

THIRD SEMESTER UG DEGREE EXAMINATION, NOVEMBER 2023**BACHELOR OF SPORTS MANAGEMENT****GBSM3C03T: FINANCE AND ACCOUNTING FOR SPORTS****Time: 2 ½ Hours****Maximum Marks: 80****SECTION A: Answer the following questions. Each carries *two* marks,
(Ceiling 25 Marks)**

1. What do you mean by compound entry?
2. Who is a Debtor?
3. What is break-even point?
4. Define accounting principles.
5. Mention any two objectives of financial analysis.
6. Define financial analysis.
7. Distinguish between horizontal analysis and vertical analysis.
8. What is journalizing?
9. What do you mean by capital structure of an organization?
10. List out the different forms of capital structure.
11. Define marginal cost.
12. What is angle of incidence?
13. Comment on budget manual.
14. What is meant by contingent liability?
15. Define budgeting.

**SECTION B: Answer the following questions. Each carries *five* marks.
(Ceiling 35 Marks)**

16. What are subsidiary books? Explain briefly.
17. Classify the accounts into personal, real and nominal:

a) Building account	f) Depreciation account	k) Stock Exchange account
b) Salaries account	g) Wages account	l) Drawings account
c) Machinery account	h) Furniture account	m) Sales account
d) Canara Bank Account	i) Nirmal's account	n) Capital account
e) Malabar Super Market a/c	j) Prepaid insurance account	o) Discount received a/c

18. What is capital structure? Explain different forms of capital structure.
19. Give brief note on components of current liabilities.

(PTO)

20. Distinguish between standard cost and estimated cost.
21. What are the features of marginal costing?
22. What are the factors which make sports profitable?
23. From the following information calculate:
- PVR
 - BEP in Units
 - BEP in value
- Selling price per unit ₹20 Variable cost per unit ₹12 Fixed cost ₹32,000

SECTION C: Answer any two questions. Each carries ten marks.

24. From the following particulars, prepare a cash book with cash and discount column for the month of June 2022.

Date	Transactions	Amount ₹
June 1	Cash in hand	40,000
June 3	Cash received from Suresh and Discount allowed to him	10,000 1,000
June 8	Cash paid to Ravi ₹12,000 in full settlement of his account	12,500
June 9	Paid salary	3,000
June 11	Received commission	4,000
June 13	Purchased goods	10,000
June 20	Cash sales	25,000
June 22	Cash paid to Mukundan, Discount received	19,700 300
June 25	Cash received from Anand ₹24,300 in full Settlement of his account	25,000

25. Define financial analysis. What are the different types of financial analysis?
26. Explain the importance of CVP analysis. What are its assumptions?
27. Define capital budgeting. What are the different methods of capital budgeting?

(2 x 10 = 20 Marks)