

K21U 4653

Reg. No. :

Name :

**V Semester B.B.A. Degree CBCSS (OBE) Regular
Examination, November 2021
(2019 Admn. Only)
Core Course**

5B10BBA/BBA(RTM) : BUSINESS RESEARCH METHODS

Time : 3 Hours

Max. Marks : 40

SECTION – A

Answer **all** questions. **Each** carries **1** mark.

1. Define research.
2. What is research design?
3. What is secondary data ?
4. What do you mean by survey ?
5. What is judgement sampling ?
6. Define bibliography.

(6×1=6)

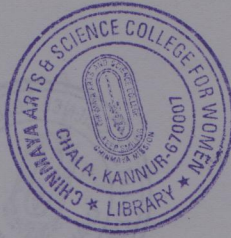
SECTION – B

Answer **any six** questions. **Each** question carries **2** marks.

7. State the characteristics of research.
8. Discuss the advantages of an interview schedule.
9. State any four tools of collecting primary data.
10. State the significance of research design.
11. Discuss probability and non-probability sampling.

P.T.O.

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12. What are the characteristics of a good sample design ?

13. Discuss the significance of reporting.

14. What are the various kinds of research reports ? (6×2=12)

SECTION – C

Answer **any four** questions. **Each** question carries **3** marks.

15. Distinguish between qualitative and quantitative research.

16. Explain the important steps in research.

17. Discuss the qualities of a good questionnaire.

18. What are the various characteristics of research interviews ?

19. Discuss the sources of research problem.

20. Explain the steps in sampling design. (4×3=12)

SECTION – D

Answer **any two** questions. **Each** question carries **5** marks.

21. Explain in detail the various kinds of research.

22. Discuss the various sources of primary and secondary data.

23. What are the stages in a research design ?

24. What is a research report ? State its contents. (2×5=10)



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**V Semester B.B.A. Degree CBCSS (OBE) Regular
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5B11 BBA/BBA (RTM) : ACCOUNTING FOR MANAGEMENT

Time : 3 Hours

Max. Marks : 40

PART – A

Answer **all** questions. **Each** question carries **1** mark.

1. What is trend analysis ?
2. What is conversion cost ?
3. What are liquidity ratios ?
4. Define contribution.
5. What is variance analysis ?
6. Define budgetary control.

(6×1=6)

PART – B

Answer **any six** questions. **Each** question carries **2** marks.

7. State the functions of management accounting.
8. What are the limitations of financial statement analysis ?
9. Distinguish between marginal costing and absorption costing.
10. What are advantages of ratio analysis ?
11. Find out current assets when current ratio is 2.4 and working capital is Rs. 1, 40,000.

P.T.O.



12. A company estimates that next year it will earn a profit of Rs. 50,000. The budgeted fixed costs and sales are Rs. 2,50,000 and Rs. 9,93,000 respectively. Find out the break-even point for the company.

13. Using the following information, calculate labour variance :

Direct wages : Rs. 3,000

Standard hours produced : 1,600

Standard rate per hour : 1.50

Actual hours paid 1,500 hours, out of which hours not worked (abnormal idle time) are 50.

14. Sale of a product amounts to 200 units per month at Rs. 10 per unit. Fixed cost is Rs. 400 per month and the variable cost is Rs. 6 per unit. There is a proposal to reduce price by 10 per cent. Calculate present and future P/V ratio.

(6×2=12)

PART – C

Answer **any four** questions. **Each** question carries **3** marks.

15. What are the limitations of management accounting ?

16. Explain different types of financial analysis.

17. Calculate Inventory Turnover Ratio and Inventory Conversion Period from the following information :

Credit sales Rs. 30,000, Cash Sales Rs. 50,000

Opening Stock Rs. 10,000, Closing Stock Rs. 14,000

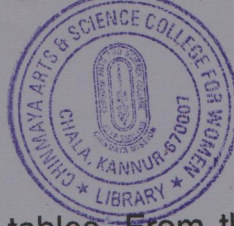
Gross Profit Ratio – 25%

18. Calculate margin of safety

Sales (100,000 units) Rs. 1,00,000

Variable cost Rs. 40,000

Fixed cost Rs. 60,000



19. A furniture manufacturer uses Sunmica tops for tables. From the following information find out price variance, usage variance and cost variance.

Standard quantity of Sunmica for table	4 sq ft
Standard price per sq ft of Sunmica	Rs. 5.00
Actual production of tables	1,000
Sunmica actually used	4,300 sq ft
Actual purchase price of Sunmica per sq ft	5.50

20. A Ltd furnishes the following data relating to the manufacture of a standard product during the month of April 2020.

	Rs.
Raw material consumed	15,000
Direct Wages	9,000
Factory overheads (900 machine hrs @Rs. 5 per hour)	4,500
Administration Overhead	20% on work cost
Selling overhead	Rs.50 per unit
Units produced	17,100
Units Sold	16,000 at Rs. 4 per unit

You are required to prepare a cost sheet showing

a) Cost per Unit and

b) Profit for the period and profit per unit.

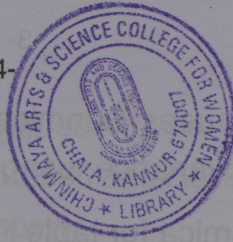
(4×3=12)

PART – D

Answer **any two** questions. **Each** question carries **5** marks.

21. Explain the scope and objectives of management accounting.

22. Explain the steps involved in the installation of budgetary control system in an organisation.



23. Calculate :

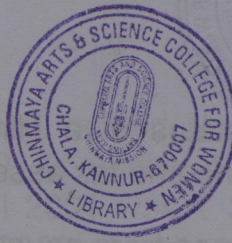
- 1) The amount of fixed expenses.
- 2) The number of units to break-even.
- 3) The number of units to earn a profit of Rs. 40,000.

The selling price per unit can be assumed at Rs. 100.

The company sold in two successive periods 7,000 units and 9,000 units and has incurred a loss of Rs. 10,000 and earned Rs. 10,000 as profit respectively.

24. From the following information, make out a statement of Proprietors' Fund with as many details as possible :

- | | |
|--|-----------------|
| 1. Current Ratio | 2.5 |
| 2. Liquid Ratio | 1.5 |
| 3. Proprietary Ratio (Fixed Asset/ Proprietors Fund) | 0.75 |
| 4. Working Capital | Rs. 60,000 |
| 5. Reserve and Surplus | Rs. 40,000 |
| 6. Bank Overdraft | Rs. 10,000 |
| 7. There is no long term Loan or Fictitious asset. | (2×5=10) |

25/2/22
K21U 4664

Reg. No. :

Name :

**V Semester B.Com. Degree CBCSS (OBE) Regular
Examination, November 2021
(2019 Admns Only)
Core Course
5B08 COM : INCOME TAX LAW AND PRACTICE**

Time : 3 Hours

Max. Marks : 40

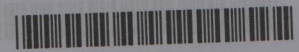
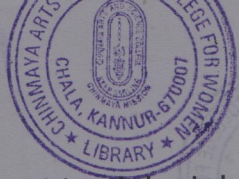
PART – AAnswer **any six** questions. **Each** question carries **1** mark.

1. Can the annual value of a house property be negative ? Explain.
2. Who is 'assessee in default' ?
3. "Some self-generated assets are considered as capital assets". Make a note on cost of acquisition of self-generated assets.
4. What is unabsorbed depreciation ?
5. Make a note on 'payments in cash' in connection with computation of profits and gains of business or profession.
6. What is meant by 'casual income' ?
7. Define 'deemed resident'.
8. What is 'maximum marginal rate' ?

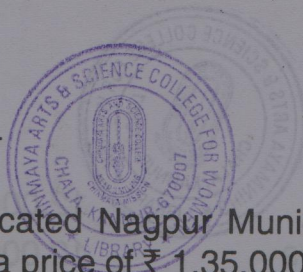
(6×1=6)**PART – B**Answer **any six** questions. **Each** question carries **3** marks.

9. Make a brief note on the different circumstances where the income earned during the previous year is assessed to income tax during the previous year itself.

P.T.O.



10. Explain how the residential status of a Hindu Undivided Family can be determined for the purpose of income tax assessment.
11. Make a note on 'different incomes from house property that are fully exempt from income tax assessment'.
12. "Agricultural income is neither included in the total income nor income tax is payable on it." What are the different incomes that are treated as agricultural income ?
13. Sri. Baburaj had three houses. The first house, located at Kolkata, was let out by him for a monthly rent of ₹ 12,000. The second house, located at Chennai, was let out by him for a monthly rent of ₹ 18,000. He paid ₹ 6,000 and ₹ 9,000 as municipal tax for both houses respectively. The municipal tax is calculated as 5% of the municipal value of the respective properties. He had taken a loan from the State Bank of India during the financial year 2008-09 for constructing the second house and paid interest on loan amounting ₹ 55,000 during the current financial year. He purchased the third house, which is used for self-residence, during 2018-19 with borrowed capital from a bank in Australia. He paid interest of ₹ 1,20,000 to the bank during the current financial year without deducting any TDS in this respect. Calculate the taxable income from house property in the hands of Sri. Baburaj for the assessment year 2021-22.
14. Smt. Rajani has been working with RR Ltd. since 2004. She furnishes the following information regarding the salary received by her during 2020-21.
- Monthly Basic Salary as on 01 April 2020 – ₹ 40,000 per month.
 - Annual increment of 5% in the basic salary becomes due on 01 July of every year.
 - Dearness Allowance – 20% of the basic salary.
 - City compensatory allowance – ₹ 2,000 per month.
 - Entertainment allowance – ₹ 500 per month.
 - Commission – ₹ 2,000 per month.
 - Bonus – ₹ 20,000 during the year.
 - The employer provides education facility to the younger son of Smt. Rajani at a school owned by the employer and the cost of education amount to ₹ 500 per month. The company also provides an allowance of ₹ 300 per month to meet the education expenses of her elder son.
- The salary becomes due on the last day of the current month. Calculate the income from salary taxable for Smt. Rajani for the assessment year 2021-22.



15. Smt. Maya had an agricultural land located Nagpur Municipal Corporation. She purchased it in December 1991 at a price of ₹ 1,35,000/-. The fair market value of the land as on 01st April 2001 was ₹ 3,20,000/-. She constructed a farm house there during 2008-2009 spending ₹ 1,40,000/-. She sold it in the year 2020-21 and received ₹ 43,50,000/-. Commission paid on sales was ₹ 25,000/-. From the above proceeds, she paid ₹ 10,00,000/- for the purchase of another land for agricultural purpose in February 2021. Calculate taxable capital gains, if any.
[Cost inflation indices – 2001-02 : 100; 2008-09 : 137; 2020-21 : 301]
16. From the following information furnished by Sri. Samson, calculate his gross total income for the assessment year 2021-22 as if he is (a) ordinary resident, (b) resident, but not ordinarily resident and (c) non-resident.
- a) Royalty received from government of India for the services rendered in England – ₹ 48,000.
 - b) Income from business earned in England ₹ 50,000 of which ₹ 30,000 were received in India.
 - c) Interest received from a non-resident against loan provided to him to run a business in India – ₹ 10,000.
 - d) Income from business in Netherlands – ₹ 80,000. This business is controlled from Bengaluru. **(6×3=18)**

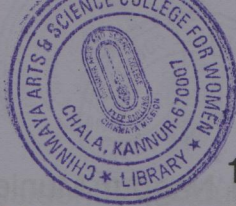
PART – C

Answer **any two** questions. **Each** question carries **8** marks.

17. What is meant by perquisites ? How do perquisites differ from allowances ? Elaborate on the valuation of the following perquisites received by an employee from the employer for the purpose of income tax assessment.
- a) Residential accommodation.
 - b) Use of motor car.
18. From the following information, compute taxable income of Sri. Sanoj for the Assessment Year 2021-22.

(Amount in ₹)

Profit and Loss Account			
Opening stock	35,000	Sales	4,00,000
Purchases	1,30,000	Closing stock	15,000
Wages	80,000	Gift from father	30,000
Rent	52,000	Sale of car	40,000



Repairs of Car	12,000	Income tax refund	4,000
Medical expenses	12,000		
General expenses	42,000		
Depreciation of Car	9,200		
Net Profit	1,16,800		
	4,89,000		4,89,000

Further Information :

- a) He carries on business from rented premises, $\frac{1}{4}$ th of which is used for own residence.
 - b) He bought a car during the year for ₹ 46,000. He charged 20% depreciation on the value of the car. It was sold during the year for ₹ 40,000. The use of the car was $\frac{1}{2}$ for the business and $\frac{1}{2}$ for personal use.
 - c) Medical expense was for his personal illness.
 - d) Wages include ₹ 500/- per month on account of Mr. X's driver for 10 months.
19. Sri. Kumar has the following investments as on 1 April 2020.
- a) ₹ 85,000/-, 10% Bonds issued by Government of Manipur.
 - b) ₹ 52,000/-, 10% Improvement Trust Debentures.
 - c) ₹ 35,000/-, 10% Debentures in a Silk Company.
 - d) ₹ 50,000/-, 12% Tax free bonds issued by Government of Tamil Nadu.
- On 1 October 2020, he sold Improvement Trust Debentures and purchased 15% Port Trust Bonds for ₹ 85,000/-, for which he took a personal loan of ₹ 25,000/- from Bank of Maharashtra at an annual interest of 12%. He inherited ₹ 40,000/-, 12% Ahmedabad Government Loan from his mother who died on 01 December 2020. All interests are payable half yearly on 1 January and 1 July. Compute his taxable income from other sources for the Assessment Year 2021-22. (2×8=16)



K21U 4659

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V Semester B.B.A. Degree CBCSS (OBE) Regular Examination, November 2021
(2019 Admn. Only)

Core Course

III – Marketing

5B12BBA : CONSUMER BEHAVIOUR

Time : 3 Hours

Max. Marks : 40

PART – A

Answer **all** questions. **Each** question carries **1** mark.

1. What do you understand by the concept Consumer Behaviour ?
2. What is Brand Loyalty ?
3. What are the behavioral factors affecting Consumer Behaviour ?
4. What do you understand by the concept Group Dynamics ?
5. What is Diffusion by Innovation ?
6. What do you mean by Extended Decision Making ?

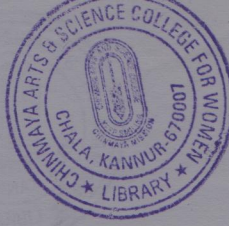
(6×1=6)

PART – B

Answer **any 6** questions. **Each** question carries **2** marks.

7. Define Post Purchase Behaviour.
8. Briefly explain the concept "Personality".
9. What do you mean by Compensatory decision rule ?
10. What is Impulse Purchase ?
11. What is the difference between Consumer and Customer ?
12. What is Norming ? How it different from Storming ?

P.T.O.



13. Write a short note on Perception.

14. What do you mean by Normative Reference Groups ?

(6×2=12)

PART – C

Answer **any 4** questions. **Each** question carries **3** marks.

15. What are the characteristics of organisational buying behaviour ?

16. Evaluate role of post purchase behaviour on Consumer decision making.

17. Distinguish between Organisational Consumers and Final Consumers.

18. Explain the important stages involved in Consumer buying process.

19. Write a short note on Consumer's Post Purchase Dissonance.

20. What are the different types of consumer rights with respect to Consumer Protection Act, 1986 ?

(4×3=12)

PART – D

Answer **any 2** questions. **Each** question carries **5** marks.

21. Discuss the different stages of consumer decision.

22. Explain the Psychological and Culture factors influencing Consumer Behaviour.

23. Explain the different models of Consumer Behaviour.

24. Explain the Consumer Redressal Agencies under Consumer Protection Act, 1986.

(2×5=10)



K21U 4660

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**V Semester B.B.A. Degree CBCSS (OBE) Regular
Examination, November 2021
(2019 Admn. Only)**

**III – Marketing
Core Course**

5B13 BBA : ADVERTISING AND BRAND MANAGEMENT

Time : 3 Hours

Max. Marks : 40

PART – A

Answer **all** questions. **Each** question carries **1** mark.

1. What is pulsing in advertising ?
2. Define Advertising.
3. What is copy writing ?
4. Define brand image.
5. Define media vehicle.
6. Define advertising appeals.

(6×1=6)

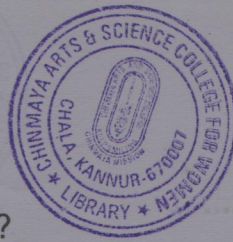
PART – B

Answer **any 6** questions. **Each** question carries **2** marks.

7. What is brand positioning ?
8. What is creativity in advertising ?
9. What is brand equity ?
10. What is brand repositioning ?
11. What is testing of an advertisement ?

P.T.O.

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12. What is media decision in advertising ?

13. How is brand equity measured ?

14. What is competitive parity ?

(6×2=12)

PART – C

Answer **any 4** questions. **Each** question carries **3** marks.

15. What is brand overtime ?

16. What is Kapfrer model ?

17. What are the factors affecting advertising budget ?

18. What are the types of brand extension ?

19. What is Brand Hierarchy ?

20. What are the features of advertising ?

(4×3=12)

PART – D

Answer **any 2** questions. **Each** question carries **5** marks.

21. What are the different types of advertising agencies ?

22. Define Brand. What are the types of brands ?

23. What is Media Planning ? Describe the process of successful media planning.

24. Explain the various measures of brand equity.

(5×2=10)