



OEBC – 203

II Semester All UG Courses Examination, October/November 2022
(NEP)

COMMERCE

Paper – 2.5 (c) : Event Management (Open Elective)

Time : 2½ Hours

Max. Marks : 60

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

PART – A

Answer **any five** out of seven questions.

(5×2=10)

1. a) Who is an event manager ?
- b) State any two permission required for conducting an event.
- c) What is event checklist ?
- d) Expand IPI and EMIS
- e) What is event manual ?
- f) Give the meaning of conference ?
- g) What is Event Management ?

PART – B

Answer **any three** out of five questions.

(3×4=12)

2. Explain the need of event management.
3. Write a note on checklist.
4. State the various skills of event manager.
5. What are the essentials of good record keeping system ?
6. Write a note on safety of guests at corporate event.

PART – C

Answer **any three** out of five questions.

(3×10=30)

7. Explain various types of events.
8. Explain the qualities and responsibilities of event manager.
9. Explain the importance and scope of event budgeting in corporate event.

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- 10. State and explain the key decision makers involved in event management.
- 11. Explain the procedure for conducting a mega event.

PART – D

Answer **any one** out of two questions.

(1×8=8)

- 12. Mr. Madhu is getting married with Ms. Madhumitha at Palace ground Bangalore. As a event manager prepare an estimated budget for organizing such a Lavish Marriage with estimated price of 40,00,000.
 - 13. ABC company planned to organize a cultural event for their employee's refreshment and engagement. You as an event organizer was contacted by the company officials and requested you to organize a cultural event at company. As a event organizer what are the factors you consider for organizing such event.
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AEML – 204

**II Semester B.B.A./B.C.A./B.H.M./B.S.W. Degree Examination,
October/November 2022**

(NEP)

MALAYALAM LANGUAGE (Part – I) (Paper – II)

Time : 2½ Hours

Max. Marks : 60

SECTION – A

I. എല്ലാ ചോദ്യങ്ങൾക്കും ശരിയുത്തരം തിരഞ്ഞെടുത്തെഴുതുക. **(5×1=5)**

- 1) ഉണ്ണിമോളുടെ വിവാഹം ഉറപ്പിച്ചതാര് ?

1) അച്ഛൻ	2) മുത്തച്ഛൻ
3) പ്രമാണി	4) അമ്മ
- 2) ഹിമാലയത്തിൽ നിന്നും വന്ന സന്യാസി.

1) വാല്മീകി	2) വ്യാസൻ
3) ദിവാകരൻ	4) രാമൻ
- 3) താമര ആരെയാണ് നോക്കി നില്ക്കുന്നത് ?

1) ചന്ദ്രൻ	2) സൂര്യൻ
3) നക്ഷത്രം	4) അരയന്നം
- 4) വിഷവേഗമേറ്റപ്പോൾ കാതിലെത്തിയത് എന്ത് ?

1) വിവാഹ നിശ്ചയം	2) കാതുകുത്ത്
3) പേരീടിൽ	4) ജന്മദിനം
- 5) ശിമയോന്റെ വിരുന്നിനു വന്നതാര് ?

1) യേശു	2) ശിഷ്യന്മാർ
3) യൂദാസ്	4) കൃഷ്ണൻ

II. ഏതെങ്കിലും അഞ്ചെണ്ണത്തിന് ഉത്തരമെഴുതുക. **(5×3=15)**

(സന്ദർഭം, ആശയം വ്യക്തമാക്കുക)

- 1) പാരാതവളുടെ സൽക്രിയാ സൗരഭ്യം താരാപഥത്തിലും വ്യാപരിച്ചു
- 2) തിയ്യിനെപ്പോലും തണുപ്പിക്കുമി പ്പൊൻതു - കയ്യിനാൽ ത്തീർത്തവളല്ലോ ഞാനും

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- 3) തന്നതില്ല പരനുള്ളു കാട്ടുവാ -
നൊന്നുമേ നരനുപായ മീശ്വരൻ
- 4) എന്തുവാനഭീമതൻ കഥിക്കുമോ
എന്തുവാൻ കരുതുമോ മഹാനിവൻ
- 5) കണ്ടതില്ലവർ പരസ്വരം മരം -
കൊണ്ടു നേർ വഴി മറഞ്ഞിരിക്കയാൽ
- 6) ദിനയായ് ഗതി തടഞ്ഞു, വേനലിൻ
ശ്യാനയാം തടിനി പോലെ തന്വിയാൾ
- 7) എന്നാൽ മറുത്തൊന്നും ചൊല്ലിലവന്റെ നാ -
മെ,നോ മഹാശക്തി ബന്ധിക്കയാൽ
- 8) എന്തു സംഭവമിതെന്നു ബന്ധമി -
ങ്ങെന്നു ഹേതുവിതിനെന്തൊരർത്ഥമോ ?

SECTION – B

III. ഏതെങ്കിലും അഞ്ചു ചോദ്യങ്ങൾക്ക് ഉത്തരമെഴുതുക. (അര പുറത്തിൽ). (5×4=20)

- 1) നളിനിയുടെയും ദിവാകരന്റെയും ജീവിതത്തിലെ കൗതുകം എന്തായിരുന്നു ?
- 2) മഗ്ദലനമറിയത്തിന്റെ ദൃഢഭക്തി വെളിവാക്കുന്നത് എപ്പോൾ ?
- 3) ആറാടിക്കടവിലേക്ക് ഉണ്ണിമോളെ കൊടുക്കരുതെന്ന് അച്ഛൻ വിലക്കാൻ കാരണം ?
- 4) വാക്യ പരിവർത്തനം ചെയ്യുക.
 - 1) എന്നാൽ ഒരു പുസ്തകം കൊടുത്തു.
 - 2) ഇന്ത്യ ചൈനയാൽ അക്രമിക്കപ്പെട്ടു.
 - 3) ഇന്ന് എഴുത്ത് വരാതിരിക്കില്ല.
 - 4) മാൻ വേടനാൽ കൊല്ലപ്പെട്ടു.
- 5) ദിവാകരൻ സന്ന്യാസം സ്വീകരിച്ചതറിഞ്ഞ നളിനിക്ക് ഉണ്ടായ ആഘാതം.
- 6) പാപിനിയായ നായികയ്ക്കു ലഭിച്ച പാപമോചനം എന്തായിരുന്നു ?
- 7) ചേന്നപ്പന് മക്കളെ ആദായ മാർഗ്ഗമായേ കാണാൻ സാധിക്കൂ എന്നു പറയാൻ കാരണം.
- 8) ഏതെങ്കിലും നാല് ചിഹ്നങ്ങളും അവയുടെ ഉപയോഗവും എഴുതുക.



SECTION – C

IV. ഏതെങ്കിലും നാല് ചോദ്യങ്ങൾക്ക് ഉത്തരമെഴുതുക. (ഒരു പുറത്തിൽ). (4×5=20)

- 1) ദിവാകരൻ കണ്ട കാടിന്റെ മനോഹാരിത വിവരിക്കുക.
 - 2) ക്രിസ്തു ഭഗവാന്റെ തൃക്കൈകളുടെ ശക്തി വെളിപ്പെടുത്തുക.
 - 3) ഭൂതകാലത്തെ തോറ്റിയുണർത്തി അതിൽ ജീവിക്കുന്നവരുടെ കഥയാണ് തോറ്റങ്ങൾ - വ്യക്തമാക്കുക.
 - 4) യേശുവിന്റെ ഹൃദയാർദ്രത വെളിവാക്കുക.
 - 5) ചേന്നൻ മനയ്ക്കലെ കുടിയനല്ല മന തന്നെയാകുന്നു എന്നു പറയാൻ കാരണം ?
 - 6) നളിനി ദിവാകരനോട് പറയുന്ന തന്റെ പൂർവ്വകാല സ്തരണകൾ.
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BBKN 205

II Semester B.B.A. Degree Examination, October/November 2022
(NEP Scheme)

ಕನ್ನಡ ಭಾಷೆ - II

ಕನ್ನಡ ಸಹಯೋಗಿ

Time : 2½ Hours

Max. Marks : 60

I. ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಆರಕ್ಕೆ ಉತ್ತರಿಸಿ :

(6×2=12)

- 1) ಸರ್ವಜ್ಞ
- 2) ಯಂತ್ರ ನಾಗರಿಕತೆ
- 3) ಜಿ. ಪಿ. ರಾಜರತ್ನಂ
- 4) ಜೀತ ಪದ್ಧತಿ
- 5) ನೀಲಿ ದೀಪ
- 6) ಹುಸೇನ್ ಬೀಬಿ ಅಂಗಡಿ
- 7) ಸೆಕ್ಯುಲರಿಸಂ
- 8) ಸ್ತ್ರೀವಾದ
- 9) ವಯಸ್ಕರ ಶಿಕ್ಷಣ.

II. ಕೆಳಗಿನ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಉತ್ತರಿಸಿ :

(4×6=24)

- 10) ಭಗವಂತನ ಪರಿಚ್ಛೇದ.
- 11) ನೀರ್ಗೂಳಿ ಸೃಷ್ಟಿಸಿದ ಸಮಸ್ಯೆ.
- 12) ಮುದುಕಿಯ ಕೋಪದ ಸನ್ನಿವೇಶ.
- 13) ಮಧುರ ಕವಿಯನ್ನು ಕುರಿತು ಮಾಡಿದ ಭಾಷಣ.
- 14) ಗ್ರಾಮೀಣ ಮಹಿಳೆಯರ ಸ್ಥಿತಿಗತಿ.
- 15) ಮಾತೃಭಾಷೆಯನ್ನು ಕುರಿತಂತೆ ಗಾಂಧೀಜಿಯವರ ನಿಲುವು.

III. ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ವಿವರವಾಗಿ ಉತ್ತರಿಸಿ :

(3×8=24)

- 16) ಸರ್ವಜ್ಞನ ತ್ರಿಪದಿಗಳಲ್ಲಿ ವ್ಯಕ್ತಗೊಂಡಿರುವ ಮಾತಿನ ಮಹತ್ವವನ್ನು ವಿವರಿಸಿ.
- 17) ಪ್ರಕೃತಿಯ ವಿಕೋಪದಿಂದ ಉಂಟಾಗುವ ಪರಿಣಾಮಗಳನ್ನು ಕವನದ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ಚರ್ಚಿಸಿ.
- 18) ಸೈನಿಕನಿಗೆ ನೀಲಿ ದೀಪ ನೆರವಾದ ಬಗೆ ಹೇಗೆ ? ವಿವರಿಸಿ.
- 19) ಬುದ್ಧ ತತ್ವವು, ಪ್ರಜಾಪ್ರಭುತ್ವ, ಸಂವಿಧಾನದ ನೇಯ್ಗೆಯಲ್ಲಿ ಹೇಗೆ ರೂಪು ತಾಳಿದೆ ? ವಿಶ್ಲೇಷಿಸಿ.
- 20) ನಗರ ಮತ್ತು ಗ್ರಾಮೀಣ ಪ್ರದೇಶಗಳಲ್ಲಿ ಹೆಣ್ಣು ಅನುಭವಿಸುವ ಶೋಷಣೆಯ ಸ್ವರೂಪವನ್ನು ವಿವರಿಸಿ.



AEHI 204

II Semester B.B.A./B.H.M./M.T.A./B.B.A. (AM)
Examination, October/November 2022
(NEP)
HINDI
Gadhya Aur Prayojanmulak Hindi

Time : 2½ Hours

Max. Marks : 60

I. निम्नलिखित प्रश्नों का एक शब्द या वाक्यांश में उत्तर लिखिए : (10×1=10)

- 1) युगों से नारी का कार्यक्षेत्र कहाँ पर सीमित रहा ?
- 2) कौन जोहर व्रत करती थी ?
- 3) छात्रावस्था में कौन-सी धुन सवार रहती है ?
- 4) निर्बल मनुष्य किसका साथ ढूँढता है ?
- 5) सरयू भैया के पिता क्या कहलाते थे ?
- 6) बहुत से लोग सरयू भैया को क्या समझकर ठगने की चेष्टा करते थे ?
- 7) 'आईने के सामने' के रचनाकार कौन है ?
- 8) "लेखक इसलिए लिखता है कि सृष्टि में एक वस्तु का दूसरे वस्तु से रिश्ता पक्का कर सके" - यह किसने कहा ?
- 9) मनुष्य के देहधर्म के विरुद्ध क्या है ?
- 10) मॉरीशस के होटल के वेटर का नाम क्या था ?

II. किन्हीं दो का संदर्भ सहित व्याख्या कीजिए । (2×7=14)

- 1) हम लोग कच्ची मिट्टी की मूर्ति के समान होते हैं जिसे जो जिस रूप का चाहे उस रूप का करे चाहे राक्षस बनाए, चाहे देवता ।
- 2) तो फिर वह हड्डियों का ढाँचा क्यों ? जवाब में एक पुरानी कहावत पेश करूँगा - काजी जी दुबले क्यों ? - शहर के अन्देशे से ।
- 3) कहा जाता है उद्योग रहित और कार्यहीन मनुष्यों का मन शैतान का निवास स्थान होता है ।

P.T.O.



III. 'घर और बाहर' में चर्चित नारी की समस्या व समाधान पर एक निबंध लिखिए ।

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अथवा

'योग्यता और व्यवसाय का चुनाव' का सारांश लिखिए ।

IV. किसी एक की टिप्पण लिखिए ।

(1×5=5)

1) सरयू भैया

2) कुर्रतुल ऐन हैदर की ईमानदारी

V. निम्नलिखित प्रश्नों में से किन्हीं तीन का उत्तर लिखिए ।

(3×5=15)

1) रोज़गारपरक हिंदी का मतलब समझाइए ।

2) प्रयोजनमूलक हिंदी का फिल्मी जगत में क्या भूमिका है ?

3) हिन्दी सॉफ्टवेर्स के निर्माण में रोज़गार की क्या संभावना है ?

4) अनुवाद की परिभाषा देकर कितने प्रकार का अनुवाद है - बताइए ।

5) अच्छे अनुवादक के गुण क्या-क्या हैं ? समझाइए ।



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II Semester B.B.A. Examination, Sept./Oct. 2022
(Repeaters) (CBCS Scheme) (2014-15 Onwards)
BUSINESS ADMINISTRATION
Paper – 2.3 : Financial Accounting

Time : 3 Hours

Max. Marks : 70

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

SECTION – A

1. Answer **any five** of the following questions. **(5×2=10)**
- What do you mean by short working ?
 - What is memorandum trading account ?
 - What is Royalty ?
 - What is Salvage ?
 - Expand IPO.
 - Who is Hirer ?
 - Mention any two objectives of conversion of a firm in to a Joint Stock Company.

SECTION – B

- Answer **any three** of the following questions. **(3×6=18)**
- State the differences between hire purchase and installment purchase .
 - Prepare Royalty analysis table from the following details :
 - Minimum rent Rs. 20,000 p.a.
 - Royalty payable Rs. 5 per ton.
 - Short workings are recoverable during the first 4 years of the lease only.
 - The output for the first 4 years was 2018-2000 tons; 2019-3000 tons; 2020-4000 tons; 2021-4500 tons.

P.T.O.



4. Calculate the interest included in each installments.
- Cash Price Rs. 60,000
- Down Payment Rs. 18,000
- Three annual installments of Rs. 24,000, Rs. 18,000 and Rs. 12,000 respectively payable at the end of each year.
5. Calculate the amount of purchase consideration from the following purchasing company agreed to issue 50000 equity shares of Rs. 10 each valued at Rs. 15 each, 24000 8% debentures of Rs. 10 each at a discount of 5% pay cash value equal to 10% of face value of shares and debentures issued. The company also agreed to meet the dissolution expenses.
6. A fire occurred in the premises of a merchant on 15th June 2021 and a considerable part of the stock was destroyed. The value of stock saved was Rs. 4,500. The book disclosed that on 15th April 2021, the stock was valued at Rs. 36,750. The purchases to the date of fire amounts to Rs. 1,04,940 and the sales Rs. 1,56,000. It was found that during the past 5 years the average G/p on sales was 36%. Calculate the amount of Fire claims.

SECTION – C

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

(3×14=42)

7. Moonstar Ltd. issued 20000 equity shares of Rs. 10 each at a premium of Rs. 2 per share payable at Rs. 2 on application, Rs. 5 on allotment, Rs. 3 on first call and balance on second and final call. All the shares were subscribed and the money was duly received except one share holder holding 100 shares on first call and two share holders holding 50 shares each on second and final call. Pass Journal entries in the books of Moonstar Ltd.
- Note : Allotment includes Premium.



8. A fire occurred the premises of company on 1-7-2021, from the following information, calculate the claim to be made against the company.

Particulars	Amount Rs.
Stock on 1-1-2020	63,000
Purchases for the year ending 31-12-2020	4,00,000
Sales for the year ending 31-12-2020	5,00,000
Wages for the year ending 31-12-2020	18,000
Manufacturing expenses for the year ending 31-12-2020	2,000
Salary for the year ending 31-12-2020	10,000
Stock on 31-12-2020	81,000
Purchases from 1-1-2021 to date of fire	2,00,000
Sales from 1-1-2021 to date of fire	3,00,000
Stock salvaged	10,000
Value of policy	30,000

There is an average clause in the policy. It is the practice of the company to value the stock at 10% less than the cost.

9. A, B and C are in partnership shares profits and losses in the ratio of 4 : 3 : 1 respectively. On 31st March 2021 they agree to sell their business to a limited company, their position on that date was as follows :

Balance Sheet

Liabilities	Rs.	Assets	Rs.
Sundry Creditors	16,000	Cash	4,000
Loan from Bank	8,000	Book Debtors	30,000
Capital Accounts		Stock	26,000
A	40,000	Machinery	24,000
B	30,000	Freehold Property	36,000
C	26,000		
	1,20,000		1,20,000

The company took the following Assets at the valuation shown below :

	Rs.
Book Debts	28,000
Stock	24,000



Machinery	22,000
Freehold property	44,000
Good will	8,000

The company also agreed to pay the creditors which were agreed at Rs. 15,400. The company paid 3300 shares of Rs. 10 each fully and the balance in cash, the expenses amounted to Rs. 1,000.

Prepare Realisation Account, Cash Account and Capital Accounts in the books of the firm.

10. Praveen purchased a plant costing Rs. 40,000 on 1-4-2012 from Ranjan electronics Ltd. under Hire purchase system, the terms being Rs. 10,000 down payment and the balance in three equal annual installments together with interest at 20% p.a. on the outstanding cash price, depreciation is to be charged at 15% p.a. under straight line Method.
Prepare necessary ledger accounts in the books of Praveen under Asset Accrual Method.
11. Akash wrote a book on financial accounting and got it published with Surya publishers on the terms that royalties will be paid at Rs. 5 per copy sold, subject to a minimum rent of Rs. 15,000 per annum with a right of recoupment of short workings over the first 4 years of the royalty agreement. The details are as under

Year	No. of Copies Sold
2016-17	1400
2017-18	1900
2018-19	2900
2019-20	3900
2020-21	4900

Prepare :

- Minimum Rent Account.
- Royalties Account.
- Short working Account.
- Akash Account in the books of Surya Publishers.

27/10/22



DCBB – 201

**II Semester B.B.A. Examination, October/November 2022
(NEP)**

BUSINESS ADMINISTRATION

Paper – 2.1 : Financial Accounting and Reporting

Time : 2½ Hours

Max. Marks : 60

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

SECTION – A

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

1. a) What do you mean by Partnership Deed ?
- b) What are Equity shares ?
- c) What is meant by issue of shares at discount ?
- d) What are comparative statements ?
- e) What do you mean by Goodwill ?
- f) Mention any four uses of Corporate Financial reports.
- g) What is Corporate reporting ?

SECTION – B

Answer **any three** of the following questions. **Each** question carries **5** marks. **(3×5=15)**

2. M/s A, B and C are partners sharing profits and losses in the ration of 3:2:1, with capitals of ₹ 60,000, ₹ 40,000 and ₹ 20,000 respectively. According to Partnership deed interest on Capital is to be allowed at 6% p.a and interest on drawings to be charged at 12% p.a. Mr. C is to be paid a monthly salary of ₹ 500. Interest on drawings amounted to ₹ 1,000, 300 and 500 respectively. The Profit for the year before making above adjustment was ₹ 42,800.

Prepare Profit and Loss Appropriation A/c.

P.T.O.



3. The Net profits of a business after providing for taxation for the past five years are ₹ 80,000, ₹ 1,00,000, ₹ 90,000, ₹ 1,50,000 and ₹ 1,80,000. Ascertain the value of Goodwill on the basis of 5 years purchase of Average profits.
4. XYZ Ltd. issued 10,000 equity shares of ₹ 100 each and all the money due were received except the final call on 500 shares at ₹ 30 per share. The Directors forfeited these shares and reissued them at ₹ 70 each as fully paid. Journalise the above transactions.
5. Under what heading do you show the following items in Balance sheet of a Co.
- Land and Buildings
 - Stock in trade
 - Loose Tools
 - Goodwill
 - Preliminary expenses.
6. Distinguish between Pref. shares and Equity shares.

SECTION – C

Answer **any three** of the following questions. **Each** question carries **8** marks. **(3×8=24)**

7. Following is the Balance sheet of Pooja Ltd. for the year ended 31-03-2022.

Liabilities	₹	Assets	₹
Share Capital		Fixed Assets	
10,000 shares of ₹ 10 each	1,00,000	Buildings	1,00,000
Reserves and Surplus		Machinery	50,000
Profit and Loss A/c	10,000	Current Assets	
Add : Profit for 2021-22 <u>80,000</u>	90,000	Debtors	50,000



Secured Loans		Stock	40,000
7% Debentures	70,000	Cash	60,000
Current Liabilities			
Sundry Creditors	40,000		
	3,00,000		3,00,000

Normal rate of return on average capital employed is 10%. Find out the value of Goodwill on the basis of 3 years purchase of Super profit. For the purpose of Valuation of Goodwill, Buildings are valued at ₹ 1,50,000 and Machinery at ₹ 50,000. All other assets are worth their book values.

8. A company issued 1,00,000 Equity shares of ₹ 100 each at par. The amount payable is as follows.

On application ₹ 20

On allotment ₹ 20

On first call ₹ 30

On final call ₹ 30

Murali holding 1,000 shares did not pay the final call money. His shares were forfeited and reissued at ₹ 60 per share as fully paid.

Journalise the above transactions.

9. On 31-03-2022 the Trial Balance of A and B stood as follows. They share Profits and Losses in the ratio of 3:2. You are required to prepare trading and Profit and Loss A/c and Balance sheet after considering the adjustments given.

Trial Balance as on 31-03-2022

Particulars	Debit	Particulars	Credit
Cash in hand	3,000	A's Capital	2,00,000
A's Drawings	10,000	B's Capital	1,50,000
B's Drawings	5,000	Commission	1,000



Land and Buildings	1,10,000	Sales	6,80,000
Salaries	18,000	Purchase returns	15,000
Discount	2,000	Sundry creditors	67,000
Sundry Debtors	80,000	Bills payable	19,000
Rent and taxes	14,000		
Opening stock	20,000		
Wages	60,000		
Printing and stationary	4,000		
Furnitures	35,000		
Plant and Machinery	80,000		
Sales returns	6,000		
Purchases	6,50,000		
Insurance	9,000		
Bills Receivables	26,000		
	11,32,000		11,32,000

Adjustments :

- 1) Closing stock as on 31-03-2022 was valued at ₹ 50,000
- 2) Provide for O/S wages ₹ 5,000 and O/S salaries ₹ 6,000
- 3) Provide depreciation on buildings at 5% and on Plant and Machinery at 10%.



10. The Balance sheets of A Ltd. and B Ltd. as on 31-03-2022 are given below.

Particulars	A Ltd.	B Ltd.
Equity and Liabilities		
Equity Share Capital	1,50,000	4,00,000
Pref. share capital	1,20,000	1,60,000
Reserves	14,000	18,000
Long term Loans	1,15,000	1,30,000
Bills payable	2,000	–
Creditors	12,000	4,000
Outstanding expenses	15,000	6,000
Proposed dividend	10,000	90,000
	4,38,000	8,08,000
Assets		
Land and Buildings	80,000	1,23,000
Plant and Machinery	3,34,000	6,00,000
Temporary Investments	1,000	40,000
Inventories	10,000	25,000
Debtors	4,000	8,000
Prepaid expenses	1,000	2,000
Cash and Bank Balance	8,000	10,000
	4,38,000	8,08,000

Prepare Common size Balance sheets.



11. From the following details of ABC Ltd., Prepare a Balance sheet as on 31-03-2022.

Particulars	Amt.
Equity share capital of ₹ 10 each	3,50,000
10% Pref. share capital	1,00,000
Plant and Machinery	5,34,000
Furniture	12,550
Land and Buildings	2,80,000
General reserve	90,000
10% Debentures	1,50,000
Capital Reserve	10,000
Securities Premium	60,000
Provision for taxation	70,000
Surplus in P and L A/c	69,100
Bills Receivable	6,200
Trade receivables	34,350
Trades payables	35,500
Stock in trade	42,600
Cash and Bank	24,900



SECTION – D

Answer **any one** of the following questions. **Each** question carries **11** marks.

(1×11=11)

12. What is corporate reporting ? State the characteristic features of an ideal Annual report.

13. Throw light on the Financial highlights that can be included in annual report.

29/10/22



DCBB 202

II Semester B.B.A. Examination, October/November 2022

(NEP)

BUSINESS ADMINISTRATION

Paper – 2.2 : Human Resource Management

Time : 2½ Hours

Max. Marks : 60

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

SECTION – A

Answer **any five** out of seven sub-questions. **Each** carries **two** marks. **(5×2=10)**

1. a) Give the meaning of Human Resource Management.
- b) Define Recruitment.
- c) What is Job Rotation ?
- d) State any two objectives of Induction.
- e) What are the reasons for transfer (any two) ?
- f) Mention any two types of employee engagement.
- g) What do you mean by demotion ?

SECTION – B

Answer **any three** questions of the following. **Each** question carries **five** marks. **(3×5=15)**

2. Explain briefly the importance of HRM.
3. Briefly explain the factors affecting recruitment.
4. Explain the benefits of training to the employees.
5. Discuss the importance of performance appraisal.
6. Explain the principles of promotion.

P.T.O.



SECTION – C

Answer **any three** questions of the following. **Each** question carries **8** marks. **(3×8=24)**

7. Explain the various roles played by HR Manager.
8. What do you mean by selection ? Explain the steps in selection process.
9. Give the meaning of compensation and explain its objectives.
10. State the various methods of performance appraisal. Explain any 2 methods.
11. What are the principles and techniques of wage fixation ?

SECTION – D

Answer **any one** out of two questions, carries **11** marks. **(1×11=11)**

12. Do you think training and education are same ? If not, how does it vary ? Are you trained or educated in your college ? Also explain the role of training in HRD.

Case Study :

13. In 2016, the Indian subsidiary of a multinational refinery became a Government of India Company. The Government Company had announced an expansion programme which meant doubling the work force within four years. In 2017 at the time of wage revision, the Union and Management agreed to a two-tier pay structure. Those already employed will be eligible for a higher grade and those who are to be recruited afresh will get a lower grade though jobs are similar in skill, responsibility and effort. Both the Union and the Management justified that this is an innovative practice widely followed in deregulated companies abroad.

Questions :

- 1) Is it a fair agreement ?
- 2) Justify your answer.
- 3) Would it conflict (dispute) with the concept of equal pay for equal work ?



II Semester B.B.A. Examination, October/November 2022

(NEP Scheme)

BUSINESS ADMINISTRATION

Paper – 2.3 : Business Mathematics

Time : 2½ Hours

Max. Marks : 60

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

SECTION – A

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

(5×2=10)

1. a) What is an Equation ?
- b) Solve for 'x' : $4x - 20 = 0$.
- c) What is the order of matrix ?

$$A = \begin{bmatrix} 2 & 3 \\ 4 & 1 \end{bmatrix}$$
- d) What is Simple Interest ?
- e) Find the 4th proportion of 10, 20 and 30.
- f) What is Median ?
- g) What is Regression ?

SECTION – B

Answer **any three** questions. **Each** question carries **5** marks.

(3×5=15)

2. Solve for 'x' by formula method, $x^2 + 9x + 20 = 0$.

3. If $A = \begin{bmatrix} 2 & 0 & -4 \\ -6 & 2 & 8 \end{bmatrix}$, $B = \begin{bmatrix} 8 & 4 & 2 \\ 0 & 2 & 6 \end{bmatrix}$

Find :

- i) $3(A - B)$
- ii) $5(B - A)$.

P.T.O.



4. If it is given that $\log 2 = 0.3010$, $\log 3 = 0.4771$. Find $\log 8$, $\log 6$.
5. The difference between BD and TD on a bill due after 6 months @ 4% p.a. is Rs. 24. Find bill amount, BD and TD.
6. Calculate Median value :

Size	45	46	47	48	49	50
Frequencies	5	7	9	11	10	3

SECTION – C

Answer **any three** questions. **Each** question carries **8** marks. (3×8=24)

7. The weekly wages of 30 persons consisting men and women amount to ₹ 3,800. Each man receives ₹ 140 and each women ₹ 100 as wages per week. Find the number of men and women.

8. Solve for x and y by using Cramer's Rule.

$$6x + 5y = 2$$

$$4x - 3y = 14.$$

9. Compute QD and its co-efficient from the following data :

Age	20	30	40	50	60	70	80
No. of persons	3	61	132	153	140	51	3

10. Calculate Karl Pearson's correlation co-efficient from the following data :

Price (in ₹)	21	22	23	24	25	26	27	28	29
Demand (in 000' units)	20	19	19	17	17	16	16	15	14



11. Formulate both the Regression lines from the following data. Predict Y when X = 50 and X when Y = 25.

X	40	32	38	42	36	46
Y	30	35	40	36	28	35

SECTION – D

12. Answer **any one** of the following. Case-study carrying **11** marks. **(1×11=11)**

a) In a college 30% of the students are Hindus, 20% are Muslims, 25% are Jains and the rest are Christians. If there are 10 Jain students in the class, find the number of other students.

OR

b) A manufacturer allows a discount of 10% on the listed price of an article and still makes a profit of 8% on cost. Find the percentage of increase in the list price over the cost. What is the list price of an article sold at Rs. 198 ?



AETM – 204

II Semester B.B.A./B.H.M./B.C.A./B.S.W./B.B.A.(T and T) Degree
Examination, October/November 2022
(NEP)

TAMIL LANGUAGE (Part – I) (Paper – II)

Time : 2½ Hours

Max. Marks : 60

SECTION – A

I. அனைத்து வினாக்களுக்கும் சரியான விடையைத் தேர்ந்தெடுத்து எழுதுக. (5×1=5)

1) உமறுப் புலவரை ஆதரித்த வள்ளல்

- 1) பாரி 2) சீதக்காதி 3) ஓரி 4) நள்ளி

2) 'நரிவிருத்தம்' என்னும் நூலின் ஆசிரியர்

- 1) திருத்தக்க தேவர் 2) கம்பர்
3) இளங்கோவடிகள் 4) சீத்தலைச்சாத்தனார்

3) வில்லிபுத்தூரார் பிறந்த ஊர்

- 1) திருவொற்றியூர் 2) திருப்பரங்குன்றம்
3) திருவாதவூர் 4) திருமுனைப்பாடி

4) 'எதிர்பாராத உதவி' என்னும் சிறுகதையின் ஆசிரியர்

- 1) வைரமுத்து 2) அய்க்கண்
3) க. சங்கர் 4) பா. சந்திரசேகர்

5) பகுபத உறுப்புகள் இத்தனை

- 1) நான்கு 2) ஆறு 3) எட்டு 4) பத்து

II. எவையேனும் ஐந்திற்கு இடம்சுட்டிப்பொருள் விளக்கம் தருக. (5×3=15)

1) காடு அளிக்க அதனிடையே திரிந்து உறை கரந்து போயினர்கள் காண ஓர் வீடு அளிக்கினும் வெறுப்பரோ இதனை விடுக என்று எதிர் விளம்பினான்

2) புல்லு கன்று உளிப் பொழிந்து பால் படும் கல் என் சும்மை ஓர் கடலின் மிக்கதே

3) வருவது தூயோன் றூதர் முகம்மது வென்னத் தேறிப் பருவரல் உழக்கு முள்ளத் தொடும்பினை பகரு மன்றே

4) இன்றால் எனது பிறப்பு உணர்ந்தேன் என்று அன்பு உருகி எம்பியர் பால் சென்றால் என்னை நீ அறிய செகத்தார் என்றும் சிரியாரோ

P.T.O.



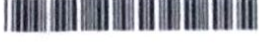
- 5) குருளையும் பிணையும் கூடி வருவது குறித்து நோக்கி முருகலர் புயத்தார் வள்ளன் முகமது மகிழ்ந்தன் பாக
- 6) அந்தப் பதினைந்து ரூபாய் கிடைக்காமல் மெய்யப்ப செட்டியாரின் மகன் அழகப்பன், தேர்வுக்கு இன்னும் பணம் கட்டவில்லை
- 7) மூணு வருசம் பல்ல கடிச்சிட்டு வேல பாத்தா ஏதோ கொஞ்சம் பணம் கிடைக்கும்
- 8) கம்பங் கூழின் மணமும் அதற்கு பக்கவாத்தியமாக நெத்திலிக் கருவாட்டின் வாசமும் பசியால் துடித்துக் கொண்டிருந்த அவர்களைச் சுண்டி இழுத்தாலும் ஏதோ ஒன்று அவர்களைத் தடுத்துக் கொண்டிருந்தது

SECTION – B

- III. எவையேனும் ஐந்து வினாக்களுக்குச் சுருக்கமான விடை தருக. (5×4=20)
- 1) பகுபதம், பகாப்பதம் – இவற்றை எடுத்துக்காட்டுகளுடன் விளக்குக.
 - 2) பெயர்ச்சொல் என்றால் என்ன ? அதன் வகைகளைச் சான்றுடன் எழுதுக.
 - 3) திரிசொல்லின் வகைகளைச் சான்றுடன் புலப்படுத்துக.
 - 4) உவமைத் தொகை, உம்மைத்தொகை-இவற்றை எடுத்துக்காட்டுகளுடன் குறிப்பிடுக.
 - 5) கண்ணன் எவ்வாறு அத்தினாபுரியை அடைந்தான் என்பதை விளக்குக.
 - 6) வேடர்கள் ஆநிரையைக் கவர எவ்வாறு திட்டமிட்டனர் ?
 - 7) 'புத்தருக்கும் அடிசறுக்கும்' இச்சிறுகதையின் கருவை விளக்குக.
 - 8) 'ஊர்மிளை' என்னும் சிறுகதை சித்தரிக்கும் பெண்ணின் மன உணர்வுகளைக் காட்சிப்படுத்துக.

SECTION – C

- IV. எவையேனும் நான்கு வினாக்களுக்கு விடை தருக. (4×5=20)
- 1) கர்ணன் குந்தியிடம் பெற்ற வரங்கள் யாவை ?
 - 2) நந்தகோன் தன்மகனைச் சீவகனுக்கு மணமுடிக்க முயன்றதன் விளைவுகள் குறித்து எழுதுக.
 - 3) மான், தனது குட்டியை நினைத்து எவ்வாறு வருந்தியது ?
 - 4) 'மேன் மக்கள்' என்னும் சிறுகதையில் மெய்யப்ப செட்டியாரின் பாத்திரப் படைப்பு குறித்து எழுதுக.
 - 5) 'கானல் நீர் கனவுகள்' – என்னும் சிறுகதையின் வழி புலனாகும் சமூக சிக்கல்கள் குறித்து எழுதுக.
 - 6) அழுக்கு-என்னும் சிறுகதையின் தலைப்புப் பொருத்தம் குறித்து ஆராய்க.



AETL – 204

II Semester B.B.A./B.H.M./B.C.A./B.S.W. Degree
Examination, October/November 2022
(NEP Scheme)
TELUGU LANGUAGE (Paper – II)
Old Poetry and Short Stories

Time : 2½ Hours

Max. Marks : 60

Instruction : All questions are compulsory.

I. ఈ క్రింది ప్రశ్నలకు సరియైన సమాధానాలను రాయండి.

(10×1=10)

- 1) శ్రీశ్రీ పూర్తి పేరు
A) శ్రీభారతి
B) శ్రీరంగం శ్రీనివాసరావు
C) శ్రీనాథ్
D) శ్రీరంగం శ్రీను
- 2) జాషువకు గల బిరుదములు
A) కవికోకిల
B) మధుర శ్రీనాథ్
C) నవయుగ కవి చక్రవర్తి
D) పైవన్నీ
- 3) ఓల్గా ఎప్పుడు జన్మించారు ?
A) 1950
B) 1951
C) 1952
D) 1953
- 4) ఇక్కడ కురిసిన వర్ణం ఎక్కడి మేఘానిది ఎవరి రచన ?
A) విమల
B) ఓల్గా
C) జయప్రభ
D) నిర్మల
- 5) సి.నా.రె.కు కేంద్ర సాహిత్య అకాడమీ అవార్డు ఏ రచనకు వచ్చింది ?
A) మతం-విమతం
B) మంటలూ-మానవుడూ
C) మాటలు మబ్బులు
D) ఆనంతం
- 6) అడవి ఉప్పొంగిన రాత్రి ఎవరి రచన ?
A) నిర్మల
B) ఓల్గా
C) జయప్రభ
D) విమల
- 7) భారత రెండవ అత్యున్నత పౌర పురస్కారం పొందిన కవి
A) విశ్వనాథ సత్యనారాయణ
B) రావూరి భరద్వాజ
C) సి.నా.రె.
D) గుర్రం జాషువా

P.T.O.



- 8) గురజాడ రచనలో ప్రసిద్ధమైంది.
- A) అక్షర గుచ్ఛము
B) కన్యాశుల్కం
C) పురూరవ
D) తెలుగు తోట
- 9) జయప్రభ రచన
- A) ముక్త
B) చూపులు
C) వంటిల్లు
D) దాంపత్యం
- 10) జంట సింగిణులు ఎవరి రచన ?
- A) శ్రీశ్రీ
B) జాషువా
C) కాళోజి
D) సి.నా.రె.

II. ఈ క్రింది వాటిలో మూడింటికి లఘు సమాధానములు రాయండి.

(3×4=12)

- 1) జంట సింగిణులు.
- 2) కవితా ఓ కవితా.
- 3) శిశువు.
- 4) ప్రతి స్త్రీ ఒక నిర్మల కావాలి.
- 5) వంటిల్లు.
- 6) ఓణి.

III. ఈ క్రింది వాటిలో మూడింటికి లఘు సమాధానములు రాయండి.

(3×6=18)

- 1) విమల రచనలు.
- 2) కర్నూ.
- 3) గురజాడ రచనలు పేర్కొనండి.
- 4) అమ్మమ్మ స్వగతం.
- 5) ఓల్గా రచనా వ్యాసంగం వ్రాయునది.
- 6) లేబర్ రూమ్.

IV. ఈ క్రింది ప్రశ్నలలో రెండింటికి వ్యాసరూప సమాధానాలు రాయండి.

(2×10=20)

- 1) దేశం ముందడుగు వేయాలిలో కవి అభిప్రాయములను వివరించునది.
- 2) శ్మశాన వాటి ప్రాధాన్యతను వివరించండి.
- 3) శిశువు ప్రాధాన్యతను వివరించండి.
- 4) గురజాడ పరిచయం పేర్కొనండి.



AEUD – 204

II Semester B.B.A./B.C.A./B.S.W./B.H.M. Examination,
October/November 2022
(NEP)

LANGUAGE URDU – II
Prose, Poetry and Non-Detail

Time : 2.30 Hours

Max. Marks : 60

- Instructions :** 1) Answer **all** the questions.
2) Marks are indicated against **each** question.

(10×1=10)

1. صحیح جواب کی نشاندہی کیجئے :

- (1) حیات جاوید _____ کی تصنیف ہے۔
(حالی) منو (عبدالحق)
- (2) کوارنٹین کوئی بیماری نہیں بلکہ وقوع _____ کا نام ہے۔
(حصہ) رقبہ (جگہ)
- (3) اپنی کمزوری تسلیم کر لینے سے ہماری _____ بڑھ جاتی ہے۔
(عزت) محبت (مروت)
- (4) کامیابی کے زرین اصول _____ کا لکھا ہوا ہے۔
(ڈیل کارنیگی) حالی (مجتبیٰ حسین)
- (5) مولانا ابوالکلام آزاد ہندوستان کے پہلے وزیر _____ تھے۔
(خزانہ) خارجہ (تعلیم)
- (6) نظم 'عورت' کے شاعر کیفی اعظمی ہیں۔
(صحیح / غلط)
- (7) اعلیٰ تعلیم میں اردو زبان کی اہمیت مسلم ہے۔
(صحیح / غلط)
- (8) کوارنٹین میں ولیم بھاگو کو انعام دیا گیا۔
(صحیح / غلط)
- (9) مولانا حالی نیک دل انسان تھے۔
(صحیح / غلط)
- (10) گز بڑ گھوٹا لا ایک افسانہ ہے۔
(صحیح / غلط)

P.T.O.



(2×10=20)

.II کسی دو کے تفصیلی جواب لکھئے :

- (1) کامیابی کے زرین اصول کے حوالے سے کسی دو اصولوں کی افادیت واضح کیجئے۔
- (2) ولیم بھاگو کون تھا اور وپاء کے دوران کوارٹین میں کیا خدمات انجام دیں؟
- (3) مولانا حالی کی سیرت کے کوئی دو واقعات قلمبند کیجئے۔

(3×2=6)

.III جواز متن کسی تین جملوں کی وضاحت کیجئے :

- (1) "قانون کو چھوٹے بڑے کتے سے غرض نہیں۔"
- (2) "بھاگو تمہیں پلیگ سے ڈر بھی نہیں لگتا۔"
- (3) "تو کیا آپ سمجھتے ہیں کہ ہم یوں ہی تفریحاً گھوم رہے ہیں۔"
- (4) "یہ معلوم ہوتا ہے گویا وہ ہنٹر کسی نے میری پیٹھ پر مارے ہیں۔"
- (5) "اجی قبلہ! اس دُنیا کو چھوڑ کر جا بھی کہاں سکتے ہیں۔"

(1×8=8)

.IV کسی ایک نظم کا خلاصہ لکھئے :

- (1) عورت
- (2) مکافاتِ عمل
- (3) سند باد کی واپسی۔

(3×2=6)

.V کسی تین اشعار کی تشریح کیجئے :

- (1) تمناؤں میں اُلھایا گیا ہوں
کھلونے دے کے بہلایا گیا ہوں
- (2) دُنیا میں حال آمد و رفت بشر نہ پوچھ
بے اختیار آ کے رہا بے خبر گیا



- (3) موت کا ایک دن معین ہے
نیند کیوں رات بھر نہیں آتی
(4) اٹھ گئی یوں وفا زمانے سے
کبھی گویا کسی میں تھی ہی نہیں
(5) یارب وہ نہ سمجھے ہیں نہ سمجھیں گے مری بات
دے اور دل اُن کو جو نہ دے مجھ کو زباں اور

(2×5=10)

.VI کسی دو سوالوں کے جواب لکھئے :

- (1) وزیر اعلیٰ نے مالشے کو کیسے پھنسیا؟
 - (2) پہریداروں نے آپس میں کیا گفتگو کی؟
 - (3) مالشے کو سزا دلانے وزیر کی بیٹی نے کیا مشورہ دیا؟
-



DCBB 202

II Semester B.B.A. Examination, October/November 2022
(NEP)

BUSINESS ADMINISTRATION
Paper – 2.2 : Human Resource Management

Time : 2½ Hours

Max. Marks : 60

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

SECTION – A

Answer **any five** out of seven sub-questions. **Each** carries **two** marks. (5×2=10)

1. a) Give the meaning of Human Resource Management.
- b) Define Recruitment.
- c) What is Job Rotation ?
- d) State any two objectives of Induction.
- e) What are the reasons for transfer (any two) ?
- f) Mention any two types of employee engagement.
- g) What do you mean by demotion ?

SECTION – B

Answer **any three** questions of the following. **Each** question carries **five** marks. (3×5=15)

2. Explain briefly the importance of HRM.
3. Briefly explain the factors affecting recruitment.
4. Explain the benefits of training to the employees.
5. Discuss the importance of performance appraisal.
6. Explain the principles of promotion.

P.T.O.



SECTION – C

Answer **any three** questions of the following. **Each** question carries **8** marks. **(3×8=24)**

7. Explain the various roles played by HR Manager.
8. What do you mean by selection ? Explain the steps in selection process.
9. Give the meaning of compensation and explain its objectives.
10. State the various methods of performance appraisal. Explain any 2 methods.
11. What are the principles and techniques of wage fixation ?

SECTION – D

Answer **any one** out of two questions, carries **11** marks. **(1×11=11)**

12. Do you think training and education are same ? If not, how does it vary ? Are you trained or educated in your college ? Also explain the role of training in HRD.

Case Study :

13. In 2016, the Indian subsidiary of a multinational refinery became a Government of India Company. The Government Company had announced an expansion programme which meant doubling the work force with in four years. In 2017 at the time of wage revision, the Union and Management agreed to a two-tier pay structure. Those already employed will be eligible for a higher grade and those who are to be recruited afresh will get a lower grade though jobs are similar in skill, responsibility and effort. Both the Union and the Management justified that this is an innovative practice widely followed in deregulated companies abroad.

Questions :

- 1) Is it a fair agreement ?
 - 2) Justify your answer.
 - 3) Would it conflict (dispute) with the concept of equal pay for equal work ?
-



DCBB – 201

II Semester B.B.A. Examination, October/November 2022

(NEP)

BUSINESS ADMINISTRATION

Paper – 2.1 : Financial Accounting and Reporting

Time : 2½ Hours

Max. Marks : 60

Instruction : Answer should be written completely in English.

SECTION – A

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

1. a) What do you mean by Partnership Deed ?
- b) What are Equity shares ?
- c) What is meant by issue of shares at discount ?
- d) What are comparative statements ?
- e) What do you mean by Goodwill ?
- f) Mention any four uses of Corporate Financial reports.
- g) What is Corporate reporting ?

SECTION – B

Answer **any three** of the following questions. **Each** question carries **5** marks. (3×5=15)

2. M/s A, B and C are partners sharing profits and losses in the ration of 3:2:1, with capitals of ₹ 60,000, ₹ 40,000 and ₹ 20,000 respectively. According to Partnership deed interest on Capital is to be allowed at 6% p.a and interest on drawings to be charged at 12% p.a. Mr. C is to be paid a monthly salary of ₹ 500. Interest on drawings amounted to ₹ 1,000, 300 and 500 respectively. The Profit for the year before making above adjustment was ₹ 42,800.

Prepare Profit and Loss Appropriation A/c.

251
12 | 3000
24

60

P.T.O. 251
4



- The Net profits of a business after providing for taxation for the past five years are ₹ 80,000, ₹ 1,00,000, ₹ 90,000, ₹ 1,50,000 and ₹ 1,80,000. Ascertain the value of Goodwill on the basis of 5 years purchase of Average profits.
- XYZ Ltd. issued 10,000 equity shares of ₹ 100 each and all the money due were received except the final call on 500 shares at ₹ 30 per share. The Directors forfeited these shares and reissued them at ₹ 70 each as fully paid. Journalise the above transactions.
- Under what heading do you show the following items in Balance sheet of a Co.

Land and Buildings

42200

$42200 \times \frac{3}{6}$

Stock in trade

21100

Loose Tools

Goodwill

Preliminary expenses.

$\frac{422}{3}$
126600

$\frac{2100}{12}$
126600

$\frac{7033}{7033}$
7033
7033
21099

- Distinguish between Pref. shares and Equity shares.

SECTION – C

Answer any three of the following questions. Each question carries 8 marks. (3×8=24)

- Following is the Balance sheet of Pooja Ltd. for the year ended 31-03-2022.

Liabilities	₹	Assets	₹
Share Capital		Fixed Assets	
10,000 shares of ₹ 10 each	1,00,000	Buildings	1,00,000
Reserves and Surplus		Machinery	50,000
Profit and Loss A/c	10,000	Current Assets	
Add : Profit for 2021-22	<u>80,000</u>	Debtors	50,000



Secured Loans		Stock	40,000
7% Debentures	70,000	Cash	60,000
Current Liabilities			
Sundry Creditors	40,000		
	3,00,000		3,00,000

Normal rate of return on average capital employed is 10%. Find out the value of Goodwill on the basis of 3 years purchase of Super profit. For the purpose of Valuation of Goodwill, Buildings are valued at ₹ 1,50,000 and Machinery at ₹ 50,000. All other assets are worth their book values.

8. A company issued 1,00,000 Equity shares of ₹ 100 each at par. The amount payable is as follows.

On application ₹ 20

On allotment ₹ 20

On first call ₹ 30

On final call ₹ 30

Murali holding 1,000 shares did not pay the final call money. His shares were forfeited and reissued at ₹ 60 per share as fully paid.

Journalise the above transactions.

9. On 31-03-2022 the Trial Balance of A and B stood as follows. They share Profits and Losses in the ratio of 3:2. You are required to prepare trading and Profit and Loss A/c and Balance sheet after considering the adjustments given.

Trial Balance as on 31-03-2022

Particulars	Debit	Particulars	Credit
Cash in hand B	3,000	A's Capital B	2,00,000
A's Drawings B	10,000	B's Capital B	1,50,000
B's Drawings B	5,000	Commission P & L	1,000



Land and Buildings ✓	1,10,000	Sales ✓	6,80,000
Salaries ✓	18,000	Purchase returns ✓	15,000
Discount ✓	2,000	Sundry creditors ✓	67,000
Sundry Debtors P ✓	80,000	Bills payable ✓	19,000
Rent and taxes ✓	14,000		
Opening stock ✓	20,000		
Wages ✓	60,000		
Printing and stationary ✓	4,000		
Furnitures P	35,000		
Plant and Machinery P	80,000		
Sales returns ✓	6,000		
Purchases ✓	6,50,000		
Insurance ✓	9,000		
Bills Receivables P ✓	26,000		
	11,32,000		11,32,000

Adjustments :

- 1) Closing stock as on 31-03-2022 was valued at ₹ 50,000 ✓
- 2) Provide for O/S wages ₹ 5,000 and O/S salaries ₹ 6,000 ✓
- 3) Provide depreciation on buildings at 5% and on Plant and Machinery at 10%. ✓



10. The Balance sheets of A Ltd. and B Ltd. as on 31-03-2022 are given below.

Particulars	A Ltd.	B Ltd.	
Equity and Liabilities			
Equity Share Capital	1,50,000	4,00,000	
Pref. share capital	1,20,000	1,60,000	
Reserves	14,000	18,000	
Long term Loans	1,15,000	1,30,000	
Bills payable	2,000	-	
Creditors	12,000	4,000	4
Outstanding expenses	15,000	6,000	20000
Proposed dividend	10,000	90,000	140
	4,38,000	8,08,000	60
			600
			90
			90
			55
			40
Assets			6350
Land and Buildings	80,000	1,23,000	200
Plant and Machinery	3,34,000	6,00,000	781505
Temporary Investments	1,000	40,000	675000
Inventories	10,000	25,000	106505
Debtors	4,000	8,000	
Prepaid expenses	1,000	2,000	
Cash and Bank Balance	8,000	10,000	
	4,38,000	8,08,000	

Prepare Common size Balance sheets.



11. From the following details of ABC Ltd., Prepare a Balance sheet as on 31-03-2022.

Particulars	Amt.
Equity share capital of ₹ 10 each	3,50,000
10% Pref. share capital	1,00,000
Plant and Machinery	5,34,000
Furniture	12,550
Land and Buildings	2,80,000
General reserve	90,000
10% Debentures	1,50,000
Capital Reserve	10,000
Securities Premium	60,000
Provision for taxation	70,000
Surplus in P and L A/c	69,100
Bills Receivable	6,200
Trade receivables	34,350
Trades payables	35,500
Stock in trade	42,600
Cash and Bank	24,900



SECTION – D

Answer **any one** of the following questions. **Each** question carries **11** marks.

(1×11=11)

12. What is corporate reporting ? State the characteristic features of an ideal Annual report.
 13. Throw light on the Financial highlights that can be included in annual report.
-