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IV Semester B.B.A. 3 Degree Examination, September - 2020

OPERATION RESEARCH

(Regular)

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:

- 1) Simple calculator is allowed
- 2) Section D is compulsory.

SECTION - A

Answer any **Ten** of the following . Each Carries **2** marks.

(10×2=20)

1. Write any two applications of O.R.
2. What is operations Research?
3. Define surplus variable.
4. Write the following L.P.P in standard form

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

$$\text{Subject to, } \begin{matrix} x_1 \leq 3 \\ x_2 \leq 4 \end{matrix}$$

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

5. Define optimum solution.
6. Define Transportation problem
7. What is degeneracy in a transportation problem?
8. What is assignment problem?
9. Define unbalanced assignment schedule.
10. Define saddle point.
11. Define mixed strategy.
12. Define fair game.

P.T.O.



SECTION - B

Answer any **Four** questions. Each question carries 5 marks.

(4×5=20)

13. What are the applications of operations Research in modern business?

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

Factory	Distribution centres				Capacity (units)
	Bangalore	Mumbai	Delhi	Chennai	
Ahmedabad	6	8	8	5	30
Ernakulum	5	11	9	7	40
Hyderabad	8	9	7	13	50
Demand (Units/Day)	35	28	32	25	120

15. A departmental head has four subordinates and four tasks to be performed. His estimates of the time eachman would take to perform each task is given below.

Subordinates	Tasks			
	I	II	III	IV
A	8	26	17	11
B	13	28	4	26
C	38	19	18	15
D	19	26	24	10

How should the tasks be allocated to subordinates so as to minimize the total man hours?

16. Obtain the initial basic feasible solution to following transportation problem by VAM

	D1	D2	D3	D4	Capacity
O1	1	2	1	4	30
O2	3	3	2	1	50
O3	4	2	5	9	20
Demand	20	40	30	10	100



17. A firm makes two types of furniture - chairs and tables.

The contribution for each product as calculated by the accounting department is Rs. 20 per chair and Rs. 30 per table. Both products are processed on three machines. M₁, M₂ and M₃. The time required (in hours) by each product and total time available per week on each machine are as follows:

Machine	chair	Table	Available hours per week
M ₁	3	3	36
M ₂	5	2	50
M ₃	2	6	60

How should the manufacturer schedule his production in order to maximize contribution? Formulate the problem as linear programming problem.

18. Use the property of dominance to find the optimal strategies for player A and B in the following game Also obtain the value of game.

		Player B		
		B ₁	B ₂	B ₃
Player A	A ₁	12	-6	-2
	A ₂	6	7	3
	A ₃	-10	-6	2

SECTION -C

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

(3×10=30)

19. Solve the following L.P.P by simple x method.

$$\text{Maximize } z = 300x_1 + 200x_2$$

$$\text{Subject to, } 5x_1 + 2x_2 \leq 180$$

$$3x_1 + 3x_2 \leq 135$$

$$x_1, x_2 \geq 0$$

P.T.O.



20. Solve the following assignment problem, determine the least cost allocation of the available machines to five jobs.

Machine	Jobs				
	A	B	C	D	E
1	25	29	31	42	37
2	22	19	35	18	26
3	39	38	26	20	33
4	34	27	28	40	32
5	24	42	36	23	45

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

$$\text{Minimize } z = x_1 + x_2$$

$$\text{Subject to } 2x_1 + x_2 \geq 4$$

$$x_1 + 7x_2 \geq 7$$

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

22. Use graphical method in solving the following game

Player A

		A_1	A_2	A_3	A_4
Player B	B_1	2	2	3	-2
	B_2	4	3	2	6

23. a) Describe any one method for finding an initial basic feasible solution of a transportation problem
 b) Describe briefly the basic procedure of MODI method.

PART - D
(Compulsory)

Answer the following question:

(1×10=10)

24. For the following transportation problem, find the optimum solution using vogel's approximation method and MODI method:

		1	2	3	Supply
	A	4	8	8	76
	B	16	24	16	82
	C	8	16	24	77
Demand:		72	102	41	



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IV Semester B.B.A.3 Degree Examination, September - 2020

CORPORATE ACCOUNTING - II

(Regular)

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:

- 1) Write all the Parts.
- 2) Use Simple Calculators.
- 3) Part - IV(Compulsory)
- 4) Working notes may be shown.

PART - IAnswer any **ten** of the following questions**(10×2=20)**

1. What do you mean by Amalgamation?
2. What is purchase consideration?
3. Give any two methods of purchase consideration.
4. What is fully owned Subsidiary Co.?
5. What is Holding Co.?
6. How cost of control is calculated?
7. Who is liquidator?
8. Give two examples of preferential creditors.
9. What is Absorption?
10. What is Banking Company?
11. Who is transferor Company?
12. What is statutory reserve?

P.T.O.



Part - II

Answer any **four** of the following:

(4×5=20)

13. Explain the methods of calculation of Purchase Consideration.
14. What are the conditions for Amalgamation in the nature of Merger?
15. Explain the order of payment to be made by the Liquidator.
16. Calculate minority interest from the following

Particulars.	H Co.	S Co.
Share Capital of Rs. 10 each (H Co. acquired 4/5 of shares of S Co. on 1-4-2014)	10,00,000	5,00,000
Reserve on 1-4-2014	40,000	40,000
Profit on 1-4-2014	20,000	30,000
Total Reserve on 31-3-15	60,000	1,00,000
Total profit on 31-3-15	30,000	80,000

17. Babu Co. purchased the business Balu Ltd. Notes to Balance-Sheet of Balu Ltd. are given below:

<u>Note 1</u>	<u>Share Capital</u> (20,000 shares of Rs. 10 each)	2,00,000
<u>Note 2</u>	<u>Trade payable</u>	
	Bills payable	20,000
	Creditors	<u>60,000</u>
		<u>80,000</u>
<u>Note 3</u>	<u>Tangible Fixed Assets</u>	
	Building	1,00,000
	Machinery	<u>60,000</u>
		<u>1,60,000</u>



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<u>Note 4</u>	<u>Inventory</u>	
	Stock	<u>60,000</u>
<u>Note 5</u>	<u>Trade Receivables</u>	
	Debtors	30,000
	B/R	<u>40,000</u>
		<u>70,000</u>
<u>Note 6</u>	<u>Cash and Cash Equivalent</u>	
	Bank	<u>40,000</u>

Assets are revalued as follows:

Building : Rs. 64,000, Machinery : Rs. 90,000

Stock : Rs. 50,000 Debtors : Rs. 26,000

Liabilities are taken at book value

Calculate Purchase - Consideration.

18. From the following particulars Prepare profit and Loss Account of Mysore Bank Ltd. for the year ended 31-3-2018.

1)	Interest on Overdraft	Rs. 6,00,000
2)	Bad-debts written off	Rs. 20,000
3)	Commission earned	Rs. 1,00,000
4)	Interest expended	Rs. 1,60,000
5)	Salaries	Rs. 2,00,000
6)	Profit and Loss A/c (Cr) on 31-3-2017	Rs. 30,000

P.T.O.



PART - III

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

(3×10=30)

19. Arpita Ltd and Anusha Ltd. decided to Amalgamate their business and form a new Co. called Akshay Ltd. with an authorised capital of Rs. 6,00,000 divided into shares of Rs. 10 each. The following is the Balance-sheet as on 31-3-2015.

Particulars	Note	Arpita	Anusha
I. Equity and liabilities			
<u>Share holders fund</u>			
Share Capital	1	1,20,000	1,60,000
Reserve & surplus	-	40,000	(-24000)
<u>Non-current Liabilities</u>			
Debentures	-	40,000	-
<u>Current Liabilities</u>			
Trade Payable	-	20,000	28,000
Total		<u>2,20,000</u>	<u>1,64,000</u>
II. Assets			
<u>Non-Current Assets</u>			
Tangible fixed Assets (Machinery)	-	1,40,000	1,20,000
Intangible fixed assets (Goodwill)	-	20,000	-
<u>Current Assets</u>			
Inventories (Stock)	-	32,000	24,000
Trade Receivable (Debtors)	-	16,000	16000
Cash and cash equivalents	-	12,000	4000
Total		<u>2,20,000</u>	<u>1,64,000</u>
Notes: Reserve and Surplus			
Reserve fund		24000	-
Profit and Loss A/c		16000	(-) 24000
		<u>40,000</u>	<u>(-) 24000</u>



The following are the terms of agreement:

- i) The assets and liabilities of Arpita Ltd are to be taken over at book value except goodwill machinery and stock which are to be valued at Rs. 40,000, Rs. 1,28,000 and Rs. 36,000 respectively.
- ii) The assets (except cash) of Anusha Ltd. were valued at 10% less than book value and creditors are taken over at book value.

Prepare the Amalgamated balance-sheet

Note : Amalgamation is in nature of purchase.

20. The Balance sheet of H Ltd and S Ltd as on 31-3-15 were as follows:

<u>Particulars</u>	<u>Note</u>	<u>HLtd.</u>	<u>SLtd.</u>
I. <u>Equity and Liabilities</u>			
<u>Share holders fund</u>			
Share capital	1	2,00,000	1,20,000
Reserve and surplus	2	1,00,000	50,000
<u>Current liabilities Trade payable</u> -			
Creditors	-	80,000	10,000
Total		<u>3,80,000</u>	<u>1,80,000</u>
II. <u>Assets</u>			
Sundry Assets	-	2,20,000	1,80,000
Non Current Investment	3	1,60,000	-
Total		<u>3,80,000</u>	<u>1,80,000</u>

Notes:

	<u>HLtd.</u>	<u>SLtd.</u>
1. Share capital: Shares of Rs. 10 each	2,00,000	1,20,000



2. <u>Reserve and Surplus</u>		
General Reserve	60,000	30,000
Profit and loss A/c	40,000	20,000
	<u>1,00,000</u>	<u>50,000</u>
3. <u>Non current investment</u>		
Share in S Ltd.	1,60,000	-
	<u>1,60,000</u>	<u>-</u>

H Ltd acquired all the shares on 1-10-2014. There was a **credit balance** of Rs. 20,000 to general reserve and Rs. 10,000 to profit and loss A/c of S Ltd. on 1-10-2014. prepare consolidated balance-sheet of H Ltd and S Ltd.

21. Prepare schedule No. 5 current liabilities and provisions of Karnataka Bank Ltd:

a) Borrowings from RBI	Rs. 20,000
b) Provisions for Income Tax	Rs. 10,000
c) Unclaimed dividend	Rs. 5,000
d) Inter-office adjustment(Cr)	Rs. 5,000
e) Staff Security Deposits	Rs. 15,000
f) Proposed dividend	Rs. 10,000
g) Money at call and short-notice	Rs. 2,000
h) Pension fund	Rs. 5000

22. Distinguish between merger method and purchase method.

23. Write short notes on :

- i) Minority interest.
- ii) Types of liquidation.



PART - IV
(Compulsory)

(1×10=10)

24. The quick Ltd went into voluntary liquidation on 31-3-18 at which date its capital consist of:

- a) 5000 9% preference shares at Rs. 10 each fully paid
- b) 10,000 equity shares of Rs. 10 each fully paid.

The assets realised Rs. 1,38,000. The expenses of liquidation amounted to Rs. 660 and unsecured creditors were Rs. 17,500 including Rs. 3,000 preferential creditors. The liquidators remuneration fixed at 3% commission on the assets realised and 2% on the amount distributed to the equity shareholders. Pref. dividend was paid up to 31-3-2017. Preference shares carry preferential right as to payment of capital and dividend.

Prepare the liquidators final statement of Account.



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IV Semester B.B.A. 3 Degree Examination, September - 2020
COMPUTER APPLICATIONS IN BUSINESS
(Regular)

Time : 3 Hours**Maximum Marks : 80****Instructions to Candidates:**

Section D is compulsory.

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

1. What is entity?
2. What is candidate key?
3. What is network topology?
4. What is URL?
5. What is RTGS?
6. What is viral Marketing?
7. Define e-business.
8. What is shopping cart?
9. Who is DBA ?
10. Define e-cheque.
11. What is credit card and debit card?
12. What is web browser?

Section - B**II. Answer any four of the following.****(4×5=20)**

13. Explain degree of relationship.
14. Explain in brief any two wireless transmission media.
15. What is telephone banking? Mention its advantages and disadvantages.
16. Explain the features of e-commerce
17. Explain the security issues in e-commerce.
18. Explain the structure of HTML.

P.T.O.

**Section - C****III. Answer any three of the following.****(3×10=30)**

19. Explain the difference between e-commerce and e-business.
20. Explain the advantages and disadvantages of electronic payment system.
21. What is internet marketing? Explain the types of internet marketing.
22. Explain table attribute in HTML with examples.
23. Write short notes (any two):
 - a) Internet Applications
 - b) Core banking
 - c) Types of e-commerce.
 - d) Security tools in e-commerce.

Section - D**(Compulsory)****(1×10=10)****24. Create table employee in Oracle/MySQL with following fields****empid, empname, empdept, doj, empsalary, Insert 5 records****Answer the following queries**

- a) Display all records
 - b) Display empname, empsalary who is working in marketing department
 - c) Display records where salary is greater than Rs 15000
 - d) Update salary of all employees by Rs. 5000.
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IV Semester B.B.A. 2 Degree Examination, September - 2020

EXPORT MANAGEMENT

(Repeater)

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:

- 1) Mention question numbers correctly.
- 2) Part C is Compulsory

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

- 1) Define Export Management.
- 2) What is International trade?
- 3) Define foreign exchange.
- 4) What is Exchange Control?
- 5) State two objectives of Exchange control.
- 6) What is meant by export financing?
- 7) What is certificate of origin?
- 8) Define Letter of Credit.
- 9) What are inco-terms?
- 10) Give full form of CIF & FOB.
- 11) What is Export promotion?
- 12) What are export incentives?

PART - B**II. Answer any five of the following:****(8×5=40)**

- 13) Explain the importance of Export management.
- 14) Write short notes on :
 - a) SEZ
 - b) EOU

P.T.O.



- 15) Explain the role and functions of EXIM Bank.
- 16) What are the causes of and remedial measures of disequilibrium in balance of payments?
- 17) Discuss the methods of packing credit to boost exports.
- 18) Explain the methods of export promotion.
- 19) Explain the methods of exchange control.

PART - C

(Compulsory)

(2×10=20)

- 20) As an export consultant suggest MN Co. Ltd. the procedures to export their garments to various Countries.
 - 21) Explain the features of recent EXIM Policy of India.
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