

(2006AFM15)

B.B.A. DEGREE (CBCS) EXAMINATION, APRIL 2016.

(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. Explain the concepts of accounting.
2. Give a brief note on depreciation.
3. Give a brief explanation on types of errors.
4. Suspense account.
5. Imprest system.
6. Overdraft.
7. Revised statement of affairs.
8. Simple cash book.

PART B — (5 × 10 = 50 marks)

Answer the following questions.

UNIT I

9. Explain the advantages and disadvantages of computerised accounting.  
Or

10. Journalise the following in the books of Shiva.

2015

Jan. 1 <sup>st</sup>	Started business with a cash of	Rs. 50,000
Jan. 4 <sup>th</sup>	Opened an account in a bank	Rs. 10,000
Jan. 9 <sup>th</sup>	Purchased goods	Rs. 9,800
Jan. 13 <sup>th</sup>	Sold goods for	Rs. 12,100
Jan. 19 <sup>th</sup>	Purchased goods from Rekha	Rs. 15,000
Jan. 25 <sup>th</sup>	Sold goods to Bindu	Rs. 10,900
Jan. 26 <sup>th</sup>	Returned goods to Rekha	Rs. 1,200
Jan. 29 <sup>th</sup>	Goods returned from Bindu	Rs. 2,000

## UNIT II

11. Enter the following transactions in the cash book with cash, discount and bank columns.  
2015

July 1<sup>st</sup> Cash in hand Rs. 12,000 and at Bank 3,200  
 3<sup>rd</sup> Bought goods for cash Rs. 1,200 and by cheque Rs. 1,800 from Ram  
 6<sup>th</sup> Cash sales Rs. 1,200  
 9<sup>th</sup> Received a crossed cheque from Srinivas of Rs. 2,000  
 12<sup>th</sup> Deposited into Bank Rs. 1,800  
 18<sup>th</sup> Purchased furniture for cash from Kumar Rs. 1,100  
 21<sup>st</sup> Received from Mahesh Rs. 1,600 and allowed discount of Rs. 50  
 23<sup>rd</sup> Sent M.O. to Satish Rs. 600  
 25<sup>th</sup> Paid LIC premium by cheque Rs. 700  
 30<sup>th</sup> Cheque issued towards house rent Rs. 1,500

12. Journalise the following transactions in the books of Mr. Ramesh.

- (a) Received Rs. 975 from Hari in full settlement of his account Rs. 1,000  
 (b) Received Rs. 900 from Syam on his account for Rs. 1,000  
 (c) Received first and final dividend of 60 paise in the rupee from the official receives of Mr. Raju who owed us Rs. 1,000.  
 (d) Paid Rs. 475 to Mohan towards full settlement of his account of Rs. 500.  
 (e) Paid Rs. 480 to Sheela on her account for Rs. 500.

## UNIT III

13. From the following Trial balance, prepare final account.

Particulars	Debit	Credit
Opening stock	10,000	—
Purchases	1,80,000	—
Wages	3,000	—
Sales	—	2,05,000
Salaries	6,600	—
Rent @ 250 per month	2,750	—
Trade expenses	1,500	—
Electricity expenses	550	—
Interest on loan	900	—
Commission	200	—
Furniture	5,000	—
Machinery	29,000	—
Debtors	10,500	—

Particulars	Debit	Credit
Building	30,000	—
10% loan	—	10,000
Creditors	—	15,000
Capital	—	55,000
Drawings	5,000	—
	<u>2,85,000</u>	<u>2,85,000</u>

Adjustments :

- Depreciation on furniture 5% and on machinery 10%
- Provide for bad debts @ 5% on debtors
- Salary paid in advance Rs. 600.

Or

14. Prepare a trial balance of Mr. X as on 31.12.2015 from the following ledger balances.

	Rs.
Purchases	60,000
Reserve fund	20,000
Sales	1,00,000
Purchase returns	1,000
Sales returns	2,000
Opening stock	30,000
Closing stock	40,000
Expenses	20,000
Outstanding exp	2,000
Bank balance (Dr.)	5,000
Fixed assets	50,000
Debtors	80,000
Creditors	30,000
Capital	94,000

#### UNIT IV

15. Explain the valuation of consignment stock.

Or

16. Pass journal entries to rectify the following errors :

- Goods valued Rs. 200 taken by proprietor for his personal use omitted.
- A discount of Rs. 450 allowed to Mr. Nagarjuna has been credited to his account as Rs. 540
- The cost of machine purchased debited to purchase account Rs. 35,000.
- Rs. 1,000 paid against bills payable to Hari was debited to Giri Account.

## UNIT V

17. Explain the factors affecting depreciation.

Or

18. Give a detailed explanation on methods of providing depreciation.



## UNIT IV

15. In a school there are 20 teachers who teach either mathematic or physics. Among them 12 teachers teach mathematics.. 4 teachers teach both physics and mathematics how many teachers teach physics.

Or

16. If  $A = \{1, 2, 3, 4\}$   $B = \{2, 4, 5, 6\}$   $C = \{1, 3, 4, 6, 8\}$   
verify  $A \cup (B \cap C) = (A \cup B) \cap (A \cup C)$ .

## UNIT V

17. Solve  $x - y + 3z = 5$ ,  $ux + 2y - z = 0$  and  $x + 3y + z = 5$   
by matrix inversion method.

Or

18. Compute the adjoint and inverse of the matrix

$$A = \begin{bmatrix} 1 & 2 & 2 \\ 2 & 3 & 0 \\ 0 & 1 & 2 \end{bmatrix}$$

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B.B.A. DEGREE (CBCS) EXAMINATION, APRIL 2016.

(Examination at the end of Second Semester)

## Part II

www.kvrssgroup.com QUANTITATIVE METHODS FOR MANAGERS

(Regulation 2015-2016)

Time : Three hours

Maximum : 75 marks

PART A — (5 × 5 = 25 marks)

Answer any FIVE questions.

1. Discuss the importance of statistics.
2. What are the precautions to be taken in preparing a questionnaire?
3. Discuss the importance of dispersion.
4. Explain the merits and demerits of arithmetic mean.
5. Explain the concept of regression obtain a relation between the correlation and regression coefficients.
6. What are different types correlation?

7. If  $A, B, C$  are any three sets then prove that  
 $A \cup (B \cap C) = (A \cup B) \cap (A \cup C)$ .

8. Find the determinant of  $\alpha = \begin{bmatrix} a & h & g \\ h & b & f \\ g & f & c \end{bmatrix}$ .

PART B — (5 × 10 = 50 marks)

Answer the following questions.

#### UNIT I

9. Explain the various types of frequency distribution in detail.

Or

10. Draw a histogram for the following data :

x:	1-20	21-40	41-60	61-80
f:	3	6	8	12
x:	81-100	101-120	121-140	
f:	15	10	8	

#### UNIT II

11. Compute mode from the following data :

Marks :	0-40	40-80	80-120	120-160
No. of stu :	9	12	28	25
Marks :	160-200	200-240	240-280	
No. of stu :	22	20	15	

Or

12. Find Q.D for the following frequency distribution :

C: 0-10 10-20 20-30 30-40 40-50

F: 11 18 25 28 30

C: 50-60 60-70 70-80 80-90

F: 33 22 15 22

#### UNIT III

13. Calculate Karl Pearson's coefficients of skewness from the following data :

x:	0-20	20-40	40-60	60-80
f:	9	22	10	30
x:	80-100	100-120	120-140	
f:	25	8	6	

Or

14. Find out rank correlation from the following data :

x:	40	35	20	40	15	50	80	75
y:	30	20	12	18	30	15	30	10



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**B.B.A. DEGREE (CBCS) EXAMINATION, APRIL 2016.**

**(Examination at the end of Second Semester)**

**Part : II**

**www.kvrssgroup.com BUSINESS ENVIRONMENT**

**(Regulation 2015-16)**

**Time : Three hours**

**Maximum : 75 marks**

**PART A — (5 × 5 = 25 marks)**

**Answer any FIVE questions.**

1. Micro environment.
2. Economic reforms.
3. Consumer rights.
4. Personal disposable income.
5. Objectives of business.
6. Scope of business environment.
7. Reasons for going international.
8. Patent.

PART B — (5 × 10 = 50 marks)

Answer the following questions.

UNIT I

9. Explain the nature and importance of business environment.

Or

10. Explain the role played by the external environmental factors on business.

UNIT II

11. Describe the role played by cultural factors.

Or

12. Give an overview on Intellectual Property Rights (IPR's).

UNIT III

13. Brief out the main features of Consumer Protection Act.

Or

14. Describe the elements of political environment.

UNIT IV

15. Explain the concept of economic planning in India.

Or

16. Describe the main features and provisions of monetary policy.

UNIT V

17. Explain the role played by NRI's in the development of Indian corporate sector.

Or

18. Describe MNC's.

