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**BBABMCN 202**

**Second Semester B.B.A. Degree Examination, July/August 2023  
(2021 – 22 Batch Onwards) (NEP – 2020)  
HUMAN RESOURCE MANAGEMENT (DSCC)**

Time : 2 Hours

Max. Marks : 60

**SECTION – A**

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

1. What is campus recruitment ?
2. Give any two qualities of a successful HR Manager.
3. What is retrenchment ?
4. What is psychological appraisal ?
5. What is employee engagement ?
6. What is job enrichment ?
7. Give the meaning of the term executive development.

**SECTION – B**

Answer **any four** of the following questions. **Each** question carries **5** marks. **(4×5=20)**

8. Explain the features of Human Resource Management.
9. Explain the various types of selection test.
10. What are the benefits of Induction ?
11. Write a note on Kirkpatrick model for evaluating training.
12. Explain the various types of transfer.
13. What are the objectives of employee engagement ?
14. Explain the merits of performance appraisal.

P.T.O.



SECTION – C

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

**(3×10=30)**

15. Explain the various operative functions of Human Resource Management.
  16. What are the various methods of training ?
  17. What are the various sources of recruitment ?
  18. What is performance appraisal ? Explain the various modern methods of performance appraisal.
  19. Explain the various types of employee engagement.
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**BBABMCN 203**

**Second Semester B.B.A. Degree Examination, July/August 2023  
(NEP 2020) (2021-2022 Batch Onwards)  
BUSINESS ENVIRONMENT (DSCC)**

Time : 2 Hours

Max. Marks : 60

**SECTION – A (2 Marks each)**

Answer **any five** questions from the following :

**(5×2=10)**

1. Define the term business.
2. What is micro environment ?
3. What is EXIM policy ?
4. Give the meaning of MNCs.
5. What is cloud computing ?
6. What is innovation ?
7. What is natural environment ?

**SECTION – B (5 Marks each)**

Answer **any four** questions from the following :

**(4×5=20)**

8. Elaborate the importance of business.
9. Explain the economic objectives of the business.
10. Explain the forms of state intervention in business.

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11. State the various laws affecting Indian business.
12. Explain the essential conditions for globalization.
13. Explain the nature of economy.
14. Explain the positive impact of technology on society.

**SECTION – C (10 Marks each)**

Answer **any three** questions from the following :

**(3×10=30)**

15. What do you mean by business environment ? What are the features of business environment ?
  16. Explain the impact of monetary policy on business.
  17. Elaborate on foreign market entry strategies for Indian companies.
  18. Explain the impact of natural environment on business.
  19. Explain the merits and demerits of globalization.
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**BBABMCN 201**

**Second Semester B.B.A. Degree Examination, July/August 2023  
(NEP 2020) (2021 – 22 Batch Onwards)  
CORPORATE ACCOUNTING AND REPORTING (DSCC)**

Time : 2 Hours

Max. Marks : 60

**Instruction :** Give working notes wherever necessary.

**SECTION – A**

**(2 Marks Each)**

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

**(5×2=10)**

1. What is meant by Joint Stock Company ?
2. Define 'Goodwill'.
3. What is Auditors Report ?
4. What is meant by 'Partnership Deed' ?
5. Define Prospectus.
6. What is common size statements ?
7. What is meant by Authorized Capital ?

**SECTION – B**

**(5 Marks Each)**

Answer **any four** of the following questions :

**(4×5=20)**

8. Western Company Ltd. issued 50000 shares of Rs. 10 each to the public for the subscription of its share capital payable at Rs. 4 on Application, Rs. 3 on allotment and balance on 1<sup>st</sup> and final call.

Applications were received for 50000 shares, the company made the allotment to the applicants in full. All the amount due on allotment, first and final call were duly received. Give the Journal Entries in the book of company.

P.T.O.



9. Prepare Balance Sheet as per Schedule III from the following information.

	Rs.
Share capital	1,44,000
General reserve	37,248
Bills payable	2,48,000
Bills receivable	1,59,000
Deposits (Cr.)	3,200
Provisions made	1,00,372
Other current liabilities	50,000
Fixed assets	2,04,160
Investments	8,000
Inventory	1,03,200
Cash	1,06,600
Other Current Assets	1,860

10. Balu and Lalu are partners in a firm sharing profits and losses as Balu  $\frac{3}{4}$  and Lalu  $\frac{1}{4}$ . Net profit for the year is Rs. 85,000. You are required to prepare Profit and Loss Appropriation Account by taking into consideration the following information

i) The partners Capital Accounts

Balu – Rs. 50,000

Lalu – Rs .40,000

Interest on capital is 5% per annum

ii) The Current Accounts of partners

Balu – Rs. 20,000

Lalu – Rs. 10,000

iii) Partners drawings amounted

Balu – Rs. 10,000

Lalu – Rs. 5,000

Interest on drawings 10% p.a.

iv) Partners salary

Balu – Rs. 8,000

Lalu – Rs. 5,500

v) Balu's loan Account Rs. 15,000 (2 yrs.)

Give Partners Account.

11. Profits of Thakaba Company Ltd. for the last 4 years. 2019 – Rs. 1,60,000, 2020 – Rs. 1,40,000, 2021 – Rs. 1,60,000, 2022 – Rs. 1,20,000 and Goodwill of business is agreed at 3 years purchase of the average profit of the last four years.

Calculate the value of 'Goodwill' of the Thakaba Company.

12. What are the features of Corporate Reporting ?

13. From the following information, prepare a common size income statement for the year ended 31<sup>st</sup> March 2022 and 31<sup>st</sup> March 2023.

Particulars	2021 – 22	2022 – 23
	Rs.	Rs.
1) Revenue from operation	25,00,000	18,00,000
2) Cost of goods sold	12,00,000	10,00,000
3) Operating expenses	1,20,000	80,000
4) Non-operating expenses	15,000	12,000
5) Depreciation	40,000	20,000
6) Wages	20,000	10,000

14. Explain different forms of financial statements.



## SECTION – C (10 Marks Each)

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

15. From the following information of Gagan Ltd., prepare Profit and Loss statement in the prescribed form as on March 31 2022 with necessary notes.

Authorised capital

(50000 shares of Rs. 10)

Subscribed Capital	1,00,000
RBD	1,400
Sales	80,000
Purchase return	3,400
Creditors	13,200
Share premium	6,000
General reserve	24,000
Call in arrears	6,400
Land	10,000
Building	25,000
Machinery	15,000
Furniture	3,200
Carriage	2,300
Wages	21,400
Salaries	4,600
Sales return	1,700



Bank charges	100	
Coal, gas and water	700	
Rent and rates	800	
Purchases	50,000	
Bills receivable	1,200	
General expenses	1,900	
Debtors	42,800	
Stock	25,000	
Insurance	400	
Bank	13,000	
Cash in hand	2,500	
	<b>2,28,000</b>	<b>2,28,000</b>

**Additional Information :**

- a) Charge depreciation on Building @ 2%, Machinery @ 10%, Furniture @ 10%.
- b) Make new RBD of 5% on debtors.
- c) Carry forward unexpired insurance Rs. 120.
- d) Outstanding wages Rs. 3,200, salaries Rs. 500 and rent Rs. 200.
- e) The value of stock at the end Rs. 30,000.



16. Adwath and Arush are the partners sharing profits and losses in the ratio 2 : 1. From the following ledger balances prepare Trading and Profit and Loss Accounts for the year ending 31<sup>st</sup> March 2022.

Particulars	Debit	Credit
	Rs.	Rs.
Purchase and sales	70,000	1,50,000
Returns	10,000	5,000
Sundry debtors and creditors	1,00,000	40,000
Stock as on 1-04-2021	30,000	
Wages	20,000	
Plant and machinery	30,000	
Furniture and fixtures	8,000	
Salaries	12,000	
Postage and telegram	1,000	
Rent and taxes	6,000	
Printing and stationery	1,500	
Insurance	500	
Discount	1,000	3,000
Bad debt	800	

**Adjustments :**

- 1) Closing stock was valued Rs. 40,000
- 2) Outstanding salary Rs. 1,000 and rent Rs. 1,500
- 3) Prepaid insurance amounted Rs. 250.
- 4) Depreciate plant and machinery by 10% and furniture 5%.
- 5) Make a provision for bad debt at 5% on debtors.



17. Shruthi Mills Ltd. issued 10000 equity shares of Rs. 10 each at a premium of Rs. 2 per share payable Rs. 2 on application, Rs. 05 on allotment (including premium) and Rs. 5 on first and final call.  
The shares were all subscribed and the money received except the first call and final call on 1000 shares. Prepare

- 1) Share Application A/c
- 2) Share Allotment A/c
- 3) Share First and Final Call A/c
- 4) Share Capital A/c
- 5) Bank A/c

18. Briefly explain various recent trends in corporate reporting.

19. From the Balance Sheet for the year ended 31-03-2022 and 2023, prepare a Comparative Balance Sheet of PSA Chemicals Ltd.

Particulars	Note No.	2021 – 22	2022 – 23
		Rs.	Rs.
<b>Equity and Liabilities</b>			
1) Shareholders fund			
share capital		10,00,000	5,00,000
Reserves and surplus		2,00,000	3,00,000
2) Non-current liabilities			
Long term borrowings		8,00,000	5,00,000
3) Current liabilities			
Trade payables		4,00,000	2,00,000
<b>Total</b>		<b>24,00,000</b>	<b>15,00,000</b>
<b>Assets</b>			
1) Non-current Assets			
Fixed Assets			
Tangible Assets		14,00,000	8,00,000
Intangible Assets		3,00,000	2,00,000
2) Current Assets			
Inventories		5,00,000	4,00,000
Cash and cash equivalents		2,00,000	1,00,000
<b>Total Assets</b>		<b>24,00,000</b>	<b>15,00,000</b>



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**BBABMCN 201**

**II Semester B.B.A. Degree Examination, September 2022  
(NEP-2020) (2021-22 Batch Onwards)  
CORPORATE ACCOUNTING AND REPORTING (DSCC)**

Time : 2 Hours

Max. Marks : 60

- Instructions :**
- 1) Working notes should form **part** of your answer.
  - 2) Proper presentation and **neatness** is essential.
  - 3) Use of simple calculator is **allowed**.

**SECTION – A**

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

1. What is meant by partnership deed ?
2. What is fluctuating capital method ?
3. What is meant by company ?
4. How do you treat provision for tax and interest on debentures in final accounts of Joint Stock Companies ?
5. What are the tools of analysis of financial statement ?
6. What is meant by trend analysis ?
7. What are the types of corporate financial reporting ?

**SECTION – B**

Answer **any four** of the following questions. (Each question carries **five** marks)

**(4×5=20)**

8. Husband and wife commenced business in partnership with a capital of ₹ 40,000 and ₹ 30,000 respectively on 01-01-2021, agreeing to share the profits and losses in the ratio of 3 : 2 for the year ending 31-12-2021. They earned a profit of ₹ 12,000 before allowing :
  - i) Interest on capital at 5% p.a.
  - ii) Interest on drawing at 6% p.a.

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iii) Salary to partner husband ₹ 3,000 p.a.

iv) Commission to wife ₹ 2,000 p.a.

Their drawings during the year was as follows :

Husband's Drawing's		Wife's Drawings	
31-03-2021	₹ 1,000	28-02-2021	₹ 1,000
01-07-2021	₹ 3,000	30-06-2021	₹ 1,500
01-09-2021	₹ 2,500	01-10-2021	₹ 2,500

Prepare the profit and loss appropriation account of the firm.

9. Profits of a business for the last five years : 2017 – ₹ 50,000; 2018 – ₹ 40,000; 2019 – ₹ 60,000; 2020 – ₹ 20,000; 2021 – ₹ 30,000 and Goodwill of the business is agreed at three years purchase of the average profit of the last five years. Calculate the value of goodwill of the business.
10. Prepare a balance sheet of Ariel Company Ltd. in statutory form, as on 31-03-2022, from the following information.

Particulars	₹
Share capital :	
1,00,000 Equity shares of ₹ 10	10,00,000
8000 Preference shares of ₹ 100	8,00,000
Securities premium	8,00,000
General Reserve	32,00,000
Secured Loans	18,00,000
Unsecured Loans	3,10,000
Fixed Assets	56,00,000
Goodwill	3,00,000

Closing Stock	14,00,000
Debtors	14,20,000
Cash and bank balance	3,40,000
Loans and Advances (Dr.)	5,30,000
Creditors	12,00,000
Bills Payable	3,00,000
Miscellaneous Expenditure	60,000
Profit and Loss Account (Loss)	4,00,000

Provide for :

- A) Depreciation of fixed assets ₹ 6,00,000.
- B) Provision for doubtful debts ₹ 40,000.

11. Write any five statutory provisions regarding preparation of final accounts of company.

12. Prepare a comparative income statement from the following information :

Particulars	Note No.	2020-21 (₹)	2021-22 (₹)
Revenue from operation			
(% of cost of material consumed)		125%	140%
Cost of material consumed		2,40,000	2,50,000
Other Expenses			
(% of Revenue from operations)		10%	12%
Other Income		15,000	20,000
Rate of tax		30%	30%



13. Prepare a common size statement of profit and loss of Delhi Ltd., with the help of following information :

Particulars	Note No.	2020-21 (₹)	2021-22 (₹)
Revenue from operation		6,00,000	8,00,000
Cost of Material consumed		4,28,000	7,28,000
Indirect Expense		72,000	90,000
Other Incomes		10,000	12,000
Income Tax (Rate)		30%	30%

14. From the following data, calculate trend percentages (2019 as base) (₹ in lakhs)

Particulars	2019 (₹)	2020 (₹)	2021 (₹)
Cash	200	240	160
Debtors	400	500	650
Land	800	1,000	1,000
Buildings	1,600	2,000	2,400
Plant	2,000	2,000	2,400

## SECTION – C

Answer any three of the following questions. (Each question carries ten marks)

(3×10=30)

15. The following are the balances of Indian Company Limited as on 31<sup>st</sup> March, 2021 :

Particulars	Debit ₹	Credit ₹
Premises	30,72,000	—
Plant	33,00,000	—
Stock	7,50,000	—
Debtors	8,70,000	—

Goodwill	2,50,000	—
Cash and Bank	4,06,500	—
Calls in Arrears	75,000	—
Interim Dividend paid	3,92,500	—
Purchases	18,50,000	—
Preliminary Expenses	50,000	—
Wages	9,79,800	—
General Expenses	68,350	—
Salaries	2,02,250	—
Bad Debts	21,100	—
Debenture Interest Paid	1,80,000	—
Share Capital	—	40,00,000
12% Debentures	—	30,00,000
Profit and Loss Account	—	2,62,500
Bills Payable	—	3,70,000
Creditors	—	4,00,000
Sales	—	41,50,000
General Reserve	—	2,50,000
Bad Debt provision on 01-04-2020	—	35,000
	<b>1,24,67,500</b>	<b>1,24,67,500</b>

**Additional Information :**

- i) Depreciate Plant by 15%.
- ii) Write off ₹ 5,000 from preliminary expenses.
- iii) Half year's debenture interest due.
- iv) Create 5% provision of debtors for doubtful debts.



- v) Provide for taxation at 50%.
- vi) Stock on 31<sup>st</sup> March 2021 was ₹ 9,50,000.
- vii) A claim of ₹ 25,000 for workmen's compensation are being disputed by the company.

Prepare statement of profit and loss.

16. Ashwini and Suma are partners sharing profits and losses in the ratio of 3 : 2. From the following Ledger Balances prepare profit and loss appropriation account and partners' capital as well as balance sheet of the firm as on 31-03-2022.

Particulars	Debit ₹	Credit ₹
Capital :		
Ashwini	—	40,000
Suma	—	30,000
Land and Buildings	30,000	—
Plant and Machinery	25,000	—
Debtors	12,000	—
Creditors	—	21,000
Furniture	16,000	—
Advertisement (For 2 Years)	6,000	—
Bills Receivables	8,000	—
Bills Payables	—	15,000
Drawings :		
Ashwini	2,000	—
Suma	3,000	—
Cash in hand	5,500	—
Outstanding Rent	—	1,500
	<b>1,07,500</b>	<b>1,07,500</b>

**Note :** Their profits for the year ending 31-03-2022 before making the interest on capital amounted to ₹ 13,500.

**Adjustments :**

- i) Closing stock on hand 31-03-2022 was ₹ 35,000.
  - ii) Write off ₹ 2,000 further bad Debts and Maintain RDD at 5% on Debtors.
  - iii) Depreciate land and building at 5% and plant and machinery at 10%.
  - iv) Outstanding Expenses :
    - Salary ₹ 1,000
    - Wages ₹ 2,000
  - v) Credit purchase amounts to ₹ 4,000 were not recorded in the books of accounts.
  - vi) Provide interest on capital at 5% per annum.
17. Amitha Ltd. issued 10,000 shares of ₹ 10 each payable ₹ 3 on application and ₹ 4 on allotment. The applications were received for 12,000 shares. The deposits on 1,000 shares were returned to those applicants to whom no shares were allotted. The deposit in respect of the other 1,000 shares were carried forward to the allotment account the money payable of allotment were duly received. A call of ₹ 3 was made and the amount was received except on 2,000 shares. Give Journal entries to record the above.
18. Following are the balance sheets of Alpha Ltd. as at 31-03-2021 and 22. You are required to prepare comparative balance sheet :

Particulars	Note No.	2020-21 (₹)	2021-22 (₹)
<b>Equity and Liabilities :</b>			
1) Shareholders' Funds :			
Share Capital		2,00,000	4,00,000
Reserves and Surplus		1,00,000	1,50,000
2) Non Current Liabilities :			
Long Term Borrowings		2,00,000	3,00,000

3) Current Liabilities :		
Short Term Borrowings	50,000	70,000
Trade Payables	30,000	60,000
Other Current Liabilities	20,000	20,000
Short Term Provisions	20,000	20,000
<b>Total</b>	<b>6,20,000</b>	<b>10,20,000</b>
<b>Assets :</b>		
1) Non current Assets :		
Fixed Assets	2,00,000	5,00,000
Non Current Investments	1,00,000	1,25,000
2) Current Assets :		
Current Investments	60,000	80,000
Inventories	1,35,000	1,55,000
Trade Receivables	60,000	90,000
Cash and cash equivalents	25,000	10,000
Short Term Loans and Advances	40,000	60,000
<b>Total</b>	<b>6,20,000</b>	<b>10,20,000</b>

19. Who are the users of corporate financial report ?

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