

3

Reg. No.

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|



BBABMC 257/BBMBMC 257

**Credit Based Fourth Semester B.B.A./B.B.M. Degree
Examination, December 2021
(2012 Scheme)
BUSINESS STATISTICS**

Time : 3 Hours

Max. Marks : 80

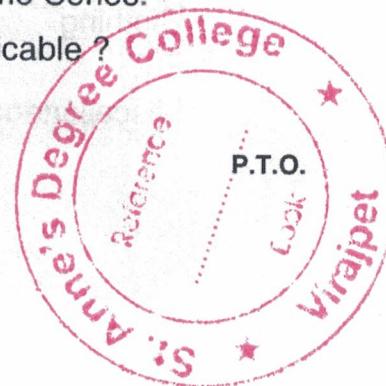
- Instructions :** 1) **Only simple calculators are allowed.**
2) **Log tables are provided if necessary.**

**SECTION – A
(One mark each)**

1. Answer **any ten** questions.

(10×1=10)

- What is classification of data ?
- Write any one difference between diagrammatic presentation and graphical presentation.
- What is the Geometric Mean of 4 and 9 ?
- Mention an average which is not based on all given values.
- In stem and leaf plot, which digit of the given number forms leaf ?
- If mean and coefficient of variation are 25 and 16% respectively, find standard deviation.
- In a bivariate data $\text{cov}(x, y) = 12.3$, $\sigma_x = 3.65$ and $r = 0.1$, find σ_y .
- In a bivariate data regression coefficients are -4.5 and -0.02 , find coefficient of correlation.
- Write any one property of coefficient of correlation.
- If Laspeyre's index number is 223.36 and Paasche's index number is 226.86, find Fisher's index number.
- Mention a method of measuring Trend component of a Time Series.
- Under which condition, graphical solution to L.P.P. is applicable ?





4

SECTION – B
(Five marks each)

Answer **any five** questions.

(5×5=25)

2. Mention five limitations of statistics. 5
3. For the following distribution of monthly expenditure of two families, draw the percentage bar chart. 5

| Item | Family A (Income Rs. 20,000) | Family B (Income Rs. 35,000) |
|---------------|---------------------------------|---------------------------------|
| Food | 5,500 | 7,000 |
| House Rent | 4,000 | 4,500 |
| Fuel | 3,000 | 4,000 |
| Miscellaneous | 3,000 | 4,500 |

4. Calculate Geometric Mean and Harmonic mean from the following data : 5
100, 0.25, 25, 7.5, 0.075

5. Compute standard deviation from the following data : 5
- | | | | | | | |
|------------------|----------|---------|---------|----------|-----------|-----------|
| Class | : 0 – 30 | 30 – 60 | 60 – 90 | 90 – 120 | 120 – 150 | 150 – 180 |
| Frequency | : 9 | 17 | 43 | 72 | 65 | 44 |

6. Determine Spearman's rank correlation for the following data of marks : 5
- | | | | | | | | | |
|--------------------|------|----|----|----|----|----|----|----|
| Statistics | : 18 | 28 | 35 | 44 | 35 | 26 | 37 | 48 |
| Mathematics | : 83 | 51 | 34 | 34 | 34 | 28 | 46 | 47 |

7. Find 3 yearly moving averages to the following data : 5
- | | | | | | | | |
|------------------------------------|--------|------|------|------|------|------|------|
| Year | : 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
| Production (‘000 tons) : | 30 | 33 | 42 | 48 | 51 | 60 | 63 |

8. Compute the cost of living index number by using the following data : 5

| Item | Weight | Prices in ₹ | |
|---------------|--------|-------------|--------------|
| | | Base Year | Current Year |
| Food | 10 | 6,000 | 12,000 |
| House rent | 12 | 5,000 | 7,500 |
| Clothing | 2 | 2,000 | 2,500 |
| Fuel | 3 | 3,000 | 5,000 |
| Miscellaneous | 5 | 5,000 | 7,000 |



SECTION - C
(15 marks each)

Answer any three questions.

9. a) Draft a blank table to show the population of a town in 3 different years according to literacy and religion (Hindu, Muslim and Christian). 5
- b) The mean weight of 150 students in a certain class is 60 kgs. The mean weight of boys in the class is 70 kgs and that of girls is 55 kgs. Find the number of boys and the number of girls in the class. 5
- c) Calculate mean deviation from median : 5

| | | | | | |
|------------------|----------|---------|---------|---------|---------|
| Class | : 0 - 10 | 10 - 20 | 20 - 30 | 30 - 40 | 40 - 50 |
| Frequency | : 4 | 15 | 28 | 16 | 7 |

10. a) The following are the runs scored by two batsmen A and B in 10 innings. 10

A : 101 27 0 36 82 45 7 13 65 14

B : 97 12 40 96 13 8 85 8 56 15

- i) Who is a better run scorer ?
ii) Who is more consistent in scoring ?

- b) The heart rate at rest (beats per minute) of 24 school children and 17 adults were measured. The readings were : 5

Children : 84, 86, 79, 63, 84, 89, 96, 99, 79, 82, 69, 60, 71, 70, 98, 86, 91, 90, 93, 85, 68, 76, 83, 81

Adults : 75, 72, 74, 68, 78, 85, 82, 79, 69, 71, 73, 70, 73, 70, 72, 74, 77

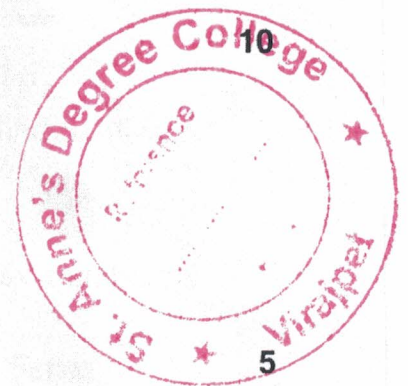
Represent the data by stem plot.

11. a) Calculate Karl Pearsons coefficient of correlation :

| | y | 20 - 29 | 30 - 39 | 40 - 49 | 50 - 59 |
|---------|---|---------|---------|---------|---------|
| x | | | | | |
| 10 - 14 | | 10 | 10 | - | - |
| 14 - 18 | | - | 20 | 8 | - |
| 18 - 22 | | - | 10 | 25 | 6 |
| 22 - 26 | | - | - | 7 | 4 |

- b) Find the most likely value of y when x = 69.

x : 61 68 68 64 65 70 63 62 64 67
y : 112 123 130 115 116 125 100 113 116 126





12. a) Calculate Fisher's index number.

5

| Item | Base Year | | Current Year | |
|------|-----------|-------|--------------|-------|
| | Price | Value | Price | Value |
| A | 12 | 240 | 15 | 225 |
| B | 14 | 256 | 18 | 290 |
| C | 11 | 110 | 12 | 144 |
| D | 14 | 70 | 20 | 120 |

b) For the following data fit a straight line trend and estimate the data for the year 2018 :

5

| | | | | | | | | |
|------------------------|--------|------|------|------|------|------|------|------|
| Year | : 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
| Tourist arrival | : 18 | 20 | 23 | 25 | 24 | 28 | 30 | 29 |

c) Solve the following l.p.p. graphically

5

Maximize $Z = 400x + 1000y$

Subject to

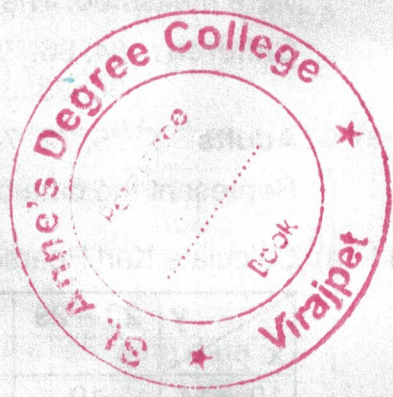
$$12x + 6y \leq 6000$$

$$4x + 10y \leq 4000$$

$$2x + 3y \leq 1800$$

and

$$x \geq 0, y \geq 0$$



| | | | | |
|----|----|----|----|----|
| 10 | 10 | 10 | 10 | 10 |
| 10 | 10 | 10 | 10 | 10 |
| 10 | 10 | 10 | 10 | 10 |
| 10 | 10 | 10 | 10 | 10 |
| 10 | 10 | 10 | 10 | 10 |

Handwritten mark resembling the number '4'.

7

Reg. No.

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|



BBABMC 261/BBMBMC 261

**Credit Based IV Semester B.B.A./B.B.M. Degree
Examination, December 2021
(2012 Scheme)**

HUMAN RESOURCE MANAGEMENT

Time : 3 Hours

Max. Marks : 120

SECTION – A

1. Answer **any ten** of the following in **1 or 2 sentences each**. **(10×2=20)**

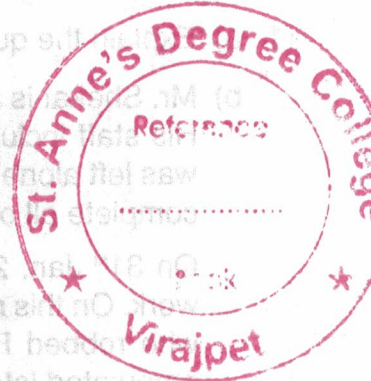
- What is Human Resource Policy ?
- What do you mean by Job Analysis ?
- State any two differences between job specification and job description.
- What is job enrichment ?
- State any two sources of internal recruitment.
- What is placement ?
- State any two merits of orientation.
- What is panel interview ?
 - What is shift transfer ?
 - What is fair wages ?
- Explain any two qualities of a Human Resource Manager.
- Give any two examples of fringe benefits.

SECTION – B

(8 Marks Each)

Answer **any five** questions in **not more than 2 pages each**. **(5×8=40)**

- What are the objectives of Human Resource Management ?
- What are the guidelines to make an effective Human Resource Planning ?
- Explain the various types of interviews used in selection process.
- Explain the factors affecting recruitment.



P.T.O.

5

BBABMC 261/BBMBMC 261



6. Explain the different bases of promotion.
7. What is job description ? Explain the contents of job description.
8. What are the advantages of job evaluation ?

SECTION – C
(20 Marks Each)

Answer the following questions.

(3×20=60)

9. What is Human Resource Management ? Explain the functions of HRM.

OR

What is Human Resource Planning ? Explain the process of Human Resource Planning.

10. What is Selection ? Explain the various steps involved in modern selection process.

OR

Explain the different sources of recruitment with its merits and demerits.

11. a) Explain the qualities of an effective Human Resource Manager. **10**

- b) Mr. Shekar is a Branch Manager of Indian Bank at one of its Village Branch. His staff included one officer, one clerk and one attender. Very often, he was left alone in the Bank after 5 P.M. to tally the accounts, day books and complete all other formalities.

On 31st Jan. 2015, Mr. Shekar was working till 2 A.M. for completing the work. On this night the Branch Manager was attacked by a band of robbers, who robbed Rs. 20 lakhs after harming his right hand, which had to be amputated later. After his recovery he applied for compensation.

The Bank Management was of the opinion that Mr. Shekar violated the policy by working beyond the stipulated hours of work. He, in their views, was not entitled to any compensation as the accident occurred during non-employment hours. They also called for an explanation and decided to recover the loss from his salary and Provident Fund.

Questions :

- i) How do you justify the Bank's stand in this case ?
- ii) What do you suggest to overcome such incidents in future ? **10**

9

Reg. No.

173222423



BBABMC 262/BBMBMC 262

**Credit Based IV Semester B.B.A./B.B.M. Degree
Examination, December 2021
(2012 Scheme)
CORPORATE ACCOUNTING – II**

Time : 3 Hours

Max. Marks : 120

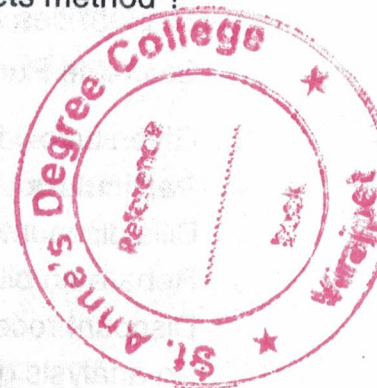
Instructions : 1) Provide working notes **wherever** necessary.
2) Follow the instructions **strictly**.

**SECTION – A
(Two marks each)**

Answer **any ten** questions :

(10×2=20)

1. a) Mention the two types of amalgamation as per accounting standard 14.
- b) How do you treat Provident Fund balance of employees of Vendor company when it is absorbed by another company ?
- c) How do you calculate purchase consideration under net assets method ?
- d) What is Internal Reconstruction ?
- e) Who is a Liquidator ?
- f) Who are preferential creditors ?
- g) State any two forms of capital reduction.
- h) State any two contingent liabilities of a bank.
 - i) What are non-banking assets ?
 - j) What do you mean by double account system ?
 - k) Which are the accounts prepared under double account system by electricity companies ?
 - l) What do you mean by disclosure of accounting policies ?



P.T.O.

F



SECTION – B
(8 marks each)

Answer any five of the following :

(5×8=40)

2. Describe the objectives and functions of accounting standards.
3. Distinguish between Internal and external Reconstruction of a company.
4. Following is the Balance Sheet of "Marsh" Ltd. as on 31-12-2019 :

| Liabilities | ₹ | Assets | ₹ |
|---------------------|------------------|----------------------|------------------|
| Share capital | 10,00,000 | Good will | 3,00,000 |
| General Reserve | 6,00,000 | Plant and Machinery | 10,00,000 |
| Profit and Loss A/c | 2,00,000 | Stock | 10,00,000 |
| 6% debentures | 5,00,000 | Debtors | 4,00,000 |
| Creditors | 6,00,000 | Bank | 2,00,000 |
| Bills Payable | 10,000 | Preliminary Expenses | 10,000 |
| | 29,10,000 | | 29,10,000 |

Lenin Ltd. takesover the business of 'Marsh' Ltd. on the following terms :

- 1) Goodwill is valued at ₹ 4,00,000 and other assets considered worth their book value.
- 2) Lenin Ltd. does not take over the balance at bank.
- 3) Liabilities are taken over at book values.

Calculate Purchase consideration.

5. Given below is an extract from the Trial balance of a bank as on 31-3-2019.

| Particulars | Debit (₹) | Credit (₹) |
|--|-----------|------------|
| Bills discounted | 12,64,000 | - |
| Rebate on bills discounted on 1-4-2018 | - | 8,000 |
| Discount received | - | 85,000 |

An analysis of the bills discounted as shown above. Shows the following :

| Amount (₹) | Due date (2019) | Rate of discount (% p.a.) |
|------------|-----------------|---------------------------|
| 1,40,000 | June 04 | 5 |
| 4,36,000 | June 10 | 4.5 |
| 2,82,000 | June 24 | 6 |
| 3,80,000 | July 05 | 4 |

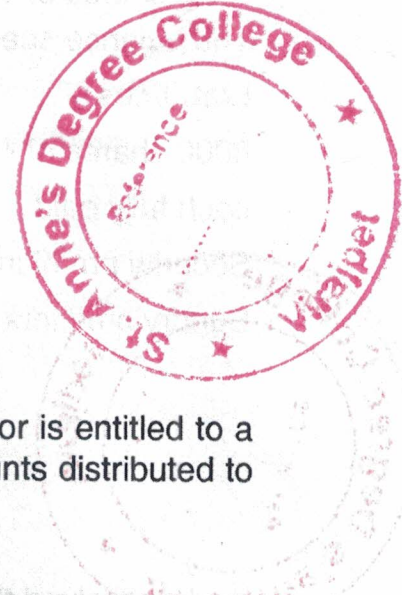
Find out the amount of discount to be credited to Profit and Loss A/c and Pass journal entries for the same.

6. 'Yashash' Ltd. went into liquidation on 31-12-2019, when its state of affairs was as follows :

| | ₹ |
|----------------------------------|----------|
| Preferential creditors | 80,000 |
| Debentures | 80,000 |
| Unsecured creditors | 2,56,000 |
| The assets realised as follows : | |
| Land and Buildings | 1,60,000 |
| Plant and Machinery | 1,49,000 |
| Furniture | 8,000 |

The liquidation expenses amounted to ₹ 8,000. The liquidator is entitled to a commission of 2% on the amount realised and 2% on amounts distributed to unsecured creditors excluding preferential creditors.

Prepare Liquidator's Final statement of Account.



7. The following balances appeared in the books of "Karthik" Electric Company Ltd.

| Particulars | Debit (₹) | Credit (₹) |
|---|-----------|------------|
| Equity Shares | - | 12,00,000 |
| Debentures | - | 4,00,000 |
| Land on 31-3-2019 | 3,00,000 | - |
| Land Purchased during the year | 1,20,000 | - |
| Mains including cost of laying to 31-3-2019 | 3,20,000 | - |
| Mains Expended | 1,52,000 | - |
| Machinery as on 31-3-2019 | 11,00,000 | - |
| Machinery purchased during the year | 1,32,000 | - |
| Creditors | - | 2,000 |
| Depreciation Fund account | - | 5,00,000 |
| Sundry debtors for current supplied | 80,000 | - |
| Other book debts | 1,000 | - |
| Stores on hand | 12,000 | - |
| Cash in hand | 8,000 | - |
| Net Revenue A/c balance on 31-3-2019 | - | 1,23,000 |

From the above balance prepare capital account and general balance sheet as on 31-3-2019.



8. A company after a series of trading losses, resolved to reduce its capital of 8000 shares of ₹ 10 each fully paid to 8000 shares of ₹ 4 each fully paid. The balance sheet of the company prior to reduction of capital was as follows :

| Liabilities | ₹ | Assets | ₹ |
|-------------------------------------|-----------------|---------------------|-----------------|
| 8000 shares of ₹ 10 each fully paid | 80,000 | Goodwill | 15,000 |
| Security premium | 4,000 | Free hold property | 8,000 |
| Sundry creditors | 17,000 | Plant and machinery | 14,000 |
| | | Stock | 21,000 |
| | | Debtors | 17,000 |
| | | Cash | 3,000 |
| | | Profit and Loss A/c | 23,000 |
| | 1,01,000 | | 1,01,000 |

It was resolved that the amount so available is utilised as follows :

- To write off the debit balance of Profit and Loss A/c and goodwill entirely.
- To reduce the value of plant and machinery by ₹ 2,000; stock by ₹ 2,400.
- Balance is used to reduce the value of freehold property.

Pass necessary journal entries. Also prepare Capital Reduction Account.

SECTION – C
(20 marks each)

Answer any three questions :

(3×20=60)

9. Following is the Balance Sheet of Aman Ltd., as on 31-03-2019

| Liabilities | ₹ | Assets | ₹ |
|---------------------|------------------|----------------------|------------------|
| Share capital | 12,00,000 | Goodwill | 2,00,000 |
| General Reserve | 6,00,000 | Plant and Machinery | 10,00,000 |
| Profit and Loss A/c | 2,00,000 | Furniture | 2,00,000 |
| 6% debentures | 6,00,000 | Stock | 12,00,000 |
| Sundry creditors | 6,40,000 | Debtors | 4,00,000 |
| | | Bank | 2,00,000 |
| | | Preliminary Expenses | 40,000 |
| | 32,40,000 | | 32,40,000 |



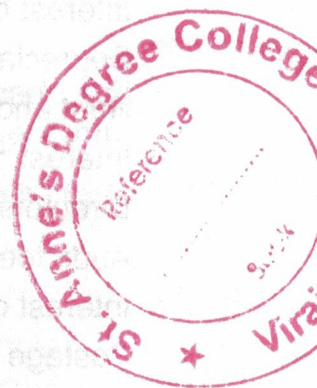
Roshni Ltd. takes over the business of 'Aman' Ltd. on the following terms :

- 1) Assumption of Liabilities
- 2) Goodwill is valued at ₹ 4,00,000 and other assets are considered worth their book values.
- 3) Roshni Ltd. does not take over the balance at bank.
- 4) Purchase consideration is to be discharged by issuing 180000 equity shares of ₹ 10 each valued at ₹ 15 per share.

Calculate the purchase consideration. Prepare ledger accounts in the books of Aman Ltd. and opening entries in the books of Roshni Ltd., assuming that absorption is in the nature of purchase.

10. From the following Trial balance of "Yesh" Electric Company Ltd., as on 31-3-2019. Prepare Revenue Account, Net Revenue Account, Capital Account and the General Balance Sheet of the company

| | ₹ | ₹ |
|-------------------------------------|----------|----------|
| Equity shares | — | 1,09,800 |
| Debentures | — | 40,000 |
| Lands as on 31-3-18 | 30,000 | — |
| Lands expended | 1,000 | — |
| Machinery on 31-3-18 | 1,20,000 | — |
| Machinery Expended | 1,000 | — |
| Mains including cost of laying | 40,000 | — |
| Mains expended | 10,200 | — |
| Sundry creditors on open accounts | — | 200 |
| Depreciation Accounts | — | 50,000 |
| Sundry debtors for current supplied | 8,000 | — |
| Other debtors | 100 | — |
| Stores in hand | 1,000 | — |
| Cash | 1,000 | — |
| Cost of generation of Electricity | 6,000 | — |
| Cost of distribution of Electricity | 1,000 | — |
| Management expenses | 2,400 | — |
| Depreciation | 4,000 | — |



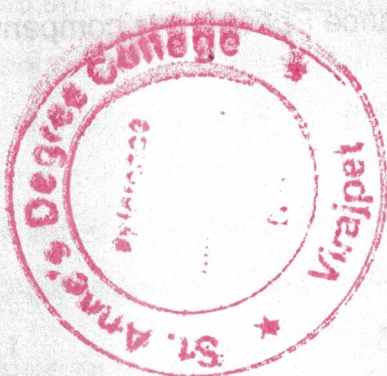
14



| | | |
|---|-----------------|-----------------|
| Sale of current | - | 26,000 |
| Rent of Meters | - | 1,000 |
| Interest on debentures | 2,000 | - |
| Interim dividend | 5,000 | - |
| Balance of Net Revenue account on 31-3-2018 | - | 5,700 |
| Total | 2,32,700 | 2,32,700 |

11. From the following particulars prepare Profit and Loss Account and Vaibhav Bank Ltd. for the year ending 31-3-2019 :

| | |
|------------------------------|-----------|
| | ₹ |
| Interest on fixed deposits | 27,30,000 |
| Interest on loans | 24,75,000 |
| Rebate on bills discounted | 5,00,000 |
| Commission Received | 75,000 |
| Salaries | 5,60,000 |
| Discount on bills discounted | 15,00,000 |
| Interest on cash credit | 25,00,000 |
| Depreciation | 4,50,000 |
| Rent and Rates | 1,40,000 |
| Interest on overdrafts | 16,00,000 |
| Directors fees | 15,000 |
| Audit fees | 10,000 |
| Interest on savings Bank A/c | 6,50,000 |
| Postage | 8,000 |
| Printing and Stationary | 30,000 |
| Sundry charges | 18,000 |



Additional Information :

- 1) Bad debts written off ₹ 4,00,000
- 2) Provide for tax at 55%
- 3) Transfer 20% of profit to statutory reserve
- 4) Provide ₹ 3,50,000 for dividends.

12



12. 'ABC' Ltd. went into voluntary liquidation on 1-1-2019, when its Balance sheet was as follows :

| Liabilities | ₹ | Assets | ₹ |
|---------------------|------------------|---------------------|------------------|
| Issued capital : | | Plant and Machinery | 5,60,000 |
| 40000 5% preference | | Stock | 2,60,000 |
| shares of ₹ 10 each | 4,00,000 | Debtors | 2,40,000 |
| 40000 equity shares | | Cash | 4,000 |
| of ₹ 10 each | 4,00,000 | Profit and Loss A/c | 46,000 |
| 6% debentures | 1,00,000 | | |
| Unsecured creditors | 2,10,000 | | |
| | 11,10,000 | | 11,10,000 |

i) The liquidator realised the assets as follows :

| | |
|---------------------|------------|
| Plant and Machinery | ₹ 4,00,000 |
| Stock | ₹ 1,60,000 |
| Debtors | ₹ 2,00,000 |

ii) Expenses of liquidation amount to ₹ 7,800

iii) The liquidator is to get 2% on assets realised excluding cash in hand and 2% on the amount distributed to equity shareholders as his remuneration.

iv) Preference dividend is paid upto 31-12-2016 and arrears is payable on liquidation.

v) Debenture holders paid their dues on 30-6-2019.

Prepare Liquidator's statement of account.

