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HS 181704

Roll No. of candidate

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2022

BINA CHOWDHURY CENTRAL LIBRARY  
(GIMT & GIPS)  
Azara, Hatkhowapara,  
Guwahati -781017

**B.Tech. 7<sup>th</sup> Semester End-Term Examination**

**All**

**PRINCIPLES OF MANAGEMENT**

**(New Regulation (w.e.f. 2017-18) and New Syllabus (w.e.f. 2018-19))**

Full Marks – 70

Time – Three hours

The figures in the margin indicate full marks  
for the questions.

Answer question No. 1 and any *four* from the rest.

1. Answer the following questions : (10 × 1 = 10)
- (i) Working Capital is the excess of \_\_\_\_\_ over \_\_\_\_\_. (Fill in the blanks)
  - (ii) Purchase of plant will mean \_\_\_\_\_ in working capital. (Fill in the blanks)
  - (iii) Contribution is also known as gross margin. (Write True or False)
  - (iv) P/V Ratio can be improved by reducing the fixed costs. (Write True or False)
  - (v) Management is \_\_\_\_\_
    - (a) an art
    - (b) a science
    - (c) both art and science
    - (d) neither (Rewrite the sentence with suitable alternative)
  - (vi) The following is not an objective of management \_\_\_\_\_
    - (a) earning profit
    - (b) growth of the organization
    - (c) providing employment
    - (d) policy making (Choose the correct one)
  - (vii) Aggregate of all direct cost is known as \_\_\_\_\_ (Fill in the blanks)

[Turn over

(viii) Factory Cost + Administration overheads = \_\_\_\_\_ (Fill in the blanks)

(ix) Every business concerns should have excessive working capital. (Write True or False)

(x) Leadership is the process of \_\_\_\_\_ (Fill in the blanks)

2. (a) Define management.

(b) Explain the characteristics of management.

(c) Write the distinctions between Administration and Management. (3 + 5 + 7 = 15)

3. (a) Explain the various sources of working capital. (7 + 8 = 15)

(b) From the following balance sheet of Bharat Company prepare a statement showing changes in working capital.

Assets	31.03.2022	31.03.2021
	Rs.	Rs.
Goodwill	5,000	10,000
Cash	70,000	25,000
Debtors	90,000	98,000
Closing stock	1,20,000	87,000
Long term investments	10,000	15,000
Land	27,000	15,000
Preliminary expenses	3,000	5,000
	<u>3,25,000</u>	<u>2,55,000</u>
Liabilities		
Trade creditors	45,000	50,000
Bills payable	35,000	20,000
Loans (payable during 2013)	20,000	—
Share capital	1,50,000	1,25,000
P & L a/c	75,000	60,000
	<u>3,25,000</u>	<u>2,55,000</u>

4. (a) Sale Rs. 100,000

Profit Rs. 10,000

Variable Cost 70%

Find out:

(i) P/V Ratio

(ii) Fixed Cost

(iii) Sales Volume to earn a profit of Rs. 40,000

(10 + 5 = 15)

- (b) Explain :
- (i) Contribution
- (ii) Margin of Safety

5. (a) Write the meaning of Costing and Cost Accounting. (5 + 10 = 15)
- (b) From the following information for the month of January prepare a cost sheet to show the following components
- (i) Prime Cost
- (ii) Factory Cost
- (iii) Cost of Production
- (iv) Total Cost
- (v) Profit or Loss

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	Rs.
Direct Material	57,000
Direct wages	28,500
Factory rent and rates	2,500
Office rent and rates	500
Plant repairs and maintenance	1,000
Plant depreciation	1,250
Factory heating and lighting	400
Factory manager's salary	2,000
Office salaries	1,600
Director's remuneration	1,500
Telephone and postage	200
Printing and stationery	100
Legal Charges	150
Advertisement	1,500
Salesmen's salaries	2,500
Showroom's rent	500
Sales	1,16,000

6. (a) Write the concept of Leadership.
- (b) Explain the different styles of Leadership. (5 + 10 = 15)
7. (a) Define Motivation.
- (b) Explain the features of Sound Motivation System. (5 + 10 = 15)