

8. a) The inverse demand and supply functions of a commodity, in a perfectly competitive market, are given by $p = \beta - \alpha x$ and $p = b + ax$ respectively, where $a, b, \alpha, \beta > 0$ and $\beta < b$. Find the equilibrium values of p and x . If the government imposes a specific tax @ Rs t per unit, find post-tax equilibrium values. Also find the value of t for maximum tax revenue.
- b) The short-run production function of a manufacturer is given as $x = 11L + 16L^2 - L^3$
- Find AP_L and MP_L , and show that $MP_L = AP_L$, where AP_L is maximum.
 - Find the value of L for which output is maximum.

1ST YEAR (SEM-II) BBA UNIVERSITY EXAMINATION, 2022

(1st Year, 2nd Semester)

SUBJECT: BUSINESS ACCOUNTING**PAPER CODE: MAN 202 CBCS SYLLABUS**

Time : 3 hours

Full Marks : 100

Attempt any five questions, each question carries equal marks.

1. a) From the following Trial Balance and adjustment entries prepare Trading, Profit & Loss Account and Balance sheet as on 31.03.2021 of M/s. MNC Company Ltd.

Particulars	Dr.	Cr.
	Amount (Rs.)	Amount (Rs.)
Purchases	5,50,000	—
Wages	30,000	—
Sales	—	9,50,000
Return	5,000	4,000
Furniture & Fixture	25,000	—
Plant & Machinery	3,00,000	—
Building	2,00,000	—
Stock	50,000	—
Sundry Debtors	45,000	—
Capital	—	3,00,000
Creditors	—	45,000
Salaries	40,000	—
Advertisement Expenses	15,000	—
Rent	9,000	—
Cash & Bank	30,000	—
Commission	—	5,000
Carriage inward	5,000	—
TOTAL	13,04,000	13,04,000

Adjustment Entries:

- Depreciate Plant & Machinery by 10% and Furniture & Fixture by 5%.
- Appreciate Building by 15%.
- Outstanding Salaries was Rs. 5,000 and Prepaid Wages was Rs. 4,000.
- Goods worth Rs. 5,000 were distributed by salesmen as free sample.
- Goods withdrawn by Proprietor amounting to Rs. 3,000 for personal use.
- Closing Stock was valued at Rs. 60,000.

- b) Balance sheet is a financial statement that reports a company's Assets, Liabilities and Shareholder's Equity. Elaborate different uses of Balance sheet.

15+5=20

[Turn over

was Rs. 8000 on 1st January 2019, was sold Rs. 6000. Depreciation was charged @ 10% p.a. on the original cost.

Show the Machinery account for the years from 2019 to 2022 in the books of X. X closes his book on 31st December. 10+10=20

4. Write Short Notes on *any four* :

- Advantages of preparing final account in a Vertical form.
- Debtors Turnover and Debtors number of days.
- Current ratio and Quick ratio.
- Director's report as content of Corporate Annual report
- Any two accounting concepts with examples
- Cash and Accrual System of Accounting
- Bank Reconciliation Statement

4×5=20

5. Convert the following Balance sheet of M/s. XYZ Ltd. into common size Balance sheet and give your comments on the changes in the sources and application of fund between the two years.

Balance sheet as on 31.03.2020 and 31.03.2021 of M/s. XYZ Ltd.

Liabilities	Amount (Rs.) 31.03.20	Amount (Rs.) 31.03.21	Assets	Amount (Rs.) 31.03.20	Amount (Rs.) 31.03.21
Equity Capital	4,00,000	4,00,000	Machinery	8,00,000	8,50,000
Long Term Loan	6,00,000	9,00,000	Building	4,00,000	4,00,000
Reserve & Surplus	3,00,000	4,50,000	Furniture & Fixture	1,00,000	1,00,000
Debenture	5,00,000	6,00,000	Stock	3,50,000	6,00,000
Creditors	2,00,000	2,00,000	Debtors	3,00,000	5,50,000
Provision for Doubtful Debtors	20,000	40,000	Cash & Bank	70,000	90,000
	20,20,000	25,90,000		20,20,000	25,90,000

20

6. a) Explain Accounting Cycle with suitable examples.

Define Accounting Equation. If Rs. 50,000 capital is introduced in Cash, show the impact on Accounting Equation. 5+5=10

b) The Balance Sheet of AT Ltd. is given below for the year ending 31/03/2022 –

Balance Sheet as at 31.03.2022

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Capital	1,70,000	Building	80,000
Sundry Creditors	22,000	Plant	30,000
Other Current Liabilities	1,000	Furniture	15,000
		Stock	25,000
		Sundry Debtors	35,000
		Cash & Bank	8,000
	1,93,000		1,93,000

[Turn over

1ST YEAR (SEM-II) BBA UNIVERSITY EXAMINATION, 2022

(1st Year, 2nd Semester)

SUBJECT: ETHICS AND CORPORATE SOCIAL RESPONSIBILITY**PAPER: MAN 203 CBCS SYLLABUS**

Time : 3 hours

Full Marks : 100

Answer *any ten* questions. 10×10=100

1. "Profit maximisation v/s Social Responsibility" — Explain in detail. 10
2. Briefly explain the importance of clause 49 of SEBI. 10
3. Explain Corporate Social Responsibility. Also mention the need for implementation of Corporate Social Responsibility in recent times. 5+5=10
4. List the ethical issues faced by business entities. 10
5. Corporate nomads are individuals who, while maintaining a full-time employment relationship with their organizations, will increasingly participate part-time in geographically dispersed initiatives and projects within their employer's global network. The benefits are many. It gives individuals a sense of financial stability while also allowing them be exposed to new people, new geographies, new cultures, new values, and new work projects without having to leave their current organization (Excerpt from The Rise of the "Corporate Nomad", Harvard Business Review).
 - i) Based on the above, justify how the practice of the "Corporate Nomad" draws from ethics of care.
 - ii) Do you think the "Corporate Nomad" is high on social costs compared to social benefits? Give reasons to support your answer. 5+5=10
6. Every domain of management in an organization may face ethical issues in its operations. Ethical issues might also be witnessed in the way one handles its workforce. Most often organizations are blamed on ethical grounds about how the offering of the organization is laid out to the customers.

Based on the above elaborate on the ethical issues commonly witnessed in the area of,

 - i) marketing with examples of two brands
 - ii) human resource with examples of two industries. 5+5=10
7. Environmental ethics is a branch of ethics that studies the relation of human beings and the environment and how ethics play a role in this. Why do you think environment has gained importance as a stakeholder in business? Mention an initiative undertaken by an organization as a part of environmental ethics. 6+4=10

[Turn over

8. Write Short Notes on **any two** :
- Functions of Board of Directors
 - Critical issues in corporate governance
 - Evolution of CSR
9. Discuss the concept of Utilitarianism. State its relationship with justice. 7+3=10
10. What is Corporate Governance? List the needs for improving corporate governance standards. 4+6=10
11. Initially, compensatory preferential hiring may seem to be the obvious solution to a history of discriminatory hiring practices. Upon closer observations, one discovers that such preferential hiring may result in causing more problems than it solves.
- State your arguments for/against preferential hiring, on the basis of Principle of Equal Opportunity. 5+5=10
 - Is discrimination always dysfunctional? 5+5=10
12. Faber was certainly a leader who set his mark on Danone, particularly with his focus on creating long-term value for the company and a return to stakeholder capitalism. In June 2020, Faber proposed a change to Danone's articles of association, making it an "entreprise à mission" or a company with a purpose. His proposal received the approval of 99% of Danone's shareholders. With this change, Danone officially moved away from simply maximizing shareholder value by committing itself to look after its customers, suppliers, and employees. CEO duality was without a doubt a factor in helping Faber push ahead with this major strategic change.
- With reference to the above situation, explain CEO Duality. 5+5=10
 - Explain the dilemma that Faber had encountered, with respect to his dual role. 5+5=10

1ST YEAR (SEM-II) BBA UNIVERSITY EXAMINATION, 2022

(1st Year, 2nd Semester)

SUBJECT: BUSINESS COMMUNICATION**PAPER CODE: MAN 204 CBCS SYLLABUS**

Time : 3 hours

Full Marks : 100

Answer **any five** questions, each question carries equal marks.

1. a) Discuss 5 barriers to communicate with suitable examples.
- b) What do you mean by grapevine communication?
- c) When can grapevine communication be used? 15+3+2
2. a) Correct the punctuation in the following passage:
 winston is one of the most laid-back people i know he is tall and slim with black hair and he always wears a t-shirt and black jeans his jeans have holes in them and his baseball boots are scruffy too he usually sits at the back of the class and he often seems to be asleep however when the exam results are given out he always gets an "A" i don't think hes as lazy as he appears to be
- b) Use the following pair of frequently confused words, in the sentences properly and fill in the blanks.
 - i) I _____ all your suggestions _____ the last one. (accept / except).
 - ii) We are all _____ beings, but our decisions must be _____ as well. (humane/ human)
 - iii) The cap of this bottle is _____, try not to _____ it. (loose / lose)
 - iv) We call our head of institution the _____, she is a woman of extraordinary _____ (principle / principal).
 - v) High cost of production will adversely _____ profits. But higher sale price will have a positive _____ on profits. (effect / affect) 10+10
3. a) Why do conflicts arise?
- b) How can they be resolved?
- c) Cite five points to explain the nature of business communication. 4+6+10
4. a) Draft the Notice and Agenda of a Board Meeting, as the Company secretary of XYZ Industries Ltd. This meeting will discuss annual increment to be given to employees and retirement of two board members. The members attending the meeting can do it electronically for which details must be given.
- b) Discuss the meaning of agenda and its importance. 16+4
5. a) Draft a letter to the Insurance Company for Insurance cover against fire that occurred in the warehouse of your company.
- b) 'Feedback is the essence of communication' – Explain with proper example. 10+10

[Turn over

6. Read the following advertisement carefully:

Star Chemicals Pvt. Ltd is looking for lab technicians for their Haryana Division. Candidates with background in Chemistry at the Class 12 level and having at least 3 years' experience in the relevant field may apply. Good command over English is desirable. Excellent compensation package will be given. Interested candidates may apply within 15 days to the HR Manager, Star Chemicals Pvt. Ltd, Haryana, 122001.

Draft the Cover letter and Resume to apply for this job. 10+10

7. a) Draft the minutes of First Annual General Meeting of TBT Industries Ltd.
b) Briefly discuss the difference between oral communication, non-verbal communication and written communication with suitable examples. 14+6

8. Write short notes on **any four** :

- Process of Communication
- Formal vs. Informal communication
- Wheel pattern of communication
- Gestural communication
- Electronic Mail
- Planning a Power-Point Presentation
- Essentials of a good business letter

5×4=20