

Total No. of Questions : 5]

SEAT No. :

P3960

[5070]-1001

[Total No. of Pages : 8

M.B.A. - I

(101) : ACCOUNTING FOR BUSINESS DECISIONS

(2013 Pattern) (Semester - I) (Revised)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Each question has an internal option.*
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- 5) *Use of simple calculator is allowed.*

Q1) Define management accounting. Explain role of management accounting in the global business environment. **[10]**

OR

- a) Differentiate between management accounting and financial accounting. **[5]**
- b) Explain the classification of costs in detail. **[5]**

Q2) From the following Trial Balance of Nath Enterprises, prepare Trading A/c, profit and loss A/c and Balance sheet for the year Ended 31.3.2010 **[10]**

Trial Balance As on 31.3.2010

Particulars	Dr (Rs.)	Cr(Rs.)
Capital		90,000
Drawings	3,000	
Stock on 1.4.2009	45,000	
Octroi duty	800	
Purchases & Sales	2,00,000	3,12,000
Returns	6,000	2,000
Salaries	10,000	
Carriage outward	1400	
Wages	14,000	
Insurance	2,000	
Discount Received		600
Postage	800	
Debtors and creditors	60,000	64,000

P.T.O.

Furniture	35,000	
Cash in hand	10,000	
Machinery	80,000	
Rent and taxes	6,000	
Printing and stationery	2,000	
Bank over draft		7400
Total	4,76,000	4,76,000

Adjustments:-

- Closing stock was valued at cost ₹40,000/-
- Depreciate Machinery @5%
- Salary ₹2000 and wages ₹1000/- were outstanding.
- Insurance ₹500/- was prepaid.

OR

- Define financial statement and state its objectives. [5]
- Explain accounting conventions in detail. [5]

Q3) On 01.3.2014 the stock of a component in the stores was 500 units @ ₹3 following are the receipts are issues during the month. [10]

Purchases	Issued
05.03.14 : 400 units @ ₹4 P.U	08.03.14 300 units
11.03.14 : 500 units @ ₹5 P.U	14.03.14 400 units
18.03.14 : 600 units @ ₹6 P.U	25.03.14 500 units

When the stock was taken on 31.03.2014 a discrepancy of 50 units was revealed. Prepare a store ledger under first in first out method.

OR

- Classify the following items into factory, office and selling and Distribution overheads and also give reason if any item to be excluded from cost-sheet. [5]
 - Indirect material.
 - Bad debts.
 - Bank charges.
 - Supervisor's salary.
 - Travelling expenses.
 - Donations.
 - Interest on Debentures.
 - Factory if insurance

- b) xyz Ltd. has 3 production and 4 service departments. Expenses for these departments as per Primary Distribution summary. [5]

Production Dept.	Rs.
A	30,000
B	26,000
C	24,000
Service Dept.	Rs.
D - Stores	4000
E - Time keeping	3000
F - Power	1600
G - Canteen	1000

Following information is also available in respect of the production departments.

Particulars	Dept.A	Dept.B	Dept.C
Horse power of machine	300	300	200
Number of workers	20	15	15
Value of stores requisition (Rs.)	2500	1500	1000

You are required to apportion the cost of service departments over the production department. [5]

- Q4)** For Production of 10,000, the following are the budget expenses. [10]

Particulars	PU(Rs.)
Direct Material	60
Direct Labour	30
Variable overheads	25
Fixed overheads (Rs. 1,50,000)	15
Variable expenses (direct)	5
Selling expenses (10% fixed)	15
Administrative Expenses (Rs.50,000 fixed for all level of production)	5
Distribution expenses (20% fixed)	5
	<u>160</u>

Prepare flexible budget for production of 6,000, 7,000 and 8,000 units.

OR

From the following data for May 2012, calculate

- a) Material cost variance.

- b) Material price variance.
- c) Material usage variance.
- d) Material mix variance.

Material	Standard		Actual	
	Qty (kg)	Rate(Rs.)	Qty (kg)	Rate(Rs.)
x	8000	1.05	7500	1.20
y	3000	2.15	3300	2.30
z	2000	3.30	2400	3.50
	<u>13000</u>		<u>13,200</u>	

Q5) The price structure of a iron manufactured by Seema electricals is as follows:- **[10]**

Particulars	P.U (Rs.)
Material cost	120/-
Labour cost	40/-
Variable overheads	40/-
Fixed overheads	100/-
Total cost	<u>300</u>
(+) Profit	100
Selling price	<u>400</u>

This cost structure is based on 1000 units of iron manufactured during the year.

Calculate P/V ratio, BEP and margin of safety. Also find out same when:- selling price is decreased by 10%

OR

Write short notes on :- **[10]**

- a) Cost volume profit Analysis.
- b) Factors influencing pricing decision.

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Total No. of Questions : 5]

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[5070]-1001

M.B.A. - I

(101) : ACCOUNTING FOR BUSINESS DECISION

(2013 Pattern) (Semester - I)

Time : 2½ Hours]

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- 1) All questions are compulsory.*
- 2) Each question has an internal option.*
- 3) Each question carries 10 marks.*
- 4) Your answers should be specific and to the point.*
- 5) Use of simple calculator is allowed.*

Q1) a) “Management Accounting is inevitable in today’s global competitive world”. Explain .

OR

- b) Explain the following Accounting concepts with suitable example:
- i) Separate entity.
 - ii) Dual aspect.
 - iii) Going concern.
 - iv) Money measurement.
 - v) Cost concept.

Q2) a) Define financial statement. Explain the objectives and importance of financial statements.

OR

- b) Do you think that the financial statements of proprietary and limited companies are same? Justify.

Q3) a) From the following information prepare the cost sheet of M/s xyz Ltd. for the month of July 2015.

Particulars	Amount (Rs)
Stock of raw material 1/7/2015	30,000
Raw material purchased	2,80,000
Stock of raw material 31/7/2015	45,000
Wages	70,000

Depreciation on plant & machinery	15,000
Factory Rent & Rates	30,000
Office rent	5,000
General expenses	4,000
Discount on sales	3,000
Advertisement	6,000
Income tax paid	20,000
Sales	4,00,000

OR

- b) Classify the following items into:
- Factory overhead.
 - Administration overhead.
 - Selling and Distribution overhead.
 - Items excluded from cost sheet with reason.

Sr.No.	Particulars
1	Wages
2	Advertisement
3	Works manager's salary
4	Income Tax
5	Travelling expenses
6	Fuel and power
7	Factory lighting
8	Office rent and taxes
9	Interest on capital
10	Printing and Stationery
11	Showroom expenses
12	Carriage outward
13	Salary
14	Director's salary
15	Postage and Telegram
16	Office lighting
17	Depreciation on plant and machinery
18	Delivery van charges
19	Warehouse expenses
20	Plant repairs and maintenance

Q4) a) Show the stores ledger entries of M/s ABC Ltd. for the month of October 2014 as they would appear when using

i) FIFO method

ii) LIFO method

Date	Particulars	Qty.	Rate
1	Opening balance	300	60
2	Purchases	200	45
4	Issue	150	-
6	Purchases	200	50
11	Issue	150	
19	Issue	200	
22	Purchases	200	48
27	Issue	250	
29	Purchases	150	50
30	Return to vendor, Purchased on 29 th October	20	

OR

b) The New production House Ltd. has production department A, B and C and two service department D and E. The following figures are extracted from the records of the company

Particulars	Amount (Rs.)
Rent and Rates	5,000
General Lighting	600
Indirect wages	1,500
Power	1,500
Depreciation on machinery	10,000

The following further details are available

Particulars	Total	A	B	C	D	E
Floor space (sq.ft).	10,000	2,000	2,500	3,000	2,000	500
Light points	60	10	15	20	10	5
Direct wages (Rs.)	10,000	3,000	2,000	3,000	1,500	500
H.P. of machines	150	60	30	50	10	-
Value of machinery (Rs.)	2,50,000	60,000	80,000	1,00,000	5,000	5,000

You are required to show apportionment of overheads to various departments.

Q5) a) ABC company has three alternatives to produce two products, 'product P' and 'product Q'.

Alternative 1 : 100 units of product P and
200 units of product Q

Alternative 2 : 200 units of product P and
300 units of product Q

Alternative 3 : 300 units of product P and
100 units of product Q

Fixed cost Rs. 25,000/-

Variable cost per unit Rs. 350/- of product P and Rs. 280/- of product Q

Selling price per unit Rs. 450/- of product P and Rs. 375/- of product Q

Suggest the best possible alternative to the management.

OR

b) From the following information compute:

- i) Direct material price variance.
- ii) Direct material usage variance.
- iii) Direct material mix variance.

Particulars	Standard			Actual		
	Qty (kgs)	Unit price	Total	Qty (kgs)	Unit price	Total
Material A	10	2	20	5	3	15
Material B	20	3	60	10	6	60
Material C	20	6	120	15	5	75
Total	<u>50</u>		<u>200</u>	<u>30</u>		<u>150</u>

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Material C	20	6	120	15	5	75
Total	<u>50</u>		<u>200</u>	<u>30</u>		<u>150</u>

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Total No. of Questions : 5]

SEAT No. :

P3962

[5070]-1003

[Total No. of Pages : 2

M.B.A. -I

**103 :LEGAL ASPECTS OF BUSINESS
(2013 Pattern) (Semester - I)**

Time : 2 ½ Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *All questions carry equal marks.*
- 3) *Justify your answer by quoting suitable examples.*

Q1) a) What is the meaning, types and essentials of a contract of guarantee.

OR

- b) A's son is lost and B goes in search for him. Can B claim remuneration from A if:
- i) B does this act voluntarily.
 - ii) B does this act at the request of A.
 - iii) B does this act at the request of C.

Q2) a) State with examples the meanings of 'Condition' & 'Warranty'. Distinguish between them.

OR

- b) State with reasons whether the following contracts of sale amount to 'Sale' or an 'agreement to sell':
- i) X entered into a contract for sale of the entire crop of rice that would grow on his form.
 - ii) A railway administration entered into a contract for sale of coal ash that might accumulate during the period of contract.

P.T.O.

- iii) X entered into a contract for sale of some goods in a particular ship to be delivered on the arrival of the ship.
- iv) X entered into a contract for sale of a painting only if Z , its present owner, sells it to him.

Q3) a) What is dishonour of a negotiable instrument? What is noting and protesting?

OR

- b) State with reasons whether each of the following instruments is bearer or order:
 - i) A bill is drawn payable to X or bearer.
 - ii) A bill is drawn payable to X who endorses it in blank in favour of Y.
 - iii) A bill is drawn payable to X.
 - iv) A bill is drawn payable to X or order.
 - v) A bill is drawn payable to X only.

Q4) a) State the meaning and characteristic features of a company.

OR

- b) What is the meaning and contents of a Memorandum of Association.

Q5) a) Write short notes (any two)

- i) Rights of Consumers
- ii) Trademark
- iii) Digital Signature

OR

- b) State the meaning and importance of copyrights and patents in the modern business world.



Total No. of Questions :5]

SEAT No. :

P3963

[5070]-1004

[Total No. of Pages :2

M.B.A.

104:BUSINESS RESEARCH METHODS

(2013 Pattern) (Semester-I) (CBCS)

Time : 2½ Hours]

[Max. Marks :50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Each questions has an internal option.*
- 3) *Each questions carries 10 marks.*
- 4) *Your answer should be specific and to the point.*
- 5) *Support your answer with suitable line example*
- 6) *Draw neat diagram and illustrations supportive to your answers.*
- 7) *Use of simple calculator is allowed.*

Q1) a) What is business research ? What are the objectives and importance of business research? **[10]**

OR

- b) Draft a research proposal for any one of the following. **[10]**
- i) To conduct a study on advertising effectiveness for automobile company.
 - ii) An insurance company in evaluating the effectiveness of its services.

Q2) a) What is exploratory research design and briefly describe qualitative research techniques? **[10]**

OR

- b) Explain following concepts. **[10]**
- i) Independent variable
 - ii) Dependent variable
 - iii) Concomitant variable
 - iv) Extraneous variable
 - v) Control group

P.T.O.

Q3) a) Define measurement in research? Explain all types of scaling techniques in detail. **[10]**

OR

b) Prepare a questionnaire for any one of the following situation. **[10]**

- i) To conduct a study on absenteeism in a manufacturing unit.
- ii) To collect feed back of training session

Q4) a) Explain the term probability sample and its types in detail? **[10]**

OR

b) Define the following concepts. **[10]**

- i) population
- ii) Sampling
- iii) Sampling error
- iv) Non-sampling error
- v) Sample size

Q5) a) Draw Histogram of the following data and find mode from graphically. **[10]**

wt. in .kg	10-20	20-30	30-40	40-50	50-60	60-70	70-80
No.of Persons	42	38	120	84	48	36	31

OR

b) i) Construct stem and leaf data for the following 20 respondent. **[5]**

24, 35, 38, 48, 45, 38, 39, 40, 50, 47, 51,
33, 25, 27, 44, 46, 23, 28, 29, 30.

ii) Explain the characteristics of good research report. **[5]**



Total No. of Questions : 5]

SEAT No :

P3964

[5070]-1005

[Total No. of Pages : 1

M.B.A.

**105 : ORGANISATIONAL BEHAVIOUR
(2013 Pattern) (Semester - I)**

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Each question carries 10 marks.*

Q1) a) Mr.Sunil, you and your friends wants to learn organisational behaviour formally to understand the case in human relations. What fundamental concepts of organisational behaviour would teach to them?

OR

b) Comment - “ Organisational behaviour is the study of human behaviour of the organisation”.

Q2) a) Explain motivation theory of Maslow’s need Hierarchy.

OR

b) What are the content theory of motivation? Discuss with suitable examples.

Q3) a) “A strong culture affects an organisations efforts to improve diversity” Is this true? Discuss.

OR

b) What is organisational culture? Explain different types of organisational culture.

Q4) a) What is perception? Discuss its nature and steps is perceptual process.

OR

b) What do you mean by group behaviour? Explain the five stage model of group development.

Q5) a) Why do employees resist change? Explain seven stage model of change with suitable example.

OR

b) What is organisational change? Discuss the various methods of implementing organisation change.