

Reg. No. :

D 95

Q.P. Code : [07 DBBA 04]

(For the candidates admitted from 2007 onwards)

B.B.A. DEGREE EXAMINATION, DECEMBER 2009.

Second Year

Part III — Business Administration

OFFICE MANAGEMENT

Time : Three hours

Maximum : 100 marks

Answer any FIVE questions.

All questions carry equal marks.

(5 × 20 = 100)

1. Explain the various roles of an office manager.
2. Explain how the location and layout for an office have to be selected.
3. Explain the essentials of a good filing system.
4. How do you select a suitable indexing system for record making?
5. Explain :
 - (a) Need to control office stationary and
 - (b) Standardisation of office supplies.

6. Discuss the various classifications of an office and the arrangement for a good office.

7. Discuss the common errors occur while preparing the report. Suggest some techniques to avoid the errors.

8. Explain the importance of communication in an office and types of communication.

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Second Year

BUSINESS COMMUNICATION

Time : Three hours

Maximum : 100 marks

Answer any FIVE questions.

All questions carry equal marks.

(5 × 20 = 100)

1. "Communication is life blood of business" – Discuss.
2. Describe the barriers to effective communication.
3. What is an order form? What details are usually included in an order form?
4. What factors should be kept in mind while responding to a complaint letter if the claim is to be refused?
5. Enumerate the factors a secretary should keep in mind while writing to a director.

6. Draft the minutes of the Sona and Rena Company's annual general meeting.

7. Write a letter of appointment to a candidate selected for a temporary but likely to continue post of accounts officer.

8. Describe the advantages of the following :

- (a) E-mail
- (b) Internet
- (c) Telex
- (d) Fax.

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B.B.A. DEGREE EXAMINATION, DECEMBER 2009.

Second Year

Part III — Business Administration

BUSINESS ENVIRONMENT

Time : Three hours

Maximum : 100 marks

Answer any FIVE questions.

(5 × 20 = 100)

All questions carry equal marks.

1. Explain the concept and nature of business environment.
2. Discuss the various components of macro environment of business.
3. Enumerate and explain the objectives of business professionalisation.

4. Discuss the social responsibilities of business in India.

5. What are the basic features of capitalism? Explain its merits and demerits.

6. Bring out and explain the economic roles of Government.

7. Describe the causes of industrial sickness.

8. Discuss the objectives and functions of IFCI.

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(For the candidates admitted from 2007-08 onwards)

B.B.A. DEGREE EXAMINATION, DECEMBER 2009.

Second Semester

Part III — Business Management

TAXATION

Time : Three hours

Maximum : 100 marks

Answer any FIVE questions.

Each question carries 20 marks.

(5 × 20 = 100)

1. Define Previous Year. Under what circumstances income of a person can be assessed in the same year in which it is earned?
2. Discuss any ten incomes which do not form part of total income.
3. What is Best Judgement Assessment? Enumerate the circumstances under which it can be made. On what grounds it can be cancelled?
4. What is CBDT? State and explain its powers and functions.

862
559
1421

5. State and explain the 'pros' and 'cons' of indirect taxes.
6. Describe the organisational set up of the excise duty administration, with brief note on each level of the Hierarchy.
7. Explain the procedure for the registration of dealers under TNGST Act.
8. What do you understand by 'declared goods'? Discuss the restrictions on levy of tax on declared goods. Give some examples of declared goods.

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(For the candidates admitted from 2007 onwards)

B.B.A. DEGREE EXAMINATION, DECEMBER 2009.

Second Year

Part III — Business Administration

FINANCIAL ACCOUNTING

Time : Three hours

Maximum : 100 marks

Answer any FIVE questions.

Each question carries 20 marks.

(5 × 20 = 100)

1. What are the subsidiary books that may be maintained by a business house? Give the purpose of each book.
2. Define a bank reconciliation statement. Why and how is it prepared?

3. Journalise the following transactions and post to proper accounts and post to proper accounts:

	Rs.
2009	
March 1	10,000
B. Balan started business with a capital of	
4	6,750
Bought goods from V. Velan	
7	3,000
Cash purchases	
10	4,000
Cash sales	
13	2,000
Bought goods from V. Velan	
16	500
Sold goods to G. Gurunath	
18	2,850
Paid cash to V. Velan	
19	500
Sold goods to G. Gurunath	
24	2,400
Paid V. Velan an account	
26	1,650
Received cash from G. Gurunath	
27	1,250
Paid salaries	
31	200
Received cash from G. Gurunath	

4. The following errors were detected in the accounts of Asa Ram and Sons for the year ended 30th June 2008.

(a) A builders bill for Rs. 2,700 for the erection of a small shed was debited to repairs account.

- (b) A cheque for Rs. 300 received from Rahim Bux and Co. was dishonoured and debited to allowances account.
- (c) Goods to the value of Rs. 150 returned by Chandmal Bros. were included in stock, but no entry was made in the books.
- (d) Repairs to plant amounting to Rs. 567 had been charged to plant and machinery account.
- (e) Wages paid to the firm's own workmen for making certain additions to machinery amounting to Rs. 550 were posted to wages account
- (f) A cheque for Rs. 75 received from Lala Ram was credited to the amount of Tika Ram and debited incorrectly to cash account.
- (g) A sum of Rs. 100 drawn by the proprietor for personal use was debited to travelling expenses account.

Give journal entries to correct these errors. Which of these errors, if any, will cause disagreement of the trial balance? Give reasons for your answer.

5. From the following Trial balance, prepare the trading and profit and loss account for the year ended March 31, 2009 and a balance sheet as at that date :

Trial Balance of C. Naicker as on March 31, 2009.

	Dr.	Cr.
	Rs.	Rs.
Capital	-	40,000
Sales	-	25,000
Purchases	15,000	
Salaries	2,000	
Rent	1,500	
Insurance	300	
Drawings	5,000	
Machinery	28,000	
Bank	4,500	
Cash	2,000	
Stock	5,200	
Debtors	2,500	
Creditors	-	1,000
	<u>66,000</u>	<u>66,000</u>

Adjustment required :

- Stock on hand at March 31, 2009 Rs. 4,000
- Salaries owing Rs. 300
- Rent paid in advance Rs. 200
- Insurance paid in advance Rs. 90
- Depreciate machinery by 10 percent
- During March Naicker took Rs. 100 in goods for his own use.

6. From the following trial balance and other information pertaining to 2008-09 for the Delhi school, prepare the income and expenditure account for the year and the balance sheet as its end.

Debit Balance	Rs.	Credit balance	Rs.
Furniture and fittings	16,000	Creditors for supplies	4,000
Laboratory	40,000	Fees received	1,50,000
Laboratory	50,000	Entrance fees	3,000
Buildings	2,10,000	Hire of Hall	5,000
Investment of 6%	1,00,000	Miscellaneous receipts	1,500
Salaries	1,60,000	Government grant	30,000
General expenses	6,000	General fund	3,60,000
Annual function expenses	2,000	Donation received for extension to science block	40,000
Cash at bank	16,000	Sales of old furniture	7,000
Cash in hand	500		
	<u>6,00,500</u>		<u>6,00,500</u>

Fees still receivable are Rs. 6,000 and salaries still payable are Rs. 14,000. New Furniture costing Rs. 20,000 was purchased on 1st October 2008 but no entry has been passed for it yet. Furniture sold was of the book value of Rs. 10,000 on 1st April 2008 depreciation is to be charged as under :

- Furniture and Fittings 10%
- Laboratory 20%
- Library 10%

7. A company purchased a four years lease on 1.4.2005 for Rs. 20,150. It was decided to provide for the replacement of the lease at the end of 4 years by setting up a depreciation fund. It is expected that investments will fetch interest at 4%. Sinking fund tables show that to provide the requisite sum at 4% at the end of 4 years on investment of Rs. 4,745.02 is required. Investments are made to the nearest rupee. On 31.3.2009 the investments were sold for Rs. 14,830. On 1.4.2009 the same lease was renewed for a further period of 4 years by payment of Rs. 22,000.

Give the important ledger accounts to record the above.

8. The following is the statement of Affairs of Shri. Arun as on March 31, 2009 who kept his books on the single entry system :

Statement of Affairs as on 31.03.2009

Liabilities	Rs.	Assets	Rs.
Creditors	8,000	Fixtures	4,000
Capital	62,750	Stock	28,000
		Debtors	35,600
		Cash at bank	3,150
			<u>70,750</u>
	<u>70,750</u>		<u>70,750</u>

His capital on 31.3.2008 was Rs. 42,960. He transferred to his personal account from the bank account of the firm Rs. 500 every month during the year and took for private use, stock worth Rs. 300. He sold his house for Rs. 10,000 during the year and introduced the proceeds into the business depreciation on fixtures at 5% and provision for doubtful debts at 2½% are to be provided.

Prepare the statement of profit of Shri. Arun and redraft the statement of affairs as on March 31, 2009.