

CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
B.B.A SECOND SEMESTER DEGREE EXAMINATION AUGUST 2022
BUSINESS ADMINISTRATION
Corporate Accounting and Reporting

Duration:2 Hours

Max Marks:60

SECTION A

Answer any TWO of the following:

(2×15= 30)

- 1) Apollo Ltd. issued Rs.200000 in 10% Debentures of Rs.100 each at par on 01.01.2021 repayable at the end of 5 years at a premium of 6%. A Debenture Redemption Fund at 4% compound interest is created for the redemption of Debentures. The investments were made in multiples of Rs.10 in Govt. Bonds. The investments realized 10% below book value and the Debentures were redeemed on 31.12.2021. On that the company had a bank balance of Rs.90,000. Note: Re. 1 per year at 4% compound interest at the end of 5th year would become Rs. 5.4163.
Prepare the Debenture Redemption Fund A/c and Debenture Redemption Fund Investment A/c

- 2) Prepare a Balance Sheet in Vertical form of Oscar Ltd. as on 31-3-2022.

	Debit Rs	Credit Rs
Share capital:		
100000 Equity shares of Rs.10		1,00,0000
8000 Preference shares of Rs.100		80,0000
Security premium		80,0000
General reserve		3,20,0000
Secured loans		1,80,0000
Unsecured loans		31,0000
Fixed assets	50,00,000	
Goodwill	2,60,000	
Investment	2,50,000	
Closing stock	14,00,000	
Sundry debtors	14,50,000	
Cash and Bank	3,40,000	
Investments (Short Term)	5,30,000	
Creditors		1,25,0000
Bills payable		30,0000
Provision for taxation		20,0000

Miscellaneous expenditure	60,000	
P & L A/c (Loss)	4,00,000	
Loans & Advances		5,30,000
Bills Receivable	5,00,000	
	1,01,90,000	1,01,90,000

Provide for

- Depreciation on fixed assets Rs.60,0000
- Provision for doubtful debts Rs.40,000
- Loss for the year Rs.6,40,000.

3) Following are the two Balance Sheets of X and Y as on 31.3.2022

	X	Y
Cash	27	72
Debtors	220	226
Stock	100	174
Prepaid Expenses	11	21
Other Current Assets	10	21
Total Current Assets	368	514
Fixed Assets	635	513
Total	1003	1027
Creditors	42	154
Others	78	62
Fixed Liabilities	225	318
Capital	658	493
Total	1003	1027

From the above, prepare a common size statement and make two comments you deem fit.

SECTION B

Answer any **THREE** of the following :

(3×7= 21)

- Briefly explain the Book Building Process.
- On 1st January 2008, Raja Ltd. issued 2,000 5% debentures of Rs.100 each repayable at the end of 4 years at a premium of 5%. It has been decided to set up a sinking fund for the purpose. The annual amount to be invested is Rs.49,453. Show the Sinking Fund A/c for the first 2 years, assuming the rate of interest on investments to be 4% p.a.

- 6) Calculate the amount for the Head Reserves and Surplus of the Balance Sheet from the following information:

	Rs.
General Reserve	3,000
Profit & Loss A/c	850
Share Premium	1,000
Sinking Fund	4,000
Bank Overdraft	1,500

The directors recommended

- Transfer Rs. 1,000 to Sinking Fund
 - Transfer Rs. 400 to General Reserve
 - Equity Dividend of Rs. 1600
 - Profit for the Period Rs. 10,400
- 7) From the following accounting data, prepare a statement of trend percentages and comment.

Assets	2021	2022
Building	30	35
Machinery	240	225
Furniture	50	40
Cash	25	125
Marketable Securities	80	20
Bills Receivable	35	45
Debtors	200	150
Trading Stock	120	160
Prepaid Expenses	20	25
Total	800	825

SECTION C

Answer any **THREE** of the following :

(3×3= 9)

- Describe the different types of share capital.
- State the different types of debentures issued by a company.
- Describe the Importance of analysis of Financial Statements.
- Write a short note on Letter from CEO included in the annual report of a company.

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**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
B.B.A SECOND SEMESTER DEGREE EXAMINATION AUGUST 2022
BUSINESS ADMINISTRATION
Human Resource Management**

Duration:2 Hours

Max Marks:60

SECTION A

Answer any TWO of the following:

(2×15= 30)

- 1) Explain the role of the HR manager in an organization.
- 2) What is meant by recruitment? Describe various sources of recruitment.
- 3) Define transfer. Why do companies transfer their employees?

SECTION B

Answer any THREE of the following :

(3×7= 21)

- 4) Briefly explain the benefits of employee engagement.
- 5) Enumerate the techniques of training need analysis.
- 6) Distinguish between HRM and HRD.
- 7) Explain the essentials of an effective performance appraisal system.

SECTION C

Answer any THREE of the following :

(3×3= 9)

- 8) Write a short note on HRA.
- 9) What is meant by the Direct method of recruitment?
- 10) What is meant by Induction? Mention its objectives.
- 11) Give the benefits of transfer.

CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
B.B.A SECOND SEMESTER DEGREE EXAMINATION AUGUST 2022
BUSINESS ADMINISTRATION
Business Environment

Duration:2 Hours

Max Marks:60

SECTION A

Answer any TWO of the following: (2×15= 30)

- 1) 'Micro Environment consists of the forces in the companies immediate environment that affects the performance of the company.' Explain.
- 2) 'Industrial policy provides guidance and outlines for establishments and working of industries.' Comment.
- 3) Define Technology. Explain the benefits of technology in business.

SECTION B

Answer any THREE of the following : (3×7= 21)

- 4) What are the benefits of environmental Analysis?
- 5) What are the objectives of Industrial Development & Regulation Act, 1951?
- 6) Explain the stages of globalisation.
- 7) Describe the impact of Natural Environment on Business.

SECTION C

Answer any THREE of the following : (3×3= 9)

- 8) Distinguish between Monopoly Business and Perfect Competition.
- 9) Write a short note on Indian Contract Act.
- 10) State any three essential conditions for globalisation.
- 11) State the objectives of FEMA Act,1999.
