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BBMBMC 367

**Credit Based VI Semester B.B.M. Degree Examination, April/May 2018
(2012 Scheme)
HUMAN RESOURCE MANAGEMENT (Paper – II) (Elective)
Industrial Relations and Labour Legislations**

Time : 3 Hours

Max. Marks : 120

SECTION – A (2 Marks each) (2×10=20)

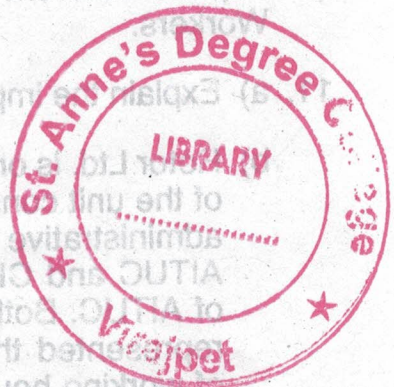
1. Answer any ten questions in two or three sentences each.

- a) Define the term 'Discipline'.
- b) What are 'quality circles' ?
- c) State any two causes of poor industrial relations in India.
- d) What do you mean by 'adjudication' ?
- e) Write the meaning of 'shop council'.
- f) Name the political party supporting AITUC.
- g) What do you mean by 'lockout' ?
- h) What is 'social security' ?
- i) Write any two principles of 'Red hot stove rule'.
- j) State any two problems of Indian trade unions.
- k) What do you mean by quality of work life ?
- l) What are extra-mural services ?

SECTION – B (8 Marks each) (8×5=40)

Answer any five questions in not more than two pages each.

2. Explain the objectives of Industrial Relations.
3. Explain the role of government in maintaining sound industrial relations.



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4. Explain the causes for employee grievences.
5. What are the functions of trade unions ?
6. Write a note on 'Joint Management Councils'.
7. What are the essentials of a good collective bargaining ?
8. Explain the causes of indiscipline in Indian industries.

SECTION – C (20 Marks each)

(20×3=60)

Answer the following questions in not more than six pages each.

9. What are the causes of Industrial Disputes ? Briefly explain different machineries for settlement of industrial disputes.

OR

Define 'Industrial Relations'. Explain the features, objectives and scope of Industrial Relations.

10. Explain the important methods of worker's participation in management in Indian industries.

OR

Explain different types of welfare services available to Indian Industrial Workers.

11. a) Explain the important benefits provided to employees under ESI Act 1948. 10

b) Rotor Ltd. is one of the leading automobile unit in Calcutta. The man power of the unit consist of 100 senior engineers, 700 mechanical staffs and 120 administrative staffs. There are two trade unions in the unit, backed by the AITUC and CITU. About 75% of the mechanical staffs are the members of AITUC. Both the unions have come to the common understanding and represented the management demanding 20% increase in pay, change of working hour from 7 a.m. to 8 a.m. and change of weekly holiday from Saturday to Sunday.

The management has suggested to arrange collective bargaining meeting in the next month to resolve the issue. The board of directors felt that the wage hike can be granted only to the extent of 8% as against 20%. The other two demands could be met from the next calender year.

Suggest what preparation could be made by the management to win the collective bargaining meeting scheduled for the next month. 10

Reg. No.

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BBMBMC 36



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

COST AND MANAGEMENT ACCOUNTING

Time : 3 Hours

Max. Marks : 120

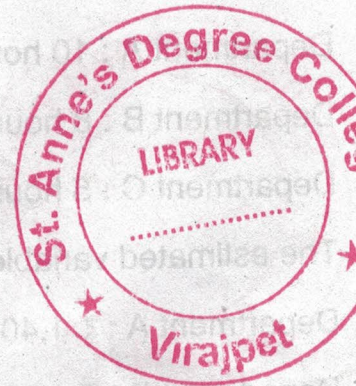
Instruction : Show working notes wherever necessary.

**SECTION – A
(2 marks each)**

Answer any ten questions from the following :

(2×10=20)

1. a) What is retention money ?
- b) What is break even point ?
- c) What do you mean by margin of safety ?
- d) What do you mean by flexible budget ?
- e) What is Batch Costing ?
- f) What do you mean by abnormal loss ?
- g) Give the meaning of Work Certified.
- h) Define Management Accounting.
- i) What is notional profit ?
- j) What is variance ?
- k) What do you mean by Standard Costing ?
- l) What is a key factor ?



SECTION – B
(8 marks each)

Answer any five questions:

2. Draw a break even chart and show the following :

- BEP
- Profit region
- Loss region
- Angle of incidence
- Fixed cost region
- Variable cost region
- Margin of safety.

3. Explain the principles involved in taking of profit on incomplete contracts.

4. The following information is related to Job No. 666

Materials ₹ 10,000

Direct wages :

Department A : 10 hours @ ₹ 50 per hour

Department B : 8 hours @ ₹ 60 per hour

Department C : 5 hours @ ₹ 80 per hour

The estimated variable overheads :

Department A : ₹ 1,40,000 for 7000 hours

Department B : ₹ 1,20,000 for 3000 hours

Department C : ₹ 80,000 for 1000 hours

The estimated fixed overheads are ₹ 3,00,000 for 7500 normal working hours

Prepare Job Cost Sheet providing for profit @ 25% on turnover.



5. Following data related to production activity, when the production was 600 units :

- Materials : ₹ 120 per unit
- Labour : ₹ 50 per unit
- Direct expenses : ₹ 15 per unit
- Factory expenses : ₹ 50,000 (40% fixed)
- Administrative expenses : ₹ 35,000 (60% fixed)

Prepare flexible budget for 800 units.

6. The following information is given :

- Standard quantity : 2500 units
- Actual quantity : 2600 units
- Standard price : ₹ 10 per unit
- Actual price : ₹ 11 per unit

Calculate :

- a) Material cost variance
- b) Material price variance
- c) Material usage variance.

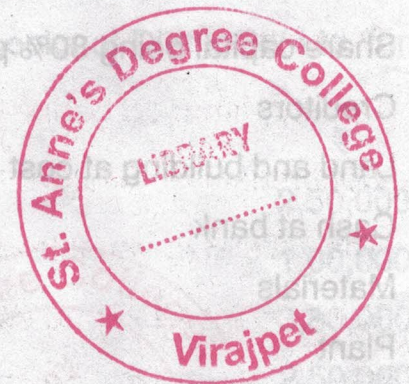
7. Total sales ₹ 5,00,000

Variable expenses ₹ 2,75,000

Net profit ₹ 1,08,000

Find :

- 1) P/V ratio
- 2) BEP
- 3) Margin of safety
- 4) Profit when sales ₹ 8,00,000.





8. Murali Transport Company having a fleet of trucks undertakes to carry waste material. They have the following capacity vehicles.

Number of vehicles	Capacity
40	5 tons
20	4 tons
50	3 tons

On an average, each vehicle makes 5 trips a day and in each trip covers an average distance of 5 kms. The truck carries only 75% of its capacity, 20% of the vehicles are laid up for repairs every day. Assuming that a month consists of 30 days. Calculate total ton kilometres.

SECTION – C
(20 marks each)

Answer any three questions :

(20×3)

9. Prathap Builders Ltd., having an authorised capital of ₹ 1,00,000 divided into 1,000 ordinary shares of ₹ 100 each. Commenced operations on 1st January 2016. During the year it was engaged in a contract, the contract price being ₹ 4,00,000. Trial Balance extracted from their books on 31st Dec. 2016 stood as follows :

	₹	₹
Share capital being 80% paid up	—	80,000
Creditors	—	8,000
Land and building at cost	34,000	—
Cash at bank	9,000	—
Materials	80,000	—
Plant	15,000	—
Wages	1,05,000	—
Expenses	5,000	—
Cash received being 80% of work certified	—	1,60,000
	2,48,000	2,48,000



Of the plant and materials charged to the contract, plant costing ₹ 2,000 and materials costing ₹ 2,000 were destroyed by an accident.

On 31st December 2016 plant which cost ₹ 4,000 was returned to store, value of materials on site was ₹ 4,000, cost of work uncertified was ₹ 2,000.

Charge depreciation at the rate of 10% on Plant and carry to Profit and Loss Account $\frac{2}{3}$ rd of profit as reduced to percentage of cash received.

Prepare Contract Account for the year and Balance Sheet as on 31st December 2016 and show your calculation of the amount to be credited to Profit and Loss Account.

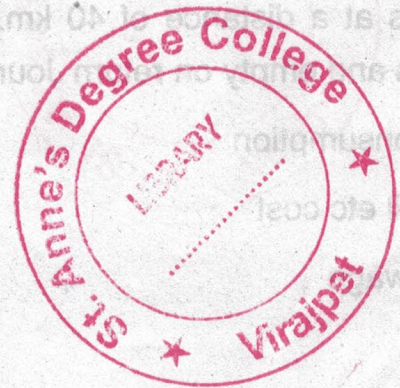
10. A product passes through three processes A, B and C. The normal wastage of Process A – 3%, Process B – 5% and Process C – 8%. Wastage of Process A was sold at ₹ 2 per unit, that of B at ₹ 4 per unit and that of C at ₹ 8 per unit. 10,000 units were issued to process A at a cost of ₹ 1.00 per unit. The other details are as follows :

	A	B	C
Sundry materials(₹)	1,000	1,500	500
Labour (₹)	5,000	6,500	6,500
Direct expenses (₹)	1,050	1,188	1,050
Actual output (Units)	9,500	9,100	8,100

Prepare Process Accounts, Abnormal Loss and Abnormal Gain Account.

11. The following figures are available from financial books of Diana Co. Ltd. for the year ending 31-12-2017 :

Direct materials	2,50,000
Direct wages	1,00,000
Factory overheads	3,80,000
Administrative overheads	2,50,000
Selling and Distribution overheads	4,80,000
Bad debts written off	20,000
Preliminary expenses written off	10,000



7



Legal charges	5,000
Dividends received	50,000
Interest on deposit received	10,000
Sales (1,20,000 units)	13,20,000
Closing Stock :	
Work-in-progress	80,000
Finished Stock (40,000 units)	1,20,000

The Cost Accounts reveal that :

- 1) The direct material consumption was ₹ 2,80,000.
- 2) Factory overhead was recovered at 20% on Prime Cost.
- 3) Administrative overhead was recovered at ₹ 3 per unit of production.
- 4) Selling and distribution overhead was recovered at ₹ 4 per unit.

You are required to prepare :

- a) Profit and Loss A/c
- b) Cost Sheet
- c) Reconciliation Statement.

12. Pramod Transport Company supplies the following information for a month of four weeks of five days each :

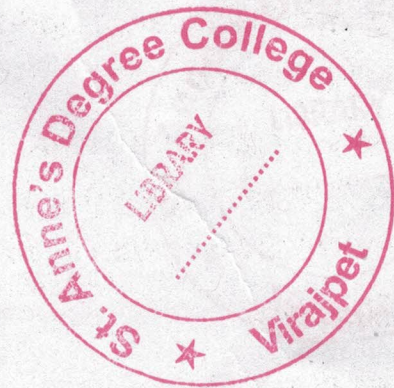
The lorry has a capacity of 10 tons and makes the journey twice a day between two cities at a distance of 40 km. The lorry is fully loaded on the outward Journeys and empty on return Journeys.

Diesel consumption	8 kilometres per litre
Diesel, oil etc cost	₹ 52 per litre
Driver's wage	₹ 2000 per week
Repairs	₹ 100 per week



Garage rent	₹ 150 per week
Cost of lorry (excluding tyres)	₹ 4,50,000
Life of lorry	80000 km
Insurance	₹ 6,500 per year
Cost of tyres	₹ 6,250
Life of tyres	25000 km
Estimated sale value of lorry at the end of life	₹ 50,000
License cost	₹ 1,300 per year
Other overhead cost	₹ 41,600 per year

You are required to calculate Operating Cost.



Reg. No.

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BBMBMC 362

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

INVESTMENT MANAGEMENT

Time : 3 Hours

Max. Marks : 120

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

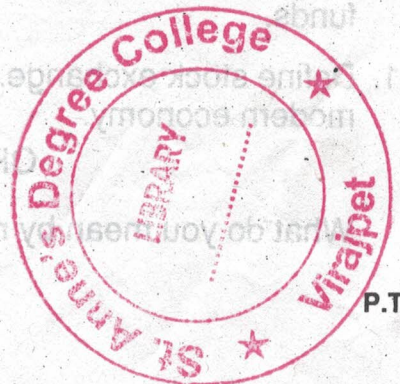
SECTION – A

(Two marks each)

Answer any ten of the following in 2 or 3 sentences each :

(2×10=20)

1. a) Give the meaning of the term 'speculation'.
- b) What is credit rating ?
- c) Name any two types of government securities.
- d) What do you mean by Blue-Chip Companies ?
- e) State any two differences between primary market and secondary market.
- f) What is 'SENSEX' ?
- g) What are derivatives ?
- h) Mention different types of speculators in a stock exchange.
- i) The standard deviation of a share is 0.27, while of market is 0.21. Correlation co-efficient is 0.8. Calculate the Beta-coefficient.
- j) What is a call option ?
- k) What is book building ?
- l) What is beta with reference to risk ?



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SECTION – B
(Eight marks each)

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

2. Briefly explain the features of investment.
3. How is fundamental analysis useful to a prospective investor ?
4. How do you pick up Blue Chips ?
5. Explain the role of Association of Mutual Funds in India.
6. Explain the features of Government Securities.
7. Mr. Gupta is considering several investments. The risk free return is currently 6.25% and the expected return for the market is 10%. What should be required rates of return for each investment using CAPM ?

Security :	A	B	C	D	E
Beta :	1.10	0.90	1.40	0.70	1.20

8. Briefly explain the important problems of mutual funds in India.

SECTION – C
(20 Marks each)

Answer the following in **not more than 6 pages each** : (20×3=60)

9. What are corporate securities ? Explain different kinds of corporate securities with their features.

OR

Distinguish between investment, speculation and gambling. What is the usefulness of a sound investment plan ?

10. What do you mean by Technical Analysis ? Explain the various tools of Technical Analysis.

OR

What are mutual funds ? Explain the merits and demerits of investing in mutual funds.

11. Define stock exchange. Explain the role and functions of a stock exchange in modern economy.

OR

What do you mean by risk ? Explain different types of risks in investments.



SECTION – B
(8 Marks each)

Answer any five of the following in not more than two pages each : (8×5=40)

2. Write a note on Statutory and Government Audit.
3. Vouching is the essence of auditing criticise.
4. State the merits and demerits of Interim Audit.
5. State the objectives of verification of assets.
6. Explain the procedure for appointment of a company auditor.
7. Explain the principles of good internal control.
8. Write a note on Audit Programme.

SECTION – C
(20 Marks each)

Answer the following : (20×3=60)

9. Explain the preparations before the commencement of an audit.

OR

Explain the internal check system as regards payment of wages and payment to the creditors.

10. Explain the vouching of cash receipt transactions.

OR

Explain the verification of the different types of assets of the company.

11. Explain the various liabilities of an auditor of a company.

OR

What do you mean by audit report ? Explain the different types of reports that can be issued by the auditor of a company.

Reg. No.

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BBMBMC 366

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

**MARKETING MANAGEMENT (Paper – II) (Elective)
Advertising and Sales Management**

Time : 3 Hours

Max. Marks : 120

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

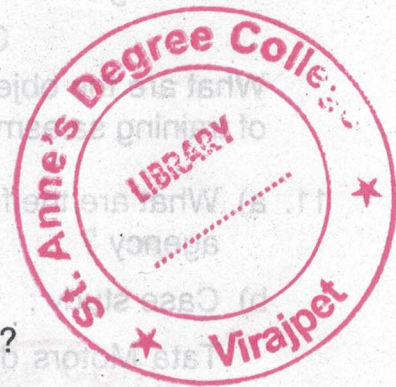
**SECTION – A
(2 marks each)**

1. Answer **any ten** questions from the following in **two or three** sentences : **(2×10=20)**
- What is 'Institutional Advertising' ?
 - What is outdoor advertising ?
 - Give the meaning of sales forecasting.
 - Who are sandwichmen ?
 - What is ASCI ?
 - Who is a pioneering salesman ?
 - What are sales territories ?
 - State any two methods of controlling salesman.
 - What is meant by client turnover ?
 - What is a fear appeal ?
 - Who is an 'account executive' in the advertising agency ?
 - Who is a 'prospect' in personal selling process ?

**SECTION – B
(8 marks each)**

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

2. Explain the different factors determining allocation of advertising budget.



P.T.O.

114



3. What are the essentials of a good advertisement copy ?
4. Explain the different ways of remunerating advertising agencies.
5. What is pre-testing ? What are the different methods of pre-testing advertising copy ?
6. What is sales organisation ? What are the functions of sales organisation ?
7. What are the merits and demerits of direct advertising ?
8. Explain the different types of advertising agency.

SECTION – C
(20 marks each)

(20×3=60)

9. What are the different methods of allocation of advertising budget ?

OR

What is advertising media ? Explain the different forms of outdoor advertising with their relative merits and demerits.

10. What is the need to motivate salesman ? Explain the important methods of motivating salesman.

OR

What are the objectives of training salesman ? Explain the different methods of training salesman.

11. a) What are the factors to be considered while selecting an advertising agency ? 10
- b) Case study : 10

Tata Motors delivered 250 Tigor Electric Vehicles (EV) on 14 Dec. 2017 on the occasion of National Energy Conservation Day to state run Energy Efficiency Services Limited (EESL) as a part of their initiative to procure 10,000 electric vehicles.

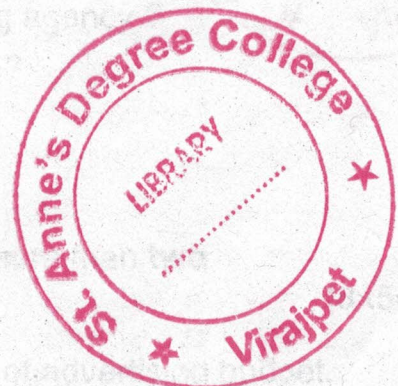
Commenting on the occasion, Guenter Butschek, CEO and M.D, Tata Motors, said "This initiative of Government of India to procure electric vehicles is a bold step interms of promoting green and sustainable transport solutions. We at tata motors are extreemly proud to be the part of this project and are supportive of Government's transformational vision of auto electrification in India, with Tigor EV we have begun our journey in boosting e-mobility and will offer a full range of electric vehicles to Indian customers.



This tender has effectively paved way for connecting our aspirations in the e-mobility space with the vision of the Government.

The Tigor EV is a full electric, zero emission 'style back' that comes with a stunning, break-free and revolutionary design, set to build on the existing passenger vehicles portfolio of Tata Motors specific to the EESL order. The tigor EV will be delivered in three trim variants – Base, premium and high will be available in 'pearlescent white' colour with blue decals. Over the basic requirements of the tender, the Tigor EV, across the variants, would have FATC (Fully Automated AC) to provide maximum comfort to its occupants. Equipped with a single speed automatic transmission, the Tigor EV will also allow customers to enjoy the driving experience, maximised efficiency and seamless acceleration. The electric drive systems for the Tigor EV is developed and supplied by Electra EV-a company established to develop and supply electric drive systems for the automotive sector.

- 1) Suggest a suitable advertising campaign for the company which is committed to the Government vision for electric vehicles by 2030 to facilitate faster adoption of electric vehicles and to build a sustainable future India.
- 2) What is your unique selling proposition ? Why ?



Reg. No.

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BBMBMC 361

Credit Based Sixth Semester B.B.M. Degree Examination, April/May 2018
(2012 Scheme)
COMPANY LAW

Time : 3 Hours

Max. Marks : 120

- Instructions :** 1) Section – A : Answer in **one or two sentences each.**
2) Section – B : Answer in **not more than two pages each.**
3) Section – C : Answer in **not more than six pages each.**

SECTION – A
(Two marks each)

1. Answer **any ten** of the following : (2×10=20)
- What do you mean by “Agenda of Meeting” ?
 - What is a statutory company ?
 - What is preliminary contract ?
 - What is meant by Intra-vires ?
 - What do you mean by Article of Association ?
 - Give the meaning of transmission of shares.
 - What is Demat Account ?
 - What is ‘Golden Rule’ ?
 - What is meant by minutes of meeting ?
 - What do you mean by “Interim Dividend” ?
 - What do you mean by issue of shares at par ?
 - What is buy back of shares ?



P.T.O.

17

18



SECTION – B
(Eight marks each)

Answer any five of the following :

(8×5=40)

2. Write a note on "Doctrine of Ultravires".
3. What are the special privileges of a private company ?
4. Explain the legal points involved in the case Soloman V/s Soloman.
5. Explain the clauses of Memorandum of Association.
6. Distinguish between Preference shares and Equity shares.
7. Write a note on types of Resolution.
8. What are the duties of a Company Secretary ?

SECTION – C
(20 marks each)

Answer the following questions :

(20×3=60)

9. When does a private company become a public company ? Distinguish between private company and public company.

OR

What do you mean by lifting the corporate veil ? Explain the different circumstances in which lifting the corporate veil is done.

10. Who is a promoter ? Explain the steps involved in the promotion stage, functions, legal status, duties and liabilities of promoter.

OR

Distinguish between member and shareholder. Explain the modes of acquiring membership and termination of membership.

11. What is Company Meeting ? Explain the essential requisites of a Valid Company meeting.

OR

Who is Director ? Explain the powers, duties and liabilities of Director.