

**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

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

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: 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) Capital: ₹30,000/- Drawings: ₹5,000/-	CO3
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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