

II Semester B.B.A. Examination, Aug./Sept. 2023
BUSINESS ADMINISTRATION (NEP – Freshers and Repeaters)
Paper – 2.1 : Financial Accounting and Reporting

Time : 2½ Hours

Max. Marks : 60

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

SECTION – A

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

1. a) Define Partnership.
- b) Write the meaning of Super profit.
- c) What do you mean by calls in arrears ?
- d) Give the meaning of current liabilities with examples.
- e) Mention any four tangible fixed assets.
- f) What are comparative statements ?
- g) What is management discussion and analysis ?

SECTION – B

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

2. On 01-04-2022 Raj and Ravi entered into partnership contributing ₹ 30,000 and ₹ 20,000 respectively and sharing profits in the ratio of 2 : 1. Ravi is to be allowed a salary of ₹ 1,000 p.m., interest on capital is to be allowed at 6% p.a. During the year Raj withdraw ₹ 8,000 and Ravi ₹ 4,000, interest on the same being ₹ 200 and ₹ 100 respectively. Their profits for the year ending 31-03-2023 before the above mentioned adjustments amounted to ₹ 30,000. Prepare profit and loss appropriation account.
3. Gagan Ltd. is planning to purchase the business from a firm. For this purpose, it is agreed to value goodwill at 2 years purchase of the weighted average profits. The appropriate weights and the profits for the past 4 years are as under :

Year	Weight	Profit (₹ in lakhs)
2019	1	100
2020	2	125
2021	3	150
2022	4	200

Calculate the value of goodwill.

4. State under what headings and sub-headings the following items would appear in the Balance Sheet of a company as per Schedule III, Part – I of the Companies Act, 2013.

a) Goodwill	b) Bank overdraft
c) Proposed dividend	d) Share premium.

P.T.O.



5. Calculate trend percentages from the following figures of Zen Ltd., taking 2018 as base year.

(₹ in lakh)

Year	Sales	Stock	PBT	Salaries
2018	2,140	780	450	950
2019	2,365	820	480	1,200
2020	3,020	930	530	1,350
2021	3,500	1,160	660	1,400
2022	4,000	1,200	700	1,530

6. Distinguish between equity shares and preference shares.

SECTION – C

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

7. Ravi and Venkat are the partners sharing profits and losses in the ratio of 2 : 1. From the following ledger balances prepare profit and loss appropriation account, partners capital account and Balance Sheet for the year ending 31-12-2022.

Particulars	Debit (₹)	Credit (₹)
Capital : Ravi Venkat		64,000 75,000
Drawings : Ravi Venkat	10,000 12,000	
Sundry debtors	1,00,000	
Sundry creditors		40,000
Bills receivables	20,000	
Bills payable		8,000
Plant and machinery	30,000	
Furniture and fixtures	8,000	
Cash in hand	2,200	

Their profits for the year ending 31-12-2022 before making the interest on capital, salary and interest on drawing amounted to ₹ 34,550.

Adjustments :

- Closing stock was valued at ₹ 40,000
- Depreciate plant and machinery by 10% and furniture by 5%
- As per Partnership Deed, the following to be provided :
 - Salary to Ravi ₹ 6,000 per annum
 - Interest on capital @ 5% per annum
 - Interest on drawings to be charged ₹ 200 to Ravi and ₹ 250 to Venkat.



8. Following is the Balance Sheet of Chethan Ltd., as on 31-3-2023.

Liabilities	₹	Assets	₹
Share capital	30,00,000	Fixed assets	20,00,000
Reserves and surplus	7,50,000	Current assets	25,00,000
Creditors	12,50,000	Investments	5,00,000
	50,00,000		50,00,000

The investments are in 8% Government Bonds. The net profit after taxation for the past 4 years were : ₹ 7,85,000; ₹ 8,45,000; ₹ 8,50,000 and ₹ 8,60,000 respectively. Normal rate of return on average capital employed is 20%. Calculate goodwill at 3 years purchase of super profits.

9. From the following trial balance prepare Final Accounts of Nishi Trading Company Limited for the accounting period 31st March, 2022.

Particulars	Dr. (₹)	Cr. (₹)
Sales		6,54,000
General reserve		58,400
Opening inventories	25,890	
Trade payables		17,000
Purchase of goods	2,97,100	
Depreciation on tangible assets	15,500	
Trade receivables	85,000	
Salary expenses	98,470	
Cash and cash equivalents	35,500	
Tangible assets	1,55,000	
Freight	48,880	
Amortisation of intangible assets	18,500	
Sundry expenses	42,860	
Share capital (equity shares of 100 each)		2,50,000
P&L A/c		7,000
Preliminary expenses	20,000	
Power and fuel	54,200	
Bad debts	3,500	
Intangible assets	86,000	
	9,86,400	9,86,400

Adjustments :

- Closing inventories ₹ 28,880.
- Write off 1/5th of preliminary expenses.
- Directors proposed dividend of 15%.



10. Vikas Company Ltd. issued 10,000 equity shares of ₹ 100 each. The public subscribed for 8,000 shares and were fully allotted. The amount of each equity share was payable as under :
- | | |
|----------------|----------------|
| On application | ₹ 20 per share |
| On allotment | ₹ 30 per share |
| On first call | ₹ 20 per share |
| On final call | ₹ 30 per share |
- All the calls were made and the money was duly received except first call on 500 shares and final call on 1,000 shares.
Pass necessary journal entries in the books of the company and prepare bank account.
11. What is Corporate financial report ? List the users of annual report and explain its uses to them.

SECTION – D

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

12. What are 'Financial Highlights' ? List the major components that are included under 'Financial Highlights'.
13. The Balance Sheets of PQ Chemicals Limited for the year ended March 31st 2022 and 2023 are given below.

Particulars	2021-22 (₹)	2022-23 (₹)
Equities and Liabilities		
Equity share capital	6,00,000	8,00,000
Reserves and surplus	3,30,000	2,20,000
Debentures	2,00,000	3,00,000
Other non-current liabilities	1,50,000	2,00,000
Bills payable	50,000	45,000
Sundry creditors	1,00,000	1,20,000
Other current liabilities	5,000	10,000
Total	14,35,000	16,95,000
Assets		
Land and buildings	3,70,000	2,70,000
Plant and machinery	4,00,000	6,00,000
Furniture and fixture	20,000	25,000
Goodwill	25,000	30,000
Cash in hand	20,000	80,000
Bills receivable	1,50,000	90,000
Sundry debtors	2,00,000	2,50,000
Stock-in-trade	2,50,000	3,50,000
Total	14,35,000	16,95,000

Prepare a comparative Balance Sheet and comment on the financial position of the concern.



II Semester All U.G. Courses Examination, August/September 2023
(NEP – Freshers and Repeaters)
ENVIRONMENTAL SCIENCE (AECC)
Environmental Studies

Time : 1½ Hours

Max. Marks : 30

Instruction : Draw diagrams wherever necessary.

ಅಗತ್ಯವಿದ್ದೆಡೆ ಚಿತ್ರಗಳನ್ನು ಬಿಡಿಸಿ.

PART – A

ಭಾಗ - ಎ

I. Answer any 5 of the following :

(2×5=10)

ಕೆಳಗಿನ ಯಾವುದಾದರೂ 5 ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ :

1) Euthrophication

ಯುಥ್ರೋಫಿಕೇಷನ್

2) Hot Spot

ಬಿಸಿ ತಾಣ

3) Smog

ಸ್ಮಾಗ್

4) Over grazing

ಅತಿಯಾಗಿ ಮೇಯಿಸುವಿಕೆ

5) Estuary

ಅಳಿವೆ

6) Land slides

ಭೂ ಕುಸಿತ

7) Incineration.

ಭಸ್ಮೀಕರಣ.



PART – B

ಭಾಗ - ಬಿ

II. Answer any 4 of the following :

(5×4=20)

ಕೆಳಗಿನ ಯಾವುದಾದರೂ 4 ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ :

8) Write the scope and importance of Environmental studies.

ಪರಿಸರ ಅಧ್ಯಯನದ ವ್ಯಾಪ್ತಿ ಮತ್ತು ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ಬರೆಯಿರಿ.

9) Explain the effects of use of chemical fertilizers and pesticides.

ರಸಾಯನಿಕ ಗೊಬ್ಬರಗಳು ಮತ್ತು ರೋಗನಾಶಕಗಳ ಬಳಕೆಯ ಪರಿಣಾಮಗಳನ್ನು ವಿವರಿಸಿ.

10) Discuss Global warming.

ಜಾಗತಿಕ ತಾಪಮಾನವನ್ನು ಚರ್ಚಿಸಿ.

11) Explain the effects of water pollution.

ಜಲಮಾಲಿನ್ಯದ ಪರಿಣಾಮಗಳನ್ನು ವಿವರಿಸಿ.

12) Explain Wildlife Protection Act.

ವನ್ಯಜೀವಿ ಸಂರಕ್ಷಣಾ ಕಾಯಿದೆಯನ್ನು ವಿವರಿಸಿ.

13) Explain pond ecosystem.

ಕೊಳ ಪರಿಸರ ವ್ಯವಸ್ಥೆಯನ್ನು ವಿವರಿಸಿ.

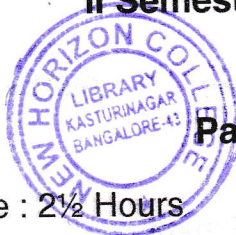


II Semester B.B.A. Examination, August/September 2023

(NEP – Freshers and Repeaters)

BUSINESS ADMINISTRATION

Paper – 2.2 : Human Resource Management



Time : 2½ Hours

Max. Marks : 60

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

SECTION – A

1. Answer **any five** of the following. **Each** question carries **two** marks. **(5×2=10)**

- Give the meaning of HRM.
- Define selection.
- Give the meaning of Job Analysis.
- Mention any 2 needs for training.
- Define promotion.
- What is Performance Appraisal ?
- Explain the concept of employee engagement.

SECTION – B

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

- Bring out the differences between HRM and Personnel Management.
- Discuss the importance of Human Resource Planning.
- What are the benefits of training ? Explain briefly.
- Explain the objectives of Performance Appraisal.
- Discuss the types of Employee Engagement.



SECTION – C

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

7. Explain the functions of Human Resource Management.
8. Give the meaning of Recruitment. Explain the sources of recruitment.
9. Define Induction. Analyze the problems faced during Induction.
10. State the various methods of Performance Appraisal. Discuss any 5 performance appraisal methods.
11. Elucidate the drivers of employee engagement in brief.

SECTION – D

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

12. Blue Heavens Ltd. purchased new machinery from Germany for manufacturing some auto components. It was a cost-effective and quality production machine but during the production process, manager observed that the quality of the production was not as per standards. On investigation, it was found that there was lack of knowledge of using these hi-tech machines. So, frequent visits by engineers were required from Germany but this resulted in high overhead charges.

Suggest what can be done to develop the skills and abilities of employees for producing quality products by using these hi-tech machines. Also state how the employees or the organisation will be benefited by your suggestion.

OR

13. Suppose a key employee has just resigned and you are the departmental head. After you have sent your request for replacement to HR of your company, Justify how you could help the recruiter to find the best.
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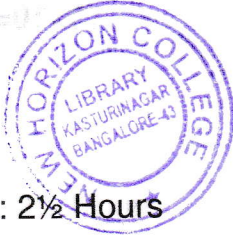


II Semester B.B.A. Examination, August/September 2023

(NEP – Freshers and Repeaters)

BUSINESS ADMINISTRATION

Paper – 2.3 : Business Mathematics



Time : 2½ Hours

Max. Marks : 60

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

SECTION – A

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

1. a) What do you mean by quadratic equation ?
b) Solve $6x - 16 = 14(x - 8)$.
c) What is unit matrix ?
d) Write any two logarithmic form.
e) Give the meaning of cash discount.
f) A man can do 15 pencils in 30 minutes. How long will it take him to do 96 pencils ?
g) Find 25th term of the AP 2, 5, 8.

SECTION – B

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

2. Briefly explain basic laws of indices.
3. The age of the father is four times that of his son. 5 years ago the age of the father was 7 times that of his son. Find their present ages.
4. $A = \begin{bmatrix} 18 & 2 \\ 8 & 6 \end{bmatrix}$ and $B = \begin{bmatrix} 2 & 10 \\ 14 & 24 \end{bmatrix}$ find a matrix 'X' such that $2A + 5B + 3X = 0$.
5. At what rate percent per annum will a sum of ₹ 1,000 become ₹ 1,600 if the loan given for 3 years attracts simple interest ?
6. Which term of the AP 7, 11, 15, is 63 ?



SECTION - C

Answer **any three** questions. **Each** question carries **10** marks.

(3×10=30)

7. Solve for x and y using

- a) Elimination method
- b) Substitution method

$$x + 2y = 4$$

$$3x + y = 7$$

8. Solve by using Cramers Rule $6x - 7y = 5$

$$9x - 5y = 13.$$

9. If it is given that $\log 2 = 0.3010$, $\log 3 = 0.4771$. Find $\log 8$, $\log 6$, $\log 4$ and $\log 24$.

10. A bill for ₹ 42,000 was drawn on 1-4-2023 at 6 months date. It was discounted on 11-5-2023 at 12% p.a.

Calculate :

- i) BD
- ii) Present worth
- iii) TD and
- iv) B.G. (Banker's Gain).

11. Find the difference between simple interest and compound interest on ₹ 15,000 for 5 years, charging interest at 6% p.a.

SECTION - D

Answer **any one** of the following. **Each** question carries **8** marks.

(1×8=8)

12. The wholesaler offer a product at catalogue price of ₹ 1,00,000 with 20% cash discount and 5% trade discount to the retailer. Retailer sells it at 10% lesser than the catalogue price by offering 2% cash discount to the final customer.

Find out :

- a) Profit made by the retailer
- b) Price to be paid by the customer.

OR

13. Two persons A and B whose salaries together amount to ₹ 100. A spends ₹ 75% and B ₹ 70% of their salaries. If their savings are 5 : 4, find their respective salaries.



II Semester B.B.A. Examination, August/September 2023
(NEP – Freshers and Repeaters)
BUSINESS ADMINISTRATION
2.3 : Business Environment



Time : 2½ Hours

Max. Marks : 60

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

SECTION – A

1. Answer **any five** of the following questions. **Each** question carries **2** marks : **(5×2=10)**
- a) Mention any two factors of External Environment.
 - b) Define Monetary Policy.
 - c) What do you mean by Global Environment ?
 - d) State the meaning of Technological Environment.
 - e) What do you mean by Franchising ?
 - f) What is Ecosystem ?
 - g) Define the term Business.

SECTION – B

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

- 2. Discuss the scope of business.
- 3. Explain the types of innovation.
- 4. List out any four objectives of EXIM policy.
- 5. What are the components of Natural Environment ?
- 6. Write a short note on impact of Economic Environment on Business.



SECTION – C

Answer **any three** of the following questions. **Each** question carries **10** marks :

(3×10=30)

7. Explain the Macro Environment factors affecting the business.
8. What is Legal Environment ? Explain its importance.
9. Explain the advantages and disadvantages of Globalisation.
10. Discuss the interface between technology and business.
11. Discuss the concept of Natural Environment and its impact on business decisions.

SECTION – D

Answer **any one** of the following questions. **Each** question carries **8** marks :

(1×8=8)

12. With changes in the consumption habits of people, Rakesh who was running a sweet shop, shifted to the chocolate business. On the CVC of Diwali, he offered chocolates in attractive packages at reasonable prices. He anticipated huge demand and created a website chocolove.com for taking orders online. He got a lot of orders online and earned huge profits by selling the chocolates.

Questions :

- a) Identify the types of business environment highlighted in the above case.
 - b) Explain the importance of identified environment.
13. Analyze the challenges of International Business.