

37522/E220

Reg. No.

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V Semester B.B.A. 3 Degree Examination, March - 2022

MARKET RESEARCH

(Regulars)

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates: Write the question numbers Properly.

SECTION - A

I. Answer the following any Ten.

(10×2=20)

- 1) Define market Research.
- 2) What do you mean by Survey ?
- 3) Define Scaling.
- 4) What is data analysis ?
- 5) What is census ?
- 6) What is tabulation ?
- 7) What is meant by report ?
- 8) What is stratified random sampling ?
- 9) What is editing ?
- 10) What is perceptual mapping ?
- 11) What is open ended question ?
- 12) What is critical region ?

SECTION - B

II. Answer any Four of the following.

(4×5=20)

- 13) Explain briefly objectives of Research.
- 14) What is primary data ? Explain any two methods of collecting primary data.
- 15) Explain the steps in construction of a questionnaire.
- 16) Explain the characteristics of a good sample.
- 17) Explain market Research format.
- 18) Explain the procedure of hypothesis testing.

[P.T.O.]

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

- 19) Explain the Do's and dont's in report writing
- 20) Explain the process of sampling.
- 21) Write a short note on
 - a) Field experiment
 - b) Laboratory experiment.
- 22) Explain the research process.
- 23) A researcher claims the average cost of men's shoes is less than Rs.2000. He selects a random sample of 36 pairs of shoes from a catalog and finds the sample mean to be Rs 1800. Assume S.D is RS.300. is there enough evidence to support the researcher's claim at $CC = 0.01$?

SECTION - D**(Compulsory)****(1×10=10)**

- 24) How consumer's attitude towards retail stores gets affected by situational, consumer, store and product characteristic variables when they face out of stock situations.

As a Research expert, draft a questionnaire.



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V Semester B.B.A. 3 Degree Examination, March - 2022

WORKING CAPITAL MANAGEMENT

(Finance Specialisation)

Subject Code : 506

(Regular/Repeater)

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:

1. *Part-D is Compulsory.*
2. *Simple Calculators are allowed.*
3. *Show the Working Notes.*

PART - A

Answer any **TEN**. Each carries Two marks.

(10×2=20)

1. Define Working-Capital.
2. Give the formula of Working Capital ratio.
3. Mention few motives behind holding cash.
4. What is factoring?
5. State the variables of Credit-Policy.
6. What do-you mean by 3/10 net 40.
7. What is Cash Budget?
8. What is aggressive approach of financing Working Capital?
9. What is operating cycle?
10. Mention the types of Working Capital.
11. What are Bad-debts?
12. State the components of Inventory.

PART - B

Answer any **FOUR**. Each carries Five marks.

(4×5=20)

13. Explain the sources of short term Working Capital.

[P.T.O.]



14. From the following, Calculate Operating Cycle and Cash Cycle.

Profit & Loss account extract:

Sales	:	21,90,000
Cost of goods sold	:	18,25,000

Balance-Sheet extract

Particulars	Opening	Closing
Inventory	2,75,000	2,25,000
Accounts Receivables	3,50,000	1,30,000
Accounts Payables	1,50,000	2,00,000

15. 'BBB' Ltd. Sells Goods on terms 2/10 net 45.

- Annual Sales are Rs. 60 Lakhs
 - 20% customers pay on 10th day and avail discount.
 - 80% customers pay on an average 60 days.
- Calculate ACP and Average accounts Receivable.

16. From the following information find out Cost of Working Capital under.

- Hedging Approach
 - Conservative Approach
 - Aggressive Approach.
- Total Working Capital requirement for the year Rs. 10,80,000.
 - Variable Working Capital requirement for the year Rs. 1,80,000.
 - Permanent Working Capital requirement for the year Rs. 9,00,000.
 - Cost of Long term funds is 12% & short term funds is 8%.

17. Compute E.O.Q for the following firms and also the no.of orders to be placed per annum.

Particulars	Jai	Jay
Annual requirement (in units)	6,000	24,000
Cost per unit	10	06
Cost per order	60	100
Carrying Cost	20%	20%

18. Explain two techniques of Inventory Management.

PART - C

Answer any **THREE**. Each carries **Ten** marks.

(3×10=30)

19. Write a note on Factoring.



20. Explain the determinants of Working Capital.
21. Anusha Ltd. has given the following information. You are required to estimate the Working Capital requirements for the firm.

Element of Cost	% age
Material Cost	40%
Direct-Labour	20%
Overheads	20%

Further Information

1. Raw-materials remain in stores for 1½ month.
 2. Materials will be in process for 1.5 month.
 3. Credit allowed to customers is 2 month.
 4. Credit allowed by creditors is 1 month.
 5. Finished goods will be in stock for 1.5 month.
 6. Lag in payment of wages & overheads is 1 month.
 7. Minimum cash balance to be maintained Rs 40,000.
 8. Add 15% contingencies.
22. Viraj Ltd supplies you the following information for the year 2021.
- | | | |
|------------------------|---|--------------|
| Credit sales | : | 70,000 units |
| Selling price per unit | : | Rs 15 |
| Variable cost | : | 75% of sales |
| Fixed cost | : | 1,12,500 |
| Bad-debts | : | 4% |
| Cost of Capital | : | 12% |
| Present credit period | : | 60 days |
- For the year 2022 company wants to extend its credit period by 15 days. This leads to rise in sales by 10,000 units. Bad-debts will also increase by 1% (Assume 360 days in a year). Is the new credit policy is feasible or not.

23. From the following information Calculate

1. R.O.L
2. Maximum stock level
3. Minimum stock level
4. Average stock level.

Particulars	A	X
Maximum Consumption per week	75 units	100 units
Minimum Consumption per week	35 units	60 units
Re-order Period in weeks	2 to 4	3 to 5
Re-order Quantity in units	400	700.



(4)

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PART - D
(Compulsory)

(1×10=10)

24. Prepare the Cash-Budget for the period April to June 2022 from the following information:

Months	Sales (Rs.)	Purchases (Rs.)	Wages (Rs.)	Factory Exps
February	75,000	45,000	9,000	7,500
March	84,000	50,000	9,750	8,500
April	90,000	55,000	11,000	9,000
May	1,20,000	60,000	13,000	11,000
June	1,50,000	62,000	15,000	14,000

Additional Information:

1. The cash balance on 1 April estimated at Rs 37,500
2. 20% of sales are on cash basis. Credit period allowed to customers is 1 month.
3. Materials purchased are paid after 2 months.
4. Delay in payments of all expenses are 1 month.
5. Income-Tax of Rs 57,500 is to be paid in the month of June.
6. The company is to pay dividend of Rs 15,000 and bonus to workers of Rs 25,000 in the month of April.

[Show the Working Notes]

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V Semester B.B.A. 3 Degree Examination, March - 2022

BUSINESS TAXATION

(Regular)

Time : 3 Hours

Maximum Marks : 80

- Instructions to Candidates:**
- i. Calculators are allowed.*
 - ii. Show the working notes.*
 - iii. Part 'D' is compulsory.*

PART - A

I. Answer any Ten. Each carries Two marks

(10×2=20)

- 1) What is Direct tax ?
- 2) What is Assessment year ?
- 3) Mention any 4 Tax free incomes.
- 4) What is casual income ? Give an example.
- 5) What is Perquisite ?
- 6) Mention the deductions allowable u/s 16.
- 7) What is Sub - Letting ?
- 8) State any 4 incomes coming under income from other sources.
- 9) What is GST ?
- 10) What is Business ?
- 11) What is capital Gain ?
- 12) What is unrealised Rent ?

PART - B

II. Answer any Four. Each carries Five marks.

(4×5=20)

- 13) Mention the features and advantages of 'GST'.
- 14) Sir Hanumesh employed in a private company received Rs 1,36,000 as gratuity under the payment of gratuity act 1972. His monthly salary on the date immediately preceding the date of retirement was 6,240. compute his taxable gratuity for the A - Y 2021- 2022.
- 15) From the information furnished below compute the taxable and exempted House rent allowance of the following assessors for the previous year ending 31-3-21.

Particulars	Mr.m.Mumbai	Mr.B.Bengaluru.
Basic salary	6,00,000	4,00,000
D.A.[Enters Retirement Benefit]	2,00,000	1,00,000
Actual H.R.A received	1,60,000	80,000
Actual Rent paid (Per annum)	72,000	80,000

[P.T.O.]

16) Compute Annual value from the following information.

Municipal value	: 40,000	Fair rent	: 35,000
Actual Rent	: 42,000	Standard Rent	: 36,000
Unrealised Rent	: 1,000	Municipal Tax	: 10% of M.V (Municipal value)

17) From the following Receipts & Payments account of Mr. Shankar Who is an engineer and architect and an approved valuer, compute Income from profession.

Receipts	Amount	Payments	Amount
Cash on hand.	1,040	Staff salary.	20,000
Valuation fees	7,000	Office Rent	10,000
Blue print charges	2,000	Engineering machines	6,500
Supervision charges	40,000	Concrete machine	25,000
Sitevisiting fees	3,000	Periodicals (engineering)	500
Receipts from		Domestic expenses	80,000
Building contracts	4,00,000	Building contract.	
Winnings from Horse		Expenses	2,20,000
Race	10,500	Marriage expenses	1,00,000
Dividend	2,460	Cash on hand.	4,000
	4,66,000		4,66,000

Other Information

- . Gifts from the clients in kind Rs 1,000.
- . Depreciation as per I - T rules Rs 15,000.

18) Write a note on capital Gain.

PART - C

III. Answer any **Three**. Each carries **Ten** marks.

(3×10=30)

19) The following are the incomes of Shri. Vinaykumar for the previous year 2020-2021.

Compute Gross Total Income if he is

- a) Resident b) Not ordinarily Resident c) Non - Resident.
- Income from Agriculture in Nepal : 40,000
 - Salary received in India for the Services rendered in Dubai : 20,000
 - Income earned and received in Japan : 30,000
 - Profits from Business in Mumbai controlled from Delhi. : 20,000
 - Income from Agriculture in Belagavi : 25,000
 - Income from House property in Canada received in England : 10,000
 - Profits from business in Nepal, Business in being controlled from India : 15,000
 - Royalty received from a mining company in Hospet : 25,000
 - Dividend received from TATA motors Rs 15,000
 - Profit from sale of Building in Italy [1/2 is received in India] 20,000
 - Dividend from German Company received in London 10,000

- 20) From the following details of Income furnished by Mr. Vishesh compute his income from salary for the A-Y 2021 - 2022.
- . Basic salary Rs 20,000 per month.
 - . Dearness allowance Rs 5,000 p.m. (considered for retirement benefit)
 - . Bonus equal to 1 month's Basic salary.
 - . He is provided with a house in Bengaluru (population more than 25 lac) Owned by company. The cost of furniture amounted to Rs 30,000.
 - . Employer contribution to R.P.F is at 15% salary.
 - . The employer engaged a sweeper at a salary of Rs 500 per month.
 - . Mr. Vishesh has paid Rs 4,000 as profession Tax.
- 21) Mr. Vaibhav is the owner of a house [consisting of 2 equal units] the municipal value of the house is Rs 30,000. The 1st unit is a SOP and 2nd unit is a LOP IInd unit is let out on a rent of Rs 2,000 per month the following are the expenses Repairs to House.
- . Municipal Taxes Rs 4,000
 - . Repairs & Collection charges : 500
 - . Interest on loan taken for construction : 3,000
- Compute Income from House property for the A - Y 2021 - 2022.
- 22) From the following profit & Loss account of Miss : patel and information given below compute her income from Business for the assessment year 2021 - 2022

To.General expenses	6,000	By Gross - Profit	1,28,000.
To.Car expenses	3,000	By Rent from house property	12,000.
To.stationery	2,000	By Interest on post on Post office	
To.Printing	2,000	savings bank a/c	1,000
To.Wealth tax	3,000	By Interest on debentures	1,000
To.Municipal Tax	2,000	By Dividend from Indian company	5,000
(on house property)			
To.Loss by	3,000		
embezzlement			
To.Sales - Tax	2,000		
To.Salary to staff	6,000		
To. office rent	4,000		
To.Postage	500		
To.Advertising	1,500		
To.Household expenses	11,000		
To.Provision for bad debts	2,000		
To.Repairs	1,000		
To.Depreciation	3,000		
To.Net - Profit	95,000		
	1,47,000		1,47,000

[P.T.O.]

Additional Information:

- a) 1/2 of Car expenses are related to personal use.
 b) Depreciation allowable as per IT rules is Rs 4,000
 c) General expenses include Rs 2,000 being Donation paid.
- 23) Write a note on tax free Incomes.

PART - D (Compulsory)**Case - Let****(1×10=10)****IV.**

- 24) Bharat and Laxman are partners in a firm sharing profits & Losses in the ratio of 1:1. Bharat is a working partner and Laxman is non - working partner. The capital accounts of each partner showed a credit balance of Rs 50,000 on 1-4-2020. The following is the P & L a/c of the firm for the year ending 31-3-2021.

To.Salary to staff	36,000	By Gross - Profit	1,50,000
To.Salary to partners		By Rent from House property	18,000
B: 24,000			
L: 24,000	48,000	By dividend from Indian company	12,000
To.Commission to partners			
B: 7,000			
L: 8,000	15,000		
To.Interest on Capital			
B: 8,000			
L: 8,000	16,000		
To.office expenses	12,000		
To.Municipal taxes	3,000		
To.Depreciation	8,000		
To.Net-Profit			
B: 21,000			
L: 21,000	42,000		
	1,80,000		1,80,000

Additional Information

- 1) Municipal taxes paid relates to House property.
 2) Depreciation allowable as per IT rules Rs 10,000.

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V Semester B.B.A.3 Degree Examination, March - 2022**SPECIALIZATION - I****General Management (Event Management)****(Regular and Repeater)****(Paper : 505)****Time : 3 Hours****Maximum Marks : 80****Instructions to Candidates:**

- i) Answer to the point
- ii) Give examples wherever necessary.
- iii) Section D is Compulsory.

SECTION - AAnswer any **Ten** questions. Each question carries **Two** marks.**(10×2=20)**

- 1) What is Hall mark events ?
- 2) Define events.
- 3) Who are revenue generating customers ? Give example.
- 4) What is event product ?
- 5) What is pricing for events ?
- 6) Define event promotion.
- 7) What is vehicular advertising ?
- 8) What is event leadership ?
- 9) What is PEST analysis ?
- 10) What is event life cycle ?
- 11) What is event Evaluation ?
- 12) What is Deviation ?

SECTION - BAnswer any **Four** questions. Each question carries **Five** marks.**(4×5=20)**

- 13) What are 5 C's of events ? Explain with examples.
- 14) What is segmentation of the market for events ? Explain its different bases.

[P.T.O.]



- 15) Explain different benefit levels of events.
- 16) Explain different steps involved in planning of an event.
- 17) Define event management. Explain its importance.
- 18) Explain Event evaluation process.

SECTION - C

Answer any **Three** questions. Each question carries **Ten** marks. **(3×10=30)**

- 19) Enumerate the critical evaluation points in events.
- 20) Who are the participants in organizing event ? Explain their responsibilities.
- 21) Enumerate the various networking components used in events.
- 22) What are various categories of events ? Explain their Characteristics.
- 23) What is event venue ? Explain factors considered. While selecting the venue of the event.

SECTION - D

(Compulsory)

(1×10=10)

You are appointed as 'General Secretary' of your college Principal & Staff told you to organize 'fresher's party' for first year students. prepare a design for the same.
