

12

MBAC 1005/
MBLC 1002

M.B.A. DEGREE EXAMINATION, JUNE 2016.

First Semester

MBA (General)/Marketing

RESEARCH METHODOLOGY

Time : Three hours

Maximum : 100 marks

PART A — (5 × 6 = 30 marks)

Answer any FIVE out of the following.

1. What are the qualities of a researcher?
2. What are the different types of research?
3. What are primary and secondary sources of data?
Give examples of situations where each of those sources is utilised.
4. What is hypothesis? What are the different types of hypotheses?
5. What are the misconceptions regarding required sample size for a study?
6. List out the assumptions of regression models.
7. What is conjoint analysis? What are its uses in research?
8. Bring down the significance of report writing.

PART B — (5 × 10 = 50 marks)

Answer any FIVE out of the following.

9. Describe the different stages in the formulation of research problem.
10. What is case study? What are the advantages and limitations?
11. Bring out the relative merits and demerits of different methods for collection of primary data.
12. Give a detailed account of analysis and presentation tools of research project.
13. Examine the applications and assumptions of analysis of variance.
14. Distinguish between correlation and regression analysis. Under what conditions are these tools used.
15. A salesman of a company visited at random eight cities and the number of orders obtained in different cities are 5, 6, 4, 8, 2, 4, 9, 1. Check whether the number of orders obtained in each city is 7 ($H_0: \mu = 7$) as against the alternate hypothesis $H_1: \mu < 7$ using sign test at a significance level of 0.05.
16. What is pie-diagram? Explain various types of diagrams used in research reports with their merits and demerits.

PART C — (1 × 20 = 20 marks)

Case Study Compulsory.

17. A district-Industries centre (DIC) has collected the data summarizing the number of industries in the district under each combination of the level of technology used and the level of rate of return, as show below. Check whether the rate of return is independent of the level of technology while grouping the industries, at a significance level of 0.05.

Summary of data of Industries

Rate of return	Level of technology used		
	Low	Medium	High
$R < 8\%$	20	50	10
$8\% \leq R < 10\%$	50	70	20
$10\% \leq R < 15\%$	30	75	70
$15\% \leq R$	10	35	60

MBAC 1004

**M.B.A. (General) DEGREE EXAMINATION,
JUNE 2016.**

First Semester

BUSINESS ENVIRONMENT AND LAW

Time : Three hours

Maximum : 100 marks

PART A — (5 × 6 = 30 marks)

Answer any FIVE questions.

1. State and explain the tools of business ethics.
2. List out the arguments for and against social responsibility.
3. Outline the present status of infrastructural facilities in our country.
4. What is Multinational Corporation? Explain its merits and demerits.
5. What are the remedies for breach of contract?
6. Explain the different type of endorsement.

7. What is Articles of Association? What are its contents?
8. Explain the Effects of Industrial Dispute.

PART B — (5 × 10 = 50 marks)

Answer any FIVE questions.

9. List out the strategies used for globalising a business.
10. Give an account of Technological, Political, Social and cultural Environment.
11. Explain the international relations approaches.
12. Explain the principles of TQM. Describe its process improvement and Problems solving sequence.
13. Explain the various kinds of contracts.
14. Explain the termination of agency.
15. Discuss the process involved in company formation.
16. Discuss the determinants of compensation and rewards.

PART C — (1 × 20 = 20 marks)

(Compulsory)

17. Case Study :

It is a public company, the following situations have arisen.

- (a) One of the directors of the company has died and the board of directors wants to fill up the casual vacancy.
- (b) One of the directors of the company proposes to visit USA for four months and the board of directors wants to appoint an alternative director.
- (c) According to the articles of association of the company, the maximum number of directors has been fixed at 11. At the relevant date there are only 9 directors. The board of directors wants to appoint 2 additional directors.

You are requested to advice the company about the steps to be taken for making the above appointments.

12

detailed and relevant cost figure of closing stock, raw material, work-in-progress and Finished goods. Which helped the manager to find out most suitable and accurate cost per unit. These also helped him to avoid – material wastages, use of obsolete machinery, poor planning, etc...

They took control over material, labour and overhead expenses, and started discussing day-to-day operations of business, so they can take remedial actions. Moreover, introduction of a cost reduction programme combined with operational research and value analysis leads to improvement in economic as well as financial condition of the firm.

Questions for Discussion :

- (a) How cost Accounting helps the firm in determining the Selling Price?
- (b) According to you, by adopting Cost Accounting method, Can a firm prepare a Financial Statement?
- (c) Which kind of operating policy decision can we take by using Cost Accounting Method?
- (d) From the case, what are the benefits/ Advantages enjoyed by a firm, by adopting Cost Accounting?

MBAC 1003/
MBLC 1001

M.B.A. DEGREE EXAMINATION, JUNE 2016.

First Semester

M.B.A. (General/Marketing)

ACCOUNTING FOR MANAGERS

Time : Three hours

Maximum : 100 marks

PART A — (5 × 6 = 30 marks)

Answer any FIVE questions out of Eight questions.

1. List the differences between single entry and double entry system.
2. What are the objectives of management accounting?
3. Find out, *inv*
 - (a) Net Purchases
 - (b) Creditors Turnover Ratio.

Gross Profit on Sales is 20% and value of gross profit is Rs. 6,00,000. Stock turnover ratio is 6 times and opening stock is Rs. 8,000 less than the closing stock. Opening sundry creditor Rs.40,000 and closing sundry creditors are Rs.50,000.

4. From the following results of a company determine by how much the value of sales must be increased for the company to Break-even :

Sales	Rs. 4,00,000
Fixed cost	Rs. 2,00,000
Variable cost	Rs. 2,40,000

5. What are the uses of cost volume profit analysis?
6. A machine was acquired in 1st April 2011 at a cost of Rs.15,000, the cost of installation being Rs.1,000. It is expected that the scrap value at the end of the working life will be Rs.2,000. Write up the machine account for the first two years under diminishing balance method charging 10% depreciation. Assume that financial year is followed.
7. Shanmathi Ltd presents the following results for one year. Calculate the P/V Ratio, BEP and Margin of safety.

Sales	Rs. 2,00,000
Variable Costs	Rs. 1,20,000
Fixed Cost	Rs. 50,000
Net Profit	Rs. 30,000

Prepare statement of Profit and loss account for the year ended 31st March, 2012 and balance sheet as at the date. Take in to consideration the following adjustments :

- (a) Stock on 31st March 2012 was valued at Rs.82,000.
- (b) Depreciation on fixed assets @ 10%.
- (c) Make a provision for income tax @ 50%.
- (d) Ignore corporate dividend tax.

PART C — (1 × 20 = 20 marks)

Case Study (Compulsory)

17. Frontline Pvt. Ltd, a new comer in small manufacturing firm of formals and casuals wears. Product range includes, shirts and T- Shirts (Full and Half sleeves), trousers and jeans, cargo's, etc... As it is a newly introduced firm, the burden is on the Finance Manager of deciding the Accounting method for maintaining books of Account in a factory. By considering all the factors determining cost, such as cost structure, condition of market, type of consumer, area of distribution, capacity of supply, product's demand and supply, etc... Manager has to decided to follow the Cost Accounting for maintaining factory A/c or Manufacturing A/c. Cost Accounting does not includes physical stock-taking, but it includes

Additional information : Depreciation of Rs. 20,000 and Rs. 25,000 have been charged on plant and Land and building respectively in 2014.

16. Following is the trial balance of Lakshmi Co. Ltd as at 31st March, 2012.

	Rs.	Rs.
Stock 31 st March 2011	75,000	
Sales		3,50,000
Purchase	2,45,000	
Wages	50,000	
Discount		5,000
Furniture and fittings	17,000	
Salaries	7,500	
Rent	4,950	
Sundry expenses	7,050	
Surplus account 31 st March 2011		15,030
Dividend 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	
Reserves		15,500
Patents and Trade Mark	4,830	
	<u>5,03,030</u>	<u>5,03,030</u>

8. Calculate the funds from operations from the following profit and loss account.

Profit and Loss Account			
Particulars	Rs.	Particulars	Rs.
To Expenses paid	1,00,000	By Gross Profit	2,00,000
To Depreciation	40,000	By Gain on sale	
To Loss on sale of		of Machinery	20,000
building	15,500		
To Discount	500		
To Good will	12,000		
To Net Profit	52,000		
	<u>2,20,000</u>		<u>2,20,000</u>

PART B — (5 × 10 = 50 marks)

Answer any FIVE questions out of Eight questions.

9. Explain the errors which are disclosed by the trial balance.
10. Describe the various elements of cost.
11. State the factors that you will take into consideration in allocating the expenditure as Capital and Revenue.

12. From the following data calculate :

- ✓ (a) Break even point expressed amount of sales in Rupees.
- (b) Number of units that must be sold to earn a profit of Rs.60,000.
- (c) How many units must be sold to earn a net income of 10% of sales?

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

- ✓ 13. Akhilandeswari Automobiles employed 100 workers and average rate of wages is Re.1 Standard working hours per week 40 and the standard performance is 10 units per gang hour. During a week in December 1982, wages paid for 50 workers were at the rate of Re. 1 per hour, 10 workers at Rs. 1.40 per hour and 40 workers at 80 paise per hour. Actual output was 383 units. The factory did not work for five hours due to breakdown of the machinery.

Calculate appropriate labour variances.

14. Prepare balance sheet from the following information :

Gross profit Ratio	20%
Debtor turnover	6 times
Fixed asset to net worth	0.80
Reserves to capital	050
Current Ratio	2,50
Liquid Ratio	1.50
Net working capital	Rs.3,00,000
Stock turnover ratio	6 times

15. From the following balance sheet of Selvi Ltd, Prepare

- (a) Schedule of changes in working capital and
(b) Fund flow statement.

Liabilities	31.12.13	31.12.14	Assets	31.12.13	31.12.14
	Rs.	Rs.		Rs.	Rs.
Equity share capital	1,20,000	1,50,000	Plant	1,00,000	1,25,000
Sundry creditors	37,000	25,000	Land and Building	75,000	90,000
Bills payable	15,000	17,000	Patent rights	7,000	9,500
P and L A/c	60,000	69,000	Cash	17,000	23,000
			Sundry debtors	33,000	13,500
	<u>2,32,000</u>	<u>2,61,000</u>		<u>2,32,000</u>	<u>2,61,000</u>