

(2024 Batch Onwards)

BM6AUDC200

Reg. No.:

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St Aloysius (Deemed to be University)
Mangaluru
School of Business and Management
(UG Programme)

B.B.A./B.B.A. (Business Analytics) Semester III – Degree Examination

October/November - 2025

CORPORATE ACCOUNTING

Time: 2¹/₂ Hours

Max Marks: 60

SECTION – A

Answer any **TWO** of the following.

(2x15=30)

1. Anjan Manufacturing Company Ltd. was registered with nominal capital of ₹ 10,00,000 divided into shares of ₹ 10 each, of which 40,000 shares had been issued and fully called. The trial balance as on 31-3-2014 given below

	Dr	Cr
Stock (1-4-2013)	1,86,420	
Manufacturing wages	1,09,740	
Manufacturing expenses	19,240	
Purchases and sales	7,18,210	11,69,900
Machinery repairs	8,610	
Carriage inwards	4,910	
Carriage outwards	9,260	
Advance payment of income tax	14,290	
Bank loan at 18%		50,000
Interest on loan	4,500	
Debtors and creditors	1,64,400	92,220
P&L a/c 1-4-2013		8,640
Bank current a/c St Aloysius (Deemed to be University) LIBRARY MANGALURU - 575003	1,06,860	
Cash in hand	1,920	
Leasehold factory	1,64,210	
Plant and machinery	1,28,400	
Loose tools	12,500	
Share capital		4,00,000
Calls in arrears	1,000	
Rates and electricity (factory ₹14,210 ; office ₹3,400)	17,610	
Directors fees and remuneration	12,000	
Office salaries and expenses	13,000	
Auditors fees	1,250	
Office furniture	5,000	
Commission	8,640	
Returns	12,640	9,810
Preliminary expenses	6,000	
Transfer fees		40
	17,30,610	17,30,610

You are required to prepare profit and loss statement for the year ending 31-3-2014 after taking into consideration the following adjustments.

1. Write off one third of preliminary expenses

Contd...2

2. Depreciation to be provided on: Plant and machinery @15%, Office Furniture @ 10%
3. Manufacturing wages ₹ 1,890 and office salaries ₹ 1,200 had accrued due
4. Provide for interest on bank loan for 6 months
5. The stock was valued at ₹ 1,24,840
6. Provide ₹ 8,500 on debtors for doubtful debts
7. Provide further ₹ 3,120 for discount on debtors
8. Net profit of the current year ₹ 1,37,590
9. Make a provision for income tax @50%
10. The directors recommend dividend @ 15% for the year ending 31-3-2014 after transferring 5% of net profits to general reserve.

2. The following is the trail balance of ABC Ltd. As at 30-6-2017, prepare Balance sheet in vertical form.

	Dr	Cr
Share capital-10,000 shares of ₹10 per share		1,00,000
Calls in arrears	6,400	
Land	10,000	
Buildings	25,000	
Plant	15,000	
Furniture	3,200	
Carriage inwards	2,300	
Wages	21,400	
Salaries	4,600	
Bad debts reserve 1-7-2016		1,400
Sales		80,000
Sales returns	1,700	
Bank charges	100	
Coal gas and water	700	
Rates and taxes	800	
Purchases	50,000	
Purchase returns		3,400
Bills receivables	1,200	
General expenses	1,900	
Debtors and creditors	42,800	13,200
Stock 1-7-2016	25,000	
Fire insurance	400	
Cash at bank	13,000	
Cash in hand	2,500	
Share premium		6,000
General reserve		24,000
	2,28,000	2,28,000

1. Charge depreciation on building at 2.5%, on plant 10% and on furniture at 10%.
2. Make a reserve of 5% on debtors for bad debts
3. Carry forward the following unexpired amount: Fire insurance ₹120
4. Provide for following outstanding liabilities: Wages ₹3,200, Salaries ₹500 and rent rate & taxes ₹200.
5. The value of stock on 30-6-2017 was ₹30,000

3. Sanjana Ltd. decided to absorb Ranjana Ltd. as on 31st March 2014. The summarized balance Sheet of Ranjana Ltd. was as follows :

Liabilities	₹	Assets	₹
Paid up share capital 50000 equity shares of ₹ 10 each	5,00,000	Land & Building	3,00,000
General reserve	2,50,000	Furniture	25,000
Profit & Loss A/c	1,20,000	Plant & Machinery	5,55,000
5% debentures	1,00,000	Stock	70,000
Sundry Creditors	30,000	Sundry Debtor	35,000
		Cash at Bank	10,000
		Cash in hand	5,000
	10,00,000		10,00,000

Sanjana Ltd agree to take over all the assets & liabilities of Ranjana Ltd. The current assets were taken over at book value, but fixed assets were revalued as follows: Land and Buildings ₹ 3,50,000, Plant & Machinery ₹ 6,00,000, Furniture ₹15,000 and ₹50,000 was to be paid for goodwill.

The purchase consideration was paid ₹ 2,55,000 in cash and the balance in fully paid equity shares of Alpha Ltd. Expenses of liquidation ₹ 5,000 were met by Sanjana Ltd along with purchase consideration.

Show ledger Accounts in the books of Ranjana Ltd and opening journal entries in the books of Sanjana Ltd.

4. Balance sheet of Sona limited as on 31st December 2014 was as follows:

Liabilities	₹	Assets	₹
Paid-up capital		Fixed assets	
1000, 6% preference shares of ₹100 each	1,00,000	Land and building	2,00,000
2000 equity shares of ₹100 each Fully paid	2,00,000	Plant and machinery	2,20,000
3000 equity shares of ₹100 each ₹50 paid	1,50,000	Current assets	
Secured loan		Stock	1,00,000
6% debentures (floating charge on all assets)	1,00,000	Debtors	1,00,000
Others-		Cash at bank	30,000
Mortgage on land and building	1,00,000	Miscellaneous expenditure	
Current liabilities		Profit and Loss Account	1,00,000
Sundry creditors	90,000		
Income tax	10,000		
	7,50,000		7,50,000

The company went into liquidation on 1st January 2015. The preference dividend was in arrear for 3 years. The arrears are payable on liquidation. The assets were realized as follows: Land and building ₹2,40,000, Plant and machinery ₹1,80,000, Stock ₹70,000, Debtors ₹60,000.

The expenses of liquidation amounted to ₹ 8,000. The liquidator is entitled to a commission of 2% on all assets realised and 3% on amounts distributed to unsecured. All payments were made on 30th June 2015. Prepare liquidators statement of account.

SECTION - B**Answer any FOUR of the following.****(4x5=20)**

5. X Ltd. issued 40,000 equity shares of ₹ 10 each at par. The entire issue was underwritten as follows:
 A - 24,000 shares (Firm underwriting 3,200 shares)
 B - 10,000 shares (Firm underwriting 4,000 shares)
 C - 6,000 shares (Firm underwriting 1,200 shares)
 The total applications including firm underwriting were for 28,400 shares. The marked applications were as under:
 A - 7,200 shares B - 9,000 shares C - 3,200 shares
 The underwriting contract provided that credit for unmarked applications be given to the underwriters in proportion to the shares underwritten. Determine the liability of each of the underwriters.
6. Calculate purchase consideration from the following information. ABC Ltd. which has goodwill ₹80,000, fixed assets ₹3,30,000, current assets ₹3,90,000, sundry creditors ₹60,000 is taken over by XYZ Ltd. on the following terms:
 1. Assets to be taken (over exclusive of goodwill and one fixed asset of ₹80,000 and cash ₹20,000 included in current asset) at 10% less than book value
 2. To discharge trade liabilities
 3. To pay ₹1,20,000 as goodwill.
7. Give journal entries for the following transactions in connection with internal reconstruction:
 1) 10,000 equity shares of ₹ 10 each fully paid, reduced to shares of ₹ 5 each fully paid.
 2) 100, 8% debentures ₹ 1000 each, converted into 500, 6% debentures of ₹ 100 each.
 3) The debit balance of the profit and loss account ₹ 50,000, and the preliminary expenses of ₹ 10,000 were written off.
 4) The value of plant and machinery and stock was written down by ₹ 20,000 and ₹ 10,000, respectively.
8. Difference between external reconstruction and internal reconstruction.
9. Explain the process of book building.
10. Explain the characteristics of corporate financial report.

SECTION - C**Answer any FIVE of the following.****(5x2=10)**

11. What is registered capital?
 12. State the methods of purchase consideration.
 13. What are convertible debentures?
 14. Give the meaning of alteration of capital.
 15. What is over subscription of shares?
 16. State the meaning of liquidator's remuneration.

(2024 Batch Onwards)

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St Aloysius (Deemed to be University)
Mangaluru

School of Business and Management
(UG Programme)

B.B.A./B.B.A.(Business Analytics) Semester III – Degree Examination

October/November - 2025

BUSINESS AND ENVIRONMENT LAW

Time: 2¹/₂ Hours

Max Marks: 60

SECTION – A

Answer any **TWO** of the following.

(2x15=30)

1. Explain the essential elements of a valid contract.
2. Explain the rights of an unpaid seller.
3. Outline the agreements opposed to public policy.
4. Evaluate the remedies available for breach of contract.

SECTION - B

Answer any **FOUR** of the following.

(4x5=20)

5. State the legal issues, facts and judgement given in the case - a. Abdul Aziz vs Masum Ali, b. Kedar Nath vs Gouri Mohammed.
6. Explain the grounds of frustration.
7. Describe the nature of law of contract.
8. List the objectives and aims of Environment Protection Act, 1986.
9. Who are the persons disqualified by law?
10. Explain the types of unfair trade practices.

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SECTION – C

Answer any **FIVE** of the following.

(5x2=10)

11. Who is a Minor?
12. Define the term 'Condition'.
13. What is meant by 'quid-pro-quo'?
14. State any two rights of a consumer.
15. What is mistake?
16. What is occupier?

(2024 Batch Onwards)

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St Aloysius (Deemed to be University)
Mangaluru

School of Business and Management
(UG Programme)

B.B.A. Semester III – Degree Examination

October/November - 2025

BUSINESS STATISTICS AND MATHEMATICS - II

Time: 2¹/₂ Hours

Max Marks: 60

SECTION - A

Answer any **TWO** of the following.

(2x15=30)

1. Use simplex method to solve the LPP.

$$\text{Max } Z = 6X_1 + 8X_2$$

$$\text{Subject to } 5X_1 + 10X_2 \leq 60$$

$$4X_1 + 4X_2 \leq 40$$

$$X_1, X_2 \geq 0$$

2. Compute Laspeyere's, Paasche's, Marshal Edgeworth's price index number for the following data.

Item	Base year price	Current year price	Base year quantity	Current year quantity
A	500	600	5	12
B	450	400	10	13
C	330	450	13	20
D	600	650	2	14
E	750	800	6	7

3. The following are the production and price statistics of a commodity. Find two regression equations and find the expected price when the production is 125.

Production	120	115	120	124	126	121
Price	13	15	14	13	12	14

4. Define arithmetic progression and geometric progression and also solve the given problem. The sum of three numbers in GP is 38 and their product is 1728. Find the 3 numbers.

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SECTION - B

Answer any **FOUR** of the following.

(4x5=20)

5. Give the meaning of ratio. Explain various types of ratios.

Contd...2

6. A farmer has a 100 acre farm. He can sell all tomatoes, lettuce or radishes and can raise the price to obtain ₹ 1.00 per kg for tomatoes, ₹ 0.75 ahead for lettuce and ₹ 2.00 per kg. for radishes. The average yield per acre is 2000 kg of tomatoes, 3000 heads of lettuce and 1000 kgs of radishes. Fertilizers are available at ₹ 0.50 per kg. and the amount required per acre is 100 kgs each for tomatoes and lettuce and 50 kgs for radishes. Labour required for sowing, cultivating and harvesting per acre is 5 man-days for tomatoes and radishes and 6 man-days for lettuce. A total of 400 man-days of labour are available at ₹ 20,000 per man-day. Formulate this problem as a linear programming model to maximize the farmer's total profit.
7. The sum of 3 numbers in AP is -24 and their product is 288. Find the numbers.
8. Compute cost of living index number.

Group	Weight	Price in ₹	
		Base year	Current year
Food	60	120	160
Housing	20	40	60
Clothing	15	80	100
Fuel	10	20	40
Medicine	15	30	60
Others	10	45	80

9. Compute correlation coefficient for the following data

X	2	4	5	6	8	11
Y	18	12	10	8	7	5

10. Find the sum of an immediate annuity consisting of 6 annual payments of ₹ 400, if the rate of interest is 5% compounded annually.

SECTION - C

Answer any **FIVE** of the following.

(5x2=10)

- Find the 10th term of AP 2,5,8,.....
- List any two properties of correlation coefficient.
- Divide Rs.28 between two men in the ratio of 2:5.
- Given $p_0q_0=172$ and $p_1q_1=1400$. Construct Suitable price index number.
- Define a feasible region.
- Define banker's discount.

(2024 Batch Onwards)

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St Aloysius (Deemed to be University)

Mangaluru

School of Business and Management

(UG Programme)

B.B.A./B.B.A.(Business Analytics) Semester III – Degree Examination

October/November - 2025

(Skill Enhancement Course)

FINANCIAL EDUCATION AND INVESTMENT AWARENESS

Time: 1½ Hours

Max Marks: 30

SECTION – A

Answer any **FIVE** of the following.

(5x2=10)

1. Define Income.
2. State any one difference between a Balance Sheet and an Income Statement.
3. Define "Demand Deposit".
4. Give the meaning of Financial Planning.
5. State any two basic objectives of investment.
6. What is Technical Analysis?
7. Expand CAGR.

SECTION - B

Answer any **TWO** of the following.

(2x5=10)

8. Explain the process of Trading and Settlement in Stock Exchanges.
9. Explain NEFT, RTGS, and IMPS.
10. Write short notes on Atal Pension Yojana and PM-SYM Yojana.
11. Describe the criteria for selection of Mutual Funds.

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SECTION – C

Answer any **ONE** of the following.

(1x10=10)

12. Explain the micro and macro environment factors influencing investment decisions, with examples.
13. Describe the features, benefits and objectives of PMJDY.

(2024 batch onwards)

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**ST ALOYSIUS DEEMED TO BE UNIVERSITY
MANGALURU
SCHOOL OF ARTS AND HUMANITIES
(UG PROGRAMME)**

**B.Com. / B.B.A. - Semester III – Degree Examination
October / November - 2025
Ability Enhancement Compulsory Course
Constitution of India And Value Education**

Time: 2½ Hours

Max. Marks: 60

PART – A

Constitution of India

I. Answer any FIVE of the following questions. (5x2=10)

1. Who was the President of the Constituent Assembly? For how long did the Assembly function?
2. Which Amendment removed the Right to Property from the Constitution? In which year was it passed?
3. Which body elects the President of India and what is its composition?
4. Describe briefly the composition of the Council of Ministers in India.
5. What is meant by a unicameral legislature? Name one state in India that follows this system.
6. Who appoints the Chief Justice of India? What is his retirement age?
7. List any two functions of the Election Commission of India.
8. Expand RTI and PIL.

II. Answer any FIVE of the following questions. (5x5=25)

9. Explain the basic principles stated in the Preamble of the Indian Constitution.
10. Write a note on Cultural and Educational Rights as given in the Constitution.
11. Explain how the Prime Minister exercises powers in the Indian political system.
12. Write a short note on the role and functions of a Governor in a State.
13. Analyze the composition of the Indian Parliament.
14. Explain the significance and provisions of the 73rd Constitutional Amendment.
15. Write a note on the electoral reforms introduced in India.

III. Answer any ONE of the following question. (1x10=10)

16. Examine the Directive Principles of State Policy and evaluate their significance in governance.
17. Analyze the powers of the President of India
18. Explain the composition and powers of the Supreme Court.

PART – B

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VALUE EDUCATION (III semester)

IV. Answer any ONE of the following in not less than a page. (5x1=5)

19. Write a short note on IVF.
20. List down the various disadvantages of artificial birth control methods.

V. Answer any ONE of the following in not less than two pages. (10x1=10)

21. Examine the various desirable qualities required for a successful marriage.
22. Explain various methods to build healthy families in the society.
