

Dr. B.R. Ambedkar University, Srikakulam

B. B.M I year Syllabus w.e.f 2010-11 Admitted Batch

Theory Paper I: PRINCIPLES OF MANAGEMENT

UNIT 1: Nature, Definition, Scope and importance of management – Art or Science or profession; Organization Vs Administration Vs Management – Contributions of Henry Fayol, Elton Mayo and FW Taylor – Schools of Management – Functions and principles of management.

UNIT 2: Planning: Meaning and purpose of planning – steps and techniques – types of plans – Decision making and its objectives, policies, procedures and methods – MBO.

UNIT 3: Organizing: meaning and importance – Organizational structure, types of organizations. Departmentalization – Delegation and Decentralization of Authority – Span of Management – Line and Staff. Staffing: Nature and purpose

UNIT 4: Directing: Leadership – styles of leadership – communication – motivation – importance, process – maslow's hierarchy theory, Herzberg's two factor theory, Mc Gregor's X and Y Theory – Coordination. Controlling: Methods – Characteristics of Effective control.

Suggested Books:

1. Harold Koontz and Heinz Weirich – Essentials of Management, Tata McGrwhill publishing company, New Delhi
2. Massey, J.L. – Essentials of Management, Princtice Hall of India, New Delhi
3. Srinivasan and Chunnawala, management : Principles and Practice (with Case Studies) Himalya Publishing House, Mumbai
4. Stonner and Freeman – Management, Printice Hall India, new Delhi
5. Louis A. Aulen, management and organization, Tata McGrwhill publishing company, New Delhi

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B. B.M I year Model Question Paper w.e.f 2010-11 Admitted Batch
Theory Paper I: PRINCIPLES OF MANAGEMENT

Time : 3 Hours

Maximum Marks : 100

SECTION – A (4 X 15=60 marks)
Answer FOUR Questions from the following

1. a. Is management an Art or Science or Profession?
(or)
b. What are the functions of management
2. a. Elucidate the limitations of planning.
(or)
b. enumerate the merits of MBO
3. a. What are the factors that influence span of control in an organization?
(or)
b. State the problems involved in the delegation of Authority
4. a. Discuss the nature and scope of staffing?
(or)
b. Explain different types of Leadership.

SECTION – B (6 X 4=24 marks)
Answer Any Six Questions from the following

5. Control process
6. Organization
7. Concept of management
8. Long range planning
9. Budget
10. Theory Y
11. Maslow
12. Staff function

SECTION – C (8 X 2=16 marks)
Answer ALL Questions from the following

13. Departmentalization
14. Rational Decision making
15. Methods
16. Taylor
17. Formal organization
18. Staffing nature
19. Effective control
20. Vertical Communication

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Theory Paper II: BUSINESS MATHEMATICS AND STATISTICS

Unit 1: Fundamentals: Theory of indices, Algebraic expansions and factorization, solving of equations – linear and simultaneous. Permutations and combinations: Definition and simple applications; Matrix algebra: Definition, types and operations of matrices, determinant and inverse of a matrix, solving equations by matrix – crammers’ rule and matrix inversion method.

UNIT 2: Differentiation: derivative concept, basic or standard laws of derivatives, UV, U/V methods of differentiation; concept of first and second order partial derivatives, EULER’s theorem (statement only) concept of maxima and minima and its applications; integration: concept and methods of integration and its applications to economics.

UNIT 3: Fundamentals: Data collection and tabulation, graphical representation of data – measures of central tendency: mean, combined arithmetic mean median and mode; measures of dispersion: range, quartile deviation, mean deviation, standard deviation, coefficient of variation, combined standard deviation.

UNIT 4: Correlation and regression analysis: meaning of correlation, types of correlation, methods of computation of correlation coefficient – Karl Pearson and spearman’s ranking methods; meaning of regression, formulation of regression equations – least square principle, co-efficient methods, prediction using the regression equations; Probability: definition of probability – classical, relative, axiomatic approach, rules of probability – addition and multiplication and its applications.

Suggested Books:

1. Business mathematic: Dr C. Sancheti and V.K. Kapoor, Sultan Chand and sons, New Delhi
2. Business Statistics : Dr C. Sancheti and V.K. Kapoor, Sultan Chand and sons, New Delhi

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Theory Paper II: BUSINESS MATHEMATICS AND STATISTICS

Time : 3 Hours
marks

Maximum : 100

SECTION – A (4 X 15=60 marks)
Answer FOUR Questions from the following

1. a. Find the 13th term of A.P. in which the 6th term is -2 and the 9th term is -5
 b. If $y = \dots$ then find —

(or)

- c. Solve by using Cramer's rule

$$5x - y + 4z = 5$$

$$2x - 3y + 5z = 2$$

$$7x - 2y + 6z = 5$$

- d. Evaluate the limit _____

2. a. Evaluate the integral $(3 + 4 + 3)$

- b. Find the profit maximizing out level when

$$Q = 200 - 10p \text{ and } AC = 10 + \dots \text{ Where } Q$$

Represents units of output, represents price and AC represents average cost function.

(or)

- c. Find the maximum and minimum values of the function $f(x) = \dots - 3 + 20$

- d. Suppose the demand function for a product is $q = 2000 - 8p$ and
 the cost function is $C = 10000 + 60q$ where q is the quantity and p is the price.

- (i) Find the price at which the profits are maximum
 (ii) Find the price at which the sales revenue is maximum

3. a. Distinguish between classification and tabulation

- b. Find the missing frequency from the following data

Marks	0-5	5-10	10-15	15-20	20-25	25-30	30-35
No.of Students	10	12	16	?	14	10	8

The mean mark is 16.82

(or)

c. In two factories A and B engaged in the same industry, the average weekly wages (in Rs.) and the standard deviation are as follows:

	Factory A	Factory B
No. of Employees	476	524
Average	34.5	28.5
Standard Deviation	5.0	4.5

- (i) Which factory pays a large wage bill?
- (ii) Which factory has greater variability in individual wages?

d. Calculate Spearman's rank correlation coefficient between advertisement cost and sales from the following data:

Advertisement cost:	39	65	62	90	82
Sales (Lakhs)	47	53	58	86	62
Advertisement cost:	75	25	98	36	78
Sales (Lakhs)	68	60	91	51	84

4. a. Using appropriate formula for interpolation, estimate the number of students who obtained less than 45 marks from the following?

Marks	0-40	40-50	50-60	60-70	70-80
No. of Students	31	42	51	35	31

b. Write a note on various definitions of probability

(or)

c. Three groups of workers contain (3 men and 1 women), (2men and 2 women) and (1 man and 3 women) respectively. One worker is selected at random from each group. What is the probability that the group selected contains 1 man and 2 women?

d. You are given the following information about advertisement expenditure and sales.

	Advt. (x) (Rs. In Lakhs)	Sales (y) (Rs. In Lakhs)
Mean	10	90
S.D.	3	12

Correlation co-efficient = +0.8

- (i) Obtain two regression lines.
- (ii) Find likely sales when advertisement budget is Rs. 15 Lakhs

SECTION – B (6 X 4=24 marks)
Answer Any Six Questions from the following

5. If $2x = 3y = 12z$ prove that $xy = z(x+2y)$
6. Show that $\frac{1}{a-b} + \frac{1}{b-c} + \frac{1}{c-a} = \frac{a-b}{(a-b)(b-c)(c-a)} + \frac{b-c}{(a-b)(b-c)(c-a)} + \frac{c-a}{(a-b)(b-c)(c-a)}$
7. Evaluate _____
8. _____
9. Define median, mode, quartile deviation
10. Give three merits of GM
11. Calculate SD by Indirect method 25,27,31,32,35
12. Distinguish between correlation and regression analysis and print out their role in business and economics

SECTION – C (8 X 2=16 marks)
Answer ALL Questions from the following

13. Addition of matrices
14. Transpose of a matrix
15. Write U/V formula in differentiation
16. State Euler's theorem
17. Define probability
18. Definition of regression
19. Which term of the series 2,4,8,.....is 2048
20. Find the value of $[1 - \{1 - (1 - x)^{-1}\}^{-1}]^{-1/3}$ When $x = 0.1$

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Theory Paper III: BUSINESS ECONOMICS

UNIT 1: Goals of Business – Economic Goals, Social Goals, Strategic Goals – Profit maximization Vs Optimization of profits; Analysis of Demand – Law of Demand – Demand Distinctions Elasticity of Demand – Demand forecasting.

UNIT 2: Cost Analysis – Cost concepts – Cost and Output relations – Cost and size of the plant – Break Even Analysis

UNIT 3: Production Functions – Law of Variable proportions – ISO Economics of Scale; Analysis of Competition – Kinds of Competitive Situations – State of Equilibrium under perfect competition, Monopoly and monopolistic competition

UNIT 4: Pricing Decisions – Pricing under perfect competition – Pricing under monopoly – Price discrimination – Pricing under monopolistic competition – Price leadership; business cycles – adjusting business plans to cyclical situations.

Suggested Books:

1. Joel Dean, managerial Economics, Princtice hall india, New Delhi
2. Varshini R.L. and Maheswari K.L. , managerial Economics,
3. P.L. Mehta, Managerial Economics
4. Pal, Hote and Gupta , Managerial Economics, Tata McGrwhill publishing company, New Delhi
5. G.S.Gupta, Managerial Economics, Tata McGrwhill publishing company, New Delhi
6. Stoneir and Hague, A Text book of economic theory,ELBS
7. Sundaram and Vaish, Principles of Economics, Ratan Prakash mandir, New Delhi

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Theory Paper III: BUSINESS ECONOMICS

Time : 3 Hours
marks

Maximum : 100

SECTION – A (4 X 15=60 marks)
Answer FOUR Questions from the following

1. a. What are the goals of a firm?
(or)
b. State different methods of forecasting demand for new products.
2. a. Discuss the relationship between cost and size of a firm.
(or)
b. Critically examine the law of variable proportion.
3. a. How is price determined under monopolistic competition?
(or)
b. when is price discrimination possible and profitable?
4. a. what are the causes for business cycles?
(or)
b. Describe the practical application of break even analysis.

SECTION – B (6 X 4=24 marks)
Answer Any Six Questions from the following

5. Strategic Goals
6. Demand Schedule
7. Production function
8. Equilibrium
9. Perfect competition
10. Price leadership
11. Opportunity cost
12. Marginal Cost

SECTION – C (8 X 2=16 marks)
Answer ALL Questions from the following

13. Wealth Maximization
14. Elasticity
15. Demand Curve
16. Average Cost
17. Monopoly
18. Oligopoly
19. Break-even point
20. Dual Pricing

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Theory Paper IV: BUSINESS COMMUNICATION

UNIT 1: Role of Communication in Business : Basic elements of the communication process – Level of communication – Form, Models and media of communication – Verbal and Non verbal communication – Function and types of communication. Organization Communication: Communication Dimensions in organizations – Networks of communication and communication structures.

UNIT 2: Foundations of Interpersonal Communication – the process of intra and inter personal communication, the effects of intra and inter personal communications; essentials of communication; Communication styles – Description and effects of styles on recipients – Barriers of Communication – Gate way to communication.

UNIT 3: Communication in groups: Elements of group behaviour and the communication process – Group identity – goals of the group – group cohesiveness and group norms.

UNIT 4: Business Communication letters: Types, Basic principles, style and tone – letters relating to call for a post - calling for interviews – appointment orders – termination orders – business enquiries – business orders – cancellation of orders – complaints and adjustments – sales letters; report writing: Approach Skills, basic principles, styles, common errors – reports by committees – short reports and long reports.

Suggested Books:

1. J.C. Wofford et al, Organization Communication, Mc Grawhill International
2. R.C. Sharma Krishna Mohan, Business Correspondence and report writing, Tata Mc Grahill Limited, New Delhi

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Theory Paper IV: BUSINESS COMMUNICATION

Time : 3 Hours

Maximum Marks : 100

SECTION – A (4 X 15=60 marks)

Answer FOUR Questions from the following

1. a. Explain modern methods of communication?
(or)
b. Discuss communication structures in a company
2. a. What are the foundations of interpersonal communication?
(or)
b. How do you assess the impact of communication styles in recipients?
3. a. What are the goals of group in communication ?
(or)
b. Draft a model termination order regarding supply of goods.
4. a. What are the physical aspects of a business letter?
(or)
b. Discuss the common errors that may creep into reports.

SECTION – B (6 X 4=24 marks)

Answer Any Six Questions from the following

5. Communication process
6. Kinds of communication
7. Communication dimensions
8. Interpersonal communication
9. Message vehicle
10. Group norms
11. Complaint letter
12. Short report

SECTION – C (8 X 2=16 marks)

Answer ALL Questions from the following

13. Johari window
14. Vertical Communication
15. Intra personal communication
16. Skills in report writing
17. Lateral communication
18. Audio-visual communication
19. Epilogue
20. Enquiry letter

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Theory Paper V: FINANCIAL ACCOUNTING

UNIT 1: Nature and Scope of financial Accounting – Accounting equations; Double Entry system – rules of double entry book keeping – Subsidiary books – Ledger – Trial balance; Cash book – Single Column Cash Book – Double Column Cash Book – Triple Column Cash Book – Petty Cash Book.

UNIT 2: Bills of Exchange – Accommodation bills – discounting bills; Rectification of errors – Bank reconciliation statement ; preparation of final accounts – trading account – profit loss account – Balance sheet – Treatment of outstanding and prepaid expenses.

UNIT 3: Methods of depreciation; single entry system – principles – preparation of accounts – conversion of double entry system. Accounting of non profit undertakings – preparation of receipts and payments account – income and expenditure account – Balance Sheet

UNIT 4: Partner Ship Accounts – Principles of partnership business – appropriation and capital accounts – admission – retirement – death – dissolution; company accounts; issue of shares and debentures and forfeiture of shares.

Suggested Books:

1. Batliboi. J.R., double entry book keeping, Batliboi and sons Mumbai
2. Grawal T S, Double Entry Book Keeping, S.Chand and Company, New Delhi
3. Gupta and Radha Swamy, Advanced Accountancy, volume 1 & 2, Sultan Chand and sons, New Delhi
4. Chakravarthy, Advanced Accounts

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Theory Paper V: FINANCIAL ACCOUNTING

Time : 3 Hours

Maximum Marks : 100

SECTION – A (4 X 15=60 marks)
Answer FOUR Questions from the following

1. a. Discuss the nature and scope of financial accounting?
(or)
b. Discribe different types of subsidiary books maintained by accounting department
2. a. describe the principles of Partnership business
(or)
b. State the process of preparing accounts of non profit undertakings.
3. a. On 1st April 1997, a firm purchased a machinery for Rs. 2,00,000. On 1st October 1997, an additional machinery costing Rs. 1,00,000 was purchased. On 1st October 1998, the machinery purchased on 1st April 1987 having become obsolete was sold for Rs. 90,000. On 1st October 1999 new machinery was purchased for Rs. 2,50,000 while the machinery purchased on 1st October 1997 as sold for Rs. 85,000 on the same day.
The firm provides depreciation on its machinery @10% per annum on original cost on 31st march every year. Show machinery Account, Provision for Depreciation Account and Depreciation Account for the period of Three years ending 31st march 2,000.
(or)
b. Agfa and company has an authorized share capital of Rs. 5,00,000 divided into 50,000 shares of Rs. 10 each out of these 8,000 shares were issued to the vendors as fully paid 16,000 shares were subscribed by the public and the first year Rs. 2 per share were paid on application, Rs. 2 per share on allotment and Rs. 6 per share were called up. 4,000 shares were issued as fully paid to promoters.
Of the 16,000 shares subscribed for by the public, these have been paid at the end of the first year. On 12,000 shares, the full amount was called up. On 2,500 shares Rs. 4 per share were called-up and on 1500 shares Rs. 2 per share were called-up
You are required to prepare the journal and cash book entries and the balance sheet of the company.
4. a. From the following Trial balance of Sri Chandra Shekar, prepare trading and profit and loss Account for the year 31st march 1994 and the balance sheet as on that date after taking into account the adjustments given at the bottom of the trial balance.

Debit Balance	Dr. (Rupees)	Credit Balance	Cr. (Rupees)
Chandra Shekar's Drawings	4,500	Chandra Shekar's Capital	24,000
Purchases	20,000	Sales	30,500
Returns in wards	1,500	Discount	1,900
Stock (1.4.1993)	8,000	Sundry Creditors	10,000
Salary	4,200	Bills payable	2,500
Wages	1,200		
Rent	350		
Bad debts	400		
Discount	700		
Sundry debtors	14,000		
Cash in hand	260		
Cast at bank	5,940		
Insurance	400		
Trade Expenses	300		
Printing	150		
Furniture	2,000		
Machinery	5,000		
Total	68,900	Total	68,900

Adjustments:

- (i) Closing stock was valued at Rs. 7,000
- (ii) Insurance was prepaid to the extent of Rs. 60
- (iii) Out standing liabilities were : Salary Rs. 200, Wages Rs. 200
- (iv) Make a provision for doubtful debts @ 5% on sundry debtors
- (v) Calculate interest on capital 5% per annum
- (vi) Depreciate machinery @ 5% and Furniture @ 10%
- (vii) Provide for discount on creditors @ 1%

(or)

b. Jupiter limited books showed a bank balance of Rs. 1,54,360. The bank statement showed a different figure. The following differences were detected.

- (i) Cheques deposited but not yet credited by bank Rs. 1,56,340
- (ii) Cheques issued but not yet presented for payment Rs. 1,76,260
- (iii) Cheques received by the bank directly Rs. 1,46,200
- (iv) A Cheque for Rs. 76,500 deposited in the bank was dishonored but not yet recorded in cash book
- (v) Bank charges not yet recorded Rs. 1,760
- (vi) A Cheques deposited in the bank has been wrongly credit by the bank 46,740
- (vii) Dividend received by the bank not intimated Rs. 20,200

Prepare bank reconciliation statement after making necessary amendments in the cash books.

SECTION – B (6 X 4=24 marks)
Answer Any Six Questions from the following

5. Double Entry System
6. Accommodation bill
7. Sacrificing ratio
8. Partnership deed
9. Forfeiture of shares
10. Trail balance
11. Petty Cash book
12. Manufacturing account

SECTION – C (8 X 2=16 marks)
Answer ALL Questions from the following

- | | |
|---------------------------|-------------------------|
| 13. Valuation of goodwill | 14. Suspense account |
| 15. Single entry | 16. Ledger |
| 17. Straight line method | 18. Debenture |
| 19. Resolution of firm | 20. Accounting equation |

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Theory Paper VI: BANKING THEORY AND PRACTICE

UNIT 1 : Commercial and central banking – their role in economic development – structure of assets and liabilities – liquidity – credit creation – unit Vs branch banking – central bank – functions – credit control methods – Quantitative and Qualitative Credit control.

UNIT 2: indigenous bankers – rural banks – land development banks – nationalization of commercial banks – recent trends in Indian banking – Advances to priority sector. Reserve bank and banker and relation ship: RBI – Functions, organization, management – monetary policy – credit control– rural credit – industrial finance, State bank of India – Its constitution and working

UNIT 3: Banker and customer relationship – general as well as special features – bankers lien and right to set-off. :- cheques, features – crossing and endorsement – marking material alteration – par payment of cheques – duties and responsibilities of a paying banker – when a banker can refuse payment – payment in due course – statutory protection given to a paying banker – dishonor of cheques – Collection of Cheques, Banker as a holder for value – statutory protection to collecting banker

UNIT 4: Types of Accounts, Loans and Advances: fixed, Current and savings deposit accounts – special type of customers loans and advances – secured and unsecured loans – discounting of bills of exchange – advances against different securities – pledge, mortgage and guarantees.

Suggested Books:

1. Banking Theory and Law and Paractice: Sundaram and Varsheny,
2. Banking Theory and Practice : Keshakar, Vikas Publications
3. A text book of banking: Radha Swamy and Vasudevan
4. Banking Law and Practice in India: M. L . Tannan
5. Theory and Practice of banking: Sheldon

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Theory Paper VI: BANKING THEORY AND PRACTICE

Time : 3 Hours

Maximum Marks: 100

SECTION – A (4 X 15=60 marks)

Answer FOUR Questions from the following

1. a. How do you analyse the balance sheet of a bank?
(or)
b. Discuss the methods of credit control employed by a central bank
2. a. Bring out the recent trends in Indian Banking.
(or)
b. State the Constitution and functions of RBI.
3. a. Explain bankers' lien and right to set-off.
(or)
b. Describe the statutory protection available to collecting banker
4. a. What are the precautions that banker should take while granting loans against securities?
(or)
b. Bring out the features of crossing and endorsement.

SECTION – B (6 X 4=24 marks)

Answer Any Six Questions from the following

5. Credit Creation
6. Money Market
7. Functions of Central bank
8. Rural Credit
9. Customer
10. Fixed Deposit
11. Material Alteration
12. Paying Banker

SECTION – C (8 X 2=16 marks)

Answer ALL Questions from the following

13. Mortgage
14. Unit banking
15. Land Development Bank
16. Priority Sector
17. Monetary Policy
18. Dormant Account
19. Payment in Due Course
20. Dishonor of Cheque