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V Semester B.B.A.3 Degree Examination, Nov./Dec. 2017
BUSINESS LAW

Time : 3 Hours

Max. Marks : 80

- Instructions :** 1) Write question number correctly.
2) Answer to the point.
3) Part – D is compulsory.

PART – A

Answer any ten of the following questions :

(10×2=20)

1. What is proposal ?
2. Who is a minor ?
3. What is coercion ?
4. What is statute law ?
5. What is bilateral contract ?
6. What is quasi contract ?
7. Who is an agent ?
8. What is misrepresentation ?
9. What is contract of guarantee ?
10. What is pledge ?
11. What is "quid-pro-quo" ?
12. What is IT Act ?

P.T.O.



PART – B

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

(4×5=20)

13. Distinguish between misrepresentation and mistake.
14. What are the essentials of valid consideration ?
15. Define contract of indemnity. Explain the rights of indemnity holder.
16. State the objectives of Information Technology Act.
17. Name the persons who are disqualified by laws of enter into contract.
18. Explain the sources of business law.

PART – C

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

(3×10=30)

19. Explain the differences between undue influence and coercion.
20. What is a contract of bailment ? Explain the rights and duties of bailor and bailee.
21. "No consideration no contract". Elucidate.
22. What is RTI ? What are the functions of Information Commissioner ?
23. "All contracts are agreements but all agreements are not contracts." Explain.

PART – D

Solve **any one** practical problem.

(1×10=10)

24. A boy of 12 years obtains a loan of Rs. 5,000 from a money lender. He fails to repay the loan. Can the money lender file a suit against the boy to recover the amount of the loan ?
 25. Mr. X promises to pay Rs. 4,000 per month to Mrs. X but fails to pay the promised amount. Mrs. X filed a suit against her husband for breach of this agreement. Will she succeed ?
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- 16) From the following information calculate Economic order quantity. Also calculate number of orders to be placed in a year.
- Annual consumption 120 units
 Buying cost Rs. 20
 Price per unit Rs. 100
 Storage and carrying cost 12%
- 17) Prepare Cost Sheet from the following information
- Work in progress on 1-1-2015 Rs. 66,000
 Work in progress on 31-12-2015 Rs. 54,000
 Stock of Raw materials :
 On 1-1-2015 Rs. 2,25,000
 On 31-12-2015 Rs. 2,04,000
 Purchases during the year Rs. 4,77,000
 Direct labour Rs. 1,71,000
 Administrative overheads 6% of works cost.
 Selling overheads 2% of sales.
 Production and sales 300 units at Rs. 3,000 each.
- 18) From the following information calculate Minimum stock level and maximum stock level
- Re-order Quantity 360 units
 Maximum consumption 900 units per week
 Minimum consumption 300 units per week
 Re-order period 3 to 5 weeks.

SECTION – C

Answer **any three** of the following. **Each** carries **10** marks.

(3×10=30)

- 19) From the information given below. Calculate the following
- P/v Ratio
 - Break Even Point
 - Profit when sales are Rs. 1,00,000
 - Sales required to earn a profit of Rs. 20,000

Year	Sales	Profit
2015	1,20,000	9,000
2016	1,40,000	13,000

20) From the following transactions, Prepare a stores ledger by using FIFO method.

- 1-1-2016 Received 300 units at Rs. 8 per unit.
 5-1-2016 Issued 140 units
 7-1-2016 Purchased 200 units at Rs. 8.20 per unit
 8-1-2016 Issued 60 units
 15-1-2016 Received 250 units at Rs. 7.90 per unit
 15-1-2016 Issued 120 units
 18-1-2016 Issued 210 units
 22-1-2016 Issued 200 units
 23-1-2016 Received 400 units at Rs. 7.50 per unit
 25-1-2016 Issued 150 units
 28-1-2016 Received 200 units at Rs. 7.70 per unit.
 29-1-2016 Issued 240 units

21) The following particulars relates to a manufacturing company which has 3 production departments A, B and C and 2 service departments X and Y.

The overheads as per primary distribution is as follows.

Production departments Service departments

- A : Rs. 6,300 X : Rs. 4,500
 B : Rs. 7,400 Y : Rs. 2,000
 C : Rs. 2,800

The company decided to charge service department costs to production departments on the basis of the following percentages.

	A	B	C	X	Y
X	40%	30%	20%	—	10%
Y	30%	30%	20%	20%	—

Calculate the total overheads of production departments after charging service department cost to production departments by using simultaneous equation method.

22) From the following transactions prepare Reconciliation Statement as on 31-3-2016

- Net profit as per cost accounts Rs. 45,000
- Selling cost under recovered in cost accounts Rs. 3,500
- Office on cost over recovered in cost accounts Rs. 2,500
- Interest received and credited in financial accounts Rs. 1,200
- Sales tax provided in financial accounts Rs. 1,400



- f) Over valuation of opening stock in cost accounts Rs. 1,800
- g) Under valuation of opening stock in cost accounts Rs. 1,700
- h) Dividend appropriated in financial accounts Rs. 1,200
- i) Depreciation charged in financial accounts Rs. 1,700
- j) Depreciation charged in cost accounts Rs. 2,500

23) A product passes through two processes M and N. Prepare process accounts and finished stock account from the following information.

Particulars	Process M	Process N
Sundry materials (Rs.)	10,000	8,000
Wages (Rs.)	20,000	42,000
Overheads (Rs.)	8,400	11,180
Normal loss	2%	4%
Scrap value per unit	Re.1	Rs. 2
Actual output (units)	9,500	9,200

10,000 units at Rs. 5 per unit were introduced in process M.

SECTION – D

(Compulsory)

(1×10=10)

24) From the following information calculate P/v ratio and recommend which sales mixture is preferable

Particulars	Product A	Product B
Direct Materials (Rs.)	12	18
Direct wages (Rs.)	4	4
Variable Cost (Rs.)	4	4
Fixed cost Rs. 1,20,000	–	–
Selling price (Rs.)	30	40
Sales Mix I	14,000 units	6,000 units
Sales Mix II	10,000 units	10,000 units
Sales Mix III	8,000 units	12,000 units



37324/C 240

Reg. No.

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III Semester B.B.A. 3 (Regular) Examination, Nov./Dec. 2017
QUANTITATIVE TECHNIQUES
Theory

Time : 3 Hours

Max. Marks : 80

Instruction : Simple calculator is allowed.

SECTION – A

Answer any ten of the following. **Each carries 2 marks.**

(10×2=20)

1. Define probability.
2. Define Random variable.
3. Define Chi-square test.
4. Define correlation and regression.
5. Write any two properties of normal distribution.
6. Define Binomial distribution.
7. Define null and alternative hypothesis.
8. Define equally likely event.
9. If $E(x^2) = 289$ and $\text{var}(x) = 64$ find $E(x)$.
10. If $b_{xy} = 0.8$ and $b_{yx} = 0.30$ find correlation co-efficient.
11. If a die is rolled find the probability of getting an even number.
12. What are the levels of significance in testing of hypothesis ?

P.T.O.



SECTION – B

Answer **any four** of the following. **Each** carries 5 marks :

(4×5=20)

13. Calculate Spearman's Rank correlation from the following data :

X	39	65	62	90	82	75	25	98	36	78
Y	47	53	58	86	62	68	60	91	51	84

14. From the following probability distribution, calculate variance and standard deviation :

X	-2	-1	0	1	2
P(x)	$\frac{1}{8}$	$\frac{1}{6}$	$\frac{3}{8}$	$\frac{1}{4}$	$\frac{1}{12}$

15. There are 30 boys and 20 girls in a class. $\frac{1}{5}$ th of the boys and half of the girls have brown eyes. A student is selected at a random. Find the probability that the selected student is a boy or a student with brown eye ?
16. The chance of happening an accident in a factory is such that the workers have 20% chance of affecting it. What is the probability that out of 6 workers at the most 3 may contact with an accident ?
17. According to probability theory, the probability that, in a family which has 2 children, both the children are sons is 0.25. In a locality among 136 families which have 2 children each, 46 families have 2 sons. Does this information appropriate to the probability theory ? [Test at 1% level of significance].
18. Explain the hypothesis decision table.

SECTION – C

Answer **any three** of the following. **Each** carries 10 marks :

(3×10=30)

19. The following data relates to the price of a commodity :

Particulars	Wholesale price	Retail price
Mean	Rs. 80	Rs. 110
Standard deviation	Rs. 4	Rs. 5

The co-efficient of correlation is 0.7.

Estimate the retail price when wholesale price is Rs. 120. Also construct equation of retail price on wholesale price.



20. From the following data, fit a Poisson distribution table and obtain theoretical frequencies :

X	0	1	2	3	4	5	6	7 or more
Freq.	15	15	10	5	6	4	3	2

21. A random sample of 1000 Apples in a box has mean weight 187 grams and S.D. 8 grams. A random sample of 800 Apples in another box has mean weight 188.4 grams and S.D. 10 grams.

Test the hypothesis that the mean weight of Apples in two boxes are same.

22. For the following bivariate probability distribution calculate variance(x), variance(y), co-var(xy) and correlation co-efficient :

x \ y	5	10	Total
0	0.1	0.2	0.3
1	0.2	0.4	0.6
2	0.1	0	0.1
Total	0.4	0.6	1.0

23. Assuming that the height of soldiers is distributed normally with mean 68 and standard deviation 3 inches. Find the number of soldiers in a regiment of 1000 with height,

- Below 65 inches
- Above 74 inches
- Between 65 inches and 74 inches.

SECTION – D

Compulsory :

(1×10=10)

24. Assuming Poisson distribution after estimating the mean, the theoretical frequencies are obtained. Test whether Poisson distribution is a good fit to the observed distribution

O	75	103	121	54	30	13	2	0	2
E	66	119	107	64	29	10	3	1	1

Reg. No.

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III Semester B.B.A.2 (Repeater) Examination, Nov./Dec. 2017

QUANTITATIVE TECHNIQUES

(Theory)

Time : 3 Hours

Max. Marks : 80

Instruction : 1) Use **simple** calculators.
2) Use tables if **necessary**.

SECTION – A

Answer any 10 questions.

(10×2=20)

1. What is probability ?
2. What is null hypothesis ?
3. Define Poisson distribution.
4. What are equally likely events? Give an example.
5. What is unbalanced TP ?
6. If $P(A) = \frac{1}{2}$, $P(B) = \frac{3}{4}$ and $P(A \cap B) = \frac{1}{4}$, find $P(A \cup B)$.
7. What are Type I and Type II errors ?
8. What are stack variable ?
9. State any 2 properties of normal distribution.
10. If mean and probability are 10 and 0.5 in BD, find "n".
11. Find the missing probability

x	:	-2	-1	0	1
$f(x)$:	$\frac{1}{4}$	$\frac{1}{2}$?	$\frac{1}{10}$
12. In Poisson distribution, if $\lambda = 3.95$, then find mean.

P.T.O.



SECTION – B

Answer any 5 questions.

(5×8=40)

1. The probability of two students "Raj" and "Sanju" solving a problem are $\frac{2}{4}$ and $\frac{27}{36}$ respectively. If both of them independently try. What is the probability that the problem is solved ?

2. Solve the following assignment problem :

	J_1	J_2	J_3	J_4	J_5
A	10	05	09	18	11
B	13	09	06	12	14
C	03	02	04	04	05
D	18	09	12	17	15
E	11	06	14	19	10

3. It is required to verify whether a coin is biased. The coin is tossed for 32 times and the results are noted. 19 of the 32 tosses resulted in the occurrence of head. Can we conclude that the coin is biased.
4. The probability that a bomb dropped on a bridge hits is 0.4. 8 bombs are dropped on the bridge. Two bomb hits are enough to destroy the bridge. Find the probability that :
- All the bombs hits the bridge
 - 2 bombs hits the bridge
 - The bridge is destroyed.

5. Solve the following LPP graphically.

$$Z_{(\max)} = 2000x + 1000y$$

$$\text{st : } x + y \leq 400$$

$$8x + 5y \leq 2600$$

$$\text{and } x \geq 0 ; y \geq 0.$$

6. Solve the following TP by matrix minima method :

	D ₁	D ₂	D ₃	D ₄	Arail
O ₁	11	13	17	14	250
O ₂	16	18	14	10	300
O ₃	21	24	13	10	400
Requirement	200	225	275	250	

7. A firm produces an alloy having the following specification

- a) Specific gravity ≤ 0.98
- b) Chromium content $\geq 8\%$
- c) Melting point $\geq 450^\circ\text{C}$.

Raw materials A and B are used to produce an alloy. Raw material A has specific gravity 0.29, chromium content 7% and melting point 440°C . Raw material B has specific gravity 0.99, chromium content 13% and melting point 490°C . If raw material costs Rs 90/- per kg and B costs costs Rs. 280 per kg. Formulate LPP.

SECTION – C

Compulsory:

(2×10=20)

1. A survey of 64 families with 3 children each is conducted and the number of male children in each family is noted : The results are tabulated as follows :

Male Children:	0	1	2	3	Total
Families	: 06	19	29	10	64

Apply Chi-square test of goodness of fit to text whether male and female children are equiprobable.

2. Solve the following by VAM :

	W ₁	W ₂	W ₃	Supply
F ₁	16	22	14	200
F ₂	18	14	18	150
F ₃	08	14	16	100
Demand	175	125	150	

Reg. No.

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III Semester B.B.A. 3 Examination, Nov./Dec. 2017
PERSONALITY DEVELOPMENT AND LIFE SKILLS (Theory)

Time : 3 Hours

Max. Marks : 80

Instructions : Mention Question Numbers correctly.
Part – D is compulsory.

PART – A

Answer any ten questions :

(10×2=20)

1. Define personality.
2. What are traits of personality ?
3. What is creativity ?
4. What is Dress Code ?
5. What are Social Etiquettes ?
6. What is Emotional Stress ?
7. Give the meaning of Self Analysis.
8. State the meaning of Lateral thinking.
9. Define leadership.
10. What is Brain Storming ?
11. What is Will Power ?
12. What is weekly planner ?

PART – B

Answer any four questions :

(4×5=20)

13. Why is personality development important ? Explain.
14. What is the importance of Etiquettes in personality development ?
15. Explain the concept of SWOT analysis.
16. Highlight the characteristics of Decision Making.
17. What are the benefits of Brain Storming ?
18. Explain briefly the physical determinants of personality.

P.T.O.



PART – C

Answer **any three** questions :

(3×10=30)

19. What are the skills needed for a Good Leader ? Explain.
20. Write the techniques of building self confidence.
21. Explain the concept of Johari Window.
22. Write the importance and necessity of decision-making.
23. Explain the limitations of goal setting.

PART – D

Compulsory :

(1×10=10)

24. Write guidelines to improve physical appearance.
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21324/C 240

Reg. No.

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III Semester B.B.A. 2 Examination, Nov./Dec. 2017
ENTREPRENEURSHIP DEVELOPMENT (Repeater)
(Theory)

Time : 3 Hours

Max. Marks : 80

- Instructions :** a) *Write precisely.*
b) *Answer correctly stating question numbers.*

SECTION – A

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

(2×10=20)

- 1) Who is an entrepreneur ?
- 2) Define Private Ltd., Company.
- 3) What is self-actualization ?
- 4) What is a micro unit ?
- 5) What is n[aff] ?
- 6) What is persistence ?
- 7) What is an agency ?
- 8) Who is a drone entrepreneur ?
- 9) what is Innovation ?
- 10) State any 2 differences between Entrepreneur and Manager.
- 11) Define commercialization.
- 12) What is achievement motivation ?

SECTION – B

II. Answer **any 5** of the following :

(8×5=40)

- 13) Discuss merits and demerits of Franchising.
- 14) List the entrepreneurial qualities of Laxmi Mittal.
- 15) Explain the role of SSI in economic development.
- 16) Explain Maslow's theory of motivation.

P.T.O.



17) Explain the following :

- a) Intrapreneur.
- b) Distribution.
- c) Partnership Firm.
- d) Creativity.

18) Explain the sources of Idea.

19) Entrepreneur is a True Innovator – comment.

SECTION – C

III. **Compulsory :**

(10x2=20)

20) Explain process of problem solving.

21) List the various factor motivating Entrepreneurs.

Reg. No.

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III Semester B.B.A. 2 (Repeater) Examination, November/December 2017
FINANCIAL MANAGEMENT
Theory

Time : 3 Hours

Max. Marks : 80

Instructions : 1) **Simple calculators are allowed.**
2) **Show working notes, if any.**

SECTION – A

1. Answer **any ten**. Each carries 2 marks : **(10×2=20)**
1. Define financial management.
 2. What is cost of capital ?
 3. What is fair capitalisation ?
 4. What is financial planning ?
 5. What do you mean by redeemable debentures ?
 6. What is capital structure ?
 7. Define dividend.
 8. List the types of leverage.
 9. What is wealth maximization ?
 10. Mention the types of dividend policy ?
 11. What are retained earnings ?
 12. What is EPS ?

SECTION – BAnswer **any five** of the following :**(5×8=40)**

2. Explain in brief objectives of Financial Management.

P.T.O.



3. Following is the capital structure of a company.

Sources	Amount	Specific cost
1) Equity Share Capital	25,000	11%
2) Preference Share Capital	20,000	10%
3) Retained Earnings	10,000	8%
4) Debentures	20,000	10%

Calculate weighted average cost of capital.

4. The following figures relate to A Co.

Sales : ₹ 50,000 Variable Cost : ₹ 20,000

Fixed Cost : ₹ 15,000 Interest : ₹ 5,000

Calculate operating leverage, financial leverage and combined leverage.

5. From the following information of Mayur Co.

Particulars	A	B	C
Capital employed	2,00,000	3,00,000	4,00,000
Rate of return	10%	20%	30%
Actual earnings	30,000	60,000	1,00,000

State whether the company is over, under or fairly capitalised.

6. A company issues 10% debentures of ₹ 1,50,000. The company is in 50% tax bracket. Calculate cost of debt if debentures are issued.

a) At par [face value]

b) At discount of 10%

c) At 10% Premium.

7. Briefly explain the factors affecting capital structure of a company.

8. What is capitalization ? Explain its types.

**SECTION – C
(Compulsory)**

9. The following information is given by A and B Co.

(1×20=20)

Particulars	A Co.	B Co.
Sales (in units)	6,000	1,500
Fixed cost	₹ 10,000	₹ 14,000
Variable cost (p.u.)	₹ 20	₹ 20
	(Per Unit)	(Per Unit)
Selling price per unit	₹ 80	₹ 50
Interest on Borrowed funds	₹ 5,000	₹ 1,000
Number of equity shares	1,000	500
Tax	50%	50%

Prepare the statement calculating EPS (Earnings Per Share) of A Co. and B. Co.



37322/C 220

Reg. No.

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III Semester B.B.A.3 Degree Examination, Nov./Dec. 2017
CORPORATE ACCOUNTING – I
(Regular New Syllabus)

Time : 3 Hours

Max. Marks : 80

PART – I

Answer any ten of the following :

(10x2=20)

1. Define Goodwill.
2. What is under subscription of shares ?
3. Define company.
4. What is internal reconstruction ?
5. What is forfeiture of share ?
6. What is super profit ?
7. Mention the accounting entry for pre-incorporation loss.
8. Define purchased Goodwill.
9. What do you mean by interim dividend ?
10. Define reconstruction.
11. What is intrinsic value method ?
12. What is profit prior to incorporation ?

P.T.O.



PART – II

Answer any four of the following :

(4×5=20)

13. What are factors affecting value of Goodwill ?
14. Explain need for valuation of shares.
15. Distinguish between internal reconstruction and external reconstruction.
16. Avantika Ltd. issued 3000 Equity shares of Rs. 20 each. The amount was payable as follows :
 - Rs. 2 on application
 - Rs. 5 on allotment
 - Rs. 8 on first call
 - Rs. 5 on final callAll the shares were subscribed and money duly received pass journal entries.
17. Swati Ltd. decided to reduce Equity and Preference share capital. The company resolved to reduce 40000 Equity shares of Rs. 10 each to an equal number of shares as Rs. 5 and 20000 Preference shares of Rs. 10 each as Rs. 4 per share. The amount available is to be utilized to write off losses Rs. 1,30,000 to write off Goodwill Rs. 60,000 patents Rs. 80,000 and preliminary expenses Rs. 50,000 pass journal entries to give effect of the above.
18. From the following information given by MAK Ltd. ascertain value of Equity shares using Net Assets method.
 - i) Total assets Rs. 5,00,000
 - ii) External liabilities Rs. 1,00,000
 - iii) Share capital of the company.
 - a) 10% Preference shares of Rs. 100 each Rs. 1,00,000.
 - b) 10000 Equity shares of Rs. 10 each fully paid Rs. 1,00,000.
 - c) 30000 Equity shares of Rs. 20 each Rs. 8 paid up Rs. 2,40,000.

PART – III

Answer any three of the following questions :

(3×10=30)

19. The following is the Trial Balance of AK Ltd. as on 31-3-2016 :

Trial Balance

Particulars	Debit	Credit
Sales	—	21,00,000
Purchases	2,50,000	—
Share capital (Equity shares of Rs. 10 each)	—	3,00,000
Opening inventories	1,25,000	—
Salaries	2,37,000	—
Raw materials consumed	8,50,000	—
10% Debentures	—	5,00,000
Trade receivables	5,50,000	—
General Reserve	—	72,000
Rent expenses	2,15,000	—
Staff welfare expenses	85,000	—
Commission sales	2,10,000	—
Interest expenses	55,000	—
Rent and taxes	88,000	—
Surplus	—	86,000
Bank overdraft	—	15,000
Trade payables	—	1,92,500
Buildings	5,00,000	—
Depreciation on buildings	50,000	—
Bad debts	50,500	—
	32,65,500	32,65,500

Adjustments :

- 1) Closing inventories Rs. 1,85,000.
- 2) Make a provision of taxation at 30%.
- 3) Transfer Rs. 15,000 to General Reserve.
- 4) Directors have proposed a dividend of 3%.
- 5) Provide for outstanding rent Rs. 12,500.
- 6) Provide for bad debts at 5%.

Prepare Final Accounts.



20. The following information is supplied to you by Ashoka Ltd. The following are the Profits earned by the company in the past 3 years.

Year	Profit
2010	2,00,000
2011	2,40,000
2012	2,20,000

The normal rate of return is 10%. The average capital employed in the business is Rs. 12,00,000. The above profit includes a non-recurring profit of Rs. 20,000 per year.

Ascertain value of Goodwill on the basis of

- 5 years purchase of super profits
 - Capitalization of super profit method.
21. Z Co. Ltd. issued 10000 Equity shares of Rs. 50 each. The amount was payable as follows :
- Rs. 5 on application
 - Rs. 10 on allotment
 - Rs. 20 on first call
 - Rs. 15 on final call.

All the shares were subscribed and the money was duly received excluding the final call on 2000 shares. The directors decided to forfeit shares and re-issue them at Rs. 40 per share.

Pass necessary journal entries.

22. Following is the Balance Sheet of Archana Ltd. as on 31-3-2017 :

Particulars	Note No.	Amount Rs.
i) Equity and Liabilities :		
I) Share holders funds		
Share capital	1	16,00,000
Reserve and Surplus	2	(-) 3,48,000
II) Current liabilities		
Short term borrowings	3	70,000
Trade payables	4	80,000
Total Equity and Liabilities		14,02,000

ii) **Assets :**

I) Non current assets

Fixed assets

Tangible assets 5 10,60,000

II) Current assets

Inventories 6 1,40,000

Trade receivables 7 2,00,000

Cash and cash equivalents 8 2,000

14,02,000**Note to Balance Sheet**

Note – 1 : Share capital

16000 8% fully paid Preference shares of Rs. 50 each 8,00,000

16000 fully paid Equity shares of Rs. 50 each 8,00,000

Share capital 16,00,000

Note – 2 : Reserves and Surplus

Profit and Loss A/c (or) –2,48,000

Preliminary expenses –1,00,000

Reserves and Surplus –3,48,000

Note – 3 : Short term borrowings

Bank overdraft 70,000

Short term borrowings 70,000

Note – 4 : Trade payables

Sundry creditors 80,000

Trade payables 80,000

Note – 5 : Tangible assets

Lease hold premises 9,00,000

Plant 1,60,000

Tangible assets 10,60,000



Note – 6 : Inventories

Stock	1,40,000
Inventories	1,40,000

Note – 7 : Trade receivables

Debtors	2,00,000
Trade receivables	2,00,000

Note – 8 : Cash and cash equivalents

Cash at bank	2,000
Cash and cash equivalents	2,000

The following scheme of reconstruction is sanctioned.

- 1) The Preference shares were to be reduced to a value of Rs. 30 each Equity shares also were to be reduced to the value of Rs. 30 each.
- 2) The amount so available was to be used to write off the debit balance of the Profit and Loss A/c. Rs. 40,000 from stocks the full amount of the preliminary expenses a provision of Rs. 60,000 was to be made against the sundry debtors. The lease hold premises was to be reduced by Rs. 1,32,000 and the plant to be reduced to Rs. 1,00,000.

Pass journal entries and prepare Balance Sheet after reconstruction.

23. Write a short note on :

- a) Balance Sheet
- b) Alteration of share capital.

PART – IV

Compulsory :

(10×1=10)

24. A Co. Ltd. was formed on 1-7-2013 to take over the business of M/s B with effect from 1-4-2013 from the following information and figures relating to the year ending 31-3-2014. Find out the profit prior to and after incorporation.

- a) The sales for the year ending 31-3-2014 were Rs. 2,50,000 divided into Rs. 50,000 for the period upto 1-7-2013 and Rs. 2,00,000 for the remaining period.



b) Gross profit for the year was Rs. 62,500 ascertain the profit prior to end after incorporation.

**Statement of Profit and Loss
for the year ending 31-3-2014**

Particulars	Amount (Rs.)
Salaries	12,000
Rent and taxes	4,800
Office expenses	2,000
Electricity	1,000
Insurance	800
Directors fees	1,750
Auditors fees	1,200
Interest on loans	600
Advertisement	500
Commission on sale	1,000
Carriage outwards	625
Bank charges	200
Bad debts	375
Preliminary expenses	750
Depreciation	1,400
Net profit	33,500



21325/C 250

Reg. No.

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III Semester B.B.A.2 Examination, November/December 2017
CORPORATE ACCOUNTING
(Repeater) (Theory)

Time : 3 Hours

Max. Marks : 80

- Instructions :** a) Answer to the point.
b) Answer **correctly** with proper question numbers.

SECTION – A

Answer **any ten** of the following :

(10×2=20)

1. What do you mean by amalgamation ?
2. What is joint venture business ?
3. What do you mean by internal reconstruction ?
4. Who is co-venture ?
5. What is absorption ?
6. What is purchase consideration ?
7. What is profit prior to incorporation ?
8. Give two examples of expenses that are chargeable after in corporation.
9. What do you mean by reconstruction ?
10. What do you mean by intrinsic value of share ?
11. What is capital profit ?
12. What do you mean by equity shares ?

P.T.O.



SECTION – B

Answer any five of the following :

(5×8=40)

13. State the difference between joint venture and partnership firm.
14. Explain the need for valuation of shares.
15. What are the conditions for amalgamation in the nature of merger ?
16. A, B and C entered into joint venture to construct a buildings at a price of Rs. 10,00,000. Each co-venture contributed Rs. 2,00,000. They purchased material costing Rs. 3,00,000 paid wages Rs. 2,00,000 and other expenses Rs. 2,00,000.

The contract was completed and received the contract price of Rs. 10,00,000. The unused material sold for Rs. 30,000. Show the Ledger Account when Joint Account kept separate.

17. Following is the Balance Sheet of M/s. Pradeep and Co. as on 31-3-2012.

Liabilities	Amount	Assets	Amount
5000 equity shares of Rs. 100 each	5,00,000	Fixed Assets	5,00,000
6% Debentures	1,00,000	Investments	2,00,000
Outstanding interest on debentures	6,000	Current Assets	3,00,000
Sundry Creditors	94,000	Profit and Loss A/c	1,00,000
Bank loan	4,00,000		
	11,00,000		11,00,000

It was decided to reconstruct the company internally to write off losses as under :

- 1) Fixed Assets valued at Rs. 3,00,000.
- 2) To write off P & L A/c and interest on debentures.
- 3) It was agreed in the meeting to reduce the value of equity shares to Rs. 50 each and Bank loan agreed to be paid at Rs. 3,00,000 pass necessary entries and also show the new Balance Sheet.



SECTION - C

(Compulsory) :

(20×1=20)

20. Sai Traders Ltd. was formed on 1-4-2011 to take over the business of Ganesh Traders with effect from 01/01/2011. The following was the position of Profit and Loss Account as on 31-12-2011.

Particulars	Amount	Particulars	Amount
To Salaries	1,60,000	By Gross profit	7,00,000
To Rent and rates	35,000		
To Directors fees	18,000		
To Commission	56,000		
To General expenses	48,000		
To Advertisement	14,000		
To Audit fees	10,000		
To Depreciation	64,000		
To Interest on Debentures	18,000		
To Interest on vendors (up to 30-06-2011)	10,000		
To Net Profit	2,67,000		
	7,00,000		7,00,000

The following further information is available :

- 1) The average monthly sales for the first three months were Rs. 80,000 where as the monthly sales for subsequent period was Rs. 1,60,000.
 - 2) Rent was paid Rs. 2,000 per month upto 31-3-2011 and these after it was increased to Rs. 3,000 per month.
- Prepare statement showing profit prior to incorporation of the company.



37526/E 260

Reg. No.

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V Semester B.B.A.3 (Regular) Examination, November/December 2017
WORKING CAPITAL MANAGEMENT
(Theory)

Time : 3 Hours

Max. Marks : 80

- Instructions :** 1) *Use simple calculators.*
2) *Answer upto the point.*

PART – I

Answer **any ten** questions.

(10×2=20)

1. What do you mean by working capital management ?
2. What do you mean by operating cycle ?
3. What is long term working capital ?
4. What is factoring ?
5. State a few motives for holding cash.
6. What is Cash Budget ?
7. What do you mean by receivables ?
8. What do you mean by 3/10 net 45 ?
9. What is cash discount ?
10. Define inventory.
11. What is A.B.C. analysis ?
12. How do you determine danger level ?

P.T.O.



PART – II

Answer **any four** questions.

(4×5=20)

13. Explain the factors affecting working capital requirements.
14. Explain in detail the mechanism of factoring.
15. Discuss any five different tools and techniques of inventory management.
16. The following information is available from books of Riya Ltd.
Re-order Quantity – 360 units
Maximum consumption 900 units per week
Minimum consumption 300 units per week
Re-order period 3 – 5 week
Emergency delivery period 2 weeks.
Calculate the following :
- Re-order level
 - Minimum stock level
 - Maximum stock level
 - Average stock level
 - Danger level.
17. From the following information compute the EOQ to be ordered. And also find out the number of orders to be placed.
Annual Requirement – 38,000 units
Cost per unit – ₹ 4
Cost of placing an order – ₹ 9
Carring cost – 15 %
18. Venkatesh Corporation sells on terms 2/10, net 45. Annual sales are ₹ 15,00,000. 25 % of its customers pay on 10th day and enjoy cash discount its account receivables on an average is ₹ 2,00,000.
What is the average collection period on non-discount sales ?

PART – III

Answer any 3 questions.

(3×10=30)

19. From the following information compute operating cycle and cash cycle in days assuming 365 working days.

Particulars	Amt. (₹)
Raw materials stock	1,60,000
Work in process stock	1,75,000
Finished goods stock	1,30,000
Raw materials consumed	22,00,000
Total production cost	50,00,000
Cost of sales	52,50,000
Sales	80,00,000
Average debtors	2,40,000
Average creditors	1,50,000
Credit purchases	45,00,000

20. Priya Ltd. gives you following information in respect of the year 2017. Sales (credit) 70,000 units at ₹ 10 each. Variable expenses 75% of sales. Fixed expenses ₹ 1,00,000. Loss due to bad debts 4 % on sales. Credit period 60 days.

The company proposes to extend credit period by another 30 days and expects rise in sales by 10,000 units. Company also expects rise in debts by 1% cost of capital is 12 %. Assuming 360 days in a year, advise the management if the new credit policy is applicable.

21. Explain in detail the importance of adequate working capital and the dangers of excessive working capital.
22. The Board of Directors of Western Ltd., require you to estimate working capital needs from the following details.

Level of activity of the firm is 1,50,000 units.

Estimate of costs	Per unit cost (₹)
Raw material	70
Labour	50
Overheads	40
Total cost	160
Profit	40
Selling price	200



Additional information :

- i) Raw materials remain in stock for 2 months.
- ii) Material processing time is one month.
- iii) Finished goods stocked for 1½ month on an average.
- iv) Credit by suppliers is 3 months whereas customers take 4 months credit.
- v) Wages are delayed by half a month whereas overhead payments delayed by one month.
- vi) $\frac{1}{3}$ rd of output is sold against cash.
- vii) Cash in hand is expected to be ₹ 2,00,000.
- viii) A time period of 4 weeks is considered as equivalent to a month.
- ix) Add 10 % to provide for contingencies.

23. Explain in detail the different types of factoring.

PART – IV

(Compulsory)

(1×10=10)

24. Prepare a cash budget for three months August – October 2017 from the following information of Life Ltd.

Month	Sales	Purchases	Wages	Overheads
June	30,00,000	21,00,000	3,00,000	2,40,000
July	36,00,000	22,50,000	3,60,000	2,55,000
August	42,00,000	25,50,000	4,50,000	2,70,000
September	33,00,000	24,00,000	3,90,000	2,40,000
October	45,00,000	30,00,000	4,20,000	2,76,000

Additional information :

- i) 20 % of sales are on cash basis.
- ii) Credit sales are collected in 3 : 2 ratio in following two months.
- iii) 25 % of purchases are on cash basis. Credit purchases are paid in two equal installments in following two months.
- iv) Wages are delayed by half a month whereas overheads are kept pending for a month.
- v) Dividends to be paid to shareholders in the month of September ₹ 10,00,000.
- vi) An installment of ₹ 1,50,000 is due per month on a machine bought on hire purchase system. Payments due from June to December 2017.
- vii) Cash balance as on 1st August is capacited to be ₹ 3,00,000.



21326/C 260

Reg. No.

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**III Semester B.B.A.2 Examination, November/December 2017
(Repeater)
BASICS OF INSURANCE AND BANKING**

Time : 3 Hours

Max. Marks : 80

Instruction : Quote suitable examples wherever necessary.

SECTION – A

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

(10×2=20)

- 1) What is Insurance ?
- 2) Mention different types of Insurance contract.
- 3) What is hull insurance ?
- 4) What do you mean by average in marine insurance ?
- 5) What is third party insurance ?
- 6) What is employee liability insurance ?
- 7) What is Banking ?
- 8) What is discounting of bills ?
- 9) Define term loan.
- 10) What do you mean by secured advances ?
- 11) What is collateral securities ?
- 12) What is assignment ?

SECTION – B

II. Answer **any five** questions. **Each** carries **eight** marks.

(5×8=40)

- 1) Explain the various principles of insurance contract.
- 2) What are the various differences between different types of insurance contract ?
- 3) What are the express conditions of a Fire Insurance Policy ?

P.T.O.



- 4) Discuss the various types of Marine Insurance Policy.
- 5) Describe in brief the various types of Banks.
- 6) Discuss the special relationship between a Banker and a customer.
- 7) What are the various modes of creating charge ?

SECTION – C

(Compulsory)

III. Answer the following questions.

(5+5+10=20)

- 1) As a bank manager how would you deal with following :
 - a) A cheque endorsed in pencil and presented for payment.
 - b) A stranger presents a bearer cheque for Rs. 10,000/- drawn by a customer for payment.
 - 2) Mr. Raj is maintaining a current account with your branch, in his name. His wife comes and informs you that, he is down with paralysis and that she wants to draw Rs. 20,000 immediately for his treatment.
As a branch manager how would you deal with such a situation ?
 - 3) Write a short note on the following :
 - a) Marine Loss
 - b) Re-Insurance.
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21323/C 230

Reg. No.

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III Semester B.B.A.2 Examination, November/December 2017
FUNDAMENTALS OF COMPUTERS THEORY
(Repeater)

Time : 3 Hours

Max. Marks : 80

Instruction : Write Question number correctly. Section D is compulsory.

SECTION – A

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

(2×10=20)

1. Define computer.
2. What is software ?
3. Write steps to insert image in MS-Word.
4. What is Custom Animation ?
5. Write any two Web-Browsers.
6. Write any two output devices.
7. What is operating system ?
8. Write a difference between SAVE and SAVE AS Option.
9. Write any two uses of MS-Power point.
10. What is Search Engine ?
11. What is Compiler ?
12. What is the file extension of MS-Powerpoint file ?

SECTION – B

Answer **any five** of the following questions.

(8×5=40)

13. Explain commands available under INSERT Tab in MS-WORD.
14. With neat diagram explain block diagram of computer.

P.T.O.



15. Differentiate between primary and secondary memory.
16. What is internet ? Explain working of internet.
17. Explain types of operating system.
18. Write the characteristics of MS-WORD.
19. Write short notes (**any two**) :
 - 1) Hardware
 - 2) History of computer
 - 3) PRINTERS
 - 4) Characteristics of computer.

SECTION – C
(Compulsory)

(10×2=20)

20. Explain the Generations of Computer.
 21. Write the steps to create an Email Account.
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