

Annexure No.	55 J
SCAA Dated	29.02.2008

BHARATHIAR UNIVERSITY: COIMBATORE - 641 046
SCHOOL OF DISTANCE EDUCATION (SDE)
BACHELOR OF BUSINESS ADMINISTRATION (BBA)
(With Effect from 2007-08 Batch onwards)
BBA (SDE) SCHEME OF EXAMINATIONS
(With Effect from 2007-08 Batch onwards)

Year	Part	Title of the paper	Exam Duration	Max. Marks
I	I	Language	3	100
I	II	English	3	100
I	III	GROUP-A CORE : Management Process	3	100
I	III	CORE : Accounting for Managers	3	100
I	III	GROUP-A CORE : Mathematics for Management	3	100
II	III	Office Management	3	100
II	III	Business Communication	3	100
II	III	Business Environment	3	100
II	III	Financial Accounting	3	100
II	III	Taxation	3	100
III	III	Entrepreneurship	3	100
III	III	Organizational Behaviors	3	100
III	III	Cost And Management Accounting	3	100
III	III	Business Law	3	100
III	III	Human Resource Management	3	100
			TOTAL	1500

Subject Title: MANAGEMENT PROCESS**Course/Subject code: 13 A****Credit Hours: 6 (six) per week****Goal:** To enable the students to learn principles, concepts and functions of management.**Objective:** On successful completion of this course, the students should have understood

- ✓ The nature and types of business organizations
- ✓ Principles & functions of Management
- ✓ Process of decision making
- ✓ Modern trends in management process.

UNIT -I

Business - meaning -business and profession, requirements of a successful business-Organisation - meaning - importance of business organisation. Forms of business Organisation-Sole traders, partnership, Joint Hindu family firm - Joint Stock Companies - Cooperative Organisations - Public Utilities and Public Enterprises.

UNIT –II

Nature and Scope of Management process – Definitions of Management – Management: a science or an art? - Scientific Management - Managerial functions and roles – The evolution of Management Theory.

UNIT –III

Planning: meaning and purpose of planning - steps in planning - types of planning. Objectives and Policies - Decision making: Process of Decision making - types of Decisions.

UNIT -IV

Organising: Types of organisation - Organisational structure - span of control - use of staff units and committees. Delegation: Delegation and centralisation - Line and Staff relationship. Staffing: Sources of recruitment - Selection process - training.

UNIT - V

Directing: Nature and purpose of Directing. Controlling: Need for co-ordination - meaning and importance of controls - control process - Budgetary and non-Budgetary controls - Modern trends in Management Process - case studies.

REFERENCE BOOKS

1. Business Organisation - Bhushan Y.K.
2. Principles of Management – L.M. Prasad
3. Business Management – Dinkar Pagare
4. Principles of Business organisation and Management – P.N. REDDY

Subject Title: ACCOUNTING FOR MANAGERS**Course/Subject code: 13 B****Credit Hours: 6 (six) per week****Goal:** To enable the students to acquire knowledge of Accounting principles and practice**Objective:** On successful completion of this course, the students should have understood

- ✓ The basic accounting concepts
- ✓ Fundamentals of Financial Accounting
- ✓ Preparation of final accounts, etc.
- ✓ Fundamentals of Cost and Management Accounting

UNIT - I

Basic Accounting concepts - Kinds of Accounts – Branches of Accounting - Fundamentals of Financial Accounting - Rules of Double Entry System – Preparation of Journal and Ledger Accounts- problems - Subsidiary books - cash book – types of cash book - problems - Trial balance – problems.

UNIT - II

Manufacturing - Trading - Profit & Loss Account - Balance sheet. – Problems with simple adjustments.

UNIT - III

Meaning-definition-scope-objectives-function-merits and demerits of Cost Accounting and Management Accounting - distinction between Cost, Management and Financial Accounting - Elements of cost-cost concepts and costs classification.

UNIT – IV

Preparation of cost sheet - Stores Control - ECQ-Maximum, Minimum, Reordering Levels - Pricing of Materials Issues - problems (FIFO, LIFO, and AVERAGE COST methods only) - labour cost - remuneration and incentives - problems.

UNIT – V

Standard Costing - Variance Analysis – problems (Material and Labour Variances only) - Marginal Costing - Cost Volume Profit analysis. Budgeting - preparation of various budgets. (Theory and problems may be in the ratio of 20% and 80% respectively)

REFERENCE BOOKS

1. Grewal, T.S. : Double Entry Book Keeping
2. Jain and Narang : Advanced Accountancy
3. Shukla and Grewal : Advanced Accountancy
4. Gupta and Radhaswamy : Advanced Accountancy
5. Gupta R.L. : Advanced Accountancy
6. Jain and Narang : Cost Accounting
7. Nigam and Sharma : Cost Accounting
8. RK Sharna & K. Gupta : Management Accounting
9. S.N.Maheswari : Management Accounting

Subject Title: MATHEMATICS FOR MANAGEMENT

Course/Subject code: 13 C

Credit Hours: 6 (six) per week

Goal: To enable the students to acquire knowledge of mathematics & statistics and their use in business decision making.

Objective: On successful completion of this course, the students should have understood

- ✓ Set operations, matrix and Mathematics of Finance
- ✓ Statistical tools and their applications

UNIT - I

Sets and set operation - Venn Diagrams - Elements of Co-ordinate system. Matrices, Fundamental ideas about matrices and their operational rules – Matrix multiplication - Inversion of square matrices of not more than 3rd order- solving system of simultaneous linear equations.

UNIT-II

Mathematics of Finance and series simple and compound interest - Arithmetic progression - Geometric progression (Simple problems only).

UNIT-III

Meaning and Definitions of Statistics - Scope and Limitations. Statistical enquiries - Scope of the problem - Methods to be employed types of enquiries - Presentation of data by Diagrammatic and Graphical Method - Formation of Frequency Distribution.

UNIT-IV

Measures of Central tendency - Arithmetic Mean, Median, Mode, Geometric and Harmonic mean, Measures of variation and standard, mean and quartile deviations - Skewness and Kurtoses Lorenx curve, Simple Correlation - Scatter diagram - Karl Pearson's Coefficient of correlation – Rank correlation - Regression lines.

UNIT-V

Analysis of Time Series: Methods of Measuring - Trend and Seasonal variations - Index number - Unweighted indices - Consumers price and cost of living indices.

* Questions in theory and problems carry 30% and 70% marks respectively

REFERENCE BOOKS

1. Sundaresan and Jayaseelan - An Introduction to Business Mathematics and Statistical Methods
2. Gupta S.P. - Statistical Methods
3. Navaneethan P. - Business Mathematics
4. Statistics - R.S.N. Pillai, Mrs. Bhagavathi
5. P.R. Vittal - Business Mathematics and Statistics

SECOND YEAR**OFFICE MANAGEMENT****UNIT –I**

Meaning of office – principles of management office management – elements of office management functions of office management – scientific office management – office manager.

UNIT –II

Office Administration: - Administrative office management – Objectives of Administrative office Management – functions of administrative office manager office Accommodation: principles – location of office – office building – office layout – preparing the layout new trends in office layout.

UNIT –III

Records management filing – essentials of goods filing system classification and Arrangement office –Filing Equipment – methods of filing –modern filing devices – centralized vs Decentralized filing. Indexing – types of Indexing – Selection of suitable indexing systems modern techniques in Record Making.

UNIT -IV

Office stationery and supplies : importance of stationary – need to control office stationary and supplies standardization of office supplies – purchasing supplies – purchasing procedure – Issue of stationery and supplies – control of consumption – office manager and stationery control

UNIT –V

Report writing: types of reports – report writing – specimen of reports – précis writing – office communication importance, barriers, types of communication.

Recommended Books:

- 1) R.k.Chopra –Office Management
- 2) J.C.Denyer – Office Management
- 3) Johnson & Savage : Administrative office Management

OFFICE MANAGEMENT
MODEL QUESTION PAPER

Time : 3 hours**Maximum: 100 marks****Answer Any Five Questions From the Following****All Questions carry equal marks****(5 x 20 =100)**

- 1) What do you mean by office management? and explain the elements of office.
 - 2) Explain the duties of officer manager.
 - 3) Explain the functions of office administrative officer.
 - 4) How will you prepare the office layout and explain the new trends in office layout?
 - 5) Explain the classification of good filing system and explain the methods of filling.
 - 6) What do you mean by indexing? And explain its type.
 - 7) Explain the importance of stationery.
 - 8) What do you mean by report writing and explain the various types of Reports?
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BUSINESS COMMUNICATION

UNIT –I

Essential and importance of business communication – Methods of communication – types of Barriers.

UNIT -II

Letters of enquiry, orders, complaints and adjustments, trade enquiries and references.

UNIT -III

Correspondence of company Secretary with shareholders and directors – agenda – Minutes – Preparation.

UNIT -IV

Communication through letters: Essentials – Importance Contents – Reports by individuals –committees – annual report application for appointment –Reference and appointment orders.

UNIT -V

Communications media – merits of various devices – E-mail, internet, Intercom, Telegram, Telex and Telephones –Fax

Recommended Books

- Business communication - Rajendra Pal
Business Communication - Pattern Chetti
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MODAL QUESTION PAPER **BUSINESS COMMUNICATION**

Time : 3 hours

Maximum: 100 marks

Answer Any Five Questions From the Following

(5 X 20 = 100)

All Questions carry equal marks

- 1) Define communication, explain its various types.
 - 2) How will you prepare the complaint letter with an example?
 - 3) How will you prepare the agenda, and explain what are the contents included in minutes?
 - 4) Explain the Barriers of Communication.
 - 5) Explain the Importance of letters flow prepare the effective letter?
 - 6) Explain the process of E-mail.
 - 7) What do you mean by internet and intranet and explain the other mechanical devices used to communication?
 - 8) How will you prepare the annual reports?
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BUSINESS ENVIRONMENT

UNIT –I

Meaning definition international environment external environment: macro environment: environmental change: techniques for environmental analysis - strategic management.

UNIT –II

BUSINESS AND SOCIETY

Changing concept and objectives of business professionalisation; Business ethics, Business and culture social responsibility to shareholders; employees, consumers, community.

UNIT –III

ECONOMIC SYSTEMS :

Capitalism –socialism – mixed economy – the mixed economy of India. Economic roles of government regulatory role – promotional role – entrepreneurial role – planning role.

UNIT –IV

INDUSTRIAL SICKNESS:

Definition of sick units – magnitude – weak units causes of sickness – governments policy – sick industrial companies act –sick small scale units. Financial institution and industrial sickness.

MRTP Act – MRTP Objectives – Amendments – MRTP – Commission.

UNIT –V

Industrial Financial Institutions:- IDBI, IFCI, ICICI, IRBI, SHCI, DFHI, UTI, LIC, GIC,

Foreign capital and technology :

Role of foreign capital – private foreign capital imitations and dangers of foreign capital, government policy.

Recommended books :

Francis chernunilam – business environment

K.Asathappa – Essentials of business environment.

**B.B.A DEGREE EXAMINATION
BUSINESS ENVIRONMENT**

Time : 3 hours

Maximum: 100 marks

Answer Any Five Questions From the Following

All Questions carry equal marks (5x20=100)

- 1) What do you mean by business environment? And explain the techniques for environmental analysis.
- 2) Differentiate business and profession, and explain the social responsibility to shareholders & employees.
- 3) Explain the various economic systems and explain the role of government.
- 4) Define sick units and explain the cause's sickness.
- 5) Explain the sick industrial companies.
- 6) What do you mean by MRTP Act? Explain its objectives and Amendment of MRTPACT
- 7) Explain the Industrial Various Financial Instillations.
- 8) Highlight the limitations of and dangers of foreign capital.

FINANCIAL ACCOUNTING

UNIT -I

Basic accounting concepts - kinds of accounts - Double Entry bookkeeping –journals, subsidiary books - Cash book-Purchase book – Sales book-Sales return and Purchase return books.

UNIT -II

Trial balance-errors-verifications of errors-bank reconciliation statement

UNIT- III

Manufacturing –Trading - Profit & Loss account-Balance sheet

UNIT - IV

Accounting for non-trading institutions - Income & Expenditure accounts and Balance Sheet – Receipts and Payments Accounts and balance sheet-accounting for depreciation.

UNIT - II

Preparation of accounts from incomplete records

Text book

1.Grewal.T.S :Double entry book keeping

2.Jain & Narang:

3.Shukla& grewal

4.Gupta & radhawang

5.Gupta R.L

} Advanced accountancy.

B.B.A DEGREE EXAMINATION**FINANCIAL ACCOUNTING****Time : 3 hours****Maximum: 100 marks****Answer Any Five Questions From the Following****All Questions carry equal marks (5x20=100)**

1. Briefly explain the concepts which form the backbone of accounting?
2. What is meant by double entry in accountancy? Discuss its advantages?
3. Explain the different methods of depreciation with suitable illustrations
4. Enter the following transaction in the journal and ledger of Hari Prasad of Hyderabad.

2000 July

Rs

1. Commenced business with cash	1,80,000
3. Deposited into bank	55,000
4. Purchases goods for cash	22,000
5. Brought goods of Swaminathan	72,000
8. Cash sales	16,200
11. Cash deposited into bank	23,000
14. Purchased furniture for cash	4,000
16. Sold goods to Vivek	12,700
17. Received cash from Vivek	12,446
Allowed him discount 256	
18. Paid Swaminathan cash	12,000
Discount allowed by him 240	
20. Paid wages	1,800
21. Sold goods to Jagadeesan	35,000
22. Paid cash for trade expenses	150
24. Sold goods to Rajan	23,280
25. Received from Jagadeesan	21,000
Allowed him discount 525	
26. Paid Swaminathan cash on account	24,000
28. Sold goods for cash	9,000
29. Paid for stationery	180
30. Paid cash for miscellaneous expenses 15031.	
brought goods from Sridhar	17,870
31. Withdraw cash for private expenses	1,480

- 4) From the under mentioned particulars of mr.M.Mahesh prepare a bank reconciliation statement as on 31 july 1994.
1. chegues paid in to bank on the 28th july 1994 but credited to mohens account in the first week of august 1994 k.kalyan rs.1,000 : j.joy Rs800:R.Raghul Rs.1,200
 2. The following cheque were issued by mohan on 30th july 1994 but presented to bank for payment after the close of the year D.David Rs.1,200:H.HariRs1,000:lol Rs800
 3. A cheque for Rs200 was creditewd directto the account and was passed through the cash book
 4. The bank balance as per cash book on 31st july 1994 amounted to Rs 30,000
5. A book keeper which balancing his book finds that the is out with an excess of Rs 91.80. being required to prepare the final accounts the places the difference to a newly opened suspense account which the eassies forward to the next year. in the next year, the mistakes were discounted ass follows
1. A dishonored cheque for Rs.200 returned by the firms bank had been c redited to the bank account and detailed to general expenses account
 2. Sundry items of plant sold amounting to Rs.260 had been entered in the sales day book
 3. Legal expenses Rs 200 paid to Mr. ganesh to his personal account
 4. Goods brought from suresh amounted to Rs5050has been posted to the credit side of his account of Rs.55
 5. An idem of Rs.10.10 entered in the sales returns book has been posted to the debit of the customer who returned the goods.
 6. An amounted of Rs.60 owned by a customer had been omitted from the schedule of sundry debtors.
 7. Discount amounting to Rs.2.50 allowed to a customer had been duly posted to his account but not entered in the discount column of the cash book draff journal entres & prepare suspense a/c.

6) prepare trading profit & loss a/c & b/s from the following trial balance of Mr.Madan

Dr Balance		Credit Balance	
Sundry debtors	92,000	Madans capital	70,000
Plant & machinery	20,000	Purchases returens	2,600
Interst	430	Sales	2,50,000
Rent,rates taxes		Sundry creditors	60,000
insurance	5,600	Bank overdraft	20,000
Conveyance charges	1,320		
Wages	7,000		
Sales returens	5,400		
Purchases	1,50,000		
Opening stock	60,000		
Madans drawings	22,000		
Trade expenses	1,350		
Salaries	11,200		
Advetsing	840		
Discount	600		
Bad debts	800		
Business premises	12,000		
Furniture &fixlers	10,000		
Cash in hand	2,060		
	4,02,600		4,02,600

Adjustments:

1. Stock on hand on 31.12.96 Rs 90,000
2. Provide depreciation on premises AT 2.5% plant & machinery at 7.5% and furniture & fixtures at 10%.
3. Write off Rs 800 as further bad debt
4. Provide for doubtful debts at 5% on sundry debtors
5. Outstanding rent was Rs 500 and out standing wages Rs 400
6. Prepaid insurance Rs 300 and prepaid salaries Rs.700.

7) a company whose accounting year is the calendar year. Purchased on 1.1.93 a machine for Rs.40,000. in purchased further machinery on 1 st oct 1993 for rs 20,0000 and on 1 st july 1994 for Rs 10,000 on 1.7.1995 , ¼ th of the machenary installed on 1.1. 93 become absolute and was sold for Rs 6,800.

Show how the machinery account would appear in the books of the company for all the 3 years under diminishing balance method.

Depreciation is to be provided at 10% p.a.

8) The following particulars to the ranguion close for the year ended 31 st dec 1972.

Receipts and p[ayments a/c for the yaer ended 31.12.1972.

To balance b/d	600	By salaries	1,245
To subscription to	24	By stationery	240
asseass :	1,266	By rates & taxes	360
To current	48 1,338	By telephone	60
To advance	900	By investments	750
To prafit fromcanteen	45	By advertisements	105
To miscellancess	112	By postage	100
To sale of old	485	By sundries	350
newspapers		By balance c/d	270
To dividends			
	3,480		3,480

You are required to prepare an income & expenditure account and balance sheet after making the following adjustments.

- i) these are 450 members each paying annual subscription of Rs.3 : Rs 27 being an assers for Rs 1971 at the beginning of the year
- ii) 2) stock of stationery on 31 st dec 1971. was Rs30: on 31 st Dec 1972 Rs 54.
- iii) Cost of building in Rs 6,000. Depreciation at the sale of 5%.

TAXATION

UNIT –I

Scope of income tax Act – Various Categories of incomes – Basic of Charge –Residential status – income exempted from Income –heads of income.

UNIT –II

Assessment procedures: Authorities of income tax

UNIT –III

Outline the system of federal finance – under Indian constitution – cannons of taxation – difference between direct and indirect tax merits and demerits of each.

UNIT –IV

Authorities and powers – under different indirect taxes viz, excise duty, customs duty, and sales tax.

UNIT –V

TNGST ACT – Definition of business: Dealers; goods sale, Casual Trader – **CST ACT** definition of declared goods – dealer and registered dealer

Books Recommended :

- 1) Dirgare pagare – Business taxation
- 2) Balasubramanian – Business taxation
- 3) Jain & narang –income tax

B.B.A DEGREE EXAMINATION
TAXATION

Time : 3 hours

Maximum: 100 marks

Answer Any Five Questions From the Following

All Questions carry equal marks (5x20=100)

- 1) Explain the scope of total income and explain the residential status of various categories.
- 2) Explain the assessment procedure.
- 3) Describe the authorities of income tax.
- 4) Explain the various cannons of taxation and explain merits and demerits of indirect tax.
- 5) Differentiate direct tax and indirect tax.
- 6) Explain the authorities and powers of indirect taxes.
- 7) What do you mean by TNGST Act? And define sale, goods, dealer, and casual dealer.
- 8) What do you mean by CST? And define declared goods, dealer and registered dealer.

THIRD YEAR

ENTREPRENEURSHIP

UNIT - I

Meaning of entrepreneurship – characteristics, entrepreneurial structures – environmental factors affecting entrepreneurship, Barriers to entrepreneurship, - Socio- economic origins of entrepreneurship.

UNIT - II

Types of entrepreneurship – entrepreneurs- role of entrepreneurship in economic development – theories of entrepreneurial origin – A conceptual Model, views of Schumpeter etc.

UNIT – III

Entrepreneur –and enterprise - entrepreneurs and managers – traits of – true entrepreneur – behavioral patterns of entrepreneurs – women entrepreneur.

UNIT –IV

The motivating factors – entrepreneurship ambitions –compelling factors – facilitating factors the achievement motivation, search for a business idea, sources of idea, idea processing.

UNIT –V

All India financial and investment institutions – institutional infrastructure –dies – SIDO –SSIC- SISI- SIDCO-

TEXT BOOKS

- 1) ENTREPRENEURSHIP DEVELOPMENT S.B.Gupta, N.P.Sinivasan
- 2) ENTREPRENEURSHIP DEVELOPMENT S.S.Khanku
- 3) ENTREPRENEURSHIP DEVELOPMENT P.Saravanvel

B.B.A DEGREE EXAMINATION

ENTERPRENEURSHIP

Time : 3 hours

Maximum: 100 marks

Answer Any Five Questions From the Following

All Questions carry equal marks (5x20=100)

1. Define Entrepreneurship and explain its main characteristics.
2. Analyze critically Schumpeter's views on Entrepreneurship
3. Who is an Entrepreneur? Distinguish between entrepreneur and enterprise
4. Explain the various types of Entrepreneurs giving examples
5. Explain the different sources of ideas?
6. Explain the role of Tamilnadu small industries corporation (sidco)
7. Describe the functions of district industries centre.
8. Distinguish between the following:
 - a) Innovation and innovation.
 - b) Drone Entrepreneur and flab in Entrepreneur.

ORGANISATIONAL BEHAVIOURS

UNIT - I

Concept of organizational Behaviors –scope of organizational psychology – individual differences – intelligence tests – personality tests – nature, types and uses.

UNIT – II

Perception factors affecting. Perception – Motivation – theories (maslow's-herzberg, MC gregor,- x and y theory) – financial and non financial motivation.

UNIT –III

Job satisfaction – meaning – factors – job simplification- job enlargement – job enrichment – job design – morale – employee – attitude – and behavior – and their significance to employee productivity quality of work life.

UNIT –IV

Concept of group Dynamics – concept and features of group – types of group behavior – formal and informal groups – group behavior – group norms hawthornle experiment conflict – types of conflict- resolution of conflict.

UNIT –V

Leadership – types – theories (Trait, managerial) organization development – communication – communication network –counseling and guidance.

TEXT BOOK

1. Keith Davis – Human Behavior at work.
2. Ghos - Industrial psychology

Reference books:

1. Thred juthans – Organizational Behaviors
2. I.M Prasad – Organizational Behaviors
3. flippo - Organizational Behaviors

**B.B.A DEGREE EXAMINATION
ORGANISATIONAL BEHAVIOURS**

Time : 3 hours

Maximum: 100 marks

Answer Any Five Questions From the Following

All Questions carry equal marks (5x20=100)

1. Bring out the various elements of an organization?
2. Discuss the process of human behaviors?
3. What are the major factors unfaltering the perceptual selectivity?
4. Desirable the theories of leadership
5. Explain in detail the firudian concept of ID, EGO.and SUPEREGO?
6. Write a note on job relation?
7. State the different types of motivation
8. What are the outcomes of Hawthorne experiment?
9. Explain the different types of groups?

COST AND MANAGEMENT ACCOUNTING

UNIT – I

Cost accounting: Meaning, Definition, objectives, Importance, Merits and demerits of cost and Management accounting – Differentiate cost accounting with financial accounting and Management accounting – elements of cost-Preparation of cost sheet.

UNIT –II

Material : Bin card, Stores ledger, different levels of stock; Maximum level, Minimum level, Reorder level, Average stock level, Danger level – Material Issues: FIFO, LIFO, Average cost method, Standard price.
Labour : labour turnover, wages and Incentives.

UNIT – III

Objectives of Management accounting – Scope and functions. Financial Statement Analysis Comparative, Common size statement, Trend analysis; Ratio analysis; Liquidity, profitability , proprietary Ratio, Turnover Ratios.

UNIT – IV

Fund flow Statements – Cash flow Statement.

UNIT – V

Standard costing- Marginal costing – Budget and Budgetary control; Preparation of various types of budgets, Capital budgeting.

Recommended Books:

2. Jain & Narang: Cost accounting.
3. DR. S.N. Maheswari – Management accounting.
4. DR. R. Ramachandran & Dr. R. Srinivasan : Cost and Management accounting.

**B.B.A DEGREE EXAMINATION
COST AND MANAGEMENT ACCOUNTING**

Time : 3 hours

Maximum: 100 marks

**Answer Any Five Questions From the Following
All Questions carry equal marks (5x20=100)**

1. What do you mean cost accounting? Differentiate Cost accounting with management accounting and financial accounting.
2. Explain the various objectives of both cost and Management accounting.
3. What do you mean by Budget and explain various types of Budgets.
4. What do you mean by Capital budgeting and explain its need and importance.
5. Show the year end value of inventory under FIFO method.

	Received Unit	Received Rate In Rs.	Issued Units
I Quarter	20,000	2.25	16,000
II Quarter	30,000	2.50	20,000
III Quarter	25,000	2.40	33,000
IV Quarter	10,000	2.60	7,000

Assume that purchases were made on the first day of the Quarter.

6. Ram & Co supplies you the following information regarding the year ending 31st Dec 1994.
Cash sales Rs. 80,000, Credit sales Rs. 2,00,000; return inward Rs. 10,000; Opening stock Rs. 25,000; closing stock Rs. 30,000; G.P Ratio is 25%. Find the Inventory turnover.
7. Prepare the schedule of changes in working Capital:

	2002	2003		2002	2003
Share Capital	2,00,000	2,50,000	Cash	30,000	47,000
Creditors	70,000	45,000	Debtors	1,20,000	1,15,000
			Stock	80,000	90,000
Retained earnings	<u>10,000</u>	<u>23,000</u>	Land	<u>50,000</u>	<u>66,000</u>
	<u>2,80,000</u>	<u>3,18,000</u>		<u>2,80,000</u>	<u>3,18,000</u>

8. From the following compute Material variances:

	Standard			Actual		
	Qty	Unit Price	Total	Qty	Unit Price	Total
Material A	10	2	20	5	3	15
Material B	20	3	60	10	6	60
Material C	<u>20</u>	<u>6</u>	<u>120</u>	<u>15</u>	<u>5</u>	<u>75</u>
	<u>50</u>	<u>4</u>	<u>200</u>	<u>30</u>	<u>5</u>	<u>150</u>

BUSINESS LAW

UNIT-I

Indian contract 1872: Contracts, meaning, Essential elements, Nature of Contract, and Performance of Contract: Discharge of Contract: Remedies for breach for Contract; Quasi Contracts. Contract of Indemnity and Guarantee, Bailment and Pledge, law of agency.

UNIT – II

Sale of Goods Act1930: Contract of Sale. Essentials: Duties of buyers and sellers; Conditions and Warranties; Transfers of property – performance of the contract of sale; Rights of an unpaid seller.

UNIT – III

Negotiable Instrument Act, 1881; Negotiable instruments, Parties to a Negotiable instrument, Material alteration. Indian partnership Act,1932; Meaning and test of partnership Registration of firms. Relations of partners, Rights and duties Dissolution of partnership.

UNIT – IV

Law of Insurance: Contract of Insurance; Fundamental of Principles; Life insurance, Fire insurance and Marine insurance.

UNIT – V

Companies Act 1956; Definition of a Company, Characteristics, Kinds, incorporation of a company, Memorandum and articles of association; Prospectus, Directors, Appointment, Powers and duties, Company Meetings, Resolutions and Minutes.

Recommended Books:

1. N.D.Kapoor – Elements of Mercantile law.
2. M.C.Shukla : Mercantile law.
3. D.F. Mulla : The Indian Contract Act.

B.B.A DEGREE EXAMINATION

BUSINESS LAW

Time : 3 hours

Maximum: 100 marks

Answer Any Five Questions From the Following

All Questions carry equal marks (5x20=100)

1. What do you mean by Contract? And explain the various classifications of contracts.
2. Explain the duties of buyers and sellers.
3. What do you mean by negotiable instruments and explain the various kinds of endorsement.
4. Explain the duties of a partner.
5. Explain the types of life policies.
6. What do you mean by prospectus? And explain the contents of prospectus.
7. Explain the contents of the Memorandum.
8. Explain the implied conditions and warranties under the sale of goods Act.

HUMAN RESOURCE MANAGEMENT

UNIT –I

Definition, objectives and functions of HRM –Role and Structure of personnel functions in organization, personal principles and policies.

UNIT –II

Human resource planning: - Characteristics of HRP, need for planning HRP Process job analysis, Job design, job description, job specification.

Selection Process: - Placement and induction, training and development, promotion, demotions, transfers, separation.

UNIT –III

Wage and salary administration: - factors principles, compensation plan, individuals, group incentives, bonus, fringe benefits, and job evaluation systems.

UNIT –IV

Employee maintenance and integration:- Welfare and safety, accident prevention, administration of discipline, employee motivation, need and measures.

UNIT –V

Personnel Records and Reports: - Personnel research and personnel audit, objectives, scope and importance.

Recommended books:-

- 1) CS. Venkataraman and BK.Srivastva:-Personnel Management and Human Resources.
- 2) Yodder, Dale and Paul.D Standohar – Personnel Management and Industrial Relations.
- 3) Prasad, lallan and A.M.Banerjee –Management of HR
- 4) Monappa, Arun – Industrial Relations.

B.B.A DEGREE EXAMINATION
HUMAN RESOURCE MANAGEMENT

Time : 3 hours

Maximum: 100 marks

Answer Any Five Questions From the Following

All Questions carry equal marks (5x20=100)

- 1) Explain the functions of personnel management?
 - 2) Briefly explain the need and process of Human Resource Planning?
 - 3) Explain the methods or techniques of training?
 - 4) Explain the various theories of wages?
 - 5) Describe the classification of motive and explain the causes of indiscipline?
 - 6) Describe the classification of motives and explain the causes of indiscipline?
 - 7) What are the various personnel records and reports maintained in a personal department?
 - 8) Highlight the scope and importance of personnel audit in an organization.
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