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**IV Semester B.B.A. 3 Degree Examination, May/June 2018
(Regular) (2017-18)**

MARKETING MANAGEMENT

Time : 3 Hours

Max. Marks : 80

- Instructions :**
- 1) Answer the followings to the point.
 - 2) Provide examples wherever necessary.
 - 3) Part – IV is compulsory.

PART – I

Answer **any ten** questions. Each question carries **two** marks.

(2×10=20)

1. What is Marketing Management ?
2. Define complex buying behaviour.
3. Define IVR.
4. Define Integrate Marketing concept.
5. Define Marketing Mix.
6. What is grey market concept ?
7. Write any two factors of global marketing.
8. What is modified Re-buy ?
9. What do you mean by relationship marketing ?
10. What is rural marketing index ?
11. Define marketing environment.
12. What is economic model ?

PART – II

Answer **any four** questions. Each question carries **five** marks.

(4×5=20)

1. Discuss the consumer purchase decision process.
2. Explain the types of customer relationship management.
3. Explain the role of IMC in marketing process.
4. Explain global marketing programme.
5. Write a short note on CRM.
6. Describe Institutional and Government Market.

PART – III

Answer **any three** questions. Each question carries **ten** marks.

(3×10=30)

1. Describe industrial buying behaviour in detail.
2. Who is customer ? Explain types of customers.
3. What is consumer market ? Explain the factors affecting consumer buying behaviour.
4. What is global marketing ? Explain the market entry decisions.
5. What is consumer buying behaviour ? Explain the buyer adoption process.

PART – IV (Compulsory)

Discuss customer contact center technology in detail.

(1×10=10)

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**IV Semester B.B.A.2 Degree (Repeaters) Examination, May/June 2018
(2011-2012 Onwards)
EXPORT MANAGEMENT**

Time : 3 Hours

Max. Marks : 80

Instruction : Part 'C' is compulsory.

PART – A

Answer **any ten** questions.

(10×2=20)

1. What is export management ?
2. Define CIF.
3. Mention currencies of Japan and Singapore.
4. Define balance of trade.
5. Mention any 2 Commodity Boards of India.
6. What is meant by Forex Rate ?
7. What is ECGC ?
8. What is bill of lading ?
9. What are SEZ's ?
10. Why pre-shipment finance is necessary for exporter ?
11. What is floating rate exchange ?
12. Mention 2 objectives of EXIM Policy.

PART – B

Answer **any five** questions. **Each** carries 8 marks.

(5×8=40)

1. Distinguish between internal trade and external trade.
2. Explain the remedial measures of disequilibrium in BOP ?

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3. Explain the stages in pre-shipment finance.
4. Explain the mechanism of letter of credit.
5. Explain the functions of EXIM Bank.
6. Give the meaning of following :
 - a) Mate's Receipt.
 - b) Certificate of origin.
 - c) Proforma invoice.
 - d) EOU's.

PART – C
(Compulsory)

(12+8=20)

1. As an export consultant suggest Rehiz Pvt. Ltd., the procedure of export for industrial goods to foreign countries.
 2. Explain distinctive features of International Trade.
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IV Semester B.B.A.3 (Regular) Examination, May/June 2018

OPERATION RESEARCH

Time : 3 Hours

Max. Marks : 80

Instruction : Simple calculator is allowed.

SECTION – A

Answer **any ten** of the following. **Each** carries 2 marks.

(10×2=20)

1. Define surplus variable.
2. Write the following L.P.P. into standard form.
Maximize $z = 7x_1 + 5x_2$
S.t. $2x_1 + 3x_2 \leq 20$
 $3x_1 + x_2 \geq 10$
and $x_1, x_2 \geq 0$.
3. What is degeneracy ?
4. Define balanced transportation problem with example.
5. Write any two applications of assignment model.
6. Define unbalanced assignment schedule.
7. Write any four applications of operations research in business.
8. Define game theory.
9. Define pure strategy.
10. Define two-person zero-sum game.
11. Name the models of operation research.
12. Define L.P.P.

SECTION – B

Answer **any four** of the following. **Each** carries 5 marks.

(4×5=20)

13. What is difference between transportation problem and assignment problem ?

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14. Find the optimum strategies for A and B and the value of the following game by dominance method.

		Player B			
		B₁	B₂	B₃	B₄
Player A	A₁	6	8	3	13
	A₂	8	10	4	12
	A₃	3	6	7	12

15. Calculate the transportation cost by using matrix minima method.

	A	B	C	D	E	Supply
X	5	3	8	9	9	150
Y	15	11	13	5	13	200
Z	6	5	4	0	10	125
Demand	80	150	75	45	125	

16. A firm is engaged in producing two products P_1 and P_2 . Each unit of product P_1 requires 2kg of raw material and 4 labour hours for processing. Whereas each unit of product P_2 requires 5kg of raw material and 3 labour hours of the same type. Every week the firm has the availability of 50 kg of raw material and 60 labour hours. One unit of product P_1 sold earn profit Rs. 20 and unit of product P_2 sold gives Rs. 30 as a profit. Formulate this problem as linear programming.

17. Solve the following transportation problem of using North West corner rule.

	P	Q	R	Supply
A	4	9	6	10
B	5	5	3	7
C	7	6	9	9
D	3	8	4	16
Demand	9	13	20	

18. a) What is fair game ?
 b) Solve the game and find the value and optimum strategies of players A and B by using saddle point. Whether the game is fair ?

		Player B				
		B₁	B₂	B₃	B₄	B₅
Player A	A₁	-2	2	-1	5	-8
	A₂	3	2	0	2	2
	A₃	-1	3	-3	-4	2
	A₄	0	-5	-4	3	-2

SECTION - C

Answer any three of the following. Each carries 10 marks.

(3×10=30)

19. What is operations research ? Discuss about the advantages and limitations of operations research.

20. Solve the following assignment problem :

		Machines				
		M ₁	M ₂	M ₃	M ₄	M ₅
Jobs	J ₁	5	3	4	7	1
	J ₂	2	3	7	6	5
	J ₃	4	1	5	2	4
	J ₄	6	8	1	2	3
	J ₅	4	2	5	7	1

21. Solve the following L.P.P. by using graphical method :

$$\text{Maximize } z = 40x_1 + 10x_2$$

$$\text{S.t. } 12x_1 + 6x_2 \leq 60$$

$$4x_1 + 10x_2 \leq 40$$

$$2x_1 + 3x_2 \leq 18$$

$$\text{and } x_1, x_2 \geq 0.$$

22. Solve the following 2×5 game by graphical method.

		Player B				
		B ₁	B ₂	B ₃	B ₄	B ₅
Player A	A ₁	-5	5	0	-1	8
	A ₂	8	-4	-1	6	-5

23. Solve the following L.P.P. by simplex method :

$$\text{Maximise } z = 300x_1 + 400x_2$$

$$\text{S.t. } 4x_1 + 2x_2 \leq 80$$

$$2x_1 + 5x_2 \leq 180$$

$$\text{and } x_1, x_2 \geq 0.$$



SECTION - D

(1×10=10)

(Compulsory)

24. Solve the following transportation problem by using Vogel's approximation method and test its optimality.

	D_1	D_2	D_3	D_4	Supply
O_1	6	4	1	5	14
O_2	8	9	2	7	16
O_3	4	3	6	2	5
Demand	6	10	15	4	



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IV Semester B.B.A.3 Examination, May/June 2018

FINANCIAL MANAGEMENT

(Regular)

Time : 3 Hours

Max. Marks : 80

- Instructions :*
- 1) Simple calculator are allowed.
 - 2) Show the working notes.
 - 3) Part IV compulsory.

PART – I

Answer any ten. Each carries two marks.

(2×10=20)

1. Define Finance.
2. What is Financing Decision ?
3. What is wealth maximisation ?
4. What is capitalisation ?
5. State two objectives of Financial Management.
6. What is dividend ?
7. A Co. issue Rs. 50,000 8% debentures at par. The tax rate is 50%. What is cost of debt ?
8. What is over-capitalisation ?
9. What is financial leverage ?
10. Mention two effects of under-capitalisation.
11. What do you mean by specific cost of capital ?
12. Calculate book value of shares. Sundry assets Rs. 2,00,000, sundry liabilities Rs. 80,000, 2,000 shares of Rs. 10 each.

PART – II

Answer any four. Each carries 5 marks.

(4×5=20)

13. Mallikarjun company Ltd. desires to Finance through the following-sources.

Sources	Amount	Cost
Equity capital	1,00,000	18%
Reserve	1,00,000	15%
Debentures	50,000	14%
Pref. share capital	1,00,000	12%

Calculate the weighted average cost of capital.

P.T.O.



14. Shubham Co. Ltd. has capitalisation of Rs. 10,00,000. It earns annually Rs. 1,00,000. The general rate of return in the industry is 15%. Find out capitalisation status of the company.
15. Vaibhav Co. Ltd. has sales of Rs. 40,000 units and selling price Rs. 10 per unit. The variable cost is Rs. 7 per unit and fixed cost Rs. 80,000. It has 10% debentures of Rs. 2,00,000. Calculate Financial leverage.
16. Ashok Co. issues 80,000 9% debentures at a discount of 5%. The tax rate is 50%. Compute the cost of debt capital.
17. Write a note on wealth maximisation.
18. Explain types of dividend.

PART – III

Answer **any three** questions. Each carries 10 marks.

(3×10=30)

19. Following are the details of Co. regarding capital structure of a Co.

Sources	Book value	Market value	Specific cost
Equity shares	1,20,000	1,80,000	24%
Retained earnings	40,000	60,000	18%
Pref. shares	20,000	22,000	16%
Debentures	80,000	76,000	10%

Calculate WACC by using

- 1) Book value
- 2) Market value.

20. Following information is available from the books of AB Co. Ltd. It is based on annual output of 80,000 units.

Sales	Rs. 9,60,000
Less : Variable cost	Rs. <u>5,60,000</u>
Contribution	4,00,000
Less : Fixed cost	<u>2,40,000</u>
EBIT	1,60,000
Less : Interest	<u>60,000</u>
PBT	1,00,000
Less : Tax 50%	<u>50,000</u>
PAT	<u>50,000</u>

Company has 1,00,000 equity shares of Rs. 10 each.

Calculate :

- 1) Operating leverage
- 2) Financial leverage
- 3) Combined leverage
- 4) EPS.



21. The earnings per share of Co. is Rs. 8 and the rate of capitalisation applicable is 10%. The Co. has before it an option of adopting.
- 50%
 - 75%
 - 100% dividend payout ratio. Compute the market price of the Co. quoted shares as per Walter's Model if it can earn a return of
 - 15%
 - 10% on its retained earnings.
22. Write a note on profit maximisation.
23. Explain types of leverages.

PART – IV (Compulsory)

(1×10=10)

24. Vikrant Co. Ltd. has equity share capital of Rs. 10,00,000 divided into shares of Rs. 100 each. It has decided to raise further Rs. 6,00,000 for its expansion programme. The Co. plans the following financing schemes.
- Rs. 2,00,000 in equity shares of Rs. 100 each and Rs. 4,00,000 in debt at 10% p.a.
 - All debts at 10% p.a.
- The Co. existing Earning Before Interest and Tax (EBIT) are Rs. 3,00,000, the Co. is an 50% tax bracket.
- Determine EPS in each plan and suggest suitable proposal with reasons.
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**IV Semester B.B.A.3 Degree Examination, May/June 2018
(Regular) (2017-18)**

CORPORATE ACCOUNTING – II

Time : 3 Hours

Max. Marks : 80

- Instructions :** 1) Answer all the questions.
2) Simple calculators are allowed.
3) Part IV is compulsory.

PART – I

I. Answer any ten of the following :

(2×10=20)

- 1) Define merger.
- 2) What is a transferee company ?
- 3) What is purchase consideration ?
- 4) What is net assets method ?
- 5) What are consolidated financial statements ?
- 6) What are capital profits ?
- 7) What is liquidation of company ?
- 8) What is contributory ?
- 9) What is deficiency or surplus account ?
- 10) Define banking company.
- 11) What is slip accounting ?
- 12) What is NPA (Non-Performing Asset) ?

PART – II

II. Answer any four of the following :

(4×5=20)

- 13) Explain the need and relevance of group accounts.
- 14) Explain the different modes of winding up or liquidation.
- 15) Write a note on discounting and collection of bills.
- 16) A Co. Ltd. acquired the undertaking of B Co. Ltd. on 31-3-2018 for a purchase consideration of ₹ 50,000 to be paid by fully paid equity shares of ₹ 10 each. Equity and liabilities and assets of the two companies on the date of acquisition were as follows :

Equity and liabilities	A Ltd.	B Ltd.	Assets	A Ltd.	B Ltd.
	₹	₹		₹	₹
Share capital :			Fixed Assets		
Equity shares of			Land and		
₹ 10 each fully paid up	25,000	15,000	Buildings	12,000	8,000

P.T.O.



Reserve and Surplus :			Plant and Machinery	20,000	18,000
General Reserve	12,000	1,800	Furniture and Fixtures	1,000	2,000
Surplus A/c	1,000	5,300	Current Assets :		
Development			Stock	5,500	4,000
Rebate Reserve	1,000	3,700	Debtors	4,500	4,000
Workmen's			Bank Balance	2,000	1,700
Compensation Fund	1,500	2,400			
Current liabilities	4,500	9,500			
	45,000	37,700		45,000	37,700

Pass the necessary journal entries in the books of A Ltd., when amalgamation is in the nature of merger.

- 17) Following is the Balance Sheet of Sun Co. Ltd. as on 31-12-2017 :

Liabilities	₹	Assets	₹
Share Capital		Goodwill	1,00,000
60000 equity shares		Land and Building	4,00,000
of ₹ 10 each	6,00,000	Plant and Machinery	2,00,000
10% preference shares		Furniture and Fixtures	50,000
of ₹ 100 each, 1000	1,00,000	Stock	1,00,000
Reserve and Surplus	1,50,000	Debtors	1,50,000
10% Debentures	1,50,000	Bank	20,000
Current Liabilities	1,00,000	Preliminary Expenses	80,000
	11,00,000		11,00,000

Run Co. Ltd. has agreed to takeover the following assets and liabilities at an agreed value – Goodwill ₹ 80,000, Land and Building 30% more, Plant and Machinery 20% less, provision for doubtful debts at 10% only, Stock 10% less.

Run Co. Ltd. has agreed to discharge current liabilities of Sun Ltd. It will not takeover cash at bank and other assets are taken at book values. The amount of purchase consideration is discharged 70% in shares and the balance in cash. Debentures are discharged at 20% premium.

Compute Purchase Consideration.

- 18) On 1st March 2018 a bill of ₹ 10 lakhs is discounted with a 'X' Bank @ 18% p.a. The due date of the bill is 30th April 2018. Pass journal entries in the books of the bank assuming that the bill is collected on the due date. Accounting year closes on 31st March every year.

PART – III

III. Answer any three of the following :

(3×10=30)

19) The following are the Balance Sheets of two companies on 31st Dec. 2017.

Liabilities	H Ltd.	S Ltd.	Assets	H Ltd.	S Ltd.
	₹	₹		₹	₹
Share Capital : (₹ 20 each)			Buildings	4,00,000	2,00,000
Eq. sh.	4,00,000	1,60,000	Investments	1,20,000	—
Revenue Reserve	1,60,000	—	(6000 shares in Subsidiary Ltd.)		
Profits	80,000	72,000	Stock	1,60,000	1,10,000
Bills payable	60,000	64,000	Cash	80,000	50,000
Creditors	60,000	64,000			
	7,60,000	3,60,000		7,60,000	3,60,000

H Co. Ltd. purchased shares in S Co. Ltd. on 30th June 2017. The Balance Sheet of Subsidiary Co. showed a loss of ₹ 84,000 on 31st December 2016 which was set off out of profits earned during 2017. Assume profits are earned evenly throughout the year.

Ascertain :

- 1) Ratio of interest of both companies
 - 2) Current year profit of Subsidiary Company Ltd.
 - 3) Capital profit/pre-acquisition profit
 - 4) Revenue profit/post-acquisition profit
 - 5) Capital reserve or goodwill
 - 6) Minority interest
 - 7) Consolidated profits of Holding Co. Ltd.
- 20) The Unlucky Co. Ltd. went into voluntary liquidation on 31-12-2017 on which date its subscribed capital consisted of as follows :
- a) 10000, 9% preference shares of Rs. 10 each fully paid
 - b) 20000 equity shares of Rs. 10 each fully paid
- The assets realised Rs. 2,76,000, the expenses of liquidation came to Rs. 1,320, unsecured creditors were Rs. 35,000 including Rs. 5,000 preferential creditors. The liquidator's remuneration was fixed at 3% commission on assets realised and 2% commission on the amount distributed to equity shareholders. Preference dividend was paid upto 31-12-2016. Preference shares carry preferential right as to payment of capital and dividend.
- Prepare the liquidator's final statement of account.



21) The following particulars are extracted from the books of BNP Bank for the year ended 31st March 2018 :

- i) Interest and discount ₹ 8,75,750
- ii) Rebate on bills discounted (1-4-2017) ₹ 32,500
- iii) Bills discounted and purchased.

It is ascertained that proportionate interest and discount not yet earned on the bills discounted which will mature during the year 2017-18 amounted to Rs. 46,000.

Record journal entries and prepare relevant ledger accounts.

22) Write notes on :

- a) Net payment method
- b) Minority interest
- c) Voluntarily winding up
- d) Consolidated Balance Sheet

23) Prepare Profit and Loss Account and Balance Sheet in the vertical format with all the schedules and imaginary figures.

PART – IV

(Compulsory)

(1×10=10)

24) M Co. Ltd. acquires N.Co. Ltd. for a consideration of ₹ 38,00,000 to be satisfied in the form of fully paid equity shares of ₹ 10 each. The Balance Sheet of the two companies on 31st Dec. 2017, the date of acquisition were as follows :

Balance Sheet as on 31-12-2017

Liabilities	M Ltd.	N Ltd.	Assets	M Ltd.	N Ltd.
	₹	₹		₹	₹
Share Capital :			Sundry		
Equity shares of ₹ 10 each	40,00,000	25,00,000	Assets	96,00,00	60,00,000
General Reserve	15,00,000	3,00,000			
Development					
Rebate Reserve	3,00,000	1,00,000			
Export Profit					
Reserve	6,00,000	4,00,000			
P and L A/c	12,00,000	9,00,000			
Sundry Liabilities	20,00,000	18,00,000			
	96,00,000	60,00,000		96,00,000	60,00,000

You are required to pass the necessary journal entries in the books of M Co. Ltd. (transferee company) when amalgamation in the way of purchase and also prepare Balance Sheet (vertical format) presuming that the Development Rebate Reserve and Export Profit Reserve are required to be continued.



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IV Semester B.B.A.2 Degree Examination, May/June 2018

COST ACCOUNTING

Theory

Time : 3 Hours

Max. Marks : 80

Instruction : Simple calculators are allowed.

PART – A

Answer **any ten** of the following :

(10×2=20)

1. What is cost accounting ?
2. What is variable cost ?
3. What is fixed cost ?
4. What is piece rate system ?
5. What is contribution ?
6. What is idle time ?
7. What is marginal costings ?
8. How do you allocate the following expenses in primary distribution ?
 - a) Lighting
 - b) Rent.
9. What is BEP ?
10. What is margin of safety ?
11. What is prime cost ?
12. What is bulk purchase ?

PART – B

Answer **any five** of the following :

(5×8=40)

13. Explain in detail classification of cost.
14. Prepare store ledger under FIFO method.

	Receipts	Issues
Feb. 1	100 units @ Rs. 10	—
Feb. 2	—	50 units
Feb. 3	200 units @ Rs. 11	—
Feb. 4	100 units @ Rs. 11	—
Feb. 5	—	150 units
Feb. 10	—	150 units
Feb. 15	100 units @ Rs. 10	—
Feb. 28	—	100 units

P.T.O.



15. Calculate earnings of worker A and his effective earnings per hour under Halsey Plan and Rowan Plan.

Wages per hour	Rs. 20
Std. time	40 hrs.
Time taken	32 hrs.

16. From the following particulars, prepare material turnover ratio of A and B.

Particulars	Opening stock	Closing stock	Purchases
A	20,000 units	12,000 units	88,000 units
B	40,000 units	20,000 units	1,30,000 units

17. Apportion the service department cost to production department by using simultaneous equation method.

Particulars	X	Y	Z	P	Q
Total overheads	15,000	12,000	9,000	9,000	4,000
P	40%	30%	20%	—	10%
Q	30%	30%	20%	20%	—

18. Calculate maximum level, minimal level, reorder level and average stock level from the following data :

Reorder quantity	2,000 units
Reorder period	4 to 8 weeks
Maximum consumption	600 units per week
Normal consumption	400 units per week
Minimum consumption	200 units per week

19. Find the a) P/V ratio b) fixed cost c) BEP d) Margin of safety from the following information.

Year	Sales	Profit
2015	1,00,000	15,000
2016	1,20,000	20,000

PART – C

(Compulsory)

20. From the following particulars, prepare cost-sheet :

	Rs.
Opening stock of raw materials	10,000
Closing stock of raw materials	12,000
Opening stock of finished goods	50,000
Closing stock of finished goods	60,000
Raw materials purchases	2,00,000



Direct wages	1,00,000
Indirect wages	5,000
Direct expenses	50,000
Factory overhead	30,000
Office stationary	5,000
Rent and rates of factory	10,000
Rent and rates of office	5,000
Selling expenses	10,000
Vehicle expenses for sales	5,000
Salesman's salary	10,000
Telephone bills	3,000
Electricity charges	10,000
Total sales	6,00,000

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IV Semester B.B.A.2 Degree Examination, May/June 2018

(Repeaters)

COMPUTER APPLICATIONS IN BUSINESS

Theory

Time : 3 Hours

Max. Marks : 80

Instruction : Part – C is compulsory.

PART – A

Answer any ten questions :

(10×2=20)

1. Define cell in MS-Excel.
2. Write a shortcut key to display detailed balance sheet.
3. Define database.
4. Define primary key.
5. List any 4 predefined groups in Tally.
6. What is cell formatting ?
7. What is the use of contra voucher ?
8. Which keys do you use to delete an existing company in Tally ?
9. What is the difference between formula and function in MS-Excel ?
10. Define field and record.
11. Name any two DBMS softwares.
12. What do you mean by file extension ? What is the file extension of MS-Excel 2007 ?

PART – B

Answer any five of the following :

(5×8=40)

13. Explain features of Excel.
14. Explain the steps for displaying, altering and deleting ledgers in Tally.
15. What is chart ? Explain different types of charts available in MS-Excel.
16. Write the advantages of DBMS.
17. Write detailed steps to create company in Tally.
18. Explain the procedure for creating and saving tables in MS-Access.
19. Explain different objects of MS-Access database.
20. Write short notes on any two :
 - a) Profit and loss account.
 - b) Query in database.
 - c) Filters in MS-Excel.
 - d) Trial balance.

PART – C

(2×10=20)

21. What is function ? Explain mathematical and statistical functions with syntax and example.
22. Explain predefined vouchers in Tally.

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IV Semester B.B.A.3 Degree Examination, May/June 2018
ORGANISATIONAL BEHAVIOUR

Theory

Time : 3 Hours

Max. Marks : 80

PART – A

Answer **any ten** questions.

(2×10=20)

1. What is Type A personality ?
2. Define Attitude.
3. What is stress ?
4. Define personality.
5. Define OB.
6. What is organisational change ?
7. Write any two limitations of OB.
8. Define group.
9. What is organisational culture ?
10. What is group cohesiveness ?
11. Define perception.
12. What do you mean by group norms ?

PART – B

Answer **any four** questions.

(4×5=20)

13. Explain Big 5 model.
14. Explain the contributing disciplines to OB.

P.T.O.



15. Explain the formation of attitude.
16. Explain the reasons for joining the group.
17. Explain the impact of culture on employee behaviour.
18. Explain the determinants of personality.

PART – C

Answer **any three** questions.

(3×10=30)

19. Explain different models of OB.
20. Explain the factors influencing foundation of individual behaviour.
21. Explain the process of perception.
22. Explain the decision making techniques.
23. Explain the factors affecting organisational change.

**PART – D
(Compulsory)**

Answer the following question.

(1×10=10)

24. Explain the emerging challenges to organisational behaviour.
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