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**BBABMC 388**

**Choice Based Credit System Sixth Semester B.B.A. Degree  
Examination, July/August 2023  
(2021-22 Batch Onwards)**

**HUMAN RESOURCE MANAGEMENT – Specialisation Paper – II  
Industrial Relations and Labour Legislation (Course – II)**

Time : 3 Hours

Max. Marks : 120

**SECTION – A (6 Marks each)**

Answer **any four** questions.

**(4×6=24)**

1. Explain the functions of trade unions.
2. Explain the functions of welfare officers.
3. What are the objectives of industrial relations ?
4. What are the features of collective bargaining ?
5. Write a note on 'Red-hot-stove' rule.
6. What are the objectives of quality circles ?
7. What are the functions of joint management council ?

**SECTION – B (12 Marks each)**

Answer **any four** questions.

**(4×12=48)**

8. Explain the measures for improving industrial relations.
9. What are the essentials for the success of collective bargaining ?
10. Explain the conditions for the successful working of WPM.
11. Explain the causes for employee stress. What are the consequences of employee stress ?

P.T.O.



- 12. What is employee grievance ? Explain the causes of grievances.
- 13. Explain the methods of balancing work and family life.
- 14. What are the benefits provided under ESI Act ?

**SECTION – C (24 Marks each)**

Answer **any two** questions.

**(2×24=48)**

- 15. Define trade union. What are the problems of trade unions in India ? Explain the measures to overcome these problems of trade unions.
- 16. What is collective bargaining ? Explain the collective bargaining process.
- 17. What is indiscipline ? What are the causes of employee indiscipline ? Explain measures to reduce employee indiscipline.
- 18. a) What are the preventive measures of industrial disputes ? **12**  
b) The company has recently changed its working hours from 9 am – 5 pm to 8 am – 4 pm. As a result, the company has witnessed increasing cases of late attendance. In spite of oral warnings to the late comers, the problem still continued and to the surprise of the management, there were cases of deliberate late attendance. The organization has only one trade union backed by BMS. The top management is seriously thinking of taking some punitive measures to prevent this kind of late attendance which is leading to disruption of production schedules and indiscipline. **12**  
As a HR Manager what would be your suggestions to the top management to resolve this issue ?

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**BBABMC 381**

**Choice Based Credit System Sixth Semester B.B.A.  
Examination, July/August 2023  
(2021-22 Batch Onwards)  
COMPANY LAW**

Time : 3 Hours

Max. Marks : 120

**SECTION – A**

Answer **any four** questions. **Each** question carries **six** marks : **(4×6=24)**

1. Distinguish between private company and public company.
2. Explain the various stages in promotion of a company.
3. Write a note on doctrine of constructive notice.
4. Explain the different types of share capital.
5. What is demat account ? Explain its features.
6. Explain the legal implication of the case law "Jones vs Lipman".
7. Distinguish between ordinary resolution and special resolution.

**SECTION – B**

Answer **any 4** questions. **Each** question carries **twelve** marks : **(4×12=48)**

8. Explain the contents of prospectus.
9. Write a note on compulsory winding up of a company.
10. Define member of a company. Explain the different ways of acquiring membership in a company.
11. Explain doctrine of ultra vires and its exceptions.

P.T.O.



12. Write a note on annual general meeting of the shareholders.
13. Define company secretary. Explain his qualifications.
14. Distinguish between preference shares and equity shares. Explain types of preference shares.

SECTION – C

Answer **any two** questions. **Each** question carries **twenty four** marks : **(2×24=48)**

15. What do you mean by company meeting ? What are the requisites of a valid meeting ?
  16. Define joint stock company. Explain its characteristic features.
  17. Define director of a company. Explain his duties and liabilities.
  18. What is memorandum of association ? Explain its contents. Bring out differences between memorandum of association and articles of association.
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**BBABMC 384**

**Choice Based Credit System Sixth Semester B.B.A.  
Examination, July/August 2023  
(2021-22 Batch Onwards)  
AUDITING**

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**

Answer **any four** questions. (Each question carries 6 marks) **(4×6=24)**

1. Define auditing. Explain its important features.
2. Explain the objectives of internal check.
3. What is vouching ? What are its objectives ?
4. What are the types of audit reports ?
5. What do you mean by audit note book ? What are its contents ?
6. Write a note on the appointment of an auditor.
7. Explain vouching of credit side of cash payments.

**SECTION – B**

Answer **any four** questions. (Each question carries twelve marks) **(4×12=48)**

8. What are the advantages and disadvantages of auditing ?
9. Explain the contents of audit working papers.
10. State the objectives of verification of assets.
11. Describe the different techniques of audit.

**P.T.O.**



12. Explain the circumstances in which company auditor can be removed.
13. Explain the preparation done by an auditor before commencing an audit.
14. Explain the auditors duty regarding valuation of stock.

SECTION – C

Answer **any two** questions. (Each question carries **twenty four** marks) (2×24=48)

15. Explain in detail the objectives of auditing.
16. What are the auditors duty with regard to verification of the assets and liabilities of the company ?
17. Who is a company auditor ? Explain the rights and duties of a company auditor.
18. What is continuous audit ? To which type of organisation it is suitable ? Explain in detail its advantages and disadvantages.

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**BBABMC 383**

**Choice Based Credit System VI Semester B.B.A.**

**Degree Examination, July/August 2023**

**(2021 – 22 Batch Onwards)**

**COST AND MANAGEMENT ACCOUNTING**

Time : 3 Hours

Max. Marks : 120

**Instruction : Provide working notes wherever necessary.**

**SECTION – A (6 marks each)**

**(4×6=24)**

Answer any four questions.

1. What is job costing ? What are its features ?
2. Mention any five advantages of the establishment of budgets under budgetary control.
3. At 31<sup>st</sup> December 2022, ₹ 97,000 has been expended on a contract and architect's certificate has been received to the value of ₹ 1,10,000. The cost of work done but not yet certified is ₹ 3,000. It is estimated that the contract will take a further three months to complete and will necessitate an additional expenditure of ₹ 23,000. The contract price is ₹ 1,40,000 and ₹ 1,00,000 has been received in cash to date. From the above details calculate :
  - a) Estimated profit and
  - b) Profit to be taken to the credit of Profit and Loss Account.
4. Give the meaning of :
  - a) Contribution
  - b) Retention money and
  - c) Abnormal loss.

**P.T.O.**



5. Calculate material cost variance, material price variance and material usage variance for the following information :

Standard quantity of material	750 units
Standard price	₹ 15/unit
Actual quantity	780 units
Actual price	₹ 18/unit

6. Calculate break even point from the following figures :

	₹
Total sales	5,00,000
Variable expenses	2,75,000
Net profit	1,08,000

7. Mangalore Transport Company having a fleet of trucks undertakes to carry waste material. The details are as follows :

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

On an average each vehicle makes 5 trips a day. 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 repair every day. Assuming that the month consists of 30 days. Calculate total ton kms for the month.

### SECTION – B (12 marks each)

Answer any four questions.

(4×12=48)

8. What are the reasons for differences in the profits shown by cost accounts and financial accounts ?

9. A manufacturing company has supplied you the following information in respect of one of its product :

	₹
Total fixed cost	36,000
Total variable cost	60,000
Total sales	1,20,000
Units sold	40,000 units

Find out :

- a) Contribution
  - b) Break even point
  - c) Margin of safety
  - d) Profit
  - e) Volume of sales to earn a profit of ₹ 48,000.
10. Explain the principles involved in taking of profit on incomplete contracts.
11. Prepare a flexible budget for the production at 80% activity on the basis of the following information :
- Production at 50% capacity : 10,000 units
  - Raw materials ₹ 80 per unit
  - Direct labour ₹ 50 per unit
  - Direct expenses ₹ 15 per unit
  - Factory expenses ₹ 50,000 (50% fixed)
  - Administrative expenses ₹ 60,000 (40% fixed)
12. Badal Ltd. has adopted a job costing method. It was undertaken Job No. 808 for which the material cost was ₹ 24,000. Direct labour cost was ₹ 12,000 and Direct expenses ₹ 24,000.

The factory overhead is recovered at 50% of factory cost. The administrative overhead was recovered at 20% on production cost. Selling and distribution overheads were recovered at 50% of the cost of sales. Prepare a Job Cost Sheet showing the price to be quoted to make 16.67% profit on cost of Job No. 808.



13. The standard cost card reveals the following information :

Standard labour rate : ₹ 50 per hour, Standard hours required per unit : 10 hours,  
Actual data are : units produced : 500, Actual hours worked : 6,000, Actual  
labour cost : ₹ 2,40,000.

Calculate : Labour cost variance, labour rate variance and labour efficiency  
variance.

14. The net profit of Bahuguna Engineering Co. appeared as ₹ 1,78,430 for the  
financial year ended 31<sup>st</sup> March 2022. The cost books however showed a net  
profit of ₹ 1,48,205. The following facts were discovered by a comparison of  
these two sets of accounts.

	₹
Works overhead under-recovered in cost books	1,700
Administration overhead recovered in excess	31,200
Depreciation recovered in cost books	14,000
Depreciation recovered in financial accounts	11,500
Interest received on investment	8,000
Loss on sale of fixed assets	4,700
Income tax provided	4,100
Stores adjustment (Credit in financial a/cs)	450
Loss in stock value (charged in financial accounts)	725
Debenture interest paid	700

You are required to prepare Reconciliation Statement.



**SECTION – C (24 marks each)**

Answer any two questions.

(2×24=48)

15. A company of contractors started to trade on 01-01-2021. During 2021, the company was engaged in only one contract of which the contract price was ₹ 5,00,000.

Of the plant and materials charged to the contract plant costing ₹ 5,000 and materials costing ₹ 4,000 were lost.

On 31-12-2021, plant costing ₹ 5,000 were returned to stores. Cost of work uncertified but finished ₹ 2,000 and materials costing ₹ 4,000 were in hand on site, charge 10% depreciation on plant. Compile Contract Account and Balance Sheet from the following :

Particulars	Debit (₹)	Credit (₹)
Share capital		1,20,000
Creditors		10,000
Cash received (80% of work certified)		2,00,000
Land and buildings	43,000	
Bank balance	25,000	
<b>Charged to contract :</b>		
Materials	90,000	
Plant	25,000	
Wages	1,40,000	
Expenses	7,000	
	<b>3,30,000</b>	<b>3,30,000</b>



16. Product "X" passes through three distinct processes. In a particular month cost of production was as follows :

Particulars	Process I	Process II	Process III
Direct materials (Rs.)	25,000	15,050	12,450
Direct labour (Rs.)	10,000	12,000	15,000
Direct expenses (Rs.)	4,500	2,400	900

2000 units were issued to Process I at Rs. 7 per unit. Production overhead incurred was Rs. 18,500.

Additional information :

Process	Actual output (units)	Normal loss	Sales of scrap per unit (Rs.)
I	1750	10%	3
II	1650	8%	5
III	1450	10%	6

Production overhead absorbed by each process on the basis of 50% of Direct Labour.

You are required to prepare Process Accounts, Abnormal Loss A/c and Abnormal Gain A/c.

17. The Sankalsh Sarige Company has been given a permit to run a bus between Goa and Aman with a distance of 30 km. The cost of the bus is ₹ 8,00,000 and it is likely to last ten years. It has been insured at 3% p.a. The annual tax will be ₹ 30,000. Annual repairs are estimated at ₹ 24,000 and garage rent is ₹ 3,600 p.a.

The salary of driver and conductor will be ₹ 9,000 and ₹ 8,000 per month respectively. The cost of stationery will be ₹ 350 per month and accountant's salary is ₹ 6,000 per month. Diesel, oil and grease will cost ₹ 72 per 10 km.

The bus will make two round trips each day. The carrying capacity of the bus is 50 passengers. The actual passengers to be carried are estimated at 100% of the seating capacity while going to Aman and 80% of the capacity while going to Goa. The bus will work for 25 days in a month.

Compute the cost per passenger km of operating the service.



18. From the following particulars prepare Trading and Profit and Loss Account, Cost Sheet taking factory overhead at 25% on prime cost, office overhead at 50% of factory cost and selling overhead at 8% on sales and a Reconciliation Statement as on 31<sup>st</sup> December 2022.

	₹
Stock on 1 <sup>st</sup> January 2022 :	
Raw materials	20,000
Finished goods	40,000
Stock on 31 <sup>st</sup> December 2022 :	
Raw materials	30,000
Finished goods	10,000
Manufacturing wages	50,000
Raw materials purchased	1,20,000
Sales	3,25,000
Works expenses	35,000
Office expenses	25,000
Selling expenses	25,000
Interest on investments	4,000
Goodwill w/off	8,000
Preliminary expenses w/off	12,000
Interest on debentures	8,000
Commission received	16,000

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**BBABMC 382**

**Choice Based Credit System Sixth Semester B.B.A. Degree  
Examination, July/August 2023  
(2021 – 22 Batch Onwards)  
INVESTMENT MANAGEMENT**

Time : 3 Hours

Max. Marks : 120

**SECTION – A  
(Six marks each)**

Answer **any four** of the following questions. **(4×6=24)**

1. Define investment. Explain the importance of investment.
2. Write a note on equity shares.
3. Write a note on Dow theory.
4. Write the differences between primary market and secondary market.
5. Write a note on assumptions of capital asset pricing model.
6. Define mutual fund. Explain the benefits of mutual fund.
7. What is portfolio management ? Explain the objectives of portfolio management.

**SECTION – B  
(Twelve marks each)**

Answer **any four** of the following. **(4×12=48)**

8. Explain the differences among investment, speculation and gambling.
9. What are blue chips ? How to pick blue chips ?
10. Explain the benefits of stock exchanges to companies.
11. What are depositories ? Explain the advantages of depositories.

P.T.O.



- 12. What are stock indices ? Explain the uses of stock indices.
- 13. Explain the role of association of mutual funds in India.
- 14. Explain the factors influencing portfolio construction.

**SECTION – C**  
**(Twenty four marks each)**

Answer **any two** of the following questions.

**(2x24=48)**

- 15. What is credit rating ? Explain the factors to be considered in credit rating and the benefits of credit rating.
- 16. What is technical analysis ? Explain the assumptions and tools of technical analysis.
- 17. Explain the different types of mutual funds in India.
- 18. Explain the non-securities form of investment.

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**BBABMC 387**

**Choice Based Credit System VI Semester B.B.A. Degree Examination,  
July/August 2023**

**(2021 – 2022 Batch Onwards)**

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

Time : 3 Hours

Max. Marks : 120

- Instructions :** 1) *Forty pages single answer booklet will be provided.*  
2) *No additional sheets are provided.*

**SECTION – A**

Answer **any four** questions :

**(4×6=24)**

1. Define advertising and state its objective.
2. What are the merits of outdoor advertising ?
3. What are the functions of sales organisation ?
4. What is client turnover ?
5. What are the content of a good training programme to the salesmen ?
6. What are the essentials of a good advertising copy ?
7. Distinguish between advertising and publicity.

**SECTION – B**

Answer **any four** questions :

**(4×12=48)**

8. Explain the factors to be considered while selecting advertising media.
9. Explain the various types of advertising agency.

**P.T.O.**



10. Explain different kinds of salesmanship.
11. What is advertising layout ? What are the principles of advertising layout ?
12. What are the reasons for client turnover ?
13. What is pre-testing ? What are the methods of pre-testing of advertising ?
14. Describe the functions of advertising.

SECTION – C

Answer any two of the following questions :

(2×24=48)

15. What is meant by advertising budget ? Explain the factors influencing advertising budget decision.
  16. Explain the qualities of a good salesman.
  17. Explain the methods of sales promotions used in India.
  18. Evaluate the different methods of compensating salesman.
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**BBABMC 382**

**Choice Based Credit System VI Semester B.B.A.  
Examination, September 2022  
(2021 – 2022 Batch Onwards)  
INVESTMENT MANAGEMENT**

Time : 3 Hours

Max. Marks : 120

**SECTION – A**

Answer **any four** questions. **Each** question carries 6 marks.

**(4×6=24)**

1. Explain the features of investment.
2. Explain any three innovative financial instruments.
3. Explain briefly the basic premises/assumptions of technical analysis.
4. How do you pick up blue chips ?
5. Write a note on NSE.
6. What are open ended and closed ended schemes of MF ?
7. Mr. Gopal is considering several investments. The risk free return is 6.25%. Expected return from the market is 10%. Calculate the required rate of return for each investment using CAPM.

Security	ITC	Tata motors	Cipla	SBI
Beta	1.20	1.30	0.7	0.9

**SECTION – B**

Answer **any four** questions. **Each** question carries 12 marks.

**(4×12=48)**

8. Distinguish between investment, speculation and gambling.
9. Explain the factors to be considered in economic and industry analysis.
10. What is listing of securities ? What are the advantages of listing to the company and to the investors ?

P.T.O.



11. Explain the problems of MFs in India.
12. What is money market ? What are the features of a developed money market ?
13. Explain the role of Association of Mutual Funds in India (AMFI).
14. Explain different systematic and unsystematic risks in investment.

SECTION – C

Answer **any two** questions. **Each** question carries **24** marks.

**(2×24=48)**

15. Explain various securities form of investment in India.
16. What are corporate securities ? Explain the different types of corporate securities with their features.
17. How is technical analysis different from fundamental analysis ? Explain the tools of technical analysis with the help of charts and diagrams.
18. Define stock exchange. Explain the role and functions of stock exchanges in modern economy.

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**BBABMC 384**

**Choice Based Credit System VI Semester B.B.A. Degree Examination,  
September 2022  
(2021 – 22 Batch Onwards)  
AUDITING**

Time : 3 Hours

Max. Marks : 120

- Instructions :** 1) Section – A : Answer **any four** questions.  
2) Section – B : Answer **any four** questions.  
3) Section – C : Answer **any two** questions.

**SECTION – A**

Answer **any four** questions.

**(4×6=24)**

1. Write a note on internal control.
2. Differentiate verification and valuation of assets.
3. What is meant by Audit Report ? What are its types ?
4. Write a note on continuous audit.
5. What are the importance of vouching ?
6. What do you mean by audit notebook ? What are its contents ?
7. Explain vouching of wages and salary.

**SECTION – B**

Answer **any four** questions.

**(4×12=48)**

8. What are the advantages and disadvantages of auditing ?
9. Explain the auditor's duty regarding valuation of stock.
10. Explain the techniques of auditing.
11. Explain the advantages and disadvantages of internal check.

P.T.O.

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12. Explain vouching of cash receipt transactions.
13. Explain the preparations done by an auditor before commencing an audit.
14. Explain the criminal liability of an auditor under Companies Act.

**SECTION – C**

Answer **any two** questions.

**(2×24=48)**

15. Define auditing. Explain in detail the objectives of auditing.
  16. What is meant by Internal Check ? Explain the good system of internal check with regards to cash payments in the organisation.
  17. Explain the verification and valuation of different types of assets in an organisation.
  18. Who is a company auditor ? Explain the rights and duties of a company auditor.
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