

10. Enter the following particulars in the Cash Book with Cash and Bank columns:-

2016	
April	Balance of cash in hand ₹ 2,000 and at Bank ₹ 12,000.
1	
3	Received cash from Madhav ₹ 1,800.
5	Cash Sales ₹ 1,000
6	Purchases by cheque ₹ 745.
9	Paid into Bank ₹ 1,850.
10	Paid cash for freight ₹ 54.
12	Drew from Bank for office use ₹ 600.
13	Issued a cheque in favour of M/s Arun & Sons for ₹ 985.
16	Paid into Bank ₹ 715.
17	Drew Cash for his son's birthday party ₹ 175.
19	Received a cheque from Navin for ₹ 380 and deposited it into bank on the same day.
20	Cash Sales ₹ 200.
25	Drew from Bank for office use ₹ 200.
26	Purchased furniture for ₹ 1,000 and payment made by cheque.
27	Navin's cheque dishonoured, Bank charges ₹ 5.
29	Purchased business premises, payment made by cheque ₹ 12,000.
30	Received cheque for ₹ 675 from Harish.

11. Write short notes on the following:-

- Matching Concept
- Accrual Concept
- Business Entity Concept
- Dual Aspect Concept
- Revenue Expenditure
- Capital Expenditure



**ARKAJAIN**  
**University**  
Jharkhand

**1<sup>st</sup> Semester End Term Examination: Feb - 2023**

**Subject : Business Accounting 1**

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

**Course : BBA**

**Time : 3 Hours.**

**Full Marks : 70**

**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.
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**PART - A**

**Multiple Choice Questions**

[12x1=12]

- i) Long term assets without any physical existence but, possessing a value are called
  - Intangible assets
  - Fixed assets
  - Current assets
  - Investments
- ii) The assets that can be easily converted into cash within a short period, i.e., 1 year or less are known as
  - Current assets
  - Fixed assets
  - Intangible assets
  - Investments
- iii) Copyrights, Patents and Trademarks are examples of
  - Current assets
  - Fixed assets
  - Intangible assets
  - Investments
- iv) The debts which are to be repaid within a year or less are referred to as,
  - Current Liabilities
  - Fixed liabilities
  - Contingent liabilities
  - All the above
- v) If a trial balance totals do not agree, the difference must be entered in
  - The Profit and Loss Account
  - A Nominal Account
  - The Capital Account
  - A Suspense Account

- vi) Identify the asset from the
- Cash and cash equivalent
  - Notes payable

- vii) Identify the nominal account
- Machinery account
  - Creditors account

- viii) A contra entry is used in which of the following?
- Depreciation
  - Trial Balance

- ix) According to which accounting concept the owner and business are to be treated separate?
- Accrual
  - Business Entity

- x) Goods purchased on credit are recorded on which side of Triple column cash book?
- Debit
  - Both the above

- xi) Which of the following is not recorded on the credit side of Trial Balance?
- Stock
  - Bills Payable

- xii) Trial Balance does not include:
- Capital
  - Drawings

- Creditors
- Bank loan

- Building account
- Rent expenses account

- Final accounts
- Cash Book

- Historical Cost
- Dual Aspect

- Credit
- None of the above

- Bank Overdraft
- Rent received

- Closing Stock
- Opening stock

**PART - B**

**Answer any FOUR out of SIX**

[4x7=28]

2. Enter the following transaction in the Journal of Jagriti Stores:  
2018

- Jan 1 Started Business with cash and goods of Rs. 1,00,000 & 50,000 Respectively
- Jan 4 purchased goods from Anjali of Rs. 60,000
- Jan 5 Sold goods to Nisha of Rs. 80000 at 10% trade discount.
- Jan 8 Paid Rent 800, Advertisement 2000 and salary 3,000
- Jan 10 Withdrew from bank for office use 2000 and for private use 3000
- Jan 15 Sanchari who owed us 20,000 becomes insolvent and a final dividend of 60 paise in a rupee is received from his estate by cheque.

- Define depreciation. State the reasons for providing depreciation.
- Explain briefly "Users of Accounting Information".
- State the advantages and limitations of accounting.
- Explain the concept of Going concern concept and Separate legal entity
- Explain the following terms:
  - Assets
  - Liability
  - Capital
  - Revenue

**PART - C**  
**Answer any TWO out of FOUR**

[2x15=30]

8. A company purchased on 1st April, 2009, a machinery for ₹ 80,000. On 1st October, 2010, it purchased another machine for ₹ 50,000 and on 1st October, 2011, it sold off the first machine purchased in 2009 for ₹ 23,000. Depreciation was provided on the machinery at the rate of 20% p.a. on the original cost annually.

Give the Machinery Account for four years commencing from 1st April, 2009. Accounts are closed on 31st March every year.

9. Trial Balance of a business as at 31st March, 2018 is given below:

Particulars	Dr. (₹)	Particulars	Cr. (₹)
Stock on 1st April, 2017	25,000	Sales	2,27,800
Furniture	8,000	Commission	500
Plant and Machinery	1,50,000	Returns Outward	1,000
Debtors	30,000	Creditors	40,000
Wages	12,000	Capital	1,50,000
Salaries	20,000		
Bad Debts	1,000		
Purchases	1,20,000		
Electricity Charges	1,200		
Telephone Charges	2,400		
General Expenses	3,000		
Postage Expenses	1,800		
Returns Inward	900		
Insurance Premium	1,500		
Cash in Hand	2,500		
Cash at Bank	40,000		
	4,19,300		4,19,300

Prepare Trading and Profit and Loss Account for the year ended 31st March, 2018 and Balance Sheet as at that date after taking into account the following adjustments:

- Closing Stock was valued at ₹7,000.
- Outstanding liabilities for wages were ₹600 and salaries ₹1,400.
- Depreciation is to be provided @ 5% p.a. on all fixed assets.
- Included in Plant and Machinery is a machine purchased for ₹10,000 on 1st October, 2017.
- Insurance premium paid in advance ₹200



**1st Semester End Term Examination: Feb - 2023.**

**Subject** : Management Principles & Applications

**Course** : BBA

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

**Full Marks** : 70

**Time** : 3 Hours.

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**PART - A**

**Multiple Choice Questions**

[12x1=12]

- i) ..... involves the process of filling the vacant position of the right personnel at the right job, at right time.
  - a) Staffing
  - b) Selection
  - c) Selection
  - d) All of the above
- ii) An ..... is a result of the organizing process.
  - a) Organization
  - b) Planning
  - c) Management
  - d) Organization structure
- iii) ..... means- Organizations should strive to promote team spirit and unity.
  - a) Initiative
  - b) Equity
  - c) Esprit de Corps
  - d) none of the above
- iv) ..... facilitates Managers and Administrators of any business or industrial unit to make progress as per the needs of the desired objectives.
  - a) Staffing
  - b) Organizing

- v) The ..... is one where employees are grouped together, according to their area of specialization.
- Functional structure
  - Project structure
  - Divisional structure
  - Matrix
- vi) ..... is the father of Administrative theory.
- Elton Mayo
  - Henry Fayol
  - F. W. Taylor
  - none of them
- vii) An ..... is a structured social system consisting of groups and individuals working together to meet some common agreed upon objectives.
- Organization
  - Company
  - Planning
  - Group
- viii) In ..... organizational structure authority flows from top to bottom.
- Line & Staff
  - Authority
  - Line
  - staff
- ix) ..... motivation comes from a person's internal desire to do something.
- Intrinsic
  - Extrinsic
  - Equity
  - Loyalty
- x) ..... planning involves identifying alternative courses of action that can be implemented if and when the original plan proves inadequate because of changing circumstances.
- Contingency
  - Authority
  - Tactical
  - All of the above
- xi) ..... begins with an organization's mission.
- Strategic planning
  - tactical plan
  - Operational planning
  - none of the above
- xii) As one moves up in the organization, he requires ..... more while at the top level, conceptual skills are more important.
- Technical skills
  - None of them
  - Human skills
  - All of them

**PART - B**

**Answer any FOUR out of SIX**

**[4x7=28]**

- Define the term management? Discuss the different elements of management.
- Differentiate between:
  - Recruitment & Selection
  - Functional & Divisional structure
- Define the term organizing? Discuss Line and Staff organizational structure in detail.

- Discuss Maslow's Hierarchy of Needs Theory.
- Briefly explain the different steps involved in Staffing Process.
- Define Communication? Discuss the different forms of organizational communication

**PART - C**

**Answer any TWO out of FOUR**

**[2x15=30]**

- What do you understand be the term 'planning'? Explain the different types of planning premises.
- Write short notes on:
  - Directing
  - Hawthorne Experiments
  - Different Styles of Leadership
- Differentiate between:
  - Centralisation & Decentralisation
  - Formal & Informal organization
  - Unity of command & unity of direction
- Define the followings:
  - Organisation Structure/ Chart
  - Standing Plans
  - Scalar Chain
  - Human Resource Audit
  - Controlling



due to the emergence of the Short Messaging Service (SMS). The popularity of SMS took even industry experts by surprise, as the service had always been looked down upon as a 'low-end' option offered by a cell phone. As per the findings of a study conducted about the usage of SMS across 14 countries, over 80% of cell phone users in countries such as Finland, the UK and many European countries used SMS at least once a month.

In Sweden, Singapore, Italy and Germany, around 75% of the people used SMS at least once a month. SMS was most popular in the 'under 25 years' age group. Text messages sent across the world reached an astounding 62.45 billion per month by December 2002 (Refer Table I for SMS growth statistics).

According to the estimates of Strand Consult, the global market for SMS doubled from \$ US 7.5 billion in July 2000 to \$ US 15 billion by December 2001, and was still growing at a scorching pace. The firm expected the revenues from SMS advertising to exceed those from Internet advertising in the near future.

Considering this huge pool of mobile-savvy customers, marketers could not ignore the potential that advertisements directed towards SMS senders had. Thus, was born the concept of SMS advertising - something that was to influence the media mix plans of many companies in the years to come.

Realizing the benefits SMS advertising could offer, many companies such as Pepsi, Sony, Cadbury Schweppes, Coca-Cola, Heineken and Johnson & Johnson tried advertising their products through this medium.

In early-2002, Pepsi conducted a 'We'll Take You There' campaign in Australia, wherein Pepsi customers could enter into a lucky draw by submitting a unique code that was printed on the Pepsi cans. Pepsi asked its customers to SMS this code to a specified number, following which they became eligible to enter the draw.

Even as corporate and cell phone users seemed to be rather enthusiastic about the growing popularity of SMS advertising, there were a few criticisms as well.

Like many other media mix components, SMS advertising too had various pitfalls associated with its usage - the foremost being that of 'Spam SMS' (similar to spam e-mails, spam SMS refers to the unsolicited, unwanted junk SMS that land up in a cell phone user's inbox). Commenting on this, an industry observer said, "Some unscrupulous firms are bound to start sending out spam and clogging the vastly bigger inbox of your futuristic phone with messages that you do not want about services or offers you do not need."

8. As a marketer of a beverage company (Soft Drink brand), would you recommend use of SMS Marketing as a tool of promotion? Give reasons.

9. As a Customer, what are your views regarding the excess advertising campaigns by different marketers that have to be faced by the customers in their daily lives? Elaborate in detail.

10. In the era of social media, do you recommend use of SMS Advertising? Elaborate in detail.

11. What other methods do you suggest for promotion of a newly launched bra

1st Semester End Term Examination: Feb - 2023.

Subject : Case Study Analysis

Course : BBA

Full Marks : 70

Roll No: .....

Time : 3 Hours.

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PART - A

Multiple Choice Questions

[12x1=12]

1. i) Case Study is:
  - a) Qualitative Research
  - b) Quantitative Research
  - c) a & b both
  - d) None of the aboveii) \_\_\_\_\_ refers to the collection and presentation of detailed information about a particular participant or small group frequently including the accounts of subject themselves.
  - a) Experimental Research
  - b) Case Study Research
  - c) Exploratory Research
  - d) None of the Aboveiii) The controversy related to Lead is associated with which brand?
  - a) Maggie
  - b) Britannia Butter Cookies
  - c) Nestle Chocolates
  - d) Amul Cookiesiv) A case study is a description of a situation involving a \_\_\_\_\_.
  - a) Decision
  - b) Strategy
  - c) Market scenario
  - d) Quantitative datav) The purpose of \_\_\_\_\_ is to guide & give a direction.
  - a) Problem statement
  - b) Solution
  - c) Analyzing
  - d) Researching

PART - BAnswer any FOUR out of SIX

Based upon the following Case

Comparative advertising: the debate is back

"Bold and brash" is in and it's the new chic (k?). Gone are the days of harmless understated advertisements. If Deepika Chikhalia was the epitome of the "Bharateeya Naari" (thanks to Ramanand Sagar's "Ramayan") for "Nirma Super" for what seems like ages ago, the new set of female characters in advertisements for detergent powders appear to be scheming conniving "saas-bahu" types straight out of a "K" serial (or "soap"). What's more, their on-screen children too seem to have inherited their impish traits.

It appears that Rin, that respectable Indian brand, has taken the initiative to alter the rules of the game; if the new Rin advertisement is anything to go by, it certainly seems like Rin or Hindustan Unilever Limited, probably has taken upon itself the responsibility of changing the hitherto "comparatively" demure face of Indian ads. The new ad has got almost everyone with salt n pepper hair talking about that mythical ancient time in everybody's lives (good 'ol days of course). The ad runs something like this:

There are two women; the first one (let's call her Woman 1 like they do for extras in movie credits) praises Tide, with a Tide packet featuring prominently. A bus, presumably school bus, arrives with their children. Woman 1's son steps out of the bus first and his shirt is a dull shade of white. A second boy alights and his shirt is an immaculate white. He moves towards Woman 2 who uses Rin, of course. Woman 2's son asks Woman 1 "Aunty Kyun Chaunk Gai?" with the obvious reference to Tide's caption "Chaunk Gaye!"

2. Would this ad attract claims of disparagement?
3. Should this Advertisement be ethically acceptable in a country like India?
4. Do you think Competitive/Comparative advertisements like this should be encouraged openly in India?
5. In your opinion, what are the ethical issues related to the advertisement given by Rin (HUL) against Tide (P&G)?
6. Should such kind of advertisements be legally permitted in India?
7. What are your views towards penalties for such kind of advertisements?

PART - CAnswer any TWO out of FOUR

Based upon the following Case

SMS Advertising- A new trend in the era of advertising

By the early 21<sup>st</sup> century, the cellular telephony revolution had radically transformed the global telecommunications industry. Cellular phones offered a whole new experience to people desirous of keeping in touch with their close ones anytime, anywhere. Cell phones (or mobile phones) became more popular, largely

[2x15=30]

- Case study is \_\_\_\_\_ method of analysis.
  - Descriptive and exploratory
  - Only descriptive
  - Only exploratory
  - None of the above
- The company has finally decided to invest in India. However, the FDI restriction laws prevent the company from entering the Indian market in its current form. Which of the following would be the best option for the company in such a scenario? Create
  - Give up on the plan to invest in India and invest in Pakistan and Sri Lanka instead.
  - Register a company with a new name and start operations.
  - Tie up with an already existing e-commerce company in the Indian market.
  - Request the Indian government to relax the FDI norms.
- Who is the maker of Vatika Shampoo and Real Juice?
  - HUL
  - P & G
  - Dabur
  - Nestle
- Plastic to fashion is a new technique or strategy of clothing is used by which company?
  - Reliance Industries
  - Westside
  - HUL
  - None of the above
- A database software manufacturing company found out that a product it has launched recently had a few bugs. The product has already been bought by more than a million customers. The company realized that bugs could cost its customers significantly. However, if it informs the customers about the bug, it feared losing credibility. What would be the most ethical option for the company?
  - Apologize and fix up the bug for all customers even if it has to incur losses.
  - Do not tell customers about bugs and remove only when customers face problems, even if it means losses for the customers.
  - Keep silent and do nothing.
  - Keep silent but introduce and improved product that is bug-free at the earliest.
- It is a type of case study that is used to explore those situations in which the intervention being evaluated has no clear single set of outcomes:
  - Exploratory Case Study
  - Explanatory Case Study
  - Descriptive Case Study
  - Instrumental Case Study
- To gather all relevant documents comes under which step of Case Study Analysis?
  - Train Data Collectors
  - Collection of Data
  - Planning
  - Conclusion