



64121



I Semester B.B.A. Examination, April/May 2023

(CBCS) (Repeater) (2014 – 15)

BUSINESS ADMINISTRATION

Fundamentals of Accounting

Time : 3 Hours

Max. Marks : 70

**Instruction :** Answer should be written in **English only**.

SECTION – A

Answer **any five** questions. **Each** question carries **two** marks. (5×2=10)

1. a) What do you mean by Ledger ?  
b) What is Bank Re-conciliation Statement ?  
c) What do you mean by subsidiary book ?  
d) Mention two differences between a statement affairs and Balance Sheet.  
e) What is Trading Account ?  
f) Give the meaning of pass book.  
g) What is Depreciation ?

SECTION – B

Answer **any three** questions. **Each** question carries **6** marks. (3×6=18)

2. Distinguish between a Trading Account and Profit and Loss Account.
3. What are the advantages of single-entry-system ?

P.T.O.



4. Calculate total sales from the following information related to the total debtors.

	₹
Opening balance of debtors	60,000
Acceptances received	2,00,000
Cash received	3,08,000
Goods returned by the debtors	40,000
Discount allowed to the debtors	2,000
Closing balance of debtors	20,000

5. Write a brief note on the following.

- State of affairs
- Statement of Profit and Loss
- Revised statement of Affairs.

6. Prepare an analytical petty cash book from the following transactions.

2022

- July 1 Received from cashier ₹ 800
- 3 Paid for postage ₹ 08
- 5 Purchased stationery ₹ 20
- 7 Sent telegram ₹ 18
- 9 Paid for carriage ₹ 24
- 12 Paid to Kulkarni ₹ 100
- 14 Auto charges paid ₹ 40
- 18 Paid for office cleaning ₹ 24
- 22 Bought postal stamps ₹ 30
- 28 Paid for journals and magazines ₹ 120
- 30 Floor cleaning charges ₹ 24



SECTION – C

Answer **any three** questions. **Each** question carries **14** marks.

(3×14=42)

7. Following is the Trial Balance as on 31-March 2022 prepared by an incompetent account. You are required to rewrite in its correct form.

Particulars	Dr. (₹)	Cr. (₹)
Capital	24,000	—
Stock on 1-04-2022	8,500	—
Furniture	2,600	—
Purchase	—	8,950
Cash at bank	7,300	—
Carriage	300	—
Sales	—	22,500
Buildings	12,000	—
Return Inwards	—	1,900
Trade expenses	1,000	—
Return outwards	350	—
Discount received	970	—
Office rent	—	2,270
Salary	3,000	—
<b>Total</b>	<b>60,000</b>	<b>3,560</b>



8. Mr. Gorpade is a small trader maintaining his books of account by single entry. He gives the following list of ledger balances on the opening and closing dates.

Particulars	1-4-2021	31-3-2022
Buildings	12,500	12,500
Machinery	6,000	12,500
Furniture	3,000	4,000
Debtors	5,000	4,000
Stock	2,500	3,500
Bank	750	350
Creditors	6,000	7,000
Capital	23,750	—

- 1) His additional capital invested in the year was ₹ 3,000 in cash and ₹ 1,000 in the form of furniture bought into the business on 1-04-2021.
- 2) On 1-04-2021 he has bought machine costing ₹ 1,500. He has transferred from his business bank account ₹ 500 per month to his personal bank account and has used goods worth ₹ 750 for household purpose.
- 3) Depreciate machinery by 15% p.a. and furniture by 10% p.a. and provide for rent due ₹ 1,000.

Prepare a statement showing profit or Loss for the year ended 31-3-2022 and a revised statement of affairs.



9. From the following Trial Balance extracted from the books of Mr. Amar. Prepare Trading and Profit and Loss A/c for the year ending 31<sup>st</sup> March, 2022 and Balance Sheet as on that date.

Particulars	Debit	Credit
	₹	₹
Capital	—	81,000
Drawings	10,000	—
Plant and machinery	60,000	—
Debtors	40,000	—
Creditors	—	45,000
Purchases and sales	80,000	1,40,000
Returns	4,000	5,000
Wages	15,000	—
Cash-in-hand	1,000	—
Cash at bank	6,000	—
Salaries	10,000	—
Repairs	4,000	—
Rent	4,500	—
Stock	20,000	—
Manufacturing expenses	5,000	—
Bills	10,000	—





Bad debts	1,000	—
Provision for bad debts	—	1,500
Carriage	2,000	—
<b>Total</b>	<b>2,72,500</b>	<b>2,72,500</b>

### Adjustments :

- Rent paid in advance ₹ 500.
- Depreciate plant and machinery at 10% p.a.
- Allow interest on capital at 5% p.a.
- Closing stock was ₹ 30,000.

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

2022 June 1	Started business with cash ₹ 3,00,000
" 7	Cash purchases ₹ 30,000
" 9	Cash sales ₹ 25,000
" 15	Goods sold to Mr. Raghu ₹ 15,000
" 18	Purchased office furniture ₹ 60,000
" 25	Purchased goods from Mr. Rakesh ₹ 40,000
" 27	Paid cash to Mr. Rakesh ₹ 20,000
" 28	Received cash from Mr. Raghu ₹ 10,000
" 29	Paid rent by cash ₹ 1,000
" 30	Received commission ₹ 2,000



11. From the following transaction prepare Bank Reconciliation Statement as on 31-08-2022.

- a) Bank balance as per cash book ₹ 8,000.
  - b) Cheques of ₹ 1,000, 2,000 and 3,000 issued on 8<sup>th</sup>, 10<sup>th</sup> and 13<sup>th</sup> of August.  
Of these a cheque issued on 10<sup>th</sup> only presented for payment till 31<sup>st</sup> August.
  - c) Interest and dividend collected by the banker on 25<sup>th</sup> August and informed the customer on 1<sup>st</sup> September ₹ 500.
  - d) Cheques of ₹ 3,300 deposited into Bank of which a cheque of ₹ 2,300 only collected in August.
  - e) A cheque of ₹ 2,000 received and debited in cash book but not sent to bank till 31<sup>st</sup> August.
  - f) The following entries found in pass book only.
    - a) Interest on bank balance ₹ 250
    - b) Electricity bill paid ₹ 400
    - c) Commission charged ₹ 50.
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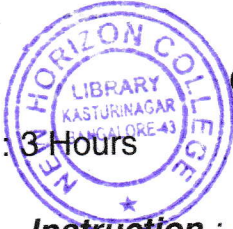
I Semester B.B.A. Examination, April/May 2023  
(CBCS Scheme)

BUSINESS ADMINISTRATION

Quantitative Methods for Business – I

Time : 3 Hours

Max. Marks : 70



**Instruction :** Answer **only** in **English**.

SECTION – A

1. Answer **any 5** sub-questions from the following, **each** question carries **2** marks : **(5×2=10)**
- a) What are rational numbers ?
  - b) Find  $x$ ,  $x - 6 = 0$ .
  - c) What do you mean by diagonal matrix ?
  - d) Give the meaning of Geometric mean.
  - e) What is Banker's discount ?
  - f) If  $\begin{vmatrix} x & 3 \\ 8 & 4 \end{vmatrix} = 0$  find  $x$ .
  - g) Find the mean proportional to 21 and 84.

SECTION – B

Answer **any 3** of the following questions, **each** question carries **6** marks : **(6×3=18)**

- 2. Find the HCF of 3024, 4752 and 7488.
- 3. The sum of 4 consecutive numbers is 166. Find numbers.
- 4. Find the sum of the series  $-3, +3, +9, +15, \dots$  upto 16 terms.
- 5. If  $A = \begin{bmatrix} 9 & 9 \\ 4 & 3 \end{bmatrix}$   $B = \begin{bmatrix} 1 & 5 \\ 7 & 12 \end{bmatrix}$  find  $3A + 4B$ .
- 6. Find the principal to earn Rs. 300 SI in 6 years @ 5% P.A.

P.T.O.





## SECTION – C

Answer **any 3** of the following questions, **each** question carries **14** marks : **(3×14=42)**

7. a) Find the number of terms and the common difference in the series when the first term is 24 and the sum is 290.

b) If  $A = \begin{bmatrix} 8 & 4 \\ 12 & 16 \end{bmatrix}$  and  $B = \begin{bmatrix} 8 & 4 \\ 6 & 2 \end{bmatrix}$  show  $(AB)' = B'A'$ .

8. a) The 3<sup>rd</sup> term of G.P is 12 and 6<sup>th</sup> term is 96. Find the sum of 4 terms and common ratio.

b) Solve by formula method :  $\frac{1}{x-2} + \frac{2}{x-1} = \frac{6}{x}$ .

9. a) Find the inverse of matrix  $A = \begin{bmatrix} 8 & 4 \\ 2 & 2 \end{bmatrix}$ .

- b) Solve by Crammer's rule

$$10x + 5y = 125$$

$$9x + 12y = 150.$$

10. a) A bill for ₹ 42,000 was drawn on 1-4-2022 at 6 months date. It was discounted on 11-5-2022 at 12% P.A. calculate :

i) Banker's discount

ii) Present worth

iii) True discount

- b) Find the simple interest on ₹ 15,000 for 3 years at the rate of 5% P.A.

11. a) If  $A = \begin{bmatrix} 1 & 2 & 3 \\ 2 & 3 & 4 \end{bmatrix}$   $B = \begin{bmatrix} 0 & 1 & 2 \\ 3 & 6 & 5 \end{bmatrix}$

Find i)  $A + B$

ii)  $A - B$

iii)  $2A + 3B$ .

- b) Find the largest number less than 842 and divisible by 18, 27 and 12.



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**I Semester B.B.A. Examination, April/May 2023  
(CBCS Scheme)  
(Repeaters)**

**BUSINESS ADMINISTRATION  
Management Process**

Time : 3 Hours

Max. Marks : 70

**Instruction :** Answers should be written in **English only**.

**SECTION – A**

Answer **any five** sub-questions. **Each** sub-question carries **2** marks.

**(5×2=10)**

1. a) Define organisation.
- b) What is recruitment ?
- c) What is span of control ?
- d) What is meant by motivation ?
- e) Give the meaning of management.
- f) What is Democratic leadership ?
- g) Mention any 2 features of a profession.

**SECTION – B**

Answer **any three** questions. **Each** question carries **6** marks.

**(3×6=18)**

2. Explain the advantages of planning.
3. Explain the internal sources of recruitment.
4. What is leadership ? What are the qualities of a good leader ?
5. State the functions of top level management.
6. What are the essentials of sound control system ?

P.T.O.



## SECTION – C

Answer **any three** of the following. **Each** question carries **14** marks. **(3×14=42)**

7. Explain the importance of organisation.
  8. What are the merits and demerits of line and staff organisation ?
  9. Explain the Maslow's need of hierarchy theory.
  10. Briefly explain the principles of management.
  11. What is communication ? Explain the different types of communication.
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I Semester B.B.A. Examination, February/March 2023  
(NEP Scheme)



**BUSINESS ADMINISTRATION**  
**Management Principles and Practice**

Max. Marks : 60

**Instruction :** Answers should be written only in **English**.

**SECTION – A**

I. Answer **any five** of the following questions :

(5×2=10)

- 1) a) Define co-operative society.
- b) What is sole trading concern ?
- c) State the types of plan.
- d) Give the meaning of decision making.
- e) Define organisation.
- f) What do you mean by delegation ?
- g) What do you mean by controlling ?

**SECTION – B**

II. Answer **any three** of the following questions :

(3×4=12)

- 2) Explain the functions of co-ordination.
- 3) What are the characteristics of a good leadership ?
- 4) Explain the seven (7) C's of communication.
- 5) Explain the types of responsibilities.
- 6) Explain the functions of management.





## SECTION – C

III. Answer **any three** of the following questions :**(3×10=30)**

- 7) Briefly explain the Non-budgetary control techniques.
- 8) Explain the qualities of a good leader.
- 9) Briefly explain the different types of communication.
- 10) Briefly explain the functions of staffing.
- 11) Explain the characteristics of planning.

## SECTION – D

IV. Answer **any one** of the following questions :**(1×8=8)**

- 12) a) You wish to start a small business (assume any product or service) to grow yourself as an Entrepreneur. Keeping in view the various aspects of planning discussed in planning Chapter. Prepare a plan for producing Product-X.

OR

- b) Imagine you are a Financial Manager in a company. What are the steps to be taken by yourself regarding declining the profits of the company for the last five years ?
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I Semester B.B.A. Examination, February/March 2023  
(NEP Scheme)



**BUSINESS ADMINISTRATION**  
**Fundamentals of Business Accounting**

Time : 2½ Hours

Max. Marks : 60

**Instruction :** Answers should be written in **English** only.

SECTION – A

1. Answer **any five** of the following. **Each** question carries **two** marks. **(5×2=10)**
- Write the meaning of Accounting.
  - Mention two Accounting Standards.
  - What do you mean by double entry system of book keeping ?
  - What is the purpose of maintaining petty cash book ?
  - What are adjusting entries ?
  - What do you understand by TALLY ?
  - Mention any two vouchers used in TALLY.

SECTION – B

Answer **any three** of the following. **Each** question carries **four** marks. **(3×4=12)**

- Explain the objective of accounting.
- Write the rules of Debit and Credit under the English System.
- From the following particulars of Mr. Sriram, prepare Bank Reconciliation Statement as on 31-March-2022.

Bank balance as per cash book Rs. 50,000

Cheques issued, but not presented for payment Rs. 6,000

Dividend on shares collected by bank and credited in the pass book Rs. 8,000

Bank charges debited in the pass book only Rs. 400

A cheque deposited into Bank, but not collected by bank Rs. 5,000

Interest credited in the pass book only Rs. 500



5. Prepare a Purchases Book in the books of M/s Eresha Provision Stores for the month of Dec. – 2022

On 1-Dec.-2022 Purchased from Govinda Rice Mills (Invoice No. 1102)  
20 bags of rice at Rs. 1,200 per bag, trade discount on all items @ 10%.

On 10-Dec.-2022 Bought from Shiva Flour Mills (Invoice No. 1202) 10 bags of wheat flour on account at Rs. 1,750 per bag.

On 18-Dec.-2022 Purchased from Lakshmi Traders (Invoice No. 1243)  
10 boxes of chocolates at Rs. 1,500 per box.

On 24-Dec.-2022 Purchased from Nandini Trades (Invoice No. 1254)  
15 boxes of Ghee at Rs. 3,000 per box.

6. From the following particulars of Anitha Traders, prepare a Trading Account.

Particulars	Rs.
Opening stock	60,000
Purchases	3,00,000
Sales	7,30,000
Purchase returns	18,000
Sales returns	30,000
Carriage inwards	12,000
Factory rent	18,000
Coal, gas and water	10,000
Freight and Octroi	6,500
Closing stock	20,000

### SECTION – C

Answer **any three** of the following. **Each** question carries **ten** marks. **(3×10=30)**

7. What do you mean by Accounting Principles ? Briefly explain the Accounting Concepts and Conventions.

8. Journalise the following transactions :

On 1- Apr.-2022	Yash commenced business with cash Rs. 60,000
On 3-Apr.-2022	Paid into bank Rs. 20,000
On 5-Apr.-2022	Purchased goods for cash Rs. 20,000
On 6-Apr.-2022	Sold goods for cash Rs. 25,000
On 8-Apr.-2022	Purchased goods from Dharshan on credit for Rs. 10,000
On 9-Apr.-2022	Sold goods to Sudeep on credit for Rs. 20,000
On 15-Apr.-2022	Returned goods to Dharshan Rs. 1,000 for damage.



On 18-Apr.-2022	Received goods returned by Sudeep Rs. 2,000
On 20-Apr.-2022	Bought furniture for cash Rs. 10,000
On 21-Apr.-2022	Paid to Dharshan on account Rs. 8,000
On 27-Apr.-2022	Received from Sudeep Rs. 15,000 on account
On 31-Apr.-2022	Paid salaries Rs. 5,000

9. Post the given below transactions into a ledger and balance them in the books of Yash Co. Ltd.

On 1-Dec.-2022	Business started with cash Rs. 2,00,000
On 4-Dec.-2022	Opened a bank account with SBI Rs. 80,000
On 7-Dec.-2022	Purchased goods on credit from M/s Jaggesh Rs. 30,000
On 10-Dec.-2022	Purchased machinery and paid by cheque Rs. 20,000
On 15-Dec.-2022	Rent paid by cheque Rs. 5,000
On 20-Dec.-2022	Sale of goods to M/s Vishnuvardhan on credit Rs. 10,000
On 25-Dec.-2022	Cash sales Rs. 15,000
On 28-Dec.-2022	Received a cheque from M/s Vishnuvardhan Rs. 10,000
On 31-Dec.-2022	Paid salary in cash Rs. 6,000

10. Prepare Trading, Profit and Loss A/c and Balance Sheet of Mohan & Co. for the year ending 31-March-2022 from the following :

<b>Particulars</b>	<b>Rs.</b>
Bills payable	8,000
Bills receivables	10,000
Capital	1,00,000
Cash and Bank balance	38,000
Drawings	30,000
Furniture	30,000
General expenses	6,000
Insurance	2,000
Opening stock	26,000
Purchase returns	6,000
Purchases	80,000
Salaries	16,000
Sales returns	4,000
Sales	1,40,000
Sundry creditors	20,000
Sundry debtors	24,000
Wages	8,000



**Adjustments :**

- a) Closing stock Rs. 40,000.
  - b) Insurance prepaid Rs. 400.
  - c) Provide for doubtful debts @ 10%.
  - d) Depreciate furniture by 20%.
11. Enter the following transaction in a three-column cash book.
- |               |  |
|---------------|--|
| 01-March-2022 | Balance of cash in hand Rs. 8,000 and at bank Rs. 20,000                       |
| 3-March-2022  | Received cash from Manu Rs. 4,000 and allowed her discount of Rs. 160          |
| 4-March-2022  | Sold goods for cash Rs. 7,000  |
| 5-March-2022  | Cash paid into bank Rs. 6,400  |
| 7-March-2022  | Cash paid to Diya Rs. 2,800 and discount receive Rs. 100                       |
| 10-March-2022 | Paid for cash purchase by cheque Rs. 5,400                                     |
| 13-March-2022 | Cash withdraw from bank for office use Rs. 62,100                              |
| 15-March-2022 | Bought furniture and amount paid by cheque Rs. 11,200                          |
| 18-March-2022 | Received from Suman a cheque for Rs. 3,300 and discount allowed to him Rs. 100 |
| 21-March-2022 | Cheque received from Mahi and paid into bank Rs. 3,300                         |
| 24-March-2022 | Issued to Asha a cheque for Rs. 3,800 and discount received Rs. 200            |
| 25-March-2022 | Cash sales Rs. 13,900  |
| 30-March-2022 | Paid salary Rs. 3,700  |

**SECTION – D**

Answer **any one** of the following. **Each** carry **eight** marks.

**(1×8=8)**

12. Explain the steps involved in creation of Ledger Account in Tally.

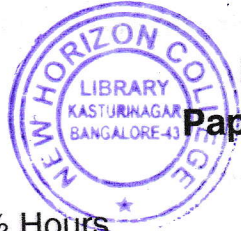
OR

What are the steps followed in configuration of General Information, numeric symbols, Account and Inventory, voucher entry and invoice/order entry in Tally ERP-9 ?

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I Semester B.B.A. Examination, February/March 2023  
(NEP Scheme)



**BUSINESS ADMINISTRATION**  
**Paper – 1.3 : Marketing Management**

Time : 2½ Hours

Max. Marks : 60

**Instructions :** Answers should be written **only** in **English**.

SECTION – A

1. Answer **any five** of the following questions. **Each** question carries **2** marks. **(5×2=10)**
- Give the meaning of Marketing Environment.
  - What do you mean by Marketing Management ?
  - Give the meaning of services.
  - What do you mean by Product ?
  - What do you mean by Market Segmentation ?
  - Give the meaning of Packaging.
  - Give the meaning of Consumer Behaviour.

SECTION – B

Answer **any three** of the following questions. **Each** question carries **4** marks. **(3×4=12)**

- Briefly explain the requisites of a sound Market Segmentation.
- Explain the features of services.
- What are the advantages of Branding ?
- What are the basic approaches used for the study of marketing ?
- What are the reasons for failure of a New Product ?





## SECTION – C

Answer **any three** of the following questions. **Each** question carries **10** marks. **(3×10=30)**

7. Briefly explain the different methods of pricing.
8. Briefly explain the factors influencing Consumer Behaviour.
9. Explain the different components of Macro Environment.
10. What is CRM ? Discuss the advantages and disadvantages of CRM.
11. Write short notes on :
  - a) Relationship Marketing.
  - b) Concept Marketing.
  - c) Green Marketing.
  - d) Tele Marketing.

## SECTION – D

Answer **any one** of the following questions. **Each** question carries **8** marks. **(1×8=8)**

12. Draw a figure showing the different steps involved in New Product development and explain the steps.
  13. A consumer products manufacturing company is offering a number of consumer product like toiletries, detergent powder, food products etc.
    - a) Identify the 1 element of marketing mix referred here.
    - b) What are the different types of promotion activities that can be used to increase the sales of consumer products ?
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