D1BBA2508 **Name: ....**

Reg. No.: ....

FIRST SEMESTER FYUGP EXAMINATION NOVEMBER 2025

(Regular/Improvement/Supplementary)

BBA

MAJOR

BBA1CJ103: COMMUNICATING WITH FINANCIAL DATA

Time: 2 Hrs. **Maximum Marks: 70**

M: Mark BL: Bloom's Taxonomy Level (1 to 6) CO: Course Outcome

Section A: Answer all questions. Each carries 3 marks.
Ceiling: 24 Marks

No.	Question	M	BL	CO
1.	Name the assets classified on the basis of physical existence. Give any examples for the same.	3	1	CO1 CO2
2.	Give any three advantages and disadvantages of accounting.	3	2	CO1 CO2
3.	List out the functions of a trial balance.	3	1	CO1 CO2
4.	State the importance of ledger. What is posting?	3	2	CO1 CO2
5.	List out the functions of Trial balance.	3	1	CO1 CO3
6.	Which are the three heads of activities classified. Give examples for each head.	3	2	CO1 CO3
7.	State the objectives of preparing a cash flow statement.	3	2	CO1 CO2
8.	Assume current ratio is 2:1. Whether the ratio improve or decline or will not change in the given cases: a) Payment to creditors b) Purchase of Plant c) Cash collected from customers.	3	3	CO4 CO5
9.	Explain the types of financial statement analysis.	3	1	CO4 CO5
10.	List out the uses of P/V Ratio.	3	2	CO4 CO5

Section B: Answer all questions. Each carries 6 marks.
Ceiling: 36 Marks

No.	Question	M	BL	CO
11.	Define the listed terms: (a) Capital (b) Assets (c) Income (d) Inventory (e) Debtors (f) Drawings	6	4	CO1 CO2
12.	Identify the type of accounts involved in the following: a) Withdrew cash from Bank Rs. 10,000 b) Sold goods to Mr. G Rs. 5,000 c) Purchased furniture for Rs. 20,000	6	4	CO1 CO2
13.	Explain the rules of accounting with examples.	6	2	CO1 CO3
14.	Journalise the following transactions of M/s B. a) 2023 January 1 He started his business with Rs 20000 b) January 5 Purchased furniture Rs 2000 c) January 8 Purchased goods on credit from Mr. Gopal Rs 3000 d) January 9 Paid for advertisement Rs 300 e) January 10 Paid into bank Rs 2000 **(PTO)**	6	3	CO1 CO2

15.	Give the treatment for accrued income and income received in advance in the final accounts with any example.	6	1	CO1 CO2
16.	The following items are extracted from the trial balance of M/s RJ on 31st December 2023. a) Debtors Rs 32000 b) Bad debts Rs 600 c) Provision for bad and doubtful debts on 1.1.2023 Rs 1400 You are required to provide a provision for bad debts @ 5%.Give necessary journal entries and prepare bad debts account, provision account.	6	3	CO1 CO3
17.	Write a note on cash flow from operations. Show the calculation of this using indirect method.	6	2	CO1 CO3
18.	Explain profitability ratios and its classification.	6	1	CO4 CO5

Section C: Answer any one question. Each carries 10 marks. (1 x 10 = 10 Marks)

No.	Question	M	BL	CO
19.	Prepare a trial balance from the following data. Particulars — Rs. Capital Account — 88,000 Stock on 1-1-2024 — 40,000 Creditors — 48,000 Machinery and Plant — 80,000 Debtors — 32,000 Sales — 1,76,000 Purchases — 1,12,000 Sales Returns — 32,000 Salaries — 32,000 Sundry expenses — 48,000 Purchases returns — 16,000 Bank overdraft — 56,000 Cash in hand — 8,000	10	3	CO1 CO3
20.	Discuss the computation and significance of the following financial ratios: a) Current ratio b) Quick ratio c) Interest coverage Ratio d) Capital Gearing Ratio e) Return of Equity f) Earnings per share	10	4	CO4 CO5