

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

**Cost Accounting**

**Duration:2 Hours**

**Max Marks:60**

**SECTION A**

**Answer any TWO of the following:**

**(2×15= 30)**

1) From the following information prepare a cost sheet of Megha Methods Ltd. for the month of January 2021

	Rs		Rs
Local raw materials	21600	Depreciation of delivery van	450
Depreciation-office equipment	200	Bank charges	150
Productive wages	16000	Drawing office expenses	650
Non productive wages	500	Convertible Materials	3000
Fuel	3000	Repairs to building (Factory)	720
Deprecation of plant	900	Works manager bonus	480
Salaries of work staff	500	Special dies	1800
Office expenses	600	Legal charges	4600
Sales of finished goods	80000	Audit fees	900
Directors' fees	4200	Bad debts	1200
Advertising expenses	1800	Samples and free gifts	550
Sales depots	2100	Commission on sales	270
Packing expenses	700	Goodwill written off	500
Carriage outward	800	Income tax	1650
Carriage inward	500	Debenture interest	600
Warehouse expenses	400	Canteen expenses(80% to factory, 20% to office)	750
Storage of materials	300	Interest received on investment	640

2) Following purchases of 3 Iron Pipes were made

Date	GR.No.	Quantity purchased	Rate
2019 July 4	10	20	15
7	15	30	14
15	20	40	14.5
25	25	30	13

The issues were:

Date	Requisition No.	Quantity issued
2019 July 8	125	25
18	150	14
31	175	45

On 28 July two pipes issued on 18 July were received back. On 30 July one pipe was found to be damaged and has to be discarded.

Enter the above in Stores Ledger using FIFO method of pricing the issues.

3) Varun Electronics has four departments. The actual costs for the month of July, 2022 are given below. Prepare the departmental distribution summary and redistribute the service department costs to the production departments by using repeated distribution method.

Insurance	10,000	Repairs	12,000
Power	18,000	Lighting	2,000
Supervision	30,000	Indirect labour	3,000

The following details are available in respect of the four departments:

Particulars	Production departments		Service departments	
	A	B	C	D
Area (sq.ft)	150	110	90	50
No. of workers	24	16	12	8
Total wages (Rs)	8,000	6,000	4000	2,000
Value of plant (Rs)	24,000	18,000	12,000	6,000
Value of stock (Rs)	15,000	9,000	6,000	-----

The expenses of the service departments are to be apportioned on percentage basis as follows:

	A	B	C	D
C	40	50	-	10
D	30	60	10	-

### **SECTION B**

**Answer any THREE of the following :**

**(3×7= 21)**

4) Using the following information, prepare the stores ledger under weighted average method

2021, December 1	Opening balance 850 units at Rs 8 per unit
8	Issued 150 units
10	Issued 300 units
13	Purchased 400 units at Rs 9 per unit
15	Issued 300 units
18	Shortage 10 units
20	Purchased 200 units at Rs 10 per unit
25	Excess found 20 units

5) The following is the details of worker Amar who produce 180 units in a normal day of 8 hours. Assuming that day wage would be guaranteed at Rs30 per hour and the piece rate would be based on a standard hourly output of 10 units, calculate the earnings of under:

- i. Piece wage   ii. Halsey Scheme   iii. Rowan Scheme.

6) The profit as per cost accounts is Rs 16,530. The following facts are associated on comparison of cost and financial accounts.

- a. Opening stock under valued in cost accounts Rs 1,400
- b. Closing stock under valued in financial accounts Rs 2,400
- c. Transfer fees collected Rs 7,600
- d. Goodwill written off Rs 4,000
- e. Overheads charged in financial accounts Rs 6,300
- f. Overheads recovered in cost accounts Rs 5,900
- g. Rent charges only in cost accounts Rs 750
- h. Provision for doubtful debt Rs 1,150

Prepare reconciliation statement.

7) Explain the benefits of cost accounting.

### **SECTION C**

**Answer any THREE of the following :**

**(3x3= 9)**

8) What is meant by cost object?

9) From the following information calculate maximum stock level

Reorder Quantity: 4,800 units

Minimum consumption: 950 units per week

Maximum consumption: 1,250 units per week

Reorder period: 2 to 5 weeks

10) Distinguish between direct and indirect employee cost.

11) Explain the need for reconciliation of cost and financial accounts.

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CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME  
B.B.A. THIRD SEMESTER DEGREE EXAMINATION | OCTOBER 2025  
BUSINESS ADMINISTRATION  
Organisational Behaviour

Duration:2 Hours

Max Marks:60

**SECTION A**

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

- 1) Explain the Perceptual Process by which individuals organise and interpret their sensory impressions in order to give meaning to their environment.
- 2) What are the Group Development Stages? Explain.
- 3) Describe the different methods of Human Resource Management Interventions and Strategic Interventions.

**SECTION B**

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

- 4) Briefly explain the errors in Perception.
- 5) Distinguish between Membership Group and Reference Group.
- 6) Briefly explain the measures to overcome resistance to Change.
- 7) Briefly explain the design components adopted for Group Level Diagnosis.

**SECTION C**

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

- 8) What is Authoritarianism personality trait?
- 9) What are virtual teams and Troubleshooting teams?
- 10) Write a short note on the nature of Organisational Development.
- 11) What are the reasons for failure of Organisational Development?

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**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME**  
**B.B.A. THIRD SEMESTER DEGREE EXAMINATION OCTOBER 2025**

**BUSINESS ADMINISTRATION**

**Statistics for Business Decisions**

**Duration:2 Hours**

**Max Marks:60**

**SECTION A**

**Answer any TWO of the following:**

**(2×15= 30)**

1) The frequency distribution of weight in grams of mangoes of a given variety is given below. Calculate Mean, Median and Mode.

Weight in grams	No. of mangoes
410-419	14
420-429	20
430-439	42
440-449	54
450-459	45
460-469	18
470-479	7

2) Calculate the Coefficient of Correlation.

X/Y	10-14	14-18	18-22	22-26
20-29	10	-	-	-
30-39	10	20	10	-
40-49	-	8	28	7
50-59	-	-	6	4

3) The following are the figures of production of a steel factory.

Year	2014	2015	2016	2017	2018	2019	2020
Production	77	81	88	94	94	96	98

a) Fit a straight-line trend to the data  
 b) Estimate the production in the year 2021

## SECTION B

Answer any THREE of the following :

(3×7= 21)

4) Draw a Pie diagram to represent the following data of five-year plan public sector outlays

Particulars	Percentage
Agriculture	12.9
Irrigation	12.5
Energy	27.2
Industry & Minerals	15.4
Transport & Communication	15.9
Social services	16.1

5) If the averages of runs scored by Kohli, Rohit and Dhawan are 50, 48 and 40 respectively and their standard deviation are respectively 15, 12 and 8, find who the consistent batsman is?

6) Find the two regression equations for the following data.  
 $\sum X=120$   $\sum Y = 432$   $\sum XY= 4992$   $\sum X^2=1392$   $\sum Y^2= 18252$  and  $n=12$

7) Calculate the weighted aggregative price index numbers for a given group of commodities for the years 2020 and 2021 taking the year 2015 as the base year.

Commodities	Quantity Consumed		Price per unit	
	2015 ( $q_0$ )	2015 ( $p_0$ ) Rs.	2020	2021
Rice	10	11	16.50	18.0
Wheat	5	10.20	12.25	14.00
Gram	3	5	7.00	9.00
Milk	30	6.70	9.00	10.50
Ghee	4	29	32.00	38.00
Sugar	12	8.80	11.30	16.30

## SECTION C

Answer any THREE of the following :

(3×3= 9)

8) Give any three examples of unpublished sources of collecting Secondary data.

9) Write down the properties of regression coefficients.

10) Write the importance of time series.

11) What is Circular test?

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**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME**  
**B.B.A. THIRD SEMESTER DEGREE EXAMINATION OCTOBER 2025**  
**BUSINESS ADMINISTRATION**  
**Cost Accounting**

Duration:3 Hours

Max Marks:80

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

1. From the following data prepare a cost sheet for the month ending 30 June 2021.

Particulars	Rs.	Particulars	Rs.
Indirect factory wages	15,000	Direct expenses	20,000
Direct wages	1,00,000	Factory power	13,000
Depreciation: office building Plant	5,000 2,000	Directors fees	25,000
Repairs: Furniture Plant	2,000 15,000	Printing and stationery	2,500
Lighting: Factory Office	5,000 2,000	Salesmen's salary	7,000
Rent: Office Showroom Factory	10,000 5,000 15,000	Postage	1,000
Carriage inward	2,000	Advertisement	7,000
Carriage outward	1,500	Purchase-raw materials	4,00,000
Sales	7,00,000		

Stock:	on 30 June 2021 (Rs.)	On 1 June 2021 (Rs.)
Finished goods	50,000	40,000
WIP	20,000	30,000
Raw materials	40,000	60,000

2. The following is an extract of the record of receipts and issues of a chemical during March 2022.

1	Opening balance was 300 units at Rs 20 per unit.
3	Issues 150 units
4	Issues 100 units
10	Received from supplier 200 units at Rs 19 per unit.
16	Issues 65 units
20	Received from supplier 240 units at Rs 22 per unit.
24	Returned to supplier 20 units out of purchases of 20 March.
25	Purchases 100 units at Rs 24 per unit.
26	Issues 180 units.

On March 14 received back from manufacturing department to stores 15 units. Stock verification on 18 March revealed a shortage of 10 units and on 31 March showed an excess of 5 units.

Write up Stores Ledger Account on LIFO.

3. Modern manufacturer's Limited has three production departments, viz P1, P2 and P3 and two service departments, viz S1 and S2. The details of these departments are as follows:

Particulars	P1	P2	P3	S1	S2
Direct wages (Rs)	3,000	2,000	3,000	1,500	1,500
Direct materials(Rs)	5,000	6,000	8,000	4,000	2,000
Value of machinery (Rs)	60,000	80,000	1,00,000	5,000	5,000
H.P of machines	60	30	50	10	-
Light points	10	15	20	10	5
Floor area (sq ft)	2,000	2,500	3,000	2,000	500

The following additional information are obtained from its records:

Rent and rates	5,000	Power	1,500
General Lighting	600	Depreciation on machinery	10,000
Indirect wages	1,800	Sundry Expenses	9,000

The expenses of the service departments are allocated as under:

	P1	P2	P3	S1	S2
S1	20%	30%	40%	-	10%
S2	40%	20%	30%	10%	-

Prepare departmental distribution summary and redistribute the service department costs to the production departments by using the simultaneous equation method.

### Section B

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

1. Explain methods of costing.
2. Calculate the earnings of the workers under Taylor Plan.

Time rate per hour is Rs30. Standard output per hour is 6 units.

Differential rates are: low piece rate at 80% of normal piece rate and high piece rate at 120% of normal piece rate.

In a day of 8 hours, Bharath produced 39 units and Kumar 48 units

3. The profit as per cost accounts is Rs 1,65,300. The following details are ascertained on comparison of cost and financial accounts.

	Cost accounts Rs	Financial accounts Rs
Closing stock : Finished goods	8,000	9,000

a. Interest paid Rs 800

b. Reserve for bad debts Rs 500

c. Rent charged in costing but not in financial accounts Rs 6,000.

d. Overheads in financial books Rs 1,21,200 but recovered in costing Rs 1,26,200.  
 e. Preliminary expenses written off Rs 13,000 but not charged in costing.  
 f. Bad debt recovered Rs 500

Prepare reconciliation statement.

4. From the following transactions pertaining to material C prepare Stores Ledger Account using Weighted Average Method of placing the materials.

Date	Units Purchased	Cost price per kg
2022 January 2	200	102
10	300	105
15	200	108

There were 100 Kgs in stock on January 1, 2022 which were valued at Rs100 per Kg.

Quantities issued from stores during the month were- 2022 January 5- 250 Kgs; January 20- 200 Kgs.

### Section C

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

1. Describe the importance of labour cost control.
2. Elucidate cost apportionment and cost allocation.
3. How does over or under-absorption of overheads lead to differences in profits between cost and financial accounts?
4. Medicals Aids Co. manufactured a special product. The following particulars were collected for the year 2021: Cost of placing an order Rs 100  
 Annual carrying cost per unit Rs 15  
 Usage of material per week: Minimum 25 units  
 Maximum 75 units

Re order period: 4 to 6 weeks

Find the Economic Ordering Quantity

5. From the following information calculate Maximum stock level  
 Reorder Quantity: 4,800 units  
 Minimum consumption: 950 units per week  
 Maximum consumption: 1,250 units per week  
 Reorder period: 2 to 5 weeks

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**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME**  
**B.B.A. THIRD SEMESTER DEGREE EXAMINATION OCTOBER 2025**  
**BUSINESS ADMINISTRATION**  
**Banking Law & Practice**

**Duration:3 Hours**

**Max Marks:80**

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**Section A**

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

1. What are the different types of accounts a person can open in a bank? Explain.
2. What are the consequences of NPAs on banks? Explain the steps taken to control them.
3. Explain the characteristics of Credit Cards. Evaluate Credit Cards as Banking Innovation.

**Section B**

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

1. How does the bank handle a cheque with errors or alterations?
2. Explain the precautions taken by the banker for opening a Joint Account .
3. What are the essential conditions for a cheque to be valid?
4. Describe the process followed by banks in granting housing loans.

**Section C**

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

1. What are the different types of commercial banks on the basis of ownerships?
2. What functions and obligations does a collecting banker have to perform?
3. State the advantages of Printed forms of Cheques.
4. Which are the main advantages of the practice of discounting bills of exchange?
5. Give a short note on the Google Pay application.

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

**Duration:3 Hours****Max Marks:80****Section A****I. Answer any TWO questions (2×15= 30)**

1. Explain the steps involved in preparing a financial plan.
2. A chemical company is considering an investment in a project that costs Rs.5,00,000. The life of the project is 5 years and estimated salvage value is zero. Tax rate is 55%. The company uses straight line depreciation and proposed project has estimated earnings before depreciation and before tax as follows:

Year	1	2	3	4	5
Cash flows	1,00,000	1,00,000	1,50,000	1,50,000	2,50,000

Determine the following:

- a. Payback period
- b. Net present value method
- c. Profitability Index method.

You are also given the following data.

Year	1	2	3	4	5
Discount Factor at 10%	0.909	0.826	0.751	0.683	0.621

3. You are supplied with the following information in respect of Bright Ltd for the year 2024

Production for the year 69000 units

Finished goods in store 3 months

Raw materials in store 2 months consumption

Production process one month

Credit allowed by creditors 2 months

Credit given to debtors 3 months

Selling price per unit Rs. 50

Raw materials 50% of selling price

Direct wages 10% of selling price

Overheads 20% of selling price

There is a regular production and sales cycle. Wages & Overheads accrue evenly.

Wages are paid in the next month of accrual. Materials are introduced at the beginning of the production cycle. You are required to calculate the working capital requirement.

### Section B

#### II. Answer any THREE questions

(3×10= 30)

1. A company issued debentures of Rs.5,00,000 redeemable after 5 years at a premium of 10%. For this purpose, it decided to create a sinking fund. The sinking fund would fetch an interest of 10% p.a. Calculate the amount to be transferred to sink fund every year.
2. X co ltd issued 12% debentures of Rs.2,00,000, face value of the debenture is 100. Compute the cost of debenture if:
  - a.Issued at par, tax rate is 20%
  - b.Issued at 10% premium, tax rate is 30%
  - c.Issued at 10% discount, tax rate is 40%.
3. Calculate the leverages from the following data of the Company.  
Utilized capacity 10,000 units  
Selling price per unit Rs.116 per unit  
Variable cost Rs.46 per unit  
Fixed cost Rs.3,00,000  
Interest on loan Rs.1,00,000  
Tax rate at 50%  
Preference dividend Rs.50,000.
4. Explain the concept of operating cycle and its significance in determining working capital requirements.

### Section C

#### III. Answer any FOUR questions

(4×5= 20)

1. Discuss the traditional and modern approaches to financial management.
2. How does the proverb 'A bird in the hand is worth two in the bush' relate to the concept of Time Value of Money? Explain with suitable examples.
3. The shares of a company are selling at Rs.40 per share and it had paid a dividend of Rs.4 per share last year. The investor's market expects a growth rate of 5 per

cent per year. compute the company's equity cost of capital

4. Highlight three factors that guide the selection of an appropriate capital structure for a business.
5. Elite Structures Ltd. reports the following information for 2024:
  - a) Average Debtors: Rs.8,20,000
  - b) Average period of credit allowed: 22 days
  - c) Raw materials consumed: Rs.55,00,000
  - d) Cost of production: Rs.1.26 Crore
  - e) Cost of goods sold: Rs.2.35 Crore
  - f) Credit sales: Rs.2.20 Crore

Average inventory of:

Raw Material: Rs.4,50,000

WIP: Rs.3,50,000

Finished Goods: Rs.6,20,000

Estimate working capital requirement using operating cycle method (360 days).

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