

2ND YEAR (SEM-III) BBA UNIVERSITY EXAMINATION, 2023

(2nd Year, 3rd Semester)

SUBJECT: MACRO ECONOMICS**PAPER CODE: MAN 301 CBCS SYLLABUS**

Time : 3 hours

Full Marks : 100

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

1. a) Explain briefly the components of GDP and GNP.
- b) What is the difference between real and nominal GDP?
- c) If the GDP deflator is 1.67 then what is the real GDP when the nominal GDP of a country is Rs.500?
- d) Explain its significance in GDP accounting.
- e) Define and distinguish between private saving and public saving.
- f) Define Personal Income as in GNP accounting.
- g) What is Fiat money? (6+2+2+3+2+3+2=20)
2. a) Compare and contrast the effect of an increase in autonomous expenditure on national income using an appropriate Classical model and a Simple Keynesian model.
- b) Using Simple Keynesian model discuss what happens when the government increases taxes and government purchases by an equal amount. (12+8=20)
3. Within IS-LM framework show how and why income and interest rate are affected by each of the following:
 - i. An increase in Government spending
 - ii. An autonomous decline in investment spending
 - iii. An increase in tax
 - iv. An increase in money supply (5×4=20)
4. i) Calculate National Income by using both the Income and Expenditure Methods:

| | Particulars | Rs. (in Crore) |
|-----|--|----------------|
| 1. | Private Final Consumption Expenditure | 2000 |
| 2. | Net Capital Formation | 400 |
| 3. | Change in Stock | 50 |
| 4. | Compensation of Employees | 1900 |
| 5. | Rent | 200 |
| 6. | Interest | 150 |
| 7. | Operating Surplus | 720 |
| 8. | Net Indirect Tax | 400 |
| 9. | Employees Contribution to Social Security Scheme | 100 |
| 10. | Net Exports | 20 |
| 11. | Net Factor Income from Abroad | (-) 20 |
| 12. | Government Final Consumption Expenditure | 600 |
| 13. | Consumption of Fixed Capital | 100 |

ii) State the difference between the Balance of Payment (BOP) and Balance of Trade (BOT).

8+2=10

5. Derive the Classical aggregate demand curve for output using the Quantity theory of money. "As opposed to the Classical economists, Keynesian theory assumed rigidity of money wage rate". Do you agree with the Keynesian view? Give reasons. Derive the Keynesian aggregate supply schedule and discuss about its shape. (7+3+10=20)
6. State the difference between Balance of Payments (BOP) and Balance of Trade (BOT). Explain with a suitable open economy model the effect of (i) an expansionary monetary policy and (ii) an expansionary fiscal policy on the rate of interest, national income and the BOP under a flexible exchange rate regime using Mundell-Fleming Model without perfect capital mobility. (5+7+8=20)
7. What do you mean by the term "Liquidity Preference"? Explain "Liquidity trap" and describe the motives for of the liquidity preference. (10+10=20)
8. 'There is a tradeoff between inflation and unemployment'. Justify the statement if you agree to it or give arguments against it if you disagree to it. 'An increase in money supply increases price level'. Justify the statement. (10+10 =20)

2ND YEAR (SEM-III) BBA UNIVERSITY EXAMINATION, 2023

(2nd Year, 3rd Semester)

SUBJECT: PRINCIPLES OF MARKETING**PAPER CODE: MAN 302 CBCS SYLLABUS**

Time : 3 hours

Full Marks : 100

Question No. 12 is compulsory. Answer *any Eight* from the rest.

1. Define Marketing Environment. Briefly discuss the various elements of Marketing Environment. 2+8=10
2. Why has marketing concept acquired as much importance in modern day marketing? 10
3. Explain the concept of Marketing Segmentation, Targeting and Positioning with correct examples. 10
4. How is BCG matrix helpful in scanning marketing environment? 10
5. With the help of a suitable example briefly discuss the various stages of a product life cycle. 10
6. Enumerate the factors that need to be considered while the price of a product/service. 10
7. Suggest a useful way to segment the markets for the following products.
 - a) Household detergents
 - b) Automobile tires 5+5=10
8. Illustrate the various factors determining the promotion mix. 10
9. Identify the various pricing methods employed by marketers to justify price-value relationship of any product. 10
10. Between producers and final users stand one or more marketing channels, performing a variety of functions. 10
 - a) Explain the functions of intermediaries.
 - b) Identify the channel levels based on the type of products that need to be placed. 5+5=10
11. "A managing director of a large company made the following statement." To be successful in business all you need is a customer. You don't need any of those tight little academic concept of how to manage. You don't even need to solve all your problems or to be efficient. All you need is to find out what you do right for the customer you've already got and do more it". Assess the validity of statement.

12. Write short notes on the following : (Any **four**)

- a) SWOT analysis
- b) 7Ps of marketing
- c) Advertising v/s Sales Promotion
- d) Packaging v/s Branding
- e) Demographic segmentation
- f) Product differentiation
- g) Holistic marketing environment.

2ND YEAR (SEM-III) BBA UNIVERSITY EXAMINATION, 2023

(2nd Year, 3rd Semester)

SUBJECT: MANAGEMENT ACCOUNTING**PAPER CODE: MAN 303 CBCS SYLLABUS**

Time : 3 hours

Full Marks : 100

Attempt *any five(5)* questions, each question carries equal marks.

1. The following information is available in relation to product X for the year 2021 :

| Particulars | Rupees |
|---|----------|
| Direct Material | 4,00,000 |
| Direct Wages | 3,00,000 |
| Chargeable expenses | 1,00,000 |
| Advertisement Expenses (60% Fixed) | 40,000 |
| Factory Canteen and Welfare Expenses (30% Variable) | 18,000 |
| Consumable Stores (20% Fixed) | 15,000 |
| Indirect Wages (50% Fixed) | 10,000 |
| Warehouse Salaries (80% Fixed) | 7,000 |
| Office Rent (40% Variable) | 5,000 |
| Selling Expenses (50% Fixed) | 25,000 |
| Personnel Department Expenses (60% Fixed) | 20,000 |

In the year 2021, 2,000 units of product X were produced. It is estimated that in 2022, the production will increase by 60% in comparison to 2021. The direct material and direct wages are also estimated to increase by 10% and 15% respectively in 2022 in comparison to 2021.

- (i) Calculate the total cost per unit of Product X by preparing the Cost Sheet for 2021.
(ii) Compute the selling price per unit of Product X by preparing an estimated Cost Sheet for 2022, assuming that the firm maintains profit at 15% on Sales. 10+10=20

2. (a) XYZ Ltd has the following balance sheet for 2021 and 2022 :

| Liabilities | 2021(Rs) | 2022(Rs) |
|-------------------------------------|----------|----------|
| Trade Creditors | 30,000 | 40,000 |
| Debentures | 1,50,000 | 90,000 |
| Provision for Depreciation on plant | 60,000 | 80,000 |
| Equity Share Capital | 2,00,000 | 2,40,000 |
| Retained Earnings | 1,25,00 | 1,60,000 |
| Total Liabilities | 5,65,000 | 6,10,000 |

| Assets | 2021(Rs) | 2022(Rs) |
|---------------------|----------|----------|
| Cash Balance | 50,000 | 60,000 |
| Trade Debtors | 75,000 | 1,00,000 |
| Inventory | 1,40,000 | 1,20,000 |
| Land | 1,00,000 | 80,000 |
| Plant and Machinery | 2,00,000 | 2,50,000 |
| Total Assets | 5,65,000 | 6,10,000 |

It is further provided that a Cash Dividend of Rs. 25,000 has been paid during the year. You are required to prepare a Cash Flow Statement as per Accounting Standard 3.

- (b) Discuss the different activities under the Cash Flow Statement prepared as per AS-3 with examples of each. 10+10=20

3. (a) T Ltd. has prepared the budget for the production of 1,00,000 units from a costing period as under :-

(All Amounts are 'per unit')

Raw materials – Rs. 10.08; Direct Labour–Rs. 3.00; Direct Expenses – Rs. 0.40; Works Overhead (60% fixed) – Rs. 10.00; Administration Overhead (80% fixed) – Rs. 1.60; Sales Overhead (50% fixed) – Rs. 0.80.

Actual production in the period was only 75,000 units.

Prepare budgets for the original and revised levels of output.

- (b) A company estimated its cost as below :-

Materials – ₹14,000; Wages – ₹10,000; Factory Overhead – 60% of wages; Administrative and Selling overhead (excluding commission) – 20% of works cost.

If selling commission is 5% on sales and rate of profit is 25% on cost. Find the selling price. 10+10=20

4. (a) M Ltd. working at 50% capacity manufactures 10,000 units of a product.

Cost price is ₹180 and Sale Price is ₹200. The break-up of the cost is as follows –

| | Cost per unit (₹) |
|--------------------------|-------------------|
| Materials | 10,000 |
| Wages | 3,000 |
| Factory Overheads | 3,000 (40% fixed) |
| Administration Overheads | 2,000 (50% fixed) |

At 60% working, raw material cost goes up by 2% and sales price falls by 2%. At 80% working, the material cost increases by 5% while sales price falls by 5%. Prepare a statement to show profitability at 60% and 80% capacity.

- (b) Calculate :

- Break-even point (unit and sales).
- Number of units that must be sold to earn a profit of Rs. 1,00,000 per year.

iii. How many units are to be sold to earn a net income in 15% of sales.

From the following data –

Selling price per unit – Rs. 45; Variable Manufacturing cost per unit – Rs. 25; Variable selling cost per unit – Rs. 5; Fixed Factory overheads – Rs. 1,50,000 and Fixed Selling Cost – Rs. 30,000. 10+10=20

5. (a) A manufacturing Firm's cost of making a machine component is Rs. 205. Its cost structure (in Rupees per unit) is as follows :

| | |
|----------------------|-----|
| Material Cost | 70 |
| Direct labour cost | 80 |
| Other variable costs | 25 |
| Fixed costs | 30 |
| Total cost | 205 |

(i) If the same component is available in the market for Rs. 180, should the firm make it or buy it? Show your calculations.

(ii) Now if the supplier reduces the price from Rs. 180 to Rs. 170, then should the firm make it or buy it? Justify your answer.

(b) 'Shut-down decisions involve long term considerations' – what basic factors should a firm consider before deciding to shut down operations? (5+5)+10=20

6. (a) The labour hours and rate (standard and actual) for the manufacture of a particular item are given below. Calculate the labour cost, labour rate, and labour efficiency variances.

| | Standard | | Actual | |
|--------------|----------|---------------|--------|---------------|
| | Hours | Rate per hour | Hours | Rate per hour |
| Skilled | 500 | 300 | 475 | 350 |
| Semi-skilled | 700 | 150 | 725 | 140 |
| Unskilled | 1000 | 100 | 1200 | 90 |

(b) Define Standard Cost and list the usefulness of Standard Costing. 10+10=20

7. (a) Raw Materials 'A' and 'B' having standard cost of ₹20 per kg. and ₹30 per kg. are mixed in the standard ratio of 60%:40% for manufacturing product 'Q'.

During a particular week 1,200 kg of 'A' costing ₹25,000 and 1,000 kg of 'B' costing ₹28,000 were mixed to produce 2,200 kg of 'Q'.

Calculate : (i) Material Cost Variance; (ii) Material Mix Variance; (iii) Material Usage Variance and (iv) Material Price Variance.

(b) (i) Difference between Fixed and Flexible Budget.

(ii) Difference between Direct and Indirect Cost.

(iii) Difference between Fixed and Variable Cost. 10+10=20

8. Write short notes on the following :

5x4=20

- a. Fixed Cost.
- b. Semi-variable cost.
- c. Contribution
- d. Quality Costing
- e. Life Cycle Costing

| | Actual | | Standard | |
|--------------|--------|---------------|----------|---------------|
| | Hours | Rate per hour | Hours | Rate per hour |
| Unskilled | 1200 | 90 | 1000 | 100 |
| Semi-skilled | 750 | 140 | 700 | 150 |
| Skilled | 475 | 350 | 300 | 500 |

2ND YEAR (SEM-III) BBA UNIVERSITY EXAMINATION, 2023

(2nd Year, 3rd Semester)

SUBJECT: PROJECT AND OPERATION MANAGEMENT**PAPER CODE: MAN 304**

Time : 3 hours

Full Marks : 100

Answer *any five(5)* questions.

1. (a) Explain and highlight the differences between manufacturing operations and service operations with suitable examples, mentioning the differentiating features.
(b) What is Lean Production? Discuss the concept of waste management and waste elimination in operations management. 10+10=20
2. (a) Why are effective facility layouts important? Highlight key objectives of good facility layout.
(b) What are the different types of facility layouts? Discuss the factors affecting facility layout choice and decision?
3. (a) What are the objectives of maintenance?
(b) Explain the breakdown and preventive maintenance including their advantages and disadvantages. 5+15=20
4. (a) Explain Chase strategy and Level strategy.
(b) Jason Enterprise (JE) produces video door bells for home market. JE needs to develop an aggregate production plan for the six months from January through June. With the following information create the plan.

Demand and working days

| | Jan | Feb | March | April | May | June | Total |
|---------------------|-----|-----|-------|-------|-----|------|-------|
| Demand forecasted | 500 | 600 | 650 | 800 | 900 | 800 | 4250 |
| No. of working days | 22 | 19 | 21 | 21 | 22 | 20 | 125 |

Costs :

Materials : INR 100/unit

Inventory holding : INR 10/unit

Marginal cost of stockout : INR 20/unit

Hiring and Training cost : INR 50/worker

Layoff cost : INR 100/worker

Labor hours required 4/unit

Straight time cost (first 8 hours) INR 12.5 hour

Overtime cost (beyond 8 hours) INR 18.75/hour

[Turn over

[2]

Beginning inventory 200 units

Safety stock : 0%

- (i) What is the cost to produce exactly to meet demand, varying workforce (assuming opening workforce equal to first month's requirements)?
- (ii) What is the cost to produce, while having constant workforce, varying inventory and allowing shortages (assuming a starting workforce of 10)? $6+(7+7)=20$

5. (a) What is TQM?
(b) What are the elements of TQM?
(c) What are the obstacles in maintaining TQM?
(d) What are the basic quality tools? $5+5+5+5=20$

6. (a) What are the factors affecting location of a plant?
(b) Find the score through factor rating method :

| Sl.No. | FACTOR | LOCATION RATING | FACTOR RATING |
|--------|--|-----------------|---------------|
| 1. | Tax Advantage | 8 | 4 |
| 2. | Availability of Labour | 2 | 3 |
| 3. | Proximity to Customers | 6 | 3 |
| 4. | Proximity to Suppliers | 2 | 5 |
| 5. | Adequacy of Water | 3 | 1 |
| 6. | Receptivity of Community | 4 | 5 |
| 7. | Availability of Educational Institutions | 1 | 4 |
| 8. | Access to Rail and Road Transportation | 10 | 3 |
| 9. | Suitability of Climate | 7 | 2 |
| 10. | Availability of Power | 6 | 2 |

7. (a) Explain the Delphi method of forecasting.
(b) Forecast the sale for the month of November by three months Moving Average Method :

| Month | Sales(Rs) |
|-----------|-----------|
| January | 120 |
| February | 90 |
| March | 100 |
| April | 75 |
| May | 110 |
| June | 50 |
| July | 75 |
| August | 130 |
| September | 110 |
| October | 90 |

[Turn over

[3]

8. Write short notes on any *four* :

4x5=20

- (a) Kanban system
- (b) Lean Production
- (c) MTBF and MTTR
- (d) Face-to Face Tight specs
- (e) Benchmarking
- (f) Capacity planning
- (g) Group Technology and Fixed position layout

2ND YEAR (SEM-I) BBA UNIVERSITY EXAMINATION, 2023

(2nd Year, 1st Semester)

SUBJECT: IT TOOLS FOR BUSINESS

PAPER CODE: MAN 305

Time : 3 hours

Full Marks : 100

Answer *any ten(10)* questions.

1. (a) Create a database in MS Excel which contains the fields order_date, order_quantity, MRP, total_amount. Populate the database with any valid data. The grand_order_amount is to be calculated at the bottom of the database. Use solver to give indicative steps to satisfy the following constraints :
 - I. grand_order_amount should be equal to 10000
 - II. order_quantity should be non-negative integer.
 - III. MRP should be non-negative positive number.(b) Explain the utility of a data table in Excel to create an EMI illustration of various loan amount. (3x2)+4=10

2. Draw and explain briefly an ER Diagram to represent a Hospital Management System. 10

3. What is the purpose of Lookup function? Explain the difference between vlookup with exact match and vlookup with approximate match with business example. 4+6=10

4. What are custom animations effect? Mention the steps adding animation. What is the function of the Apply all button? 3+4+3=10

5. What do you mean by a filter? Describe the types of data supported by MS-Excel. Give example for each. 4+6=10

6. What is cell reference in Ms Excel? How many types of cell references are there in Ms Excel? What is the difference between simple IF and Multiple IF Functions in Excel. 2+4+4=10

7. (a) Explain the difference between sumif and sumifs with an example. Explain the advantages of dsun over sumifs.
(b) Differentiate among average, averageif and averageifs with an example. 6+4=10

[Turn over

8. (a) Write SQL query to create a table with the following details :

TABLE NAME : TEACHER

| FIELD | DATATYPE |
|-------|----------|
| TID | TEXT(5) |
| TNAME | TEXT(20) |
| SEM | TEXT(5) |
| SUBJ | TEXT(20) |

PRIMARY KEY : TID

- (b) Write SQL query to create a table with the following details :

TABLE NAME : BOOKS

| ACCESSION_NO | DATATYPE |
|--------------|----------|
| TID | TEXT(5) |
| ISSUED_ON | TEXT(5) |
| TITLE | DATE |

PRIMARY KEY : ACCESSION_NO

FOREIGN KEY : TID references TID of TEACHER table.

- (c) Using SQL find the name of the teacher who has issued a book on 1st June, 2021. 3+4+3=10
9. Write Short notes on following (any four) : 2.5x4=10
- Goal Seek
 - Conditional Formatting
 - Mail Merge
 - Macro
10. What are advantages of using a word processor? What is Alignment? How many types of alignment are there in MS Word? 5+2+3=10
11. What is Slide Transition? What is the purpose of adding notes to the slides in a presentation? What are clip arts? 3+4+3=10
12. What is DBMS? What are the advantages of DBMS? What is the Role of Database Administrator? 2+4+4=10
13. If you were told to send 100 invitation letters to your friends inviting them for a party which MS Word Tool you will use and why? Also elucidate the steps for using that particular MS Word Tool? 3+7=10
14. (a) State the differences between ordered list and unordered list with proper examples?
 (b) State the steps to insert a formula and sort the data in MS Word tables? 2+5+3=10