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IV Semester B.B.A.3/B.C.A.4/B.C.A.3 Degree Examination, May - 2019

KANNADA BASIC

ಸಾಹಿತ್ಯ ಸಿಂಚನ - 4

(Regular/Repeater)

Time : 3 Hours

Max. Marks : 80

ಸೂಚನೆ : ಭಾಷೆ ಮತ್ತು ಬರಹದ ಶುದ್ಧತೆಗೆ ಗಮನ ಕೊಡಲಾಗುವುದು.

1. (a) ಡಿ.ವಿ.ಜಿ. ಯವರ 'ಹುಲ್ಲಾಗು ಬೆಟ್ಟದಡಿ' ಭಾಗದ ಪದ್ಯಗಳಲ್ಲಿನ ಜೀವನ ತಾತ್ಪರ್ಯವನ್ನು ವಿವರಿಸಿರಿ. 15

ಅಥವಾ

(b) 'ನನ್ನ ಜನಗಳು' ಕವನದಲ್ಲಿ ಶೋಷಿತ ಜನಾಂಗದ ಬದುಕಿನ ಚಿತ್ರಣ ಹೇಗೆ ವ್ಯಕ್ತವಾಗಿದೆ ?

2. (a) ಭ್ರಷ್ಟಾಚಾರದ ಪ್ರಮುಖ ಕಾರಣಗಳನ್ನು 'ಭ್ರಷ್ಟಾಚಾರ' ಪ್ರಬಂಧದ ಆಧಾರದೊಂದಿಗೆ ವಿವೇಚಿಸಿರಿ. 15

ಅಥವಾ

(b) ಮಹಿಳೆಯರ ಮೇಲೆ ನಡೆಯುವ ಶೋಷಣೆ, ದೌರ್ಜನ್ಯಗಳು 'ಮಹಿಳಾ ದಿನಾಚರಣೆ' ಪ್ರಬಂಧದಲ್ಲಿ ಹೇಗೆ ವ್ಯಕ್ತವಾಗಿದೆ ?

3. ಬೇಕಾದ ನಾಲ್ಕುಕ್ಕೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ. 4x5=20

(a) ಬಸವಣ್ಣ

(b) ಗ್ರಹಲಕ್ಷ್ಮಿ

(c) ಬೇವು ಬೆಲ್ಲದೊಳಿಡಲೇನು ಫಲ

(d) ಡಾ. ಎಚ್. ನರಸಿಂಹಯ್ಯ

(e) ಸ್ವಾಮಿ ವಿವೇಕಾನಂದರ ದೃಷ್ಟಿಯಲ್ಲಿ ಧರ್ಮ

(f) ಜೀತ ಕತೆಯ ಚಿಕ್ಕರಾಮ



4. ಬೇಕಾದ ಮೂರಕ್ಕೆ ಸಂದರ್ಭದೊಡನೆ ಸ್ಪಷ್ಟೀಕರಿಸಿರಿ.

3x5=15

- ಜಲದ ಕುಲವನೇನಾದರೂ ಬಲ್ಲಿರ
- ಅಣ್ಣಗಳಿರಾ ಅನ್ನದಲ್ಲಿ ಮಣ್ಣು ಕಲಸಬೇಡಿರಿ
- ಬಡತನವೆಂಬ ಮಂತ್ರವಾದಿ ಹೋಗಲು ಒಡನೆ ನುಡಿವರಯ್ಯ
- ನನ್ನಂಥವಳ ಮೇಲೆ ಜನರಿಗೆ ಕರುಣೆ ಇರುವದು ಅಪರೂಪ
- ತಮ್ಮ ಗಂಡಂದಿರ ಚಾರಿತ್ರ್ಯ ಪರಿಶುದ್ಧವಾಗಿ ಉಳಿಯಬೇಕಿದ್ದರೆ ಹೆಂಡಂದಿರ ತ್ಯಾಗ ಮಹತ್ವಪೂರ್ಣವಾಗಿದೆ

5. ಒಂದೇ ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿರಿ.

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- ಬಸವಣ್ಣ ಯಾವ ಅರಸನಲ್ಲಿ ಕರಣಿಕನಾಗಿದ್ದನು ?
- ಪುರಂದರದಾಸರು ಜನಿಸಿದ ಸ್ಥಳ ಯಾವುದು ?
- ಕನಕದಾಸರ ಗುರು ಯಾರು ?
- 'ಹುಲ್ಲಾಗು ಬೆಟ್ಟದಡಿ' - ಇದನ್ನು ಯಾವ ಕೃತಿಯಿಂದ ಸಂಗ್ರಹಿಸಲಾಗಿದೆ ?
- ದ.ರಾ. ಬೇಂದ್ರೆಯವರ ಪೂರ್ಣ ಹೆಸರೇನು ?
- ಕೆ.ಎಸ್. ನರಸಿಂಹಸ್ವಾಮಿಯವರ ತಂದೆ-ತಾಯಿಯ ಹೆಸರೇನು ?
- 'ಕಾವ್ಯಾರ್ಥ ಚಿಂತನ' - ಇದು ಯಾರು ರಚಿಸಿದ ಕೃತಿ ?
- 'ಹೊಲೆ ಮಾದಿಗರ ಹಾಡು' ಕೃತಿಯ ಕವಿ ಯಾರು ?
- ರಾ.ಯ. ಧಾರವಾಡಕರ ಅವರು ಜನಿಸಿದ ಸ್ಥಳ ಯಾವುದು ?
- ಮನುವಿನ ರಾಣಿ ಡಾಕ್ಟರನ್ನು ಕರೆಯಲು ಯಾರನ್ನು ಕಳುಹಿಸಿದ್ದಳು ?
- ಬೆಸಗರಹಳ್ಳಿ ರಾಮಣ್ಣನವರ ವೃತ್ತಿ ಯಾವುದು ?
- ಡಾ. ಎಚ್.ಆರ್. ಕೃಷ್ಣಮೂರ್ತಿಯವರು ಯಾವ ವಿಷಯದ ಪ್ರಾಧ್ಯಾಪಕರಾಗಿದ್ದರು ?
- ಭಾರತದ ಸಿಡಿಲ ಸನ್ಯಾಸಿ ಎಂದೇ ಖ್ಯಾತರಾದ ವ್ಯಕ್ತಿ ಯಾರು ?
- ಸಾ.ರಾ. ಅಬೂಬಕ ಜನಿಸಿದ ದಿನಾಂಕ ಯಾವುದು ?
- ಡಿ.ಸಿ. ಪಾವಟಿಯವರನ್ನು ಯಾವ ರಾಜ್ಯದ ರಾಜ್ಯಪಾಲರನ್ನಾಗಿ ನೇಮಿಸಲಾಗಿತ್ತು ?

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IV Semester BBA3 Degree Examination, May - 2019

COMPUTER APPLICATION IN BUSINESS**(Regular & Repeaters)**

Time : 3 Hours

Max. Marks : 80

Instructions : (1) Answer the following questions of **all four** Sections.(2) **Section - D is Compulsory.****SECTION - A****I. Answer any ten from the following questions.****10x2=20**

1. What is Database ?
2. What is Computer Network ?
3. Define Telephone Banking.
4. Write any two websites of B2C E-Commerce.
5. What is Firewall ?
6. Write Syntax of CREATE Table Command.
7. What is website ?
8. What is Social Media Marketing ?
9. Define Payment Gateway.
10. What is E-Cash ?
11. Define Internet.
12. What do you mean by Tracking Orders in E-Commerce ?

P.T.O.

SECTION - B

II. Answer any four from the following questions.

4x5=20

13. Explain in brief characteristics of DBMS.
14. Explain Network Models.
15. What are the benefits of Internet Marketing ?
16. Explain types of E-Commerce.
17. Write differences between Debit card and Credit card.
18. Explain structure of HTML.

SECTION - C

III. Answer any three from the following questions.

3x10=30

19. What is Network Topology ? Explain Types of Network Topology.
20. Write HTML Script to design an E-mail Registration form.
21. Explain in detail types of DBMS languages.
22. What is EDI ? Write Advantages and Disadvantages of EDI.
23. Write short notes on : (any two)
 - (a) RTGS
 - (b) Types of DBMS Users
 - (c) Antivirus



SECTION - D

IV. Compulsory.

1x10=10

24. Create Table Books in Oracle/MySQL with following fields.

Book_ID, Book_Name, Book_Author, Book_Publisher & Book_Price and Insert Five Records.

Answer the following queries.

- (a) Display All Records.
- (b) Display Book_ID, Book_Name & Book_Price whose Book Price is greater than 250.
- (c) Update publisher Name from TATA to OMEGA.
- (d) Display all the records whose Author Name starts with 'A'.
- (e) Delete Book details whose Book ID is 1010.

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IV Semester B.B.A.3 Examination, May - 2019

MARKETING MANAGEMENT

Regular - 2018-19

Time : 3 Hours

Max. Marks : 80

Instructions : (1) Answer following to the point.

(2) Part - IV is compulsory.

PART - I

Answer any 10 questions. Each question carries Two marks.

10x2=20

1. What is marketing management ?
2. Define habitual buying behaviour.
3. Mention any two Economic factors affecting consumer buying behaviour.
4. Give the meaning of speech recognition.
5. Who are defector's ?
6. Define Psychoanalytical Model of Consumer Behaviour.
7. Define marketing mix.
8. What is customer relationship management ?
9. What do you mean by rural marketing ?
10. What do you mean by International Market ?
11. What is Straight Re-buy?
12. What is grey market concept ?



P.T.O.

PART - II

Answer any four questions.

4x5=20

13. Discuss the buyer adoption process.
14. Explain the types of customer relationship management.
15. Explain the communication process in IMC model.
16. Explain the challenges in rural marketing.
17. Write a short note on customer complaint management.
18. Explain the principles for managing customer relationship.

PART - III

Answer any three question.

3x10=30

19. Explain the factors affecting consumer buying behaviour.
20. What is adoption ? Explain the adoption process.
21. Explain the customer contact center technologies in detail.
22. What is IMC ? Explain the steps involved in developing IMC programme.
23. Distinguish between CRM and Relationship Marketing.

PART - IV

[Compulsory]

24. Discuss marketing environment of rural marketing.

1x10=10

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IV Semester B.B.A.3 (Regular) Degree Examination, May - 2019

CORPORATE ACCOUNTING - II
(Regular/Repeater)

Time : 3 Hours

Max. Marks : 80

- Instructions :**
- (1) Calculators are allowed.
 - (2) Part - D is compulsory.
 - (3) Show the working notes.
 - (4) Solutions should be in vertical format.

SECTION - A

Answer any ten. Each carries two marks.

10x2=20

1. What is Holding Company ?
2. What is Amalgamation ?
3. What is Statutory Reserve ?
4. Give the journal entry for transfer of liabilities to Realisation A/c.
5. Give the details of Schedule No. 8 in banking accounts.
6. Who are unsecured creditors ?
7. What is partially owned subsidiary company ?
8. Give two conditions of Amalgamation in the nature of merger.
9. Mention the two circumstances of compulsory liquidation.
10. What is subsidiary company ?
11. Mention few incomes of bank.
12. What is Minority Interest ?

P.T.O.

SECTION - B

Answer any four. Each carries five marks.

4x5=20

13. Vishesh Ltd. purchased 600 shares of ₹ 100 each in Anusha Ltd. on 1-10-2018. The total share capital of Anusha Ltd. is ₹ 80,000 divided into shares of ₹ 100 each. The opening and closing balances of General Reserve and P&L A/c are given below.

Particulars	on 1/4/2018	on 31/3/2019
General Reserve	40,000	40,000
P & L A/c	8,000	32,000

Calculate Minority Interest.

14. VJK Ltd. purchased the business of Raj Ltd. Notes to the Balance-sheet of Raj Ltd. are given below :

Note - 1	Share Capital [10,000 shares of ₹ 10 each]	1,00,000
Note - 2	Trade - Payables :	
	B/P	10,000
	Creditors	30,000
		40,000
Note - 3	Tangible fixed Assets :	
	Building	50,000
	Machinery	30,000
		80,000
Note - 4	Inventory :	
	Stock	30,000
Note - 5	Trade Receivables :	
	Debtors	15,000
	B/R	20,000
Note - 6	Cash and cash equivalents : Bank	20,000

Assets are revalued as follows :

Building : 32,000 Machinery : 45,000

Stock : 25,000 Debtors : 13,000.

Liabilities are taken at book value. Calculate Purchase Consideration.

15. The Rigid Ltd. went into Voluntary liquidation on 31-03-2019. It's capital consists of :
- (a) 5,000 8% preference shares of ₹ 10 each fully paid.
- (b) 10,000 equity shares of ₹ 10 each fully paid.
- The assets realised at ₹ 80,000. The expenses of liquidation amounted to ₹ 2,000. Unsecured creditors were ₹ 34,000 including ₹ 3,000 preferential creditors. The liquidators remuneration was fixed at 4% commission on assets realised and 2% commission on the amount distributed to shareholders.
- Prepare liquidators final statement.



16. What are the major functions of Bank ?
17. What are the conditions for Amalgamation in the nature of Merger ?
18. Explain how Minority - Interest is calculated in holding company ?

SECTION - C

Answer any three. Each carries ten marks.

3x10=30

19. S Ltd. & M Ltd decided to amalgamate their businesses & form a new company called Sumo Ltd. The following are the balance-sheets of the companies.

Particulars	Note No.	S Ltd.	M Ltd.
I. Equity & Liabilities			
1. Shareholders funds			
Share - Capital	1	3,00,000	4,00,000
Reserve & Surplus	2	1,00,000	(-) 60,000
2. Non-current Liabilities			
Debentures	3	1,00,000	-
3. Current Liabilities			
Trade - payables : Creditors	4	50,000	70,000
Total Equity & Liabilities		5,50,000	4,10,000
II. Assets :			
• Tangible fixed Assets : Machinery	5	3,50,000	3,00,000
• Intangible fixed Assets : Goodwill		50,000	-
Current Liabilities			
• Inventories : Stock	6	80,000	60,000
• Trade Receivables : Debtors	7	40,000	40,000
• Cash & Cash equivalents : Cash	8	30,000	10,000
Total Assets		5,50,000	4,10,000

The following are the terms of agreement :

- (a) The Assets and Liabilities of S Ltd. are to be takenover at book values except goodwill, machinery and stock which are to be valued at ₹ 1,00,000, ₹ 3,20,000 and ₹ 90,000 respectively.
- (b) The assets (except cash) of M Ltd. are valued at 10% less than the book values and the creditors are takenover at book value.
- Prepare notes to Amalgamated Balance-sheet.
 - Calculate purchase consideration
 - Give opening entries in the books of Sumo Ltd.



P.T.O.

20. From the following balance-sheets and the particulars given below prepare :

- Notes to the consolidated balance-sheet.
- Calculate Minority Interest.

Particulars	Note No.	Sun Ltd.	Moon Ltd.
I. Equity & Liabilities :			
1. Shareholders funds			
• Share - capital	1	6,00,000	1,00,000
• Reserve & surplus	2	2,00,000	90,000
2. Current - Liabilities			
Trade - payables	3	1,50,000	85,000
Total Equity & Liabilities		9,50,000	2,75,000
II. Assets :			
1. Non-current Assets :			
Tangible fixed Assets	4	5,00,000	1,40,000
Intangible fixed Assets : Good will		50,000	30,000
Non-current Investments	5	1,20,000	-
2. Current - Assets			
• Inventories : Stock	6	1,60,000	40,000
• Trade receivables :	7	1,15,000	55,000
• Cash & Cash equivalents : Cash	8	5,000	10,000
		9,50,000	2,75,000



Notes to Balance-sheet as on 31-3-2019

Note - 1	Share Capital :		
	Shares of ₹ 10 each fully paid	6,00,000	1,00,000
Note - 2	Reserve & Surplus :		
	• General Reserve	60,000	40,000
	• P & L A/c	1,40,000	50,000
		2,00,000	90,000
Note - 3	Trade Payables :		
	Sundry creditors	1,25,000	75,000
	Bills payable	25,000	10,000
		1,50,000	85,000
Note - 4	Tangible fixed Assets :		
	Land & Building	3,00,000	80,000
	Plant & Machinery	2,00,000	60,000
		5,00,000	1,40,000
Note - 5	Non-current Investments :		
	8,000 shares in Moon Ltd.	1,20,000	-
Note - 6	Trade Receivables :		
	Debtors	1,00,000	50,000
	B/R	15,000	5,000
		1,15,000	55,000

Sun Ltd. acquired the shares in Moon Ltd. on 1-10-2018. General Reserve and P & L A/c of Moon Ltd. on 1-4-2018 showed a balance of ₹ 30,000 and ₹ 10,000 respectively.



P.T.O.

21. From the following ledger balances of the Vishesh Bank Ltd. prepare schedules to the Balance-sheet.

Name of account	Debit	Credit
Share Capital (2,000 shares of ₹ 10 each)	-	2,00,000
Statutory Reserve	-	1,50,000
Net - Profit for the year (before appropriations)	-	2,50,000
P & L A/c (on 1-4-18)	-	2,00,000
Current A/c	-	6,80,000
Savings deposits	-	2,20,000
Fixed deposits	-	3,00,000
Borrowings from other banks	-	1,60,000
Bills payable	-	40,000
Cash in hand	2,00,000	-
Cash with R.B.I.	50,000	-
Cash with other banks	2,40,000	-
Money at call & short notice	1,10,000	-
Investment in Govt. Securities	1,80,000	-
Bills purchased & Discounted	3,00,000	-
Cash credit & overdraft	4,75,000	-
Term loans	5,25,000	-
Premises (after depreciation)	90,000	-
Furniture (after depreciation)	20,000	-
Non-banking Assets	10,000	-
	22,00,000	22,00,000

22. Briefly explain the types of Amalgamation and Distinguish between Amalgamation and Absorption.
23. Write short notes on :
- Functions of bank
 - Holding company



SECTION - D

Case-let

Compulsory

1x10=10

24. The Dream Co. Ltd. went into voluntary liquidation on 31-12-2018 on which date its capital consists the following :

- (a) 10,000 8% preference shares of ₹ 10 each fully paid.
- (b) 20,000 equity shares of ₹ 10 each fully paid.

The assets realised for ₹ 1,60,000. The liquidation expenses amounted to ₹ 4,000. The unsecured creditors were ₹ 68,000 including ₹ 10,000 for preferential creditors.

The liquidator's remuneration was fixed at :

- (a) 4% commission on the assets realised
- (b) 2% commission on the amount distributed to the shareholders.

There is no arrears of preference dividend. Prepare the liquidators final statement.

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IV Semester B.B.A.3 Degree Examination, May - 2019

Operation Research Regular and Repeaters

Time : 3 Hours

Max. Marks : 80

Instructions : (1) Simple calculator is allowed.

(2) Section - D is compulsory.

SECTION - A

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

10x2=20

1. Define L.P.P.
2. What do you mean by Operation Research ?
3. Write any two O.R models.
4. Write the following L.P.P in standard form.
 Minimize $z = 7x_1 + 5x_2$
 S.t. $2x_1 + 3x_2 \leq 20$
 $3x_1 + x_2 \geq 10$
 and $x_1, x_2 \geq 0$
5. Define unbalanced Transportation Problem.
6. Write methods to solve the Transportation Problem.
7. Define game theory.

P.T.O.

8. Define mixed strategy.
9. Define two person zero sum game.
10. Define balanced assignment problem.
11. Define slack variable.
12. Define saddle point.

SECTION - B

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

4x5=20

13. Explain the significance of O.R models.
14. Solve the following transportation problem by using matrix minima method.

	D ₁	D ₂	D ₃	D ₄	Available
O ₁	5	4	3	8	20
O ₂	3	7	9	6	30
O ₃	5	11	10	12	40
Required	30	10	20	40	

15. Solve the following assignment schedule.

	1	2	3	4
A	17	20	13	21
B	15	21	14	18
C	17	18	17	21
D	14	22	12	22



16. A firm engaged in producing two models, model x_1 and model x_2 , performs only three operations - Painting, Assembly and Testing. The relevant data are as follows.

Unit	Sales price	Hours required for each unit of		
		Assembly	Painting	Testing
Model x_1	₹ 50	1.0	0.2	0.0
Model x_2	₹ 80	1.5	0.2	0.1

Total number of hours available each week are as under :

Assembly - 600 hrs, Painting - 100 hrs, Testing - 30 hrs

The firm wishes to determine its weekly product mix so as to maximize revenue. Formulate the L.P.P.

17. Determine the optimum strategies for the two players X and Y and find the value of the game from the following pay off matrix by using minimax method.

		Player Y			
		3	-1	4	2
Player X		-1	-3	-7	0
		4	-6	2	9

18. Solve the following transportation problem by using N-W corner method.

Warehouse \ Store	W	X	Y	Z	Total Supply
A	50	150	70	60	40
B	80	70	90	10	60
C	15	87	79	81	40
Total Demand	20	70	50	10	



SECTION - C

Answer any three of the following. Each carries 10 marks. 3x10=30

19. What is Assignment problem? Explain the algorithm of assignment problem.

20. Solve the following L.P.P by using graphical method.

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

$$\text{S.t. } x - 2y \leq 10$$

$$x + 2y \leq 30$$

$$\text{and } x, y \geq 0$$

21. Solve the following T.P by Vogel's Approximation method and test it for optimality.

	D ₁	D ₂	D ₃	D ₄	Supply
O ₁	10	12	16	12	250
O ₂	15	13	14	8	300
O ₃	20	22	15	10	400
Demand	200	225	275	250	

22. Solve the L.P.P by Simplex method.

$$\text{Max. } z = 30x_1 + 40x_2$$

$$\text{S.t. } 2x_1 + x_2 \leq 40$$

$$x_1 + 5x_2 \leq 100$$

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

23. Solve the following assignment problem.

		Machines				
		I	II	III	IV	V
Jobs	A	-	10	25	25	10
	B	1	-	10	15	2
	C	8	9	-	20	10
	D	14	10	24	-	15
	E	10	8	25	27	-



SECTION - D
(Compulsory)

24. Solve the following game graphically.

1x10=10

	B ₁	B ₂
A ₁	-2	0
A ₂	3	-1
A ₃	-3	2
A ₄	5	-4

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IV Semester B.B.A.3 Degree Examination, May - 2019

FINANCIAL MANAGEMENT

(Regular and Repeaters)

Time : 3 Hours

Max. Marks : 80

- Instructions :**
- (1) Simple calculators are allowed.
 - (2) Show the working notes.
 - (3) Part - D is compulsory.

PART - A

Answer any 10 questions. Each carries 2 marks.

10x2=20

1. What is Financial Planning ?
2. Mention 2 factors affecting Financial Management.
3. What is Wealth Maximisation ?
4. What do you mean by high-gearred company ?
5. What is EBIT - EPS analysis ?
6. What is cost of capital ?
7. What is Trading on Equity ?
8. What is under Capitalisation ?
9. What is MM approach on Dividend Policy ?

P.T.O.

10. A company has issued 20% Debentures of ₹ 2,00,000, tax rate applicable is 40%, Debentures are issued at a Discount of 10%. Calculate Kd.
11. Mention types of Dividend Policy.
12. Define Financial Management.

PART - B

Answer any 4 questions. Each question carries 5 marks.

4x5=20

13. Write a note on Significance of Financial Management.
14. Write a note on Profit Maximisation.
15. Scratchpad Ltd. has capitalisation of ₹ 10,00,000 and it earns annually ₹ 1,00,000. The normal rate of earnings is 15% in the industry. What is the status of company's capitalisation ? What happens if Co. earns annually ₹ 2,00,000 ?
16. Calculate Combined Leverage from the following information :
- Sales : 10,000 units at ₹ 200 p.u.
Variable cost at ₹ 100 p.u.
Fixed cost ₹ 3,00,000
10% Debentures of ₹ 1,50,000
17. Shri Ltd. issues 10% Debentures of ₹ 15,00,000. The company is in 40% tax bracket. Calculate cost of Debt. If Debentures are issued at :
- (i) 10% Discount (ii) 10% Premium
18. Sandesh Ltd. has sales of ₹ 1,00,00,000, variable cost of ₹ 40,00,000, Fixed cost of ₹ 40,00,000. Company has a Debt of ₹ 50,00,000 at 10%. Calculate EBIT. If the Firm wants to increase its EBIT by 20%, how much percentage rise in sales would be needed ?



22. Briefly explain the factors influencing the capital structure of a company.
23. What is Financial Planning ? Explain the principles of a sound financial plan.

PART - D
(Compulsory)

1x10=10

24. Zoman Ltd. has equity capital of ₹ 10,00,000 divided into shares of ₹ 100 each. For its expansion the company desires to raise additional capital of ₹ 10,00,000. The company's financial advisor gives the following alternatives :

- (a) All Equity shares of ₹ 100 each.
- (b) ₹ 8,00,000, 10% Debentures and remaining in equity shares.
- (c) ₹ 6,00,000, 16% preference shares and remaining in equity shares.

The company's EBIT is ₹ 4,80,000 and the tax rate is 30%. Determine EPS in each alternative and comment on the suitable alternative.

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IV Semester BBA2 Degree Examination, May - 2019

EXPORT MANAGEMENT

(RCU Repeaters)

Time : 3 Hours

Max. Marks : 80

Instructions : Section "C" is compulsory.

SECTION - A

1. Answer **any ten** of the following. Each carries **2** marks. 10x2=20

- (a) Define export management.
- (b) Define foreign exchange.
- (c) Explain the hedging function of foreign exchange market.
- (d) Explain packing credit.
- (e) What is certificate of origin ?
- (f) Explain bill of exchange.
- (g) What is FEMA ?
- (h) What do you mean by ex-works ?
- (i) What are the function of commodity board ?
- (j) What are the objectives of EPZs ?
- (k) What is letter of hypothecation ?
- (l) What is confirmed letter of credit ?

SECTION - B

Answer **any five** of the following. Each carries **8** marks. 5x8=40

2. What are the objectives and scope of export management ? Explain in detail.
3. What is meant by disequilibrium in balance of payment ? Explain the cause of disequilibrium and how to remove them.
4. What is exchange control ? What are different methods of exchange control ?

P.T.O.

5. What are the functions and services of commercial banks ?
6. Define Export Credit Guarantee Corporation (ECGC). Explain risks covered by ECGC.
7. Define Export Import (EXIM) Bank of India. What are its objectives and rules ?
8. Explain EXIM policy. Discuss the objectives and strategies of the current EXIM policy.
9. Explain **any two** of the following :
 - (i) Export promotion councils
 - (ii) Special Economic Zones
 - (iii) Technology Parks
 - (iv) Free Zone

SECTION - C
(Compulsory)

10. Answer the following questions : 2x10=20
 - (i) Discuss the procedure of export.
 - (ii) What is letter of credit ? Explain the mechanism of letter of credit.

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IV Semester B.B.A.2 Degree Examination, May - 2019

COST ACCOUNTANCY

(Repeater)

Time : 3 Hours

Max. Marks : 80

- Instructions :** (1) Simple Calculator is allowed.
(2) Section C is compulsory.

SECTION - A

1. Answer any ten of the following : 10x2=20
- Define Cost Accounting.
 - What is Labour Turnover Ratio ?
 - What is Material Turnover Ratio ?
 - Define EOQ.
 - Mention any two advantages of cost accounting.
 - What is Machine Hour Rate ?
 - What is marginal costing ?
 - Mention any two factory overheads.
 - What is variable overheads ?
 - What is incentive ?
 - What is stores ledger ?
 - What do you mean by Direct labour ?

SECTION - B

Answer any five of the following :

5x8=40

2. Prepare cost sheet from the following information :

Work in progress on 01.01.2002	66,000
Work in progress on 31.12.2002	54,000
Stock of raw materials on 01.01.2002	2,25,000
Stock of raw materials on 31.12.2002	2,04,000
Purchase 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 ₹ 3,000 each.	

3. From the following information prepare a stores ledger under LIFO Method.

01.01.1990	Opening stock of 100 units at ₹ 10
02.01.1990	Received 200 units at ₹ 10 each
03.01.1990	Received 300 units at ₹ 10.60 per unit
04.01.1990	Issued 400 units
06.01.1990	Issued 120 units
07.01.1990	Purchased 400 units at ₹ 11 per unit
10.01.1990	Issued 200 units
12.01.1990	Purchased 300 units at ₹ 11.40 per unit
13.01.1990	Received 200 units at ₹ 11.50 per unit
17.01.1990	Issued 400 units

4. The following information is available from the books of Philips Company Ltd.

Reorder quantity 360 units
Maximum Consumption 900 units per week
Minimum Consumption 300 units per week
Reorder period 3 to 5 weeks
Emergency delivery period 2 weeks
Calculate Minimum stock level, Maximum stock level, Average stock level and Danger level.



5. From the following information calculate the earnings of the workers under Mericks System

Normal piece rate	₹ 5 per unit
Standard output	40 units
Worker A has produced	32 units
Worker B has produced	37 units
Worker C has produced	42 units

6. In a factory there are four production departments A, B, C and D and 2 service departments X and Y. The cost of these departments are as follows :

Production Departments	Service Departments
A - ₹ 1,270	X - ₹ 750
B - ₹ 1,460	Y - ₹ 340
C - ₹ 990	
D - ₹ 830	

The expenses of service departments are charged on percentage basis :

Service department	A	B	C	D	X	Y
X	10%	30%	20%	20%	-	20%
Y	30%	20%	30%	10%	10%	-

Distribute the service department cost to production department under Simultaneous Equation Method.

7. Compute Machine Hour Rate from the given data :

Cost of Machine - ₹ 18,400

Scrap value - ₹ 400

Rent of the department ($\frac{1}{5}$ space occupied by this machine) - ₹ 1,560.

Lighting (2 out of 12 light points are used for this machine) - ₹ 576

Insurance - ₹ 72 p.a.

Salary to supervisors ($\frac{1}{4}$ time is devoted to this machine) - ₹ 12,000 p.a.

Wastage is ₹ 120 p.a.

Repairs ₹ 2,250 p.a.

Power consumption - 5 units per hour at ₹ 1.20 per unit

Life of machine - 10 years

Machine works for 1,800 hours p.a.

8. Distinguish between cost accounting and financial accounting.



SECTION - C

(Compulsory)

Answer the following question :

1x20=20

9. From the following data calculate marginal cost and total contribution :

Particulars	Product - A	Product - B
Direct Materials	10	9
Direct labour	3	2
Fixed cost ₹ 800		

Variable cost 100% of direct wages

Selling price - product - A ₹ 20 and product - B ₹ 15

Sales mixture :

- 100 units of product A and 200 units of product B.
- 150 units of product A and 150 units of product B.
- 200 units of product A and 100 units of product B.

Recommend which of the sales mixture should be adopted. Also calculate p/v ratio of A and B.

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