

D 113032

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Name.....

Reg. No.....

**FIRST SEMESTER (CUFYUGP) DEGREE EXAMINATION
NOVEMBER 2024**

Management Studies

BBA 1MN 102—COMMUNICATING WITH FINANCIAL DATA

(2024 Admission onwards)

Time : Two Hours

Maximum : 70 Marks

Section A*Answer all questions.**Each question carries 3 marks.**Ceiling 24 marks.*

1. What do you mean by a break-even point ?
2. What is capital and what is meant by drawings ?
3. What are direct and indirect expenses ?
4. What is an accounting equation ?
5. What do you mean by a Cost Volume Profit Analysis ?
6. What are fixed and current assets ?
7. What is a Ledger ?
8. What is accounting profit and economic profit ?
9. What is GAAP ?
10. What is the meaning of liquidity ratio ?

Section B*Answer all questions.**Each question carries 6 marks.**Ceiling 36 marks.*

11. What is a common size balance sheet ? List out the advantages and limitations of Common Size Balance Sheet Analysis.
12. What are the objectives or functions of accounting ?

Turn over

13. List the differences between the Profit and Loss Account and a Balance Sheet.
14. From the following balances extracted from the books of a trader, prepare a Trial Balance as of 31st March 2024.

Cash in hand-4,200	Cash at Bank-16,800	Bills Receivable-18,000	Bills payable-16,000
Sundry debtors-24,600	Sundry creditors-32,400	Capital-50,000	Drawings -18,000
Sales-1,05,000	Purchases-75,000	Carriage Inward-2,700	Salaries-12,000
Advertisement-2,400	Insurance-1,600	Furniture-7,500	Stock-18,600
Office Rent-2,000			

15. Identify the required ledgers from Mr. Vijesh's following transactions :
- Started business with Rs. 1,00,000
 - Purchased Furniture for Cash Rs. 7,000
 - Purchase Goods for Cash Rs. 20,000
 - Purchase Goods for Credit Rs. 10,000 from Mahesh
 - Cash sales of Rs. 15,000
 - Sold Goods to Swathi Rs. 2,000
 - Withdrew Rs. 2,000 for personal use
 - Paid Salaries Rs. 2,000
 - Paid Rent Rs. 3,000
 - Received commission Rs. 500.
16. Calculate the provision amount to be transferred to Profit and Loss A/c and the Net Debtor Balance to be shown on the asset side of the balance sheet from the following details :
- Debtors 80,000
 - Bad Debtors 2,000
 - Provision for bad debts 5,000
- Adjustments :
- Further bad debts of Rs. 500,
 - Provision on debtors @ 3 %

17. The current liabilities of a company are Rs. 75,000. If the current ratio is 4 : 1 and the liquid ratio is 1 : 1, calculate the value of :
- Current assets ;
 - Liquid assets ; and
 - Inventory.
18. Prepare a format or proforma of Cash Flow from Operating Activities using both the direct and indirect methods.

Section C

*Answer any **one** question.*

The question carries 10 marks.

19. Define Accounting. Explain in detail the accounting principles.
20. Following is the Trial Balance of Johnson on 31st March 2024. Prepare the final accounts from the balances therefrom.

Trial Balance as on 31st March 2024

<i>Particulars</i>	<i>Dr (Rs.)</i>	<i>Cr (Rs.)</i>
Capital		3,60,000
Creditors		87,200
Bills Payable		25,270
Sales		7,81,820
Bad Debts recovered		1,750
Loan		1,20,000
Debtors	38,850	
Salaries	40,000	
Discount	10,000	
Fixtures and Fittings	1,61,550	
Postage	2,730	
Bad debts	2,870	

Turn over

<i>Particulars</i>	Dr (Rs.)	Cr (Rs.)
Interest	12,950	
Insurance	4,170	
Machinery	1,00,000	
Opening Stock	99,450	
Purchases	6,20,920	
Wages	43,000	
Building	2,37,800	
Selling Expenses	1,750	

The value of goods on hand (31st March 2024) was Rs. 1,43,000.

(1 × 10 = 10 marks)