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BBABMC 261/BBMBMC 261

Credit Based Fourth Semester B.B.A./B.B.M. Degree

Examination, April/May 2018

(2012 Scheme)

HUMAN RESOURCE MANAGEMENT

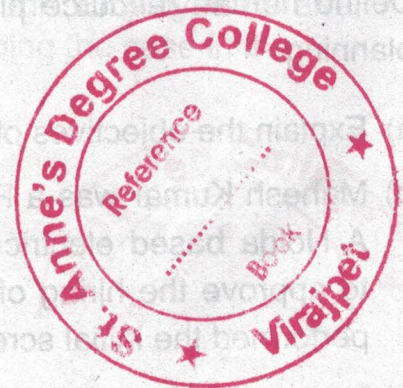
Time : 3 Hours

Max. Marks : 120

Instructions : A single answer booklet containing 40 pages will be issued. No additional sheets will be issued. Follow the instructions strictly.

SECTION – A (2 Marks each)

1. Answer any ten questions in one or two sentences each : (2×10=20)
- Define human resource management.
 - State any two advantages of human resource planning.
 - Give the meaning of human resource policy.
 - Write the meaning of job design.
 - State any two differences between 'job enlargement' and 'job enrichment'.
 - State any two demerits of internal sources of recruitment.
 - What do you mean by stress interview ?
 - What is shift transfer ?
 - What is demotion ?
 - Give the meaning of 'living wage'.
 - Give any two examples of fringe benefits.
 - Define induction.



P.T.O.



SECTION – B (8 Marks each)

Answer **any five** questions in **not** more than **two** pages **each** : (8×5=40)

2. Explain the importance of human resource policies.
3. Distinguish between human resource management and personnel management.
4. Describe the process of job analysis.
5. Explain the factors affecting recruitment.
6. Define promotion. Explain benefits of promotion.
7. What are the essentials of a sound wage and salary structure ?
8. What are the guidelines to make an interview effective ?

SECTION – C (20 Marks each)

Answer the following questions in **not** more than **six** pages **each** : (20×3=60)

9. What are the objectives of HRM ? Explain the functions of human resource management.

OR

Define job evaluation. Explain the essentials for the success of job evaluation. What are its limitations ?

10. Explain the various steps involved in modern selection process.

OR

Define human resource planning. Explain the process of human resource planning.

11. a) Explain the objectives of transfer.
- b) Mahesh Kumar was a Production Manager for Singer Industries Limited, A Noida based electrical appliances company near Delhi. Mahesh had to approve the hiring of new supervisors in the plant. The HR Manager performed the initial screening.

On Friday afternoon, Mahesh got a call from Anil Dhavan, Singer's HR Director, 'Mahesh' Anil said, "I have just talked to a young engineering graduate from a regional engineering college who may be just who you're looking for to fill that supervisor job you asked me about. He has some good work experience in a multinational firm located in Pune, but at a lower salary level. He wants to come over to Noida where his parents live". Mahesh replied, "Well, Anilji, i would take care of the boy". Anil continued, "He is here right now in my office, I am sending him to you, if you are free". Mahesh hesitated a moment before replying. "Great Sir, I am certainly busy today but I can't afford to displease you either." Sir, please send him immediately.

A moment later, Ranga Rao, the new applicant arrived at Mahesh's office and introduced himself. "Come on in Rao", said Mahesh. "I'll be right with you after i make a few urgent phone calls". Fifteen minutes later, Mahesh finished the calls and began interviewing Rao. Mahesh was quite impressed. The merit certificates, the best suggestion award from previous multinational firm and Rao's quick response revealed the candidate's potential. Mean while, Mahesh's door opened and a supervisor yelled, "we have a small problem on line number 5 and need your help".

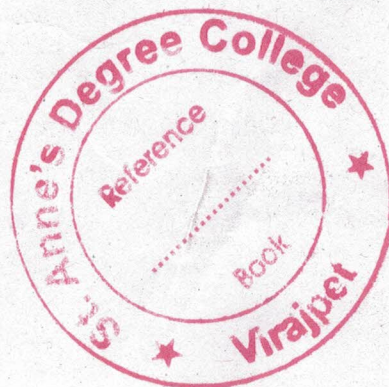
"Sure", Mahesh replied, "Excuse me a minute, Rao". Fifteen minutes later, Mahesh returned and the dialogue continued for another few minutes before a series of phone calls again interrupted him.

The same pattern of interruption continued for the next forty minutes. Rao looked at the watch embarrassedly and said, "I am sorry, Mahesh, I have to go now. I have to catch the train to Pune at 9 p.m."

Sure thing, Rao, "Mahesh said, as the phone rang again". Call me after a week".

Questions :

- 1) Explain why Mahesh and not Anil should make the selection decision.
- 2) Is it a good policy to pick up candidates through 'Employee Referral Method' ? Why ? Or Why not ? Explain keeping the case in the background.



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BBABMC 258/BBMBMC 258

**Credit Based Fourth Semester B.B.A./B.B.M. Degree Examination,
April/May 2018
(2012 Scheme)**

MODERN BANKING MANAGEMENT

Time : 3 Hours

Max. Marks : 80

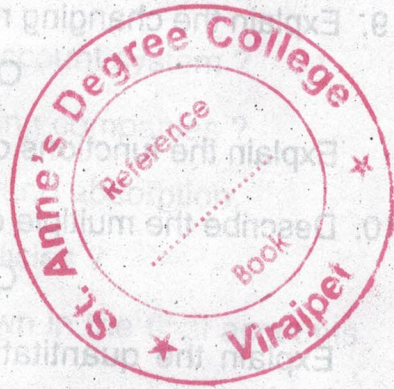
Instruction : A single answer booklet containing 40 pages will be issued. No additional sheets will be issued.

**SECTION – A
(One mark each)**

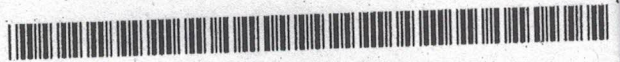
1. Answer any ten of the following :

(1×10=10)

- a) Define stock market.
- b) What is universal banking ?
- c) Give the meaning of statutory liquidity ratio.
- d) What is merchant banking ?
- e) What is rationing of credit ?
- f) Mention any two limitations of credit creation.
- g) Mention any two functions of EXIM Bank.
- h) What do you mean by financial market ?
 - i) What do you mean by multiple expansion of credit ?
 - j) What are NBFC's ?
- k) Mention any two constituents of money market.
- l) What are non-performing assets ?



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SECTION – B

(5 marks each)

Answer any five questions in not more than two pages each : (5×5=25)

2. Explain the duties of a banker.
3. Write a note on NABARD.
4. Examine the different forms of electronic banking.
5. What are the benefits of the customer relationship management in banking ?
6. What are the operations involved in the risk management ?
7. Explain the features of capital market.
8. Explain the qualitative methods of credit control.

SECTION – C

(15 marks each)

(15×3=45)

9. Explain the changing role of commercial bank as service providers.
OR
Explain the functions of Central Bank.
10. Describe the multiple expansion of credit creation.
OR
Explain the quantitative methods of credit control adopted by the central bank.
11. Examine the objectives and functions of NABARD.
OR
Explain the investment policy of Commercial Bank.

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BBA BMC 262/BBM BMC 262

**Credit Based Fourth Semester B.B.A./B.B.M. Degree
Examination, April/May 2018
(2012 Scheme)**

CORPORATE ACCOUNTING – II

Time : 3 Hours

Max. Marks : 120

- Instructions :** 1) Provide working notes wherever necessary.
2) Follow the instructions strictly.

**SECTION –A
(2 Marks each)**

Answer any ten questions :

(2×10=20)

- Who appoints the liquidator in case of compulsory winding up of companies ?
- How purchase consideration is calculated under net asset method ?
- State any two contingent liabilities of a bank.
- Which are the accounts prepared under double account system ?
- What is meant by Inter-office adjustments in banking companies ?
- Write any two differences between amalgamation and absorption.
- What do you mean by disclosure of accounting policies ?
- Under which schedule following items will be shown in the final accounts of a banking company.
 - Bills payable.
 - Commission, exchange and brokerage.
- How do you treat insurance fund in vendor company's balance sheet during absorption ?
- What do you mean by Non-Performing Assets (NPA) in a banking company. ?
- What do you mean by winding up of companies ?
- How do you treat interim dividends in the final accounts of electricity company ?

P.T.O.



SECTION -B
(8 Marks each)

Answer any five questions :

(8×5=40)

2. Distinguish between internal reconstruction and external reconstruction.
3. Describe the objectives and functions of accounting standards.
4. The following is an extract from the trial balance of U.P. Bank Ltd. as on 31-3-2018.

Particulars	Dr. (₹)	Cr. (₹)
Bills discounted	6,32,000	—
Discount received	—	52,854
Rebate on bills discounted not due on 31-3-2017	—	11,080

The bills discounted is as follows :

S.N.	Amount	Due Date	Rate of discount (%)
1	70,000	5-6-2018	14
2	2,18,000	12-6-2018	14
3	1,41,000	25-6-2018	14
4	2,03,000	6-7-2018	16

Calculate Rebate on bills discounted and show the necessary journal entries.

5. The following are the Balance Sheet of 'A' Ltd. and 'B' Ltd.

Liabilities	A Ltd.	B Ltd.	Assets	A Ltd.	B Ltd.
	₹	₹		₹	₹
Share capital :			Buildings	15,000	—
Shares of ₹ 10 each	50,000	30,000	Machinery	55,000	25,000
6% debentures of ₹ 100 each	10,000	—	Stock	8,000	4,000
Reserve fund	17,000	—	Debtors	7,000	4,500
Employees PF	3,500	—	Cash	1,500	500
Creditors	5,000	4,000			
P and L A/c	1,000	—			
	86,500	34,000		86,500	34,000

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They agreed to amalgamate and form a new company called 'C' Ltd., which takes over the assets and liabilities of both the companies :

- 1) The assets of 'A' Ltd. are taken over at a reduced valuation of 10 % with the exception of buildings which is accepted at book value.
- 2) Both the companies are to receive 5% of the net valuation of their respective business as Goodwill.

Calculate purchase consideration payable to 'A' Ltd. and 'B' Ltd.

6. Due to continuous Loss-Weak Ltd., got the following scheme of reconstruction duly approved by the court.

Balance Sheet as on 31-3-2018

Liabilities	₹	Assets	₹
3,000 equity shares of ₹ 50 each	1,50,000	Fixed assets	2,60,000
5,000 preference shares of ₹ 25 each	1,25,000	Current assets	1,00,000
Creditors	1,50,000	Preliminary expenses	15,000
		P and L A/c	50,000
	4,25,000		4,25,000

The reconstruction scheme provided :

- 1) Equity shares to be reduced to the same number to ₹ 30 fully paid.
- 2) Preference shares to be reduced to ₹ 15.
- 3) Creditors to forego 10% of their claim.

The amount so available was utilised to write off P and L A/c, fixed assets by 20%, current assets by 15% and balance to be applied to bring down Preliminary expenses.

Pass necessary journal entries in the books of Weak Ltd.

The following balances appeared in the books of Universal Electric Corporation Ltd. as on 31-3-2018.

Particulars	Debit (₹)	Credit (₹)
Cost of generation of electricity	30,000	-
Cost of distribution of electricity	9,000	-
Sale of current	-	1,50,000



Meter rent	—	5,000
Rent, Rates and taxes	12,000	—
Establishment expenses	21,000	—
Interest on debentures	10,000	—
Interim dividend	20,000	—
Depreciation	20,000	—
Net revenue A/c. balance on March 31, 2017	—	28,500

From the above balance prepare Revenue A/c and Net Revenue A/c.

8. Unfortunate Ltd. went into voluntary liquidation on 1-1-2018 on which date dividends on preference shares were in arrears for two years.

The subscribed capital of the company consists of :

- 80,000 6% preference shares of ₹ 10 each fully paid.
- 1,00,000 equity shares of ₹ 10 each, ₹ 6 paid.

The assets realised ₹ 7,00,000. The liquidation expenses amounted to ₹ 19,600. The liquidator is entitled to remuneration of ₹ 22,000 and commission of 2.5% on the amount paid to the preference share holders as capital and dividend. The liabilities amounted to ₹ 40,000.

Show liquidator's final statement of account.

SECTION -C
(20 Marks each)

Answer any three questions : (20×3=60)

9. From the following Trial Balance and Adjustments, prepare profit and loss A/c of World Bank for the year ended 31-3-2018.

Particulars	Debit (₹)	Credit (₹)
Interest received	—	4,00,000
Interest paid on fixed deposits	2,10,000	—
Payment to employees	2,68,000	—
Commission received	—	3,00,000
Brokerage	—	1,50,000



Advertising	15,000	-
Printing and stationary	48,000	-
Postage and telegrams	29,000	-
Interest on borrowings	2,50,000	-
Directors fees	30,000	-
Rent	40,000	-
Taxes	30,000	-
Discount	-	2,10,000
Exchange	-	1,80,000
Locker rent	-	1,10,000
Transfer fees	-	1,50,000
Depreciation on bank property	30,000	-
Audit fees	20,000	-
Loss on sale of Government securities	5,000	-
Miscellaneous expenses	25,000	-
Interest paid on SB and current deposits	5,00,000	-
	15,00,000	15,00,000

Adjustment :

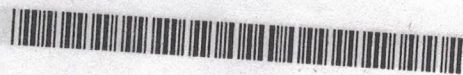
1) The management decides to make a provision of ₹ 1,00,000 for bad and doubtful debts.

From the following trial balance of Sharavathy Electric Power 'Co' Ltd, as at 31-12-2017.

Prepare Revenue A/c, Net Revenue A/c, Capital A/c and General Balance Sheet.

Particulars

	Dr. (₹)	Cr. (₹)
Ordinary shares	-	54,90,000
Investments	-	20,00,000
Balance b/d to 31-12-2016	15,00,000	-
Expenses incurred during 2017	50,000	-
Balance b/d to 31-12-2016	60,00,000	-
Expenses incurred during 2017	50,000	-



Mains, including cost of laying	20,00,000	-
Mains expended during 2017	5,10,000	-
Sundry creditors on open A/c	-	10,000
Depreciation A/c	-	25,00,000
Sundry debtors for current supplied	4,00,000	-
Other debtors	5,000	-
Stores on hand	50,000	-
Cash	50,000	-
Cost of generation of Electricity	3,00,000	-
Cost of distribution of electricity	50,000	-
Rent, rates and taxes	50,000	-
Management expenses	1,20,000	-
Depreciation	2,00,000	-
Sale of current	-	13,00,000
Rent of meters	-	50,000
Interest on debentures	1,00,000	-
Interim dividend	2,00,000	-
Balance of Net Revenue A/c on 31-12-2016	-	2,85,000
	1,16,35,000	1,16,35,000

11. 'Venus' Ltd. agreed to absorb the business of 'Mars' Ltd. The Balance Sheet of Mars Ltd. on that date stood as follows :

Liabilities	₹	Assets	₹
Share capital :		Goodwill	2,50,000
60,000 shares of		Land and buildings	7,65,000
₹ 50 each	30,00,000	Plant and machinery	22,00,000
5% debentures	15,00,000	Patents	50,000
Creditors	2,00,000	Patterns	25,000
Workmen's profit sharing fund	1,00,000	Investments	50,000
Accident compensation fund	50,000	Debtors	4,50,000
General reserve	3,20,000	Stock	10,60,000
P and L A/c	30,000	Bank	3,50,000
	52,00,000		52,00,000



The consideration being :

- 1) The assumption of liabilities.
- 2) The discharge of debentures at a premium of 5% by the issue of 5% debentures in Venus Ltd.
- 3) Payment in cash of ₹ 30 per share.
- 4) Exchange of 3, ₹ 10 shares in Venus Ltd. at an agreed value of ₹ 15 per share for every share in Mars Ltd.

Prepare Ledger Accounts in the books of "Mars" Ltd. and opening entries in the books of Venus Ltd. Assume that absorption is in the nature of purchase.

Following is the Balance Sheet of Delta Co. Ltd. as on 31-12-2017.

Liabilities	₹	Assets	₹
Share capital:		Goodwill	30,000
20,000 shares of ₹ 10 each	2,00,000	Buildings	25,000
Bank overdraft (unsecured)	1,100	Plant and machinery	37,400
Partly secured creditors	29,180	Stock	58,000
Preferential creditors	7,100	Debtors	46,000
Trade creditors	97,600	Cash	500
		P and L A/c	1,38,080
	3,34,980		3,34,980

The assets realised as follows :

Buildings which were used in the first instance to pay partly secured creditors	₹ 18,000
Plant and machinery	25,000
Stock	31,000
Debtors	43,500

Liquidation expenses ₹ 1,100. The liquidator's commission was agreed at 3% on the assets realised except cash and 2% on the amount payable to unsecured creditors other than preferential.

Prepare liquidator's final statement of account.

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BBABMC 260/BBMBMC 260

Credit Based IV Semester B.B.A./B.B.M. Degree Examination, April/May 2018
(2012 Scheme)

FUNDAMENTALS OF FINANCIAL MANAGEMENT

Time : 3 Hours

Max. Marks : 120

- Instructions :**
- 1) A single answer booklet containing 40 pages will be issued.
 - 2) No additional sheets will be issued.
 - 3) Show **working notes** wherever necessary.

SECTION – A

(2 marks each)

(2×10=20)

Answer **any ten** questions from the following :

- a) What is time value of money ?
- b) What do you mean by 'Trading on equity' ?
- c) State the accept and reject rule of IRR method.
- d) What is implicit cost of capital ?
- e) What are the mutually exclusive projects ?
- f) What is project evaluation ?
- g) What is dividend payout ratio ?
- h) What is compounding ?
- i) What is stock dividend ?
- j) What is zero coupon bonds ?
- k) What do you understand by optimum capital structure ?
- l) What is bird-in hand argument in dividend policy ?



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SECTION – B

(8 marks each)

(8×5=40)

Answer **any five** questions.

2. A company has 10% perpetual debt of Rs. 1,00,000. The tax rate is 35%. Determine the cost of capital (before tax and after tax) assuming the debt is issued.

- at par
- 10 % discount
- 10 % premium

3. Calculate weighted average cost of capital from the following :

Source	Amount	Before tax Cost
Equity share capital	6,00,000	17 %
Retained earnings	4,00,000	16 %
Preference share capital	3,00,000	15 %
Debentures	7,00,000	14 %

Assume tax rate at 50 %.

- Explain the capital budgeting process.
- Explain the various cost concepts.
- Explain the different forms of dividend policy of a concern.
- Explain the significance of financial decisions.
- Determine the price per share as per Walter and Gordon's model.

IRR – 25 %

Cost of equity – 12 %

EPS – Rs. 10

DPS – Rs. 5

SECTION – C

(20 marks each)

(20×3=60)

1. Explain the major financial decisions. How do they involve risk-return trade off ?

OR

What is meant by cost of capital ? Explain the various concepts of cost of capital.

2. Critically examine the NI and NOI approach to capital structure decisions.

OR

3. Explain the internal and external factors influencing the dividend policy.

A project will cost Rs. 10,00,000 and will have a life of 5 years and no salvage value. Assume 50 % tax rate and depreciation under reducing balance method at 20%.

The estimated cash inflows before depreciation and tax from the proposed investment are as follows :

Year	CFBDT (₹)
1	3,20,000
2	3,50,000
3	3,90,000
4	5,00,000
5	5,40,000

Evaluate the project according to

1. NPV at 12%

2. ARR

3. Payback period

4. Profitability Index

Note : PV factor of Re. 1 at 12 % discount rate for 1 to 5 years is 0.893, 0.797, 0.712, 0.636 and 0.567.

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BBABMC 259/BBMBMC 259

Credit Based IV Semester B.B.A./B.B.M. Degree
Examination, April/May 2018
(2012 Scheme)

COMPUTER APPLICATIONS IN MANAGEMENT

Time : 3 Hours

Max. Marks : 120

Instructions : Section – A : Answer **any ten** questions from the following in **2-3 sentences each**.

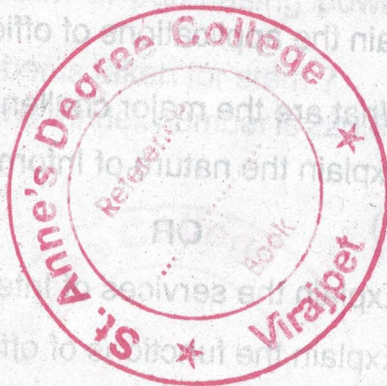
Section – B : Answer **any five** questions from the following in **not more than 2 pages each**.

Section – C : Answer the questions is **not more than 6 pages**.

SECTION – A

Answer **any ten** questions from the following in **2-3 sentences each** : (2×10=20)

- What is computer ? Mention any two types of computer.
- Define Electronic mail.
- Write any 2 functions of office.
- What do you mean by Budgets ?
- Differentiate between Internal and External Information.
- What do you mean by data ?
- What are bits and bytes ?
- What is imaging ?
- Write any 2 uses of Tally packages.
- What is data processing ?
- What is operating system ?
- What is Local Area Network ?



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SECTION – B

Answer **any five** questions from the following is **not** more than **2** pages **each** : (8×5=40)

2. Define virtual office. Explain advantages of virtual office.
3. What is 'secondary memory' ? Explain any two.
4. Explain the various types of network and its uses.
5. Explain the characteristics of management information system.
6. Explain the phases of decision making.
7. Write a note on Tally software.
8. Explain advantages of DBMS.

SECTION – C

Answer the questions is **not** more than **6** pages : (20×3=60)

9. A) Explain the database models. 12
- B) Explain the limitations of MIS. 8

OR

- A) What is software ? Explain various types of system software. 12
- B) Explain the functions of operating system. 8
10. Explain the structure of Database Management System. 20

OR

Explain the applications of office automation. 20

11. A) What are the major challenges for Information System ? 12
- B) Explain the nature of Information. 8

OR

- A) Explain the services of Internet. 12
- B) Explain the functions of office. 8

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BBABMC 257/BBMBMC 257

**Credit Based Fourth Semester B.B.A./B.B.M. Degree
Examination, April/May 2018
(2012 Scheme)
BUSINESS STATISTICS**

Time : 3 Hours

Max. Marks : 80

- Instructions :** 1) Only simple calculators are **allowed**.
2) Log tables are provided if **necessary**.

**SECTION – A
(One mark each)**

(1×10=10)

Answer **any ten** questions.

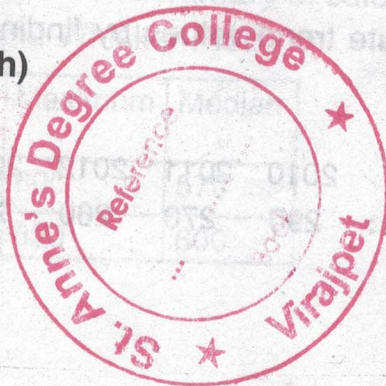
- Write any two sources of secondary data.
- Mention various types of classification.
- If mean and coefficient of variation are 25 and 16%. Find the standard deviation.
- State one use of diagrammatic representation of data.
- Find the geometric mean of 4 and 16.
- Write down the empirical relation between mean, median and mode.
- In a bivariate data, the regression coefficients are -7.3 and -0.11 . Find the coefficient of correlation.
- Write any one property of coefficient of correlation.
 - Give two examples of seasonal variation.
 - Which index number is used for the evaluation of purchasing power of money ?
- In stem and leaf plot, which digit of given number is taken for stem ?
 - If Laspeyre's index number is 223.36 and Paasche's index number is 226.80. Find Fisher's index number.

**SECTION – B
(Five marks each)**

(5×5=25)

Answer **any five** questions.

What are the functions of statistics ?



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3. Calculate Harmonic mean from the following data.

Class : 10 – 12 12 – 14 14 – 16 16 – 18 18 – 20

Frequency : 2 18 20 13 7

4. Calculate median for the following.

Marks : 40 – 50 50 – 60 60 – 70 70 – 80 80 – 90

No. of Students : 4 12 28 16 10

5. From the following data calculate quartile deviation and coefficient of quartile deviation.

x : 111 113 118 123 140 142 144 146

f : 23 32 43 26 7 5 2 1

6. Compute coefficient of rank correlation.

Marks in Statistics : 25 43 27 35 54 61 37 45

Marks in Maths : 35 47 20 37 63 54 28 40

7. Compute the cost of living index number from the following information.

Item	Price Index	Group Weight
Food	200	20
H.R.	250	10
Clothing	150	5
Fuel	250	10
Misce.	200	5

8. Compute trend values by finding 3 yearly moving averages for the following series.

Year: 2010 2011 2012 2013 2014 2015 2016 2017

Value : 290 270 260 280 240 250 220 240

SECTION - C
(15 marks each)

Answer any three.

9. a) Draft a blank table to show the population of a city according to
- 1) Sex : Male, Female.
 - 2) Religion : Hindu, Muslim, Christian.
 - 3) Year : 2016, 2017.

5

- b) Calculate mean deviation from mean.

5

Age :	20 - 30	30 - 40	40 - 50	50 - 60	60 - 70
Person :	11	23	40	15	10

- c) The mean weight of 150 students in a certain class is 60 kgs. The mean weight of boys in the class is 70 kgs and that of girls is 55 kgs. Find the number of boys and number of girls in the class.

5

- a) The following table gives the weekly wage of workers of two factories A and B.

Weekly wages (Rs.) :		20 - 30	30 - 40	40 - 50	50 - 60	60 - 70	70 - 80	80 - 90
Number of workers :	Branch A :	7	15	22	30	20	4	2
	Branch B :	15	30	44	60	30	14	7

Find :

- 1) Which factory pays greater average wage ?
- 2) In which factory is there greater variability in individual wages ?

10

- b) On the two successive trading days, the sale price of shares of a company in the stock market were noted. The five number summary of sale price on these days are listed below. Draw box and Whisker Plot.

5

Selling price per share		Minimum	Lower quartile	Upper quartile	Maximum	Median
	Day 1	560	565	580	600	570
	Day 2	585	590	605	620	600