

PGIS 1251 B-15
MFC Ist Semester(CBCS) Degree Examination
Commerce
(Management Theory and Organisation behaviour)
Paper : HC 101
(New)

Time : 3 Hours

Maximum Marks : 80

Instructions to the candidates:

Attempt All Sections.

SECTION - A

1. Attempt **All** the sub-questions. Each sub-question carries 2 marks. (5×2=10)
- a) What are life positions?
 - b) What are managerial skills?
 - c) What do you mean by Quality of work Life(QWL)?
 - d) What is group behaviour?
 - e) Define planning.

SECTION - B

- Answer any **Three** questions. Each question carries 5 marks. (3×5=15)
2. Define Organizational behaviour. Explain its nature.
 3. What are the steps involved in planning process?
 4. Explain the different levels of conflict.
 5. What are the techniques for improving the quality of work life?
 6. What are the guide lines for effective decision making.

SECTION - C

- Answer any **Three** questions. Each question carries 15 marks. (3×15=45)
7. Explain the role and functions of manager in an organization
 8. Explain the major disciplines and its contribution to organizational behaviour
 9. Discuss the various steps in planning process.

10. Define personality. Explain different approaches to personality.
11. What is inter-personal conflict? What are the strategies for resolving interpersonal conflict?

SECTION - D

12. Analyse the following case and answer the questions given at the end of the case.

(1×10=10)

Prakash is an engineer in a large design engineer office. He hails from a poor but disciplined family. The family has a rural background. For Prakash, it was 'earn while you learn' although till he graduated himself with architecture as his major.

Prakash is intelligent, capable and hard working. But his main fault is that he does not want to take risks. He hesitates to make decisions by self, and often brings petty and routine problems to his boss or to peers for decisions. Whenever he does a design job, he brings it in rough draft to his boss for approval before finalizing it.

Since Prakash is capable person, his boss wants to motivate him to be more independent in his work. The boss believes that this approach will improve Prakash's performance, relieve the boss from extra routine, and give prakash more self confidence. However, the boss is not sure how to go about motivating Prakash to take initiative in his work.

Question:

In the role of the boss, plan how you will motivate Prakash. Give reasons

PGIS 1252 B-15
MFC Ist Semester(CBCS) Degree Examination
Commerce
(Managerial Economics)
Paper : HC 102
(New)

Time : 3 Hours

Maximum Marks : 80

Instructions to candidates:

Attempt All Sections.

SECTION - A

1. Answer All sub-questions. Each sub-question carries 2 marks. (5×2=10)
- a) Define Managerial Economics.
 - b) What do you understand by Time Perspective?
 - c) What is meant by Demand?
 - d) What do you mean by Delphi Method?
 - e) What do you mean by Profit?

SECTION - BAnswer any **Three** questions. Each question carries 5 marks. (3×5=15)

- 2. Is managerial Economics a Positive Science or Normative Science?
- 3. What are the Determinants of Demand?
- 4. What are the Managerial uses of Demand Elasticity?
- 5. What is Cost Out-Put relationship in the short-run and long-run?
- 6. What are the objectives of Pricing?

SECTION - C

Answer any **Three** questions. Each question carries **15** marks.

(3×15=45)

7. Explain the role and responsibilities of Managerial Economist.
8. Explain Supply Determinants in detail.
9. Explain the various methods of Pricing in detail.
10. What is meant by Monetary Policy? Explain the main objectives of Monetary Policy.
11. What is Business Cycle? Explain different phases of Business Cycle.

SECTION - D

12. Case Study:

(1×10=10)

Analyse the following case and answer the questions at the end.

XY owned a petrol-pump at 100th mile-stone on Delhi-jaipur highway. With the opening up of the economy and the advent of new automobiles, he could observe an exponential growth in traffic on the highway and a steady substantial increase in sales of petrol, diesel etc. The business instinct in him lured to supplement his petrol pump with an air conditioned retail store. He would stock such goods as are usually required by highway travellers, like ready to eat snacks, cool drinks, chocolates, biscuits, coffee etc. His was the lone store he would charge substantially higher prices. His sales continued to increase as the traffic increased. To attract more customers, XY began to offer ready to carry cartons. The idea found a big favor with the customers. During the peak season, he would offer these cartons at discounted price. These sales became the talking point among the highway travellers. Last year, a new big and modern store came to be set-up at 75th milestone on the highway.

It did affect XY business but only marginally. More recently he observed a new store coming up at 90th milestone. He realized that competition has come to his door steps. To meet the challenge he permanently reduced the price of the ready to carry cartons to half of its existing price. At the end of the year he finds that his sales in general and of cartons in particular had declined by 20 percent.

Questions:

1. Where has XY gone wrong?
2. How should he have handled the situation?

PGIS 1253 B-15
M.F.C. Ist Semester Degree Examination
Commerce
(Corporate Financial Accounting)
Paper : HC - 103
(New)

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:

Attempt all sections.

Section - AAttempt **all** sub questions. Each sub questions carries 2 marks.

1. a) What is financial accounting? (5×2=10)
- b) What is Statutory Report?
- c) What do you mean by Holding company?
- d) What are different Inventory costing methods?
- e) What is inventory valuation?

Section - BAnswer any **three** questions. Each question carries 5 marks.**(3×5=15)**

2. Explain briefly the importance of financial accounting.
3. Distinguish between accounting Standard and Accounting principle.
4. Define depreciation. What are causes of depreciations and why is it needed?
5. B Ltd. Forfeited 100 shares of Rs. 10 each, Rs. 8 per share being called up, which were issued at a discount of Rs. 1 per share for non-payment of first call of Rs. 3 per share. Of these forfeited shares, 80 shares were reissued subsequently by the company at Rs. 5 as Rs. 8 paid per share.
Give journal entries for the forfeiture and reissue of share.
6. Prepare a stores ledger account from the following transactions under the LIFO method.
January 1 Received 1,000 units @ Rs. 1.00 per unit.
January 10 Received 260 units @ Rs. 1.05 per unit

January 20	Issued 700 units.
February 4	Received 400 units @ Rs. 1.15 per unit.
February 21	Received 300 units @ Rs. 1.25 per unit.
March 16	Issued 620 units
April 12	Issued 240 units
May 10	Received 500 units @ Rs. 1.10 per unit
May 25	Issued 380 units

Section - C

Answer any three questions. Each question carries 15 marks.

(3×15=45)

- Discuss the factors and objectives to be considered while selecting a method of inventory valuation.
- Discuss the steps taken recently in India towards greater disclosure of information in the financial statements of companies. What more should be done to make full disclosure?
- On 1, January, 2014, Prosperous Ltd. was registered with a nominal capital 60,000 equity shares of Rs. 10 each. On 5 January 10,000 of these shares were allotted at par, the cash being received in full forthwith. On November 4, the balance of shares were offered to the public at a premium of Rs. 2.50 per share, the whole issue have been underwritten for a commission of 2 percent of the issue price. Only 28,000 shares were subscribed by and allotted to the public. Rs. 2.50 per share was payable on 15th December. The whole of the money due from the public was paid: the underwriter had paid the application and allotment money, but had not paid the first call before the end of the year.

You are required to give the necessary journal entries for these transactions and show how they would appear in the company's balance sheet on 31st December, 2014, assuming that the underwriting commission was not yet paid.

- From the records of an oil distributing company, the following summarized information is available for the month of March 2015.

Sales of the month: Rs. 19,25,000

Opening stock as on 1.3.2015: 1,25,000 litres @ Rs. 6.50 per litre Purchases (including freight and insurance):

March 5 1,50,000 litres @ Rs. 7.10 per litre

March 27 1,00,000 litres @ Rs. 7.00 per litre.

Closing stock as on 31.3.2015: 1,30,000 litres

General administrative expenses for the month: Rs. 45,000

on the basis of the above information, workout the following using FIFO and LIFO methods of inventory valuation assuming that the pricing of issues is being done at the end of the month after all receipts during the month:

- a) Value of closing stock as on 31.3.2015
- b) Cost of goods sold during March 2015
- c) Profit or loss for March 2015.

11. Following is the trail balance of Umeshchandra as on 31, March 2015.

Particulars	Debit	Credit
Capital		40,000
Drawing	2,000	
Land and building	20,000	
Stock 1st April 2014	12,500	
Machinery	5,000	
Loose tools	1,000	
Furniture	1,200	
Rent	1,800	
Salary	1,100	
Debtors	2,100	
Creditors		1,000
Purchases and sales returns	30,000	800
Sales and sales returns	1,000	47,000
Discount received		100
Postage and telegrams	200	
Wages	2,400	
Carriage inwards	200	
Bills receivable and bills payable	1,500	1,100
Sundry expenses	800	
Income tax paid	200	
Cash on hand	1,000	
Cash at bank	6,000	
	90,000	90,000

Adjustments:

- 1) The closing stock was valued at Rs. 12,000
- 2) Provide for discount on creditors at 2.5%
- 3) The amount of sundry debtors includes a sum of Rs. 100 to be written off a bad.
- 4) Provide 5% on sundry debtors for doubtful debts.
- 5) Salary outstanding Rs. 100; wages paid in advance Rs. 50
- 6) Depreciation on machinery and furniture at 5% loose tools are valued at Rs. 800 on 31st march 2014.

Prepare the trading and profit and loss account and the balance sheet of Umeshchandra.

Section - D

(10×1=10)

12. A Ltd acquired 2000 equity shares of Rs. 100 each in B ltd. on 31st December, 2014. The summarized balance sheets of the two companies as on 31st December, 2015 were as follows:

Liabilities	A ltd (Rs.)	B Ltd (Rs)
Equity share capital (share of Rs. 100 each)	8,00,000	2,50,000
Reserves	3,00,000	50,000
Profit and loss account	1,00,000	1,00,000
Creditors	2,00,000	50,000
	14,00,000	4,50,000
Assets		
Fixed Assets	7,00,000	2,50,000
2000 shares in B Ltd. at cost	3,00,000	-
Current Assets	4,00,000	2,00,000
	14,00,000	4,50,000

B Ltd. had a credit balance of Rs. 50,000 in the reserves and Rs. 20,000 in the profit and loss account when A Ltd. Acquired shares in B Ltd.

B Ltd. Issued bonus shares in the ratio of one for every five shares held out of the profit earned during 2015. This is not shown in the above balance sheet of B Ltd.

Prepare a consolidated balance sheet of A Ltd, and its subsidiary, on 31st December, 2015, giving necessary working.

PGIS 1254 B-15
MFC Ist Semester Degree Examination
Commerce
(Financial Management)
Paper :HC 104
(New)

Time : 3 Hours

Maximum Marks : 80

Instructions to the candidates:**Attempt all Sections.****Section-A****Attempt all the sub-questions. Each sub-questions carries 2 marks. (5×2=10)**

1. a) What do you mean by financial leverage?
- b) Define cost of capital.
- c) What do you mean by optimum Capital structure?
- d) What do you mean by Gross working capital?
- e) What do you mean by dividend?

Section-B**Answer any three questions. Each question carries 5 marks. (3×5=15)**

2. Explain the objectives of financial management.
3. Describe the process of calculating cost of equity capital.
4. Explain the propositions under traditional capital structure theories.
5. Explain the merits discounted cashflow techniques of capital budgeting.
6. Explain the merits and demerits of excess working capital.

Section-C**Answer any three questions. Each question carries 15 marks. (3×15=45)**

7. Discuss the importance of financial management in a business organisation.
8. Critically examine the determinants of working capital.
9. Discuss significance of dividend policy in firm's value.
10. The den company limited is thinking of investing Rs.10,00,000 in a project and life of the asset is 5 years.The company is in 40% tax bracket. The expected cash after tax are as follows.

Year	1	2	3	4	5
CFAT Rs.	2,00,000	3,00,000	4,00,000	5,00,000	4,00,000

You are required to calculate the

- Pay back period
- Accounting rate of return
- Net present value at 10% discount rate PVF @ 10%

Year	1	2	3	4	5
PVF @ 10%	.909	.826	.751	.683	.621

11. The DCM Ltd is considering two different plans to finance its total project cost of Rs.100 lakhs. They are

	Plan A Rs in lakhs	Plan B Rs. in lakhs
Equity (Rs.100 per share)	50	34
Debt(8% debenture)	30	40
9% preference shares	20	26

The company's sales are expected to be Rs.120 lakhs and company expects 10% profit before interest and taxes. The two rate is 40% compute the EPS in each of the alternative plans of financing.

Section-D
(Compulsory)

1×10=10

12. A Product manufacturing company is purchasing a machine which cost Rs.50,000/- and would last for 4 years. It is expected that the company will sell 10000 products every year at Rs. 10 per unit and cash expenses will be Rs 4 per unit. The company is in 50% the bracket. Determine CFAT Using a) Straight line method of depreciation and b) Diminishing balance method.