

Total No. of Questions : 5]

SEAT No. :

P1717

[4970]-1001

[Total No. of Pages : 10

M.B.A.

101 - ACCOUNTING FOR BUSINESS DECISIONS

(2013 Revised Pattern) (Semester - I)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *All questions carry equal marks.*
- 3) *Use of calculators (as applicable) is allowed.*

Q1) a) Explain in detail the role of Financial Accounting, Cost Accounting and Management Accounting in a business organisation.

OR

- b) Classify and analyse costs on the basis of following:
- i) Relevant costs
 - ii) Irrelevant costs
 - iii) Differential costs

Q2) a) What is the important objectives of Financial Statements? Elaborate the various concepts and conventions of financial statements.

OR

- b) Following is the Trial Balance of Sona and Mona. They share profit and losses in the proportion of 3:2. Prepare Trading, Profit and Loss A/c for the year ending 31/3/2015 and Balance sheet on that date:

Trial Balance

Particulars	Dr. (Rs.)	Cr. (Rs.)
Stock as on 1/4/2014	45,000	
Purchases and Sales	1,12,500	1,87,500
Drawings:		
Sona	16,500	
Mona	15,000	
Returns	3,600	1,500

P.T.O.

Wages:		
Productive	5,250	
Unproductive	900	
Salaries	9,300	
Rent, Rates and Insurance	5,100	
Bad debts	600	
Discount	1,950	1,500
Machinery	22,500	
Building	54,300	
Sundry Debtors and Creditors	76,500	45,000
Cash	1,500	
Capitals:		
Sona		52,500
Mona		67,500
Bank overdraft		15,000
	3,70,500	3,70,500

Adjustments:

- i) On 31st March 2015 the stock was valued at Rs. 28,000.
- ii) Outstanding productive wages Rs. 300.
- iii) Rent, Rates and Insurance include Rs. 800 paid for one year ending 30th June 2015.
- iv) Provide for doubtful debts on debtors @5%.
- v) Depreciate Building @5% and Machinery @10%.
- vi) Goods worth Rs. 1,250 were distributed as free samples for which no record has been made in the books.

Q3) a) The following is the record of receipts and issues of certain material in the factory during the week of April 2015.

1/4/15 Opening stock 50 tonnes @ Rs. 10 per tonne.

Issued 30 tonnes.

2/4/15 Received 60 tonnes @ Rs. 10.20 per tonne.

3/4/15 Issued 25 tonnes (stock verification reveals loss of one tonne)

4/4/15 Received back 10 tonnes (previously issued at Rs. 9.15 per tonne)

5/4/15 Issued 40 tonnes.

6/4/15 Received 22 tonnes @ Rs. 10.30 per tonne.

7/4/15 Issued 38 tonnes

Use LIFO method and show at what prices you will issue the material.

OR

b) A Factory has three production and two service departments. The following figures have been extracted from the financial books.

Particulars	Amt (Rs.)
Supervision	6,000
Repairs of Plant & Machine	3,000
Rent	8,000
Light	2,000
Power	3,000
Employer's contribution to ESI	600
Canteen Expenses	1,000

The following further details of production departments A, B and C and service departments D & E are furnished.

Particulars	A	B	C	D	E
Direct Wages (Rs.)	4,000	3,000	2,000	2,000	1,000
Area of Square Feet	2,000	1,000	500	500	100
No. of employees	50	40	20	20	10
Value of Machine (Rs.)	10,000	5,000	3,000	3,000	1,000
Ligh Point (Nos)	80	60	30	30	20
Horse Power of Machines (Hp)	200	100	50	50	20

Q4) a) The statement given below gives the flexible budget at 60% capacity. Prepare a tabulated statement giving budget figures at 75% capacity and 90% capacity.

- i) Direct Material Rs. 1,60,000 (100% variable)
- ii) Direct labour Rs. 40,000 (80% variable)
- iii) Indirect material and spares Rs. 48,000 (100% Variable)
- iv) Depreciation Rs. 60,000 (100% Fixed)
- v) Indirect Labour Rs. 40,000 (40% Fixed)
- vi) Rent Rs. 12,000 (100% Fixed)
- vii) Electric Power Rs. 8,000 (40% Fixed)
- viii) Repairs and Maintenance Rs. 20,000 (40% Variable)
- ix) Insurance and Machinery Rs. 12,000 (100% Fixed).

OR

b) From the following calculate

- i) Material cost variance
- ii) Material usage variance
- iii) Material price variance separately for A and B.

Material	Std. Qty. (kg)	Price (Rs.)	Actual Qty. (kg)	Price (Rs.)
A	20	8	22	4.75
B	25	10	28	8.50
	45		40	

Q5) a) The following information is given:

- i) Fixed Cost Rs. 13,000.
- ii) Variable Cost Rs. 15,000.
- iii) Total Cost Rs. 28,000.
- iv) Net Profit Rs. 2,000
- v) Net Sales Rs. 30,000

Find out:

- 1) BEP.
- 2) Profit for Sales Volume Rs. 50,000.
- 3) The volume of sales to make a net profit of Rs. 10,000.

OR

b) Rahul and Sujatha have a unit each for manufacturing T.V. sets. Details are as under.

	Rahul (Rs.) Lakhs	Sujatha (Rs.) Lakhs
Sales	300	120
Variable Costs	220	90
Fixed overhead	40	20

Rahul's unit runs at 100% capacity and Sujatha at 60% capacity. They decide to merge the two units to form Kumar Bros. Calculate

- i) Post merge P/V ratio and BEP.
- ii) Profit of the merged firm at 75% capacity.



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P1717

[4970]-1001

M.B.A.

101 - ACCOUNTING FOR BUSINESS DECISIONS

(2015 Pattern) (Semester - I)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Each question carries 10 marks.*
- 3) *Use of simple calculator is allowed.*

Q1) a) Define Management Accounting? Explain the relationship between Financial, Management & Cost accounting in detail?

OR

- b) Write short Notes on: (Any 2)
- i) Dual Aspect Concept.
 - ii) Accounting Period Concept.
 - iii) Convention of Conservatism.

Q2) a) What do you mean by Financial Statements? Give the format of Financial Statements of Sole proprietorship firm?

OR

- b) Give the disclosure requirements of following items of Balance Sheet as per Schedule VI of Companies Act, 1956.
- i) Miscellaneous Expenditure.
 - ii) Secured Loans & Unsecured Loans.

Q3) a) Write Notes On:

- i) Objectives of Cost Accounting.
- ii) Elements of Cost.

OR

- b) From the following information, prepare a Cost Sheet of Radiance Co. Ltd.

Sales		7,80,000
Purchases		4,83,375
Salaries : Office	40,350	
Selling	<u>22,950</u>	63,300
Rent & Taxes: Office	2,700	
Selling	<u>1,350</u>	4,050
Consumable Stores		3,850
Depreciation on Plant & Machinery		13,950
Advertising		4,700
Indirect Materials		2,350
Travelling expenses		3,000
Opening Stock of Raw Material		1,14,375
Sundry Expenses: Office	16,500	
Selling	<u>8,250</u>	24,750
Closing Stock of Raw Material		1,47,750
Dividend on Shares		13,500
Preliminary Expenses		4,500
Discount on issue of Shares		6,000

Q4) a) Following transactions have taken place in respect of a material during March, 2013.

Date:

- 1 Opening balance 500 units @ Rs. 6 per unit.
- 5 Purchased 100 units @ Rs. 7 per unit
- 7 Issued 400 units
- 9 Purchased 300 units @ Rs. 8 per unit.
- 19 Issued 250 units.
- 22 Issued 50 units.
- 25 Purchased 300 units @ Rs. 7.50 per unit.
- 30 Issued 250 units.

Prepare the stores Ledger account assuming that the issues are valued on weighted Average Basis.

OR

b) Superclass Co. Ltd. has 3 production departments X, Y and Z and two service departments A & B.

The following estimated figures for a certain period have been made available:

	Rs.
Rent & Rates	10,000
Lighting & Electricity	1,200
Indirect Wages	3,000
Power	3,000
Depreciation of Machinery	20,000
Other expenses	20,000

The following further details are also available:

	Total	X	Y	Z	A	B
Floor space (Sq. Mt)	10,000	2,000	2,500	3,000	2,000	500
Light Points (Nos.)	120	20	30	40	20	10
Direct Wages	20,000	6,000	4,000	6,000	3,000	1,000
Horse Power of Machines	300	120	60	100	20	-
Cost of Machinery	1,00,000	24,000	32,000	40,000	2,000	2,000
Working Hours	-	4,670	3,020	3,050	-	-

You are required to prepare Primary distribution summary of overheads.

Q5) a) The Directors of Steel Manufacturing Co. gives the following information.

Sales - (1,00,000 units) - Rs. 1,00,000

Variable Costs - Rs. 40,000

Fixed Costs - Rs. 50,000

i) Find out P/V Ratio, Break Even Point & Margin of Safety.

ii) In case of 20% increase in Physical sales volume, calculate P/V Ratio, Break Even Point & Margin of Safety.

OR

b) Prepare a cash budget for the month of May, June & July, 2011 on the basis of the following information:

Month	Credit Sales	Credit Purchases	Wages	Manufacturing Expenses	Office Expenses	Selling Expenses
March	60,000	36,000	9,000	4,000	2,000	4,000
April	62,000	38,000	8,000	3,000	1,500	5,000
May	64,000	33,000	10,000	4,500	2,500	4,500
June	58,000	35,000	8,500	3,500	2,000	3,500
July	56,000	39,000	9,500	4,000	1,000	4,500
August	60,000	34,000	8,000	3,000	1,500	4,500

- i) Cash Balance on 1st May 2009, 8,000 Rs.
- ii) Plant costing Rs. 16,000 is due for delivery in July, payable 10% on delivery & the balance after 3 months.
- iii) Advance tax of Rs. 8,000 each is payable in March & June.
- iv) Period of credit allowed by Suppliers is 2 months & to customers is 1 month.
- v) Lag in Payment of Manufacturing expenses is ½ month.
- vi) Lag in payment of office & selling expenses - 1 month.



Total No. of Questions : 5]

SEAT No. :

P1718

[4970]-1002

[Total No. of Pages : 2

M.B.A.

102 - ECONOMIC ANALYSIS FOR BUSINESS DECISIONS

(2013 Pattern) (Semester - I)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *Answer five questions.*
- 2) *All questions carry equal marks - 10.*

Q1) a) What is the rationale of firm? Explain various objectives of firms.

OR

- b) What is the difference between Accounting Profit and Economic Profit? Explain the role of profit in market system.

Q2) a) Define demand. Explain the various determinants of market demand.

OR

- b) What is the concept of Price? Discuss pricing determination under monopolistic competition in short run.

Q3) a) Define 'cost'. Describe the following costs with example (any two):

- i) Opportunity cost.
- ii) Marginal Cost.
- iii) Incremental Cost.
- iv) Sunk Cost.

OR

- b) What is hedging? How can firms manage risk with the help 'diversification'?

P.T.O.

Q4) a) Give the concept of 'Stock Exchange'. Explain the role and functions of 'Stock Exchange' in India.

OR

b) What is 'Money Market'? Explain the various types of money markets instruments.

Q5) a) Write short notes on (any two):

i) GATT

ii) WTO

iii) GDP

iv) Growth rate & PPP

OR

b) What is the concept of 'National Budget' of India? Explain its importance in Indian Economy.



Total No. of Questions : 10]

SEAT No. :

P1719

[4970]-1003

[Total No. of Pages : 2

M.B.A.

103 - LEGAL ASPECTS OF BUSINESS

(2013 Pattern) (Semester - I)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *Attempt all questions.*
- 2) *All questions carry equal marks - 10.*

Q1) What is the concept of contracts of indemnity? Explain the right of indemnity holder.

OR

Q2) What is the contract of guarantee? Explain the provisions relating to various types of guarantee.

Q3) What is the meaning of 'Contract of sale of goods'? Explain the essentials of contract of sale.

OR

Q4) What is the concept of unpaid seller? Explain the rights of unpaid seller.

Q5) Explain the characteristics and types of negotiable instruments with example.

OR

Q6) What are the liabilities of parties on Negotiable Instruments in different types?

Q7) Write short notes on (any two):

- a) Articles of Association of a company.
- b) Prospectus of a company.
- c) Memorandum of a company.
- d) Share capital and its different types.

OR

P.T.O.

Q8) Define company according to the companies Act 1956. Explain the features and types of company.

Q9) Explain consumer dispute redressal agencies.

OR

Q10) Explain 'Digital Signature' and 'Electronic Governance' according to the Information Technology Act.



Total No. of Questions : 5]

SEAT No. :

P1720

[4970]-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 question has an internal option.*
- 3) *Each question carries 10 marks.*
- 4) *Your answer should be specific and to the point.*
- 5) *Support your answers with suitable live examples.*
- 6) *Draw neat diagram and illustrations supportive to your answers.*
- 7) *Use of Simple calculator is allowed.*

Q1) a) Define Research. Explain in detail the components that make a good research. **[10]**

OR

b) Giving suitable illustration explain the various elements of a research proposal. **[10]**

Q2) a) Differentiate between qualitative and quantitative research approach. **[10]**

OR

b) Explain the procedure of hypothesis test. Describing various stages involved. **[10]**

Q3) a) What is questionnaire? Describe different types of questionnaire methods. **[10]**

OR

b) Explain in detail levels of measurement, explaining nominal, ordinal, interval and ratio scale. **[10]**

P.T.O.

Q4) a) What is error sampling? Explain Sampling and Non-sampling errors. **[10]**

OR

b) Define the following concept with example. **[10]**

- i) Population
- ii) Sampling
- iii) Sample size
- iv) Sample Unit
- v) Sample Frame.

Q5) a) The monthly profit (in Rs.) of 100 shops are distributed are as follows:
Draw histogram of the following data: **[10]**

Profit per shop	0-100	100-200	200-300	300-400	400-500	500-600
No. of shops	12	18	27	20	17	06

Determine mode of the distribution graphically.

OR

- b) i)** An automatic machine is designed to fill tins with 2kg of oil with a std. dev. 0.1 kg. A sample of 100 tins was examined and the average weight was found to be 1.94 kg. Can we say that the machine is working properly. Given $Z = -6$ (calculated) at 5% level of significance. Table value / Critical value 1.96 at 5% level of significance. **[5]**
- ii)** Explain the characteristic of good research report. **[5]**



Total No. of Questions : 5]

SEAT No. :

P1721

[4970]-1005

[Total No. of Pages : 2

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) “Behaviour is predictable: so there is no need to study organisational behaviour formally”. Elaborate.

OR

b) How organisational behaviour is evaluated over a period of time? State scope and importance of organisational behaviour.

Q2) a) Mr. Ram, HR Manager (1st level), ABC Pvt. Ltd. wants to identify that one of your subordinates is being rowdy disrupting other’s work and generally making nuisance of him. What would you do to change his behavior? Write specific steps you would take.

OR

b) Comment. “Attitudes are likes and dislikes”. State importance of workplace.

Q3) a) You must have experienced group think in some situation. What did you learn from the experience? Was it good or bad for the team? Discuss.

OR

b) What do you mean by leadership? What are different styles of leadership?

P.T.O.

Q4) a) How the positive organisational culture can be created? What are the advantages of organisational culture?

OR

b) Comment - "Change is one of the facts of life in organisational behaviour". Change is necessary.

Q5) a) What are the different-levels of resistance to change? How to deal with resistance at group and individual level?

OR

b) What is organisational culture? What are the different approaches to managing organisational culture?



Total No. of Questions : 5]

SEAT No. :

P1722

[4970]-1006

[Total No. of Pages : 2

M.B.A.

106 - BASICS OF MARKETING

(2013 Pattern) (Semester - I)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Each question has an internal option.*
- 3) *Each question carries 10 marks.*
- 4) *Figures to the right indicate marks for that question/sub-question.*
- 5) *Your answer should be specific and to the point.*
- 6) *Support your answers with suitable live examples.*
- 7) *Draw neat diagrams and illustrations supportive to your answers.*

Q1) a) “If our product is good, we do not require any marketing; customer will come on their own and buy it” says one business owner. Do you agree? With reference to above explain the term Marketing Myopia and differentiate between Sales and Marketing orientations in the context of A four wheeler company. **[10]**

OR

b) “Marketing appeals to businessmen as it is arguably the most important department of any business” comment. Define Marketing and explain the core concepts of Marketing. **[10]**

Q2) a) i) Consumer wants to purchase Life Insurance. Explain the various factors, which would affect the consumer buying behavior. **[5]**
ii) What type of decision process would you expect most consumers to follow in their purchase of car perfume? **[5]**

OR

b) i) “If you are able to know why & how consumers buy, what they buy, you can be successful marketer” Comment and explain the various factors, which affect the consumer buying behavior. **[5]**
ii) Enlist and analyze the steps involved in the buying decision process for the product ‘iPod’. **[5]**

P.T.O.

- Q3) a)** Undertake the macro environmental analysis for any two of the following markets: **[10]**
- i) Mobile repairing.
 - ii) Saloon.
 - iii) Ice-cream parlor.

OR

- b) “Marketing managers have to take and revise their Marketing Decisions considering the change in macro environmental forces” comment. Explain various types of environmental forces and factors influencing marketing decisions. **[10]**

- Q4) a)** Shivansh private ltd. manufactures variety of woolen garments. As a marketing manager of a company how would you segments the market for such products to be sold all over India? Analyze various segmentation bases used by marketing manager of company. **[10]**

OR

- b) As a marketing manager of an organization develop ‘market segment, targeting and positioning’ for marketing plan for following: **[10]**
- i) Sugar free tablets.
 - ii) 350 cc Bike.

- Q5) a)** What do you mean by a product? Classify consumer products and industrial products in detail. **[10]**

OR

- b) i) The basic purpose of having any motorbike is to commute between two locations; for which two wheelers are used. However, still we find that every motorbike manufacturer has a range of product E.g. Bajaj Auto has a range from Platina, Discover, Pulsar and Avenger etc. What do you think is the rational of having such long product line in same category of the product. **[5]**
- ii) What is ‘Goods-Service continuum’? Explain with diagram and appropriate examples. **[5]**

