

CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
B.B.A SECOND SEMESTER DEGREE EXAMINATION MAY 2025
BUSINESS ADMINISTRATION
Human Resource Management

Duration: 2 Hours

Max Marks: 60

SECTION A

Answer any TWO of the following:

(2×15= 30)

- 1) HR function plays a vital role in the whole scheme of management of an Industrial organization. Elucidate.
- 2) What is meant by recruitment? Describe the various factors affecting recruitment.
- 3) Describe the reasons for the transfer.

SECTION B

Answer any THREE of the following :

(3×7= 21)

- 4) What is meant by retrenchment? Explain its types.
- 5) Describe the advantages of training.
- 6) "HRM is useful, not only to the organization but to the employees working therein, and also the society at large". In the light of the above statement, explain the objectives of HRM.
- 7) How can performance appraisal be made more effective? Discuss.

SECTION C

Answer any THREE of the following :

(3×3= 9)

- 8) Explain the importance of HRM.
- 9) Explain any three problems of placement.
- 10) Describe the various problems faced during Induction.
- 11) State three purposes of promotion in an organization.

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CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
B.B.A SECOND SEMESTER DEGREE EXAMINATION MAY 2025
BUSINESS ADMINISTRATION
Business Environment

Duration: 2 Hours

Max Marks: 60

SECTION A

Answer any TWO of the following:

(2×15= 30)

- 1) 'Scope of Business is very wide & it encompasses a gamut of economic activities.' Explain.
- 2) Explain the ways in which the state might help to correct some of the imbalances in the market mechanism.
- 3) Define Technology. What is the impact of technology on society? Explain.

SECTION B

Answer any THREE of the following :

(3×7= 21)

- 4) What is Environmental Analysis? Explain its benefits
- 5) Explain impact of Monetary Policy on business.
- 6) What are the factors affecting the structure of the economy?
- 7) Write a note on Innovation.

SECTION C

Answer any THREE of the following :

(3×3= 9)

- 8) State the types of business based on Competitive Structure.
- 9) Write a short note on Patents Act.
- 10) Distinguish between Developed and Developing Countries
- 11) State the components of Natural Environment.

CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
B.B.A SECOND SEMESTER DEGREE EXAMINATION MAY 2025
BUSINESS ADMINISTRATION
Corporate Accounting & Reporting

Duration: 3 Hours

Max Marks: 80

Section A

I. Answer any TWO questions

(2×15= 30)

- On 1.4.2021 Ajantha Ltd. issued 2000, 9% Debentures of Rs 100 each repayable at the end of 4 years at a premium of 5 %. It has been decided to institute a sinking fund for the purpose. The investments being exposed to earn 4% net. Sinking Fund table shows that Rs. 0.234590 annually amounts to Re.1 at 4 % in four years. The investments realized Rs.165000. The debentures were paid off. Prepare Sinking fund account & Sinking Fund Investment A/c.
- Blue Bell Ltd. has a nominal capital of Rs.6,00,000 divided into shares of Rs.10 each. The following trial balance is extracted from the books of the company as on 31.12.2022

	Rs.		Rs.
Calls in Arrears	7,500	6% Debentures	3,00,000
Premises	3,60,000	Profit & Loss A/c(1.1.2022)	14,500
Machinery	3,00,000	Creditors	50,000
Interim Dividend paid	7,500	General Reserve	25,000
Purchases	1,85,000	Share Capital (called up)	4,60,000
Preliminary Expenses	5,000	Bills payable	38,000
Freight	13,100	Sales	4,15,000
Directors Fees	5,740	Reserve for Bad Debts.	3,500
Bad Debts	2,110		
4% Govt. Securities	60,000		
Stock	75,000		
Furniture	7,200		
Sundry Debtors	87,000		

Goodwill	25,000		
Cash	750		
Bank	39,900		
Wages	84,800		
General Expenses	16,900		
Salaries	14,500		
Debentures Interest	9,000		
	13,06,000		13,06,000

Prepare Balance sheet if the Statement of Profit or Loss has profit for the year as Rs.53,640.

- Depreciate Machinery 10% and Furniture 5%
- Reserve 5% for bad debts.
- Provide for income tax Rs.25,000
- Stock on 31.12.2022 was Rs.1,01,000

3. Prepare a Common Size Balance Sheet of A Co Ltd as on 31 March 2022 and 2023 from the following information.

Particulars	2022 Rs.	2023 Rs.
Equity Share Capital	2,00,000	3,00,000
Reserves	60,000	80,000
Profit & Loss A/c	40,000	50,000
Creditors	1,00,000	1,20,000
10% Debentures	1,00,000	-
Mortgage Loan	-	1,00,000
Bills Payable	40,000	30,000
O/S Expenses	20,000	20,000
Securities Premium	30,000	40,000
Bank Overdraft	10,000	-
	6,00,000	7,40,000
Land & Buildings	1,00,000	1,20,000
Plant & Machinery	1,50,000	2,00,000
Furniture	50,000	40,000
Investments	80,000	80,000

Debiors	1,20,000	1,40,000
Stock	60,000	80,000
Prepaid Expenses	10,000	15,000
Cash in Hand	30,000	65,000
	6,00,000	7,40,000

Section B

ii. Answer any THREE questions

(3×10= 30)

4. ABC company issued 20,000 shares which were underwritten by X,Y & Z as follows : X-10,000 , Y-6,000 , Z-4,000. In additional there was firm underwriting by X-1,000 , Y-500 , Z-1,500. A company received applications for 15,200 shares including firm underwriting and the number of marked applications were as follows: X-3,000 , Y-4,500 , Z-1,700. Calculate the liability of each underwriters.
5. Acco Ltd. made an issue of 2,000 10% Debentures of Rs.100 each at par. A sinking fund is being created to provide for repayment. On 1.4.2021 the directors of the company redeemed debentures. In order to provide for redemption they realized J K (Ltd.) Bonds at 80% and C.D (Ltd.) Bonds at par. On 1.4.2021 just before redemption the following was the position.

	Rs.
10% Debentures	2,00,000
Debenture Redemption Fund	1,90,000
Debenture Redemption Fund Investment:	
Face value C.D. Ltd. Bonds of Rs.1,00,00	70,000
Face value of J K Ltd. Bonds of Rs.1,20,000	1,20,000

Prepare the Debenture Redemption Fund A/c and Debenture Redemption Fund Investment A/c

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
Debenlure Interest	28,000
Sundry Expenses	18,000
Closing Stock	30,000
Deblors	1,25,000

- a. Provide reserve for Bad debts @ 4% on debtors
 - b. Make a provision for tax @50%.
7. What are the disclosures on Board of Directors & Audit Committee to be made in the section on the corporate governance of the annual report?

Section C

III. Answer any **FOUR** questions:

(4×5= 20)

8. State the advantages of Underwriting of Shares.
9. Distinguish between registered and unregistered debentures.
10. Calculate the amount for the Head Reserves and Surplus of the Balance Sheet from the following information:

General Reserve	1,60,000
Profit & Loss A/c	3,60,000
Interim Dividend	50,000
Long Term Loan	2,00,000
Share Captial	12,00,000

The directors recommended

- a. Transfer to general reserve Rs.50,000
- b. 15 % Dividend on Paid Capital is to be paid
- c. Profit for the year is Rs. 3,60,000 as per Statement of Profit or Loss.

11. From the following data compute the Trend Ratios for the year ended 31 March 2023

Particulars	2019-2020	2020-2021	2021-2022	2022-2023
Revenue from operations	200	180	240	300
Cost of Material Consumed	120	120	140	160
Other Expenses	20	20	30	40
Taxes	30	20	35	50
Profit after Taxes	30	20	35	50

12. Write a short note on Corporate Social Responsibility Report 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 MAY 2025
BUSINESS ADMINISTRATION
Corporate Accounting and Reporting

Duration: 2 Hours

Max Marks: 60

SECTION A

Answer any TWO of the following:

(2×15= 30)

- 1) The following balances stood in the books of Sunrise Ltd. company on 31.12.2020
 12% Mortgage debentures Rs. 5,00,000.
 Debenture Redemption Fund Rs. 5,00,000.
 Debenture Redemption Fund investments:
 Rs. 2,40,000 Govt. Bonds Rs. 2,45,000.
 Rs. 1,80,000 Port Trust Debentures Rs. 1,75,000.
 The above investments were sold on the above date to redeem the debentures;
 Govt. Bond at par, port trust debentures at 95%.
 The company had sufficient cash balance.
 The debentures were redeemed on 31.12.2021
 On that date the company had a bank balance of Rs. 150,000
 Prepare the Debenture Redemption Fund A/c and Debenture Redemption Fund Investment A/c
- 2) The following is the Trial Balance of NICE Co. Ltd. as at 31st March, 2022.
 Prepare Balance Sheet in vertical form with relevant working notes if the statement of Profit & Loss shows loss for the period Rs. 2,860.

	Dr. Rs.	Cr. Rs.
Subscribed Capital (10,000 shares of Rs. 10 each)		1,00,000
Calls in Arrears	6,400	
Land	10,000	
Building	25,000	
Machinery	15,000	
Furniture	3,200	
Carriage	2,300	
Wages	11,400	
Salaries	14,600	
Bad Debts Reserve		1,400
Sales		80,000
Sales Returns	1,700	
Bank charges	100	

Coal, Gas and Water	700	
Rent and Rates	800	
Purchases	50,000	
Purchase Returns		3,400
Bills Receivable	1,200	
General Expenses	1,900	
Debtors	42,800	
Creditors		13,200
Stock	25,000	
Insurance	400	
Cash at Bank	13,000	
Cash in Hand	4,500	
Securities Premium		6,000
General Reserve		26,000
	2,30,000	2,30,000

Adjustments:

- Charge depreciation on Machinery at 10% and Furniture at 10%.
- The value of stock as on 31st March, 2022 Rs.30,000.

- 3) Who are the users of corporate financial report? Explain.

SECTION B

Answer any **THREE** of the following :

(3×7= 21)

- 4) AL has authorized capital of Rs.50,00,000 divided into 1,00,000 equity shares of Rs. 50 each. The entire issue was underwritten as follows:
X – 30,000 shares (Firm underwriting – 5,000 shares)
Y – 15,000 shares (Firm underwriting – 2,000 shares)
Z – 5,000 shares (Firm underwriting- 1,000 shares)
Out of the total issue 45,000 shares including firm underwriting, were subscribed. The following were the marked forms:
X – 16,000 shares Y – 10,000 shares Z – 4,000 shares
Calculate the liability of each underwriter.
- 5) On 1.4.2009 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 tables show that Rs.0.235490 annually amounts to Rs.1 at 4% in four years. Investments were made in multiples of Rs.100 only. On 31.3.2013 the balance at bank was Rs.3,70,000 and the investments realized Rs.7,84,000. The debentures were paid off.
Prepare Debenture Redemption Fund A/c

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

Balances	Amt. Rs
Sales	9,00,000
Discount received	10,000
Purchases	6,00,000
Wages	60,000
Stock on 1.4.2021	2,00,000
Purchase returns	20,000
Stock on 31.3.2022	1,80,000
Depreciation	10,000
Provision for doubtful debts	1,000
S. Expenses	12,000
Salaries and wages	24,000
Interest on debentures	1,000
Cost of material consumed	10,000

Note: Make provision for tax at the rate of 50% of profit before tax.

- 7) From the following balance sheets compute trend percentages using 2020 as base year.

	31.3.2020	31.3.2022
Share Capital	2,00,000	3,00,000
Reserves	1,00,000	1,50,000
Secured Loans	2,00,000	50,000
Sundry Creditors	3,00,000	2,00,000
Buildings	2,00,000	3,00,000
Machinery	2,00,000	1,00,000
Stock	2,50,000	1,50,000
Debtors	1,00,000	1,00,000
Cash at bank	50,000	50,000

SECTION C

Answer any **THREE** of the following :

(3×3= 9)

- 8) What are the advantages of Book Building process?
- 9) State the different methods of Redemption of Debentures.
- 10) Describe the steps involved in Analysis of Financial Statements.
- 11) Write a short note on Management Discussion and Analysis included in the annual report of a company.

**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
B.B.A SECOND SEMESTER DEGREE EXAMINATION MAY 2025**

BUSINESS ADMINISTRATION

International Business

Duration: 3 Hours

Max Marks: 80

Section A

I. Answer any TWO questions: (2×15= 30)

1. Discuss the factors of the demographic and social-cultural environments and their influence on global market expansion.
2. Explain franchising as a mode of entry into international business. Describe its key features, advantages, and disadvantages.
3. What is an Multinational Corporations? Explain its features, merits, and demerits of Multinational Corporations (MNCs).

Section B

II. Answer any THREE questions: (3×10= 30)

4. Describe the different phases a company goes through in internationalization.
5. Explain the concept of a joint venture along with its advantages and disadvantages.
6. Define technology transfer and examine the key issues associated with it.
7. Describe the objectives and functions of the General Agreement on Trade in Services (GATS) in international business.

Section C

III. Answer any FOUR questions: (4×5= 20)

8. Define international business and explain its significance.
9. Discuss assembly operations and their significance in international business.
10. What are the challenges of globalisation?
11. What is the purpose of NAFTA in international business?
12. What factors influence a company's Staffing Policy in international business?

CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
B.B.A SECOND SEMESTER DEGREE EXAMINATION MAY 2025
BUSINESS ADMINISTRATION
Human Resource Management

Duration: 3 Hours**Max Marks: 80**

Section A

I. Answer any TWO questions:**(2×15= 30)**

1. What are the key trends influencing modern HR practices, and how do they impact various aspects of workforce management?
2. What is meant by recruitment? Describe various sources of recruitment.
3. What is Quality of Work Life? Discuss the essential criteria that enhance a desirable work environment.

Section B

II. Answer any THREE questions:**(3×10= 30)**

4. How do the objectives of Human Resource Management support organizational efficiency, employee development, and overall productivity?
5. Explain the barriers to effective selection of an employee to the organization.
6. Explain the Kirkpatrick Model of training and development of the employees in an organization.
7. How do various retrenchment strategies assist companies in overcoming financial challenges and maintaining business viability?

Section C

III. Answer any FOUR questions:**(4×5= 20)**

8. How do HRIS, Human Resource Accounting, and HR Audit improve HR management and boost organizational efficiency?
9. Illustrate the various techniques of demand forecasting.
10. Describe the various problems faced during Induction programme.
11. How can organizations apply the principles of rightsizing to optimize their workforce and enhance operational efficiency?
12. Is the psychological contract important in an organization? Explain with reasons.