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Reg. No:.....

Name: .....

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE  
Third Semester BBA Degree Examination, November 2021  
BBA3C02 – Business Regulations  
(2019 Admission onwards)

Time: 2 ½ hours

Max. Marks: 80

**PART A**  
Answer all questions

1. What is an express contract.
2. What is illegal agreement?
3. What is an express offer?
4. Who is a 'Promisor' and 'Promisee'?
5. Who is an indemnifier and an indemnity holder?
6. What is continuing guarantee?
7. What is Lien?
8. Who is an undisclosed principal?
9. Who is pretended agent?
10. What do you mean by agency by implied authority?
11. Define a contract of sale of goods.
12. What is document of title to goods?
13. When the unpaid seller can resell the goods?
14. What is restrictive trade practices?,
15. Who can appoint members of the District Forum?

(15 x 2 = 30 , Maximum ceiling 25 marks)

**PART B**  
**Answer all questions**

16. Write short notes on
  - a) Unilateral and bilateral contracts
  - b) Executed and executor contracts
  - c) Express and implied contracts.
17. What is privity of consideration? Explain the exceptions of privity of contract.
18. How a continuing guarantee is revoked?
19. What are the duties of a bailee?
20. Mention the different kinds of mercantile agents.
21. What is auction sale? Explain the rules.
22. Explain about State Commission.
23. Bring out the differences between contracts of indemnity and guarantee

**(8 x 5 = 40, Maximum ceiling 35 marks)**

**PART C**  
**Answer any two questions**

24. What is a contract? What are its classification?
25. State the rights of surety against the principal debtor, the creditor and co-sureties.
26. What are the important rights and duties of an agent?
27. Can a sale be made by non owner? Explain.

**(2 x 10 = 20 Marks)**

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Third Semester BBA Degree Examination, November 2021

**BBA3B04 – Corporate Accounting**

(2019 Admission onwards)

Time: 2 ½ hours

Max. Marks: 80

**PART A****Answer all questions**

1. What is a qualifying asset? Give example
2. What is Ex- interest?
3. What do you mean by Onerous Contracts?
4. Write a short note on IAS?
5. Define contingent liabilities?
6. Name the different kinds of debentures?
7. What is meant by surplus?
8. What is Current Ratio?
9. What is Contingent liability?
10. What is meant by investment property?
11. Define financial statements?
12. What is deferred revenue?
13. What do you understand by redemption of debentures by purchase in open market?
14. What is meant by accounting policy?
15. What do you mean by Stock Turnover Ratio?

**(15 x 2 = 30 , Maximum ceiling 25 marks)****PART B****Answer all questions**

16. What are the major difference between Ind AS and IFRS?
17. What are the uses of Ratio Analysis?
18. What are solvency ratios?
19. What is meant by redemption of debentures? Discuss the different methods of redemption of debentures?
20. Calculate 'Liquidity Ratio' from the following information:

Current liabilities = Rs. 50,000 Current assets = Rs. 80,000 Inventories = Rs. 20,000

Advance tax = Rs. 5,000 Prepaid expenses = Rs. 5,000

21. On 1st April, 2015 Rahim Ltd had made an issue of 3,000, 6% debentures of Rs 100 each. The company during the year 2016-17 purchased for cancellation 600 of these debentures. The company paid Rs 95 per debenture for 500 Debentures and Rs 98 per debenture for the rest. The expenses on purchase amounted to Rs 400. Pass journal entries in the books of the company for the period 2016-17.
22. Define Financial Statements. Explain its features.
23. Describe the recognition and measurement of provisions ?

(8 x 5 = 40, Maximum ceiling 35 marks)

### PART C

Answer any two questions

24. Discuss the methods of measurement of intangible assets?
25. Explain the different methods of charging depreciation as per Ind AS 16
26. From the following particulars furnished by Pioneer Ltd, prepare the Balance Sheet as at 31<sup>st</sup> March, 20X1 as required by Schedule III of the Companies Act. Give notes at the foot of the Balance Sheet as may be found necessary.

		Debit	Credit
Equity Capital (Face value of `100)			10,00,000
Calls in Arrears		1,000	
Land		2,00,000	
Building		3,50,000	
Plant and Machinery		5,25,000	
Furniture		50,000	
General Reserve			2,10,000
Loan from State Financial Corporation			1,50,000
Inventory :			
Finished Goods	2,00,000		
Raw Materials	<u>50,000</u>	2,50,000	
Provision for Taxation			68,000
Trade receivables		2,00,000	
Advances		42,700	
Dividend Payable			60,000
Profit and Loss Account			86,700
Cash Balance		30,000	
Cash at Bank		2,47,000	
Loans (Unsecured)			1,21,000
Trade payables (For Goods and Expenses)			<u>2,00,000</u>
		<u>18,95,700</u>	<u>18,95,700</u>

The following additional information is also provided :

2,000 equity shares were issued for consideration other than cash.

Trade receivables of Rs. 52,000 are due for more than six months.

The cost of assets:	Rs.
Building	4,00,000
Plant and Machinery	7,00,000
Furniture	62,500

The balance of Rs. 1,50,000 in the loan account with State Finance Corporation is inclusive of Rs.7,500 for interest accrued but not due. The loan is secured by hypothecation of the Plant and Machinery.

Balance at Bank includes Rs.2,000 with Perfect Bank Ltd., which is not a Scheduled Bank.

The company had contract for the erection of machinery at Rs.1,50,000 which is still incomplete.

27. Ms. Jyoti of Star Oils Limited has collected the following information for the preparation of cash flow statement for the year ended 31<sup>st</sup> March, 2015:

	(Rs. in lakhs)
Net Profit	25,000
Dividend (including dividend tax) paid	8,535
Provision for Income tax	5,000
Income tax paid during the year	4,248
Loss on sale of assets (net)	40
Book value of the assets sold	185
Depreciation charged to Profit & Loss Account	20,000
Profit on sale of Investments	100
Carrying amount of Investment sold	27,765
Interest income on investments	2,506
Interest expenses of the year	10,000
Interest paid during the year	10,520
Increase in Working Capital (excluding Cash & Bank Balance)	56,081
Purchase of fixed assets	14,560
Investment in joint venture	3,850
Expenditure on construction work in progress	34,740
Proceeds from calls in arrear	2
Receipt of grant for capital projects	12
Proceeds from long-term borrowings	25,980
Proceeds from short-term borrowings	20,575
Opening cash and Bank balance	5,003
Closing cash and Bank balance	6,988

Prepare the Cash Flow Statement for the year 2015 in accordance with AS 3.

(Make necessary assumptions).

(2 x 10 = 20 Marks)

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Third Semester BBA Degree Examination, November 2021

**BBA3B05 – Financial Management**

(2019 Admission onwards)

Time: 2 ½ hours

Max. Marks: 80

**PART A**

**Answer all questions**

1. What is Investment decisions?
2. What is the function of finance controller
3. What is the goal of profit maximisation?
4. What is financial leverage?
5. What is cost of preference capital?
6. Define cost of capital.
7. A company issues 1,000 10% preference shares of 100 each at a discount of 5%. Costs of raising capital are 2,000. Compute the cost of preference capital
8. What is time value of money?
9. What is terminal cash flow?
10. A project of Rs 20,00,000 yielded annually a profit of Rs 3,00,000 after depreciation @ 12.5% and is subject to income tax 50% Calculate payback period.
11. .What is IRR?
12. Distinguish between gross working capital and networking capital.
13. Define cash management.
14. What is a lock box system?
15. What is dividend payout ratio?

(15 x 2 = 30 , Maximum ceiling 25 marks)

**PART B**  
Answer all questions

16. Write a note on approaches to finance function
17. "Profit maximisation approach is not operationally feasible". Discuss.
18. What is leverage? Explain different leverages.
19. Explain Net Income theory
20. How is project evaluated according to payback method?
21. AB Ltd. is considering the purchasing of a new machine which will carry out some operations performed by labour. A and B are alternative models. From the following information, you are to prepare a profitability statement and work out the payback period in respect of each Asset .

	Machine A	Machine B
Estimated life of machine (years)	5	6
Cost of machine	1,50,000	2,50,000
Cost of indirect materials	6,000	8,000
Estimated savings in scrap	10,000	15,000
Additional cost of maintenance	19,000	27,000
Estimated savings in direct wages:		
Employees not required	150	200
Wages per employee	600	600

Taxation is to be regarded as 50% of profit (ignore depreciation for calculation of tax )  
which model do you recommend? State your reasons.



22. Karuna Ltd, manufactures a product and the following particulars are collected for the year ended March 2010:

Monthly demand	1,000 units
Cost of placing an order	Rs 100
Annual carrying cost.	Rs 15 per unit
Normal usage	50 units per week
Minimum usage	25 units per week
Maximum usage	75 units per week
Re-order period	4 - 6 weeks

You are required to calculate;

- (a) Re-order quantity      (b) Re-order level      (c) Minimum level  
(d) Maximum level      (c) Average stock level

23. What is weighted average cost of capital ?

(8 x 5 = 40, Maximum ceiling 35 marks)

### PART C

Answer any two questions

24. What is financial management? Explain the scope and functions of financial management.

25. Compute the total value of the firm, value of equity, and the overall cost of capital using Traditional theory from the following information:

Net Operating Income    2,00,000

Total Investment        10,00,000

Equity Capitalisation Rate:

- (a) If the firm uses no debt 10%  
(b) If the firm uses Rs 4,00,000 Debentures 11 %  
(c) If the firm uses Rs 6,00,000 Debentures 13%

Assume that Rs 4,00,000 debentures can be raised at 5 % rate of interest and Rs 6,00,000 debentures can be raised at 6 % rate of interest.

26. From the following information, calculate the net present value of the two projects and suggest which of the projects should be accepted assuming a discount rate of 10%.

	Project X	Project Y
Initial Investment	20,000	30,000
Estimated Life	5 years	5 years
Scrap Value	1,000	2,000

The profits before depreciation and after taxes (cash flows) are as follows:

Years	1	2	3	4	5
Project x	5,000	10,000	10,000	3,000	2,000
Project Y	20,000	10,000	5,000	3,000	2,000

27. Define working capital management. What are the determinants of working capital?

(2 x 10 = 20 Marks)

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FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

**Third Semester BCOM/BCOM CA/BBA Degree Examination, November 2021**

**BCM3A12/BCC3A12/BBA3A12– Professional Business Skills**

(2019 Admission onwards)

Time: 2 ½ hours

Max. Marks: 80

**PART A**

**Answer all questions**

1. What is email?
2. What is encoding?
3. What is verbal communication?
4. What is Webinar?
5. What is NPTEL?
6. What is online education?
7. Differentiate between qualitative and quantitative data
8. What is BIRT?
9. What is Artificial Intelligence?
10. What is digital divide?
11. Define Cyber ethics
12. What is B2C
13. What is online ad?
14. What is advertorials?
15. What is information overload?

**(15 x 2 = 30 , Maximum ceiling 25 marks)**

**PART B**  
**Answer all questions**

16. State the factors of effective verbal communication skill
17. What are the various presentation postures?
18. Explain the salient features of MOOC technology?
19. Explain the dimensions and types of big data?
20. Write the salient features of new generation computers?
21. What are the various types of e governance?
22. State the short comings of traditional marketing practices?
23. What are the channels of digital marketing?

**(8 x 5 = 40, Maximum ceiling 35 marks)**

**PART C**  
**Answer any two questions**

24. What is E- content? State its features, forms and applications of e content packages? Also mention the phases of e content development.
25. Explain the role of data scientist in business.
26. Explain in details the issues and concerns related to information technology
27. What are the various types of digital marketing?

**(2 x 10 = 20 Marks)**

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Reg. No:.....

Name: .....

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE

Third Semester BCOM/BCOM CA/ BBA Degree Examination, November 2021

BCM3A11/BCC3A11/BBA3A11– Basic Numerical Method

(2019 Admission onwards)

Time: 2 ½ hours

Max. Marks: 80

**PART A**

**Answer all questions**

1. Solve  $y^2 - y = 7$ .
2. What you mean by pure quadratic equation?
3. Difference between an equation and an identity.
4. State any two properties of an equation?
5. What is dispersion?
6. Define Quartile deviation
7. What do you mean by platykurtic?
8. Define orthogonal matrix.
9. Evaluate  $\begin{vmatrix} 1 & 2 & -3 \\ 2 & -1 & 2 \\ 3 & 2 & 4 \end{vmatrix}$
10. Define Geometric Progression.
11. Find the sum of the infinite G.P. 4,2,1,....
12. The  $n^{\text{th}}$  term of an A.P. is  $2n + 1$ , find the A.P.
13. Find out the EMI for Rs 2lakh for the tenure of 2 years. The rate of interest is 20% per annum.
14. Find the compound amount and compound interest on the principal 20000/-borrowed at 6% compounded annually for 3 years.
15. Define (1) simple interest (2) compound interest.

(15 x 2 = 30 , Maximum ceiling 25 marks)

**PART B**  
**Answer all questions**

16. For a certain commodity the demand  $x$  (in kgs) at a price  $P$  (in Rs) is given by  $x = 100(10 - p)$ . The supply  $Y$  (in kgs) as a price  $P$  (in Rs) is given by  $Y = 75(P - 3)$ . Find the market price when demand = supply (in equilibrium price). Also find the quantity which will be sold at this price.
17. Solve the equation  $2x + \frac{5}{x} = 7$
18. What is kurtosis? what purpose does it serve
19. Find the weighted Geometric mean from the following

X	8	10	52	25	37
W	5	3	4	2	1

20. If  $A = \begin{bmatrix} 1 & 1 & -1 \\ 2 & 0 & 3 \\ 3 & -1 & 2 \end{bmatrix}$ ,  $B = \begin{bmatrix} 1 & 3 \\ 0 & 2 \\ -1 & 4 \end{bmatrix}$  and  $C = \begin{bmatrix} 1 & 2 & 3 & -4 \\ 2 & 0 & -2 & 1 \end{bmatrix}$  show that

$$A(BC) = (AB)C.$$

21. If  $p, q, r$  are in G.P., prove that  $\log p, \log q, \log r$  in A.P.
22. A man lends Rs 1500/-, a part with 5% and other 10% interest p.a. If he receives Rs 180 at the end of 2 years find amount lent at different rate of interest?
23. Find the effective rate of interest p.a you get if the interest is payable at the rate of 6% compound quarterly.

(8 x 5 = 40, Maximum ceiling 35 marks)

**PART C**  
**Answer any two questions**

24. Solve the following equations using cramer's rule.  
 $5x - 6y + 4z = 15$ ,  $7x + 4y - 3z = 19$ ,  $2x + y + 6z = 46$
25. A club consists of members whose ages are in A.P., the common difference being 3 months. If the youngest member of the club is 7 years old and the sum of the ages of all the members is 250 years, find the number of members in the club.
26. A sum of money amounts to Rs 2420 in 2 years and the same sum of money amounts to Rs 2,662 in 3 years at the same rate of C.I. Find the sum and the rate of interest?
27. Calculate quartiles,  $D_8$  and  $P_{53}$  from the following:

Class	0 - 10	10 - 20	20 - 30	30 - 40	40 - 50	50 - 60
Frequency	16	14	23	17	7	3

(2 x 10 = 20 Marks)