# CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME B.B.A. FIRST SEMESTER DEGREE EXAMINATION NOVEMBER/DECEMBER 2023 BUSINESS ADMINISTRATION

# Management Principles & Practice

**Duration:2 Hours** 

# SECTION A

# Answer any TWO of the following:

- 'Management is regarded as an art by some, as science or as inexact science by others. The truth seems to be somewhere in between.' In the light of this statement, explain the true nature of management.
- What is meant by Matrix organization structure? Describe its features, merits, and demerits.
- 3) Critically examine Herzberg's two-factor theory.

### SECTION B

### Answer any THREE of the following :

- 4) Distinguish between Management and Administration.
- 5) Describe the importance of planning.
- 6) Explain the nature of the organisation.
- 7) Distinguish between leader and manager.

### SECTION C

### Answer any THREE of the following :

- 8) What is meant by Mental Revolution?
- 9) 'Planning is an intellectual activity.' Explain.
- 10) What is meant by communication?
- 11) What is meant by direction?

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(3×7= 21)

Max Marks:60

 $(2 \times 15 = 30)$ 

 $(3 \times 3 = 9)$ 

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# CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME BBA FIRST SEMESTER DEGREE EXAMINATION NOVEMBER/DECEMBER 2023 BUSINESS ADMINISTRATION

# Fundamentals of Business Accounting

**Duration:2 Hours** 

Max Marks:60

### SECTION A

### Answer any TWO of the following:

1) From the following trail balance of Mr Prasad as on 31st March 2021, Prepare the final accounts.

Particulars	Debit(₹)	Credit(₹)
Stock on 1.04.2020	1500	
Purchases	25,000	
Debtors	6,000	
Drawings	5,000	
Returns inwards	800	
Bills Receivable	2,500	
Land and buildings	30,000	
Salaries and wages	12,000	
Trade expenses	7,000	
Rent	1200	
Stationery	700	
Bad debts	300	
Furniture	3,500	
Cash balances	500	
Sales		78,000
Capital		20,000
Returns outwards		1,000
Bills Payable		4,000
Creditors		6,600

(2×15= 30)

Investments	15,000	
Loan		1400
Total	1,11,000	1,11,000

Adjustments:

- a) Closing stock on 31.03.2021 is ₹1,200
- b) Outstanding expenses : Wages ₹ 400, Rent ₹ 50
- c) Provision for doubtful debts at 15% on debtors
- d) Depreciation furniture at 10% and Land and buildings at 8%
- 2) Prepare a Bank Reconciliation statement from the following particulars:
  - Bank Overdraft as per Cash Book ₹8000
  - Cheque deposited into bank but no entry was passed in the cash book ₹300
  - Cheque received but not sent to bank ₹1000
  - Credit side of bank column cash short ₹100
  - Insurance Premium directly paid by bank under standing advise ₹500
  - Bank charges entered in cash book twice ₹10
  - Cheque returned back no entry passed ₹400
  - Cheques issued returned back on account of technical grounds ₹300
  - Bills directly collected by bank ₹2000
  - Bank charges debited by bank ₹12
  - Cheques recieved entered twice ₹500
  - Bill discounted dishonoured ₹4000
- Prepare Petty Cash Book on imprest system from the following particulars: 2021
  - June 1 Received for petty cash payments ₹ 500 June 2 Paid for postage ₹ 40 June 5 Paid for stationery ₹ 25 June 8 Paid for advertisement ₹ 50 June 12 Paid for wages ₹ 20 June 16 Paid for carriage ₹ 15 June 20 Paid for conveyance ₹ 22 June 25 Paid for travelling expenses ₹ 80 June 27 Paid for postage ₹ 50 June 28 Wages to office cleaner ₹ 10 June 30 Paid for telegrams ₹ 20
  - June 30 Sent registered notice to landlord ₹ 3

### SECTION B

# Answer any THREE of the following :

(3×7= 21)

- 4) Explain the significance of Accounting Standard.
- From the following information show the account of Murthy as it would appear in the ledger of Mr Sastry
  - Oct 1 Credit balance b/d ₹ 25000
  - Oct 5 Bought goods from Mr Murthy ₹ 650
  - Oct 10 Returned goods worth ₹ 160 to Mr Murthy
  - Oct 12 Sold goods for ₹ 750 to Mr Murthy
  - Oct 15 Received goods returned by Mr Murthy valued at ₹ 45
  - Oct 30 Paid Mr Murthy ₹ 2260
  - Oct 31 Discount allowed by him ₹25
- 6) Explain its features and advantages of ZOHO Books.
- Enter the following in Sri Ganesh's Simple Cash Book.
  2020
  - April 1 Balance of cash in hand ₹1,500
  - 8 Purchased goods for cash from X for ₹ 320
  - 15 Sold goods for ₹.480 to Y for cash
  - 20 Received commission ₹65
  - 22 Paid commission ₹55
  - 28 Paid to Shantaram on account ₹ 715
  - 30 Paid salary to the office clerk ₹100 and office rent ₹60

### SECTION C

#### Answer any THREE of the following :

- 8) What are the objectives of Accounting?
- 9) Differentiate between fixed assets and current assets.
- 10) What is a Petty Cash Book?
- 11) Mention the features of Tally.

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 $(3 \times 3 = 9)$ 

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# CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME BBA FIRST SEMESTER DEGREE EXAMINATION NOVEMBER/DECEMBER 2023 BUSINESS MANAGEMENT

### Fundamentals of Business Accounting

**Duration:2 Hours** 

### SECTION A

# Answer any TWO of the following:

 The following Trial Balance was extracted from the books of Mr. Arun as on 31st March, 2020:

Particulars	Debit (₹)	Credit (₹)
Capital Account	-	1,00,000
Plant and Machinery	78,000	-
Furniture	2,000	-
Sales	-	1,27,000
Purchases	60,000	-
Returns	1,000	750
Opening Stock	30,000	-
Discount	425	800
Sundry Debtors and Creditors	45,000	25,000
Salaries	7,550	-
Wages	10,000	-
Carriage outwards	1,200	-
Provision for Bad Debts	-	525
Rent and Rates	10,000	-
Advertisement	2,000	-
Cash	6,900	-
	2,54,075	2,54,075

Prepare Trading and Profit and Loss Account for the year ended 31st March, 2020 and Balance Sheet as on that date after taking into account the following adjustments

(a) Closing stock was valued at ₹34,220

Max Marks:60

 $(2 \times 15 = 30)$ 

- (b) Provision for Bad debts is to be kept at ₹500
- (c) Outstanding salary ₹550, and prepaid rent ₹1,000
- Prepare a Reconciliation Statement as on 30 June 2020 on the basis of the following information.

- Debit balance as per pass book on 30 june 2020 was ₹50,000

- A cheque of ₹1,000 was deposited into bank but was not recorded in the cash book.

- Insurance premium directly paid by the bank under standing advice ₹1,200

- Bank charges entered twice in cash book ₹20
- Cheques received but not sent to bank ₹2,000

- The credit side of the bank column in the cash book was overcast to the extent of ₹1,400

- Cheques of ₹30,000 were sent to bank for collection. Out of these cheques of ₹8,000 were credited on 10 July 2020

- Dividends of ₹500 collected by bank and subsciption of ₹300 paid by it were not recorded in the cash book

- A cheque of ₹670 issued on 25 June 2020 was taken in the cash column

- Salary paid in cash ₹4,000 was entered in the bank column of the cash book.
- Enter the Following transactions in the Petty Cash Book (Maintained on Imprest System). For the month of January 2020.

Jan 01 Cash received from the chief cashier ₹ 200

Jan 03 Typing paper ₹ 8, Postage ₹ 4

- Jan 06 Office cleaning ₹ 4
- Jan 08 Postage ₹ 2
- Jan 10 Cartage ₹ 2
- Jan 15 Postage ₹ 6

Jan 18 Ink ₹ 3, Typing Paper ₹ 10

Jan 20 Typewriter ribbon ₹ 10

Jan 22 Telephone Charges ₹ 7

- Jan 24 Office cleaning ₹ 2
- Jan 25 Nailpolish ₹ 27
- Jan 27 Telegrams ₹ 25
- Jan 29 Typing Paper ₹ 30

# SECTION B

# Answer any THREE of the following :

4) Explain the accounting conventions.

(3×7= 21)

- 5) Prepare the trial balance from the following Amount due to Prashanth ₹1000 Furniture ₹1000 Sales ₹10,000 Returns outwards ₹1000 Purchases ₹15000 Office expenses ₹2000 Overdrft ₹1500 Capital ₹6000 Due from Hafiz ₹2000 Outstanding expenses ₹ 500
- 6) Explain the features of Accounting Information System.

7) From the following particulars Prepare the Sales Book of Sunil, Bangalore, delears in stationery articles for May 2020 May 1 Sale to Naveen Stores, Trichur on credit : 5 Reams of White paper at ₹28 per ream. 6 dozen Ink pots at ₹26.5 per dozen May 9 Sold to Deepa Stationery Mart: 12 dozen Rekha Ink pots at ₹26 per dozen May 18 Sold old newspapers and periodicals for cash ₹27 May 26 Sold to Heera Traders, Quilon: 20 drawing boards at ₹20 per peice May 30 Sold to Mahima Stationeries, Mysore: 20 dozen powder tins at ₹16 per tin, 46 shaving cream at ₹5.50 each May 31 Sold to Ragam Fancy Stores: 40 buckets at ₹16 per bucket and 100 trays at ₹12 each

### SECTION C

### Answer any THREE of the following :

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- 8) Describe matching concept.
- 9) Differentiate between Assets and Liabilities.
- 10) What are Zoho Books?
- 11) What are the advantages of Tally?

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### **Marketing Management**

**Duration:2 Hours** 

# SECTION A

### Answer any TWO of the following:

- "Marketing is the process that comprises of all the activities involved from the concept of the product all the way till it reaches the final consumer". Explain.
- 2) What are the macro environmental factors that affect an organisation? Explain.
- 3) What are the components in services marketing mix? Explain.

### SECTION B

#### Answer any THREE of the following :

- 4) What is meant by marketing? Describe the various philosophies of marketing.
- 5) Describe the significance of market segmentation.
- 6) What is E-Tailing? Explain its advantages.
- 7) What are the classifications of services? Explain.

#### SECTION C

# Answer any THREE of the following :

- 8) What is a market?
- 9) Give the meaning of the marketing environment.
- 10) Mention the reasons for the failure of new products.
- 11) Give the meaning of 'Social Media Marketing'.

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 $(2 \times 15 = 30)$ 

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(3×7= 21)

 $(3 \times 3 = 9)$ 

Max Marks:60

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