

11. The following is the Trading and Profit/Loss a/c and balance sheet of a firm:  
Trading and profit and Loss A/c

Particulars	Rs.	Particulars	Rs.
To Opening Stock	15,000	By Sales	1,00,000
To Purchases	55,000	By Closing Stock	10,000
To Gross Profit	40,000		
	1,10,000		1,10,000
To Administrative Expenses	15,000	By Gross profit	40,000
To Interest	3,000		
To selling Expenses	12,000		
To Net Profit	10,000		
	40,000		40,000

#### Balance Sheet

Liabilities	Rs.	Assets	Rs.
Capital	1,00,000	Land and buildings	40,000
Profit and Loss A/c	10,000	Plant & Machinery	30,000
Creditors	25,000	Stock	15,000
Bills Payable	15,000	Debtors	15,000
		Bills receivable	12,500
		Cash at bank	17,500
		Furniture	20,000
	1,50,000		1,50,000

Calculate the following Ratios:

- Inventory turnover ratio
- Current Ratio
- Gross Profit Ratio
- Net Profit Ratio
- Operating Ratio
- Proprietary Ratio



**ARKAJAIN**  
University  
Jharkhand

10/12/22

31

**3<sup>rd</sup> Semester End Term Examination: Dec - 2022.**

**Subject : Managerial Accounting**

**Course : BBA**

**Full Marks : 70**

**Roll No: .....**

**Time : 3 Hours.**

#### Instructions to the Candidates:

- Read the question paper very carefully.
- Start writing from 2nd page onwards; **Don't Write On The 1st Page Backside.**
- Question Paper is divided into Three Parts -A, B & C.
- Part-A is containing 12 multiple choice questions.
- Part- B containing SIX questions out of which FOUR questions are to be answered.
- Part C containing FOUR questions out of which TWO questions are to be answered.
- Do not write anything except your Roll No. on the question paper.
- Possession of **Mobile Phones** or any kind of **Written Material, Arguments with the Invigilator or Discussing with Co-Student** will come under **Unfair Means** and will **Result in the Cancellation of the Papers.**

#### PART - A

#### Multiple Choice Questions

[12x1=12]

- i) A company's current liabilities decreased from Rs 4, 00,000 to Rs 3, 00,000. What is the percentage of change?
  - a) 30%
  - b) 20%
  - c) 40%
  - d) 25%
- ii) The analysis of financial statements by a shareholder is an example of .....
  - a) Internal Analysis
  - b) External Analysis
  - c) Vertical Analysis
  - d) Horizontal Analysis
- iii) What will be the quick ratio if current assets = Rs 72,500; Inventories= Rs 12,500; Prepaid Expenses= Rs 15,000; Building= Rs 50,000; Working Capital = Rs 50,000
  - a) 1:1
  - b) 2:1
  - c) 3:1
  - d) Nil
- iv) Investments made by the financial enterprise with the purpose to resell after the expiry of three months will come under which of the following activities?
  - a) Operating Activities
  - b) Financing Activities
  - c) Investing Activities
  - d) None of these

- v) If 6% Preference share capital Rs 2,00,000 were redeemed at a premium of 5%, While preparing cash flow statement its effect on cash flow will be?
- Cash flow used in financial activities Rs2, 12,000
  - Cash flow from financial activities Rs2, 12,000
  - Cash flow used in financial activities Rs2, 10,000
  - Cash flow used in financial activities Rs2, 00,000
- vi) When current ratio 2: 1 and if equal increase in current assets and current liabilities would result in
- No change in Current Ratio
  - Increase in Current Ratio
  - Decrease in Current Ratio
  - Current Ratio will double
- vii) Comparative Balance sheet
- Provide a summarised view of the operations of the firm
  - Presents the financial position of the firm
  - Presents the change in various items of the balance sheet
  - None of the above
- viii) The difference between actual cost and standard cost is known as
- Standard cost.
  - Profit
  - Variance
  - Loss
- ix) Current Assets Rs 5,00,000; Current Liabilities Rs 1,00,000; Revenue from Operation Rs 28,00,000. Working Capital Turnover will be:
- 5.6 times
  - 10 times
  - 7 times
  - 7.5 times
- x) Which of the following transactions will improve the Current Ratio?
- Cash Collected from Trade Receivables
  - Purchase of goods for cash
  - Payment to Trade Payables
  - Credit purchase of Goods
- xi) The cash flow statement analysis is described in terms of which of the following activities?
- Operating activities
  - Financing activities
  - Investing activities
  - All of the above
- xii) Cost of Revenue from Operations =
- Revenue from Operations - Net Profit
  - Revenue from Operations + Gross Profit
  - Revenue from Operations - Closing Inventory
  - Purchases - Closing Inventory

**PART - B**

**Answer any FOUR out of SIX**

[4x7=28]

2. A company sells goods on cash as well as credit. The following particulars are extracted from their books of account: Gross Total sales- 4,00,000; Cash Sales- 80,000; Sales Returns- 28,000; Debtors at the end- 36,000; Bills Receivable at the end- 8,000; Provision for doubtful debts- 3,000; Total Creditors at the end-25,000. Calculate Average collection period.

3. Given: Current Ratio 2.5; liquidity ratio 1.5; working capital 60,000

Calculate: (a) Current Liabilities (b) Current Assets (c) Liquid Assets (d) Stock

4. State the objects, importance and limitations of Ratio Analysis.

5. From the following information calculate cash flows from investing activities:
- Plant and machinery in the beginning of the year Rs5,00,000
  - Plant and machinery at the end of the year Rs 6,00,000
  - Depreciation charged on plant and machinery Rs 30,000
  - Plant and machinery having book value of Rs 15,000
  - was sold for Rs 12,000

6. From the following data calculate Material Cost variance, material price variance, Material usage variance and material mix variance:

Products	Standard Quantity		Actual	
	Quantity (units)	Price per units	Quantity (units)	Price per units
A	40	10	50	12
B	60	5	50	8
	100		100	

7. From the following information, prepare a comparative income statement of Java Ltd.

Particulars	2013		2014	
	Quantity (units)	Price per units	Quantity (units)	Price per units
Sales		120% of cost of goods sold		150% of cost of goods sold
Cost of goods sold		Rs 20,00,000		Rs 25,00,000

Indirect Expenses 10% of Gross Profit

Rate of income tax 50% of net profit before tax

**PART - C**

**Answer any TWO out of FOUR**

[2x15=30]

8. What is a fund flow statement? Discuss in detail the procedure of making a fund flow statement.

9. From the following balance sheets of XYZ Co. Ltd you are required to prepare fund flow statement including a schedule of changes in working capital for the year ended 31.12.2011:

Liabilities	31-12-10	31-12-11	Assets	31-12-10	31-12-11
Share capital	70,000	74,000	Cash	9000	7800
Debentures	12,000	6,000	debtors	14,900	17,700
Reserve for doubtful debts	700	800	Stock	49,200	42,700
Trade creditors	10,360	11,840	Land	20,000	30,000
P/L	10,040	10,560	Goodwill	10,000	5,000
	103,100	1,03,200		103,100	1,03,200

10. What do you mean by the analysis and interpretation of financial statements?

Discuss their utility and significance to the management and others who are interested in the business.

17/12/22 (2:20:13)



**ARKAJAIN**  
**University**  
Jharkhand

**3<sup>rd</sup> Semester End Term Examination: Dec - 2022.**

**Subject : Statistics in Business Decisions**  
**Course : BBA**  
**Full Marks : 70**

**Roll No: .....**  
**Time : 3 Hours.**

**Instructions to the Candidates:**

- Read the question paper very carefully.
- Start writing from 2nd page onwards; Don't Write On The 1st Page Backside.
- Question Paper is divided into Three Parts -A, B & C.
- Part-A is containing 12 multiple choice questions.
- Part- B containing SIX questions out of which FOUR questions are to be answered.
- Part C containing FOUR questions out of which TWO questions are to be answered.
- Do not write anything except your Roll No. on the question paper.
- Possession of Mobile Phones or any kind of Written Material, Arguments with the Invigilator or Discussing with Co-Student will come under Unfair Means and will Result in the Cancellation of the Papers.

**PART - A**

**Multiple Choice Questions**

[12x1=12]

- i) Median of a given data is  
a) Arithmetic average  
b) Middle-most value  
c) Most frequent value  
d) None of the above
- ii) Mode of a given data is  
a) Arithmetic average  
b) Middle-most value  
c) Most frequent value  
d) None of the above
- iii) Any measure of variation actually measures  
a) Co-variation of a data  
b) Central point in the data  
c) Variations among the values in the data  
d) None of the above
- iv) Which one of the following is not a measure of dispersion?  
a) Mean deviation about median  
b) Mode  
c) Range  
d) Standard deviation

- v) Skewness of a frequency curve is related to
- Symmetry of frequency curves
  - Peakness or flatness of frequency curves
  - Peakness or flatness of frequency curves
  - None of the above
- vii) Kurtosis of a frequency curve is related to
- Symmetry of frequency curves
  - Peakness or flatness of frequency curves
  - Peakness or flatness of frequency curves
  - None of the above
- viii) Establishing an approximate relationship between two variables of a bivariate data is taken as
- Correlation Analysis
  - Regression Analysis
  - Rank Correlation Analysis
  - None of the above
- ix) Measuring co-variation between two variables of a bivariate data is taken as
- Correlation Analysis
  - Regression Analysis
  - Diagrammatic representation
  - None of the above
- x) The maximum number of regression lines for a bivariate data is
- 1
  - 2
  - 3
  - None of the above
- xi) Negative value of correlation coefficient indicates that the two variables of the bivariate data are
- Changing in the same direction
  - Changing in opposite directions
  - Not correlated
  - None of the above
- xii) The graph of a time series data is
- Always a straight line
  - Usually a zigzag curve
  - Usually a straight line
  - None of the above
- xiii) The long term general tendency of a time series either to increase or to decrease or to remain almost unchanging is taken as
- Secular Trend
  - Cyclical Variations
  - Seasonal Variations
  - Irregular Variations

**PART - B**

**Answer any FOUR out of SIX**

**[4x7=28]**

- Write down the requisites of a good measure of central tendency and critically evaluate mean on the basis of these requisites.
- Find median for the following data:

Value	10	12	15	16	18	20	23	25	30
frequency	3	7	12	20	28	22	15	9	4

- Write down, in usual notations, the two equations of regression lines. If a particular value of X is given and the corresponding value of Y is to be estimated, which of the above two equation of regression line should be used?
- Find Price Index Number using Weighted Aggregate Method for the following data:

Commodity	Base year Price	Current year Price	Weight
A	12	14	2
B	25	25	5
C	46	50	12
D	23	27	8
E	64	70	6
F	15	14	5

- A continuous random variable X has the probability density function given by  $f(x) = Kx^2, 0 < x < 1$ ,
  - Evaluate the value of K
  - Find mean and variance.
- What is meant by hypothesis? Explain parametric hypothesis and distinguish between simple and composite hypotheses.

**PART - C**

**Answer any TWO out of FOUR**

**[2x15=30]**

- What is meant by measures of central tendency? Explain important measures of central tendency with formula.
  - Apply least squares method to obtain trend values by fitting straight line to the following time series:
- | Year  | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|-------|------|------|------|------|------|------|------|------|------|
| Value | 23   | 27   | 28   | 30   | 32   | 35   | 40   | 42   | 39   |
- Calculate the coefficient of correlation between X and Y for the following bivariate data:
- | X | 75 | 30 | 60 | 80 | 53 | 35 | 15 | 40 | 38 | 48 |
|---|----|----|----|----|----|----|----|----|----|----|
| Y | 85 | 45 | 54 | 91 | 58 | 63 | 35 | 43 | 45 | 44 |
- What do you understand by nonparametric tests? Explain any two nonparametric tests.



15/12/22  
**ARKAJAIN**  
**University**  
Jharkhand

**3<sup>rd</sup> Semester End Term Examination: Dec - 2022.**

**Subject : IT for Managers**  
**Course : BBA**  
**Full Marks : 70**

**Roll No: .....**  
**Time : 3 Hours.**

**Instructions to the Candidates:**

- Read the question paper very carefully.
- Start writing from 2nd page onwards; **Don't Write On The 1st Page Backside.**
- Question Paper is divided into Three Parts -A, B & C.
- Part-A is containing 12 multiple choice questions.
- Part- B containing SIX questions out of which FOUR questions are to be answered.
- Part C containing FOUR questions out of which TWO questions are to be answered.
- Do not write anything except your Roll No. on the question paper.
- Possession of **Mobile Phones** or any kind of **Written Material, Arguments with the Invigilator or Discussing with Co-Student** will come under **Unfair Means** and will **Result** in the **Cancellation of the Papers.**

**Multiple Choice Questions**

**PART - A**

[12x1=12]

- i) Shortcut key to copy a data?  
a) CTRL + C  
b) CTRL + V  
c) CTRL + A  
d) None of the above
- ii) Shortcut key to cut a data?  
a) CTRL + V  
b) CTRL + X  
c) CTRL + C  
d) None of the above
- iii) Shortcut key to select data on the left of the test cursor?  
a) CTRL + V  
b) Shift + Left arrow (←)  
c) Shift + Right arrow (→)  
d) None of the above
- iv) Shortcut key to select data above the test cursor?  
a) Shift + Up arrow (↑)  
b) Shift + Left arrow (←)  
c) Shift + Right arrow (→)  
d) None of the above
- v) Which of the following is not information you can specify using the solver?  
a) Input cells  
b) Constraints  
c) Target cell  
d) Changing cells

- vi) You can check the conditions against .....when applying conditional formatting
- |                   |                  |
|-------------------|------------------|
| a) Cell value     | b) Formula       |
| c) Both of above. | d) None of above |
- vii) Which of the following series type is not valid for Fill Series dialog box ?
- |              |           |
|--------------|-----------|
| a) Linear    | b) Growth |
| c) Autofill. | d) Time   |
- viii) Which of the following Excel screen components can NOT be turned on or off?
- |                |                  |
|----------------|------------------|
| a) Formula Bar | b) Status Bar    |
| c) Tool Bar    | d) None of above |
- ix) To remove the content of selected cells you must issue .....command
- |              |                   |
|--------------|-------------------|
| a) Delete    | b) Clear Contents |
| c) Clear All | d) Clear Delete   |
- x) Which area in an Excel window allows entering values and formulas
- |                |                      |
|----------------|----------------------|
| a) Title Bar   | b) Menu Bar          |
| c) Formula Bar | d) Standard Tool Bar |
- xi) An Excel Workbook is a collection of .....
- |              |                          |
|--------------|--------------------------|
| a) Workbooks | b) Worksheets            |
| c) Charts    | d) Worksheets and Charts |
- xii) To select an entire column in MS-EXCEL, press?
- |           |                      |
|-----------|----------------------|
| a) CTRL+C | b) CTRL+Arrow key    |
| c) CTRL+S | d) None of the above |

### PART - B

#### Answer any FOUR out of SIX

[4x7=28]

2. How many data formats are available in Excel? Name some of them.
3. Explain few useful functions in Excel.
4. Short notes on
 

a) Peripheral Devices	b) LAN	c) WAN
-----------------------	--------	--------
5. Difference between Sum, Sumif, Sumifs.
6. What does the IF function do in Excel? Explain with syntax.
7. Which are the different workbook protection types in Excel?

### PART - C

#### Answer any TWO out of FOUR

[2x15=30]

8. What is the difference between formulas and functions in Excel?
9. Short Notes on:
 

a) Network Topology	b) E-governance	c) Multimedia
d) Networking protocol	e) Optical fibre.	
10. Short Notes on:
 

a) MAC	b) VPN	c) URL	d) DNS	e) CPU
--------	--------	--------	--------	--------
11. How do you create dropdown lists in excel? How would you add comments to a cell? How can you resize the column? How can you restrict someone from copying a cell from your worksheet?