

**SECOND SEMESTER (CBCSS—UG) DEGREE EXAMINATION
APRIL 2021**

B.B.A.

BBA 2B 03—MARKETING MANAGEMENT

Time : Two Hours and a Half

Maximum : 80 Marks

Section A

Answer at least ten questions.

Each question carries 3 marks.

All questions can be attended.

Overall Ceiling 30.

1. What is marketing mix ?
2. What is demarketing ?
3. What is buying motives ?
4. Define market segmentation.
5. What is product positioning ?
6. What is standardisation ?
7. What do you mean by Branding ?
8. Define Packaging.
9. What is trade mark ?
10. What is social marketing ?
11. Define Advertising.
12. What is product line ?
13. What do you mean by supply chain management ?
14. What is promotion ?
15. Write any two objectives of personal selling.

(10 × 3 = 30 marks)

Turn over

Section B

Answer at least five questions.

Each question carries 6 marks.

All questions can be attended.

Overall Ceiling 30.

16. Explain the modern concept of marketing. What are its features ?
17. Discuss the factors influencing consumer behavior.
18. Discuss the various steps in the buying process.
19. Explain the stages involved in new product development.
20. What are the factors to be considered while selecting a suitable channel of distribution ?
21. What are the various methods of pricing a new product ?
22. State the requisites of a good advertisement copy.
23. Discuss the various kinds of sales promotion.

(5 × 6 = 30 marks)

Section C

Answer any two questions.

Each question carries 10 marks.

24. Define Marketing. Briefly explain the functions of marketing management.
25. Define Pricing Policy. Explain the factors influencing pricing decisions.
26. Who is a retailer ? What are the different types of retailers ? Discuss also the functions of retailers in distribution.

(2 × 10 = 20 marks)

SECOND SEMESTER (CBCSS—UG) DEGREE EXAMINATION, APRIL 2021

B.B.A.

BBA 2B 02—FINANCIAL ACCOUNTING

Time : Two Hours and a Half

Maximum : 80 Marks

Section A*Answer at least ten questions.**Each question carries 3 marks.**All questions can be attended.**Overall Ceiling 30.*

1. What is Double Entry System ?
2. What do you mean by money measurement concept ?
3. What is posting ?
4. Show the accounting equation on the basis of following transaction :
 - i) Rajesh started business with cash Rs. 2,00,000.
 - ii) Purchased goods on credit Rs. 20,000.
 - iii) Paid rent Rs. 4,000.
5. What is deferred revenue expenditure ?
6. What are the sources for issue of bonus shares ?
7. What do you mean by hire purchase ?
8. What is bearer debenture ?
9. Give two advantages of installment system.
10. How do you treat 'Loss on stock by fire' in final accounts if the goods are not insured ?
11. Describe the term 'inter branch transaction'.
12. How will you deal the balance of forfeited shares account after the reissue of forfeited shares ?
13. What is wholesale branch system ?
14. A cycle, the cash price of which is Rs. 3,600 is sold on hire purchase system for Rs. 4,000 payable in four quarterly installment of Rs.1,000 each. The first payment is made at the end of first quarter. Show how the interest is calculated.
15. What do you mean by wasting assets ? Give an example.

(10 × 3 = 30 marks)

Turn over

Section B

Answer at least five questions.

Each question carries 6 marks.

All questions can be attended.

Overall Ceiling 30.

16. Define Accounting. What are the functions of accounting ?
17. Enter the following transactions in two column cash book of M/s. Binary electronics :

2019		
Sept.0	Cash in hand	Rs. 4,000
1	Cash at Bank	Rs. 10,000
5	Goods sold for cash	Rs. 2,500
10	Received a check from Thilak, on account of sales done	Rs. 2,000
11	The above check sent for collection	
15	Cash paid to Sunder	Rs. 5,000
20	Cash paid into Bank	Rs. 2,000
21	Draw a cheque for personal use	Rs. 1,000
23	Paid salary by cheque	Rs. 1,000
30	Cash withdrawn for office use	Rs. 1,200

18. On July 1, 2017, Hindustan Printers purchases a printing machine on hire purchase basis, payments to be made Rs. 10,000 on the said date and the balance in three half yearly installments of Rs. 8,200, Rs. 7,440 and Rs. 6,300 commencing from December 2017. The vendor charges interest at 10% per annum calculated on half year balances. Hindustan Printers close their books annually on 31st December. It provides depreciation at 10% per annum on diminishing balance. Show the hire vendors account.
19. Binary Ltd, had its issued capital comprising 20,000 equity shares of Rs. 10 each payable as Rs.2 on application, Rs. 3 on allotment (including premium) Rs. 3 on first call and Rs.3 on final call. The shares were called upto first call. All the money was received except from A and B. A holding 300 shares failed to pay allotment and first call money. B holding 100 shares failed to pay the first call money. All these shares were forfeited and reissued to C on payment of Rs. 6 per share, paid upto first call. Pass Journal entries for forfeiture and reissue of shares.
20. Distinguish between Hire purchase and Installment system.
21. On 1st January 2019, Raj and Amit started a partnership firm with a capital of Rs. 1,00,000 and Rs. 1,60,000 respectively. Raj introduced additional capital of Rs. 30,000 on July 1, 2019 and another Rs. 20,000 on October 31, 2019. Calculate interest on capital for the year ending 2019. The rate of interest is 6% p.a.

Head Office invoices goods to its branches at 20% less than the list price which is cost plus 20%. Goods are sold to customers at list price. Form the following particulars ascertain the profit of the head office and branch :

	Head Office	Branch
Stock in the beginning (at invoice price for branch)	30,000	1,600
Purchases during the year	2,56,000	--
Goods sent to branch	40,000	--
Sales	1,80,000	36,000
Expenses	32,000	5,000

The net profit of a firm, after taking into consideration all expenses except the manager's commission is Rs. 60,000. The manager is entitled to a commission of 5% on profits. Calculate the manager's commission if:

- The manager is entitled to a commission of 5% on profits before charging the commission.
- The manager is entitled to a commission of 5% on profits after charging such commission.

$$(5 \times 6 = 30 \text{ marks})$$

Section C

Answer any two questions. The question carries 10 marks.

Given below is the Trial Balance of M/s Mayis, a Sole trader. Prepare Trading and Profit and Loss account for the year ended 31st March, 2020 and Balance Sheet as on that date, after taking into consideration the additional information :

Trial Balance as on 31st March, 2020

Particulars	Amt. Rs.	Particulars	Amt. Rs.
Stock on 1st April, 2011	52,000	Provident fund	50,000
Sundry Debtors	84,000	Interest on P.F. Investment	2,800
Bad debts	3,000	Sundry Creditors	84,000
Premises	78,000	Rent Received	9,600
Salaries	28,000	Reserve for Doubtful Debts	2,000
Motor Vehicle	50,000	Discount received	3,600
Purchases	1,76,000	Sales	3,20,000
Provident Fund Investment	50,000	Capital A/c	1,00,000
Provident Fund contribution	5,500		
Wages	22,000		
Rent (for 10 months)	16,000		
Office Expenses	5,000		
Discount allowed	2,500		

Adjustments :

- 1) Stock on 31st March, 2020 was valued at Rs. 80,000.
 - 2) Goods worth Rs. 6,000 were sold and despatched on 27th March, 2020, but no entry was made in the books of accounts.
 - 3) Provide reserve for discount on debtors at 2% and on creditors at 3%.
 - 4) Write off Bad debts of Rs. 4,000 and provide for reserve for doubtful debts at 5% on sundry debtors.
 - 5) Outstanding wages Rs. 4,000 and outstanding salaries Rs. 3,066.
 - 6) Depreciate Motor Vehicle at 5% p.a.
25. A Ltd. purchased a machinery on hire purchase system over a term of two years starting on 1st January 2017. The installments of Rs. 4,000 each, are payable half yearly. The present cash value of the machinery is Rs. 14,870 and the interest is charged at the rate of 6% p.a. The interest is calculated once in six months. Draft journal entries to record the transactions that take place in the books of A Ltd.
26. M/s Sangam Traders of Calicut have a branch at Kotayam. The following are the transactions for the year ended 31st March, 2019 :

	Rs.
Opening Balance (1-4-2018) -	
Stock	50,000
Debtors	40,000
Petty Cash	2,000
Goods sent to Branch	1,50,000
Cash sent to Branch for -	
Salary	5,000
Rent	6,000
Petty Cash	5,000
Cash received from the Branch from -	
Cash Sales	1,50,000
Cash received from debtors	1,20,000
Closing Balances (31-3-2019)-	
Stock	25,000
Debtors	20,000
Petty Cash	1,000

Ascertain the Profit or Loss of Kotayam Branch under stock and debtors system assuming that goods sent at cost price.

(2 × 10 = 20 marks)

**SECOND SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
APRIL 2021**

B.B.A.

BBA II C 02—I.T. FOR BUSINESS AND MANAGEMENT

Time : Three Hours

Maximum : 80 Marks

Part I

Answer all questions.

Each question carries 1 mark.

1. How many tabs in MS word Ribbon ?
 - (a) 5.
 - (b) 6.
 - (c) 7.
 - (d) 8.
2. Short cut keys used in the MS Word to cut the selected text :
 - (a) Ctrl + C.
 - (b) Ctrl + T.
 - (c) Ctrl + V.
 - (d) Ctrl + X.
3. By default there are _____ worksheets in an excel file.
 - (a) 1.
 - (b) 2.
 - (c) 3.
 - (d) 4.
4. _____ is a field or combination of fields that uniquely identify each record in a table
 - (a) Foreign Key.
 - (b) Function Key.
 - (c) Primary key.
 - (d) None of the above.
5. TCP stands for :
 - (a) Transmission Control Program.
 - (b) Transmission Control Protocol.
 - (c) Transfer Control Protocol.
 - (d) None of the above.
6. _____ button is the button that magnifies or reduces the contents in the document window.
7. _____ is the full form of URL.

Turn over

8. Each file in a MS Excel is known as _____.
9. _____ is an organized collection of records.
10. _____ is responsible for ensuring the packets are sent to the right destination.

(10 × 1 = 10 marks)

Part II (Short Answer Questions)

Answer any eight questions.

Each question carries 2 marks.

11. What is video conferencing ?
12. What are the different ways of document views ?
13. Specify the default font type, colour, size of heading and size of body of Power Point.
14. Name any four database function used in MS Excel.
15. What is Spreadsheet ?
16. Define DBMS.
17. What is Query ?
18. What is foreign Key ?
19. What is Telnet ?
20. What is File Transfer Protocol ?

(8 × 2 = 16 marks)

Part III (Short Essays)

Answer any six questions.

Each question carries 4 marks.

21. Describe mail merge.
22. Explain the steps to insert pictures in MS PowerPoint.
23. Explain the steps to insert slide numbers in Power Point.
24. Explain the formatting of MS Excel worksheet.
25. Describe the steps for designing and running queries in MS Access.
26. Discuss formatting and printing of reports.

27. What are the main components of WWW ?
28. What are the business applications of EDI ?

(6 × 4 = 24 marks)

Part IV (Long Essays)

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

29. Discuss the presentation creation and views in Power Point.
30. Discuss the characteristics and components of Database system.
31. What are the various Internet tools ? Discuss.

(2 × 15 = 30 marks)

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**SECOND SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
APRIL 2021**

B.B.A.

BBA II B 02—FINANCIAL ACCOUNTING

Time : Three Hours

Maximum : 80 Marks

Part A

I. Objective Type Questions. Answer all *ten* questions :

(A) Fill in the blanks :

- 1 Sales return account is a _____ account.
- 2 Branch account under debtors system is a _____ account.
- 3 The cost of goods sold on hire purchase is transferred to _____ account.
- 4 Building expenses should be divided among the different departments according to the _____ by each department.
- 5 The balance sheet portrays the _____ of a business.

(B) State whether the following statements are True or False :

- 6 Revenue is generally recognised at the point of sale.
- 7 Prepaid expenses should appear as an asset in the balance sheet.
- 8 There is no difference between Hire Purchase and Installment System.
- 9 If the rate of gross profit of the different department is same, the cost price of these departments will be in the ratio of their respective sales prices.
- 10 Accrual concept implies accounting on cash basis.

(10 × 1 = 10 marks)

Part B

II. Short answer type questions. Answer any *eight* questions from ten in two or three sentences each :

- 11 Give two objectives of preparing departmental accounts.
- 12 What is a Hotel ?

Turn over

**SECOND SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION
APRIL 2021**

B.B.A.

BBA II B 02—FINANCIAL ACCOUNTING

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Maximum : 80 Marks

Part A

I. Objective Type Questions. Answer all *ten* questions :

(A) Fill in the blanks :

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- 3 The cost of goods sold on hire purchase is transferred to _____ account.
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(B) State whether the following statements are True *or* False :

- 6 Revenue is generally recognised at the point of sale.
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- 8 There is no difference between Hire Purchase and Installment System.
- 9 If the rate of gross profit of the different department is same, the cost price of these departments will be in the ratio of their respective sales prices.
- 10 Accrual concept implies accounting on cash basis.

(10 × 1 = 10 marks)

Part B

II. Short answer type questions. Answer any *eight* questions from ten in two *or* three sentences each :

- 11 Give two objectives of preparing departmental accounts.
- 12 What is a Hotel ?

Turn over

- 13 What are dual aspect concepts ?
- 14 What is hire purchase system ?
- 15 State any *two* objectives of branch accounts.
- 16 What are working papers ?
- 17 What is revenue expenditure ?
- 18 What are departmental accounts ?
- 19 What is a Journal ?
- 20 State any *two* features of branches.

(8 × 2 = 16 marks)

Part C

III. Short Essay or paragraph questions. Answer any *six* questions from eight questions in 150 to 200 words :

- 21 What are the features of hotel business ?
- 22 What are the differences between hire purchase and installment system ?
- 23 Discuss the scope of financial accounting.
- 24 The following are the ledger balances of a trader as on 31-03-2018. Prepare a trading account for the year ended on 31-03-2018 :

		Rs.
Sales	...	12,50,000
Carriage inwards	...	6,000
Adjusted Purchases	...	11,00,000
Wages	...	14,000
Closing Stock		1,00,000
Carriage outwards	...	5,000

- 25 Prepare a Trial Balance from the following balances :

Name of the accounts		Rs.
Opening stock	...	90,000
Purchases	...	2,40,000

Name of the accounts		Rs.
Return outwards		5,000
Carriage inwards		4,800
Carriage outwards		3,000
Office furniture		16,000
Sundry Debtors	...	1,36,000
Freight	...	10,000
Manufacturing expenses	...	20,000
Fuel, Gas and Water	...	24,000
Bad-debts	...	2,200
Advertisement	...	50,000
Salary	...	72,000
Cash in Hand	...	16,200
Cash at Bank		60,000
Loan from Bank	...	48,000
Motor vehicle	...	1,16,000
Repairs		6,000
Interest on bank loan	...	4,800
Rent and Insurance	...	49,000
Business premises	...	2,12,000
Household expenses		66,000
Sundry Creditors	...	44,200
Sales	...	7,00,000
Capital		4,00,000
Discount received	...	4,000
Commission received	...	3,200
Return inwards	...	6,400

Turn over

26 A portion of the trial balance on 31-03-2018 is as follows :

	Rs.
Sundry debtors (Dr.)	1,80,000
Bad debts (Dr.)	4,500
Provision for bad debts (01-04-2017) (Cr.)	... 6,000

Additional information :

Create provision for bad debts @ 5% on debtors.

Show how they appear in the Profit and Loss account and Balance Sheet.

27 From the information given below, prepare Receipts and Payments Account of ABC Club, Delhi, for the year ended 31-03-2018 :

	Rs.
Cash on 01-04-2017	... 44,000
Subscriptions	... 3,76,000
Donations	... 80,000
Entrance Fees	... 43,000
Rent Realised from Club Hall	... 52,500
Electricity Charges	... 34,400
Taxes	... 5,000
Salaries and Wages	... 2,15,000
Honorarium to Secretary	... 25,000
Interest Received on Investments	... 29,500
Printing and Stationary	... 3,500
Petty Expenses	... 9,000
Insurance Premium Paid	3,100

- 28 PQR Brothers have their Head Office at Delhi and Branch at Kolkata. The following are the transactions of the Head Office with Branch for the year ended 31-08-2016 :

		Rs.	Rs.
Stock at Branch as on 01-09-2015	...		1,23,200
Debtors at the Branch as on 01 -09-2015	...		66,000
Petty Cash as on 01-09-2015	...		2,000
Goods supplied to the Branch	...		6,04,800
Remittances from Branch :			
Cash Sales	...	42,000	
Realisation from Debtors	...	<u>6,30,960</u>	6,72,960
Amount send to Branch :			
Salary	...	29,760	
Rent	...	9,600	
Petty Cash	...	<u>12,000</u>	51,360
Stock at Branch as on 31-08-2016	...		92,600
Sundry Debtors at Branch as on 31 -08-2016	...		2,01,840
Petty Cash on 31-08-2016	...		3,000

Show the Branch Account in the books of the Head Office.

(6 × 4 = 24 marks)

Part D

- IV. Essay questions. Answer any *two* questions in 600 to 800 words each :

- 29 From the following Trial Balance of Mr. C, prepare Final accounts for the year ended 31-12-2015 :

<i>Particulars</i>		Debit (Rs.)	Credit (Rs.)
Opening stock	...	52,500	
Building	...	1,00,000	
Machinery		60,000	

Turn over

<i>Particulars</i>	Debit (Rs.)	Credit (Rs.)
Purchases	1,50,000	
Salaries	18,000	
Debtors	51,000	
Manufacturing Expenses	45,000	
Carriage inwards	4,000	
Factory expenses	10,000	
Bad debt	2,125	
Insurance	1,500	
Cash in hand	1,875	
Capital		90,000
Creditors		43,500
Bank overdraft		20,000
Provision for bad debt		3,000
Sales		3,38,500
Bad debt recovered		1,000
	<u>4,96,000</u>	<u>4,96,000</u>

Adjustments :

- a) Closing stock is valued at Rs. 69,000.
- b) Insurance unexpired Rs. 250.
- c) Interest on overdraft due Rs. 1,250.
- d) Provide for interest on capital at 5 %.
- e) Write off further bad debt Rs. 1,000.
- f) Also create a provision of 5 % on debtors for doubt debts.

- 30 Mr. C has a retail branch at Allahabad. Goods are sent by the Head Office to the Branch marked at selling price which is cost plus 25 %. All the expenses of the Branch are paid by the Head Office. All cash collected by the Branch (from customers and from cash sales) is deposited to the Head Office. From the following particulars of the Branch, prepare Branch Stock Account, Branch Debtors Account, Branch Expenses Account and Branch Adjustment Account in the books of the Head Office :

	Rs.
Debtors on 01-01-2016	12,000
Debtors on 31-12-2016	14,000
Inventory with the Branch at invoice price	
on 01-01-2016	16,000
Inventory with the Branch at invoice price	
on 31-12-2016	17,000
Cash Sales during the year	60,000
Total amount deposited in the Head Office	
Account during the year	1,27,000
Return of goods to Head Office at invoice price	5,000
Salaries paid	6,000
Rent paid	4,000
Discount allowed to customers	2,000
Bad debts written-off	1,000
Spoilage	2,000

- 31 On 01-01-2013 Mr. Z purchased a Television on hire purchase system. Rs. 3,000 being paid on delivery and the balance in five instalments of Rs. 6,000, payable annually on 31st December. The cash price of the Television was Rs. 30,000. Calculate the amount of interest each year.

(2 × 15 = 30 marks)

**SECOND SEMESTER (CBCSS—UG) DEGREE EXAMINATION
APRIL 2021****B.B.A.****BBA 2B 03—MARKETING MANAGEMENT****(Multiple Choice Questions for SDE Candidates)****Time : 15 Minutes****Total No. of Questions : 20****Maximum : 20 Marks****INSTRUCTIONS TO THE CANDIDATE**

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.
4. The MCQ question paper will be supplied after the completion of the descriptive examination.

BBA 2B 03—MARKETING MANAGEMENT

(Multiple Choice Questions for SDE Candidates)

1. Marketing is a _____ process.
 - (A) Goal oriented.
 - (B) Exchange.
 - (C) Social.
 - (D) All of these.
2. The group of elements price, product, promotion and place constitute.
 - (A) Market mix.
 - (B) Marketing mix.
 - (C) Product mix.
 - (D) Promotion mix.
3. Branding is a function of _____.
 - (A) Research.
 - (B) Exchange.
 - (C) Physical supply.
 - (D) Facilitating.
4. Market in which gold and silver are sold :
 - (A) Commodity market.
 - (B) Produce market.
 - (C) Bullion market.
 - (D) None of these.
5. Market where demand for goods is greater than supply.
 - (A) Buyers market.
 - (B) Sellers market.
 - (C) Retail market.
 - (D) Wholesale market.
6. Marketing is applicable in _____.
 - (A) Goods.
 - (B) Events.
 - (C) Property.
 - (D) All of these.
7. Products designed to meet global segments ?
 - (A) Local Products.
 - (B) Multinational Products.
 - (C) International Products.
 - (D) Global Products.

8. _____ brands indicate only the product category.
- (A) Dealer. (B) Licensed.
(C) Generic. (D) Individual.
9. Which of the following is not a component of brand equity.
- (A) Brand awareness. (B) Brand association.
(C) Brand loyalty. (D) Brand cohorts.
10. When a firm sets a very low price for one or more of its products with the intention of driving its competitors out of business ?
- (A) Predatory Pricing. (B) Economy Pricing.
(C) Psychological Pricing. (D) Penetration Pricing.
11. Razor manufacturer will charge a low price and recoup its margin (and more) from the sale of the only design of blades which fit the razor. This is an example of _____.
- (A) Predatory Pricing. (B) Economy Pricing.
(C) Psychological Pricing. (D) Captive Product Pricing.
12. Which of the following are possible pricing objectives ?
- (A) To maximise profits.
(B) To achieve a target market share.
(C) To match the competition, rather than lead the market.
(D) All of these.
13. MILMA is an example of _____ type of shop.
- (A) Multiple shop. (B) Departmental store.
(C) Super bazaar. (D) None of these.
14. Retailers open their shops on fixed days or dates in a specified area :
- (A) Hawkers. (B) Kiosks.
(C) Market traders. (D) None of these.

15. Selling includes _____.
- (A) Advertising.
 - (B) Transfer of title from the seller to the buyer.
 - (C) Sales promotion.
 - (D) None of these.
16. The Concept of USP was introduced by :
- (A) Rosser Reeves.
 - (B) Theodore Levitt.
 - (C) NH Borden.
 - (D) None of them.
17. In marketing, MRP stands for :
- (A) Managing public relation.
 - (B) Marketing public relation.
 - (C) Monitoring public relation.
 - (D) None of these.
18. Which of the following is not a main objective of personal selling ?
- (A) Generate sales.
 - (B) Build awareness and appreciation for the product.
 - (C) Create personal contact.
 - (D) None of these.
19. _____ is also called ambush marketing.
- (A) Event marketing.
 - (B) Morph marketing.
 - (C) Guerilla marketing.
 - (D) None of these.
20. In Japan _____ marketing is known as 'Kuchikomi'.
- (A) Word of mouth.
 - (B) Viral.
 - (C) Guerilla.
 - (D) Morph.

**SECOND SEMESTER (CBCSS—UG) DEGREE EXAMINATION
APRIL 2021**

B.B.A.

BBA 2B 03—MARKETING MANAGEMENT

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Section A

Answer at least ten questions.

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Overall Ceiling 30.

1. What is marketing mix ?
2. What is demarketing ?
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4. Define market segmentation.
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Section B

Answer at least five questions.

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Overall Ceiling 30.

16. Explain the modern concept of marketing. What are its features ?
17. Discuss the factors influencing consumer behavior.
18. Discuss the various steps in the buying process.
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BBA 2B 02—FINANCIAL ACCOUNTING

(Multiple Choice Questions for SDE Candidates)

1. Dividing the expenditure into capital and revenue is according to :
 - (A) Business entity concept.
 - (B) Going concern concept.
 - (C) Money measurement concept.
 - (D) Accounting period concept.
2. Co-operative societies is an example of :
 - (A) Personal account.
 - (B) Real account.
 - (C) Nominal account.
 - (D) Representative personal account.
3. Commission paid is a :
 - (A) Personal account.
 - (B) Real account.
 - (C) Nominal account.
 - (D) Representative personal account.
4. Profit and loss account is a :
 - (A) Personal account.
 - (B) Real account.
 - (C) Nominal account.
 - (D) Representative personal account.
5. All revenue incomes are credited to :
 - (A) Manufacturing account.
 - (B) Trading account.
 - (C) Profit and loss account.
 - (D) Balance sheet.
6. For every debit there will be an equal credit according to :
 - (A) Matching concept.
 - (B) Cost concept.
 - (C) Money measurement concept.
 - (D) Dual aspect concept.
7. Historical cost concept requires the valuation of an asset at :
 - (A) Original cost.
 - (B) Replacement value.
 - (C) Net realizable value.
 - (D) Market value.

8. Profit and loss is calculated at the stage of :
- (A) Recording. (B) Posting.
(C) Classifying. (D) Summarising.
9. Under the stock and debtor system, Branch A/c is treated as _____.
- (A) Joint a/c. (B) Nominal a/c.
(C) Personal a/c. (D) Real a/c.
10. Opening balance of debtors a/c is Rs. 1,40,000. Credit sales is Rs. 10,74,000 and closing balance of Debtors a/c is Rs. 1,90,000. What is the amount of cash collection from the debtors ?
- (A) Rs. 10,24,000. (B) Rs. 8,84,000.
(C) Rs. 11,52,000. (D) Rs. 8,42,000.
11. H.O. has sent goods on invoice price worth Rs 2,40,000 which are 25% above cost price. What is the loading element ?
- (A) Rs. 60,000. (B) Rs. 2,40,000.
(C) Rs. 48,000. (D) Rs. 1,60,000.
12. Dependent branch makes :
- (A) Cash sales only. (B) Credit sales only.
(C) Cash & Credit sales. (D) Instalment sales.
13. Branch Trading & Profit & Loss A/c is prepared to incorporate all _____.
- (A) Revenue items. (B) Capital items.
(C) Asset items. (D) Past items.
14. The members of partnership firm are individually called as :
- (A) Director. (B) Investor.
(C) Partner. (D) Manager.
15. Capital of the partners are maintained by :
- (A) Fixed capital method. (B) Fluctuating capital methods.
(C) By any two above methods. (D) None of them.

16. An account operated to ascertain the loss or gain at the death of a partner is called :
- (A) Realization account. (B) Revaluation account.
(C) Execution account. (D) Deceased partner A/c.
17. On the retirement of a partner any reserve being should be transferred to the capital account of :
- (A) All partners in the old profit sharing ratio.
(B) Remaining partners in the new profit sharing ratio.
(C) Neither the retiring partner, nor the remaining partner.
(D) None of above.
18. Every partner has a right to be consulted in all matters affecting the business of :
- (A) Sole-tradership. (B) Partnership.
(C) JSC. (D) Both (A) and (B).
19. A credit balance on a partner's current A/c is :
- (A) Fixed capital. (B) Part of capital.
(C) A current asset. (D) Long - term liability.
20. Under hire purchase system who has the right of sell _____.
- (A) Buyer. (B) Hirer.
(C) Hire Vendor. (D) Debtor.

SECOND SEMESTER (CBCSS—UG) DEGREE EXAMINATION, APRIL 2021

B.B.A.

BBA 2B 02—FINANCIAL ACCOUNTING

Time : Two Hours and a Half

Maximum : 80 Marks

Section A*Answer at least ten questions.**Each question carries 3 marks.**All questions can be attended.**Overall Ceiling 30.*

1. What is Double Entry System ?
2. What do you mean by money measurement concept ?
3. What is posting ?
4. Show the accounting equation on the basis of following transaction :
 - i) Rajesh started business with cash Rs. 2,00,000.
 - ii) Purchased goods on credit Rs. 20,000.
 - iii) Paid rent Rs. 4,000.
5. What is deferred revenue expenditure ?
6. What are the sources for issue of bonus shares ?
7. What do you mean by hire purchase ?
8. What is bearer debenture ?
9. Give two advantages of installment system.
10. How do you treat 'Loss on stock by fire' in final accounts if the goods are not insured ?
11. Describe the term 'inter branch transaction'.
12. How will you deal the balance of forfeited shares account after the reissue of forfeited shares ?
13. What is wholesale branch system ?
14. A cycle, the cash price of which is Rs. 3,600 is sold on hire purchase system for Rs. 4,000 payable in four quarterly installment of Rs.1,000 each. The first payment is made at the end of first quarter. Show how the interest is calculated.
15. What do you mean by wasting assets ? Give an example.

(10 × 3 = 30 marks)

Turn over

Section B

Answer at least five questions.

Each question carries 6 marks.

All questions can be attended.

Overall Ceiling 30.

16. Define Accounting. What are the functions of accounting ?
17. Enter the following transactions in two column cash book of M/s. Binary electronics :

2019		
Sept.0	Cash in hand	Rs. 4,000
1	Cash at Bank	Rs. 10,000
5	Goods sold for cash	Rs. 2,500
10	Received a check from Thilak, on account of sales done	Rs. 2,000
11	The above check sent for collection	
15	Cash paid to Sunder	Rs. 5,000
20	Cash paid into Bank	Rs. 2,000
21	Draw a cheque for personal use	Rs. 1,000
23	Paid salary by cheque	Rs. 1,000
30	Cash withdrawn for office use	Rs. 1,200

18. On July 1, 2017, Hindustan Printers purchases a printing machine on hire purchase basis, payments to be made Rs. 10,000 on the said date and the balance in three half yearly installments of Rs. 8,200, Rs. 7,440 and Rs. 6,300 commencing from December 2017. The vendor charges interest at 10% per annum calculated on half year balances. Hindustan Printers close their books annually on 31st December. It provides depreciation at 10% per annum on diminishing balance. Show the hire vendors account.
19. Binary Ltd, had its issued capital comprising 20,000 equity shares of Rs. 10 each payable as Rs.2 on application, Rs. 3 on allotment (including premium) Rs. 3 on first call and Rs.3 on final call. The shares were called upto first call. All the money was received except from A and B. A holding 300 shares failed to pay allotment and first call money. B holding 100 shares failed to pay the first call money. All these shares were forfeited and reissued to C on payment of Rs. 6 per share, paid upto first call. Pass Journal entries for forfeiture and reissue of shares.
20. Distinguish between Hire purchase and Installment system.
21. On 1st January 2019, Raj and Amit started a partnership firm with a capital of Rs. 1,00,000 and Rs. 1,60,000 respectively. Raj introduced additional capital of Rs. 30,000 on July 1, 2019 and another Rs. 20,000 on October 31, 2019. Calculate interest on capital for the year ending 2019. The rate of interest is 6% p.a.

Head Office invoices goods to its branches at 20% less than the list price which is cost plus 20%. Goods are sold to customers at list price. Form the following particulars ascertain the profit of the head office and branch :

	Head Office	Branch
Stock in the beginning (at invoice price for branch)	30,000	1,600
Purchases during the year	2,56,000	--
Goods sent to branch	40,000	--
Sales	1,80,000	36,000
Expenses	32,000	5,000

The net profit of a firm, after taking into consideration all expenses except the manager's commission is Rs. 60,000. The manager is entitled to a commission of 5% on profits. Calculate the manager's commission if :

- The manager is entitled to a commission of 5% on profits before charging the commission.
- The manager is entitled to a commission of 5% on profits after charging such commission.

(5 × 6 = 30)

Section C

Answer any two questions. The question carries 10 marks.

Given below is the Trial Balance of M/s Mayis, a Sole trader. Prepare Trading and Profit and Loss account for the year ended 31st March, 2020 and Balance Sheet as on that date, after taking into consideration the additional information :

Trial Balance as on 31st March, 2020

Particulars	Amt. Rs.	Particulars	Amt. Rs.
Stock on 1st April, 2011	52,000	Provident fund	50,000
Sundry Debtors	84,000	Interest on P.F. Investment	2,800
Bad debts	3,000	Sundry Creditors	84,000
Premises	78,000	Rent Received	9,600
Salaries	28,000	Reserve for Doubtful Debts	2,000
Motor Vehicle	50,000	Discount received	3,600
Purchases	1,76,000	Sales	3,20,000
Provident Fund Investment	50,000	Capital A/c	1,00,000
Provident Fund contribution	5,500		
Wages	22,000		
Rent (for 10 months)	16,000		
Office Expenses	5,000		
Discount allowed	2,500		

Adjustments :

- 1) Stock on 31st March, 2020 was valued at Rs. 80,000.
 - 2) Goods worth Rs. 6,000 were sold and despatched on 27th March, 2020, but no entry was made in the books of accounts.
 - 3) Provide reserve for discount on debtors at 2% and on creditors at 3%.
 - 4) Write off Bad debts of Rs. 4,000 and provide for reserve for doubtful debts at 5% on sundry debtors.
 - 5) Outstanding wages Rs. 4,000 and outstanding salaries Rs. 3,066.
 - 6) Depreciate Motor Vehicle at 5% p.a.
25. A Ltd. purchased a machinery on hire purchase system over a term of two years starting on 1st January 2017. The installments of Rs. 4,000 each, are payable half yearly. The present cash value of the machinery is Rs. 14,870 and the interest is charged at the rate of 6% p.a. The interest is calculated once in six months. Draft journal entries to record the transactions that take place in the books of A Ltd.
26. M/s Sangam Traders of Calicut have a branch at Kotayam. The following are the transactions for the year ended 31st March, 2019 :

	Rs.
Opening Balance (1-4-2018) -	
Stock	50,000
Debtors	40,000
Petty Cash	2,000
Goods sent to Branch	1,50,000
Cash sent to Branch for -	
Salary	5,000
Rent	6,000
Petty Cash	5,000
Cash received from the Branch from -	
Cash Sales	1,50,000
Cash received from debtors	1,20,000
Closing Balances (31-3-2019)-	
Stock	25,000
Debtors	20,000
Petty Cash	1,000

Ascertain the Profit or Loss of Kotayam Branch under stock and debtors system assuming that goods sent at cost price.

(2 × 10 = 20 marks)