

64521

Fifth Semester B.B.A. Degree Examination, March/April 2021

(CBCS Scheme – Freshers and Repeaters)

Business Administration

Paper 5.1 – ENTREPRENEURIAL MANAGEMENT

Time : 3 Hours]

[Max. Marks : 70

Instructions to Candidates : Answer should be written in English only.

Answer any **FIVE** questions. Each sub-question carries **2** marks : **(5 × 2 = 10)**

1. (a) Define Business Opportunity.
- (b) What is Cottage Industry?
- (c) Expand TECSOK, SIDO.
- (d) List out any four functions of an entrepreneur.
- (e) What is seed capital?
- (f) Define entrepreneurship.
- (g) What is project report?

Answer any **THREE** questions. Each question carries **6** marks : **(3 × 6 = 18)**

2. Explain the characteristics of a Small Scale Industry.
3. Write a note on Khadi and Village Industries Corporation.
4. What is an Industrial Estate and its objectives?
5. Explain the causes of Industrial Sickness.
6. Write the differences between Entrepreneur and Manager.

64521

Answer any **THREE** questions. Each question carries **14** marks : **(3 × 14 = 42)**

7. Explain the factors influencing Entrepreneurship.
 8. Draw a outline of your business plan and state the common pitfalls to be avoided.
 9. Write the steps involved in the formation of Small Scale industry.
 10. Explain the financial incentives available to Small Scale Industries.
 11. Explain the internal and external problems of SSL.
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Fifth Semester B.B.A. Degree Examination, March/April 2021

*(CBCS Scheme - 2014-15 and onwards)***Business Administration****Paper 5.2 – COMPUTER APPLICATIONS IN BUSINESS***Time : 3 Hours]**[Max. Marks : 70**Instructions to Candidates : Answer should be written in English only.*

SECTION – A

Answer any **FIVE** sub-questions. Each sub-question carries **2** marks :**(5 × 2 = 10)**

1. (a) What is batch processing?
- (b) What is Template in MS-Word?
- (c) Expand DDL and DBA.
- (d) What is expert system?
- (e) What is meant by groups in Tally?
- (f) What is work sheet?
- (g) Give the meaning of data.

SECTION – B

Answer any **THREE** questions. Each question carries **6** marks :**(3 × 6 = 18)**

2. List out the uses of Business Information Systems.
3. What are the steps in data processing?
4. What is MS-Excel? What are its features?
5. Write short notes on :
 - (a) MSS
 - (b) GDSS
6. Briefly explain the merits of DBMS.

SECTION – C

Answer any **THREE** questions. Each question carries **14** marks : (3 × 14 = 42)

7. What are the resources of Information Systems?
 8. What is DSS? Briefly explain the different components of DSS.
 9. Briefly explain the different slide views of Power Point.
 10. Explain the main components of MS Word Window.
 11. Briefly explain the steps to create a company in Tally with an example.
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Fifth Semester B.B.A. Degree Examination, March/April 2021

(CBCS Scheme – Freshers and Repeaters – 2016-17 and onwards)

Business Administration

Paper 5.3 – INVESTMENT MANAGEMENT

Time : 3 Hours

[Max. Marks : 70]

Instructions to Candidates : Answers should be written in English only.

SECTION – A

Answer any **FIVE** of the following sub-questions. Each sub-question carries 2 marks : **(5 × 2 = 10)**

1. (a) Define investment.
- (b) What is meant by warrant?
- (c) Give the meaning of financial assets.
- (d) What is meant by real options?
- (e) Differentiate between C.M.L. and S.M.L.
- (f) What do you mean by mutual fund?
- (g) Mr. Kiran expects a dividend of Rs. 5 per share for each of 10 years and selling price of Rs. 80 at the end of 10 years.

Calculate the present value of share. If his required rate of return is 12%.

SECTION – B

Answer any **THREE** of the following questions. Each questions carries 6 marks : **(3 × 6 = 18)**

2. Briefly explain the tools of financial analysis.
3. "Why investment management is important" Comment.
4. Explain the types of money market securities.
5. Briefly explain Morkowitz model of Portfolio management.
6. From the following details, comment on the performance of funds as per Sharpe Index and Treynor Index :

Funds	Return	Standard deviation	Risk less rate of return	Beta
A	20%	4%	10%	0.5
B	24%	8%	10%	0.1

SECTION - C

Answer any **THREE** of the following questions. Each questions carries **14** marks : **(3 × 14 = 42)**

7. Define securities and explain the classification of various securities.
8. What is meant by industrial analysis? State the objectives and components of industry analysis.
9. Explain the SEBI guidelines on mutual funds in India.
10. What do you mean by Portfolio management process? Explain the steps involved in it.
11. Mr. Sunil invested in equity shares of Wipro Limited its anticipated returns and associated probabilities are given below :

Returns %:	-15	-10	5	10	15	20	30
Probabilities :	0.05	0.10	0.15	0.25	0.30	0.10	0.05

You are required to calculate :

- (a) The expected rate of return
 - (b) The risks in terms of standard deviation.
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Fifth Semester B.B.A. Degree Examination, March/April 2021

(CBCS Scheme – 2016-17 and onwards – Freshers and Repeaters)

Business Administration

Paper 5.4 – MANAGEMENT ACCOUNTING

Time : 3 Hours]

[Max. Marks : 70

Instructions to Candidates : Answer should be written completely in English.

SECTION – A

Answer any **FIVE** sub-questions, each sub-question carries **2** marks :

(5 × 2 = 10)

1. (a) State any two core Objectives of Management Accounting?
- (b) Name any two Solvency Ratios.
- (c) What is meant by Funds from Operation (FFO)?
- (d) What are Flexible Budgets?
- (e) If Current ratio is 3 : 1, Quick ratio is 1 : 1 and Current liabilities are Rs. 1,80,000, find Quick Assets.
- (f) Average stock of a firm is 80,000. Its opening stock is Rs. 10,000 less than closing stock. Find out opening stock.
- (g) What is the essence of AS-3?

SECTION – B

Answer any **THREE** questions, each question carries **6** marks : **(3 × 6 = 18)**

2. What is Management Accounting? Compare Management Accounting with Financial Accounting.
3. What is meant by Ratio Analysis? State the significance of Ratio Analysis to the Company.
4. What is Cash flow Statement? State and explain the steps followed in the preparation of Cash flow Statement.

5. Calculate BEP and Margin of Safety in Rs. and Units.

Sales : Rs. 90,000 (Rs. 100 per unit)

Variable cost : Rs. 30,000

Fixed cost : Rs. 40,000.

6. Calculate 'Cash from Operations' (CFO) from the following information :

Particulars	31.03.2019	31.03.2020
	Rs.	Rs.
Profit made during the year	—	65,000
Debtors	25,000	23,500
B/R	5,000	6,250
Prepaid expenses	400	350
Accrued income	300	375
Creditors	10,000	12,500
B/P	4,000	3,000
Outstanding expenses	500	600
Income received in advance	150	125

SECTION - C

Answer any **THREE** questions from the following questions, each question carries **14** marks :
(3 × 14 = 42)

7. Following is the B/S of Apeksha Limited as at 31.03.2020 :

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Equity Share Capital	3,00,000	Land and Building	2,00,000
General Reserve	1,75,000	Plant and Machinery	1,00,000
Dividend Equalization Reserve	25,000	Furniture	1,37,500
Debentures	80,000	Investments	1,25,000
Long-term Loans	20,000	Stock	1,50,000

64524

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Creditors	1,00,000	Bills Receivable	67,500
Bills Payable	50,000	Cash in Hand	60,000
Provision for Tax	25,000	Preliminary Expenses	40,000
P and L Account :			
Previous year balance	5,000		
Current year balance	1,00,000		
Total	8,80,000	Total	8,80,000

Calculate :

- (a) Current ratio
- (b) Liquid ratio
- (c) Fixed assets to net-worth ratio
- (d) Debt-equity ratio
- (e) Return on equity
- (f) Proprietary ratio

8. The following are the Balance Sheet of India Inc. Companies for the years 2019 and 2020 :

Liabilities	2019 Rs.	2020 Rs.
Capital	1,80,000	1,80,000
Contingency reserves	60,000	50,000
10% debentures	90,000	70,000
Depreciation fund	40,000	44,000
Outstanding expenses	13,000	22,000
P and L a/c	16,000	23,000
Sundry creditors	1,01,000	96,000
	5,00,000	4,85,000

Assets	2019	2020
	Rs.	Rs.
Machinery	72,000	80,000
Land and buildings	1,00,000	1,00,000
Temporary investments	1,10,000	84,000
Sundry debtors	77,000	73,000
Stock in trade	90,000	1,06,000
Cash and bank balances	50,000	40,000
Prepaid expenses	1,000	2,000
	<u>5,00,000</u>	<u>4,85,000</u>

Additional information is as follows :

- New machinery purchased for Rs. 20,000 but old machinery costing Rs. 12,000 was sold for Rs. 4,000, on which accumulated depreciation was Rs. 6,000
- Rs. 20,000, 10% debentures were redeemed by purchase from open market at 96%
- 10% dividend was paid in cash during 2020
- Rs. 26,000 investments were sold at Book Value
- Rs. 10,000 was debited to contingency reserve for settlement of previous tax liability.

Prepare a Schedule of Changes in Working Capital and Funds flow Statement.

9. From the following Balance Sheets of Ashwin Ltd., for the years 2019 and 2020, prepare a cash flow statement as per AS-3 (Indirect Method) :

Liabilities	2019	2020
	Rs.	Rs.
Equity share capital	3,00,000	3,50,000
Share premium	—	30,000
General reserve	45,000	65,000
Profit and Loss a/c	30,000	80,000
6% debentures	—	70,000
Sundry debtors	85,000	90,000
Provision for taxation	22,000	40,000
Proposed dividend	30,000	35,000
	<u>5,12,000</u>	<u>7,60,000</u>

Assets	2019	2020
	Rs.	Rs.
Plant and machinery	85,000	1,40,000
Land and buildings	2,30,000	3,90,000
Furniture	5,000	6,000
Sundry debtors	75,000	85,000
Stock in trade	82,000	95,000
Cash and bank balances	35,000	44,000
	<u>5,12,000</u>	<u>7,60,000</u>

Additional information is as follows :

- Depreciation written off during the year : On Plant and Machinery Rs. 50,000, on Land and Buildings Rs. 60,000 and on Furniture Rs. 1,000
- Tax paid during the year Rs. 20,000
- Dividend paid during the year Rs. 30,000
- Ignore Interest on debentures

10. The following details pertained to a Emerald Limited Company for two consecutive periods :

Particulars	Period-I	Period-II
Number of units sold	10,000	30,000
Selling price per unit (Rs.)	50.00	50.00
Profit or loss made (Rs.)	(1,00,000)	1,00,000
	(Loss)	(Profit)

Calculate :

- P/V ratio
- Fixed cost
- Breakeven point in Rs. and units
- Number of units to be sold to earn a profit of Rs. 4,00,000

11. The expenses budgeted for the production of 10,000 units are furnished below :

Particulars	Rs. per unit
Material	60.00
Labour	25.00
Variable Expenses (Direct)	5.00
Variable Overheads	20.00
Fixed Overheads (Rs. 1,00,000)	10.00
Administration Expenses (Rs. 50,000)	5.00
Selling Expenses (10% fixed)	12.00
Distribution Expenses (20% fixed)	8.00
Total cost	<u>145.00</u>

Prepare a flexible budget for 8,000 units and 12,000 units. Assume that the administrative expenses remain fixed at all levels of production.

64525

Fifth Semester B.B.A. Degree Examination, March/April 2021

(CBCS - Freshers and Repeaters - 2020-21 and onwards)

Business Administration

Paper FN 5.5 - ADVANCED FINANCIAL MANAGEMENT
(Elective Paper - I)

Time : 3 Hours]

[Max. Marks : 70

Instructions to Candidates : Answers should be written in English only.

SECTION - A

Answer any **FIVE** sub-questions. Each sub-question carries **2** marks :
(5 × 2 = 10)

1. (a) What is optimum capital structure?
- (b) What is cost of capital?
- (c) What do you mean by stable dividend policy?
- (d) Explain the motives of holding cash.
- (e) List any two techniques of risk analysis.
- (f) What is just-in-time system?
- (g) Expand NOPLAT and ROIC.

SECTION - B

Answer any **THREE** questions. Each question carries **6** marks : (3 × 6 = 18)

2. Explain the various technique of risk analysis.
3. From the following details calculate Weighted Average Cost of Capital of Sri. Murali Ltd. :

Source of capital	Proportion	Cost
Debt	0.55	18%
Preference	0.15	12%
Equity	0.30	9.5%

4. ABC Company which earns Rs. 6 per share, is capitalized at 10% and has return on investment of 12%. Using Walter's model determine :
- The optimum pay-out ; and
 - The price of share at this pay-out.

5. From the following data find out EOQ and total number of orders in a year with respect of Material A and Material B :

Particulars	Material A	Material B
Annual usage	12,000 units	15,000 units
Cost of placing and receiving one order	Rs. 50	Rs. 60
Cost of materials per unit	Rs. 40	Rs. 50
Annual carrying cost of one unit	10% on cost of material	10% on cost of material

6. Explain the steps involved in discounted cash flow approach in valuing a firm.

SECTION - C

Answer any **THREE** questions. Each question carries **14** marks : **(3 × 14 = 42)**

7. Due to considerable risk inherent in a Project costing an initial cash outflow of Rs. 20,000 for Project A and Rs. 40,000 for Project B, a firm decides to use certainty equivalents to evaluate the project. The certainty equivalents have been estimated to be 0.8, 0.7, 0.6, 0.5 and 0.4 for Project A and 0.5, 0.4, 0.6, 0.8 and 0.7 for Project B in a period of 5 years. The risk-free rate of interest is 10%. The expected values of cash inflows are given below :

Year	1	2	3	4	5
Project X	5,000	8,000	4,000	6,000	12,000
Project Y	10,000	16,000	8,000	12,000	24,000

You are required to advise its management which project should accepted.

8. Compute the market value of the firm, value of shares and average cost of capital from the following information :

Net operating income - Rs. 4,00,000

Total investment - Rs. 20,00,000

Equity capitalization Rate :

- (a) If the firm uses no debt - 10%
- (b) If the firm uses Rs. 8,00,000 debentures - 11%
- (c) If the firm uses Rs. 12,00,000 debentures - 13%

Assume that Rs. 8,00,000 debentures can be raised at 5% rate of interest whereas Rs. 12,00,000 debentures can be raised at 6% rate of interest.

9. Discuss the criticisms of the Miller and Modigliani position, under capital structure theories.
10. The following details relating to a manufacturing firm are available :

Month	Sales	Purchases	Wages	Manufacturing expenses	Administrative expenses
November	8,00,000	3,60,000	1,60,000	1,20,000	80,000
December	8,50,000	4,00,000	1,70,000	1,50,000	80,000
January	9,00,000	4,20,000	1,80,000	1,50,000	80,000
February	10,00,000	4,50,000	1,70,000	1,20,000	80,000
March	9,00,000	3,20,000	1,60,000	1,20,000	80,000
April	8,00,000	3,20,000	1,50,000	90,000	80,000

The following details are also available :

- (a) 20% of sales are on cash basis. The remaining amount is collected in two equal installments in the following two months
- (b) Suppliers of material offer a credit period of one month
- (c) 25% of wages and manufacturing expenses are paid in the following month
- (d) Administrative expenses are paid in the same month
- (e) Cash balance on 1st January was Rs. 50,000.

You are required to prepare a cash budget for four months from January to April.

11. Write a short note on :

- (a) Net asset method
- (b) Working capital
- (c) Operating cycle
- (d) Inventory management

64526

Fifth Semester B.B.A. Degree Examination, March/April 2021

(CBCS Scheme – Freshers and Repeaters)

Business Administration

Paper F 5.6 – FINANCIAL MARKETS AND SERVICES

Time : 3 Hours]

[Max. Marks : 70

Instructions to Candidates: All answers should be legibly written in English only.

SECTION – A

Answer any **FIVE** of the following sub-questions. Each sub-question carries 2 marks : (5 × 2 = 10)

1. (a) What is a Capital Market?
- (b) What is an NBFC? Give two examples.
- (c) Name any four Instruments of Primary Market.
- (d) Who is a Merchant Banker?
- (e) Write any two objectives of SEBI.
- (f) What is meant by Growth Fund?
- (g) Expand : ATM, MICR.

SECTION – B

Answer any **THREE** of the following questions. Each question carries 6 marks : (3 × 6 = 18)

2. What are the functions of OTCEI?
3. What are the different types of leasing?
4. Discuss the various roles of SEBI in marketing of securities.
5. Write a note on Portfolio Investment.
6. Differentiate between Credit Card and Debit Card.

Answer any **THREE** of the following questions. Each question carries **14** marks.
(3 × 14 = 42)

7. What is a new issue Market? Explain briefly the players in the new issue Market.
 8. Discuss in detail the functions of a Merchant Banker.
 9. What are the objectives and functions of SEBI? Explain.
 10. What are the advantages and disadvantages of Mutual funds in India?
 11. Explain in detail the recent trends in financial services, with special reference to Banking Industry.
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64529

Fifth Semester B.B.A. Degree Examination, March/April 2021

(CBCS Scheme – 2014-15 and onwards)

Business Administration

Paper HR 5.5 – EMPLOYEE WELFARE AND SOCIAL SECURITY

Time : 3 Hours]

[Max. Marks : 70

Instructions to Candidates : Answers should be written in English only.

SECTION – A

Answer any **FIVE** sub-questions. Each question carries **2** marks : (5 × 2 = 10)

1. (a) State any two objectives of labour welfare.
- (b) Give the meaning of Employee Provident Fund.
- (c) State any two features of Social Security.
- (d) What is vocational training?
- (e) What is Social Welfare?
- (f) What do you mean by gratuity?
- (g) Define the term "Labour Administration".

SECTION – B

Answer any **THREE** questions. Each question carries **6** marks : (3 × 6 = 18)

2. Differentiate between Extra Mural and Intra Mural activities.
3. State various objectives of labour welfare.
4. What are the objectives of Central Board of Workers Education?
5. Write a note on social insurance.
6. What are the autonomous organizations of labour administration?

64529

SECTION - C

Answer any **THREE** questions. Each question carries **14** marks : (3 × 14 = 42)

7. Explain the development of Social Security Issues in India.
 8. Explain the evolution and importance of machinery for labour administration in India.
 9. Explain labour welfare policy and the five year plans in India.
 10. Who is a welfare officer? Discuss his role in different welfare activities of an organisation.
 11. Write a note on :
 - (a) ESI Act, 1948
 - (b) Payment of Gratuity Act, 1972
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64530

Fifth Semester B.B.A. Degree Examination, March/April 2021

(CBCS Scheme)

Business Administration

Paper HR 5.6 – STRATEGIC HUMAN RESOURCE
MANAGEMENT (SHRM)

Time : 3 Hours]

[Max. Marks : 70

Instructions to Candidates : Answer should be written in English.

SECTION – A

1. Answer any **FIVE** sub-questions. Each sub-question carries **2** marks : (5 × 2 = 10)
- (a) Define Strategic HRM.
 - (b) What are work teams?
 - (c) What is Job rotation?
 - (d) What is training?
 - (e) Mention any four strategic HR functions.
 - (f) What is Global strategy?
 - (g) State four fundamentals of SHRM.

SECTION – B

Answer any **THREE** questions. Each question carries **6** marks : (3 × 6 = 18)

- 2. Briefly explain important factors of strategic HRM.
- 3. Define TQM. What are the salient features of TQM approach?
- 4. What are the characteristics of Total Quality Management?
- 5. What are the advantages of Job rotation?
- 6. Explain in brief Global Selection approach.

64530

SECTION – C

Answer any **THREE** questions. Each question carries **14** marks : (3 × 14 = 42)

7. Explain the approaches of strategic HRM.
 8. Explain in brief Investment practices for improved retention.
 9. Explain Organizational Development Process.
 10. Describe HR competencies. What are the strategic roles of Human Resource planning?
 11. What are multinational, International and Transnational strategies of Globalization?
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