QP CODE: D3BSM2401	(Pages: 3)	Reg. No	:	.....
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THIRD SEMESTER FYUGP EXAMINATION, NOVEMBER 2025

Discipline Specific Core (DSC) Courses - Major

BSM3CJ201 : 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.	List any three components of a financial system.	BL1	CO1, CO2, CO3, CO4
2.	What is preferred stock?	BL2	CO1, CO2, CO3, CO4
3.	What is a cost centre?	BL1	CO3, CO4
4.	What is market capitalisation, and how is it calculated?	BL1	CO4
5.	What is money measurement concept?	BL1	CO1, CO2, CO3, CO4
6.	Write any three examples of current liabilities.	BL2	CO1, CO2, CO3, CO4
7.	What do you mean by vertical analysis?	BL2	CO1, CO2, CO3, CO4
8.	List the advantages of preparing a break-even chart.	BL2	CO3, CO4
9.	What do you mean by internal analysis?	BL2	CO1, CO2, CO3, CO4
10.	List two examples of public and private financing in sports.	BL3	CO1, CO2, CO3, CO4

Section B

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

11.	Differentiate between Profit and Loss Account and Balance Sheet with examples.	BL4	CO1, CO2, CO3, CO4
12.	What are the uses of Comparative Financial statements.	BL2	CO1, CO2, CO3, CO4

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13. Find out Factory cost from the given information. BL4 CO3, CO4

Particulars	Amount (Rs.)
Material consumed	60,000
Productive wages	20,000
Direct Expenses	5,000
Consumable stores	2,000
Oil grease / Lubricating	500
Salary of a factory manager	6,000
Unproductive wages	1,000
Factory rent	2,000
Repair & Depreciation on Machine	600
Office supervisor salary	7,500

14. A manufacturing company submits the following figures relating to product X for the first quarter of 2024. BL3 CO2, CO3, CO4

Sales targets:
January 60,000 units
February 48,000 units
March 72,000 units
Stock position: 1-1-2024 (% of January sale) - 50 %
Stock position: 31-3-2024 40,000 units.
Stock position: End January & February 50 % (% of subsequent month's sales)
You are required to prepare production budget for the first quarter of 2024.

15. Journalise the following transactions in the books of Mr. Ram BL3 CO1, CO2, CO3

2025		₹
Jan 1	Paid into bank	25,000
" 8	Goods purchased paid by cash	10,000
" 9	Sold goods to Lal	5,000
" 10	Cash paid for furniture purchased	10,000
" 12	Withdraw from bank	2,500
" 14	Sold goods to Madhu	4,300
" 16	Bought goods from Chandran	7,000
" 18	Paid wages	4,000
" 20	Withdrawn for personal use	3,000
" 22	Received cash from Ravi	4,500
" 28	Paid Sohan salary	6,000
" 31	Paid cash to Chandran	7,000

16.	"The trading account is the foundation for measuring business profitability." – Critically evaluate this statement.	BL1	CO1, CO2, CO3, CO4
17.	Compare and contrast Gross and Net concept of working capital with example.	BL1	CO1, CO2, CO3, CO4
18.	ABC Ltd. wishes to introduce standard costing in its production department. Suggest the steps to be followed for successful implementation.	BL4	CO3, CO4
Section C			
Answer any one question. Each carries 10 marks (1 x 10 = 10 Marks)			
19.	Create a trial balance from the following balances and explain how it would be used in preparing final accounts: • Wages ₹5,000, Rent ₹3,000, Furniture ₹10,000, Purchases ₹15,000, Sales ₹25,000, Cash ₹8,000, Bank Loan ₹5,000, Capital ₹10,000.	BL3	CO1, CO2, CO3, CO4
20.	A firm sells its product at ₹250 per unit, variable cost ₹150 per unit, and fixed cost ₹1,20,000. Using CVP, calculate: (a) break-even sales, (b) sales units required for a profit of ₹80,000, and (c) margin of safety at this level.	BL5	CO3, CO4
	CO : Course Outcome		
	BL : Bloom's Taxonomy Levels (1 – Remember, 2 – Understand, 3 – Apply, 4 – Analyse, 5 – Evaluate, 6 – Create)		