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Reg. No. :

Name :

**First Semester M.B.A. (Full Time / Travel & Tourism)
Degree Examination, April 2025**

**MBA 514 : ACCOUNTING FOR MANAGERS
(2024 Admission)**

Time : 3 Hours

Max. Marks : 75

SECTION – A

Answer **all** the questions. Each question carries **5** mark.

1. Explain the Accounting Concepts and Conventions.
2. Explain Ratio Analysis.
3. Explain various types of Costs.
4. Calculate (a) Profit/Volume Ratio (b) Fixed Cost (c) Sales volume to earn a profit of Rs. 40,000.

Sales Rs.2,00,000

Profit Rs.25,000

Variable Cost is 80% of sales.

5. What is variance analysis? Explain its types?

(5 × 5 = 25 Marks)

P.T.O.



SECTION – B

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

6. (a) From the following, the balance extracted from the books of Ravi as on 31/12/2009, Prepare Trading and Profit and Loss Account for the year ended December 31st 2009 and a Balance Sheet as on that dates:

Trial Balance			
Debit	Rs.	Credit	Rs.
Furniture	640	Capital	12,500
Motor Vehicles	6,250	Provision for Bad Debts.	200
Buildings	7,500	Sundry Creditors	2,500
Bad Debts	125	Sales	15,450
Sundry Debts	3,800	Bank Overdraft	2,850
Stock (1/1/2009)	3,460	Purchase Return	125
Purchases	5,475	Commission	375
Taxes and Insurance	1,250		
General Expenses	782		
Salaries	3,300		
Sales Return	200		
Advertising	450		
Interest	118		
Cash	650		

Adjustments:

- (i) Stock on hand on 31/12/2009 was Rs. 3,250.
- (ii) Depreciate building at 5%, furniture at 10% and motor vehicles at 20%.



- (iii) Rs.85 is due for interest on overdraft.
- (iv) Salaries Rs. 300 and Taxes Rs.120 are outstanding.
- (v) Insurance amounting to Rs. 100 is prepaid.
- (vi) One-third of the commission received is the respect is the respect of work to be done next year.
- (vii) Write off a further Rs. 100 as bad debts and provision for bad debts is to be made equal to 5% on sundry debtors.

Purchases include purchase of Furniture Rs.200 on 1/1/2009.

OR

- (b) What is Management Accounting? Discuss briefly its important objectives in a business firm.

7. (a) The summarized Balance Sheets of two companies are as follows:

Summarized Balance Sheet as at 31 March 2007

Liabilities	Tata Ltd. Rs.	Wipro Ltd. Rs.	Assets	Tata Ltd. Rs.	Wipro Ltd. Rs.
Equity share capital	1,70,000	4,00,000	Fixed Assets	3,45,000	5,10,000
10% Preference share capital	1,50,000	1,00,000	Current Assets	2,90,000	3,32,000
Reserve	1,00,000	50,000	Preliminary Expenses	10,500	6,800
15% Debentures	50,000	50,000			
Current Liabilities					
	1,75,500	2,48,800			
	<u>6,45,500</u>	<u>8,48,800</u>		<u>6,45,500</u>	<u>8,48,800</u>



Revenue Statements for the year ended 31 March 2007.

Particulars	Tata Ltd. (Rs.)	Wipro Ltd. (Rs.)
Sales	20,00,000	22,00,000
Less : Cost of Sales	(16,00,000)	(18,00,000)
	4,00,000	4,00,000
Less : Operating Expenses (including interest)	(2,40,000)	(3,05,000)
Less : Non-cash Operating Expenses (depreciation)	(10,000)	(20,000)
Less : Interest	(7,500)	(7,500)
	1,42,500	67,500
Less : Taxes	(50,000)	(25,000)
Less : Dividend	(60,000)	(20,000)
Retained Earnings	32,500	22,500

You are required to prepare the following:

- (i) Common Size Income Statement (in vertical form)
- (ii) Common Size Balance Sheet (in vertical form)

OR

- (b) Explain Comparative Analysis and Common Size Analysis.

8. (a) From the following particulars, prepare a Cost Sheet for the year ended 31-12-2008:

Particulars	Rs.
Stock of finished goods (1.1.2008)	6,000
Stock of raw materials (1.1.2008)	40,000



Work-in-progress (1.1.2008)	15,000
Purchase of raw materials	4,75,000
Carriage inwards	12,500
Factor rent, taxes	7,250
Other production expenses	43,000
Stock of goods (31.12.2008)	15,000
Wages	1,75,000
Work manager's salary	30,000
Factory employees salary	60,000
Power Expenses	9,500
General Expenses	32,500
Sales for the year	8,60,000
Stock of raw materials	50,000
Work-in-progress (31.12.2008)	10,000

OR

(b) Explain the procedure to prepare a Cost Sheet.

9. (a) (i) From the following information in relation to a manufacturing concern, calculate the Break-even point in units.

Outputs	: 3,000 units
Variable cost per unit	: Rs. 30
Selling Price per unit	: Rs. 40
Total Fixed cost	: Rs. 15,000

- (ii) Write a detailed note on Break Even Analysis.

OR

(b) Explain the Benefits and Limitations of Break Even Analysis.



10. (a) From the following data, calculate :

- (i) Material cost variance
- (ii) Material price variance
- (iii) Material usage variance, separately for A and B

Material	Standard Quantity	Standard Price	Actual Quantity	Actual Price
	kg.	Rs.	Kg.	Rs.
A	50	4	60	3.75
B	75	5	90	4.50
	125		150	

OR

(b) What is Standard Costing? Explain its objectives.

(5 × 10 = 50 Marks)



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Reg. No. :

Name :

**First Semester M.B.A. (Full Time/Travel & Tourism) Degree Examination,
April 2025**

MBA 513 – EXECUTIVE BUSINESS COMMUNICATION

(2024 Admission)

Time : 3 Hours

Max. Marks : 75

PART – A

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

1. Explain the role of feedback in effective communication.
2. What is dyadic communication, and why is it important in business settings?
3. Describe the principles of drafting a professional business letter.
4. Explain the steps involved in proofreading and revising a business message.
5. Discuss how body language affects communication during an interview.

(5 × 4 = 20 Marks)

PART – B

Answer any **three** questions. Each question carry **10** marks.

6. Explain the various factors affecting the effectiveness of communication and provide examples.
7. Describe the steps in preparing and organizing an effective business report.

P.T.O.



8. Discuss the significance of customer complaint letters and the approach to handling them professionally.
9. Outline the process of planning and conducting a successful business conference.
10. Explain the different types of visual aids used in business communication and their importance.

(3 × 10 = 30 Marks)

PART – C

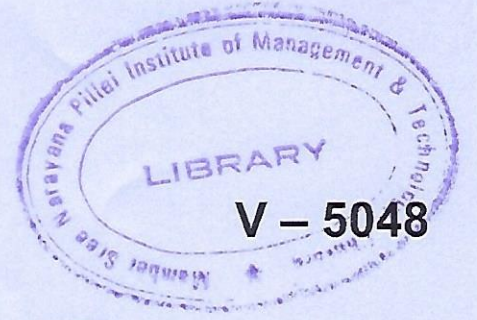
Compulsory question. The question carries **25** marks.

11. You are organizing a company-wide seminar on “The Importance of Effective Communication in Modern Business”.
 - (a) Outline the agenda for the seminar, including topics to be discussed, key speakers, and a plan for engaging attendees.
 - (b) Also explain how you would ensure the seminar’s objectives are met and measure its effectiveness.

(1 × 25 = 25 Marks)



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Reg. No. :

Name :

**First Semester M.B.A. (Full Time/Travel & Tourism) Degree Examination,
April 2025**

**MBA 517 : BUSINESS ENVIRONMENT, ETHICS AND GOVERNANCE
(2024 Admission)**

Time : 3 Hours

Max. Marks : 75

PART – A

Answer **all** questions.

1. Explain the significance of demographic trends, particularly the growing middle class, for business in India.
2. Discuss the key business risks posed by the Indian political system.
3. How does technological change impact the social structure of businesses?
4. Describe the methods of measuring national income and their significance.
5. Define corporate social responsibility (CSR) and explain its importance for businesses.

(5 × 4 = 20 Marks)

PART – B

Answer any **three** questions.

6. Explain the interface between society and management and its impact on business operations.
7. Analyze the impact of Liberalization, Privatization, and Globalization (LPG) on Indian businesses since the New Economic Policy of 1991.

P.T.O.

8. Discuss the economic effects and social consequences of technological changes in modern business.
9. Explain the trends in foreign participation in Indian business and industry, citing examples of its impact on the economy.
10. Discuss the importance of ethical decision-making in business and how organizations address ethical dilemmas.

(3 × 10 = 30 Marks)

PART – C

Answer the following Case Study

11. ABC Pharmaceuticals is a leading company in the healthcare sector, known for its innovative drugs. Recently, the company launched a life-saving drug for a rare disease. The research and development (R & D) cost was significantly high, and the company set a premium price for the drug to recover costs and generate profit. However, patients and advocacy groups raised concerns, stating that the high cost makes the drug inaccessible to many in need.

The management is divided on the issue. The marketing team argues that the premium pricing is necessary for maintaining the company's financial health and incentivizing future R&D. On the other hand, the corporate social responsibility (CSR) team emphasizes the ethical obligation to ensure the drug is affordable to patients, especially since it pertains to life-saving treatment.

The CEO must decide whether to Lower the drug's price, explore alternative pricing models like differential pricing, or keep the current price while increasing support for patients through subsidies or partnerships.

Questions

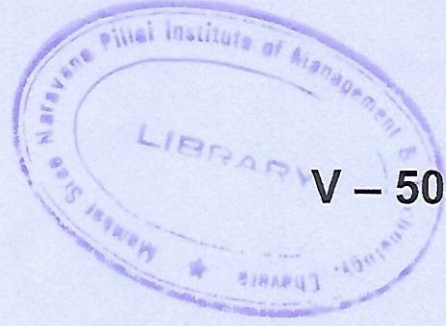
- (a) What are the key ethical issues presented in the case?
- (b) Analyze the conflicting perspectives of the marketing and CSR teams.
- (c) Suggest and evaluate alternative pricing strategies that ABC Pharmaceuticals could adopt.

(d) How can the company balance profitability with social responsibility in this scenario?

(e) If you were the CEO, what decision would you make, and why?

(1 × 25 = 25 Marks)

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Reg. No. :

Name :

**First Semester M.B.A. (Full Time / Travel & Tourism)
Degree Examination, April 2025**

MBA 516 : QUANTITATIVE TECHNIQUES

(2024 Admission)

Time : 3 Hours

Max. Marks : 75

SECTION – A

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

1. Explain Systematic Sampling with an example.
2. A card is drawn at random from a pack. Find the probability that it is a Spade or Ace.
3. Explain the concept of Moments.
4. Explain the properties of Poisson distribution with an example.
5. Explain the components of time series.

(5 × 5 = 25 Marks)

SECTION – B

Answer any **one** question from each. Each question carries **10** marks.

6. (a) Explain various non-probability sampling methods.

OR

P.T.O.



- (b) Three different kinds of food are tested on three groups of rats for 5 weeks. The objective is to check the difference in mean weight (in grams) of the rats per week. Apply one-way ANOVA using a 0.05 significance level to the following data:

Food I 8 12 19 8 6 11

Food II 4 5 4 6 9 7

Food III 11 8 7 13 7 9

7. (a) Two panels of candidates are competing for the position on the Board of Directors of a company. Then probabilities that the first and second panels would win are 0.6 and 0.4 respectively. If the first panel wins, the probability of introducing a new product is 0.8 and corresponding probability if the second panel wins is 0.3. What is the probability that the new product will be introduced?

OR

- (b) Explain (i) Random Experiment (ii) A priori probability (iii) Conditional probability (iv) Disjoint events.
8. (a) Explain the measures of dispersion and measures of central tendency with examples.

OR

- (b) The number of points scored by two teams in a hockey match is given below. With the help of Coefficient of Variation, determine which team is more consistent.

No. of points scored 0 1 2 3 4 5

No. of matches (Team A) 20 5 4 10 1 2

No. of matches (Team B) 7 15 10 3 2 5

9. (a) Discuss the characteristics of Normal Distribution.

OR

- (b) For a distribution Karl Pearson's coefficient of skewness is 0.64, standard deviation is 13 and mean is 59.2. Find mode and median.



10. (a) Interpret the relationship between the ranks individuals obtained in the mathematics and English examination using Spearman's Rank Correlation.

Marks

English	56	75	45	71	62	64	58	80	76	61
Mathematics	66	70	40	60	65	56	59	77	67	63

OR

- (b) Exponential Smoothing on the given data and find the Forecast for the 10th year. ($\alpha=0.5$). The forecast for the year 2015 is 33.00.

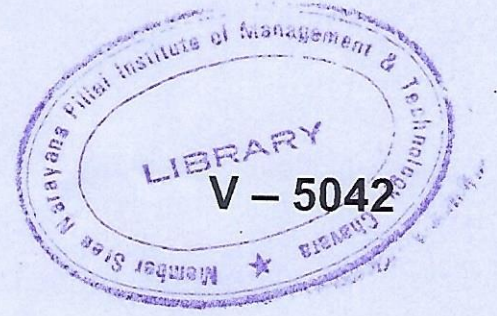
Year	2015	2016	2017	2018	2019	2020	2021	2022	2023
Actual Series	4	38	46	41	43	48	51	50	56

(5 × 10 = 50 Marks)



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Reg. No. :

Name :

**First Semester M.B.A. (Full Time/Travel & Tourism) Degree Examination,
April 2025**

**MBA 511 – PRINCIPLES AND PRACTICES OF MANAGEMENT
(2004 Admission)**

Time : 3 Hours

Max. Marks : 75

PART – A

Answer **all** questions.

1. What are the primary functions of management?
2. Define 'policy' and mention its importance.
3. What are the key principles of delegation?
4. Explain the concept of coordination and its importance in management.
5. Explain the concept of span of control.

PART – B

(5 × 4 = 20 Marks)

Answer any **three** questions.

6. Discuss the evolution of management thought and its relevance in modern organizations.
7. Analyze a scenario where ineffective policy-making led to organizational failure. Suggest improvements using principles of policy formulation.

P.T.O.



8. Critically examine the difference between traditional, rational, and charismatic authority with examples.
9. Propose an approach to resolve coordination issues in a manufacturing unit facing interdependence challenges.
10. Evaluate the role of a supervisor as a 'human relations specialist' and its impact on team productivity.

(3 × 10 = 30 Marks)

PART – C

Answer the following case study.

11. Zenitech is a 5-year-old technology startup specializing in AI-based automation solutions. The company has grown rapidly, expanding from 10 employees to over 150. However, the rapid growth has led to significant challenges. Teams struggle with overlapping responsibilities unclear reporting structures, and a lack of cohesive leadership. Employee morale is declining due to excessive workload and inadequate recognition.

The CEO, Sarah, who is also the founder; is highly skilled technically but admits to having limited experience in managing large teams. Middle managers often lack authority to make decisions and rely on Sarah for even minor approvals, slowing operations. Recently, Zenitech lost a major project due to miscommunication between teams. Sarah realizes that the company needs a clear leadership structure and better delegation mechanisms to maintain its growth trajectory.

Questions

- (a) Identify the key leadership challenges faced by Zenitech.
- (b) Propose a delegation strategy to improve decision-making efficiency.
- (c) Suggest ways to enhance employee morale and productivity in the organization.



- (d) How can the company improve coordination between teams to avoid project failures?
- (e) Design a basic leadership training program for Sarah and her middle managers.

(1 × 25 = 25 Marks)





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Reg. No. :

Name :

**First Semester M.B.A. (Full Time/Travel & Tourism) Degree Examination,
April 2025**

MBA 512 – ORGANIZATIONAL BEHAVIOUR

(2024 Admission)

Time : 3 Hours

Max. Marks : 75

PART – A

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

1. Define assertive behavior and its importance in organizational settings.
2. Explain how social learning theory can be applied to develop leadership skills in an organization.
3. How can understanding the Big Five personality traits help a manager build a balanced team? Provide a practical example.
4. Imagine you are a team leader at an organization where employee motivation is low. Using Maslow's Hierarchy of Needs, describe two specific strategies you would apply to enhance motivation.
5. Describe any two key characteristics of an effective leader and explain their importance in managing organizational change.

(5 × 4 = 20 Marks)

PART – B

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

6. Evaluate the role of organizational behavior in adapting to emerging business realities like sustainability and globalization.

P.T.O.



7. Analyze how cognitive dissonance theory can be used to manage resistance to organizational change and suggest strategies for its application.
8. Describe the perceptual process in detail and explain how misperception can lead to communication breakdown in organizations. Provide examples.
9. Design a motivational plan for a team of sales representatives using Herzbergs Two-Factor Theory. Identify specific hygiene factors and motivators you would include in your plan.
10. Discuss the negotiation process as a tool for resolving power conflicts. Highlight key steps and techniques.

(3 × 10 = 30 Marks)

PART – C

Compulsory questions. The question carries **25** marks.

11. TechNova Corp, a mid-sized technology company, faced declining revenue due to outdated product offerings and stiff competition. The CEO, Sarah Mills, proposed a major organizational restructuring to address these challenges. The plan involved adopting new technology, downsizing some departments, and introducing a performance-based reward system. Employees were anxious about the changes, fearing job losses and increased workload. Some managers openly resisted the plan, arguing it would damage employee morale. Sarah appointed a task force led by a senior manager, David, to oversee the change process. The task force conducted several meetings with employees to gather feedback and held workshops to address concerns. Despite these efforts, resistance remained high in certain departments. However, Sarah persisted, introducing additional support mechanisms, including career counseling for employees at risk of being laid off, and training sessions for those adapting to new roles. Gradually, the organization started seeing improvements in productivity, employee engagement, and customer satisfaction.
 - (a) What were the primary sources of resistance to change at TechNova Corp? How did the leadership address them?
 - (b) Identify the leadership characteristics demonstrated by Sarah Mills during the change process. How did these characteristics contribute to the outcome?



- (c) What role did communication play in managing the organizational change at TechNova? Provide examples from the case study.
- (d) Discuss two stress management strategies implemented at TechNova Corp. How effective were they?
- (e) What conflict resolution techniques were used to address resistance from managers and employees? Suggest one additional technique that could have been effective.
- (f) Evaluate the outcomes of the change initiative. What factors contributed to its eventual success?

(1 × 25 = 25 Marks)



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Reg. No. :

Name :

**First Semester M.B.A. (Full Time / Travel and Tourism)
Degree Examination, April 2025**

MBA 515 : MANAGERIAL ECONOMICS

(2024 Admission)

Time : 3 Hours

Max. Marks : 75

PART – A

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

1. Define managerial economics and explain its role in decision-making.
2. What is the significance of the income effect and substitution effect in the indifference curve analysis?
3. Distinguish between production isoquants and iso-cost lines using a diagram.
4. Highlight the differences between perfect competition and monopolistic competition.
5. Explain the concept of Net National Product (NNP) and differentiate it from Gross National Product (GNP). Discuss its importance in the analysis of an economy's performance.

(5 × 5 = 25 Marks)

P.T.O.



PART – B

Answer the following questions. Each question carries 10 marks.

6. (a) Explain the incremental concept and marginal concept with examples.

OR

- (b) A company is forecasting the demand for its product in the next year. The following data is available for the last five years: Using trend analysis, predict the sales for the 6th year. Also, comment on the relationship between price, advertisement expenditure and demand.

Year	Sales (Units)	Price (Rs.)	Advertisement Expenditure (Rs. '000)
1	500	20	50
2	550	18	60
3	600	17	65
4	640	16	70
5	700	15	75

7. (a) A firm has the following cost structure: Fixed costs = Rs.75,000, Variable cost per unit = Rs.30 and Selling price per unit = Rs.60. Calculate:

The break-even point in units and rupees.

The profit if 4,000 units are sold.

The level of sales required to earn a profit of Rs.40,000.

OR



(b) In an oligopoly market, two firms (Firm A and Firm B) produce a homogeneous product. The demand function for the market is given by $P = 100 - 2Q$, where P is the price and Q is the total quantity produced by both firms. The marginal cost for each firm is $MC = 20$. Using the Cournot model, calculate the equilibrium output and price for both firms.

8. (a) A country has the following national income components (in Rs. billion):

- Personal consumption expenditure: 4,000
- Gross private domestic investment: 1,200
- Government expenditure: 1,800
- Net exports: -400
- Depreciation: 300
- Net factor income from abroad: 200

Calculate the country's Gross Domestic Product (GDP) and Gross National Product (GNP). Explain how a decline in net exports affects GDP.

OR

(b) A firm's demand function is given as: $Q_d = 600 - 4P$ where Q_d is quantity demanded and P is the price.

- (i) Find the price when the quantity demanded is 400 units.
- (ii) Calculate the price elasticity of demand at $P = 50$ using the point elasticity formula.



9. (a) Differentiate between short-run and long-run cost curves. Why is the long-run average cost (LAC) curve U-shaped?

OR

- (b) How do firms use break-even analysis for decision-making under uncertainty? What are the limitations of break-even analysis?
10. (a) Explain the concept of price elasticity of demand. How is it measured, and what are the factors determining its magnitude?

OR

- (b) Discuss the different methods of demand forecasting. Highlight their applicability in business decision-making.

(5 × 10 = 50 Marks)

