

(Pages : 4)

N – 4334

Reg. No. :

Name :

First Semester B.B.A. Degree Examination, June 2022

Career Related First Degree Programme Under CBCSS

(B.B.A./B.B.A. Logistics)

Foundation Course

BM 1121/BL 1121: ENVIRONMENTAL STUDIES

(2020 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Very short answer type Questions (one word to maximum of 2 sentences)
Answer **all** questions. **Each** question carries 1 mark.

1. What is non-renewable resources?
2. What is solid waste management?
3. What is E-waste?
4. What is disaster management?
5. What is meant by sustainable development?
6. What is watershed management?
7. What is pesticide?
8. What is Tsunami?

P.T.O.

9. What is hot spots?
10. What is Environmental monitoring?

(10 × 1 = 10 Marks)

SECTION – B

Short answer Questions (Not to exceed **one** paragraph)
Answer any **eight** questions. **Each** question carries **2** marks.

11. What are the importance of food resources?
12. What are the effects of timber extraction?
13. List the causes of air pollution.
14. What is the role of decomposers in an ecosystem?
15. What is environmental ethics?
16. Explain any four goals behind Human Rights Education.
17. What is wild life protection Act?
18. Explain biodiversity.
19. List the different types of environmental pollution.
20. Give the reasons behind Noise pollution.
21. What is grassland ecosystem?
22. What is waste land reclamation?
23. What is population Explosion?
24. What is acid rain?
25. What is aquatic ecosystems?
26. Explain global warming.

(8 × 2 = 16 Marks)

SECTION – C

Short essay questions. (Not to exceed **120** words)
Answer any **six** questions. **Each** question carries **4** marks.

27. Explain endangered and endemic species of India.
28. Describe the concept of forest eco-system.
29. Discuss the urban problems relating to energy.
30. What are the causes and effects of acid rain?
31. What are the reasons for ozone layer depletion? What are its effect?
32. Explain Forest conservation Act.
33. How environmental education is essential for sustainable development?
34. Explain Thermal and nuclear hazards.
35. Discuss Resettlement and Rehabilitation of people.
36. 'India as a mega diversity nation'. Discuss.
37. Explain the concept of ecological pyramid.
38. Explain the preventive measures for soil pollution.

(6 × 4 = 24 Marks)

SECTION – D

Long essay questions. Answer any **two** questions. **Each** question carries **15** marks.

39. Explain biodiversity and its importance in conservation at different levels.
40. Explain the role of an individual in conservation of renewable and non-renewable resources.

41. What are the uses of forest and explain the causes and consequences of deforestation?
 42. Explain the benefits and conflicts of minerals and land resources.
 43. Discuss how equitable use of resources help for sustainable life styles.
 44. Discuss the role played by individual and NGO'S in protecting environment.
- (2 × 15 = 30 Marks)**
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(Pages : 6)

N – 4350

Reg. No. :

Name :

First Semester B.B.A. Degree Examination, June 2022

Career Related First Degree Programme under CBCSS

B.B.A. & B.B.A. Logistics

Complementary Course

BM 1131/BL 1131 : STATISTICS FOR BUSINESS DECISIONS

(2020 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer all questions in **one** or **two** sentences. **Each** question carries **1** mark.

1. Define an average.
2. Point out two situation where mode is a good average.
3. How to interpret the value of r ?
4. What will be the sign of correlation coefficient, if both the regression coefficients are negative?
5. What is linear regression?
6. What is meant by time series?

P.T.O.

7. Write down straight line trend equation.
8. What is an index number?
9. What is the expected correlation in the following cases?
 - (a) Profit of insurance company and the number of claims to pay
 - (b) Amount of coffee drunk and marks scored in examination.
10. With what components of a time series will you associate the following events?
 - (a) The rainfall in Kochi that occurred for five days in November, 2021.
 - (b) Increase in sales of dry fruits in December.

(10 × 1 = 10 Marks)

SECTION – B

Answer any **eight** questions in not exceeding **one** paragraph each. **Each** question carries **2** marks.

11. What is skewness?
12. What are the uses of range?
13. What is coefficient of variation?
14. Define correlation.
15. What is spurious correlation?
16. What is probable error?
17. What is meant by regression analysis?

18. What is meant by dependent variable?
19. What is long term trend?
20. What is meant by seasonal variation?
21. What is time reversal test?
22. What is meant by base shifting?
23. What are cost of living index numbers?
24. Distinguish between Laspeyre's and Paasche's index number formula.
25. Find the value of media

10 12 18 27 32 8 20

26. Calculate the coefficient of correlation

$$b_{xy} = +.09 \quad b_{yx} = +9$$

(8 × 2 = 16 Marks)

SECTION – C

Answer any **six** questions in not exceeding **120 words** each. **Each** question carries **4** marks.

27. What are the mathematical properties of arithmetic mean as a measure of central tendency?
28. State the merits of quartile deviation.
29. What is scatter diagram? What are the advantages of it?

30. Explain the significance of regression in economic analysis.

31. What are the methods of measuring trend?

32. What are the characteristics of Fisher's ideal index?

33. Calculate the arithmetic mean from the following data.

Marks:	Below 10	10-20	20-30	30-40	40-50	Above 50
No of students:	4	8	7	21	8	2

34. Calculate mean deviation from median and its coefficient for the following values

5 28 33 44 83 87 96 99 25 35 82

35. State whether there is any correlation between the prices of two commodities using rank correlation.

Commodity A: 90 86 98 78 56 75 55

Commodity B: 150 180 160 148 124 132 110

36. Give that

$$\sum X = 900, \sum Y = 700, N = 10, \sum X^2 = 6360, \sum Y^2 = 2860, \sum XY = 3900.$$

Obtain the two regression equations.

37. Draw a trend line by the method of semi averages from the following data

Year:	2014	2015	2016	2017	2018	2019	2020	2021
Sales: ('000)	100	105	109	96	102	108	112	114

Also predict the sales for the year 2024.

38. From the following data construct an index by simple aggregate expenditure method.

Commodity	2020	2021
A	50	70
B	40	60
C	80	90
D	110	120
E	20	20

(6 × 4 = 24 Marks)

SECTION – D

Answer any **two** questions in not exceeding **four** pages each. **Each** question carries **15** marks.

39. What are the various measures of dispersion?
40. State the important features and uses of index numbers.
41. Explain the importance of analysis of time series.
42. Calculate Karl Pearson's coefficient of correlation

X: 6 2 10 4 8

Y: 9 11 ? 8 7

Arithmetic means of X and Y series are 6 and 8 respectively.

43. Find out two regression equations and find most probable value of Y when X=10

X	1	2	3	4	5
Y	2	5	3	8	7

44. Given that $\sum p_1 q_1 = 250$, $\sum p_0 q_0 = 150$, Pasche's index number=150 and Dorbish-Bowley's index number=145. Find Fisher's index number.

(2 × 15 = 30 Marks)

(Pages : 4)

N – 4342

Reg. No. :

Name :

First Semester B.B.A. Degree Examination, June 2022

Career Related First Degree Programme under CBCSS

B.B.A. and B.B.A. Logistics

BM 1142/BL 1142 : MANAGERIAL ECONOMICS

(2020 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer all questions in one or two sentence each. Each question carries 1 mark.

1. Define managerial economics.
2. What is meant by market demand?
3. Define production.
4. Which are the factors of production?
5. What is oligopoly?
6. Why do firms form cartel?
7. What is NSSO?
8. Which method is followed in India for the computation of GNP?
9. What are the limitations of SLR?
10. What is monetary policy?

(10 × 1 = 10 Marks)

P.T.O.

SECTION – B

Answer **any eight** questions in not exceeding one paragraph each. Each questions carries **2** marks.

11. What is demand curve?
12. What is short term demand forecasting?
13. What is advertisement elasticity of demand?
14. What is meant by income and substitution effect?
15. What are economies of production?
16. What are explicit and implicit costs?
17. What is recession?
18. What are the arguments against monopoly?
19. What is breakeven point?
20. What is meant by product differentiation?
21. What is meant by disposable income?
22. Distinguish between final and intermediate products.
23. What is NNP at constant price?
24. What is the bank rate policy?
25. What are the various kinds of transactions in foreign exchange?
26. What is a balanced budget?

(8 × 2 = 16 Marks)

SECTION – C

Answer **any six** questions in not exceeding **120** words each. Each questions carries **4** marks.

27. Distinguish between managerial economics and traditional economics?
28. How does analysis of demand contribute to business decision making?
29. What are the factors influencing elasticity of demand?
30. The short run cost output relationship is the relationship between output and variable cost. Explain.
31. What are the assumptions of production function?
32. State the features of business cycle.
33. What are the characteristics of monopolistic competition?
34. Explain behavioural model of Cyrit and March.
35. What are the problems in the measurement of national income?
36. Explain the product method for measuring GDP.
37. What are the objectives of government budget?
38. What are the instruments of fiscal policy?

(6 × 4 = 24 Marks)

SECTION – D

Answer **any two** questions in not exceeding four pages each. Each questions carries **15** marks.

39. Discuss the role of managerial economist in business decision making.
40. What is the purpose of demand forecasting? Discuss the different survey demand forecasting.

41. Show the derivation of the long run average cost curve. How can you find the minimum LAC?
42. Explain Baumol's theory of sales maximisation assuming there is no advertisements by the firms.
43. What is the relevance of national income statistics to business decisions?
44. What are the economic consequences of inflation?

(2 × 15 = 30 Marks)

(Pages : 6)

N – 4306

Reg. No. :

Name :

**First Semester B.Sc./B.Com./B.B.A./B.C.A./B.S.W./B.M.S./B.Voc. Degree
Examination, June 2022**

Career Related First Degree Programme Under CBCSS

Language Course – English

EN 1111/EN 111/EN 1111.4 — LANGUAGE SKILLS

(2020 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

I. Answer all questions, each in a word or a sentence

1. What does the word podcasting mean?
2. An anchor can also be called the _____.
3. What is skimming?
4. What is proof reading?
5. What is a vlog?
6. What is active listening?
7. Define plagiarism.
8. What is a Bio data?
9. A CV should have at least _____ references.
10. A CV should always be attached with a _____.

(10 × 1 = 10 Marks)

P.T.O.

II. Answer any **eight**, each in a short paragraph not exceeding **50** words

11. Mention two barriers to reading.
12. What is a CV or Curriculum Vitae?
13. What is persuasive writing?
14. Suggest two ways to improve vocabulary
15. What are soft skills?
16. Why is developing soft skills important?
17. Importance of posture in non-verbal communication.
18. How can one adopt a confident posture all the time?
19. What is telephone etiquette? Mention any two.
20. What is netiquette?
21. What is mirroring?
22. Why is a strong vocabulary important?
23. What are some factors that adversely affect listening skills?
24. What is intonation?
25. Name the four types of reading.
26. What is copy editing?

(8 × 2 = 16 Marks)

III. Answer any **six**, each in a paragraph not exceeding **100** words.

27. Read the following passage and answer all the questions that follow

Dinosaurs were a species of huge reptiles which lived about sixty-five million years ago. The meaning of the word dinosaur is 'terrible lizard'. *Dino* means 'terrible' and *saur* means 'lizard'. There were thousands of different kinds of dinosaurs. Most of them were herbivores but some were ferocious carnivores. Dinosaur skulls had large holes that made their skulls lighter. Some of the largest skulls were as long as a car. They used different techniques for hunting. Some carnivorous dinosaurs used speed and agility to hunt their prey. Some used only their jaws to attack their prey. Meat-eating dinosaurs are known as theropods, which means 'beast-footed'. A massive meteorite hit the Yucatan Peninsula of Mexico 65.5 million years ago. It is believed to have led to the extinction of dinosaurs and seventy five percent of the plant and animal species. Dinosaur fossils have been discovered in several parts of the world. Scientists have studied them and discovered many facts about their body structure, hunting skills and other habits

- (a) What does the word *dinosaur* mean?
 - (b) Mention the hunting techniques used by dinosaurs.
 - (c) What made the skulls of the dinosaurs lighter?
 - (d) What is supposed to be the cause for the extinction of dinosaurs?
28. Prepare a script for an anchor who is hosting the annual day at college.
29. Prepare a speech on cyberbullying.
30. Prepare a speech on learning in the time of COVID 19.
31. Write a blog on environmental pollution.
32. Write a blog on any natural calamity.
33. Write an email to a book store enquiring about the availability and price of a few academic books.
34. Write an email to your cousin asking him or her to spend the summer vacation with you.

35. Write a script for a podcast on ecotourism in Kerala.
36. Edit the passage given below

Mangalyan is a satellite to Mars that is launched by the Indian Space Reform Organization (ISRO) on 5 November 2013. It arrives successfully at Mars on 24th September 2014. The satellite was launched to study the physical character and the atmosphere of the planet. India is the first country to successfully reach Mars on the very first attempt.

37. Edit the passage given below

Education is the most importance part of our life. In today's time, faculty like the internet are available in all the homes. Online education has been very effective in the time of Corona. The pandemic has severely effected education and education systems across the world. Educational institutions around the world were temporarily closed in an attempt to reduce the impact of Corona.

38. Write a report on the annual sports day conducted in college by the Physical education Department.

(6 × 4 = 24 Marks)

- IV. Answer any **two** each in about **300** words

39. Write notes for the following passage (10-15 points)

Effective speaking depends on effective listening. It takes energy to concentrate on hearing and to concentrate on understanding what has been heard. Incompetent listeners fail in a number of ways. First, they may drift. Their attention drifts from what the speaker is saying. Second, they may counter. They find counter-arguments to whatever a speaker may be saying. Third, they compete. Then, they filter. They exclude from their understanding those parts of the message which do not readily fit with their own frame of reference. Finally, they react. They let personal feelings about a speaker or subject override the significance of the message which is being sent. What can a listener do to be more effective? The first key to effective listening is the art of concentration. If a listener positively wishes to concentrate on receiving a message his chances of success are high. It may need determination. Some speakers are difficult to follow, either because of voice problems or because of the form in which they send a message. There is then a particular need for the determination of a

listener to concentrate on what is being said. Concentration is helped by alertness. Mental alertness is helped by physical alertness. It is not simply physical fitness, but also positioning of the body, the limbs and the head. Some people also find it helpful to their concentration if they hold the head slightly to one side. One useful way for achieving this is intensive note-taking, by trying to capture the critical headings and sub-headings the speaker is referring to.

Note-taking has been recommended as an aid to the listener. It also helps the speaker. It gives him confidence when he sees that listeners are sufficiently interested to take notes; the patterns of eye-contact when the note-taker looks up can be very positive; and the speaker's timing is aided-he can see when a note-taker is writing hard and can then make effective use of pauses.

40. Write a note on the first day of your college.
41. Write notes for the following passage (10-15 points)

Flexibility and mobility are essential not only to reduce the risk of injuries but to generally feel better. Living a nine to five desk life can be demanding on health and wellness. Here is how you can keep the most common problems at bay. Even if you are not exercising you need to make sure that you maintain correct posture and sit at your desk in the right way. It is important that your chair is placed correctly and your legs are not left hanging. Proper alignment ensures that your neck and back are not strained. Exercises and abdominal crunches two to three times a week can strengthen the core. It will help take the pressure off your back and will make it easier to maintain good posture. Chairs with a back that support your upper back are preferable for those who work long hours in front of screens. Constant typing, writing reports, and answering e-mails can exert your wrists leading to long-term damage. The frequency of your use and how you position your wrists at your keyboard can be a reason. The telltale signs of exertion would be a tingling sensation or numbness. One should not ignore initial signs. Make sure that you rest your wrist at regular intervals. To relieve tension quickly fold your hands in a NAMASTE in front of your chest with elbows moving out and lower your hands till you feel a good stretch in your wrists. Also rotating your fists inside and outside provides much relief to strained wrists. Since those who work on desks spend a lot of time looking at a computer screen, they are at a risk of straining their eyes. This may also lead to dry eyes and fatigue. Poor eyesight is the result of continued and improper exposure to screens. Keeping the computer screen at an optimal distance helps a lot in minimising strain to eyes. The screen shouldn't be too close or too far. To ease eye strain use good lighting and make it a point to look at a distance away from your screen every twenty to thirty minutes.

42. Write a paragraph on any **two** of the following
- (a) Importance of hard work
 - (b) Honesty is the best policy
 - (c) Your favourite food
43. Prepare a cover letter and CV for the post of an English teacher in a school in Delhi, in response to an advertisement that has appeared in a daily.
44. Write a telephone conversation between you and book store manager enquiring about the delayed shipment of a book you had ordered.

(2 × 15 = 30 Marks)

(Pages : 4)

N – 4338

Reg. No. :

Name :

First Semester B.B.A. Degree Examination, June 2022

Career Related First Degree Programme under CBCSS

Group 2(b)

Core Course

BM 1141: FUNDAMENTALS OF MANAGEMENT

(2020 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **all** questions in **one / two** sentences. **Each** question carries 1 mark.

1. What is meant by management principles?
2. What is meant by motivation?
3. What is delegation?
4. What is meant by management by exception?
5. What is meant by programmed decisions?
6. What is meant by policy?
7. What is meant by unity of direction?
8. What is meant by planning?

P.T.O.

9. What is meant by work study?

10. What is meant by strategy?

(10 × 1 = 10 Marks)

SECTION – B

Answer any **eight** questions not exceeding **one** paragraph. **Each** question carries **2** marks.

11. State any two merits of decentralization.

12. What is meant by laissez-faire leader style?

13. What is meant by matrix organization structure?

14. What is meant by directing?

15. What do you mean by budgetary control?

16. What is scientific management?

17. What is esprit de corps?

18. What is off the job training?

19. What is meant by 'bounded rationality'?

20. What is meant by co-ordination?

21. What is meant by SBU?

22. What is meant by PERT?

23. What is meant by Theory Y?

24. What is meant by organizational manual?
25. What is meant by functional foremanship?
26. What is meant by scientific task setting?

(8 × 2 = 16 Marks)

SECTION – C

Answer any **six** questions not exceeding **one** page. **Each** question carries **4** marks.

27. Discuss about management as an art and science.
28. Explain the advantages of planning.
29. Explain about different types of communication.
30. Explain about different levels of management.
31. What are the different types of leadership styles?
32. What are the qualities needed for a good leader?
33. Explain about the principles to be followed in effective communication.
34. Explain the steps involved in training.
35. Explain about different decision making techniques.
36. Explain the advantages of informal communication in organizations.
37. Discuss about the features of good organizational structure.
38. Discuss about various elements of staffing.

(6 × 4 = 24 Marks)

SECTION – D

Answer any **two** questions not exceeding **four** pages. **Each** question carries **15** marks.

39. What is meant by MBO? Discuss about the principles and steps involved in the process of MBO.
40. Explain about various theories of management.
41. Discuss the different Schools of Management Thought.
42. Discuss about various theories of motivation.
43. Describe the different techniques of budgetary control.
44. Discuss about various sources of requirement.

(2 × 15 = 30 Marks)

(Pages : 7)

N – 4346

Reg. No. :

Name :

**First Semester B.B.A. Degree Examination, June 2022
Career Related First Degree Programme Under CBCSS**

B.B.A. and B.B.A. Logistics

Group 2(b)

Core Course

BM 1143/BL 1143 : FINANCIAL ACCOUNTING

(2020 Admission Onwards)

Time : 3 Hours

Max. Marks : 80

PART – A

Very short answer type questions. (One word to maximum of 2 sentences) Answer all questions. Each question carries 1 mark.

1. Define Accounting.
2. What is opening entry?
3. What is IFRS?
4. What is accounting standards?
5. What is meant by book of prime entry?
6. What is trade discount?
7. What is posting?

P.T.O.

8. What is three column cash book?
9. What is imprest system?
10. What is debit note?

(10 × 1 = 10 Marks)

PART – B

Short Answer Questions (Not to exceed **one** paragraph) Answer **any eight** questions.
Each question carries **2** marks

11. What is convention of disclosure?
12. What are the limitations of accounting standards?
13. Discuss the utility of the ledger.
14. What is tangible assets and intangible assets?
15. What is grouping and marshalling of assets and liabilities?
16. What is deferred revenue expenditure?
17. What is accounting equation?
18. Opening stock- Rs. 4,436.00, closing stock – Rs. 4,242.00, Raw materials consumed – Rs. 22,151.00 Excise duty – Rs. 7,805.00 packing materials consumed – Rs. 48,536.00, Find Cost of goods sold.
19. What is prepaid expenses?
20. What is horizontal analysis?
21. Discuss the objectives of ratio analysis.
22. Gross profit ratio – 20%, Gross profit – Rs. 60,000.00, Find Sales.
23. Discuss Profit and Loss account.

24. Explain the advantages of financial statements.
25. What are the features of single entry system?
26. What are the challenges of converging accounting standards to IFRS in India?

(8 × 2 = 16 Marks)

PART – C

Short Essay Questions. (Not to Exceed **120** words). Answer **any six** questions. Each question carries **4** marks.

27. Enumerate the rules of debit and credit for traditional classification of accounts.
28. Pass the opening entry in the journal of Rahul (as on 1st April 2022) and post the same into the ledger.

Cash-in-hand Rs.1,000, Cash at bank Rs. 5,000, Stock of Rs.20,000 Land and Building Rs.1,00,000 Plant and Machinery Rs. 50,000, Furniture and Fixtures Rs. 25,000, Owings from X Ltd. Rs.12,500 Prepaid Insurance Rs. 500, Interest received in advance Rs. 250, Loan from Y Ltd. Rs. 10,000, Owing to Z Ltd. Rs. 3750.

29. Discuss the limitations of financial statements.
30. Explain the users of accounting information.
31. Distinguish between Trade Discount and Cash Discount.
32. Distinguish between journal and Ledger.
33. Prepare a Trial balance as on 31st March 2022, from the books of Mr. Chris

Particulars	Amount
Capital	2,49,000
General expenses	97,000
Machinery	1,18,680
Wages	14,400

Particulars	Amount
Bad debts	1,100
Sales	3,30,720
Commission (Dr.)	5,500
Bills payable	7,700
Bank overdraft	28,600
Discount allowed	1,210
Drawings	24,000
Buildings	78,000
Opening stock	1,32,400
Insurance	2,610
Creditors	5,000
Loan (Cr.)	75,000
Purchases	2,10,800
Reserve fund	15,000
Cash in hand	25,320

34. Discuss convention of materiality.

35. Discuss the characteristics of double entry system.

36. Give the name of the accounts in the following transactions:

01.01.2022	Started business with cash	10,000
05.01.2022	Deposited into bank	3,000
10.01.2022	Bought goods for cash	4,000
15.01.2022	Sold goods for cash	5,000
20.01.2022	Sold goods to Gopal	2,000
26.01.2022	Received cash from Gopal	1,980
	Allowed him discount	20
30.01.2022	Paid rent	500
31.01.2022	Paid salaries	500

37. Develop accounting equation from the following transactions:

	Rs.
Anlin commenced business with cash	1,00,000
Purchased goods for cash	30,000
Purchased goods on credit	20,000
Sold goods (cost Rs. 10,000) for	12,000
Bought furniture on credit	2,000
Paid cash to a creditor	15,000
Salary paid	1,000

38. Prepare a single column cash book of Adam :

01.02.2022	Balance in hand	172
02.02.2022	Received from Shiv Charan	2,500
07.02.2022	Gave to Ranjith	1,500
12.02.2022	Cash sales	600
15.02.2022	Cash purchases	500
20.02.2022	Received interest	150
25.02.2022	Paid wages	500
26.02.2022	Cash sales	800
27.02.2002	Gave donation	201
28.02.2002	Paid salary	700

(6 × 4 = 24 Marks)

PART – D

Long Essay Questions. Answer **any two** questions. Each question carries **15** marks.

39. Distinguish between profit and loss and balance sheet.

40. Prepare a three column cash book for the following:

	Rs.	
01.01.2022	Cash balance in hand	200
	Cash at bank	1,800
04.01.2022	Received cash from Ram	95
	Allowed him discount	.5
06.01.2022	Purchased stationery for cash	20

	Rs.
07.01.2022	Rahim settled his account for Rs. 500 less 5% discount by cheque
12.01.2022	Paid shyam by cheque 330
18.01.2022	Paid sundry expenses in cash 30
23.01.2022	Paid Jadu in cash 190
	Received discount 10
24.01.2022	Withdrew from bank for office use 100
28.01.2022	Withdrew from bank for personal use 150
29.01.2022	Bought goods by cheque 500
31.01.2022	Sold goods for cash 200

41. Discuss the advantages and limitations of Accounting.

42. Mr. Kiran gives the following information. You are required to journalize them in his books.

	Rs.
01.03.2022	Commenced business with a cash 2,60,000
03.03.2022	Opened an account with a bank and deposited 25,000
08.03.2022	Purchased goods for cash 50,000
10.03.2022	Purchased furniture for cash 1,500
13.03.2022	Sold goods for cash 12,000
15.03.2022	Sold goods to Kumar 8,000
17.03.2022	Commission received 2,000
20.03.2022	Paid electricity charges 1,500
22.03.2022	Withdrew for personal use 1,200
25.03.2022	Received cash from Kumar 7,900
	Allowed him discount 100
28.03.2022	Withdrew goods for private use (cost Rs.500, selling rice Rs.600)
29.03.2022	Paid Rent 1500

43. From the following particulars taken out from the books of Anderson & Co. You are required to prepare Trading and Profit and Loss Account and Balance Sheet as at December 31st, 2021.

	Rs.		Rs.
Sundry debtors	52,000	Insurance premium	
Account payable	22,000	(paid on 1.10.2021)	2,400
Cash in hand	2,392	Cash at bank	6,200
Furniture	3,500	Machinery	24,000
Motor Car	22,000	Wages	23,600
Purchases	1,45,000	General expenses	2,680
Sales	2,92,000	Carriage inward	2,040
Sales return	2,600	Carriage outward	1,630
Salaries	8,420	Transportation in	6,430
Opening stock	11,400	Capital	20,000
Motor car expenses	3,600	Drawing	8,000
Equipment	2,508	Rent and taxes	3,600

Adjustments :

- (a) Closing stock Rs. 35,000
 - (b) Provision for doubtful debts at 5% of sundry debtors.
 - (c) Depreciation furniture and machinery by 10%.
 - (d) Commission of Rs. 3,600 has been earned but not received till the closing of accounts.
44. Discuss the accounting concepts and conventions in GAAP

(2 × 15 = 30 Marks)