QP Code: U25DRIS057

Reg. No : ....
Name : ....

ST MARY'S COLLEGE (AUTONOMOUS), THRISSUR-20

I SEMESTER (FYUGP) DEGREE EXAMINATIONS, NOVEMBER 2025
(Regular/Improvement/Supplementary)
BBA
BBA1CJ103 : COMMUNICATING WIITH FINANCIAL DATA
2024 Admission Onwards
(Credits: 4)

Time: 2 Hours **Maximum Marks: 70**

Section A

*Answer **all**. Each question carries **3** Marks.* ***(Ceiling: 24 Marks)***

1. Define the term income.
2. Define double entry book-keeping.
3. What is a trading account?
4. Explain the purpose of Tax Efficiency Ratio.
5. Differentiate between owners equity and creditors equity.
6. Classify the following as fixed or variable cost: rent, raw materials.
7. Pass a journal entry for:
   Purchased goods for ₹10,000 with 10% trade discount.
   Cash sales ₹5,000.
8. Distinguish between fixed assets and current assets.
9. Calculate the current ratio from:
   Current Assets ₹1,20,000.
   Current Liabilities ₹80,000.
10. Why is ledger called the “principal book of accounts”?

Section B

*Answer **all**. Each question carries **6** Marks.* ***(Ceiling: 36 Marks)***

11. From the following information relating to Cochin Trading Ltd., calculate debt-equity ratio and interpret the results:

20,000 Equity shares of 10 each fully paid	₹2,00,000
10,000 9% Preference shares of 10 each fully paid	₹100000
General Reserve	₹90,000
P/L A/c	₹60,000
15% Debentures	₹1,50,000
Preliminary Expenses Solution	₹20,000

12. What is meant by cash flow from investing activities?

13. Prepare a trial balance from the following ledger balances.

Capital	₹70,000
Machinery	₹25,000
Bills payable	₹5000
Salaries	₹12,000
Drawings	₹3,000
Creditors	₹10,500
Furniture	₹15,000
Returns inwards	₹5,000
Bills receivable	₹5,000
Stock	₹15,000
Cash at bank	₹5,000
Advertisement	₹500

14. Explain the differences between expenses and expenditure with suitable examples.

15. From the following details, prepare the P/L A/c of M/s Ram Bros. for the year ending 31-03-2025. Gross Profit transferred from Trading A/c is ₹1,97,500.

Salaries	₹86,000
Discount Allowed	₹4,200
Discount Received	₹5,000
Bad Debts	₹17,000
Printing and Stationery	₹1,400
Depreciation	₹15,000
Insurance	₹11,500
Carriage outward	₹3,100
Interest received	₹6,700
Rent	₹24,000

16. Explain provision, its types, and accounting treatment.

17. Show how the accounting equation is affected by:
Capital ₹50,000.
Loan ₹20,000.
Purchase of furniture ₹30,000.

18. From the following particulars, calculate stock turnover ratio and interpret the results:

Opening stock	₹40,000
Purchases	₹1,20,000
Carriage on purchases	₹10,000
Sales	₹200,000
Closing stock	₹30,000

Section C

*Answer **any one**. Each question carries **10** Marks* ***(1x10=10marks)***

19. The Balance Sheet of AB Ltd. as on 31.12.2024 is given below:

Equity and Liabilities	
Equity	
Equity capital	100000
9% Preference capital	50000
Retained earnings	20,000

Non-current Liabilities:	
8% Debentures	50,000
Current Liabilities:	
Creditors	45,000
Total	2,65,000.
Assets	
Non-current Assets	1,80,000
Current Assets:	
Stores	25,000
Debtors	55,000
B/R	3,000
Bank	2,000
Total	2,65,000

By calculating appropriate ratios, comment on the financial position of the company.

20. The balance sheets of a limited company at 31.3.2024 and 31.3.2025 were as follows.

	31st March	31st March
	2024	2025
	₹	₹
Liabilities: Equity share capital	45,000	65,000
General reserve	5,000	7,500
P/LA/c	10,000	15,000
Debentures	10,000	20,000
Sundry creditors	8,700	11,000
Total	78,700	1,18,500
Assets:Fixed assets	46,000	83,000
Stock	11,000	13,000
Debtors	18,700	19,500
Cash	2,000	2,500
Preliminary expenses	1,000	500
Total	78,700	1,18,500

Additional information: Depreciation on fixed assets for the year 2024-25 was 11,700. Prepare a cash flow statement.

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