Reg. No.

IV Semester B.B.A.2 Degree Examination, May 2016

(Regular)

COST ACCOUNTING

Time : 3 Hours] [Max. Marks : 80

Instructions : 1) *Simple Calculator is allowed.*

2) *Section C is compulsory.*

SECTION – A

I.   Answer **any ten** of the following : (10 × 2 = 20)

(a) What do you mean by direct labour?

(b) What is variable overheads?

(c) What is machine hour rate?

(d) What is material turnover ratio?

(e) Define cost accounting.

(f) Define EOQ.

(g) What is marginal costing?

(h) What is incentive?

(i) What is Stores Ledger?

(j) Mention any two factory overheads.

(k) Mention any two advantages of cost accounting.

(l) What is labour turnover ratio?

SECTION – B

Answer **any five** of the following : (5 × 8 = 40)

2.   From the following information prepare a stores ledger under FIFO method.

1st Jan.   Received 300 units at Rs.8 per unit

5th Jan.   Issued 140 units

7th Jan.   Purchased 200 units at Rs.8.2 per unit

8th Jan.   Issued 60 units

15th Jan.   Received 250 units at Rs.7.9 per unit

15th Jan.   Issued 120 units

18th Jan.   Issued 210 units

22nd Jan.   Issued 200 units

25th Jan.   Received 400 units at Rs.7.5 per unit

25th Jan.   Issued 150 units

28th Jan.   Received 200 units at Rs.7.7 per unit

29th Jan.   Issued 240 units

3. From the following information calculate material turnover ratio.

Particulars	Material A	Material B
Opening Stock	50,000	1,75,000
Closing Stock	30,000	1,25,000
Purchases	3,80,000	2,50,000

4. Prepare cost sheet from the following information.

	Rs.
Work in progress on 1.1.2002	66,000
Work in progress on 31.12.2002	54,000
Stock of raw materials on 1.1.2002	2,25,000
Stock of raw materials on 31.12.2002	2,04,000
Purchases during the year	4,77,000
Direct labour	1,71,000

Administrative overheads 6% of works cost.

Selling overheads 2% of sales.

Production and sales 300 motors at Rs.3,000 each.

2

5. Standard time fixed for a job in a manufacturing company is 40 hours. Time rate is 60 paise per hour. The actual time taken by the workers A, B and C is 20 hours, 15 hours and 30 hours respectively. Calculate the total remuneration of A, B and C on the basis of

   (a) Halsey Plan

   (b) Rowan Plan

6. In a factory there are 3 production departments and 2 service departments.

Production Department	Service Department
A – Rs.7,800	X – Rs.3,400
B – Rs.12,500	Y – Rs.2,600
C – Rs.4,600	

The percentages are as follows :

	A	B	C	X	Y
Dept. X	30%	40%	20%	-	10%
Dept. Y	10%	20%	50%	20%	-

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

7. Calculate P/V ratio, BEP, profit when sales are Rs.1,00,000, sales required to earn a profit of Rs.20,000.

Year	Sales	Profit
2000	1,20,000	9,000
2001	1,40,000	13,000

8. Define overheads. Explain the classification of overheads.

SECTION – C

(Compulsory)

Answer the following question :   (1 × 20 = 20)

9. From the following information calculate P/V ratio and recommend which mixture is preferable.

Particulars	Product A	Product B
Direct Materials	12	18
Direct Wages	4	4

3

P.T.O.

Variable cost – 100% of wages

Fixed cost – Rs. 1,20,000

Selling price – Product A Rs.30 and Product B Rs.40

Sales mixture :

(a)   14000 units of Product A and 6000 units of Product B

(b)   10000 units of Product A and 10000 units of Product B

(c)   8000 units of Product A and 12000 units of Product B

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RESEARCH METHODS

(Regular)

Time : 3 Hours]   [Max. Marks : 80

Instructions : 1. *Read the questions carefully and answer to the point.*

2. *Section C is compulsory.*

3. *Give examples wherever it is necessary.*

SECTION-A

Answer **any ten** questions.   **(10 × 2 = 20)**

1. What do you mean by Research methods?

2. Define Research.

3. What is Research problem?

4. What do you mean by Research Hypothesis?

5. What do you mean by sampling errors?

6. Under what circumstances would you recommend a stratified sample?

7. Define primary data.

8. What are closed–ended questions? Give an example.

9. What is tabulation?

10. What are the tools of analysis?

11. What do you mean by association analysis?

12. What is census?

SECTION-B

Answer **any five** questions. Each carries **8** marks. **(5 × 8 = 40)**

13. Explain the different steps involved in Research process.

14. Describe different types of Research.

15. Explain briefly the Research design.

16. Explain briefly the methods of Probability sampling.

17. What do you mean by secondary data? Explain the external souces of secondary data.

18. From the data given below calculate

    (a) Mean

    (b) Median

    (c) Mode

    (d) Standard deviation

    (e) Co-efficient of variation

    Sales (000): 5,8,6,3,10,3,7.

19. "Processing of data implies Editing, Coding, Classification and Tabulation". Describe in brief these four operators pointing out the significance of each in context of research study.

SECTION-C (**Compulsory**)

20. A XYZ company want to launch a new mobile handset in Indian Market by November 2016. At present in India mobile handset market is in growth stage and is served major companies like Nokia, Samsung, Micromax etc., The top management of company would like to find out the following information.

    (a) Demand for mobile handsets in India.

    (b) The present competition and distribution network.

    (c) Consumer opinion about mobile handset.

    Draft a questionnaire to obtain the required information.

21. Write short notes on :

    (a) Schedules

    (b) Multivariate analysis **(12+8=20)**

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IV Semester B.B.A.2 Degree Examination, May 2016

Computer Applications – II

(Regular)

Paper-II

Time : 3 Hours]   [Max. Marks : 80

Instructions :   *1. Part-C is compulsory.*

2. Give examples wherever it is necessary.

PART-A

Answer **any ten** questions. Each question carries **2** marks.   **(10 × 2 = 20)**

1. How to create ledgers in Tally?

2. Define cell in MS-Excel.

3. What is Tuple in DBMS?

4. Write a short cut key to display detailed balance sheet.

5. What is formulae bar in MS-Excel?

6. Define primary key in DBMS.

7. Mention types of companies in Tally.

8. How to protect worksheet in MS-Excel.

9. Define data sheet method in MS-Access.

10. Write difference between direct and indirect incomes.

11. What do you mean by file extension? Write the file extension of MS-Excel 2007 file.

12. Name any two DBMS softwares. Define data base.

PART-B

Answer **any five** questions. Each carries **8** marks. (5 × 8 = 40)

13. What do you mean by groups in Tally? Explain any six predefined groups.

14. Explain types of relationships in DBMS.

15. What is chart? Explain different types of charts available in MS-Excel.

16. Write detailed steps to create a company in Tally.

17. What Is Query? Explain different types of queries.

18. Write the advantages of DBMS.

19. Explain accounting vouchers available in Tally.

20. Write short notes on any TWO.
    (a) Gateway of Tally
    (b) Filters in MS-Excel.
    (c) Reports in MS-Access.

PART-C

(Compulsory) (2 × 10 = 20)

21. Differentiate between traditional accounting and computerized accounting.

22. Explain with syntax any ten built in functions of MS-Excel.

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IV Semester B.B.A.2 Degree Examination, May 2016

Computer Applications – II

(Regular)

Paper-II

Time : 3 Hours]   [Max. Marks : 80

Instructions :   1. *Part-C is compulsory.*

2. *Give examples wherever it is necessary.*

PART-A

Answer **any ten** questions. Each question carries **2** marks.   **(10 × 2 = 20)**

1. How to create ledgers in Tally?

2. Define cell in MS-Excel.

3. What is Tuple in DBMS?

4. Write a short cut key to display detailed balance sheet.

5. What is formulae bar in MS-Excel?

6. Define primary key in DBMS.

7. Mention types of companies in Tally.

8. How to protect worksheet in MS-Excel.

9. Define data sheet method in MS-Access.

10. Write difference between direct and indirect incomes.

11. What do you mean by file extension? Write the file extension of MS-Excel 2007 file.

12. Name any two DBMS softwares. Define data base.

PART-B

Answer **any five** questions. Each carries **8** marks.   (5 × 8 = 40)

13. What do you mean by groups in Tally? Explain any six predefined groups.

14. Explain types of relationships in DBMS.

15. What is chart? Explain different types of charts available in MS-Excel.

16. Write detailed steps to create a company in Tally.

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18. Write the advantages of DBMS.

19. Explain accounting vouchers available in Tally.

20. Write short notes on any TWO.

     (a)   Gateway of Tally

     (b)   Filters in MS-Excel.

     (c)   Reports in MS-Access.

PART-C

(Compulsory)   (2 × 10 = 20)

21. Differentiate between traditional accounting and computerized accounting.

22. Explain with syntax any ten built in functions of MS-Excel.

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IV Semester B.B.A.2 Degree Examination, May 2016

SMALL ENTERPRISE MANAGEMENT

(Regular/Repeaters)

Time : 3 Hours]   [Max. Marks : 80

PART-A

Answer **any ten** questions.   **(10 × 2 = 20)**

1. What is TQM?

2. Mention any four types of SSI.

3. State any two functions of D/C.

4. Mention the types of industrial estate.

5. Write any two advantages of SSI.

6. Expand SIDO and KVIC.

7. Write any two objectives of SSS.

8. Write any two importance of project.

9. Write any two functions of SFC.

10. What is sales promotion?

11. State any two objectives of training.

12. Define recruitment.

PART-B

Answer **any five** questions. Each carries **8** marks.   **(5 × 8 = 40)**

13. Explain the role of SSI in Indian Economy.

14. Explain the problems of SSI.

15. Write short note on :

    (a) Sales promotion

    (b) Distribution channel

16. Explain the functions of KVIC.

17. Explain the role of SISI in entrepreneurship development.

18. Explain the contents of project.

19. Write short note on :

    (a) ISO

    (b) QS.

20. Explain the sources of recruitment.

PART-C

(Compulsory)   **(1 × 20 = 20)**

21. Prepare a project report on **any one** of the following small scale business.

    (a) Restaurant

    (b) Note book manufacturing industry

    (c) Dairy

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(Regular/Repeaters)

PRODUCTION PLANNING AND MANAGEMENT

Time : 3 Hours]   [Max. Marks : 80

Instructions : *Simple calculators are allowed.*

SECTION-A

1. Answer **any ten** of the following questions.   (10×2=20)

    (a) What is Production Management?

    (b) What is Production System?

    (c) What is Plant Location?

    (d) What is functional Layout?

    (e) What is capacity Planning?

    (f) What do you mean by backward scheduling?

    (g) What is Ergonomics?

    (h) What is Time study?

    (i) What do you mean by SQC?

    (j) What do you mean by TQM?

    (k) What is fixed layout?

    (l) What do you mean by productivity?

SECTION-B

Answer **any five** of the following questions: (5×8=40)

2. Explain the scope of Production Management.

3. Discuss the Pros and cons on Urban and Rural area location.

4. Explain functions of PPC.

5. Explain work study procedure.

6. Discuss how Quality Control can be exercised.

7   What is sequencing? Discuss priority sequencing rules.

8. The values of sample mean $\bar{x}$ and range (R) for ten samples of size 5 each are given below.

Sample No.	1	2	3	4	5	6	7	8	9	10
$\bar{X}$	43	49	37	44	45	37	51	46	43	47
R	5	6	5	7	7	4	8	6	4	6

Given for $n = 5$, $A_2 = 0.58$, $D_3 = 0$ and $D_4 = 2.115$

Draw mean and range chart and comment on the state of control of the process.

SECTION-C

9. Six jobs are processed through three machines A, B and C in the order of C → A → B. The processing time is given below.

Job	1	2	3	4	5	6
Machine A	4	6	7	5	3	6
Machine B	8	10	7	8	11	8
Machine C	5	6	2	3	4	9

Find the total elapsed time by using Johnson's rule **(15)**

10. Discuss the principles of good layout. **(5)**

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EXPORT MANAGEMENT

(Regular/Repeaters)

Time : 3 Hours]   [Max. Marks : 80

Instructions : *Part C is compulsory.*

PART – A

Answer **any ten** questions :   (10 × 2 = 20)

1. What is certificate of origin?

2. Define FOB and FAS?

3. Mention the currencies of Japan and Vietnam?

4. What is Internal Trade?

5. What is FOREX?

6. What is FEMA?

7. What is ECGC?

8. What are EOUs?

9. What are Incoterms?

10. What is Balance of Payment?

11. What is Preshipment Finance?

12. What is Pegging operations?

PART – B

Answer **any five** questions. Each carries **8** marks.   (5 × 8 = 40)

13. What do you mean by Disequilibrium in BOP and explain remedial measures for the same?

14. Explain the distinctive features of International Trade.

15. Explain the determinants of Foreign Exchange.

16. Explain the Mechanism of letter of credit.

1   **P.T.O.**

17. Write a note on

    (a) SEZs   (b) EXIM Bank

18. Write the objectives of Export Processing Zones.

19. Explain post shipment stages.

PART – C

(Compulsory)   (2 × 10 = 20)

20. As an Export consultant suggest Soft wool Ltd., the procedures to Export Woolen garments to Gulf countries.

21. Write the highlights of the current EXIM Policy.

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IV Semester B.B.A. Degree Examination, May 2016

BUSINESS MATHEMATICS

(KUD – Repeaters)

Time : 3 Hours]   [Max. Marks : 75

SECTION – A

Answer **any ten** questions. Each carries **2** marks :   **(10 × 2 = 20)**

1. What do you mean by Null Event and Compound Event?

2. If $P(A) = 4/5$ and $P(B) = 1/2$ and A and B are independent events, find mutually exclusive events.

3. What do you mean by probability distribution?

4. If $\text{var}(X) = 11$ and $E(X)^2 = 36$, find $E(X)$.

5. Define Binomial Distribution.

6. In a Poisson distribution $\lambda = 3$, find S.D.

7. Write regression equation Y on X formula.

8. Two applications of Assignment problem.

9. What is degeneracy in transportation problem?

10. Write range of correlation.

11. When dummy row and column is taken in assignment problem?

12. What is Normal Distribution?

SECTION – B

Answer **any seven** questions. Each question carries **5** marks :   **(7 × 5 = 35)**

13. A coin is tossed two times. Find probability that (a) exactly two heads (b) at least 1 head.

1   **P.T.O.**

14. From the following find $E(X)$, var (X) and S.D (X) :

X :	0	1	2	3	4
$P(X)$:	0.20	0.30	0.10	0.20	0.20

15. Find the Saddle point from the following using Dominance rule :

		Player B			
		B_1	B_2	B_3	B_4
	A_1	3	2	1	6
Player A	A_2	3	1	0	4
	A_3	3	4	−3	0

16. On an average a typist makes 2 mistakes in a page typing. Find the probability that (a) no mistake (b) at least two mistakes.

17. In Normal Distribution of mean = 50 and S.D. = 5, find the less than 40 and more than 50.

18. Find the Rank correlation from the following :

X :	30	32	34	36	38	40	42
Y :	20	19	18	17	16	15	14

19. Solve the following LPP graphically :

    Maximize $Z = 12X + 8Y$

    Subject to

    $3X + 2Y \leq 6$

    $X + Y \leq 2$

    $X, Y \geq 0$

20. Solve the following Assignment Problem :

		Job			
		A	B	C	D
	1	10	12	13	15
Works	2	6	7	4	3
	3	10	6	8	2
	4	5	6	8	7

21. Solve the following TP using NWCM :

		Destination				
		1	2	3	4	Supply
	A	6	5	10	8	20
Factory	B	3	2	1	0	30
	C	10	6	8	15	40
Demand		20	20	20	30	

SECTION – C

Answer **any two** questions :   (2 × 10 = 20)

22. A unbiased coins are tossed 64 times. Calculate the expected frequencies for the number of heads obtains.

23. Solve the game graphically :

	B_1	B_2
A_1	0	4
A_2	2	5
A_3	–2	6
A_4	4	8

24. Solve the TP using Vogel's approximation method :

		Destination				
		A	B	C	D	Supply
	1	20	15	6	4	10
Factory	2	10	12	16	18	5
	3	3	10	9	4	8
	4	6	5	2	1	10
Demand		10	12	7	4	

25. Find correlation coefficient from the following :

X :	20	22	24	21	20	19
Y :	32	36	30	25	28	21

3