



SHRI D. N. INSTITUTE OF BUSINESS ADMINISTRATION, ANAND.

FIRST INTERNAL EXAMINATION: 2011-12

T.Y.B.B.A

ADVANCED MARKETING MANAGEMENT

DATE : 19-09-2011

TOTAL MARKS: 50

TIME : 10:00 AM TO 11:45 AM

- Q1 (A) What is Marketing Research? Explain the scope of Marketing research in detail. [10]
(B) State the difference Advertising and Sales promotion. [07]
- OR**
- (A) What is Research Design? Explain different types True Experimental Research design methods in detail. [10]
(B) Write a note on Direct marketing. [07]
- Q2 (A) Explain Sampling Procedure in brief. [08]
(B) Discuss in brief major decisions that marketer has to consider while selecting Public relations as promotional tool. [08]
(C) Explain the terms with a example: [02]
a. Probing Question
b. Dictomous Question
- OR**
- Q2 (A) What are the factors that marketer needs to consider while selecting particular Media. [08]
(B) What kind of Advertising Appeals you prefer most for the given product and why? [06]
a. Chocolate
b. Life insurance
(C) Write on merits and demerits of Print media. [04]
- Q3 (A) Explain the sources of Primary and Secondary data. And what are the different contact methods used for collecting primary data. [08]
(B) Write a brief note on Copy Execution process. [07]
- OR**
- Q3 (A) Difference between Exploratory and Descriptive research design. [08]
(B) Write a note on objectives of organizing Events for promoting the products. [07]

All the Best



SHRI D. N. INSTITUTE OF BUSINESS ADMINISTRATION, ANAND.

FIRST INTERNAL EXAMINATION : 2011-12

T.Y.B.B.A. (GEN)

Accounting For Management - III

DATE : 20-09-2011

TOTAL MARKS: 50

TIME : 10:00 AM TO 11:45 AM

Q-1 (A) What is Cost Accountancy ? How it differ from Financial Accountancy ? [07]

Q-1 (B) From the Following information of X Ltd. Prepare cost-sheet. [10]

Materials	525000
Labour	405000
Factory OHs	121500
General Exp.	84120

What price should the company put to produce the machine, requiring materials valued at Rs. 2700 & expense on direct wages of Rs. 3600, so that the price may yield, profit of 10% on selling price.

OR

Q-1 (A) Amit Ltd. Sold all its production for Rs. 6,30,000 during the year 2005. The cost p.u. for the company was as under. [14]

	Rs.
Materials	100
Wages	60
Direct expenses	15
Factory overhead	
- Fixed	15
- Variable	20
Office Overhead (Fixed)	16
Selling & distribution OHS	
- Fixed	6
- Variable	20
Total Cost	252
+ Profit	63
Selling Price	315

Out of the total production capacity of the company, 75% of the production was done in 2005. while the estimates for the year 2006 is as under :

- (1) During the year 2006 production will be 90% of the total production capacity.
- (2) There will be 20% increase in all variable expenses & 10% increase in all fixed expenses.
- (3) Company wish to earn same profit margin as per 2005.

Prepare cost sheet for 2005 & estimated cost sheet & Selling price of 2006.

Q-1 (B) Define management accountancy & narrate its functions. [03]

- Q-2 (A) Shilpa manufacturing company ltd. has two production depts.. A & B and three service departments X, Y and Z. The following figures for the year ended on 31.03.2009 are available. [12]

Overheads		Rs.
Rent and rates		24,000
Insurance of machineries		24,000
General Exp. (relating to production)		3,600
Stores OHs		3,900
Lighting		5,400
Indirect Wages		9,000
Depreciation on machinery		48,000

Other Information :

Item	A	B	X	Y	Z
1 Direct material Consumed (Rs.)	18000	21000	---	---	---
2 Indirect material consumed (Rs.)	3000	4000	6000	5000	4000
3 Direct wages (Rs.)	16000	20000	---	---	---
4 Area occupied	200	300	250	150	100
5 Cost of machine (Rs.)	80000	120000	10000	14000	16000
6 Power (Rs.)	10000	5000	---	---	3000
7 Light Points (Nos.)	60	40	10	20	30

The expenses of service departments are to be allocated as follows :

	A	B	X	Y	Z
Dept. X	30%	20%	---	20%	30%
Dept. Y	40%	30%	---	---	30%
Dept. Z	50%	50%	---	---	---

- Q-2 (B) Explain the forms : [05]

- (1) Margin of Safety
- (2) Allocation of overhead

OR

- Q-2 Ajay Ltd. is currently working at 40% of capacity & produces 2000 units per year. [17]
At 60% capacity raw material cost increases by 2% selling price falls by 3%

At 80% capacity raw material cost increases by 5% and selling price falls by 4%.

At 100% capacity raw material cost increases by 6% and selling price falls by 5%.

At 40% capacity the product cost Rs. 260 per unit and is sold at Rs. 300 per unit in the market. The unit cost of the product is made up as follow :

Raw materials	Rs. 100 p.u.
Wages	Rs. 30 p.u.
Variable O/hs.	Rs. 20 p.u.
Semi Fixed Expenses	Rs. 20 p.u. (60% fixed)
Factory Overheads	Rs. 30 p.u. (40% fixed)
Administrative Expenses	Rs. 20 p.u. (50% fixed)
Selling & Distribution Exps.	Rs. 30 p.u. (20% fixed)
Depreciation	Rs. 10 p.u. (100% fixed)

Prepare a Flexible Budget at 60%, 80% & 100% capacities showing cost P.U. & total cost & show estimated profit of the business.

Q-3

Metro Shoe Company sells five different styles of ladies chappals with identical purchase costs & selling price. The company is trying to find out the profitability of operating another store in Anand, which will have following expenses & revenues. [16]

	Per Pair of Chappal Rs.
Selling Price	120
Variable Cost	78
Salesmen's Commission	06
Total Variable cost	84
Annual fixed expenses are	
	Rs.
Rent	240000
Salaries	800000
Advertising	320000
Other Fixed up	80000
	1440000

Calculate :

- (1) The annual break even points in units and in value.
- (2) Determine the Profit or Loss if 35000 pairs of chappals are sold.
- (3) The salesmen's commission are proposed to be discontinued but instead a fixed amount of Rs. 360000/- is to be incurred in fixed salaries and also a reduction in selling price of 5% is also proposed. What will be the new break even point in unit & value.
- (4) It is proposed to pay store manager Rs. 2/- per pair as further commission. The selling price is also increased by Rs. 6/- per pair. What would be the break even point in units.
- (5) Refer to original data, if the store manager were to be paid Rs. 2/- commission on each pair of chappal sold in excess of the break even point. What would be the store's net profit if 60000 pairs of chappals were sold ?
- (6) Refer to original data, find out required units to be sold to earn store's after tax profit Rs. 360000 (Tax Rate 50%)

OR

Q-3

- (A) A, B and C are three similar plants under the same management who want them to merge for better operation. The details are as under : [06]

Plant	A	B	C
Capacity utilization	80%	70%	50%
	(Rs. In lacs)	(Rs. In lacs)	(Rs. In lacs)
Sales	240	280	150
Variable cost	160	210	75
Fixed Cost	70	50	62

Find Out :

1. The capacity of the merge plant for break even.
2. The profit at 75% capacity of the merged plant.
3. The turnover from the merged plant to give a profit of Rs. 28 lacs.

- Q-3 (B) The company has a capacity of producing 500000 units of product X per annum. [06]
The sales department reports that the changes in the prices at different level of production are possible as follows.

Volume of Production	Selling Price p.u.
40%	3.00
50%	2.75
60%	2.50
70%	2.25
80%	2.00
90%	1.75
100%	1.50

The variable cost of all these level is Rs. 0.50 per unit and fixed cost are Rs. 4,00,000.

- (1) Prepare a statement showing incremental revenue & differential cost at each stage.
- (2) At which stage volume of production will profit be maximum.
- Q-3 (C) Write short note on "Break Even Chart". [04]

All the Best



SHRI D. N. INSTITUTE OF BUSINESS ADMINISTRATION, ANAND.

FIRST INTERNAL EXAMINATION : 2011-12

T.Y.B.B.A. (GEN)

Personal Finance And Investment Management

DATE : 21-09-2011

TOTAL MARKS: 50

TIME : 10:00 AM TO 11:45 AM

- Q-1 (A) What is Mutual Fund ? Explain any four types of mutual funds. [16]
OR
- Q-1 (A) Explain the benefits of mutual fund investment. [08]
(B) Write short notes : [08]
(1) Growth funds
(2) Income funds
- Q-2 (A) What is Life Insurance ? Explain the benefits of Life Insurance. [08]
(B) Write short notes on : [08]
(1) Endowment Assurance Plans
(2) Money Back Plan
OR
- Q-2 (A) Sum Assured 1,00,000 Rs. [10]
Tabular Premium 33.10 Rs. Per thousand
Mode Rebate 2.00 Rs. Per thousand
Double Accident
Benefit extra premium 1.00 Rs. Per thousand
Occupation extra premium 4.00 Rs. Per thousand
On the basis of the above data find the ;
(1) Annual Premium
(2) Semi-Annual Premium
(3) Quarterly Premium
(4) Monthly Premium
- Q-2 (B) Write short note on 'Accident Insurance'. [06]
- Q-3 Write Short notes. (any four) [18]
(1) Features of Derivatives
(2) Forward Contract
(3) Future Contract
(4) Benefits of General Insurance
(5) Whole Life Insurance Plan
(6) Tax Saving Funds

All the Best



SHRI D. N. INSTITUTE OF BUSINESS ADMINISTRATION, ANAND.

FIRST INTERNAL EXAMINATION: 2011-12

T.Y.B.B.A

OPERATION AND MATERIALS MANAGEMENT

DATE : 22-09-2011

TOTAL MARKS: 50

TIME : 10:00 AM TO 11:45 AM

- Q1 (A) What are the different criteria that affect the selection of product and process layout? [10]
- (B) A purchasing department has decided to weight and measure the performance of suppliers of an item as follows: [07]

Factor	Weight	Measurement basis
Quality	50%	100%-(% of rejection)
Price	30%	As compared to net lowest price.
Delivery	20%	100%-(2% for each failure)

Additional Information:

- 1) From supplier A, B lots received are 80, and 60 the accepted lots are 76, 56.
- 2) The price charge by suppliers is :
 - (a) Supplier A- charge Rs.10 per unit with 5% discount plus 50 paise transportation charges.
 - (b) Supplier B-charge Rs.11 per unit with 10% discount plus 40 paise transportation charges.
- 3) Timely delivery:
 - (a) Supplier A- on time
 - (b) Supplier B- two days late.

Evaluate quarterly performance of supplier A & B.

OR

- Q1 (A) Explain the principles of Right Purchasing [10]
- (B) Explain different Sources of supplier. Discuss briefly the different criteria used for supplier evaluation. [07]

- Q2 (A) What is Industrial Purchasing? Explain the procedure of Industrial purchasing in brief. [10]
- (B) Explain the pros and cons of Centralized and Decentralized purchasing. [07]

OR

- Q2 (A) Discuss Classification of Materials. [10]
- (B) Explain the meaning of Plant layout and also highlight the main factors the affect in layout selection. [07]

- Q3 Short notes on any two: [16]
- 1) Functions of Store keeping
 - 2) Record Keeping
 - 3) Purchasing Manual

All the Best



SHRI D. N. INSTITUTE OF BUSINESS ADMINISTRATION, ANAND.

FIRST INTERNAL EXAMINATION : 2011-12

T.Y.B.B.A.-GEN

ADVANCED FINANCIAL MANAGEMENT

DATE : 23-09-2011

TOTAL MARKS: 50

TIME : 10:00 AM TO 11:45 AM

Q.1 Explain in detail "The Bond Valuation Theorem". [16]

OR

Q.1 [A] Short note on "Yield to Maturity". [05]

[B] Mr. A has a perpetual bond of the face value of Rs. 1000. He receives an interest of Rs. 60 annually. What would be its present value considering RRR @ 10%. [03]

[C] Reena Ltd.'s earnings and dividends have been growing at a rate of 18% p.a. This growth rate is expected to continue for 4 years. After that the growth rate will fall to 12% for the next 4 years. Thereafter, the growth rate is expected to be 6% forever. If the last dividend per share was Rs. 2.00 and the investor's required rate of return on Reena's equity is 15%, what is the intrinsic value per share. [08]

Q.2 [A] Explain the concept of venture capital including features. [05]

[B] Explain the various types of leasing in detail. [12]

OR

Q.2 [A] Define leasing. Also explain significance of leasing in detail. [09]

[B] Write short note on "Development of venture capital in India". [08]

Q.3 [A] Give the meaning of cost of capital. Also explain various types of costs. [07]

[B] Evaluate lease from lessee point of view. [06]

[C] A company issues 10000, 10% Preference shares of Rs. 100 each. Cost of issue being Rs. 2 per share, calculate cost of capital if (a) Issue is at par, (B) Issue is @ 10% premium and (C) Issue is @ 5% discount. [04]

OR

Q.3 [A] XYZ Ltd. Has the following book value capital structure: [10]

Particular	Rs.
Equity Capital	
(in shares of Rs 10 each, fully paid-up -at par)	800000
18% Preference Capital	
(in shares of Rs.100 each, fully paid-up-at par)	600000

Retained Earnings	200000
12.5% Debentures (of Rs. 100 each)	1600000
12% Term Loan	800000
Total	4000000

1. The last dividend on equity shares per share is Rs.8 which is expected to grow at the rate of 5% p.a. forever. The market price per share is Rs. 64.25.

2. Preference share is currently selling at Rs. 90 per share.

3. Debentures are selling at Rs. 95 per debenture.

4. The income tax rate for the company is 30%.

Calculate WACC using book value weight and market value weight.

[B] Explain in detail the problems faced by venture capitalist in [07] respect of future of venture capital India.

All the Best



SHRI D. N. INSTITUTE OF BUSINESS ADMINISTRATION, ANAND.

FIRST INTERNAL EXAMINATION : 2011-12

T.Y.B.B.A. (GEN)

Business Environment

DATE : 24-09-2011

TOTAL MARKS: 50

TIME : 10:00 AM TO 11:45 AM

Q-1 (A) What is Business Environment ? Explain types and interrelation of business environment. [17]

OR

Q-1 (A) What is environment scanning ? Explain any two methods of scanning. [08]

(B) Explain the demographic transition theory of population. [09]

Q-2 (A) Discuss the reasons, types of Government intervention. [09]

(B) Discuss the meaning and strategies for the women empowerment in India. [08]

OR

Q-2 (A) What is consumerism ? Explain the main features of consumer protection act 1986. [09]

(B) Discuss the impact of socio-cultural fabrics and life style on business. [08]

OR

Q-3 (A) What is Business Ethics ? Explain the importance of business ethics in business. [08]

(B) Explain compositional characteristics of Indian population. [08]

OR

Q-3 Discuss the 11th Five year plan in India. [16]

All the Best



SHRI D. N. INSTITUTE OF BUSINESS ADMINISTRATION, ANAND.

FIRST INTERNAL EXAMINATION : 2011-12

T.Y.B.B.A. (GEN)

Corporate Taxation

DATE : 26-09-2011

TOTAL MARKS: 50

TIME : 10:00 AM TO 11:45 AM

Q-1 Shri Chanakya is director employee of a company in Mumbai. He has furnished the [16]
following particulars of his income for the year ended 31st March, 2011. :

1. Net salary (after deduction of income tax of Rs. 12000 and 10 % contribution to recognized provident fund) Rs.96000.
2. Employer has contributed 17 % of his salary to the recognized provident fund.]
3. On 1-10-2010 he has received Rs.120000 as commuted pension (@ 75 % of total commuted value) from the former employer. The monthly rate of pension determined on the date of retirement on 31-03-2010 was Rs. 1600. No gratuity was paid to him at the time of retirement by the former employer.
4. He has been provided unfurnished accommodation in Mumbai which is own by the company. Its fair rent is expected to be Rs.36000. The company incurs an expenditure of Rs. 90000 on the repair of the house.
5. The company also provides him the services of a domestic servant and pays him Rs. 1800 p.m.
6. He is provided free car by the company exclusively for private use. The maintenance and running expenses of Rs. 27000 are borne by the company.
7. he claims the following deductions for the A.Y.2011-12:

(i) books purchased for his profession	Rs. 2400
(ii) Life insurance premium (self)	Rs.10000
(iii) Professional tax	Rs. 2400
(iv) Contribution to unit Linked insurance plan	Rs.12000

Compute his taxable salary income, total qualifying amount and deduction U/s-80C for the A.Y.2011-12.

OR

Q-1 (A) Abhinav retired on 28-2-2011 from Bindra Ltd. after completing 30 years and 11 months [05]
services. He received Rs. 13,31,460 as gratuity. He was receiving Rs. 1200 as increment from 1st January every year. He received 25% of basic salary as dearness allowance. For the calculation of retirement, benefits, 60% of dearness allowance was considered.

He was on leave with half pay (including dearness allowance) for the period from 1-09-2010 to 31-12-2010. He received Rs. 12,300 as dearness allowance for the month of January 2011. Find out the taxable gratuity for the Assessment year 2011-12.

Q-1 (B) An employee of a company, drawing an annual salary of Rs.120000, is provided with a [04]
rent free furnished house (situated in a city having a population of 8 lakhs). The cost of furniture provided by the employer is rs. 80000. Annual rent paid by the employer is Rs, 24000.

Calculate the taxable value of the perquisite.

Q-1 (C) List out any eight deduction available U/s 80 C [04]

Q-1 (D) Explain the provision of Entertainment Allowance under the Income Tax Act 1961. [03]

Q-2 The following particulars are furnished by Nimesh, an officer in a company at Jodhpur [17]
(population more than 10 lakhs but not more than 25 lakhs), for the previous year 2010-11.

- (1) He joined on 1-06-2008 in the pay scale of Rs. 10000-10000-20000. he receives increment on 1st June, every year.
- (2) D.A. Rs. 4000 p.m.
- (3) Bonus Rs. 20000.
- (4) Children education allowance for three children Rs 12600, And hostel allowance for one child Rs. 6400.
- (5) Entertainment allowance Rs. 1500 p.m.
- (6) He contributes to RPF at 14% of salary and company also contributes an equal amount. Interest accumulated at 11% in RPF during the year is Rs. 26400.
- (7) Medical expenses reimburse by the company Rs. 25000.
- (8) Telephone has been provided to him by the company and yearly bill of Rs. 20000 is paid by the company.
- (9) Rent free accommodation has been provided to him by the company for which the company pays Rs. 6000 p.m. the company has also provided furniture costing Rs. 353000, for this company deducts Rs.600 p.m.
- (10) He uses motor car of the company (cubic capacity exceeds 1.6 liters.) for the both the purpose.(office and personal) and the maintenance expenses were given by the company.
- (11) Company has also paid Rs. 8000 towards the supply of gas and power at his house.
- (12) He was injured while performing office duties and the company paid him a compensation of Rs. 7500.
- (13) The following payments have been made by Nimesh during the previous year.
 - (i) Professional tax Rs. 2400
 - (ii) Repayment of housing loan Rs. 22000
 - (iii) Deposit in public provident fund Rs. 20000

Compute taxable salary income of Nimesh for A.Y. 2011-12. And also calculate deduction to be allowed u/s 80C from total gross income.

OR

Q-2 Write a short note on:

- (1) CBDT [04]
- (2) Assessing officers [07]
- (3) Deputy commissioner [03]
- (4) Settlement commission [03]

Q-3 (A) Give a brief historical development of the Indian Income Tax Act. [05]

Q-3 (B) Give the definitions in accordance with Income Tax Act :

- (1) Assessment Year [03]
- (2) Casual Income [03]
- (3) Income [06]

OR

Q-3 (A) From the following information, find out the residential status of "Mr. Viru". For the assessment year 2011-12. [08]

Date of arrival in India	Date of departure from India
20-04-2006	01-07-2007
01-01-2008	16-05-2008
12-01-2010	13-03-2011

Q-3 (B) Particulars of income of Shri Manav for the financial year 2010-11 are as follows: [09]

(1) Profit from a business in India controlled from abroad.	30000
(2) Pension from former employer in India, received abroad.	6000
(3) Income from house property in a foreign country (received in India)	6000
(4) Profit from property in a foreign country (not brought in India)	92000
(5) Income from profession in a foreign country (set up in India) not brought in India.	30000
(6) Past profits from business in Japan brought to India in July 2010	150000
(7) Profit on sale of property in India but received abroad.	6000
(8) Interest on foreign government securities half of which was received in India.	4000
(9) Dividend income from ELECON Eng. Com. Ltd.	2000
(10) Agriculture income from Anand.	20000

Find out the total gross income of Shri Manav for the Assessment year : 2011-12.

- If he is resident and ordinarily resident in India,
- If he is resident and not ordinarily resident in India,
- If he is non-resident in India.

All the Best