

1ST YEAR (SEM-II) BBA EXAMINATION, 2023

(1st Year, 2nd Semester)

SUBJECT: MANAGERIAL ECONOMICS**PAPER CODE: MAN 201 CBCS SYLLABUS**

Time : 3 hours

Full Marks : 100

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

1. a) Elucidate the concept of Income Consumption curve. With the help of a suitable diagram discuss the shape of the Income Consumption curve when X is a Giffen good and Y is a normal good.
b) "All giffen goods are inferior goods but all inferior goods are not giffen goods". Explain.
c) Discuss the shape of indifference curves when two goods are economic bad.
(2+8)+5+5=20
2. Distinguish between price elasticity, income elasticity and cross price elasticity of demand. Explain the uses of price elasticity of demand. How does price elasticity of demand explain the relationship between Average Revenue and Marginal Revenue. 6+4+10=20
3. Explain with the help of suitable illustration the relationship between short run Total Cost, Average Cost, Average Variable Cost, Average Fixed Cost and Marginal Cost of a Firm. Define Shut down point break even point. Why the minimum of Average Total Cost (ATC) lies to the right of the minimum of Average Variable Cost (AVC)? 6+4+4+6=20
4. i) Explain diagrammatically why the "Second Stage" of production is the most efficient stage of production.
ii) Explain the concept of "economies of scale" and "diseconomies of scale".
iii) Discuss how an expansion path can be derived for a producer? 8+6+6=20
5. i) What determines the concept of "Monopoly power"?
ii) Why monopoly markets do not have any supply curve?
iii) Explain how a monopolist discriminates between markets? 8+6+8=20
6. State the assumptions of Monopolistic competition? Explain the short run and long run equilibrium of a monopolistically competitive firm. What is Excess capacity? Explain why excess capacity remains under monopolistically competitive product group? What is a cartel? 3+(5+5)+2+2+3=20
7. "The Marginal product of a labour is the demand curve for labour" — Give arguments in favour of or against the statement. Derive the labour supply curve. 10+10=20

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

- a) Why the oligopolistic firm has a kinked demand curve?
- b) Why the supply curve of labour is backward bending?
- c) Explain the concept of "Prisoner's Dilemma" with a suitable example.
- d) Sweezy Model of duopoly.
- e) Consumers surplus.
- f) Define and explain ridge lines associated with variable proportion production system.
- g) How the Planning curve can be derived from a firm's short run supply curves.
- h) Zero Economic Profit.

1ST YEAR (SEM-II) BBA EXAMINATION, 2023

(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. Prepare Trading, Profit and Loss Account and Balance Sheet as on 31.03.2022 of M/s BEE Ltd. from the following Trial Balance and Adjustment entries.

Particulars	Dr.	Cr.
	Amount (Rs.)	Amount (Rs.)
Stock	60,000	—
Machinery	4,00,000	—
Office Equipment	80,000	—
Building	2,20,000	—
Goodwill	50,000	—
Sales	—	11,50,000
Wages	30,000	—
Return	2,000	2,000
Purchases	7,00,000	—
Sundry Debtors	40,000	—
Sundry Creditors	—	30,000
Share Capital	—	5,68,000
Rent	20,000	—
Rates and Taxes	25,000	—
Salaries	49,000	—
Cash and Bank	75,000	—
Dividend	—	2,000
Carriage outward	3,000	—
Discount Received	—	2,000
TOTAL	17,54,000	17,54,000

Adjustment Entries:

- i) Closing Stock Rs. 75,000.
- ii) Depreciate Machinery by 10% and Office Equipment by 7.5%.
- iii) Outstanding Wages was Rs. 3,000 and Outstanding Rent was Rs. 1,500.
- iv) Prepaid Rates and Taxes was Rs. 4,000.
- v) Goods worth Rs. 10,000 destroyed by fire for which claim of Rs. 6,000 was received from the insurance company.

[Turn over

- vi) Provision for doubtful debts is to be created @ 2% on Sundry Debtors. 20
2. a) Explain the Corporate governance and the Cash flow statement as two important contents of corporate annual report.
- b) From the following Balance sheet components of M/s SB Ltd. prepare Trend analysis with 2000 as the base year and give your comments.

Year	Capital Employed (Rs. '000')	Current Liability (Rs. '000')	Fixed Assets (Rs. '000')	Current Assets (Rs. '000')
2000	2100	1000	1500	1600
2001	2500	1200	1900	1800
2002	3200	1400	2400	2200
2003	4200	1800	3000	3000
2004	5500	1900	3800	3600
2005	7000	2000	4800	4200

(3+3)+14=20

3. a) Define Depreciation. Which Accounting Standard does it follow?
- b) Mention four distinct methods of charging depreciation.
- c) On 1st January 2019, machinery was purchased by Mr. A for Rs. 50,000. On 1st July, 2020, additions were made to the extent of Rs. 10,000. On 1st April, 2021, further additions were made to the extent of Rs. 6,400. On 30th June, 2022, machinery, original value of which was Rs. 8000 as on 1st January, 2019, was sold for Rs. 6,000. Depreciation is charged @ 10% p.a. on original cost.

Show Machinery Account for the years from 2019 to 2022 in the books of Mr. A where he closes his books on 31st December every year.

4+4+12

4. Enter the following transactions in Triple Column Cash Book:

Date	Particulars
1.1.23	Cash Balance brought forward Rs. 50000
1.1.23	Paid into Bank Rs. 20000
4.1.23	Sold goods to Hari for Rs. 4000 subject to a 10% trade discount and 5% cash discount in 10 days.
9.1.23	Hari gave a cheque in settlement of his account.
12.1.23	Received from R Rs. 800. The amount was written off as bad during last year.
14.1.23	Sold goods to Kriti & Co. Rs. 600
17.1.23	Received cheque from Kriti & Co Rs. 600
19.1.23	Deposited Kriti & Co's cheque in Bank
21.1.23	Withdrawn from Bank for personal purpose Rs. 500
23.2.23	Withdrawn from Bank for official purpose Rs. 700

25.1.23	Paid salary Rs. 600 and Rent Rs. 200
26.1.23	Cash Sales Rs. 12000
27.1.23	Paid from Cash into Bank Rs. 400
28.1.23	Received a cheque from Shyam of Rs. 400 and allowed him discount of Rs. 10.
30.1.23	Cash Purchases of Rs. 300
31.1.23	Paid sundry expenses by cheque Rs. 300

20

5. a) Prepare a Common-size Balance Sheet of Anand Ltd. from the following data:

Particulars	31 st March 2023 (Rs.)	31 st March 2022 (Rs.)
Share Capital – Equity	10,00,000	10,00,000
– Preference	6,00,000	2,00,000
Reserves and Surplus	7,00,000	5,00,000
10% Debentures	8,00,000	6,00,000
Trade Payables	1,00,000	1,00,000
Trade Receivables	8,00,000	4,00,000
Cash and Bank Balances	4,00,000	4,00,000
Land and Building	20,00,000	16,00,000

- b) From the following information drawn from Statement of Profit and Loss of Virgo Ltd. for the years ended 31st March 2022, prepare a Comparative Income Statement:

Particulars	31 st March 2023 (Rs.)	31 st March 2022 (Rs.)
Revenue from operations	80,00,000	64,00,000
Employees Benefit Expenses	40,00,000	32,00,000
Other Expenses	4,00,000	8,00,000
Tax Rate 40%		

12+8

6. Write Short Notes on *any four* :

4×5=20

- Profit and Loss Account
- Leverage Ratios
- Creditors Turnover Ratio
- Common size Balance sheet
- Difference between Capital and Revenue Expenditure
- Accounting Cycle and its Importance
- Accounting Standard

7. a) From the given details, ascertain the value of capital.

Cash Rs. 2,500; Bank Rs. 4,750; Debtors Rs. 1,800; Creditors Rs. 2,200; Plant and Machinery Rs. 8,000; Building Rs. 20,000; Furniture Rs. 2,400; Bills Receivable Rs. 5,650; Bills Payable Rs. 2,350.

[Turn over

- b) The clerk of a businessman has wrongly prepared a Trial Balance. You are required to draw up the Trial Balance correctly stating the reasons in brief:

Heads of Accounts	L.F.	Debit Balance (Rs.)	Credit Balance (Rs.)
Capital			60,000
Stock at commencement		5,000	
Discount Allowed			500
Commission Received			700
Fixed Assets			60,000
Sales		85,000	
Purchases			45,000
Return Outward			1,000
Return Inward		2,000	
Carriage Inward			600
Carriage Outward			700
Wages and Salary		25,000	
Bills Receivable		7,000	
Debtors		9,000	
Bills Payable			7,000
Rent		3,000	
Interest Paid			2,000
Cash		800	
Creditors		6,900	
Stock at the end		33,800	
TOTAL		1,77,500	1,77,500

6+14

8. a) From the following information, calculate (i) Gross Profit Ratio, (ii) Current Ratio, (iii) Inventory Turnover Ratio, (iv) Liquid Ratio and (v) Debt to Equity Ratio.

Revenue from operations Rs. 25,20,000

Cost of Revenue from Operations (C.G.S) Rs. 19,20,000

Net Profit Rs. 3,60,000

Opening Inventory Rs. 3,00,000

Closing Inventory Rs. 5,00,000

Other Current Assets Rs. 7,60,000

Fixed Assets Rs. 14,40,000

Share Capital Rs. 15,00,000

Debt (long term) Rs. 9,00,000

Current Liabilities Rs. 6,00,000

Reserve and Surplus Rs. 3,00,000

b) Record the following transactions in a suitable Day:

March 1 Purchased goods from M/s A & Co., 20 bales of cotton @ Rs. 1,000 per bale, less trade discount @ 5% and cash discount @ 6%

March 12 Purchased from M/s Coats 1,500 mtrs of fabrics @ Rs. 2 per mtr, less trade discount @ 10%

March 25 Purchased from Silk House, 20 bales of silk pcs @ Rs. 3,000 per bale, less trade discount @ 5%

March 30 Purchased furniture from Bombay Safe for Rs. 5,000.

12+8

1ST YEAR (SEM-II) BBA EXAMINATION, 2023

(1st Year, 2nd Semester)

SUBJECT: ETHICS & CORPORATE SOCIAL RESPONSIBILITY

PAPER CODE: MAN 203 CBCS SYLLABUS

Time : 3 hours

Full Marks : 100

Group – A

Answer *any four* questions. 4×15

1. “Without human values our lives would become chaotic and there will be no meaning behind any of the things that we do or say” – Justify the statement in the context of importance of human values in our daily lives as well classification of human values. 8+8
2. Give at least three examples one each in the areas of Marketing, Finance & HR of some common unethical practices found in Business Organizations. Discuss the principles of Ethics that such examples have violated. 5+5+5
3. Discuss the evolution of CSR. Why did Indian Companies felt the need of legally mandating the CSR activities through Companies’ Act 2013. 10+5
4. Axis Bank Foundation and Generation India Foundation have announced their collaboration to provide skill development training to 10,000 youths under Project AMBER. Through this partnership, Axis Bank Foundation & Generation India aims to secure job placement for at least 70% of the trained youth. This initiative will empower the country’s youth and enable them to contribute to India’s overall economic growth.
 - a) Comment on the benefits of this project from the perspective of Corporate Social Responsibility of Axis Bank.
 - b) How do you justify the purpose of Axis Bank vis-à-vis its profit motive? 10+10=20
5. The corporate governance framework should promote transparent and fair markets, and the efficient allocation of resources.
 - a) Identify the principles of Corporate Governance.
 - b) Critically point out the various issues of corporate governance. 10+10=20
6.
 - a) Time and again ethicists have pointed out to the importance of human values in our personal and professional lives. Also, skills are considered significant to become professionally successful. Explain the relationship between values and skills.
 - b) In a team of employees, it is commonly found that team members disagree with the thoughts or opinions expressed by other people. Cite situations where disagreement in ethics can take place. 10+10=20

[Turn over

Group – B

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

4×5=20

- i) Whistle blowing
- ii) Impact of CSR on human resource management
- iii) Role of CSR in building customer loyalty
- iv) Functions of Board of Directors in financial reporting
- v) Formation of Board of Directors
- vi) Social responsibility of business
- vii) Theses of utilitarianism
- viii) Act versus Rule Utilitarianism.

Group – C

8. Answer the following questions very briefly : (**any ten**)

10×2=20

- a) Who are the regulators of Corporate Governance in India?
- b) What is the Concept of CEO Duality in Corporate Governance?
- c) What is whistle blowing?
- d) What is Reverse Discrimination?
- e) What is preferential hiring?
- f) Name the four interrelated components of CSR as per Carrol's Model.
- g) Cite an example of Corporate Espionage.
- h) Is Nepotism an unfair practice?
- i) What is Virtue Ethics?
- j) Why there is a need for CEO/CFO certification in Corporate Governance?
- k) Is there any provision for EEO in Fundamental Rights in India?
- l) What is the major role of internal auditor in Corporate Governance?

1ST YEAR (SEM-II) BBA EXAMINATION, 2023

(1st Year, 2nd Semester)

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

Time : 3 hours

Full Marks : 100

Answer *any five* questions.

5×2=10

1. a) Mention the four elements of communication.
- b) What is meant by 'noise' in communication?
- c) What is 'feedback' in communication?
- d) Define 'grapevine' communication.
- e) What is electronic mail?
- f) What is lateral communication?
- g) Mention two advantages of non-verbal communication.
2. a) Fill in the blanks with appropriate words : 10
 - i) He was walking _____ the President. (beside / besides)
 - ii) She is a person of _____ taste. (artistic / artful)
 - iii) We found her enthusiasm _____. (contagious / infectious)
 - iv) Burglary is a _____ and should not be committed. (crime / sin)
 - v) The judge granted _____ and the man was released. (forgiveness / pardon)
 - vi) Being _____, the child spoke the truth. (innocent / innocuous)
 - vii) Poems written by John Keats are mostly _____. (sensual / sensuous)
 - viii) The woman was _____ abused by her husband. (willfully / willingly)
 - ix) The bus was _____ for a long time owing to the traffic jam. (stationary / stationery)
 - x) He could not wear the shirt since the material was _____. (course / coarse)
- b) Frame a single sentence for each of the following set of commonly confused words : 5×2=10
 - i) Principal / Principle
 - ii) Your / You're
 - iii) Accept / Except
 - iv) Elicit / Illicit
 - v) Emigrate / Immigrate

[Turn over

3. Answer **any four** questions :

4×15=60

- a) What are the different barriers to communication? What are the steps taken to overcome these barriers? 8+7
- b) Draft the minutes of the 1st Annual General Meeting of a Pvt. Limited Company. 15
- c) Draft a letter to your supplier complaining about inferior quality of goods and claiming suitable remedy for the same.
- d) i) Mention the use of a Memorandum.
ii) As the HR manager of Zodiac Enterprises, write a memorandum for all employees of the company informing them about the upcoming performance appraisal and asking them to prepare relevant supporting documents. 5+10

e) Write an application for the following job :

A reputed real estate company based in Kolkata requires a Civil Engineer having around 10–15 years of experience for a project in New Town, Rajarhat. Interested candidates may send in their application along with updated resume to magnificent building @ axismall.com within 15 days. Salary is negotiable. 15

- f) i) Mention the importance of oral presentation in business communication.
ii) Prepare the plan for a Powerpoint presentation that your team will present before the Chairman of your company to update him about the Sales figures for a new product launched by the company. 5+10

4. Answer **any two** questions :

5+5=10

Write short notes on —

- a) Agenda for meeting
b) Claim adjustment letter
c) Formal and Informal communication
d) Types of Business Reports