

AI-109

April-2023

BBA., Sem.-IV**CC-208 : Indian Financial System****Time : 2:30 Hours]****[Max. Marks : 70**

1. (A) What is Indian Financial System ? Explain the functions of Indian Financial System. 7
- (B) Discuss Financial Instruments and Financial Services as components of Indian Financial System. 7

OR

- (A) Describe the role of Indian Financial System. 7
 - (B) Discuss Financial Market as a component of Indian Financial System. 7
2. (A) Define the structure of Co-operative Banking Institutions in India. 7
 - (B) Explain the functions of SEBI. 7

OR

- (A) Explain the types and role of Non-Banking Financial Companies. 7
 - (B) Discuss the Pros and Cons of Mutual Funds in the context of Indian Financial System. 7
3. (A) Describe : (1) Treasury Bills (2) Certificate of Deposit. 7
 - (B) What is Bonus Share ? Describe the procedure to issue Bonus Shares. 7

OR

- (A) Define Stock Exchange and describe its functions. 7
 - (B) Explain the concept of Listing of Securities and discuss its advantages. 7
4. (A) Explain the methods of Venture Capital Financing. 7
 - (B) What is Lease Finance ? Explain its types in detail. 7

OR

- (A) Discuss the meaning and types of Factoring. 7
- (B) Discuss Underwriting with its benefits. 7

5. Do as directed : (Attempt any 7 out of 12) :

- (1) The Reserve Bank of India was established on _____. (1935, 1982, 2006, 2005)
- (2) Future, forward and options are the types of _____. (Commercial Paper, Bank draft, Derivatives, Government bonds)
- (3) _____ market deals in highly liquid financial instruments. (Capital, Money, Foreign, Government Securities)
- (4) _____ was the first financial institution set-up to meet finance needs of development projects in India. (ICICI, IFCI, RBI, SEBI)
- (5) _____ was established to promote foreign trade in India. (SFCS, SCB, NBFC, Exim Bank)
- (6) Give the full form of "IDBI".
- (7) _____ is the value of a unit of mutual fund on a particular day if the unit holder wants to redeem his units. (Exit load, AUM, NAV)
- (8) A guarantee to pay remaining amount in case of under-subscription of public issue of securities is known as _____. (Bank building, Under writing, Book building)
- (9) The lease agreement which is non-cancellable and where in lessor passes all risk and return to lessee is known as _____ Lease. (Financial, Operational, Leveraged, Cross-border)
- (10) Non-recourse factoring is also known as _____ factoring. (Invoice discount, Old line, Maturity, International)
- (11) Commercial Paper is an instrument of _____ market. (Capital, Money, Foreign exchange)
- (12) Give the full form of "CRISIL".

AJ-111**April-2023****BBA., Sem.-IV****CC-209 : Marketing Management****Time : 2:30 Hours]****[Max. Marks : 70**

1. (A) Explain Growth stage of PLC with its marketing strategies. 7
(B) Define Product. Explain Classification of products. 7
OR
(A) Explain new product development process. 7
(B) Explain the various product line decisions. 7
2. (A) Explain different factors influencing pricing decisions. 7
(B) Discuss pricing strategies briefly. 7
OR
(A) Explain different brand strategy decisions. 7
(B) Write a note on Brand Re-launch. 7
3. (A) Explain different distribution channel levels. 7
(B) Describe the various functions of channels. 7
OR
(A) Define Retailing. Discuss the various types of retailers. 7
(B) Discuss the various types of wholesalers. 7
4. (A) Distinguish between Advertising and Publicity. 7
(B) Explain the concept of Sales Force Management in brief. 7
OR
(A) Explain steps in personal selling process. 7
(B) Define Sales Promotion. Mention the objectives of sales promotion. 7

5. Do as directed : (Any 7 out of 12)

- (1) _____ are a consumer product that the customer usually compares on attributes such as quality, price and style in the process of selecting and purchasing.
 - (a) Shopping Products
 - (b) Speciality Products
 - (c) Unsought Products
 - (d) Convenience Products
- (2) _____ is NOT a stage in Product Life Cycle.
 - (a) Introduction
 - (b) Growth
 - (c) Commercialization
 - (d) Maturity
- (3) _____ is known as a working sample or model which is essentially created for Test Marketing before the final launch of Product.
 - (a) Product
 - (b) Sample
 - (c) Prototype
 - (d) Tester
- (4) In _____ pricing, the company sets a high introductory price for the product and then gradually reduces the price over a period of time.
 - (a) Penetration
 - (b) Skimming
 - (c) Cost Plus
 - (d) Differentiated
- (5) _____ is the unique set of brand assets and liabilities that are linked to brand.
 - (a) Brand Identity
 - (b) Brand Re-launch
 - (c) Brand Salience
 - (d) Brand Equity
- (6) _____ occur when a company introduces additional items in the same product category under the same brand name such as new flavours, forms, colours, added ingredients, package sizes.
 - (a) Line extensions
 - (b) Brand Extension
 - (c) Multi Brands
 - (d) New Brands
- (7) _____ Distribution involves all the possible outlets that can be used to distribute the product.
 - (a) Intensive
 - (b) Exclusive
 - (c) Horizontal
 - (d) Strategic
- (8) A Marketing system in which two or more unrelated companies put together resources and programs to exploit an emerging marketing opportunity is called as
 - (a) Horizontal Marketing System
 - (b) Multi Channel Marketing System
 - (c) Direct Marketing System
 - (d) Vertical Marketing System
- (9) When a Manufacturer/Company directly sells its goods to Customer then it is known as _____ Channel.
 - (a) Three Level
 - (b) Zero Level
 - (c) Two Level
 - (d) One Level
- (10) Write Full form of AIDAS.
- (11) _____ is NOT included in 5 M's of Advertising.
 - (a) Money
 - (b) Mission
 - (c) Media
 - (d) Machine
- (12) _____ is not a party to Public Relations.
 - (a) Teachers
 - (b) Employees
 - (c) Shareholders
 - (d) Customers

AK-105

April-2023

B.B.A., Sem.-IV**CC-210 : Business Statistics****Time : 2:30 Hours]****[Max. Marks : 70**

- Instructions :** (1) Use of simple calculator is permitted.
 (2) Statistical table values are given at last.

1. Answer the following questions :

- (A) State difference between population study and sample study. 7
 (B) The probability density function of a normal variant is 7

$$f(x) = \frac{1}{5\sqrt{2\pi}} e^{-\frac{1}{2}\left(\frac{x-75}{5}\right)^2}$$

find the values of the followings :

- (i) $P(68 \leq x \leq 82)$
 (ii) $P(x \leq 69)$
 (iii) $P(x \geq 81)$

OR

- (A) For studying some characteristics of population, observations of the Population are 6, 10, 12, and 20. Taking all possible sample of size 2 without replacement from this population, verify the following results : 7

- (i) $E(\bar{y}) = \bar{Y}$
 (ii) $V(\bar{y}) = \left(\frac{N-n}{N}\right) \cdot \frac{s^2}{n}$

- (B) The customer accounts at a certain departmental store have an average balance of ₹ 120 and a standard deviation of ₹ 40. Assuming that account balance are normally distributed, find. 7

- (i) What percentage of the account are over ₹ 150 ?
 (ii) What percentage of the accounts are between ₹ 100 and ₹ 150 ?

2. Answer the following questions :

7

(A) Define the following terms :

- (i) Null hypothesis
- (ii) Critical Region
- (iii) Two-tailed and one-tailed test

(B) In a sample of 1000 men from one city 750 were found to be smokers. In another sample of 1200 men from another city 1000 men were found to be smokers. Do the data indicate that the two cities are significantly different with respect to the prevalence of smoking habit among men ? (Take $\alpha = 5\%$).

7

OR

(A) The mean of a sample of size 400 is 82 and S.D. is 18. Find 95% Confidence limits for population mean.

7

(B) The mean of a random sample of 1000 units is 17.6 and the mean of another random sample of 800 units is 18. Can it be concluded that both the samples come from the same population with S.D. = 2.6. (Take $\alpha = 5\%$)

7

3. Answer the following questions :

(A) Give Properties and uses of t - distribution.

7

(B) For two independent samples the following information is available.

7

Sample	Size	Mean	S.D.
I	10	15	3.5
II	15	16.5	4.5

Test the hypothesis that the population variance are equal.

OR

(A) The population of Nicotine in milligrams in two samples of tobacco are given below.

7

Sample - I	24	27	26	21	25	
Sample - II	27	30	28	31	32	36

Can it be said that the means of the two samples different significantly ?

(B) Perform a two- way ANOVA on the data given below :

7

	I	II	III	IV
A	35	42	28	54
B	44	50	38	46
C	48	52	42	40
D	36	45	55	50

Use coding method subtracting 45 from given numbers.

4. Answer the following questions :

- (A) Define Non-parametric tests. And give few advantages of it. 7
(B) From the following data use χ^2 -test and conclude whether inoculation is effective in preventing tuberculosis. 7

	Attacked	Not attacked	Total
Inoculated	31	469	500
Not Inoculated	185	1315	1500
Total	216	1784	2000

OR

- (A) Define χ^2 and give its uses. 7
(B) Test the randomness of the following sample : 7
SP SSS PP S PP SS P SP SS PPPP S PP. (Take $\alpha = 5\%$)

5. Attempt any seven out of twelve :

14

- (1) The total area under the normal curve is _____.
(A) 0.5 (B) -0.5
(C) 2 (D) 1
- (2) For a normal distribution $\sigma = 5$, what is the value of Q.D. ?
(A) 2.22 (B) 1.11
(C) 3.33 (D) 4.44
- (3) A sample is said to be large if the size of sample is _____.
(A) < 30 (B) ≥ 30
(C) < 25 (D) ≥ 25
- (4) The degree of freedom to test the independence of two attribute in a $r \times c$ table is _____.
(A) $(r+2) \times (c+2)$ (B) $(r-1)(c-1)$
(C) $(r+1) \times (c+1)$ (D) $(r-2)(c-2)$
- (5) Define Type - I errors.
(6) Define Type - II errors.
(7) Define Degree of freedom.
(8) Give one use of t-distribution.
(9) F-Test is used to test difference between variances of two large samples. (True / False)
(10) Type - I and Type - II errors are related to non-parametric test only. (True / False)
(11) Yate's correction is applicable in χ^2 test. (True / False)
(12) χ^2 - Distribution was given by Karl Pearson in 1900. (True / False)

STATISTICAL VALUES

Area under SNC between :

$$Z = 0 \text{ to } Z = 1.4 = 0.4192$$

$$Z = 0 \text{ to } Z = 1.2 = 0.3849$$

$$Z = 0 \text{ to } Z = 0.75 = 0.2734$$

$$Z = 0 \text{ to } Z = 0.5 = 0.1915$$

$$F_{(14, 9)(0.05)} = 3.07$$

$$t_{(9, 0.05)} = 2.262$$

$$F_{(9, 3)(0.05)} = 8.84$$

$$\chi^2_{(1, 0.05)} = 3.84$$

AL-104

April-2023

B.B.A., Sem.-IV**CC-211 : Human Resource Management****Time : 2:30 Hours]****[Max. Marks : 70**

1. (i) What is Industrial Relations? Mention the Parties to I.R in detail. 7

(ii) Brief the term Trade Union and discuss the problems of Trade Union. 7

OR

(i) Discuss why employees join Trade Union. 7

(ii) Narrate the terms : 7

(1) Conciliation

(2) Adjudication

2. (i) Justify Higher Remuneration to executives. 7

(ii) Define Incentive. Discuss the Pros and Cons of Incentives. 7

OR

(i) Discuss the Components of Executive Remuneration. 7

(ii) Calculate incentive by GANTT method. 7

Standard output : 80 unit Rate per hour : ₹ 5 Time Taken: 8 hrs.

High Piece rate : ₹ 2 High piece rate output: 120 units

3. (i) What are the sources of Stress ? 7

(ii) Discuss various Approaches to Employee Welfare. 7

OR

(i) Discuss the principles of fringe benefits. 7

(ii) Define the causes of Industrial Accidents. 7

4. (i) Explain meaning and scope of HR Audit. 7
- (ii) Discuss TQM and Quality circles as a method of worker's participation management. 7

OR

- (i) Discuss any two HR challenges. 7
- (ii) Discuss the limitations of worker's participation in management. 7

5. Do as directed : (any seven) 14

- (1) Good Industrial Relations improve the performance, Co-operation and productivity. (True/False)
- (2) One of the objectives of I.R. is to avoid Industrial conflict. (True/False)
- (3) Adjudication is a mandatory settlement of Ind. dispute by judiciary. (True/False)
- (4) _____ are special executive benefits usually noncash items.
- (5) The conciliation officer must submit his or her report within 14 days from the date of commencement of the process. (True/False)
- (6) Intramural facility given to employees outside the organisation. (True/False)
- (7) Retaining High calibre is more difficult than attractive them. (True/False)
- (8) Industrial Dispute is as sign of healthy organisation. (True/False)
- (9) Stress can be either positive or negative. (True/False)
- (10) Fringe benefits create a sense of _____ among employees.
- (a) Togetherness
- (b) Usefulness
- (c) Bitterness
- (d) Belongingness
- (11) What is Work-life balance ?
- (12) Full name of TQM and QC
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AM-104

April-2023

BBA, Sem.-IV**CC-212 : Managerial Economics – II****Time : 2 : 30 Hours]****[Max. Marks : 70**

- Instructions :** (1) Draw Diagram wherever Necessary.
 (2) Right Sided Figures indicate Marks.
 (3) All Questions are **COMPULSORY**.

- 1 (A) Define Perfect Competition. Discuss its Features. 7
 (B) Define Short run equilibrium of Firm under Monopoly. 7
OR
 (A) Define Monopoly. Discuss its Features ? 7
 (B) Define Short run equilibrium of Firm under Perfect Competition. 7
- 2 (A) When Price Discrimination become Possible, Profitable and socially desirable with diagram. 7
 (B) Write a detailed note on Dumping Case under Monopoly. 7
OR
 (A) Define Monopolistic Competition. Discuss its Features. 7
 (B) Define Long run equilibrium of Firm under Monopolistic Competition. 7
3. (A) Write a note on Kinked Demand Curves. 7
 (B) Write a note on Joint Profit Maximization model of oligopoly. 7
OR
 (A) Define oligopoly. Discuss its Features. 7
 (B) Write a note on Price Leadership. 7
4. (A) Write a note on Break-Even Analysis. 7
 (B) Write a note on Cost-plus Pricing in details. 7
OR
 (A) What is Pricing Policy ? Discuss its Objectives. 7
 (B) Write a note on Skimming Pricing in details. 7

- (1) Define Product Differentiation.
- (2) Define Price Discrimination.
- (3) Define Target Pricing. .
- (4) Give the formula of full cost Pricing.
- (5) Break Even Point is point of _____.
 - (A) Profit
 - (B) Loss
 - (C) No Profit No Loss
 - (D) Neither.
- (6) The Demand Curve under oligopoly is _____.
 - (A) Downward Slopping
 - (B) Horizontal
 - (C) Determinate
 - (D) Vertical
- (7) AR Curve under Perfect Competition is _____.
 - (A) Downward Slopping
 - (B) Horizontal
 - (C) Determinate
 - (D) Vertical
- (8) The going rate pricing is opposite to full cost pricing. (True / False)
- (9) Selling cost is not a Characteristic of Monopolistic Competition. (True / False)
- (10) AR and MR Curves are Parallel to y-axis under Perfect Competition. (True / False)
- (11) Define Customary Pricing.
- (12) Define Dumping.

Seat No. : 1071

AN-103

April-2023

B.B.A., Sem.-IV

CC-213 : Corporate Financial Statements

Time : 2:30 Hours]

[Max. Marks : 70

1. The Balance sheet of LG Co. Ltd as at 31-12-2021 and 31-12-2022 are as under :

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PARTICULARS	31-12-2021	31-12-2022
LIABILITIES		
SHARE CAPITAL		
Eq. Share Capital (Face value ₹ 100 each)	14,00,000	20,00,000
RESERVE & PROVISION		
General Reserve	1,80,000	2,30,000
Profit & Loss	44,000	1,76,000
LONG TERM LIABILITIES		
10% Debentures	4,80,000	4,80,000
CURRENT LIABILITIES		
Creditors	1,54,000	1,64,000
Bills Payable	18,000	58,000
Outstanding Expenses	74,000	42,000
	23,50,000	31,50,000
ASSETS		
FIXED ASSETS		
Machinery	12,80,000	20,14,000
OTHER NON-CURRENT ASSETS		
Preliminary Exp.	20,000	20,000
CURRENT ASSETS		
Stock	5,60,000	4,40,000
Debtors	1,60,000	2,97,500
Bills Receivable	80,000	70,000
Bank	1,60,000	1,90,000
Prepaid Exp.	90,000	1,18,500
	23,50,000	31,50,000

Additional information :

Particulars	31-12-2021 ₹	31-12-2022 ₹
Sales (Credit sales are three times of cash sales)	12,80,000	19,60,000
Gross Profit	6,80,000	7,30,000
Operating Expenses (Including Interest on Debenture)	2,96,000	2,59,600

The book value of stock on 1-1-2021 was ₹ 3,80,000 and its market value was ₹ 3,00,000. Assume tax rate 50%. Find out ratios on the basis of above information :

- (1) Current Ratio (2) Operating Ratio (3) Return on capital employed (4) Debtors ratio (360 days) (5) Creditors ratio (360 days) (6) Rate of Return on Equity share capital (7) Stock turnover ratio.

OR

(A) What is Financial Statement ? Discuss its Limitations.

(B) Explain in brief Importance of Ratio Analysis.

2. The following is the Balance Sheet of Neptune Ltd.

PARTICULARS	2019	2020
LIABILITIES		
SHARE CAPITAL		
Eq. Shares of ₹ 100 each	20,00,000	30,00,000
10% Pref. Share Capital;	10,00,000	10,00,000
RESERVE & PROVISION		
General Reserve	8,00,000	6,00,000
Profit & Loss A/c	4,28,000	4,88,000
LONG TERM LIABILITIES		
9% Debentures	6,00,000	8,00,000
CURRENT LIABILITIES		
Creditors	4,40,000	3,20,000
Bills Payable	4,00,000	4,40,000
Outstanding Exp.	80,000	40,000
Prof. for taxation	36,000	48,000
	57,84,000	67,36,000

ASSETS		
INTANGIBLE FIXED ASSETS		
Goodwill	80,000	60,000
TANGIBLE FIXED ASSETS		
Plant & Machinery	28,00,000	32,00,000
Building	14,00,000	16,00,000
INVESTMENT		
10% Investment	4,80,000	4,50,000
OTHER NON-CURRENT ASSETS		
Preliminary Exp.	98,000	88,000
CURRENT ASSETS		
Stock	2,40,000	4,80,000
Cash	1,46,000	2,98,000
Debtors	4,00,000	4,60,000
Bills Receivable	1,40,000	1,00,000
	57,84,000	67,36,000

Additional Information :

- (1) The Company has issued bonus shares to the existing Equity shareholders from general reserve in the proportion of 10:1.
- (2) Buildings of ₹ 80,000 were sold at a profit and profit has been credited to Capital Reserve Account.
- (3) During the year Tax and Dividend were paid ₹ 30,000 and ₹ 24,000 respectively.
- (4) During the year machine worth ₹ 5,00,000 has been sold out at loss of 20%.
- (5) Goodwill has been written off against Capital reserve.

From the above-mentioned particulars, prepare Cash Flow Statement as per Accounting Standard-3.

OR

(A) Discuss the usefulness of Cash Flow Statement.

7

(B) Difference between cash flow statement and fund flow statement.

7

3. The following are the balance in the account of Oriental Ltd. for the year 2020-21. Prepare value added statement and distribution of value added statement.

14

Particulars	₹	Particulars	₹
Sales	38,85,000	Insurance	85,000
Commission on sales	75,000	Rent	49,000
Raw Material Purchase	11,80,000	Managing Director's Remuneration	1,11,000
Op. Stock of raw material	2,45,000	Travelling Expenses	74,000
Cl. Stock of raw material	3,80,000	Advertisement	87,000
Op. stock of finished goods	5,50,000	Postage	56,000
Cl. stock of finished goods	6,80,000	Salaries and Wages	8,98,000
Other material	1,11,000	Contribution to P.F.	3,45,000
Carriage outward	13,500	Subscription	11,000
Depreciation	1,40,000	Director' Sitting fees	85,000
Income tax provided	3,50,000	Interest on Debentures	64,000
Audit fees	8,500	Dividends to shareholders	1,35,000
Staff Insurance	2,01,000	Retaining earning	71,000

OR

(A) Prepare Common size statement from the following Balance Sheet :

7

Particulars	31-3-2018 (₹)
ASSETS :	
Fixed Assets	
Land & Building	60,00,000
Plant & Machinery	40,00,000
Furniture	20,00,000
Current Assets	
Cash & Bank	16,00,000
Debtors	20,00,000
Bills Receivable	24,00,000
Stock	20,00,000
TOTAL ASSETS	2,00,00,000
LIABILITIES :	
Share Capital	
Equity Share Capital	70,00,000
Preference Share Capital	40,00,000
Reserve & Surplus	
General Reserve	20,00,000
P & L A/c	18,00,000
Current Liabilities	
Provision for Taxation	18,00,000
Bills Payable	12,00,000
Creditors	22,00,000
TOTAL LIABILITIES	2,00,00,000

(B) Prepare Common size statement from the following Profit & Loss account :

Particulars	₹
Sales	25,00,000
(-) Cost of Sales	8,50,000
Gross Profit	16,50,000
(-) Office Expenses	4,50,000
(-) Admin. Expenses	3,50,000
(-) Selling Expenses	2,00,000
(-) Distribution Expenses	1,50,000
Earnings before interest & tax	5,00,000
(-) Interest	1,00,000
Earnings before tax	4,00,000
(-) Tax	2,00,000
Net Profit	2,00,000

4. Attempt any **TWO** from the following :

- (1) Difference between Window dressing and Creative Accounting.
- (2) Write a note on income statement.
- (3) Write a note on Auditor's Report.
- (4) Write a note on Need for Interim Reporting.

5. Do as Directed : (Any 7)

(1) Financial statements are based on

- | | |
|---------------------|--------------------|
| (a) Historical cost | (b) Current cost |
| (c) Future cost | (d) Estimated cost |

(2) Which of the following are techniques, tools or methods of analysis and interpretation of financial statements ?

- | | |
|--------------------|------------------------|
| (a) Ratio Analysis | (b) Fund Flow Analysis |
| (c) Trend Analysis | (d) All |

(3) Comparative statement is called

- | | |
|-----------------------|-------------------------|
| (a) Ratio analysis | (b) Horizontal analysis |
| (c) Vertical analysis | (d) None of these |

- (4) If Sales is 3,20,000 and cost of sales is $\frac{3}{4}$ of sales, then what is the amount of Gross Profit ?
- (a) ₹ 2,40,000 (b) ₹ 1,80,000
(c) ₹ 1,00,000 (d) ₹ 80,000
- (5) Which of the following is not a cash inflow ?
- (a) Decrease in debtors (b) Decrease in creditors
(c) Issue of share (d) Sale of fixed assets
- (6) Sale of fixed Assets is a part of
- (a) Operating Activities (b) Investment Activities
(c) Financial Activities (d) Budgeting Activities
- (7) Accounting Standard 17 provides for one of the following :
- (a) Corporate Governance (b) Accounting for Amalgamation
(c) Segment Reporting (d) Accounting for investment
- (8) Creative Accounting is known as ____.
- (a) breaking the rules (b) bending the rules
(c) strictly following the rules (d) None of these
- (9) Accounting Standard 25 provides for one of the following :
- (a) Cashflow statement (b) Interim Reporting
(c) Valuation of inventories (d) Lease
- (10) Interest on borrowing is a part of ____ in Statement of Distribution of Value Added.
- (a) To Employee (b) To Government
(c) To Provider of capital (d) Reinvestment in Business
- (11) XBRL India is formed
- (a) as a Government Corporation.
(b) under the Companies Act, 1956.
(c) as a trust under the Indian Trust Act.
(d) as a partnership with XBRL indentation.
- (12) XBRL means
- (a) Extensible Business Reporting Language
(b) Extensible Business Reporting League
(c) Extensive Business Remark Language
(d) Extensive Business Reporting League