



1112

Bachelor of Business Administration
BBA Pt -III, Semester - V, NEP
Examination 2025-26
Paper - BBA - 501C
Corporate Accounting

Duration of Examination: 3 Hours

परीक्षा की अवधि: 3 घण्टा

Max. Marks: 70

पूर्णांक: 70

Instructions to the Candidates:परीक्षार्थी के लिए निर्देश:-**Note:- The question paper is divided into 02 Parts: Part - A & Part-B.**

नोट:- प्रश्न पत्र दो भागों में होगा। भाग-अ और भाग-ब

Part-A / भाग-अ

Will consist of 10 compulsory questions. Answer to each question shall be limited up to 50 words. Each question will carry 02 marks. Total 20 Marks. (10×2=20 Marks)

भाग-अ में 10 अनिवार्य प्रश्न होंगे। प्रत्येक प्रश्न का उत्तर 50 शब्दों तक सीमित होगा। प्रत्येक प्रश्न दो अंक का होगा। (10×2=20 अंक)

Part-B / भाग-ब

Will consist of 10 questions. Student will have to answer 05 questions, selecting At least one questions from each unit. The answer to each question shall be limited upto 400 words. Each question carries 10 marks. Total 50 Marks. (5×10=50 Marks)

भाग-ब में 10 प्रश्न होंगे। छात्र को प्रत्येक इकाई से कम से कम एक प्रश्न का चयन करते हुए पाँच प्रश्नों का उत्तर देना होगा। प्रत्येक प्रश्न का उत्तर 400 शब्दों तक सीमित होगा। प्रत्येक प्रश्न 10 अंक का होगा। (5×10=50 अंक)

Part-A / (खण्ड-अ)

- 1- What do you mean by Shares?
अंश से आप क्या समझते हैं?
- 2- State the uses of capital redemption reserve.
पूंजी शोधन संचय खाते के उपयोग बताइए।
- 3- Which profits may be used by a company for redemption of its preference shares?
कम्पनी अपने अधिमान अंशों में शोधन हेतु कौन-कौन से लाभों का प्रयोग कर सकती हैं?
- 4- What do you understand by firm under writing?
शुद्ध अभिगोपन से आप क्या समझते हैं?
- 5- What is meant by capitalisation of profits?
लाभों में पूंजीकरण से आप क्या समझते हैं?
- 6- What do you mean by Profit 'Prior' to in corporation?
समामेलन से पूर्व के लाभ से क्या आशय है?
- 7- Which Profits are available for issue of Bonus shares?
बोनस अंशों को निर्गमित करने के लिए कौन-कौन से लाभ उपलब्ध होते हैं?
- 8- What do you mean by winding up of a company?
एक कम्पनी के समापन से आपका क्या आशय है?



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9- What is liquidator's statement?

समापक का विवरण क्या है?

10- Define Holding Company

सुत्रधारी कम्पनी की परिभाषा दीजिये।

Part-B / (खण्ड-ब)

Unit - I / इकाई - I

11- Explain the procedure of issue of shares and debentures. Also give the journal entries for issue of shares. 5+5

अंशों तथा डिवेन्चरों के निर्गमन की प्रक्रिया बताइए। अंशों में निर्गमन के लिए जर्नल प्रविष्टियाँ भी दीजिए।

12- 4000 shares were issued. A underwrites 60%, B25% and C15%. Firm underwriting A 320 shares, B120 shares and C400 shares. Public subscribes for 2000 shares out of which marked application were A400, B800 and C200 shares.

Calculate the total liability of each underwriter, if (a) shares of firm underwriting are not to be set off against gross liability i.e. treated as unmarked, (b) when to be set off i.e. treated as marked.

4000 अंशों का निर्गमन हुआ। अ ने 60% ब ने 25% तथा स ने 15% का अभिगोपन किया। अ ने 320 अंशों का, ब ने 120 अंशों का तथा स ने 400 अंशों का निश्चित अभिगोपन किया। जनता ने 2000 अंशों के लिए अभिदान किया। जिसमें से चिन्हित प्रार्थना पत्र अ के 400, ब 800 तथा स के 200 हैं।

प्रत्येक अभिगोपन का कुल दायित्व ज्ञात कीजिये यदि (अ) निश्चित अभिगोपन वाले अंश सकल दायित्व में से न हटाने हो, अर्थात् अचिन्हित माने जाते हों, (ब) वे जब घटाने हों अर्थात् चिन्हित माने जाते हों।

13- What entries will be passed in each of the following cases. In the books of X Ltd. for the redemption of 90,000 9% Redeemable preference shares of Rs. 10 each at 15% premium assuming that there is sufficient credit balance in the profit and loss account.

(a) If preference shares are redeemed out of profit.

(b) If preference shares are redeemed partly out of profits and partly out of the proceeds of issue of 12000 Equity shares of Rs. 10 each at per.

X लिमिटेड अपने 10 रु. वाले 90,000 9% अधिमान अंशों का शोधन 15% प्रीमियम पर करने हेतु निम्नलिखित प्रत्येक स्थिति में क्या प्रविष्टियाँ करेगी यह मानते हुए कि कम्पनी के लाभ-हानि खाते का पर्याप्त क्रेडिट शेष है :- यदि अधिमान अंशों का शोधन लाभों में से हो।

यदि आंशिक अधिमान अंशों का शोधन लाभ में से तथा आंशिक का 10 रु. वाले 12000 समता अंशों का सम मूल्य पर निर्गमन में प्राप्त राशि में से करें।

Unit - II / इकाई - II

14- What is meant by profit prior to and post incorporation? Explain the method of ascertaining them. How such profits and losses are dealt with in company accounts?

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'समामेलन से पूर्व तथा बाद के लाभों से क्या आशय है? ऐसे लाभों को ज्ञात करने की विधि समझाइये। ऐसे लाभों तथा हानियों का कम्पनी की लेखा पुस्तकों में आलेखन किस प्रकार किया जाता है?

- 15- Using imaginary figures prepare balance sheet of a company as given in Schedule III Part I of the Companies Act 2013.

काल्पनिक अंशों का प्रयोग करते हुए कम्पनी अधिनियम 2013 में अनुसूची III के भाग I में वर्णित सन्तुलन पत्र या चिट्ठा का प्रारूप बनाइए।

- 16- The following items among others, appeared in the Balance Sheet of X Ltd. as on 1st April 2024:

एक्स लि. के 1 अप्रैल, 2024 के चिट्ठे में अन्य मदों के अलावा निम्नलिखित मदें थीं :

10% Preference share capital	Rs. 4,00,000
Fully paid Equity Share Capital	Rs. 5,00,000
Partly Paid 60% Equity Share Capital.	Rs. 3,00,000
Securities Premium	Rs. 7,00,000
15% Debentures	Rs. 10,00,000

Net profit before interest on debentures and before payment of tax @31.20% is Rs. 11,50,000 for the year ended 31st March, 2025.

The Board of Directors of the company decided to transfer 5% net profit to General Reserve Account. They propose a dividend of 15% on Equity Share Capital and Capitalisation of profits for making partly paid up shares into fully paid up. Pass the necessary journal entries to incorporate the Board's recommendations and show how the item concerned would be shown in the head Equity and liabilities of the Balance Sheet of X Limited as at 31st March 2025.

31 मार्च, 2025 को समाप्त वर्ष के लिए ऋण पत्रों पर ब्याज का भुगतान एवं 31.20% से कर के भुगतान के पूर्व लाभ रु. 11,50,000 थी।

कम्पनी का संचालक मण्डल शुद्ध लाभों का 5% सामान्य संचय में हस्तान्तरित करने का निश्चित करता है तथा इक्विटी अंश पूँजी पर 15% लाभांश एवं अंशतः प्राप्त अंशों को पूर्णदत्त बनाने के लिए लाभों के पूँजीकरण की सिफारिश करता है। बोर्ड की सिफारिशों को समाहित करने के लिए आवश्यक जर्नल प्रविष्टियाँ दीजिए एवं 31 मार्च 2025 को एक्स लि. के चिट्ठे के समता एवं दायित्व शीर्षक में सम्बन्धित मदें किस प्रकार दिखाई जायेंगी?

Unit-III/ इकाई--III

- 17- Prepare a liquidator's statement using imaginary figures.

काल्पनिक अंकों की सहायता से समापक का विवरण-पत्र तैयार कीजिये।

- 18- A Limited Company which has a paid-up Share Capital of Rs. 5,00,000 and loss of Rs. 5,57,000 standing in its Balance Sheet went to voluntary liquidation on 31st March 2025. The following are the particulars of its assets and liabilities as on that date.

Machinery Stock and Debtors (which realised their book value) Rs. 3,95,000 cash Rs. 5,000. Creditors Rs. 2,00,000, 6% Debentures Carrying a floating charge of Rs. 2,50,000 and interest accrued thereon for Six months.



The debentures were paid off with interest upto 30 September 2025 on which date the first and final dividend was also paid to the creditors. Creditors for Rs. 25,000 were preferential and the rest unsecured. The cost of liquidation amount Rs. 2500. The liquidator is entitled to 3% on the amount of realised and 2% on the amount of distributed to unsecured creditors by way of his own remuneration.

Prepare the liquidator's final statement of Account.

31 मार्च 2025 को एक सीमित दायित्व वाली कम्पनी जिसकी चिट्ठे में प्रदर्शित पूँजी 5,00,000 तथा हानि 5,57,000 थी। ऐच्छिक समापन में गई उस बिक्री पर उसकी सम्पत्तियों एवं दायित्वों का विवरण निम्न प्रकार थी। मशीन स्टॉक तथा देनदार (जिसमें पुस्तक मूल्य वसूल हुए) रु. 3,95,000 रोकड़ रु. 5000 लेनदान रु. 2,00,000 चल प्रभार अधिकार वाली 6% ऋण पत्र रु. 2,50,000 तथा 6 माह का उपाजित ब्याज। ऋण पत्रों पर 30 सितम्बर 2025 तथा देय ब्याज राशि सहित भुगतान कर लिया गया। उसी तिथि को लेनदारों के भी प्रथम तथा अन्तिम लाभांश का भुगतान किया गया। रु. 25,000 के लेनदारों के पूर्वाधिकार थे तथा शेष असुरक्षित थे। समापन व्यय रु. 2500 के थे। समापन को वसूल की गई राशि पर 3 प्रतिशत तथा असुरक्षित लेनदारों को वितरित की गई राशि पर 2 प्रतिशत पारिश्रमिक के रूप में प्राप्त करने का अधिकार है। समापन के अन्तिम हिसाब का विवरण दीजिये।

19- What are inter company transactions between holding company and subsidiary companies? Give few examples of such transactions and state as to how they are dealt with at the time of preparing Consolidated Balance Sheet.

सूत्रधारी कम्पनी और उसकी सहायक कम्पनियों के मध्य तथा अन्तः कम्पनी व्यवहार होते हैं? इस प्रकार के व्यवहारों में कुछ उदाहरण दीजिए और बताइये कि एकीकृत चिट्ठा बनाते समय इनका लेखांकन किस प्रकार किया जाता है?

20- Explain the meaning of debenture and its various types.

ऋण पत्र का अर्थ एवं विभिन्न प्रकारों को समझाइये।

Total No. of Pages: 02

[Total No. of Questions: 20]

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Bachelor of Business Administration
BBA Pt -III, Semester - V, NEP
EXAMINATION 2025-26
Paper - BBA - 502B
Working Capital Management

Duration of Examination: 3 Hours

Max. Marks: 70

परीक्षा की अवधि: 3 घण्टा

पूर्णांक: 70

Instructions to the Candidates:

परीक्षार्थी के लिए निर्देश:-

Note:- The question paper is divided into 02 Parts: Part - A & Part-B.

Part-A

Will consist of 10 compulsory questions. Answer to each question shall be limited up to 50 words. Each question will carry 02 marks. Total 20 Marks. (Marks-10×2=20)

Part-B

Will consist of 10 questions. Student will have to answer 05 questions, selecting At least one questions from each unit. The answer to each question shall be limited to 400 words. Each question carries 10 marks. Total 50 Marks.

(Marks-5×10=50)

Part -A

1. How is working capital effected by nature of business?
2. Explain types of Working Capital.
3. "Working Capital to a business is what blood circulation is for human body". Explain.
4. What is Baumol Model of Cash Management? Give formula also.
5. What is the difference between concentration banking and lock box system?
6. How is optimum balance of cash determined?
7. What do you understand by Receivables Management? Explain its objectives.
8. Describe the objectives of Inventory Management.
9. What will be the economic order quantity, if annual demand is 12000 units, order cost is Rs. 90 per order and inventory carrying cost is Rs. 15 per annum.
10. Explain EOQ and ABC analysis techniques of Inventory control.

Part -B

Unit-I

11. What is working capital? What factors determine the needs of working capital and how is it measured?
12. Explain working capital policies in detail.
13. From the following information taken from the XYZ Ltd., calculate the working capital required by the company by operating cycle method.



- i) Annual sales are estimated at 10000 units @Rs. 10 P.U.
- ii) Production and sales quantities coincide and will be carried on evenly throughout the year and production cost is : Material Rs. 5 P.U., Labour Rs. 2.00 P.U., overhead Rs. 1.75 PU. (including Rs. 2500 for depreciation)
- iii) Customer's are given 60 days credit and 50 days credit is taken from suppliers.
- iv) Forty days of supply of raw material and fifteen days supply of finished goods are kept in stock.
- v) The production cycle is 20 days and all materials are issued to the commencement of each production cycle.
- vi) A cash balance equal to one third of the average other working capital is kept for contingencies.

Unit-II

14. What are the important motives for holding cash in a firm. Explain those factors determining the level of cash in a firm.
15. Write short note on the following :
 - i) Beranek Model
 - ii) Miller-orr Model
16. A group of new customer with 10% risk on non-payment desires to establish business connection with you. This group would require 1.5 months of credit and is likely to increase your sales by Rs. 120000 per annum. Cost of Sales amounted to 80% of sales. Income tax rate is 50%. Should you accept the offer if the required rate of return is 40% (after tax)?
17. Describe the objectives of inventory management. Discuss the factors determining the investment in inventory.

Unit-III

18. The following relations to inventory cost have been established for Z Ltd.
 - i) Order must be placed in multiple of 100 units.
 - ii) Requirement for the year are 300000 units.
 - iii) The purchase price per unit is Rs. 3
 - iv) Carrying cost is 25% of the purchase price of goods.
 - v) Cost per order placed is Rs. 20.
 - vi) Desired safety stock is 10000 units, this amount is on hand initially.
 - vii) 3 days are required for delivery.
 Calculate the following :
 - i) EOQ
 - ii) How many orders should the company place each year.
 - iii) At what inventory level should an order be placed.
19. Explain inventory valuation models in brief with suitable examples.
20. "A number of methods are being employed to speed up the collection process and maximizing available Cash." Explain.



Bachelor of Business Administration
BBA (Part-III) (Semester-V) NEP
Examination - 2025-26
Paper-BBA-504C
Micro Finance

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परीक्षा की अवधि: 3 घण्टा

Max. Marks: 70

पूर्णांक: 70

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Part-A

1. Define Micro Finance.
2. State any two salient features of Micro Finance.
3. What is the role of Micro Finance in poverty alleviation?
4. Who are the target groups of Micro Finance ?
5. What do you mean by Micro Finance delivery methodology?
6. Define Women Empowerment in context of Micro Finance .
7. What is meant by interest rates in Micro Finance ?
8. What do you understand by outreach of Micro Finance ?
9. Define Micro Finance institutions.
10. What is meant by monitoring and evaluation in Micro Finance ?



Part- B

Unit-I

11. Explain the meaning, definition and salient features of Micro Finance .
12. Discuss the benefits of Micro Finance and its role in poverty alleviation in rural areas.
13. Explain the relationship between Micro Finance and women empowerment.

Unit-II

14. Explain Micro Finance as a tool for economic development.
15. Discuss the evolution and characteristics of Micro Finance in India.
16. Explain Micro Finance delivery methodologies and emerging issues in India.
17. Discuss the benefits and limitations of Micro Finance. Also explain its social and economic impact.

Unit-III

18. Explain interest rates, use of loans and impact of Micro Finance.
19. Discuss Micro Finance institutions, standards and criticisms of Micro Finance.
20. Discuss the major debates and challenges of Micro Finance, with special reference to interest rates and use of loans.
