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**101 : Managerial Accounting**

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- Q1. Explain in details meaning & Importance of Accounting in Business organization & Forms of Business Organization
- Q 2. Explain in details the concepts and conventions in preparation of final accounts?
- Q 3. What are the users of accounting information?
- Q 4. From the following Trial Balance of Shri. Patil Trading & Profit & Loss Account for the year ended 31<sup>st</sup> march 2016.

Particulars	Debit Rs.	Credit Rs.
Opening Stock	1,20,000	
Salaries & Wages	12,000	
Railway Freight	5,000	
Purchases	1,20,000	
Bills Receivable	1,200	
Rent	7,500	
Sales		2,53,000
Reserve For Bad Debts		1,000
Sundry Creditors		32,600
Returns Outwards		1,500
Bad Debts	300	
Plant & Machinery	20,000	
Travelling Expenses	6,000	
Commission		1,000
Repairs to Plant	1,200	
Cash at Bank	2,400	
Buildings	50,000	
Returns Inwards	1,000	
Sundry Debtors	35,000	
Office Expenses	5,000	
Drawings	6,500	
Capital		50,000
Maharashtra Bank Loan		54,000
Total	3,93,100	3,93,100

Adjustment :

1. Closing Stock Rs. 35,000.
2. Unexpired insurance amounting to Rs. 500 is included in office expenses.
3. Office expense due but not earned Rs. 300
4. Make provision for unpaid salaries Rs.1,200.

5. Commission received but not earned Rs. 400.
6. Provide interest on capital @ 5%.
7. Depreciate Plant & Machinery @ 5% and Building @ 2 ½ % p.a.
8. Provide Reserve at 5% for Bad debts.

Q 5. Write a short notes :

- I) Objective and Importance Cost Accounting.
- II) Relevant Cost
- III) Irrelevant Cost
- IV) Opportunity Cost
- V) Sunk Cost

Q 6. Form the following information prepare cost sheet.

Particulars	Rs.
Direct Material consumed	1,39,000
Direct Wages	55,500
Factory Overheads	29,900
Administrative Overheads	34,875
Opening stock of WIP	5,000
Closing Stock of WIP	4,000
Opening Stock of Finished Goods	7,500
Closing Stock of Finished Goods	5,700
Selling and Distribution overheads	30,150
Sales	375,000

Find out :

1. Prime Cost
2. Work Cost
3. Cost of Production
4. Cost of Goods Sold

Q 7. Explain in detail ,meaning & principles of Marginal Costing?

Q 8. In the Manu Tech. LTD. the selling price and cost remains the same in two periods given below:

Particular	Sales (Rs.)	Profit (Rs.)
Period -I	4,00,000	36,000
Period-II	4,80,000	52,000

You are required to calculate:

1. P/V Ratio
2. BEP(Rs.)
3. Variable cost for both the period.
4. MOS in percentage for both period.
5. Profit, when sales is Rs. 6,00,000

Q 9. The expense for budgeted production of 10,000 units in a factory are given below.

Particulars	Per Unit(Rs.)
Direct Material	70
Direct Labour	25
Direct variable Expenses	5
Variable Factory overheads	20
Fixed factory overheads (Total Rs. 1,00,000)	10
Selling overheads (10% fixed)	7
Administration overheads(Total Rs.50,000)	5
Total Cost P.U	155

Prepare a Flexible Budget of 6,000 units and 8,000 units. Assume that administration expenses are fixed for all the level of production.

Q 10. Following information about material is extracted from a manufacturing company.

- A. Standard mix for 100 units is as under:
  - Material 'A' = 110 kg @ Rs.4.50 per kg
  - Material 'B' = 90kg @ Rs.5.40 per kg
- B. Actual Mix for 450 units is as under:
  - Material 'A' = 500 kg @ Rs.5.50 per kg.

Calculate:

1. Material cost variance
2. Material price variance
3. Material Mix variance
4. Material Usage Variance

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### 102 : Organizational Behaviour

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1. Behaviour is generally predictable, so there is no need to formally study OB – Justify.
2. Organizational behaviour is the study of human behavior of the organization comment.
3. Theoretical Framework of Organizational Behaviour with example-Explain.
4. Why Organizational Behaviour is needed to study in the modern era? Explain?
5. Concept of Johari Window is an effective technique to improve on individual's communication skill? Discuss with suitable example?

6. What are the content theory and process theory of motivation? Explain Maslow's Need Hierarchy?
7. Explain – Motivational patterns used to motivate employees in the Indian Organisation?
8. Motivation helps to achieve the organizational goals-Discuss it with any one motivational theory?
9. "A leader is developed and not Born". Correlate the statement with the contemporary theories of leadership?
10. Structural change required to improve group effectiveness-Explain?
11. Discuss- Group Behavior with its five stage model of group Development?
12. An individual can't achieve the target but a team can do it more effectively- Discuss?
13. Do you agree that organization culture determine human behavior in an organization, it further help, to create healthy human relations-Explain?
14. A strong culture effect on organization efforts to improve diversity "In this true"? Discuss?
16. What do you understand by work place spirituality .How it play role in Indian Organisation and Multi-National Companies?
17. How the positive organizational culture can be created? What are the advantages of organizational culture?
18. How to overcome the resistance to change?
19. Intervention strategies for facilitating organizational change- Explain?
20. Explain –Seven stage model of change and Kotter's eight –step plan for implementing change?
21. What do you understand by organizational change? What is the force that acts as stimulant to change?

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### **103 : Economic Analysis for Business Decisions**

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- A. Define the Following Concepts
  1. Economy & Economics
  2. Microeconomics Macroeconomics
  3. Profit Maximization Model
  4. Baumol's Static and Dynamic Models
  5. Williamson's Managerial Discretionary Theory
  6. Law of diminishing marginal utility
  7. Demand Forecasting for a New Products
  8. Economies of scale
  9. Meaning of Supply and Law of Supply
  10. Penetration Pricing & Price Skimming
  11. Transfer pricing & Price Determination
  12. Break Even analysis.
  13. Theories of Business Cycles
  14. Perfect Competition

15. Monopolistic Competition

16. Investment Function

**B. Answer the Following Questions**

1. What is the core Concepts of Economics? Discuss Nature, scope and importance of managerial Economics..
2. What is the importance and limitation of demand forecasting? Explain the methods of demand forecasting
3. Bring out meaning and characteristics of monopoly .what are its causes for monopoly? How prices determined under monopoly?
4. What are the important and limitation of demand forecasting? Explain methods of it?
5. Write detailed note on price output decision in multi-plant firms.
6. Explain the term market equilibrium. Explain the series of changes that will take place if market price is higher than an equilibrium price. .
7. Define Revenue. State the relationship between marginal revenue and average revenue
8. What is price illustrate the pricing under monopolistic competition in the long run market.
9. Difference between long run industry equilibrium under perfect competition and short run equilibrium under perfect competition ?
10. Define profit forecasting and need for government intervention in market
11. Explain the concept of dual pricing strategy of organization give the suitable example of it
12. Explain the theories of business cycles and relationship of business cycles and business decision making

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**104 : Business Research Methods**

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**Assignment No.1:**

Write research proposal for A Research Project of your choice. Every student will have a different Title/Area of research.

The proposal will have:

1. Introduction
2. Objectives of the study
3. Research methodology (type of research, type of research design, sources of data, sampling frame, Population, sampling method, sample size.)
4. Benefits to all stakeholders/ Significance of the study
5. Scope and limitations
6. Chapter scheme for dissertation.

## 7. Bibliography

Assignment No.2:

Design a questionnaire for the project undertaken for in assignment no. 1.

Assignment No. 3:

Propose two hypotheses for the following variable pairs specifying which is independent and dependent variable

- Level of worker output and closeness of worker supervision
- Attendance in class and students performance in examination

Assignment No. 4

(A) Explain the following with example:

- Nominal scale
- Ordinal scale
- Interval scale
- Ratio scale

(B) Develop a questionnaire to assess readers' feedback and preferences for a national English Newspaper.

Assignment No.5

- What type of sample would you draw for the following? Justify your choice.
  - To study the extent of unemployment in your city
  - A survey with a view to control street begging in your city
  - Customer buying behavior in a mall
  - Purchasing priority for household appliances
  - Traffic analysis in the city for all pollution control

Assignment No.6

- Draw histogram of the following data:

Wages ('00 Rs.)	0-10	10-20	20-30	30-40	40-50	50-60
No. of Workers	2	4	11	15	25	18

Also find mode from the graph.

- A die is known 120 times and frequencies for various faces are as follows:

Face No.	1	2	3	4	5	6
Frequency	10	15	25	25	18	27

Given – Chi square calculated = 11.40

Chi square at 0.05 (5d.f.) = 11.070

Comment on whether the die was fair.

- The demand for a particular spare part in factory was found to vary from day to day. In a sample study the following information was obtained,.

Day	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
No. of Parts Demanded	1,124	1,125	1,110	1,120	1,126	1,115

Test the hypothesis that the number of parts demanded does not depend on the day of the week.

Given: Chi square calculated = 0.179

Chi square at 0.05 (5.d.f) = 11.07

Comment on whether hypothesis is true or false with justification

4. Explain in detail structure of the research report.

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### 105 Basics of Marketing

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#### A. Define the Following Concepts

- |                           |                          |
|---------------------------|--------------------------|
| 1. Marketing              | 2. Marketing Mix         |
| 3. Consumer Behavior      | 4. Holistic Marketing    |
| 5. Branding               | 6. Sales Promotion       |
| 7. Marketing Myopia'      | 8. Marketing Environment |
| 9. Micro Environment      | 10. Segmentation         |
| 11. Targeting             | 12. USP                  |
| 13. Market Potential      | 14. Positioning          |
| 15. Customer Satisfaction |                          |

#### B. Answer the Following Questions

1. What is the core Concepts of Marketing? Discuss need, want, Customer Value, Exchange and other Concepts.
2. Explain marketplace, market space, Meta market and Digital market.
3. Explain the factor the affect the company's immediate/Micro environment.
4. What is meant by market segmentation? State the reasons why businesses should attempt to segment their markets.
5. Marketing is much broader concept than selling, Analyze in context to marketing.
6. Explain the buying roles of consumer with suitable example.
7. Design a marketing mix for any two of the following:
  - a. Mobile service provider
  - b. A company offering credit card
  - c. Company offering a refrigerator
8. Define Consumer Behavior. How is it different from Industrial buyer behavior? What are the steps involved in the Buyer Decision Process in retail? Explain with the help of suitable examples.
9. "If our product is good, we do not require any marketing; customer will come on their own and the buy it" says a business owner. Do you agree?
10. Undertake the macro environment analysis for any one of following markets
  - a. Tourism
  - b. FMCG (toothpaste)

11. ABC Pvt Ltd., manufacturing a variety of woolen garments. As a marketing manager of a company how would you segments the market for such products to be sold all over India? Analyze various bases used by company for segmentation.
12. "Firms change their marketing strategies as per change in stage of product life cycles". Discuss.

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## 106 : Digital Business

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### CHAP. 1

- Q.1) What do you understand by "The Internet and Blending of Technology"?
- Q.2) Explain the meaning of Digital economy
- Q.3) What is Digital Enterprise? Explain in details with examples.
- Q.4) Differentiate between E- Commerce and E- Business
- Q.5) What are ecommerce business models? List with examples.
- Q.6) What is market space and market place Explain integration of both?

### CHAP.2

- Q.7) What is Social commerce and how it is different from E- commerce?
- Q.8) Write notes on Platform for social networking.
- Q.9) What is concept of Internet of things? What is future of IOT?
- Q.10) Define mobile Business and Mobile Commerce and explain its attributes.
- Q.11) What is social media? Explain social media tools.
- Q.12) What do you understand by Mobile Commerce?

### CHAP.3

- Q.13) Briefly explain online purchasing process.
- Q.14) Explain E- Market places, Types and Components.
- Q.15) Describe various security tools.
- Q.16) Describe privacy and ethical issues in digital business.
- Q.17) What are Digital Payment Smart Cards, Stored values Cards.
- Q.18) What is E- Market Places, Why it is needed?
- Q.19) What do you mean by Web stores?
- Q.20) Define electronic Commerce mechanisms.
- Q.21) Write short Notes
  - a) Merchant solutions
  - b) Electronic Catalogs
  - c) Search engines and shopping carts
  - d) Auctions – Trading versus E-Auction
  - e) Dynamic Pricing.
  - f) Electro medical Record System –EMR
- Q.22) Explain Intermediaries Role in E- Market Places.

#### CHAP.4

- Q.23) Write benefits e- commerce for Industrial Manufacturers
- Q.24) Explain the advantages and disadvantages of Online and offline shopping.
- Q.25) What do you mean by Social networks and e-Learning. Explain various types.
- Q.26) What are the Characteristics of Online Travel and Tourism Services? Write down its benefits and limitations.
- Q.27) What are mobile gambling and Sports?
- Q.28) Explain E- employment – Online job market with examples.
- Q.29) Describe Social Entertainment with one case study.

#### CHAP.5

##### Q.30) CASE – VOLKSWAGEN

Innovative campaign inspires 2,700 cr. recommendations in 4 weeks.

Volkswagen (VW) is one of the world's leading automobile manufacturers and the largest carmaker in Europe. As Volkswagen pursues its goal of becoming the number one automaker in the world by 2018, India has become a key component of its strategy. India is currently the world's second fastest growing car market, with shipments expected to more than double by 2018.

As a relatively recent entry into the Indian automotive market, VW needed to raise brand awareness. To address this challenge. Volkswagen's marketing team focused one of its key brand pillars, innovation, to make a strong impact throughout the roll-out in India. Innovation was showcased not only in Volkswagen's product introductions, but also in its communications and advertising.

Innovative marketing strategies raise awareness VW India created groundbreaking campaigns such as the world's first 'talking newspaper', which used light-sensitive chips to speak to readers about Volkswagen as they turned the pages of their morning newspaper. The talking newspaper ad created a sensation in India, and garnered worldwide attention for taking print advertising to a new level. In one year, brand awareness more than quadrupled, increasing from 8 percent to high of 37 percent.

Volkswagen next turned to digital media to extend its success and create new opportunities for customers to connect with the brand.

Challenge:

- Create brand awareness among working professionals.
- Build loyalty and aspiration.
- Intense decision – making.

- Q.1. Explain various approaches of management?
- Q.2. Define Managerial roles? Explain various managerial Competencies?

- Q.3. Explain Organization Structure? What is the difference between centralization and decentralization?
- Q.4: Discuss Planning and explain the elements and types of planning?
- Q.5. What is decision making and controlling? Explain in details?
- Q.6. Define management? Explain the Managerial competencies?
- Q.7. Discuss the controlling model in start-up and non-profit organizations.
- Q.8 What is decision making Process and discuss the types of decision making?
- Q.9. What is managerial Skill? Explain strategic and global competencies?

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### 109 : Entrepreneurship Development

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(A) Define the Following Concepts

1. Difference between Entrepreneur and Entrepreneurship
2. Innovation Theory by Schumpeter & Imitating
3. Theory of High Achievement by McClelland
4. Theory of Profit by Knight
5. Role of Entrepreneur Development Programs of DIC, SISI , EDII, NIESBUD, NEDB, EDP
6. Women Entrepreneurs - Role, Problems and Prospects
7. Role of SSI Sector in the Economy
8. Start Up India
9. Make in India
10. Business Planning Process
11. Porter's five forces model
12. Opportunities at the bottom of the pyramid
13. Networking and alliances
14. Ownership & Franchising

(B) Answer the Following Questions

1. Explain Key success Factor from following organization
  - (I) TATA
  - (II) ADITYA BIRLA GROUP
  - (III) KIRLOSKAR GROUP OF INDUSTRY
  - (IV) LIJJAT PAPAD GRAHA UDOYG
2. What are the Problems and Difficulty in Entrepreneur in Marketing Finance production External Research Mobility
3. What are the Various Incentives, Grants and Subsidies are Given in Entrepreneur
4. Explain the Roles and Responsibility of consultancy organizations in promoting Entrepreneurs
5. Define the Role and Responsibility of Central Government and State Government in Promoting Entrepreneurship .

6. Explain the Business Planning process for Enterprise Promotion?
7. Explain the Internal and External Environment Analysis for Enterprise Promotion?
8. Define the Right Business Model Canvas and Seven Domains of John Mullins.
9. Explain the Industry Analysis, Embryonic Companies and Spin off?
10. Define the Critical risk contingencies of the proposal, Scheduling and milestones?

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**111 : LAB**

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- Q.1) What do you mean by valid contracts and illustrate with examples.
- Q.2) Differentiate quasi contract and contingent contract.
- Q.3) State conditions to perform sale.
- Q.4) Describe meaning of unpaid seller with provisions.
- Q.5) State the meaning of noting and protest
- Q.6) Define company with reference to The Companies Act, 2015.
- Q.7) Define and illustrate MOA.
- Q.8) Define consumer as per Consumer Protection Act, 1986.
- Q.9) What do you mean by digital signature?
- Q.10) What is intellectual property?
- Q.11) What are the provisions for essential elements of valid contract?
- Q.12) State the various types of discharge of contracts and its provisions.
- Q.13) Mention various provisions for transfer of property and or ownership.
- Q.14) State the difference between condition and warranty with reference to Sale of Goods Act, 1930.
- Q.15) Describe contents of AOA.
- Q.16) State the provisions for appointing woman director as per Companies Act, 2015.
- Q.17) Mention the Process of registering Company.
- Q.18) Describe dispute redressal forums.
- Q.19) Mr. X sold his used bike to Mr. Y for Rs. 35,000/-. After two months the bike has deteriorated thus Mr. Y refused to pay the amount to Mr. X. State the legal implication of the above case.
- Q.20) A and B are friends. B treats A during A's illness but does not accepts payment from A for the treatment and A promises B's son X to pay him Rs. 1000. A being poor is unable to pay. X sues A for the money. Can X recover? State the legal implications to support your answer.
- Q.21) Mr. X sees a book displayed in a shelf of a book shop with the price tag of Rs.85. Mr. X tenders Rs.85 on the counter and asked for the book the book seller refuses to sale saying that the book has already being sold to someone else and he doesn't have another copy of the book in the stock. Is the book seller bound to sale the book to X? Support your answer with a proper legal provision.

- Q.22) Cyber Pharma was manufacturing a medicine for cure aids. They advertise in international magazine saying that whoever consumes this medicine will not suffer from aids. Mrs. Mathew read this advertisement in the magazine and purchased she claimed for the reward of 10 million pounds as a compensation as promise in the advertisement. Analyze the case and state whether Mrs. Methew can claim? Will she succeed? Support your answer with proper provision in the Act.
- Q.23) Mr. John a principal of an engineering college promised his student who was studying in the final year engineering that if he allows his professor to complete the syllabus on time principal john pass the student in final exam. The student promised but did not allow professor to complete syllabus. Professor passed the student before exams subsequently still the syllabus could not be completed.
- The professor filed a suit for the reversal of result. Can he succeed? Analyze and justify with suitable provision under law.

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### 114 Enterprise Analyses - Desk Research

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Select a FMCG company for the study/organization as discussed in the class and prepare a detailed Report. The report format shall be as under.

1. Enterprise History & Background

1.1 Establishment, Original

1.2 Current Promoters, Business Group or Business Family to which it belongs, Name of the Chairman, CEO, MD, Members of Board of Directors

1.3 Vision-Mission-Philosophy -Values,

1.4 CSR Initiatives,

2. Organization

2.1 Organization Structure,

2.2 Geographical (domestic and global) foot print – at the time of inception and spread over the years, company's current head quarter worldwide as well as head quarter / corporate office in India,

2.3 Manufacturing /Service locations Indian and major worldwide,

2.4 Certifications if any - ISO / EMS / FDA / CMMI , etc.

3. Markets

3.1 Major Customers, Customer segments, Products, Market Share – nationally, region wise, product wise,

3.2 Advertising Agency, Advertising Punch Line/Slogan, Logo,

4. Financials

4.1 Turnover, Profitability for last 5 years

4.2 Listing status – BSE and NSE, Share Prices

5. Governance

5.1 Philosophy, Action taken by SEBI if any, Involvement in Scams, Insider Trading Issues, Standard & Poor's Corporate Governance Scores, CRISIL Rating. Awards won if any.

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### **115 : Selling and Negotiations Skill Lab**

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A. Define the following Concepts

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|----------------------|-----------------------|
| 1. Selling           | 2. Industrial Selling |
| 3. Group Selling     | 4. Indirect Selling   |
| 5. Time Management   | 6. Negotiation        |
| 7. Pre-cell Planning | 8. Cross Selling      |
| 9. Personal Dairy    | 10. Telesales         |

B. Explain effective negotiation skills which help in a negotiation situation.

C. What are the responsibilities of a salesperson?

D. Discuss the various Selling Techniques used by a salesperson.

E. Nowadays, many job-related difficulties are faced by a salesperson in their selling career. Explain.

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### **117. Business Systems & Procedure (Mark 50)**

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A. Define the following Concepts

Business Re-engineering  
Service organization  
Manufacturing Organization  
Inventory management  
JIT  
Payroll Management  
Purchase  
Receivable Management  
KOT in Restaurant

B. Explain Business Function in detail?

C. Define Warehouse, Also explain Warehouse Management system.

D. Explain in details any one business procedure in current trends.

E. What is Innovation? Discuss the process and significance of innovation in Business Systems and Procedures

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### **Subject: 191. Human Rights – I**

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1. Explain need and importance of human rights.
2. Explain working of human rights commission.
3. Explain structure of human rights commission.

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**Subject: 192. Introduction to Cyber Security – I**

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1. What are the risks associated with using public Wi-Fi?
  2. What is the goal of information security within an organization?
  3. What is more important for cyber security professionals to focus on threats?
- 

APIMR, Landewadi, Pune