

QP Code: D133159		Total Pages: 2	Name:
			Register No.
FIRST SEMESTER UG DEGREE EXAMINATION, NOVEMBER 2025			
(CUFYUGP)			
BBA1CJ103/ BBA1MN102: COMMUNICATING WITH FINANCIAL DATA			
2025 Admission onwards			
Maximum Time: 2 Hours			Maximum Marks: 70
Section A			
All Questions can be answered. Each Question carries 3 marks (Ceiling: 24 Marks)			
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?		
Section B			
All Questions can be answered. Each Question carries 6 marks (Ceiling: 36 Marks)			
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) Sajeed 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		

	k) 2025 July 26 – Paid for insurance ₹1,200 l) 2025 July 28 – Paid office rent ₹1,500																																										
16	<p>From the following balances extracted from the books of a trader, prepare a Trial Balance as on 31st March, 2025</p> <table><tr><th>Particulars</th><th>Amount (₹)</th><th>Particulars</th><th>Amount (₹)</th><th>Particulars</th><th>Amount (₹)</th></tr><tr><td>Cash in hand</td><td>5,500</td><td>Bills Payable</td><td>14,000</td><td>Advertisement</td><td>3,000</td></tr><tr><td>Cash at Bank</td><td>20,400</td><td>Sundry Creditors</td><td>28,250</td><td>Insurance</td><td>1,800</td></tr><tr><td>Bills Receivable</td><td>22,500</td><td>Capital</td><td>60,000</td><td>Furniture</td><td>9,200</td></tr><tr><td>Sundry Debtors</td><td>30,750</td><td>Sales</td><td>1,28,400</td><td>Stock</td><td>22,000</td></tr><tr><td>Drawings</td><td>12,000</td><td>Purchases</td><td>82,500</td><td>Office Rent</td><td>2,400</td></tr><tr><td>Carriage Inward</td><td>3,600</td><td>Salaries</td><td>15,000</td><td></td><td></td></tr></table>	Particulars	Amount (₹)	Particulars	Amount (₹)	Particulars	Amount (₹)	Cash in hand	5,500	Bills Payable	14,000	Advertisement	3,000	Cash at Bank	20,400	Sundry Creditors	28,250	Insurance	1,800	Bills Receivable	22,500	Capital	60,000	Furniture	9,200	Sundry Debtors	30,750	Sales	1,28,400	Stock	22,000	Drawings	12,000	Purchases	82,500	Office Rent	2,400	Carriage Inward	3,600	Salaries	15,000		
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17	<p>Calculate Current Ratio and Quick Ratio from the following information:</p> <table><tr><th>Particulars</th><th>Amount (₹)</th></tr><tr><td>Inventories</td><td>50,000</td></tr><tr><td>Trade Receivables</td><td>50,000</td></tr><tr><td>Advance Tax</td><td>4,000</td></tr><tr><td>Cash and Cash Equivalents</td><td>30,000</td></tr><tr><td>Trade Payables</td><td>1,00,000</td></tr><tr><td>Short-term Borrowings (Bank Overdraft)</td><td>4,000</td></tr></table>	Particulars	Amount (₹)	Inventories	50,000	Trade Receivables	50,000	Advance Tax	4,000	Cash and Cash Equivalents	30,000	Trade Payables	1,00,000	Short-term Borrowings (Bank Overdraft)	4,000																												
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18	What is the purpose of preparing an Income Statement? Also, prepare a neatly labeled proforma of an Income Statement.																																										
Section C																																											
Answer any ONE. Each Question carries 10 marks (1x10=10 Marks)																																											
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><tr><th>Date</th><th>Particulars</th><th>₹</th></tr><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></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> <p>Revenue from Operations 3,40,000</p> <p>Cost of Revenue from Operations 1,20,000</p> <p>Selling expenses 80,000</p> <p>Administrative Expenses 40,000</p> <p>Calculate Gross Profit Ratio and Operating Ratio.</p>																																										