

QP Code: D133159	Total Pages: 2	Name:		
		Register No.		
<b>FIRST SEMESTER UG DEGREE EXAMINATION, NOVEMBER 2025</b>				
(CUFYUGP)				
<b>BBA1CJ103/ BBA1MN102: COMMUNICATING WITH FINANCIAL DATA</b>				
2025 Admission onwards				
<b>Maximum Time: 2 Hours</b>	<b>Maximum Marks: 70</b>			
<b>Section A</b>				
<b>All Questions can be answered. Each Question carries 3 marks (Ceiling: 24 Marks)</b>				
1	What is Accounting Profit and Economic Profit?			
2	Who are Debtors and Creditors?			
3	What is an Income Statement?			
4	What are Direct and Indirect Expenses? List some examples.			
5	Define Accounting.			
6	Define Provisions and Reserves.			
7	What are Accounting Standards?			
8	What is a Journal? What is meant by 'Journalizing' in accounting?			
9	What do you mean by Fixed and Variable Costs? Give some examples.			
10	What is the purpose of the preparation of the Trial Balance?			
<b>Section B</b>				
<b>All Questions can be answered. Each Question carries 6 marks (Ceiling: 36 Marks)</b>				
11	List out the differences between the trial balance and the balance sheet.			
12	Discuss various profitability ratios used to assess financial performance.			
13	Discuss in detail the three types of accounts (Personal, Real, and Nominal) with examples.			
14	What will be the effect of the following on the Accounting Equation? (i) Sajeev started a business with cash ₹ 18,000 (ii) Purchased goods for Cash ₹ 5,000 and on credit ₹ 2,000 (iii) Sold goods for cash ₹ 4,000 (costing ₹ 2,400) (iv) Rent paid ₹ 1,000 and rent outstanding ₹ 200			
15	Journalize the following transactions in the books of Mr. Rahul: a) 2025 July 1 – Commenced business with cash ₹80,000 b) 2025 July 3 – Purchased goods for cash ₹12,000 c) 2025 July 5 – Bought furniture for ₹10,000 d) 2025 July 8 – Sold goods for cash ₹9,000 e) 2025 July 12 – Purchased goods from Neha for ₹25,000 f) 2025 July 15 – Sold goods to Arjun for cash ₹11,000 g) 2025 July 18 – Sold goods to Priya on credit ₹14,000 h) 2025 July 20 – Paid Neha ₹7,000 in cash i) 2025 July 22 – Received commission ₹3,000 j) 2025 July 24 – Received ₹4,000 from Priya			

	<p>k) 2025 July 26 – Paid for insurance ₹1,200 l) 2025 July 28 – Paid office rent ₹1,500</p>																																										
16	From the following balances extracted from the books of a trader, prepare a Trial Balance as on 31st March, 2025																																										
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17	Calculate Current Ratio and Quick Ratio from the following information:																																										
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18	What is the purpose of preparing an Income Statement? Also, prepare a neatly labeled proforma of an Income Statement.																																										
	<b>Section C</b>																																										
	<b>Answer any ONE. Each Question carries 10 marks (1x10=10 Marks)</b>																																										
19	<p>Suresh commenced business on 1st January, 2025, introducing capital in cash of ₹1,00,000. His other transactions during the month were as follows:</p> <table border="1"> <thead> <tr> <th>Date</th><th>Particulars</th><th>₹</th></tr> </thead> <tbody> <tr> <td>Jan 1</td><td>Started business with cash</td><td>1,00,000</td></tr> <tr> <td>Jan 2</td><td>Bought goods for cash</td><td>20,000</td></tr> <tr> <td>Jan 3</td><td>Sold goods for cash</td><td>7,000</td></tr> <tr> <td>Jan 15</td><td>Sold goods to Shravan</td><td>6,000</td></tr> <tr> <td>Jan 18</td><td>Bought goods on credit from Anurag</td><td>50,000</td></tr> <tr> <td>Jan 19</td><td>Goods returned to Anurag</td><td>5,000</td></tr> <tr> <td>Jan 20</td><td>Sold goods for cash</td><td>30,000</td></tr> <tr> <td>Jan 22</td><td>Paid the electricity bill</td><td>1,000</td></tr> <tr> <td>Jan 28</td><td>Paid for the telephone bill</td><td>500</td></tr> <tr> <td>Jan 29</td><td>Paid rent</td><td>800</td></tr> <tr> <td>Jan 31</td><td>Paid wages</td><td>3,000</td></tr> </tbody> </table> <p>You are required to journalize the above transactions and prepare the necessary ledger accounts.</p>	Date	Particulars	₹	Jan 1	Started business with cash	1,00,000	Jan 2	Bought goods for cash	20,000	Jan 3	Sold goods for cash	7,000	Jan 15	Sold goods to Shravan	6,000	Jan 18	Bought goods on credit from Anurag	50,000	Jan 19	Goods returned to Anurag	5,000	Jan 20	Sold goods for cash	30,000	Jan 22	Paid the electricity bill	1,000	Jan 28	Paid for the telephone bill	500	Jan 29	Paid rent	800	Jan 31	Paid wages	3,000						
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20	<p>Given the following information:</p> <table> <tr> <td>Revenue from Operations</td><td>3,40,000</td></tr> <tr> <td>Cost of Revenue from Operations</td><td>1,20,000</td></tr> <tr> <td>Selling expenses</td><td>80,000</td></tr> <tr> <td>Administrative Expenses</td><td>40,000</td></tr> </table> <p>Calculate Gross Profit Ratio and Operating Ratio.</p>	Revenue from Operations	3,40,000	Cost of Revenue from Operations	1,20,000	Selling expenses	80,000	Administrative Expenses	40,000																																		
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