

QP CODE

Enrollment Number:

M1035

Name:

BBA DEGREE EXAMINATIONS, OCTOBER 2025

First Semester

B.B.A

B21BB02DC – Accounting for Managers

(Supplementary/Improvement)

(2023 July Admissions)

Time: 3 Hours

Max Marks: 70

Section A

Answer any ten of the following questions in a word or sentence each. Each question carries 1 mark.

1. Define accounting conventions.
2. What is meant by fund flow statement?
3. What is business transaction?
4. What do you mean by interest coverage ratio?
5. Who is a debtor?
6. What is equity share?
7. Mention current ratio.
8. What is meant by sole proprietorship?
9. What is stock turnover ratio?
10. What is meant by contribution?
11. What is capital?
12. What do you mean by margin of safety?
13. What is meant by current assets?
14. What is debenture?
15. What do you mean by cost reduction?

(1X10=10)

Section B

Answer any five of the following questions in two or three sentences each. Each question carries 2 marks.

16. What is meant by error of omission?
17. What do you mean by accounting equation?
18. What is cost?
19. What do you mean by ledger?
20. What is meant by operating losses?
21. Mention any two objectives of ratio analysis.

22. What is meant by prepaid expense?
23. What is meant by management accounting?
24. Give any two limitations of cash flow statement.
25. Calculate gross profit ratio.
a. Sales Rs. 500000, Cost of goods sold Rs. 400000.

(2X5=10)

Section C

Answer any four of the following questions in one page each. Each question carries 5 marks.

26. Journalise the following

1/1/2023	Started business with cash	Rs. 200000
15/2/2023	Purchased goods for cash	Rs. 90000
20/3/2023	Paid rent	Rs. 15000
25/5/2023	Sold goods	Rs. 175000
30/5/2023	Received commission	Rs. 20000

27. From the following information prepare trading account.

Stock as on 1/4/2022	15000
Purchases	150000
Wages	15000
Carriage inwards	7000
Carriage outwards	12000
Salary	35000
Sales	275000
Return inwards	5000
Return outwards	10000
Stock as on 31/3/2023	30000

28. Differentiate financial accounting from cost accounting.
29. Differentiate fund flow statement from cash flow statement.
30. Explain different types of accounts.
31. What are the disadvantages of ratio analysis?
32. Explain the objectives of cost accounting.
33. What are the steps in the preparation of trial balance?

(5X4=20)

Section D

Answer any two of the following questions in three pages each. Each question carries 15 marks.

34. Write a detailed note on GAAP.
35. What is cash flow statement? Explain the contents of cash flow statement.

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36. Following is the balance sheet of ABC Ltd.

Balance Sheet as on 31.12.2023

Liabilities	Amount	Assets	Amount
Equity share	100000	Fixed asset	200000
8% preference share	50000	Stock	75000
15% debentures	50000	Debtors	25000
Reserves & surplus	50000	Cash	50000
Long term loan	25000		
Creditors	50000		
Bills payable	25000		
	<u>350000</u>		<u>350000</u>

Calculate:

1. Current ratio
2. Quick ratio
3. Debt-equity ratio
4. Capital gearing ratio

37. Following is the Trial Balance of Bismi Ltd as on 31st March 2023. Prepare Trading and Profit and Loss account and Balance Sheet.

Particulars	Dr. (Rs.)	Cr. (Rs.)
Stock on 1 st April 2022	22000	
Capital		50000
Purchase	120000	
Salaries	15000	
Wages	26000	
Bills payable		4000
General expense	3200	
Sundry expenses	400	
Insurance	700	
Bills receivable	3000	
Rent	1600	
Debtors	20000	
Sales		188000
Cash in hand	4100	
Machinery	30000	
Creditors		11000
Drawings	6000	
Returns	2000	1000
	<u>254000</u>	<u>254000</u>

Adjustments:

1. Stock on 31st March 2023, Rs. 33000.
2. Salaries outstanding Rs. 1000.
3. Insurance prepaid Rs. 100.
4. Rent prepaid Rs. 200.

(15X2=30)