



Symbol of Excellence

H.K. Hi-Tech

College of IT & Management

BBA 3rd Year, BBA – 301 (Entrepreneurship Development)

(Old Question Paper)

Note: Attempt any *Five* questions. All questions carry equal marks.

- Q.1 If you were to choose a career, would you prefer to become an entrepreneur? Give reasons.
- Q.2 "Everybody earns money, but an entrepreneur contributes to the society as well." Comment.
- Q.3 Is it true that entrepreneurs should be persons of rich family background? What are the qualities that make an entrepreneur?
- Q.4 How can an entrepreneur reduce the chances of failure of his business?
- Q.5 How can an entrepreneur reduce the chances of failure of his business?
- Q.6 What are the factors that influence the location of a factory? Critically evaluate SEZ as a location of a factory.
- Q.7 Define Demand. How can the same be estimated before starting a new business?
- Q.8 How can an entrepreneur estimate the project cost? What can be sources of funds for a project?
- Q.9 What do you understand by Managerial Feasibility of a Project? How can the same be estimated?
- Q.10 Write an essay on 'Entrepreneurship Development in India'.



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BBA 3rd Year, BBA – 302 (Human Resource Management)

(Old Question Paper)

Note: Attempt any *Five* questions. All questions carry equal marks.

- Q.1 What do you mean by human resource management? Briefly discuss the scope of human resource management.
- Q.2 Explain the different methods of recruitment. Which of these methods is more suitable in the changing industrial scenario? Justify your viewpoint.
- Q.3 Why selection is considered a positive phenomenon? Discuss the steps involved in the selection process of a fast emerging organization.
- Q.4 How is training different from development? Enlist the methods of employee training with their merits and demerits.
- Q.5 Define the term performance appraisal. Enumerate the modern methods of performance appraisal.
- Q.6 What is the purpose of job evaluation? Discuss the methods that can help in job evaluation.
- Q.7 Explain the term fringe benefits. Discuss different types of fringe benefits available to industrial employees.
- Q.8 What are the functions of trade unions? Explain the problems of trade unions that hamper the performance of trade union in performing these functions.
- Q.9 Why worker's participation emerging fast on the Indian industrial scene? Explain the different modes of worker's participation in management.
- Q.10 Write notes on any two of the following:
(i) Role of HR manager
(ii) Modes of employee separation
(iii) Functions of human resource management



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BBA 3rd Year, BBA – 303 (Production Management)

(Old Question Paper)

Note: Attempt any *Five* questions. All questions carry equal marks.

- Q.1 Discuss the role and scope of production management in business with suitable examples.
- Q.2 Explain different types of layout and factors affecting it.
- Q.3 Discuss the various factors for deciding plant location with relevant examples.
- Q.4 Write different types of production system with suitable examples.
- Q.5 Elaborate the methods of demand forecasting with its advantages and disadvantages.
- Q.6 Elaborate the concept of production planning and control.
- Q.7 Define productivity and discuss the methods of measuring productivity.
- Q.8 Write a detailed note on techniques of statistical Quality Control.
- Q.9 Discuss the importance and methods of Time and Motion Study.
- Q.10 Write short notes on any two of the following: (a) Inventory Management
(b) ABC Analysis (c) Control Charts (d) EOQ



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BBA 3rd Year, BBA – 304 (Cost & Managerial Accounting)

(Old Question Paper)

Note: Attempt any *Five* questions. All questions carry equal marks.

- Q.1 Define cost and cost accounting. Discuss various costs according to different classification with their importance in management.
- Q.2 Give a detailed account of types of cost accounting systems. Explain with the help of suitable illustrations.
- Q.3 Write notes on the following: (a) Standard Costing (b) Marginal Cost
(c) Cost accounting Vs. Management Accounting (d) Cost Sheet
- Q.4 What do you mean by 'Overheads'? Explain classification, allocations and absorption procedures of 'overheads' with suitable illustrations.
- Q.5 Define Management accounting. Discuss the points of differentiation among management accounting, cost accounting and financial account. Describe the nature and importance of management accounting.
- Q.6 Differentiate between budgeting and budgetary control. Discuss the types of budgets and role of budgetary control in management.
- Q.7 What are the financial ratios? Explain with their types.
A company estimates to employ a total assets of Rs.12,00,000 in the next year; 50% of the assets being funded by borrowed capital @ 12% internal cost per year. The direct cost for the year is estimated at Rs.6,80,000 and other operating expenses at Rs.90,000. The goods will be sold to customers at 180% of the direct cost. Assuming a tax rate of 50%, compute the following:
(a) Net Profit Margin (b) Return on Assets
(c) Assets Turnover (d) Return on Owner's Equity.
- Q.8 Discuss Cash Flow statement with its elements. Give a hypothetical examples of preparing a cash flow statement in proper format using Direct and Indirect Methods.
- Q.9 "Cash budget is an effective tool of cash planning." Justify this statement. Also, present different formats of cash budget with hypothetical figures.
- Q.10 Write notes on the following: (a) Financial Planning Process (b) Leverage Ratio
(c) Opportunity Cost (d) Break-Even Point



Note: Attempt any *Five* questions. All questions carry equal marks.

- Q.1 Explain the meaning, nature and scope of Management Accounting. Is it different from Cost Accounting? Discuss how the cost sheet is prepared and illustrate with examples.
- Q.2 What do you mean by analysis and interpretation of financial statements? What are different methods based on which you can report the financial performance of a company?
- Q.3 "Fund Flow statement is more comprehensive than cash flow statement." Do you agree Support your answer with a complete example.
- Q.4 The following are the ratios drawn from the financial statements of ABC Ltd. as on 31st March, 2005. Draw up the Status of Balance Sheet:
- | | |
|---------------------------|---------|
| (a) Stock Turnover | 4.5 |
| (b) Capital Turnover | 2.08 |
| (c) Fixed Assets Turnover | 4.4 |
| (d) Gross Profit | 28% |
| (e) Debtors Turnover | 45 days |
| (f) Creditors Turnover | 80 days |

Additional information includes:

Gross Profit Rs.89,000; Reserves and Surplus amounted Rs.28,000; Closing Stock was Rs.7,800 in excess of Opening Stock.

- Q.5 Explain with example the different methods of cash budgeting. Which method is superior and why? Also define the concept of zero base budgeting.
- Q.6 A proposed investment having an after-tax cost of Rs.2,77,000 is expected to produce after-tax inflows as shown below. If the firm's hurdle rate (cost of capital) is 10.95%, should the investment be made or the company should take alternative decisions?

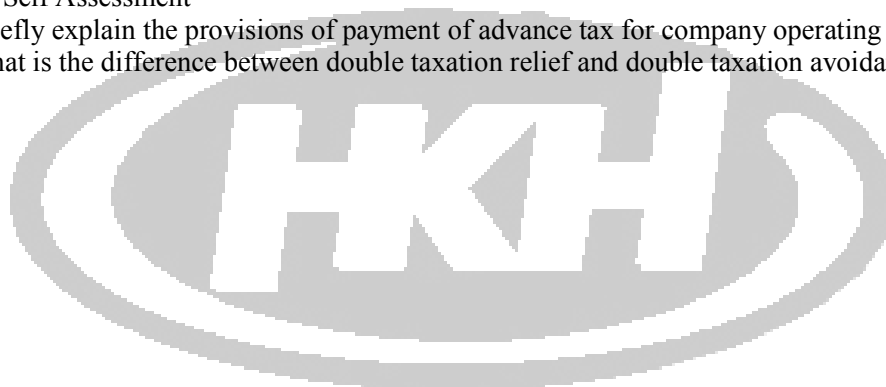
Period (Year)	Inflows (Rs.)
0	-2,77,000
1	56,000
2	58,500
3	66,500
4	79,500
5	74,500

- Q.7 Write short notes on the following: (a) Margin of Safety (b) Profit Planning
- Q.8 Discuss the role of marginal costing in the modern times. How can you calculate P/V ratio, Break-even Point and key factor? Give some live examples.
- Q.9 What are Job and Batch Costing? Explain with illustrations. Is batch costing relevant in modern times?
- Q.10 Explain and illustrate the term 'Overheads'. Discuss its classification, allocation and absorptions procedures. Give some live examples.



Note: Attempt any *Five* questions. All questions carry equal marks.

- Q.1 "Income-Tax is charged on income yet it is not properly defined in the Income-Tax Act, 1961." Discuss this statement and give the essential characteristics of the term 'Income'.
- Q.2 What are the different categories of assesses according to their residential status? How is the status determined? Explain the incidence of residence on tax liability.
- Q.3 Mr. D is the principal of a college at Delhi. He is in the grade of Rs.12000-420-18300 since 1st January, 2000. He gets 60% of his basic salary as dearness allowance and 10% of the basic pay as city compensatory allowance. He has been provided with a furnished house by the college owned by it, of the estimated rental value of Rs.12,000 p.m. Furniture costing Rs.25,000 has also been provided by the college. Shri D has been using his personal car of 1600 cc for his official and personal purposes also. The driver's remuneration and all expenses of the car amounting to Rs.25,000 are borne by the college. He has been provided with the facility of a gardener, a watchman and a servant who are paid salary by the college @ Rs.450p.m. and Rs.300 p.m. respectively. In the month of Jan., 2005 he surrendered leave and got one month's basic pay and dearness allowance.
He contributes 15% of his pay and D.A. to the recognized provident fund towards which the college contributes and equal amount. Interest amounting to Rs.12,500 @ 12.5% has been credited to his PF account.
Assuming that salary becomes due on 1st day of the next month, determine his taxable income under the head 'Salaries' for the assessment year 2005-06.
- Q.4 Explain the capital gains which are exempt partially or wholly under Income Tax Act. 16
- Q.5 What do you understand by 'Clubbing of Income' and 'Converted Property'? How is the income of 'Converted Property' and 'Impartible Estate' treated for tax purposes?
- Q.6 From the following information compute the total income of the firm and tax payable by it for the assessment year 2005-06:
- (a) Profit from small scale industrial undertaking established in rural area in Feb.2002 Rs.40,800.
(b) Profit from business of poultry breeding Rs.50,000 (c) Short-term capital gains Rs.25,000
(d) Long-term capital gains Rs.50,000 (e) Interest from Bank Rs.6,000
(f) Loss from house property Rs.15,000 on account of interest on loan taken to construct the property.
(g) Donation to approved charitable institution Rs.15,000.
- Q.7 Explain the term 'Company'. How does Indian Company differ from Domestic Company? Also explain the terms 'General Amalgamation' and 'Special Amalgamation'.
- Q.8 Write notes on the following: (a) Revised return of Income (b) Permanent Account Number
(c) Self Assessment
- Q.9 Briefly explain the provisions of payment of advance tax for company operating in India.
- Q.10 What is the difference between double taxation relief and double taxation avoidance?





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Note: Attempt any *Five* questions. All questions carry equal marks.

- Q.1 Income-Tax is assessed on the income of the previous year in the next assessment year. State the exceptions to this rule.
- Q.2 "Under the Income-Tax Act some incomes are totally exempted from tax while some incomes are partially exempt." Discuss the statement.
- Q.3 Shri Mohan is an Income Tax Officer at Jaipur. He owns two residential houses. The 1st house is at Delhi. It was constructed on 31st December, 1994. He has let out it at a rent of Rs.3,000 per month to a company for its office. The 2nd house is at Jaipur. Its construction was completed on 1st March, 2005 and has been occupied by him for his own residence since 1st June, 2005. He took a loan of Rs.60,000 on 1st August, 2003 at 12% p.a. interest for the purpose of construction of this house. Other relevant particulars in respect of these houses are given below:

	1st House	2nd House
Municipal Value	Rs.24,000	Rs.18,000
Municipal Tax	10%	6.25%
Expenses on repairs	1,150	-
File Insurance Premium	200	-
Ground Rent	175	-
Land and Building Tax	1,000	650
Wages of Gardener	100 p.m.	60 p.m.
Interest on Loan	-	7,200

The ground rent of Delhi house and Municipal tax, land and building tax of Jaipur house are unpaid. Shri Mohan was transferred to Udaipur on 1st December, 2006 where he resides in a house at a monthly rent of Rs.2,400 and his house at Jaipur was let out on the same day at rent of Rs.2,000 per month. Calculate the income from house property of Shri Mohan for the assessment year 2007-08.

- Q.4 Write short notes on the following: (a) Expenditure on Scientific Research
(b) Deduction in respect of Preliminary Expenses
(c) Deduction in respect of expenditure on patents and copyrights.
- Q.5 "Loss under one head of income can be set-off against the income under other heads during the same assessment year." Explain the statement and state the exceptions.
- Q.6 Explain the following deductions with suitable examples and related sections:
(a) Deduction for medical treatment of handicapped dependents
(b) Deduction in respect of repayment of loan taken for higher education.
- Q.7 State the provisions of Income-Tax regarding deduction of tax at source under the head 'Salaries' and 'Interest on Securities'? What would be the consequences if tax is not deducted at source?
- Q.8 What do you understand by re-assessment? Under what circumstances is it done?
- Q.9 Explain the provisions of Income Tax Act in respect of deduction of interest and remuneration payable to the partners of a firm.
- Q.10 If income earned by a person in a foreign country is taxed at both places i.e. in India as well as in foreign country, then what tax relief is available under Indian Income Tax Act in respect of such income?