

502211672007

9

Code No. 8/25/MBA/1.5/SM

FACULTY OF BUSINESS MANAGEMENT
MBA - I SEMESTER EXAMINATIONS, FEB 2012
SUBJECT: STATISTICS FOR MANAGEMENT
PAPER: 05

[Time : 3 Hours]

[Max. Marks : 70]

Note : Answer all questions from Section-A and Section-B

Section – A

[5x3=15]

Answer the following questions in not more than ONE page each :

1. What are the general rules of tabulation?
2. Bayes Theorem.
3. Standard Error.
4. Steps in testing of Hypothesis.
5. What is Regression Analysis?

3x3

Section – B

[5x8=40]

Answer the following questions in not more than FOUR pages each :

6. a) Explain application of Statistics in managerial decision making.

(OR)

b) What is mean, median & mode? Explain their implications.

7. a) What is Theoretical frequency distribution? Explain the features of various Probability distributions.

(OR)

b) A coin was tossed 5 times and the whole experiment was repeated 200 times. The following frequencies of 0, 1, 2 , 5 heads were obtained.

No. of heads:	0	1	2	3	4	5	Total
Frequency:	12	56	74	39	18	1	200

Fit a binomial distribution to the data.

8. a) Define Sampling and state various significant methods of sampling.

(OR)

(P.T.O.)

- b) Memory capacity of 9 students was tested before and after training. State whether the training is effective?

Students	1	2	3	4	5	6	7	8	9
Before	10	15	9	3	7	12	16	17	4
After	12	17	8	5	6	11	18	20	3

9. a) Distinguish between Parametric and Non-Parametric tests.

(OR)

- b) A petroleum company has explored three different areas for possible oil reserves. If the three regions have the source potentially then the company plans to drill in the closest region. Based on following results, give your suggestion.

Results	Regions		
	A	B	C
Oil Strikeout	7	10	8
Dry holes	10	18	9

10. a) Explain managerial uses and components of Time Series in detail.

(OR)

- b) The following table gives the marks obtained in Economics and Statistics by certain students in all examination. Calculate the value of coefficient of correlation.

Marks in Economics	44	42	58	56	79	76	66
Marks in Statistics	56	59	53	59	65	78	58

Section - C

CASE ANALYSIS

[15Marks]

A certain drug is claimed to be effective in curing cold. In an experiment on 500 persons with cold, half of them were given the drug and half of them were given sugar pills. The patients' reactions to the treatment are recorded in the following table.

	Helped	Harmed	No effect	Total
Drug	150	30	70	250
Sugra pills	130	40	80	250
Total	280	70	150	500

There is a significant difference between the two groups. The χ^2 test is used to test the hypothesis.

FACULTY OF BUSINESS MANAGEMENT
M.B.A. - I SEMESTER BACKLOG/IMPROVEMENT EXAMINATIONS, JUNE 2012
SUBJECT: STATISTICS FOR MANAGEMENT
PAPER: 05

[Time : 3 Hours]

[Max. Marks : 70]

Note : Answer all questions from Section-A and Section-B

Section – A

[5x3=15]

Answer the following questions in not more than ONE page each :

1. What are the measures for corral tendency?
2. State the properties of normal curve.
3. What is Hypothesis and how to formulate it?
4. State application of chi-square test
5. What is Trend analysis?

Section – B

[5x8=40]

Answer the following questions in not more than FOUR pages each :

6. a) Explain the application of various statically techniques in managerial decisions.

(OR)

- b) Find the mode for the following data.

Marks :	1-5	6-10	11-15	16-20	21-25
No. of students:	7	10	16	32	24

7. a) What is Bays theorem and state its significance in the application of business problems.

(OR)

- b) Fit a Poisson distribution to the following data

Mistakes per page:	0	1	2	3	4	5
No. of pages :	40	30	20	15	10	5

8. a) Explain the relative merits and demerits of various sampling methods.

(OR)

- b) A machine produced 20 defective articles in a batch of 400. After overhauling it produced 10 defectives is a batch of 300. Has the machine improved?

9. a) What are the small sample tests and explain its applicability in decision making process.

(OR)

- b) The following table gives the number of air soft accidents that occurred during the various days of the week. Find whether the accidents are uniformly distributed over the week.

Days :	Sun	Mon	Tue	Wed	Thu	Fri	Sat
No. of accidents:	14	16	8	20	11	9	14

(P.T.O)

10. a) Explain the role of Time series analysis in managerial decision making process.

(OR)

b) From the following data, obtain two regression equations and correlation coefficient through two regression coefficients.

X:	7	4	8	6	5
Y:	6	5	9	8	2

Section – C
CASE ANALYSIS

[15Marks]

A Certain drug is claimed to be effective in curing cold. In an experiment on 500 persons with cold, half of them were given the drug and half of them were given the sugar pills. The patients reactions to the treatment are recorded in the following table.

	Helped	Harmed	No effect	Total
Drug	150	30	70	250
Sugar Pills	130	40	80	250
Total	280	70	150	500

On the basis of the data can it be concluded that there is a significant difference in the effect of the drug and sugar pills?

(Table value for $X^2_{0.05}$ is 5.99)

--oOo--

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT
M.B.A. I SEMESTER EXAMINATIONS, MARCH 2013
SUBJECT: STATISTICS FOR MANAGEMENT
PAPER: 05

[Time : 3 Hours]

[Max. Marks : 70]

Note : Answer all the questions from Section-A and Section-B.

Section-A

[5x3=15]

Answer the following questions in not more than **ONE** page each:

1. What is tabulation? Discuss the purpose and methods of tabulation.
2. Explain the terms:
 - i) Independent Event; ii) Pair-wise Independent Events; iii) Mutually Independent Events
3. Define Type-I and Type-II errors.
4. Write short notes on applications of t-test.
5. Define mode and their implications.

Section-B

[5x8=40]

Answer the following questions in not more than **FOUR** pages each:

- (6.) a) State and prove Baye's theorem and its applications.

(OR)

- b) Show that the mean, median and mode of a normal distribution are same.

- (7.) a) i) Discuss the importance of X^2 -test.
ii) The following data gives the number of accidents accorded during a week. Test whether the accidents are uniformly distributed over the week?

Day	Sun	Mon	Tue	Wed	Thu	Fri	Sat
No. of accidents	15	17	10	11	12	7	9

(The table value is 12.592)

(OR)

- b) Lock enterprises, a manufacturer of chips for computers, is in the process of deciding whether to replace its current semi automated assemble line with a fully automated assemble line. Block has gathered some preliminary test data about how much production which is summarized in the following table and it would like to test whether it should upgrade its assemble line. State and test $\alpha = 0.02$, appropriate hypothesis to help the block design.

	$\bar{x}$	S	x
Semi automated line	198	32	150
Fully automated line	206	29	200

8. a) The mean of the following frequency table is 5.0 but the frequencies F_1 and F_2 in classes 20-40 and 60-80 are missing. Find missing frequency.

Class	0-20	20-40	40-60	60-80	80-100
Frequency	17	F_1	32	F_2	19

(OR)

- b) Define correlation co-efficient, regression co-efficient and prove the correlation co-efficient lies between -1 and +1.

9. a) State and prove addition theorem for n events.

(OR)

- b) Discuss general rules of frequency distributions and features of statistics.

10. a) Difference between correlation and regression.

(OR)

- b) Define sampling theory? Discuss the basics of sampling and their types.

Section-C (Compulsory)

[1x15=15]

Ned's beds is considering hiring an advertising firm to stimulate business. Ned's brother Fred has done some research in the bed advertising field, and he has collected the following data concerning the amount of profit (Y) a bed company earns and the amount spent on advertising (X). If Fred computes the regression equation, the slope of the line will indicate the amount of profit increase per dollar spent on advertising. Ned will advertise only if the amount of profit earned from \$ 1 in advertising exceeds \$ 1.50. Compute the slope of the regression equation and test whether it is greater than 1.50. At a significance level of 0.05, will Ned advertise?

Amount of advertising (X) (\$ hundreds)	Amount of profit (Y) (\$ hundreds)
3.6	12.13
4.8	14.7
9.7	22.83
12.6	28.4
11.5	28.33

Code No. 8/25/MBA/1.5/SM

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

M.B.A. I – SEMESTER REGULAR EXAMINATIONS, FEB 2014

STATISTICS FOR MANAGMENET

PAPER – V

Time: 3 Hours]

[Max. Marks: 70

Note: Answer all questions from Section – A and Section – B

Section – A

(5x3=15)

Answer the following questions in not more than ONE page each:

- ✓ 1. Purpose and methods of tabulation
- ✓ 2. Applications of Baye's theorem
- ✓ 3. Hypothesis testing
- ✓ 4. ANOVA
- ✓ 5. Correlation Vs Regression

Section – B

(5x8=40)

Answer the following questions in not more than FOUR pages each:

6. a) Explain the salient features of statistics with suitable examples.

(OR)

- b) Calculate arithmetic mean, median and mode from the following frequency distribution:

Variable	10-13	13-16	16-19	19-22	22-25	25-28	28-31	31-34	34-37	37-40
Frequency	8	15	27	51	75	54	36	18	9	7

7. a) Explain the addition and multiplication theorem of probability with suitable examples.

(OR)

- ✓ b) Fit a Binomial distribution to the following data:

X	0	1	2	3	4
F(X)	122	60	15	2	1

8. a) Differentiate between random and non-random sampling methods. Explain in detail any two random sampling methods.

(OR)

- b) A sample of 100 tyres is taken from a lot. The mean life of the tyres is found to be 39350 km with a standard deviation of 3260 km. Could the sample come from a population with a mean life of 40000 km? Establish 99% confidence limits within which the mean life of the tyres is expected to lie.

9. a) The following data gives the number of accidents occurred during a week. Find whether the accidents are uniformly distributed over the week?

Day	Sun	Mon	Tue	Wed	Thu	Fri	Sat
No. of accidents	17	19	12	13	14	9	11

[PTO]

(OR)

- b) A manufacturing company wishes to test the average life of the four brands of electric bulbs. The company uses all brands in a randomly selected production plants. The records showing the lives (in "00" hours) of bulbs are as given in the table below:

Brand 1	Brand 2	Brand 3	Brand 4
22	21	23	17
25	17	21	19
20	19	22	18
19	22	19	20
	18	18	

Test the hypothesis that the average life for each brand of bulbs is the same. Assume alpha 1%

- 10.a) Find Karl Pearson's coefficient correlation to the following:

X	48	39	65	80	73	60	52	120
Y	10	50	120	225	90	60	55	25

(OR)

- 1) Find both regression lines. Estimate the coefficient correlation and comment.

X	13	48	88	42	22	10	6
Y	8	52	82	84	22	10	6

Section - C (Compulsory)

(1x15=15)

Find 4 yearly moving averages and comment:

Year	Revenue (Rs.)	Year	Revenue (Rs.)
1997	14000	2005	33700
1998	20500	2006	55800
1999	33500	2007	58900
2000	44560	2008	66900
2001	34690	2009	55800

FACULTY OF BUSINESS MANAGEMENT
MBA I – SEMESTER BACKLOG/IMPROVEMENT EXAMINATIONS, JULY 2015
STATISTICS FOR MANAGEMENT

PAPER – V

Time: 3 Hours]

[Max. Marks: 70

Note: Answer all questions from Section – A and Section – B

Section – A

(5x3=15)

Answer the following questions in not more than **ONE** page each:

1. Diagrammatic presentation of data
2. Multiplication theorem
3. Central limit theorem
4. Assumptions of X^2 test
5. Regression coefficient

5022-14-672-021

Section – B

(5x8=40)

Answer the following questions in not more than **FOUR** pages each:

6. a) What is Tabulation? Explain the general rules of tabulation

(OR)

- b) Calculate the mean and median from the following data.

Marks	0-10	10-20	20-30	30-40	40-50	50-60
No. of students	12	18	27	20	17	06

7. a) State the features of Binomial distribution along with applications.

(OR)

- b) A manufacturing firm produces pipes in two plants I & III, the daily production being 1500, 2000 pipes respectively.

The fraction defective of pipes produced by the plants I and II are 0.006 and 0.008 respectively. If a pipe selected at random, from the day's production is found to be defective. What is the probability that it has come from Plan –I?

8. a) Write a short note on the following i) Sample size ii) Standard Error and iii) Central Limit theorem.

(OR)

- b) The mean yield of two sets of plots and their variability are as given below. Examine whether the difference in the variability in yields is significant at 5% level of significance.

	Set of 40 plots	Set of 60 plots
Mean yield per plot	1258 lb	1243lb
S.D per plot	34	28

9. a) State the condition for the validity of Chi-square test along with application of the X^2 – distribution.

(OR)

- b) A manufacturing company has purchased three new machines of different makes and wishes to determine whether one of them is faster than the others in production of certain output. Five, hourly production figures are observed at random from each machine and the results are given in table.

Use ANOVA to determine whether the machines are significantly different in their mean speeds at 5% level of significance.

Machine A1	Machine A2	Machine A3
25	31	24
30	39	30
36	38	28
38	42	25
31	35	28

10.a) What is the role of statistical techniques in management decision making?

(OR)

- b) Below are given the figures of production (in thousand quintals) of a sugar factory.

Years	2009	2010	2011	2012	2013	2014	2015
Production	80	90	92	83	94	99	92

- Fit a straight line trend to these figures.
- Plot these figures on a graph and show the trend line.

Section – C (Compulsory)

(1×15=15)

The following table shows the ages (X) and blood pressures (Y) of eight (8) persons.

X	52	63	45	36	72	65	47	25
Y	62	53	51	25	79	43	60	33

Obtain the regression equation of X on Y and Y on X, and find the blood pressure of a person whose age is 49 years old.

FACULTY OF BUSINESS MANAGEMENT
MBA - I SEMESTER EXAMINATIONS, FEB 2012
SUBJECT: FINANCIAL ACCOUNTING AND ANALYSIS
PAPER: 03

[Max. Marks : 70]

[Time : 3 Hours]

Note : Answer all questions from Section-A and Section-B.

Section - A

[5x3=15]

Answer the following questions in not more than ONE page each :

1. What is Business Entity Concept?
2. Distinguish between revenue and income.
3. What is Tax planning?
4. What is Balanced Score Card?
5. State the Sources for Funds.

Section - B

[5x8=40]

Answer the following questions in not more than FOUR pages each :

6. a) Prepare Single Column Cash Book from the following for the month of December, 2010:

December 1	Started business with Rs. 200,000
December 2	Purchased Furniture Rs. 12,000
December 3	Purchased Electrical Fittings Rs. 3,000
December 5	Purchased goods Rs. 45,000
December 7	Sold goods for cash Rs. 3,000
December 8	Cash Sales Rs. 2,500
December 10	Paid for goods Rs. 15,000
December 11	Cash Sales Rs. 2,700
December 12	Paid interest Rs. 100
December 14	Paid for postage Rs. 50
December 20	Cash Sales Rs. 1,800
December 25	Paid for wages Rs. 200
December 28	Paid for Rent Rs. 1,500

(OR)

44

b) From the following Balance Sheets of Excel Limited, prepare Cash Flow Statement :

Liabilities	2009	2010	Assets	2009	2010
Equity Capital	3,00,000	4,00,000	Goodwill	1,15,000	90,000
8% Redeemable Pref. Capital	1,50,000	1,00,000	Land & Building	2,00,000	1,70,000
Reserve	40,000	70,000	Plant	80,000	2,00,000
P&L A/C	30,000	48,000	Debtors	1,60,000	2,00,000
Proposed Dividend	42,000	50,000	Stock	77,000	1,09,000
Creditors	55,000	83,000	B/R	20,000	30,000
Bills payable	20,000	16,000	Cash in Hand	15,000	10,000
Provision for Taxation	40,000	50,000	Cash In Bank	10,000	8,000
	6,77,000	8,17,000		6,77,000	8,17,000

Additional Information:

- a) Depreciation of Rs.10,000 and Rs.20,000 have been charged on plant and land & Buildings respectively during 2010.
- b) An interim dividend of Rs.20,000 has been paid in 2009.
- c) Rs.35,000 Income Tax was paid during the year 2010.

Section - C

[15Marks]

Evaluate the performance of ABC Ltd. and XYZ Ltd. from the information given below. Which Company performance is the best? Justify your decision.

Ratio	ABC Ltd.	XYZ Ltd.
Gross profit ratio	26%	20%
Net profit ratio	6%	5%
Return on Assets	8.6%	7.8%
Return on Equity	12.3%	10.8%
Debt - Equity Ratio	0.92	1.30
Interest Coverage ratio	3.69	3.50
Current ratio	1.63	1.42
Acid - test ratio	0.82	0.75
Inventory Turnover ratio	6.72	7.01
Debtors Turnover ratio	7.68	7.38
Total Assets Turnover ratio	1.69	1.32
Price - earning ratio	8.76	8.86
Market value to book value ratio	1.53	1.45

2:

Prepare Trading and profit and loss Account of Mr. Nithish for the year ended 31st March 2010:

Stock as on 1.4.2009 Rs. 50,000

Sales Rs. 2,89,600

Sales Returns Rs. 9,600

Purchases Rs. 2,43,000

Purchase Returns Rs. 3,000

Freight Inward Rs. 4,000

Carriage Outwards Rs. 6,000

Salaries and Wages Rs. 30,000

Bank interest Paid Rs. 2,000

Printing and Stationery Rs. 7,000

Discount received Rs. 900

Discount allowed Rs. 600

Audit fees Rs. 3,000

Insurance fees Rs. 600

Trade Expenses Rs. 2,500

Stock as on 31st March, 2010 Rs. 70,000

7. a) Distinguish between Revenue and Capital nature of incomes.

(OR)

b) Explain the Merits and Limits of FIFO and LIFO methods of Inventory Valuation.

8. a) Elucidate the legal provisions relating to preparation of Final Accounts of Companies

(OR)

b) Explain the tax provisions relating to various business decisions.

3:

From the following data Calculate:

- Current Ratio
- Quick Ratio
- Return on Equity
- Stock Turnover Ratio

Balance Sheet as on 31st December 2010.

Equity Capital @ 10/-	1,00,000	Plant Machinery	6,40,000
Profit & Loss A/C	3,68,000	Land & Buildings	30,000
Creditors	1,04,000	Cash Debtors	1,60,000
Bills payable	2,00,000	3,60,000	
Current Liabilities	20,000	(-) Prov for B/d	3,20,000
		40,000	
		Stock	4,80,000
		Prepaid Insurance	12,000
	16,92,000		16,92,000

Income Statement for 31st Dec. 2010

(-) Cost of goods Sales/ Sold	40,00,000
	30,80,000
(-) Operating Expenses	9,20,000
Net Profit	6,80,000
(-) Income tax @ 50%	2,40,000
	1,20,000
Net Profit after Tax	1,20,000

Balances at 1st Jan. 2010: Debtors 300,000/-
Stock 400,000/-

(OR)

b) Explain the tools and techniques of analysing the financial statements.

10. a) State the difference between Cash flow and Fund flow statement.
(OR)

FACULTY OF BUSINESS MANAGEMENT
M.B.A. - I SEMESTER BACKLOG/IMPROVEMENT EXAMINATIONS, JUNE 2012
SUBJECT: FINANCIAL ACCOUNTING AND ANALYSIS
PAPER: 03

[Time : 3 Hours]

[Max. Marks : 70]

Note : Answer all questions from Section-A and Section-B

Section – A

[5x3=15]

Answer the following questions in not more than ONE page each :

1. Explain Dual Aspect Concept.
2. What do you mean by Capital and Revenue.
3. What is Tax Evasion?
4. Distinguish between liquidity Vs. Solvency.
5. What is "FUND"?

Section – B

[5x8=40]

Answer the following questions in not more than FOUR pages each :

6. a) Prepare a Trial Balance from the following as on 31.3.2010

Capital	16,800	Purchases Returns	2,000
Drawings	5,000	Sales Returns	3,000
Stock	21,000	Debtors	4,500
Purchases	36,000	Bills Receivable	2,300
Sales	72,000	Bills payable	4,200
Creditors	2,500	Wages	1,200
Furniture	900	Advertisements	600
Discount(Dr)	100	Commission received	600
Cash	3,500	Machinery	20,000

(OR)

- b) Journalize the following transactions and post them the ledger:

2010 April, 1 Chander commenced business with 2,00,000 cash

- " 3 He buys machine for 30,000 from X Ltd.
 " 5 He buys stock 1,50,000 from Ramesh.
 " 8 He pays cash to X Ltd. 29,000
 " 10 Cash paid to Ramesh 30,000
 " 15 Cash sales 50,000
 " 18 Sold goods to Rajesh 7,000
 " 30 Salary paid 5,000
 " 30 Rent Paid 4,000

7. a) State the provisions of the Indian companies Act regarding preparation of financial statements.

(OR)

- b) From the following balance of Lakshmi Co., Ltd as on 30th June 2009, Prepare Trading Account, Profit and Loss a/c and Balance Sheet, taking into consideration the given

Adjustments

	Rs.	Rs.
Stock, 30 th June 2008	75,000	
Sales		3,50,000
Purchases	2,45,000	
Wages	50,000	
Discount		5,000
Furniture & Fittings	17,000	
Salaries	7,500	
Rent	4,950	
Sunday Expenses	7,050	
P&L Appropriation A/C 30 th June 2008		15,030
Dividends Paid	9,000	
Share capital		1,00,000
Debtors and Creditors	37,500	17,500
Plant and Machinery	29,000	
Cash at Bank	16,200	
Resume		15,500
Patents and trad Mark	4,830	
	5,03,030	5,03,030

- i) Stock on 30 June 2009 was valued at Rs. 82,000.
 ii) Depreciation on Fixed assets @10%
 iii) Make provision for income tax @50%
 iv) Corporate Dividend Tax is 10%
8. a) Distinguish between straight line method and diminishing balancing method of depreciation.

(OR)

- b) Explain different methods of Inventory valuation.
9. a) From the following balance sheet of Samatha Ltd for the year ended 31st Dec, 2009 & 2010, Calculate (i) Current Ratio (ii) Quick Ratio (iii) Debt Equity Ratio (iv) Current Assets to Fixed Assets Ratio.

Liabilities	2009	2010	Assets	2009	2010
Equity Capital	1,00,000	1,65,000	Fixed Assets	1,20,000	17,5000
Pref. Capital	50,000	75,000	Stock	20,000	25,000
Reserves	10,000	15,000	Debtors	50,000	62,500
P&L A/C	7,500	10,000	Bills Receivable	10,000	30,000
Creditors	20,000	25,000	Cash at Bank	20,000	26,500
Provision for Taxation	10,000	12,500	Cash in Hand	5,000	15,000
Proposed Dividends	7,500	12,500			
	2,30,000	3,40,000		2,30,000	3,40,000

(OR)

- b) Explain the advantages and limitations of Financial Statement Analysis?
10. a) State the procedure for preparation of cash flow statements
- (OR)
- b) Following are the summarized balance sheets of X Ltd. As on 31st December 2009 & 2010. Prepare a funds flow statement by considering the following information:
- Dividends of Rs. 11,500 was paid.
 - Depreciation on plant Rs. 7,000 and Buildings Rs. 5,000 written off.
 - Provision for taxation made during the year Rs. 16,500.

Balance Sheet

Liabilities	2009	2010	Assets	2009	2010
Share Capital	1,00,000	1,25,000	Goods	-	2,500
Gen. Reserve	25,000	30,000	Buildings	1,00,000	95,000
P&L A/C	15,250	15,300	Plant	75,000	84,500
Bank loan	35,000	67,600	Stock	50,000	37,000
Creditors	75,000	-	Debtors	40,000	32,100
Provision for Tax	15,000	17,500	Bank	-	4,000
			Cash	250	300
	2,65,250	2,55,400		2,65,250	2,55,400

Section - C

[1x15=15]

Apha Manufacturing Co. has drawn up the following profit and loss account for the year ended 31st March 2006.

	Rs.		Rs.
To opening stock	26,000	By sales	1,60,000
To purchases	80,000	By closing stock	38,000
To wages	24,000		
To manufacturing expenses	16,000		
To Gross profit c/d	52,000		
	1,98,000		1,98,000
To selling and Dist exp	4,000	By gross Profit bid	52,000
To Administrative exp	22,800	By compensation of	4,800
		Acquisition of land	
To value of Furniture (loss by fore)	800		
To Net Profit	28,000		
	56,800		56,800

You are required to find out

- i) Gross Profit Ratio ii) Net Profit Ratio iii) Operating Ratio iv) Operating Profit Ratio.

4652-337602

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT
M.B.A. I SEMESTER EXAMINATIONS, MARCH 2013
SUBJECT: FINANCIAL ACCOUNTING AND ANALYSIS
PAPER: 03

Time: 3 Hours]

[Max. Marks: 70

Note: Answer all the questions from Section-A and Section-B.

Section – A

[5x3=15]

Answer the following questions in not more than **ONE** page each:

1. What is rule of Real account?
2. Uses of Balance Sheet
3. What is Tax Evasion?
4. Leverage Ratios
5. What do you mean by Fund Flow?

Section – B

[5x8=40]

Answer the following questions in not more than **FOUR** pages each:

6. a) What is accounting? What are the Accounting Concepts?
(OR)
b) How account information useful to various interested parties?
7. a) Discuss the provisions of Indian Companies Act regarding preparation and presentation of Financial Statements.
(OR)
b) The following trail balance of Sony Co. Ltd as at 31st March 2012:

Particulars	Amount	Amount
Opening Stock	60,000	--
Sales	--	3,00,000
Purchases	2,25,000	--
Wages	40,000	--
Discount	6,000	4,000
Furniture and Fittings	20,000	--
Salaries	10,000	--
Rent	5,000	--
Sundry Expenses	47,000	--
Share Capital	--	1,50,000
Debtors and Creditors	40,000	20,000
Plant and Machinery	30,000	--
Cash and Bank	16,000	--
Reserve	--	15,000
Patents and Trade Marks	5,000	--
Printing and Stationery	10,000	--
Interest	--	15,000
	5.04.000	5.04.000

Prepare Trading, Profit and Loss account and Balance Sheet. Take into consideration the following adjustments:

- i) Closing stock was valued at Rs. 45,000
- ii) Depreciation on Fixed assets @ 10%
- iii) Provision for bad debts @ 5%

8. a) How Depreciation method impacts on Business income of organization?

(OR)

b) Discuss about Accounting Standards in India?

9. a) Explain the various types of ratios for analysis of financial statements.

(OR)

b) The following information is given about M/s Sourabhi Ltd. For the year ending Dec 31, 2011:

- i) Stock Velocity = 6 times
- ii) Gross Profit Ratio = 20% on sales
- iii) Capital Turnover Ratios = 2 times
- iv) Fixed Assets Turnover Ratio = 4 times
- v) Creditors Velocity = 73 days
- vi) Debtors Velocity = 2 months

The Gross Profit was Rs. 60,000. Reserves and Surplus amounted to Rs. 20,000. Closing stock was Rs. 5,000 in excess of opening stock.

10. a) What are the advantages of Funds flow statement analysis?

(OR)

b) Samsung Co. Ltd. Gives are following statement regarding assets and liabilities on 31st March 2011 and 31st March 2012:

Liabilities	2011	2012	Assets	2011	2012
Equity share capital	2,50,000	3,00,000	Fixed assets	3,00,000	4,00,000
Loan	60,000	30,000	Current assets	2,00,000	1,30,000
Sundry creditors	1,00,000	1,60,000	Profit and loss account	65,000	1,15,000
Bank overdraft	1,00,000	90,000			
Provision for depreciation	57,000	70,000			
	5,77,000	6,80,000		6,65,000	5,45,000

Depreciation on fixed assets = 10% on 4,00,000 = 40,000
Provision for depreciation = 40,000 - 57,000 = 17,000

Section – C (Compulsory)

[1x15=15]

Paramount Services Lt. provides a range of business consultancy services. An analyst has produced the following details and has asked you to comment on relevant aspects related to Paramount Services Ltd.

Paramount Services Ltd.		
	2011	2012
Growth in Sales	15.3%	17.2%
Growth in Expenses	25.6%	26.9%
Growth in Profit	6.6%	9.4%
PBIT/Sales	39.7%	45.9%
ROCE	53.8%	65.7%
ROI	36.3%	43.8%
Dividend Payout	49.4%	47.0%
P/E ratio	10.56	12.78
Assets Efficiency	1.2	1.2
Working Capital	1.7	1.6

--oOo--

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT
M.B.A. I – SEMESTER REGULAR EXAMINATIONS, FEB 2014
FINANCIAL ACCOUNTING AND ANALYSIS

PAPER – III

Time: 3 Hours]

[Max. Marks: 70

Note: Answer all questions from Section – A and Section – B

Section – A

(5x3=15)

Answer the following questions in not more than **ONE** page each:

1. Explain the meaning and definition of accounting.
2. What is the distinction between capital and revenue?
3. What is Tax avoidance Vs Tax evasion?
4. What are liquidity ratios?
5. What is the concept of funds flow?

Section – B

(5x8=40)

Answer the following questions in not more than **FOUR** pages each:

6. a) Explain the accounting process and accounting cycle.
(OR)
- b) Describe the role of accounting as a business information system.
7. a) From the following trial balance of Mr. Abdul Hameed, prepare the final accounts for the year ending 31-3-2013:

Trial Balance

Debit Balances	Rs.	Credit Balance	Rs.
Purchases	60,000	Sales	4,80,000
Opening stock	1,80,000	Sundry Creditors	1,35,000
Buildings	3,00,000 ✓	Capital	6,00,000
Sundry debtors	2,34,000 ✓		
Rent	21,000		
General expenses	24,000		
Cash in hand	1,95,000		
Cash at Bank	51,000		
Drawings	1,20,000 ✓		
Wages	30,000 ✓		
	12,15,000		12,15,000

Adjustments:

- i) Closing stock was valued at Rs. 40,000
- ii) Interest on drawing at 5% to be provided.
- iii) Depreciate buildings at 10% p.a.
- iv) Write off bad debts Rs. 4,000
- v) Wages yet to be paid Rs. 1,500

(OR)

- b) Differentiate between capital and revenue expenses and income.
8. a) Describe the various inventory valuation methods.
(OR)

- b) Explain Tax Planning Tax evasion and Tax avoidance.

9. a) Explain the rationals and utility of ratio analysis as a tool of financial statement analysis.

[PTO]

(OR)

- b) From the following balance sheet of Mrs. Poorani and Co. Ltd., you are required to calculate Debt-equity ratio, Proprietary ratio, Current ratio and Fixed Asset turnover ratio.

6.25 6.6 1.6

Balance sheet as on 31st March 2013

Liabilities	Rs.	Assets	Rs.
Share capital	2,00,000	Land & Buildings	1,40,000
General Reserve	40,000	Plant & Machinery	1,00,000
Debentures	60,000	Stock	80,000
Creditors	60,000	Debtors	60,000
Bank overdraft	40,000	Bills receivable	20,000
	4,00,000		4,00,000

- 10a) From the following particulars, prepare funds flow statement:

	Jan 1	Dec 31
Assets		
Cash	2,000	1,800
Debtors	17,500	19,200
Stock	12,500	11,000
Land	10,000	15,000
Building	25,000	27,000
Machinery	40,000	43,500
	1,07,000	1,17,500
Liabilities		
Creditors	18,000	20,500
Bank loan (long term)	15,000	22,500
Capital	74,000	74,500
	1,07,000	1,17,500

During the year drawings by proprietor were Rs. 13,000. Provision for depreciation on machinery was Rs. 13,500 on Jan 1 and Rs. 18,000 on Dec 31st.

(OR)

- b) Explain the preparation of cash flow statement.

Section - C (Compulsory)

(1x15=15)

Following is the trend analysis of Intel. Comment on its leverage, liquidity and profitability positions over 4 years:

Performance Areas	Year			
	1	2	3	4
Debt/Total Assets	36.6	28.9	33.2	25.7
Current Ratio	2.0	3.18	2.05	2.69
Profit Margin	7.2	8.8	7.6	12.3
Return on Equity	1.2	1.6	1.2	2.1
Return on Assets	1.2	2.2	2.4	1.9
Asset Turnover	1.0	1.0	1.0	1.0

FACULTY OF BUSINESS MANAGEMENT
MBA I – SEMESTER BACKLOG/IMPROVEMENT EXAMINATIONS, JULY 2015
FINANCIAL ACCOUNTING & ANALYSIS

PAPER – III

Time: 3 Hours]

[Max. Marks: 70

Note: Answer all questions from Section – A and Section – B

Section – A

(5x3=15)

Answer the following questions in not more than **ONE** page each:

1. Explain Money measurement concept and dual aspect concept.
2. Differentiate between capital expense and revenue expense with examples.
3. Accounting Standards.
4. Explain the utility of ratios.
5. Concept of Fund.

Section – B

(5x8=40)

Answer the following questions in not more than **FOUR** pages each:

6. a) Describe the accounting process in detail.

(OR)

- b) Explain the role of accounting as an information system.
7. a) From the following particulars of Raman and Co., you are required to prepare the final accounts for the year ending 31st December 2010:

Particulars	Debit (Rs.)	Credit (Rs.)
Sales		65000
Sales Returns	500	
Opening Stock	8000	
Purchases	29000	
Purchase Returns		300
Direct wages	5000	
Direct expenses	5000	
Carriage inwards	4000	
Capital		30000
Drawings	5000	
Debtors	10000	
Creditors		12000
Discount allowed	100	
Discount received		500
Salaries	3000	
Interest paid	400	
Furniture	3000	
Buildings	20000	
Plant & Machinery	20000	
Cash in hand	1000	
Bills payable		6200
Reserve for Bad and doubtful debts		300
Bad debts	300	
	114300	114300

Adjustments:

- i) Closing stock Rs. 8000
- ii) Prepaid interest Rs. 100
- iii) Outstanding salary Rs. 500
- iv) Provide interest on capital @ 10%
- v) Depreciation on Building @ 5% per annum and plant & machinery 10% @ per annum.
- vi) Provision for bad and doubtful debts @ 10% per annum.

(OR)

b) How do you measure Business Income? Explain.

8. a) Describe the concept and methods of depreciation.

(OR)

b) Explain Tax Planning Vs. Tax avoidance Vs. Tax evasion.

9. a) Magnum Ltd's. 2008 income statement listed

Net sales = Rs. 12.5 million, EBIT = Rs. 5.6 million, net income available to common stockholders = Rs. 3.2 million, and common stock dividends = Rs. 1.2 million. The 2008 year-end balance sheet listed total assets = Rs. 52.5 million, and common stock holders equity = Rs. 21 million with 2 million shares outstanding. Calculate the profit margin, basic earnings power ratio, ROA, ROE, and dividend payout ratio.

(OR)

b) Explain the concept of ratio and types of ratios.

10. a) From the following Balance sheet of Himanshu Ltd. And the additional information given, prepare a cash flow statement.

Liabilities	2008	2009	Assets	2008	2009
Equity share capital	300000	400000	Goodwill	115000	90000
Preference share capital	150000	100000	Land & Building	200000	170000
General Reserve	40000	70000	Plant	80000	200000
Profit & Loss A/c	30000	48000	Debtor	160000	200000
Proposed dividend	42000	50000	Stock	77000	109000
Creditors	55000	83000	Bills Receivable	20000	30000
Bills Payable	20000	16000	Cash in Hand	15000	10000
Provision for Taxation	40000	50000	Cash at Bank	10000	8000
	677000	817000		677000	817000

Additional Information:

- i) Depreciation of Rs.10,000 and Rs. 20,000 have been charged on plant account and land and building account respectively in 2008-09.
- ii) An interim dividend of Rs. 20,000 has been paid in 2008-09.
- iii) Income tax Rs. 35,000 was paid during the year 2008-09.

(OR)

b) Explain the concept of fund and the method of preparation of Funds Flow Statement.

Section – C (Compulsory)

(1×15=15)

The ratios of Sunshine Ltd. are given below. Comment of the performance of the company with respect to its Inventory Turnover, Debt Equity Ratio and Liquidity ratios and compare them with industry.

Ratio	1999	1998	1997	1999 Industry average
Inventory Turnover	62.65	42.42	32.25	53.25
Debt to Equity	0.75	0.85	0.90	0.88
Quick Ratio	1.028	1.03	1.029	1.031
Current Ratio	1.33	1.21	1.15	1.25
Profit Margin	0.082	0.07	0.06	0.075
Total Asset Turnover	0.54	0.65	0.70	0.40

FACULTY OF BUSINESS MANAGEMENT
MBA I – SEMESTER REGULAR EXAMINATIONS, FEB' 2015
FINANCIAL ACCOUNTING & ANALYSIS
PAPER – III

Time: 3 Hours]

[Max. Marks: 70

Note: Answer all questions from Section – A and Section – B

Section – A

Answer the following questions in not more than **ONE** page each:

1. Accounting Cycle
2. Adjustments in Final accounts
3. FIFO and LIFO
4. Debtors Turnover Ratio.
5. Funds from operations

(5x3=15)

Section – B

Answer the following questions in not more than **FOUR** pages each:

6. a) Discuss in detail the Accounting Principles.

(OR)

(5x8=40)

b) What is a Trial balance? What are the objectives of preparing a Trial balance?

7. a) Discuss the provisions of companies act 1956 relating to the preparation and presentation of final accounts.

(OR)

b) From the Trial balance given below as on 31st December, 2014, prepare final accounts

taking into account the following adjustments.

- i) Closing stock Rs. 2,170
- ii) Commission includes Rs. 150 being commission received in advance.
- iii) Salaries have been paid for 11 months
- iv) Bank loan has been taken at 10% p.a interest.
- v) Depreciate building by 5%

Particulars	Debit (Rs)	Credit (Rs)
Building	25,000	
Machinery	16,000	
Bank	4,500	
Cash	500	
Loan		15,000
Capital		26,000
Debtors and Creditors	25,000	20,000
Opening Stock	6,000	
Purchase & Sales	1,25,000	1,61,000
Returns	6,000	5,000
Salaries	11,000	
Commission	3,000	500
Interest on loan	1,000	
Electricity	1,000	
Bad debts	1,500	
Bills receivable	2,000	
	2,27,500	2,27,500

8. a) What are accounting standards? Discuss the growing importance of accounting standards in global accounting environment?

(OR)

[P.T.O.]

SD22-14-692-006.

-2-

- b) A transport company purchases 5 trucks at Rs.2, 00,000 each on 1st January 2010.

The company writes off depreciation at 20% per annum on original cost.

On October 1st, 2012 one of the truck is involved in an accident and it completely destroyed. Insurance company pays Rs.90,000 in full settlement of the claim. Prepare truck account for the three years could ending 31st December, 2012.

9. a) i) What do you understand by 'Financial Statement Analysis'?

ii) Discuss the importance of Ratio Analysis for interfirm and intrafirm comparisons?

(OR)

- b) From the information give below, calculate

- i) Debt-Equity Ratio
- ii) Current ratio
- iii) Capital turnover ratio
- iv) Working capital turnover ratio

Balance sheet as on 31st March, 2012

Liabilities	Amount	Assets	Amount
Share capital @ 10 each	1,00,000	Fixed assets	2,20,000
Reserves & surplus	85,000	Stock	50,000
Debtentures	1,00,000	Debtors	25,000
Creditors	10,000	Bank	15,000
Short term loan	15,000		
	3,10,000		3,10,000

Sales for the year are Rs.4 00,000

10. a) What do you mean by cash flow statement? Explain the procedure with imaginary figures?

(OR)

- b) From the following information you are required to calculate funds flow statement.

Liabilities	Amount 2011	Amount 2012	Assets	Amount 2011	Amount 2012
Capital	1,48,000	1,49,000	Current assets	64,000	64,000
Profit & loss a/c	30,000	45,000	Land	20,000	30,000
Current Liabilities	36,000	41,000	Buildings	50,000	55,000
			Machinery	80,000	86,000
	2,14,000	2,35,000		2,14,000	2,35,000

Contd ...3

FACULTY OF BUSINESS MANAGEMENT
MBA I – SEMESTER REGULAR EXAMINATIONS, JAN-2016
FINANCIAL ACCOUNTING & ANALYSIS

PAPER – III

Time: 3 Hours]

[Max Marks: 70

Note: Answer all questions from Section – A and Section – B

Section – A

(5x3=15)

Answer the following questions in not more than ONE page each:

1. Parties interested in Accounting information
2. Trial Balance ~~10~~
3. Tax avoidance Vs Tax evasion
4. Activity Ratios
5. Statement of changes in working capital

Section – B

(5x3=15)

Answer the following questions in not more than FOUR pages each:

6. Explain the Accounting principles. (OR)
7. Describe the classification of accounts with examples. (OR)
8. Explain the distinction between capital and revenue expenditure. (OR)
9. Prepare Trading and Profit and Loss Account for the year ended 31st March, 1990 and Balance sheet as on that date from the following Trial Balance of K. Rama Rao.

Dr. Balance	Rs.	Cr. Balance	Rs.
Drawings	45,000	Capital	1,60,000
Good will	80,000	Bill Payable	33,000
Land & Buildings	60,000	Creditors	70,000
Plant & Machinery	40,000	Purchases Returns	2,650
Loose Tools	3,000	Sales	4,18,000
Bills Receivable	3,000		
Stock, 1 st April, 1989	40,000		
Purchases	2,51,000		
Wages	20,000		
Carriage outwards	500		
Carriage Inwards	1,000		
Coal	5,800		
Salaries	35,000		
Rent, Rates & Taxes	2,800		
Discount	1,500		
Cash at Bank	25,000		
Cash at hand	400		
Sundry Debtors	45,000		
Repairs	1,800		
Printing & Stationary	500		
Bad Debts	1,200		
Advertisements	3,500		
Sales Returns	2,000		
Furniture	11,200		
General Expenses	5,250		

P.T.O.

Adjustments:

- i) Closing stock on 31st March, 1990 was Rs. 35,000.
- ii) Depreciate Plant & Machinery, Tools and Furniture by 10% and Land & Buildings by 5%.
- iii) Provide Rs. 1,500 for wages.
- iv) Advertisements prepaid are Rs.500.

(OR)

- b) How do you measure Business Income? Explain.

8. a) Describe the concept and any two methods of depreciation.

(OR)

- b) Describe the importance of Accounting Standards in global Accounting environment.

9. a) Explain the liquidity ratios.

(OR)

- b) Explain the utility of ratio analysis.

0. a) Explain the procedure of calculation of funds from operations.

(OR)

- b) From the following Balance Sheet of 'X' Ltd as at 31.12.05 and 31.12.06, you are required to prepare:

- a) Schedule of Changes in Working Capital;
- b) Fund Flow Statement.

	2005	2006		2005	2006
Share capital	1,00,000	1,00,000	Goodwill	12,000	12,000
General reserve	14,000	18,000	Building	40,000	36,000
P & L A/c	16,000	13,000	Plant	37,000	36,000
Sundry creditors	8,000	5,400	Investment	10,000	11,000
Bills Payable	1,200	800	Stock	30,000	23,400
Provision for Taxation	16,000	18,000	Bills Receivable	2,000	3,200
Provision for doubtful	400	600	Debtors	18,000	19,000
Debtors	1,55,600	1,55,800	Bank	6,600	15,200
				1,55,600	1,55,800

Additional information:

1. Depreciation charged on Plant was Rs. 4,000 and on Building Rs.4,000
2. Provision for taxation of Rs.19,000 was made during the year 2006
3. Interim Dividend of Rs.8,000 was paid during 2006.

Section – C (Compulsory)

(1x15=15)

Triveni engineering limited has the following capital structure:

9% preference shares of Rs.100 each

Equity share of Rs.10 each

10,00,000

40,00,000

50,00,000

22,00,000

20%

The following information relates to the financial year just ended:

Profit after taxation

Equity dividend paid

Market price of equity shares Rs. 20 each

You are required to find

- a) Dividend Yield
- b) The Cover For Preference and Equity Dividend
- c) Earnings Per share
- d) P/E Ratio

-000-

FACULTY OF BUSINESS MANAGEMENT
MBA I – SEMESTER BACKLOG/IMPROVEMENT EXAMINATIONS, JUNE 2016
FINANCIAL ACCOUNTING AND ANALYSIS
PAPER – III

Time: 3 Hours]

[Max. Marks: 70

Note: Answer all questions from Section – A and Section – B

(5x3=15)

Section – AAnswer the following questions in not more than **ONE** page each:

1. Explain the meaning and definition of Accounting
2. Differentiate between capital expense and revenue expense with examples
3. Describe the straight line method of depreciation
4. Differentiate between Current Ratio and Quick Ratio
5. How is the Statement of Changes in working capital prepared?

Section – B

(5x8=40)

Answer the following questions in not more than **FOUR** pages each:

6. a) Describe the classification of accounts with examples along with the rules of debit and credit.

(OR)

- b) Describe the accounting cycle in detail.

7. a) Form the following particulars of Suman and Co. you are required to prepare the final accounts for the year ending 31st December 2010:

Particulars	Debit (Rs.)	Credit (Rs.)
Sales		60000
Sales Returns	500	
Opening Stock	13000	
Purchases	24000	
Purchase Returns		300
Direct Wages	5000	
Direct expenses	5000	
Carriage inwards	4000	
Capital		35000
Drawings	5000	
Debtors	10000	
Creditors		12000
Discount allowed	100	
Discount received		500
Salaries	3000	
Interest Paid	400	
Furniture	3000	
Buildings	20000	
Plant & Machinery	20000	
Cash in hand	1000	
Bills Payable		6200
Reserve for Bad and Doubtful debts		300
Bad debts	300	
	114300	114300

Adjustments:

- Closing Stocks Rs. 8000
- Prepaid interest Rs.100
- Outstanding salary Rs.500
- Provide interest on capital @ 10%
- Depreciation on Building @ 5% per annum and Plant & Machinery 10% @ per annum.
- Provision for bad and doubtful debts @ 10% per annum.

(OR)

- b) Explain the provisions of the Companies Act regarding preparation and presentation of financial statements.

8. a) Describe the inventory valuation methods.

(OR)

- b) Explain the accounting standards and their rationale and importance in global accounting environment.

9. a) The details of a company in 2008 and 2009 are given below in lakhs of rupees:

Current assests:	2008	2009	Current liabilities:	2008	2009
Cash and marketable			Accrued wages and		
Securities	Rs. 15	Rs.20	Taxes	Rs.18	Rs.19
Accounts receivable	75	84	Account payable	45	51
Inventory	110	121	Short term loans	40	45
Total	Rs.200	Rs.225	Total	Rs.103	Rs.115

Calculate the company's Current ratio, Quick ratio, and Cash ratio for 2008 and 2009 and interpret them.

(OR)

- b) Explain the classification of ratios.

Nominal
personal
Real

10. a) Explain the differences between Funds Flow statement and Cash Flow Statement.

(OR)

- b) From following Balance sheet of Harshit Ltd. and the additional information given, prepare a Funds Flow Statement:

Liabilities	2008	2009	Assets	2008	2009
Equity share capital	300000	400000	Goodwill	115000	90000
Preference share capital	150000	100000	Land & Building	200000	170000
General Reserve	40000	70000	Plant	80000	200000
Profit and Loss A/c	30000	48000	Debtor	160000	200000
Proposed dividend	42000	50000	Stock	77000	109000
Creditors	55000	83000	Bills Receivable	20000	30000
Bills Payable	20000	16000	Cash in Hand	15000	10000
Provision for Taxation	40000	50000	Cash at Bank	10000	8000
	677000	817000		677000	817000

Additional Information

- Depreciation of Rs.10,000 and Rs.20,000 have been charged on plant account and land and building account respectively in 2008-2009.
- An interim dividend of Rs.20,000 has been paid in 2008-09.
- Income tax Rs.35,000 was paid during the year 2008-09.

Section – C (Compulsory)

(1x15=15)

A Company, whose accounting year is the calendar year, purchased a machinery on 1-1-2003 for Rs.40,000. It purchased further machinery on 1-10-2003 for Rs.20,000 and on 1st July 2005 for Rs.10,000. On 1-7-2006, one-fourth of the machinery installed on 1-1-2003 became obsolete and was sold for Rs. 6,800. Show machinery account for all the 3 years under fixed installment system. Depreciation is to be provided at 10% p.a. Oemintshing

--oOo--

Time: 3 Hours]

Answer the following questions in not more than **ONE** page each:
1. Dual aspect Concept.
2. Prepaid Expenses.
3. Current Assets.
4. Uses of funds.
5. Economic Accounting.

Section – A

[Max. Marks: 70
(5x4=20)]

Answer the following questions in not more than **FOUR** pages each:
6. a) Describe accounting as an information system.
(OR)
b) From the following transactions prepare subsidiary books and post them into Ledger:

Section – B

(5x8=40)

Date	Particulars	Amount Rs.
2016 Jan. 1	Purchased goods from Anil enterprises	2,800
Jan. 5	Bought goods on credit from Jaya Traders from	12,000
Jan. 6	Sold goods to Sunil & Co. for	6,000
Jan. 7	Y supplies us goods for cash	4,800
Jan. 8	X sold goods for cash	1,500
Jan. 10	Goods returned to Anil Enterprises	500
Jan. 17	Goods returned by Rao & Co.	240
Jan. 22	Dispatched goods to Sun & Co.	4,000
Jan. 23	Sold goods to Ganapathi Stores Ltd.	500
Jan. 28	Bought goods from Krish & Co.	1,000

7. a) Explain the rationale of making adjustments at the time of preparing final accounts.
(OR)
b) The following are the balances extracted from the books of Mr. Mohith as on 31.03.2017.

Particulars	Rs.	Particulars	Rs.
Capital	30,000	Buildings	22,500
Machinery	15,000	Furniture	1,500
Motor car	12,000	Opening stock	24,000
Purchases	11,000	Purchase returns	1,500
Sales	2,10,000	Sales returns	750
Sundry debtors	22,500	Sundry creditors	7,200
Cash on hand	450	Cash at bank	7,050
Salaries	21,000	Rent	6,000
Commission	2,100	Taxes	900
Bad debts	300	Insurance Premium	600
Discount earned	750	Discount allowed	1,050
General expenses	1,200	Provision for doubtful debts	450

- Outstanding Salaries Rs. 200 Commission Rs. 300; Rent Rs. 1,200
 - Insurance premium paid Rs. 150.
 - Maintain provision for Doubtful debts at 5%.
 - Depreciate machinery by 5% p.a., Motor car by 10% p.a., Furniture by 4% and Buildings by 3% p.a.
 - Closing stock as on 31.03.2017 Rs. 30,000.
- You are required to prepare Trading and Profit and Loss Account for the year ending 31.03.2017 and Balance Sheet as on date.

[PTO]

8. a) "Ratio analysis is a tool of management for measuring achievements in efficiency and guiding business policies". Discuss.
(OR)
b) Given: Current Ratio = 2.8
Acid-test Ratio = 1.5
Working Capital = Rs. 1,62,000
Find out:
i) Current Assets
ii) Current Liabilities and
iii) Liquid Assets.

9. a) Distinguish between funds flow and cash flow statement. Explain how the funds from operations are ascertained.

(OR)

b) Calculate Cash Flow from operating activities by indirect method from the following:
i) Profit made during the year Rs. 2,50,000 after considering the following:
a) Depreciation 10,000
b) Amortisation 5,000
c) Transfer to General Reserve 7,000
d) Profit on Sale of land 3,000

Following is the position of current assets and current liabilities:

	Opening Balance Rs.	Closing Balance Rs.
Debtors	12,000	15,000
Creditors	15,000	10,000
Bills Receivable	10,000	8,000
Prepaid Expenses	6,000	4,000

10. a) Outline the basic principles of Responsibility Accounting.
(OR)
b) Briefly comment on the status of Green Accounting in India.

Section – C (Compulsory)

(1x10=10)

From the following Balance Sheet of Sri Ram Company you are required to prepare
i) A statement of changes in the working capital and
ii) A statement of sources and application of funds.

BALANCE SHEET

Liabilities	Dec. 2015 Rs.	Dec. 2016 Rs.	Assets	Dec. 2015 Rs.	Dec. 2016 Rs.
Current Liabilities	30,000	32,000	Cash	40,000	44,400
Bonds Payable	20,000	20,200	Accounts Receivable	10,000	20,700
Capital Stock	35,000	43,500	Inventories	15,000	15,000
Retained Earnings	15,000	19,500	Land	4,000	4,000
			Building	20,000	16,000
			Equipment	15,000	17,000
			Accumulated Depreciation	(5,000)	(2,800)
	1,00,000	1,15,200	Patents	1,000	900
				1,00,000	1,15,200

Additional Information:

- Income for the period Rs. 10,000
- A building that cost Rs. 4,000 and which had a book value of Rs. 1,000 was sold for Rs. 1,400.
- The depreciation charge for the period was Rs. 800.
- There was Rs. 5,000 issue of common stock.
- Cash dividends Rs. 2,000 and Rs. 3,500 stock dividend were declared.

--oOo--

FACULTY OF BUSINESS MANAGEMENT
MBA - I SEMESTER EXAMINATIONS, FEB 2012
SUBJECT: MARKETING MANAGEMENT
PAPER: 04

[Time: 3 Hours]

[Max. Marks: 70]

Note: Answer all questions from Section-A, Section-B and Section-C

Section - A

[5x3=15]

Answer the following questions in not more than **ONE** page each :

1. Micro Environment.
2. Product Positioning.
3. Product Mix.
4. Interactive Marketing.
5. Green Marketing.

Section - B

[5x8=40]

Answer the following questions in not more than **FOUR** pages each :

6. a) What is Macro environment? What are its components? How they affect on marketing decisions?
(OR)
b) Explain the importance of Marketing and its interface with other functional areas.
7. a) Define market segmentation. Discuss about the bases for segmenting consumer and industrial markets.
(OR)
b) Explain the different product positioning strategies.
8. a) Explain the steps in new product development.
(OR)
b) Discuss the different pricing strategies.
9. a) Explain the factors that affect the selection of channel of distribution for 'Fruits and Soaps'.
(OR)
b) Explain the various sales promotion methods.
10. a) Discuss the social responsibility of marketing organizations.
(OR)
b) Explain the need and importance of marketing control.

Section – C
(Compulsory)

[Marks: 15]

CASE ANALYSIS

Rajeev Singh, a young chemical engineer, developed a new detergent during his M.Tech. course. Upon passing out, he invested a small capital to start manufacturing and selling the detergent under the brand name Hippo. Coming from a middle class family, Rajeev decided to price his detergent much lower than the other detergents available in the market at the time. His pricing strategy paid rich dividends and Hippo became an instant success. Using his newly acquired financial strength, Rajeev developed a premium quality bathing soap with a unique colour and perfume. Although the cost price of this soap was high, Rajeev priced it substantially lower, maintaining a low profit margin, to be a comfortable product in the market.

Answer the following Questions:

- a) Suggest an appropriate marketing plan of Rajeev Singh; and
- b) Do you feel Rajeev committed a pricing mistake in the case of the bathing soap?

--oOo--

Code No. 8/25/MBA/1.4/MM/BL

FACULTY OF BUSINESS MANAGEMENT
M.B.A. - I SEMESTER BACKLOG/IMPROVEMENT EXAMINATIONS, JUNE 2012
SUBJECT: MARKETING MANAGEMENT

PAPER: 04

[Time: 3 Hours]

[Max. Marks: 70]

Note: Answer all questions from Section-A, Section-B and Section-C

Section – A

[5x3=15]

Answer the following questions in not more than ONE page each :

1. Green marketing
2. Market Targeting
3. Sources of Ideas
4. Word of Mouth
5. Push Vs Pull strategy.

Section – B

[5x8=40]

Answer the following questions in not more than FOUR pages each :

6. a) Discuss the environment factors which influence the marketing decisions.
(OR)
b) What is Global Marketing? Explain Marketing mix in detail.
7. a) Outline a suitable segmentation plan for
i) Vacuum cleaners ii) Computers iii) Hair Oil.
(OR)
b) Describe various competitive marketing strategies? Which among them are suitable for small business.
8. a) Describe the stages in product life cycle. Write different strategies in product life cycle with suitable example.
(OR)
b) Discuss the pricing strategies that may be adopted in the introductory stage.
9. a) What is channels of distribution? What are the factors that are considered while deciding the choice of a channel.
(OR)
b) Distinguish between personal selling and sales promotion. Identify one or two sales promotion tools that would be best for stimulating sales of the following products.
i) T.V ii) Tooth paste.
10. a) "Marketing without a concern for social responsibility cannot be successful in the long run"- Discuss.
(OR)
b) When do you undertake marketing Audit? Distinguish profitability control from strategic control.

(P.T.O.)

Section – C

[Marks: 15]

(Compulsory)

CASE ANALYSIS

Business Today, September 15, 2002 issue reported that, Gloom was the prevailing theme at the press conference called by the Cellular Operators Association of India on August 19, 2002. All the suits of the stage with the exception of MTNL's J.M. Mishra-reeled of numbers and factoids painting an extremely dismal picture of the sector. It was left to Bharati Enterprises CEO, Sunil Mittal, to remind his brethren that the purpose of the meet was to celebrate the 8 million subscriber milestone.

Mittal's Bharathi Televentures is a listed company a rarity among Indian Telcos- and that may explain his reluctance to admit that the sector is in the throes of a crisis. . A little prodding, and he confesses that "on an accumulated basis, no cellular service(s) company has positive cash flow".

The numbers paint a bleak picture: Telcos invested a close to \$ 6 Billion (Rs. 29,400 crores) in 51 cellular networks to which none has yet some have been around 7 years now- become self financing. The sectors accumulated losses have increased from Rs. 6929 crores in 2000-01 to Rs.7719 crores in 2001-02 and the losses are expected to increase by an additional Rs. 1000 crores this year. Two big players Idea and Bharti have tooted up losses of Rs. 212 crores and Rs. 140 crores. Hutchison Telecom Chief Asim Ghosh says. "The entire industry is profit-negative and cash flow-negative today".

Questions:-

- i). What are the reasons for mounting losses in cellular sector in India?
- ii). If you were the marketing manager of Bharati Enterprises, What are the strategies you propose to make the organization come out of continuous losses.

--oOo--

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT
M.B.A. I SEMESTER EXAMINATIONS, MARCH 2013
SUBJECT: MARKETING MANAGEMENT
PAPER: 04

[Time : 3 Hours]

[Max. Marks : 70]

Note : Answer all the questions from Section-A and Section-B.

Section – A

[5x3=15]

Answer the following questions in not more than **ONE** page each:

1. Marketing Management ✓
2. Sales Forecasting Methods ✓
3. Branding ✓
4. Advertising ✓
5. Marketing Audit ✓

Section – B

[5x8=40]

Answer the following questions in not more than **FOUR** pages each:

6. (a) Explain about marketing Mix and expanded marketing Mix?
(OR)
b) Discuss in detail about:
i) Global Marketing ii) Marketing – Interface with functional area.
7. a) What is market segmentation? What are the bases for segmentation?
(OR)
b) How do we evaluate market segments? What is the criteria used for selecting market segments?
8. (a) Discuss about the steps involved in product line and Mix decisions.
(OR)
b) What is marketing plan? Develop marketing plan for a product you like.
9. a) What is meant by channels of distribution? Discuss the factors determining the choice of channels?
(OR)
(b) Explain the importance of 'Public Relations' in the effective performance of a marketing manager's job.
10. a) Explain in detail the need and significance of marketing control.
(OR)
b) Discuss in detail how social responsibility is important in marketing functions of an organization?

25
25
25
25
100

Section – C (Compulsory)

[1x15=15]

Sony Khanna, a young chemical engineer, developed a new detergent during his M.Tech. Course. Upon passing out, he invested a small capital to start manufacturing and selling the detergent. Coming from a middle class family, Khanna decided to price his detergent much lower than the other detergents available in the market at that time. His pricing strategy paid rich dividends and became an instant success. Using his newly acquired financial strength, Khanna developed a premium quality bathing soap with a unique colour and perfume. To be a comfortable product in the market, Khanna priced soap substantially lower and aimed at maintaining a low profit margin.

- i) Suggest an appropriate marketing plan to launch the bathing soap.
- ii) Do you feel Khanna committed a pricing mistake in the case of the bathing soap? Give reasons for your answer.

--oOo--

7

502213672072

Code No. 8/25/MBA/1.4/MN.

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT
M.B.A. I – SEMESTER REGULAR EXAMINATIONS, FEB 2014
MARKETING MANAGEMENT

PAPER – IV

Time: 3 Hours]

[Max. Marks: 70

Note: Answer all questions from Section – A and Section – B

Section – A

(5x3=15)

Answer the following questions in not more than **ONE** page each:

1. Sales Promotion
2. Relationship Marketing
3. Core Product
4. Marginal cost pricing
5. Customer satisfaction

Section – B

(5x8=40)

Answer the following questions in not more than **FOUR** pages each:

6. a) What do you understand by marketing environment? Explain its components.
(OR)
b) “Consumer is the King”. Comment on the statement in the light of the modern concept of marketing.
7. a) Define market segmentation. Develop an effective plan of action for segmentation of the following products:
i) Mobile Phone ii) Refrigerator
(OR)
b) What are the various methods for estimating the current and future demand?
8. a) What product mix? What are the dimensions of the product mix? Explain the concept of product mix taking an example of nondurable product.
(OR)
b) What is Product Life Cycle (PLC)? Explain the various stages of PLC.
9. a) “Chanel design and management appears simple but it involves strategic decisions”. Examine the factors.
(OR)
b) Enumerate the importance of advertising media and point out their relative role and advantage in promoting the product.
10. a) Explain the need for marketing controls. How do you conduct marketing audit?
(OR)
b) What are the major challenges of green marketing and e-marketing?

[PTO]

Section – C (Compulsory)

(1x15=15)

In 2013, Sampath Store not only had a great year, it also swept the top places at Hyderabad, winning each of the first ten places except ninth Comfortable in the fact that the company had an attractive product, the president of Sampath Store decided to go directly to the customer.

The idea, instead of concentrating company efforts and resources on improving the relations with the dealers, was to emphasis improving relations with the ultimate consumer.

To implement this tactic, the plan was to eliminatte the dealer completely and replaces him or her with agents. To say the plan did not work well is an understatement. Sampth Store distributors, who had represented it in India, initiated legal action against the Store in four states. All 323 Sampath Store – Audio dealers felt betrayed by the elimination of their franchises. Although they were offered the opportunity to become agents, they were so opposed that they sued Sampath Store. The law suits by these dealers sought damages exceeding 50 crores. Sampath Store to management decided that perhaps their original distribution system wasn't so bad after all.

Questions:

- i) Identify and discuss the channel alternatives that were available to Sampath Store.
- ii) Do you think that Sampath Store failed to properly evaluate the existing distributors? Give your reasons.
- iii) Design a research methodology for conducting research for Sampath Store.

5022-14-6A2-006

Code No. 1214

FACULTY OF BUSINESS MANAGEMENT
MBA I – SEMESTER REGULAR EXAMINATIONS, FEB' 2015
MARKETING MANAGEMENT
PAPER – IV

Time: 3 Hours]

[Max. Marks: 70

Note: Answer all questions from Section – A and Section – B

Section – A

(5x3=15)

Answer the following questions in not more than **ONE** page each:

1. Marketing mix
2. Differentiation Strategies
3. Product extension
4. Direct marketing
5. Marketing audit.

Section – B

(5x8=40)

Answer the following questions in not more than **FOUR** pages each:

6. a) Define the term “Marketing Management”? Explain the importance of marketing environment?
(OR)
b) Explain the need and scope of marketing management? Explain about the marketing challenges faced in the present Era?
7. a) Explain about positioning strategies? How you position an advanced ‘Micro Oven’?
(OR)
b) What are various sales forecasting methods?
8. a) Explain the PLC concept?
(OR)
b) What are the factors effecting pricing? Explain various pricing strategies?
9. a) Explain about Intensive, Selective and Exclusive distribution strategies? Which distribution strategy you adopt for an FMCG product? And Explain why?
(OR)
b) Explain about the promotion mix?
10. a) Why is marketing control required? State various control techniques?
(OR)
b) Why is E-marketing emerging? Explain the factors affecting E-marketing along with its advantages and limitations.

Section – C (Compulsory)

(1x15=15)

ABC Company is planning to start a Five Star Hotel in Hyderabad. You are appointed as a consultant to the company. What are the issues and problems you are going to encounter in this context? What aspects you would like to study through research in this context? Design a questionnaire for measuring customer satisfaction. You may use your own data if required.

--oOo--

FACULTY OF BUSINESS MANAGEMENT
MBA I – SEMESTER BACKLOG/IMPROVEMENT EXAMINATIONS, JULY 2015
MARKETING MANAGEMENT
PAPER – IV

Time: 3 Hours]

[Max. Marks: 70

Note: Answer all questions from Section – A and Section – B

Section – A

(5x3=15)

Answer the following questions in not more than **ONE** page each:

1. Societal Marketing
2. Market potential
3. Product Mix
4. Word of mouth publicity
5. Green marketing

Section – B

(5x8=40)

Answer the following questions in not more than **FOUR** pages each:

6. a) Define Marketing and explain various philosophies of marketing.
(OR)
b) Discuss the significance of various elements of marketing environment.
7. a) What do you mean by product positioning? Explain positioning strategies in detail.
(OR)
b) Define Market segmentation. Explain the bases for segmentation with suitable examples.
8. a) What is Marketing plan? Discuss the contents of marketing plan.
(OR)
b) Discuss different stages involved in the process of New Product Development.
9. a) Explain the elements of promotion mix in detail.
(OR)
b) What is Direct Marketing? Discuss the tools of Direct Marketing.
10. a) Explain the social responsibility of marketing organizations.
(OR)
b) Discuss the concept of marketing control in the business organizations.

Section – C (Compulsory)

(1x15=15)

You are the marketing manager of an Agriculture based manufacturing and marketing organization. Very recently, you have hired 5 marketing representation to work in Telangana state. All the 5 recruits are fresh M.B.A.s, and need some training.

How do you train them and impart knowledge in terms of marketing environment. What areas do you cover in the training session?

S022 11 672 007

Code No. 8/25/MBA/1.2/ME

FACULTY OF BUSINESS MANAGEMENT
MBA - I SEMESTER EXAMINATIONS, FEB 2012
SUBJECT: MANAGERIAL ECONOMICS

PAPER: 02

Time: 3 Hours]

[Max. Marks: 70]

Note: Answer all questions from Section-A, Section-B and Section-C

Section – A

[5x3=15]

Answer the following questions in not more than ONE page each :

1. Incremental Principle.
2. Income elasticity.
3. Law of Diminishing Returns.
4. Profit Maximization.
5. Pay off Matrix.

Section – B

[5x8=40]

Answer the following questions in not more than FOUR pages each :

6. a) Discuss the role of managerial economics and its relation with other disciplines.
(OR)
b) Explain the equation models and multiple equation models.
7. a) Explain the demand forecasting methods
(OR)
b) What do you mean by elasticity of demand? What are the factors influencing elasticity of demand?
8. a) Explain the Cobb – Douglas production function.
(OR)
b) Explain the need and significance of cost-volume profit analysis.
9. a) Discuss the pricing under perfect competition.
(OR)
b) Explain with diagrams price determination under Monopolistic competition.
10. a) Explain about the concept of game theory.
(OR)
b) Write about infinity repeated games and finitely repeated games.

(P.T.O.)

Section – C

[Marks.]

(Compulsory)

CASE PROBLEM : HIGHWAY BLUES

Ratan Sethi opened a petro-pump cum retail store on Delhi-Agra Highway, about two-hour drive from Delhi. His store sells typical items needed by highway travelers like fast foods, cold drink, chocolates, hot coffee, children's toys, etc. He charges higher price compared to the sellers in Delhi, yet he is able to maintain brisk sale – particularly of “Yours’ Special Pack” (YSP) consisting of soft drink in a disposable plastic bottle and a packet of light snacks. The Highway travelers prefer to stop at his store because, while their cars wait for petrol-filling, they in the meantime can enjoy Your’s Special Pack (and, in some cases would help themselves with some other items in the store). Each year he could substantially enhance his sales by providing Special Summer Price on YSP which is almost half of its regular price.

Last year while returning from Delhi, Ratan found that a new, big and modern grocery shop has come up 15 kms from Delhi on the National Highway. It has affected his sales but only marginally. But last month another large convenience store has opened just 5km. away from his store. He knows that the challenge has come to his doorsteps and he expects to be adversely affected by the existence of these two stores. He needs to meet this challenge and decides to use the pricing strategy which he has been using quite effectively till recently. He now permanently reduces the price of YSP to half of its existing price. But at the end of the year Ratan finds that his sales in general and of YSP in particular had declined by 20 per cent.

Where has Ratan Sethi gone wrong? If he was a managerial economist, how do you think he would have handled the situation?

Code No. 8/25/MBA/1.2/ME/BL

FACULTY OF BUSINESS MANAGEMENT
M.B.A. - I SEMESTER BACKLOG/IMPROVEMENT EXAMINATIONS, JUNE 2012
SUBJECT: MANAGERIAL ECONOMICS

PAPER: 02

[Time: 3 Hours]

[Max. Marks: 70]

Note: Answer all questions from Section-A, Section-B and Section-C

Section – A

[5x3=15]

Answer the following questions in not more than ONE page each :

1. Opportunity cost
2. Law of Demand
3. Economic profit
4. Risk and uncertainty
5. Transfer pricing

Section – B

[5x8=40]

Answer the following questions in not more than FOUR pages each :

6. a) Do you think that the knowledge of Economics helps in decision making? Illustrate.
(OR)
b) Discuss the nature and scope of Managerial Economics.
7. a) Discuss the significance of Demand forecasting
(OR)
b) State and explain the law of demand. What are its exceptions?
8. a) Explain the nature and managerial uses of production functions.
(OR)
b) Discuss the various economies of scale.
9. a) What is oligopoly? Explain price rigidity under oligopoly in terms of kinked demand curve.
(OR)
b) Explain the price determination under perfect competition with help of diagrams.
10. a) Explain the Game theory basics and competitive strategy.
(OR)
b) Discuss the application of game theory for formulating strategies by firms in oligopoly
(P.T.O.)

Section – C

[Marks: 15]

(Compulsory)

Persian Kaleens Ltd.(PKL) has been incorporated in Iran for producing and selling carpets at home and abroad. The management of PKL has decided to concentrate only to the exclusive class of carpets, for which the estimated demand for 1997 was as follows:.

Selling Area	Annual Demand
Domestic	13,800
South Asia	18,600
Europe	50,000

The project department of the company identified three production sites in Iran: Teheran (the capital city), Banda Abbas (a port city) and Tabriz (a cool place with cheap labour). The department suggested two possible alternatives:

(1) Build plants at each of theses three sites, with production capacities of 15,000 units, 20,000 units and 55,000 units at Teheran, Bandar Abbas and Tabriz respectively. The sum of the annual fixes costs of the three plants would be Rs.12,40,00,000 and the variable costs per unit of output would be Rs. 8,000. (2) Build only one plant at Teheran with annual capacity of 85,000 units, annual fixed cost of Rs. 10,00,00,000 and variable cost of Rs. 8,500 per unit.

If you were CEO of the company, how would you address yourself to the following questions:-

- i). Which of the two alternatives is better in the present situation?
- ii). If the carpet sells for Rs. 12,000 each, how much profit would be realized from the chosen alternative?
099284
- iii) If the demand for carpets are likely to fall by 20% next year, would you still stick to the chosen alternative?

--oOo--

21

u

502213672072

Code No. 8/25/MBA/I.2/ME

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT
M.B.A. I – SEMESTER REGULAR EXAMINATIONS, FEB 2014
MANAGERIAL ECONOMICS

PAPER – II

[Max. Marks: 70]

Time: 3 Hours]

Note: Answer all questions from Section – A and Section – B

Section – A

(5x3=15)

Answer the following questions in not more than ONE page each:

1. Incremental cost ✓
2. Income-elasticity of demand
3. Break even point
4. Transfer pricing ✓
5. Prisoners dilemma

Section – B

(5x8=40)

Answer the following questions in not more than FOUR pages each:

6. a) Explain the scope of managerial economics. ✓
(OR)
- b) What are the function of modern managerial economist?
7. a) What are the various types of elasticity of demand? ✓
(OR)
- b) Explain the demand forecasting methods in detail. ✓
8. a) Write about the law of diminishing returns to scale.
(OR)
- b) What is cost analysis? Explain the role of time in cost analysis.
9. a) How do you determine price under monopoly?
(OR)
- b) Write about the pricing strategies under various market structures.
10. a) What are the basics of Game theory? Explain about Nash equilibrium.
(OR)
- b) Explain infinity repeated games and finitely repeated games.

Section – C (Compulsory)

(1x15=15)

Tractors Ltd. has supplied you the following information in respect of one of its product

Total Fixed Costs	Rs. 18,000
Total Variable costs	Rs. 30,000
Total sales	Rs. 60,000
Units sold	20,000

Find out: i) Break-even point; ii) Margin of safety; iii) Volume of sales to earn a profit of Rs. 24,000/- and comment on BEP.