

1B2M18030

(Pages : 2)

Reg. No:.....

Name:

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE
Second Semester BBA Degree Examination, March 2018
BBBA2C02 – IT for Business Administration
(2017 Admission onwards)

Max. Time: 3 hours

Max. Marks:

Part A

Answer all questions. Each carries 1 mark.

(A) Choose the correct answer:

1. Which of the following is / are word processing software?
a)MS Word b)Easy Word c)WordPerfect d)All of above
2. A _____ is a small program that helps to automate a frequently used series of commands in most productivity software tools.
a)Macro b)Utility c)Template d)Wizard
3. Who is considered as father of electronic spread sheet?
a)Dan Bricklin b)Allen Turing c)Winton Serf d)Charles Babbage
4. Which of the following is not a database function in excel?
a)DMAX b)DMIN c)DCOUNT d)DDB
5. Which of the following is not a web browser?
a)Internet browser b)Netscape communicator.
c)Netscape navigator d)Adobe PageMaker.

(B) Fill in the blanks:

6. Real time textual talk is called-----
7. In Excel, we can use ----- function to calculate EMI of loan.
8. ----- means data about data.
9. In Ms Access, ----- is used to extract specific information from the database.
10. Inbuilt formula in Excel called-----

(10 x 1=10 marks)

Part B (Short Answer questions)

Answer any 8 questions. Each carries 2 marks.

11. Define office Automation.
12. What is Data source?
13. What is mail merge?
14. Describe 'SQRT' in Ms Excel.
15. What is referential integrity?
16. Define primary key.
17. What is video conference?
18. What is RDBMS?
19. Explain the utility of 'Fire Wall'.
20. Define the term 'tuple'.

(8 x 2= 16 marks)

Part C (Short Essay questions)

Answer any 6 questions. Each carries 4 marks.

21. Write notes on Data base architecture.
22. How can we format the text in Ms Word?
23. Briefly describe the statistical functions in Ms Excel.
24. Explain the benefits of DBMS.
25. How well we can utilise "Data Mining" in business?
26. How will you create a Chart with the help of Work sheet?
27. Explain various "queries" in RDBMS.
28. Describe the properties of a worksheet.

(6 x 4= 24 mark)

Part D (Essay Questions)

Answer any 2 questions. Each carries 15 marks)

29. Who is Data Base Administrator? Describe the role and functions of DBA.
30. Briefly explain the financial usages of Ms Excel.
31. Explain in detail the important tools for office automation.

(2 x 15= 30 mark)

PART- II

Answer any eight questions . Each question carries 2 marks.

11. Write a note on Marshalling of Balance sheet.
12. What is a motel?
13. What is Receipts and Payments Account?
14. What is Room Rate?
15. Write a note on Inter departmental transfers.
16. What do you mean by Revenue Expenditure?
17. Write a note on ASB in India.
18. What do you understand by Hire Purchase System?
19. State with reason the following expenses are revenue, deferred revenue and capital
 - a) Rs. 10,000 spent on painting and redecorating a cinema hall.
 - b) Rs. 20,000 spent in enhancing the seating capacity.
20. Ascertain income from subscription from the following information ending on 31-12-2016
Receipts : Subscription Rs.10,000.
Additional Information:
Subscription outstanding Rs. 2000.

(8x2=16 Marks)

PART - III

Answer any six questions. Each question carries 4 marks.

21. Define Accounting Standard. Explain the objectives of accounting standard.
22. Distinguish between Hire purchase and Instalment system.
23. Following are the balances in the ledger of Mr. Sajeev for the year ended 31st March 2017.

Carriage Inwards	10,200
Rent, Rates and Taxes	13,300
Purchase of Raw materials	3,49,800
Sales	5,60,000
Opening stock of raw materials	1,24,400
Opening Stock of finished goods	63,800
Factory wages	59,700
Sale of Scrap	600
Carriage outwards	12,400
Fuel and coal	11,200
Factory power	25,600
Electricity	2,500
Depreciation on plant and machinery	11,690
Staff Salary	13,800

Prepare a Manufacturing Account for the year ended 31st March 2017. The stock as at 31-03-2017 was Raw Materials Rs.46,900 and Finished Goods Rs. 1,52,300.

24. X purchased a machine on Hire purchase basis from Y. Payment was to be made as Rs.18000 at contract and three annual instalment of Rs.18000 each. Interest charged at 20% p.a. depreciation charged by X was 10% p.a. on straight line method. The cash price of the machine was Rs.55917. Calculate interest and prepare Machinery a/c and Y's a/c in the books of X.
25. Give adjusting entries in the books of Head office and branch for the following. The company close its books on 31st December.
- (a) Goods sent by head office to Agra Branch on 26th December, but reached Agra only on 8th January-Rs. 6000.
- (b) Cheque sent by Agra Branch to Head Office for Rs. 12,000 on 28th December but the same is received by Head office by 15 days later.
- (c) Agra Branch collected Rs.6,000 from a H.O. customer at Kochi.
26. The following relates to a departmental store:

	Departments		
	A	B	C
Opening stock	6000	7000	3000
Purchases	7000	6500	4700
Sales	12000	10000	6000

Closing stock could not be valued but the normal gross profit rate for the departments concerned are 40%, 30% and 20% on turn over respectively. The total indirect expenses for the department were Rs 2800 which is to be apportioned in the ratio of sales.

27. A purchased on instalment basis a machinery from B on 1st January 2016 for a sum of Rs.80,000. Rs. 20,000 is to be paid on the signing of the contract and rest in three instalments of Rs. 20,000 each. The cash price of the machine is Rs.74,500 and interest is charged by the vendor at 5% per annum. The buyer charges depreciation at 10% per per annum on the diminishing balance.

You are required to pass the necessary journal entries in the books of the buyer.

28. Mr. Govind occupies a room in a hotel at 9.00 am on 15th December 2015 on European plan @ Rs.960 per night spent plus 10% service charge. Calculate the amount payable by him in each of the following cases:-
- If the checks out at 6.00pm on 16th December
 - If the checks out at 7.00am on 17th December
 - If the checks out at 4.30pm on 17th December
 - If the checks out at 8.00am on 18th December

(6x4=24 Marks)

PART – IV

Answer any two questions. Each question carries 15 marks.

29. From the following Trail Balance of Sachin as at 31st March 2016, you are required to prepare a Trading and Profit & Loss A/c and Balance Sheet for the year ended 31st March 2016.

Trail Balance

	Dr. (Rs.)	Cr. (Rs.)
Sachin's capital account		1,81,000.
Sachin's Drawings Account	36,000.	
Plant & Machinery (Balance on 1 st April,2015)	1,20,000	
Plant & Machinery (Additions on 1 st Oct.2015)	25,000	
Stock on 1 st April 2015	95,000	
Purchases	7,82,000	
Returns Inwards	12,000	
Sundry Debtors	20,600	
Furniture & fixtures	15,000	
Freight and duty	2,000	
Carriage outwards	500	
Rent, Rates and Taxes	24,600	
Printing and Stationery	3,800	
Trade Expenses	5,400	
Sundry creditors		40,000
Sales		9,80,000
Returns Outwards		3,000
Postage and Telegrams	800	
Provision for doubtful Debts		400
Discounts		1,800
Rent of premises sub-let for a year up to 30 th September, 2016		7,200
Insurance Charges	2,700	
Salaries and wages	31,300	
Cash in hand	6,200	
Cash at Bank	30,500	
	12,13,400	12,13,400

Adjustments:-

1. Stock on 31st March 2016 was valued at Rs.94,600.
 2. Write off Rs.600 as Bad Debts.
 3. The Provision for Doubtful Debts is to be maintained at 5% on sundry Debtors.
 4. Create a provision for Discounts on Debtors and Reserve for Discounts on Creditors at 2%.
 5. Provide for depreciation on furniture and fixtures at 5% per annum and on plant and machinery at 20% per annum.
 6. Insurance unexpired was Rs.100.
 7. A fire occurred on 25th March 2016 in the godown and stock of the value of Rs.5000 was destroyed. It was fully insured and the Insurance Company admitted the claim in full.
30. Beta shoe Company, Chennai has a branch at Kolkatha. The transactions of the company With its branch for the year ended 31 march 2016 as follows:

Opening balances (01/04/2015):

Stock	-	50,000
Debtors	-	40,000
Petty Cash	-	2,000
Goods sent to branch	-	1,50,000

Cash sent to branch for expenses:

Salary	-	5,000
Rent	-	6,000
Petty cash	-	5,000
Cash from branch from cash sales	-	1,50,000
Cash received from debtors	-	1,20,000

Closing balance (31/03/2016):

Stock	-	25,000
Debtors	-	20,000
Petty cash	-	1,000

Pass journal entries in the books of Head office and prepare branch account.

31. The following is the Trail Balance of Taj Hotel on 31st march 2017. You are required to prepare the hotel's Trading and Profit & Loss Account for the year ending 31st March 2017 and Balance Sheet as on that date.

	Debits	Credits
Cash at Bank	40,000	
Provisions & other purchases	1,10,000	
Stocks	10,000	
Kitchen equipment	40,000	
Printing and Stationery	5,000	
Postage and Telegram	4,5000	
Wages and Salaries	50,000	
Fuel and light	9,500	
Repairs and renewals	2,500	
Restaurant furniture	22,500	
Advertising	5,000	
China and Utensils	15,000	
Sundry Debtors	20,000	
Drawings	15,000	
Bad debts	4,500	
Rates	1,500	
Building	1,50,000	
Capital		2,00,000
Apartments and attendance		1,25,000
Meals and refreshments		1,45,000
Bank interest		5,000
Sundry revenue receipts		15,000
Discounts received		3,000
Sundry Creditors		12,000
	<u>5,05,000</u>	<u>5,05,000</u>

Prepare Final Accounts after making the following adjustments:

- 1) A sum of Rs.6000 representing accommodation Rs. 2800 and meals Rs.3200 to be to proprietor.
- 2) A sum of Rs.12,000 representing accommodation Rs. 3000 and meals Rs.9000 to be charged to staff who are provided with free boarding and lodging.
- 3) Outstanding wages and Salaries amount to Rs.4000.
- 4) Provide depreciation as follows:
 - a) Building 5% , b) Kitchen equipment 10% c) Restaurant furniture Rs.1500
 - d) China wear and Utensils were devalued Rs.12,500

(2x15=30 Marks)