QP CODE: D2BBS2502	(Pages: 3)	Reg. No	:	....
		Name	:	....

SECOND SEMESTER FYUGP EXAMINATION, APRIL 2026

(Regular - 2025 Admissions)

Discipline Specific Core (DSC) Courses - Major

BBS2CJ102 : Finance & Accounting for Sports

(Credits: 4)

Time: 2 Hours	**Maximum Marks: 70**

Section A

Answer the following questions. Each carries 3 marks (Ceiling: 24 marks)

1.	Mention any three advantages of accounting.	BL2	CO1, CO2
2.	Write the merits of a flexible budget.	BL2	CO1, CO5, CO6
3.	What do you mean by overheads?	BL2	CO1, CO4
4.	What is production budget?	BL2	CO1, CO5, CO6
5.	What is contribution?	BL2	CO1, CO4
6.	Mention the use of balance sheet.	BL2	CO1, CO2
7.	Comment on net profit ratio.	BL2	CO1, CO3
8.	Calculate Prime Cost from the following details: Direct Materials = ₹6,000 Direct Wages = ₹4,000 Direct Expenses = ₹3,000	BL3	CO1, CO4
9.	Mention the use of a budget.	BL2	CO1, CO5, CO6
10.	What is raw material cost in a budget?	BL2	CO1, CO5, CO6

Section B

Answer the following questions. Each carries 6 marks (Ceiling: 36 Marks)

11.	The following data are given: Sales = Rs. 2,50,000 Variable Cost = Rs. 1,70,000 Fixed Cost = Rs. 50,000 You are required to find out: BEP using above figures BEP if selling price reduced by 10% BEP if variable cost increased by 10% BEP if fixed cost increased by 10 %. **(PTO)**	BL3	CO1, CO3

12.	Differentiate between short-term borrowing and long-term borrowing.	BL2	CO1, CO3

13. Prepare trial balance from the following data: BL3 CO1, CO2

Particulars	Rs.
Opening stock	₹ 10,000
Purchases	₹ 25,000
Sales	₹ 30,000
Bad debt	₹ 2,000
Carriage	₹ 500
Long term loan	₹ 10,000
Capital	₹ 12,000
Creditors	₹ 20,500
Debtors	₹ 35,000

14. Prepare a cash budget for the month of May, June and July from the information below. BL3 CO1, CO5, CO6

	March	April	May	June	July
Credit purchase	₹ 57,000	₹ 55,000	₹ 60,000	₹ 57,000	₹ 56,000
Salary	₹ 5,500	₹ 6,000	₹ 5,800	₹ 5,700	₹ 5,900
Office expense	₹ 4,600	₹ 4,700	₹ 4,400	₹ 4,800	₹ 4,700
Selling expense	₹ 7,000	₹ 6,500	₹ 6,800	₹ 6,700	₹ 6,000
Credit Sales	₹ 1,50,000	₹ 1,55,000	₹ 1,75,000	₹ 1,70,000	₹ 1,60,000

Additional information:

- Opening balance of cash on 1st May is Rs. 27,000.
- Lag in payment of office expenses is 1 month.
- Credit period allowed to debtors (credit sales) is 2 months

15. Find out current ratio and quick ratio from the following data. BL3 CO1, CO3

- Debtors - Rs. 25,000
- Bills receivable - Rs. 10,000
- Closing stock - Rs. 5,000
- Prepaid salary - Rs. 1,000
- Prepaid wages Rs. 500
- Current liabilities - Rs. 50,000.

16.	Discuss the nature of sports finance.	BL2	CO1, CO2

17.	Prepare a comparative balance sheet from the below balance sheets.	BL3	CO1, CO3

	31st March 2024	**31st March 2025**
Equity Share Capital	₹ 20,000	₹ 22,000
Debentures	₹ 10,000	₹ 15,000
Sundry Creditors	₹ 15,000	₹ 7,500
Bank Overdraft	₹ 2,000	₹ 5,000
Total liabilities and Capital	**₹ 47,000**	**₹ 49,500**
Plant and Machinery	₹ 10,000	₹ 11,000
Land and building	₹ 15,000	₹ 13,500
Investments	₹ 11,500	₹ 10,500
Sundry Debtors	₹ 9,500	₹ 10,000
Cash in hand	₹ 1,000	₹ 2,000
Total Assets	**₹ 47,000**	**₹ 47,000**

18.	Give an account on the classification of cost.	BL2	CO1, CO4

Section C

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

19. Journalize the following transactions in the books of Neha: — BL3 — CO1, CO2

- Neha commenced business with cash ₹90,000.
- Bought furniture for cash ₹10,000.
- Purchased goods for cash ₹15,000.
- Purchased goods on credit from Rekha ₹25,000.
- Sold goods on credit to Pooja ₹18,000.
- Returned goods to Rekha ₹3,000.
- Paid salaries ₹4,000.
- Received cash from Pooja ₹17,500 in full settlement.
- Withdrawn cash ₹2,500 for personal use.

20.	Create a comparative and commonsize statements using imaginery figures. Also explain the uses of both type of financial statement analysis tools.	BL3	CO1, CO3

CO : Course Outcome

BL : Bloom's Taxonomy Levels (1 – Remember, 2 – Understand, 3 – Apply, 4 – Analyse, 5 – Evaluate, 6 – Create)