



Reg. No. :

Name :

First Semester B.B.A. Degree Examination, December 2014
Career Related First Degree Programme under CBCSS
Group 2(b)
Complementary Course
BM 1131 – BUSINESS STATISTICS
(2013 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in **one** word or **two** sentences. **Each** question carries **one** mark.

1. Define Statistics.
2. What is statistical investigation ?
3. What is secondary data ?
4. What is statistical errors ?
5. What is a variable ?
6. Define measures of central tendency.
7. What is a raw data ?
8. What is a range ?
9. Define dispersion.
10. What is sample space ?

SECTION – B

Answer **any eight** questions **not** to exceed **one** paragraph. **Each** question carries **2** marks.

11. State the demerits of primary data.
12. Explain how can random sampling be drawn ?



13. What is Harmonic mean ?
14. What are the demerits of Geometric mean ?
15. What is an event ?
16. Find the geometric mean from the following data
- | | | | | | |
|--------------------------|----|----|----|----|---|
| Variable x : | 2 | 3 | 5 | 6 | 4 |
| Frequencies (f) : | 10 | 15 | 18 | 12 | 7 |
17. Find the Harmonic mean from the following data
- | | | | | | | | | |
|--------------------|----|----|----|----|----|----|-----|-----|
| Value (x) : | 35 | 45 | 89 | 76 | 87 | 66 | 110 | 135 |
|--------------------|----|----|----|----|----|----|-----|-----|
18. Find the coefficient of skewness if difference between two quartiles = 8
- Sum of two quartiles = 22
- Median = 10.5
19. Calculate median from the following figures.
- | | | | | | | | | | | |
|----|----|----|----|----|----|----|----|----|----|-----|
| 30 | 45 | 75 | 65 | 50 | 52 | 28 | 40 | 49 | 35 | 42. |
|----|----|----|----|----|----|----|----|----|----|-----|
20. What are the ideals of good average ?
21. What do you mean by frequency ?
22. What is convenience sampling ?

SECTION - C

Answer **any six** questions, **not** to exceed **120** words. **Each** question carries **4** marks.

23. Explain the factors determining the reliability of data.
24. Statistics is the science of averages. Explain.
25. Discuss the merits and demerits of median.
26. Explain the requirements of a good tabulation.
27. Explain the qualities of a good questionnaire.



28. Briefly explain Bayes' theorem.

29. Calculate the coefficient of skewness from the following data.

Size of item :	6	7	8	9	10	11	12
Frequency :	3	6	9	13	8	5	4

30. Calculate the standard deviation from the following

Age in years :	10-20	20-30	30-40	40-50	50-60	60-70
No. of persons :	2	4	8	10	12	4

31. Three coins are tossed simultaneously, What is the probability that

- 1) There are three heads
- 2) There are two or more than two heads
- 3) There are two or more than two tails.

SECTION - D

Answer any two questions. Each question carries 15 marks.

32. Explain the various sources of collection of secondary data and explain the limitations also.

33. Explain the meaning of sampling method, and write its advantages and disadvantages.

34. Compute mean deviation from \bar{X} and M for given series.

x :	5	10	15	20	25	30
f :	3	4	8	12	7	2

35. In a bolt factory machines A, B, C manufacture respectively 25% , 35%, and 40% of the total production. Of their output 5, 4, 2 percent are defective bolts. A bolt is drawn at random from the production and is found to be defective. What is the probability that it was manufactured by machines A, B and C ?



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Reg. No. :

Name :

First Semester B.B.A. Degree Examination, January 2014
(Career Related First Degree Programme Under CBCSS)
Group 2(b)
Core Course
BM 1143 : FINANCIAL ACCOUNTING
(2013 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer all questions in one or two sentence. Each question carries 1 mark.

1. What do you mean by the term "Debit" ?
2. Expand GAAP.
3. What do you mean by Profit and Loss Account ?
4. Explain permanence order of preparing Balance Sheet.
5. List out any three characteristics of partnership.
6. What is sacrificing ratio ?
7. Define Company.
8. What is *pro rata* allotment ?
9. Explain reserve capital.
10. What do you mean by scrip dividend ?

(1×10=10 Marks)

P.T.O.



SECTION – B

Answer any eight questions. Each question carries 2 marks.

11. What are the different branches of accounting ?
12. Explain the accrual system of accounting.
13. Explain the accounting treatment of goods distributed as free samples.
14. A manager is entitled to a commission of 5% on net profit after charging his commission. Net profit before charging such commission is Rs. 1,05,000. Find out the amount of commission payable to the manager.
15. What are the adjustments to be made while admitting a new partner ?
16. Alpha and Beta are partners sharing profits and losses in proportion of 2 : 1. They admit a new partner Gama whom they give $\frac{1}{6}$ th share in profit. Calculate new profit sharing ration.
17. Describe accounting as an information system.
18. What is accounting equation ? Illustrate with figures to prove that the two sides of equation are always equal.
19. What are the different types of Preference Shares ?
20. What are the sources from which Bonus Shares can be issued ?
21. On 1st April 2012 Furniture account showed a balance of Rs. 1,00,000 and on 31st March, 2013 it was revalue at Rs. 1,25,000. During the year furniture was purchased for Rs. 1,50,000 in respect of which carriage of Rs. 3,000 was paid. These items are charged to purchase account and carriage account respectively. Make adjusting entries.
22. Write accounting entries when share premium is payable on allotment.

(2×8=16 Marks)

SECTION – C

Answer any six questions. Each question carries 4 marks.

23. What are the functions of accounting ?
24. Pass adjusting entries for the following in the books of Jaykiran on 31st March, 2013.
- The Stock on 31st March, 2013 was of the value of Rs. 50,000.
 - Write off depreciation on Plant Rs. 20,000 and on Building Rs. 5,000.
 - Rs. 7,000 was received in advance for commission.
 - Rs. 8,000 for wages and Rs. 3,000 for stationary were outstanding.
 - Rs. 25,000 for income tax and Rs. 2,000 for insurance were paid in advance.
25. James and Vinod are partners sharing Profits and Losses in the ratio of 5 : 3. They decided to admit Ashik. James surrenders $\frac{3}{8}$ th share of his profit and Vinod $\frac{2}{8}$ th share of his profit in favour of Ashik. Calculate the new profit sharing ratio of all partners.
26. Ganguly, Dravid and Suchin are partners sharing profits and losses in the ratio of 5 : 3 : 2. Suchin retired. On the date of retirement, the adjusted capital of Ganguly, Dravid and Suchin were Rs. 50,000, Rs. 40,000 and Rs. 20,000 respectively. The total capital of the new firm is agreed at Rs. 90,000 between Ganguly and Dravid in the ratio of 5 : 3. Calculate the actual cash to be paid off or to be brought in by the continuing partners.
27. On 10th January 2009, X Ltd. Offers 8,000 equity shares of Rs. 10 each payable Rs. 3 on application, Rs. 2 on allotment, Rs. 3 on first call and balance Rs. 2 on second and final call. Applications are received for full 8,000 shares. The shares were duly allotted, calls made and money realized. You are required to pass necessary Journal Entries in the books of X Ltd.



28. Arpa Ltd. forfeited 100 shares of Rs. 10 each, Rs. 8 per share being called up, which were issued at a Discount of Rs. 1 per share for non-payment of first call of Rs. 3 per share. Of these forfeited shares, 80 were reissued subsequently by the company at Rs. 5, as Rs. 8 paid up per share. Give Journal Entries for the forfeiture and reissue of shares.
29. What is allotment of shares ? Explain the statutory restriction imposed on allotment of shares.
30. Explain the maximum managerial remuneration payable to different categories of managerial personnel.
31. Following are the balances extracted from the Trial Balance of a firm as on 31st December 2012.

Sundry debtors 50,000, Provision for bad debt – 5,000, Bad debt – 3,000.

Additional information

- a) Additional bad debt kept Rs. 3,000
- b) Keep provision for bad debt @ 10% on debtors.

You are required to pass the necessary Journal Entries and prepare provision for bad debt account and show how the different items will appear in the Final Accounts.

(4×6=24 Marks)

SECTION – D

Answer **any two** questions. **Each** question carries 15 marks.

32. Examine the accounting concept of “conservatism and materiality” and their significance in the preparation of Financial Statement.

33. The following is the Trial Balance of M/S Jeeva on 30th June 2013.

Debit	Amount	Credit	Amount
Drawings	15,735	Capital	1,86,000
Stock (1-7-2012)	17,280	Sundry creditors	18,900
Sundry debtors	43,500	Sales	2,96,340
Machinery	60,000	Purchase Return	1,500
Patents	22,500	Rent	27,000
Freehold Land	30,000		
Building	96,000		
Purchases	1,22,025		
Sales Return	2,040		
Cash at Bank	7,890		
Cash in hand	1,620		
Insurance	1,800		
General expenses	9,000		
Salaries	45,000		
Wages	25,440		
Factory fuel and power	14,190		
Carriage on Purchase	6,120		
Carriage on sale	9,600		
	5,29,740		5,29,740

The following adjustments are to be effected :

- Stock on 30th June 2013, Rs. 20,400.
- 5% of sundry debtors is to be written off as bad.
- Salaries for the month of June 2013 amounting to Rs. 4,500 were unpaid.
- Insurance includes a premium of Rs. 510 on policy expiring on

December 31st 2013.



- e) Rent Rs. 3,000 is accrued but not received.
 f) Depreciate machinery @ 5% and patent @ 20%.

You are required to prepare Trading and Profit and Loss Account and the Balance Sheet as on 30th June 2013.

34. Laila and Shyla are partners in a firm. They share profit and losses in the ratio of 3 : 1. Their Balance Sheet is as follows.

Liabilities	Amount	Assets	Amount
Capital :		Building	1,50,000
Laila	1,20,000	Plant	37,500
Shyla	60,000	Stock	60,000
General Reserve	60,000	Debtors	1,05,000
Sundry Creditors	90,000	Cash	7,500
Bills Payables	30,000		
	3,60,000		3,60,000

Juliya is admitted into partnership for 1/5th share in the business on the following terms agreed :

- a) Building is to be appreciated by 20%
 b) Plant is to be depreciated to 90%
 c) Provision for doubtful debt is made at 5% on debtors
 d) Stock is to be revalued at Rs. 45,000
 e) Juliya should introduce 60% of adjusted capital of both Laila and Shyla.

Prepare necessary Ledger Accounts and the Balance Sheet of the newly constituted firm after the admission of Juliya.

35. Sonam Ltd. offers 10000 equity shares of Rs. 10 each to be public. The amount payable is as follow :

On application – Rs. 3 per share, On allotment – Rs. 2 per share, On first call – Rs. 3 per share and Rs. 2 on final call.

Applications are received for 15,000 shares. The directors decided to reject application of 3000 shares and their application money being refunded in full. Rest allotted on a *pro rata* basis. All calls were duly made and paid except :

- a) Mr. X, a holder of 100 shares paid the two calls with allotment.
- b) Mr. Y, a holder of 200 shares fails to pay the first and the second calls.
- c) Mr. Z, a holder of 100 shares fails to pay the second call.

Pass the necessary Journal Entries to record the above transactions in the Company's books and show how the capital will appear in the Company's Balance Sheet.

(2×15=30 Marks)



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Reg. No. :

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First Semester B.B.A. Degree Examination, January 2014
Career Related First Degree Programme Under CBCSS
Group 2 (b)
Foundation Course
BM – 1121 : ENVIRONMENTAL STUDIES
(Common For 2010 and 2011 Admissions)

Time : 3 Hours

Max. Weightage : 30

SECTION – A

This Section consists of **four** bunches of **four** questions **each**. **Each** bunch carries a weightage of 1. Answer **all** questions.

I. Choose the most appropriate answer from the following :

- 1) Which one is not a non-renewable resource ?
 - a) Soil
 - b) Coal
 - c) Petroleum
 - d) Minerals
- 2) Which of the factors is not responsible for damaging forest complex ?
 - a) Deforestation
 - b) Forest grazing
 - c) Forest fires
 - d) Planting new trees
- 3) Which one is not an alternate energy source ?
 - a) Solar power
 - b) Wind power
 - c) Biomass energy
 - d) Nuclear energy
- 4) An example of in-situ conservation is
 - a) Zoo
 - b) Botanical garden
 - c) Culture centres
 - d) National park

P.T.O.



II. Choose the most appropriate answer from the following :

- 5) The non-living environment of an ecosystem is known as
- a) biotic component
 - b) abiotic component
 - c) ecology
 - d) biosphere
- 6) The atmosphere of cities is polluted mostly by
- a) house hold waste
 - b) radioactive fallout
 - c) automobiles exhausts
 - d) pesticides
- 7) The short term properties of the atmosphere in a place is called
- a) climate
 - b) microclimate
 - c) season
 - d) weather
- 8) World Environment Day is celebrated on
- a) 15th March
 - b) 15th April
 - c) 5th May
 - d) 5th June

III. Fill in the blanks choosing suitable words given in the brackets :

- 9) _____ consists of an immense variety of organisms.
- a) Biosphere
 - b) Lithosphere
 - c) Atmosphere
 - d) Mantle
- 10) Bluish gas is the _____
- a) Oxygen
 - b) Carbon
 - c) Ozone
 - d) Nitrogen
- 11) _____ resource is recognised as 'Blue Gold'.
- a) Sky
 - b) Water
 - c) Air
 - d) Sun
- 12) The pollution caused by the heated effluents discharged by various power plants is _____
- a) Air pollution
 - b) Thermal pollution
 - c) Noise pollution
 - d) Soil pollution



IV. Match the following :

A

- 13) Decomposers
- 14) Acid rain
- 15) UNESCO
- 16) Green House Effect

B

- 1) SO₂ and NO₂
- 2) Environmental awareness
- 3) Bacteria and fungi
- 4) Global warming

(4×1=4 Weights)

SECTION – B

Write short answers to **any eight** questions in **one** or **two** sentences **each**. Each question carries a weight of **1**.

- 17) Define Environment.
- 18) What are natural resources ?
- 19) What is watershed management ?
- 20) What are expendable minerals ?
- 21) What is water-logging ?
- 22) What do you mean by 'Energy-flow' ?
- 23) What are prairies ?
- 24) What is Genetic Diversity ?
- 25) Define water pollution.
- 26) What are the three steps of Disaster Management ?
- 27) What is Ecological succession ?
- 28) What are Hotspots ?

(8×1=8 Weights)



SECTION – C

Answer **any five** questions in **not exceeding one paragraph each**. Each question carries a weightage of 2.

- 29) Explain population explosion.
- 30) Write a note on value education.
- 31) List the principles for sustainable development.
- 32) Explain the objectives of Environment Protection Act 1986.
- 33) What are the sources of Air Pollution ?
- 34) What are the environmental problems causing environmental degradation ?
- 35) Explain briefly 'India as a Megadiversity nation'.
- 36) What are the effects of Marine Pollution ? **(5×2=10 Weights)**

SECTION – D

Answer **any two** questions in **not exceeding four pages each**. Each question carries a weight of 4.

- 37) Explain the role of Information Technology in Environment and human health.
 - 38) What is soil pollution ? Explain the causes and effects of soil pollution.
 - 39) Define Ecosystem. Explain the functions of an ecosystem. **(2×4=8 Weights)**
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Career Related First Degree Programme under CBCSS
Group 2(b)
Foundation Course
BM 1121 : ENVIRONMENTAL STUDIES
(2014 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

I. Answer **all** questions in **one** or **two** sentences. **Each** question carries **1** mark.
(1×10=10 Marks)

- 1) Define Environment.
- 2) What do you mean by inexhaustible energy sources ?
- 3) What is Biotic components of an Ecosystem ?
- 4) What is in situ conservation of biodiversity ?
- 5) Define air pollution.
- 6) What is radioactive pollution ?
- 7) What is water harvesting ?
- 8) What is acid rain ?
- 9) What is Hydrosphere ?
- 10) What is the concept of value education ?

SECTION – B

II. Answer **any 8** questions. **Each** question carries **2** marks. **(2×8=16 Marks)**

- 11) What are the objectives of Environment (Protection) Act, 1986 ?
- 12) Explain Primary Air Pollutants.
- 13) Discuss the man-made causes of flood.
- 14) What is water logging ?



- 15) What do you mean by trophic levels ?
- 16) What is Genetic diversity ?
- 17) What are the rights of freedom ?
- 18) State the protective functions of forests.
- 19) Write a note an wind energy.
- 20) Explain the aesthetic values of biodiversity.
- 21) What are endangered species ?
- 22) Explain population explosion.

SECTION – C

III. Answer **any 6** questions. **Each** question carries **4** marks. **(4×6=24 Marks)**

- 23) Explain the role of Information Technology in human health.
- 24) Explain the impacts of global warming.
- 25) Discuss the principles involved in the process of waste land reclamation.
- 26) Explain the basic functions of solid waste management.
- 27) Briefly explain the TSUNAMI disaster-2004.
- 28) Explain how soil pollution can be controlled ?
- 29) Explain the Biotic components of the forest ecosystem.
- 30) Examine the role of individuals in conservation of energy.
- 31) Discuss the food web in grassland ecosystem.

SECTION – D

IV. Answer **any 2** questions. **Each** question carries **15** marks. **(15×2=30 Marks)**

- 32) Define watershed Management. Explain the objectives and steps in watershed Management.
 - 33) State the concept of sustainable development. Examine the need of sustainable development for improving quality of life. Also suggest a strategy for its implimentation.
 - 34) Explain landslides with its causes and effects.
 - 35) Discuss the role of an individual in the prevention of pollution.
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Reg. No. :

Name :

First Semester B.B.A. Degree Examination, January 2014
(Career Related First Degree Programme Under CBCSS)
Group 2 (b)
Foundation Course (2013 Admn.)
BM – 1121 : ENVIRONMENTAL STUDIES

Time : 3 Hours

Max. Marks : 80

SECTION – A

I. Answer **all** questions in **one** word or **two** sentences. **Each** question carries **1** mark.

- 1) What is physical environment ?
- 2) What are natural resources ?
- 3) What is Malnourishment ?
- 4) Define Ecosystem.
- 5) What are Decomposers ?
- 6) In which year Disaster Management Act was passed ?
- 7) Define Pollution.
- 8) What is Earthquake ?
- 9) What is Ecomark ?
- 10) What is Biodiversity ?

(10×1=10 Marks)

SECTION – B

II. Answer **any 8** questions, **not** to exceed **one** paragraph. **Each** question carries **1** mark.

- 11) What are the components of environment ?
- 12) What is Ecological succession ?
- 13) What do you mean by water logging ?

P.T.O.



- 14) What is soil erosion ?
 - 15) What are man-induced disaster ?
 - 16) What is industrial ecology ?
 - 17) What is value education ?
 - 18) What is green house effect ?
 - 19) What is in-situ conservation ?
 - 20) What are the effects of population explosion ?
 - 21) Explain the activities of ICDS.
 - 22) How industrialisation cause adverse health effects ?
- (8×2=16 Marks)**

SECTION – C

III. Answer **any 6** questions, **not** to exceed **120** words. **Each** question carries **4** marks.

- 23) How air pollution can be controlled ?
 - 24) Explain the financial implication of solid wastes to business enterprises.
 - 25) What are Human Rights ?
 - 26) What are the categories of species under threat ?
 - 27) Discuss the impact of flood in disaster management.
 - 28) What are the effects of Deforestation ?
 - 29) What are the major sources of water pollution ?
 - 30) Explain Genetic diversity.
 - 31) Explain foodwebs.
- (6×4=24 Marks)**

SECTION – D

IV. Answer **any two** questions. **Each** question carries **15** marks.

- 32) Discuss the effects of agriculture and overgrazing on the environment.
 - 33) What is a cyclone ? What are its features ? Explain the adverse effects of cyclone.
 - 34) Explain the various uses of biodiversity regarding direct and indirect values.
 - 35) Discuss the impact of environment on human beings.
- (2×15=30 Marks)**



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First Semester B.B.A. Degree Examination, December 2014
(Career Related First Degree Programme Under CBCSS)
Group 2(b)
Core Course
BM – 1141 : PRINCIPLES OF MANAGEMENT
(2013 Admn.)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in **one** word or **two** sentences. **Each** question carries 1 mark.

1. Why management is called a social science ?
2. Define Co-ordination.
3. What is Administration ?
4. What is Quality Circle ?
5. What are the social needs of an individual ?
6. What is free-rein leadership ?
7. What is unity of command ?
8. Define centralisation.
9. Who developed bureaucratic management theory ?
10. What is Forecasting ? (10×1=10 Marks)

SECTION – B

Answer **any eight** questions, **not** to exceed **one** paragraph. **Each** question carries 2 marks.

11. What are external premises ?
12. What is Territory Departmentation ?

P.T.O.



13. What is Scenario Planning ?
14. What do you mean by 'Subordination of individual interest to general interest' ?
15. State any two functions of middle level management.
16. What is contingency approach ?
17. What is Manpower planning ?
18. What is the concept of motivation theory 'Y' ?
19. What is grapevine communication ?
20. What is Democratic leadership ?
21. What is control by exception ?
22. Define line organisation. **(8×2=16 Marks)**

SECTION – C

Answer **any six** questions, **not** to exceed **120** words. **Each** question carries **4** marks.

23. Briefly explain the importance of Management to Society and Nation.
24. Explain the important concepts of Management.
25. Distinguish between programmed Decisions and Non-programmed Decisions.
26. What are the limitations of planning ?
27. Briefly discuss the decision-making process.
28. Explain the importance of MBE.
29. What are the elements of Direction ?
30. What is functional organisation ?
31. Explain wider span of management. **(6×4= 24 Marks)**



SECTION – D

Answer **any two** questions. **Each** question carries **15** marks.

32. Explain recent trends in Management.
 33. What is scientific management ? Discuss the principles and techniques of scientific management.
 34. Define planning. Explain the nature and purpose of planning.
 35. Define Performance Appraisal. Discuss the objectives and process of Performance Appraisal. **(2×15=30 Marks)**
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**First Semester B.B.A. Degree Examination, January 2014
(Career Related First Degree Programme under CBCSS)
Group 2(b)
Core Course
BM 1141 : PRINCIPLES OF MANAGEMENT
(2013 Admn.)**

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in **one** word or **two** sentences. **Each** question carries **1** mark.

1. Why management is regarded as a profession ?
 2. Define planning.
 3. What is strategic decision ?
 4. What is span of management ?
 5. What is quality circle ?
 6. Define centralisation.
 7. What are informal organisations ?
 8. Define Direction.
 9. What is participative leadership ?
 10. What is scalar chain ?
- (10×1=10 Marks)**



SECTION – B

Answer **any eight** questions, **not** to exceed **one** paragraph. **Each** question carries **2** marks.

11. What is Budgetary control ?
12. Explain the concept of primacy of planning.
13. What is MBO ?
14. What is process departmentation ?
15. What do you mean by Hierarchy of objectives ?
16. What are the important staffing functions ?
17. What is Unity of Direction ?
18. Explain the concept of line and staff.
19. What are self-actualisation needs ?
20. What is performance appraisal ?
21. What is Delegation ?
22. How planning helps to increase organisational effectiveness ? **(8×2=16 Marks)**

SECTION – C

Answer **any six** questions; **not** to exceed **120** words. **Each** question carries **4** marks.

23. Evaluate the importance of management to organisations.
24. What are the objectives of scientific management ?
25. Explain the steps in planning.
26. What are the difficulties in Decision-Making ?
27. What are the characteristics of line organisations ?
28. Distinguish between Authority and Responsibility.



- 29. Explain the importance of MBE.
- 30. What are the elements of Direction ?
- 31. What are the limitations of controlling ?

(6×4=24 Marks)

SECTION – D

Answer **any two** questions. **Each** question carries **15** marks.

- 32. Explain the recent trends in management.
- 33. Explain the principles of management given by Henry Fayol.
- 34. "Planning is important because it contributes to success". Explain.
- 35. Explain line - staff conflict. What are the suggestions for improving line and staff relationships ?

(2×15=30 Marks)



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Career Related First Degree Programme Under CBCSS
Group – 2 (b)
Core Course
BM – 1141 : FUNDAMENTALS OF MANAGEMENT
(2014 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in **one** word or **two** sentences. **Each** question carries **1** mark.

1. Define Management.
2. What is Organising ?
3. What is Procedure ?
4. What is Scenario Planning ?
5. What is MBO ?
6. What is unity of command ?
7. Define staffing.
8. What is motivation ?
9. What is the centre point of theory 'Y' ?
10. What is democratic leadership style ?

(10×1=10 Marks)



SECTION – B

Answer **any eight** questions, **not** to exceed **one** paragraph. **Each** question carries **2** marks.

11. State the organisational barriers to effective communication.
12. What are the innate qualities of a successful leader ?
13. What is Job analysis ?
14. What are the limitations of Centralisation ?
15. What are the elements of Delegation ?
16. What is span of management ?
17. What are the features of Informal Organisation ?
18. What are programmed decisions ?
19. What is Innovation ?
20. Explain Management as a process.
21. What are the functions of Top levels management ?
22. What is scientific management ?

(8×2=16 Marks)

SECTION – C

Answer **any six** questions, **not** to exceed **120** words. **Each** question carries **4** marks.

23. Explain briefly the generic functions of Management.
24. Explain the various concepts of Management.
25. What are the limitations of planning ?
26. Explain the decision making process.
27. Explain the nature of organising.
28. Examine the importance of Informal Organisation.



29. What is Departmentation by function ? Discuss its advantages and disadvantages.
30. What are the factors necessary for a successful MBO programme ?
31. Discuss the importance of staffing. **(6×4=24 Marks)**

SECTION – D

Answer **any two** questions. **Each** question carries **15** marks.

32. Explain the importance of management :
- a) To the organisations
 - b) To the society and nation.
33. Explain the systems approach of management.
34. Define decentralisation. Explain the factors affecting the degree of decentralisation. Examine the need of decentralisation for the working of an organisation.
35. Define controlling. Discuss the importance of controlling. What are the requirements of a sound control system ? **(2×15=30 Marks)**
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Group 2 (b)
Core Course
BM 1142 : PRINCIPLES OF BUSINESS DECISIONS
(2014 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in **one** or **two** sentences. **Each** question carries **1** mark.

1. Bring out the meaning of 'Time Perspective' in business decisions.
2. What do you mean by explicit cost ?
3. What do you understand by Law of Diminishing Returns ?
4. Write a short note on going-rate pricing.
5. What do you understand by factors of production ?
6. Write a short note on equi-marginal principle.
7. Define Demand.
8. Define Monopoly.
9. What are isoquants ?
10. What do you mean by business cycles ? **(10×1=10 Marks)**

SECTION – B

Answer **any eight** questions; **not** to exceed **one** paragraph. **Each** question carries **2** marks.

11. What are the objectives of demand analysis ?
12. Furnish any two properties of isoquants.



13. What do you mean by survey method of demand forecasting ?
 14. What are the different kinds of monopoly ?
 15. Bring out significance of pricing in economics.
 16. What is cost-plus pricing ?
 17. What do you mean by perfect competition ?
 18. Give two assumption of production function.
 19. What are the assumptions of the law of diminishing returns ?
 20. Enumerate the inadequacies of cost-plus pricing.
 21. What are two methods adopted by businessmen to avoid the ill effects of business cycles ?
 22. What do you mean by incremental cost ?
- (8x2=16 Marks)**

SECTION – C

Answer **any six** questions; **not** to exceed **120** words. **Each** question carries **4** marks.

23. Enumerate the assumptions of Law of Demand.
24. Explain Unit Elasticity of demand.
25. Enumerate the characteristics of perfect competition.
26. Explain the criteria of a good demand forecasting method.
27. Distinguish between perfect competition and monopolistic competition.
28. Explain the features of monopoly.
29. Explain the various kinds of economics of scale.



30. Give a brief account of the recession phase of business cycle.

31. Briefly explain Pure Monetary Theory of Business Cycle.

(6×4=24 Marks)

SECTION – D

Answer **any two** questions. **Each** question carries **15** marks.

32. Discuss in detail the factors involved in demand forecasting.

33. What do you mean by Diseconomies of Scale ? Explain various kinds of Diseconomies of Scale.

34. Discuss the different phases of business cycle.

35. Elucidate various pricing methods.

(2×15=30 Marks)



Reg. No. :

1 copy

Name :

**First Semester B.B.A./B.Sc./B.C.A./B.Com./B.S.W./B.Voc. Degree
Examination, December 2014**

**Career Related First Degree Programme Under CBCSS
Group 2(b)**

Language Course – I : ENGLISH

**EN 1111.4 : Listening and Speaking Skills
(2013 Admission Onwards)**

Time : 3 Hours

Max. Marks : 80

I. Answer **all** questions, **each** in a **word** or a **sentence**.

- 1) Which sound is common to the following words :
'poor,' 'bourbon,' 'touring,' 'dour,' 'gourd'
- 2) Which sound is common to the following words :
'challenge,' 'discharged,' 'natural,' 'lunch,' 'porch.'
- 3) Which of the following has the vowel /æ/
'car,' 'tab,' 'farm,' 'rags,' 'jug,' 'tramp,' 'drugs'
- 4) How is the word 'stairway' pronounced ?
- 5) How is the word 'insurmountable' pronounced ?
- 6) How many syllables are there in the word 'agriculture' ?
- 7) How many syllables are there in the word 'demonstrate' ?
- 8) Which among the following has a /æ/ sound ?
damp, just, guns tapped, ranks
- 9) Which among the following has a /w/sound ?
'vanish,' 'vanilla,' 'away,' 'always,' 'believe,' 'language'
- 10) Which among the following has an / i: /sound ?
'sist,' 'hills,' 'teased,' 'wind,' 'tea'

(10×1=10 marks)

P.T.O.



II. Answer **any eight, each** in a short paragraph **not** exceeding **50** words.

- 11) Divide the following words into syllables :
'calmer', 'letter', 'sister', 'humidity', 'traveller', 'relative', 'agriculture', 'cucumber'
- 12) Transcribe the following words in phonetic script marking the word stress :
'penguin', 'central', 'result', 'partition', 'conflict', 'rewarded', 'defaulter', 'ruler'
- 13) Transcribe the following words in phonetic script.
'fruitless', 'reproval', 'imprudent', 'enthusiasm', 'burdensome', 'fellow', 'dismayed', 'employer'
- 14) Mark the stress in the following sentences :
 - a) I think it'll rain soon
 - b) Please pass the salt
- 15) Mark the stress in the following sentences :
 - a) Meet the dean at ten.
 - b) I'm sure I passed the test.
- 16) Mark intonation in the following sentences.
 - a) Sita who passed the test joined the institute.
 - b) I have just bought a car.
- 17) Mark intonation in the following sentences.
 - a) I trust you found him well.
 - b) Can you come ?
- 18) Give the strong and weak forms of the following words
'him', 'not', 'you', 'sir'.
- 19) Give the weak and strong forms of words given in italics and transcribe the sentences in phonetic script.
 - a) *Has* the cook come ?
 - b) *Shall* I shut the door ?
- 20) Identify the diphthongs in the following words :
'played', 'told', 'afraid', 'lithe'



21) Identify the voiceless consonants in the following words :

'spoon', 'beat', 'deed', 'stool', 'goose', 'school', 'cheap'

22) Identify the voiced consonants in the following words.

'Wheat', 'heat', 'scene', 'rest', 'leave', 'zoo'.

(8×2=16 Marks)

III. Answer **any six, each** in a paragraph **not** exceeding **100** words.

23) Describe the advantages and disadvantages of city life.

24) You are the arts club secretary of your college. You have been asked to inform students about an international cultural competition. Draft a notice with all the necessary details.

25) You receive a telephone call from your father's office in his absence. Write the dialogue between you and the speaker.

26) You have to address your college on The Independence Day. Write a speech.

27) Write your opinion on the topic "Modern gadgets have made us slaves to machines".

28) You are required to speak on "Environmental pollution" in the college. Prepare a speech.

29) Describe the process of 'Borrowing a book from your college library'.

30) You have witnessed a ghastly accident. Write a report of the disaster.

31) Write a report on the widespread damage to public property and loss of human lives during a communal riot in your area.

(6×4=24 Marks)

IV. Answer **any two, each** in about **300** words.

32) You are going to stay with an old friend. Write a letter to your host.

33) Write an imaginary group discussion (minimum three participants) on 'A hike in the price of fuel.

34) Write an argument on the following :

'The popularization of Indian cricket by live television coverage has had more harmful effect on the sport'.

35) Write an article on 'The deteriorating law and order situation in India'.

(2×15=30 Marks)

Reg. No. :

Name : BBA

First Semester B.B.A./B.Sc./B.C.A./B.Com. Degree Examination,
January 2014
Career Related First Degree Programme under CBCSS
Group 2(b)
Language Course – I
EN 1111.4 : LISTENING AND SPEAKING SKILLS
(2013 Admission)

Time : 3 Hours

Max. Marks : 80

I. Answer **all** questions, **each** in a word or a sentence.

- 1) Which among the following words has the sound /n/
'kindred', 'kongo', 'kingdom', 'kinked'.
- 2) Which among the following words – 'hood', 'book', 'hoof', 'honour', has a
/b/sound ?
- 3) How is the word 'entrepreneur' pronounced ?
- 4) How is the word 'museum' pronounced ?
- 5) How many syllables are there in the word 'traveller' ?
- 6) How many syllables are there in the word 'humidity' ?
- 7) Mark the stress in the following words.
'politics' ; 'politician'
- 8) Mark the stress in the following words.
'photograph' ; 'photographer'
- 9) Which sound is common to the following words ?
'few' ; 'phase' ; 'lieutenant' ; 'laugh'.
- 10) Which sound is common to the following words ?
'son' ; 'sun' ; 'blood' ; 'cousin'

(10×1=10 Marks)

P.T.O.



II. Answer **any eight, each** in a short paragraph **not** exceeding **50** words.

11) Divide any eight of the following words in to syllables.

'cigarette' ; 'relative' ; 'agriculture' ; 'cucumber' ; 'demonstrate' ; 'orange' ;
'girls' ; 'relativity' ; 'comforting' ; 'academy'.

12) Give the ortho graphical version of the following transcribed words

/ 'ɒnərəbəl / / ə 'kɒmə 'deɪʃn / / 'ædmə 'eɪʃn / / æn 'tɪsɪ peɪt / / 'brekfəst / / 'bʌtəflaɪ /
sɪ lebrɪ ti / kəʊ 'ɪn sɪ dəns /

13) Transcribe the following words in phonetic script marking word stress.

'magazine' ; 'extra-ordinary' ; 'fishmonger' 'geography' 'lieutenant' ;
'negotiate', 'satisfy', 'measure'.

14) Mark the stress in the following sentences :

- a) If you study hard, you will pass in the examination.
- b) He came by bus.

15) Write the strong and weak forms of the following sentences.

- a) Can I go home now ?
- b) I could swim very fast when I was very young.

16) Mark intonation in the following questions :

- a) Is the door shut ?
- b) Did you say snake ?

17) Mark intonation in the following statements :

- a) I met him last night.
- b) The girl is nice.

18) Give the weak and strong forms of the following words :

at; for; from; of.

19) Identify the closing diphthongs and illustrate them in words :

/eɪ/ /iə/ /ʊə / /əʊ/ /aʊ/ /aɪ//ə/

20) List the long vowels in English and illustrate them in words.



21) Identify the voiced consonants from the following list.

/ tʃ / / ʒ / / ʃ / / w / / h / / j / / s / / r /

22) Identify the fricatives from the following list :

/ θ /

/ f / / v / / d / / g / / ð

(8×2=16 Marks)

III. Answer **any six each** in a paragraph **not** exceeding **100** words.

23) Write a note on effective listening.

24) Mark stress in the following sentences :

- a) They started early for the station.
- b) Why can't you be quiet for a while.
- c) I don't want to talk to her.
- d) Who has turned off the light ?
- e) She cut her finger with knife.
- f) This is the dress I like.
- g) Ask him to write me a brief note.
- h) Call me any time you like.

25) Put the intonation marks.

- a) I went to the party.
- b) The water is warm.
- c) Why are you late ?
- d) Where do you live ?
- e) He is late because he missed the bus.
- f) I bought books, pencils, papers and a pen.
- g) We will go for a picnic.
- h) You are ready for the test.

26) Write out a matrimonial advertisement for publication in a newspaper for a suitable match for your sister using the information given below :

Smart, beautiful, Christian girl – 25/5'6" – Convent educated – parents having business in Mumbai – preferably business background.



- 27) You were unable to attend your friend's wedding and could not inform him about it on time. You apologize to him when you meet him later.
- 28) Discuss the traffic congestion in your city with your friend.
- 29) You are meeting a singer in a party. Introduce yourself.
- 30) A television set you bought a week ago has developed a problem. You ring up and complain to the shopkeeper.
- 31) Your friend from Manipur is staying in the college hostel. Send him an invitation to celebrate Onam at your house. **(6×4=24 Marks)**

IV. Answer **any two each** in about **300** words.

- 32) Your friend Vishnu has just got admission in your college. He doesn't know the process of getting a bus-pass made for students. Explain to him the whole process and reproduce it in 200 words in your language.
 - 33) You are the Chairman of the College Union. Make a formal welcome address for the College Day celebration.
 - 34) You have witnessed a clash between a group of college students and the police, which finally ended up in the stoning of buses and shops and calling for a flash harthal. Write a report in 300 words.
 - 35) Write an imaginary group discussion (minimum of three participants) on use and abuse of mobile phones. **(2×15=30 Marks)**
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Reg. No. :

Name :BBA.....

**First Semester B.B.A./ B.Com./ B.Sc./ B.C.A. Degree Examination,
January 2014**

(Career Related First Degree Programme Under CBCSS)

Group 2 (b)

Language Course – 1

EN 1111.4 – LISTENING AND SPEAKING SKILLS

Time : 3 Hours

Max. Wt. : 30

Instruction : Students should answer all questions.

I. Answer as directed.

- A) 1) Which of the following has a different vowel ?
 a) teacher b) pitcher c) fitter d) picture
- 2) In which of the following is the second consonant silent ?
 a) last b) lamb c) large d) lamp
- 3) How is the word 'camouflage' pronounced ?
 a) kæməfla:ʒ b) kəməflæ:f c) kʌmfle:ʒ d) kəməflæ:f
- 4) How is the word 'synagogue' pronounced ?
 a) s:ɪnəgə:g b) s aɪnəgəg c) sɪnəgəg d) sɪnægəg
- B) 5) How many syllables are there in 'solidarity' ?
 a) three b) four c) five d) six
- 6) How many syllables are there in the word 'love' ?
 a) one b) two c) three d) none of these
- 7) How is the verb 'object' pronounced ?
- 8) Which word ends in the sound 'z' ?
 a) locks b) logs c) cops d) lots



- C) 9) Which word contains a diphthong ?
 a) get b) good c) god d) gate
- 10) The sound /θ/ comes in
 a) breathe b) health c) soothe d) bathe
- 11) Which of the words do not have a 'j' sound ?
 a) yellow b) year c) may d) none of these
- 12) Which of the following begins with a voiced consonant ?
 a) cat b) bat c) tap d) pack
- D) 13) 'p' is
 a) voiced plosive b) voiceless plosive
 c) voiced nasal d) none of these
- 14) ' _____ ' is a labio dental fricative.
 a) /p/ b) /m/ c) /v/ d) none of these
- 15) In English there are _____ distinctive consonants _____.
 a) 20 b) 26 c) 24 d) 28
- 16) Which of the following can take a short form ?
 a) soap b) plan c) back d) and

(1×4=4 Wts.)

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

- 17) Divide eight of the following into syllables :

Claustrophobic, catastrophe, association, postcoloniality, guardianship, superintendent, anxiously, supernumerary, orthodontic, eccentricity, electrolysis, examination.

- 18) How are these words orthographically written ?

'sɪnəɡɒɡ, 'dʒ ʌdʒmənt, prə'naʊnts, ,n j u:'m oʊn tə, 'ɪləstretɪt, fɪ'l æn θrəpɪ, fə'toʊɡrəfə, dʒenə'reɪ fɪn

- 19) Transcribe the following words in phonetic script and mark the word stress :

globalization, green house, effective, majority, renounce, capability, ornament, boredom.



20) Mark the stress in the following sentences :

- a) Is it really Raju ?
- b) I lost my bunch of keys.

21) Underline words which are weakened in speech in the following sentence :

I was away in Delhi last month and as soon as I returned here last week I was down with an attack of influenza.

22) Mark intonation in the following questions :

- a) Shall I see you later ?
- b) Why don't you do it yourself ?

23) Mark intonation in the following sentences :

- a) Shut the door
- b) It won't last long.

24) Say whether the following statement is true or false :

Both the words 'allow' and 'below' contain diphthongs

25) Match the words with their corresponding diphthongs :

- I) play ao
- II) ply eɪ
- III) plough aɪ

26) Give the weak forms of the following words :

and, of, have, to

27) Identify the words with affricates in the sentence :

The court will not adjourn today to take the teacher's case as the judge is on leave.

28) Pick out a trisyllabic word from the following :

bakers, didactic, relativity, yard-stick.

(1×8 = 8 Wts.)

III. Answer **any five** of the following as directed :

29) Transcribe eight of the following phonetically

nation, struggle, patriotism, measure, foreigner, personification, systematic, nature, pesticide, gardener, combination, previous.



- 30) Mark the primary stress in **eight** of the following :
- academic, examination, photographic, inferiority, politician, advertisement, responsibility, footprint, however, good looking, raincoat, beneath.
- 31) Explain the difference between formal and informal conversation (150 words).
- 32) Describe your first day in college to your family (150 words).
- 33) Prepare a speech to be delivered on the Independence Day (150 words).
- 34) Explain GIE and RP in relation to the problem faced by non-native speakers of English (150 words).
- 35) What are the barriers to listening in communication (150 words).
- 36) Why is learning Phonetics important in speaking English (150 words).
- (2×5 = 10 Wts.)**

IV. Answer **any two** of the following as directed.

- 37) Write an imaginary Group Discussion (minimum 3 participants) on Human Rights (about 300 words).
- 38) Write dialogues on the following topics in about 80 words.
- Dialogue between you and a bank manager about opening a bank account.
 - Telephonic enquiry between customer and shop owner about the arrival of a new book.
 - Dialogue between you and your friend recalling an old study tour.
 - How do you help a stranger to go to the railway station ?
- 39) Answer the following questions as directed.
- Prepare a farewell speech for transfer of your colleague.
 - Read the article below and take down the notes.

Under the present system of mass education by classes, too much stress is laid on teaching and too little on active learning. The child is not encouraged to discover things on his own account. The over-taught child is the father of the news-paper-reading, advertisement-believing, propaganda-swallowing, demagogue-led man-the man who makes modern democracy the farce it is. Moreover, lessons in class leave him mainly unoccupied, and therefore bored. Quite naturally the child also becomes mischievous. A strict external discipline becomes necessary which teaches the child to obey but not control himself. He loses moral and intellectual independence.

(2×4 = 8 Wts.)



(Pages : 3)

7293

Reg. No. :

Name :

14-17
7148

First Semester B.B.A. Degree Examination, December 2014
Career Related First Degree Programme under CBCSS
Group 2(b)
Complementary Course
BM 1131 : BUSINESS STATISTICS
(2014 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

I. Answer **all** questions in **one** or **two** sentences. **Each** question carries 1 mark.

- 1) What does statistics mean in singular sense ?
- 2) Mention two uses of statistics.
- 3) Define primary data.
- 4) What is stub ?
- 5) Determine median for the following values :
110, 115, 140, 117, 109, 113, 120
- 6) Define Quartile deviation.
- 7) What is correlation coefficient ?
- 8) List the methods of studying correlation.
- 9) Write the two regression equations.
- 10) Find the number of ways 6 books can be arranged taking all the books at a time.
(1×10=10 Marks)

SECTION – B

II. Answer **any 8** questions. **Each** question carries 2 marks.

- 11) Mention two characteristics of statistics.
- 12) How statistics is useful in business and commerce ?
- 13) What is a histogram ?
- 14) What is a frequency distribution ?

P.T.O.



- 15) Calculate range from the following :
25, 32, 85, 32, 42, 10, 20, 18, 28
- 16) Compute Geometric Mean of :
83, 65, 135 and 20
- 17) For what purpose regression line of 'y' on 'x' is used ?
- 18) From a bag containing 7 white, 8 black and 5 red balls, a ball is drawn. What is the probability that it is black ?
- 19) Given the probability of defective screws is $\frac{1}{6}$. Find the mean for the binomial distribution of defective screws in a total of 180.
- 20) Total of deviations of the item from the mean = 64; number of item = 7. Calculate mean deviation.
- 21) What is skewness ?
- 22) Mean 27 Median 29 compute mode. (2×8=16 Marks)

SECTION – C

III. Answer any six questions. Each question carries 4 marks.

- 23) State the limitations of statistics.
- 24) What are the objectives of classification ?
- 25) A student secured the following percentage of marks.
English : 60, Hindi : 75, Maths : 63, Accounting : 60, Management : 55.
Compute the weighted mean if the weights are 1, 1, 2, 3, 3 respectively allotted to subjects.
- 26) From the following determine the value of mode :
- | | | | | |
|-----------------|------------|----------|----------|----------|
| Marks | : 0 – 10, | 10 – 20, | 20 – 30, | 30 – 40, |
| No. of students | : 5 | 7 | 8 | 20 |
| Marks | : 40 – 50, | 50 – 60, | 60 – 70, | 70 – 80 |
| No. of students | : 10 | 6 | 2 | 2 |
- 27) Calculate standard deviation from the following :
- | | | | | | |
|-----------|------|----|----|----|----|
| size x | : 10 | 12 | 14 | 16 | 18 |
| frequency | : 2 | 4 | 10 | 3 | 1 |



28) Find quartile deviation :

28, 32, 25, 42, 55, 82, 10, 25, 40, 38, 39

29) Calculate Karl Pearson's co-efficient of correlation from the following data :

X	:	3	4	5	6	7
Y	:	5	6	7	8	9

30) You are given the following data :

	X	Y
Arithmetic mean	36	85
Standard deviation	11	8

Correlation coefficient of X and Y = 0.66
Find the regression equation of Y on X.

31) State the addition theorem of probability.

(4×6=24 Marks)

SECTION – D

IV. Answer **any 2** questions. **Each** question carries **15** marks.

32) Why visual presentation of data is important ? Explain the different type of diagrams used in data presentation.

33) Calculate mean wages of the laboures from the following :

Wages (Rs.)	: Above 0;	Above 10;	Above 20;	Above 30;
No. of labours	: 675	625	550	450
Wages (Rs.)	: Above 40;	Above 50;	Above 60;	Above 70
No. of labours	: 275	150	75	25

34) What is correlation ? What would be your interpretation if correlation coefficient 'r' is equal to (a) 0 (b) -1 (c) + 1 (d) .2 (e) .9 (f) .52. Discuss the applications of correlation in business.

35) A can solve 90 percent of the problems of a book. B can solve 70 percent. What is the probability that at least one of them will solve a problem selected at random ?

(15×2=30 Marks)



(Pages : 4)

7292

Reg. No. :

Name :

First Semester B.B.A. Degree Examination, December 2014
Career Related First Degree Programme under CBCSS
Group 2(b)
Core Course
BM 1143 : FINANCIAL ACCOUNTING
(2014 Admission)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in **one** or **two** sentences. **Each** question carries **1** mark.

1. What do you mean by Accounting Conventions ?
2. What is going concern concept ?
3. What are errors of omission ?
4. What is trading account ?
5. What are redeemable preference shares ?
6. What are calls in advance ?
7. What do you mean by Financial Statements ?
8. Give a brief account of GAAP.
9. What is the effect of forfeiture of shares ?
10. What is sectional balancing ?

(10×1=10 Marks)

SECTION – B

Answer **any eight** questions, **not** to exceed **one** paragraph. **Each** question carries **2** marks.

11. Give any two features of Accounting Principles.
12. What are Compensating Errors ?
13. Write a short note on closing entries.

P.T.O.



14. What are current liabilities ? Give an example.
15. What are prepaid expenses ? Give the adjusting entry for prepaid expenses.
16. Name any two objectives of providing depreciation.
17. How Ledgers are made self-balancing ?
18. What do you mean by fixed assets ? Give an example.
19. Name any two methods of providing for depreciation.
20. What is meant by oversubscription of shares ?
21. What do you mean by Surrender of Shares ?
22. What is meant by Capital Reserve ? Give an example. (8×2=16 Marks)

SECTION – C

Answer **any six** questions, **not to exceed 120 words**. **Each** question carries **4** marks.

23. What are the objectives of preparing the Trial Balance ?
24. What do you understand by Deferred Revenue Expenditure ? Give examples.
25. Differentiate between accrued income and income received in advance.
26. Distinguish between self-balancing and sectional balancing system.
27. Journalise the following transactions :
 - a) Mr. Sugathan, a stationery dealer, purchased stationery Rs. 25,000 ; paid cartage on stationery Rs. 100.
 - b) Purchased furniture Rs. 1,500 ; paid cartage Rs. 35.
 - c) Purchased a computer Rs. 15,000 ; paid taxi charges in bringing the computer Rs. 100.
 - d) Purchased machinery for Rs. 35,000 ; paid installation charges Rs. 1,000, freight Rs. 350 including insurance.
28. How do you rectify the following errors ?
 - i) A sale of goods for Rs. 500 to Soman was entered in the Purchases book.
 - ii) Goods worth Rs. 700 taken by the proprietor for his private use were entirely omitted.
 - iii) A sales return of Rs. 1,000 from Bhagavan was entered in the Purchases Day Books.
 - iv) Wages of Rs. 1,000 spent on erection of machinery debited to wages account.
29. How will you deal with the following items appearing in the Trial Balance when preparing final accounts at the end of the year ?
 - i) Wages
 - ii) Life insurance premium
 - iii) Rent outstanding
 - iv) Stock at the end.



30. Surya Ltd. had 2,000, 7% redeemable preference shares of Rs. 50 each fully paid up. The company decided to redeem these shares at 5% premium by the issue of sufficient number of equity shares Rs. 10 each fully paid at 10% premium.

The company had Rs. 75,000 undistributed profit in Profit and Loss account on the date of redemption. Pass journal entries in the books of the company.

31. On January 1, 2013, the Provision for Bad Debts Account in the books of G. Ganapathy showed a credit balance of Rs. 2,300. During the following twelve months debts amounting to Rs. 1,850 were written off as irrecoverable and Rs. 250 was received in respect of a debt previously written off in 2012. At December 31, Ganapathy decided to carry forward a provision of Rs. 2,500. You are required to record the above in Ganapathy's ledgers. **(6x4=24 Marks)**

SECTION – D

Answer **any two** questions. **Each** question carries **15** marks.

- 32. What do you mean by accounting concept ? Discuss the important concepts in accounting.
- 33. Discuss in detail the different types of accounting errors.
- 34. From the following trail balance, prepare Trading and Profit and Loss account for the year ended 31st March, 2013 and a Balance Sheet as on that date :

Trial Balance

Particulars	Debit Rs.	Credit Rs.
Capital		54,000
Stock (1-4-2012)	9,500	
Machinery	18,000	
Purchases	19,500	
Sales		30,750
Purchase returns		630
Sales returns	490	
Direct wages	1,100	
General expenses	590	
Discount	385	
Drawings	700	
Salaries	1,100	
Carriage inwards	530	
Vehicles	14,000	



Furniture	2,400	
Sundry Creditors		4,035
Sundry Debtors	3,950	
Cash in hand	540	
Cash at bank	15,340	
Insurance	850	
Commission		410
Rent	850	
	89,825	89,825

Adjustments :

- 1) Closing stock was valued at Rs. 10,900.
 - 2) Wages outstanding Rs. 350.
 - 3) Insurance prepaid Rs. 50.
 - 4) Depreciate machinery by 10%.
35. From the following particulars you are required to write up the individual Debtors Accounts and the General Ledger Adjustment Account (in Sales Ledger) and Sales Ledger Adjustment Account (in General Ledger) of Sri Rajendran (who keeps his ledger on self-balancing system) during the month of July, 2014 :

Individual Debtor's Balances on 1st July 2014 :

A) Rs. 510 ; B) Rs. 540 ; C) Rs. 630 ; D) Rs. 390 ;

Transactions during the month of July, 2014 :

July 2 Sold goods to A, Rs. 570.

" 9 Received from B on Account, Rs. 100.

" 11 Received from A Rs. 500 in full settlement of his balance on 1st July, 2014.

" 13 Sold goods to B, Rs. 200.

" 14 B returned goods, which were damaged in transit, Rs. 60.

" 18 Received from C Rs. 600 and allowed him discount; Rs. 30.

" 19 Received from A, a bills of exchange for Rs. 400 accepted by R payable on 25th July.

" 22 Received from B, Rs. 300.

" 25 A's acceptance returned dishonoured.

" 27 D became insolvent and 30 paise in the rupee was received from his estate in full and final settlement.

" 30 Sold goods to C, Rs. 340.

(2×15=30 Marks)