



K19U 0638

Reg. No. :

Name :



IV Semester B.B.A. Degree (CBCSS-Reg./Supp./Imp.) Examination, April 2019
(2014 Admission Onwards)

Core Course

4B08 BBA : CORPORATE ACCOUNTING

Time : 3 Hours

Max. Marks : 40

SECTION – A

Answer **all** questions. **Each** question carries ½ mark.

1. What do you mean by profit prior to incorporation ?
2. What is amalgamation ?
3. What is internal reconstruction ?
4. What do you mean by contingent liabilities ?

SECTION – B

Answer **any 4** questions. **Each** question carries 1 mark.

5. What is pre incorporation period and post incorporation period ?
6. Explain the term purchase consideration.
7. What is absorption ?
8. What do you mean by capital reserve ?
9. What is vendor company ?
10. What is external reconstruction ?

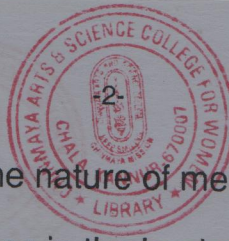
SECTION – C

Answer **any 6** questions. **Each** question carries 3 marks.

11. Explain the types of reconstruction.
12. What do you mean by amalgamation ? How it differ from absorption ?
13. How will you treat profit or loss prior to incorporation ?

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14. Differentiate amalgamation in the nature of merger and purchase.
15. Write down the accounting entries in the books of a vendor company.
16. Explain the procedure for reducing share capital.
17. X Ltd., had ₹ 2,00,000 authorised capital divided into 20,000 shares of Rs. 10 each. All these shares were issued and paid to the extent of Rs. 7 per share. The company decided to pay off Rs. 2 per share and to reduce the Rs. 10 share to Rs. 5 share fully paid up by cancelling the unpaid amount. There was Rs. 50,000 balance in P and L a/c (Cr.)
Pass journal entries and show how share capital will appear in the balance sheet.
18. Delhi company, incorporated on 1st April 2014, took over running business from 1st January, 2014. The company prepares its first final accounts on 31st December 2014. From the following information, you are required to calculate the sales ratio of pre-incorporation and post incorporation periods.
 - a) Sales for January, 2014 to December, 2014 ₹ 4,80,000.
 - b) The sales for the month of January twice of the average sales; for the month of February equal to average sales, sales for four months May to August $\frac{1}{4}$ th of average of each month; and sales for October and November, three times the average sales.

SECTION – D

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

19. What do you mean by Purchase Consideration ? Explain the different types of calculation of purchase consideration with suitable examples.
20. The following balances appear in the books of ABC Ltd., after the preparation of profit and loss a/c for the year ended 31st March, 2016.

Paid up share capital : In 12,500 shares of ₹ 10 each	1,25,000
General reserve	25,000
P and L balance on 1-4-2015	13,000
Profit for current year	32,000
Bank loan	41,000
Sundry creditors	52,000

Unclaimed dividend	500
Land and building	60,000
Stock	1,45,000
Debtors	71,000
Cash at bank	5,500
Prepaid expenses	7,000

The board of directors recommended the following appropriations :

- i) Transfer to general reserve Rs. 15,000
- ii) Proposed dividend Rs. 12,500
- iii) Provide 10% proposed dividend for corporate dividend tax.

Authorised capital is 25000 shares of ₹ 10 each. Prepare P and L appropriation a/c and balance sheet.

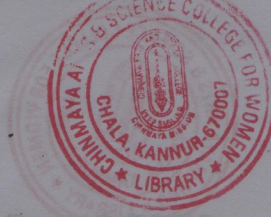
21. Subhash Ltd., was incorporated on 1st July 2014 and received its certificate of commencement of business on 1st August 2014. The company bought the business of M/s Small and Co. with effect from 1st March 2014. From the following figures relating to the year ending February 28, 2015. Find out the profits available for dividends :

a) Sales for the year were ₹ 6,00,000 out of which sales up to 1st July were ₹ 2,50,000

b) Gross profit for the year was ₹ 1,80,000

c) The expenses debited to the statement of P and L a/c were :

Rent	9,000	Advertising	18,000
Salaries	15,000	Stationery	3,600
Director's fee	4,800	Commission	6,000
Interest on debentures	5,000	Bad debts (₹ 500 for pre	
Audit fee	1,500	incorporation)	1,500
Discount on sales	3,600	Interest to vendor on purchase	
Depreciation	24,000	consideration up to	
General expenses	4,800	1 st Sept. 2014	3,000



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**IV Semester B.B.A./B.B.A. (TTM)/B.B.A. (RTM) Degree
(CBCSS – Reg./Supp./Imp.) Examination, April 2019
(2014 Admission Onwards)**

Complementary Course

4C05 BBA/BBA (TTM)/BBA (RTM) : BUSINESS RESEARCH METHODS

Time : 3 Hours

Max. Marks : 40

SECTION – A

Answer the 4 questions. **Each** question carries ½ mark.

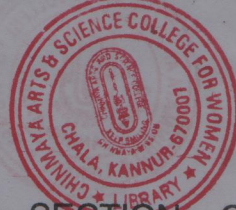
1. Which scale does not express any values or relationships between variables ?
2. When each member of a population has an equally likely chance of being selected what is it called ?
3. Which type of research is generally conducted to specifically help in solving problem situations ?
4. What does PRA stands for ?

SECTION – B

Answer **any four** questions. **Each** carries 1 mark.

5. Define Research Methodology.
6. What do you mean by bias in a research ?
7. What is a hypothesis ?
8. What is a variable ?
9. What is a sample research ?
10. What is a pilot study ?

P.T.O.



SECTION - C

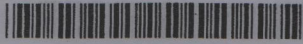
Answer **any six** questions. **Each** question carries **3** marks.

11. What is a case study ?
12. Briefly explain basic research.
13. What is the law of statistical regularity ?
14. What are the different types of observation ?
15. What are the two main sources of collecting data ?
16. Explain the meaning of measurement in research.
17. What is a research report ?
18. What does validity in research mean ?

SECTION - D

Answer **any two** questions. **Each** question carries **8** marks.

19. What is scaling and discuss the different scaling techniques adopted in research.
20. Briefly discuss the types of research design.
21. What are the contents of a research report ?



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Supp./Imp.) Examination, April 2019
(2014 Admission Onwards)**

Core Course

4B09BBA/BBA (TTM)/BBA (RTM) : FINANCIAL MANAGEMENT

Time : 3 Hours

Max. Marks : 40

Answer **all** questions. **Each** question carries $1/2$ mark.

1. What is working capital ?
2. What is EPS ?
3. What is profitability index ?
4. What do you mean by cost of equity ?

Answer **any four** questions. **Each** question carries 1 mark.

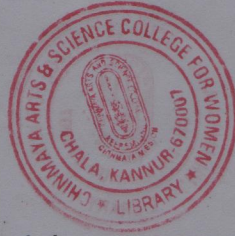
5. Differentiate between financial structure and capital structure.
6. What is IRR ?
7. Define financial management.
8. What do you mean by the goal of wealth maximization ?
9. Mention various motives for holding cash.
10. Explain weighted average cost of capital.

Answer **any six** questions. **Each** question carries 3 marks.

11. Why capital budgeting is significant for a firm ?
12. What are the various factors determining working capital requirements ?
13. What is overcapitalization ?

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14. What is VED analysis ?
15. Discuss the scope of financial management.
16. What do you understand by cash management ?
17. Briefly explain the operating cycle concept.
18. A company issues 10000 10% preference shares of Rs. 100 each. Cost of issues is Rs. 2 per share. Calculate cost of preference capital if the shares are issued.
- a) At par
 - b) At a premium of 10%
 - c) At a discount of 5%.

Answer any two questions. Each question carries 8 marks.

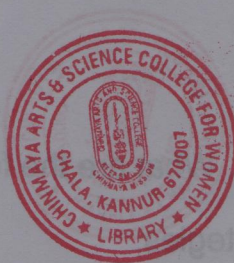
19. Define financial management. Explain its objectives.
20. Explain the concepts of working capital. What is the significance of adequate working capital in a firm ?
21. Arjun Ltd. is considering an investment proposal to purchase a machine costing Rs. 2,50,000. The machine has a life expectancy of 5 years and no salvage value. The company's tax rate is 40%. The firm uses straight line method for providing depreciation. The estimated cash flows before tax after depreciation (CFBT) from the machine are as follows :

Year	CBFT
1	60,000
2	70,000
3	90,000
4	1,00,000
5	1,50,000

Calculate :

- a) Payback period
- b) Average rate of return
- c) Net present value at 10% discount rate

Year	1	2	3	4	5
p.v factor @ 10%	0.909	0.826	0.751	0.683	0.621



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Examination, April 2019
(2014 Admission Onwards)**

Core Course

4B07 BBA/BBA (TTM)/BBA(RTM) : MARKETING MANAGEMENT

Time : 3 Hours

Max. Marks : 40

Answer **all** questions. **Each** question carries ½ mark.

1. Define marketing.
2. What is industrial product ?
3. Define market segmentation.
4. What is product mix ?

Answer **any four** questions. **Each** question carries **1** mark.

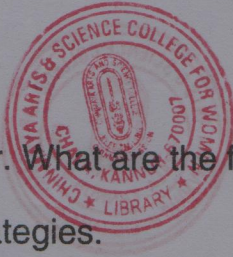
5. What is brand equity ?
6. What is personal selling ?
7. What is demographic segmentation ?
8. What is consumer behaviour ?
9. What do you mean by product development ?
10. What is product ?

Answer **any six** questions. **Each** question carries **3** marks.

11. What are the different types of media ?
12. What are the major functions labelling ?
13. Explain the important policies of pricing.

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14. Define Consumer Behaviour. What are the features of CB ?

15. Explain sales promotion strategies.

16. What are the different types of brand ?

17. What are the different levels of product ?

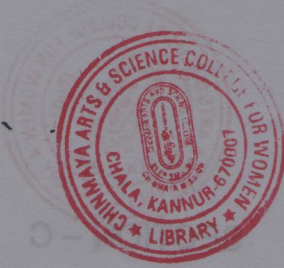
18. Explain the different types of product.

Answer **any two** questions. **Each** question carries **8** marks.

19. What do you mean by marketing mix and also explain elements of marketing mix ?

20. Explain sales promotion techniques.

21. Explain product life cycle.



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(2014 Admission Onwards)

General Course

4A14BBA/BBA (TTM)/BBA(RTM) : BUSINESS ETHICS AND CORPORATE
SOCIAL RESPONSIBILITY

Time : 3 Hours

Max. Marks : 40

SECTION – A

Answer **all** questions. **Each** question carries $\frac{1}{2}$ mark.

1. What do you mean by business ?
2. Who is a shareholder ?
3. What do you mean by HRM ?
4. Define CSR.

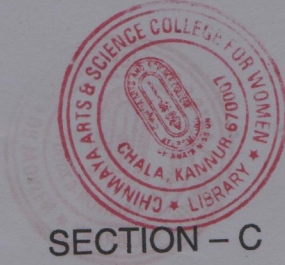
SECTION – B

Answer **four** questions. **Each** question carries **1** mark.

5. Who is a stakeholder ?
6. What do you mean by marketing ?
7. Who is a creditor ?
8. What is business ethics ?
9. What do you mean by accountability ?
10. What do you mean by community ?

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SECTION - C

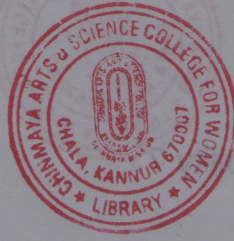
Answer **six** questions. **Each** question carries **3** marks.

11. Write note on CSR.
12. Explain internal stakeholders.
13. What is the need of business ethics ?
14. What are the ethical issues in HRM ?
15. What is the importance of ethics in business ?
16. Write note on suppliers.
17. What is management ?
18. What are the ethical issues in accounting ?

SECTION - D

Answer **two** questions. **Each** question carries **8** marks.

19. What is corporate responsibility towards different stakeholders ?
20. What are the ethical issues in finance ?
21. What is the role business in society ?



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(2014 Admission Onwards)
GENERAL COURSE**

**4A13 BBA/BBA (TTM)/BBA (RTM) : Entrepreneurship Development
and Project Management**

Time : 3 Hours

Max. Marks : 40

SECTION – A

Answer the **4** questions. **Each** question carries $1\frac{1}{2}$ mark.

1. What can we call a person who improves an existing business ?
2. Name the concept on which NPV relies.
3. Under which method is it necessary to decide profitable investments as well as rank the acceptable proposals according to their relative profitability.
4. What are people, who own, operate and take risk of a business venture known as ? (4x $1\frac{1}{2}$ =2)

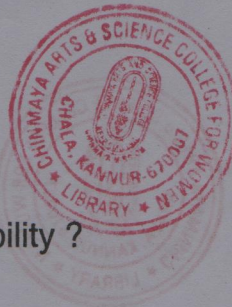
SECTION – B

Answer **any four** questions. **Each** carries **1** mark.

5. Who is an entrepreneur ?
6. Define entrepreneurship.
7. Who is a woman entrepreneur ?
8. Who is an intrapreneur ?

P.T.O.

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9. What is entrepreneurial mobility ?

10. What is a project ?

(4×1=4)

SECTION – C

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

11. What are the functions of an entrepreneur ?

12. What is project management ?

13. What is a project report ?

14. What is project identification ?

15. What is network analysis ?

16. Briefly explain SCBA.

17. What is LM approach ?

18. What is PERT ?

(6×3=18)

SECTION – D

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

19. What are the factors affecting entrepreneurial growth in India ?

20. What problems are faced by women entrepreneurs in establishing and developing their enterprises ? Also explain the remedies to solve the problems.

21. What is project identification ? Explain the steps involved in the identification of a project.

(2×8=16)