

DE-3544

Sub. Code

11

DISTANCE EDUCATION

B.B.A (C.S) DEGREE EXAMINATION, MAY 2018.

BUSINESS COMMUNICATION

(2005 Onwards)

Time : Three hours

Maximum : 100 marks

SECTION A — (5 × 8 = 40 marks)

Answer any FIVE questions.

All questions carry equal marks.

1. How do you classify enquiry letters?
2. Give the essentials of a good order letter.
3. Briefly explain the situation for writing a circular letter.
4. Write a letter in the position of a policyholder enquiring his insurer about the surrender value of the policy.
5. What do you mean by Agenda?
6. List out the characteristics features of a good report.
7. State the qualities of a good business letter.
8. Draft a letter to take out a fire insurance policy for your business.

SECTION B — (4 × 15 = 60 marks)

Answer any FOUR questions.

All questions carry equal marks.

9. Bring out the structure of a business letter.
10. Write a detailed note on trade reference and status enquiries.
11. Narrate various stages involved in a collection process.
12. Draft a letter to your banker requesting an overdraft facility.
13. Prepare minutes for a statutory meeting of a public limited company.
14. State the form and contents of a letter of application.
15. What are the elements of an effective presentation in a speech?

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12

DISTANCE EDUCATION

B.B.A. (CS) DEGREE EXAMINATION, MAY 2018.

BASIC FINANCIAL ACCOUNTING

(2005 onwards)

Time : Three hours

Maximum : 100 marks

SECTION A — (5 × 8 = 40 marks)

Answer any FIVE questions.

1. What is book keeping? Distinguish between Book Keeping and accounting.
2. Distinguish between Journal and ledger.
3. What are the features of Bill of Exchange?
4. Mr. 'A' drew a three months bill of exchange on 'B' for Rs. 10,000 on 1st January 2011. 'A' discounted the bill with his banker @ 10% p.a. after B's acceptance. On the due date the bill was dishonoured. The bank paid Rs. 25 as nothing charges. Give journal entries in the books of both the parties.
5. Distinguish Receipts and payments account and Income and Expenditure a/c.
6. What are the benefits and limitations of single entry system?
7. Differentiate between Consignment and Joint venture.
8. What are the features of self balancing ledgers?

SECTION B — (4 × 15 = 60 marks)

Answer any FOUR questions.

9. What are accounting concepts and conventions? How are they evolved?
10. Ramesh, for the mutual accommodation of himself and Murali, draws upon the latter a bill for 3 months for Rs. 800 on 1.1.2009. The bill is discounted by Ramesh at 5% and half the proceeds are remitted to Murali.

Murali at the same time, draws a bill at 3 months on Ramesh for Rs. 400. After securing Ramesh's acceptance, the bill is discounted at 6% by Murali, who remits half the proceeds to Ramesh, Murali becomes bankrupt on 31st March and 25% in a rupee is received on 15th May as first and final dividend from his estate.

Pass Journal entries in the books of both the parties.

11. From the following prepare Income and Expenditure A/c and balance sheet of a club for the year ended 31.12.2007.

Summary of Cash book

	Rs.		Rs.
To Balance b/d	2,350	By Salaries	1,200
To Entrance fees	300	By Electricity	120
To Subscriptions		By Journals	525
2006	50	By Fixed Deposits	2,500
2007	3,500	By Utensils	200
2008	75	By Payments to creditors	1,000
To Profit from refreshment	100	By Balance c/d	1,150
To Locker rent	200		
To Sundry Income	120		
	<u>6,695</u>		<u>6,695</u>

The assets and liabilities on 1.1.2007 were :

Utensils Rs. 800; Furniture Rs. 2,500; consumable stores Rs. 350; Creditors Rs. 1,200.

On 31.12.2007 value of consumable stores was Rs. 700; creditors Rs. 550, the subscriptions outstanding were Rs. 75 and the interest accrued on fixed deposit was Rs. 25.

12. Mrs. K. James commenced business a cloth merchant on 1.1.93 with a capital of Rs. 10,000. On the same day she purchased furniture and fittings for cash Rs. 3,000. From the following particulars obtained from her books kept by single entry, you are asked to prepare a Trading and P&L a/c and Balance sheet as on 31.12.93.

	Rs.
Sales (Inclusive of cash Rs. 7,000)	17,000
Purchases (Inclusive of cash Rs. 4,000)	15,000
Mrs. K. Jame's drawings	1,200
Salaries	2,000
Bad debts	500
Business expenses	700

Mrs. K. James took cloth worth Rs. 500 from the shop for private use and paid Rs. 200 to her son but omitted to record these transactions in her books. On 31.12.93 her sundry debtors were Rs. 5,200 and sundry creditors Rs. 3,600, stock in hand on 31.12.93 Rs. 6,500.

13. X and Y entered into joint venture for purchase and sale of some household items. They agreed to share profit and losses in the ratio of their respective contributions. X contributed Rs. 10,000 in cash and Y Rs. 13,000. The whole amount was placed in a Joint Bank account. Goods were purchased by X after Rs. 10,000 and expenses paid

by Y amounted to Rs. 2,000. They also purchased goods for Rs. 15,000 through the Joint Bank Account. The expenses on purchase and sale of articles amounted to Rs. 6,000 (including those met by Y) Goods costing Rs. 20,000 were sold for Rs. 45,000 and the balance was lost by fire. Prepare Joint Venture Account, Joint Bank a/c and the Ventures Accounts closing the venture.

14. Explain the self balancing ledger system. What are its advantages?
15. Describe the procedure for preparation of final accounts of a sole trader, step by step.

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DISTANCE EDUCATION

B.B.A. (CS) DEGREE EXAMINATION, MAY 2018.

PRINCIPLES OF MANAGEMENT

(2005 Onwards)

Time : Three hours

Maximum : 100 marks

SECTION A — (5 × 8 = 40 marks)

Answer any FIVE questions.

1. What are the characteristics of management?
2. Explain the importance of planning.
3. What are the merits and demerits of line organisation?
4. Explain the advantages of Job analysis.
5. State the important principles of directing.
6. What are the problems filed in securing effective coordination?
7. Bring out the salient features of communication process.
8. Write a note on: Man power planning.

SECTION B — (4 × 15 = 60 marks)

Answer any FOUR questions.

9. Discuss the various approaches to modern management.
 10. What are the problems normally faced in decision-making? Suggest remedies.
 11. Discuss the various stages involved in the selection of candidates for jobs.
 12. Explain in detail Herzleerg's two faction theory.
 13. What are the techniques of control? Explain.
 14. Examine the meaning and importance of departmentation.
 15. Discuss the steps involved in the planning process.
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DE-3547**Sub. Code****14**

DISTANCE EDUCATION

B.B.A. (CS) DEGREE EXAMINATION, MAY 2018.

COMPANY LAW

(2005 onwards)

Time : Three hours

Maximum : 100 marks

SECTION A — (5 × 8 = 40 marks)

Answer any FIVE questions.

1. What is meant by registered companies?
2. Briefly explain the requisites of the Memorandum of Association.
3. Describe the doctrine of constructive notice.
4. What are the various ways in which share capital can be altered?
5. What is meant by forfeiture of shares? What are the conditions to be fulfilled before forfeiting shares?
6. Who are eligible to become director of the company?
7. Explain the law relating to quorum for general meeting.
8. What is creditors' voluntary winding up of the company?

SECTION B — (4 × 15 = 60 marks)

Answer any FOUR questions.

9. Enumerate different kinds of companies.
10. What is a Memorandum of Association? What are its contents?

11. What is “Articles of Association”? How it can be altered?
 12. What do you understand by transfer of shares? Describe briefly the procedure for transferring the shares of a Joint Stock company.
 13. Briefly state the provision of the companies Act, 1956, regarding the mode of appointment of the directors of a company.
 14. What are the various kinds of company meeting? Explain.
 15. What do you understand by the winding up of the company? What are the different modes of winding up?
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Sub. Code

15

DISTANCE EDUCATION

B.B.A. (Corporate Secretaryship) DEGREE EXAMINATION,
MAY 2018.

MANAGERIAL ECONOMICS

(2005 onwards)

Time : Three hours

Maximum : 100 marks

SECTION A — (5 × 8 = 40 marks)

Answer any FIVE questions.

1. Explain briefly the nature of economic theory.
2. What are the objectives of demand forecasting?
3. What are the limitations of law of demand?
4. Define production function. State its characteristics.
5. Explain the merits and demerits of cost plus pricing.
6. Mention the features of perfect competition.
7. Distinguish between fixed cost and variable cost.
8. State the need for the study of price theory.

SECTION B — (4 × 15 = 60 marks)

Answer any FOUR questions.

9. How does managerial economics differ from traditional economics.
10. Enumerate the factors influencing price elasticity of demand.

11. Explain the role of cost in managerial decision making process.
 12. Describe the various types of pricing policies.
 13. Discuss the main features of monopoly competition.
 14. Bring out clearly the relationship between TC, MC, and AV.
 15. Under what circumstances skimming and penetration pricing strategies are suitable.
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DE-3549**Sub. Code****21****DISTANCE EDUCATION**

**B.B.A. (CORPORATE SECRETARYSHIP/ B.B.A. (CS)
(Lateral) DEGREE EXAMINATION, MAY 2018.**

SECRETARIAL PRACTICE**(2005 Onwards)****Time : Three hours****Maximum : 100 marks****SECTION A — (5 × 8 = 40 marks)****Answer any FIVE questions.**

1. Describe the role of company secretary in a company organisation.
2. What are the provisions of the companies act, 1956 with regard to issue of share certificate?
3. Explain the secretary's duty related to statutory meeting
4. What do you understand by dividend? Briefly state the treatment of unclaimed dividend?
5. Discuss the powers and duties of a director of a company under the companies act, 1956.
6. Briefly state the provisions of the companies act, 1956 regarding the mode of appointment of the director of the company.
7. Explain the procedure for winding up of a company.
8. Explain the legal provisions regarding board meeting.

SECTION B — (4 × 15 = 60 marks)

Answer any FOUR questions.

9. Who may be appointed as a company secretary and state how the secretary can be dismissed?
 10. Explain the procedure of a secretary in issuing of shares.
 11. Explain the types of meeting.
 12. Explain the duties of a secretary regarding payment of dividend.
 13. What are the disqualifications of directors? What are the effects of invalid appointment of a director?
 14. Explain the various kinds of winding up briefly.
 15. What are the duties of a secretary at the time of winding up?
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DE-3550**Sub. Code****22**

DISTANCE EDUCATION

B.B.A. (CS)/B.B.A. (CS) (Lateral) DEGREE EXAMINATION,
MAY 2018.

COMMERCIAL LAW

(2005 onwards)

Time : Three hours

Maximum : 100 marks

SECTION A — (5 × 8 = 40 marks)

Answer any FIVE questions.

1. What are the various kinds of contracts? Describe them briefly.
2. Distinguish between bailment and pledge.
3. What are the essentials of valid sale?
4. What do you mean by Endorsement?
5. State the essentials for a valid partnership.
6. Can a common carrier reduce his liability by a special contract.
7. State the kind of marine policy.
8. What do you mean by Arbitration?

SECTION B — (4 × 15 = 60 marks)

Answer any FOUR questions.

9. What do you mean by Capacity to contract? Discuss in detail the provisions of law relating minor's agreements.
 10. List out the circumstances under which a surety is discharged.
 11. What are the rules as to delivery of goods?
 12. Clearly explain the concept Negotiable Instrument Act 1881.
 13. State the rights of partners towards one another.
 14. List out the rights and liabilities of a common carrier.
 15. Define a contract of insurance and explain its principles.
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Sub. Code

23

DISTANCE EDUCATION

B.B.A. (Corporate Secretaryship)/B.B.A. (CS) (Lateral)
DEGREE EXAMINATION, MAY 2018.

BUSINESS STATISTICS

(2005 Onwards)

Time : Three hours

Maximum : 100 marks

SECTION A — (5 × 8 = 40 marks)

Answer any FIVE questions.

1. Discuss the functions of statistics.
2. Calculate the median from the following data.

Marks :	10-25	25-40	40-55	55-70	70-85	85-100
Frequency :	6	20	44	26	3	1
3. Calculate Weighted arithmetic mean from the following data.

Items :	68	85	101	102	108	110	112	113	124	128
Weights :	1	45	31	1	11	7	23	17	14	14
4. Find the value of range and its co-efficient for the following data.

8	10	5	9	12	11
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5. Discuss the measures of Skewness.

6. Compute (a) Laspeyres (b) Paasches and fishers index numbers.

Item	Price		Quantity	
	Base yr.	Current yr.	Base yr.	Current yr.
A	6	10	50	50
B	2	2	100	120
C	4	6	60	60
D	10	12	30	25

7. Explain the graphic method of fitting the trend line. What are its merits and demerits?
8. Explain the components of time series briefly.

SECTION B — (4 × 15 = 60 marks)

Answer any FOUR questions.

9. Explain the applications and limitations of statistics.
10. Calculate (a) Mean (b) Median (c) Mode.

Marks : Below 10 Below 20 Below 30 Below 40 Below 50

No. of students : 3 8 17 20 22

11. Calculate the standard deviation for the following frequency distribution.

Annual profit : 20-40 40-60 60-80 80-100 100-120 120-140 140-160

No of banks : 10 14 25 48 33 24 16

12. Calculate Karl Pearsons coefficient of Skewness.

Variable :	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80
Frequency :	5	6	11	21	35	30	22	11

13. Discuss the problems in the construction of index numbers.

14. Calculate the cost of living index numbers from the following data.

Item	Base yr.	Current yr.	Weight
Food	39	47	4
Fuel	8	12	1
Clothing	14	18	3
House rent	12	15	2
Miscellaneous	25	30	1

15. Calculate five yearly moving average of number of students studying in a commerce college as shown by the following figures.

Year :	2000	2001	2002	2003	2004
No. of students :	332	311	357	392	402
Year :	2005	2006	2007	2008	2009
No. of students :	405	410	427	405	438

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Sub. Code

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DISTANCE EDUCATION

B.B.A. (CS) /B.B.A. (CS) (Lateral) DEGREE EXAMINATION,
MAY 2018.

ADVANCED ACCOUNTANCY

(2005 onwards)

Time : Three hours

Maximum : 100 marks

SECTION A — (5 × 8 = 40 marks)

Answer any FIVE questions.

1. How is goodwill treated in the books of accounts on the retirement of a partner?
2. What is 'Realisation account'? Differentiate it from 'Revaluation a/c'.
3. You are required to set out the journal entries relating to the issue of the following debentures in the books of X Ltd.
 - (a) 8%, 120 Rs. 1,000 debentures are issued at 5% discount and are repayable at par
 - (b) Another 7%, 150 Rs. 1,000 debentures are issued at 5% discount and repayable at 10% premium.
 - (c) Further 80, 9% Rs. 1,000 debentures are issued at 5% premium.
4. How are profits prior to incorporation dealt with?
5. Define Amalgamation and external reconstruction.
6. How will you ascertain the claim for loss of profit as a result of fire?
7. Write a note on stock and debtors system.
8. What do you mean by dissolution of a firm?

SECTION B — (4 × 15 = 60 marks)

Answer any FOUR questions.

9. X, Y and Z are equal partners of a trading firm. The capital of the firm is Rs. 1,20,000 held equally by the partners.

The firm taken out a policy of Life Assurance for Rs. 36,000 on the joint lines of the partners, payable on the death of any one of them.

- (a) X and Y were entitled to be credited at the close of each year with partnership salaries of Rs. 3,600 and Rs. 3,200 respectively.
- (b) Partners were to be charged 5% interest on their drawings and were to be allowed 5% interest on their capital.
- (c) In the event of death of a partner, goodwill was to be valued at one year's purchase of average profits of the three years preceeding the death. Y died on 31.12.91. His drawings during 1991 amounted to Rs. 4,000 and interest thereon Rs. 120. The profit of the three years preceeding the death were 1989 – Rs. 40,000 ; 1990 – Rs. 6,400 (Loss) ; 1991 – Rs. 20,400.

Prepare Y's current a/c and capital a/c as they would appear in the books of the firm after receipt of the assurance policy money.

10. A, B and C were partners who share profits in the ratio of 3:2:1. On 31.12.2005, the position of the firm is as follows:

Liabilities	Rs.	Assets	Rs.
Capital accounts :			
A	40,000	Plant and machinery	87,400
B	32,000	Joint life policy	8,000
C	16,000	Stock	39,600

Reserve fund	24,000	Debtors	30,000	
A's loan	20,000	Less : provision	<u>2,000</u>	28,000
Bills payable	7,200	Cash at bank		7,000
Sundry creditors	<u>30,800</u>			
	<u>1,70,000</u>			<u>1,70,000</u>

The firm was dissolved on 1.1.96. Joint life policy was taken over by A at Rs. 10,000. Stock realised Rs. 36,000. Debtors realised Rs. 29,000. Plant and machinery fetched Rs. 72,000. One bill for Rs. 1,400 under discount having been dishonoured had to be taken up by the firm (the debt subsequently proved bad) close the books of the firm.

11. New Comer Ltd. issued 50,000 equity shares of Rs. 10 each payable as Rs. 3 on application Rs. 4 on allotment and Rs. 3 on call. Applications were received for 80,000 equity shares, out of which letters of regret were issued for 15,000 shares. Full allotment was made to applicants for 20,000 shares. Pro rata allotment was made on the balance. A shareholder holding 50 shares to whom full allotment was made failed to pay allotment money. Another shareholder 100 shares to whom pro rata allotment was made also failed to pay allotment money. On the call, there was further default of 150 shares. All shares were forfeited. The first lot of 150 shares was reissued @ Rs. 8 per share as fully paid up shares. Pass appropriate journal entries in the books of New Comers Ltd.
12. Flat Pvt Ltd. was incorporated on 1st July 2002 to take over the running business of Mr. Round with effect from 1st April 2002. The following P and L a/c for the year ended 31st March 2003 was drawn up.

	Rs.		Rs.
To commission	2,625	By gross profit	98,000
To advertisement	5,250	By bad debts realised	500
To M.D's remuneration	9,000		
To depreciation	2,800		

To salaries	18,000	
To insurance	600	
To preliminary expenses	700	
To rent and taxes	3,000	
To discount	350	
To bad debts	1,250	
To net profit	<u>54,925</u>	
	<u>98,500</u>	<u>98,500</u>

The following details are available :

- (a) The average monthly turnover from July 2002 onwards was double than that of the previous months.
- (b) Rent for the first 3 months was paid @ Rs. 200 p.m and there after at a rate increased by Rs. 50 p.m.
- (c) Advertisement expenses were directly proportionate to the sale.

You are required to find out the profit prior to incorporation and state the treatment thereof in the books of the company.

13. Explain the meaning of reconstruction of company.
14. What do you mean by the value of business?
15. What do you mean by "royalty"? Point out the importance of minimum rent in the royalty agreement.

DE-3553**Sub. Code****25**

DISTANCE EDUCATION

B.B.A. (CS)/B.B.A. (CS) (Lateral) DEGREE EXAMINATION,
MAY 2018.

CORPORATE FINANCE

(2005 onwards)

Time : Three hours

Maximum : 100 marks

PART A — (5 × 8 = 40 marks)

Answer any FIVE questions.

All questions carry equal marks.

1. Explain the scope of corporate finance.
2. Discuss the meaning and causes of over-capitalisation.
3. State and explain the reasons for changes in capitalisation.
4. Explain the various factors influencing working capital.
5. Write a note on : Debt financing.
6. Write a note on : Industrial Finance Corporation.
7. What is meant by Watered capital? Explain its effects.
8. Write a note on : Financial organisation.

PART B — (4 × 15 = 60 marks)

Answer any FOUR questions.

All questions carry equal marks.

9. Discuss the objectives of financial management.
10. Explain the various principles to be taken into account while determining the amount of capitalisation.

11. Define capital structure. What are the determinants of optimum capital structure?
 12. State the advantages and disadvantages of equity capital to the shareholders as well as to the corporation.
 13. Discuss the functions and operations of IDBI.
 14. Describe the various types of working capital.
 15. Explain the role of financial institutions in the economic development of a country.
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DE-3554**Sub. Code****31****DISTANCE EDUCATION****B.B.A. (Corp Sec)/B.B.A. (CS) (Lateral) DEGREE
EXAMINATION, MAY 2018.****CAPITAL MARKET LAWS****(2005 onwards)****Time : Three hours****Maximum : 100 marks****SECTION A — (5 × 8 = 40 marks)****Answer any FIVE questions.****All questions carry equal marks.**

1. What do you mean by Secondary Market in Indian Industrial Security Market?
2. Explain the importance of Capital Market.
3. List out the various types of Listing of Securities.
4. Give the procedure for withdrawal of Registration of Stock Exchange.
5. Bring out the main features of SEBI.
6. What do you mean by Merchant Brokers? Explain.
7. What are the objects of OTCEI?
8. State the special features of NSE.

SECTION B — (4 × 15 = 60 marks)

Answer any FOUR questions.

All questions carry equal marks.

9. Describe the structure of Securities Market in India.
 10. Explain the important functions of stock Exchanges.
 11. Describe the different classifications of shares traded in Stock Exchange.
 12. Discuss the role of Merchant Brokers in Indian Capital Market.
 13. Explain the Merits and demerits of OTCEI.
 14. Describe the procedure for Trading in NSE.
 15. List out the reasons for poor performance of New Issue Market.
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DE-3555**Sub. Code****32**

DISTANCE EDUCATION

B.B.A. (CS)/B.B.A. (CS) (Lateral) DEGREE EXAMINATION,
MAY 2018.

TAX LAWS

(2005 onwards)

Time : Three hours

Maximum : 100 marks

SECTION A — (5 × 8 = 40 marks)

Answer any FIVE questions.

1. Who is 'person' under Income Tax Act?
2. How would you decide the residential status of a company?
3. Who is an assessee in default?
4. Explain the House Rent Allowance exemption under Section 10(13A).
5. Write a note on Exempted income from House properties?
6. What is meant by aggregation of income?
7. From the following information of Viswanath, compute the capital gains for the Assessment Year 2016 – 17
 - (a) Cost of acquisition of residential house in 1993 – 94 Rs. 2,80,000
 - (b) Sale consideration on 1.7.2015, Rs. 21,00,000
 - (c) Cost of acquisition of new house prior to the date of filing the I.T. return Rs. 6,00,000.

The cost inflation index in 1993 – 94 and in 2016 – 17 was 244 and 1081 respectively.

8. From the following details find out income from other sources

	Rs.
(a) Directors's fees	5,000
(b) Dividend from Indian company	4,000
(c) Income from Horse race	7,000
(d) Royalty from books	9,000
(e) Dividend from Co-operative societies	3,000

SECTION B — (4 × 15 = 60 marks)

Answer any FOUR questions.

9. Explain the various kinds of Agricultural Income.
10. What is the scope of total income of a person under Income Tax Act 1961?
11. The following particulars relate to income of an employee working in Tanjavur for the financial year 2015 – 16.
- (a) Salary Rs. 8,000 p.m.
 - (b) D.A. Rs. 3,009 p.m.
 - (c) Salary received in advance Rs. 24,000
 - (d) Bonus Rs. 6,000
 - (e) Education allowance @ 300 p.m. each for his two children.
 - (f) Arrears of salary received Rs. 8,000
 - (g) House Rent allowance Rs. 2,500 p.m. (Rent paid Rs. 2,000 p.m.)

Find out the salary income of the employee.

12. Profit and Loss account of Mr. Kumar for the year ended 31.3.2015 is as follows :

To	Opening stock	15,000	By sales	1,80,000
“	Purchases	20,000	By Closing stock	20,000
“	Wages	40,000	By Gift from father	10,000
“	Rent	46,000	By refund of income tax	3,000
“	Car-repairs	3,000		
“	Wealth tax	2,000		
“	Medical Expenses	3,000		
“	General expenses	10,000		
“	Car Depreciation	4,000		
“	Income tax	1,000		
“	Net profit	<u>69,000</u>		<u> </u>
		<u>2,13,000</u>		<u>2,13,000</u>

2/3 of the car is used for personal Purchase.

Calculate business income.

13. Mr. Amol purchased 500 equity shares of Rs. 10 each for Rs. 56 per shares in 1983 – 84. In May 1989 he received 200 bonus shares, On January 13, 1996 he invested in 200 shares @ Rs. 30 each allotted to him as right issues In December 2015 he sold 200 bonus shares at Rs. 109 each and 100 right shares @ Rs. 125 per shares on January 31, 2013. Find out the taxable capital gain if Cost inflation Index for

1983 – 34	116
1989 – 90	172
1995 – 96	281
2015 – 16	1081

14. From the following particulars for the year ended 31.3.2016, Compute income from other source

	Rs.
Dividends from a co-operative society	24,000
Dividends from Indian company	12,000
Dividend collection charges	240
Rent from Buildings and Machinery	36,006
Depreciation on buildings	4,900
Insurance on buildings	1,690

15. The income of a family is as under :

	Rs.
(a) Mr. X from Business	2,00,000
(b) Mrs. X from employment	1,00,000
(c) Minor Son of Mr.X) interest from a company) (The amount for investment received from his Grand father)	10,000
(d) Minor Son of Mr. X, Mr. Y (from acting in film)	50,000
(e) Minor daughter of X, Miss K	5,000

Discuss in whose hands the incomes are assessable and compute to what extent?

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Sub. Code

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DISTANCE EDUCATION

B.B.A.(C.S.)/B.B.A.(C.S.) (Lateral) DEGREE EXAMINATION,
MAY 2018.

ECONOMIC LAWS

(2005 onwards)

Time : Three hours

Maximum : 100 marks

SECTION A — (5 × 8 = 40 marks)

Answer any FIVE questions.

1. Explain 'substantial expansion' under IDRA.
2. What are the objectives of FERA?
3. Write a note on : Foreign currency (non-resident) accounts.
4. Explain Trade practices under MRTP Act.
5. Explain the objectives of Essential Commodities Act.
6. Write a note on : Environment Laboratory.
7. State the purposes for which an industrial licence is required under IDRA, 1951.
8. State the concepts of persons resident in India and outside India.

SECTION B — (4 × 15 = 60 marks)

Answer any FOUR questions.

9. Discuss the provisions of IDRA relating to the establishment and constitution of the Development council.
10. Explain the provisions of FERA relating to transactions regulated by exchange control.
11. What are the provisions of FERA relating to investments by Non-resident Indians in shares of Indian companies?
12. Describe the powers of the MRTP commission under the MRTP Act.
13. Explain the provisions of the essential commodities act regarding control of production, supply and distribution of essential commodities.
14. Discuss the provisions relating to offences and penalties prescribed under the Environment Protection Act, 1986.
15. Explain the objectives and functions of Essential Commodities Act 1955.

DE-3557**Sub. Code****34****DISTANCE EDUCATION****B.B.A. (CS)/B.B.A. (CS)/(Lateral) DEGREE EXAMINATION,
MAY 2018.****COST ACCOUNTING****(2005 onwards)****Time : Three hours****Maximum : 100 marks****SECTION A — (5 × 8 = 40 marks)****Answer any FIVE of the following.**

1. From the following information, calculate the labour turnover rate and labour flux rate.
Number of workers at the beginning of the year 3,800
Number of workers at the end of the year 4,200
During the year 40 workers leave while 160 workers are discharged. 600 workers are required during the year, of these 150 workers are recruited because of leaves and the rest are engaged in accordance with an expansion scheme.
2. A firm employs five workers at an hourly rate of Rs. 200. During the week they worked for four days for a total period of 40 hrs each and completed a job for which the standard time was 48 hrs for each worker. Calculate the labour cost under the Halsey method and Rowman method of incentive plan payments.
3. Define cost ledger and explain its advantages.

4. A batch of 600 units was introduced in a process of Rs. 20 per unit . 500 units were completed and transferred to the finished goods stores. The normal process loss was 20% of the input, and the scrap is normally sold to a contractor at Rs. 3 each the labour and overhead expenditure incurred in the process amounted to Rs. 600. You are required to show the process and abnormal gain accounts.

5. Data relating to a job are thus :

Standard rate of wages per hour	Rs. 10
Standard hours	300
Actual rate of wages per hour	Rs. 12
Actual hours	200

You are required to calculate

- Labor cost variance
 - Labour rate variance
 - Labour efficiency variance.
6. State the differences between cost accounting and financial accounting.
7. Universal manufactures ltd have 2 factories. factory No. 1 employs 130 and factory No. 2 employs 150 direct workers. Both factories work 40 hrs per week and 50 weeks a year.

Overhead rates are :

No:1 –25 paise per hr

No:2 –20 paise per hr

Current

Overhead Expenses

No : 1 – Rs. 70,000

No : 2 Rs. 50,000

Analyse these figures and state probable causes of any discrepancy.

8. From the following particulars, calculate :

- (a) Re-order level
- (b) Minimum level
- (c) Maximum level.

Normal usage 100 units per day

Maximum usage 60 units per day

Maximum usage 130 units per day

Economic order quantity – 5000 units

Re-order quantity – 25 to 30 days.

SECTION B — (4 × 15 = 60 marks)

Answer any FOUR questions.

9. From the particulars given blow, prepare labour cost per man-day of 8 hrs.

- (a) Basic salary – Rs. 2 per day
- (b) Dearness allowance – 25 paise per every point over 100. Cost of living index for working class current cost of living index is 700 points.
- (c) Leave salary – 10% of (a) and (b)
- (d) Employer's contribution to provident fund – 8% (a), (b), & (c)
- (e) Employer' contribution state insurance – 2.5% of (a), (b) and (c) to
- (f) Expenditure on amenities to labour – Rs. 20 per head per mensum.
- (g) No of working days in a month – 25 days of 8 hrs each.

Calculate :

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

12. Define cost accounting and explain its advantages and limitations.
13. Why cost accounting and financial accounting profits differ? How do you reconcile them?
14. X Ltd employs Emerson's efficiency plan in its factory standard output per day of 8 hrs is fixed at 50 units. Normal time wage is Rs. 5 per hour. Four workers M, N O and P produced goods as follows on a specific day 'M' - 30 units 'N'-45 units 'O' -50 units 'P'-58 units.
- Ascertain the earnings of workers under Emerson's efficiency plan. You may assume 6% as Bonus for every additional 1% efficiency between $66\frac{2}{3}\%$ and 100%.
15. The following extracts on costing information related to commodity 'A' for the year ending 31.3.2012.

	Rs.
Purchase of raw material	48,000
Direct wages	40,000
Stock on 1 st April 2011 :	
Raw materials	8,000
Finished products (600 units)	6,400
Stock on 31 st March 2012 :	
Raw materials	8,800
Finished products 3,200 units	12,840
Work on cost	16,800

Work in progress:

On 1 st April 2011	1,920
On 31 st March 2012	6,400
Office administration overheads	3,200
Sales	1,20,000

Advertisement discount allowed and selling cost is Rs. 0.40 per unit. During the year 25,600 units were produced.

Prepare cost sheet.

DE-3558**Sub. Code****35****DISTANCE EDUCATION**

**B.B.A.(Corporate Secretaryship)/B.B.A. (CS) (Lateral)
DEGREE EXAMINATION, MAY 2018.**

FINANCIAL SERVICES

(2005 onwards)

Time : Three hours

Maximum : 100 marks

SECTION A — (5 × 8 = 40 marks)

Answer any FIVE questions.

1. Explain the importance of financial services.
2. Explain the scope of finance function.
3. Critically examine the functions of stock exchange.
4. State the needs for portfolio revision.
5. Briefly explain about the securitisation.
6. Explain the benefits of credit rating.
7. Write notes on Asset management.
8. Explain about credit cards and its importance.

SECTION B — (4 × 15 = 60 marks)

Answer any FOUR questions.

9. Explain the role of SEBI in the primary markets.
10. Explain the scope of portfolio management in detail.

11. State the concept of credit ratings. Explain its significance.
 12. What is mutual fund? Explain the types of mutual funds.
 13. Elaborate the role of venture capital.
 14. Briefly explain the forms of leasing.
 15. Narrate about the role of underwriters for the underwriting of shares.
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