

Maximum Marks: 75

Duration: 2 Hours & 30 Minutes

- Note: 1) All questions are compulsory, Subject to internal choice.
2) Figures to the right indicate full marks.

Q 1 A) Fill in the Blanks (Any 8)

08

- 1) _____ is the process of transforming raw material into finished goods for sale. (Marketing / Production / Packaging)
- 2) _____ means determining the shape, standard & pattern of the product. (Product Design / Product Process / Product Sale)
- 3) _____ is the ratio between what is produced to what is required to produce it. (Quality / Quantity / Productivity)
- 4) ISO stands for _____ organization for Standardisation. (Indian / International / Institutional)
- 5) _____ is the art & science of moving, packaging & storing of material in any form. (Material Management / Material Handling / Material Procuring)
- 6) _____ refers to the quantity ordered to be purchased at the lowest total cost. (EOQ / ABC / XYZ)
- 7) _____ pertains to planning of the space available for production activities. (Plant Layout / Plant Location / Plant Management)
- 8) _____ should be aimed at the needs of the customer, present & future. (Quantity / Quality / Productivity)
- 9) Under _____ process, 99.99966% of products created are expected to be statically free from defects. (Kaizen / Six Sigma / Lean)
- 10) _____ defines quality in terms of the social loss, loss to producer & consumer. (Deming / Taguchi / Kepner & Tregor)

Q 1 B) Match the Column (Any 7)

07

Group A		Group B	
1	Process Production	A	Appraisal Cost
2	Batch Production	B	Failure Cost
3	MBNQA	C	Paints & Vehicles
4	Deming Prize	D	Crude Oil & Sugar
5	Cost of Poor Quality	E	Based on Nature of Supplier
6	Cost of Good Quality	F	For American Company
7	GOLF Analysis	G	For Japanese Company
8	SDE Analysis	H	Minimize Waste
9	Lean Thinking	I	To change for better
10	Kaizen	J	Based on Problem of Procurement

- Q 2 A) Define Production Management. Discuss the Components of Production Management. 08
- B) Explain the characteristics of a good product design. 07
- OR
- C) Define Six Sigma. Explain the DMAIC & DMADV methodology in brief. 08
- D) Discuss in brief procedure for registration for ISO certification. 07

- Q 3 A) Explain in brief various types of Material handling Equipments. 08
- B) Explain the objectives of Materials Management. 07
- OR
- C) Define Quality. Explain the characteristics of Quality. 08
- D) Discuss the service dimensions of Quality. 07

- Q 4 A) Explain in brief any 4 Inventory Control Techniques. 08
- B) What are the types of Plant Layout? 07
- OR
- C) Explain Taguchi's Quality Engineering. 08
- D) Explain Edward Deming's Philosophy & approach to Quality. 07

- Q 5 A) ABC Ltd. Purchases computer chips at the rate of Rs. 50 each. The annual consumption of chip is 36,000 units. If the ordering cost is Rs.250 per order & carrying cost is 25%p.a., what would be the EOQ and Total Cost? If the supplier offers a discount of 10% for ordering 6,000 units. Per order, do you accept the discount offer? 08
- B) Calculate partial & Total Productivity. 07

Output	1000,000	Raw Material	175,000
Labour	150,000	Electricity	50,000
Capital	200,000	Other Misc. Exp.	25,000

OR

- C) Write a Short Notes : (Any 3) 15
1. Quality Circle
 2. Lean Thinking
 3. Production System
 4. Deming's Application Prize
 5. Ishikawa Fish Bone Diagram

Duration: 2 1/2 hrs

Max Marks: 75

Note: 1. Attempt all questions.

2. All questions carry equal marks.

3. Use of simple calculator is permitted.

4. Draw schedules, graphs and diagrams wherever necessary.

Q1. A Choose the best answer: (ANY EIGHT)

08M

- i. The consumption function or propensity to consume refers to -----
 a. income saving relationship
 b. income investment relationship
 c. income consumption relationship
 d. All of the above
- ii. Keynesian Economics is -----
 a. Micro economics b. Macro economics c. Monetary economics d. Welfare economics
- iii. Marginal efficiency of capital refers to -----
 a. the rate of profit expected
 b. the rate of investments made
 c. the rate of savings made
 d. None of the above
- iv. During inflation gainers are -----
 a. Common man b. Debtors c. Creditors d. All of the above
- v. According to Fisher's Equation of quantity theory of money -----
 a. $MV = PT$ b. $MP = PV$ c. $MT = PV$ d. None of the above
- vi. Money supply M3 includes -----
 a. $M3 = C + DD + OD$
 b. $M3 = C + DD + \text{Deposits with post offices}$
 c. $M3 = M1 + \text{Time Deposits with the banks}$
 d. None of the above
- vii. Budget Deficit Fiscal Policy is followed during -----
 a. Inflation b. Depression c. Boom d. None of the above
- viii. The debt that is repayable by the government after a fixed period of time is known as -----
 a. redeemable debt b. Irredeemable debt c. Coercive debt d. None of the above
- ix. ----- introduced the concept of GBTT.
 a. Adam Smith b. Alfred Marshall c. Amartya Sen d. Taussig
- x. Equilibrium terms of trade according to J. S. Mill is determined by the condition of -----
 a. Market demand b. Aggregate demand c. Reciprocal demand d. None of the above

Q1. B. State whether the following statements are true or false: (ANY SEVEN) 07M

- i. The current account of balance of payment does not include Unilateral services.
- ii. Donations, grants, gifts and such other payments which do not have counter obligations are known as unilateral flows.
- iii. Modern theory of International trade is based on the assumption of free trade.
- iv. The chief proponent of the concept of functional finance is J.M. Keynes.
- v. Funded debt is a long-term debt for a definite period.
- vi. "Too much of money chasing too few goods" is definition of inflation given by Coulbourn.
- vii. During inflation losers are Common man.
- viii. The term 'the supply of money' is synonymous with 'money supply'.
- ix. The question of tax shifting especially arises in the case of direct taxes.
- x. The monetary policy is concerned with the raising of government revenue and incurring of government expenditure.

Q2. Answer ANY ONE question from the following: 15M

- a. Discuss the importance of macro economics.
- b. Enumerate the phases of business cycle.

OR

- c. Explain the significance of circular flow of income.
- d. Explain in details the factors affecting velocity of circulation of money.

Q3. Answer ANY ONE question from the following: 15M

- a. Explain demand-pull and cost-push inflation.
- b. Discuss Keynes's theory of demand for money.

OR

- c. Explain in brief the instruments of monetary policy.
- d. Examine adverse effects of inflation on production.

Q4. Answer ANY ONE question from the following: 15M

- a. Enumerate canons of taxation.
- b. Explain the factors influencing incidence of taxation.

OR

- c. Discuss the significance of public expenditure.
- d. State the objectives of the FRBM Act.

Q5. Answer the following questions:

- a. Explain classical theory of international trade.
- b. Explain the functions of foreign exchange market.

15M

OR

Q5. B. Write explanatory notes on ANY THREE of the following:

- a. Hedging
- b. Objectives of fiscal policy
- c. FDI
- d. Inflation targeting
- e. Green GNP and Green NNP

15M

---XXX---XXX---

Time: 2.30 Hours

Max Marks: 75

- N.B. i) All questions are compulsory
 ii) Figures to the right indicate full marks

Q.1. (A) Answer the following: (Any Eight)

1. Mean, Median and Mode are:

- (A) Ways of sampling (B) Measures of central tendency (C) None of the above

2 Information is.....

- (A) Raw Data (B) Processed Data (C) Pure data

3. Research is

- (A) Searching again and again (B) Finding solution to any problem
 (C) Working in a scientific way to search for truth of any problem d) All of the above

4. Which of the following is the first step in starting the research process?

- (A) Searching sources of information to locate problem.
 (B) Survey of related literature (C) Identification of problem

5. _____ research is also called as basic research.

- (A) Fundamental (B) Applied (C) Historic

6. Action research means

- (A) A longitudinal research (B) An applied research (C) A research initiated to solve an immediate problem

7. _____ gives direction to the research work.

- (A) Sampling (B) Research design (C) Questionnaire
 (D) Professional Attitude

8. The essential qualities of a researcher are

- (A) Spirit of free enquiry (B) Reliance on observation and evidence
 (C) Systematization or theorizing of knowledge

9. In the process of conducting research 'Formulation of Hypothesis' is followed by

- (A) Statement of Objectives (B) Analysis of Data
 (C) Selection of Research Tools (D) Collection of Data

10. A research paper is a brief report of research work based on

- (A) Primary Data only (B) Secondary Data only
 (C) Both Primary and Secondary Data (D) None of the above

Q.1. (B) Answer the following: (Any Seven)

07

Group A		Group B	
1.	z-test	a.	Measured outcome
2.	Null Hypothesis	b.	Representative Unit
3.	Dependent variables	c.	Sample size above 30
4.	Sample	d.	H0
5.	Hypothesis	e.	Books and articles
6.	Secondary data	f.	Type of Research
7.	Descriptive	g.	Assumptions

8.	Questionnaire	h.	Superscript number
9.	Likert Scale	i.	Five – point scale
10.	Footnote	j.	Logical Sequence

- Q.2 a. State any eight characteristics of the research. 07
 Q.2 b. What is the hypothesis? Explain its importance. 08

OR

- Q.2.a. Explain in detail meaning of research design and discuss the factors importance of research design. 15

- Q.3.a. Discuss the different methods of collection of primary data 07
 Q.3.b. Explain the limitations and advantages of secondary data in brief. 08

OR

- Q.3.a. Explain the concept and techniques of scaling. 07

- Q.3.b. Explain the essentials of a good questionnaire. 08

- Q.4.a. Explain in brief the stages of data processing. 07
 Q.4.b. Explain the significance of data interpretation. 08

OR

- Q.4.a. Explain report writing, and any eight of its importance. 07
 Q.4 b. Discuss the various types of reports. 08

OR

- Q. 5) Case Study 15
 Your Company is Concerned with the production and marketing of T-Shirts.
 The Company wants to introduce a new range of sportswear as per the current needs and expectations of young college sportsmen and college students.

QUESTIONS:

- a) Draft a suitable questionnaire for information collection (through survey) from sportsmen and college student also suggest a name for your Company. 07
 (iii) List the sources of collecting secondary data for the said research. 08

OR

- Q.5 Answer the following (Any three) 15
 a. Steps in research process
 b. Questionnaire
 c. Plagiarism
 d. Chi – square Test
 e. T-Test

[Time: 2 ½ hours]

[Marks:75]

Please check whether you have got the right question paper.

- N.B: 1. All questions are compulsory.
2. Figures to the right indicate full marks.

Q1. A. State Whether the Following Statements are True or False: (Any 8) (8)

1. Ethics and business can't go together.
2. Good ethics are a cornerstone of sustainable marketing.
3. Black money is the oxygen for corruption and corruption is the oxygen for black money.
4. Turf guarding means hoarding reserves.
5. Good corporate governance results in higher financing costs.
6. Corporate governance is about unethical conduct in business.
7. Audit committees are required for all companies.
8. Custodian of investor interest in India is SEBI.
9. CSR means Company Society Responsibility.
10. CSR spending is voluntary in India and not legal.

Q1. B. Match the Column: (Any 7) (7)

A	B
1. Ethos	a. Environmental impact
2. Morals	b. Spamming
3. Ability to frame our actions	c. Surrogate advertising
4. Justice to all Practices	d. Turf Guarding
5. Sending an unwanted email to another person	e. Dilemma
6. Hoarding Reserves	f. Ecologically safe products
7. Choosing between right and wrong	g. Fairness Principle
8. Green Marketing	h. Vision
9. Advertising which is used to promote banned products	i. Character
10. Sustainable Development	j. Customs

Q2. a. Explain the Scope of Business Ethics? (8)

b. Differentiate between Ethics & Morals? (7)

OR

p. What is Ethics and State its Objectives? (8)

q. Explain the Concept of Code of Ethics? (7)

Q3.

- a. Explain the concept of whistle-blower? (8)
b. Explain the ethical issues faced by an individual employee? (7)

OR

- p. Explain the reasons that can be used to strengthen marketing ethics? (8)
q. Explain the tools for ethical management? (7)

Q4.

- a. Explain the need and objectives of corporate governance? (8)
b. Explain the theories of corporate governance? (7)

OR

- p. Explain the concept of Carroll's Pyramid? (8)
q. Highlight the benefits of Corporate Social Responsibility? (7)

Q5.

- a. Explain the recent issues in CSR in India? (8)
b. Explain how to overcome the challenges of CSR in future? (7)

OR

Write short notes on (Any 3):

(15)

1. Benefits of Business Ethics
 2. Ethical issues in HRM
 3. Sachar Committee Report on CSR
 4. Ethical Leadership
 5. Scope of business ethics based on Functional areas of Business.
-

Note :

1. All questions are compulsory
 2. All questions carry equal marks
-

Q1 A. Fill in the Blanks (Any 8):

(8 Marks)

1. Procurement of Raw material is the feature of
 - A) ERP-Marketing Module
 - B) ERP-HR Module
 - C) ERP-Finance Module
 - D) ERP-Purchase Module

2. Cloud based E- CRM includes
 - a) Cloud based customer services
 - b) Cloud Based Database
 - c) Mobile computing
 - d) All of the Above

3. The full form of OLAP is _____.
 - a) Online Advanced Processing
 - b) Online Advanced Preparation
 - c) Online Analytical Processing
 - d) Online Analytical Preparation

4. RFID stands for _____.
 - a) Radio Frequency Identification
 - b) Ratio Frequency Interface
 - c) Radio Frequency Interface
 - d) Radio Frequency Interface

5. Business Intelligence is included in _____.
 - a) MRP II
 - b) ERP
 - c) Extended ERP
 - d) MRP

6. EDI Stands for _____.
 - a) Electronic Data Interchange
 - b) Electronic Distributed Interchange
 - c) Electronic Data Interlink
 - d) None of the Above

7. The primary key having two or more attributes is called as _____.
 - a) Super Key
 - b) Composite Key
 - c) Candidate key
 - d) Foreign Key

8. Data about data is called as _____

- a) Tuple
- b) Field
- c) Metadata
- d) Normalized data

9. Hub and Spoke model is a model of

- a) Outsourcing
- b) Business Process Outsourcing
- c) Cloud Computing
- d) Data Processing

10. _____ is a DBMS software

- a) MySQL
- b) Microsoft SQL
- c) FoxPro
- d) All of the Above

Q1 B. State whether following statement are True or False.(Any 7)

(7 Marks)

1. Outsourcing eliminates risk management part completely.
2. Database server is accessible to all users.
3. Redundancy refers to accuracy of data.
4. Ad-Hoc queries have their specific format defined.
5. Data mining can derive actionable information from large volumes of data.
6. GUI is the level closest to the user.
7. Data cleansing refers to removal of dirty data form warehouse.
8. ERP systems must have modular and open architecture .
9. Internet Bots are example of workflow automation.
10. OLAP queries require multidimensional representation.

Q2. Answer the Following:

- a) Define MIS. What are Objectives of MIS?
- b) Discuss Characteristics of MIS

(7 Marks)

(8 Marks)

OR

- a) Differentiate between MIS and DSS.
- b) Explain any four applications of DSS.

(7 Marks)

(8 Marks)

Q3. Answer the Following:

- a) Define ERP. Enlist and explain any 3 generic modules of ERP.
- Explain with suitable diagram Architecture of ERP.

(7 Marks)

(8 Marks)

OR

- a) Define e-CRM. How does it differ from traditional CRM.
- b) Discuss Privacy issues and CRM.

(7 Marks)

(8 Marks)

Q4. Answer the Following:

(15 Marks)

- a) What is DBMS and Datawarehouse?
- b) Why do we need database .Explain with one example.

(7 Marks)

(8 Marks)

OR

- a) Discuss Data mining ?
- b) Explain process flow of data mining.

(7 Marks)

(8 Marks)

Q5. Answer the Following:

A. Explain Business process outsourcing and KPO with suitable example.

(08 Marks)

B. Describe cloud computing service model with example.

(07 Marks)

OR

Q5. Write Short Notes on (Any 3):

(15 Marks)

- 1.Data Marts
 - 2.KPO challenges
 - 3.Workflow automation in CRM
 - 4.e-SCM
 - 5.Vertical and Horizontal Process in Outsourcing
-

Duration: 2½ Hours

Total Marks: 75

Instructions:

- All Questions are compulsory
- Follow the instructions before every question

Q1. A. Match the Column (Attempt any 8)

[8]

S. No.	Column A	Column B
1	Bicycle	Packaging
2	Value Engineering	ITC
3	PMRY	Kisan Credit Card
4	NABARD	Barrier to rural marketing
5	Many Languages	Branding
6	Live stock and Poultry	Cheaper Product
7	Symbol & Design	Durable Product
8	e-Chaupal	Rural Development by Government
9	Protection from spoilage	Traditional Market
10	Haat	Allied Sector

Q1. B. State whether the statements are TRUE or FALSE (Attempt any 7)

[7]

1. Marketing of agri products is done from rural to urban.
2. FMCG constitutes major portion of rural market.
3. The status of a consumer has no effect on choice of products in rural area.
4. The Caste factor continues to impact the overall structure within the society.
5. Technology has no impact on rural consumer behaviour.
6. Radio is a traditional form of market.
7. Competition in the rural market is complex.
8. Social class is an important base for Psychographic Segmentation.
9. Direct Marketing involves middlemen.
10. AMUL is an example of co-operative business model.

Q2. What is rural Marketing? Discuss its scope.

[15]

OR

Q2. What are the various programmes designed by the government for rural development? [15]

Q3. What is Consumer Behaviour? List all the factors which affect it.

[15]

OR

Q3. Discuss various pricing strategies of rural marketing.

[15]

Q4. Discuss 4Ps and 4As of rural marketing mix.

[15]

OR

Q4. Discuss various products strategies.

[15]

Q5. A. What are the various strategies to overcome the constraints in rural marketing? [8]

Q5. B. Discuss the process of developing effective rural communication process. [7]

OR

Q5. Write short note on any three of the following.

[15]

1. Segmentation
 2. Non-conventional media
 3. Syndicate distribution
 4. Indirect marketing
 5. Coinage Pricing
-

(April 2019)

Duration: 2½ Hours

Total Marks: 75

Instruction to students:

- Write your answer in detail with suitable points.
- Please support your answers with examples.
- Kindly maintain neatness and continuity.
- Figures to the right indicate full marks.

Q1.A Attempt any eight from the following:

(8 Marks)

- 1) The promotional mix is the combination of different promotional channels that is used to _____ a promotional message.
(a) Target (b) Communicate (c) Advertising
- 2) The _____ analysis can provide insight into both internal & external conditions that can lead to more effective marketing communication.
(a) sales (b) SWOT (c) BCG
- 3) The _____ has brought media to a global audience
(a) SMS (b) Search engine (c) Internet
- 4) _____ are an excellent & risk free way to induce trial.
(a) Samples (b) C2B (c) C2C
- 5) Trade show are one of the most common type of sales promotion in _____ market.
(a) B2B (b) C2B (c) C2C
- 6) _____ advertising is all advertising by the stores that sell goods directly to consumer public.
(a) Wholesale (b) Online (c) Retail
- 7) _____ word of mouth publicity tends to increase the publicity of the organization.
(a) Positive (b) Negative (c) Diverse
- 8) A _____ test could also be done to check the effectiveness of the ad campaign.
(a) Memory (b) High Risk (c) Offensive
- 9) The boundaries between _____ psychiatry & neuroscience have become quite blurred.
(a) Psychology (b) Receptive (c) Ethical

10) _____ test market is widely used for major product testing.

- (a) Loyalty (b) Inverse (c) Standard

Q1B.) Match the column. Attempt any 7 out of 10

(7 marks)

	A		B
1	AIDA	a	Society benefit
2	DAGMAR	b	Applied science
3	Publicity	c	Non-profit Event
4	PULL Strategy	d	Eye Tracking
5	Contest	e	Arousing Interest
6	Corporate Sponsorship	f	Promotion
7	Cause Sponsorship	g	Number of clicks
8	Human mind	h	Attention
9	Innovative technique	i	Advertising goals
10	Online Evaluation	j	Editorial

Q2) Answer any one out of two:

(15 Marks)

- a) Define IMC. Explain in brief features & evolution of IMC.
 b) Explain in brief reasons for the growth & importance of IMC?
 OR
 c) Define advertising. Explain in brief features of advertising.
 d) Distinguish between PUSH Strategy & PULL Strategy.

(7 Marks)

(8 Marks)

(7 Marks)

(8 Marks)

Q3) Answer any one out of two:

(15 Marks)

- a) List out various tools for PR.
 b) Define sales promotion. Explain in detail the role of sales promotion and reasons for its growth.
 OR
 c) Explain in details objectives of Direct Marketing.
 d) Explain in details steps in the sales process.

(7 Marks)

(8 Marks)

(7 Marks)

(8 Marks)

Q4) Answer any one out of two:

(15 Marks)

- a) Explain Advertising tracking research.
 b) Describe in brief behavioural response.
 OR
 c) Define Internet. Explain in brief Advertising on Internet.
 d) Explain in brief evaluation process of IMC. (8 Marks)

(7 Marks)

(8 Marks)

(7 Marks)

Q5) A Write Short Notes on any Three

(15 Marks)

- a) DAGMAR
- b) Surrogate Advertising
- c) Crisis Management
- d) Cause Sponsorship
- e) Offensive Brand Messages

OR

Q5)B) a) Explain in brief Public Relation & Sales Promotion through Internet Banner. (8 Marks)

b) Explain in detail approaches used by organization for test marketing. (7 Marks)

Please check whether you have got the right question paper.

- N.B:
1. All questions are compulsory subject to internal choice.
 2. Figures to the right indicate full marks.

Q1.A.Multiple Choice Questions.(any 8 out of 10)

(8)

- a) The Corporate Reconstruction is the process of making changes in the composition of a firms one or more business portfolio in order to have a _____ enterprise.
- I. Profitable
 - II. Vertical
 - III. Horizontal
 - IV. Capital
- b) _____ may be defined as sale of an undertaking for a predetermined lump sum consideration.
- I. Alliance
 - II. Franchising
 - III. Slump sale
 - IV. Joint Venture
- c) When the company's existing financial structure is recognized by dissolving the existing company and forming a new company is referred to as _____.
- I. Internal Reconstruction
 - II. Amalgamation
 - III. External Reconstruction
 - IV. Absorption
- d) Amount _____ by shareholders is credited to Capital Reduction Account.
- I. Sacrificed
 - II. Gained
 - III. Reserved
 - IV. None of these
- e) To carry _____, permission is required from competent court.
- I. Capital Reduction
 - II. Dividend
 - III. Valuation
 - IV. Capital
- f) Amalgamation, absorption or reconstruction is the form of business _____.
- I. Combination
 - II. Accounting
 - III. Management
 - IV. Organization
- g) Aayushi Ltd. 's purchase consideration is Rs.16,995 and Net Assets Rs.12,867, then
- I. Goodwill Rs. 4,128
 - II. Capital Reserve Rs. 4,128
 - III. Goodwill Rs. 29,862
 - IV. Capital Reserve Rs. 29,862
- h) As per AS _____ purchase consideration is what is payable to shareholders.
- I. 11
 - II. 12
 - III. 13
 - IV. 14

- i) A holding company is a company which acquires majority of _____ of other company.
- I. Equity shares
 - II. Preference shares
 - III. Debentures
 - IV. Bonus shares
- j) _____ could lead to changes in existing certification such as ISO or other similar certifications.
- I. Restructuring
 - II. Takeover
 - III. Merger
 - IV. Joint venture

Q1.B. Match the following. (any seven) (7)

Group 'A'	Group 'B'
1. Corporate restructuring	• Not transferable to capital reduction
2. Financial restructuring	• Conduct process of winding-up
3. Consolidation of shares	• Amount paid by company to vendor
4. Capital stock	• New values fixed
5. Statutory reserve	• Budgeting
6. Liquidator	• contract
7. Purchase consideration	• Can be purchased or sold even in fractions
8. Calculation of Purchase price	• Shares of Re. 1 each converted into shares of Rs. 10 each
9. Control technique	• Change the equity pattern
10. Change in external aspect on reorganization	• Redesign one or more aspect of company

Q2

A. The following is the Balance Sheet of Anushka Ltd. As on 31st March 2018 (15)

Balance Sheet

Liabilities	Rs.	Assets	Rs.
4,000 Equity share of Rs. 100 each	4,00,000	Goodwill	1,00,000
3,000, 10% Preference share of Rs. 100 each	3,00,000	Plant and machinery	3,05,000
Sundry Creditor	85,000	Leasehold Property	1,00,000
Capital Reserve	72,000	Stock	1,58,250
Bank Overdraft	1,02,000	Debtors	60,400
		Profit and Loss A/C	2,20,750
		Formation exp.	14,500
	9,58,900		9,58,900

The following scheme of reconstruction was sanctioned:

1. The equity share be reduced by Rs. 87.50 per share.
2. The preference share be reduced by Rs. 50 each.
3. To write off Profit and Loss A/C and intangible assets including formation expenses.
4. Plant and machinery to be maintenance at Rs. 1,50,000

You are required to:

- i. Pass journal entries
- ii. Prepare capital reduction A/C
- iii. Balance sheet after reconstruction

OR

B. The summary Balance Sheet of Sonu Ltd. As on 31/03/2018 appeared as follows: (15)
Balance Sheet as on 31/03/2018

Liabilities	Rs.	Asset	Rs.
30,000 Equity share of Rs. 10 each fully paid	3,00,000	Goodwill	83,500
1,000, 9% Preference Share of Rs. 100 each fully paid	1,00,000	Land and Building	1,50,000
11% Debenture	2,00,000	Plant and Machinery	1,07,500
Interest Accrued on Debenture	22,000	Investment	37,500
Unsecured Long Term Loans	1,30,000	Stock	1,05,000
Outstanding Interest on Unsecured Loans creditors	15,000	Sundry Debtors	1,55,000
	83,000	Bank	22,500
		Preliminary Expenses	12,500
		Profit and Loss A/C	1,76,500
	8,50,000		8,50,000

A scheme of reconstruction has been agreed amongst the share holders and the creditors, and approved by the court with the following features:

- Equity shares are to be reduced to Rs. 3 each fully paid.
- 9% , Preference share holders have agreed to accept 12% Debenture of face value of Rs. 60,000 issued at par, in full satisfaction on their claim
- Interest due on unsecured loans is paid at 40% discount.
- Interest accrued on 11 % debenture is paid at 50% discount
- 40% of creditors are to be reduced to 75% and balance 60% to be reduced to 80%
- 20% of stock is obsolete which is sold at 40% of book value.
- Goodwill, Preliminary Expenses and Debit balance in Profit and Loss A/C is to be written off, Rs. 16,500 should be provided for doubtful debts and the value of fixed assets should be appreciate by 10%
- Cost of Reconstruction paid Rs. 8,410.

You are required to:

- Prepare Capital Reduction A/C
- Balance Sheet after reconstruction

Q3.

A. The following is the Balance Sheet of Moon Ltd. As on 31st March, 2018 (15)
Balance Sheet as on 31st March, 2018

Liabilities	Rs.	Asset	Rs.
5%, 6,000 Cumulative Preference Shares of Rs. 100 each	6,00,000	Goodwill	45,000
12,000 Equity Shares of Rs. 100 each	12,00,000	Freehold Property	6,00,000
6% Mortgage Debentures	3,00,000	Plant and Machinery	9,00,000
Bank Overdraft	1,50,000	Stock in Trade	1,50,000
Creditors	3,00,000	Debtors	1,20,000
		Profit and Loss	7,20,000
		cash	15,000
	25,50,000		25,50,000

The company got the following scheme of capital reduction approved by the Court.

- The preference shares to be reduced to Rs. 75 per share fully paid-up and Equity shares to Rs. 40 fully paid-up.
- The debentures holders took over the stock-in-trade and the Book Debts in full satisfaction of the amount due to them.
- The goodwill Account is eliminated.
- The Freehold Property to be increased by 30%
- The value of Plant and Machinery to be depreciated by 33 ½ %.
- The expenses of Reconstruction amounted to Rs. 9,000

Give the journal entries to record the above transactions and prepare the revised Balance Sheet as on 31st March, 2018.

OR

B. The following were the summarized Balance Sheets of A Ltd and B Ltd. As at 31st March, 2018

(15)

Liabilities	A Ltd. (Rs. In lakhs)	B Ltd. (Rs. In lakhs)
Equity Share Capital (fully paid shares of Rs. 10 each)	60,000	24,000
Securities Premium	12,000	
Foreign Project Reserve		1,240
General Reserve	38,000	12,800
Profit and Loss A/C	11,480	3,300
12% Debentures		4,000
Bills Payable	480	
Sundry Creditors	4,320	1,852
Sundry Provisions	7,320	2,808
Total	1,33,600	50,000
Assets	Rs	Rs
Land and Buildings	24,000	
Plant and Machinery	56,000	20,000
Furniture, Fixtures and Fittings	9,216	6,800
Stock	31,448	16,164
Debtors	8,480	4,080
Cash at Bank	4,456	2,436
Bills Receivables		320
Cost of Issue of Debentures		200
Total	1,33,600	50,000

All the bills receivable held by B Ltd. Were A Ltd.'s acceptances

On 1st April, 2018, A Ltd. Took over B Ltd. in an amalgamation in the nature of purchase. It was agreed that in discharge of consideration for the business A Ltd. Would allot three fully paid equity shares of Rs. 10 each at par for every two shares held in B Ltd. It was also agreed that 12% debentures in B Ltd. would be converted into 13% debentures in A Ltd. of the same amount and denomination.

Expenses of amalgamation amounting to Rs. 4 lakh were set off against General Reserves.

You are required to:

1. Pass journal entries in the books of A Ltd and
2. Prepare A Ltd.'s Balance Sheet immediately after the merger by Purchase Method.

Q4.

A. The following is the Balance Sheet of Sachin Ltd.

(15)

Liabilities	Rs.	Assets	Rs.
Issues and Paid-up Equity Share Capital	25,00,000	Intangible Assets	2,50,000
Statutory Reserves (to be maintained for 3 more years)		Fixed Assets	21,00,000
Debentures	50,000	Current Assets	5,50,000
Creditors	5,00,000	Profit and Loss A/C	4,00,000
	2,50,000		
	33,00,000		33,00,000

Kapil Ltd. agreed to absorb Sachin Ltd. on the following terms:

1. Kapil Ltd. agreed to take over all the assets and liabilities.
2. The assets of Sachin Ltd. are to be considered to be worth Rs. 25,00,000

3. The purchase price is to be paid one-quarter in cash and the balance in shares which are issued at the market price.
4. Liquidation expenses amounted to Rs. 1,500 agreed to be paid by Sachin Ltd.
5. Market value of share of Rs. 10 each of Kapil Ltd. is Rs. 12 per share.
6. Debentures of Sachin Ltd. were paid
7. The amalgamation is in the nature of purchase.

You are required to show:

- i. Purchase consideration
- ii. Ledger accounts in the books of Sachin Ltd.
- iii. Opening entries in the books of Kapil Ltd.

OR

- B. Ram Limited and Shyam Limited carry on business of a similar nature and it is agreed that they should amalgamate. A new company, Ram and Shyam Limited, is to be formed to which the assets and liabilities of the existing companies, with certain exception, are to be transferred. On 31st March 2018 the Balance Sheet of the two companies were as under

(15)

Ram Ltd.

Balance Sheet as at 31/03/2018

Liabilities	Rs.	Assets	Rs.
Issued and subscribed: Share Capital: 1,80,000 Equity Shares of Rs. 10 each, fully paid	18,00,000	Freehold Property at cost	12,60,000
General Reserve	9,60,000	Plant and Machinery at cost less depreciation	3,00,000
Profit and Loss Account	2,40,000	Motor Vehicles, at cost less depreciation	1,20,000
Sundry creditors	9,00,000	Stock	7,20,000
		Debtors	9,84,000
		Cash at Bank	5,16,000
	39,00,000		39,00,000

Shyam Limited

Balance Sheet as at 31/03/2018

Liabilities	Rs.	Assets	Rs.
Issued and Subscribed Share Capital: 96,000 Equity Shares of Rs. 10 each, fully paid	9,60,000	Freehold Property at cost	7,20,000
Profit and Loss Account	2,40,000	Plant and Machinery at cost less depreciation	1,80,000
6% Debentures	7,20,000	Stock	9,36,000
Sundry Creditors	3,84,000	Debtors	2,52,000
	23,04,000	Cash at Bank	2,16,000
			23,04,000

Assets and Liabilities are to be taken at book-value with the following exceptions:

- a) Goodwill of Ram Limited and of Shyam Limited is to be valued at Rs. 9,60,000 and Rs. 3,60,000 respectively
- b) Motor Vehicles of Ram Limited are to be valued at Rs. 3,60,000
- c) The debentures of Shyam Limited are to be discharged by the issue of 6% Debentures of Ram and Shyam Limited at a premium of 5%

d) The Debtors of Shyam Ltd. realized fully and Bank Balance of Shyam Limited are to be retained by the liquidator and the Sundry Creditors of Shyam Ltd. are to be paid out of the proceeds thereof.

You are required to:

1. Compute the basis on which shares in Ram and Shyam Limited will be issued to the Shareholders of the existing companies assuming that the nominal value of each share in Ram and Shyam Limited is Rs. 10
2. Write up journal entries in the books of Ram and Shyam Ltd.
3. Draw up a Balance Sheet of Ram and Shyam Limited as of 1st April, 2018 the date of completion of amalgamation.

Q5.

- A. State the scope of Corporate Restructuring (8)
- B. State the impact of Re-organization on external aspects of company (7)

OR

Q5. Write short notes on (Any three)

1. Corporate Restructuring business strategy (15)
2. Franchising
3. Need for Internal Reconstruction
4. Distinguish between – Amalgamation and Absorption
5. Impact of Re-organization on Production and Marketing Management

Duration: 2.30 Hours

Marks: 75

- Note: 1. All questions carry 15 marks each
 2. Q.1 is compulsory and Q.2 to Q.5 have internal choice.
 3. Use of simple calculator is allowed.
 4. Working note should form part of your answer.

Q.1- A State whether following questions are TRUE or FALSE (any EIGHT) (08)

1. Value Engineering is concerned with new product
2. Kaizen costing emphases on hiding problems
3. Back flush accounting is used for more complex products that requires many stages of manufacturing
4. Balance scorecard has five perspectives
5. BEP analysis is necessary only for newly established companies
6. In margin of safety, fixed cost is consider as period cost
7. The steeper the slope of learning curve, higher the cost of wastage per unit of output
8. Idle time variable is always favorable
9. Material yield variance arises due to change in wastage
10. Independent branch is cost center

Q.1- B Match the Column (any SEVEN) (07)

Column 1	Column 2
1. Bottom Line	a. Strategy to minimize Income Tax
2. ABC	b. Soundness of Business
3. Purchase at higher price	c. Measures degree of variation
4. Angle of incidence	d. Profit center
5. Decentralization of authority	e. Profits
6. Sigma	f. Cost Allocation
7. Production Department	g. Direct Cost
8. Controllable cost	h. Constructive Appraisal
9. Large margin of safety	i. Cost Center
10. Cost Audit	j. Profit region

- Q.2 A Karishma Ltd makes three main products, using broadly the same production methods and equipment for each. A conventional product costing system is used at present, although an activity-based costing (ABC) system is being considered. Details of the three products for a typical period are: (15)

Particulars	Hours per unit		Material per unit	Volume units
	Labour Hour	Machine hours		
Product X	0.5	1.5	20	750
Product Y	1.5	1	12	1250
Product Z	1	3	25	7000

Direct labour costs Rs. 6 per hour and production overheads are absorbed on a machine hour basis. The rate of absorption of production overheads is Rs. 28 per machine hour.

Requirements

- a) Calculate the cost per unit for each product using conventional methods.

Further analysis shows that the total of production overheads can be divided as follows

	%
Costs relating to set-up	35
Costs relating to machinery	20
Costs relating to material handling	15
Costs relating to inspection	30
Total production overhead	100

The following total activity volumes are associated with the product line for the period as a whole:

Particulars	No. of set up	Movement of materials	No. of inspections
Product X	75	12	150
Product Y	115	21	180
Product Z	480	87	670

- b) Calculate the cost per unit for each product using ABC principles.

OR

- Q.2 B A company is organized into two divisions. Division 'Mango Pulp' produces component which is used by division 'Mango Juice' in marking a final product. The final product is sold at Rs 400 each. Division 'Mango Pulp' has a capacity to produce 2,000 units, and the entire quantity can be purchased by Division 'Mango Juice' (08)

Division 'Mango Pulp' informed that due to installation of new machines, its depreciation cost has gone up and hence wants to increase the price of the component to be supplied to division 'Mango Juice' to Rs 220. Division 'Mango Juice', however, can buy the component from the outside market at Rs 200 each. The variable costs of division 'Mango Pulp' is Rs 190 per unit and fixed cost Rs 20 per unit in manufacturing the final product. The variable costs of division 'Mango Juice' in manufacturing the final product by using the component is Rs 150 (excluding the component cost) and fixed cost of division 'Mango Juice' is Rs 10 per unit.

Required:

- (a) If there are no alternative uses for the production facilities of 'Mango Pulp', will the company benefit if division 'Mango Juice' buys from outside suppliers at Rs 200 per components?
- (b) If the internal facilities of Mango Pulp' are not otherwise idle and alternative use of the facilities will give an annual cash operating saving of Rs 30,000 to Division 'Mango Pulp', should Division 'Mango Juice' purchase the component from outside market.
- (c) If there are no alternative uses for the production facilities of 'Mango Pulp', and selling price in the outside market drops by Rs 15, should Division 'Mango Juice' purchase from outside supplier.
- (d) What should be the minimum transfer-price, if division 'Mango Juice' decides to buy from division 'Mango Pulp'?

Q.2 C Explain the concept of value analysis & write in detail its steps. (07)

Q.3 A A retail dealer in stationery is currently selling 10,000 pens annually. He supplies the following details for the year ended 31st December 2015: (15)

Particulars	Rs.
Selling price per pen	100
Variable cost per pen	50
Fixed cost	
Salary to staff	2,40,000
General expenses	1,60,000
Advertising cost	80,000

As a cost accountant of the firm, you are required to answer the following each part independently.

1. Calculate P/V Ratio
2. Calculate breakeven point and margin of safety in units and in amount
3. Assume that 12,000 new pens were sold in a year. Find out the net profit of the firm.
4. Assume that for the year 2016 an additional staff salary of Rs. 60,000 is anticipated, and price of a pen is likely to be increased by 10% what should be the break-even point in number of pens and sales revenue
5. If it is decided to introduce selling commission of Rs. 5 per pen how many pens would be required to be sold in a year to earn a net income of Rs. 1,60,000

OR

Q.3 B Asia Ltd. has a capacity to produce 50,000 units of a certain product. The schedule of selling prices is given below: (08)

volume of Sales (% of capacity)	Selling Price per unit (Rs.)
50	2
60	1.8
70	1.6
80	1.5
90	1.25
100	1.2

The variable cost for manufacturing is Rs. 1 per unit and total fixed cost is Rs. 20,000 per month.

- At which level profit will be maximum?
- would you change your decision if fixed cost per month changes

Level of activity	50%	60%	70%	80%	90%	100%
Fixed cost per month (Rs.)	20,000	20,000	20,000	22,000	23,000	24,000

Q.B C Explain in detail 'Learning Curve' (07)

Q.4 A (15)

Particulars	Products	Sales quantity (units)	Selling price per unit
Budgeted Sales	SOAP	600	30
	OIL	400	40
	CREAM	1000	80
Actual Sales	SOAP	440	36
	OIL	440	40
	CREAM	1320	76

Calculate the following Variances

1. Sales Value Variance
2. Sales Price Variance
3. Sales Quantity Variance
4. Sales Volume Variance
5. Sales Mix Variance

OR

Q.4 B The budgeted vs actual comparison for division of bottled colors of Tam Tam Company at the end of half year is as follows: (08)

Particulars	Budget	Actual
Sales	200	185
Material and other variable cost	120	109
Fixed cost	30	30
Sales promotion	10	7
Operating profit	40	39
Net working capital	100	103
Fixed assets	40	37

For this division, judge the performance by 1) variances, 2) Profitability Ratios

Q.4 C Explain in detail about fixed cost variance. (07)

Q.5 A What is DMAIC Approach? (08)

Q.5 B Explain the concept of Life cycle costing (07)

OR

Q.5 C Write Short Note (any three) (15)

1. Benchmarking
2. Objectives of Cost Audit
3. Total Quality Management
4. Advantages and Disadvantages Standard Costing
5. Transfer Pricing Methods

(2½ Hours)

(Total Marks : 75)

**NOTE: All questions are compulsory subject to Internal choice.
Each question carry equal Marks.**

Q1. (A) Fill in the blanks. (Any 8)

(8Marks)

1. _____ method aims at developing the trainee in the areas of intellectual ability, practical judgment & social awareness.
(Management Games/Incident Method/Role Playing/Case Study)
2. _____ is to help the organization to achieve its objectives by adding value to the human resources.
(Training/ Knowledge Management/Performance Appraisal/Talent Management)
3. _____ is the first step in training needs assessment.
(Person Analysis/Organization Analysis/ Task Analysis/Environment Analysis)
4. _____ results in an over- simplified view & blurs the assessment of job performance.
(Recency Effect / Halo Effect / Stereo Typing / Horn Effect)
5. _____ is first & foremost a branch of management which makes it a social science.
(Knowledge Management /Global Talent Management/Talent Management /Training)
6. _____ may suffer from unreliability, leniency bias and lack of discriminant validity between performance dimensions.
(Global Talent Management / M B O / Training / B A R S)
7. Performance appraisal is also called as _____.
(Service Rating / Structure rating / system rating / strategy rating)
8. The main objective of management development is to prepare managers for handling the overall _____ in the organization.
(Responsibility / Deficiency / Authority / Development)
9. _____ is result Based & Systematic.
(Human Performance/Career Development/Counseling /Training)
10. _____ is needed to bring the three- tier changes in the organization.
(M.D.P/ Training / Organization Development / Coaching)

Q.1 B) Match the following. (ANY 7)

7 Marks

- A**
1. T- Group training
 2. Establishment stage
 3. M.D.P
 4. Self- development
 5. In basket method
 6. S T A R S
 7. Direct counseling
 8. Full circle Appraisal
 9. Job rotation
 10. Checklist

- B**
1. Quantifiable data
 2. Full counseling
 3. Regular feedback
 4. Sensitivity training
 5. Continuous process
 6. Action learning
 7. Off the job method
 8. Role models
 9. 360 degree Appraisal
 10. On the job method

Q.2) Answer the following.

15 Marks

- a) Enumerate in Detail ON- The- Job methods of Training?
- b) State and explain the Objectives & Features of training?

OR

- c) Briefly discuss the steps in Training programme.
- d) Describe the Designing & Implementation of Training Programme.

Q.3) Answer the following.

15 Marks

- a) Explain in Detail the Need & Importance of Organization Development?
- b) Elaborate in detail the Career Development Cycle?

OR

- c) Define Counseling? Explain the Essentials requirements of Effective Counseling.
- d) What is Succession Planning? Why should an organization have a succession plan?

Q.4) Answer the following.

15 Marks

- a) Elaborate in detail the Tradition Methods of Performance Appraisal?
- b) Knowledge Management: WHAT IS and WHAT IS NOT?

OR

- c) Suggest various metrics for the measurement of Talent of Employees.
- d) Suggest guidelines to make M B O methods more successful.

Q.5) Short Notes. (Any3)

15 Marks

1. 360 Degree Appraisal
 2. Management Development Program
 3. Ethics of Performance Appraisal
 4. Global Talent Management
 5. Human Performance Improvement
-

Time: 2:30 Hours

Marks: 75

N.B: All questions are compulsory.

- Q1A) Choose the correct alternative (any 8) (08)**
- 1) Government involvement is seen in planning of HR at _____ level.
a) Sectoral b) National c) Unit d) Departmental
 - 2) Managerial Judgement is a technique used for forecasting of _____ for labour.
a) Demand b) Supply c) Both d) None
 - 3) MBO approach to HRP is an example of _____ approach.
a) Qualitative b) Quantitative c) Mixed d) None
 - 4) _____ is the specification of contents, methods and relationships of jobs in order to satisfy organizational requirements.
a) Job design b) Job Redesign c) Both a and b d) None
 - 5) Task identity is a feature of _____.
a) Job design b) Job Redesign c) Both a and b d) None
 - 6) _____ help in the planning for needed resources.
a) Programmes b) Project c) Budgets d) None
 - 7) _____ power is conveyed through the fear of losing ones job.
a) Coercive b) Legitimate c) Reward d) None
 - 8) HRIS helps in employee _____.
a) Administration b) Flexibility c) Retention d) None
 - 9) _____ is a stage where HRIS is actually set up.
a) Implementation b) Designing c) Both d) None
 - 10) _____ is considered as raw facts.
a) Data b) information c) both a and b d) None
- Q1B) State whether true or false (any 7) (07)**
1. Replacement needs affect the HR supply forecast.
 2. HRP is a continuous process.
 3. Job analysis helps in proper placement of individuals.
 4. Effective delegation of work helps in employee retention
 5. Job title is part of job specification
 6. Formalization is a major issue to be considered in setting up HRP department.
 7. HRP evaluation helps in predicting future trends.
 8. HRIS allows customization.
 9. Employee contribution is a part of pension subsystems.
 10. HRIS assists management in decision making.
- Q2a) Define Human Resource planning. Explain its features. (08)**
- Q2b) Suggest ways to overcome barriers in the process of effective implementation of HRP. (07)**
- OR**
- Q2c) What is meant by demand forecasting? Explain the techniques of demand forecasting? (08)**
- Q2d) Explain the scope of Human resource planning. (07)**
- Q3a) What is job redesigning? Explain its process. (08)**
- Q3b) Discuss some flexible work practices in contemporary organizations. (07)**

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OR

- Q3c) State the external factors that affect the process of recruitment (08)
Q3d) What is meant by employee selection tests? State its advantages. (07)

- Q4a) State the need for performance management systems in the organizations. (08)
Q4b) What is meant by power? Explain the different types of power. (07)

OR

- Q4c) Explain the process of HRP evaluation. (08)
Q4d) Explain the impact of mergers and acquisitions on the process of HRP (07)

- Q5a) State the different objectives of HRIS. (08)
Q5b) Suggests steps to ensure security of HRIS systems. (07)

OR

- Q5) Write short notes on (any3) (15)
1. HR Policy
2. Multi skill development
3. Importance of Management training and development
4. Components of HRIS
5. Trends in HRIS
