THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION NOVEMBER 2020

B.B.A.

BBA 3C 02—BUSINESS REGULATIONS

(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 3C 02—BUSINESS REGULATIONS

(Multiple Choice Questions for SDE Candidates)

1. Agreement caused by a bilateral mistake of fact is ————.

    (A) Void.

    (B) Voidable.

    (C) Illegal.

    (D) Valid.

2. If a contract provides for the payment of a certain amount on breach of a contract, such ' payment is termed as :

    (A) Special damages.

    (B) Nominal damages.

    (C) Liquidated damages.

    (D) Compensatory damages

3. Which of the following case is not covered by the concept of supervening impossibility ?

    (A) Destruction of subject matter.

    (B) Death or incapacity of the promisor.

    (C) Outbreak of war.

    (D) Difficulty of performance.

4. Which of the following statement is true ?

    (A) An agreement enforceable by law is a contract.

    (B) An agreement is an accepted proposal.

    (C) Both (A) and (B)

    (D) None of these.

5. A void agreement is one which is :

    (A) Valid but not enforceable.

    (B) Enforceable at the option of both the parties.

    (C) Enforceable at the option of one party.

    (D) Not enforceable in a court of law.

6. Which of the following is not the legal requirements of a valid offer

    (A) It must be communicated to the offeree.

    (B) It must be made with a view to obtain offeree's assent.

    (C) It must express offeree's final willingness.

    (D) It must be made to a specific person and not to public at large.

7. When the parties mutually agree to change certain terms of the contract. This is called:

    (A)   A rescission of the contract.   (B)   The novation of a contract.

    (C)   An alteration of a contract   (D)   A remission of a contract.

8. Where a party to contract transfers his rights under the contract to another person, it is legally known as :

    (A)   Novation of a contract.   (B)   Rescission of a contract.

    (C)   Waiver of a contract.   (D)   Assignment of a contract.

9. Which is not the essential of a valid tender ?

    (A)   Tender must be conditional.

    (B)   Tender must be made at a proper place.

    (C)   Tender must be for obligation.

    (D)   Tender must be made at proper time.

10. Where a person agrees to maintain a suit, in which he has no interest, the proceeding is known as :

    (A)   Champerty.

    (B)   Maintenance.

    (C)   Stifling with prosecution.

    (D)   Interference with course of justice.

11. ——— means forcibly compelling a person to enter into a contract.

    (A)   Intimidation.   (B)   Fraud.

    (C)   Mistake.   (D)   Coercion.

12. Ubberima fidei means :

    (A)   Bad faith.   (B)   Utmost good faith.

    (C)   Good faith.   (D)   No faith at all.

13. A offers to sell his car on internet, it is :

    (A)   An express offer.   (B)   An implied offer.

    (C)   A particular offer.   (D)   No offer.

Turn over

14. When a person invites the other party to make an offer, he is said to make a/an :

    (A) Proposal.
    (B) Offer.

    (C) Invitation to offer.
    (D) Acceptance.

15. When the offers made by two persons to each other containing similar terms of bargain cross each other in post, they are known as :

    (A) Cross offers.
    (B) Implied offers.

    (C) Direct offers.
    (D) Express offers.

16. In case the buyer rejects the whole quantity of goods due to short delivery or excess delivery, the contract is treated as :

    (A) Subsisting
    (B) Cancelled

    (C) Void.
    (D) Invalid.

17. Delivery' within the meaning of the Sale of Goods Act can be :

    (A) Symbolic.
    (B) Actual.

    (C) Actual.
    (D) Either (A) or (B) or (C).

18. The goods which are to be produced by the seller after the contract of sale is made are known as :

    (A) Contingent goods
    (B) Unascertained goods.

    (C) Future goods.
    (D) None of the above.

19. An unpaid seller can exercise his right of stoppage of goods in transit :

    (A) By giving notice to the carrier.

    (B) By taking actual possession of the goods.

    (C) By notice of his claim to the bailee who is in possession of the goods.

    (D) Either (A) *or* (B) *or* (C).

20. Where the seller appoints his person to bid at the auction sale without informing to bidder, it is called as :

    (A) Prepared bidding.
    (B) Pretend bidding.

    (C) Power bidding.
    (D) Both (A) and (C).

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THIRD SEMESTER (CBCSS—UG) DEGREE EXAMINATION NOVEMBER 2020

B.B.A.

BBA 3C 02—BUSINESS REGULATIONS

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 an attempted performance ?

2. Who is an unpaid seller ?

3. Define 'coercion'.

4. What is a reciprocal promise ?

5. What are future goods ?

6. What is an uncertain agreement?

7. What is a voidable contract ?

8. What is an auction sale ?

9. What are implied warranties ?

10. What does 'Caveat Emptor' mean ?

11. What is meant by revocation of acceptance ?

12. What is meant by restrictive trade practices ?

13. List out the objectives of the RTI Act.

14. Who is an agent ?

15. What are the main features of Consumer Protection Act ?

(10 × 3 = 30 marks)

Section B

Answer at least **five** *questions.*
Each question carries 6 marks.
All questions can be attended.
Overall Ceiling 30.

16. Explain the features of contract of guarantee.

17. Distinguish between fraud and misrepresentation.

18. Explain briefly the rules regarding minors' agreements.

19. Briefly explain various implied warranties mentioned under the Sale of Goods Act.

20. What is capacity of contract ? Who are the persons not competent to enter the contract ?

21. Distinguish between contract of guarantee and contract of indemnity.

22. Explain briefly various sources of Indian Contract Act.

23. Who is a consumer ? Explain the various rights of consumers.

(5 × 6 = 30 marks)

Section C

Answer any **two** *questions.*
Each question carries 10 marks.

24. What are the essential elements of a contract of sale ? Distinguish between a sale and an agreement of sale.

25. Define 'mistake'. What are its classifications ?

26. "All contracts are agreements but all agreements are not contracts". Elaborate the statement.

(2 × 10 = 20 marks)

THIRD SEMESTER (CBCSS—UG) DEGREE EXAMINATION, NOVEMBER 2020

B.B.A.

BBA 3B 05—FINANCIAL MANAGEMENT

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes	Total No. of Questions : 20	Maximum : 20 Marks

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BBA 3B 05—FINANCIAL MANAGEMENT

(Multiple Choice Questions for SDE Candidates)

1. Financial decision involve :

    (A) Investment, financing and dividend decision.

    (B) Investment, financing and sales decision.

    (C) Financing, dividend and cash decision.

    (D) None of these.

2. In Current Ratio, Current Assets are compared with :

    (A) Current Profit.   (B) Current Liabilities.

    (C) Fixed Assets.   (D) Equity Share Capital.

3. A Current Ratio of Less than One means :

    (A) Current Liabilities < Current Assets.

    (B) Fixed Assets > Current Assets.

    (C) Current Assets < Current Liabilities.

    (D) Share Capital > Current Assets.

4. A sound Capital Budgeting technique is based on :

    (A) Cash Flows.   (B) Accounting Profit.

    (C) Interest Rate on Borrowings.   (D) Last Dividend Paid.

5. Which of the following is not true with reference capital budgeting ?

    (A) Capital budgeting is related to asset replacement decisions.

    (B) Cost of capital is equal to minimum required return.

    (C) Existing investment in a project is not treated as sunk cost.

    (D) Timing of cash flows is relevant.

6. Profitability Index, when applied to Divisible Projects, impliedly assumes that :

    (A) Project cannot be taken in parts.

    (B) NPV is linearly proportionate to part of the project taken up.

    (C) NPV is additive in nature.

    (D) Both (B) and (C).

7. **Real rate of return** is equal to :

   (A)   Nominal Rate × Inflation Rate.   (B)   Nominal Rate ÷ Inflation Rate.

   (C)   Nominal Rate – Inflation Rate.   (D)   Nominal Rate + Inflation Rate.

8. **Real Discount Rate** is equal to :

   (A)   (1 + Inf. Rate) (1 + Money D Rate)-1.

   (B)   (1 + Money D Rate) + (1 + Inf. Rate)-1.

   (C)   (1 + Money D Rate) 4 – (1 + Inf. Rate)-1.

   (D)   (1 + Money D Rate) – (1 + Inf. Rate)-1.

9. Which of the following cost of capital require tax adjustment ?

   (A)   Cost of Equity Shares.   (B)   Cost of Preference Shares.

   (C)   Cost of Debentures.   (D)   Cost of Retained Earnings.

10. In order to calculate Weighted Average Cost of weights may be based on :

   (A)   Market Values.   (B)   Target Values.

   (C)   Book Values.   (D)   All of the above.

11. Cost of Redeemable Preference Share Capital is :

   (A)   Rate of Dividend.

   (B)   After Tax Rate of Dividend.

   (C)   Discount Rate that equates PV of inflows and out-flows relating to capital.

   (D)   None of the above.

12. Which of the following is not a generally accepted approach for Calculation of Cost of Equity ?

   (A)   CAPM.   (B)   Dividend Discount Model.

   (C)   Rate of Pref. Dividend Plus Risk. (D)   Price-Earnings Ratio.

13. Financial Leverage arises because of :

   (A)   Fixed cost of production.   (B)   Variable Cost.

   (C)   Interest Cost.   (D)   None of the above.

Turn over

14. In order to calculate EPS, Profit after Tax and Preference Dividend is divided by :

    (A)   MP of Equity Shares.   (B)   Number of Equity Shares.

    (C)   Face Value of Equity Shares.   (D)   None of the above.

15. At Indifference level of EBIT, different capital have :

    (A)   Same EBIT.   (B)   Same EPS.

    (C)   Same PAT.   (D)   Same PBT.

16. In Traditional Approach, which one is correct ?

    (A) k_e rises constantly.   (B) k_d decreases constantly.

    (C) k_0 decreases constantly.   (D)   None of the above.

17. A firm has EBIT of ₹. 50,000. Market value of debt is ₹. 80,000 and overall capitalization rate is 20 %. Market value of firm under NOI Approach is :

    (A)   ₹. 2,50,000.   (B)   ₹. 1,70,000.

    (C)   ₹. 30,000.   (D)   ₹. 1,30,000.

18. MM Model argues that dividend is irrelevant as :

    (A)   The value of the firm depends upon earning power.

    (B)   The investors buy shares for capital gain.

    (C)   Dividend is payable after deciding the retained earnings.

    (D)   Dividend is a small amount.

19. If 'r' = 'ke', than MP by Walter's Model and Gordon's Model for different payout ratios would be

    (A)   Unequal.   (B)   Zero.

    (C)   Equal.   (D)   Negative.

20. Dividend declared by a company must be paid in :

    (A)   20 days.   (B)   30 days.

    (C)   32 days.   (D)   42 days.

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THIRD SEMESTER (CBCSS—UG) DEGREE EXAMINATION, NOVEMBER 2020

B.B.A.

BBA 3B 05—FINANCIAL 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 the fundamental principle of finance ?

2. What is capital budgeting ?

3. What is the difference between gross working capital and networking capital ?

4. What do you mean by cost of capital ?

5. What do you understand by post pay-back profitability ?

6. Distinguish between operating and financial leverage.

7. What is capital rationing ?

8. Explain the net operating income approach.

9. What is factoring ?

10. What is accounting rate of return ?

11. Explain scrip dividend.

12. What is composite leverage ?

13. What is stock split ?

14. Explain lock box system.

15. What is ABC analysis ?

                                                   (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. Discuss the steps involved in capital budgeting process.

17. What are the factors determining working capital requirements of a firm ?

18. Explain the functions of financial management.

19. The cost of goods sold of Sunrise Ltd. is Rs. 5,00,000. The opening inventory is Rs. 40,000 and closing inventory is Rs. 60,000. Find out inventory turnover ratio.

20. A company has sales of Rs. 5,00,000, variable costs Rs. 3,00,000, fixed costs Rs. 1,00,000 and long term loans of Rs. 4,00,000 at 10% rate of interest. Calculate composite leverage.

21. A project costs Rs. 5,00,000 and yields annually a profit of Rs. 80,000 after depreciation @ 12% p.a. but before tax of 50%. Calculate pay-back period.

22. A company issues 10,000 10% preference shares of Rs. 100 each. Cost of issue is Rs. 2 per share. Calculate cost of preference share capital.

23. A firm expects a sale of 90,000 units, which it purchased for Rs. 3 per unit. The order cost is Rs. 300 and the firm's carrying cost is Rs. 6 per unit. What is the Economic Order Quantity ?

(5 × 6 = 30 marks)

Section C

Answer any **two** *questions.*
Each question carries 10 *marks.*

24. Define Capital Structure. What are the principal determinants on the capital structure of a firm ? Explain the important theories of capital structure.

25. A company is considering an investment proposal to install a new machinery at a cost of Rs. 2,50,000. It has a life expectancy of 5 years and has no salvage value. The tax rate is 40%. Assume the firm uses straight line depreciation and the same is allowed for tax purposes. The estimated cash flows before tax and after depreciation (CFBT) from the investment proposal are as follows :

Year	CFBT	P.V. Factor at 10%
1	Rs. 60,000	0.909
2	Rs. 70,000	0.826
3	Rs. 90,000	0.751
4	Rs. 1,00,000	0.683
5	Rs. 1,50,000	0.621

You are required to compute :

    (i) Average rate of return.

    (ii) NPV at 10% discount rate.

    (iii) Profitability index at 10% discount rate.

26. P Ltd has equity share capital of Rs. 5,00,000 divided into shares of Rs. 100 each. It wishes to raise further capital of Rs. 3,00,000 for expansion. The company plans following schemes.

    a) All common stock.

    b) Rs. 1,00,000 Equity shares and Rs. 2,00,000 in 10% Debentures.

    c) Rs. 1,00,000 in Equity shares and Rs. 2,00,000 in 8% Preference share capital.

Company's EBIT is Rs. 1,50,000 and corporate tax is 50%. Determine EPS in each plan and comment on the best alternative.

                                                       (2 × 10 = 20 marks)

THIRD SEMESTER (CBCSS—UG) DEGREE EXAMINATION, NOVEMBER 2020

B.B.A.

BBA 3B 04—CORPORATE ACCOUNTING

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes	Total No. of Questions : 20	Maximum : 20 Marks

INSTRUCTIONS TO THE CANDIDATE

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BBA 3B 04—CORPORATE ACCOUNTING

(Multiple Choice Questions for SDE Candidates)

1. What is the transition date of IFRS in India ?

   (A) April 1, 2010.

   (B) April 1, 2011.

   (C) April 1, 2012.

   (D) April 1, 2008.

2. Whether financial reviews by management, environment reports and value added financial statements are outside the scope of international financial reporting standards (IFRSs) ?

   (A) Yes.

   (B) No.

   (C) Not mentioned in IFRS.

   (D) Still in consideration.

3. How many formats are permitted for income and expense items under Ind AS 1 ?

   (A) One.

   (B) Two.

   (C) Three.

   (D) Four.

4. Under Ind AS 1 how often should financial statements be prepared ?

   (A) At least annually.

   (B) No more than annually.

   (C) As often as the company requires.

   (D) Monthly.

5. What is the amount an asset could achieve if sold between knowledgeable, willing parties in an arm's length transaction ?

   (A) Current value.

   (B) Net present value.

   (C) Written down value.

   (D) Fair value.

6. Which of the following disclosures is not required when an asset is revalued ?

   (A) Name of valuer.

   (B) Revaluation surplus.

   (C) Effective date of revaluation.

   (D) Whether valuer was independent.

7. Which of the following is not a component of cost of an asset ?

   (A) Purchase price.

   (B) Refundable sales tax.

   (C) Import duties.

   (D) Estimate of compulsory future dismantling costs.

8. Where is the amortisation of an intangible asset recognised ?

    (A) Equity.

    (B) Profit or Loss.

    (C) Statement of Financial Position.

    (D) Statement of Cash Flows.

9. What are intangible assets ?

    (A) Non-monetary assets without physical substance.

    (B) Monetary assets without physical substance.

    (C) Monetary assets with physical substance.

    (D) Non-monetary assets with physical substance.

10. What is the correct treatment for all eligible borrowing costs under Ind AS 23 ?

    (A) Expensed.

    (B) Capitalised.

    (C) Invested.

    (D) None of the above.

11. Which of the following cost models is not permitted under Ind AS 2 ?

    (A) FIFO.

    (B) LIFO.

    (C) Actual cost.

    (D) Simple average.

12. How are unallocated overheads treated as per Ind AS 2 ?

    (A) Recognise as an expense in the period in which they are incurred.

    (B) Recognise as an expense so long as there is a profit in the current period.

    (C) Treated as deferred expenditure.

    (D) Capitalised with the cost of inventories.

13. The principal revenue-producing activities of an entity are called :

    (A) Investing activities.

    (B) Operating activities.

    (C) Financing activities.

    (D) None of these.

14. Activities that result in changes in the size and composition of the equity capital and borrowings of an entity are called :

    (A) Operating Activities.

    (B) Investing Activities.

    (C) Financing Activities.

    (D) None of these.

15. An entity shall explain how the transition from previous GAAP to IFRSs ——————— its reported financial position, financial performance and cash flows.

   (A) Adjusted.

   (B) Corroborated.

   (C) Affected.

   (D) Benefitted.

16. An entity may elect to measure an item of property, plant and equipment at the date of transition to IFRSs at ———————— message or document.

   (A) Its deemed cost and use that deemed cost as its fair value at that date.

   (B) Its amortised cost and use that amortised cost as its deemed cost at that date.

   (C) Its historical cost and use that historical cost as its fair value at that date.

   (D) Its fair value and use that fair value as its deemed cost at that date.

17. Total Number of Ind AS which are notified as of date ?

   (A) 40.

   (B) 41.

   (C) 42.

   (D) 43.

18. Redeemable Preference shares can be redeemed out of ————————.

   (A) The sale proceeds of Investments.

   (B) The proceeds of a fresh issue of shares.

   (C) Share premium.

   (D) The proceeds of issue of debentures.

19. Which of the following cannot be utilized for the redemption of preference shares of a company ?

   (A) Securities premium on fresh issue of shares.

   (B) General Reserve.

   (C) Profit and Loss account.

   (D) Dividend equalization reserve.

20. The ratio of liquid asset to current liabilities :

   (A) Quick ratio.

   (B) Current ratio.

   (C) Absolute liquid ratio.

   (D) Combined ratio.

THIRD SEMESTER (CBCSS—UG) DEGREE EXAMINATION, NOVEMBER 2020

B.B.A.

BBA 3B 04—CORPORATE 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 do you mean by Accounting Standards ?

2. State the importance of IFRS.

3. What do you mean by redeemable debentures ?

4. What is Redemption by conversion ?

5. What is Cash flow statement ?

6. What is contingent liability ?

7. What is borrowing cost as per Accounting Standard ?

8. What are the different sources of cash ?

9. What is liquidity ratio ?

10. What is Sinking fund ?

11. What do you mean by leverage ratio ?

12. State any two differences between Reserves and Provision.

13. What is statutory reserve ?

14. What do you mean by irredeemable Preference Shares ?

15. From the given information, calculate Gross Margin

    Sales = 5,20,000. Sales returns = 20,000, Cost of goods sold = 4,00,000.

                                                                    (10 × 3 = 30 marks)

Section B

Answer at least **five** *questions.*
Each question carries 6 marks.
All questions can be attended. Overall Ceiling 30.

16. Explain the advantages of Accounting standards.

17. Explain the limitations of accounting ratios.　　　　　　　　　**Turn over**

18. New India Ltd. has sold goods worth ₹ 2,50,000 with a gross profit margin of 20%. The stock at the beginning and at the end of the year was ₹ 35,000 and ₹ 45,000 respectively. Calculate the Stock Turn Over Ratio.

19. On July 1, 2017 A Ltd gave notice of its intention to redeem its outstanding ₹ 4,00,00,000 $4\frac{1}{2}$ % Debenture Stock on January 1, 2018 at 102 percent and offered the holders the following options :

    (1) To apply the redemption money to subscribe for :

        (a) 6% Cumulative Pref. Shares of ₹ 20 each at ₹ 22.50 per share accepted by the holders of Rs. 1,71,00,000 stock, or

        (b) 6% Debenture stock of ₹ 96 % accepted by the holders of ₹ 1,44,00,000 stock, or

    (2) To have their holdings redeemed for cash if neither of the options under (1) was accepted.

    (3) You are required to show the journal Entries necessary to record the redemption and allotments under (1) and (2) and to state the amount of cash required to satisfy the option.

20. The following is the position of Current Assets and Current Liabilities of Z Ltd :

	2012	2013
	(₹)	(₹)
Provision for doubtful debts	1,000	—
Short-term Loans	10,000	19,000
Creditors	15,000	10,000
Bills Payable	20,000	40,000

The company incurred a loss of ₹ 45,000 during the year. Calculate cash from operating activities.

21. A company has 4,000, 12% redeemable Preference shares of ₹ 100 each, fully paid . The company decides to redeem the shares on December 31,1989 at a premium of 5 percent. The company makes the following issues :

    (a) 1,000 equity shares of ₹ 100 each at a premium of 5 %.

    (b) 1,000 14% debentures of ₹ 100 each.

The issue was subscribed and all the amounts were received. The redemption was duly carried out. The company has sufficient profits. Give journal entries.

22. Given : Current Ratio = 2.5 ; 1, Liquid ratio = 1.5, Working Capital = 90,000.

Find out Current assets and Current Liabilities.

or the year ended 31st March, 2017 provision for income-tax has been made for ₹ 30,00,0
dvance payment of tax for that year amounted to ₹ 28,00,000 and tax deducted at source
come earned by the company amounted to ₹ 23,000. On December 10, 2017 the assessment v
mpleted and tax liability was determined at ₹ 35,45,000. Advance payment of tax for the y
)17-18 was ₹34,00,000. Show the necessary accounts for the year ending 31st March, 2(
ssuming ₹ 38,00,000 provision for taxation for the year ending 31st March, 2018.

(5 × 6 = 30 mar

Section C

Answer any **two** *questions.*
Each question carries 10 *marks.*

ollowing is the Trial Balance of Dinesh Ltd. as on 31st March, 2015 :

Particulars	Credit (₹)	Particulars	Debit (₹)
Share Capital (Shares of ₹ 100)	40,00,000	Premises	30,72,000
12% Debentures	30,00,000	Plant	33,00,000
Profit & Loss A/C	2,62,500	Stock	7,50,000
Bills Payable	3,70,000	Debtors	8,70,000
Creditors	4,00,000	Goodwill	2,50,000
Sales	41,50,000	Cash in hand and at Bank	4,06,500
General Reserve	2,50,000	Calls in arrear	75,000
Prov. for bad debt as on		Interim dividend Paid	3,92,500
01-04-2014	35,000	Purchases	18,50,000
		Preliminary Expenses	50,000
		Wages	9,79,800
		General Expenses	68,350
		Salaries	2,02,250
		Bad debts	21,100
		Debenture Interest Paid	1,80,000
	1,24,67,500		1,24,67,500

Turn ov

Additional Information :

    (i)   Depreciate plant by 15%.

    (ii) Write off ₹ 5,000 from preliminary expenses.

    (iii) Half years debenture interest due.

    (iv) Create 5% provision on debtors for doubtful debts.

    (v) Provide for income tax @ 50%.

    (vi) Stock on 31st March, 2015 was ₹ 9,50,000.

Prepare Profit and Loss statement and Balance Sheet as on 31st March, 2015.

25. From the following Balance Sheet, prepare Cash Flow Statement of for the year 2018 according to AS 3 Revised :—

Balance Sheet of X Ltd as on 31 /12/2018

Liabilities	1-1-2018 ₹	31-12-2018 ₹	Assets	1-1-2018 ₹	31-12-2018 ₹
Creditors	40,000	44,000	Cash	10,000	7,000
Loan from X	25,000	--	Debtors	30,000	50,000
Loan from Bank	40,000	50,000	Stock	40,000	25,000
Capital	1,25,000	1,53,000	Machinery	80,000	55,000
			Land	35,000	50,000
			Building	35,000	60,000
	2,30,000	2,47,000		2,30,000	2,47,000

During the year machine costing ₹10,000 with accumulated depreciation ₹3,000 was sold for ₹ 5,000.

26. Following financial statement is summarized from the books of Armstrong Ltd. as on 31st March 2018 :

Capital and Liabilities	Amount (Rs.)	Property and Assets	Amount (Rs.)
Paid-up capital	15,00,000	Fixed Assets	16,50,000
Reserves and Surplus	6,00,000	Stock-in-trade	9,10,000
Debentures (Long-term)	5,00,000	Book Debts	12,40,000
Bank overdraft	2,00,000	Investment (short-term)	1,60,000
Sundry Creditors	12,00,000	Cash	40,000
	40,00,000		40,00,000

Annual sales Rs. 74,40,000, Gross Profit Rs. 7,44,000, Bank Overdraft is payable on demand.

You are required to calculate the following Ratios for the year and comment on the financial position as revealed by these ratios :

    i)   Debt Equity Ratio.   ii) Current Ratio.

    iii) Proprietary Ratio.   iv) G.P Ratio.

    v)   Debtors Turnover Ratio.   vi) Stock Turn over Ratio.

(2 × 10 = 20 marks)

THIRD SEMESTER (CUCBCSS—UG) [SPECIAL] DEGREE EXAMINATION NOVEMBER 2019

B.B.A.

BBA IIIC 03—QUANTITATIVE TECHNIQUES FOR BUSINESS

Time : Three Hours   Maximum : 80 Marks

Part I

*Answer **all** the questions.*
Each question carries 1 mark.

Choose the correct answer from the choices given :

1. C.P.M stands for :

    a) Critical Process Method.

    b) Critical Performance Measurement.

    c) Critical Path Method.

    d) Critical Programme Method.

2. The range of variation of regression coefficient lies between :

    a) $(-\infty, +\infty)$.

    b) $(-\infty, +1)$.

    c) $(-1, +\infty)$.

    d) $(-1, +1)$.

3. From a bag containing 10 black and 20 white balls, a ball is drawn at random. Then the probability if it being black is :

    a) 1/3.

    b) 2/3.

    c) 10/20.

    d) 20/30.

4. Binomial distribution is also known as :

    a) Poisson distribution.

    b) Bernoulli distribution.

    c) De-Moivre distribution.

    d) None of these.

5. Normal distribution is :

    a) Mesokurtic.

    b) Leptokurtic.

    c) Platykurtic.

    d) None of these.

Turn over

Fill in the blanks :

6. A normal curve with zero mean and unit variance is termed as ——————.

7. Rejecting a null hypothesis when it is true is termed as ——————.

8. A distribution free statistical test is usually known as ——————.

9. —————— is the range of variation of Chi-square test statistic

10. Two way classification model analysis of variance is called —————— analysis.

(10 × 1 = 10 marks)

Part II

Answer any **eight** *questions.*
Each question carries 2 marks.

11. What is Simulation ?

12. What is probable error and state its uses in the correlation analysis ?

13. What are the different types of regression ?

14. An article is manufactured by a company consists of two parts A and B. In the process of manufacture of part A, 9 out of 100 are likely to be defective. Similarly 5 out of 100 are likely to be defective in the manufacture of part B. Calculate the probability that the assembled part will not be defective?

15. Distinguish between Mathematical and Statistical probability.

16. For a normal population with mean 12 and standard deviation 2 find :

(a) $P[9.6 \le X \le 13.8]$; and (b) $P[X \ge 15]$.

17. Define size and power of the test ?

18. Distinguish between one tailed and two tailed tests ?

19. What is the difference between large sample and small sample ?

20. State any two applications of F test ?

(8 × 2 = 16 marks)

Part III

Answer any **six** *questions.*
Each question carries 4 marks.

21. Explain Statistical Quantitative Techniques ?

22. Find correlation coefficient from the following data :

$$\sum x = 28 \quad \sum y = 38 \quad \sum x^2 = 208 \quad \sum y^2 = 312 \quad \sum xy = 194 \text{ and } n = 5.$$

23. Calculate the regression coefficients from the following data :

X :	8	6	7	4	5
Y	9	8	5	6	2

and hence find the correlation coefficient *r*.

24. A manufacturing firm produces units of products in 4 plants, A, B, C and D. From the past records of the proportions of defectives produced at each plant, the following conditional probabilities are set :– A : 0.5 ; B : 0.10 ; C : 0.15 and D : 0.02. The first plant produces 30 % of the units of the output, the second plant produces 25 %, third 40 % and the forth 5 % A unit of the products made at one of these plants is tested and is found to be defective. What isthe probability that the unit was produced in Plant C.

25. State the important properties of normal distribution ?

26. The mean height obtained from a random sample of 36 children is 30 inches. The standard deviation of the distribution of heightof the population is known to be 1.5 inches. Test the statement that the mean height of the population is 33 inches at 5 % level of significance. Also set up 99% confidence limits of the mean height of the population.

27. Explain the procedure of Wilcoxon matched pairs test signed rank test.

28. Distinguish between one way ANOVA and two way ANOVA ?

(6 × 4 = 24 marks)

Part IV

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

29. State Bayes theorm.

The probability that a doctor will diagnose a particular disease correcdy is 0.6. 1 he probability that a patient will die by his treatment after correct diagnosis is 0.4 and the probability of death by wrong diagnosis is 0.7. A patient of the doctor who had the disease died. What is the probability that his disease was not correcdy diagnosed ?

Turn over

30. From the adult population of four large cities, random samples were selected and the number of married and unmarried men were recorded

CITIES

	A	B	C	D	Total
Married	137	164	152	147	600
Single	32	57	56	35	180
Total	169	221	208	182	780

Is there significant variation among the cities in the tendency of men to marry.

31. Apply the technique of analysis of variance to the following date relating to yields of 4 varieties of wheat in 3 blocks :

Blocks

Varieties	X	Y	Z
A	10	9	8
B	7	7	6
C	8	5	4
D	5	4	4

Carry two-way analysis of variance.

(2 × 15 = 30 marks)

THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION NOVEMBER 2021

B.B.A.

BBA IIIC 03—QUANTITATIVE TECHNIQUES FOR BUSINESS

(2014—2018 Admissions)

Time : Three Hours　　　　　　　　　　　　　　　　　　　Maximum : 80 Marks

Part I

*Answer **all** the questions.*
Each question carries 1 mark.

Choose the correct answer from the choices given :

1. Standard Error arises due to use of :

    (a) Complete Enumeration of Survey.

    (b) Use of Sampling.

    (c) Both (A) and (B).

    (d) Neither (A) nor (B).

2. If A and B are two events such that $P(A) \neq 0$ and $P(B/A) = 1$ then :

    (a) $A \subset B$.

    (b) $B \subset A$.

    (c) $B = \phi$.

    (d) $A = \phi$.

3. In a single throw of a die, the probability of getting a multiple of 3 is :

    (a) 1/2.

    (b) 1/3.

    (c) 1/6.

    (d) 2/3.

4. The co-efficient of correlation is not dependent on :

    (a) Change of Scale.

    (b) Change of Origin.

    (c) Both (A) and (B).

    (d) None of the above.

5. The Original Hypothesis is known as :

    (a) Alternate Hypothesis.

    (b) Null Hypothesis.

    (c) Simple Hypothesis.

    (d) Casual Hypothesis.

Turn over

Fill in the blanks :

6. When the expected frequencies and observed frequencies completely coincide, the Chi-square value will be ————.

7. If one regression coefficient is negative, the other is ————.

8. Correlation is a ———— measure showing association of variables.

9. ———— is the Hypothesis whose validity is not tested.

10. ———— is a Probability Distribution where mean equal to variance.

$(10 \times 1 = 10 \text{ marks})$

Part II

Answer any **eight** *questions.*
Each question carries 2 marks.

11. State the basic assumptions made for Analysis of Variance.

12. Give two uses of Correlation.

13. Classical Probability is often called a priori probability. Why ?

14. State Bayes' Theorem.

15. 4 dice are thrown 162 times. The occurrence of 2 and 3 is consider a success. In how many throws do you expect : (a) Exactly 2 success ; and (b) At least one success.

16. Distinguish between Mutually Exclusive and Not Mutually Exclusive Events.

17. What is Level of Significance ?

18. Define Null Hypothesis.

19. What is a Non-Parametric Test ?

20. Give any *two* significances of Quantitative Techniques in Business.

$(8 \times 2 = 16 \text{ marks})$

Part III

Answer any **six** *questions.*
Each question carries 4 marks.

21. Explain the procedure for Hypothesis Testing.

22. In a partially destroyed record of an analysis of correlation data the following results only are legible. Variance of $x = 9$. Regression equations : $8x - 10y + 66 = 0$, $40x - 18y = 214$. Find (a) The mean value of X and Y ; (b) The co-efficient of Correlation ; (c) The standard deviation of Y.

23. A fertilizer mixing machine is set to give 4 kg. of Nirate for every quintal bag of fertilizers. Five 100 kg. bags are examined. The percentage of nitrate are 2, 6, 4, 3,1. Is there reasons to believe that the machine is defective ?

24. Define Chi-square Distribution. Give the properties of Chi-quare distribution.

25. A puzzle is given to 2 students A and B. The odds against student A in solving it is 10 to 6. Odds is favour of B solving the puzzle is 10 to 12.

    (a) What is the probability of solving the puzzle if both A and B try ?

    (b) If both try independently what is the probability of solving the puzzle.

    (c) What is the probability that neither solve the puzzle ?

26. The variable X follows a Normal Distribution with mean 45 and SD 10. Find the probability that : (a) $x \geq 60$; and (b) $40 \leq x \leq 56$.

27. Find the co-efficient of correlation between X and Y and Interpret the result :

    X   :   1.2   1.1   1.9   1.8   1.0   0.9

    Y   :   15   10   20   10   10   5

28. What are Quantitative Techniques ? Bring out the scope of Quantitative Techniques

                                                                 (6 × 4 = 24 marks)

Part IV

Answer any two questions.
Each question carries 15 marks.

29. In a survey of 2000 students of which 55 % were undergraduates, 20 % favored the autonomous colleges, while 40 % of the post graduates opposed. Test at 5 % level of significance that opinions of undergraduates and post graduate students on autonomous status of colleges are independent.

30. The following table gives the yields of 15 sample fields under three varieties of seeds A, B and C.

Yields		
A	B	C
5	3	10
6	5	13
8	2	7
1	10	13
5	0	17

Test at 5 % level of significance.

                                                                 Turn over

A systematic sample of 100 pages was taken from the Concise Exphoria Dictionary and the observed frequency distribution of foreign words per page was found to be as follows. Calculate the expected frequencies using Poisson Distribution. Also compute variance of fitted distribution.

No. of foreign words per page (x)	:	0	1	2	3	4	5	6
Frequency (f)	:	48	27	12	7	4	1	1

(2 × 15 = 30 marks)

THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION NOVEMBER 2021

B.B.A.

BBA IIIB 04—HUMAN RESOURCE MANAGEMENT

(2015—2018 Admissions)

Time : Three Hours   Maximum : 80 Marks

Part A (Objective Questions)

*Answer all **ten** questions.*
Each question carries 1 mark.

Choose the correct answer :

1. Job ————————— is a systematic and orderly process of measuring the worth of job in relation to other jobs.

    a) Job evaluation.   b) Job description.

    c) Job specification.   d) None of these.

2. The term ————————— refers to a condition in the organisation where employee conducts himself in accordance with the organisation's rules and standards of acceptable behaviour.

    a) Grievance.   b) Conflict.

    c) Discipline.   d) None of these.

3. Under this system, worker is paid on the basis of time spent by him on the job :

    a) Incentive.   b) Time wage.

    c) Piece wage.   d) None of these.

4. —————————plan is a simple combination of time and piece rate system.

    a) Rowan.   b) Emerson.

    c) Halsey.   d) None of these.

5. ————————— management consists of formation and implementation of policies and programmes related to wages, salary, and other forms of employee's compensation.

    a) Compensation.   b) Wages.

    c) Salary.   d) None of these.

Turn over

Fill in the blanks :

6. ———————— is the process of enhancing the knowledge, skills and abilities of employees.

7. ———————— is a sequence of jobs or positions held by an individual during his life time.

8. ———————— is an ongoing process of setting goals and finding out means to achieve them.

9. Performance evaluation is done by the ————————.

10. ———————— are the remuneration to employees for their work.

(10 × 1 = 10 marks)

Part B (Short Answer Questions)

Answer any **eight** *out of the ten questions in two* **or** *three sentences*
Each question carries 2 marks.

11. What is Training ?

12. Define job analysis.

13. Define human resource planning.

14. Define Placement.

15. Define strategic human resource management.

16. What is meant by discipline ?

17. Define Induction.

18. Define job specification.

19. Define Grievance.

20. Define personnel management.

(8 × 2 = 16 marks)

Part C (Short Essay Questions)

Answer any **six** *out of the eight questions in about* 200 *words.*
Each question carries 4 marks.

21. What are the uses of job analysis ?

22. What are the features of human resource planning ?

23. Explain the scope of human resource management.

24. Briefly explain the criteria for evaluation of training.

25. What are the steps in career development ?

26. Explain the process of job analysis.

27. What are the essentials of a good grievance procedure ?

28. Explain the approaches to the human resource management.

(6 × 4 = 24 marks)

Part D (Essay Questions)

Answer any **two** *out of the three questions in about* 800 *words.*
Each question carries 15 *marks.*

29. Define performance appraisal. Explain the need and importance of performance appraisal.

30. Define Recruitment. What are the sources of recruitment in business firm ?

31. What is human resource management ? Explain the scope of human resource management.

(2 × 15 = 30 marks)

THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION NOVEMBER 2021

B.B.A.

BBA III B04—ORGANISATIONAL BEHAVIOUR

(2014 Admissions)

Time : Three Hours   Maximum : 80 Marks

Part A (Objective Questions)

*Answer all **ten** questions.*
Each question carries 1 mark.

Choose the correct answer :

1. When a group gives some of its leadership positions to the members of other group, it is ——————————

   a) Contracting.   b) Co-opting.

   c) Coalition.   d) Competition.

2. The group formed by an organization to accomplish narrow range of purposes within a specified time.

   a) Formal Group.   b) Task Group.

   c) Interest Group.   d) Functional Group.

3. Who propounded X and Y theory of motivation ?

   a) Maslow.   b) F. Herzberg.

   c) Alderfer.   d) McGregor.

4. Which of the following is/are not organizational factors causing stress ?

   a) Task demand.   b) Role demand.

   c) Role conflict.   d) Satisfaction.

5. Maslow grouped the five needs into two categories :

   a) Higher-order needs and Lower-order needs.

   b) Supreme needs and local needs.

   c) Self needs and others needs.

   d) Luxurious needs and comfort needs.

Turn over

Fill in the blanks :

6. A study of human behaviour in organizational settings is —————————.

7. In ————————— leadership, there is a complete centralization of authority in the leader.

8. ————————— refers to the negotiation or an agreement between two groups.

9. In Two Factor theory, "Salary" comes under —————————.

10. ————————— is the study of human behaviour in the context of social situations.

(10 × 1 = 10 marks)

Part B (Short Answer Questions)

Answer any **eight** *out of the ten questions in two* **or** *three sentences*
Each question carries 2 marks.

11. Define group norms.

12. What is personality ?

13. Define Learning.

14. What is task group ?

15. What is organisational behaviour ?

16. Define Leadership.

17. What do you mean by formal group ?

18. Define group cohesiveness.

19. What is informal group ?

20. Define organisational development.

(8 × 2 = 16 marks)

Part C (Short Essay Questions)

Answer any **six** *out of the eight questions in about* 200 *words.*
Each question carries 4 marks.

21. What is the importance of organisational behaviour ?

22. Explain the need of a group.

23. What are the different types of informal groups ?

24. What are the components of learning process ?

25. Discuss the limitations of organisational development.

26. Discuss the nature of personality.

27. Explain the various learning theories.

28. What are the advantages of group cohesiveness ?

(6 × 4 = 24 marks)

Part D (Essay Questions)

Answer any **two** *out of the three questions in about* 800 *words.*
Each question carries 15 *marks.*

29. Define Leadership. Discuss the types of leadership.

30. Explain Herzberg's Hygiene Theory of motivation.

31. Define Perception. What are the factors affecting perception ?

(2 × 15 = 30 marks)

THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION NOVEMBER 2021

B.B.A.

BBA IIIB 03—BUSINESS REGULATORY FRAMEWORK

(2014—2018 Admissions)

Time : Three Hours   Maximum : 80 Marks

Part I

*Answer **all** questions.*
Each question carries 1 mark.

1. An agreement enforceable by law at the option of one or more of the parties but not at the option of the other or others is a ———————.

   a) Valid contract.   b) Void contract.

   c) Voidable contract.   d) Illegal agreement.

2. When an offer is made to World at large, it is known as ———————.

   a) Specific offer.   b) Counter offer.

   c) General offer   d) Cross offer.

3. The liability of surety is coextensive with that of the ———————.

   a) Principal debtor.   b) Creditor.

   c) Agent.   d) None of these.

4. In a contract of bailment, there is a transfer of ———————.

   a) Possession.   b) Ownership.

   c) Both possession and ownership.   d) None of these.

5. A stipulation in a contract of sale of goods whose violation by the seller gives a right of rescission to buyer is called ———————.

   a) Condition.   b) Warranty.

   c) Guarantee.   d) Bailment.

Turn over

6. A contract dependent on the happening or non-happening of some future uncertain event is called as ——————.

7. —————— is a mercantile agent who is appointed to sell goods at a public auction.

8. Doctrine of caveat emptor means ——————.

9. —————— means a trade practice which a trader, for the purpose of promoting the sale, use or supply of any goods or for the provision of any service, adopts any unfair method or unfair or deceptive practice.

10. Every member of the National Consumer Disputes Redressal Commission shall hold Office for a term of —————— years.

(10 × 1 = 10 marks)

Part II (Short Answer Questions)

Answer any **eight** *questions.*
Each question carries 2 marks.

11. Define Contract.

12. What do you understand by capacity to contract ?

13. Who is an indemnity holder?

14. Who is a Surety ?

15. What is meant by pledge ?

16. Explain the term 'Universal agent'.

17. Define the term 'warranty'.

18. What are contingent goods ?

19. Who is a Consumer ?

20. Define complaint as used in the Consumer Protection Act, 1986.

(8 × 2 = 16 marks)

Part III (Short Essays)

Answer any **six** *questions.*
Each question carries 4 marks.

21. "No consideration, no contract" What are the exceptions ?

22. What are the differences between coercion and undue influence ?

23. Define contract of indemnity. What are the rights of an indemnity-holder when sued ?

24. Define Pledge. What are the rights of pawnor and pawnee ?

25. State the distinction between a sub agent and substituted agent.

26. Distinguish between a condition and a warranty.

27. What is caveat emptor ? What are the exceptions ?

28. What are the main objects of the Consumer Protection Act, 1986 ?

(6 × 4 = 24 marks)

Part IV (Long Essays)

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

29. What do you mean by discharge of a contract ? Discuss the various ways in which a contract may be discharged.

30. What is a contract of guarantee ? What are its characteristics ? Distinguish it from contract of indemnity.

31. Who is an unpaid seller ? Discuss the rights of an unpaid seller.

(2 × 15 = 30 marks)

D 11762

Name..

Reg. No....................................

THIRD SEMESTER (CUCBCSS–UG) DEGREE EXAMINATION NOVEMBER 2021

B.B.A.

BBA 3A 12—GENERAL INFORMATICS

(2014—2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer **all** *questions.*
Each question carries 1 *mark.*

I. Choose the correct answer :

1 CPU consists of :

   (a) ALU + CU.

   (b) RAM + ALU.

   (c) RAM + ROM.

   (d) ROM + CU.

2 Applications are often referred to as :

   (a) Data files.

   (b) Executable files.

   (c) System software.

   (d) The operating system.

3 How many computer generations ?

   (a) 1.

   (b) 2.

   (c) 5.

   (d) 4.

4 The location of the resource on internet is given by its :

   (a) URL.

   (b) Protocol.

   (c) Email.

   (d) IP.

5 Which of the following is not a search engine ?

   (a) Google.

   (b) Yahoo.

   (c) Firefox.

   (d) G-suit.

Turn over

II. Fill in the blanks :

    6   INFLIBNET means —————.

    7   The brain of any computer system is —————.

    8   FORTRAN is a ————— programming Language.

    9   ROM is a ————— memory.

    10 Unauthorized action by any person causing harm to information system is called
        —————.

                                                      (10 × 1 = 10 marks)

Part B

Answer any **eight** *questions.*
Each question carries 2 marks.

    11   What is RAM ?

    12   What is network topology ?

    13   What is meant by WAIS ?

    14   What is digital divide ?

    15   Define E-Waste.

    16   What do you mean by FTP ?

    17   What is LINUX ?

    18   What do you mean by E-Governance ?

    19   What is EDI ?

    20   What is conferencing ?

                                                      (8 × 2 = 16 marks)

Part C

Answer any **six** *questions.*
Each question carries 4 marks.

    21   What is CPU ? Explain its functions.

    22   What are the different stages involved in implementing E-Governance ?

    23   Write a short note on Data Encryption.

24   Explain different types of computer networks.

25   Distinguish between open source software and free software.

26   Explain the signs and symptoms of cyber addiction.

27   What do you mean by information security ? What are its objectives ?

28   Explain the basic structure of a personal computer.

(6 × 4 = 24 marks)

Part D

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

29   Explain the impact of IT on society.

30   What do you mean by network topologies ? Explain the different types of network topologies.

31   What is cybercrime ? Explain various cyber crimes and how to tackle these issues.

(2 × 15 = 30 marks)

D 11759

Name..

Reg. No..................................

THIRD SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION NOVEMBER 2021

B.B.A.

BBA 3A 11—BASIC NUMERICAL SKILLS

(2014—2018 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer **all** *questions.*
Each question carries 1 mark.

I. Choose the correct answer :

1 The set with no element is denoted by —————————.

    a) 0.   b) $\emptyset$.

    c) A.   d) $.

2 If A and B are disjoint sets, then $A \cap B$ is —————————.

    a) 0.   b) A.

    c) B.   d) $\emptyset$.

3 Which of the following measure possesses mathematical properties ?

    a) AM.   b) GM.

    c) HM.   d) All of these.

4 Index Number is a —————————.

    a) Measure of relative changes.   b) A special type of an average.

    c) A percentage relative.   d) All the above.

5 Skewness refers to —————————.

    a) Flatness.   b) Peakedness.

    c) Symmetry.   d) Asymmetry.

Turn over

II. Fill in the blanks :

    6   Find mode 23, 35, 28, 42, 62, 53, 35, 28, 42, 35, 23, 42, 3 ————————.

    7   A matrix in which every element is zero is called ——————.

    8   Row headings of a table is called ——————.

    9   Find the 15th terms of the sequence 20, 15, 10 ——————.

   10 The solution of the equation $4 = \dfrac{2}{3} \times$ ——————.

$(10 \times 1 = 10 \text{ marks})$

Part B

*Answer any **eight** questions.*
Each question carries 2 marks.

11   If $A = \{a, b, c, d\}$; $B = \{d, e, f, g\}$; $C = \{h, i, j, k\}$. Prove that $(A - B) \cap (A - C) = A - (B \cup C)$.

12   Represent $A \cap B'$ by using Venn diagram.

13   If $A = \{1, 2\}$; $B = \{4, 5\}$. Find $B \times A$.

14   Find $2A - 3B$

$$A = \begin{pmatrix} 2 & 3 & 1 \\ 0 & -1 & 5 \end{pmatrix}; B = \begin{pmatrix} 1 & 2 & -1 \\ 0 & -1 & 3 \end{pmatrix}.$$

15   Find the value of determinants :

$$A = \begin{vmatrix} 1 & 5 & 2 \\ 3 & 1 & 2 \\ 6 & 2 & 5 \end{vmatrix}.$$

16   Solve the equation $2x^2 + 8x + 8 = 0$.

17   Solve $2x - y = 5$
               $3x - 4y = 10$.

18 In an arithmetic progression the sum of the first 10 terms is 400 and the sum of the next ten terms is 1000. Find the common difference and the first term.

19 Find the number of years a sum of Rs. 10,000 will take to become 19,600 if the rate of interest is 8 %.

20 What do you mean by cartogram ?

<div align="right">(8 × 2 = 16 marks)</div>

Part C

Answer any six questions.
Each question carries 4 marks.

21 Find Karl Pearson's co-efficient of skewness for the given values :

25, 18, 32, 20, 25, 48, 72, 24, 50, 25

22 Describe the steps in Statistical investigation.

23 With Median as base calculate Mean Deviation and compare the variability of the two series :

Series A	3484,	4572,	4124,	3682,	5624,	4388,	3680,	4308
Series B	487,	508,	620,	382,	408,	266,	186,	218

24 State the limitations of statistics.

25 Solve the following equation by using matrices :

$2x - 3y = 3$
$4x - y = 11.$

26 Draw appropriate Venn diagram for each of the following :

$(A \cup B)^c$ $A \cap B^c \cap C^c$

27 Find the compound interest for Rs. 7,000 for 4 years if interest is payable half yearly at 6 % per annum.

28 A bank offers 5 % compound interest calculated on half-yearly basis. A customer deposits Rs. 1,600 each on 1st January and 1st July of a year. Find the interest he would have gained at the end of the year.

<div align="right">(6 × 4 = 24 marks)</div>

<div align="right">**Turn over**</div>

Part D (Essay Questions)

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

29 Each student in a class of 40, studied at least one of the languages Malayalam, Hindi and French. 16 studied Malayalam, 22 French, 26 Hindi, 5 studied Malayalam and French, 14 Hindi and French, 2 Malayalam, Hindi and French. Find the number of students who studied Malayalam and Hindi but not French.

30 Solve the following equations by using matrices :

$$3x + 2y + z = 6$$
$$2x - 3y + 3z = 2$$
$$x + y + z = 3.$$

31 Calculate standard deviation and co-efficient of variation from the following data :

Class	0–5	5–10	10–15	15–20	20–25	25–30
Frequency	6	8	10	15	12	19

(2 × 15 = 30 marks)

THIRD SEMESTER (CBCSS—UG) DEGREE EXAMINATION
NOVEMBER 2021

B.B.A.

BBA 3C 02—BUSINESS REGULATIONS

(2019—2020 Admissions)

(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 3C 02—BUSINESS REGULATIONS

(Multiple Choice Questions for SDE Candidates)

1. The term "Quid pro quo" means :

   (A) Something in return.   (B) Something important.

   (C) Something of value.   (D) Something relevant.

2. Rescission of a contract means :

   (A) The termination of the contract.

   (B) The renewal of the contract.

   (C) The alteration of the contract.

   (D) The substitution of the new contract in the place of the earlier one.

3. Intentional relinquishment of a right under the contract is called :

   (A) A waiver.   (B) A breach.

   (C) A rescission.   (D) A alteration.

4. Which of these are not opposed to public policy ?

   (A) Trading with enemy.

   (B) Stifling prosecution.

   (C) Compromise of compoundable offences.

   (D) Agreement to commit a crime.

5. Which of the following is a contingent contract ?

   (A) Contract of insurance.   (B) Contract for doing impossible acts.

   (C) Marriage contract.   (D) Wagering agreements.

6. Duress under English contract law is similar to :

   (A) Undue influence.   (B) Coercion.

   (C) Fraud.   (D) Misrepresentation.

7. Ubberima fidei means :

   (A) Bad faith.   (B) Utmost good faith.

   (C) Good faith.   (D) No faith at all.

8. The term privity of contract means :

   (A) Stranger to contract.   (B) Contract is private.

   (C) First party to contract.   (D) Second party to contract.

9. The offer which is allowed to remain open for the acceptance over a period of time is known as a/an :

   (A) Standing offer.   (B) Specific offer.

   (C) Special offer.   (D) Implied offer.

10. When a person invites the other party to make an offer, he is said to make a/an :

   (A) Proposal.   (B) Offer.

   (C) Invitation to offer.   (D) Acceptance.

11. When the offers made by two persons to each other containing similar terms of bargain cross each other in post, they are known as :

   (A) Cross offers.   (B) Implied offers.

   (C) Direct offers.   (D) Express offers.

12. In case the buyer rejects the whole quantity of goods due to short delivery or excess delivery, the contract is treated as :

   (A) Subsisting.   (B) Cancelled.

   (C) Void.   (D) Invalid.

13. A contract of sale may be :

   (A) Oral.   (B) Written.

   (C) Always expressed.   (D) Either (A) and (B).

14. The goods which are to be produced by the seller after the contract of sale is made are known as :

   (A) Contingent goods.   (B) Unascertained goods.

   (C) Future goods.   (D) None of the above.

15. When a person has done some work under a contract and the other party repudiates the contract, then the party who performed the work can claim remuneration for the work done. This is based on the principle of :

   (A) Rescission.   (B) Quantum meruit.

   (C) Injunction.   (D) Specific performance.

16. Exemplary damage is also known as :

   (A) A vindictive damage.   (B) A punitive damage.

   (C) A direct damage.   (D) Either (A) or (B).

17. A stipulation for increased interest from the date of default is known as :

   (A) A compensation.   (B) A penalty.

   (C) Liquidated damages.   (D) Damages.

18. In District Forum in addition to President, minimum members are :

   (A) Three.   (B) Two.

   (C) Four.   (D) No definite number.

19. An appellant would be ——————.

   (A) Any consumer.   (B) Any voluntary consumer.

   (C) Legal heir of consumer.   (D) All of above.

20. Consumer disputes redressal agencies include ——————.

   (A) District Forum.   (B) State Commission.

   (C) National Commission.   (D) All of the above.

THIRD SEMESTER (CBCSS—UG) DEGREE EXAMINATION NOVEMBER 2021

B.B.A.

BBA 3C 02—BUSINESS REGULATIONS

(2019—2020 Admissions)

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 lucid interval ?

2. What are exemplary damages ?

3. What are the types of contract of guarantee ?

4. Write a short note on CCI.

5. List out any *two* differences between coercion and undue influence.

6. Who is a sub-agent ?

7. What does 'Consensus ad idem' mean ?

8. What is agency by estoppel ?

9. List out any four essentials of a valid lien.

10. What is Suo-Moto disclosure ?

11. Define 'Contract.'

12. Who is a Minor ?

13. What is meant by 'Goods' under the Sale of Goods Act, 1930 ?

14. What is the meaning of consumer dispute ?

15. What does 'void ab initio' mean ?

(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 various Consumer Disputes Redressal Agencies established under the Consumer Protection Act, 1986.

17. Define 'Consideration'. What are the various essentials of a valid consideration ?

18. Distinguish between contingent contract and wagering agreement.

19. What does the phrase "Nemo dat quod non habet" mean ? What are the exceptions to the Nemo Dat rule ?

20. Explain the modes of discharge of contract by mutual agreement or consent.

21. Distinguish between bailment and pledge.

22. What is meant by free consent ? When is consent not free ?

23. What are the various kinds of bailment ?

(5 × 6 = 30 marks)

Section C

Answer any **two** *questions.*
Each question carries 10 *marks.*

24. What do you mean by breach of contract ? What are the remedies available for a contract breach ?

25. Who is an Agent ? What are the duties and rights of an agent ?

26. What are the objectives of the Competition Act, 2002 ? Also explain various components or elements of the Competition Act.

(2 × 10 = 20 marks)

D 11964-A   (Pages : 4)   Name...

                                                                   Reg. No....................................

THIRD SEMESTER (CBCSS—UG) DEGREE EXAMINATION

NOVEMBER 2021

B.B.A.

BBA 3B 05—FINANCIAL MANAGEMENT

(2019—2020 Admissions)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes	Total No. of Questions : 20	Maximum : 20 Marks

INSTRUCTIONS TO THE CANDIDATE

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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 3B 05—FINANCIAL MANAGEMENT

(Multiple Choice Questions for SDE Candidates)

1. Financial decision involve :

   (A) Investment, financing and dividend decision.

   (B) Investment, financing and sales decision.

   (C) Financing, dividend and cash decision.

   (D) None of these.

2. There is deterioration in the management of working capital of XYZ Ltd. What does it refer to ?

   (A) That the Capital Employed has reduced.

   (B) That the Profitability has gone up.

   (C) That debtors collection period has increased.

   (D) That Sales has decreased.

3. Which of the following is not a capital budgeting decision ?

   (A) Expansion Programme.   (B) Merger.

   (C) Replacement of an Asset.   (D) Inventory Level.

4. Which of the following is not true with reference capital budgeting ?

   (A) Capital budgeting is related to asset replacement decisions.

   (B) Cost of capital is equal to minimum required return.

   (C) Existing investment in a project is not treated as sunk cost.

   (D) Timing of cash flows is relevant.

5. Real rate of return is equal to :

   (A) Nominal Rate × Inflation Rate.   (B) Nominal Rate ÷ Inflation Rate.

   (C) Nominal Rate - Inflation Rate.   (D) Nominal Rate + Inflation Rate.

6. Which of the following cost of capital require tax adjustment ?

   (A) Cost of Equity Shares.   (B) Cost of Preference Shares.

   (C) Cost of Debentures.   (D) Cost of Retained Earnings.

7. Firm's Cost of Capital is the average cost of :

   (A) All sources.

   (B) All borrowings.

   (C) Share capital.

   (D) Share Bonds and Debentures.

8. Advantage of Debt financing is :

   (A) Interest is tax-deductible.

   (B) It reduces WACC.

   (C) Does not dilute owners control.

   (D) All of the above.

9. Which of the following is not a generally accepted approach for Calculation of Cost of Equity ?

   (A) CAPM.

   (B) Dividend Discount Model.

   (C) Rate of Pref. Dividend Plus Risk.

   (D) Price-Earnings Ratio.

10. Combined Leverage is obtained from OL and FL by their :

    (A) Addition.

    (B) Subtraction.

    (C) Multiplication.

    (D) Any of these.

11. Operating Leverage is calculated as :

    (A) Contribution ÷ EBIT.

    (B) EBIT ÷ PBT.

    (C) EBIT ÷ Interest.

    (D) EBIT ÷ Tax.

12 Higher FL is related the use of :

    (A) Higher Equity.

    (B) Higher Debt.

    (C) Lower Debt.

    (D) None of the above.

13. Indifference Level of EBIT is one at which :

    (A) EPS is Zero.

    (B) EPS is Minimum.

    (C) EPS is highest.

    (D) None of these.

14. If a firm has no Preference share capital, Financial Break-even level is defined as equal to :

    (A) EBIT.

    (B) Interest liability.

    (C) Equity Dividend.

    (D) Tax Liability.

Turn over

15. 'That there is no corporate tax' is assumed by :

    (A) Net Income Approach.
    (B) Net Operating Income Approach.

    (C) Traditional Approach.
    (D) All of these.

16. In Traditional Approach, which one is correct ?

    (A) k_e rises constantly.
    (B) k_d decreases constantly.

    (C) k_0 decreases constantly.
    (D) None of the above.

17. The Traditional Approach to Value of the firm m that :

    (A) There is no optimal capital structure.

    (B) Value can be increased by judicious use of leverage.

    (C) Cost of Capital and Capital structure are m dent.

    (D) Risk of the firm is independent of capital structure.

18. Which of the following represents passive dividend policy ?

    (A) That dividend is paid as a % of EPS.

    (B) That dividend is paid as a constant amount.

    (C) That dividend is paid after retaining profits for reinvestment.

    (D) All of the above.

19. Gordon's Model of dividend relevance is same as :

    (A) No-growth Model of equity valuation.

    (B) Constant growth Model of equity valuation.

    (C) Price-Earning Ratio.

    (D) Inverse of Price Earnings Ratio.

20. Dividend declared by a company must be paid in :

    (A) 20 days.
    (B) 30 days.

    (C) 32 days.
    (D) 42 days.

THIRD SEMESTER (CBCSS—UG) DEGREE EXAMINATION NOVEMBER 2021

B.B.A.

BBA 3B 05—FINANCIAL MANAGEMENT

(2019—2020 Admissions)

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. Define financial management.

2. What do you mean by trading on equity ?

3. What is profitability index ?

4. What do you mean by sweat equity ?

5. Explain under capitalisation.

6. What is dividend pay-out ratio ?

7. What is combined leverage ?

8. What do you understand by stable dividend policy ?

9. What is VED analysis ?

10. Explain Internal Rate of Return.

11. What do you understand by weighted average cost of capital ?

12. What do you mean by retained earnings ?

13. What is capital structure ?

14. Define working capital.

15. What is economic order quantity ?

(10 × 3 = 30 marks)

Turn over

Section B

16. Briefly explain ploughing back of profits. State its importance.

17. What are the different types of dividend policies ?

18. What are the different sources of working capital ?

19. Arjun Ltd. provides you the following information :

    (a) Cost of machinery ... Rs. 1,90,000

    (b) Installation expenses ... Rs. 10,000

    (c) Useful life of the machine 5 years

    (d) Salvage value ... Nil

    (e) Tax rate ... 30 %

    Calculate the payback period if earnings after tax are Rs. 1,00,000 per annum.

20. The following information is available in respect of a product.

    (a) Units sold ... 60,000

    (b) Selling price per unit ... Rs. 12

    (c) Fixed cost ... Rs. 60,000

    (d) Variable cost per unit ... Rs. 6

    (e) 10 % debt capital Rs. 1,20,000

    Calculate all types of leverages.

21. A company issues 10,000, 10 % preference shares of Rs. 100 each. Cost of issue is Rs. 2 per share. Calculate cost of preference share capital if these shares are issued (a) At par ; (b) At a premium of 10 % ; and (c) at a discount of 5 %.

22. The initial cash outlay of a project is Rs. 1,00,000 and it generates cash inflows of Rs. 40,000, Rs. 30,000, Rs. 50,000 and Rs. 20,000 in the first four years. Calculate profitability index :

Years	Discount factor at 10 %
1	0.909
2	0.826
3	0.751
4	0.683

23. Star Ltd. Provides the following information :

Cash sales during the year	1,50,000
Credit sales during the year	2,70,000
Returns inward	20,000
Trade debtors in the beginning	55,000
Trade debtors at the end	45,000
Provision for bad and doubtful debts	5,000

Calculate debtors turnover ratio and average collection period.

(5 × 6 = 30 marks)

Section C

Answer any **two** *questions.*
Each question carries 10 *marks.*

24. Define financial management. Discuss the scope and importance of financial management.

25. From the following information, you are required to prepare a cash budget to make an assessment of the working capital requirement of ABC Ltd for the period April to June 2018 :

Month	Sales	Purchases	Wages
February	1,80,000	1,24,800	12,000
March	1,92,000	1,44,000	14,000
April	1,08,000	2,43,000	11,000
May	1,74,000	2,46,000	10,000
June	1,26,000	2,68,000	15,000

Turn over

Additional information

(a) 50 per cent of sales are realised in the month following the sales and remaining 50 per cent in the second month following.

(b) Creditors are paid in the month following the month of purchase.

(c) Wages are paid in the next month.

(d) Cash at bank on 01.04.2018 Rs. 25,000

26. Mahesh Ltd. has equity share capital of Rs. 10,00,000 divided into shares of Rs. 100 each. It wishes to raise further Rs. 6,00,000 for expansion. The company plans the following financing schemes.

(a) All equity shares

(b) Rs. 2,00,000 in equity shares and Rs. 4,00,000 in debentures at 10 % p.a.

(c) All debentures at 10 % p.a.

(d) Rs. 2,00,000 in equity shares and Rs. 4,00,000 in preference shares at 8 % dividend. The company has estimated EBIT at Rs. 3,00,000. The corporate tax is 50 %. Calculate EPS in each case and comment as to which capital structure is suitable.

(2 × 10 = 20 marks)

D 11963   (Pages : 6)   Name...

                                                            Reg. No....................................

THIRD SEMESTER (CBCSS–UG) DEGREE EXAMINATION NOVEMBER 2021

B.B.A.

BBA 3B 04—CORPORATE ACCOUNTING

(2019–2020 Admissions)

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. State the objectives of Accounting Standard Board.

2. State the accounting standards relating to Borrowing cost.

3. State the importance of IFRS.

4. What do you mean by Redemption by conversion ?

5. What do you mean by Capital Reserve ?

6. What is a Cash Flow Statement ?

7. What is current Ratio ?

8. What are cash equivalents ?

9. What is Ex-interest ?

10. What is redeemable Preference Shares ?

11. What do you mean by Capital Redemption Reserve ?

12. What do you mean by operating ratio ?

13. What are the points to be considered on Redemption of debentures ?

14. Give any four items included under Long-term Borrowings.

15. What are the provisions relating to Income tax according to Ind As 12 ?

                                        (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 Scope of IFRS.

17. Explain the limitations of accounting ratios.

18. On July 1, 2017 A Ltd gave a notice of its intention to redeem its outstanding Rs. 4,00, 000 4 1/2% . Debentures on January 1, 2018 at 102 percent and offered the holders the following options :

    1   To apply the redemption money to subscribe for :

    a) 6% Cum. Pref. Shares of Rs. 20 each at Rs. 22.50 per share accepted by the holders of Rs. 1.71,00,000 stock, or

    b) 6% Debenture stock of Rs. 96% accepted by the holders of Rs. 1,44,00,000 , or

    2   To have their holdings redeemed for cash if neither of the options under (1) was accepted.

    You are required to show journal entries necessary to record the redemption and allotments under (1) and (2) and to state the amount of cash required to satisfy the option.

19. A company issued Rs. 2,00,000 in 5% debentures of Rs. 100 each at par, repayable at the end of 5 years at a premium of 6%. A Sinking Fund at 4% compound interest is created for the redemption of debentures.

    You are required to prepare Sinking Fund Account and Sinking Fund Investment Account for 5 years (Rs. 1 per year at 4% compound interest amounts to Rs. 5.4163 in 5 years.

20. Following figures appeared in the Balance Sheet of Pure Products Ltd. as on 31st March 2018 :

	31-3-2017	31-03-2018
	Rs.	Rs.
Equity share capital (Rs. 10 each)	2,90,000	3,35,000
Less : calls-in-arrears	3,000	1,000
	2,87,000	3,34,000
Add: Forfeited Shares A/C	8,000	4,000
	2,95,000	3,38,000
6% Preference Share Capital (Rs. 100 share)	1,00,000	50,000
Capital Reserve	7,000	17,500
Securities Premium a/c	12,000	2,000
General Reserve	1,20,000	80,000
Capital Redemption Reserve A/C	—	60,000

Additional Information :

(i)   During 2017-18, 4,000 new equity shares of Rs. 10 each and 500, 6% preference shares of Rs. 100 each both were issued at par and in either case there were no calls-in-arrears Preference shares are redeemable at a premium of 10%.

(ii) Calls-in-arrears represent final call money at Rs. 2 per share.

(iii) Reissue of forfeited shares, if made , was at Rs. 9 per share.

(iv) Capital Reserve account balance on 31-3-2017 and 31-3-2018 indicated only profits arising out of reissue of forfeited shares.

Journalise the transactions which took place during 2017-18.

21. Manohar and Co. sells goods on cash as well as on credit. The following particulars are extracted from the books for the year 1996 :

	Rs.
Total Sales (including cash sales of Rs. 30,000) ..	1, 60,000
Sales returns	10,000
Total debtors on 31/12/1996	15,000
Bills Receivable on 31/12/1996	3,000
Provision for doubtful debt on 31/12/1996	2,000
Sundry Creditors	18,000
Prepaid expenses	600

Calculate Debtors Collection period.

22. The following is the position of Current Assets and Current Liabilities of Z Ltd :

	2012 (Rs.)	2013 (Rs.)
Provision for doubtful debts	1,000	—
Short-term Loans	10,000	19,000
Creditors	15,000	10,000
Bills Payable	20,000	40,000

The company incurred a loss of Rs. 45,000 during the year. Calculate cash from operating activities.

Turn over

23. From the following information, calculate debt-equity Ratio :

	Rs.
20,000 Equity shares of Rs. 10 each fully paid	2,00,000
10,000 9% Preference shares of Rs. 10 each fully paid	1,00,000
General Reserve	90,000
P/L A/C	60,000
15% Debentures	1,50,000
Preliminary Expenses	20,000

(5 × 6 = 30 marks)

Section C

Answer any **two** *questions.*
Each question carries 10 *marks.*

24. From the following Balance Sheet. Prepare Cash Flow Statement for the year 2018 according to AS 3 Revised

Balance Sheet of X Ltd as on 31/12/2018					
Liabilities	1-1-2018 (Rs.)	31-12-2018 (Rs.)	*Assets*	1-1-2018 (Rs.)	31-12-2018 (Rs.)
Creditors	40,000	44,000	Cash	10,000	7,000
Loan from X	25,000	–	Debtors	30,000	50,000
Loan from Bank	40,000	50,000	Stock	40,000	25,000
Capital	1,25,000	1,53,000	Machinery	80,000	55,000
			Land	35,000	50,000
			Building	35,000	60,000
	2,30,000	2,47,000		2,30,000	2,47,000

During the year machine costing Rs. 10,000 with accumulated depreciation Rs. 3,000 was sold for Rs. 5,000.

Bluebell Ltd has a nominal capital of Rs.6,00,000 divided into shares of Rs. 10 each. The followi
Trial Balance was extracted from the books as on 31-12-2015 :

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Calls-in-arrears	7,500	6% Debentures	3,00,000
Premises (Rs. 60,000 added on 1-7-2015)	3,60,000	Profit and Loss A/c (1-1-2015)	14,500
Machinery	3,00,000	Creditors	50,000
Interim dividend paid	7,500	General Reserve	25,000
Purchases	1,85,000	Share Capital (called up)	4,60,000
Preliminary expenses	5,000	Bills Payable	38,000
Freight	13,100	Sales	4,15,000
Directors fee	5,740	Reserve for bad debts	3,500
Bad debt	2,110		
4% Govt. securities	60,000		
Stock 1-1-2015	75,000		
Furniture	7,200		
Sundry debtors	87,000		
Goodwill	25,000		
Cash	750		
Bank	39,900		
Wages	84,800		
General Expenses	16,900		
Salaries	14,500		
Debenture interest	9,000		
	13,06,000		13,06,000

Prepare final accounts for the year ending 31-12-2015 in the prescribed form after taking into account the following adjustments :

(a)   Depreciate Machinery 10% and Furniture 5%.

(b)   Write off half of the preliminary expenses.

(c)   Wages include Rs. 10,000 paid for the construction of a compound wall to the premises and no adjustment was made.

(d)   Reserve 5% for bad debt.

(e)   Transfer Rs. 10,000 to general Reserve.

(f)   Provide for income tax Rs. 25,000.

(g)   Stock on 31-12-2015 was Rs. 1,01,000.

26   The Balance Sheet of AB Ltd as on 31.12.2016 is given below :

Liabilities	Amount Rs.	Assets	Amount Rs.
Equity Capital	1,00,000	Fixed Assets	1,80,000
9% Preference capital	50,000	Stores	25,000
8% Debentures	50,000	Debtors	55,000
Retained earnings	20,000	B/R	3,000
Creditors	45,000	Bank	2,000
	2,65,000		2,65,000

Calculate appropriate ratios and comment on the financial position of the company.

(2 × 10 = 20 marks)

D 11963-A (Pages : 4) Name..

Reg. No....................................

THIRD SEMESTER (CBCSS–UG) DEGREE EXAMINATION NOVEMBER 2021

B.B.A.

BBA 3B 04—CORPORATE ACCOUNTING

(2019–2020 Admissions)

(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 3B 04—CORPORATE ACCOUNTING

(Multiple Choice Questions for SDE Candidates)

1. Total no. of interpretations applicable till date.

   (A) 24.   (B) 26.

   (C) 28.   (D) 30.

2. An intangible asset with a finite useful life should be amortised over :

   (A) A period determined by management.

   (B) Five years

   (C) Its expected useful life

   (D) No foreseeable limit.

3. Which of the following is an intangible asset under Ind AS 38 ?

   (A) Patent rights.   (B) Market share.

   (C) Customer loyalty.   (D) Technical knowledge training.

4. What is the correct treatment for all eligible borrowing costs under Ind AS 23 ?

   (A) Expensed.   (B) Capitalised.

   (C) Invested.   (D) None of the above.

5. Which of the following items are excluded from the scope of Ind AS 2 Inventories ?

   (A) Inventories that are stated at Net Realisable Value.

   (B) Assets held for sale in the ordinary course of business.

   (C) Inventories whose fair value is more than the cost.

   (D) Agricultural produce at the point of harvest.

6. Which of the following cost models is not permitted under Ind AS 2 ?

   (A) FIFO.   (B) LIFO.

   (C) Actual cost.   (D) Simple average.

7. How are unallocated overheads treated as per Ind AS 2 ?

   (A) Recognise as an expense in the period in which they are incurred.

   (B) Recognise as an expense so long as there is a profit in the current period.

   (C) Treated as deferred expenditure.

   (D) Capitalised with the cost of inventories.

8. Under Ind AS 12 a temporary difference is defined as :

   (A) The difference between the tax base of an item and that items carrying amount in the balance sheet.

   (B) The difference between the carrying amount of an item and that items fair value less costs to sell.

   (C) The difference between the carrying amount of an item and that items revalued amount.

   (D) A difference which will reverse in the next accounting period.

9. The principal revenue-producing activities of an entity are called :

   (A) Investing activities.   (B) Operating activities.

   (C) Financing activities.   (D) None of these.

10. Activities that result in changes in the size and composition of the equity capital and / borrowings of an entity are called :

   (A) Operating activities.   (B) Investing activities.

   (C) Financing activities.   (D) None of these.

11. When presenting discontinued operations in the cash flow statement ?

   (A) They are pooled with other current assets.

   (B) They are added to non-cash items.

   (C) They are ignored.

   (D) They are shown separately.

12. How does an entity adopt IFRSs for the first time ?

   (A) By reporting on its financial position, financial performance and cash flows in accordance with IFRSs.

   (B) By issuing its first financial statements in which the entity adopts IFRSs, by an explicit and unreserved statement of compliance with IFRSs.

   (C) By reporting on its financial position, financial performance and cash flows in accordance with national requirements, which do not contradict IFRSs.

   (D) By issuing its first financial statements in accordance with national requirements, which contain explicit and unreserved statement of compliance with IFRSs.

13. An entity may elect to measure an item of property, plant and equipment at the date of transition to IFRSs at ——————— message or document.

   (A) Its deemed cost and use that deemed cost as its fair value at that date.

   (B) Its amortised cost and use that amortised cost as its deemed cost at that date.

   (C) Its historical cost and use that historical cost as its fair value at that date.

   (D) Its fair value and use that fair value as its deemed cost at that date.

14. Ind AS will apply to :

   (A) Both consolidated as well as standalone financials of the company.

   (B) Only consolidated financials.

   (C) Only standalone financials.

   (D) Optional.

Turn over

15. An entity recognizes a provision only when :

   (A) The entity has a present obligation as a result of a past event.

   (B) It is probable that the entity will be required to transfer economic benefits in settlement.

   (C) The amount of the obligation can be estimated reliably.

   (D) All of the above.

16. Which of the following can be utilized for the redemption of preference shares of a company out of profit ?

   (A) Shares forfeited account.

   (B) Development rebate reserve account.

   (C) Capital redemption reserve account.

   (D) Dividend equalization reserve.

17. Which of the following cannot be used for the purpose of creation of capital redemption reserve account ?

   (A) Profit and loss account (credit balance).

   (B) General reserve account.

   (C) Dividend equalization reserve account.

   (D) Unclaimed dividends account.

18. Which of the following accounts can be transferred to capital redemption reserve account ?

   (A) General reserve account.   (B) Forfeited shares account.

   (C) Profit prior to incorporation.   (D) Securities premium account.

19. Equity includes ——————.

   (A) Equity share capital.

   (B) Equity share capital + Preference share capital + fictitious asset.

   (C) Equity capital + Preference share capital + reserves and surplus - fictitious asset.

   (D) Equity capital + Preference share capital.

20. The ratio that shows the relationship between fixed asset to shareholders fund :

   (A) Fixed asset to net worth.   (B) Fixed asset ratio.

   (C) Fixed assets turnover ratio.   (D) Net worth ratio.

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Name...

Reg. No....................................

THIRD SEMESTER (CBCSS–UG) DEGREE EXAMINATION NOVEMBER 2021

B.B.A.

BBA 3B 04—CORPORATE ACCOUNTING

(2019–2020 Admissions)

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. State the objectives of Accounting Standard Board.

2. State the accounting standards relating to Borrowing cost.

3. State the importance of IFRS.

4. What do you mean by Redemption by conversion ?

5. What do you mean by Capital Reserve ?

6. What is a Cash Flow Statement ?

7. What is current Ratio ?

8. What are cash equivalents ?

9. What is Ex-interest ?

10. What is redeemable Preference Shares ?

11. What do you mean by Capital Redemption Reserve ?

12. What do you mean by operating ratio ?

13. What are the points to be considered on Redemption of debentures ?

14. Give any four items included under Long-term Borrowings.

15. What are the provisions relating to Income tax according to Ind As 12 ?

(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 Scope of IFRS.

17. Explain the limitations of accounting ratios.

18. On July 1, 2017 A Ltd gave a notice of its intention to redeem its outstanding Rs. 4,00, 000 41/2% . Debentures on January 1, 2018 at 102 percent and offered the holders the following options :

   1   To apply the redemption money to subscribe for :

   a)   6% Cum. Pref. Shares of Rs. 20 each at Rs. 22.50 per share accepted by the holders of Rs. 1.71,00,000 stock, or

   b)   6% Debenture stock of Rs. 96% accepted by the holders of Rs. 1,44,00,000 , or

   2   To have their holdings redeemed for cash if neither of the options under (1) was accepted.

   You are required to show journal entries necessary to record the redemption and allotments under (1) and (2) and to state the amount of cash required to satisfy the option.

19. A company issued Rs. 2,00,000 in 5% debentures of Rs. 100 each at par, repayable at the end of 5 years at a premium of 6%. A Sinking Fund at 4% compound interest is created for the redemption of debentures.

   You are required to prepare Sinking Fund Account and Sinking Fund Investment Account for 5 years (Rs. 1 per year at 4% compound interest amounts to Rs. 5.4163 in 5 years.

20. Following figures appeared in the Balance Sheet of Pure Products Ltd. as on 31st March 2018 :

	31-3-2017	31-03-2018
	Rs.	Rs.
Equity share capital (Rs. 10 each)	2,90,000	3,35,000
Less : calls-in-arrears	3,000	1,000
	2,87,000	3,34,000
Add: Forfeited Shares A/C	8,000	4,000
	2,95,000	3,38,000
6% Preference Share Capital (Rs. 100 share)	1,00,000	50,000
Capital Reserve	7,000	17,500
Securities Premium a/c	12,000	2,000
General Reserve	1,20,000	80,000
Capital Redemption Reserve A/C	—	60,000

Additional Information :

(i) During 2017-18, 4,000 new equity shares of Rs. 10 each and 500, 6% preference shares of Rs. 100 each both were issued at par and in either case there were no calls-in-arrears Preference shares are redeemable at a premium of 10%.

(ii) Calls-in-arrears represent final call money at Rs. 2 per share.

(iii) Reissue of forfeited shares, if made , was at Rs. 9 per share.

(iv) Capital Reserve account balance on 31-3-2017 and 31-3-2018 indicated only profits arising out of reissue of forfeited shares.

Journalise the transactions which took place during 2017-18.

21. Manohar and Co. sells goods on cash as well as on credit. The following particulars are extracted from the books for the year 1996 :

	Rs.
Total Sales (including cash sales of Rs. 30,000) . .	1, 60,000
Sales returns	10,000
Total debtors on 31/12/1996	15,000
Bills Receivable on 31/12/1996	3,000
Provision for doubtful debt on 31/12/1996	2,000
Sundry Creditors	18,000
Prepaid expenses	600

Calculate Debtors Collection period.

22. The following is the position of Current Assets and Current Liabilities of Z Ltd :

	2012 (Rs.)	2013 (Rs.)
Provision for doubtful debts	1,000	—
Short-term Loans	10,000	19,000
Creditors	15,000	10,000
Bills Payable	20,000	40,000

The company incurred a loss of Rs. 45,000 during the year. Calculate cash from operating activities.

Turn over

23. From the following information, calculate debt-equity Ratio :

	Rs.
20,000 Equity shares of Rs. 10 each fully paid	2,00,000
10,000 9% Preference shares of Rs. 10 each fully paid	1,00,000
General Reserve	90,000
P/L A/C	60,000
15% Debentures	1,50,000
Preliminary Expenses	20,000

(5 × 6 = 30 marks)

Section C

Answer any **two** *questions.*
Each question carries 10 *marks.*

24. From the following Balance Sheet. Prepare Cash Flow Statement for the year 2018 according to AS 3 Revised

Balance Sheet of X Ltd as on 31/12/2018					
Liabilities	1-1-2018 (Rs.)	31-12-2018 (Rs.)	*Assets*	1-1-2018 (Rs.)	31-12-2018 (Rs.)
Creditors	40,000	44,000	Cash	10,000	7,000
Loan from X	25,000	–	Debtors	30,000	50,000
Loan from Bank	40,000	50,000	Stock	40,000	25,000
Capital	1,25,000	1,53,000	Machinery	80,000	55,000
			Land	35,000	50,000
			Building	35,000	60,000
	2,30,000	2,47,000		2,30,000	2,47,000

During the year machine costing Rs. 10,000 with accumulated depreciation Rs. 3,000 was sold for Rs. 5,000.

Bluebell Ltd has a nominal capital of Rs.6,00,000 divided into shares of Rs. 10 each. The follo
Trial Balance was extracted from the books as on 31-12-2015 :

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Calls-in-arrears	7,500	6% Debentures	3,00,000
Premises (Rs. 60,000 added on 1-7-2015)	3,60,000	Profit and Loss A/c (1-1-2015)	14,500
Machinery	3,00,000	Creditors	50,000
Interim dividend paid	7,500	General Reserve	25,000
Purchases	1,85,000	Share Capital (called up)	4,60,000
Preliminary expenses	5,000	Bills Payable	38,000
Freight	13,100	Sales	4,15,000
Directors fee	5,740	Reserve for bad debts	3,500
Bad debt	2,110		
4% Govt. securities	60,000		
Stock 1-1-2015	75,000		
Furniture	7,200		
Sundry debtors	87,000		
Goodwill	25,000		
Cash	750		
Bank	39,900		
Wages	84,800		
General Expenses	16,900		
Salaries	14,500		
Debenture interest	9,000		
	13,06,000		13,06,000

Turn o

Prepare final accounts for the year ending 31-12-2015 in the prescribed form after taking into account the following adjustments :

(a)   Depreciate Machinery 10% and Furniture 5%.

(b)   Write off half of the preliminary expenses.

(c)   Wages include Rs. 10,000 paid for the construction of a compound wall to the premises and no adjustment was made.

(d)   Reserve 5% for bad debt.

(e)   Transfer Rs. 10,000 to general Reserve.

(f)   Provide for income tax Rs. 25,000.

(g)   Stock on 31-12-2015 was Rs. 1,01,000.

26   The Balance Sheet of AB Ltd as on 31.12.2016 is given below :

Liabilities	Amount Rs.	Assets	Amount Rs.
Equity Capital	1,00,000	Fixed Assets	1,80,000
9% Preference capital	50,000	Stores	25,000
8% Debentures	50,000	Debtors	55,000
Retained earnings	20,000	B/R	3,000
Creditors	45,000	Bank	2,000
	2,65,000		2,65,000

Calculate appropriate ratios and comment on the financial position of the company.

(2 × 10 = 20 marks)