

MAHATMA GANDHI UNIVERSITY, KOTTAYAM

MGU BBA (HONOURS)

FIRST SEMESTER EXAMINATION (2024 ADMISSION ONWARDS)

FINANCIAL ACCOUNTING– MG1CCRBBA101

Part A

Answer any 5 Questions carrying 2 marks each.

- 1 Define equity. [CO1, K]
- 2 How do accounting standards improve transparency? [CO1, U]
- 3 What does a rights issue refer to? [CO2, K]
- 4 What is the difference between ordinary shares and preference shares? [CO2, U]
- 5 What is retained earnings, and how is it represented on the balance sheet? [CO2, U]
- 6 Define journal in accounting, and what is its purpose? [CO3, K]
- 7 Explain the significance of closing ledger accounts. [CO3, U]
- 8 Define a Profit and Loss Account. What information does it provide to the stakeholders of a sole trader's business? [CO5, U]

Part B

Answer any Four questions out of 6 carrying 5 marks

9	Explain how the accounting equation (Assets = Liabilities + Equity) is demonstrated through a simple example of a business transaction, and describe the impact of this transaction on the equation."	[CO1, U]																						
10	What are the main components of a profit and loss account of a company?	[CO2, U]																						
11	How does share capital impact the ownership structure of a company?	[CO2, U]																						
12	Discuss the advantages of maintaining subsidiary books in a large business?"	[CO3, CO4 U]																						
13	"Given the following trial balance of Rupaa Enterprises as of March 31, 2024, rearrange the entries in the proper order, separating the debit and credit balances. Ensure that the total debits equal total credits. The amounts are in Indian Rupees (INR). <table style="margin-left: 40px;"><thead><tr><th style="text-align: left;">Account Title</th><th style="text-align: right;">Amount(INR)</th></tr></thead><tbody><tr><td>Cash</td><td style="text-align: right;">50,000</td></tr><tr><td>Accounts Receivable</td><td style="text-align: right;">30,000</td></tr><tr><td>Accounts Payable</td><td style="text-align: right;">20,000</td></tr><tr><td>Capital</td><td style="text-align: right;">80,000</td></tr><tr><td>Sales</td><td style="text-align: right;">100,000</td></tr><tr><td>Purchases</td><td style="text-align: right;">40,000</td></tr><tr><td>Rent Expense</td><td style="text-align: right;">10,000</td></tr><tr><td>Salaries Payable</td><td style="text-align: right;">15,000</td></tr><tr><td>Inventory</td><td style="text-align: right;">25,000</td></tr><tr><td>Machinery</td><td style="text-align: right;">60,000</td></tr></tbody></table>	Account Title	Amount(INR)	Cash	50,000	Accounts Receivable	30,000	Accounts Payable	20,000	Capital	80,000	Sales	100,000	Purchases	40,000	Rent Expense	10,000	Salaries Payable	15,000	Inventory	25,000	Machinery	60,000	[CO3, CO4 A]
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14	Discuss the importance of final accounts for a sole trader. How do these accounts assist in decision-making and business planning?	[CO5, U]																						

Part C

Answer any two questions. Each Question carries 20 Marks

- 15 What are the key components of GAAP, and how do they guide financial reporting practices? [CO1, U]

You are provided with the following transactions for a small business for the month of March 2024. Your tasks are to record these transactions in the journal, post them to the ledger accounts, and prepare a trial balance at the end of the month. [CO3, CO4, A]

- 1.1.2024 Business Started with Rs.2,50,000
- 3.1.2024 Purchased machinery on credit from Raj – 50,000
- 6.1.2024 Bought furniture from Ramesh for cash – 25,000
- 12.1.2024 Goods sold to Jasmine – 22,500 13.1.2000 Goods returned by Jasmine – 2,500
- 15.1.2024 Goods sold for cash – 50,000
- 17.1.2024 Bought goods for cash – 25,000
- 20.1.2024 Cash received from Jasmine – 10,000
- 21.1.2024 Cash paid to Raj – 20,000
- 29.1.2024 Paid advertisement expenses – 12,500
- 30.1.2024 Bought office stationery for cash – 5,000
- 31.1.2024 Paid salaries – 15,000
- 31.1.2024 Paid rent – 2,500

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- 17 Prepare the cashbook for November 2024, showing cash and bank columns. [CO3, CO4, A]

Calculate the closing cash and bank balances.

November 1: Opening cash balance - ₹3,000

November 3: Cash sales - ₹2,500

November 7: Bank deposit of cash sales - ₹1,500

November 10: Purchase of inventory (paid by cheque) - ₹1,800

November 15: Received payment from a customer by bank transfer - ₹1,200

November 20: Payment of salaries (cash) - ₹1,000

November 25: Rent payment (paid by cheque) - ₹900

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[CO5, A]

Particulars	Dr.	Cr.
Plant and Machinery	100,000	
Opening stock	60,000	
Purchases	160,000	
Building	170,000	
Carriage inward	3,400	
Carriage outward	5,000	
Wages	32,000	
Sundry debtors	100,000	
Salaries	24,000	
Furniture	36,000	
Trade expense	12,000	

Discount on sales	1,900	
Advertisement	5,000	
Bad debts	1,800	
Drawings	10,000	
Bills receivable	50,000	
Insurance	4,400	
Bank balances	20,000	
Sales		480,000
Interest received		2,000
Sundry creditors		40,000
Bank loan		100,000
Discount on purchases		2,000
Capital		171,500
	795,500	795,500

The closing stock is valued at INR 90,000. Prepare the trading and profit and loss account of the business for the year ended 31.12.2009 and a balance sheet as at that date.

MAHATMA GANDHI UNIVERSITY, KOTTAYAM

BBA (HONOURS)

FIRST SEMESTER EXAMINATION (2024 ADMISION ONWARDS)

MG1CCRBBA102 – BUSINESS STATISTICS AND LOGIC

Duration: 2 hrs

Maximum Marks: 70

Students should attempt at least one question from each course outcome to enhance their overall outcome attainability.

Part A

Short Answer Type Questions

Answer any 5 out of 8 Questions. Each question carries 1 mark.

1. Give one situation in which the geometric mean is more appropriate than the arithmetic mean. [U] [CO1]
2. Select the number that will come next in the following series
a. 6,9,13,18,24,31, \square [A] [CO2]
3. Define Arithmetic progression. [K] [CO2]
4. A marketing team wants to test if a new online advertisement will increase the likelihood of customers clicking on it. Historically, only 5% of visitors to their site click on ads. The team plans to show the new ad to 20 randomly selected visitors. What type of distribution can be used to determine the ad's effectiveness by checking if the number of clicks on the new ad is significantly higher than what they would expect from the historical rate? [A] [CO3]
5. Identify the central tendency measure best used for:
a. Summarising monthly purchase data.
b. Completion times of a series of tasks in a project, where some tasks took significantly longer than others. [U] [CO1]
6. What does a positively skewed customer rating data suggest? [U] [CO1]
7. Find the range of the given values: 5,12,7,4,22,16 [A] [CO3]
8. What would be your interpretation if the correlation coefficient 'r' is such that
a) $r = -1$ b) $r = 0.45$ [U] [CO5]

Part B

Short Essay Type Questions

Answer any 4 out of 6 Questions. Each question carries 5 marks.

9. What is classification? Enumerate the different methods of classification of data. [K] [CO1]
10. There are 4 men and 3 women. Find the probability of selecting 3 of which
a. Exactly two are women

- b. No woman
 - c. Atleast one woman
 - d. Atleast 2 women
 - e. Atmost 2 women [A] [CO4]
11. A company is analyzing the annual salaries of its employees to decide on appropriate pay adjustments. The salaries range from entry-level positions earning close to minimum wage to executive roles with significantly higher earnings. The HR team wants a measure of "average" salary that best represents a typical employee's earnings.
- a. Which measure of central tendency—mean or median—would be most appropriate for this analysis?
 - b. Justify your choice, explaining how the chosen measure would impact decision-making in this context. [A], [CO4]
12. What is Standard Deviation? Discuss the importance of Standard Deviation. [K], [CO1]
13. Distinguish between Geometric mean and Harmonic mean with suitable examples [U], [CO1]
14. Calculate mean deviation about mean from the following data
- x : 10 11 12 13 14
- f : 3 12 18 12 3
- [A], [CO3]

Part C

Essay Type Questionsqw

Answer any 2 out of 4 Questions. Each question carries 20 marks.

15. Explain the differences between correlation and regression with suitable examples. Describe the various types of regression and their distinct applications. [U], [CO5]
16. Create a frequency distribution table based on a set of data. Describe the steps involved in constructing this table, including how to categorize the data and determine the frequency of each category. [A], [CO2]
17. a) Find Karl Pearson's coefficient of correlation between imports and exports from the following data:

Imports	48	68	72	75	80	70	93	100
Exports	64	50	39	48	52	46	40	30

- b) Interpret the result. [An] [CO5]
18. If the insurance claims for automobile accidents follow the given distribution, find Mode:

Annual Claim (Rs): 0-250, 250-500, 500-750, 750-1000, 1000-1500

Frequency: 52, 337, 1066, 1776, 1492

[An] [CO4]

MAHATMA GANDHI UNIVERSITY, KOTTAYAM

BBA (HONOURS) FIRST SEMESTER EXAMINATION

(2024 ADMISION ONWARDS)

MG1CCRBBA103– Business Communication-I

Duration: 1.30 hrs

Maximum Marks: 50

Students should attempt atleast one question from each course outcome to enhance their overall outcome attainability.

Part A

Short Essay Type Questions

Answer any 2 Questions

Each question carries 5 marks

1. The customer service team addresses customer complaints and feedback through social media platforms. Is this an example of internal or external communication? Explain your reasoning. [K] [CO1]
2. Define communication and explain the concept of business communication. Illustrate with an example of a situation where effective business communication plays a critical role. [K] [CO1]
3. Sarah was participating in a virtual team meeting, but her internet connection was weak, causing her audio and video to cut in and out. This made it difficult for her colleagues to understand her points. Identify and explain which barrier affected the communication in this scenario. [K] [CO4]
4. Alex is part of an online study group where members frequently share resources, discuss assignments, and help each other with questions. During a recent session, Alex received a useful document from another member but didn't acknowledge or thank them for sharing it. Later, Alex reposted the same document in another group without giving credit to the original contributor. This behavior upset some group members, as they felt Alex wasn't respecting digital etiquette and responsibility. Identify the digital etiquette principles Alex violated. How could Alex have shown more responsibility and respect in this online environment? [K] [CO3]

[5 x 2 = 10]

Part B

Essay Type Questions

Answer any 2 Questions Each question carries 10 marks

5. During a project kickoff meeting, the project manager, Sarah, noticed that team members from different departments were frequently interrupting each other and using technical jargon that some members found confusing. As a result, key objectives and deadlines were not clearly understood by everyone. What essential factors of effective communication could Sarah implement to ensure that all team members are on the same page and that the project runs smoothly? [K] [CO1]
6. Elaborate on the role of personal website in enhancing an individual's online presence and career opportunities [An] [CO3]
7. Why is team communication important in business? Discuss different ways to make team communication effective. [U] [CO3]

8. In a growing marketing firm, the team faced difficulties during virtual client presentations due to a lack of a formal code of conduct. During one recent presentation to a major potential client, several team members experienced connectivity issues, leading to frequent interruptions. Additionally, one member was seen eating during the presentation, while another had a distracting background filled with personal items. These behaviors created an unprofessional impression, leading the client to question the team's seriousness and commitment. Recognizing the need for improvement, the project lead, Ms. Robinson, decided to implement a code of conduct to enhance the professionalism of their virtual client interactions.

After introducing the code of conduct, which included guidelines such as ensuring stable internet connections, maintaining a professional appearance, and using neutral backgrounds, the quality of client presentations significantly improved. Team members began preparing in advance, testing their technology, and presenting themselves more professionally. This led to smoother presentations, improved client engagement, and a stronger impression of the firm's capabilities. By creating a respectful and focused environment, the team was able to effectively communicate their ideas and strategies, ultimately resulting in securing the client's business. [AN] [CO4]

- a. Explain specific behaviors in the case study illustrate the need for a code of conduct during virtual client presentations?
- b. Examine the strategies team members can employ to ensure adherence to the code of conduct during client interactions?
- c. Point out the additional guidelines that could be beneficial in further enhancing the effectiveness of virtual client presentations?

[10 x 2 = 20]

**Part C Letter
Writing
Compulsory Question**

Each question is worth 20 marks: 10 marks for the record submission and 10 marks for the drafted letter.

9. a. Draft a resume for an Administrative Assistant: Highlighting administrative skills, organizational abilities, and professional experience. [A] [CO2]

OR

- b. Draft a cover letter for an Accounting Job: Emphasizing accounting qualifications and professional achievements.

[20 x 1 = 20]

MAHATMA GANDHI UNIVERSITY, KOTTAYAM

MGU BBA (HONOURS)

FIRST SEMESTER EXAMINATION (2024 ADMISION ONWARDS)

PRINCIPLES AND PRACTICES OF MANAGEMENT– MG1CCRBBA100

Students should attempt at least one question from each course outcome to enhance their overall outcome attainability.

Part A

Answer any 5 Questions carrying 3 marks each.

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|--|------|---|
| 1. Explain the various methods used in 'Quantitative Approach' | CO 1 | U |
| 2. Explain the concept of competitive advantage | CO4 | U |
| 3. List any three characteristics of Management | CO1 | U |
| 4. Discuss the key features of a Bureaucratic organisation. | CO1 | U |
| 5. Explain the concept of centralization of authority. | CO1 | U |
| 6. Discuss the importance of employee participation in the success of MBO. | CO3 | U |
| 7. Distinguish between wide span of control and narrow span of control. | CO2 | U |
| 8. Explain the key areas of CSR | CO4 | U |

Part B

Answer any three questions out of 6 carrying 5 marks

- | | | |
|--|-----|----|
| 9. Does delegation of authority improve decision-making within an organisation? | CO1 | A |
| 10. Explain factors determining span of control. | CO2 | U |
| 11. Discuss how planning helps to make rational decisions. | CO2 | An |
| 12. Analyse how CSR can affect a company's financial performance | CO4 | An |
| 13. Explain how Human Relations Approach address employee motivation and productivity. | CO3 | E |
| 14 How does effective control enhance organizational performance and efficiency | CO3 | A |

Part C

Answer any two questions. One case is compulsory

15 Describe the characteristics and importance of SM.

CO4 U

16.. Discuss the interdependence of four management functions (planning, organising, leading and controlling) and explain how they collectively contribute to organisational success. CO1, CO3 An

17. Case Study: ABC Tech Solutions (U ABC Tech Solutions, a rapidly growing software development company, has recently expanded its team to meet increasing client demands. The management is debating how many employees each manager should supervise. Currently, each manager oversees 10 employees, but some are advocating for a wider span of control to improve efficiency and reduce management costs. Others argue that a narrower span allows for better supervision and employee support

Question:

a) Analyse the potential advantages and disadvantages of both a wider and narrower span of control in ABC Tech Solutions.

b) What factors should management consider when deciding on the optimal span of control for different departments within the company?

c) How might the choice of span of control impact employee performance and job satisfaction?

d) Consider aspects such as team dynamics, employee skill levels, the complexity of tasks, and organizational culture in your response. (CO3, CO2) An

18.. Case Study: Greenfield Organics, a mid-sized company specializing in organic food products, has recently faced challenges in adapting to market changes and employee engagement. The management team is divided on which management approach to adopt: classical management, human relations, or systems theory.

Question:

a) Evaluate how each of the three management approaches (classical management, human relations, and systems theory) could address the challenges faced by Green Field Organics.

b) Which approach would be most effective in enhancing employee motivation and overall productivity? Justify your choice.

c) How can the integration of elements from multiple management theories benefit the company in the long term? Consider the company's current structure, market environment, and workforce demographics in your analysis. (CO1, CO2) An

