

Total number of printed pages-3

5 SEM BBA (R) PM 200

2024

BUSINESS ADMINISTRATION

Paper : 50200

(Production Management)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Answer ***any five***: 10×5=50
- (a) Discuss the most significant contributions to production and operations management throughout history.
- (b) What are the factors to be considered while selecting a facility location for making wooden furniture?

Contd.

- (c) Explain the features of a product layout. What are the various ways to tackle the demerits of a product layout?
- (d) What are the different costs of quality known in manufacturing products?
- (e) Explain the principles of TQM.
- (f) Derive the EOQ model of Inventory. State its assumptions. $6+4=10$
- (g) HCL Manufacturing assembles security monitors. It purchases 3,600 black-and-white cathode ray tubes a year at \$ 65 each. Ordering costs are \$ 31, and annual carrying costs are 20 per cent of the purchase price. Compute the optimal quantity and the total annual cost of ordering and carrying the inventory.

2. Write short notes on **any five** : $5 \times 5 = 25$

- (i) JIT
- (ii) Methods of location selection
- (iii) Combination layouts
- (iv) ISO 21001:2018

- (v) Productivity
- (vi) Six sigma
- (vii) VED material classification
-

Total number of printed pages-4

5 SEM BBA (R) ED 400

2024

BUSINESS ADMINISTRATION

Paper : 50400

(Entrepreneurship Development)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Caste system belongs to social/economic environment. *(Choose the correct option)* 1
2. Entrepreneurs are not change-oriented.
(State True or False) 1
3. Entrepreneurship theory of 'Religious Belief' is associated with the name of— 1
(Choose the correct option)
 - (a) Max Weber
 - (b) Schumpeter
 - (c) E. E. Hagen
 - (d) Adam Smith

Contd.

4. Stand-Up India is a scheme for—
(Choose the correct option) 1
- (a) Women entrepreneurs
 - (b) Young entrepreneurs
 - (c) ST, SC and Women entrepreneurs
 - (d) ST and SC entrepreneurs

5. Expand the term NEIIPP. 1

6. In the year —, the Government introduced the concept of District Industries Centre (DIC). (1978/1979/1980) 1

7. 'Angels' usually provides which type of financing? (Choose the correct option) 1

- (a) Debt
- (b) Equity
- (c) Stock
- (d) None of the above

8. According to MSMED Act, 2006, Micro, Small and Medium Enterprise are classified into two classes, such as — 1

(Choose the correct option)

- (a) Manufacturing and Service Enterprise
- (b) Automobile and Electronic Enterprise
- (c) Research and Development Sector
- (d) None of the above

9. Fiscal and Monetary measures to stimulate investment in Private and Public Sectors include : (Choose the correct option) 1

- (a) Lowering the rate of interest
- (b) Tax reduction and Public expenditure
- (c) Price Policy and Abolition of monopoly
- (d) All of the above

10. — are the informal associations of people who choose to come together to find ways to improve their living conditions. 1
(Choose the correct option)

- (a) NGO (Non Government Organisation)
- (b) Self-Help Group (SHG)
- (c) Private Companies
- (d) None of the above

1. Answer the following questions : (any three)
5×3=15

- (a) Explain any five characteristics of an entrepreneur.
- (b) Enumerate major barriers in the way of Entrepreneurship Development in India.
- (c) Describe the positive and negative aspects of Entrepreneurship.
- (d) Explain the different sources of finance.
- (e) Briefly write about EDP.

12. Answer the following questions : **(any five)**
10×5=50

- (a) Explain in detail about the NE Industrial Development Scheme (NEIDS), 2017.
- (b) Write a note on women entrepreneurship.
- (c) What is project report? State its needs, scope and importance.
- (d) Describe the factors in selection of a site.
- (e) Explain MSME features and implications.
- (f) Write a note on emerging business opportunities in India.
- (g) Explain the functions of entrepreneurship.

Total number of printed pages-3

5 SEM BBA (R) BE 100

2024

BUSINESS ADMINISTRATION

Paper : 50100

(Business Ethics)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Write True or False : 1×10=10
- (a) Moral standards and moral judgements sometimes do not match.
 - (b) The English word 'deontology' has its origin from the Greek word, 'deonto'.
 - (c) The meaning of value is originally related to economic value.
 - (d) With great responsibility comes greater responsibility.

- (e) Business is a cooperative activity requiring ethical behaviour.
- (f) Ethical codes do not provide guidance to managers during ethical dilemma.
- (g) Values influence human behaviour.
- (h) Insider trading is acceptable in modern organisations.
- (i) Corruption is a necessity in modern corporate life.
- (j) Insider trading is sometimes acceptable.

2. Answer **any five** from the following : $3 \times 5 = 15$

- (a) What is your understanding about a political organisation ? Elaborate.
- (b) Define whistle-blowing by citing an appropriate example.
- (c) What influence do human values have on a person's behaviour ? Explain.
- (d) How is ethics different from morality ?
- (e) Define a caring organization with an appropriate example.
- (f) Discuss about *any one* corporate crime by citing an appropriate example.

- (g) Why do people get attracted to corrupt practices ? Discuss.

3. Answer **any five** from the following :

$10 \times 5 = 50$

- (a) Reflecting on your personal experiences discuss whether ethicality improves or deteriorates with a person's age and experience.
- (b) Do human values change ? Elaborate.
- (c) What do you mean by ethical dilemma ? Which are the most common ethical dilemmas in corporate ? $3 + 7 = 10$
- (d) Discuss elaborately about employees' obligation to the firm.
- (e) Discuss about the major problems faced in ethical decision making in business organisations.
- (f) Define business ethics and elaborately discuss its objectives.
- (g) 'Profit is not a dirty word. What is important is how profit is earned'? Explain.

Total number of printed pages-4

5 SEM BBA (R) CMA 300

2023

(December)

BUSINESS ADMINISTRATION

Paper : 50300

(Cost and Management Accounting)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. State whether the following statements are True **or** False : 1×10=10
 - (a) Sunk costs are relevant for decision making.
 - (b) Abnormal cost is controllable.
 - (c) Predetermined rate of absorption of overhead helps in quick preparation of cost estimates and quoting prices.
 - (d) Absorption costing fails to establish relationship between cost, volume and profit.
 - (e) When marginal costing technique is used, only variable costs are charged to products.
 - (f) Differential cost analysis can be made only in marginal costing and not in absorption costing.

Contd.

- (g) CVP relationship is a more comprehensive term than Break-even analysis.
- (h) The first step in preparing the budget is determining the costs of goods sold.
- (i) Cash budget is a short term budget.
- (j) The limitations of historical costing system have led to the development of standard costing system.

2. Write short notes on : **(any three)** $5 \times 3 = 15$

- (a) Causes of over absorption and under absorption of overhead.
- (b) Investment Centre and Profit Centre
- (c) CVP Analysis and B-E-P
- (d) Types of budgets
- (e) Advantages and disadvantages of standard costing

3. Answer the following : **(any five)** $10 \times 5 = 50$

- (a) What is Zero Based Budgeting? What are the steps for the preparation of Zero Based Budgeting? Explain the defects of Zero Based Budgeting. $2+4+4=10$
- (b) "Marginal Costing is a very useful technique to management for cost control, profit planning and decision making." Explain the statement.
- (c) Define cost allocation and cost apportionment. Differentiate between cost allocation and cost apportionment. $4+6=10$
- (d) Sales = Rs. 2,00,000
Variable Costs = Rs. 1,20,000
Fixed Costs = Rs. 30,000
From the above details, Calculate :
(i) Break Even Point (BEP)
(ii) New BEP if the selling price is reduced by 10%

(iii) New BEP if the variable costs is increased by 10%

(iv) New BEP if the Fixed costs is increased by 10% $1+3+3+3=10$

(e) Prepare a Flexible Budget at 60% and 80% capacity from the information given below : 10

Capacity	50%
Volume	10000
Selling Price per unit	Rs. 200
Materials	Rs. 100
Labour	Rs. 30
Factory Overhead	Rs. 30 (Rs. 12 Fixed)
Administration Overhead	Rs. 20 (Rs. 10 Fixed)

Additional Information :

- (i) At 60% working, material cost per unit increases by 2% and selling price per unit falls by 2%.
- (ii) At 80% working, material cost per unit increases by 5% and selling price per unit falls by 5%.
- (f) Calculate MCV, MPV, MQV, MMV and MYV from the following data : $2 \times 5 = 10$

Materials	STANDARD			ACTUAL		
	Qty.	Rate	Amount	Qty.	Rate	Amount
A	500	6	3,000	7000	5	35,000
B	400	9	3,600	5000	10	50,000
C	700	7	4,900	10000	6	60,000
TOTAL	1600		11,500	22000		1,45,000
LESS : LOSS	100		—	2000		—
TOTAL	1500		11,500	20000		1,45,000

(g) From the following particulars, prepare a Cost Sheet. 10

Particulars	Amount (Rs.)
Inventories as on 01.01.2022	
Finished Goods	6,000
Raw materials	40,000
Work-in-progress	15,000
Indirect Wages	1,75,000
Carriage on Purchase	12,500
Purchase of Materials	4,75,000
Works Managers salary	30,000
Factory Employees salary	60,000
Factory rent	7,250
Power Expenses	9,500
Other Production Expenses	43,000
General Expenses	32,500
Sales	8,60,000
Income Tax	500
Dividend	1,000
Debenture Interest	5,000
Transfer to sinking fund for replacement of machinery	10,000
Goodwill Written-off	10,000
Payment of sales tax	16,000
Selling Expenses	9250
Closing Inventories :	
Finished Goods	15,000
Raw materials	50,000
Work-in-progress	10,000

Total number of printed pages-4

5 SEM BBA (R) BE 100

2023

(December)

BUSINESS ADMINISTRATION

Paper : 50100

(Business Ethics)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

- Write True or False : 1×10=10
 - Ethics is the discipline dealing with what is good and bad.
 - Expressing an opinion or attitude about human conduct is an objective of ethics.
 - Personal views and values does not influence business ethics.

- (d) Values are desires and obligations.
- (e) Beliefs are not standards of our thoughts.
- (f) Ethical codes provide guidance to managers during ethical dilemma.
- (g) An employee's moral duty is to work for personal fulfilment of goals only.
- (h) Insider trading is acceptable in modern organisations.
- (i) The theory most representative of deontological theory is utilitarianism.
- (j) Padding expense account is not a corporate crime.

2. Answer **any five** from the following :

3×5=15

- (a) What is embezzlement of funds?
- (b) Define *any one* ethical theory.
- (c) Discuss if human values change.
- (d) State about the importance of business ethics in management.

- (e) Define a rational organization with an appropriate example.
- (f) Discuss about extortions and commercial bribery.
- (g) State three reasons why people become corrupt.

3. Answer **any five** from the following :

10×5=50

- (a) "Ethical conduct of business does not impair profitability. It instead improves it". Explain this statement with appropriate examples.
- (b) What are the major ethical issues that businesses face today? Explain with appropriate examples.
- (c) Explain the role of values in the making of business ethics.
- (d) Discuss elaborately about the factors influencing business ethics.
- (e) What are the different challenges that a manager may face while trying to implement ethical codes in his or her organisation? Discuss.

(f) Elaborate on the responsibilities and obligations of employers towards the employees in an organisation.

(g) Do moral standards, norms and values have the same definition? Justify your answer with appropriate examples.

Total number of printed pages-7

5 SEM BBA (R) ED 400

2023

(December)

BUSINESS ADMINISTRATION

Paper : 50400

(Entrepreneurship Development)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

Choose the correct answer : $1 \times 10 = 10$

1. The term Entrepreneur was first defined by Irish-French economist

- a. Richard William
- b. Richard Cantillon
- c. James Bernard
- d. W. B. Gartner

2. Which of these is not a challenge for the entrepreneur?

- a. Managing the cash flow of their business
- b. Recruiting new employees
- c. Choosing the product or service to sell in the market
- d. Formulating rules and regulations relating to conducting entrepreneurship in their country

3. Which among these is a money manager who is involved in making risk investments from equity capital with the objective of gaining better returns?

- a. Entrepreneur
- b. Business person
- c. Buyer
- d. Venture capitalist

4. Which of the following is not an example of self-employment?

- a. Doctor working at a city hospital
- b. The doctor doing private practice
- c. Shop owner
- d. Cafe owner

5. The term 'Entrepreneur' was derived from French word _____.

- a. enterpurpose
- b. enterprise
- c. enterprocedure
- d. entreprendre

6. Which of these statements best describes the context for entrepreneurship?

- a. Entrepreneurship takes place in small business
- b. Entrepreneurship takes place in large business
- c. Entrepreneurship takes place in a wide variety of context (small, medium and large)
- d. Entrepreneurship takes place in social enterprises

7. The application for registration of a small scale unit should be submitted to _____.
- General Manager, DICC
 - Director, DICC
 - General Manager, NSIC
 - Director, NSIC
8. Entrepreneurs are _____.
- moderate risk takers
 - high risk takers
 - avoiders
 - Both *a* and *b*
9. Trademarks relate to _____.
- practice and knowledge acquired through experience
 - the protection of proprietary information of commercial value
 - the right to reproduce one's own original work
 - brand identity

10. _____ entrepreneurs neither introduce new changes nor adopt new methods innovated by others.

- Technical
- Fabian
- Induced
- Drone

11. Write short notes on : **(any three)**

5×3=15

- Rural Entrepreneurship
- Technical feasibility
- Role of microenterprises
- Importance of decision-making for an entrepreneur
- Importance of business planning

Answer the following questions in detail :
(any five)

12. "Economic development of a country depends on the entrepreneurial mindset of its citizens." Elaborate on the statement by describing the emergence of entrepreneurial class in India.

10

13. Explain about the role of entrepreneurship development on the socio economic improvement of a country. Cite proper examples. 10

14. What is a business plan? Take a product/service of your own choice and develop the outline of business plan for the expansion of your business. 2+8=10

15. Does government policy help in the development of entrepreneurship? Answer your question with the help of few such policies evolved by the Government of India in recent times. 10

16. Present a list of documents required for granting a loan by a bank to an entrepreneur. 10

17. Why is site selection important? Describe about the factors to be considered while selecting site for a children's amusement park. 2+8=10

18. Describe the major features of the Micro Small, Medium Enterprises Development Act (MSMEDA), 2006. 10

Total number of printed pages-4

5 SEM PBA (R) CMA 300

2023

(December)

BUSINESS ADMINISTRATION

Paper : 50300

(Cost and Management Accounting)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. State whether the following statements are True **or** False : 1×10=10
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- (g) CVP relationship is a more comprehensive term than Break-even analysis.
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- (b) Investment Centre and Profit Centre
- (c) CVP Analysis and B-E-P
- (d) Types of budgets
- (e) Advantages and disadvantages of standard costing

3. Answer the following : **(any five)** $10 \times 5 = 50$

- (a) What is Zero Based Budgeting? What are the steps for the preparation of Zero Based Budgeting? Explain the defects of Zero Based Budgeting. $2+4+4=10$
- (b) "Marginal Costing is a very useful technique to management for cost control, profit planning and decision making." Explain the statement.
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Additional Information :

(i) At 60% working, material cost per unit increases by 2% and selling price per unit falls by 2%.

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TOTAL	1600		11,500	22000		1,45,000
LESS : LOSS	100		—	2000		—
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General Expenses	32,500
Sales	8,60,000
Income Tax	500
Dividend	1,000
Debenture Interest	5,000
Transfer to sinking fund for replacement of machinery	10,000
Goodwill Written-off	10,000
Payment of sales tax	16,000
Selling Expenses	9250
Closing Inventories :	
Finished Goods	15,000
Raw materials	50,000
Work-in-progress	10,000

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5 SEM BBA (R) PM 200

2023

(December)

BUSINESS ADMINISTRATION

Paper : 50200

(Production Management)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

Part-A

Answer *any five* questions from **Part-A** :

10×5=50

1. Discuss the landmarks in the history of Production Management.
2. What is Total Quality Management ? What are its principles ? 2+8=10
3. Explain *five* quality tools with illustrations.

4. What are the various factors taken into consideration while deciding facility locations for established organizations ?
5. What are product layouts ? Explain its merits and demerits. $2+4+4=10$
6. Explain VED analysis in material management with an appropriate example.
7. Derive the EOQ model of Inventory stating its assumptions.

Part-B

Write short notes on **any five** from **Part-B** :

$5 \times 5 = 25$

- (i) Measurement methods for productivity
- (ii) ABC analysis in material management
- (iii) Cellular layouts
- (iv) Decision areas in production management
- (v) EBQ
- (vi) Dimensions of service quality
- (vii) DMAIC

Total number of printed pages-4

5 SEM BBA (R) BE 100

2023

(December)

BUSINESS ADMINISTRATION

Paper : 50100

(Business Ethics)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Write **True or False** : $1 \times 10 = 10$
 - (a) Ethics is the discipline dealing with what is good and bad.
 - (b) Expressing an opinion or attitude about human conduct is an objective of ethics.
 - (c) Personal views and values does not influence business ethics.

- (d) Values are desires and obligations.
- (e) Beliefs are not standards of our thoughts.
- (f) Ethical codes provide guidance to managers during ethical dilemma.
- (g) An employee's moral duty is to work for personal fulfilment of goals only.
- (h) Insider trading is acceptable in modern organisations.
- (i) The theory most representative of deontological theory is utilitarianism.
- (j) Padding expense account is not a corporate crime.

2. Answer **any five** from the following :
 $3 \times 5 = 15$

- (a) What is embezzlement of funds?
- (b) Define *any one* ethical theory.
- (c) Discuss if human values change.
- (d) State about the importance of business ethics in management.

- (e) Define a rational organization with an appropriate example.
- (f) Discuss about extortions and commercial bribery.
- (g) State three reasons why people become corrupt.

3. Answer **any five** from the following :
 $10 \times 5 = 50$

- (a) "Ethical conduct of business does not impair profitability. It instead improves it". Explain this statement with appropriate examples.
- (b) What are the major ethical issues that businesses face today? Explain with appropriate examples.
- (c) Explain the role of values in the making of business ethics.
- (d) Discuss elaborately about the factors influencing business ethics.
- (e) What are the different challenges that a manager may face while trying to implement ethical codes in his or her organisation? Discuss.

(f) Elaborate on the responsibilities and obligations of employers towards the employees in an organisation.

(g) Do moral standards, norms and values have the same definition? Justify your answer with appropriate examples.

Total number of printed pages-7

5 SEM BBA (R) ED 400

2022

BUSINESS ADMINISTRATION

Paper : 50400

(Entrepreneurship Development)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Choose the correct answer : $1 \times 10 = 10$
 - (a) Who should be involved in preparing a firm's business plan?
 - (i) Accountant
 - (ii) Engineer
 - (iii) Entrepreneur
 - (iv) None of the above

(b) The process of creating something new is called

- (i) creative flexibility
- (ii) management
- (iii) business
- (iv) innovation

(c) What is the purpose of a feasibility study for starting a new venture?

- (i) Exploring for potential customers
- (ii) Estimate sales
- (iii) To understand if there are any barriers to success
- (iv) None of the above

(d) The function of an entrepreneur is

- (i) to imagine a business idea
- (ii) to study project feasibility
- (iii) to set up enterprise
- (iv) All of the above

(e) Which of the following is not a characteristic of entrepreneurship?

- (i) Risk taking
- (ii) Innovation
- (iii) Creative activity
- (iv) Managerial training

(f) An entrepreneur's primary motivation for starting a business is

- (i) to make money
- (ii) to be independent
- (iii) to be famous
- (iv) to be powerful

(g) Which of the following actions by an entrepreneur is most likely to contribute to creative destruction?

- (i) Development of a new manager
- (ii) Take-over of a competitor
- (iii) Issuing shares
- (iv) Development of a new product

(h) Which of the following is alternatively called corporate venturing ?

- (i) Entrepreneurship
- (ii) Intrapreneurship
- (iii) Act of starting a new venture
- (iv) Offering new products by an existing company

(i) A women entrepreneur is supposed to have a minimum financial interest in share capital of entrepreneurial enterprise. It is equal to

- (i) 35 per cent
- (ii) 51 per cent
- (iii) 25 per cent
- (iv) None of the above

(j) The term 'entrepreneur' was first defined by Irish-French economist

- (i) Richard William
- (ii) Richard Cantillon
- (iii) James Bernard
- (iv) W. B. Gartner

2. Write short notes on : **(any three)**

5×3=15

- (a) Site selection
- (b) Main functions of an entrepreneur
- (c) Difference between entrepreneur and manager
- (d) Intrapreneur
- (e) Invention vs innovation

3. Answer the following : **(any five)**

10×5=50

(a) Discuss the factors that affect business environment. State the importance of business environment. 5+5=10

(b) What is the need for entrepreneurship development? Explain the role of family and society in entrepreneurship development. 5+5=10

(c) Describe the industrial policies and regulations for entrepreneurship development in India and North-East.

(d) Discuss about site selection.

(e) Elaborate the components for writing a business plan.

(f) Write a note on the MSME Act, 2006.

(g) What are the financial issues in front of a manager? Enumerate the various sources of finance for an entrepreneur. 3+7=10

(h) What is market survey? What are its methods? How does it help an entrepreneur? 2+4+4=10

Total number of printed pages-5

5 SEM BBA (R) CMA 300

2022

BUSINESS ADMINISTRATION

Paper : 50300

(Cost and Management Accounting)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

State whether the following statements are True **or** False : 1×5=5

- (a) The most important budget is sales budget.
- (b) A cost variance is said to be favourable if the actual cost is more than the standard cost.
- (c) MYV arises even if only one type of material is used to produce the output.

Contd.

(d) P/V ratio does not change due to the change in fixed costs.

(e) Cost centre and cost unit are the same.

2. Write short notes on : **(any four)** $5 \times 4 = 20$

(a) Cost Accounting vs. Management Accounting

(b) Cost Apportionment and Cost Allocation

(c) P/V Ratio and the Use of BEP Charts

(d) Zero Based Budgeting

(e) Types of Material Variances

(f) Cost Accounting as an aid in Management

3. Answer the following : **(any five)** $10 \times 5 = 50$

(a) Explain in detail the classification of costs.

(b) Describe in detail the causes and remedies for the treatment of situations like overabsorption and under-absorption. $5 + 5 = 10$

(c) Define budget and budgetary control. Explain in brief its merits and limitations. $3 + 7 = 10$

(d) Prepare a Cash Budget for the three month ending on 30th June, 2022 from the information given below :

Month	Sales (Rs.)	Materials (Rs.)	Wages (Rs.)	Overheads (Rs.)
February	14000	9600	3000	1700
March	15000	9000	3000	1900
April	16000	9200	3200	2000
May	17000	10000	3600	2200
June	18000	10400	4000	2300

Additional Information :

(i) Credit terms are :

Sales / Debtors — 10% on cash and the remaining 50 % on credit terms and balance in the following months

(ii) Creditors : Materials 2 months ; Wages 1 month ; Overheads $\frac{1}{2}$ month

(iii) Instalment for car Rs. 2,000 payable from April onward

(iv) Dividend paid in the month of June 2022 is Rs. 10,000

(v) 1st April balance Rs. 6,000

- (e) Calculate the material variances from the following data : $5 \times 2 = 10$

Materials	STANDARD			ACTUAL		
	Qty.	Rate	Amount	Qty.	Rate	Amount
M	60	5	300	500	7	3500
N	50	6	300	600	5	3000
TOTAL	110		600	1100		6500
LESS : LOSS	10			100		
	100		600	1000		6500

- (f) The following figures are available from the books of ABC Ltd. :

Year	2021 (Rs.)	2022 (Rs.)
Sales	2,00,000	3,00,000
Loss	20,000	————
Profit	————	30,000

Calculate : $2 \times 5 = 10$

- Fixed Cost
- BEPS
- MS for 2021
- Sales required to earn a profit of Rs. 60,000
- Profit or loss at a sales of Rs. 2,50,000

- (g) The following figures are extracted from the Trial Balance of Goerge Co. on 30th August, 2022 :

Particulars	Amount (Rs.)
Opening Inventories :	
Finished Goods	85,000
Raw materials	1,45,000
Work-in-progress	2,05,000
Office Appliances	17,400
Plant & Machinery	4,60,500
Building	2,00,000
Sales	7,68,000
Materials Purchased	3,20,000
Freight on Materials	16,000
Purchase Return	4,800
Direct Labour	1,60,000
Indirect Labour	18,000
Heat, Light and Power	65,000
Rates & Taxes	6,300
Misc. Factory Expenses	18,700
Distribution Expenses	18,000
Office Salaries & Expenses	8,600
Closing Inventories :	
Finished Goods	1,15,000
Raw materials	1,80,000
Work-in-progress	1,92,000

With the help of above information, you are required to prepare a Statement of Cost.

Total number of printed pages-3

5 SEM BBA (R) PM 200

2022

BUSINESS ADMINISTRATION

Paper : 50200

(Production Management)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

PART—A

1. Answer **any five** questions : $10 \times 5 = 50$
- (a) What are the principles of TQM ?
Elaborate.
 - (b) Describe *any five* quality tools with illustrations.
 - (c) What are the various dimensions of quality for a product ?

Contd.

(d) What are the various factors taken into consideration while deciding new factory locations ? Elaborate.

(e) How does a product layout differ from a process layout ? Explain.

(f) What are the purposes of quality assurance certifications ? Discuss.

(g) Brahmaputra Manufacturing assembles security monitors. It purchases 3,600 colour monitors a year at \$65 each from USA. Ordering costs are \$31, and annual carrying costs are 20 per cent of the purchase price. Compute the optimal quantity and the total annual cost of ordering and carrying the inventory.

(v) DMAIC

(vi) Costs of quality

(vii) ISO 9000 series

PART—B

2. Write short notes on : **(any five)** $5 \times 5 = 25$

(i) Aggregate planning

(ii) PDCA cycle

(iii) Productivity and quality

(iv) Factors for global location decision

Total number of printed pages-4

5 SEM BBA (R) BE 100

2022

BUSINESS ADMINISTRATION

Paper : 50100

(Business Ethics)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Write True **or** False : 1×10=10
- (a) Ethics is the study of how people try to live their lives according to a standard of 'right' or 'wrong' behaviour.
 - (b) Ethics is derived from the Greek word 'ethikos'.
 - (c) 'Do unto others as you would have them do unto you' is the golden rule of ethics.

Contd.

- (d) An ethical dilemma occurs when there is no obvious 'right' or 'wrong' decision.
- (e) From an ethical point of view, the means always justify the ends.
- (f) The first step in solving an ethical problem is to analyze the problem.
- (g) Business ethics are basically different from personal ethics.
- (h) Accepting a bribe is justified as a charge for an act done in favour of a corrupt person.
- (i) All unethical practices are illegal.
- (j) Unethical corporate behaviour would have no negative impact on a community if it were to lead to an economic decline.

2. Answer **any five** from the following :

3×5=15

- (a) Define business ethics. State the nature of business ethics.
- (b) Discuss the organization's obligations towards its employees.

- (c) Discuss insider trading with suitable examples.
- (d) Discuss about the normative ethics in management.
- (e) Discuss a framework for formulation of ethical code in an organization.
- (f) Differentiate between code of ethics and code of conduct.
- (g) Write a brief note on social norms and ethical behaviour.

3. Answer **any five** of the following questions :

10×5=50

- (a) Elaborate on the various factors affecting business ethics.
- (b) Differentiate between teleological and deontological theories.
- (c) Differentiate among norms, beliefs and moral standards.
- (d) Explain with suitable example how an organization can be caring towards employees.

- (e) Define the term 'ethical reasoning'. What are the methods involved in ethical reasoning ?
- (f) Explain in detail an employee's obligation towards the organization.
- (g) Discuss in detail the theory of utilitarianism.
- (h) What do you understand by the term 'corporate crime' ? State the ways to reduce crime in corporations.
-

Total number of printed pages-6

5 SEM BBA NCBCS ED 400

2021

(held in February/March, 2022)

BUSINESS ADMINISTRATION

Paper : 50400

(Entrepreneurship Development)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Answer the following questions : 1×10=10

(a) The term entrepreneur came from —

- (i) Latin
- (ii) French
- (iii) English
- (iv) Greek

Contd.

(b) Who considered entrepreneur as an economic agent ?

- (i) R Cantillon
- (ii) E E Hagen
- (iii) J B Say
- (iv) Schumpeter

(c) In which of the following situations the company is considered to be on breakeven point —

- (i) No profit no loss
- (ii) Profit are higher than expenses
- (iii) Expenses are higher than profit
- (iv) None of the above

(d) A contract must be signed by

- (i) At least one party
- (ii) Both the parties
- (iii) By the two parties along with a third party
- (iv) By both the parties along with Bank

(e) Which of the following is from the service industry ?

- (i) Coca Cola
- (ii) Tata Motors
- (iii) Uniliver
- (iv) State Bank of India

(f) Capital Raising entirely depends on the entrepreneur in which of the following entity :

- (i) Corporation
- (ii) Sole entrepreneurship
- (iii) Partnership
- (iv) None of the above

(g) Entrepreneurship development programme is required to help

- (i) Existing Entrepreneurs
- (ii) 1st generation ones
- (iii) Future Generations
- (iv) None of these

(h) Which of the following is not included in a business plan ?

- (i) Detailed description of the product or service
- (ii) Marketing and promotional plans
- (iii) Management and staffing
- (iv) Details of all employees

(i) What does ZED stand for in the context of MSMEs and certification in manufacturing ?

- (i) Zero defect zero effect
- (ii) Zero effect zero defect
- (iii) Zero effectiveness zero defectiveness
- (iv) Zero delays zero effect

(j) EDP stands for

- (i) Entrepreneurship Development Programme
- (ii) Entrepreneurship Development Planning
- (iii) Educational Development Programme
- (iv) Entrepreneurship Development Philosophy.

2. Very briefly highlight on the following issues :
3×5=15

- (a) Innovation and entrepreneurship
- (b) Availability of resources and entrepreneurship
- (c) Society's attitude and entrepreneurship
- (d) Formal Education and entrepreneurship
- (e) Capitalism and entrepreneurship.

3. Answer **any five** from the following :

10×5=50

(a) Who is an entrepreneur as per Schumpeter? Sort out and discuss behaviour pattern of entrepreneurs.

3+7=10

(b) Can entrepreneurship be taught in colleges? Discuss the issues and challenges involved.

10

(c) What is feasibility report? Discuss about the different dimensions of a feasibility report.

10

(d) What is a business plan? What are the qualities of a good business plan?

3+7=10

- (e) Discuss the government policies before and after liberalisation era. 10
- (f) What is SWOT analysis ? Discuss the importance of SWOT analysis for starting a new business. 4+6=10
- (g) Define small, medium and large scale industries on the basis of modified MSME act. Also mention about benefits of installing a small scale industry. 5+5=10
- (h) Outline a plan for North East India to develop tourism entrepreneurship in the region. 10

Total number of printed pages-6

5 SEM BBA NCBCS CMA 300

2021

(held in February/March, 2022)

BUSINESS ADMINISTRATION

Paper : 50300

(Cost and Management Accounting)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. State whether each of the following statement is True **or** False : 1×5=5
 - (a) Cost Accounting will not be necessary if financial accounts provide the necessary analysis.
 - (b) There will be loss in Marginal Costing when there is production but no sales.
 - (c) A fixed budget is useful only when the actual level of activity corresponds to the budgeted level of activity.

(d) Material Price Variance is the difference between standard and actual prices of materials used multiplied by actual quality of material used.

(e) Material Usage Variance is the difference between the standard price of materials and the actual price of materials.

2. Write short notes on : **(any four)** $5 \times 4 = 20$

(a) Profit Centre and Investment Centre

(b) Allocation, apportionment and absorption of overhead

(c) Break-Even Point and CVP Analysis

(d) Types of standards

(e) Classification of costs

(f) Budgetary control and its objectives.

3. Answer the following : **(any five)** $10 \times 5 = 50$

(a) Cost Accounting is an aid to Management. Discuss. 10

(b) Explain how Marginal Costing helps in managerial decision making process. 10

(c) Explain the terms Under and Over absorption of overheads. How is it treated in cost accounts ? $5 + 5 = 10$

(d) Prepare a Cost Sheet for Z Ltd. for the year ended 31st December 2021, from the following information. 10

Factory salaries = Rs. 6,500

Office salaries = Rs. 12,600

Carriage Outward = Rs. 4,300

Carriage on Purchases = Rs. 7,150

Bad debts written-off = Rs. 6,500

Repairs of Plant = Rs. 4,450

Rent, rates and taxes :

- Factory = Rs. 8,500

- Office = Rs. 2,000

Sales = Rs. 4,61,100

Travelling Expenses = Rs. 2,100

Traveller's salaries = Rs. 7,710

Productive wages = Rs. 1,26,000

Depreciation on :

- Plant = Rs. 6,500

- Furniture = Rs. 300

Director's Fee = Rs. 6,000

Gas and Water

Factory = Rs. 1,200

Office = Rs. 400

Manager's salary = Rs. 10,000

(3/4 to Factory and 1/4 to Office)

General Expenses = Rs. 3,400

Income Tax = Rs. 500

Dividend = Rs. 1,000

(e) From the following data, Calculate :

(i) Break even point expressed in amount of sales in rupees. 3

(ii) Number of units that must be sold to earn a profit of Rs.1,20,000 per year. 3

(iii) Units to be sold to earn a net income of 15% on sales. 4

Selling Price per unit =Rs. 40

Variable Cost per unit =Rs. 25

Fixed Overhead =Rs. 1,80,000

(f) From the following information, Calculate : $2 \times 5 = 10$

(i) Material Cost Variance

(ii) Material Price Variance

(iii) Material Quantity Variance

(iv) Material Mix Variance

(v) Material Yield Variance.

Material	Standard			Actual		
	Qty	Rate	Amount (Rs.)	Qty	Rate	Amount (Rs.)
A	500	6	3000	7000	5	35000
B	400	9	3600	5000	10	50000
C	700	7	4900	10000	6	60000
	1600		11500	22000		145000
Less : Loss	100		—	2000		—
	1500		11500	20000		145000

(g) From the following, prepare a Cash Budget for the quarter ending 30th June 2021

Month	Sales	Purchases	Wages	Misc. Exp.
Feb	1,20,000	84,000	10000	7000
March	1,30,000	1,00,000	12000	8000
April	80,000	1,04,000	8000	6000
May	1,16,000	1,06,000	10000	12000
June	88,000	80000	8000	6000

Additional Information :

(i) Cash in hand as on 1st April 2021, is Rs.5,000.

(ii) Sales – 20% realised in the month of sale, discount allowed is 2% and the balance is realised after 2 months.

- (iii) Purchases are paid one month later.
- (iv) Wages - 25% in arrear, paid in the following month.
- (v) Other expenses are paid at a lag of 1 month.
- (vi) Income Tax due on 30th June 2021 is Rs.25,000/-.

Total number of printed pages-2

5 SEM BBA NCBCS PM 200

2021

(held in February/March, 2022)

BUSINESS ADMINISTRATION

Paper : 50200

(Production Management)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

PART-A

Answer **any five** questions from **PART-A** :

10×5=50

1. Discuss the landmarks in the history of Production management. 10
2. What is Total Quality Management ? What are its principles ? 2+8=10
3. Explain *five* quality tools with illustrations. 10

Contd.

4. What are the various factors taken into consideration while deciding on new factory locations ? 10
5. What are process layouts ? Explain its merits and demerits. 10
6. What do you understand by aggregate planning ? What are its major decision areas ? 10
7. Derive the EOQ model of Inventory stating its assumptions. 10

PART-B

Answer **any five** from **PART-B** : 5×5=25

- (i) JIT
- (ii) ISO certifications
- (iii) Assembly line
- (iv) Centre of gravity method for location decision
- (v) DMADV
- (vi) Costs of Quality.

Total number of printed pages-4

5 SEM BBA NCBCS BE 100

2021

(held in February/March, 2022)

BUSINESS ADMINISTRATION

Paper : 50100

(Business Ethics)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Write True **or** False : 1×10=10
 - (a) Ethics is derived from the Latin word 'ethos'.
 - (b) Ethics are a set of rules defining right and wrong.
 - (c) Value based cultural approach to ethics compliance management works best.

Contd.

(d) According to rational model, a business organisation is a structure of informal relationships designed to achieve non-technical goal.

(e) Defining and fixing fair wages is a very simple task.

(f) The theory most representative of deontological theory is utilitarianism.

(g) A firm's approach to ethics and legal compliance management has tremendous impact on employees' attitude.

(h) Mission statements can never be termed as code of ethics of companies.

(i) Padding expense account is not a corporate crime.

(j) Bribery is remuneration for the performance of an act that is inconsistent with the work contract.

2. Answer **any five** from the following :

3×5=15

(a) Define business ethics and state its objectives.

(b) Define a caring organisation as per your understanding.

(c) How should ethical codes be implemented in a company?

(d) What is embezzlement of funds?

(e) What is corporate crime? Define with an appropriate example.

(f) "Ethics is indispensable in the present corporate environment". Explain.

3. Answer **any five** from the following : 10×5=50

(a) Elaborate about the sources of ethics.

(b) What are the various types of ethics? Discuss.

(c) Define ethical problem and discuss about the various reasons why ethical problems occur in business organisations. 2+8=10

(d) Define values while discussing about the universally accepted list of values in a cultured person.

(e) Elaborately discuss about teleological and deontological theories.

- (f) What are the inherent reasons for codifying ethics in business organisations?
- (g) "Corruption is the root cause of all evils in society". Elaborate.

Total number of printed pages-4

5 SEM BBA NCBCS BE 100

2021

(held in February/March, 2022)

BUSINESS ADMINISTRATION

Paper : 50100

(Business Ethics)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Write True **or** False : 1×10=10
- (a) Ethics is derived from the Latin word 'ethos'.
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(d) Define values while discussing about the universally accepted list of values in a cultured person.

(e) Elaborately discuss about teleological and deontological theories.

(f) What are the inherent reasons for codifying ethics in business organisations?

(g) "Corruption is the root cause of all evils in society". Elaborate.

Total number of printed pages-7

5 SEM BBA 400

2019

(December)

BUSINESS ADMINISTRATION

Paper : 50400

(Entrepreneurship Development)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Answer the following questions: $1 \times 10 = 10$

(i) External economic factors are —

(a) Economic

(b) Social

(c) Technical

(e) All of these.

(ii) Seed capital is needed most —

- (a) In establishment stage
- (b) In development stage
- (c) In modernisation stage
- (d) In expansion stage.

(iii) An entrepreneur is —

- (a) Innovator
- (b) Risk bearing
- (c) Enterprising
- (d) All of these.

(iv) Demand includes —

- (a) Desire to get commodity
- (b) Resources to purchase the commodity
- (c) Promptness to spend resources
- (d) All of these.

(v) Forex earning means —

- (a) Arrival of foreign currency
- (b) Share market trading
- (c) Foreign trade regulations
- (d) None of these.

(vi) Money spent on the preparation of project is —

- (i) Investment
- (ii) Expenditure
- (iii) Wastage
- (iv) None of these.

(vii) Who defined entrepreneur as an economic agent?

- (a) Cantillon
- (b) McClelland
- (c) J. B. Say
- (d) Schumpeter.

(viii) PSE - stands for —

- (a) Public Service for Export
- (b) Public Sector Enterprise
- (c) Price Sensitive Enterprise
- (d) None of these.

(ix) Debenture holders of a company are —

- (a) Debtors
- (b) Creditors
- (c) Owners
- (d) None of these.

(x) A is a distinguished factor like a word, as name, a symbol, a design or some combination of these or a slogan or a particular sound that identify particular goods or services.

- (a) trade secret
- (b) patent
- (c) copyright
- (d) trademark

2. Mark as True **or** False :

1×5=5

(i) Foreign Exchange Regulation Act (FERA) was modified as FEMA (Foreign Exchange Management Act).

(a) True

(b) False.

(ii) Jamshedji Tata was awarded with Bharat Ratna.

(a) True

(b) False.

(iii) MSME Act was implemented in the year 2008.

(a) True

(b) False.

(iv) Interest is given on shares

(a) True

(b) False.

(v) ICICI stands for — Industrial Credit and Investment Corporation of India.

(a) True

(b) False.

3. Write short notes on : **(any two)** $5 \times 2 = 10$

(i) Risk taking capacity of the entrepreneurs

(ii) Motivational factors of entrepreneurship

(iii) Concept of women entrepreneurs

(iv) Functions of DICC.

4. Answer the following questions : **(any five)**;

(a) What are the major sources of business or product ideas? Explain.

10

(b) Briefly mention about the major psychological theories of entrepreneurship.

10

(c) Discuss about the characteristics of an entrepreneur.

10

(d) Mention about the major features of the MSME Act, 2006.

10

(e) "Small scale industries can reduce the unemployment rate and can mobilise the economic resources of the nation". Elaborate on the objectives of a small scale industry.

10

(f) "Financial institutions help not only in financial matters but also in training and technical guidance areas as well". Elaborate on the statement.

10

(g) What are main factors that influence the choice of a business location?

10

(h) What is external environment analysis? Discuss about the factors that affect external environmental analysis.

10

Total number of printed pages-5

5 SEM BBA 300

2019

(December)

BUSINESS ADMINISTRATION

Paper : 50300

(Cost and Management Accounting)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Answer the following : $1 \times 10 = 10$
- (a) When Production increase, fixed cost per unit remain fixed. (True/False)
 - (b) Total variable cost does not increase in total proportion to output. (True/False)
 - (c) If an expense can be linked with a specific cost, it is treated as _____.
(Fill in the blank)

Contd.

(d) Machine hour rate is obtained by dividing the total running expenses of a machine during a particular period by the _____. (Fill in the blank)

(e) P/V ratio can be improved by increasing the selling price. (True/False)

(f) Margin of Safety = $\frac{\text{Profit}}{?}$.
(Fill in the blank)

(g) Standard costing is more widely applied in _____ Industries.
(Fill in the blank)

(h) Idle time variance is Idle time $\times$ _____.
(Fill in the blank)

(i) Zero Base Budgeting will be appropriate in areas where output is not related to production. (True/False)

(j) Budgeting may be said to be an act of determining costing standards.
(True/False)

2. Write short notes on : (any five) $3 \times 5 = 15$

(a) Cost centre

(b) Cost classification

(c) Sales Budget

(d) Marginal costing

(e) Limitations of standard costing

(f) Cost sheet.

3. (a) 'Cost accounting is an aid to management' — Discuss. 10

Or

(b) Distinguish between cost accounting and financial accounting. 10

4. (a) What do you mean by over-absorption and under absorption of overhead ? Explain the causes of over-absorption and under absorption of overhead.

$5+5=10$

Or

(b) What do you understand by overhead cost ? Explain briefly the meaning of the terms fixed, semi-fixed and variable overhead cost. $4+6=10$

5. (a) The following information relates to production and sale of an Article for January and February.

	January	February
	Rs	Rs.
Sales	38,000	65,000
Profit	—	3,000
Loss	2,400	—

Calculate :

- Break-even sales volume
- Profit or loss at Rs. 46,000 sales
- Sales to earn profit of Rs. 5,000.

$$4+3+3=10$$

Or

- What is differential costing ? What are the essential features of differential costing ?

$$3+7=10$$

6. (a) What is standard cost and standard costing ? What are the advantages of standard costing ?

$$4+6=10$$

Or

- The standard cost of a chemical mixture is as under :

4 tons of Materials X at Rs. 20 per ton
6 tons of Materials Y at Rs. 30 per ton
Standard yield is 90% of input.

Actual cost for a period is as under :

4.5 tons of Materials X at Rs. 15 per ton
5.5 tons of Materials Y at Rs. 34 per ton
Actual yield is 9.1 tons.

Calculate :

$$3+3+4=10$$

- Material price variance
- Material usage variance
- Material mix variable.

7. (a) What do you understand by the term Budget ? What are the characteristics of a good budget ?

$$5+5=10$$

Or

- What is Zero-Base Budgeting ? What are the advantages of Zero-Base Budgeting ?

$$5+5=10$$

Total number of printed pages-4

5 SEM BBA 200

2019

(December)

BUSINESS ADMINISTRATION

Paper : 50200

(Production Management)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Fill in the blanks : 1×5=5
 - (a) In _____ layout, all machines or processes of the same type are grouped together.
 - (b) The concept of job enrichment is a contribution by _____.
 - (c) Pareto analysis is based on _____ principle.

Contd.

(d) Job enlargement means _____ loading of jobs.

(e) Kaizen means _____ improvement.

2. State true **or** false : $1 \times 5 = 5$

(a) Project based operations are specially appropriate for very large projects for which materials and workers must be moved to sites. (True/False)

(b) The moving assembly line was first used by General Motors in 1913. (True/False)

(c) Quality circles work best as part of total Quality Management. (True/False)

(d) The off quoted comment "The customer can have any colour as long as it's black", was coined by Henry Ford. (True/False)

(e) The site layout should be planned after the site is chosen. (True/False)

3. Explain very briefly **any five** of the following : $3 \times 5 = 15$

(a) EBQ

(b) Environment and Community considerations in site selection

(c) OC curve

(d) Decoupling Stock

(e) ABC analysis

(f) Costs of quality

(g) Combination of ABC and VED analysis.

4. Answer **any five** from the following : $10 \times 5 = 50$

(a) Define production management. What are the various decision areas of production management? $2 + 8 = 10$

(b) Explain the types of layout and their characteristics in brief. 10

(c) Briefly explain the steps involved in materials planning. 10

(d) "Six sigma reduces defects by 99.9997% (i.e. 3.4 pieces per million)". Explain the above mentioned statement by considering the two approaches of six sigma. 10

(e) Explain the various steps involved in site selection when an organisation choose more than one location with existing facilities. 10

(f) What do you understand by inventory management? Explain the various functions and importance of inventory management. 2+8=10

(g) Yantra India Ltd. is a supplier of speedometers to Speed Auto Ltd. manufacturer of 150cc two wheelers. It supplies 20,000 speedometers to Speed Auto annually. At Speed Auto, the OC is Rs. 5 and CC is 2.5% of the average inventory value. The price of single unit is Rs. 200. The company presently has a policy of placing 10 orders per year. Advise the management of Speed Auto as to whether it should continue with its present policy or switch over to EOQ model. 10

Total number of printed pages-3

5 SEM BBA 100

2019

(December).

BUSINESS ADMINISTRATION

Paper : 50100

(Business Ethics)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Define the following : 2×5=10
 - (a) Beliefs
 - (b) Moral standards
 - (c) Company codes
 - (d) Organizational politics
 - (e) Hoarding.

2. Write short notes on : **(any three)**

5×3=15

- (a) Ethical responsibility of business
- (b) Insider trading
- (c) Normative ethics in management
- (d) Rights of employees.

3. Answer **any five** from the following questions :

10×5=50

- (a) Define business ethics. Explain various factors that affect business ethics. 2+8=10
- (b) Write, in brief, various theories of ethics. 10
- (c) What do you understand by ethics training programme? Suggest how these ethics training programmes can be made effective in an organisation. 3+7=10
- (d) Explain all aspects of an employee's obligations towards the firm. 10

(e) Discuss the meaning of ethical activities and explain their significance in an organisation. 10

(f) Explain how corruption takes place and suggest some steps to eradicate or control corruption in the society. 10

(g) What is the meaning of code of ethics? Explain how these codes of ethics help a business organisation. 3+7=10

2. Write short notes on : (*any three*)

5×3=15

- (a) Ethical responsibility of business
- (b) Insider trading
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(e) Discuss the meaning of ethical activities and explain their significance in an organisation. 10

(f) Explain how corruption takes place and suggest some steps to eradicate or control corruption in the society. 10

(g) What is the meaning of code of ethics? Explain how these codes of ethics help a business organisation. 3+7=10

Total number of printed pages-7

5 SEM BBA (C) ED 400

2018

(September)

BUSINESS ADMINISTRATION

Paper : 50400

(Entrepreneurship Development)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Answer the following : 1×10=10
 - (i) Who defined entrepreneur as a change agent ?
 - (a) Frank Young
 - (b) Max Weber
 - (c) McClelland
 - (d) J.A. Schumpeter.

Contd.

(ii) Cottage industries entrepreneurship in Pre-independence Era before 1850 AD in India were :

- (a) Manufacturing woodcraft items
- (b) Jewellery designing
- (c) Stone carving
- (d) All of the above.

(iii) The entrepreneurs who are traditional and stereotype in the approach are known as :

- (a) Pure entrepreneur
- (b) Non-technical entrepreneur
- (c) Classical entrepreneur
- (d) Forced entrepreneur.

(iv) According to the provisions of MSMED Act, 2006 in case of Micro-enterprises, the limit of investment in plant and machinery is :

- (a) Not more than Rs. 25 lakh.
- (b) More than Rs. 25 lakh but does not exceed Rs. 5 crore.

(c) More than Rs. 5 crore but does not exceed Rs. 10 crore

(d) None of the above.

(v) One of the common primary factors affecting selection of location of industries is :

- (a) Industrial environment
- (b) Historical factors
- (c) Financial facilities
- (d) Availability of raw materials.

(vi) The micro- and small enterprises can generate _____ employment opportunities in comparison to large scale enterprises.

- (a) less
- (b) more
- (c) equal
- (d) insignificant.

(vii) The marketing plan of a project report comprises of the plan of :

- (a) Pricing plan
- (b) Distribution plan
- (c) Promotion plan
- (d) All of the above.

(viii) The project report :

- (a) is basically a business plan
- (b) is full of calculations and estimates
- (c) should not be a detailed report
- (d) is not a valid document.

(ix) Central Government Incentive Schemes provide :

- (a) Tax incentive
- (b) Exemption from Sales Tax
- (c) Transport subsidy
- (d) All of the above.

(x) North-East Industrial and Investment Promotion Policy, 2007 is effected from :

- (a) 1st March, 2007
- (b) 1st April, 2007
- (c) 1st May, 2007
- (d) 1st June, 2007.

2. Answer as 'True' or 'False': 1×5=5

- (a) Openness to feedback and learning from experience is one of the characteristics of a successful entrepreneur.
- (b) The entrepreneurs engaged in providing or rendering of services are defined as manufacturing enterprises in MSMED Act, 2006.
- (c) Government Policy does not play a major role in case of selection of a site.
- (d) Availability of raw materials and skilled labour are included in physical infrastructure of a project report.
- (e) One of the basic objectives of the 'Swadeshi Movement' was to promote indigenous industries by the Indians.

3. Write short notes on : (**any two**) $5 \times 2 = 10$

- (a) Leadership
- (b) Intrapreneur
- (c) Positive mind set for establishing an enterprise
- (d) Entrepreneurship and Agricultural activities in NE Region of India
- (e) Problems of entrepreneur in Assam.

4. Answer the following : (**any five**)

- (a) Define an Entrepreneur. Discuss the chief functions of an entrepreneur.
 $2+8=10$
- (b) Discuss Schumpeter's Theory of Innovation.
10
- (c) Discuss the challenges of micro- and small enterprises. Mention the remedial measures taken by the government to overcome the challenges.
 $5+5=10$
- (d) Discuss the importance of site selection. Explain the role of different essential factors for establishing a new enterprise.
 $2+8=10$

(e) Mention the importance of project report for establishing a new enterprise. Discuss the contents generally included in a project report.
 $2+8=10$

(f) Discuss the different Central Government Incentives Schemes as a promotional measure to develop entrepreneurial activities in North-East India.
10

(g) Discuss the importance and role of micro- and small enterprises in the economic development of India.
 $5+5=10$

Total number of printed pages-6

5 SEM BBA (C) C & MAC 300

2018

(September)

BUSINESS ADMINISTRATION

Paper : 50300

(Cost and Management Accounting)

Full Marks : 75

Pass Marks : 30

Time : Three hours

***The figures in the margin indicate
full marks for the questions.***

1. State True **or** False of the following:
1×10=10
 - (a) The scope of Cost Accounting includes cost ascertainment, cost presentation and cost control.
 - (b) An item of cost that is direct for one business may be indirect for another.
 - (c) Depreciation is a semi-variable expense.
 - (d) Overhead Cost is the aggregate of indirect material cost, indirect wages and indirect expenses.

Contd.

$$(e) \text{ Margin of Safety} = \frac{\text{Contribution}}{\text{P/V Ratio}}$$

(f) In marginal costing, valuation of stock is done on total cost basis.

(g) Labour Cost Variance is the difference between Standard Cost of Labour and Actual Cost of Labour.

(h) Standard Costing is more widely applied in process and engineering industries.

(i) The Sales Budget is the most important budget and forms the basis on which all the other budgets are built up.

(j) Profit = Contribution — Fixed Cost.

2. Write short notes on **any five** of the following: $3 \times 5 = 15$

(a) Cost Sheet

(b) Cost Centre

(c) Flexible Budget

(d) Semi-variable Cost

(e) Cost-volume-profit analysis

(f) Material Mix Variance

(g) Zero-based Budgeting.

3. (a) What is Cost Accounting? State the main differences between Financial Accounting and Cost Accounting.

$3 \times 7 = 10$

Or

(b) The following information has been obtained from the records of a manufacturing concern.

10

	1-1-2014 Rs.	31-12-2014 Rs.
Stock of Raw Materials	30,000	35,000
Work-in-Progress	15,000	20,000
Stock of finished goods	43,700	54,000

Other transactions during the year —

Indirect wages	-	Rs. 9,720
Sales	-	Rs. 3,25,00
Factory Rent & Rates	-	Rs. 7,830
Office Salaries	-	Rs. 15,030
General Expenses	-	Rs. 13,500
Office Rent	-	Rs. 2,000
Rent of Showroom	-	Rs. 1,200
Purchase of Raw Materials	-	Rs. 1,20,000
Production Wages	-	Rs. 90,000
Plant Repair	-	Rs. 3,420
Depreciation on Plant	-	Rs. 8,360
Factory Lighting	-	Rs. 7,380
Salesmen's Salary	-	Rs. 7,650

Prepare Cost Sheet showing (i) Prime Cost (ii) Works Cost (iii) Cost of Production (iv) Cost of Sales (v) Profit.

Contd.

4. (a) What is Overhead Cost? Explain with examples. Distinguish between Cost allocation and Cost apportionment.

4+6=10

Or

- (b) What do you understand by classification, allocation and apportionment in relation to Overhead Expenses? How is this achieved? Discuss.

10

5. (a) The following data is given :

Selling price	= Rs. 20 per unit
Variable manufacturing cost	= Rs. 11 per unit
Variable selling cost	= Rs. 3 per unit
Fixed factory overhead	= Rs. 5,40,000 per year
Fixed selling cost	= Rs. 2,52,000 per year.

You are required to compute :

- (1) Break-even point in rupees.
- (2) Number of units that must be sold to earn a profit of Rs. 60,000 per year.
- (3) How many units must be sold to earn a net income of 10% on sales.

3+4+3=10

Or

- (b) A company has fixed expenses of Rs. 90,000 with sales at Rs. 3,00,000 and a profit of Rs. 60,000. Calculate P/V ratio. If in the next period, the company suffered a loss of Rs. 30,000, calculate sales volume.

5+5=10

6. (a) What is Standard Costing? What are the advantages and disadvantages of Standard Costing?

3+3+4=10

Or

- (b) From the following particulars find out :

3+3+4=10

- (i) Material Price Variance
- (ii) Material Quantity Variances.
- (iii) Material Cost Variance

Quantity of material purchased	3000 units
Value of material purchase	Rs. 9000.
Standard quantity of material required per tonne of finished product	25 unit
Standard rate of material	Rs. 2 per unit
Opening stock of material	Nil
Closing stock of material	500 units
Output during the year	80 tonnes.

7. (a) The expenses budgeted for production of 10,000 units in a factory are furnished below : 10

	Rate per unit (Rs.)
Material	- 70
Labour	- 25
Variable overheads	- 20
Fixed overheads (Rs. 1,00,000)	- 10
Variable expenses (Direct)	- 5
Selling expenses (10% fixed)	- 13
Distribution expenses (20% fixed)	- 7
Administration expenses (Rs. 50,000)	- 5
Total	= 155

Prepare a budget for production of 8000 units. Assume that administration expenses are rigid for all levels of production.

Or

- (b) Define 'budget' and 'budgetary control'. State the advantages of budgetary control in an organisation.

$$2+2+6=10$$

Total number of printed pages-7

5 SEM BBA (C) PM 200

2018

(September)

BUSINESS ADMINISTRATION

Paper : 50200

(Production Management)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Select the best alternative : 1×10=10
 - (a) Which of the following is independent of sales forecast ?
 - (i) Productivity
 - (ii) Inventory control
 - (iii) Production planning
 - (iv) Production control.

(b) The production cost per unit can be reduced by

(i) Producing more with increased inputs

(ii) Producing more with the same inputs

(iii) Eliminating idle time

(iv) Minimizing resource waste.

(c) In a _____ Layout all machines or processes of the same type are grouped together.

(i) Fixed position

(ii) Factory

(iii) Process

(iv) Product.

(d) ABC analysis is used for

(i) PERT

(ii) CPM

(iii) Inventory Control

(iv) None of these.

(e) Which of the following is not an inventory ?

(i) Machines

(ii) Raw materials

(iii) Finished products

(iv) Consumable tools.

(f) Material management is a coordinating function responsible for planning and controlling materials flow. Its objective(s) is/are

(i) Maximize the use of the firm's resources

(ii) Provide the required level of customer service

(iii) Both of the above

(iv) None of these.

(g) VED analysis of inventory management stands for

(i) Vital-Essential-Desirable

(ii) Valuable-Easy-Difficult

(iii) Very-Essentially-Desired

(iv) None of these.

- (h) The production scheduling is simpler and high volume of output and high labour efficiency are achieved in the case of
- (i) Product layout
 - (ii) Process layout
 - (iii) Fixed position layout
 - (iv) Any of these.
- (i) Which of the following is not the definition of Quality ?
- (i) Conformance of specification
 - (ii) Fitness for use
 - (iii) Customer delight
 - (iv) Spare part maintenance
- (j) Where was Total Quality Management first developed ?
- (i) UK
 - (ii) USA
 - (iii) Korea
 - (iv) Japan.

2. Explain very briefly **any five** of the following :
3×5=15

- (a) Decision Areas
- (b) Job Rotation
- (c) Strategy
- (d) Inventory
- (e) Pareto's Principle
- (f) EBQ
- (g) ISI Certification.

3. Answer **any five** of the following :

- (a) What is production management ?
What are the areas of study with respect to production management ?
Elaborate. 3+7=10
- (b) Why are plant location and plant layout important ? Discuss. 5+5=10
- (c) What is the purpose of classification of materials ? Explain. Discuss the different classifications. 4+6=10

(d) Bring out the importance of quality management with respect to increased market competition and customer satisfaction. 10

(e) Perform ABC analysis on the following sample of 8 items from an inventory and draw the ABC Analysis Graph. It is to be noted that 'A' items account for 85% of consumption value, 'B' items account for 10% of consumption value and 'C' items account for the rest.

$$7+3=10$$

Sl. No.	Annual Usage (units)	Unit Cost (in ₹)
I	300	15
II	700	25
III	30	10
IV	800	25
V	50	14
VI	220	50
VII	160	35
VIII	800	15

(f) A company makes bicycles. It produces 450 bicycles a month. It buys the tires for bicycles from a supplier at a cost of ₹1400 per tire. The company's inventory carrying cost for tires is estimated to be 15% of cost and the ordering is ₹3500 per order. Calculate the EOQ, the number of orders per year, the average annual ordering cost and the average annual carrying cost.

$$4+2+2+2=10$$

total number of printed pages-3

5 SEM BBA 100

2018

(December)

BUSINESS ADMINISTRATION

Paper : 50100

(Business Ethics)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Define the following : 2x5=10
- (a) Ethics
 - (b) Norms
 - (c) Whistleblowing
 - (d) Deontology
 - (e) Embezzlement.

Contd.

2. Write explanatory notes on : (**any three**)
 $5 \times 3 = 15$

- (a) Conflict of interest
- (b) Employer's obligations to employees
- (c) Code of conduct
- (d) Rational organisation.

3. Answer **any five** from the following questions :
 $10 \times 5 = 50$

(a) Discuss the primary sources of Ethics.
10

(b) What is Business Ethics? What is the need for business ethics?
 $3 + 7 = 10$

(c) Define Values. Discuss the different types of values.
 $2 + 8 = 10$

(d) What is ethical reasoning? What are the methods involved in ethical reasoning?
 $2 + 8 = 10$

(e) Discuss the theory of utilitarianism.
10

(f) Explain all aspects about employee's duties to the firm.
10

(g) What do you mean by Broader Ethical Issues in the Society? Explain with examples.
10

Total number of printed pages-7

5 SEM BBA 300

2018

(December)

BUSINESS ADMINISTRATION

Paper : 50300

(Cost and Management Accounting)

Full Marks : 75

Pass Marks : 30

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Answer the following: 1×10=10

(a) Costing is a technique of _____.
(Fill in the blank)

(b) Cost Accounting is not needed if prices are beyond the control of the firm.
(True/False)

(c) If an expense can be linked with a specific cost unit, it is treated as _____.
(Fill in the blank)

(d) Time factor is ignored when the cost of material is used as the basis for absorption of overhead. (True/False)

Contd.

(e) Marginal Cost is based on the classification of cost into _____.
(Fill in the blank)

(f) P/V ratio can be improved by reducing the Fixed Cost. (True/False)

(g) Standard Cost is a _____ Cost.
(Fill in the blank)

(h) Standard Costings are based on technical assessments whereas budgets are based on past actual adjusted to future trends.
(True/False)

(i) Master Budget incorporates all _____ Budgets.
(Fill in the blank)

(j) Flexible budgets change with the level of activity. (True/False)

2. Write short notes on : (any five) 3×5=15

(a) Cost Center

(b) Fixed Cost

(c) Marginal Costing

(d) Labour Variance

(e) Master Budget

(f) Performance Budget.

3. (a) Define Costing. Distinguish between Financial accounting and Management accounting. 3+7=10

Or

(b) Following information has been obtained from the records of a manufacturing concern. 2×5=10

	1-1-2014 Rs.	31-12-2014 Rs.
Stock of Raw Material	30,000	35,000
Work-in-progress	15,000	20,000
Stock of finished goods	43,700	54,000

	Rs.
Indirect wages	- 9,720
Sales	- 3,25,000
Factory Rent & Rates	- 7,830
Office Salaries	- 15,030
General Expenses	- 13,500
Office Rent	- 2,000
Rent of showroom	- 1,200
Purchase of Raw Materials	- 1,20,000
Productive Wages	- 90,000
Plant repair	- 3,420
Depreciation on Plant	- 8,360
Factory Lighting	- 7,380
Salesmen's salary	- 7,650

From the above particulars prepare a statement showing (a) Prime Cost (b) Factory Cost (c) Cost of production (d) Cost of sales and (e) Net profit.

4. What do you understand by classification, allocation and apportionment in relation to overhead expenses? How is this achieved? Discuss. 10

5. (a) What is Margin of Safety? What steps should be taken to improve the margin of safety? 4+6=10

Or

- (b) The following figures relate to one year's working at 100 per cent capacity level in a manufacturing business: 10

	Rs.
Fixed overheads -	1,20,000
Variable overheads -	2,00,000
Direct wages -	1,50,000
Direct materials -	4,10,000
Sales -	10,00,000

Represent the above figures on a Break-even chart and determine the Break-even point.

6. (a) "Standard costing aims at eliminating wastes and increasing efficiency in performance". Discuss. 10

Or

- (b) From the following particulars find out the following variances: 3+3+4=10

- (a) Material Price Variance
(b) Material Usage Variance
(c) Material Cost Variance.

Quantity of Material Purchased =	3000 units
Value of Material Purchased =	9000 units
Standard Quantity of Material required per tonne of finished product =	25 units
Standard rate of material =	2 per unit
Opening Stock of material =	NIL
Closing stock of material =	500 units
Finished production during the year =	80 units

7. (a) What is Sales Budget? Discuss the principal factors that should be considered in developing the Sales Budget. $3+7=10$

Or

- (b) A factory is currently working to 50% capacity and produces 10000 units. Estimate the profits of the company when it works at 60% and 80% capacity.

At 60% working raw material cost increases by 2% and selling price falls by 2%. At 80% working, raw material cost increases by 5% and selling price falls by 5%.

At 50% capacity working the product cost Rs 180 per unit and is sold at Rs. 200 per unit.

The limit cost of Rs. 180 is made up as follows :

Material	Rs. 100
Labour	Rs. 30
Factory Overhead	Rs. 30 (40% fixed)
Administrative overhead.....	Rs. 20 (50% fixed).
	$5+5=10$