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CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME BBA SECOND SEMESTER DEGREE EXAMINATION MAY/JUNE 2023 BUSINESS ADMINISTRATION

Corporate Accounting and Reporting

Duration: 2 Hours Max Marks: 60

SECTION A

Answer any TWO of the following:

 $(2 \times 15 = 30)$

1) On 1.4.2021 the following balances appeared in the books of Swarna Ltd.16% Debentures Rs.1,00,000

Debenture Redemption Reserve Fund Rs.80,000.

Debenture Redemption Reserve Fund Investments Rs.80,000

The investments consisted of 14% Mangalore City Corporation Bonds of the face value of Rs.90,000.

The Annual instalment was Rs.16,400.

On 31.3.2022 the balance at bank was Rs.22,600 (Before receiving interest on investment)

The investments realized at 92% net and the debentures were redeemed. Prepare the Debenture Redemption Fund A/c and Debenture Redemption Fund Investment A/c

2) Following is the Trial Balance of Sunrise Ltd. as on 31.3.2022.

| Debit Balances: | Rs. | Credit Balances: | Rs. |
|------------------|--------|-----------------------------------------------------|----------|
| Machinery | 30,000 | Paid up Capital | 1,00,000 |
| Interim Dividend | 5,000 | Unclaimed Dividend | 200 |
| Debtors | 25,000 | Debenture Redemption Fund | 25,000 |
| Investments | 25,000 | Sales | 1,24,000 |
| Final Dividend | 5600 | Bills Payable | 1,000 |
| Wages | 8,000 | Interest on Debenture Redemption Fund Investment | 800 |
| Salaries | 9,400 | 00 General Reserve | |
| Bad Debts | 700 | 700 6% debenture | |

| | 3,22,100 | | 3,22,100 |
|--------------------------------------|----------|----------------------------|----------|
| Opening Stock | 12,500 | | |
| Goodwill | 30,000 | | |
| Purchases | 64,400 | | |
| Discount on Debentures | 1,500 | | |
| Carriage Inwards | 2,500 | | |
| Office Expenses | 16,000 | | |
| Buildings | 80,000 | | |
| Cash at Bank | 3,000 | Creditors | 22,000 |
| Insurance | 600 | Transfer Fees | 100 |
| Debenture Interest (upto 30.09.2021) | 900 | Profit and Loss A/c | 11,500 |
| Directors Fees | 2,000 | Reserve for doubtful debts | 2,500 |

Adjustments:

- a. Maintain 6% Reserve for doubtful debts.
- b. Closing stock Rs.25,000 and it includes goods Rs.4,000 received on the last day but not entered in the purchase book.
- c. Transfer Rs.2,000 to Debenture Redemption Fund.
- d. Provide for income tax Rs.5,000.

Prepare Balance Sheet with relevant working notes if the Statement of Profit or Loss shows profit for the period Rs.23,200.

3) 'There are many users of the financial statements produced by an organisation' Explain.

SECTION B

Answer any THREE of the following:

 $(3 \times 7 = 21)$

- 4) BM Ltd issued 20,000 debentures of Rs.100 each. 80% of the issue was underwritten by BB. Applications for 15,000 debentures were received in all out of which applications for 10,000 were marked. Determine the liability of BB.
- 5) On 1.4.2021 Chandrika Ltd. issued 1,000 10% Debentures of Rs.100 each at par redeemable after 5 years. The necessary funds for redemption are to be provided

by creating a sinking fund and having an annual investment to yield 5% compound interest. The Sinking Fund Tables show that investment of Re.0.180975 annually over five years fetches Re.1 at 5%. Prepare Debenture Redemption Fund Account.

6) From the following Balances, prepare Statement of Profit or Loss of A Co. Ltd. on 31st March 2022:

| Balances | Amt. Rs |
|--------------------|----------|
| Sales | 5,20,000 |
| Interest Recieved | 12,000 |
| Purchases | 2,10,000 |
| Wages | 60,000 |
| Stock on 1.4.2021 | 90,000 |
| Rent | 26,000 |
| Depreciation | 20,000 |
| Bad Debts | 6,000 |
| Debenture Interest | 28,000 |
| Sundry Expenses | 18,000 |
| Closing Stock | 30,000 |
| Debtors | 1,25,000 |

- a. Provide reserve for Bad debts @ 4% on debtors
- b. Make a provision for tax @50%.
- 7) From the following data relating to the purchase of a firm, Prepare Trend Percentages & Trend Ratios.

| Year | Sales |
|------|-------|
| 2017 | 1,672 |
| 2018 | 1,789 |
| 2019 | 1,873 |
| 2020 | 1,923 |
| 2021 | 2,123 |
| 2022 | 1,463 |

SECTION C

Answer any THREE of the following:

 $(3 \times 3 = 9)$

- 8) The SL issued 20,000 shares of Rs.100 each. 80% of the issue was underwritten by WA for 16,000 shares were received in all by the company. Determine the liability of WA.
- 9) Calculate the investment amount from the following information: On 1.4.2021, A ltd. issued 5,000 debentures of Rs.100 each redeemable at 10% premium at the end of five years. Reference to the table shows that Re.0.180975 invested at the end of each year at 5% compound interest will produce Re.1 at the end of five years.
- 10) State the disadvantages of financial statement analysis.
- 11) Write a short note on Significant Accounting Policies included in the annual report of a company.

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CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME BBA SECOND SEMESTER DEGREE EXAMINATION MAY/JUNE 2023 BUSINESS ADMINISTRATION

Human Resource Management

Duration: 2 Hours

Max Marks:60

SECTION A

Answer any TWO of the following:

 $(2 \times 15 = 30)$

- 1) Explain the various functions of Human Resource Management in an organization.
- 2) Describe the process of selection of an employee to the organization.
- 3) Explain in detail the drivers of employee engagement.

SECTION B

Answer any THREE of the following:

 $(3 \times 7 = 21)$

- 4) "Objectives of the HRM always contradict the objectives of HR". Elucidate the statement.
- 5) Describe the importance of Human Resource Planning.
- 6) Explain the different types of compensation.
- 7) Describe in detail the process of performance appraisal.

SECTION C

Answer any THREE of the following:

 $(3 \times 3 = 9)$

- 8) "HRM helps an organization and its people to realize their respective goal". In the light of the above statement, explain the importance of HRM.
- 9) What is meant by Succession Planning? Explain its features.
- 10) What is meant by psychological contracting?
- 11) How rightsizing in an organization can be achieved?

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CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME BBA SECOND SEMESTER DEGREE EXAMINATION MAY/JUNE 2023 BUSINESS ADMINISTRATION

Business Environment

Duration:2 Hours Max Marks:60

SECTION A

Answer any TWO of the following:

 $(2 \times 15 = 30)$

- 1) Macro Environment includes force that create opportunities and pose threats to the business units.' Explain.
- 2) Explain the impact of EXIM Policy on business.
- 3) How does information technology affects the business? Explain.

SECTION B

Answer any THREE of the following:

 $(3 \times 7 = 21)$

- 4) Explain the importance of Competitors Analysis.
- 5) Describe the impact of Fiscal Policy on business.
- 6) Describe the different sectors of the economy.
- 7) What are the effects of technology on management?

SECTION C

Answer any THREE of the following:

 $(3\times3=9)$

- 8) Define Business Environment.
- Write a short note on Indian Trade Union Act.
- 10) What are the benefits of globalisation in India?
- 11) What is the nature of Physical Environment?

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CHOICE BASED CREDIT SYSTEM BBA SECOND SEMESTER DEGREE EXAMINATION MAY/JUNE 2023 BUSINESS ADMINISTRATION

Business Mathematics

| Duration:3 Hours | Max Marks:80 |
|------------------|--------------|
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I. Answer any THREE of the following:

(3×16= 48 Marks)

1. Solve the following equations by Cramer's rule.

- a)A person lends 1,500 a part of it at 5% p.a and the remaining at 9% p.a. If he receives a total interest of 162 at the end of 2 years find the amount lent at 9%p.ab) Find the present value of 2,000 due in 8 months at 12% p.a simple interest.
- 3. Solve LPP by graphical method

Minimize Z=20x+10y

Subject to: x+2y≤40

3x+y≥30

4x+3y≥60

Where x, $y \ge 0$

4. The bankers gain on a certain bill due 6 months is Rs. 100 and the rate of interest is 10% p.a. Find the face value of the bill.

II. Answer any THREE of the following:

 $(3\times8=24 \text{ Marks})$

- 5. Explain the various types of Matrices.
- 6. A man aged 40 years wishes that after his death his son should receive Rs.4,00,000.A banker agrees to pay this amount to his son on the condition that the man makes equal annual payment of Rs.x to the bank commencing now and going on until his death. What should be the value of X assuming that the bank pays interest at 5% p.a.? From a table on the expectation of life it is found that the expectation of a life of man of 40 years is 30 years.

- 7. A,B and C engage in a business with a joint capital of Rs.25,000. If at the end of the year A gets Rs.5000, B Rs.2000 and C Rs.3000 out of the profits, how much capital did B contribute?
- 8. What are the limitations of operation research?

III. Answer any FOUR of the following:

(4×2= 8 Marks)

- 9. What is Symmetric Matrix?
- 10. What is the difference between compound interest and simple interest?
- 11. Who is a del Credere agent?
- 12. Define Operation research.
- 13. Define feasible solution.

CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME BCA SECOND SEMESTER DEGREE EXAMINATION MAY/JUNE 2023 BUSINESS ADMINISTRATION

People Management

Duration:2 Hours

Max Marks:60

SECTION A

Answer any TWO of the following:

 $(2 \times 15 = 30)$

- 1) Compare and contrast the difference between people management and human resources management.
- 2) "Performance management and assessment are two distinct processes"- explain its difference.
- 3) Elaborate the motivational techniques used in an organization.

SECTION B

Answer any THREE of the following:

 $(3 \times 7 = 21)$

- 4) Briefly explain the concept of people management.
- 5) Explain the uses of performance assessment.
- 6) Explain the various channels of communication.
- 7) Describe the need of motivation in an organization.

SECTION C

Answer any THREE of the following:

 $(3 \times 3 = 9)$

- 8) State the different kinds of diversity in an organization.
- 9) What are the types of performance-based assessment?
- 10) What is sign language? Give an example.
- 11) What is MBO Technique?
