

Subject :(101) Accounting For Business Decisions

Q.1 Discuss in details the concepts and conventions in preparation of final accounts?

Q. 2 what do you mean by 'Management Accounting'? Distinguish between Financial Accounting and Management Accounting.

Q.3 From the following particulars of M/s Ramesh & Co as on 31st March 2015, you are required to prepare Trading, Profit and Loss Account and Balance Sheet as on that date:

	Rs.		Rs.
Drawings	18,000	Capital	1,00,000
Buildings	15,000	Loan from Ravi @ 12% interest	15,000
Furniture & Fittings	7,500	Sales	1,00,000
Motor Van	25,000	Commission Received	7,500
Interest paid on Loan	900	Sundry Creditors	10,000
Purchases	75,000		
Opening Stock	25,000		
Establishment Charges	15,000		
Wages	2,000		
Insurance	1,000		
Sundry Debtors	28,100		
Bank Balance	20,000		
	2,32,500		2,32,500

Adjustments:

(a) The value of stock on 31st March 2015 was Rs.32,000/-

(b) Outstanding wages Rs.500 /-

(c) Prepaid Insurance Rs.300 /-

(d) Commission received in advance Rs.800 /-

(e) Allow interest on Capital @ 10%

(f) Depreciate: Building 2.5 %, Furniture & Fittings 10%, Motor Van 10%

(g) Charge interest on drawings Rs. 500/-

Q.4 Write short notes on:

- a. Objectives of cost accounting
- b. Relevant costs
- c. Irrelevant costs
- d. Differential costs

Q.5 From the following information, Compute Prime cost, works cost and Total cost.

	Rs.
Opening Stock of Raw Materials	20,000
Closing Stock of Raw Materials	30,000
Purchased of Raw Materials	300000
Direct Wages	2,10,000
Factory Overhead	60% of Direct Wages
General Overhead	10% of Work Cost
Cost Of Production	6,88,600

Q.6 The following is a summary of the receipts and issues of materials in a factory during the month of April.

Date	Particulars	Qty.	Rate per unit Rs.
1	Received	2000	10
5	Received	300	12
8	Issued	1200	-
10	Received	200	14
12	Issued	1000	-
23	Received	300	11
31	Issued	200	-

Prepare a statement showing the pricing of issues on the basis of –

- a) FIFO method
- b) LIFO method

Q.7 In a factory of Automobiles Ltd. there are four distinct groups of machines. A, B, and C are the production departments and D is service dept. You are required to allocate the following common overhead expenses on the basis of information given below:

Overhead expenses	Rs.
Power	10,700

Rent and rates	32,000
Lighting	5,000
Insurance of factory building	3,600
Insurance of machinery	7,200
Depreciation of machinery	36,000
Supervision charges	25,000

Other Information:

	A	B	C	D
Horse power hours Ratio	25	35	30	10
Space occupied Sq. ft.	800	600	400	200
Book value of machinery (Rs.)	40,000	60,000	30,000	70,000
Lighting points of equal voltage	50	30	20	25
Time devoted for supervision	20%	30%	25%	25%

Q.8 From the following particulars, you are required to calculate:

- (i) P/V Ratio
- (ii) BEP for sales;
- (iii) Margin of Safety;
- (iv) Profit when sales are Rs.2,00,000/-
- (v) Sales required to earn a profit of Rs.40,000/-

Year	Sales	Profit
I	Rs. 2,40,000	Rs. 18,000
II	Rs. 2,80,000	Rs. 26,000

You may make plausible assumptions. Also evaluate the effect on II year's profit of

- (a) 20% decrease in sales quantity.
- (b) 20% decrease in sales quantity accompanied by 10% increase in sales price and reduction of Rs. 3,500/- in fixed costs.

Q.9 From the data given below, calculate the material price variance, the materials usage variance and material cost variance.

Consumption per 100 Units of Product

Raw material	Standard	Actual
A	40 units @ ` 50 per unit	50 units@ ` 50 per unit
B	60 units @ ` 40 per unit	60 unit @ `45 per unit

Q.10 For the production of 10000 units of a product, the following are the budgeted expenses:

	Rs.(per unit)
Direct material	30
Direct Labour	15
Variable overhead	12.50
Fixed overhead (\$ 75000)	7.50
Variable expenses (direct)	2.50
Selling expenses (10% fixed)	7.50
Administration expenses (\$ 25000 rigid for all production levels)	2.50
Distribution expenses (20% fixed)	<u>2.50</u>
Total cost of sale per unit	<u>80.00</u>

Prepare a budget for production of 12000, 14000 & 16000 units showing distinctly marginal cost & total cost.

Assignment: - Economic Analysis of Business Decision (102)

1. Define Managerial Economics. Explain its scope and importance for managerial decision
2. Explain the circular flow of income and expenditure in two sector and three sector economy
3. Explain the various determinant of market demand.
4. What is price illustrate the pricing under monopolistic competition in the long run market
5. Differentiate between monopoly and oligopoly
6. Define cost describe costs with examples
7. Explain the Opportunity cost, Marginal cost, Incremental cost
8. Discuss meaning of risk. Explain decision making under risk in detail.

9. Explain role of RBI in Indian Economy in detail?
 10. Discuss role of securities of Exchange board (SEBI) in monitoring of regulating capital market in INDIA?
 11. Explain concept of National budget of India Explain its importance in Indian Economy
 12. What is WTO? Explain its role in foreign trade
 13. Explain Circular flow of economic Activity in Four Sector model
 14. What do you mean the term Market in Economics? Explain Different Types of Market Structure
 15. Explain Break Even Analysis with assumption and Also Explain Various Types of Cost In Short.
 16. Explain Role and Function Of Capital Market.
 17. Explain the various method of calculating GDP in India.
 18. Write short note on
 - 1] micro-economy
 - 2] Objective of demand analysis
 - 3] Decision making under uncertainty
 - 4] SEBI
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103 LEGAL ASPECTS OF BUSINESS

1. We all enter into many contracts in a day knowingly or unknowingly. Explain the different types of contracts as per there classification.
2. Explain the elements of Valid Contract.
3. What is breach of contract ? Describe the remedies of breach of contract.
4. What is the concept of contract of indemnity ? Explain the right of indemnity holder.
5. What is the meaning of contract of guarantee? Explain the provision of various types of guarantee.
6. What is contract of Agency? Describe an agent. What is agency through rectification?
7. Explain the rules regarding the delivery of Goods under the Sales of Goods Act.
8. What is the meaning of 'Contract of Sales of Goods'? Explain the essential elements of

contract of sale.

9. Explain the rules regarding the delivery of Goods under the Sales of Goods Act.
10. What are the Rights and Duties of :-
 - a. Buyer
 - b. Seller
11. Distinguish between:-
 - a. Condition & Warranty
 - b. Sale and Agreement to Sale
12. Explain the rules regarding the Delivery of Goods under the Sales of Goods Act.
13. Explain the Characteristics & Types of Negotiable Instruments with examples.
14. Distinguish between :-
 - a. Holder & Holder in due Course
 - b. Bill of Exchange & Promissory Note
15. Who are the parties of Negotiable Instruments?
16. Write short notes on :-
 - a. Cheque
 - b. Endorsement
17. Define 'Company' according to the Companies Act 1956, What are the main feature & types of company?
18. Difference between
 - a. Public & Private Company
 - b. Share Warrant & Share Certificate
 - c. Memorandum & Article
 - d. Share & Stock
19. What is the concept of 'Share Capital'? Explain the types of share capitals.
20. Explain kinds of meetings of a company.
21. Explain the forfeit & surrender of shares.
22. What is Consumer Protection Act 1986? State its features & rights of the consumer under this Act.
23. Define 'Consumer' according to consumer protection Act 1986. Explain the various consumer (Forum) 'Protection Councils. State their objectives.
24. What is Information Technology Act? Explain 'Digital Signature' & 'Electronic Governance' according to Information Technology Act.
25. What do you understand by Intellectual Property Rights? What are trade related Intellectual Property Right?
26. Discuss the remedies for breach of contract under Sale of Goods Act, 1930.
27. The Companies Act, 1956 deals with the formation and transaction of business of a company.

Discuss the features of a company. Also explain the process of formation of a company

28. With Information Technology Act, 2000, India has a set of cyber laws to provide legal infrastructure for e commerce. Discuss the objectives and limitations of this Act.

Subject: 104 Business Research Methods

1. What is Business Research? What are the objectives of Business Research?
2. Briefly describe the steps involved in research process. Also, state the characteristics of good research.
3. Draft a research proposal for the topic of your interest area.
4. What is descriptive research design? What are its types and state its advantages.
5. What is the exploratory research design and types of exploratory research?
6. Explain the following concepts:
 - a. Control group
 - b. Concomitant variable
 - c. Extraneous variable
 - d. Dependent variable
 - e. Independent variable
7. Explain hypothesis testing.
8. Explain qualitative and quantitative research approaches along with examples.
9. Distinguish between primary and secondary data. State the different sources of each along with advantages and disadvantages.
10. Explain the following:
 - a. Nominal scale
 - b. Ordinal scale
 - c. Interval scale
 - d. Ratio scale
11. Prepare questionnaire for the following situations:
 - a. To collect feedback of a training session
 - b. To study the customer satisfaction towards service provided by State Bank of India
 - c. Problems faced by customers for online shopping.
12. What is measurement in research? Explain all types of measurement scales with relevant examples.

13. Develop a questionnaire to assess readers' feedback and preferences for a national English Newspaper.

14. What type of sample would you draw for the following? Justify your choice.

- To study the extent of unemployment in your city
- A survey with a view to control street-begging in your city
- Customer buying behavior in a mall
- Purchasing priority for household appliances
- Traffic analysis in the city for all pollution control

15. Explain the term probability sampling? Discuss two probabilities sampling in detail with merits and demerits.

16. Draw histogram of the following data:

Wages ('00 Rs.)	0-10	10-20	20-30	30-40	40-50	50-60
No. of Workers	2	4	11	15	25	18

Also find mode from the graph.

17. A die is known 120 times and frequencies for various faces are as follows:

Face No.	1	2	3	4	5	6
Frequency	10	15	25	25	18	27

Given – Chi square calculated = 11.40

Chi square at 0.05 (5d.f.) = 11.070

Comment on whether the die was fair.

18. The demand for a particular spare part in factory was found to vary from day to day. In a sample study the following information was obtained,.

Day	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
No. of Parts Demanded	1,124	1,125	1,110	1,120	1,126	1,115

Test the hypothesis that the number of parts demanded does not depend on the day of the week.

Given: Chi square calculated = 0.179

Chi square at 0.05 (5.d.f) = 11.07

Comment on whether hypothesis is true or false with justification

19. Explain in detail structure of the research report.

Subject: - Organizational Behavioral (105)

- Q.1) Behaviour is generally predictable, so there is no need to formally study OB – Justify.
- Q.2) Organizational behaviour is the study of human behavior of the organization comment.
- Q.3) Theoretical Framework of Organizational Behaviour with example-Explain.
- Q.4) Why Organizational Behaviour is needed to study in the modern era? Explain?
- Q.5) Concept of Johari Window is an effective technique to improve on individuals communication skill? Discuss with suitable example?
- Q.6) What are the content theory and process theory of motivation? Explain Maslow's Need Hierarchy?
- Q.7) Explain – Motivational patterns used to motivate employees in the Indian Organisation?
- Q.8) Motivation helps to achieve the organizational goals-Discuss it with any one motivational theory?
- Q.9) “A leader is developed and not Born” correlate the statement with the contemporary theories of leadership?
- Q.10) Structural change required to improve group effectiveness-Explain?
- Q.11) Discuss- Group Behavior with its five stage model of group Development?
- Q.12) An individual can't achieve the target but a team can do it more effectively- Discuss?
- Q.13) Do you agree that organization culture determine human behavior in an organization ,It further help, to create healthy human relations-Explain?
- Q.14) A strong culture effect on organization efforts to improve diversity “In this true”? Discuss?
- Q.15) What do you understand by work place spirituality .How it play role in Indian Organisation and Multi-National Companies?
- Q.16) How the positive organizational culture can be created? What are the advantages of organizational culture?
- Q.17) How to overcome the resistance to change?
- Q.18) Intervention strategies for facilitating organizational change- Explain?
- Q.19) Explain –Seven stage model of change and Kotter's eight –step plan for implementing change?

Q.20) What do you understand by organizational change? What are the forces that acts as stimulant to change?

Assignments: 106 Basics of Marketing

1. “Because the purpose of business is to create a customer, the business enterprise has two-and only two-basic functions: marketing and innovation. Marketing and innovation produce results; all the rest are costs. Marketing is the distinguishing, unique function of the business”. Comment and define Marketing. Explain the core concept of Marketing.
2. Consumer wants to purchase ‘A micro-wave oven’. Explain the various factors, which would affect the consumer buying behavior and Analyze the steps involved in buying decision process
3. Undertake the Macro environmental analysis for any two of the following markets.
 - a. Mobile services provider.
 - b. Pesticide.
 - c. Insurance.
4. Name and describe the bases for segmentation that might be used in segmenting consumer markets. Which segmenting variable(s) do you think ‘Dell’ is using for Personal Computer?
5. ‘Product can be classified into broad categories based on who will use them & how they will use’. Analyze the statement in context of classification of products.
6. Define Marketing. Distinguish between selling and marketing & also explain holistic marketing concept.
7. Short Notes
 - a. Needs of consumer behavior
 - b. Marketing myopia
 - c. Customer satisfaction and customer delight.
8. Explain various elements of micro and how they affect business organization with the help of suitable example

9. Define consumer behavior. Distinguish between industrial buying behavior and consumer buying behavior.
 10. Explain the following concepts:
 - a. Market potential and market share
 - b. Linkage on marketing function with all functions of organization
 11. Explain following concepts:
 - a. Niche marketing
 - b. Positioning
 - c. USP
 - d. Strategies of Target marketing
 12. Explain product level and product mix, in detail.
 13. Explain the concept of Holistic Marketing in detail.
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Subject: 107 Management Fundamental

- Q.1. Prepare the presentation on any of the management thinker.
 - Q.2. What is management & Explain function of Management.
 - Q.3. Explain various approaches of management.
 - Q.4. Explain in details formal & Informal organization.
 - Q.5. Discuss planning and explain elements and types of planning.
 - Q.6. Explain in details challenges in management
 - Q.7. Describe Decision making process and explain the various models of decision making
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108 Business Communication Lab

1. ABC India Ltd. is dealing with Note-Pads of various sizes and papers-per-pad. You are working as a Marketing Head for the organisation. Prepare a price-list for the products.
2. Prepare your Resume/CV for the Job of your choice along with application letter
3. Prepare a Press Release/Note for any one of the followings-

- a) Teacher's Day celebration into your Institute
 - b) Induction programme at your Institute
 - c) Any other event/function/happening at your Village/Town
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Subject: 112 Leadership LAB

Write reviews of any of the books written by or on leaders from various fields and debate and discuss the same in the class (Bring out the leadership traits, styles and strengths) e.g. Mahatma Gandhi, APJ Abdul Kalam, Jack Welch, Steve Jobs, JRD Tata, Ratan Tata, Baba Amte, etc.

115 Enterprise Analysis - Desk Research

Select a FMCG company for the study and prepare a detailed Report. The report format shall be as under.

1. Enterprise History & Background

- 1.1 Establishment, Original
- 1.2 Current Promoters, Business Group or Business Family to which it belongs, Name of the Chairman, CEO, MD, Members of Board of Directors
- 1.3 Vision-Mission-Philosophy -Values,
- 1.4 CSR Initiatives,

2. Organization

- 2.1 Organization Structure,
- 2.2 Geographical (domestic and global) foot print – at the time of inception and spread over the years, company's current head quarter worldwide as well as head quarter / corporate office in India,
- 2.3 Manufacturing /Service locations Indian and major worldwide,
- 2.4 Certifications if any - ISO / EMS / FDA / CMMI , etc.

3. Markets

- 3.1 Major Customers, Customer segments, Products, Market Share – nationally, region wise, product wise,
- 3.2 Advertising Agency, Advertising Punch Line/Slogan, Logo,

4. Financials

- 4.1 Turnover, Profitability for last 5 years
- 4.2 Listing status – BSE and NSE, Share Prices

5. Governance

- 5.1 Philosophy, Action taken by SEBI if any, Involvement in Scams, Insider Trading Issues, Standard & Poor's Corporate Governance Scores, CRISIL Rating. Awards won if any.

Subject: 191. Human Rights - I

- 1. Explain need and importance of human rights.
- 2. Explain working of human rights commission.
- 3. Explain structure of human rights commission.

Subject: 192. Introduction to Cyber Security - I

- 1. What are the risks associated with using public Wi-Fi?
 - 2. What is the goal of information security within an organization?
 - 3. What is more important for cyber security professionals to focus on threats?
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