

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE
Sixth Semester BBA Degree Examination, March/April 2020
BBBA6B12 – Operations Management
(2017 Admission onwards)

Time: 3 hours

Max. Marks: 80

Section A

Answer ALL questions. Each question carries 1 Mark

1. JIT firstly introduced by:

A. Toyota	B. Hyundai
C. General Motors	D. None of these
2. Objective of work study is to improve:

A. Cycle time	B. Productivity
C. Production	D. All of the above
3. Which of the following is a technique of plant layout:

A. Process flow chart	B. Process flow diagram
C. Machine data cards	D. All of these
4.is the capacity that specifies a theoretical upper limit above the usual rate of routine operations.

A. Maximum capacity	B. Actual capacity
C. Effective capacity	D. None of these.
5. This is a production method used to produce or process any product in groups.

A. Batch production	B. Mass production
C. Assembly production	D. None of these
6.design deals with conversion of ideas into reality
7. ERP stands for
8. Adefined as a resource which has a demand requirement greater than its capacity and which limits the output capacity of the complete system.
9. Quality control chart was put forwarded by
10.is an international standard that many companies use to ensure that their quality assurance system.

(10 x 1 = 10Marks)

Section B

Answer any EIGHT questions. Each question carries 2 marks

11. Define operations management?
12. Mention the different forms of input transformation?
13. What is an ideal location?
14. Write a note on hybrid plant layout.
15. What do you mean by material handling?
16. What is work sampling?
17. How do you compare time study with motion study?
18. What is quality planning?
19. What is EBQ?
20. What is six sigma?

(8 x 2 = 16 Marks)

Section C

Answer any SIX questions. Each question carries 4 marks.

21. State the various elements of operations strategy.
22. Briefly explain the objectives of operations management?
23. What are the various material handling equipments that are commonly used?
24. What is functional layout? What are its advantages?
25. What is work measurement? Explain various steps followed for the work measurement.
26. Narrate the advantages and disadvantages of mass production.
27. State various constraints of planning and control task.
28. Discuss some of the quality control tools?

(6 x 4 = 24 Marks)

Section D

Answer any TWO Question which Carry 15 marks

29. What is Total Quality Management? What are the principles to be followed while implementing TQM in an organization?
30. What is production planning and control? What are its importance?
31. What do you mean by maintenance management? What are the types of maintenance? Also explain how to initiate a reliability centred maintenance?

(2 x 15 = 30 Marks)

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE
Sixth Semester BBA Degree Examination, March/April 2020
BBBA6B13 – Human Resource Management
(2017 Admission onwards)

Time: 3 hours

Max. Marks: 80

Part I

Objective Questions carry 1 mark each.

Multiple choice questions:

1. The primary task of _____ is to deal with the complex nature of human behaviour in the organisation
a) Planning b) organising c) controlling d) Human resource management.
2. _____ is a systematic and orderly process of measuring the worthof job in related to other jobs.
a) Job evaluation b) job description c) job specification d) none of these.
3. The code of discipline evolved at the Indian Labour conference in
a) 1988 b) 1961 c) 1948 d) 1921
4. _____ Plan is a simple combination of time and piece rate system.
a) Rowan b) Emerson c) Halsey d) none of these.
5. _____ introduced the concept of MBO
a) Michel porter b) Prahalad c) Peter F Drucker d) none of these.

Fill in the blanks

6. _____ approach considers employees as resources in the same way as other business resources.
7. _____ is also known as employee learning activity
8. _____ is a condition that arises when an employee fails to come to work when he is scheduled to work
9. The benefits given to the employees in addition to their normal wages and allowances are called _____
10. _____ means denial of employment to the employees for reasons beyond the control of employer.

(10x1=10 Marks)

Part II

Short answer questions. Answer any Eight out of Ten. Each carry 2 marks

11. What is spiritual Quotient?
12. State the main importance of SHRM in modern business environment.
13. What do you mean by outsourcing?
14. What is job analysis?
15. What is vestibule training?
16. Differentiate on-the-job training and off-the-job training.
17. What is behavioural anchored rating scales.
18. What is career planning?
19. How does strategy map help organisations?
20. What is base compensation?

(8x2=16 Marks)

Part III

Short essay questions. Answer any Six out of Eight, each carry 4 marks

21. Explain the essential features of good compensation management.
22. Explain the different types of employment interview.
23. What are the main factors affecting job design?
24. What are the differences between job enrichment and job enlargement?
25. What are the content of job specification?
26. What are the fundamental principles of a good grievance procedure?
27. What are the objectives of career development?
28. What are the important function of human resource management?

(6x4=24 Marks)

PART-IV

Essay question. Answer any Two. Each carry 15 marks.

29. Explain the need for training? Explain the different training methods employed in organisations.
30. What is performance appraisal? Explain the various methods of performance appraisal.
31. Discuss the nature and importance of employee's selection. Explain the various steps involved in selection procedure.

(2x15=30 Marks)

80

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE
Sixth Semester BBA Degree Examination, March/April 2020
BBBA6B14 – Incometax
(2017 Admission onwards)

Time: 3 hours

Max. Marks: 80

PART A
Answer All

1. Gratuity received by a government employee is
A. Fully exempted B. Partly exempted
C. Fully taxable D. Exempted up to Rs:1,00,000
2. An individual who wants to be resident of India must satisfy at least.....
A. One of the Two basic conditions. B. Both the basic conditions.
C. Both the additional conditions.
D. Both the basic conditions and the additional conditions
3. Which of the following is not included in salary income?
A. Commuted pension B. Un commuted pension
C. Family pension D. Leave salary
4. Grossing up of interest on securities is required when.....
A. Interest is received after T.D.S. B. They are central govt. securities.
C. The interest on bank deposit is less than Rs. 10,000.
D. None of these.
5. Income of a minor child is exempted up to
A. Rs: 1,000 B. Rs: 1,500 C. Rs: 1,200 D. Rs: 2,000
6.is the Gross Total income of Mr Vinod , with the following furnished sources of income. He is a Not ordinarily resident
a) Income from agriculture in Bangladesh 181000
b) Income earned from business in Kanpur ,controlled from Srilanka 230000
7.is the Gross Annual value of a house property with Municipal value
105000 Fair rent 107000 Standard Rent 106000 Actual rent 110000
8. Maximum Marginal Rate for the current year is
9.Section deals with Exempted incomes
10. TDS stands for.....

(10 x 1 = 10 Marks)

Part II

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Sixth Semester BBA Degree Examination, March/April 2020
BBBA6B14 – Incometax
(2017 Admission onwards)

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(10 x 1 = 10 Marks)

PART B

Answer any EIGHT questions.

11. Who is a person for tax purpose
12. What is maximum marginal rate
13. Who is a deemed assessee
14. What are perquisites
15. Explain tax treatment of Gratuity
16. Name any two deductions and its provisions under 80 C
17. Explain set off and carry forward
18. What is the importance of section 80G
19. Define Capital Assets according to Sec 2 (14)
20. What are the deductions permissible under income from house property.

(8 x 2 = 16 marks)

PART C

Answer any SIX questions

21. Explain tax treatment of rent free accommodation.
22. Explain different deductions permissible u/s 80C to 80U
23. List out any 5 exemptions u/s 10 of Income Tax Act
24. Mr A is the owner of a house property whose Municipal Value is Rs 30000 and FRV Rs 45,000. The house is let out on an annual rent of Rs 60000. He paid municipal tax 3000 for the previous year. Find out income from house property for the Assessment year 2018-19 considering that he paid interest on loan Rs 8000.
25. From the following calculate agricultural income and non agricultural income
 - a) Income from tea business Rs 340000
 - b) Income from coffee manufacturing Rs 280000
 - c) Income from Cotton manufacturing Rs 90000. Raw material of 400kg was cultivated in his own farm and rest 300kg was bought from market at Rs 80 per Kg. Cost incurred on cultivation is Rs 1200.
26. Calculate taxable Gratuity of Mr. Zakkariya for the Ass. year 2018-19. He received a gratuity of Rs 700000 during the previous year and is not covered under gratuity act. He retired from service on Feb 1 2018 after completing 30 years and 9 months. His last drawn salary was Rs 60000, DA 12000.
27. Shri Ramesh, who was born and brought up in India, went for further studies to UK on 1st March 2009 and came back to India on 1st October, 2010 early in the morning. Find out his residential status for the Assessment Year 2011-12.

28. X purchased a house property for RS 76000 on June 30, 1967. The following expenses are incurred by him

a) Cost of construction of first floor in 1975-76	110000
b) Cost of construction of the second floor in 1983-84	340000
c) Alteration/reconstruction of the property in 1992-93	290000

Fair market value of the property as on 1/04/1981 is Rs 450000. The house property is sold by X on June 15, 2016 for Rs 9950000 (expenses incurred on transfer : Rs 10000)

Compute long term Capital Gain

(6 x 4 = 24 marks)

PART D

Answer any TWO questions

29. Explain the tax provisions related to Residential Status of Person

30. Sri Manoj Kumar is getting Rs 7500 pm as basic pay Rs 750 pm as dearness pay and Rs 500 pm as dearness allowance. During the previous year he received the following allowances also:

1. Rs 10800 as allowances for reimbursement of personal expenditure while on duty during the running of truck.
 2. Rs 120 pm per son as education allowance for education of his two sons.
 3. Both these sons are staying in a hostel on whom Kumar is spending Rs 500 pm per son. He is getting Rs 350 pm per son as hostel allowance for meeting this expenditure.
 4. Rs 350 pm as Tribal area allowance.
 5. Rs 100 pm as conveyance allowance which is used by him for private purpose
 6. Rs 200 pm as HRA.
 7. Sri Manoj has taken a house for his residence at Bilaspur at Rs 1000 pm as rent.
- Find out his taxable salary.

31. Mr Goyal furnishes the following P&L account of his business for the year 2018-19

Rent of business premises	25000	Commission from business	150500
Establishment expenses	125500	Agency commission	10000
Salary	60000	Sundry receipts	132400
Depreciation	50000	Gross Profit	470000
Office expenses	36000		
Travelling expenses	20000		
Expenditure on festival	6000		

Loss on embezzlement by Cashier	20000
Legal expenses	46000
Education expense of son	26000
Sundry expenses	33000
Net profit	<u>305400</u>
	762900

7629

Additional information:

- Salary includes Rs 16000 to an employee outside India, no tax has been deducted.
- WDV of P&M on 1.4.2018 Rs 160000. A new machine costing Rs 160000 has been installed during NOV 2018. He has no other depreciable asset.
- Festival expenses include a gift of Rs 4000 given to a relative on her marriage
- Sundry expenses include Rs 10000 on the maintenance of a guest house
- Travelling expenses include Rs 8000 hotel bill of an employee who visited Mumbai in connection with the business
- Legal expenses include Rs 24000 to a consultant in connection with an income tax appeal
- Sundry receipts include Rs 20000 withdrawn from his public provident fund

Compute the taxable income from business of Mr Goyal for the year 18-19

32. From the following information compute income of Mr Nikhil for the Assessment year 2018-19

- | | |
|---|--------|
| a) Agricultural income from Nicobar Island | 50000 |
| b) Income from sub letting half of his rented residential house
(Municipal taxes paid Rs 2000) | 10000 |
| c) Dividend from TCS | 60000 |
| d) Dividend from foreign company | 200000 |
| e) Dividend from consultancy services | 100000 |
| f) Income from stone quarry in Maharashtra
(expenses in connection with stone extraction 110000) | 150000 |
| g) Agricultural income from USA | 100000 |

(2 x 15 = 30 marks)

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE
Sixth Semester BBA Degree Examination, March/April 2020
BBBA6B15 – Advanced Accounting
(2017 Admission onwards)

Time: 3 hours

Max. Marks: 80

PART – I
Answer all questions.

1. The Indian Partnership Act was passed
 - a. 1956
 - b. 1932
 - c. 1978
 - d. 1962
2. The revaluation account is with increase in the value of assets.
 - a. debited
 - b. credited
 - c. reduced
 - d. balanced
3. Dividend is paid on.....
 - a. Authorised capital
 - b. Paid up capital
 - c. Called up capital
 - d. Calls in arrears
4. Provision for taxation is shown in the balance sheet under the head.....
 - a. Current liabilities
 - b. Non current liabilities
 - c. Fictitious assets
 - d. Contingent liabilities
5. The amount set aside to meet the loss of bad debt is.....
 - a. Provision
 - b. Revenue
 - c. Reserve
 - d. Contingent liability
6. The balance in the capital account of the deceased partner is transferred to his account.
7. The retiring partners' claim consists the balance of Capital Account.
8. The credit balance of Revaluation account shows.....
9. The ratio in which retiring partner's share is distributed amongst continuing partners' is known as
10. Dissolution of partnership requires the of assets and liabilities.

(10 x 1=10 Marks)

Part -II
Answer any eight questions

11. What do you mean by partnership deed?
12. What do you mean by contingent liabilities?
13. What do you mean by IFRS convergence?
14. What do you mean by non-current assets and non-current liabilities?
15. What is employee benefit expenses?
16. What is corporate dividend tax? How it is calculated?
17. What do you mean by sacrificing ratio?

18. Distinguish Dissolution of Partnership and Firm.
19. Raj and Amit are partners with a capital of 1,00,000 and 1,60,000 on January 1, 2009 respectively. Raj introduced additional capital of 30,000 on July 1, 2009 and another 20,000 on October 31, 2009. Calculate interest on capital for the year ending 2009. The rate of interest is 6% p.a.
20. X, Y and Z are in partnership sharing profits in the ratio of 3 : 2 : 1. Z share in profit has been guaranteed by X and Y to be a minimum sum of 8,000. Profits for the year ended March 31, 2006 was 36,000. Divide profit among the partners

(8x2=16 Marks)

PART – III

Answer any 6 questions

21. Briefly explain accounting procedure at the time of amalgamation of partnership.
22. What do you mean by Goodwill? Briefly explain Methods of Calculating Goodwill.
23. Pass the necessary journal entries on the dissolution of a firm, A and B are partners, after various assets (other than cash) and third party liabilities have been transferred to Realization Account:
 1. Bank Loan 10,000 is paid.
 2. Stock worth 5,000 is taken over by partner A.
 3. Expenses on dissolution amounted to 1,200 and were paid by partner B.
 4. A typewriter, completely written off in the books of accounts, was sold for 400.
 5. Loss on Realization 7000 was to be distributed between A and B in the ratio of 5: 2.
24. Rohit and Mohit are partners sharing profit in the ratio of 3 : 2. They admit Sumit as a new partner for 1/5 share in profit. Calculate the new profit sharing ratio and sacrificing ratio.
25. What are the objectives of IASB?
26. What are the recognition criteria of assets, liabilities, revenue and expense?
27. From the following information, prepare the surplus/deficit in the statement of profit and loss (Profit and Loss appropriation account)

Net profit for the year Rs.5,00,000

Opening balance of statement of profit and loss Rs. 7,00,000

12% preference share capital Rs.5,00,000

Equity share capital Rs.8,00,000

Transfer to general reserve Rs.60,000

The board of directors have proposed 20% dividend on equity shares.
28. Following ledger balances of the Balance Sheet of A and B, who are carrying on partnership sharing profits in the ratio of 2 : 1.

Cash at bank- 40000; debtors- 60,000; stock-40,000; building- 1,50,000

machinery -100,000; creditors -58000 ; bills payable -20000.

C is admitted as a partner, 1/4th share in profits on the date of the balance sheet on the following terms:

1. Plant is to be appreciated to 1,20,000
2. The value of buildings is to be appreciated by 10%.
3. Stock is found overvalued by 4,000.
4. A provision for bad and doubtful debts is to be created at 5% of debtors.
5. Creditors were unrecorded to the extent of 1,000.

prepare the revaluation account.

(6x4 =24 Marks)

PART – IV

Answer any two questions

29. Explain the limited liability partnership (LLP) Act 2008. distinguish between ordinary partnership firm and LLP.

30. Albert, Boris and Cyril are partners sharing profits and losses in the ratio of 3 : 2 : 1 and their Balance Sheet as at 31st March, 2018 stood as under:

Liabilities	Amount	Assets	Amount
Albert's Capital	50,000	Building	70,000
Boris's Capital	50,000	Machinery	25,000
Cyril's Capital	50,000	Stock	32,000
Creditors	17,000	Debtors	15,000
		Bank	25,000
	1,67,000		1,67,000

Albert died on 1st July, 2018 and the following decisions were taken by the surviving partners. According to the Partnership Deed, his executors were entitled to:

- (i) The deceased partner's capital as appearing in the last Balance Sheet and interest thereon @ 6% p.a. up to the date of death.
- (ii) His share of profit for the period he was alive based on the figure of 31st March, 2018.
- (iii) Goodwill according to his share of profit to be calculated by taking twice the amount of the average profit of the last three years. The profits of the previous years were: 31st March, 2018— 11,000 31st March, 2017— 15,000 31st March, 2016— 10,000
- (iv) Assets were to be revalued: Building— 80,000, Stock— 30,000, Provision for Doubtful Debts @ 10%.

Prepare Revaluation Account, Partners' Capital Accounts and the Balance Sheet as at 1st July, 2018.

31. Prepare Statement of Profit and loss and Balance sheet of AB Ltd for the year ended 31/03/2019.

TRIAL BALANCE

Particulars	Debit	Credit
Share capital (Rs.10)		5,00,000
Sales		20,80,000
Rent received		50,000
Bank overdraft		3,00,000
Sundry creditors		3,50,000
Bills payable		80,000
Purchases	12,20,000	
Purchase returns		20,000
Sales returns	80,000	
Carriage	40,000	
Freight	60,000	
Salary paid	1,00,000	
Wage paid	15,000	
Rent paid	10,000	
Electricity bill paid	5,000	
Insurance paid	25,000	
Opening stock	75,000	
Furniture fittings	1,20,000	
Goodwill	4,00,000	
Land & buildings	3,60,000	
Plant & machinery	2,80,000	
Commission received		1,70,000
Discount received		1,50,000
Cash in hand	2,20,000	
Cash at bank	3,90,000	
Sundry debtors	1,60,000	
Bills receivables	1,40,000	
TOTAL	37,00,000	37,00,000

Adjustments

1. Closing stock is Rs.50,000
2. Outstanding salary and wages Rs.7000 and Rs.2000 respectively
3. Provide depreciation on building by 5% machinery by 10% and furniture by 20 % respectively.
4. Create a provision for doubtful debts by 5%
5. The directors recommend a dividend @ 10 % and transferred to general reserve Rs.20,000
6. Rent paid in advance Rs.2,000

(2x15= 30 Marks)