

CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME  
B.B.A FIRST SEMESTER DEGREE EXAMINATION OCTOBER 2025  
BUSINESS ADMINISTRATION  
Management Principles & Practice

Duration:2 Hours

Max Marks:60

SECTION A

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

- 1) Define Management. Elaborate on its nature and characteristics.
- 2) What is meant by Line & Staff organization, explain its features, merits, and demerits?
- 3) What are the two factors in Herzberg's two-factor theory? Explain.

SECTION B

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

- 4) Explain the functional areas of management.
- 5) Distinguish between policies and strategies.
- 6) Describe the different types of organizations.
- 7) "Democratic leadership is ideal for white collar workers". Justify the statement.

SECTION C

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

- 8) What is Management?
- 9) What is meant by a standing plan?
- 10) What is departmentation?
- 11) Give the meaning of Transition leadership?

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**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME**  
**B.B.A FIRST SEMESTER DEGREE EXAMINATION OCTOBER 2025**  
**BUSINESS ADMINISTRATION**  
**Fundamentals of Business Accounting**

**Duration:2 Hours****Max Marks:60****SECTION A****Answer any TWO of the following:****(2×15= 30)**

1) From the following Trial Balance of Kumar, prepare Trading and Profit and Loss Account for the year ended 30th June, 2019 and a Balance Sheet.

<b>Particulars</b>	<b>Debit (₹)</b>	<b>Credit (₹)</b>
Kumar's Capital	-	71,000
Cash on hand and at Bank	3,900	-
Purchases and Sales	41,000	98,800
Returns	600	500
Productive Wages	10,500	-
Power and Fuel	4,000	-
Salary	15,000	-
Carriage Outward	3200	-
Carriage Inward	2,000	-
Stock (1-7-2018)	5,800	-
Building	40,000	-
Plant and Machinery	20,000	-
Furniture	7,500	-
Debtors and Creditors	14,500	6,300
General Expenses	3,000	-
Insurance	600	-
Drawings	5,000	-
	<b>1,76,600</b>	<b>1,76,000</b>

**Adjustments:**

1. Stock on 30th June, 2019 was valued at ₹7,000.
2. Building, Machinery and Furniture are to be depreciated by ₹2,000, ₹3,000 and ₹1,500 respectively.
3. Salaries and advertisement bill are outstanding to the extent of ₹500 and ₹1,000 respectively.
4. Prepaid Insurance amounted to ₹170.

2) Jan 1 Purchased goods from Paul ₹5000  
 Jan 5 Sold Goods to Basheer ₹4000  
 Jan 12 Received from Basheer on account ₹3000  
 Jan 15 Purchased furniture ₹1,000  
 Jan 20 Paid to Paul on account ₹2000  
 Jan 25 Withdrew cash for personal use ₹200  
 Jan 28 Brought in additional capital ₹500  
 Jan 31 Paid Rent ₹200

Jan 31 Paid wages ₹300

Jan 31 Purchased stationary ₹20

Journalise the above transactions and post them to appropriate ledger accounts.

3) Prepare a bank reconciliation statement from the following particulars.

Bank overdraft as per cash book ₹8000

i) Cheque deposited into bank but no entry was passed in cash book ₹300

ii) Cheque received but not sent to bank ₹1000

iii) Credit side of bank column cast short ₹100

iv) Insurance premium directly paid by bank understanding advice ₹500

v) Bank charges entered in cash book twice ₹10

vi) Cheques returned back but no entry passed ₹400

vii) Cheques issued returned back on account of technical grounds ₹300

viii) Bills directly collected by bank ₹2000

ix) Bank charges debited by Bank ₹12

x) Cheques received entered twice ₹500

xi) Bill discounted dishonoured ₹4000

### SECTION B

Answer any THREE of the following :

(3×7= 21)

4) Briefly explain the limitations of financial accounting.

5) Give journal entries for the following:

i. Started business with cash ₹10,000, furniture ₹2,000 and stock ₹15,000

ii. Paid rent of the business premises ₹500 and salary of the staff ₹1000

iii. Sold goods to Krishna ₹2010 for cash and allowed discount ₹10

iv. Purchased goods for cash ₹6,000 and for credit from Jeevan ₹3,000

v. Returned goods to Jeevan ₹500

vi. Taken goods from business for personal us ₹250

vii. Loss of goods by fire ₹1000

viii. Stock stolen ₹500

6) Explain the various advantages of Accounting Information System.

7) Enter the following in Sri Ganesh's Simple Cash Book.

2020 April

April 1 Balance of cash in hand ₹1,500.

April 8 Purchased goods for cash from X for ₹320.

April 15 Sold goods for ₹480 to Y for cash.

April 20 Received commission ₹65.

April 22 Paid commission ₹55.

April 28 Paid to Shantaram on account ₹715

April 30 Paid salary to the office clerk ₹100 and office rent ₹60.

### SECTION C

Answer any THREE of the following :

(3×3= 9)

8) Explain the term Book-Keeping.

9) What is a Jounal Book?

10) What is imprest system?

11) What are ZOHO Books?

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**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME**  
**B.B.A. FIRST SEMESTER DEGREE EXAMINATION OCTOBER 2025**  
**BUSINESS ADMINISTRATION**  
**Marketing Management**

**Duration:2 Hours**

**Max Marks:60**

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**SECTION A**

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

- 1) 'The marketing manager of a company plays a significant role in the marketing of the firm's products and services.' In light of the above statement, explain the role of a marketing manager in the business.
- 2) What are the macro environmental factors that affect an organisation? Describe.
- 3) What is meant by Product Life Cycle? Explain its different stages.

**SECTION B**

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

- 4) Write the differences between the traditional and modern concepts of marketing.
- 5) Describe the different stages of the consumer decision-making process.
- 6) What is meant by product mix? Explain its dimensions.
- 7) Explain the differences between goods and services.

**SECTION C**

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

- 8) State the significance of marketing.
- 9) Differentiate between consumer and buyer.
- 10) What is meant by marketing mix?
- 11) Give the meaning of services marketing.

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**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME**  
**B.B.A. FIRST SEMESTER DEGREE EXAMINATION OCTOBER 2025**  
**BUSINESS ADMINISTRATION**  
**Fundamentals of Business Accounting**

Duration:3 Hours

Max Marks:80

**Section A**

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

1. Record the following transactions in a Petty Cash Book with suitable columns. The book is kept on imprest system, amount of imprest being ₹4,000.

2025	
April 1	Petty cash in hand ₹540, Received cash to make-up the imprest.
	Paid for office cleaning ₹100.
April 4	Paid railway fare ₹320, bus fare ₹280, wages ₹150.
April 5	Bought shorthand notebooks for office ₹370.
April 7	Paid carriage on parcels 150, paid for wages ₹220.
April 10	Bought stamps for ₹300, envelopes for ₹450 and an account register for ₹400.
April 12	Paid for repairs ₹200, gave tips to office peon ₹150.
April 13	Gave charity ₹100, served tea to customers ₹250.
April 15	Paid for wages ₹160, rewards to servant ₹100.

2. Radhika-Masale' Amravati purchased a Plant on 1st Jan. 2025 for ₹80,000. A new Plant was also purchased for ₹60,000, installation expenses being ₹10,000 on 1st April 2026. On 1st Jan 2027, a new Plant was purchased for ₹20,000, by disposing of the 1st Plant at ₹60,000. Prepare Plant Account and Depreciation Account for 31st March 2025, 31st March 2026, and 31st March 2027, assuming that the rate of depreciation was @ 10% on Diminishing Balance Method.

3. Following balances were extracted from the books of Vijay on 31st March, 2024:

Particulars	₹	Particulars	₹
Capital	2,45,000	Loan	78,800
Drawings	20,000	Sales	6,53,600
General Expenses	47,400	Purchases	4,70,000
Building	1,10,000	Motor Car	20,000
Machinery	93,400	Provision for Doubtful Debts	9,000

Stock on 1st April, 2023	1,62,000	Commission (Cr.)	13,200
Insurance	13,150	Car Expenses	18,000
Wages	72,000	Bills Payable	38,500
Debtors	62,800	Cash	800
Creditors	25,000	Bank Overdraft	33,000
Bad Debts	5,500	Charity	1,050

Prepare Trading and Profit and Loss Account for the year ended 31st March, 2024 and Balance Sheet as at that date after giving effect to the following adjustments:

1. Stock as on 31st March, 2024 was valued at ₹2,30,000.
2. Write off further ₹1,800 as Bad Debts and maintain the Provision for Doubtful Debts at 5%.
3. Depreciate Machinery at 10%.
4. ₹7,000 outstanding insurance.

### Section B

#### II. Answer any THREE questions:

(3×10= 30)

1. Enter the following transactions in a Single Column Cash Book:

October		(₹)
1	Mr. Vipin commenced business with Cash	2,00,000
3	Opened a Bank Account and deposited	75,000
5	Purchased goods for Cash	30,000
7	Purchased goods	15,000
10	Purchased goods from Surya Kant	40,000
12	Paid to Surya Kant	38,800
	Discount received	1,200
15	Paid Wages in Cash	22,500
16	Paid to casual labour	1,500
20	Sold goods to Dev Raj for Cash	80,000
25	Paid electricity bill in Cash	12,000
26	Withdrew Cash from Bank	40,000
27	Received for Cash sales	5,000
27	Paid for miscellaneous expenses	500

2. Journalise the following transactions and Prepare Cash A/c

Date	Particulars
2025 July 3	Received cash from Ram ₹15,000

4	Purchased goods for cash ₹2,500
11	Sold goods to Hari ₹3,200
13	Paid Ramesh ₹1,400
17	Received from Hari ₹1,100
27	Paid rent ₹480
30	Paid Salary ₹1,100

3. The bank overdraft of Smith Ltd., on December 31, as per cash book is ₹18,000  
From the following information prepare bank reconciliation statement.

	₹
Unpresented cheques	6,000
Uncleared cheques	3,400
Bank interest debited in the passbook only	1,000
Bills collected and credited in the passbook only	1,600
Cheque of Arun traders dishonoured	1,000
Cheque issued to Kapoor & Co. not yet entered in the cash book.	600

4. Tulip Ltd. purchased a new machine on 1.4.2024 for ₹5,00,000. The useful life of the machine was expected to be 5 yrs. Tulip Ltd. plans to fully write it off in equal instalments. Prepare machinery A/c for 4 years in the books of Tulip Ltd.

### Section C

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

1. Explain the Objectives of Ind AS 2, Ind AS 7, Ind AS 8, Ind AS 12, and Ind AS 20.
2. Prepare a Trial Balance from the following balances taken as at 31st March 2025 :

	(₹)		(₹)
Capital	2,50,000	Purchases	2,15,300
Drawings	24,000	Sales	3,80,000
Debtors	57,000	Miscellaneous Expenses	8,200
Creditors	28,500	Miscellaneous Receipts	3,600
Land & Building	1,80,000	Bad Debts	7,100
Plant	1,20,000	Bills Receivable	5,000
Stock on 1-4-2016	22,800	Loan from X	20,000
Factory Expenses	16,600	Interest on X's Loan	3,000
Office Expenses	7,700	Cash in hand	8,400
Purchases Return	6,000	Goodwill	10,000

Stationery	500		
Freight	2,500		

3. Record the following transactions in the sales book.

Sold to Ranjit & Bros.:

June 3      100 pieces of long cloth @ ₹.60  
               100 pieces shirting @ ₹35  
               Packing & delivery ₹100

June 8      Sold to Shastri & Mehta:  
               15 pieces coating @ ₹200

Sold to Jung Bros:

June 15     120 blankets @ ₹60  
               110 blankets @ ₹80

4. What are causes for charging depreciation to an assets?

5. From the following information, prepare Trading Account for the year ended 31st March:

Adjusted Purchases ₹6,60,000;  
     Sales ₹7,44,000;  
     Closing Stock ₹50,400;  
     Freight and Carriage Inwards ₹3,600;  
     Wages ₹6,000;  
     Freight and Cartage Outwards ₹2,000.

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CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME  
B.B.A. FIRST SEMESTER DEGREE EXAMINATION OCTOBER 2025  
BUSINESS ADMINISTRATION  
Principles & Practices of Management

Duration:3 Hours

Max Marks:80

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**Section A**

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

1. Discuss the responsibilities of a manager within an organisation. What essential skills should a manager possess for effective leadership?
2. Explain the significance of planning in achieving organisational goals.
3. What is meant by line and Staff organisation? Explain its features, merits and demerits.

**Section B**

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

1. Justify the idea that management should be viewed as a profession.
2. Explain the advantages of decision-making.
3. What is a divisional structure? Discuss its advantages and limitations.
4. Explain how Maslow's Need Hierarchy Theory can be applied to motivate employees in a modern organisation.

**Section C**

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

1. Explain the objectives of management.
2. How does planning contribute to organisational success?
3. Explain the features of directing.
4. Briefly explain transformational leadership and how it influences organisational change.
5. Write a note on Management Information Systems (MIS).

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**BUSINESS ADMINISTRATION**  
**Marketing Management**

**Duration:3 Hours**

**Max Marks:80**

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**Section A**

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

1. What are the key bases for market segmentation, and how do companies use these different segmentation methods to target specific consumer and organizational markets?
2. Analyze the impact of the product life cycle on marketing strategies. How should companies adjust their strategies as products move through different stages of the life cycle?
3. Identify and explain the key components of popular e-business models. How do these components contribute to the overall success of a company.

**Section B**

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

1. Analyze how the evolution of various approaches to the study of marketing has contributed to shaping contemporary marketing theories and practices.
2. How can businesses implement remedies to overcome new product failure during the development and launch process?
3. Explain the various non-integrated and integrated marketing channels utilized in the distribution of products and services.
4. What are the various e-tailing models that businesses can adopt, and how do they align with target markets, product offerings, and business structures?

**Section C**

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

1. How does market orientation enhance a company's ability to adapt to changing consumer preferences, and what challenges might arise from relying too heavily on this approach?

2. How does market segmentation enhance marketing efficiency and customer satisfaction, and what are the key benefits it offers to both businesses and consumers?
3. Describe the key functions of packaging in product marketing and how they contribute to consumer satisfaction and brand identity.
4. In what ways do the features of service marketing affect consumer behavior and shape marketing strategies?
5. How does e-tailing benefit businesses and enhance the shopping experience for consumers?

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