



37224/B 230

Reg. No.

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II Semester B.B.A.3 Degree Examination, May 2016

FINANCIAL ACCOUNTING

(Regular)

Time : 3 Hours]

[Max. Marks : 80

- Instructions :** 1) *Working notes may be given.*
2) *Simple calculators are allowed.*
3) *Part IV is compulsory.*

PART - I

Answer **any ten** of the following questions. Each carries **2** marks. **(10 × 2 = 20)**

1. Define Royalty.
2. What is Hire Purchase system?
3. What is Secured Loan?
4. What is non-trading concern?
5. What is meant by Income received in Advance or Unearned income?
6. Who is a Hire Vendor?
7. What is short working?
8. What do you understand by dependent branch?
9. Explain the different types of departments.
10. What is head office?
11. What is meant by receipt and payment account?
12. What is Prepaid Expenses?



PART - II

Answer **any four** questions. Each carries **5** marks :

(4 × 5 = 20)

13. Write short notes on :

- (a) Minimum rent
- (b) Short workings
- (c) Recoupment of short workings
- (d) Dead rent in case of strike or Riot

14. Distinguish between Hire purchase system and Installment system.

15. What are the features of Non-Trading concerns?

16. What are the objects of preparing Departmental Accounts? What are its advantage?

17. Delhi: Trading college purchased on Hire purchase system 15 singer machines, the cash price of which was Rs.30,000. They agreed to pay Rs.8000 on signing down the contract on 1-jan-2016 and the balance by three installments of Rs.8000 each at the end of every year. Calculate the amount of interest included in each installment.

18. A Mining Co leased a property from M/s Nikhat at a Royalty of Rs.5/- per ton with a minimum rent of Rs.12,000 P.A. Each year excess of minimum rent over royalty is recoverable out of the royalties of the next 3 years. The results of the working notes are as follows.

Years	output (in tonnes)
2010	1000
2011	1500
2012	2000
2013	2800
2014	3000

Prepare Royalty chart.



PART - III

Answer **any three** questions. Each carries **10** marks : (3 × 10 = 30)

19. From following particulars, prepare departmental Trading and Profit Loss A/c for the year ending 31-Dec-2014.

(a) Department wise Information	P	Q	R
Stock on 1-1-2014	8500	7200	3400
Purchases	17500	15000	12500
Sales	30000	25000	20000
Stock on 31-12-2014	8370	6025	6500

- (b) Exp Common to all Dept

Salaries Rs.5250, Rent, Rates Rs.4500 and discount allowed Rs.1500

- (c) Interdepartmental transactions

- (i) Transfer of Goods

P to Q Rs.2400, P to R Rs.1200 & Q to R Rs.1600

- (ii) Cost of service rendered

P to R Rs.800

- (d) Other information

- (i) No. of employees in P, Q & R were 15, 10 & 5 respectively

- (ii) Area occupied by each dept in sq ft:200, 150 & 100 respectively

20. Karnatak Trading Co of Bangalore has a Branch at Hubli. The goods are involved to Branch at 20% profit on sales. All expenses of the branch are paid by the Head Office. From the following information, prepare Branch A/c and Debtors A/c in the books of head office.

	Rs.
Stock on 1-1-15	18000
Debtors on 1-1-15	15000
Petty Cash on 1-1-15	20
Goods sent to branch (invoice price)	8000
Cash sales	42000
Credit sales	68000



	Rs.
Goods returned by branch (invoice price)	3000
Cash sent to Branch for:	
Salary	6000
Rent	5400
Petty cash	760
	12160
Cash received from Debtors	72000
Discount allowed to Debtors	600
Bad debts	400
Stock on 31-12-15 (Invoice price)	20000
Petty cash on 31-12-15	40
21. A Coal co leased a mine on a royalty of Rs.4 per ton of Coal raised with a minimum rent of Rs.15000 per year. The right to recoup short workings was out of the surplus royalties during the first 3 years only. The quantities of coal raised during the first 4 years were 1200, 2000, 6000 and 10,000 tonnes respectively. Prepare necessary ledger sales in the books of Coal Company for the above period.	
22. What are the difference between receipts and payments accounts and income and expenditure account?	
23. How do you classify the following expenses in to Revenue and Capital :	
(i) Amount spent on X-Ray unit (equipment)	
(ii) Prize amount of Rs.1 lakh received from Haryana State lottery	
(iii) Purchase of Typewriter for office use	
(iv) Advertisement charges Rs.300	
(v) Gate collection of a concert hall	
(vi) Stamp duty and Legal fees incurred at the time of purchase of land	
(vii) Repairs to Lecture Hall	
(viii) Interest paid on loan used for purchasing machinery	
(ix) Benefits show expenses	
(x) Commission paid for encashment of a cheque for the receipt of donation.	



PART - IV

(Compulsory)

24. The Mysore sports club presents the following Income and Expenditure A/c and Balance sheet for the year ended 31-Dec-15. You are required to prepare there from a Receipts and Payment A/c for year 2015. (1 × 10 = 10)

Income and Expenditure A/c for the year ended 31-12-2015

To upkeep of ground	10800	By Subscriptions	16320
To Printing	1068	By Interest	1008
To Salary	2016	By Rent of Hall	252
To postage	200	By Lecturers	5840
To wages	9216	By concerts	376
To Depreciation on furniture	768	By excess of expenditure over income	552
To Rent	280		
	24348		24348

Balance sheet as at 31-12-2015

Liabilities	Rs.	Assets	Rs.
Unpaid printing	192	Cash in Hand	1728
Capital fund bal. B/F	79716	Debtors for rent (2015)	252
Add : Entrance fees	624	Investments (2014)	23088
	80340	Furniture (2014)	7680
Less : Excess of exp over income	552	Less : Depreciation	768
	79788	Building and Ground	48000
	79980		79980



- (a) Up keep ground Rs. 600 and printing Rs.240 belonging to 2014 were paid during the year 2015
- (b) Entrance fees are capitalised
- (c) Printing charges Rs.192 for the year are unpaid
- (d) Furniture is depreciated at 10% per annum
- (e) The lions club owed Rs.252 for the use of hall in 2014.



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II Semester B.B.A.3 Degree Examination, May 2016

BUSINESS STATISTICS

(Regular)

Time : 3 Hours]

[Max. Marks : 80

Instructions : 1) *Simple calculator is allowed.*

2) *Section D is compulsory.*

SECTION – A

Answer **any ten** of the following questions :

(10 × 2 = 20)

1. Define statistical table.
2. What is Inclusive method of class interval?
3. Define average.
4. What is chronological classification?
5. Calculate range from the following data :
Values:- 50, 78, 68, 52, 45, 88, 102, 58, 75, 98
6. Define skewness.
7. Define primary data.
8. What is price index number?
9. If S.D = 10 and mean = 50 find co-efficient of variation.
10. Define Time series.
11. If Laspyre's Index Number is 85 and Paasche's Index Number is 82 find Fishers Index Number.
12. Name the graph through which median can be located.



SECTION - B

Answer **any four** questions. Each carries **5** marks.

(4 × 5 = 20)

13. Calculate mean and median from the following data :

Classes	50-60	60-70	70-80	80-90	90-100	100-110
Frequency	20	21	50	40	53	16

14. Calculate 3 yearly moving averages from the given data :

Years	2005	2006	2007	2008	2009	2010	2011	2012
Sales	80	92	88	90	96	98	94	100

15. Compute quartile Deviation from the following series :

Wages	0-5	5-10	10-15	15-20	20-25	25-30	30-35	35-40
Workers	5	4	6	10	11	9	1	4

16. Construct Histogram from the following data :

Classes	35-40	40-45	45-50	50-55	55-60	60-65
Frequency	5	10	20	40	15	5

17. Define classification. Explain the types of classification.
18. Prepare a blank table showing the distribution of students of a university according to the following data.
- Male and Female
 - Faculty:- (i) Arts, (ii) Science (iii) Commerce
 - Years:- 2012 and 2013
 - Age Groups:- (i) Below 18 years (ii) 18-21 years (iii) Above 21 years



SECTION - C

Answer **any three** questions. Each carries **10** marks.**(3 × 10 = 30)**

19. The following table gives the scores made by two batsman A and B in a series of 10 innings.

Find which batsman is more consistent.

Batsman A	32	28	47	63	71	39	10	60	96	14
Batsman B	19	31	48	53	67	90	10	62	40	80

20. Calculate Karl-Pearson's co-efficient of skewness from the data given below :

Classes	10-12	12-14	14-16	16-18	18-20	20-22	22-24
Frequency	4	10	16	30	20	14	6

21. From the following data calculate Fisher's price Index Number and prove that it satisfies Time Reversal Test :

Commodities	Price (2008)	Quantity (2008)	Price (2010)	Quantity (2010)
A	2	20	5	15
B	4	4	8	5
C	1	10	12	12
D	6	5	10	6

22. Fit a straight line trend by the method of Least-square and estimate the production for the next 3 years.

Years	2007	2008	2009	2010	2011	2012	2013
Production	50	47	52	45	48	55	60

23. Define Tabulation. Explain the components of a statistical table.



SECTION - D

(Compulsory)

Answer the following question :

(1 × 10 = 10)

24. From the following information calculate the following.

- (a) Combined Mean and combined standard deviation.
- (b) Calculate co-efficient of variation and comment on the result

Particulars	Factory A	Factory B
No. of workers	500	600
Average Wages (Rs.)	186	175
S.D	9	10



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II Semester B.B.A.3 Degree Examination, May 2016

BUSINESS COMMUNICATION

(Regular)

Time : 3 Hours]

[Max. Marks : 80

- Instructions :** 1) *Mention question number serial correctly.*
2) *Part IV is compulsory.*

PART – I

Answer **any ten** of the following questions :

(10 × 2 = 20)

1. What is business communication?
2. What do you mean by informal communication?
3. Define notice. Who signs it?
4. What do you mean by proxemics?
5. Give any two forms of layout of business letter?
6. What is memo?
7. What is E-mail?
8. What is Downward Communication?
9. What do you mean by master of ceremony?
10. What is enquiry letter?
11. What do you mean by face to face communication?
12. What is post script?

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PART – II

Answer **any four** of the following questions :

(4 × 5 = 20)

13. Explain different methods of Non-Verbal Communication?
14. Explain the objectives of communication?
15. Write a memo warning an employee for his being habitually late.
16. Write short note on:-
 - (a) Public speech
 - (b) Presentation
17. Explain barriers to communication?
18. Explain the stages of collection letters?

PART – III

Answer **any three** of the following questions :

(3 × 10 = 30)

19. Explain the 7C's of communication?
20. Explain the dimensions of organizational communication?
21. What do you mean by Listening? Explain the blocks to effective Listening?
22. Write a letter to star sports enquiring the prices, terms of sale etc. with reference to their advertisement in Hindustan Times.
23. Write a letter of complaint to Raj Trading Company Delhi, for supplying defective mixer grinders.

PART – IV

(Compulsory)

Answer the following questions :

(1 × 10 = 10)

24. Explain the communication process, with a neat diagram, illustrating with an example.



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II Semester B.B.A.3 Degree Examination, May 2016

HUMAN RESOURCE MANAGEMENT

(Regular)

Time : 3 Hours]

[Max. Marks : 80

PART – A

Answer **any ten** questions :

(10 × 2 = 20)

1. What is Job Rotation?
2. Write any two objectives of HRM.
3. What is HR?
4. Define selection.
5. What are fringe benefits?
6. Write any two benefits of time rate system.
7. What is placement?
8. What is quality circle?
9. What HRP?
10. What is employee counseling?
11. What is job evaluation?
12. Mention the functions of HRM.

PART – B

Write the answers for **any four** questions :

(4 × 5 = 20)

13. Explain the contents of Job Description.
14. Explain the features of HRM
15. Explain the merits of piece rate system.

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16. Write a short note on QC.
17. Explain in brief factors influencing wage and salary administration
18. Write the functions of HR Manager?

PART – C

Write the answers for **any three** questions :

(3 × 10 = 30)

19. Explain the significance of HRM.
20. Explain the methods of Job Designing.
21. Explain in brief sources of recruitment.
22. Explain the principles of wage and salary administration.
23. Explain the benefits of employee morale.

PART-D

Answers the following question :

(1 × 10 = 10)

24. Explain the steps involved in selection process.
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21224/B 240

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II Semester B.B.A.2 Degree Examination, May 2016

FUNDAMENTALS OF MARKETING

(RCU – Repeaters)

Paper – I

Time : 3 Hours]

[Max. Marks : 80

Instructions : 1) Answer the questions to the point.
2) Give examples wherever necessary.

SECTION – A

Answer **any ten** questions. Each carries **2** marks :

(10 × 2 = 20)

1. Define Marketing Management.
2. Expand PEST.
3. What do you mean by PLC?
4. What is packaging?
5. What do you mean by Vertical Conflict?
6. Give examples of consumer promotion.
7. What are the tools of Public Relation?
8. Mention any two factors affecting pricing.
9. What is relationship marketing?
10. What is meant by personal selling?
11. Define Needs, Wants, Desire.
12. What is a Brand?



SECTION – B

Answer **any five** questions. Each carries **8** marks :

(5 × 8 = 40)

13. Explain in detail the controllable and uncontrollable factors affecting the marketing environment.
14. With an example, explain in detail the process of new product development.
15. What is price? What are different methods of pricing? Explain.
16. Explain in detail the process of personal selling.
17. Define Advertising. Explain the merits and demerits of Advertising.
18. Differentiate between selling concept and marketing concept.
19. Write short note on :
 - (a) Skimming and Penetration pricing
 - (b) Strategies of Promotion

SECTION – C

(Compulsory)

20. Mayank Consultants has appointed you to market their clients product in various parts of North Karnataka.

You are asked to suggest promotional programmes and channels of distribution for the following products.

- (a) Solar Water Heaters
- (b) Construction materials
- (c) Eco-friendly bikes
- (d) Mobile Phones

(1 × 20 = 20)



37222/B 220

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II Semester B.B.A.3 Degree Examination, May 2016

INDIAN BUSINESS ENVIRONMENT

(Regular)

Time : 3 Hours]

[Max. Marks : 80

- Instructions :** 1) *Answer should be clear and precise.*
2) *Write the question number correctly.*

SECTION – I

Answer **any ten** of the following questions :

(10 × 2 = 20)

1. Define business.
2. What is political environment?
3. Mention any three objectives of credit control policy.
4. Who is the present vice chairperson of Niti Ayoga?
5. What is liberalisation?
6. When did WTO establish? Where is its headquarter?
7. Expand IFCI, ICICI.
8. Give the meaning of CCI Act.
9. Write any two objectives of Government policy of SSI.
10. What is socialistic economy?
11. What is CRR?
12. What is cash credit?



SECTION – II

Answer **any four** of the following questions unit of five questions : **(4 × 5 = 20)**

13. Explain the constituents of business environment.
14. Is India a developing economy? Justify.
15. Explain in brief the objectives of Indian planning.
16. Explain the relationship between Government and Business.
17. Explain the importances of scanning the environment.

SECTION - III

Answer **any three** of the following questions unit of five questions :

(3 × 10 = 30)

18. Explain the economic environment of India.
19. Explain the role of public sector in Indian Economy.
20. Explain the features of new industrial policy 1991.
21. Explain the functions of commercial Banks.
22. Write short notes on :
 - (a) CCI Act
 - (b) New small scale Industry policy

SECTION – IV

Answer the following questions :

(1 × 10 = 10)

23. Role of S.S.I in economic development of the country



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II Semester B.B.A.2 Degree Examination, May 2016

(RCU – Repeaters)

FINANCIAL ACCOUNTING

Time : 3 Hours]

[Max. Marks : 80

Instructions : 1) Working notes may be given wherever necessary.

2) Simple non-programmable calculator is permitted to use.

SECTION - A

I. Answer **any ten** of the following.

(10 × 2 = 20)

- (a) Who is Hire Purchaser?
- (b) What is hire purchase price?
- (c) What is royalty?
- (d) How do you allocate advertisement charges and rent between the debts?
- (e) What is goodwill?
- (f) Mention two types of goodwill.
- (g) What is rate of return?
- (h) What is dividend?
- (i) What is unsecured loan?
- (j) Mention any two assets included under Current Assets.
- (k) What is calls in arrears?
- (l) What is a share?

SECTION - B

Answer **any five** of the following :

(5 × 8 = 40)

2. Distinguish between hire purchase system and instalment system.



3. Write short notes on :
- Hire purchase system
 - Cash price
 - Short workings
 - Minimum rent
4. On 1.1.2008 one asset is acquired on hire purchase system. The cash price is Rs.2,160 which is payable in four equal instalment of Rs.600 each at the end of each year. Prepare a cost of interest and principal amount payable.
5. A Coal Company leased a mine on a royalty of Rs.2 per tone of coal raised with a minimum rent of Rs.8,000 per year. The right of recoupment of short workings was not of royalties during the First Three Years. The quantities of coal raised were as under :
- First Year - 1600 tonnes
 Second Year - 2000 tonnes
 Third Year - 12000 tonnes
 Fourth Year - 16000 tonnes
- Pass journal entries in the books of Coal Co.
6. Following are the particulars of two department X and Y. Prepare the trading and profit and loss account assuming that all direct expenses are allocated to the departments in the ratio of 2 : 1 respectively.

Particulars	X	Y	Total
Opening stock	10,000	15,000	25,000
Purchases	20,000	30,000	50,000
Sales	50,000	60,000	1,10,000
Closing stock	10,000	20,000	30,000
Rent	-	-	6,000
Salary	-	-	3,000
Advertisement	-	-	9,000

7. On 1.1.2007 Amar Ltd. acquired an asset of a cash price of Rs.37,240 on hire purchase system payable Rs.10,000 on signing the contract and the balance in three equal instalments of Rs.10,000 each at the end of each year interest is charged at 5% p.a. Amar Ltd. provide depreciation @ 10% on diminishing balance method. Prepare (a) Asset Account (b) Vendors Account in the books of Amar Ltd. for 3 years.



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8. The profits of a partnership firm for the past 5 years were as follows :

Year Ending 31 st December	Profits
2004	30,000
2005	20,000
2006	24,000
2007	22,000
2008	24,000

It was decided to value the goodwill of the firm at 3 years purchase of the average profit of the past 5 years under simple average profit method.

SECTION - C

(Compulsory)

Answer the following question :

(1 × 20 = 20)

9. From the following trial balance as on 31.03.2003 prepare the trading and profit and loss account and profit and loss appropriation and balance sheet in the prescribed form.

	Dr.	Cr.
Called up 3000 eq. shares of Rs.10 each	-	30,000
Calls in arrears	500	-
Stock (1.4.2002)	2,720	-
Purchases and sales	29,120	36,310
Salaries	4,100	-
Other expenses	1,820	-
Investment	9,000	-
General Reserve	-	10,000
Plant and machinery	8,000	-
Debtors and creditors	14,200	2,030
Cash at bank	21,730	-
Amount due from consignee	855	-
Profit as consignment	-	135

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	Dr.	Cr.
Prov. for Income tax	-	10,000
Dividend on investment	-	620
Income tax	3,100	-
Profit and loss account	-	6,050
	95,145	95,145

Adjustment :

- (a) Closing stock Rs.10,000
 - (b) Make P.D.D. at 20%
 - (c) Proposed dividend 10%
 - (d) Depreciate plant and machinery at 10%
 - (e) Transfer Rs.5,000 to general reserve
-