- 14. Rectify the following errors:
 - (a) Repairs to office furniture posted to office furniture a/c is Rs. 500
 - (b) Salaries paid to a clerk debited to his personal account Rs. 1,000
 - (c) Sales to Kavya was credited to her account Rs. 1,500
 - (d) Sales of Rs. 5,000 had been passed through purchase book.

UNIT IV

- 15. From the following information, prepare Vidya's a/c.
- 2015 May 1st Debit balance b/d Rs. 15,000
 - 6th Sold goods to Vidya as credit Rs. 60,000
 - 15th Received cash from Vidya Rs. 50,000
 - 20th Purchased goods on credit from Vidya Rs. 20,000
 - 25th Paid cash to Vidya Rs. 4,000
 - 30th Returned goods to Vidva Rs. 1,000

Or

16. Brief out the differences between a consignment and a sale.

UNIT V

17. Explain the reasons and objects of depreciation.

Or

18. Differentiate straight line method and diminishing balance method of depreciation.

(2006AFM15)

B.B.A. DEGREE (CBCS) EXAMINATION, APRIL 2017.

(Examination at the end of Second Semester)

Part II:

ACCOUNTING FOR MANAGERS

(Regulation 2015-16)

Time: Three hours Maximum: 75 marks

PART A - (5 \times 5 = 25 marks)

Answer any FIVE questions.

- 1. Double entry system of accounting.
- 2. Differences between statements of affairs and balance sheet.
 - Need for reconciliation.
- 4. Specimen of a total debtors account.
- 5. Preparation of trial balance.
- 6. Distinguish book keeping and accounting.
- 7. Trade discount.
- 8. Features of a single entry system.

PART B - $(5 \times 10 = 50 \text{ marks})$

Answer the following questions.

UNIT I

9. Give a detailed explanation of accounting conventions.

Or

- 10. Pass the necessary journal entries in the books of Mr. Kiran.
- 2015 April 1st Started business with cash Rs. 10,000 and plant and machinery Rs. 20,000
 - 2nd Bought the furniture from Raj Rs. 2,000
 - 8th Purchased goods with Rs. 6,000
 - 12th Sold goods Rs. 1,000
 - 16th Purchased goods from Vishnu on account Rs. 500
 - 18th Sold goods to Rajesh Rs. 2,000
 - 20th Returned damaged goods to Rajesh Rs. 100
 - 27th Received a cheque from Raghu Rs. 1,000

UNIT II

- 11. Mr. Raja is a pretty cashier. Enter the following transactions in the cash book.
- 2015 March 1st Received a cheque for Rs. 100 to open the book
 - 2nd Cartage paid Rs. 20
 - 3rd Postage Rs. 18
 - 8th Purchase of stationery Rs. 10

2015 March 11th Paid to coolie Rs. 20

18th Settled the balance due to Mr. K Rs. 10

20th Tiffin charges of customer Rs. 30

29th Paid to wages Rs. 70

Or

12. Explain the problems of an favourable and overdraft balances.

UNITH

13. Prepare trial balance of Mr. Naveen on Dec. 31st 2015 from the following ledger balances.

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	Plant and mach	ninery	79,000	Debtors	52,000
	Furniture and	fixtures	20,000	Creditors	45,000
	Drawings	0	10,000	Salaries	8,000
	Capital		1,00,000	Wages	14,000
	Purchases	8	70,000	Carriage onwards	1,500
	Sales	1	1,32,000	Provision for bad	
		5		debts	1,200
	Sales returns		2,000	Interest paid	2,000
	Purchases		1,000	Interest received	100
	Stock as on Apr	ril 1 ^{sı} 2015	25,000	Rent	12,000
	Discount allow	ed	500	Advertisement	5,000
	Discount earned		700	Cash	8,000
5% Govt. securities		7,000	Loan from bank	25,000	
				Bank OD	11,000

Or

UNIT IV

15. In a survey connecting the smoking habits of consumers it was found that 55% smoke cigarettes of Brand A, 50% of Brand B, 40% of Brand C, 30% smoke cigarettes of A and B 20% of A and C 12% of B and C, 10% of all the three brands what percent do not smoke? What percent smoke exactly two brands of cigarettes? Draw the Venn diagram.

Or

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

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

UNIT V

17. Solve
$$x-3y+2z=8$$
, $3x+4y+z=5$ and $-4x+2y-9z=2$ using Cramer's rule.

Or

18. Solve
$$2x - y + 8z = 13$$
, $3x + 4y + 5z = 18$, which is $5x - 2y + 7z = 20$ by Gauss Jordan method.

(2006QMM15)

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Part — II

QUANTITATIVE METHODS FOR MANAGERS

(Regulation 2015-16)

Time: Three hours

Maximum: 75 marks

 $PART A - (5 \times 5 = 25 \text{ marks})$

Answer any FIVE questions.

- 1. Distinguish between primary data and secondary data and what are the sources of primary data.
- 2. Explain different types of table.
- 3. Explain different types of averages.
- 4. What is meant by Skewness? Explain the role of Skewness in the analysis of data.
- 5. What is correlation? Explain different types of correlation.
- 6. Write short notes on the concept probable error.
- 7. Prove that $A \cap (B \cap C) = (A \cap B) \cap C$.
- 8. If $\begin{bmatrix} x+y-1 & 3-t+3 \\ x-y+1 & 3+t-3 \end{bmatrix} = \begin{bmatrix} 2 & 4 \\ 3 & 5 \end{bmatrix}$ find x, y, z and t.

PART B \leftarrow (5 × 10 = 50 marks)

Answer the following questions.

UNIT I

9. Explain the importance of statistics.

Or

10. Draw a percentage bar diagram from the following data:

	Family A	Family I
Income	500	300
Food	250	120
Rent	100	75
Clothing	100	60
Sundries	50	45

JUNIT II

1. Find out arithmetic mean and median from the following data:

wages	No. of workers	
Less than 100	7	
Less than 150	20	
Less than 200	45	
Less than 250	60	
Less than 350	78	
Less than 400	80	

Or

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12. Compute median and mode from the following data:

Age	No. of people	
Below 15	22	
Below 20	67	
Below 25	134	
Below 30	207	
Below 35	292	
Below 40	482	
Below 45	546	
Below 50	601	
UNIT III		

13. Calculate regression equation of x and y:

x: 20 25 38 40 45 50 52 55 y: 15 20 22 25 30 32 28 50

Or

14. Find out rank – correlation from the ranks given below:

x: 3 5 8 10 9 7 4 1 2 6 y: 4 8 7 9 3 1 2 10 6 5

3 (2006QMM15)

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- 6. Consumerism.
- 7. Draw backs of interactive taxation.
- 8. Monetary policy.

PART B - (5 × 10 = 50 marks)

Answer the following questions.

UNIT I

UNIT IV

15. Explain the procedure of festal policy.

Or

9. Describe the importance of business environment.

Or

16. Give a brief note on economic planning in India.

UNIT V

Explain both micro and macro environment of 10. business.

UNIT II

Explain the functions of Indian corporate sector.

Or

Explain different economic systems.

Or

12. Explain the features of New Industrial Policy of India.

UNIT III

Explain the role played by Government in the Common the Common that the Common the Common that activities of a firm.

Or

Describe the importance of legal environment.

Explain the role played by MNCS in Indian Business Development.

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