(2006AFM15)

B.B.A. DEGREE (CBCS) EXAMINATION, MARCH/APRIL 2018.

(Examination at the end of Second Semester)

Part –II

ACCOUNTING FOR MANAGERS

(Regulation 2015 – 16)

Time : Three hours

Maximum : 75 marks

PART A – (5 × 5 = 25 marks)

Answer any FIVE questions.

1. State how accounting is useful to different types of users.

2. Accounting Cycle.

3. Advantages and disadvantages of computerized accounting.

4. Differentiate between capital expenditure and revenue expenditure.

5. Types of Errors.

6. Accounting treatment in the books of consignor.

7. Importance of Profit and Loss a/c.

8. Branches of Accounting.

PART B – (5 × 10 = 50 marks)

Answer the following questions.

UNIT I

9. Explain briefly any six accounting concepts.

Or

10. Journalise the following transactions in the books of Mr. Deepak.

		Rs.
2016 April 1st	Started business with cash	45,000
2nd	Purchase of furniture and Payment by cheque	15,000
5th	Goods purchased for cash	15,000
8th	Sold goods to Amrit	30,000
10th	Good returned by Amrit	2,000
18th	Goods given as charity	1,000

			Rs.
24th	Goods used by the proprietor for personal use		500
28th	With drew from bank for office use		10,000
29th	Cash received from Amrit in full settlement of his account		27,500
30th	Paid salaries to staff to staff		3,000

UNIT II

11. Explain the importance of three column cash book. Give the proforma of such cash book with hypothetical figures.

Or

12. From the following transactions prepare Bank Reconciliation statement of Srihari as on 31.3.2016.

		Rs.
(a)	Bank balance as per cash book was	6,000
(b)	Cheques issued, but not presented for payment	4,850
(c)	Cheques deposited but not collected	12,650
(d)	Insurnace premium – Rs. 250, Dividends on shares – Rs. 150 were not shown in the cash book	
(e)	Rs. 13,450 being the payment on bills payable by the bank, appeared in the pass book only.	

UNIT III

13. From the following ledger balances of Jagadish prepare the Trial balance as on 31.12.2016.

	Rs.		Rs.
Capital	25,000	Debtors	30,000
Salaries	6,000	Creditors	21,000
Purchases	26,000	Plant and Machinery	13,000
Sales	47,000	Insurance	400
Trade expenses	1,000	Bills receivable	2,000
Wages	7,800	Bills payable	6,800
Freight	400	Opening stock	7,000
Discount received	200	Cash in hand	4,100
Commission paid	600		
Bad debts	1,200		

Or

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14. Rectify the following errors :

   (a)   Purchases of Rs. 300 from Raman passed through sales book

   (b)   Bills received from Ramu for Rs. 500 passed through bills payable book

   (c)   A purchase of Rs. 1,000 from Mr. A omitted to be recorded in books

   (d)   Received Rs. 700 from Ajit was wrongly credited to Amrit account.

UNIT IV

15. M/s. Ramesh & Co. of Delhi consigned goods worth 45 cases for Rs. 41,235 to Reddy & Co. of Hyderabad for sale on commission @ 5% on sales. The consignor paid freight and carriage amounting to Rs. 539 and consignee incurred clearing charges and carriage amounting to Rs. 486. Reddy & Co. sold goods as under. 15 cases @ 1,003 per case, 22 cases @ 1,050 per case and the reminder for Rs. 10,000.

   Prepare consignment account.

Or

16. Define Consignment. Write the differences between consignment and a sale.

UNIT V

17. A machine costing Rs. 50,000 has been bought on 1.1.2011. it is to be depreciated @ 6% p.a. at the end of every year on 31.12.2011 under diminishing balance method. Show machinery account for 4 years.

Or

18. What is depreciation? Explain briefly the factors determining depreciation.

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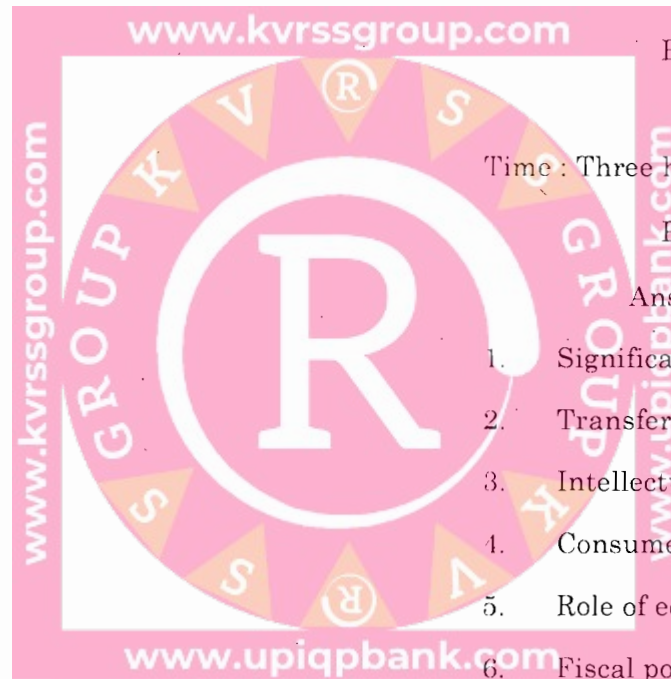
PART A —- (5 × 5 = 25 marks)

Answer any FIVE of the following.

1. Significance of business environment.

2. Transfer of technology.

3. Intellectual property Rights (IPR)

4. Consumerism.

5. Role of economic planning in India.

6. Fiscal policy.

7. Stages of multinational confections corporation.

8. Foreign direct investment (FDI).

PART B — (5 × 10 = 50 marks)

Answer the following questions.

UNIT I

9. Explain the nature of business environment in detail.

Or

10. Describe the role played by micro Environment in detail.

UNIT II

11. Explain in brief both Social and cultural environment.

Or

12. Explain different economic systems.

UNIT III

13. Describe the role of political environment in detail.

Or

14. Discuss the concept of consumer protection Act.

UNIT IV

15. Explain the procedure of monetary policy.

Or

16. Give a note on economic planning in India.

UNIT V

17. Explain the elements of international environment in detail.

Or

18. Describe the role played by Non-Resident Indians (NRI's) in Indian Economic development.

16. Let $A = \{1,3,5,7,9\}$ $B = \{2,4,6,8,10\}$
$\{C = 3,4,7,8,11,12\}$

Verify $A \cap (B \cup C) = (A \cap B) \cup (A \cap C)$

$A \cup (B \cap C) = (A \cup B) \cap (A \cup C)$.

UNIT V

17. Solve the following equations $2x - 3y = 3$, $4x - y = 11$.

Or

18. Find the rank of matrix $\begin{bmatrix} 1 & 2 & 3 \\ 1 & 4 & 2 \\ 2 & 6 & 5 \end{bmatrix}$.

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B.B.A. DEGREE (CBCS) EXAMINATION,
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Part II

QUANTITATIVE METHODS FOR MANAGERS

(Regulation 2015-2016)

Time : Three hours   Maximum : 75 marks

PART A — (5 × 5 = 25 marks)

Answer any FIVE questions.

1. What is frequency distribution? Describe its types.

2. Distinguish between a questionnaire and a schedule.

3. Explain several types of deviations.

4. What are characteristics of measures of central tendency?

5. What is regression? Compare between correlation and regression.

6. Explain the concept of probable error.

7. Prove that $(A \cup B)' = A' \cap B'$.

8. Find the x, y, z, a if $\begin{bmatrix} x+3 & 2y+x \\ z-1 & 4a-6 \end{bmatrix} = \begin{bmatrix} 0 & -7 \\ 3 & 2a \end{bmatrix}$.

PART B — (5 × 10 = 50 marks)

Answer the following questions.

UNIT I

9. What is statistics? What are its functions and limitations?

Or

10. Draw a histogram for the following data and indicate the number of earning members of age 19-32 years.

Age in years :	14-15	16-17	18-20	21-24	25-29	30-34	35-39
Earning members :	63	140	150	110	110	100	90

UNIT II

11. Find the median, lower and upper quartiles, semi inter quartile range for the data of 49 students marks in a class.

Class :	5-10	10-15	15-20	20-25	25-30	30-35	35-40	40-45
Frequency :	5	6	15	10	5	4	2	2

Or

12. Calculate the mean and standard deviation for the following data.

Weekly wages in Rs.	4.5-12.5	12.5-20.5	20.5-28.5	28.5-36.5	36.5-44.5
No. of men	4	24	21	18	5

Weekly wages in Rs.	44.5-52.5	52.5-60.5	60.5-68.5	68.5-76.5
No. of men	3	5	8	2

UNIT III

13. A sample of 12 fathers and their eldest sons about their height in inches is given below. Calculate rank correlation.

Father : 65 63 67 64 68 62 70 66 68 67 69 71

Son : 68 66 68 65 69 66 68 65 71 67 68 70

Or

14. Calculate regression coefficients and find the regression lines for the following data.

X	56	55	58	58	57	56	60	64	59	57
Y	68	67	67	70	65	68	70	66	68	66

UNIT IV

15. Each student in a class of 40 plays at least one indoor game chess, carrom and scrabble. 18 play chess, 20 play scrabble and 27 play carrom. 7 play chess and scrabble, 12 play scrabble and carrom 4 play chess, carrom and scrabble. Find the number of students who play chess and carrom chess carrom but not scrabble.

Or