

B.B.M. DEGREE EXAMINATION, DECEMBER 2008.

(Examination at the end of Third Year)

Part II — Business Management

Paper I — BUSINESS DATA PROCESSING

Time : Three hours

Maximum : 100 marks

Answer any FIVE questions.

All questions carry equal marks.

1. Define 'business data processing'. What are the purposes of it in the age of BPO?
 2. Explain the tools that are used to edit and check the data that was collected?
 3. Distinguish between master and transaction files.
 4. What is a 'back up'? Enumerate the procedure and purposes of it for BDP.
 5. Define 'file processing'. Explain relative and sequential file processing.
 6. What is the importance of COBOL? Write the pre-defined and user defined words of COBOL.
 7. Explain various data types and operators used in COBOL.
 8. Explain how the following statements used in COBOL :
 - (a) ACCEPT
 - (b) STOP
 - (c) COMPUTE
 - (d) ADD.
 9. Write a COBOL program to calculate compound interest for the given output.
(Hint : Accept principle amount, rate of interest and period).
 10. Define merging. Write a program to merge STDI .DAT and STD2.DAT to create MERGSTD.DAT with the following record description :

RNO	:	5 characters
SN	:	15 characters
CL	:	4 characters
MARKS	:	3 digits
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Part II — Business Management

Paper II — BUSINESS COMMUNICATION

Time : Three hours

Maximum : 100 marks

Answer any FIVE questions.

All questions carry equal marks.

1. Explain the nature and importance of communication in the modern business management.
2. Explain the process of communication. State its elements.
3. How does oral communication score over written communication?
4. Discuss the role of non-verbal communication.
5. What are the principles of preparing memos?
6. Distinguish between formal and informal communication.
7. What are the factors that may be considered while selecting media of communications?
8. How does publicity serve as a mode of external communication?
9. Define feedback. Explain its nature and significance.
10. What are the advantages and limitations of verbal communication?

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Paper III — BUSINESS LAW

Time : Three hours

Maximum : 100 marks

Answer any FIVE questions.

All questions carry equal marks.

1. State the provisions of law relating to health and safety of workers.
2. Examine the provisions of law with regard to hours of work and leave with pay.
3. When do the conciliation proceedings commence and conclude?
4. How are awards published and when do they become enforceable?
5. What are the benefits conferred by ESI Act on the injured or his dependent?
6. What are the salient features of consumer protection Act?
7. Explain the constitution and functions of company law board.
8. Elucidate the contents of prospectus.
9. State the rules governing the conduct of statutory meeting.
10. State the medical benefits available to workers.

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Part II — Business Management

Paper IV — COST AND MANAGEMENT ACCOUNTING

Time : Three hours

Maximum : 100 marks

Answer any FIVE questions.

All questions carry equal marks.

1. A product which uses 100 tonnes as input per month passes through two processes. The details of cost in Process I for April 2007 are :

Process I	Cost per tonne (Rupees)
Direct material cost	26,100
Direct labour cost	7,800
Overhead	13,500

The total loss in Process I is 2% of input, and the scrap is 8% of input with a value of Rs. 12,000 per tonne.

The material is transferred to Process II at cost. The process direct labour cost at Process II is Rs. 9,000 per tonne of input. The overhead is 60% of direct labour cost. The

scrap at Process II is at 20% of input with a value of Rs. 12,000 per tonne. Draw up a cost sheet to present the manufacturing cost of the product showing clearly the cost of scrap and waste at each stage of manufacture.

2. The Asian Industries specialise in the manufacture of small capacity motors. The cost structure of a motor is as under :

Material	Rs. 50
Labour	Rs. 80
Variable overheads	75% of labour cost

Fixed overheads of the company amount to Rs. 2.40 lakhs per annum. The sale price of the motor is Rs. 230 each.

(a) Determine the number of motors that have to be manufactured and sold in a year in order to break-even.

(b) How many motors have to be made and sold to make a profit of Rs. 1 lakh per year?

(c) If the sale price is reduced by Rs. 15 each, how many motors have to be sold to break-even?

3. Gemini Chemical Industries provide the following information from their records :

For making 10 kgs, of GEMCO, the standard material requirement is

Material	Quantity Kg.	Rate per Kg. Rs.
A	8	6.00
B	4	4.00

During April 2007, 1,000 kgs. of GEMCO were produced. The actual consumption of material is as under :

Material	Quantity Kgs.	Rate per Kgs. Rs.
A	750	7.00
B	500	5.00

Calculate :

(a) Material Cost Variance

(b) Material Price Variance

(c) Material Usage Variance.

4. The assets of ABC Ltd. consist of fixed assets and current assets while its current liabilities comprise bank credit and trade credit in the ratio of 2 : 1. From the following figures relating to the company for the year 2007, prepare balance sheet showing the details of working :

Share capital	Rs. 1,99,500
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Working Capital (CA-CL)	Rs. 45,000
Gross margin	20%
Inventory turnover	6
Average collection period	2 months
Current ratio	1.5
Quick ratio	0.9
Reserves and surplus to cash	3

5. The summarised balance sheets of XYZ Ltd. as at 31.12.2006 and 31.12.07 are given below :

Liabilities	2006	2007	Assets	2006	2007
	Rs.	Rs.		Rs.	Rs.
Share capital	4,50,000	4,50,000	Fixed assets	4,00,000	3,20,000
Gen. reserve	3,00,000	3,10,000	Investments	50,000	60,000
P & L a/c	56,000	68,000	Stock	2,40,000	2,10,000
Creditors	1,68,000	1,34,000	Debtors	2,10,000	4,55,000
Provn. for taxan.	75,000	10,000	Bank	1,49,000	1,97,000
Mortgage loan	—	2,70,000			
	<u>10,49,000</u>	<u>12,42,000</u>		<u>10,49,000</u>	<u>12,42,000</u>

Additional information :

- Investments costing Rs. 8,000 were sold during the year 2007 for Rs. 8,500
- Provn. for tax made during the year was Rs. 9,000
- During the year part of the fixed assets costing Rs. 10,000 was sold for Rs. 12,000 and the profit was included in P & L a/c and
- Dividend paid during the year amounted to Rs. 40,000.

You are required to prepare a statement of sources and uses of cash.

- Distinguish between cost accounting and management accounting.
- What are different methods of remunerating labour?
- Explain the importance of budgetary control.
- Discuss the preparation and presentation of reports to management.
- Answer any TWO of the following :
 - Cost classification
 - Overhead allocation
 - Reconciliation statement

(d) Horizontal analysis.

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Part II — Business Management

Paper V — ENTREPRENEURSHIP

Time : Three hours

Maximum : 100 marks

Answer any FIVE of the following.

All questions carry equal marks.

1. Classify entrepreneurs and state their qualities.
2. What are the factors that influence the birth of entrepreneurs?
3. Review the impact of government measures on the promotion of entrepreneurship in the country.
4. Explain the contribution of financial institutions for the promotion of entrepreneurship in the country.
5. What are the formalities that are to be followed while starting a new project?
6. Explain the sources of finance for new ventures.
7. What are the principles of a good project?
8. How do you assess a project proposal in terms of demand and techniques of production?
9. Discuss the application of break-even analysis while evaluating a new project.
10. Answer any TWO of the following :
 - (a) Women entrepreneurs.
 - (b) Locational assistant.
 - (c) First generation entrepreneur.
 - (d) Industrial estate.

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Part II — Business Management

Paper VI — SALES MANAGEMENT

Time : Three hours

Maximum : 100 marks

Answer any FIVE questions.

All questions carry equal marks.

1. Discuss the status of sales management in marketing.
2. Describe the nature and evolution of sales management.
3. Explain different systems of selling. State the terms involved in them.
4. Define salesmanship. Explain the theoretical issues involved in it.
5. What are the methods of preparing sales budget?
6. Explain the techniques of training salesmen.
7. What are the sources of recruiting salesmen?
8. Distinguish between marketing research and marketing intelligence. Explain the stages in marketing research.
9. What are the factors that may be considered while allocating sales quotas and determining sales territories?
10. Bring out different kinds of sales organisations. Explain their features.

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Part II — Business Management

Paper VII — PROMOTION AND DISTRIBUTION MANAGEMENT

Time : Three hours

Maximum : 100 marks

Answer any FIVE questions.

All questions carry equal marks.

1. Explain the nature and importance of communication in marketing.

2. State the steps involved in developing an effective system of marketing communication.
 3. Elucidate the merits and demerits of different forms of sales promotion.
 4. Enumerate the stages in the evolution of promotion strategy.
 5. How do you ensure consumer involvement in sales promotion programmes?
 6. Explain the role of Advertising in the Communication Process.
 7. How can sales promotion planning be managed?
 8. Explain the principal methods of media scheduling.
 9. Describe the issues involved in the selection and implementation of appropriate sales promotion methods.
 10. Write a note on distribution logistics.
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