

Dec.-24 – 3 - 2613
B.B.A. Sem. -I (NEP) Examination
December -2024
Fundamentals of Accounting
MS23MIDSCBBA102

Total Marks : 50

Time : 2½ Hours

Que. 1 What is accounting? Give the basic terminology of accounting. **10**

OR

Que. 1 Give the difference between accounting and book keeping.

Que. 2 Explain types of accounts and briefly discuss rules of Debit and Credit. **10**

OR

Que. 2 Journalise the following transactions, post then to ledger and find out the balance of accounts and prepare trial balance.

2024 March

1: Shri Sorabji started business with cash Rs. 25,000 and furniture Rs. 5,000.

2: Opened a bank account with syndicate bank and paid Rs. 20,000 into it.

3: Purchased goods from Naswarjee Rs. 8,000.

5: Paid Rs. 4,000 to Naswarjee.

8: Sold Goods to burjor Rs. 4,000.

10: Burjor paid Rs. 3,800 cash and discount allowed to him Rs. 200.

12: Received Rs. 1,500 for rent from kersi and Rs. 500 for commission from faruque.

14: Paid Rs. 500 for brokèrage to firdosh and Rs. 800 for rent to keki.

16: Borroqed from yezdi Rs. 7,500.

22: Paid Rs. 3,000 to Naswarjee by cheque.

Que. 3 Enter the following transactions in the purchase book, sales book, return books and Journal of Akash. Also prepare Anil's account (Creditor's Account). **10**

Feb. 1: Purchased goods from Anil for Rs. 7,000 at 10% trade discount.

Feb. 2: Sold goods to Shital for Rs. 10,000.

Feb. 4: Bought Furniture from Mohan furniture mart for Rs. 5,000.

Feb. 4: Sold goods to Arpan for Rs. 12,000 at 5% trade discount.

Feb. 7: Shital returned goods worth Rs. 3,500.

Feb. 12: Bought goods worth Rs. 15,000 from Anil at 10% trade discount.

Feb. 15: Returned goods to Anil Rs. 2,500.

Feb. 17: Sold Machinery to Ajay Rs. 6,000.

Feb. 20: Returned goods to Atul Rs. 3,000.

Feb. 23: Paid to Anil the amount due for purchases made on 1st February.

Feb. 27: Received back goods worth Rs. 500 from Shital.

OR

Que. 3

From the following transactions of shri Ramesh shah, prepare his three columnar cash book:

2024

March 1: Cash on hand Rs. 700 and Bank overdraft Rs. 6,000.

March 1: Paid to petty cashier Rs. 400.

March 1: Cash sales Rs. 10,000 and cash purchase Rs. 2,500.

March 3: Paid to Lalit patel and cheque of Rs. 4,750 at 5% cash discount.

March 4: Cash sales of Rs. 5,750 for which a bearer cheque of Rs. 5,700 was received in full payment, which was immediately deposited in the bank.

March 7: Cash sales of Rs. 2,500 to Anil was made against bearer cheque.

March 9: Cheque received from Anil was endorsed to Jayesh in full settlement of Rs. 2,560 due to him.

March 12: Cheque given to Jayesh was dishonoured. So Jayesh returned the cheque, which was returned to Anil. Anil gave a crossed cheque immediately.

March 15: withdrew from bank for office expenses Rs. 3,000 and for household expenses Rs. 2,500.

March 18: Purchased furniture for Rs. 3,000 against cheque.

March 23: Paid rent of Rs. 1,500 by a cheque, paid salary of Rs. 2,000.

March 27: Keeping Rs. 1,800 on hand, excess cash was deposited in the bank.

Que. 4

From the following Trail balance of Mehul Shah, prepare Trading and Profit and loss account for the year ending 31st March, 2020 and balance sheet as on that date: 10

Debit Balance	Rs.	Credit Balance	Rs.
Opening stock(1-4-19)	17,000	Capital	1,00,000
Purchases	96,100	Creditors	55,600
Wages	7,400	Sales	1,72,000
Carriage inward	5,400	Rent	2,400
Carriage outward	2,000		
Salary	6,000		
Building	80,000		
Furniture	4,600		
Depreciation on furniture	500		
Debtors	81,000		
Insurance premium	1,600		
Printing & Stationery	2,500		
Sundry expenses	4,400		
Repairs	1,000		
Cash on hand	12,500		
Drawings	8,000		
	3,30,000		
Adjustments:			3,30,000

1. Value of closing stock was Rs. 7,600.
2. Rs. 1,200 was outstanding for salaries.
3. Depreciate building by 5%.
4. Insurance paid in advance Rs. 100
5. Building rent received in advance was Rs. 300
6. Credit Purchase of Rs. 700 was not recorded in the books of account.

OR

Que. 4

Shri Chintan has prepared the following trial balance as on 31-3-20.

10

Debit Balance	Rs.	Credit Balance	Rs.
Trade expenses	4,170	Discount received	2,740
Salaries	18,570	Capital account	1,20,000
Travelling expenses	2,860	Bad debt reserve	1,440
Discount allowed	1,420	Sales	1,88,000
Drawings	12,000	Creditors	30,940
Leasehold building	72,000	Bills Payable	6,880
Furniture	9,000		
Stock (1-4-19)	30,000		
Bank balance	14,480		
Purchases	1,33,470		
Carriage Inward	4,200		
Bad debts	2,700		
Debtors	32,000		
Bank charges	50		
Rent	3,000		
Cash on hand	1,080		
10% Dep. On fixed assets	9,000		
	3,50,000		3,50,000

You are requested to prepare his Trading A/c and Profit & Loss A/c as on 31-3-20 and a balance sheet as on that date.

1. Value of closing stock on 31-3-19 was Rs. 39,670
2. Mr. Chirag's son is working with him in business and is paid an annual salary of Rs. 2,400. This amount is included in drawings.
3. Advance paid to staff Rs. 250 is included in salaries. Rent outstanding is Rs. 600
4. Debtors of Rs. 1,280 on 31-3-20 are not recoverable and had to be written off. Bad debts reserve is to be kept at Rs. 2,500.
5. Trade Expenses included Rs. 480 paid for insurance of shop for the year ending 30-6-20.
6. Goods worth Rs. 3,470 returned by customers have been included in purchases.

Give the Answers.

10

Que. 5

1. Going concern can be defined as:

A. This concept provides the basis for the formation of the accounting equation

- B. This concept refuses allocation of cost on different accounting periods.
C. This concept discusses the issue of the realization of profit
D. This concept assumes that the business will operate for a long period of time and will not be dissolved in the near future.
2. The account that records expenses, gains and losses is called _____.
A. Nominal account B. Personal account
C. Real account D. None of the above
3. The process of entering all transactions from the journal to the ledger is called _____.
A. Accounting B. Posting
C. Entry D. None of the above
4. The _____ is a statement that shows the financial status of a company at any given time.
A. Balance sheet B. Trading account
C. Profit and loss statement D. Trial Balance
5. Bookkeeping mainly consists of _____ part of the accounting process.
A. Auditing the books of accounts B. Recording financial information
C. Preparing financial statements D. Analysing
6. What is the primary purpose of a cashbook?
A. It records receipts and payments of cash
B. It records payments of cash
C. It records receipts of cash
D. It helps to compute the profit and loss of a business
7. The credit side of a cashbook is _____.
A. The loss side B. The receipt side
C. The profit side D. The payment side
8. Purchase returns book records.
A. Cash purchase B. Credit sales
C. Return of sold goods D. Return of goods purchased on credit
9. Debit Note is issued for purchased goods returned to
A. Debtors B. Creditor
C. Bank D. Customer
10. What kind of expenses are paid from Gross Profit?
A. Selling Expenses B. Financial Expenses
C. General Expenses D. All of the above
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MS23AECDS CBBA104

Time : 2 Hours

- Que. 1 A. Change The Voice. (Any Three)
1. Students defined their career plan.
2. Have you ever seen Jungle Book?
3. When I rang him, he was washing his Car.
4. Smita watches TV the whole day.
- Que. 1 B. Fill the blanks. (Any Three)
Het _____ cut his hair before interview. (must / should)
I _____ play cricket next week. (shall / was)
While he _____ the car, I saw him. (to be + to drive)
4. Kreya _____ been _____ this topic for an hour. (to have + to study)
- Que. 1 C. Write a meaningful statement using the following Idioms. (any two)
1. Sell like hot cakes.
2. In the red.
3. Mix business with pleasure.
- Que. 1 D. Give a meaning of the following phrasal verbs. (Any Two)
1. Close down
2. Spell out
3. Work out
- Que. 2 A. Define Communication and Discuss Importance of Communication in Detail
OR
A. Discuss the Types of Non Verbal Communication in Detail.
- Que. 2 B. Discuss Characteristics of Communication in Detail.
OR
A. Discuss Process of Communication in Detail.
- Que. 3 A. Answer the following questions. (Any Five)
1. In Communication, Kinesics means _____
A. The Kindness B. The Study of Body Language
C. The Study of Verbal Communication D. No Satisfaction
2. Give Synonym for "Endeavor".
A. End B. Behavior
C. Try D. Sender
Communication is derived from a Latin word Communes which means _____
A. Chanting B. Common
C. Chitchat D. Commodity
Prayag has been _____ hard for this project.
A. Work B. Working
C. Worked D. Not Work
5. The Objectives of Commendation include _____
A. To develop Interpersonal Skills B. To Exchange Information
C. To Share Ideas D. All of the above
6. The Disturbing Factors for Effective Communication can also be considered as _____ of Communication.
A. Objectives B. Characteristics
C. Barriers D. Importance

Dec.-24 – 3 - 2612
B.B.A. Sem. -I (NEP) Examination
December -2024
Principles of Economics
MS23MJDS CBBA101-A

Total Marks : 50

Time : 2½ Hours

- Que. 1** Define Robbin's Definition of Economics with important points and give difference between micro and macro economics. **10**
- OR**
- Explain Basic problems of Economics.
- Que. 2** Define Demand and Explain Law of Demand with example. **10**
- OR**
- Explain types of Price Elasticity of Demand.
- Que. 3** Define supply and Explain Shift in supply with example. **10**
- OR**
- Discuss the concept of different types of short run cost with diagram and example. (FC, VC, TC, AFC, AVC, ATC)
- Que. 4** Explain Iso-quant curve and explain any four characteristics of Iso-quant curve. **10**
- OR**
- Explain theory of law of variable proportion and draw diagram.
- Que. 5** Give the answers of Any Five questions. **10**
1. Define Supply.
 2. Define Cross elasticity.
 3. Define Economies of scale.
 4. Give full form of LRAC curve and draw diagram.
 5. Give Concept of Marginal cost with example.
 6. Give characteristics of Labour.
 7. Give Concept of Iso-cost.

Dec.-24 – 3 - 2616
B.B.A. Sem. -I (NEP) Examination
December -2024
Environmental Studies
MS23IKSDSCBBA105

Total Marks : 25

Time : 2 Hours

Instructions: Figures to the right indicate marks.

Que. 1 A. Do as directed. (Any Three)

15

1. What do you mean by natural resources? Explain the types of Resources with detail utilization of resources.
2. Explain water – cycle with detail sources of water.
3. Explain the reasons of deforestation.

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Que. 2 A. Do as directed. (Any Three)

10

1. Explain clearly the meaning of ecosystem. Also explain in detail the components of the ecosystem.
2. Explain Desert ecosystem and aquatic ecosystem.
3. Explain the forest ecosystem and grassland ecosystem.
4. What do you mean by energy resources? Give the detailed information of the renewable energy resource.

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Dec.-24 – 3 - 2611
B.B.A. Sem. -I (NEP) Examination
December -2024
Principles of Management
MS23MJDSCBBA101

Total Marks : 50

Time : 2½ Hours

Que. 1 Explain Level of management with diagramme. 10

OR

Write a short notes on system approach.

Que. 2 Explain an importance of forecasting. 10

OR

Explain planning process in brief.

Que. 3 Explain Functional organization structure with its advantages. 10

OR

Explain line organization structure with diagramme.

Que. 4 Explain an importance of Directing. 10

OR

Explain controlling process with Diagramme.

Que. 5 Give meaning / definition of the following. (Two marks Each) 10

1. Management.
2. Planning.
3. Organizing.
4. Directing.
5. Forecasting.

Dec.-24 – 3 - 2614
B.B.A. Sem. -I (NEP) Examination
December -2024
Fundamentals of Statistics
MS23MIDSCBBA103

Total Marks : 50

Time : 2½ Hours

- Que. 1 A. Define statistics and explain importance of statistics. 05
B. Define data and discuss sources of secondary data. 05

OR

- Que. 1 A. Define statistics and Explain limitation of statistics. 05
B. Define classification of data and explain types of classification data. 05

- Que. 2 Calculate Q_1 , Q_3 , D_7 , and P_{60} from the following data. 10

Marks	0-10	10-20	20-30	30-40	40-50	50-60
No of Student	10	20	30	50	40	30

OR

- Que. 2 A. Give merits and demerits of Median. 05
B. Find the mean and median from the following data. 05

Marks	0-10	10-20	20-30	30-40	40-50
No of Student	14	23	27	21	15

- Que. 3 Write Any Two. 10

1. Find Karl Pearson's correlation of coefficient from the following data.

X	47	53	58	86	62	68	60	91	51	84
Y	39	65	62	90	82	75	25	98	36	78

2. For a bivariate sample $r = 0.5$ and the probable error $r=0.125$ find the number of pairs of observations and probable limits.

3. Find the equation of two regression lines.

X	28	41	40	38	35	33	46	32	36	33
Y	30	34	31	34	30	26	28	31	26	31

- Que. 4 Write Any Two. 10

- Define event and explain any four types of event with example.
- Define inverse probability and Baye's theorem of probability.
- If A, B, and C are three mutually exclusive and exhaustive events and $2P(A) = 3P(B) = 4P(C)$, find $P(B \cup C)$.
- In a group of 20 persons, there are 5 graduates. If 3 persons are selected random from the group, find the probabilities that (i) all are graduates; (ii) at least one is graduate.

- Que. 5 Do as directed. 10

- Mailed questionnaire is method of collecting _____ data (secondary/primary)
- No. of times an observations occurs in given data is called _____ (frequency / frequency distribution)
- _____ is easy to comprehend and compute. (arithmetic mean / harmonic Mean)
- _____ is not a measure of central tendency. (Median / Range)
- If $r < P.E.$ then correlation in the population is (significant / not significant)
- The regression coefficients are independent of change of _____ but not _____ scale, (origin / origin, scale)
- More mathematical knowledge is required to calculate correlation in scatter diagram method, the statement is (true / false)
- If A and B are two mutually exclusive events, then $A \cap B = \emptyset$, the statement is (true/ false)
- Probability of an event can be negative, the statement is (true / false)
- Total probability of happening an event and not happening of an event is 1, the statement is (true / false)