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M – 5081

Reg. No. :

Name :

First Semester M.B.A. (Full Time / Travel and Tourism) Degree
Examination, September 2021

MGT 514 — ACCOUNTING FOR MANAGERS
(2020 Scheme)

Time : 3 Hours

Max. Marks : 75

PART – A

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

1. What is Trial Balance? Explain its significance.
2. Differentiate between Capital and Revenue Expenditure.
3. What are the tools used in Management Accounting?
4. Differentiate between Fund flow statement and Cash flow statement.
5. Explain Responsibility accounting.

(5 × 5 = 25 Marks)

PART – B

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

6. (a) Explain different branches of accounting.

OR

- (b) Write an essay on Accounting Concepts.

P.T.O.



- (a) Prepare the fund flow statement from the below-given balance sheet of John Trading Co. for the year 2018-19.

Balance sheet of John Trading Co.

For the year 2018-19					
Liabilities	2018	2019	Assets	2018	2019
	Rs.	Rs.		Rs.	Rs.
Share Capital	5,00,000	6,50,000	Goodwill	20,000	15,000
Share premium	50,000		Investments	1,50,000	2,00,000
P and L A/C	—	25,000	Fixed Assets	5,50,000	5,50,000
Debentures	2,00,000	—	Debtors	60,000	40,000
Bank overdraft	80,000	1,00,000	Stock	1,20,000	80,000
Creditors	60,000	75,000	Cash	12,000	5,000
Proposed dividend	10,000	15,000	Prepaid Expenses	8,000	—
Provision of Tax	20,000	25,000			
	<u>9,20,000</u>	<u>8,90,000</u>		<u>9,20,000</u>	<u>8,90,000</u>

Adjustments:

Net profit before tax and dividend Rs. 63,000,

Provision of tax during the year Rs. 23,000.

Actual tax paid Rs. 18,000,

Provision of dividend Rs. 15,000.

Depreciation charged; Rs. 80,000

Bonus shares Rs. 50,000 out of share premium

OR



(b) From the following Balance Sheets of Exe Ltd. make-out Cash Flow Statement:

Liabilities	2003	2004	Assets	2003	2004
Equity share capital	3,00,000	4,00,000	Goodwill	1,15,000	90,000
Preference share capital	1,50,000	1,00,000	Land and building	2,00,000	1,70,000
Reserve	40,000	70,000	Plant	80,000	2,00,000
Profit and loss	30,000	48,000	Debtors	1,60,000	2,00,000
Proposed dividend	42,000	50,000	Stock	77,000	1,09,000
Creditors	55,000	83,000	Bills receivables	20,000	30,000
Bills payable	20,000	16,000	Cash	15,000	10,000
Provision for taxation	40,000	50,000	Bank	10,000	8,000
	6,77,000	8,17,000		6,77,000	8,17,000

Additional information:

- During 2006, the business of a sole trader was purchased by issuing shares for Rs. 2,00,000. The assets acquired from him were: Goodwill Rs. 20,000, Machinery Rs. 1,00,000, Stock Rs. 50,000 and Debtors Rs. 30,000.
- Provision for tax charged in 2006 was Rs. 35,000.
- The debentures were issued at a premium of 5% which is included in the retained earnings.
- Depreciation charged on machinery was Rs. 30,000.

8. (a) Prepare final accounts from the following.

TRIAL BALANCE for the year ended 31-3-2012

PARTICULARS	DEBIT (Rs.)	CREDIT (Rs.)
Furniture	640	
Motor vehicle	6,250	
Buildings	7,500	
Capital		12,500
Bad debt	125	

Provision for bad debt		200
Debtors & Creditors	3,800	2,500
Opening stock	3,460	
Purchases & Sales	5,475	15,450
Bank overdraft		2,850
Sales and Purchase returns	200	125
Advertising	450	
Interest on Bank Overdraft	118	
Commission		375
Cash	650	
Taxes and insurance Premium	782	
General Expenses	1,250	
Salaries	3,300	
Total	34,000	34,000

Additional Information

- (i) Closing stock 3,250
- (ii) Depreciate furniture @10%, Machinery @5%, Vehicle @ 20%.
- (iii) Rs. 85 is due for interest on bank overdraft.
- (iv) Salaries Rs. 300 and Taxes Rs. 200 are outstanding.
- (v) Insurance premium Rs. 100 prepaid
- (vi) $\frac{1}{3}^{\text{rd}}$ of commission received is in respect of work to be done in next year.

OR

- (b) Define depreciation. What are the objectives of charging depreciation? Explain the causes of depreciation.



9. (a) Rearrange the following statement in a form suitable for analysis and calculate

- (i) Liquidity ratio
- (ii) Current ratio
- (iii) Debt equity ratio
- (iv) Capital gearing ratio and
- (v) Capital turnover ratio

Liabilities	2015	2016	Assets	2015	2016
	Rs.	Rs.		Rs.	Rs.
Creditors	20,000	16,000	Bank	15,380	26,020
Bills payable	12,750	6,500	Debtors	11,260	11,710
Debentures	1,00,000	1,00,000	Stock	56,160	49,460
Reserves and profits	67,250	84,500	Fixed assets		
Paid up capital	1,00,000	1,00,000	Less : depreciation	2,17,200	2,19,810
	<u>3,00,000</u>	<u>3,07,000</u>		<u>3,00,000</u>	<u>3,07,000</u>
Sales	1,80,000	1,95,000			

OR

- (b) From the following data relating to the Equity and liabilities of balance sheet of X Ltd., for the period March 31, 2010 to 2014, calculate the trends percentages taking 2010-11 as the base year.

(Rs. in lakhs)

Particulars	2010-11	2011-12	2012-13	2013-14
Equity share capital	1000	1000	1200	1500
General reserve	800	1000	1200	1500
12% debentures	400	500	500	500
Bank overdraft	300	400	550	500
Trade payables	100	120	80	140
Sundry creditors	300	400	500	600
Outstanding liabilities	50	75	125	150



10. (a) Write an essay on International Accounting Standards.

OR

(b) Write a short note on:

- (i) Forensic accounting
- (ii) Sustainability Reporting.

(5 × 10 = 50 Marks)



(Pages : 3)

M – 5082

Reg. No. :

Name :

**First Semester M.B.A. (Full Time/Travel and Tourism) Degree Examination,
September 2021.**

MGT 515 – MANAGERIAL ECONOMICS

(2020 scheme)

Time : 3 Hours

Max. Marks : 75

PART – A

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

1. Explain the term Managerial Economics.
2. Write a note on Price elasticity and Income elasticity.
3. What are the managerial uses of production function?
4. Explain the Skimming pricing and penetration Pricing.
5. Distinguish between GDP and NNP.

(5 × 5 = 25 Marks)

PART – B

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

6. (a) Explain briefly the scope of managerial economics.

OR

- (b) Discuss basic concepts affecting business decisions.

P.T.O.



7. (a) Explain the law of diminishing marginal utility.

OR

- (b) State and explain the various methods of demand forecasting.

8. (a) Explain the law of variable proportions.

OR

- (b) Babu sells a line of men's footwear for Rs. 18 a pair. Each pair that is sold contributes Rs.6 to the recovery of fixed costs and to profits. The fixed cost are Rs.84,000 a year. You are required to calculate (i) show how many pairs must be sold in a year to break even (ii) Compute the sales revenue at BEP and (iii) Compute the sales revenue to earn a net income of Rs.54,000.

9. (a) What is monopolistic competition? Briefly explain its features.

OR

- (b) The turnover and profits during the year I and Year II were as under.

Period	Sales (Rs.)	Profits (Rs.)
I	2,40,000	18,000
II	2,80,000	16,000

You are asked to find out

- (i) P/V Ratio
- (ii) Fixed Expenses
- (iii) BEP
- (iv) Sales required to earn a profit of Rs. 30,000.
- (v) Profit at a sale of Rs. 2,50,000.



10. (a) State and explain the factors influencing international trade.

OR

(b) A company estimated that next year it will be possible to sell one lakh units of a product at Re. 1 per unit. The estimated fixed costs and variable costs are Rs.50,000 and Rs.40,000 respectively. Assuming a price increase of 10% and consequently a reduction of 5% in sales volume, compute the amount of sales which the company will be able to earn Rs. 30,000 more Profit than the estimated profit.

(5 × 10 = 50 Marks)



(Pages : 4)

M – 5083

Reg. No. :

Name :

**First Semester M.B.A. (Full Time/Travel and Tourism) Degree Examination,
September 2021.**

MGT 516 - QUANTITATIVE TECHNIQUES

(2020 Scheme)

Time : 3 Hours

Max. Marks : 75

PART – A

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

1. Write short note on applications of SPSS.
2. A factory is producing 50,000 pairs of shoes daily. From a sample of 500 pairs, 2% were found to be of substandard quality. Estimate the number of pairs that can be reasonably expected to be spoiled in the daily production and assign limits at 95% level of confidence.
3. The average number of customers, who appear at a counter of a certain bank per minute is two. Find the probability that during a given minute.
(a) No customer appears
(b) Three or more customers appear.
4. A committee of three is to be chosen from a group consisting of 4 men and 5 women. If the selection is made at random, find the probability that
(a) all three are men;
(b) two are men.

P.T.O.



258-
95
163

5. Following are the heads of income of Railways during 2019 and 2020.

	2019 (in crores of rupees)	2020 (in crores of rupees)
Coaching	26	31
Goods	40	39
Others	4.50	3.50

Represent the above data by a bar chart.

(5 × 5 = 25 Marks)

PART – B

Answer **any one** questions from **each** choice.

6. (a) Following is the distribution of marks obtained by 100 students in a class test:

Marks more than	0	10	20	30	40	50	60	70
Number of students	100	92	77	57	40	25	15	5

If 70% of the students passed the class test, find the minimum pass marks by a pass student.

OR

- (b) Explain the various methods of Sampling.
7. (a) A bag contains 6 red and 5 blue balls and another bag contains 5 red and 8 blue balls. A ball is drawn from the first bag and without noticing its colour is put in the second. A ball is drawn from the second bag. Find the probability that the ball drawn is blue in colour.

OR

- (b) State the addition and multiplication rules of probability giving one example of each case.



8. (a) A manufacturer of pins knows that on an average 5% of his product is defective. He sells pins in boxes of 100, and guarantees that not more than 4 pins will be defective.
- (i) What is the probability that a box will meet the guaranteed quality?
- (ii) What is the probability that a box will fail to meet the guaranteed quality? ($e^{-5} = 0.0067$).

OR

- (b) The incidence of occupational disease in an industry is such that the workmen have a 25% chance of suffering from it. What is the probability that out of six workmen 4 or more will contract the disease?
9. (a) Below are given the gain in weights in kgs of cows fed on two diets X and Y:
- Diet X: 25 32 30 32 24 14 32
- Diet Y: 24 34 22 30 42 31 40 30 32 35

Test at 5% level whether the two diets differ as regards their effect on mean increase in weight. (Tabulated value of 't' for 15 degrees of freedom at 5% = 2.131).

OR

- (b) One thousand girls in a college were graded according to their I.Q. and the economic conditions of their homes. Use χ^2 -test to find out whether there is any association between economic conditions at home and I.Q. of girls:

Economic Condition	I.Q.		
	High	Low	Total
Rich	100	300	400
Poor	350	250	600
Total	450	550	1000



10. (a) Calculate the correlation coefficient between X and Y for the following data:

X: 3 4 5 8 7 9 6 2 1

Y: 5 3 4 7 8 7 6 9 2

OR

- (b) There are two series of index numbers, P for price index and S for stock of a commodity. The mean and standard deviations of P are 100 and 8 respectively and that of S are 103 and 4, The correlation coefficient between the two series is 0.4. With these data work out a linear equation to read off the values of P for various values of S. Can the same equation be used to read off the values of S for different values of P? If not, give the appropriate equation.

(5 × 10 = 50 Marks)



(Pages : 2)

M – 5079

Reg. No. :

Name :

First Semester M.B.A. (Full Time/Travel and Tourism) Degree Examination,
September 2021

MGT 512 : ORGANISATIONAL BEHAVIOUR

(2020 Scheme)

Time : 3 Hours

Max. Marks : 75

PART – A

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

1. Distinguish between efficiency and effectiveness with suitable examples.
2. Explain the concept of perception and factors affecting the same.
3. Write a note on learning curves.
4. Discuss the role of Transactional Analysis with reference to interpersonal dynamics.
5. Mention the various models of change.

(5 × 4 = 20 Marks)

PART – B

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

6. Enumerate the various models of OB.
7. Do you think that Bruce Maglino's workplace values are practically incorporated in the highly competitive business world? Give valid reasons for your opinion.

P.T.O.



8. Illustrate the various models of stress.
9. Elucidate the modes in which we can develop high performance teams.
10. Narrate the modes in which we can overcome resistance to change.

(3 × 10 = 30 Marks)

PART – C

(Compulsory)

11. Jessy and Maya are working in MCS Industries Pvt Ltd. which was incorporated in 1975 at Chennai, and the company have more than hundreds of employees recruited without considering proper need assessment. Moreover, the employees in the same designation received different scale of payments. In the case of Jessy and Maya, both were equally qualified and holding the same job title in the company earns Rs. 35,000 and Its. 40,000 respectively. This created an imbalance among the employees and affected the productivity of the organisation. As a remedy to this, the management appointed a new manager, Simon and asked to solve this issue.

The new manager created a new vision to the company. The company decided to bring or make change in some areas of the business, these included, structural change, cost change, process change and cultural change. Similarly, the company also cut pay of employees which was the major problem for the company. The company also changed the culture to improve the efficiency of the employees and make accountable and responsible one. This has created a panic situation among the employees. Now the company wanted to motivate and maintain its talented pool of employees which is tremendous task to the new manager.

Questions :

- (a) What are the challenges faced by the newly appointed manager?
- (b) In this context, which is the most applicable theory of motivation?
- (c) Identify strategies that can be used to motivate employees in the present situation.

(25 Marks)



(Pages : 2)

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Reg. No. :

Name :

**First Semester M.B.A. (Full Time/Travel and Tourism) Degree Examination,
September 2021**

**MGT 511 – PRINCIPLES AND PRACTICES OF MANAGEMENT
(2020 Scheme)**

Time : 3 Hours

Max. Marks : 75

PART – A

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

1. State the concept of Management with suitable examples from real life situations.
2. List out the key contributions of F. W. Taylor in the field of management.
3. How far SWOT analysis useful for making managerial decisions?
4. Narrate the role of control in the output of a successful manager.
5. "A manager can always delegate decision making activity to the subordinates"
Check the validity of this Statement.

(5 × 4 = 20 Marks)

PART – B

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

6. Elucidate the professional qualities required for a good manager.
7. Critically evaluate the basic principles of management.

P.T.O.



8. Explain the basic functions in Management.
9. Do you think that motivation skill is a must for a leader? State valid reasons for your response.
10. Discuss the major challenges of managers during the 21st century.

(3 × 10 = 30 Marks)

PART – C

(Compulsory)

11. Mr. Jagadeesh, an MBA graduate with specialization in Marketing and HR from a leading B-School in India, joined as Assistant professor in the same institution he studied soon after his course. He worked there for three year and later joined as Marketing Executive in an FMCG for two year and gained both academic and industrial experience within six years after obtaining his MBA. Now he is planning to start a B-School in his home town along with his friends and former colleagues from the academic and industrial sector as some of them lost their job due to the impact of Covid 19 attack. He developed a plan of action for the same and approaches you for advice as a business consultant.

Questions

- (a) Being a leading business consultant will you consider the request of Mr. Jagadeesh.
- (b) Do you think that the experience of Mr. Jagadeesh is sufficient for starting a B-School?
- (c) What are the major factors to be considered while managing this business during the pandemic period?
- (d) Will you suggest any other business options for him?

(25 Marks)

(Pages : 2)

M – 5084

Reg. No. :

Name :

**First Semester M.B.A. (Full Time/Travel and Tourism) Degree Examination,
September 2021**

MGT 517 : ENVIRONMENTAL MANAGEMENT

(2020 Scheme)

Time : 3 Hours

Max. Marks : 75

PART – A

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

1. Explain the idea of sustainable development.
2. Write a note on any two environmental regulations.
3. Explain EIA.
4. Explain Environmental auditing.
5. Write a note on EMS.

(5 × 4 = 20 Marks)

PART – B

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

6. What are the 5 most critical environmental management or ethical issues that we face today?
7. What advantages may an organisation gain by anticipating environmental legislation?

P.T.O.



8. Why would an organisation wish to undertake an environmental audit?
9. What are the key elements of the environmental management system?
10. Explain the methodology of EIA.

(3 × 10 = 30 Marks)

PART – C

Compulsory

11. The Hampden Township EMS effectively "caught" information that a pump was out of service at a lift station and allowed corrective action to begin before a total loss of pumping capability occurred. Hampden Township was apprehensive at first, but an EMS is a great way to translate the old 'verbal' way of doing things into documented written procedures. It forced them to organize and write everything down, something one talked about doing for years but never accomplished. The Lawrence County long-term care facility effectively reduced solid waste disposal by 1.5 tons per year by switching to a coffee concentrate that was brewed on demand, reducing staff time and waste coffee sent to the wastewater collection system.

Summarise the case and Prepare a note on EMS.

(1 × 25 = 25 Marks)



(Pages : 2)

M – 5080

Reg. No. :

Name :

**First Semester M.B.A. (Full Time/ Travel & Tourism) Degree Examination,
September 2021**

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

(2020 Scheme)

Time : 3 Hours

Max. Marks : 75

PART – A

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

1. Explain the implications of the economic environment to business.
2. Write a note on GST
3. Discuss the role of the National Knowledge Commission.
4. Explain ethical dilemmas.
5. Explain ethical leadership.

(5 × 4 = 20 Marks)

PART – B

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

6. What is the Business Environment? Enumerate the important changes taking place in Indian business environment, and state the impact of emerging rural markets on business in India.
7. "Business today happens to be an integral part of the social system". Elaborate on the statement giving suitable examples.

P.T.O.



8. Explain the concept of social responsibility of business, and discuss the nature of its obligations towards
 - (a) Employers,
 - (b) Shareholders, and
 - (c) Public at large.
9. Explain how ethical dilemmas arise. Analyse the different aspects of ethical dilemmas.
10. Explain the concept of sustainable development and examine the corporate responsiveness towards sustainable development norms in India.

(3 × 10 = 30 Marks)

PART – C

11. Kapil Sharma is working as the Country Head of a company which owns a chain of malls under the name of 'Virtuoso' in the various parts of India. Through an analysis report of the business environment, it has been brought to his notice that in the coming years, shopping at a mall will not be a necessity for the buyers as purchases can be made online from anywhere and at any time with ease and at the consumer's convenience. Hence, malls will have to provide much more than shopping to be able to attract customers. So, he recommends that 'Virtuoso' malls should be restructured into recreation centres, offering more spaces to socialize, host events and concerts, and provide ample Food and Beverages options. Consequently the share of entertainment segment and Beverages segment in the overall mall space is increased by 20%. As a result, the company gains enormously by getting the first mover advantage. In context of the above case:
 - (a) Define the term 'Business Environment'.
 - (b) Explain the terms 'Threats' and 'Opportunities' by quoting lines from the paragraph

(1 × 25 = 25 Marks)

