DAYANANDA SAGAR
College of Arts, Science & Commerce

DAYANANDA SAGAR COLLEGE OF MANAGEMENT & INF. TECH.
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PJ – 671

I Semester M.B.A. Degree Examination, January/February 2019
(CBCS) (2014 – 15 & Onwards)
MANAGEMENT
Paper – 1.3 : Accounting for Managers

Time : 3 Hours Max. Marks : 70

SECTION – A

Answer **any five** of the following questions. **Each** question carries **five** marks. **(5×5=25)**

1. Explain the concepts underlying the preparation of Financial Statements.
2. Define inventory according to AS – 2. Explain its scope and coverage.
3. Write a note on Target costing.
4. On 1– 4 – 2016 Raj purchased a machinery for Rs. 7,20,000 and spent 80,000 for installation. On 30-9-2017 he sold a part of machinery costing Rs. 1,80,000 for 1,20,000. New machinery was purchased on the same day for Rs. 3,00,000 and spent 60,000 for transportation. The depreciation was charged at 10% per annum on W.D.V. Show the machinery account for four year from 1-4-2016.
5. From the following details, prepare commonsize income statement for the year ending 31-3-2017 and 31-3-2018 and comment on the financial position of the concern.

Particular	**31-3-2017**	**31-3-2018**
	Rs.	**Rs.**
Sales	35,00,000	50,00,000
Cost of goods sold	2,40,000	36,00,000
Operating expenses	4,00,000	5,00,000
Financial expenses	2,00,000	3,00,000
Tax rate	35%	35%

6. From the following data, calculate break even point.

Budgeted output (in units)	70,000
Fixed cost :	Rs. 8,00,000
Selling price per unit :	Rs. 44
Variable cost per unit :	Rs. 24

If the selling price is reduced to Rs. 40 per unit, what will be the revised BEP ?

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7. The details given below related to 60% capacity, when the production was 6000 units.
   Material – 240 per unit
   Labour – 100 per unit
   Direct expenses – 30 per unit
   Factory expenses – 500000 (40% fixed)
   Administrative expenses – 350000 (50% fixed)
   Prepare a flexible budget showing marginal cost and total cost for 50% and 75% capacity.

SECTION – B

Answer **any three** questions. **Each** question carries **10** marks. **(3×10=30)**

8. What are the objectives of financial statement analysis ? Explain the different methods of financial statement analysis.

9. XYZ Ltd. has collected the following information for the preparation of cash flow statement for the year 2017.

Net Profit	5,00,000
Dividend (including dividend tax) paid	1,70,700
Income tax paid during the year	84,960
Provision for income tax	1,00,000
Loss on sale of assets (net)	800
Book value of the assets sold	3,700
Depreciation charged to P & L A/c	4,00,000
Amortisation of capital grant	120
Profit on sale of investments	2,000
Carrying amount of investment sold	5,55,300
Interest on investments received	50,120
Interest expenses	2,00,000
Interest paid during the year	2,10,400
Increase in working capital-excluding Cash and Bank balance	11,21,500
Purchase of fixed assets	2,91,200
Investments in joint venture	77,000
Expenditure on construction work in progress	6,94,800
Proceeds from calls in Arrears	40
Receipt of Grant for capital projects	240
Proceeds from long term borrowings	5,19,600
Proceeds from short term borrowings	4,11,500

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Opening cash and Bank balance	1,00,060
Closing cash and Bank balance	1,39,760

You are required to prepare cash flow statement (by indirect method) for the year 2017 in Accordance with AS-3(raised).

10. The summarized balance sheet of ABC Ltd. for the year ending 31-3-2018 in given below.

(Rs. lakhs)

Liabilities		**Assets**		
Equity share capital	140	Fixed Assets (at cost)	210	
Reserves and surplus	45	Less : Depreciation	25	185
Profit and loss A/c	20	Stock		25
Provision for taxation	10	Debtors		30
Sundry creditors	40	Cash		15
	255			**255**

The following further particulars are also given below.

Sales	Rs. 120 lakhs
EBIT	30 lakhs
Net profit after tax	20 lakhs

Calculate the following for the company and explain the significance of each in one or two sentences.

i) Current ratio
ii) Liquidity ratio
iii) Profitability ratio
iv) Profitability on funds employed
v) Debtors turn over
vi) Stock turn over
vii) Average collection period
viii) Return on equity.

11. Cook Well Ltd. manufactures pressure cookers, the selling price of which is 300 per unit. Currently the capacity utilisation is 60% with sales turnover of 18 lakhs. The company proposes to reduce selling price by 20% but desires to maintain the same profit position by increasing the out put. Assuming that the increased out put could be made and sold, determine the level at which the company should operate to achieve the desired objective.

The following further data is available :

i) Variable cost per unit Rs. 60
ii) Semi variable cost (including variable element of Rs. 10 per unit). Rs. 1,80,000
iii) Fixed cost Rs. 3,00,000 will remain constant up to 80% level. Beyond this an additional amount of Rs. 60,000 will be incurred.

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SECTION – C

12. **Compulsory.** **(1×15=15)**

The following is the trial balance of Mamta Fashions Pvt. Ltd. as on 31st March 2018.

Accounts Heads	**Debt (Rs.)**	**Credit (Rs.)**
Building	3,60,800	
Plant and Machinery	4,95,000	
Opening Inventory	1,12,500	
Debtors	1,06,050	
Land	87,500	
Cash in hand	4,725	
Cash at bank	45,500	
Bills receivable	58,875	
Purchases	27,07,500	
Wages	86,970	
General expenses	10,252	
Salaries	90,338	
Bad debts	3,165	
Interest on term loan	27,000	
Equity share capital		3,00,000
10% Preference share capital		1,00,000
Secured term loan from Delhi Financial Corporation@ 12% p.a.		4,50,000
P and L A/c balance as on 1 – 4 – 2017		39,375
Bills payable		55,500
Creditors		93,800
Sales		31,20,000
General reserve as on 1 – 4 – 2017		37,500
Total	**41,96,175**	**41,96,175**

a) Value of inventory as on 31-3-2018 is Rs. 1,35,000
b) Depreciation is to be provided at 10% on Building and 15% on Plant and machinery.
c) Interest on term loan is due for 6 months.
d) Doubtful debts are to be provided for Rs. 3,000
e) Outstanding Wages Rs. 8,030
f) Directors want to provide
   i) 10% final dividend
   ii) Income tax Rs. 30,000
   iii) Reserve fund Rs. 25,000

Prepare income statement and balance sheet as on 31-3-2018 in vertical form.

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I Semester M.B.A. Degree Examination, Jan./Feb. 2019
(CBCS Scheme)
2014-15 and Onwards
Paper – 1.4 : STATISTICS FOR MANAGEMENT

Time : 3 Hours Max. Marks : 70

Instruction : *Calculators and Tables are* ***allowed.***

SECTION – A

Answer **any five** questions. **Each** question carries **five** marks. **(5×5=25)**

1. What is meant by one tailed and two tailed tests ? Illustrate and explain.
2. What is meant by asymmetric distribution ? Explain the types with suitable illustrations.
3. A certain medicine was given to a village population to prevent mosquito related diseases. Use the Chi-square test and a 5 percent level of significance to determine whether the medicine was effective or not.

	Took ill	Did not take ill	Total
Took the Medicine	380	360	740
Did not take the Medicine	420	540	960
	800	900	1700

4. Find the linear trend through the method of least squares and forecast the sales for the next two years. A graph is not necessary.

Year	2013	2014	2015	2016	2017	2018
Sales in 00'000 Rs.	45	56	60	64	75	80

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5. An investor wishes to buy shares from between the two companies given below. The market value of the shares of these two companies over ten days is given below. If the investor is looking for consistency in the shares he buys, use the coefficient of variation and advise him on which company shares he should buy.

	Day One	Day Two	Day Three	Day Four	Day Five	Day Six	Day Seven	Day Eight	Day Nine	Day Ten
Company Uno	110	190	175	185	105	115	190	170	180	120
Company Dno	145	155	150	160	155	165	160	150	140	150

6. What is meant by normal distribution ? Using illustrations, explain the above concept and how you will determine the entire area within the normal distribution curve. Also demonstrate how you will find the area to the right of Z = 0.16 with an illustration.
7. What are non parametric tests ? Briefly explain some non parametric tests and their advantages.

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SECTION – B

Answer **any three** questions. **Each** question carries **ten** marks. **(3×10=30)**

8. From the data given below, you are required to :
   a) Calculate the correlation coefficient
   b) Find the probable error and discuss the significance of correlation
   c) Find the two regression equations.

Sales	42	44	50	54	60	70
Purchases	26	29	35	36	44	50

9. Three varieties of ore was examined by four Geologists and their sulphur content was found as below :

Ore Variety	Geologist One	Geologist Two	Geologist Three	Geologist Four
A	9	6	6	7
B	8	7	8	8
C	3	7	6	5

Use ANOVA with a 5 percent level of significance to determine whether there is any significant variation in the opinion of the Geologists.

10. What is the importance of a Hypothesis ? How is it set up ? What are the other factors involved in testing a hypothesis statistically ? Use illustrations in your answer.

11. What is meant by sampling ? Discuss the various methods of sampling.

SECTION – C
(Compulsory)

12. Case Study. **(1×15=15)**

Calculate the index numbers of price by all five methods and prove that the Fischer's index number satisfies the factor reversal test and the time reversal test.

Commodity	P_0	P_1	Q_0	Q_1
A	13	14	10	12
B	16	17	13	15
C	12	14	14	16
D	17	19	18	19
E	18	20	19	20

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First Semester M.B.A. Degree Examination, Jan./Feb. 2019
(CBCS Scheme)
(2014-15 and Onwards)
MANAGEMENT
Paper – 1.5 : Marketing for Customer Value

Time : 3 Hours Max. Marks : 70

SECTION – A

Answer **any five** of the following questions : **(5×5=25)**

1. Explain the importance of green Marketing in India.
2. What are the forces that constitute marketing environment of the company ?
3. Illustrate with an example POD's and POP's of a Brand.
4. Discuss the characteristics of services that differentiate it from the product.
5. What is E-commerce ? Explain its relevance in today's marketing world.
6. What is sales promotion ? What are the major consumer promotion tool that stimulate purchase ?
7. Define Holistic marketing. List out the components of Holistic marketing.

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SECTION – B

Answer **any three** questions from the following : **(3×10=30)**

8. "SWOT analysis aids in the growth of an organisation". Analyse.
9. Illustrate with an example the fine stage model of consumer buying process.
10. What is meant by market segmentation ? What are the different types of market segmentation ?
11. Briefly explain the "Mobile marketing" as a communication tool for the markets with suitable example.

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SECTION – C

12. **Compulsory** (Case study) : **(1×15=15)**

Rohan, a young pass out of the reputed business school has been in the look out for starting a business. He has zeroed in on the packet energy drink sector to start his venture. His logic was that the new generation youth are becoming more health conscious and have very little time at their disposal for preparing various challenges of life. The items were marketed at different cities. However, the attempt to capture market was not successful. After the failure to get good market share, Rohan has been thinking of a strategy to improve his business.

It was during this period he happened to visit his ancestral village to visit his grand mother. His grand mother gave him a glass of mango juice while drinking it, he realised the value added to this juice. After this while walking around his village, he found a few juice shops with good customer traffic. This made him think about the possibility of marketing packed fruit juice that last longer. He launched a new brand to produce and distribute the traditional fruit juices to the people. The Brand slogan was "Reline the Nostalgia". This appealed to the urban people who spent their livelihood in the rural areas. The product became a success in the market.

Based on case study, answer the following questions.

a) Discuss the role of insight from real life experience in designing a product.

b) Assume you are Rohan, what would be the marketing mix strategy that you will adopt and why ?

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I Semester M.B.A. Degree Examination, January/February 2019
(CBCS Scheme)
(2014 – 15 & Onwards)
MANAGEMENT
Paper – 1.6 : Business and Industry

Time : 3 Hours Max. Marks : 70

Instruction : *Answer* ***all*** *the Sections.*

SECTION – A

Answer **any five** of the following, **each** question carries **5** marks. **(5×5=25)**

1. Explain the internal factors influencing business.
2. Explain the types of productive system.
3. Discuss the linkage of information technology and agriculture sector.
4. How to resolve the farmers issues in India ? Advice as a management consultant.
5. Explain the importance of insurance sector and its recent trends in India.
6. Discuss the challenges of changing manpower requirements in an organisation.
7. Explain the CSR Rules 2013 as per Companies Act.

SECTION – B

Answer **any 3** of the following questions. **(3×10=30)**

8. Explain the scope and coverage of NGO's in India. How NGO's are beneficial to Government and civil society.
9. Being a management student what is your suggestions for non-physical damage crisis in a business. Explain with live examples.
10. Explain the impact of Swadeshi movement on domestic business. Is it having any Impact after LPG era.
11. Explain the recent trends and challenges of manufacturing sector and its growth as a pillar of Indian economy.

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SECTION – C

12. Case Study (**Compulsory**). **(1×15=15)**

Case 1.2 : Channapatna – Facing the onslaught of competition from China.

The toy town on the Bangalore-Mysore highway – Channapatna – may well be called 'Chinapatna' – given an amazing array of toys coming in from the land of the dragon. High input costs and the China advantage are the two big factors plaguing the desi toys. Channapatna, located 60 km from Bangalore, has a population of 70,000 and the mainstay industry here was 'making of toys'. Today, only 5000 artisans are left in this profession. 50% artisans have moved to Bangalore. Some are selling Chinese toys.

Syed Yakub Miyan, an artisan hit hard by the China wave says, "Chinese toys are cheaper and they are everywhere. They are in demand though they don't meet the safety standards as we do". Yogananda, who runs a family shop on the Bangalore highway says, "People want goods at low price, even if they are hazardous and sub standard. Our toys are non-hazardous and durable, yet people buy Chinese goods as they are cheaper".

The increase in input costs is another challenge for the local toy makers in Channapatna. The price of lacquer (polish), a key element in making toys, has more than doubled from Rs. 700 last year to Rs. 1,650 now. There are only 60 shops in Channapatna now. Many skilled craftmen from Neelasandra, a village located 5 kms from Channapatna, were specializing in key chains, wooden mats and jewellery items. Ten years ago, 90% villagers were involved in manufacturing such tiny products. Now, 70% of them have shifted to other occupation. A teak mat costs Rs. 1,500 but a Chinese mat costs Rs. 250. Villagers say, "There are no buyers for our quality products". The role of government has come under scrutiny. "Successive governments have not taken note of our plight", says an artisan from Channapatna. There is a 'Karnataka Handicrafts Development Corporation' which has helped 254 artisans so far.

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Questions :

1) How can the government help the poor artisans of Channapatna to support revival of their business ?
2) How can these toy makers beat the competition from China ?
3) What support can be offered by NGOs/Non-profit organisations to protect the livelihoods of the artisans from Channapatna ?

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I Semester M.B.A. Degree Examination, January/February 2019
(CBCS Scheme)
(2014-15 and Onwards)
MANAGEMENT
Paper – 1.7 : Communication Skills

Time : 3 Hours Max. Marks : 70

SECTION – A

Answer **any five** of the following questions. **(5×5=25)**

1. What is grapevine communication ? How does it affect the organisation ?
2. Discuss 7 C's of effective communication.
3. Explain the different forms of non-verbal communication.
4. What is active listening ? How does it differ from empathic listening ?
5. What is a team ? What are the challenges faced by team members while working in a team ?
6. Discuss Guffey's 3 × 3 writing process of communication.
7. Describe the contents of a long formal report.

SECTION – B

Answer **any three** of the following questions. **(3×10=30)**

8. Briefly explain with an example the different stages of communication process in an organization.
9. The below mentioned advertisement has appeared in the news paper 'The Hindu', assuming that you are Mr. Anand with good academic record write a job application along with resume.

   Advertisement : A marketing manager with experience is required at Fresh Foods Private Limited, Peenya, Bengaluru. Scale of pay will be according to the company rules.
10. How technological advancement has influenced business communication ? Analyse.
11. What is negotiation ? Discuss the different strategies of negotiation.

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SECTION – C

12. **Compulsory** (Case study) : **(1×15=15)**

The CEO of an MNC decided to visit the Bangalore office on Saturday. The programme was scheduled for 3 pm. The information was communicated to the head of the regional office. There was special instruction to take care of the security of the CEO carefully. It was planned that the team of security personnel shall report to the venue of programme at 11 am to make all the arrangements in time. However the chief of the regional office did not want to take any risk and asked the security manager to ensure that the personnel will be in place by 10 am. The security services for the company is provided by a security agency. The security manager of the company deals with the general manager of the security agency. The security manager asked the general manager to depute the staff by 9 am. The general manager of the security agency in turn asked the branch manager that the staff should report at 7.30 am. The branch manager informed the team leader to instruct the staff to report at 6.30 am. The team leader send a message to all security staff to report at 5.30 am. Following the instruction, the security staff decided to report to the agency on Friday night it self.

a) Though the security staff needed at 11 am on Saturday, they ended up reporting in the night of the Friday. How did the flow of communication in the communication network led to such a situation ?

b) Had you been the head of the Bangalore Regional Office, how would you avoid such a situation ?

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