

**A1015**

Name.....

Register No.....

**NAIPUNNYA INSTITUTE OF MANAGEMENT AND INFORMATION  
TECHNOLOGY (AUTONOMOUS)**

**FIRST SEMESTER (FYUG) DEGREE EXAMINATION NOVEMBER 2025**

**MANAGEMENT STUDIES**

**BBA1CJ103 - COMMUNICATING WITH FINANCIAL DATA**

Time: Two Hours

Maximum:70 marks

**Section A**

Answer all questions.

Each question carries 3 marks. Ceiling 24 marks

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|---|-----|
| 1. Define business transaction.                         | CO2 |
| 2. Define revenue.                                      | CO1 |
| 3. Write a short note on expenses.                      | CO1 |
| 4. What do you understand by convention of Materiality? | CO2 |
| 5. Define balance sheet.                                | CO2 |
| 6. Comment on capital reserve.                          | CO2 |
| 7. What is gross profit margin?                         | CO1 |
| 8. Briefly describe turnover ratios.                    | CO2 |
| 9. Define current ratio.                                | CO1 |
| 10. What are the objectives of providing depreciation?  | CO2 |

**Section B**

Answer all questions.

Each question carries 6 marks. Ceiling 36 marks

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|---|-----|
| 11. Explain the nature of expense.  | CO2 |
| 12. Describe the importance of a cash flow statement in financial planning.   | CO5 |
| 13. Prepare the Trading Account, Profit & Loss Account, and Balance Sheet from the following information for the year ending 31st March:<br>Sales: ₹50,000/- Purchases: ₹30,000/- Opening Stock: ₹5,000/- Closing Stock: ₹8,000/- Wages: ₹4,000/- Rent Paid: ₹2,000/- (₹500/- prepaid) Salaries: ₹6,000/- (₹1,000/- outstanding)<br>Capital: ₹30,000/- Drawings: ₹5,000/- |     |
| 14. List out the differences between fund flow statement and balance sheet.   | CO2 |
| 15. How do you classify reserve? Explain.   | CO4 |
| 16. What is the purpose of preparing a trial balance? Explain its importance and the steps involved in its preparation.   | CO3 |

Turn Over

17. Credit sales 25,000/- Return inwards 1,000/- Debtors 3,000/- Bills Receivables 1,000/-  
Estimate average collection period. CO5

18. Explain the steps involved in preparing final accounts of a sole trader. What are the common  
adjustments made, and how are they treated? CO3

### Section C

Answer any one question  
The question carries 10 marks.

19. Fixed costs for the year are ₹ 60,000/-The sales for the period are ₹ 4,00,000 /-and variable costs  
are amounted to ₹ 3,00,000/- Calculate BEP Sales. CO4

20. From the following balances, prepare a Trial Balance as on 31st March:

Particulars of Amount (₹) Capital 50,000/- Drawings 5,000/- Purchases 30,000/- Sales 60,000/-  
Wages 3,000/- Rent 2,000/- Furniture 10,000/- Cash in hand 8,000/- Bank 49000/- Creditors 12,000/-  
Debtors 15,000/- CO3

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