

QP Code: D133159		Total Pages: 2	Name:
			Register No.
FIRST SEMESTER UG DEGREE EXAMINATION, NOVEMBER 2025			
(CUFYUGP)			
BBA1CJ103/ BBA1MN102: COMMUNICATING WITH FINANCIAL DATA			
2025 Admission onwards			
Maximum Time: 2 Hours		Maximum Marks: 70	
Section A			
All Questions can be answered. Each Question carries 3 marks (Ceiling: 24 Marks)			
1	What is Accounting Profit and Economic Profit?		
2	Who are Debtors and Creditors?		
3	What is an Income Statement?		
4	What are Direct and Indirect Expenses? List some examples.		
5	Define Accounting.		
6	Define Provisions and Reserves.		
7	What are Accounting Standards?		
8	What is a Journal? What is meant by 'Journalizing' in accounting?		
9	What do you mean by Fixed and Variable Costs? Give some examples.		
10	What is the purpose of the preparation of the Trial Balance?		
Section B			
All Questions can be answered. Each Question carries 6 marks (Ceiling: 36 Marks)			
11	List out the differences between the trial balance and the balance sheet.		
12	Discuss various profitability ratios used to assess financial performance.		
13	Discuss in detail the three types of accounts (Personal, Real, and Nominal) with examples.		
14	<p>What will be the effect of the following on the Accounting Equation?</p> <p>(i) Sajeer started a business with cash ₹ 18,000</p> <p>(ii) Purchased goods for Cash ₹ 5,000 and on credit ₹ 2,000</p> <p>(iii) Sold goods for cash ₹ 4,000 (costing ₹ 2,400)</p> <p>(iv) Rent paid ₹ 1,000 and rent outstanding ₹ 200</p>		
15	<p>Journalize the following transactions in the books of Mr. Rahul:</p> <p>a) 2025 July 1 – Commenced business with cash ₹80,000</p> <p>b) 2025 July 3 – Purchased goods for cash ₹12,000</p> <p>c) 2025 July 5 – Bought furniture for ₹10,000</p> <p>d) 2025 July 8 – Sold goods for cash ₹9,000</p> <p>e) 2025 July 12 – Purchased goods from Neha for ₹25,000</p> <p>f) 2025 July 15 – Sold goods to Arjun for cash ₹11,000</p> <p>g) 2025 July 18 – Sold goods to Priya on credit ₹14,000</p> <p>h) 2025 July 20 – Paid Neha ₹7,000 in cash</p> <p>i) 2025 July 22 – Received commission ₹3,000</p> <p>j) 2025 July 24 – Received ₹4,000 from Priya</p>		

	k) 2025 July 26 – Paid for insurance ₹1,200 l) 2025 July 28 – Paid office rent ₹1,500																																										
16	From the following balances extracted from the books of a trader, prepare a Trial Balance as on 31st March, 2025																																										
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18	What is the purpose of preparing an Income Statement? Also, prepare a neatly labeled proforma of an Income Statement.																																										
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19	<p>Suresh commenced business on 1st January, 2025, introducing capital in cash of ₹1,00,000. His other transactions during the month were as follows:</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Particulars</th> <th>₹</th> </tr> </thead> <tbody> <tr> <td>Jan 1</td> <td>Started business with cash</td> <td>1,00,000</td> </tr> <tr> <td>Jan 2</td> <td>Bought goods for cash</td> <td>20,000</td> </tr> <tr> <td>Jan 3</td> <td>Sold goods for cash</td> <td>7,000</td> </tr> <tr> <td>Jan 15</td> <td>Sold goods to Shravan</td> <td>6,000</td> </tr> <tr> <td>Jan 18</td> <td>Bought goods on credit from Anurag</td> <td>50,000</td> </tr> <tr> <td>Jan 19</td> <td>Goods returned to Anurag</td> <td>5,000</td> </tr> <tr> <td>Jan 20</td> <td>Sold goods for cash</td> <td>30,000</td> </tr> <tr> <td>Jan 22</td> <td>Paid the electricity bill</td> <td>1,000</td> </tr> <tr> <td>Jan 28</td> <td>Paid for the telephone bill</td> <td>500</td> </tr> <tr> <td>Jan 29</td> <td>Paid rent</td> <td>800</td> </tr> <tr> <td>Jan 31</td> <td>Paid wages</td> <td>3,000</td> </tr> </tbody> </table> <p>You are required to journalize the above transactions and prepare the necessary ledger accounts.</p>	Date	Particulars	₹	Jan 1	Started business with cash	1,00,000	Jan 2	Bought goods for cash	20,000	Jan 3	Sold goods for cash	7,000	Jan 15	Sold goods to Shravan	6,000	Jan 18	Bought goods on credit from Anurag	50,000	Jan 19	Goods returned to Anurag	5,000	Jan 20	Sold goods for cash	30,000	Jan 22	Paid the electricity bill	1,000	Jan 28	Paid for the telephone bill	500	Jan 29	Paid rent	800	Jan 31	Paid wages	3,000						
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20	<p>Given the following information:</p> <table> <tr> <td>Revenue from Operations</td> <td>3,40,000</td> </tr> <tr> <td>Cost of Revenue from Operations</td> <td>1,20,000</td> </tr> <tr> <td>Selling expenses</td> <td>80,000</td> </tr> <tr> <td>Administrative Expenses</td> <td>40,000</td> </tr> </table> <p>Calculate Gross Profit Ratio and Operating Ratio.</p>	Revenue from Operations	3,40,000	Cost of Revenue from Operations	1,20,000	Selling expenses	80,000	Administrative Expenses	40,000																																		
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FIRST SEMESTER UG DEGREE EXAMINATION, NOVEMBER 2025			
(CUFYUGP)			
BBA1CJ103/BBA1MN102 COMMUNICATING WITH FINANCIAL DATA			
2024 Admission only			
Maximum Time :2 Hours		Maximum Marks :70	
Section A			
All Questions can be answered. Each Question carries 3 marks (Ceiling: 24 Marks)			
1	Write a short note on: Expenses, Income, and Profit.		
2	What is meant by financial statement analysis?		
3	What is a Journal?		
4	Define Operating profit ratio		
5	What is Business Entity Principle?		
6	What is a Cash Flow Statement?		
7	What is meant by Financial Break-even?		
8	From the following data, calculate Stock Turnover Ratio. Opening stock-50000, Closing stock-70000, Purchases-280000, Sales-400000		
9	What is the main objective of preparing comparative balance sheet?		
10	What do you mean by Accounting Break-even Point?		
Section B			
All Questions can be answered. Each Question carries 6 marks (Ceiling: 36 Marks)			
11	What is meant by common size statements? Briefly explain the types of statements.		
12	X Ltd., has a current ratio of 3.5:1 and quick ratio of 2:1. If excess of current assets over quick assets represented by inventories is Rs. 24,000, calculate current assets and current liabilities.		
13	Difference between Accounting profit and economic profit.		
14	What are the components of the accounting equation?		
15	From the following data, calculate (a) Debt-Equity Ratio, and (b) Proprietary Ratio		
	Particulars	₹	
	Equity Share Capital	1,50,000	
	Reserves & Surplus	50,000	

	Long-term Debt	1,00,000
	Fixed Assets	2,00,000
	Current Assets	1,00,000
16	Explain Tax Ratio Efficiency and Interest Coverage Ratio.	
17	Define Cash flow statement. Prepare a cash flow statement.	
18	Briefly explain the concept of Expenses and their types.	
Section C		
Answer any ONE. Each Question carries 10 marks (1x10=10 Marks)		
19	Explain the tools and techniques used for financial analysis	
20	Record the following transactions in the Journal and prepare a Trial Balance as on 31st March 2025.	
	Date	Particulars
		₹
	Mar-01	Commenced business with cash
		80,000
	Mar-03	Purchased goods on credit from Ajay
		30,000
	Mar-05	Sold goods to Renu on credit
		20,000
	Mar-07	Paid wages
		4,000
	Mar-10	Received cash from Renu
		19,000
	Mar-12	Paid ₹29,000 to Ajay

D 113032

(Pages : 4)

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)

D 112340

(Pages : 5)

Name.....

Reg. No.....

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

Management Studies

BBA1CJ103—COMMUNICATING WITH FINANCIAL DATA

(2024 Admission onwards)

Time : Two Hours

Maximum : 70 Marks

Section A*All question can be answered.**Each question carries 3 marks.**(Ceiling : 24 marks).*

1. What are fixed and variable costs ?
2. What is meant by posting ?
3. What do you mean by depreciation ?
4. Define accounting.
5. What is the purpose of a cash flow statement ?
6. What are intangible assets ?
7. What are Accounting Standards ?
8. What is meant by Trend analysis ?
9. What do you mean by current liabilities and contingent liabilities ?
10. What do you mean by gross profit and net profit ?

Turn over

Section B

*All question can be answered.
Each question carries 6 marks.
(Ceiling : 36 marks).*

11. List out the differences between reserves and provisions.
12. What do you mean by accounting principles ? Briefly explain the basic accounting principles.
13. Write a detailed note on Cost Volume Profit Analysis.
14. The following are the accounting transactions relating to Mr. Zeeshan's business. Use the accounting equation to show their effect on his assets, liabilities, and capital.
 - (a) Commenced business with a Capital of 50,000.
 - (b) Bought Machinery for cash 10,000.
 - (c) Purchased goods for cash 15,000.
 - (d) Purchased goods from Rahul on credit of 5,000.
 - (e) Sold goods for cash 10,000.
 - (f) Withdraw for personal use Rs 1,000.
15. Classify the following items into Direct Expenses and Indirect Expenses :
 - (a) Rent.
 - (b) Factory wages.
 - (c) Printing and stationary.
 - (d) Carriage inward.
 - (e) General expenses.
 - (f) Carriage outward.
 - (g) Advertisement.
 - (h) Freight.
 - (i) Cartage.
 - (j) Custom duty.
 - (k) Insurance and.
 - (l) Salary.

16. Journalize the following transactions in the book of Mrs. Nisha :

- (a) 2023 June. 1 Commenced business with cash—Rs. 60,000.
- (b) 2023 June. 4. Purchased goods for cash—Rs. 9,000.
- (c) 2023 June. 8. Purchased furniture for—Rs. 7,000.
- (d) 2023 June. 9. Sold goods for—Rs. 8,000.
- (e) 2023 June. 15. Bought goods from Melby for—Rs. 20,000.
- (f) 2023 June. 17. Sold goods to Sindhu for cash—Rs. 7,000.
- (g) 2023 June. 20. Sold goods to Anagha for—Rs. 9,000.
- (h) 2023 June. 22. Paid Melby cash—Rs. 5,000.
- (i) 2023 June. 23. Received commission—Rs. 2000.
- (j) 2023 June. 25. Received cash from Anagha—Rs. 2,500.
- (k) 2023 June. 26. Paid Insurance—Rs. 500.
- (l) 2023 June. 26. Paid Rent—Rs. 1,000.

17. The following is the statement of Profit and Loss of ZMR Limited for the year ended March 31st, 2023 :

STATEMENT OF PROFIT AND LOSS OF ZMR LTD

for the year ended 31st March 2023

<i>Particulars</i>	<i>Amount (Rs.)</i>
I Revenue from operations	10,00,000
II Expenses	
(a) Cost of materials consumed	50,000
(b) Purchases of Stock-in-trade	5,00,000
(c) Other Expenses	3,00,000
Total Expenses	8,50,000
III Profit before Tax (I-II)	1,50,000

Turn over

Additional Information :

- Trade Receivables decreased by—Rs. 30,000 during the year.
- Prepaid expenses increase by—Rs. 5,000 during the year.
- Trade payables increased by—Rs. 15,000 during the year.
- Outstanding expenses increased by—Rs. 3,000 during the year.
- Other expenses included depreciation of—Rs. 25,000.

Compute Cash Flow from operating activities for the year ended 31st March 2023.

18. From the following figures, calculate quick ratio :

Short-term investments	...	50,000
Sundry Debtors	...	80,000
Stock	...	1,00,000
Bills Receivable	...	60,000
Sundry Creditors	...	50,000
Bills Payable	...	30,000
Bank overdraft	...	40,000
Prepaid expenses	...	10,000
Outstanding expenses	...	10,000
Cash in hand and at bank	...	60,000
Short-term loan (cr.)	...	70,000

Section C

*Answer any **one** questions.*

The question carries 10 marks. (1 × 10 = 10 marks).

19. What is a trial balance ? What are the methods of preparing a trial balance ? List out the differences between trial balance and balance sheet.

20. From the following balances, Prepare the Trading and Profit and Loss Account and Balance Sheet of M/s. Samson Traders as of March 31st, 2023.

<i>Debit balances</i>	<i>Amount Rs.</i>	<i>Credit balances</i>	<i>Amount Rs.</i>
Stock	... 20,000	Sales	... 2,45,000
Cash	... 5,000	Creditors	... 10,000
Bank	... 10,000	Bills payable	... 4,000
Carriage on purchases	... 1,500	Capital	... 2,00,000
Purchases	... 1,90,000		
Drawings	... 9,000		
Wages	... 55,000		
Machinery	... 1,00,000		
Debtors	... 27,000		
Postage	... 300		
Sundry expenses	... 1,700		
Rent	... 4,500		
Furniture	... 35,000		
	<hr style="width: 50%; margin-left: auto; margin-right: 0;"/> 4,59,000 <hr style="width: 50%; margin-left: auto; margin-right: 0;"/>		<hr style="width: 50%; margin-left: auto; margin-right: 0;"/> 4,59,000 <hr style="width: 50%; margin-left: auto; margin-right: 0;"/>

Closing stock Rs. 8,000.