

**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
BBA SECOND SEMESTER DEGREE EXAMINATION MAY 2024**

BUSINESS ADMINISTRATION

Corporate Accounting and Reporting

Duration: 2 Hours

Max Marks: 60

SECTION A

Answer any TWO of the following:

(2×15= 30)

- 1) On 1.4.2021 Chandrika Ltd. issued 1000 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 & Debenture Redemption Fund Investment Account.
- 2) Prepare a Balance Sheet, in the vertical form, of laminated as on 31.3.2022 from the following information:

	Rs.
Share Capital:	
1,00,000 Equity Shares of Rs.10	1,00,000
8,000 Preference Shares of Rs.100	800,000
Securities Premium	800,000
General Reserve	3,200,000
Secured Loans	1,800,000
Unsecured Loans	310,000
Fixed Assets	5,600,000
Goodwill	300,000
Investments	250,000
Closing Stock	1,400,000
Sundry debtors	1,420,000
Cash and bank balances	340,000
Loans and Advances (Asset)	530,000
Sundry Creditors	1,250,000
Bills Payable	300,000

Provision for Taxation	200,000
Miscellaneous Expenditure	60,000
Profit and Loss A/c (Loss)	400,000

Provide for:

- 1) Depreciation on Fixed Assets Rs.6,00,000.
 - 2) Provision for doubtful debts Rs.40,000
- 3) From the following information relating to A Co for the year ended 31 March 2022 & 2023, you are required to prepare a Common Size Income Statement:

Particulars	2021-2022	2022-2023
	Rs.	Rs.
Revenue from operations	1,00,00,000	1,40,00,000
Miscellaneous Incomes	4,00,000	3,00,000
Cost of Materials Consumed	65,00,000	1,02,00,000
Employee Benefit Expenses	4,00,000	5,00,000
Other Expenses	6,00,000	9,00,000
Finance Cost	5,00,000	6,00,000
Net Profit	24,00,000	21,00,000

SECTION B

Answer any THREE of the following :

(3×7= 21)

- 4) AL issued 2,00,000 shares of Rs.10 each. The entire issue was underwritten as follows:
 - A – 1,00,000 shares (Firm underwriting – 20,000 shares)
 - B – 60,000 shares (Firm underwriting – 10,000 shares)
 - U – 40,000 shares (Firm underwriting - 10,000 shares)
 Shares applied for were 1,80,000 the following being the marked forms including firm underwriting which is also regarded as marked forms.
 - A – 70,000 shares B – 28,000 shares U – 32,000 shares
 Calculate the liability of each underwriter.

- 5) On 1.4.2021 Sindhur Ltd. issued 10000 8% Debentures of Rs.100 each at par repayable at the end of 4 years at a premium of 5%. It is decided to institute a Debenture Redemption Fund for the purpose, the investments being expected to earn 4% net. The annual amounts to Rs.24,727. Prepare Debenture Redemption Fund A/c

- 6) Prepare Statement of Profit & Loss Account from the following:

	Rs.
Revenue from Operations	4,00,000

Purchases	1,30,000
Employee Benefits	90,000
Finance Cost	40,000
Other Expenses	30,000
Depreciation and Amortisation Expenses	20,000
Other Expenses	20,000
Provision for Tax	50%

7) From the following data compute the Trend Ratios for the year ended 31 March 2023

Particulars	2021-2022	2022-2023
	Rs.	Rs.
Revenue from operations	6,850	7,210
Cost of Material Consumed	4,190	4,630
Employee Benefit Expenses	1,410	1,370
Dividend Income	220	250
Income Tax	620	620

SECTION C

Answer any **THREE** of the following :

(3×3= 9)

- 8) Give the meaning of the following:
 - a. Company
 - b. Shares
 - c. Underwriting
- 9) Name the items shown under current assets.
- 10) Write a short note on Common Size Financial Statements.
- 11) Write a short note on Corporate Social Responsibility Report included in the annual report of a company.

21BBAC202

Reg No :

**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
BBA SECOND SEMESTER DEGREE EXAMINATION MAY 2024
BUSINESS ADMINISTRATION
Human Resource Management**

Duration:2 Hours

Max Marks:60

SECTION A

Answer any TWO of the following:

(2×15= 30)

- 1) Examine the role of the HR manager in an organization.
- 2) Explain the various steps involved in the selection of an employee for the organization.
- 3) What is a transfer? Explain the reasons for the transfer.

SECTION B

Answer any THREE of the following :

(3×7= 21)

- 4) Explain the features of the psychological contract.
- 5) Explain the benefits of training.
- 6) Explain the differences between HRM and PM.
- 7) Briefly explain the limitations of performance appraisal.

SECTION C

Answer any THREE of the following :

(3×3= 9)

- 8) Explain the various trends influencing HR practices.
- 9) Explain the characteristics of Succession Planning.
- 10) What are the four important things when we talk about employee engagement?
- 11) Define rightsizing. Give two measures used to achieve rightsizing.

21BBAC203

Reg No :

**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
BBA SECOND SEMESTER DEGREE EXAMINATION MAY 2024**

BUSINESS ADMINISTRATION

Business Environment

Duration:2 Hours

Max Marks:60

SECTION A

Answer any TWO of the following:

(2×15= 30)

- 1) Define Business. Explain the objectives of business.
- 2) Explain the reasons for State Intervention in business.
- 3) 'Economic Environment refers to the economic system in a country which is affected by various forces.' Explain.

SECTION B

Answer any THREE of the following :

(3×7= 21)

- 4) Explain the Stages of Environmental Analysis.
- 5) Explain the features of Companies Act, 2013.
- 6) Write a note on structure of the economy.
- 7) Write a note on Management of Technology.

SECTION C

Answer any THREE of the following :

(3×3= 9)

- 8) State the types of business based on distribution of goods.
- 9) State the general principles of Indian Contract Act.
- 10) Distinguish between Direct Export and Indirect Export.
- 11) What is Natural Environment?
