1. Explain the various set operations with suitable examples.

2. Find the inverse of \[
\begin{pmatrix}
1 & 1 & 2 \\
2 & 1 & 3 \\
3 & 4 & 1
\end{pmatrix}
\]

Answer any FIVE Questions

Maximum: 100 marks

Time: 3 Hours

MATHEMATICS FOR MANAGEMENT

First Year

Business Administration

Part III

Branch: Business Management

DECEMBER 2010

B.BM/BBA DEGREE EXAMINATIONS

(Pt candidates admitted from 2007 onwards)

P. Code: 07DBMA

07DBMA 0
Calculate standard deviation for the following data:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Food</td>
<td>200</td>
<td>280</td>
</tr>
<tr>
<td>Clothing</td>
<td>120</td>
<td>150</td>
</tr>
<tr>
<td>Rent</td>
<td>100</td>
<td>200</td>
</tr>
<tr>
<td>Fuel &amp; Lighting</td>
<td>50</td>
<td>100</td>
</tr>
<tr>
<td>Miscellaneous Goods</td>
<td>100</td>
<td>200</td>
</tr>
<tr>
<td>Total</td>
<td>560</td>
<td>760</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>No. of Persons</th>
<th>Income Before Taxes</th>
<th>Income After Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>20</td>
<td>30</td>
</tr>
<tr>
<td>30</td>
<td>40</td>
<td>50</td>
</tr>
<tr>
<td>60</td>
<td>70</td>
<td>80</td>
</tr>
<tr>
<td>70</td>
<td>79</td>
<td>89</td>
</tr>
<tr>
<td>57</td>
<td>79</td>
<td>89</td>
</tr>
<tr>
<td>36</td>
<td>72</td>
<td>82</td>
</tr>
<tr>
<td>21</td>
<td>67</td>
<td>77</td>
</tr>
<tr>
<td>9</td>
<td>72</td>
<td>82</td>
</tr>
</tbody>
</table>

3. Calculate mean, median and mode for the following data:

1. Calculate the Consumer Price Index number for 2009 on the basis of 1999 using the following data:

   Base year 1999: Rs. 1000

<table>
<thead>
<tr>
<th>Item</th>
<th>1999 Price</th>
<th>2009 Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>Food</td>
<td>100</td>
<td>200</td>
</tr>
<tr>
<td>Clothing</td>
<td>200</td>
<td>300</td>
</tr>
<tr>
<td>Rent</td>
<td>50</td>
<td>100</td>
</tr>
<tr>
<td>Fuel &amp; Lighting</td>
<td>100</td>
<td>200</td>
</tr>
<tr>
<td>Miscellaneous Goods</td>
<td>200</td>
<td>400</td>
</tr>
</tbody>
</table>

   Weighted index for 2009:

   \[
   \text{CPI}_{2009} = \frac{(\sum \text{Price}_{2009} \times \text{Weight})}{(\sum \text{Price}_{1999} \times \text{Weight})} 
   \]

   \[
   \text{CPI}_{2009} = \frac{(200 \times 2 + 300 \times 3 + 100 \times 2 + 200 \times 2 + 400 \times 2)}{(100 \times 2 + 200 \times 3 + 100 \times 2 + 200 \times 2 + 400 \times 2)} 
   \]

   \[
   \text{CPI}_{2009} = \frac{(400 + 900 + 200 + 400 + 800)}{(200 + 600 + 200 + 400 + 800)} 
   \]

   \[
   \text{CPI}_{2009} = \frac{2900}{2200} 
   \]

   \[
   \text{CPI}_{2009} = 1.318 
   \]

4. Discuss the scope of statistics with an example on household budget method.
What are the seasonal indices of various quarters?

<table>
<thead>
<tr>
<th>Year</th>
<th>1st Quarter</th>
<th>2nd Quarter</th>
<th>3rd Quarter</th>
<th>4th Quarter</th>
</tr>
</thead>
<tbody>
<tr>
<td>2000</td>
<td>3.5</td>
<td>3.3</td>
<td>3.9</td>
<td>4.1</td>
</tr>
<tr>
<td>2001</td>
<td>3.7</td>
<td>4.0</td>
<td>3.7</td>
<td>4.0</td>
</tr>
<tr>
<td>2002</td>
<td>3.3</td>
<td>4.1</td>
<td>3.7</td>
<td>4.0</td>
</tr>
<tr>
<td>2003</td>
<td>4.4</td>
<td>4.1</td>
<td>4.0</td>
<td>3.3</td>
</tr>
</tbody>
</table>

I. Enumerate any five accounting concepts.

(5 × 20 = 100)

Answer any five questions.

Maximum: 100 marks

ACCOUNTING FOR MANAGERS

Administration

Part III — Business Management/Finance

First Year

December 2010

B.M/B.A. Degree Examination

(For the candidates admitted from 2007 onwards)

Reg. No: 07 DBM 02

Q.P. Code: 107 DBM 02/
Assume interest amount of Rs. 600.

Stationery and sundry expenses, stamps, telephones, and telegrams, conveniences, show the analytics of payments as postpaid and prepaid.

<table>
<thead>
<tr>
<th>Item</th>
<th>Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Counter Services</td>
<td>17</td>
</tr>
<tr>
<td>Office cleaning</td>
<td>18</td>
</tr>
<tr>
<td>Think cells</td>
<td>43</td>
</tr>
<tr>
<td>Bus fare</td>
<td>15</td>
</tr>
<tr>
<td>Typing Paper</td>
<td>60</td>
</tr>
<tr>
<td>Auto fare</td>
<td>16</td>
</tr>
<tr>
<td>Refreshment</td>
<td>55</td>
</tr>
<tr>
<td>Telegram</td>
<td>12</td>
</tr>
<tr>
<td>Speed Post</td>
<td>10</td>
</tr>
<tr>
<td>Registry</td>
<td>7</td>
</tr>
<tr>
<td>Pencils &amp; pads</td>
<td>15</td>
</tr>
<tr>
<td>Tax fare</td>
<td>5</td>
</tr>
<tr>
<td>Stamps</td>
<td>50</td>
</tr>
</tbody>
</table>

From the following items:

- 2000 April
- 2009
- Petty cash
- Received Rs. 600 on April 1, 2009
(4) Three months rent is outstanding.

(5) Reserve for bad debts at 50% on sundry debtors.

(6) Write off Rs. 80,000 as bad debts and create a provision of 4,000.

(7) The closing stock on 31.03.2009 was Rs. 4,200.

Adjustments:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Drawings</td>
<td>600</td>
</tr>
<tr>
<td>Discount allowed</td>
<td>40</td>
</tr>
<tr>
<td>Stock</td>
<td>2,450</td>
</tr>
<tr>
<td>Cash</td>
<td>210</td>
</tr>
<tr>
<td>Traveling expenses</td>
<td>300 Bills payable</td>
</tr>
<tr>
<td>Salaries</td>
<td>40,690</td>
</tr>
<tr>
<td>Rent</td>
<td>360</td>
</tr>
<tr>
<td>Bank deposit</td>
<td>2,780</td>
</tr>
<tr>
<td>Bank overdraft</td>
<td>1,510</td>
</tr>
<tr>
<td>Return outwards</td>
<td>360</td>
</tr>
<tr>
<td>Return Inwards</td>
<td>1,270</td>
</tr>
<tr>
<td>Debors</td>
<td>7,580</td>
</tr>
<tr>
<td>Purchases</td>
<td>8,000</td>
</tr>
<tr>
<td>Rs.</td>
<td>1,870</td>
</tr>
</tbody>
</table>

Trial Balance

31.03.2009 and a Balance Sheet as on that date:

From the following Trial Balance, prepare Trading Profit and Loss Account for the year ended 31.03.2009.
6. A Ltd has an opening stock of 300 units of material A valued at Rs. 600. Receipts and issues during August 2009 were as follows:

<table>
<thead>
<tr>
<th>Units Issued</th>
<th>Units Received</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>20</td>
</tr>
<tr>
<td>10</td>
<td>25</td>
</tr>
<tr>
<td>12</td>
<td>10</td>
</tr>
<tr>
<td>6</td>
<td>6</td>
</tr>
<tr>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>2</td>
<td>2</td>
</tr>
</tbody>
</table>

The following data relate to the manufacture of a product during the month of April:

- Direct wages Rs. 48,000
- Raw materials consumed Rs. 80,000
- Machine hour rate Rs. 4
- Machine hours worked 8,000
- Overhead allocated 10% on works cost
- Selling overhead Rs. 1,500
- Selling and administrative expenses 8,000

Prepare a cost sheet and show (a) Cost Per Unit, (b) Weighted Average Price Method, and (c) FIFO method and show the stores ledger account wise.
<table>
<thead>
<tr>
<th>Particulars</th>
<th>Rs.</th>
<th>28.4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct Labour</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Direct Material</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Variable cost % of Fixed cost</td>
<td>28.4</td>
<td>28.4</td>
</tr>
</tbody>
</table>

From the following part particulars you are required to determine:

- The profit at the budgeted sales volume
- The profit if actual sales drop by 10% over budget
- The break even sales volume

**General Administrative Overhead:**

- 11.4
- 6,400
- 18,900

**Distribution Overhead:**

- 4.1
- 6,400
- 12,6

**Recovery Overhead:**

- 1.1
- 150
- 310

**Sales:**

- 220
- 480
- 200
- 200
- 200
- 200
- 200
- 190

**Particulars:**

- Variable cost % of Fixed cost
- Direct Labour
- Direct Material
- Variable cost % of Fixed cost
You are required to prepare a flexible budget for the production and sale of 1,200 units, 1,600 units, and 2,000 units showing clearly the marginal (variable) cost and total cost at each level.

The product which is sold at Rs. 130 per unit.

The following expenses are for the production of 1,000 units of total capacity of 2,000 units exists. The following expenses are for the production of 1,000 units of total capacity of 2,000 units.

<table>
<thead>
<tr>
<th>Item</th>
<th>Rs. Per Unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct wages</td>
<td>20</td>
</tr>
<tr>
<td>Direct materials</td>
<td>20</td>
</tr>
<tr>
<td>Administration overheads (constant)</td>
<td>30</td>
</tr>
<tr>
<td>Selling expenses (50% fixed)</td>
<td>10</td>
</tr>
<tr>
<td>Distribution expenses (25% fixed)</td>
<td>20</td>
</tr>
</tbody>
</table>

100

D 625
1. Briefly explain the requirements of a successful partnership firm and limited company.

Business Organisation and Distinction between Partnership and Limited Company.

All questions carry equal marks.

Answer any FIVE questions.

Time: Three hours

Maximum: 100 marks

Management Process

Administration

Part III - Business Management/Business Finance

First Year

December 2010

B.B.A/B.A. Degree Examination

Reg. No.: 07 DBA 01

G.P. Code: 07 DBM 01
TAXATION

Part III — Business Administration

Second Year

B.B.A. Degree Examination, December 2010

For the candidates admitted from 2007 onwards

4 P. Code: 67 DBBA 08

D 572

Ref. No.: ..................................

I. Discuss the scheme of taxation of income in India.

All questions carry equal marks.

Answer any FIVE questions.

SECTION A — (5 x 20 = 100 marks)

Maximum: 100 marks

Time: Three hours

II. How is the residence of assesses determined for the purpose of Income-tax? Explain the incidence of tax liability.

III. Explain the scheme of taxation of income in India.
8. Write an essay on the following:

(1) Debtor
(2) Properties of dealer and registered dealer
(3) Differences between dealer and registered dealer

What are the defects and weaknesses are existed in the Sales Tax? How would you overcome those?


5. Bring out the difference between direct and indirect tax.

6. Draw out the authorities and powers of sales tax officer.

7. What is a best judgment assessment? In what circumstances can it be made? What are the legal circumstances open to the assesses to get the assessment modified or cancelled?
3. Explain the modern filing devices.

2. Describe the objectives and principles of office layout.

1. Explain the major processes of office management. Answer any FIVE questions. All questions carry equal marks.

Maximum: 100 marks

Time: Three hours

OFFICE MANAGEMENT

Part III—Business Administration

What is an office report? State the main points to be considered in drafting an office report.

What are the functions of administrative office managers?

6. Name some of the value-added electronic mail and communication systems.

State the importance of stationery. Also explain the need to control office stationery.
1. Explain the essential and importance of business communication.

2. Explain the various types of business communication.

3. Let out the qualities of a good business letter.

4. Share the various physical aspects of a letter of inquiry.

5. Write a letter requesting a director to attend a board meeting.

6. What are the various kinds of meeting? Discuss.

7. A lady who has worked efficiently with you ability. Draft a reference for her.

8. Why are the various modern forms of communication important?

Time: Three hours
Maximum: 100 marks
All questions carry equal marks.
Answer any FIVE questions.

B.P.A. Degree Examination, December 2010.
Part III — Business Administration
Second Year

For the candidates admitted from 2007 onwards

D.P. Code: [07 DBPA 06]
Reg. No.:
Q1. Explain environmental analyses and diagnosis.

Q2. What do you understand by Code of Business Ethics?

Q3. Why are the obstacles to business ethics?

In India?

B. B.A. DEGREE EXAMINATION, DECEMBER 2010,

(Part III — Business Administration
Second Year

G.P. Code: [07 DBBA 06]

D 671

Reg. No.: ___________________________
4. State the reasons for industrial sickness and modernisation of the Indian economy.
5. Discuss the acceptance of social responsibility of industries.
6. What are the drawbacks of foreign capital? What is the stand of Government on this?
7. Write down the working of the mixed economy in India.
8. Write notes on the following:
   (a) CIC
   (b) GIC
   (c) Competition Act
   (d) Strategic management
   (e) IDBI
2. Describe the different methods of rectification of errors and basic principles for rectification.

I. What is double entry system? Describe the rules.

Each question carries 20 marks.

Answer any FIVE questions.

Maximum: 100 marks

Time: Three hours

FINANCIAL ACCOUNTING
Part III — Business Administration
Second Year
(for the candidates admitted from 2007 onwards)
<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>200</td>
<td>31. Paid salaries</td>
</tr>
<tr>
<td>19,000</td>
<td>32. Paid for advertisement</td>
</tr>
<tr>
<td>22,750</td>
<td>33. Paid for advertisement</td>
</tr>
<tr>
<td>14,850</td>
<td>34. Cash purchase</td>
</tr>
<tr>
<td>2,400</td>
<td>35. Cash purchase</td>
</tr>
<tr>
<td>1,980</td>
<td>36. Cash purchase</td>
</tr>
<tr>
<td>1,600</td>
<td>37. Cash purchase</td>
</tr>
<tr>
<td>6,900</td>
<td>38. Cash purchase</td>
</tr>
<tr>
<td>1,850</td>
<td>39. Cash purchase</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,500</td>
<td>40. Cash purchase</td>
</tr>
<tr>
<td>1,390</td>
<td>41. Cash purchase</td>
</tr>
<tr>
<td>230</td>
<td>42. Cash purchase</td>
</tr>
<tr>
<td>200</td>
<td>43. Cash purchase</td>
</tr>
<tr>
<td>200</td>
<td>44. Cash purchase</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>14,200</td>
<td>45. Paid cash to collector less 60</td>
</tr>
<tr>
<td>4,950</td>
<td>46. Draw a cheque for office</td>
</tr>
<tr>
<td>17,500</td>
<td>47. Allowed him discount 200</td>
</tr>
<tr>
<td>1,900</td>
<td>48. Cash received from manager</td>
</tr>
<tr>
<td>22,760</td>
<td>49. Paid into bank</td>
</tr>
<tr>
<td>14,300</td>
<td>50. Charges on credit</td>
</tr>
<tr>
<td>2,400</td>
<td>51. Cash withdrawn for credit</td>
</tr>
<tr>
<td>1,920</td>
<td>52. Sold goods to manager on credit</td>
</tr>
<tr>
<td>1,100</td>
<td>53. Paid P.K.</td>
</tr>
<tr>
<td>3,900</td>
<td>54. Cash sale</td>
</tr>
<tr>
<td>1,850</td>
<td>55. Cash balance</td>
</tr>
<tr>
<td>1,350</td>
<td>56. Cash balance</td>
</tr>
</tbody>
</table>

3. Enter the following transactions in Balance's cash book with discount and cash columns.
<table>
<thead>
<tr>
<th>Date</th>
<th>Particulars Amount</th>
<th>Particulars Amount</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 5</td>
<td>2,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 6</td>
<td>1,280</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 7</td>
<td>1,872.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 8</td>
<td>1,850</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 9</td>
<td>1,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 10</td>
<td>96.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 11</td>
<td>3,200</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 12</td>
<td>1,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 13</td>
<td>1,480</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 14</td>
<td>2,650</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 15</td>
<td>7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 16</td>
<td>1,160</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 17</td>
<td>1,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 18</td>
<td>2,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Bank Pass Book**

<table>
<thead>
<tr>
<th>Date</th>
<th>Particulars Amount</th>
<th>Particulars Amount</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 20</td>
<td>7,000</td>
<td></td>
<td>28,500</td>
</tr>
<tr>
<td>June 21</td>
<td>4,800</td>
<td></td>
<td>33,300</td>
</tr>
<tr>
<td>June 22</td>
<td>1,000</td>
<td></td>
<td>34,300</td>
</tr>
<tr>
<td>June 23</td>
<td>1,000</td>
<td></td>
<td>35,300</td>
</tr>
<tr>
<td>June 24</td>
<td>1,000</td>
<td></td>
<td>36,300</td>
</tr>
<tr>
<td>June 25</td>
<td>1,000</td>
<td></td>
<td>37,300</td>
</tr>
<tr>
<td>June 26</td>
<td>1,000</td>
<td></td>
<td>38,300</td>
</tr>
</tbody>
</table>

**Bank Pass Book (Bank column only)**

<table>
<thead>
<tr>
<th>Date</th>
<th>Particulars Amount</th>
<th>Particulars Amount</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 5</td>
<td>1,280</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 6</td>
<td>1,260</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 7</td>
<td>1,872.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 8</td>
<td>1,850</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 9</td>
<td>1,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 10</td>
<td>96.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 11</td>
<td>3,200</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 12</td>
<td>1,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 13</td>
<td>1,480</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 14</td>
<td>2,650</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 15</td>
<td>7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 16</td>
<td>1,160</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 17</td>
<td>1,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 18</td>
<td>2,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Bank Pass Book**

<table>
<thead>
<tr>
<th>Date</th>
<th>Particulars Amount</th>
<th>Particulars Amount</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 20</td>
<td>7,000</td>
<td></td>
<td>28,500</td>
</tr>
<tr>
<td>June 21</td>
<td>4,800</td>
<td></td>
<td>33,300</td>
</tr>
<tr>
<td>June 22</td>
<td>1,000</td>
<td></td>
<td>34,300</td>
</tr>
<tr>
<td>June 23</td>
<td>1,000</td>
<td></td>
<td>35,300</td>
</tr>
<tr>
<td>June 24</td>
<td>1,000</td>
<td></td>
<td>36,300</td>
</tr>
<tr>
<td>June 25</td>
<td>1,000</td>
<td></td>
<td>37,300</td>
</tr>
<tr>
<td>June 26</td>
<td>1,000</td>
<td></td>
<td>38,300</td>
</tr>
<tr>
<td>Trade Expenses</td>
<td>1,560</td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------------</td>
<td>-------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prepaid Charities</td>
<td>2,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Opening Stock</td>
<td>60,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchases</td>
<td>1,750,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales Returns</td>
<td>5,400</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wages</td>
<td>7,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conveyance Charges</td>
<td>1,320</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank Overdraft</td>
<td>5,650</td>
<td></td>
<td></td>
</tr>
<tr>
<td>sundry creditors</td>
<td>60,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td>430</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td>2,920,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchase Returns</td>
<td>2,600</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Plant &amp; Machinery</td>
<td>20,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>sundry debtors</td>
<td>92,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>sundry capital</td>
<td>39,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Debit Balances

Credit Balances

Net balance Rs. 2,84,600

| 1,600 |
| 1,220 |
| 880 |
| 1,400 |
| 4,800 |
| 1,000 |
| 2,000 |
| 23,000 |
| 1993 |
| 1993 |

Balance Sheet from the following Profit and loss account of Mr. Madan.

1. Trading profit 3000.
2. Interest 150.
3. Provision for bad debt 750.
5. Depreciation 200.
6. Depreciation 100.
7. Depreciation 100.
10. Depreciation 400.
11. Depreciation 100.
12. Depreciation 100.
13. Depreciation 100.
14. Depreciation 100.
15. Depreciation 100.
16. Depreciation 100.
17. Depreciation 100.
18. Depreciation 100.
19. Depreciation 100.
20. Depreciation 100.
21. Depreciation 100.
22. Depreciation 100.
23. Depreciation 100.
24. Depreciation 100.
25. Depreciation 100.
26. Depreciation 100.
27. Depreciation 100.
28. Depreciation 100.
29. Depreciation 100.
30. Depreciation 100.

Net balance Rs. 2,84,600
<table>
<thead>
<tr>
<th>Item</th>
<th>Debit Balance</th>
<th>Credit Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>Rs. 11,200</td>
<td></td>
</tr>
<tr>
<td>Advertising</td>
<td></td>
<td>Rs. 90,000</td>
</tr>
<tr>
<td>Bad Debts</td>
<td>12,000</td>
<td></td>
</tr>
<tr>
<td>Discount</td>
<td>800</td>
<td>840</td>
</tr>
<tr>
<td>Business Premises</td>
<td>10,000</td>
<td></td>
</tr>
<tr>
<td>Furniture &amp; Fixtures</td>
<td>4,02,600</td>
<td></td>
</tr>
<tr>
<td>Cash in hand</td>
<td>2,060</td>
<td>2,060</td>
</tr>
</tbody>
</table>

### Adjustments:

(a) Stock on hand 31.12.96 Rs. 90,000.
(b) Provide depreciation on premises at 2.5%.
(c) Provide for doubtful debts at 5% on sundry debtors.
(d) Provide for doubtful debts at 7.5% and fixtures at 10%.
(e) Outstanding rent was Rs. 500 and prepaid insurance Rs. 300 and prepaid salaries Rs. 700.

Total: 4,02,600
Receipts and Payments AC:


The following is the Receipts and Payments AC of the Football Association for the first year ending on 31st December 1987:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>To Receipts from</td>
<td>2,100</td>
</tr>
<tr>
<td>Entrance Fees Received</td>
<td>8,000</td>
</tr>
<tr>
<td>To Expenses</td>
<td>600</td>
</tr>
<tr>
<td>Membership Fees and</td>
<td>4,400</td>
</tr>
<tr>
<td>Constructions</td>
<td></td>
</tr>
<tr>
<td>To Reserve Fund</td>
<td></td>
</tr>
<tr>
<td>Office</td>
<td></td>
</tr>
<tr>
<td>Re. 90.00</td>
<td></td>
</tr>
<tr>
<td>Re. 250.00</td>
<td></td>
</tr>
<tr>
<td>Re. 170.00</td>
<td></td>
</tr>
<tr>
<td>Additional Information</td>
<td></td>
</tr>
<tr>
<td>Balance on hand</td>
<td>67,840</td>
</tr>
<tr>
<td>By sundry expenses</td>
<td>5,250</td>
</tr>
<tr>
<td>To sundry expenses</td>
<td>210</td>
</tr>
<tr>
<td>By electricity</td>
<td>110</td>
</tr>
<tr>
<td>By telephone</td>
<td>220</td>
</tr>
<tr>
<td>By insurance</td>
<td>360</td>
</tr>
<tr>
<td>To telephone</td>
<td>240</td>
</tr>
<tr>
<td>By wages</td>
<td>600</td>
</tr>
<tr>
<td>To Lager</td>
<td>1,800</td>
</tr>
<tr>
<td>By Subscriptions</td>
<td>6,200</td>
</tr>
<tr>
<td>To Subscriptions</td>
<td>360</td>
</tr>
<tr>
<td>Re. 16,000</td>
<td></td>
</tr>
<tr>
<td>Revenue Receipts</td>
<td></td>
</tr>
<tr>
<td>Re. 8,900</td>
<td></td>
</tr>
<tr>
<td>Revenue Payments</td>
<td></td>
</tr>
</tbody>
</table>

Total: 67,840
<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>31.12.92</td>
<td>End of year</td>
<td>67,840</td>
</tr>
<tr>
<td>25.90</td>
<td>Ending balance</td>
<td>67,840</td>
</tr>
<tr>
<td>600</td>
<td>Sold machine</td>
<td>220</td>
</tr>
<tr>
<td>100</td>
<td>Machine acquired</td>
<td>300</td>
</tr>
<tr>
<td>500</td>
<td>Machine acquired</td>
<td>300</td>
</tr>
<tr>
<td>600</td>
<td>Machine acquired</td>
<td>240</td>
</tr>
<tr>
<td>1,600</td>
<td>Machine acquired</td>
<td>500</td>
</tr>
<tr>
<td>600</td>
<td>Machine acquired</td>
<td>700</td>
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<td>1,600</td>
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<td>Machine acquired</td>
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<tr>
<td>600</td>
<td>Machine acquired</td>
<td>800</td>
</tr>
<tr>
<td>600</td>
<td>Machine acquired</td>
<td>400</td>
</tr>
</tbody>
</table>

A second hand machine was purchased on 1.1.90.
<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>02.00-7.500</td>
<td>4,100</td>
</tr>
<tr>
<td>04.00-1.100</td>
<td>3,100</td>
</tr>
<tr>
<td>06.00-2.500</td>
<td>800</td>
</tr>
<tr>
<td>08.00-6.000</td>
<td>4,500</td>
</tr>
<tr>
<td>10.00-2.000</td>
<td>5,000</td>
</tr>
<tr>
<td>12.00-1.500</td>
<td>5,000</td>
</tr>
<tr>
<td>14.00-1.000</td>
<td>1,500</td>
</tr>
<tr>
<td>16.00-0.500</td>
<td>4,000</td>
</tr>
</tbody>
</table>

Rs. 1,990

Find out the profit or loss for the year.

Costs:
- Provision for bad and doubtful debts is 5% of Rs. 2,200.
- Depreciation on existing balance of furniture and truck at 10%.

Net Income:

- sundry creditors: 4,100
- furniture: 3,100
- debtors: 4,000
- stock: 5,000
- cash at bank: 2,500
- cash in hand: 4,800
- cash on hand: 1,990

Rs. 1,990

End 31.12.91.

The position of a businessman who keeps his books on single entry were as under on 31.12.90:

- sundry creditors: 3,100
- furniture: 3,100
- debtors: 4,000
- stock: 5,000
- cash at bank: 2,200
- cash in hand: 4,800
- cash on hand: 1,990

Total assets: 31,000
Total liabilities: 31,000
<table>
<thead>
<tr>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.</td>
<td>Write an essay on entrepreneurship, explain the role of entrepreneurship in economic development. In the light of this, discuss:</td>
</tr>
<tr>
<td></td>
<td>- Entrepreneur as the catalyst in the process of economic development.</td>
</tr>
</tbody>
</table>

**Answer:**

Entrepreneurship

**Part III - Business Administration**

**Time:** Three hours

**Maximum:** 100 marks

**B.B.A. DEGREE EXAMINATION, DECEMBER 2010**

(For the candidates admitted from 2007 onwards)

**D. 573**

**GR. Code: [07 DBBA 09]**

**Reg. No.:**
7. Describe the different types of entrepreneurs.

8. Discuss the functions of SIDCO.

9. Describe the motivational forces that cause entrepreneurial growth in a country.

10. Discuss the measures taken by the Government of India to promote women entrepreneurship in

Entrepreneur:

Achievement motivation

Entrepreneur:

Schumpeter

Entrepreneurship

Entrepreneur:

Schumpeter

Entrepreneurship

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Part III — Business Administration

BUSINESS LAW

B.B.A. DEGREE EXAMINATION, DECEMBER 2010,
Third Year

Reg. No.: [to be filled]
Q.P. Code: [to be filled]

Time: Three hours
Maximum: 100 marks

Section A

1. Explain the termination of Agency.
2. Briefly explain the conditions and warranties implied by law in a contract for the sale of goods.

Section B

3. Discuss the law relating to dissolution of firm.
4. Briefly explain the principles of law of insurance.

Section C

5. Discuss the contents of memorandum of association.
6. Who is liable for misstatements in a prospectus?
7. Describe the ways for discharge of a contract.
8. Write notes on:
   (a) Bailment
   (b) Negotiable instrument
   (c) Negotiable instruments

Maximum: 60 marks
1. Describe the methods of job evaluation.

2. Give reasons.

3. Explain the process of compensation system in organisations. and state briefly the objectives that guide the design and intrinsic rewards. Explain this statement and intrinsic rewards refers to both extrinsic rewards.

4. Compensation refers to both extrinsic rewards.

5. Write notes on:

   (a) Personal development
   (b) Personal appraisal
   (c) Personal benefits
   (d) Accident Prevention
   (e) Bonus

6. Describe briefly the various functions of human resource management.

7. Describe the records that are maintained by personal department.

8. Clearly define and discuss the relationship among job analysis, job description and job specification.

---

Part III - Business Administration

Third Year

B.P.A. DEGREE EXAMINATION, DECEMBER 2010

(For the candidates admitted from 2007 onwards)

q.p. Code: [07 DBBA 13]

Reg. No. D 577
Organizational Behaviour

Part III - Business Administration

Third Year

B.A. DEGREE EXAMINATION, DECEMBER 2010

(For the candidates admitted from 2007 onwards)

F.P. Code: [07 DBBA 10]

Reg. No.: [__] 574

1. Describe various schools of thought in organizational behaviour.

2. Explain the perceptual process and what relevance it has for the understanding of OB.

7. Describe the theories of leadership.

6. Describe the techniques of assessment of job satisfaction.

5. Describe the motor of OD interventions.

4. Design group dynamics: Why informal groups come into existence? What factors influence group cohesiveness?

3. Describe the determinants of quality of work life.

2. Write notes on: (a) Job design; (b) Organizational Behaviour, X and Y Theory; (c) Individual differences.

1. Explain the theories of leadership.
COST AND MANAGEMENT ACCOUNTING

1. Explain the meaning of "Financial statement" and its nature and limitations.
   Each question carries 20 marks.
   (5 x 20 = 100)

2. What is Cash flow statement? Enumerate the various steps for the preparation of Cash flow statement.

Time: Three hours

Answer any FIVE questions.

Maximum: 100 marks

At what price will the material be issued under

<table>
<thead>
<tr>
<th>Item</th>
<th>Issued</th>
<th>Received</th>
<th>From Orders</th>
<th>Re. 9 per Kg</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>60</td>
<td></td>
<td>20</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>45</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>80</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Re. 9 per Kg (Prevently Issued at Rs. 4 per Kg)

Stock Verification

<table>
<thead>
<tr>
<th>Date</th>
<th>Rate (Rs.)</th>
<th>Opening Balance 100</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

January 2009:

The following is the record of receipts and issues of material A in a factory during the month of

Yes, kg

Labour

<table>
<thead>
<tr>
<th>Item</th>
<th>Rate (Rs.)</th>
<th>Opening Balance 100</th>
</tr>
</thead>
<tbody>
<tr>
<td>Labour</td>
<td>4.450</td>
<td></td>
</tr>
<tr>
<td>Material</td>
<td>8.200</td>
<td></td>
</tr>
<tr>
<td>Re.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The selling price of Popular can be Rs. 400.

Rs. 277 and Proxy can be Rs. 400.

Works overhead is 60% of Labour and office overhead is 20% on works cost. The selling expenses per unit is 20% of works cost. The following are produced:

<table>
<thead>
<tr>
<th>Item</th>
<th>Rate (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Labour</td>
<td>4.450</td>
</tr>
<tr>
<td>Material</td>
<td>8.200</td>
</tr>
<tr>
<td>Re.</td>
<td></td>
</tr>
</tbody>
</table>

Popular Proxy

Profit per unit from the following Particulars:

In a factory, two types of fans are produced

<table>
<thead>
<tr>
<th>Type</th>
<th>Rate (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

There is no opening or closing stock.

40 units of Popular and 50 units of Proxy are sold.
5. From the following information prepare a Balance Sheet:

<table>
<thead>
<tr>
<th>Account</th>
<th>Opening stock</th>
<th>Gross profit to cost of goods sold ratio</th>
<th>Stock turnover (times)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Year 960</td>
<td>Rs. 36,000</td>
<td>13</td>
<td>6 times</td>
</tr>
</tbody>
</table>

D 575

5. Current assets

- Bills receivable: Rs. 20,000
- Bills payable: Rs. 5,000
- Fixed assets turnover ratio: 8 times
- Accounts payable velocity: 90 days
- Current assets turnover ratio: 360 times
- Accounts receivable: Rs. 1,50,000
- Accounts payable: Rs. 50,000

D 575
end of each month:
the bank facilities the company will require at the
time. Prepare a Cash Budget for the above period
from the following data indicating the extent of
stock. Prepare a Cash Budget for the above period
with the bankers during the period April to June
BP Ltd. wishes to arrange overdraft facilities

<table>
<thead>
<tr>
<th>Item</th>
<th>Original</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stock</td>
<td>50,000</td>
</tr>
<tr>
<td>Depreciation</td>
<td>10,000</td>
</tr>
<tr>
<td>Loss &amp; Gain</td>
<td>5,000</td>
</tr>
<tr>
<td>Assets</td>
<td>100,000</td>
</tr>
<tr>
<td>Liabilities</td>
<td>20,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Year</th>
<th>Assets</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009</td>
<td>200,000</td>
</tr>
<tr>
<td>2010</td>
<td>220,000</td>
</tr>
</tbody>
</table>

During the year investments cost Rs. 30,000

- 5,000
- 6,000
- 7,000
- 8,000
- 9,000
- 10,000
- 11,000
- 12,000
- 13,000
- 14,000
- 15,000
- 16,000
- 17,000
- 18,000
- 19,000
- 20,000
- 21,000
- 22,000
- 23,000
- 24,000
- 25,000
- 26,000
- 27,000
- 28,000
- 29,000
- 30,000
- 31,000
- 32,000
- 33,000
- 34,000
- 35,000
- 36,000
- 37,000
- 38,000
- 39,000
- 40,000
- 41,000
- 42,000
- 43,000
- 44,000
- 45,000
- 46,000
- 47,000
- 48,000
- 49,000
- 50,000
- 51,000
- 52,000
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- 79,000
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- 81,000
- 82,000
- 83,000
- 84,000
- 85,000
- 86,000
- 87,000
- 88,000
- 89,000
- 90,000
- 91,000
- 92,000
- 93,000
- 94,000
- 95,000
- 96,000
- 97,000
- 98,000
- 99,000
- 100,000

Balance Sheets as at 30th June 2009.

Company Ltd., prepare a funds flow statement for
<table>
<thead>
<tr>
<th>Year</th>
<th>Outflows</th>
<th>Inflows</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007</td>
<td>1,260,000</td>
<td>1,246,000</td>
</tr>
<tr>
<td>2008</td>
<td>1,260,000</td>
<td>1,246,000</td>
</tr>
</tbody>
</table>

8. The following are the cash inflows and outflows of a certain project:

- **Rs. 25,000.**


   - Cash from sales and services are realized in the month following the month of purchases.
   - Credit purchases and wages are paid in the month following the second month following the month following the sales and the remittances of 50% of credit sales are realized in the month following the sales.

   - June
     - Rs. 1,260,000
     - Rs. 1,246,000
   - May
     - Rs. 1,260,000
     - Rs. 1,246,000
   - April
     - Rs. 1,260,000
     - Rs. 1,246,000
   - March
     - Rs. 1,260,000
     - Rs. 1,246,000
   - February 2008
     - Rs. 1,260,000
     - Rs. 1,246,000
   - Sales
   - Credit Purchases Wages
Calculate net present value. Rs. 400,000. Tabulate the cut off rate as 10%.

The salvage value at the end of 5 years is Rs. 0. The equivalent value for the salvage at the end of 5 years is Rs. 0.