

**SECOND SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION  
APRIL 2021**

B.B.A.

BBA II C 02—I.T. FOR BUSINESS AND MANAGEMENT

(Multiple Choice Questions for SDE Candidates)

**Time : 15 Minutes**

**Total No. of Questions : 20**

**Maximum : 20 Marks**

**INSTRUCTIONS TO THE CANDIDATE**

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.
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(Multiple Choice Questions for SDE Candidates)

1. Portrait and Landscape are :
  - (A) Page Orientation
  - (B) Paper Size
  - (C) Page Layout
  - (D) All of above.
2. The key F12 opens a :
  - (A) Save As dialog box.
  - (B) Open dialog box.
  - (C) Save dialog box.
  - (D) Close dialog box.
3. \_\_\_\_\_ is the line between two lines of type.
  - (A) Leading.
  - (B) Tracking.
  - (C) Formatting.
  - (D) Editing.
4. Which of the following is not of the merge process ?
  - (A) Sort the data source records.
  - (B) Format a main document.
  - (C) Edit a data source.
  - (D) Merge the two files to print or create a new document.
5. An example of a digital device can be :
  - (A) Digital clock.
  - (B) Automobile speed meter.
  - (C) Clock with a dial and two hands.
  - (D) All of the above.
6. \_\_\_\_\_ is a table consisting of rows and columns.
  - (A) Worksheet.
  - (B) Cell.
  - (C) Workbook.
  - (D) Range.
7. Which of the following button will allow you to add, delete, or change records in your Data Source ?
  - (A) 'Data Source' button.
  - (B) 'Edit' button.
  - (C) 'Edit Data Source' button.
  - (D) 'Data editing' button.

8. The language which has recently become the defacto standard for interfacing application programs with relational database system is :
- (A) Oracle. (B) SQL.  
(C) DBase. (D) 4GL
9. The property / properties of a database is / are :
- (A) It is an integrated collection of logically related records.  
(B) It consolidates separate files into a common pool of data records.  
(C) Data stored in a database is independent of the application programs using it.  
(D) All of the above.
10. The DBMS language component which can be embedded in a program is :
- (A) The data definition language (DDL).  
(B) The data manipulation language (DML).  
(C) The database administrator (DBA).  
(D) A query language.
11. Fifth generation computer is also known as :
- (A) Knowledge information processing system.  
(B) Very large scale integration (VLSI).  
(C) Both of above.  
(D) None of above.
12. The commonly used standard data code to represent alphabetical, numerical and punctuation characters used in electronic data processing system is called :
- (A) ASCII. (B) EBCDIC.  
(C) BCD. (D) All of above.
13. Who invented the microprocessor ?
- (A) Marcian E Huff. (B) Herman H Goldstein.  
(C) Joseph Jacquard. (D) All of above.

14. Pagemaker is a \_\_\_\_\_ software.
- (A) Desktop Publishing. (B) Word Processor.  
(C) Spreadsheet. (D) Presentation.
15. \_\_\_\_\_ is displayed below the title bar.
- (A) Menu bar. (B) Title bar.  
(C) Tool bar. (D) Tool box.
16. Save option is present in \_\_\_\_\_ bar.
- (A) Menu bar. (B) Title bar.  
(C) Tool bar. (D) Tool box.
17. The auto calculate feature :
- (A) Can only add values in a range of cells.  
(B) Provides a quick way to view the result of an arithmetic operation on a range of cells.  
(C) Automatically creates formulas and adds them to a worksheet.  
(D) (A) and (C).
18. To drag a selected range of data to another worksheet in the same workbook, use the :
- (A) Tab key. (B) Alt key.  
(C) Shift key. (D) Ctrl key.
19. Which button do you click to add up a series of numbers ?
- (A) The autosum button. (B) The Formula button.  
(C) The quicktotal button. (D) The total button.
20. An excel workbook is a collection of :
- (A) Workbooks. (B) Worksheets.  
(C) Charts. (D) Worksheets and charts.

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APRIL 2021

B.B.A.

BBA II C 02—I.T. FOR BUSINESS AND MANAGEMENT

Time : Three Hours

Maximum : 80 Marks

**Part I**

*Answer all questions.  
Each question carries 1 mark.*

- How many tabs in MS word Ribbon ?
  - 5.
  - 6.
  - 7.
  - 8.
- Short cut keys used in the MS Word to cut the selected text :
  - Ctrl + C.
  - Ctrl + T.
  - Ctrl + V.
  - Ctrl + X.
- By default there are \_\_\_\_\_ worksheets in an excel file.
  - 1.
  - 2.
  - 3.
  - 4.
- \_\_\_\_\_ is a field or combination of fields that uniquely identify each record in a table
  - Foreign Key.
  - Function Key.
  - Primary key.
  - None of the above.
- TCP stands for :
  - Transmission Control Program.
  - Transmission Control Protocol.
  - Transfer Control Protocol.
  - None of the above.
- \_\_\_\_\_ button is the button that magnifies or reduces the contents in the document window.
- \_\_\_\_\_ is the full form of URL.

Turn over

8. Each file in a MS Excel is known as \_\_\_\_\_.
9. \_\_\_\_\_ is an organized collection of records.
10. \_\_\_\_\_ is responsible for ensuring the packets are sent to the right destination.

(10 × 1 = 10 marks)

### Part II (Short Answer Questions)

*Answer any eight questions.*

*Each question carries 2 marks.*

11. What is video conferencing ?
12. What are the different ways of document views ?
13. Specify the default font type, colour, size of heading and size of body of Power Point.
14. Name any *four* database function used in MS Excel.
15. What is Spreadsheet ?
16. Define DBMS.
17. What is Query ?
18. What is foreign Key ?
19. What is Telnet ?
20. What is File Transfer Protocol ?

(8 × 2 = 16 marks)

### Part III (Short Essays)

*Answer any six questions.*

*Each question carries 4 marks.*

21. Describe mail merge.
22. Explain the steps to insert pictures in MS PowerPoint.
23. Explain the steps to insert slide numbers in Power Point.
24. Explain the formatting of MS Excel worksheet.
25. Describe the steps for designing and running queries in MS Access.
26. Discuss formatting and printing of reports.

27. What are the main components of IT/ITII ?
28. What are the business applications of EDI ?

*10 / 4 = 24 marks*

#### **Part IV (Long Essays)**

*Answer any two questions.  
Each question carries 15 marks.*

29. Discuss the presentation creation and views in Power Point.
30. Discuss the characteristics and components of Database system.
31. What are the various Internet tools ? Discuss.

*2 x 15 = 30 marks*

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**SECOND SEMESTER (CUCBCSS—UG) DEGREE EXAMINATION  
APRIL 2021****B.B.A****BBA II B 02—FINANCIAL ACCOUNTING****(Multiple Choice Questions for SDE Candidates)****Time : 15 Minutes****Total No. of Questions : 20****Maximum : 20 Marks****INSTRUCTIONS TO THE CANDIDATE**

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## BBA II B 02—FINANCIAL ACCOUNTING

(Multiple Choice Questions for SDE Candidates)

1. According to which concept, proprietor of a business is treated as a creditors to the extent of his capital?
  - (A) Money measurement.
  - (B) Cost.
  - (C) Dual aspect.
  - (D) Business entity.
2. The policy of anticipate no profit and provide for all possible losses arises due to :
  - (A) Convention of consistency.
  - (B) Convention of conservatism.
  - (C) Convention of materiality.
  - (D) Convention of full disclosure.
3. Revenue is generally recognized as being earned at the point of time :
  - (A) Sale is effected.
  - (B) Cash is effected.
  - (C) Production is completed.
  - (D) All of the above.
4. 'Every debit has a corresponding credit' it is the concept of :
  - (A) Incomplete records.
  - (B) Cost sheets.
  - (C) Single entry system.
  - (D) Double entry system.
5. The process of recording transactions in a journal is known as \_\_\_\_\_.
  - (A) Journalizing.
  - (B) Journal.
  - (C) Posting.
  - (D) Journal entry.
6. Loss of cash by theft committed by cashier after business hours is a :
  - (A) Revenue loss.
  - (B) Deferred revenue loss.
  - (C) Capital loss.
  - (D) Business loss.
7. Asset which reduce is value, on use, but are not replaced is called :
  - (A) Contingent assets.
  - (B) Fictitious assets.
  - (C) Intangible assets.
  - (D) Wasting assets.

8. Unexpired expenses is a \_\_\_\_\_.
- (A) Liability. (B) Asset.  
(C) Income. (D) Expenditure.
9. Balance of receipts and payments account represents :
- (A) Cash in hand or at bank. (B) Surplus.  
(C) Deficit. (D) Reserve.
10. Creditors account is prepared to ascertain :
- (A) Cash purchases. (B) Cash sales.  
(C) Credit sales. (D) Credit purchases.
11. Bills payable honored during the year will be debited to \_\_\_\_\_.
- (A) Cash account. (B) Bills payable.  
(C) Bills receivable. (D) Creditors.
12. Bills payable dishonored during the year will be credited to :
- (A) Bills payable. (B) Creditors.  
(C) Bills receivable. (D) Debtors.
13. Single entry system of book-keeping system :
- (A) Is best system. (B) Is scientific system.  
(C) Is incomplete system. (D) Is most popular system.
14. In which book the transactions are recorded originally ?
- (A) Cashbook. (B) Balance Sheet.  
(C) Journal. (D) Subsidiary book.

15. Which book the work classification is done ?
- (A) Trial balance. (B) Ledger.  
(C) Balance Sheet. (D) Journal.
16. Packing of goods for protecting the goods is debited in the :
- (A) Balance Sheet. (B) Profit and Loss account.  
(C) Trading Account. (D) Trial Balance.
17. Carriage out expenses are come under :
- (A) Administrative expenses. (B) Financial expenses.  
(C) Manufacturing expenses. (D) Distribution expenses.
18. In order to deal with the repossession the hire vendor operates an account called \_\_\_\_\_.
- (A) Asset account. (B) Goods account.  
(C) Goods repossessed account. (D) None of these.
19. Single entry system of accounts is maintained by \_\_\_\_\_.
- (A) Partnership. (B) Company.  
(C) Sole trader. (D) None of these.
20. Under single entry system, drawings is \_\_\_\_\_ to know gross profit.
- (A) Added. (B) Deducted.  
(C) Added and deducted. (D) None of these.

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APRIL 2021

B.B.A.

BBA II B 02—FINANCIAL ACCOUNTING

Time : Three Hours

Maximum : 80 Marks

**Part A**I. Objective Type Questions. Answer all *ten* questions :

(A) Fill in the blanks :

- 1 Sales return account is a \_\_\_\_\_ account.
- 2 Branch account under debtors system is a \_\_\_\_\_ account.
- 3 The cost of goods sold on hire purchase is transferred to \_\_\_\_\_ account.
- 4 Building expenses should be divided among the different departments according to the \_\_\_\_\_ by each department.
- 5 The balance sheet portrays the \_\_\_\_\_ of a business.

(B) State whether the following statements are True or False :

- 6 Revenue is generally recognised at the point of sale.
- 7 Prepaid expenses should appear as an asset in the balance sheet.
- 8 There is no difference between Hire Purchase and Installment System.
- 9 If the rate of gross profit of the different department is same, the cost price of these departments will be in the ratio of their respective sales prices.
- 10 Accrual concept implies accounting on cash basis.

(10 × 1 = 10 marks)

**Part B**II. Short answer type questions. Answer any *eight* questions from ten in two or three sentences each :

- 11 Give two objectives of preparing departmental accounts.
- 12 What is a Hotel ?

**Turn over**

26 A portion of the trial balance on 31-03-2018 is as follows :

	Rs.
Sundry debtors (Dr.)	1,80,000
Bad debts (Dr.)	4,500
Provision for bad debts (01-04-2017) (Cr.)	6,000

Additional information :

Create provision for bad debts @ 5% on debtors.

Show how they appear in the Profit and Loss account and Balance Sheet.

27 From the information given below, prepare Receipts and Payments Account of ABC Club, Delhi, for the year ended 31-03-2018 :

	Rs.
Cash on 01-04-2017	44,000
Subscriptions	3,76,000
Donations	80,000
Entrance Fees	43,000
Rent Realised from Club Hall	52,500
Electricity Charges	34,400
Taxes	5,000
Salaries and Wages	2,15,000
Honorarium to Secretary	25,000
Interest Received on Investments	29,500
Printing and Stationary	3,500
Petty Expenses	9,000
Insurance Premium Paid	3,100

- 28 PQR Brothers have their Head Office at Delhi and Branch at Kolkata. The following are the transactions of the Head Office with Branch for the year ended 31-08-2016 :

	Rs.	Rs.
Stock at Branch as on 01-09-2015		1,23,200
Debtors at the Branch as on 01 -09-2015		66,000
Petty Cash as on 01-09-2015		2,000
Goods supplied to the Branch		6,04,800
Remittances from Branch :		
Cash Sales	42,000	
Realisation from Debtors	6,30,960	6,72,960
Amount send to Branch :		
Salary	29,760	
Rent	9,600	
Petty Cash	12,000	51,360
Stock at Branch as on 31-08-2016		92,600
Sundry Debtors at Branch as on 31 -08-2016		2,01,840
Petty Cash on 31-08-2016		3,000

Show the Branch Account in the books of the Head Office.

(6 × 4 = 24 marks)

#### Part D

IV. Essay questions. Answer any *two* questions in 600 to 800 words each :

- 29 From the following Trial Balance of Mr. C, prepare Final accounts for the year ended 31-12-2015 :

<i>Particulars</i>	Debit (Rs.)	Credit (Rs.)
Opening stock	52,500	
Building	1,00,000	
Machinery	60,000	

**Turn over**

<i>Particulars</i>	Debit (Rs.)	Credit (Rs.)
Purchases	1,50,000	
Salaries	18,000	
Debtors	51,000	
Manufacturing Expenses	45,000	
Carriage inwards	4,000	
Factory expenses	10,000	
Bad debt	2,125	
Insurance	1,500	
Cash in hand	1,875	
Capital	...	90,000
Creditors		43,500
Bank overdraft		20,000
Provision for bad debt		3,000
Sales		3,38,500
Bad debt recovered		1,000
	4,96,000	4,96,000

Adjustments :

- a) Closing stock is valued at Rs. 69,000.
- b) Insurance unexpired Rs. 250.
- c) Interest on overdraft due Rs. 1,250.
- d) Provide for interest on capital at 5 %.
- e) Write off further bad debt Rs. 1,000.
- f) Also create a provision of 5 % on debtors for doubtful debts.

- 30 Mr. C has a retail branch at Allahabad. Goods are sent by the Head Office to the Branch marked at selling price which is cost plus 25 %. All the expenses of the Branch are paid by the Head Office. All cash collected by the Branch (from customers and from cash sales) is deposited to the Head Office. From the following particulars of the Branch, prepare Branch Stock Account, Branch Debtors Account, Branch Expenses Account and Branch Adjustment Account in the books of the Head Office :

	Rs.
Debtors on 01-01-2016	12,000
Debtors on 31-12-2016	14,000
Inventory with the Branch at invoice price } on 01-01-2016 } ...	16,000
Inventory with the Branch at invoice price } on 31-12-2016 }	17,000
Cash Sales during the year	60,000
Total amount deposited in the Head Office } Account during the year }	1,27,000
Return of goods to Head Office at invoice price	5,000
Salaries paid	6,000
Rent paid	4,000
Discount allowed to customers	2,000
Bad debts written-off	1,000
Spoilage	2,000

- 31 On 01-01-2013 Mr. Z purchased a Television on hire purchase system. Rs. 3,000 being paid on delivery and the balance in five instalments of Rs. 6,000, payable annually on 31<sup>st</sup> December. The cash price of the Television was Rs. 30,000. Calculate the amount of interest each year.

(2 × 15 = 30 marks)