a) The mean and standard deviation of 100 items are found to be 120 and 20 calculations, two items were wrongly taken as 23 and 7, instead of 13 and 17, find the correct mean and standard deviation. (5)
- (b) What is the meaning of normalcy of data? How is it measured? (5)
- (c) Distinguish between skewness and dispersion. (5)

- Q3 From the following data, calculate the Karl Pearson's coefficient of correlation between age of students and their playing habits: (15)

| | | | | | | |
|-------------------------|-----|-----|-----|-----|-----|----|
| Age: | 15 | 16 | 17 | 18 | 19 | 20 |
| No. of students: | 250 | 200 | 150 | 120 | 100 | 80 |
| Regular Players: | 200 | 150 | 90 | 48 | 30 | 12 |

- Q4 The age and blood pressure of 10 university teachers are:

| | | | | | | | | | | |
|-----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Age | 46 | 45 | 36 | 47 | 49 | 42 | 60 | 72 | 63 | 55 |
| Blood Pressure | 147 | 125 | 118 | 140 | 142 | 145 | 155 | 160 | 148 | 151 |

- (a) Find the correlation coefficient between age and blood pressure. (5)
- (b) Determine the least square regression equation of blood pressure on age. (5)
- (c) Estimate the blood pressure of a teacher whose age is 35 years. (5)
- Q5 A company sells two different products A and B. The selling price and incremental cost information are as follows:

| | | |
|----------------------|------------------|------------------|
| | Product A | Product B |
| Selling Price | Rs. 60 | Rs. 40 |
| Variable Cost | Rs. 30 | Rs. 10 |

(Please write your Exam Roll No.)

Exam Roll No.

END TERM EXAMINATION

SECOND SEMESTER [BBA] MAY-JUNE-2015

Paper Code: [BBA/TTM/B&I/MOM]-104

Subject: Business Economics-II

Time : 3 Hours

Maximum Marks :75

Note: Attempt any five questions.

- Q1. Write notes on **any three** of the following: (3x5=15)
- (a) Circular flow of income in three sector economy.
 - (b) Measures of money supply in India.
 - (c) Motives for holding money in Keynesian analysis.
 - (d) Primary functions of money.
 - (e) Relationship between multiplier and MPC.
- Q2. Define macro-economics. How macro economic variables are useful in understanding the nature of an economy? What are their limitations? **(15)**
- Q3. Discuss the various problems in the measurement of national income. What precautions should be taken in the estimation of national income? **(15)**
- Q4. What do you mean by consumption function? What are various factors affecting it? **(15)**
- Q5. Define and differentiate between demand-pull and cost-push inflation. What measures can be adopted by the Central Bank for controlling the demand-pull inflation. **(15)**
- Q6. What is an IS curve. What factors determine the slope of this curve? Discuss. **(15)**
- Q7. What is the equilibrium rate of interest? Show the impact of expansionary monetary policy on the position of LM curve and the rate of interest. **(15)**

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END TERM EXAMINATION

SECOND SEMESTER [BBA] MAY-JUNE-2015

Paper Code: [BBA/TTM/B&I/MOM]-102

Subject: Business Organization

Time : 3 Hours

Maximum Marks :75

Note: Attempt all questions as directed. Internal choice is indicated.

- Q1. Attempt **any three** of the following: (3x5=15)
- (a) Explain the inter-relationship between industry, commerce and trade.
 - (b) 'Earning of profit for a business is as important as blood for human life'- Comment.
 - (c) Write a note on business ethics.
 - (d) Explain the role of small business in India.
 - (e) What is the rationale for government role in business?
 - (f) Should the public enterprises be privatized?

- Q2. 'Business is an open and adaptive system'- Comment. How environmental factors affect business. (15)

OR

Define corporate governance. Why the issue of corporate governance has become important in India? (15)

- Q3. Explain various factors which you will consider while selecting a suitable form of business organization. (15)

OR

Briefly explain about the different documents that are used for formation of a company. (15)

- Q4. Explain Government policy in industrial location. What factors would you consider while location a textile factory? (15)

OR

Differentiate between entrepreneur and manager. Explain the qualities of an entrepreneur. (15)

- Q5. Critically examine the role of multi-nationals in India. (15)

OR

Describe the advantages and evils of business combination. (15)

END TERM EXAMINATION

SECOND SEMESTER [B.COM (HONS.)] MAY-JUNE 2015

Paper Code: B.COM-108

Subject: Business Law

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions.

- Q1 ✓ Define 'consideration'. What are rules relating to consideration? When can an agreement without consideration be enforced by law? (15)
- Q2 What is meant by 'breach of contract'? State the law with regard to computation of damages under the Indian Contract Act, 1872. (15)
- Q3 ✓ How would you define the terms 'Conditions' and 'warranties'? Explain the implied conditions and warranties in a contract of sale of goods. (15)
- Q4 Describe the various situations under which goods can be sold by non-owners? (15)
- Q5 What is a 'negotiable instrument'? State the features of a negotiable instrument. Also distinguish between a 'bill of exchange' and a 'cheque'. (15)
- Q6 ✓ What are the objectives of the Consumer Protection Act, 1986? Who is 'consumer' and what are his rights under this Act? (15)
- Q7 ✓ Distinguish between a 'partnership' and a 'limited liability partnership'. What are the advantages of limited liability to partnership firm and its partners? (15)
- Q8 ✓ Write short notes on **any three** of the following: (3x5=15)
 (a) Quasi contracts under the India Contract Act.
 (b) Law relating to a minor.
 (c) Law relating to indemnity.
 (d) Rights of an unpaid seller.
 (e) Crossing of a cheque and its types.

Resate

END TERM EXAMINATION

SECOND SEMESTER [BBA] MAY-JUNE-2015

Subject: Cost Accounting
Maximum Marks :75

Paper Code: [BBA/TTM/B&J/MOM/1110]

Time : 3 Hours

Note: Attempt any five questions. Simple calculator is permitted.

- Q1. (a) Define the term Cost, Costing, Cost Accounting and Cost Accountancy. (8)
- (b) What is the meaning of life cycle costing? State its importance & limitations. (7)

- Q2. At the beginning of October 2013 Quality Brush Company had in stock 10,000 brushes value at Rs. 10 each. Further purchases were made during the month as follows:

| | | | |
|--------------------------|----------------------|--------------------------------------|---------------|
| 7 th October | 4000 Brushes @ 12.50 | Issues to shop floor were as follows | |
| 14 th October | 6000 Brushes @ 15 | 16 th October | 16000 Brushes |
| 24 th October | 8000 Brushes @ 16.50 | 28 th October | 10000 Brushes |

You are required to prepare a stores ledger card for the month of October on the assumptions that materials were issued on the basis of FIFO and LIFO. (15)

- Q3. (a) Distinguish between Halsey Plan and Rowan Plan. (6)
- (b) What do you mean by labour turnover? How would you treat labour turnover cost in Cost Accounting? (5+4=9)

- Q4. The cost accountant of a newly formed company was asked to establish a predetermined rate for applying overhead to the job moving through a single manufacturing shop and to check results periodically. After consulting various departments estimated and actual data for the year 2013 is as follows:

| Direct labour hours | Estimated (144,000) | Actual (121,500) |
|-----------------------|---------------------|------------------|
| Factory Supervision | 50,000 | 51,000 |
| Indirect labour | 115,000 | 99,000 |
| Inspection | 70,000 | 73,000 |
| Maintenance | 35,000 | 39,000 |
| Indirect Material | 25,000 | 20,000 |
| Heat, Light and Power | 20,000 | 18,000 |
| Depreciation | 35,000 | 35,000 |
| Miscellaneous factory | 10,000 | 3,000 |

At the end of 2013, the first year of operations, the actual results were recorded against each item above. You are required to compute the predetermined overhead rate, based on direct labour hours. Also compute the incurred overhead rate. (15)

[2]

Q5. On 1st April 2013, Delux Ltd. Undertook a contract for Rs. 500,000. On 31st April 2014, when the accounts were closed, the following details about the contract were gathered.

| | |
|------------------------------|---------|
| Material Purchased | 100,000 |
| Wages Paid | 45,000 |
| General Expenses | 10,000 |
| Plant purchased | 50,000 |
| Material on hand (1.04.2013) | 25,000 |
| Wages accrued (31.04.2014) | 5,000 |
| Work certified | 200,000 |
| Cash received | 150,000 |
| Work Uncertified | 15,000 |
| Depreciation of plant | 5,000 |

The above contract has an escalation clause which reads as follows:

"In the event of prices of materials and rates of wages increase by more than 5% the contract price would be increased accordingly by 25% of the rise in the cost of materials and wages beyond 5% in each case".

It was found that since the date of signing the agreement, the prices of materials and wage rates increased by 25%. The value of the work certified does not take into account the effect of the above clause. Prepare the contract account. (15)

Q6. A factory incurred the following expenditure during the year 2013.

| | |
|----------------------------|------------------|
| Director material consumed | 12,00,000 |
| Manufacturing wages | 7,00,000 |
| Manufacturing overhead | 3,60,000 |
| Fixed | 2,50,000 |
| Variable | 6,10,000 |
| | <u>25,10,000</u> |

In the year 2011, following changes are expected in production and cost of production.

- (i) Production will increase due to recruitment of 60% more workers in the factory.
- (ii) Overall efficiency will decline by 10% on account of recruitment of new workers.
- (iii) There will be an increase of 20% in fixed overhead and 60% in variable overhead.
- (iv) The cost of direct material will be decreased by 6%.
- (v) The company desire to earn a profit of 10% on selling price.
- (vi) Ascertain the cost of production and selling price. (15)

[3]

Q7. The product of a company passes through three different process, X, Y, Z. It is ascertained from past experience that wastage in each process is incurred as under.

Process X 2% Process Y 5% Process Z 10%.

The % of wastage in each case is computed on the basis of number of units entering the process concerned.

The wastage of each process has scrap value. The wastage of process X and Y is sold at Rs. 1 per unit and that of process Z at Rs. 4 per unit. The company gives you the following information for the month of July 2013. 2000 units of crude material were introduced in Process X at a cost of Rs. 8 per unit. Besides this the following were other expenses:

| | Process X | Process Y | Process Z |
|-------------------------------------|-----------|-----------|-----------|
| Material Consumed | 8000 | 3000 | 2000 |
| Direct Labour | 12000 | 8000 | 6000 |
| Work expenses | 2000 | 1000 | 3000 |
| Output | Unit | Unit | Unit |
| Stock on: July 1 | 1950 | 1925 | 1590 |
| July 31 | 200 | 300 | 500 |
| Stock valuation on July 1, per unit | Rs. 19 | 27 | 36.5 |

Stocks on 31st July 2013 are to be valued at cost as shown by month's production account. Prepare process account. (15)

Q8. Write short note on any two of following: (2x7.5=15)

- (a) Joint Product and By-Product
- (b) Operating Costing
- (c) Reconciliation of Cost Account and Financial Account

RBA-110

BBA-110