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|     |           |        |                              | II 474               | 35/47735/48335/48635                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |  |
|     |           |        |                              | Reg. No.             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |
|     | II Se     | emes   | ter B.B.A./ B.C.A./B.        | S.W./B.S.S.T. (NEP)  | Degree Examination,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |  |
|     |           |        | Septem                       | ber/October-2023     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |
|     |           |        |                              | HINDI                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |
|     |           |        | 1)                           | गद्य चयन (गद्य संकलन | 1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |  |
|     |           |        | 2)                           | हिन्दी भाषा के विविध | <b>5प</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |  |
|     |           |        | PAPE                         | R-AECC               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |
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| Tin | ne : 2    | Hot    | ırs                          |                      | Maximum Marks: 60                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |  |
| I.  | किन्ह     | ं दस   | प्रश्नों के सही उत्तर लिखिए। |                      | $(10 \times 1 = 10)$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |  |
|     | 1.        | प्रेमच | न्द जी का जन्म कब हआ?        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |
|     |           | अ)     | सन् 1879                     |                      | Sales of the                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |  |
|     |           | बं)    | सन् 1880                     |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |
|     |           | क)     | सन् 1881                     |                      | The second secon |  |  |
|     | 2.        | रिश्वर | त लेने की सलाह वंशीधर को कौन | देता है?             | disculpt (                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |  |
|     |           | अ)     | पिता                         |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |
|     |           |        |                              |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |
|     |           | ਕ)     | बदलू सिंह                    |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |

वकील

राज्य

धर्म

प्रेमचंद

'गोदान' किसकी रचना है?

भीष्म साहनी

जी.जे. हरिजीत

अ)

ਕ)

क)

31)

ਕ)

क)

भीष्म साहनी के अनुसार भाषा को किसके साथ नहीं जोड़ना चाहिए?

- 5. 'प्रेम की बिरादरी' इस व्यंग्य रचना के लेखक का नाम क्या है?
  - अ) जी.जे. हरिजीत
  - ब) हरिशंकर परसाई
  - क) मृदुला सिन्हा
- 'जान से प्यारे' इस एकांकी के वैज्ञानिक का नाम क्या है?
  - अ) डॉ. कौशिक
  - ब) अविनाश
  - क) गिरिजा
- 7. श्रीपति किस पाठ का पात्र है?
  - अ) प्रेम की बिरादरी
  - ब) सती
  - क) जान से प्यारे
- 8. विश्व हिन्दी दिवस कब मनाया जाता है?
  - अ) 10 जनवरी
  - ब) 11 जनवरी
  - क) 13 जनवरी
- 9. 'जान से प्यारे' यह साहित्य की कौन सी विधा है?
  - अ) कहानी
  - ब) निबंध
  - इ) एकांकी
- 10. 'धारणा बनाने में जल्दबाजी क्यों'? यह रचना किसकी है?
  - अ) अनुपम मिश्र
  - ब) प्रतिभा कटियार
  - क) ं मुदूला सिन्हा
- 11. 'आपने सती सावित्री से भी यही कहा था' किसका कथन है?
  - अ) आत्मा
  - ब) आत्माराम
  - क) यमराज

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- 12. बोलचाल की भाषा ---- होती है।
  - अ) कठीन
  - ब) लचीली
  - क) मानक

## किन्हीं तीन का संदर्भ सहित अर्थ स्पष्ट कीजिए।

 $(3 \times 5 = 15)$ 

- 1. ''हम सरकारी हुकम को नहीं जानते और न सरकार को।''
- 2. 'इतना तो सन्तोष है कि जातिवाले से पिट रही है।"
- 3. 'वहाँ भाषा के सवाल पर जात-पाँत नहीं बरती जाती। हमारे यहाँ हर बात में जात-पात ऊँच-नीच चलती है।''
- 4. 'मौत जालिम है, मगर जिन्दगी के कायदे उससे भी ज्यादा जालिम।"
- 5. ''तुम्हें मैं आज तक नहीं समझ पाया।"

## III. किन्हीं दो प्रश्नों के उत्तर लिखिए।

 $(2\times10=20)$ 

- 1. 'जान ने प्यारे' एकांकी में ममता कालिया रिश्तों की असलियत सामने लाती हैं। एकांकी के आधार पर स्पष्ट कीजिए।
- 2. 'नमक का दारोगा' कहानी का सारांश अपने शब्दों में लिखिए।
- 3. 'धारणा बनाने में जल्दबाजी क्यों'? निबंध का सारांश अपने शब्दों में लिखिए।
- 4. 'सती' एकांकी का आशय स्पष्ट कीजिए।

#### IV. किसी एक प्रश्न का उत्तर लिखिए।

 $(1 \times 10 = 10)$ 

- 1. हिंदी भाषा के विविध रुप संक्षेप में लिखिए।
- 2. राजभाषा की विशेषताँए लिखिए।

### V. किसी एक पर टिप्पणी लिखिए।

 $(1 \times 5 = 05)$ 

- 1. राष्ट्रभाषा।
- 2. सम्पर्क भाषा।

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|    |        |                       | Reg. No.                                                  |                      |
|    | II Se  | mester B.B.A.5 (NE    | P) Degree Examination, Sept                               | ember/October - 2023 |
|    |        |                       | TAIL MANAGEMENT(OEC                                       |                      |
|    |        |                       | (Regular)                                                 |                      |
|    |        |                       |                                                           |                      |
| Ti | me · í | 2 Hours               |                                                           | Maximum Marks: 60    |
|    |        | ions to Candidates:   |                                                           | Maximum Marias : 00  |
|    | on net | 1.<br>2.              | Write question numbers correctly Section-D is compulsory. | •                    |
|    |        | <b>2.</b>             | section B is compaisory.                                  |                      |
|    |        |                       |                                                           | 9                    |
| I. | An     | swer any 5            |                                                           | (5×2=10)             |
|    |        | • .                   |                                                           |                      |
|    | 1.     | What is Retail Mana   | agement ?                                                 |                      |
|    |        | ಚಿಲ್ಲರೆ ನಿರ್ವಹಣೆ ಎಂದರ | ೇನು ?                                                     |                      |
|    | 2.     | What do you mean      |                                                           |                      |
|    | 2.     |                       | *                                                         | •                    |
|    |        | ಇಡಿಎಲ್ಪಿ ಎಂದರೇನು ?    |                                                           |                      |
|    | 3.     | Define customer sat   | isfaction.                                                |                      |
|    |        | ಗ್ರಾಹಕರ ತೃಪ್ತಿ ಎಂದರೇನ | 5 ?                                                       |                      |
|    | 4.     | 32                    | et ? Give an example.                                     |                      |
|    |        |                       |                                                           |                      |
|    |        | ಹೃಪರ ಮಾರ್ಕಟ್ ಎಂದರ     | ೇನು ? ಒಂದು ಉದಾಹರಣೆ ನೀಡಿ.                                  | , e                  |
|    | .5.    | What is Barcoding?    | eriegi elem <i>a</i> mesa                                 |                      |
|    |        | ಬಾರ್ ಕೋಡಿಂಗ್ ಎಂದರೆ    | ಣನು ?                                                     |                      |
|    | 6.     | What is supply chain  | management?                                               |                      |
|    | b      |                       |                                                           |                      |
|    |        | ಪೂರೈಕೆ ಸರಪಳಿ ನಿರ್ವಹಣೆ | and i                                                     |                      |
|    | 7      | What is store decigni | ng 2                                                      |                      |

ಅಂಗಡಿ ವಿನ್ಯಾಸ ಎಂದರೇನು ?

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 $(4 \times 5 = 20)$ 

## II. Answer any 4 questions.

- Explain life cycle of ratailing.
   ಚಲ್ಲರೆ ವ್ಯಾಪಾರದ ಜೀವನ ಚಕ್ರವನ್ನು ವಿವರಿಸಿ.
- 2. Write short note on retail logistics. ಲಾಜಿಸ್ಟಿಕ್ಸ ಕುರಿತು ಕಿರು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
- 3. Explain pricing strategies. ಬೆಲೆ ತಂತ್ರಗಳನ್ನು ವಿವರಿಸಿ.
- 4. Explain consumer buying decision process. ಗ್ರಾಹಕರ ಖರೀದಿ ನಿರ್ಧಾರ ಪ್ರಕ್ರಿಯೆಯನ್ನು ವಿವರಿಸಿ.
- 5. Explain the impact of technology in retailing. ಚಲ್ಲರೆ ವ್ಯಾಪಾರದಲ್ಲಿ ತಂತ್ರಜ್ಞಾನದ ಪ್ರಭಾವವನ್ನು ವಿವರಿಸಿ.
- 6. Write short note on store layout. ಸ್ಟೋರ್ ಲೇಔಟನ ಕುರಿತು ಕಿರು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

## III. Answer any 2 questions.

 $(2 \times 12 = 24)$ 

- 1. Explain functions and roles of Retailer in detail. ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರಿಯ ಕಾರ್ಯಗಳನ್ನು ಮತ್ತು ಪಾತ್ರಗಳನ್ನು ವಿವರವಾಗಿ ವಿವರಿಸಿ.
- 2. Explain promotion tools used by retail companies with proper examples. ಚಿಲ್ಲರೆ ಕಂಪನಿಗಳಲ್ಲಿ ಬಳಸಲಾಗುವ ಪ್ರಚಾರ ಪರಿಕರಗಳನ್ನು ಸರಿಯಾದ ಉದಾಹರಣೆಗಳೊಂದಿಗೆ ವಿವರಿಸಿ.
- 3. Explain factors influencing consumer bahaviour. ಗ್ರಾಹಕರ ನಡವಳಿಕೆಯ ಮೇಲೆ ಪ್ರಭಾವ ಬೀರುವ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿ.

## IV. Compulsory

 $(1 \times 6 = 6)$ 

Explain types of Retailers.
 ಚೆಲ್ಲರೆ ವ್ಯಾಪಾರಿಗಳ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿ.

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| Reg. No. |  |    |     |     |     |    |

# II Semester B.B.A.5 Degree (NEP) Examination, September/October - 2023 TOURISM AND HOSPITALITY MANAGEMENT (OEC) (Regular)

Time: 2 Hours

Maximum Marks: 60

Instructions to Candidates:

- 1. Write question numbers correctly.
- 2. Section-D is compulsory.

#### **SECTION-A**

I. Answer any 5

 $(5 \times 2 = 10)$ 

- 1. Write any 2 types of Tourism. ಯಾವುದೇ 2 ರೀತಿಯ ಪ್ರವಾಸೋದ್ಯಮವನ್ನು ಹೆಸರಿಸಿ.
- 2. What do you mean by Excursionist ? ವಿಹಾರಗಾರ ಎಂದರೇ ಯಾರು ?
- 3. What is Theme Park ?థిఁమో ಪಾರ್ಕ ಎಂದರೇನು ?
- 4. What is Tour Planning ? ಪ್ರವಾಸೋದ್ಯಮದ ಯೋಜನೆ ಎಂದರೇನು ?
- 5. Define Tour Package. ಪ್ರವಾಸ ಪ್ಯಾಕೇಜನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
- 6. Write any 2 World Heritage Centers of India. ಭಾರತದ ಯಾವುದೇ 2 ವಿಶ್ವ ಪರಂಪರೆಯ ಕೇಂದ್ರಗಳನ್ನು ಹೆಸರಿಸಿ.
- 7. What is Medical Tourism ? ವೈದ್ಯಕೀಯ ಪ್ರವಾಸೋದ್ಯಮ ಎಂದರೇನು ?

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#### SECTION-B

 $(4 \times 5 = 20)$ 

## II. Answer any 4 questions.

- Explain component of Tour cost.
   ಪ್ರವಾಸ ವೆಚ್ಚದ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿ.
- Write a short note on Theme Park.
   ಥೀಮ್ ಪಾರ್ಕ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
- Discuss the different types of Tourism.
   ವಿವಿಧ ರೀತಿಯ ಪ್ರವಾಸೋದ್ಯಮವನ್ನು ವಿವರಿಸಿ.
- 4. Write note on the future of Tourism Industry in India. ಭಾರತದಲ್ಲಿ ಪ್ರವಾಸೋದ್ಯಮ ಉದ್ಯಮದ ಭವಿಷ್ಯದ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
- 5. Illustrate the steps involved in calculation of tour price. ಪ್ರವಾಸದ ಬೆಲೆಯ ಲೆಕ್ಕಾಚಾರದಲ್ಲಿ ಒಳಗೊಂಡಿರುವ ಹಂತಗಳನ್ನು ವಿವರಿಸಿ.
- 6. What is Tour infrastructure ? Write its components. ಪ್ರವಾಸ ಮೂಲ ಸೌಕರ್ಯ ಎಂದರೇನು ? ಅದರ ಘಟಕಗಳನ್ನು ವಿವರಿಸಿ.

#### SECTION-C

III. Answer any 2 questions.

 $(2 \times 12 = 24)$ 

- 1. Explain role and functions of international agencies in hospitality industry. ಆತಿಥ್ಯ ಉದ್ಯಮದಲ್ಲಿ ಅಂತರಾಷ್ಟ್ರೀಯ ಏಜೆನ್ಸಿಗಳ ಪಾತ್ರ ಮತ್ತು ಕಾರ್ಯಗಳನ್ನು ವಿವರವಾಗಿ ವಿವರಿಸಿ.
- Explain the classification of hotels on the basis of location, length of stay, theme and service.
  - ಸ್ಥಳ, ವಾಸ್ತವ್ಯದ ಅವಧಿ ಹಾಗೂ ಥೀಮ್ ಮತ್ತು ಸೇವೆಯ ಆಧಾರದ ಮೇಲೆ ಹೋಟೆಲಗಳ ವರ್ಗೀಕರಣವನ್ನು ವಿವರಿಸಿ.
- Explain tourism products of types.
   ಪ್ರವಾಸೋದ್ಯಮದ ಉತ್ಪನ್ನಗಳು ಮತ್ತು ವಿಧಗಳನ್ನು ವಿವರಿಸಿ.

#### SECTION-D

IV. Compulsory

 $(1 \times 6 = 6)$ 

 Explain different types of transportation. ವಿವಿಧ ರೀತಿಯ ಸಾರಿಗೆಯ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿ.

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## II Semester BBA.5(NEP) Degree Examination, September/October - 2023 Financial Accounting and Reporting

#### Regular

Time: 2 Hours

Maximum Marks: 60

Instructions to Candidates:

- 1. Write question numbers properly
- 2. Simple calculators are allowed
- 3. Section D is compulsory.

#### **SECTION-A**

Answer any Five of the following:

 $(5 \times 2 = 10)$ 

- 1. Define Partnership.
- 2. What is notional profit?
- 3. What is authorised capital?
- 4. Give the journal entry for recording share premium amount received along with allotment.
- 5. Under which heading and sub-heading will the following items appear in the balance sheet of a company as per schedule III part I of the companys Act 2013.
  - i) Goodwill
  - ii) 6% Debentures
  - iii) Proposed Dividend
  - iv) Public Deposit
  - 6. What is corporate reporting?
  - List the uses of Annual Report.

P.T.O.



#### **SECTION-B**

## Answer any Four of the following

 $(4 \times 5 = 20)$ 

- Explain characteristics of corporate financial report. 8.
- 9. Goodwill of the firm is valued at 2 years purchases of the average profit of last 4 years the profits and Loss for last 4 years were 2017-18 Rs.6000; 2018-19 Rs 2000; 2019-20 Rs 10,000; and 2020-21 Rs 12,000. Calculate goodwill of the firm.
- The Bharat Company Ltd; issued 20,000 share of Rs 100 each. The amount was payable as Rs 20 application; Rs 40 allotment and Rs 40 on first and final call. All the shares were subscribed and the amount was duly received Pass the journal entries.
- From the following information prepare statement of profit and loss for the year ended 31-3-2022 as per schedule - III of companies Act - 2013.

| Particulars            | Amount (Rs.) |
|------------------------|--------------|
| Revenue from operation | 5,00,000     |
| Purchase of Goods      | 3,00,000     |
| Salaries to employees  | 40,000       |
| Leave encashment       | 10,000       |
| Rent and taxes         | 30,000       |
| Repairs to machinery   | 20,000       |
| Tax                    | 30%          |

The information given below Income statement of a firm You are required to prepare the 12. comparative statement.

| Particulars    | 31-3-2021 | 31-3-2022 |  |  |
|----------------|-----------|-----------|--|--|
|                | (Rs.)     | (Rs.)     |  |  |
| Sales          | 6,50,000  | 7,50,000  |  |  |
| Cost of sales  | 4,25,000  | 5,00,000  |  |  |
| Other expenses | 85,000    | 1,15,000  |  |  |

13. Explain the advantages and disadvantages of financial Statements.



#### SECTION-C

(3)

## Answer any TWO of the following

 $(2 \times 12 = 24)$ 

MAK Ltd., issued 5000 equity shares of Rs 20 each. The amounts were payable as follows.

- Rs 4 on application i)
- Rs 6 on allotment ii)
- Rs 6 on first call iii)
- Rs 4 on final call iv)

The public applied for 7500 shares on shareholder failed to pay final call money. On 200 shares were forfeited and reissued as Rs 18 per share. Pass Journal entries.

- Enumerate the role and significance of corporate social responsibility report.
- From the following Balance sheet of Trisha Ltd., as at March 31, 2021 and 2022. Prepare a comparative balance sheet.

|    | Par | ticula  | ars                  | March 31,2022    | March 31,2021                         |
|----|-----|---------|----------------------|------------------|---------------------------------------|
|    |     |         |                      | (Rs)             | (Rs)                                  |
| I) | Equ | iity an | d Liabilities        |                  |                                       |
|    | a)  | Sha     | re holders fund      |                  |                                       |
|    |     | i)      | Share capital        | 10,00,000        | 7,50,000                              |
|    |     | ii)     | Reserves and surplus | 6,50,000         | 7,00,000                              |
|    | b)  | Nor     | Current Liabilities  | •                |                                       |
|    |     | i)      | Long term Borrowing  | 9,50,000         | 8,00,000                              |
|    | c)  | Cur     | rent Liabilities     |                  |                                       |
|    |     | i)      | Trade Payable        | 1,50,000         | 1,00,000                              |
|    |     |         | Total                | <u>27,50,000</u> | 23,50,000                             |
| II | Ass | ets.    |                      |                  | · · · · · · · · · · · · · · · · · · · |
|    | a)  | Nor     | Current Assets       |                  |                                       |
|    |     | i)      | Fixed Assets         |                  |                                       |
|    |     |         | Tangible Assets      | 10,00,000        | 7,50,000                              |
|    |     |         | Intangible Assets    | 9,50,000         | 8,00,000                              |
|    |     |         | ,                    |                  | P.T.O.                                |

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## 47451/B050210

| b) | Cur | Intangible Assets<br>rent Assets | 9,50,000  | 8,00,000  |  |
|----|-----|----------------------------------|-----------|-----------|--|
|    | i)  | Inventories                      | 6,50,000  | 7,00,000  |  |
|    | ii) | Cash                             | 1,50,000  | 1,00,000  |  |
|    |     | Total                            | 27,50,000 | 23,50,000 |  |

#### SECTION-D

## Compulsory Question.

 $(1 \times 6 = 6)$ 

## 17. From the following information calculate trend percentage.

| Particulars | 2020   | 2021   | 2022     |  |
|-------------|--------|--------|----------|--|
|             | (Rs)   | (Rs)   | (Rs)     |  |
| Sales       | 50,000 | 75000  | 1,00,000 |  |
| Purchase    | 40,000 | 60,000 | 72000    |  |
| Expenses    | 5000   | 8000   | 15000    |  |
| Profit      | 5000   | 7000   | 13000    |  |