

BBA DEGREE EXAMINATION MAY 2018
(Fourth Semester)

Common to Branches – **BUSINESS ADMINISTRATION,**
BUSINESS ADMINISTRATION (INFORMATION SYSTEMS) &
BUSINESS ADMINISTRATION (RETAIL MANAGEMENT)

ENTREPRENEURSHIP DEVELOPMENT & PROJECT MANAGEMENT

Time : Three Hours

Maximum : 75 Marks

SECTION-A (20 Marks)

Answer **ALL** questions

ALL questions carry **EQUAL** marks

(10 x 2 = 20)

- 1 Define Entrepreneurship.
- 2 Who is called Intrapreneur?
- 3 What is the meaning of the term 'Innovation'?
- 4 What do you mean by 'sick units'?
- 5 Expand NIESBUD.
- 6 Give the meaning of venture capital.
- 7 State the concept of a business project.
- 8 What is meant by project appraisal?
- 9 List the responsibilities of a project manager.
- 10 Define project audit.

SECTION - B (25 Marks)

Answer **ALL** Questions

ALL Questions Carry **EQUAL** Marks (5 x 5 = 25)

- 11 a Briefly explain the various factors influencing entrepreneurship in India.
OR
b What are the competencies and skills required for an entrepreneur? Explain.
- 12 a State the objectives and need for entrepreneurship development programmes. Explain them briefly.
OR
b Explain the various phases in the entrepreneurship development programmes.
- 13 a What are the objectives and functions of IDBI? Explain.
OR
b Give a short note on various incentives given to SSI units in India.
- 14 a Explain the characteristics of a business project.
OR
b Give a short note on various phases in a product life cycle.
- 15 a Explain the responsibilities and functions of a project manager.
OR
b Give a short note on computer aided project management and its importance.

SECTION - C (30 Marks)

Answer any **THREE** Questions

ALL Questions Carry **EQUAL** Marks (3 x 10 = 30)

- 16 Discuss the role of Entrepreneurship in socio-economic development of the nation.
- 17 Explain in detail various steps involved in starting a small scale industrial unit in India.
- 18 Give a detailed account on role, objectives and functions of DIC in promoting entrepreneurship.
- 19 What are the contents of a project report? Explain in detail with examples.
- 20 Discuss the various functions in project management with examples.

PSG COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)

BBA DEGREE EXAMINATION MAY 2018
(Fifth Semester)

Common to Branches – BUSINESS ADMINISTRATION /
BUSINESS ADMINISTRATION (INFORMATION SYSTEM) /
BUSINESS ADMINISTRATION (RETAIL MANAGEMENT)

TAXATION

Time : Three Hours

Maximum : 75 Marks

SECTION-A (20 Marks)

Answer ALL questions

ALL questions carry EQUAL marks (10 x 2 = 20)

- 1 Define the term 'Previous year'.
- 2 What is the residential status of the company?
- 3 What do you mean by Perquisites?
- 4 What is Qualifying Amount?
- 5 What are the different types of rental values?
- 6 Define the term 'Business'.
- 7 What is Short-term capital gain?
- 8 What is meant by Clubbing of Income?
- 9 What do you mean by Alternative Minimum Tax?
- 10 What are the features of Wealth Tax?

SECTION - B (25 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks (5 x 5 = 25)

- 11 a Describe the scope of total income liable to tax.
OR
b Mr.S.Anand an engineer, left India for London on 15th March 2016 for taking practical training in an engineering firm there. He returned to India on 28th March 2017. He was never out of India in the past. State giving reasons what will be the residential status of Mr.S.Anand for the assessment year 2017-18.
- 12 a From the particulars given below compute the gross salary of Mr.Kumar:
(a) Salary Rs.1,48,000
(b) Bonus Rs.12,000
(c) Free gas, electricity, water (actual bill paid by company)Rs.6,000
(d) Furnished flat provided to the employee at Kanpur (Population above 25 lakhs) for which actual rent paid by the company Rs.78,000
(e) Furniture at cost(including television, fridge and AC) Rs.50,000
OR
b Mr.Rajendar retired on 31.12.2016 and his pension was fixed at Rs.3,600 p.m. He got 3/4th of the pension commuted for which he received Rs.1,80,000 from his employer, a Ltd. Co. Find out the taxable amount of commuted value of pension if he gets gratuity.
- 13 a Calculate ARV from the particulars given below:
MRV – Rs.60,000 p.a Actual rent – Rs.7,000 p.m
FRV – Rs.66,000 p.a Standard rent – Rs.69,000 p.a
The house was vacant for two months during the previous year.
OR

Cont...

- 13 b Discuss the admissibility of following item under the head Profits and Gains:
A Payment of Rs.42,000 by cheque as employers' contribution to provident fund, made on 31.11.2016, due date being 15.12.2016. The cheque was realized on 31.12.2016.
- 14 a Compute the taxable capital gain from particulars given below:
Net consideration of the residential house Rs.20,00,000(2.6.2016) (CII:1125)
Cost of acquisition of this house Rs.2,10,000 (1.5.87) (CII:150)
New house acquired on 1.9.2016 for Rs.2,00,000.

OR

- b Mr.Gupta who is running a factory since 2011. purchased a machine on 30.11.2015 for Rs.2,00,000 and spent Rs.24,000 on its installation. It was used for his own business till 1.5.2016 on which date he sold it for Rs.1,20,000. He repurchased it on 1.10.2016 for Rs.3,20,000. Determine the actual cost and depreciation admissible for the year ending 31.3.2017. Rate of depreciation is 15% in the previous year 2015-16 and 2016-17.
- 15 a Mr.Raman is carrying on his own profession as a Lawyer. and for the assessment year 2017-18 he submits the following particulars:

	Rs.
(i) Professional gain	2,68,400
(ii) Share of income from a AOP(1/4 th)	16,000
(iii) Share of income from the another AOP(1/2)	16,000

Compute his tax liability for the assessment year 2017-18.

OR

- b What are the steps in valuation of immovable property under Wealth Tax Act?

SECTION - C (30 Marks)Answer any **THREE** Questions**ALL** Questions Carry **EQUAL** Marks (3 x 10 = 30)

- 16 Explain the conditions laid down for the determination of residential status of an individual.
- 17 Mr.Murugan is a Sales Manager of an industrial unit at Chennai. The particulars of his salary income are as under:

	Rs.
Basic Salary	15,000 p.m
Dearness Allowance (given under the terms of employment)	5,000 p.m
Entertainment Allowance	1,000 p.m
Medical Allowance	500 p.m
House Rent Allowance	4,000 p.m
Rent paid for the house	5,000 p.m

Car of 1.2 Lt. Capacity provided by employer

He and his employer (each) contribute 15% of salary to RPF.

Mr.Murugan has taken interest free loan Rs.15,000 to purchase refrigerator.

Compute income under the head salary for the assessment year 2017-18.

- 18 From the following particulars, compute the business income of Mr.S.Ranganathan.

Profit and Loss Account

	Rs.		Rs.
To Salaries	90,000	By Gross Profit	3,50,000
To Rent and Taxes	20,000	By Dividend	4,000
To Service Charges	4,000	By Bad Debts recovered (allowed earlier)	4,400
To Legal Expenses	5,000	By Interest from post office savings bank	1,200

To Reserve for Income Tax	6,000		
To Depreciation	12,000		
To Expenses on acquisition of patent rights	56,000		
To Office expenses	42,000		
To Contribution to RPF	12,000		
To Bad Debts	4,500		
To Donation to NDF	2,500		
To Net Profit	1,05,600		
	3,59,600		3,59,600

Notes:

1. Legal expenses include Rs.2,000 incurred by assessee for defending a case for damages for breach of contract which was decided in favour of assessee.
2. Depreciation of the year on assets other than patent rights is Rs.16,900.
3. Contribution to RPF due on 31.3.2017 Rs.2,000

19 Mr.Ganesh, a resident individual, submits the following particulars of income for the previous year ending March, 31, 2017:

Dividend from REC International Ltd. Rs.4,800

Dividend declared on 16.5.2016 by Sundaram Finance Ltd. Rs.2,700, interest paid on capital borrowed for the purpose of investment in shares of Sundaram Finance Ltd. Rs.4,200. Collection charges in respect of dividend Rs.50.

Winning from Lottery: net amount Rs.70,000, tax deducted at source Rs.30,000, Winnings from card games: Rs.23,500. Interest on Securities issued by the Govt. of Singapore Rs.20,570.

Determine the income chargeable under the head 'Income from other sources' for the assessment year 2017-18.

20 Explain the wealth tax authorities and their jurisdiction.

Z-Z-Z

END

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BBA DEGREE EXAMINATION MAY 2018
(Fourth Semester)

Common to Branches – BUSINESS ADMINISTRATION,
BUSINESS ADMINISTRATION (INFORMATION SYSTEMS) &
BUSINESS ADMINISTRATION (RETAIL MANAGEMENT)

RESEARCH METHODS FOR MANAGEMENT

Time : Three Hours

Maximum : 75 Marks

SECTION-A (20 Marks)

Answer ALL questions

ALL questions carry EQUAL marks

(10 x 2 = 20)

- 1 What is meant by Research Methodology?
- 2 State the two major objectives of research.
- 3 What is a research problem?
- 4 Explain : Hypothesis.
- 5 What do you mean by Research Design?
- 6 What do you understand by Scaling?
- 7 Define : Data.
- 8 What are the sources of data collection?
- 9 Market Research – Explain.
- 10 What is sales control research?

SECTION - B (25 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks (5 x 5 = 25)

- 11 a What are the objectives of research?
OR
b Describe the criteria of a Good Research.
- 12 a Narrate the points to be considered in a research problem.
OR
b Mention the steps in hypothesis testing.
- 13 a What are the steps in sampling design?
OR
b Write the features of sound measurement.
- 14 a Briefly explain the types of Reports.
OR
b Explain the steps involved in construction of a Questionnaire.
- 15 a Write down the features of good marketing research.
OR
b Define : Advertising Research.

SECTION - C (30 Marks)

Answer any THREE Questions

ALL Questions Carry EQUAL Marks (3 x 10 = 30)

- 16 Enumerate major types of Research.
- 17 Explain about Type I & Type II errors of hypothesis testing.
- 18 Elucidate the various scaling techniques.
- 19 Describe in detail the contents of a Research Report.
- 20 Discuss the nature and techniques of Marketing Research.

BBA DEGREE EXAMINATION MAY 2018
(Third Semester)

Common to Branches – BUSINESS ADMINISTRATION /
BUSINESS ADMINISTRATION (INFORMATION SYSTEM) /
BUSINESS ADMINISTRATION (RETAIL MANAGEMENT)

APPLIED OPERATIONS RESEARCH

Time : Three Hours

Maximum : 75 Marks

SECTION-A (20 Marks)

Answer ALL questions

ALL questions carry EQUAL marks (10 x 2 = 20)

- 1 State any two limitations of O.R.
- 2 What is LPP?
- 3 Define Basic feasible solution.
- 4 What is an assignment problem?
- 5 What are the elements that characteristic a sequencing problem?
- 6 What is 'no passing rule' in a sequencing problem?
- 7 Find the saddle point of the pay-off matrix.

$$\begin{pmatrix} -7 & -4 \\ 7 & -3 \\ 8 & -2 \end{pmatrix}$$

- 8 What is service channel?
- 9 Define Critical path.
- 10 What is Burst event?

SECTION - B (25 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks (5 x 5 = 25)

- 11 a State the various scope of O.R in Management.
OR
- b A Company makes three products X,Y and Z which pass through three departments, Drill, Lathe and Assembly. The hours available in each department, hours required by each product in each department and profit combination of each product are given below:

Product	Time required in hours			Profit/Unit (Rs.)
	Drill	Lathe	Assembly	
X	3	3	8	9
Y	6	5	10	15
Z	7	4	12	20
Hours available	210	240	260	

Formulate the above as an L.P.P.

- 12 a Find the initial basic feasible solution to the following transportation problem using North-West corner rule.

	E	F	G	H	Availability
A	4	8	10	16	100
B	7	2	3	1	200
C	5	9	11	2	300
Demand	160	240	105	95	

OR

- b What are the steps in the Hungarian method of solving an assignment problem?

- 13 a Explain the method of Processing 'm' jobs on 3 machines A,B and C in the order ABC.

OR

- b Explain the principal assumptions made while dealing with sequencing problem.
- 14 a Explain Pure and Mixed Strategy.

OR

- b Solve the following game and determine the value of the game.

B

$$A \begin{bmatrix} 1 & 3 \\ 4 & 2 \end{bmatrix}$$

- 15 a Explain the basic steps involved in PERT/CPM techniques.

OR

- b State the various rules for drawing network diagram.

SECTION - C (30 Marks)Answer any **THREE** Questions**ALL** Questions Carry **EQUAL** Marks (3 x 10 = 30)

- 16 Use graphical method to solve

$$\text{Min } z = 4x + 5y$$

Subject to constraints

$$x + y \geq 10$$

$$2x + 5y \geq 35$$

$$x, y \geq 0$$

- 17 Solve the following minimal assignment problem by Hurgarian method.

		Worker			
		A	B	C	D
Job	1	41	72	39	52
	2	22	29	49	65
	3	27	39	60	51
	4	45	50	48	52

- 18 A book binder has one printing press; one blinding machine and the manuscripts of a number of different books. The time required to perform the printing and binding operations for each book are shown below. Determine the order in which books should be processed in order to minimize the total time required to turn out all the books.

Book	1	2	3	4	5	6
Printing Time (Hrs)	30	120	50	20	90	110
Binding Time(Hrs)	80	100	90	60	30	10

- 19 In a railway marshalling yard, goods train arrive at a rate of 30 trains per day. Assuming that the inter-arrival time follows an exponential distribution and the service time distribution is also exponential with an average of 36 minutes. Calculate the following:

(i) the mean queue size(line length)

(ii) the probability that the queue size exceeds 10.

- 20 A Project has the following time schedule:

Activity	1-2	1-3	1-4	2-5	3-6	3-7	4-6	5-8	6-9	7-8	8-9
Time in Hours	2	2	1	4	8	5	3	1	5	4	3

Construct PERT network and compute

(i) Total float for each activity

(ii) Critical path and duration

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BUSINESS ADMINISTRATION (INFORMATION SYSTEM) /
BUSINESS ADMINISTRATION (RETAIL MANAGEMENT)

MARKETING MANAGEMENT

Time : Three Hours

Maximum : 75 Marks

SECTION-A (20 Marks)

Answer **ALL** questions

ALL questions carry **EQUAL** marks (10 x 2 = 20)

- 1 Define Marketing.
- 2 What is Re-Marketing?
- 3 Write short notes on Post purchase dissonance.
- 4 Why studying Consumer Behavior?
- 5 Enumerate the concept 'Market Positioning'.
- 6 Define Branding.
- 7 Mention any two benefits of Web marketing.
- 8 Who are Wholesalers?
- 9 What do you mean by Physical distribution?
- 10 Expand AIDA.

SECTION - B (25 Marks)

Answer **ALL** Questions

ALL Questions Carry **EQUAL** Marks (5 x 5 = 25)

- 11 a State the score of Marketing.
OR
b Distinguish the term marketing from selling.
- 12 a Explain the various elements of marketing mix.
OR
b Write the advantages of market segmentation.
- 13 a - Illustrate the various components of Product mix.
OR
b Describe the important branding strategies.
- 14 a Give details to the benefits of retailer.
OR
b Enunciate various levels of channel.
- 15 a Differentiate the concept of advertisement from Publicity.
OR
b Write details on the elements of Physical distribution.

SECTION - C (30 Marks)

Answer any **THREE** Questions

ALL Questions Carry **EQUAL** Marks (3 x 10 = 30)

- 16 Discuss the various environmental factors influencing marketing decision.
- 17 Brief out the different stages in Consumer decision making process.
- 18 Elaborate the important stages in new product development process.
- 19 Bring out a variety of pricing strategy available for marketing.
- 20 Narrate the stages of Personal selling.

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BBA DEGREE EXAMINATION MAY 2018
(Third Semester)

Common to Branches – BUSINESS ADMINISTRATION /
BUSINESS ADMINISTRATION (INFORMATION SYSTEM) /
BUSINESS ADMINISTRATION (RETAIL MANAGEMENT)

HUMAN RESOURCE MANAGEMENT

Time : Three Hours

Maximum : 75 Marks

SECTION-A (20 Marks)

Answer ALL questions

ALL questions carry EQUAL marks (10 x 2 = 20)

- 1 What is Human Resource Management?
- 2 What do you mean by Human Resource Planning?
- 3 What do you mean by Job Description?
- 4 What is meant by Recruitment?
- 5 What are the objectives of Employee training?
- 6 What do you mean by Time wage system?
- 7 What is meant by Career Planning?
- 8 Write a short note on Organizational Development.
- 9 What are the reasons for demotion?
- 10 What do you mean by International HRM?

SECTION - B (25 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks (5 x 5 = 25)

- 11 a What are the qualities of HR Manager in an Industry?
OR
b Write down the importance of Human Resource Planning.
- 12 a What are the basic steps in the job analysis process?
OR
b What are the various methods of Job Evaluation?
- 13 a What are the different types of Employee training?
OR
b Describe the different types of wage plans adopted in an organization.
- 14 a What are the important objectives of potential appraisal?
OR
b What are the steps involved in organization development process?
- 15 a What are the essentials of Sound Promotion policy?
OR
b Write down the suggestions to improve industrial relation.

SECTION - C (30 Marks)

Answer any THREE Questions

ALL Questions Carry EQUAL Marks (3 x 10 = 30)

- 16 Distinguish between traditional personnel management and HRM.
- 17 Explain the modern sources and techniques of recruitment.
- 18 Discuss the implementation and evaluation of training programme.
- 19 Discuss the merits and demerits of performance appraisal.
- 20 Discuss the impact of globalization in Human Resource Management.

PSG COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)

BBA DEGREE EXAMINATION MAY 2018
(Third Semester)

Common to Branches – BUSINESS ADMINISTRATION /
BUSINESS ADMINISTRATION (INFORMATION SYSTEM)

PRODUCTION AND OPERATIONS MANAGEMENT

Time : Three Hours

Maximum : 75 Marks

SECTION-A (20 Marks)

Answer ALL questions

ALL questions carry EQUAL marks (10 x 2 = 20)

- 1 List the types of production systems.
- 2 Enumerate the factors affecting site location.
- 3 Explain "Automation".
- 4 What is "line balancing"?
- 5 List out the ISO quality certifications.
- 6 What is "Six sigma" Concept?
- 7 Explain "Time Study".
- 8 What is "Preventive maintenance"?
- 9 Explain "Replenishment".
- 10 List out the tools of inventory control.

SECTION - B (25 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks (5 x 5 = 25)

- 11 a List the principles of plant layout.
OR
b What is a production system? How to efficiently design the same?
- 12 a Explain the capacity planning procedure.
OR
b How would you select the production process?
- 13 a Write a note on the six sigma concept.
OR
b Explain the different between quality control and quality assurance.
- 14 a Give a brief over view of MRP.
OR
b What are the principles of efficient material handling?
- 15 a Explain in detail the importance of inventory control.
OR
b Explain in detail "JIT" and "KANBAN".

SECTION - C (30 Marks)

Answer any THREE Questions

ALL Questions Carry EQUAL Marks (3 x 10 = 30)

- 16 Describe in detail the factors determining plant location.
- 17 Explain the concept & procedure of line balancing.
- 18 Define ISO. Explain the types of ISO quality certifications.
- 19 Explain in detail "Value analysis" and "Vendor management".
- 20 Write short notes on EOQ, ABC, VED and FSN analysis.

Z-Z-Z

END

PSG COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)
BBA DEGREE EXAMINATION MAY 2018
(Second Semester)

Common to Branches – **BUSINESS ADMINISTRATION,**
BUSINESS ADMINISTRATION (INFORMATION SYSTEMS) &
BUSINESS ADMINISTRATION (RETAIL MANAGEMENT)

COST ACCOUNTING

Time : Three Hours

Maximum : 75 Marks

SECTION-A (20 Marks)

Answer ALL questions

ALL questions carry EQUAL marks (10 x 2 = 20)

- 1 Define Costing.
- 2 What is meant by cost sheet?
- 3 What do you understand by 'work study'?
- 4 Write note on 'Idle Time'.
- 5 What do you understand by 'Contribution'?
- 6 Explain the meaning of 'Break even point'.
- 7 What is process costing?
- 8 Write short note on by-product costing.
- 9 What is meant by 'Retention Money'?
- 10 Explain the meaning of 'Cost plus contract'.

SECTION - B (25 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks (5 x 5 = 25)

- 11 a State the advantages of cost reduction.
OR
b Find out the value of materials issued under LIFO :
Opening stock on 1-1-2015 - 200 units @ Rs. 16 per unit
Purchases on 8-2-2015 - 300 units @ Rs. 18 per unit
Issue on 15-2-2016 - 350 units
- 12 a A worker is paid at 25 paise per hour for completing a work within 8 hours. If he completes the work within 6 hours, calculate his wages under Halsey plan when the rate of premium is 50%. Also ascertain the effective hourly rate of earning by the worker.
OR
b Calculate the overhead allocable to production departments A and B from the following :
There are two service departments X and Y. X renders services to A and B in the ratio of 3 : 2 and Y renders service to A and B in the ratio of 9 : 1. Overhead as per primary overhead distribution is
A – Rs. 49,800; B – Rs. 29,600; X – Rs. 15,600; Y = 10,800
- 13 a Ram Ltd. present the following results for one year, calculate the P.V Ratio, B.E.P and Margin of Safety :

Particulars	Rs.
Sales	2,00,000
Variable costs	1,20,000
Fixed cost	50,000
Net profit	30,000

OR

- b Explain the features of marginal costing.

- 14 a A product passes through two processes. The following details relate to process 'A'. You are required to ascertain the process cost to be transferred to process 'B'.

Particulars	Rs.
Direct Materials (100 units)	12,000
Direct wages	8,000
Direct expenses	5,000
Overheads	11,000

Input 1000 units; output 1000 units are there was no loss of units.

OR

- b Prepare a process account from the following along with abnormal loss account and normal loss account :
Materials issue to process 1000 kgs at Rs. 200 each; wages Rs. 1,40,000 and overheads Rs. 20,000. Normal loss 10% of input. Actual output 800 kgs.
- 15 a Calculate the passenger kilometers covered by a fleet of 4 taxis run by CNN travels from Hyderabad to Bhuvanagiri (45 km) and back 4 trips each day with 5 passengers on an average on each vehicle, for the month of April 2015.

OR

- b The following data is available in respect of Job No. 100.
Direct Materials – Rs. 17,000; Wages – 160 hours at Rs. 50 per hour. Variable overheads incurred for all jobs. Rs. 80,000 for 2000 labour hours. Fixed overheads are absorbed at Rs. 20 per hour.
Find the profit or loss from the job if the job is billed for Rs. 40,000.

SECTION - C (30 Marks)

Answer any **THREE** Questions

ALL Questions Carry **EQUAL** Marks (3 x 10 = 30)

- 16 From the following particulars given below write up the stores ledger card :

January 1, 2015	Opening stock	1,000 units at Rs. 26 each
January 5, 2015	Purchased	500 units at Rs. 24.50
January 7, 2015	Issued	750 units
January 10, 2015	Purchased	1,500 units at Rs. 24 each
January 12, 2015	Issued	1,100 units
January 15, 2015	Purchased	1,000 units at Rs. 25 each
January 17, 2015	Issued	500 units
January 18, 2015	Issued	300 units
January 25, 2015	Purchased	1,500 units at Rs. 26 each
January 29, 2015	Issued	1,500 units

Adopt the FIFO method to issue and ascertain the value of the closing stock.

- 17 From the following particulars, calculating earnings of a worker under :
(i) Time rate system (ii) Piece wage rate (iii) Halsey plan and (iv) Rowan plan
Wage rate – Rs. 2 per hour ; Production per hour – 4 units;
Dearness allowances – Re. 1 per hour ; Standard time fixed – 80 hours;
Actual time taken – 50 hours ; Production – 250 units.

- 18 A company shows the following results for two periods :

Period	Sales	Profit
I period	Rs. 20,000	Rs. 1,000
II period	Rs. 10,000	Rs. 400

Calculate : (i) P.V Ratio (ii) Fixed cost (iii) BEP
(iv) Profit when sales are Rs. 30,000

- 19 Srikar & Co., produces a product through two processes 'J' and 'K'. Prepare the process account from the following detailed relating to March 2015 :

Particulars	Process J (Rs.)	Process K (Rs.)
Materials	45,000	15,000
Labour	60,000	25,000
Chargeable expenses	5,000	10,000

The overheads amounting to Rs. 17,000 are to be apportioned on the basis of labour.

- 20 The following are the expenses of Balaji & Co., in respect of a contract which commenced on 1st January 2015 :

Particulars	Rs.
Materials purchased	50,000
Materials on hand	2,500
Direct wages	75,000
Plant issued	25,000
Direct expenses	40,000

The contract price was Rs. 7,50,000 and the same was duly received when the contract was completed in August 2015. Charge indirect expenses at 15% on wages; provide Rs. 5,000 for depreciation on plant and prepare the contract account and the contractee's account.

Z-Z-Z

END

**PSG COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)**

**BBA DEGREE EXAMINATION MAY 2018
(Second Semester)**

Common to Branches – **BUSINESS ADMINISTRATION,
BUSINESS ADMINISTRATION (INFORMATION SYSTEMS) &
BUSINESS ADMINISTRATION (RETAIL MANAGEMENT)**

ORGANISATIONAL BEHAVIOUR

Time : Three Hours

Maximum : 75 Marks

SECTION-A (20 Marks)

Answer ALL questions

ALL questions carry EQUAL marks

(10 x 2 = 20)

- 1 Define organizational behaviour.
- 2 State the meaning of autocratic model of OB.
- 3 Define personality.
- 4 What is meant by Attitude?
- 5 Define conflict.
- 6 Give the meaning of groups norms.
- 7 Define motivation.
- 8 Give a short note on esteem needs.
- 9 Define organisational climate.
- 10 What is organisational change?

SECTION - B (25 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks (5 x 5 = 25)

- 11 a How the Hawthorne experiments are useful in understanding organisational behaviour?

OR

- b Explain the disciplines contributing to OB.

- 12 a What are the various factors that influence the formation of attitudes? Explain.

OR

- b Highlight the important theories on learning.

- 13 a Outline the different stages in the process of group development.

OR

- b Point out the important strategies for resolving conflicts.

- 14 a Distinguish theory 'X' and theory 'Y'.

OR

- b Explain the McClelland's theory of motivation.

- 15 a What are the circumstances in which the employees do not show resistance? Explain.

OR

- b Enumerate the types of organisational culture.

SECTION - C (30 Marks)

Answer any THREE Questions

ALL Questions Carry EQUAL Marks (3 x 10 = 30)

- 16 Describe the evolution of OB.
- 17 Critically examine the Erikson's eight stage approach to personality development.
- 18 Discuss the positive and negative aspects of conflicts.
- 19 Discuss the Maslow's hierarchy of needs.
- 20 Critically analyse the measures that can be adopted to overcome resistance by employees.

**PSG COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)**

**BBA DEGREE EXAMINATION MAY 2018
(First Semester)**

Common to Branches – **BUSINESS ADMINISTRATION /
BUSINESS ADMINISTRATION (INFORMATION SYSTEM) /
BUSINESS ADMINISTRATION (RETAIL MANAGEMENT)**

BUSINESS MATHEMATICS & STATISTICS

Time : Three Hours

Maximum : 75 Marks

SECTION-A (20 Marks)

Answer ALL questions

ALL questions carry EQUAL marks (10 x 2 = 20)

- 1 What is annuity?
- 2 Define elasticity demand.
- 3 What are the demerits of arithmetic mean?
- 4 Distinguish between absolute and relative measures of dispersion.
- 5 Define correlation and state its types.
- 6 What is scatter diagram?
- 7 What are the components of time series?
- 8 State the merits of moving average.
- 9 State the uses of index numbers.
- 10 Define Fisher's ideal index.

SECTION - B (25 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks (5 x 5 = 25)

- 11 a Find the sum of money that yield a compound interest of Rs. 432 at 8% p.a during the second year.

OR

- b Draw a histogram and frequency polygon.

CI:	30-40	40-50	50-60	60-70	70-80
f:	3	5	12	8	4

- 12 a The weekly salaries of a group of employees are given in the following. Find the standard deviation.

Salary (in Rs.):	75	80	85	90	95	100
No. of persons:	3	7	18	12	6	4

OR

- b What do you understand by Skewness? What are various methods of measuring Skewness?

- 13 a For the following data, calculate the rank correlation coefficient.

X:	21	36	42	37	25
Y:	47	40	37	42	43

OR

- b You are given the following data

	X	Y
Arithmetic mean	36	85
Standard deviation	11	8

Correlation coefficient between X and Y is 0.66. Find two regression equations.

- 14 a Using four yearly moving averages, calculate the trend values and short term fluctuations.

Year :	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
Production :	465	515	518	467	502	540	557	571	586	612

OR

- b Explain cyclical variation and given suitable example.
- 15 a What are the characteristics of index number?

OR

- b Compute cost of living index number.

Items :	Food	Fuel	Clothing	Rent	Others
Index number :	352	220	230	160	190
Weights :	48	10	8	12	15

SECTION - C (30 Marks)

Answer any **THREE** Questions

ALL Questions Carry **EQUAL** Marks (3 x 10 = 30)

- 16 Draw a suitable diagram to represent the following.

Item	Family A	Family B
Food	240	300
Clothing	160	300
Rent	80	200
Other expenses	200	400

- 17 Calculate mean, median and mode.

Marks :	11-20	21-30	31-40	41-50	51-60	61-70	71-80
No. of students :	42	38	120	84	48	36	31

- 18 The aptitude test scores and productivity indices of 8 r and only selected workers are given below:

Aptitude score :	57	58	59	59	60	61	62	64
Productivity index :	67	68	65	68	72	72	69	71

Calculate the correlation coefficient between aptitude score and productivity index.

- 19 Fit a straight line trend to the following time series.

Year :	1990	1991	1992	1993	1994	1995
Production :	72	75	74	78	83	82

- 20 Show that Fisher's ideal index satisfies both time reversal and factor reversal tests, using the following data commonly.

Commodity	1990		1991	
	Price	Quantity	Price	Quantity
A	6	50	10	56
B	2	100	2	120
C	4	60	6	60
D	10	30	12	24
E	8	40	12	36

PSG COLLEGE OF ARTS & SCIENCE
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BBA DEGREE EXAMINATION MAY 2018
(First Semester)

Common to Branches – BUSINESS ADMINISTRATION /
BUSINESS ADMINISTRATION (INFORMATION SYSTEM) /
BUSINESS ADMINISTRATION (RETAIL MANAGEMENT)

MANAGEMENT PROCESS

Time : Three Hours

Maximum : 75 Marks

SECTION-A (20 Marks)

Answer ALL questions

ALL questions carry EQUAL marks (10 x 2 = 20)

- 1 What is the scope of business?
- 2 Who is a manager?
- 3 What is meant by planning?
- 4 Give short notes on decision making.
- 5 What do you mean by Delegation?
- 6 Define the term 'Centralization'.
- 7 What is meant by staffing?
- 8 Give two qualities of a leader.
- 9 Give two differences between controlling and planning.
- 10 What is the purpose of controlling?

SECTION - B (25 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks (5 x 5 = 25)

- 11 a Describe the nature of management.
OR
b State the skills required by a manager in an organization.
- 12 a What are the characteristics of a sound plan?
OR
b Give brief note on 'SWOT' analysis.
- 13 a Distinguish between Formal and Informal organisation.
OR
b What is the need for co-ordination?
- 14 a Give brief note on communication process with illustration.
OR
b What are the various functions of a leader?
- 15 a How is control important in management? Describe.
OR
b What are the characteristics of a good system of control?

SECTION - C (30 Marks)

Answer any THREE Questions

ALL Questions Carry EQUAL Marks (3 x 10 = 30)

- 16 Explain the role played by a manager in a business organisation.
- 17 Discuss the steps involved in the process of planning.
- 18 What is departmentation? Describe the basis of departmentation.

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BUSINESS ADMINISTRATION (RETAIL MANAGEMENT)

MANAGEMENT PROCESS

Time : Three Hours

Maximum : 75 Marks

SECTION-A (20 Marks)

Answer ALL questions

ALL questions carry EQUAL marks (10 x 2 = 20)

- 1 What is the scope of business?
- 2 Who is a manager?
- 3 What is meant by planning?
- 4 Give short notes on decision making.
- 5 What do you mean by Delegation?
- 6 Define the term 'Centralization'.
- 7 What is meant by staffing?
- 8 Give two qualities of a leader.
- 9 Give two differences between controlling and planning.
- 10 What is the purpose of controlling?

SECTION - B (25 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks (5 x 5 = 25)

- 11 a Describe the nature of management.
OR
b State the skills required by a manager in an organization.
- 12 a What are the characteristics of a sound plan?
OR
b Give brief note on 'SWOT' analysis.
- 13 a Distinguish between Formal and Informal organisation.
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b What is the need for co-ordination?
- 14 a Give brief note on communication process with illustration.
OR
b What are the various functions of a leader?
- 15 a How is control important in management? Describe.
OR
b What are the characteristics of a good system of control?

SECTION - C (30 Marks)

Answer any THREE Questions

ALL Questions Carry EQUAL Marks (3 x 10 = 30)

- 16 Explain the role played by a manager in a business organisation.
- 17 Discuss the steps involved in the process of planning.
- 18 What is departmentation? Describe the basis of departmentation.
- 19 Elucidate the various barrier to effective communication.
- 20 Discuss the various stages in the control process.

END

14MSU02 / 14ISU02 / 14RMO02
PSG COLLEGE OF ARTS & SCIENCE
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BBA DEGREE EXAMINATION MAY 2018
(First Semester)

Common to Branches – **BUSINESS ADMINISTRATION /**
BUSINESS ADMINISTRATION (INFORMATION SYSTEM) /
BUSINESS ADMINISTRATION (RETAIL MANAGEMENT)

ACCOUNTING FOR MANAGERS

Time : Three Hours

Maximum : 75 Marks

SECTION-A (20 Marks)

Answer ALL questions

ALL questions carry EQUAL marks (10 x 2 = 20)

- 1 What is meant by double entry system?
- 2 Define trial balance.
- 3 What do you mean by subsidiary book?
- 4 State the meaning of single column cash book.
- 5 State the significance of bank reconciliation statement.
- 6 Write short note on loss of profits.
- 7 Write any two types of bills.
- 8 What is meant by forfeiture?
- 9 What is depreciation?
- 10 State the meaning of joint venture.

SECTION - B (25 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks (5 x 5 = 25)

- 11 a Prepare trading A/c of ABC & Co., Ltd for the year ended 31st March 2015 from the following figures.

	Rs.
Purchases	3,00,000
Sales	5,00,000
Stock (opening)	40,000
Wages	30,000
Carriage inwards	4,000
Returns o/w	3,000
Returns inwards	2,500
Freight & clearing charges	5,000
Stock (closing)	42,000

OR

- b Prepare cash A/c from the following transactions:

2015		Rs.
Aug 1	Bought goods for cash	5,000
2	Sold goods for cash	14,000
7	Received from Revathi	5,500
9	Paid to Mahalakshimi	7,000
28	Bought furniture for cash	3,000

- 12 a From the following particulars prepare a bank reconciliation statement as on 31st March 2015.

	Rs.
Balance as per cash book	5,877
Cheque issued but not presented for payment	2,013
Cheque deposited but not cleared up to 31 st March 2015	1,419
Bankers had wrongly debited the firms account with Rs. 225 which was not rectified until 31 st March.	

OR

12 b Enter the following in double column cash book:

2015		Rs.
Jan 1	Cash balance	13,750
2	Received from Balan	2,500
	Discount allowed to him	125
3	Purchased goods for cash	2,150
4	Paid into bank	1,100
5	Withdrew from bank for personal use	1,500
7	Paid office rent by cheque	800

13 a A trader has his stock insured against fire. Subsequently a fire destroyed a part of the stock which was valued on the date of the fire at Rs. 60,000. The stock was insured subject to average clause. Stock salvaged was Rs. 12,000. Stock was insured for Rs. 36,000. Calculate claim.

OR

b From the following data ascertain gross profit ratio for the purpose of computing loss of stock claims.

	2013	2014	2015
	Rs.	Rs.	Rs.
Sales	4,00,000	5,00,000	8,00,000
Purchases	3,00,000	3,60,000	6,30,000
Opening stock	20,000	40,000	60,000
Closing stock	40,000	60,000	1,14,000

14 a 'X' Ltd. issued shares of Rs. 10 each at 10% premium payable as follows:

On application	Rs. 2
On allotment	Rs. 3 including premium)
On first call	Rs. 2
On final call	Rs. 4

Mahesh who was holding 50 shares did not pay his allotment at first call and his shares were forfeited. Suresh, who was holding 30 shares did not pay first call and his shares were also forfeited. Pass journal entries relating to forfeiture of shares.

OR

b On 1st January, 2011, A sells goods for Rs. 10,000 to B and drawn a bill at three months for the amount. B accepts it and returns it to A. On 1st March 2011, B retires his acceptance under rebate of 12% per annum. Record these transactions in the journal of A.

15 a A machine purchased on 1st July 1983 at a cost of Rs. 14,000 and Rs. 1,000 was spent on its installation. The depreciation is written off at 10% on the original cost every year. The books are closed on 31st December each year. The machine was sold for Rs. 9,500 on 31st March 1986. Show machinery A/c.

OR

b A company acquired a machine on 1-1-88 at a cost of Rs. 40,000 and spent Rs. 1,000 on its installation. The firms writes of depreciation at 10% on the diminishing balance. The books are closed on 31st December of each year. Show that machinery A/c for 3 years.

SECTION - C (30 Marks)

Answer any **THREE** Questions

ALL Questions Carry **EQUAL** Marks (3 x 10 = 30)

16 From the following balance of Mr. Ram prepare a trading A/c profit and loss account and balance sheet as at 31st March 2015.

	Rs.		Rs.
<u>Credit Balances:</u>			
Capital	72,000	Postage	546
Creditors	17,440	Bad debts	574
Bills payable	5,054	Interest	2,590

Cont

16 Cont ...

Sales	1,56,364	Insurance	834
Loan	24,000	Machinery	20,000
<u>Debit balances :</u>		Stock (opening)	19,890
Debtors	7,770	Purchases	1,24,184
Salaries	8,000	Wages	8,600
Discount	2,000	Buildings	47,560
		Furniture	32,310

Value of goods on hand on 31st March 2015 Rs. 28,600.

17 From the following transactions in the purchases book and sales book of Mr. Suresh.

2015		Rs.
Jan 1	Purchased goods from Balu	30,000
2	Sold goods to Swamy	15,000
4	Bought goods from Gowri	13,500
12	Sold goods to Thenali	10,500
19	Sold goods to Jayaraman	750
21	Bought goods from Rajesh	9,000
30	Sold goods to Shanthi	900

18 A firm has decided to arrange for a loss of profit insurance and you are required to finalize the sum to be insured on a full insurance basis from the following figures for the last financial year. It is anticipated that for the current financial year, turnover increase by 10% and that all standing (fixed) expenses will remain unchanged.

	Rs.	Rs.
Total variable expenses		42,00,000
<u>Fixed expenses :</u>		
Wages & salaries to skilled employees and salaries to administration staff	6,00,000	
Depreciation of all fixed assets	2,00,000	
Insurance premium	20,000	
Audit fees	8,000	
Director's fees	8,000	
Traveling expenses (including motor car expenses)	80,000	
Postage, cables & telephones	6,000	
Trade subscriptions	2,000	
Rent, rate and taxes	60,000	
		9,84,000
Non-operating income		1,00,000
	Net profit	<u>8,16,000</u>

19 ABC Co. Ltd registered 1,00,000 shares of Rs. 10 each and issued to the public 50,000 shares payable as follows: Rs. 2 on application, Rs. 4 on allotment, Rs. 2 on first call, and the balance on final call. The public applied for 40,000 shares. All the money due on allotment and call was fully received except for a shareholder with 400 shares who failed to pay the calls. Pass journal entries and prepare ledger accounts.

20 'X' of Delhi purchased 10,000 metres of cloth for Rs. 2,00,000 of which 5,000 metres were sent on consignment to 'Y' of Agra at the selling price of Rs. 30 per Meter. 'X' paid 5,000 for freight and Rs. 500 for packaging etc. 'Y' sold 4,000 Meter at Rs. 40 per Meter and incurred Rs. 2,000 for selling expenses. 'Y' is entitled to a commission of 5% on total sales process plus a further 20% on any surplus price realised over 30 per Meter. 3,000 Meter were sold at Delhi at Rs. 30 per Meter less 3,000 for expenses and commission. Owing to fall in market price, the inventories of cloth in hand is to be reduced by 10%. Prepare consignment account.