

UG-AS-252

BBAS-11

U.G. DEGREE EXAMINATION - JULY 2022

Business Administration

[From CY- 2020 onwards]

First Semester

PRINCIPLES OF MANAGEMENT

Time : 3 hours

Maximum marks : 70

PART A — (3 × 3 = 9 marks)

Answer any THREE questions

1. **What is management?**

மேலாண்மை என்றால் என்ன?

2. **Define 'Objectives'.**

நோக்கங்கள் வரையறு.

3. **What is decentralization?**

அதிகாரபரவலாக்கல் என்றால் என்ன?

4. **What is meant by controlling?**

கட்டுப்படுத்துதல் என்பதன் பொருள் தருக.

5. **What is policy?**

கொள்கை என்றால் என்ன?

PART B — (3 × 7 = 21 marks)

Answer any THREE questions

6. What are problem involved in decision making?
முடிவெடுத்தலில் உள்ள சிக்கல்கள் யாவை?
7. Why departmentation in necessary?
துறைகளாக்கலின் அவசியம் யாது?
8. Explain the importance of planning.
திட்டமிடலின் முக்கியத்துவத்தை விவரி.
9. point out the characteristics of a good training program.
ஒரு நல்ல பயிற்சியின் குணாதிசயங்களைக் கூறுக.
10. Distinguish between formal and informal organization.
முறைசார் மற்றும் முறைசாரா அமைப்புகளை வேறுபடுத்துக.

PART C — (4 × 10 = 40 marks)

Answer any FOUR questions

11. Discuss the contribution of Henry Fayol for management.
மேலாண்மையில் ஹென்றிபாயலின் பங்களிப்பினை விவரி.

12. Explain the types of management.
மேலாண்மையின் பல்வேறு வகைகளை விவரி.
 13. Explain the main objectives of management.
மேலாண்மையின் முதன்மை நோக்கங்களை விவரி.
 14. Sketch and explain the organization structure.
ஒரு நிறுவன அமைப்பின் படம் வரைந்து விளக்குக.
 15. Explain the role of effective communication in management.
மேலாண்மையில் சிறந்த தகவல் முறையின் பங்களிப்பினை எழுது.
 16. Examine the various sources of recruitment.
ஆள் சேர்ப்பின் பல்வேறு மூலங்களை விவரி.
 17. Explain the Abraham Maslow's motivational theory.
ஆபிரகாம் மாஸ்லோவின் ஊக்குவிப்புத் தேற்றத்தை எழுது.
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BBAS-12

**U.G. DEGREE EXAMINATION —
JULY 2022.**

Business Administration

(From CY 2020 onwards)

First Semester

FINANCIAL ACCOUNTING

Time : 3 hours

Maximum marks : 70

PART A — (3 × 3 = 9 marks)

**Answer any THREE questions out of Five questions
in 100 words.**

All questions carry equal marks.

1. Define Financial Accounting.
2. Define single entry system.
3. What is a journal?
4. What do you mean by Trial balance?
5. What is the need for provision of depreciation?

PART B — (3 × 7 = 21 marks)

Answer any THREE questions out of Five questions in
200 words.

All questions carry equal marks.

6. Write about Going Concern concept and Dual Aspect concept.
7. Mohan, a retail merchant commenced business with a capital of ₹ 12,000 on 01.04.21, Subsequently on 01.05.21 he invested further capital of ₹ 5,000. During the year, he has withdrawn ₹ 2,000 for his personal use on 31.12.21, his assets and liabilities were as follows :

	Rs.
Cash on hand	3,000
Debtors	4,000
Stock	16,000
Furniture	2,000
Creditors	5,000

Calculate the profit (or) loss made during the year 2021.

8. Journalise the following transactions :

Jan. 2	Purchased goods from Rahim	7,200
Jan. 4	Sold goods to Ram	6,000
Jan. 6	Sold to Rajan goods for cash	6,300
Jan. 7	Took goods for personal use	200
Jan. 12	Received from Mansoor in full settlement for ₹ 2,400	2,350
Jan. 16	Paid to Raj in full settlement of ₹ 3,000	2,920
Jan. 23	Paid to stationery	100

9. Pass journal entries to rectify the following errors :

- (a) ₹ 1,000 spent for repair of building has been posted to Building Account.
- (b) Goods worth ₹ 500 purchased from Lal have been omitted to the recorded in the books.
- (c) ₹ 400 paid as salary to a clerk has been debited to his personal account.
- (d) Sold old furniture for ₹ 300 passed though day book.

10. As asset is purchased for ₹ 25,000. Depreciation is to be provided annually according to the straight line method. The useful life of the asset is 10 years and the residual value is ₹ 5,000. You are required to find out the rate of depreciation.

PART C — (4 × 10 = 40 marks)

Answer any FOUR questions out of Seven questions in 500 words.

All questions carry equal marks.

11. Explain the principles of accounting.
12. From the following details, prepare Trading and Profit and Loss Account and Balance Sheet :

	2020	2021
	₹	₹
Cash	6,250	10,000
Stock	25,000	12,500
Sundry debtors	62,500	87,500
Sundry creditors	37,500	43,750
Furniture	2,500	2,500

Other details : Bad debts ₹ 1,250; Discount received ₹ 3,750 ; Discount allowed ₹ 2,500; Sundry expenses ₹ 7,500 Payment of creditors ₹ 1,12,500; Received from Debtors ₹ 1,33,750; Drawings ₹ 10,000; Sales returns ₹ 3,750; Charge depreciation on Furniture 5%; Purchase returns ₹ 1,250.

13. Enter the following transactions in the Sales book of M/s Aslam & Com., Surat.

01.02.2021 Sold to Nirmal & Co. Delhi
10 dozens Pencil ₹ 10 per dozen.
15 Rubbers ₹ 5 per Rubber.

03.02.2021 Sole to Naresh and Co. Hyderabad
5 dozens Gum bottles ₹ 5 per bottle
7 Calculators each ₹ 70 at 10% discount

14. Prepare Trading and Profit and Loss account from the information given below :

	₹		₹
Opening stock	3,000	Rent	5,000
Purchases	25,000	Salaries	12,000
Sales returns	2,000	Closing stock	2,500
Purchase returns	4,000	Sales	68,000
General expenses	15,000	Carriage	2,500
Discount received	4,500	Cartage	1,500
Interest received	11,000		

15. A company acquired a machine on 1.10.2019 at a cost of ₹ 28,000 and spent ₹ 2,000 on its installation. The firm writes off depreciation at 10% on the diminishing balance. The books are closed on 31st December of each year. On 31.03.2022 it was sold for 18,000. Show the machinery account for three years.

16. Distinguish between Trial balance and Balance Sheet.
17. Explain (a) Matching concept (b) Convention of Full Disclosures.

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**U.G. DEGREE EXAMINATION —
JULY, 2022.**

Business Administration

[From CY-2020 onwards]

First Semester

MANAGERIAL ECONOMICS

Time : 3 hours

Maximum marks : 70

PART A — (3 × 3 = 9 marks)

Answer any THREE questions in 100 words each.

1. What is production function?

உற்பத்திச் சார்பு என்றால் என்ன?

2. What do you mean by market?

சந்தை என்றால் என்ன?

3. What is an oligopoly?

சில்லோர் முற்றரிமை என்றால் என்ன?

4. What is meant by Break even point?
சரிசம முறிவுப் புள்ளி என்பதன் பொருள் தருக.

5. Define ' Law of supply'.
அளிப்பு விதியை வரையறு.

PART B — (3 × 7 = 21 marks)

Answer any THREE question in 200 words each.

6. Explain the functions of managerial economics.
மேலாண்மைப் பொருளியலின் பணிகள் யாவை?

7. Distinguish between Micro and Macro economics.
நுண்ணியல் மற்றும் பேரியல் பொருளாதாரத்தினை வேறுபடுத்துக.

8. Explain the economies of scale.
பொருளாதார சிக்கனங்கள் பற்றி விவரி.

9. Describe the characteristics of perfect competition market.
நிறைவுப் போட்டி அங்காடியின் இயல்புகளைக் கூறுக.

10. What is kinked demand curve? Explain.
திருப்ப முற்றத் தேவைக்கோடு என்றால் என்ன? விவரி.

PART C — (4 × 10 = 40 marks)

Answer any FOUR question in 500 words each.

11. Describe the scope and limitations of managerial economics.

மேலாண்மைப் பொரளாதாரத்தின் நிலை மற்றும் பரப்பெல்லையை விவரி.

12. Explain the types of elasticity of demand.

தேவை நெகிழ்ச்சியின் பல்வேறு வகைகளை விவரி.

13. Explain the features of a good demand forecasting method.

ஒரு நல்ல தேவை முன் கணிப்பின் இயல்புகளை விவரி.

14. What do you mean by indifference curve? Explain the features of indifference curve.

சமநோக்கு வளைகோடு என்றால் என்ன? சமநோக்கு வளைகோடுகளின் இயல்புகளை விளக்குக.

15. Explain the types of cost control.

பல்வேறு வகையிலான செலவுக்கட்டுப்பாடுகள் பற்றி எழுது.

16. Explain the price and output decision in a monopoly market.

முற்றுரிமைச் சந்தையில் விலை மற்றும் முடிவெடுத்தல் பற்றி விவரி.

17. Describe the various types of pricing methods.

பல்வேறு வகையிலான விலையிடல்கள் பற்றி விவரி.

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BBAS-21

**U.G. DEGREE EXAMINATION –
JULY, 2022.**

Business Administration

(From CY–2020 onwards)

Second Semester

BUSINESS ORGANIZATION

Time : 3 hours

Maximum marks : 70

PART A — (3 × 3 = 9 marks)

**Answer any THREE questions out of Five questions in
100 words.**

All questions carry equal marks.

- 1. List down any two differences between trade and Commerce.**
- 2. What is mean by the term scale of production?**
- 3. Write a short note on DIC's.**
- 4. Write a note on the term sole proprietary business.**
- 5. Expand- FICCI.**

PART B — (3 × 7 = 21 marks)

Answer any THREE questions, out of Five questions
in 400 words.

All questions carry equal marks

6. What are the qualities of successful business?
7. What are merits of large scale production?
8. What are industrial estates and what are its types?
9. What are the problems of SSI's unit?
10. What is the Chamber of Commerce and what are its functions?

PART C — (4 × 10 = 40 marks)

Answer any FOUR questions out of Seven questions
in 500 words.

All questions carry equal marks

11. What are various forms of business organization?
12. What are the factors to be considered in the selection of forms of business organizations?
13. Write the differences in detail between joint stock companies and partnership firms?

14. What are trade associations? What are the feature and advantages of trade Associations?
 15. What insurance? What are its different types?
 16. What is business combination? What are the merits and demerits of business combinations?
 17. What is stock exchange? What are its functions, advantages and disadvantages?
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UG-AS-256

BBAS-22

**U.G. DEGREE EXAMINATION —
JULY 2022.**

Business Administration

(From CY – 2020 onwards)

Second Semester

MANAGEMENT ACCOUNTING

Time : 3 hours

Maximum marks : 70

PART A — (3 × 3 = 9 marks)

**Answer any THREE questions out of five questions in
100 words.**

All questions carry equal marks.

- 1. What is management Account?**
- 2. What is Financial statement Analysis?**
- 3. What is P/V ratio?**
- 4. What is BEP?**
- 5. What is Zero base budget?**

PART B — (3 × 7 = 21 marks)

Answer any THREE questions out of five questions in 200 words.

All questions carry equal marks.

6. What are the characteristics of financial accounts?
7. Sales Rs.8 Crores.
Cost of Goods sold Rs.4 Crores.
Selling &Administrative overhead expenses Rs.2 Crores.
From the above, compute
(a) The Gross Profit Ratio and
(b) The Operating Ratio
8. Ascertain the change in Working capital from the following.

	Rs.
(a) Increase in some items of current assets	12,000
(b) Decrease in some items of current assets	9,000
(c) Increase in some items of current liabilities	10,000
(d) Decrease in some items of current liabilities	12,000

9. Calculate break-even point from the following particulars:

	Rs.
Fixed expenses	1,50,000
Variable cost per unit	10
Selling price per unit	15

- 10.

	Materials (in units)	
	A	B
Estimated stock 1 st January	1,600	600
Estimated stock on 31 st January	2,000	800
Estimated consumption in the month	12,000	4,400

Prepare Material Procurement Budget for the month of January.

PART C — (4 × 10 = 40 marks)

Answer any FOUR questions out of Seven questions in
500 words.

All questions carry equal marks.

11. Discuss the nature and scope of management accounting.
12. Calculate the current assets of a company from the following information.
 - (a) Stock turnover: 5 times
 - (b) Stock at the end is Rs.5,000 more than stock at the beginning
 - (c) Sales (all credit): Rs.2,00,000
 - (d) Gross profit ratio : 20%
 - (e) Current liabilities : Rs. 60,000
 - (f) Quick ratio : 0.75

13. Following are the summarized Balance Sheets of A & Co. Ltd., as on 31st December 1999 and 2000.

Liabilities	1999	2000	Assets	1999	2000
	Rs.	Rs.		Rs.	Rs.
Share capital	1,00,000	1,50,000	Land & Buildings	1,00,000	90,000
General Reserve	50,000	60,000	Plant & Machinery	1,00,000	1,19,000
Profit & loss A/c	30,500	30,000	Stock	50,000	24,000
Bank Loan	70,000	—	Debtors	75,000	63,000
Sundry Creditors	50,000	37,200	Cash	500	1,200
Provision for tax	32,000	35,000	Bank	2,000	15,000
			Goodwill	5,000	—
	<u>3,32,500</u>	<u>3,12,200</u>		<u>3,32,500</u>	<u>3,12,200</u>

14. Assuming that the cost structure and selling prices remain the same in periods I and II, find out

- (a) Profit volume ratio
- (b) Fixed cost

- (c) Breakeven point for sales
- (d) Profit when sales are Rs. 1,00,000
- (e) Sales required to earn a profit of Rs. 20,000
- (f) Margin of safety at a profit of Rs. 15,000 and
- (g) Variable cost in period II

Period	Sales Rs.	Profit Rs.
I	1,20,000	9,000
II	1,40,000	13,000

15. A company at present operating at 80% capacity produces and sells 40,000 units. Given below are the expenses per unit.

	Per unit Rs.
Direct material	15
Direct labour	10
Factory overhead (30% fixed)	5
Office overheads (60% variable)	3
Selling and distribution overhead (50% fixed)	2
Selling price	45

Prepare a budget at 60% capacity and 90% capacity.

16. With the help of the following ratios regarding Jasmine Co. Ltd., draw the Balance Sheet of the company for the year 2005.

Current ratio	2.5
Liquidity ratio	1.5
Net working capital	Rs.3,00,000
Stock turnover ratio (cost of Sales/closing stock)	6 times
Gross profit ratio	20%
Debt collection period	2 months
Fixed assets turnover ratio (on cost of sales)	2 times
Fixed assets to shareholders net worth	0.80
Reserves and surplus to capital	0.50

17. Prepare Cash Flow Statement for the year ended 31-Dec-1991.

Liabilities	1-1-2000 Rs.	31-12-2001 Rs.	Assets	1-1-2000 Rs.	31-12-2001 Rs.
Bills Payable	29,000	25,000	Cash	40,000	30,000
Capital	7,39,000	6,15,000	Debtors	20,000	17,000
			Stock	8,000	13,000
			Building	7,00,000	5,80,000
	<u>7,68,000</u>	<u>6,40,000</u>		<u>7,68,000</u>	<u>6,40,000</u>

Additional data.

- (a) There were no drawings:
 (b) There were no purchase or sale of buildings.

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**U.G DEGREE EXAMINATION —
JULY 2022.**

Business Administration

(From CY – 2020 onwards)

Second Semester

BUSINESS STATISTICS

Time : 3 hours

Maximum marks : 70

PART A — (3 × 3 = 9 marks)

**Answer any THREE questions out of Five questions in
100 words.**

All questions carry equal marks.

- 1. Define statistics.**
- 2. What is meant by central tendency?**
- 3. List out various types of correlations?**
- 4. Write any four limitation of index number?**
- 5. Define time series.**

PART B — ($3 \times 7 = 21$ marks)

Answer any THREE questions out of five questions in 400 words.

All questions carry equal marks.

6. What are the different content parts of table?
7. The arithmetic mean of marks of 100 students is given as 45. But latter on it was found that the marks of students getting 64 was wrongly included as 46. Find the correct mean.
8. Regression Coefficient of X on Y is, 87 and regression coefficient of Y on X is .49; Find r.
9. Construct simple aggregative price index from the following data:

Commodities	Prices in 1999 (Rs.)	Price in 2006 (Rs.)
I	15.00	18.00
II	5.00	8.00
III	2.25	4.00
IV	6.00	7.00

10. What are various methods of seasonal variation?

PART C — (4 × 10 = 40 marks)

Answer any FOUR questions out of Seven questions in 500 words.

All questions carry equal marks.

11. Discuss various methods of data collection in detail?

12. Calculate Median for the following data (Exclusive Series)

Class Intervals	0-10	10-20	20-30	30-40	40-50	50-60	60-70
Frequency :	7	18	34	50	35	20	6

13. Following are given the ranks of 8 pairs. Find r.

Rank X : 4 2 7 5 3 1 8 6

Rank Y : 8 3 6 5 1 2 7 4

14. Calculate Laspyere's, Paasche's and Fisher's Index number.

	Item Based Year		Current Year	
	Price (Rs.)	Quantity(kg.)	Price(rs.)	Quantity(kg.)
A	6	50	10	56
B	2	100	2	120
C	4	60	6	60
D	10	30	12	24
E	8	40	12	36

15. Fit a straight line to the following data taking x as the independent variable.

X : 1991 1992 1993 1994 1995 1996

Y : 1 1.8 3.3 4.5 6.3 10

16. Given that the means of X and Y are 65 and 67, their standard deviations are 2.5 and 3.5 respectively and the coefficient of correlation between them is 0.8:

- (a) Write down the regression lines.
- (b) Obtain the best estimate of X when $Y = 70$
- (c) Using the estimated value of X as the given value of X, estimate the corresponding value of Y.

17. Assuming that trend is absent, determine if there is any seasonality in the data given below.

Year	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter
1999	72	68	80	70
2000	76	70	82	74
2001	74	66	84	80
2002	76	74	84	78
2003	78	74	86	82