

(Pages : 4)

N – 5584

Reg. No. : .....

Name : .....

First Semester M.B.A. (Full Time/Travel and Tourism) Degree Examination,  
May 2022

**MGT 514 — ACCOUNTING FOR MANAGERS**  
**(2020 Scheme)**

Time : 3 Hours

Max. Marks : 75

**PART – A**

Answer **all** questions. **Each** question carries **5** marks.

1. Explain Double Entry system of Accounting.
2. Distinguish between revenue expenditure and capital expenditure.
3. What are the objectives of Management Accounting?
4. What is meant by Sustainability Reporting?
5. Calculate Net Profit Ratio if Sales Rs. 6,00,000; Cost of goods sold Rs. 4,40,000 and indirect expenses Rs. 40,000.

**(5 × 5 = 25 Marks)**

**PART – B**

Answer **all** questions. **Each** question carries **10** marks.

6. (a) What is meant by Management Accounting? Discuss its Scope.

**OR**

- (b) Discuss managerial uses of Fund flow statement.

P.T.O.





7. (a) Write a note on Human Resource Accounting.

OR

- (b) The following is the Balance Sheets of X Ltd. on 31<sup>st</sup> December 2019 and 2020.

Liabilities	2019 (Rs.)	2020 (Rs.)	Assets	2019 (Rs.)	2020 (Rs.)
Equity Share capital	80,000	1,20,000	Freehold Premises	55,400	1,13,200
Securities Premium	8,000	12,000	Plant and Machinery	35,600	51,300
General Reserve	6,000	9,000	Furniture and Fixtures	2,400	1,500
P&L account	19,500	20,800	Stock on hand	22,100	26,000
5% Debentures	—	26,000	Accounts receivable	36,500	39,100
Income tax	9,800	10,900	Bank Balance	4,800	4,000
Accounts Payable	33,500	36,400			
Total	<u>1,56,800</u>	<u>2,35,100</u>	Total	<u>1,56,800</u>	<u>2,35,100</u>

Depreciation written off during the year December 2020 was on Plant and machinery Rs. 12,88 and on Furniture and Fixtures Rs. 400. Prepare a Funds Flow Statement.

8. (a) Calculate Cash flow from Operating activities from the following.

Profit made during the year Rs. 2,50,000 after considering the following items.

- (i) Depreciation Rs. 10,000
- (ii) Amortization Rs. 5,000
- (iii) Transfer to general reserve Rs. 7,000
- (iv) Profit on sale of Land Rs. 3,000.

Following is the position of current assets and current liabilities.

	Closing Balance (Rs.)	Opening Balance (Rs.)
Debtors	15,000	12,000
Creditors	10,000	15,000
Bills Receivables	8,000	10,000
Prepaid expenses	4,000	6,000

OR



10. (a) Define Depreciation. Explain briefly the different methods of providing depreciation.

OR

- (b) From the following particulars, you are required to calculate

- (i) Current Ratio
- (ii) Net Profit Ratio and
- (iii) Gross Profit Ratio.

Particulars	Amount (in Rs.)
Net Sales	1,40,000
Gross Profit	10,000
Net Profit	6,000
Bills Receivable	2,000
Debtors	8,800
Stock	10,000
Cash	6,000
Creditors	12,000
Bills Payable	8,800

(5 × 10 = 50 Marks)





(b) From the following transactions prepare a Bank Reconciliation Statement of Mr. Rajesh as on 31.3.2020.

- (i) Bank balance as per cash book on 31.3.2020 was Rs. 6,000.
- (ii) Cheques issued but not presented for payment Rs. 4,850.
- (iii) Cheques deposited but not collected Rs. 12,650.
- (iv) Insurance premium Rs. 250; Dividends on shares Rs. 150 were not shown in the cash book.
- (v) Rs. 13,450 being the payment on bills payable by bank, appeared in the pass book only.

9. (a) Discuss briefly different Accounting Concepts.

OR

(b) Following balances are extracted from the books of Mr. Raju on 31<sup>st</sup> December 2020. Prepare Trading and Profit and Loss Account and a Balance Sheet as on that date.

Item	Amount in Rs.	Item	Amount in Rs.
Opening stock	500	Sales	24,350
Bills Receivable	2,250	Trade expenses	100
Purchases	19,250	Cash in hand and at Bank	2,625
Wages	1,800	Rent and Taxes	550
Insurance	550	Carriage outwards	725
Sundry Debtors	<u>15,000</u>	Sales	24,350
Commission (Dr)	400	Bills Payable	1,500
Interest on capital	575	Creditors	9,825
Commission (Cr)	200	Capital	8,950
Carriage outwards	725	Office Fixtures	500





3/6/2022  
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First Semester M.B.A. (Full Time / Travel and Tourism) Degree  
Examination, May 2022

MGT 515 : MANAGERIAL ECONOMICS

(2020 Scheme)

Time : 3 Hours

Max. Marks : 75

PART - A

Answer **all** questions. **Each** question carries **5** marks.

1. Recall Discounting principle.
2. Illustrate indifference curve.
3. Outline Production function.
4. What is Prisoner's dilemma?
5. Outline the factors influencing international trade.

(5 × 5 = 25 Marks)

PART - B

Answer **five** questions. **Each** question carries **10** marks.

6. (a) A firm has to allocate the available resources among various activities of the unit. Examine the fundamental principles of Managerial economics and choose the appropriate concepts for resource allocation.

OR

- (b) "Decision making forms the core of Managerial economics." How do the economic modes of thought help in business decision making?

P.T.O.





7. (a) Explain the forms of price elasticities of demand. Propose a suitable pricing decision for a product with price elasticity coefficient,  $e = 1.5$ .

OR

8. (b) Explain the various methods of demand forecasting.  
(a) Illustrate the various cost curves. Explain the reasons for U shaped average cost curve in the long-run? Explain.

OR

- (b) Show the short-run equilibrium of a firm when it is making super normal profits.  
(a) Examine the main features of oligopoly. Illustrate with diagram, kinked demand curve.

OR

- (b) Distinguish between normal profit, super normal profit and monopoly profit.  
10. (a) Distinguish Procyclical and Countercyclical economic variables. Is Fiscal Policy Contracyclical in India.

OR

- (b) Examine business cycle and ways to control the economy at different stages of the cycle.

(5 × 10 = 50 Marks)



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First Semester M.B.A. (Full Time/Travel and Tourism) Degree Examination,  
May 2022

**MGT 511 – PRINCIPLES AND PRACTICES OF MANAGEMENT**

**(2020 Scheme)**

Time : 3 Hours

Max. Marks : 75

**SECTION – A**

(Answer **all** questions. **Each** question carries **4** marks)

1. Explain management as a fundamental process.
2. Write a note on Japanese style of Management.
3. Distinguish between Unity of Command and Unity of Direction.
4. Explain the concept of Strategic Planning.
5. Explain the terms feed forward controls and concurrent controls.

**(5 × 4 = 20 Marks)**

**SECTION – B**

(Answer **any three** questions. Each question carries **10** marks)

6. Explain briefly the contribution of F.W. Taylor in the field of management.
7. Examine purpose of organization structure in management.

P.T.O.





8. State and explain the X theory of motivation.
9. Explain the qualities of a good leader.
10. Discuss briefly the changing role of management with the advent of technology.

(3 × 10 = 30 Marks)

### SECTION – C

(Compulsory Question. Each question carries 25 marks)

#### 11. Case study

Read the following case carefully and answer the questions given at the end.

Mr. Balu is working as an accountant in ABC Ltd. He is a reliable and loyal employee. He always does his work accurately and on time. He is very punctual and cooperative with other employees. He has been in his current position for the last 10 years. He is not promoted so far. His pay is good, his boss is fair and not over demanding. His work area is well equipped. He likes the employees he works with and the company treats the employees well. He is active outside the office especially with hobbies and recreational pursuits. He is a member of Company basket - ball team. During income -tax season, he enjoys helping friends to complete their personal tax returns.

Questions :

- (a) Which of the needs in Maslow's hierarchy seems to be most important to Balu?
- (b) Is job satisfaction important to Balu?
- (c) What types of job factors (motivators or hygiene) are determining his motivation?

(1 × 25 = 25 Marks)



Library 23<sup>rd</sup> May 2022  
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First Semester M.B.A. (Full Time/Travel & Tourism) Degree Examination,  
May 2022

**MGT 512 : ORGANISATIONAL BEHAVIOUR**

**(2020 scheme)**

Time : 3 Hours

Max. Marks : 75

**PART – A**

Answer **all** questions. **Each** question carries **4** marks.

1. Define Organization Behavior. What are the contemporary Applications of OB?
2. Define Perception and explain the factors affecting perception.
3. Explain learning curves.
4. What is meant by Transactional Analysis? Explain.
5. Differentiate between organization climate and culture.

**(5 × 4 = 20 Marks)**

**PART – B**

Write in detail on any three questions. **Each** question carries **10** marks.

6. Explain Hawthorne Experiments and its importance in OB.
7. Bring out the different dimensions of Emotional Intelligence. How will you bring strong Emotional Quotient?

P.T.O.





8. Explain the importance of motivations in organization and also describe types of motivation.
9. What is meant by Group Dynamics? Explain how group can be formed in organizations in different stages and the emergence of informal leaders and working norms.
10. Explain the organizational change process and suggest some methods to address the issue of resistance to change.

PART – C

(3 × 10 = 30 Marks)

Compulsory Question

11. Case Study

*Humanized Robots?*

Helen Bowers was stumped. Sitting in her office at the plant, she pondered the same questions she had been facing for months: how to get her company's employees to work harder and produce more. No matter what she did, it didn't seem to help much.

Helen had inherited the business three years ago when her father, Jake Bowers, passed away unexpectedly. Bowers Machine Parts was founded four decades ago by Jake and had grown into a moderate-size corporation. Bowers makes replacement parts for large-scale manufacturing machines such as lathes and mills. The firm is headquartered in Kansas City and has three plants scattered throughout Missouri.

Although Helen grew up in the family business, she never understood her father's approach. Jake had treated his employees like part of his family. In Helen's view, however, he paid them more than he had to, asked their advice far more often than he should have, and spent too much time listening to their ideas and complaints. When Helen took over, she vowed to change how things were done. In particular, she resolved to stop handling employees with kid gloves and to treat them like what they were: the hired help.

In addition to changing the way employees were treated, Helen had another goal for Bowers. She wanted to meet the challenge of international competition.





Japanese firms had moved aggressively into the market for heavy industrial equipment. She saw this as both a threat and an opportunity. On the one hand, if she could get a toehold as a parts supplier to these firms, Bowers could grow rapidly. On the other, the lucrative parts market was also sure to attract more Japanese competitors. Helen had to make sure that Bowers could compete effectively with highly productive and profitable Japanese firms.

From the day Helen took over, she practiced an altogether different philosophy to achieve her goals. For one thing, she increased production quotas by 20 percent. She instructed her first-line supervisors to crack down on employees and eliminate all idle time. She also decided to shut down the company softball field her father had built. She thought the employees really didn't use it much, and she wanted the space for future expansion.

Helen also announced that future contributions to the firm's profit-sharing plan would be phased out. Employees were paid enough, she believed, and all profits were the rightful property of the owner-her. She also had private plans to cut future pay increases to bring average wages down to where she thought they belonged. Finally, Helen changed a number of operational procedures. In particular, she stopped asking other people for their advice. She reasoned that she was the boss and knew what was best. If she asked for advice and then didn't take it, it would only stir up<sup>a</sup> resentment. All in all, Helen thought, things should be going much better. Output should be up and costs should be way down. Her strategy should be resulting in much higher levels of productivity and profits.

But that was not happening. Whenever Helen walked through one of the plants, she sensed that people weren't doing their best. Performance reports indicated that output was only marginally higher than before but scrap rates had soared. Payroll costs were indeed lower, but other personnel costs were up. It seemed that turnover had increased substantially and training costs had gone up as a result.

In desperation, Helen finally had hired a consultant. After carefully researching the history of the organization and Helen's recent changes, the consultant made some remarkable suggestions. The bottom line, Helen felt, was that the consultant thought she should go back to that "humanistic nonsense" her father had used. No matter how she turned it, though, she just couldn't see the wisdom in this. People worked to make a buck and didn't want all that participation stuff.



Suddenly, Helen knew just what to do: She would announce that all employees who failed to increase their productivity by 10 percent would suffer an equal pay cut. She sighed in relief, feeling confident that she had finally figured out the answer.

#### Case Questions

- (a) How successful do you think Helen Bowers's new plan will be?
- (b) What challenges does Helen confront?
- (c) If you were Helen's consultant, what would you advise her to do?

(1 × 25 = 25 Marks)

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First Semester M.B.A. (Full Time/Travel & Tourism) Degree Examination,  
May 2022

**MGT 516 : QUANTITATIVE TECHNIQUES**  
**(2020 Scheme)**

Time : 3 Hours

Max. Marks : 75

**PART – A**

Answer **all** questions. Each question carries **5** marks.

1. Calculate Harmonic mean from the following.

Wages:	64	45	25	75	80	15	30
No. of workers:	4	9	7	21	6	3	2

2. What are theoretical distributions? Explain its classification.
3. What is Hypothesis? What are the different types of Hypothesis?
4. Explain Baye's Theorem.
5. Differentiate between correlation and regression.

(5 × 5 = 25 Marks)

**PART – B**

Answer **all** questions. Each question carries **10** Marks.

6. (a) The following table gives the result of the SSLC examination of a town held in March 2016:

Age of candidate:	13	14	15	16	17	18	19	20	21
Percentage of failure:	39	41	43	34	37	39	49	47	55

Calculate co-efficient of correlation and estimate probable error and standard error.

OR

P.T.O.



- (b) From the following obtain two regression equations.

X	5	8	7	6	4
Y	3	4	5	2	1

7. (a) Two sample polls of votes for two candidates A and B for a public office are taken, one from residents of rural areas and other from among residents of urban areas. The results are given below. Examine whether the nature of the area is related to voting preference in the election.

Area Candidates	A	B	Total
Rural	620	480	1100
Urban	380	520	900
Total	1000	1000	2000

OR

- (b) A test was given to five students taken any at random from the fifth class of three schools of a town. The individual scores are :

School I :	9	7	6	5	8
School II :	7	4	5	4	5
School III :	6	5	6	7	6

Carry out the analysis of variance.

8. (a) Fit a binomial distribution to the data relating to the number of seeds germinating out of 10 damp filters for the sets of seeds.

No. of seeds

Germinated:	0	1	2	3	4	5	6	7	8	9	10
No. of sets :	6	20	28	12	8	6	0	0	0	0	0

OR

- (b) Explain features, assumptions and Properties of Poisson distribution.





9. (a) In a certain college 25% of the students failed in mathematics, 15% failed in chemistry, and 10% failed in both mathematics and chemistry. A student is selected at random.
- (i) both mathematics and chemistry. A student is selected at random.
  - (ii) if he failed in mathematics, what is the probability that he failed in mathematics.
  - (iii) What is the probability that he failed in mathematics or chemistry.

OR

- (b) What are Addition and Multiplication Theorems on Probability?

10. (a) A test was held to decide about the award of a scholarship. Different weights were assigned to various subjects. Marks obtained by three candidates are as follows

Marks obtained

Subject	Weight	A	B	C
Statistics :	4	63	60	65
Mathematics :	3	65	64	70
Economics :	2	58	56	63
Hindi :	1	70	80	52

If the candidate securing highest aggregate marks is awarded the scholarship, state who gets it? \*

OR

- (b) Define range and quartile deviation. Also write their merits and demerits as a measure of dispersion.

(5 × 10 = 50 Marks)





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First Semester M.B.A. (Full Time/Travel & Tourism) Degree Examination,  
May 2022

**MGT 513 : DOMESTIC BUSINESS ENVIRONMENT AND VALUE BASED  
MANAGEMENT**

**(2020 Scheme)**

Time : 3 Hours

Max. Marks : 75

**SECTION – A**

Answer **all** questions. **Each** question carries **4** marks.

*Write short notes on*

1. Inclusive Growth.
2. Distinction between direct taxes and indirect taxes.
3. National Knowledge Commission.
4. Whistle blowing.
5. Corporate Social Responsibility.

**(5 × 4 = 20 Marks)**

**SECTION – B**

Write in detail on any **three** questions. Each question carries **10** marks.

6. Discuss the importance of Monetary Policy in the development of Business. What are the tools of monetary policy?

P.T.O.





7. Explain the socio-cultural factors which influence the business in Indian context.
8. Distinguish between values and ethics. Discuss briefly the factors affecting business ethics.
9. Write explanatory Short notes on
  - (a) FII
  - (b) Capital Market
10. "Ethical leadership is inevitable for creating a successful environment in business". Discuss.

(3 × 10 = 30 Marks)

#### SECTION – C

(Compulsory)

11. Case Study. Each question carries **25** marks.

Changing patterns of lifestyle and consumption habits in the rural sector are replacing traditional livelihoods and setting the platforms for undergoing transformation in the coming future. With abundant budget allocation of Indian Government to water and electricity resources in rural areas and by raising Minimum Support Price in relation to agricultural produce, agricultural income is likely to increase and multiply in size.

The rural business sector is contributing to about 40% of the overall sales figures. Giant FMCG companies such as Hindustan Unilever and ITC have gone beyond their marginal expectations in terms sales revenue owing to growth in rural business and exceedingly increasing rural customers. During the third quarter of September 2018, ITC's sales rose by 15.4 percent and that of Hindustan Unilever rose by 10 percent. In the past few years, the upward trend in rural sales and agricultural business has become the driving force of future business growth potential of FMCG companies in India.

The growth roadmap of ITC and Hindustan Unilever has been on the surge due to their rural segment sales growth. Hindustan Unilever has its operations spread across foods solutions, beauty care and home care range of products. Because of the rising lifestyle aspirations of youth in rural India, Hindustan



Unilever's beauty care and home care products were widely sold in rural and semi-rural regions. In fact, growth of rural sector is moving ahead of the urban sector counterparts. Therefore, the managers of Hindustan Unilever are of the perception that rural business has the potential to reach heights in future. Just like Hindustan Unilever, ITC also operates heavily into agricultural, paper, cigarettes and FMCG products which in turn reached out to rural markets. ITC's management has noticed stable demand in business environment of rural markets.

With rise in rural business opportunities, the challenges faced by rural managers are also increasing. Rural managers should possess entrepreneurship skills and knowledge about agri-business culture, rural livelihoods, rural-urban interdependence, water and nutrition management issues and value chain processes. Experts in rural management and development are in high demand because of the enhancement in rural business opportunities. Many degree and diploma programmes are also provided by reputed management institutions across India to standardize and conceptualize educational requirements of prospective rural managers.

#### Questions

- (a) What insights were observed in respect of ITC and Hindustan Unilever towards the business environment in rural sector?
- (b) Are rural managers required to possess some specific skills for improving the volume of business?

(1 × 25 = 25 Marks)





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N – 5587

Reg. No. : .....

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First Semester M.B.A. (Full Time/Travel and Tourism) Degree Examination,  
May 2022

**MGT 517 : ENVIRONMENTAL MANAGEMENT**

**(2020 Scheme)**

Time : 3 Hours

Max. Marks : 75

**PART – A**

Answer **all** questions. **Each** carries **4** marks.

1. State the scope of environment management.
2. What is forest management?
3. What is Environmental Impact Assessment?
4. What are the types of Environmental Audit?
5. State what is ISO 14000 and ISO 14001 deals with?

**(5 × 4 = 20 Marks)**

**PART – B**

Answer **any three** questions. **Each** carries **10** marks.

6. What do you understand by Ethics? Why is ethics important for business?
7. Enumerate the role of the Air (Prevention and Control of Pollution) Act, 1981 in environmental management.

P.T.O.





8. Explain the process involved in Environmental Impact Assessment process.
9. Describe the features of Environment Auditing.
10. Explain different application of LCA.

(3 × 10 = 30 Marks)

PART – C

11. Case Study

The Toyota Boshoku group implements environmental management activities on an on-going basis that include convening sessions for the environmental committee in respective regions to confirm environmental initiatives, verifying cases of improvement via *genchi-genbutsu* and actively implementing cross-organisational deployment best practices. The Safety / Health / Environment Function Meeting sets the desired direction for the Toyota Boshoku group's environmental activities (product environmental and production environmental aspects), confirming progress and following up on actions, and holding deliberations. Regarding substances which are designated as VOC\*3 and PRTR\*4, the Toyota Boshoku group has reduced emissions by switching to water-based paint and by starting to transition to release agents made from components with low amounts of VOC and PRTR. Moving forward, we will continue to promote activities aimed at reducing the amount of chemical substances used and the amount of emissions from our plant.

In order to prevent environmental accidents and pollution, we conduct environmental risk management based on voluntary standards that are stricter than regulations require. In addition, we conduct risk management with value placed on the perspective of local people. Our environmental risk map is used in this regard. An environmental risk map is a tool to visualise risk around a plant and on premises, strengthen inspection standards and enable environmental patrols. Responsible persons at each plant carefully visualise risk and conduct patrols so that the latest information is always incorporated into the risk map.

At the Toyota Boshoku Kariya Plant, based on the "Provisional Guidelines for Soil and Groundwater" issued in 1994 by Japan's Ministry of the Environment, we have been conducting annual inspections for soil and groundwater contamination and are working to purify these resources since 1995. Polychlorinated biphenyls (PCBs) are now designated as prohibited substances.





PCB wastes now being stored must be treated at designated treatment facilities no later than the end of March 2027. In fiscal 2020, the seventh year of the project, Toyota Boshoku provided an opportunity to have fun learning about the environment by conducting on-site education at a local elementary school. Continuing from fiscal 2019, Toyota Boshoku held an eco-tour of our Sanage Plant sponsored by Toyota City, Parents and children living in the city of Toyota toured Facilities such as wastewater treatment plants. In May 2020, Toyota Boshoku completed the main building, which is an energy-saving office that incorporates various energy-saving technologies.

*\*3 VOC : Volatile Organic Compounds (covers 100 substances designated by Japan's Ministry of the Environment)*

*\*4 Pollutant Release and Transfer Register: Pollutant Release and Transfer Register*

- (a) What are the steps taken by Toyota to promote environmental management?
- (b) How are the activities pertaining to environment is monitored in Toyota?
- (c) How did the organisation work towards reduction of emission of chemical substance?
- (d) From your point of view, comment on the EMS of Toyota.

**(1 × 25 = 25 Marks)**

