

Prepare a Consolidated Balance Sheet.

13. What is inter company transactions in case of holding and subsidiary company? Explain necessary adjustments in consolidated Balance Sheet of holding company and its subsidiary company regarding it.

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(21216)

B.B.A.-III Sem.

(Printed Pages 8)

Roll No.

18053

B.B.A. Examination, Dec.- 2016

COMPANY ACCOUNTS

(BBA-305)

(New)

Time : Three Hours]

[Maximum Marks :75

Note : Attempt **all** the Sections as per instructions.

Section-A

(Very Short Answer Questions)

Note : Attempt all the **five** questions. Each question carries 3 marks. Very short answer is required not exceeding 75 words.

3×5=15

P.T.O.

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1. What is difference between Preference Shares and Debentures?
2. What is minority interest? How will you calculate?
3. Explain managerial remuneration.
4. Explain voluntary winding up of a Joint stock company.
5. Explain subsidiary company.

Section-B

(Short Answer Questions)

Note : Attempt any **two** questions out of the following **three** questions. Each question carries $7\frac{1}{2}$ marks. Short answer is required not exceeding 200 words.

$$7\frac{1}{2} \times 2 = 15$$

6. Explain the provisions regarding redemption of preference shares.

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7. Explain the different types of liquidation of Joint stock companies.
8. The Balance Sheet of K.G. Publication Ltd. as on 31st March 2015 was as follows :

Liabilities	Amount ₹	Assets	Amount ₹
10,000 Equity Shares of ₹10 each fully paid	1,00,000	Freehold property	40,000
60,000 12% Redeemable Pref shares of ₹ 1 each fully paid	60,000	Less	8000
Sinking Fund for Preference Shares Redemption	25,000	Depreciation	32,000
Profit & Loss Account	55,400	Sinking fund	25,000
Sundry Creditors	12,500	Investments	
		Debtors	80,000
		Stock	84,000
		Cash at Bank	31,900
	2,52,900		2,52,900

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The directors have given notice to the holders of Preference Shares to redeem the preference shares at a premium of 5%. To provide funds for redemption the following steps were taken :

- (i) The freehold property was sold for ₹ 45,000.
- (ii) The sinking fund investments were sold for ₹ 23,750.

You are required to record the above transactions.

Section-C

(Detailed Answer Questions)

Note : Attempt any **three** questions out of the following **five** questions. Each question carries 15 marks. Answer is required in detail.

$$15 \times 3 = 45$$

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9. A limited company issued a prospectus inviting applications for 20,000 shares of ₹ 10 each at a premium of ₹ 2 per share payable as follows :

On application ₹2, on allotment ₹5 (Including premium), on first call ₹3 and on final call ₹2.

Applications were received for 30,000 shares and allotment was made pro-rata to the applicants for 24,000 shares, the remaining applicants being refused. Money overpaid on applications were adjusted on sums due on allotment.

Ramesh to whom 400 shares were allotted, failed to pay the allotment money and on his subsequent failure to pay the first call, his shares were forfeited. Mohan the holder of

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600 shares failed to pay the two calls and his shares were forfeited after the second call. Out of shares forfeited 800 shares were re-issued to Krishna @ ₹ 9 per share fully paid, the whole of Ramesh's shares being included.

Show Journal entries and Cash Book.

10. Explain debenture redemption fund method for redemption of debentures and pass journal entries for this method.
11. How will you calculate purchase consideration as per Accounting Standard-14? Give journal entries in the books of transferor company in case of amalgamation.
12. Senior Ltd. acquired 4,000 shares in Junior Ltd. on 1st Oct., 2014 for ₹ 80,000. Their Balance Sheets on 31st March, 2015 were

as given below :

Liabilities	Senior Ltd. ₹	Junior Ltd. ₹	Assets	Senior Ltd. ₹	Junior Ltd. ₹
Share capital (Shares of Rs. 10 each)	1,00,000	50,000	Sundry Assets Investment (Shares of junior Ltd.)	1,45,000	1,20,000
General Reserve	40,000	30,000		80,000	
Profit & Loss A/c : Balance on 1.4.14	30,000	12,000			
Profit for 2014-2015	40,000	18,000			
Sundry Creditors	15,000	10,000			
	2,25,000	1,20,000		2,25,000	1,20,000

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Rama, who was allotted 360 shares, failed to pay the two calls and her shares were forfeited after the second call.

Of the shares forfeited 480 shares were sold to Kirti credited as fully paid for ₹ 9 per share, the whole K's shares being included. Show journal and Cash Book entries and the Balance Sheet.

13. A company has ₹ 6,00,000 10% debentures outstanding on 1st Jan., 2016 on that date Debenture Redemption Fund stood at ₹ 5,00,000 represented by ₹ 5,90,000, 6% (2021) loan of the U.P. Government. The annual installment added to the Debenture Redemption Fund is ₹ 64600.

On 31st December, 2016 the Balance of Bank Account (after interest on investment) had been received was ₹ 1,56,400. On that date the investments were sold at 83% net and the debentures were paid off.

Show the necessary Ledger Accounts for 2016.

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B.B.A.-III Sem.

Roll No.

18053

B. B. A. Examination, Dec. 2017

COMPANY ACCOUNTS

(BBA-305)

(New)

Time : Three Hours]

[Maximum Marks : 75

Note: Attempt questions from all Sections as per instructions.

Section-A

(Very Short Answer Questions)

Attempt all the five questions. Each question carries 3 marks. Very short answer is required not exceeding 75 words. $3 \times 5 = 15$

1. What is Government liquidator?
2. What is preference share?
3. What do you understand by reconstruction of a company?

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(2)

4. Define a subsidiary company.
5. What particulars are to be given regarding sundry debtors in the Balance Sheet of a Company.

Section-B

(Short Answer Questions)

Attempt any *two* questions out of the following three questions. Each question carries $7\frac{1}{2}$ marks. Short answer is required not exceeding 200 words. $7\frac{1}{2} \times 2 = 15$

6. Give the different kinds of debentures.
7. What do you understand by liquidation of company.
8. A company purchased assets of the Book value ₹ 9,90,000 from another company. It was agreed that the purchase consideration be paid by issuing 11%. Debentures of ₹ 100 each. Assume debentures have been issued (i) at par (ii) at a premium of 10% and (iii) at discount of 10%. Give necessary journal entries in the books of purchasing company.

Section-C

(Detailed Answer Questions)

Attempt any *three* questions out of the following five questions. Each question carries 15 marks. Answer is required in detail.

$15 \times 3 = 45$

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9. Give a specimen form of Balance sheet of a company as per Schedule-III of Companies Act, 2013.

10. What is divisible profit ? What various provisions have been made in Companies Act regarding distribution of dividend ? Can the dividend be paid out of (a) Reserves and (b) Capital profits. Explain.

11. What accounting entries are made in the books of Amalgamating company and Amalgamated company?

12. Dabur India Ltd. issued a prospectus inviting applications for 1,200 shares of ₹ 10 each at a premium of ₹ 2 per share payable as follows :

- (a) on application ₹ 2, (b) on allotment ₹ 5
- (c) on first call ₹ 3 and (d) on second call ₹ 2

Applications were received for 1,800 shares and allotment made pro rata to the applicants of 14,000 shares. Money overpaid on applications was employed on account of sums due on allotment.

K, to whom 240 shares were allotted, failed to pay the allotment money and on his subsequent failure to pay the first call, his shares were forfeited.

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14,000 equity shares of ₹10 each,	
₹ 9 par share called	1,26,000
General reserve	1,68,000
Profit & Loss Account	28,000

Under Articles of Association of the company the preference shareholders have right to receive 1/3 of the surplus remaining after repaying the equity share capital. Prepare liquidators final statement of account.

13. Distinguish between external reconstruction and internal reconstruction.

Or

What is disposal of profits ? Give your opinion regarding its use.

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(21218)

BBA-III Sem.

Roll No.

18053

B. B. A. Examination, Dec. 2018

Company Accounts

(BBA-305)

Time : Three Hours]

[Maximum Marks : 75

Note : Attempt questions from all Sections as per instructions.

Section-A

(Very Short Answer Questions)

Attempt all the five questions. Each question carries 3 marks. Very short answer is required not exceeding 75 words. $3 \times 5 = 15$

1. What do you mean by company ? What are its characteristics ?
2. What are the kinds of preference shares ?
3. What are the methods of redemption of debentures?

Or

Explain compulsory winding-up of a company.

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4. Explain minority interest and preacquisition profits.

Or

What is liquidator's final statement of account?

5. Define a holding and subsidiary company.

Or

Define amalgamation and reconstruction.

Section-B

(Short Answer Questions)

Attempt any *two* questions out of the following three questions. Each question carries $7\frac{1}{2}$ marks. Short answer is required not exceeding 200 words.

$7\frac{1}{2} \times 2 = 15$

6. What do you mean by liquidation of a company? Describe the different modes of winding-up?

Or

Pass necessary journal entries in the books of a company:

For the redemption of 1000, 5% redeemable preference shares of ₹100 each at a premium of 15%, company issued 1000 equity shares of ₹50 each at 10% premium and total amount received. Remaining balance was paid out of profits.

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7. A limited company issued 1,000 3% debentures of ₹100 each which were redeemable after three years. For this purpose a debenture redemption fund was raised. From the sinking fund table it was ascertained that an annual instalment of ₹32,353 transferred to the redemption fund will yield at 3% interest ₹,00,000 after 3 years. From the above transactions prepare the necessary ledger account. (Calculation to the nearest rupee).

Or

What journal entries will be made for the following types of issues?

- (a) A company issued 1,000, 6% debentures of ₹100 each at par
- (b) A company issued 1,000, 6% debentures of ₹100 each at 10% premium
- (c) A company issued 1,000, 6% debentures of ₹100 each at 10% discount.

8. Give journal entries for the following:

- (i) Issue of ₹1,00,000, 9% debentures at par and redeemable at par
- (ii) Issue of ₹1,00,000, 9% debentures at a premium of 5% but redeemable at par
- (iii) Issue of ₹1,00,000, 9% debentures at discount 5% repayable at par

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- (iv) Issue of ₹1,00,000, 9% debentures at par but repayable at a premium of 5%.

Or

What are the types of debentures? Briefly explain them.

Section-C

(Detailed Answer Questions)

Attempt any *three* questions out of the following five questions. Each question carries 15 marks.

Answer is required in detail.

15×3=45

9. The following are the balance sheets of X Ltd. and Y Ltd. as on 31st Dec., 2011 :

Balance Sheet

Liabilities	X Ltd. ₹	Y Ltd. ₹	Assets	X Ltd. ₹	Y Ltd. ₹
Share capital in ₹ 100 share each	3,00,000	1,00,000	Building	1,90,000	30,000
Profit balance on 01.01.2011	65,000	38,000	Machinery	—	85,000
Profit for 2011	42,000	40,000	Plant	2,10,000	—
Reserve	1,50,000	10,000	Stock	23,000	15,000
Creditors	87,000	1,23,000	Bank	1,55,000	80,000
Loan from Y Ltd.	1,00,000	—	900 shares in Y Ltd.	99,000	—
B/P	—	27,000	Loan to X Ltd.	—	1,00,000
			Debtors	20,000	13,000
			B/R	37,000	15,000
	7,44,000	3,38,000		7,44,000	3,38,000

You are required to prepare consolidated balance sheet with the following informations :

- (a) Shares by X Ltd. were acquired on 1st April, 2011 when profit was ₹ 8,000 of Y Ltd.

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- (b) Of the B/R of X Ltd. Bills of ₹17,000 are accepted by Y Ltd.
- (c) Debtors of Y Ltd. include ₹ 12,000 owing by X Ltd. The amount includes 20% on profit on cost.
- (d) Included in the stock of X Ltd. ₹ 8,400 stock at cost purchased from Y Ltd., a part of ₹12,000 purchases.

Or

Milk Ltd. and Water Ltd. decided to amalgamate and form a new company Milk & Water Ltd. The new company is to take over the business of two companies except bills payable. The assets are to be taken at book-values. Purchase consideration in payable 75% in shares of ₹10 each and balance in cash. The Milk & Water Ltd. issued 4,000 shares to public, the amount was received in full. Balance sheet of both companies are as follows :

Balance Sheets as on 31 Dec., 2011

Liabilities	Milk Ltd. ₹	Water Ltd. ₹	Assets	Milk Ltd. ₹	Water Ltd. ₹
Share capital	80,000	40,000	Building	60,000	30,000
P & L A/c	8,000	—	P & L A/c	—	10,000
B/P	2,000	—	Plant	30,000	20,000
Creditors	10,000	20,000	Cash	10,000	—
	1,00,000	60,000		1,00,000	60,000

Prepare Realization A/c and Shareholders A/c in the books of liquidating companies and journal entries and balance sheet in the books of Milk & Water Ltd.

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10. Explain the preferential creditors at time of winding up of a company as given in the Companies Act.

Or

A limited company issued a prospectus inviting applications for 2,000 shares of ₹ 10 each at a premium of ₹ 2 per share payable as follows:

On application ₹ 2, on allotment ₹ 5 (3 + 2 premium)
First call ₹ 2.50 and final call ₹ 2.50.

Applications were received for 3,000 shares and allotment was made prorata to the applicants for 2,400 shares. The remaining shares being rejected. Money over paid on application was adjusted in allotment.

Mr. Nitin to whom 40 shares were allotted, failed to pay the allotment money and on his subsequent failure to pay the first call his share were forfeited.

Geetika the holder of 60 shares failed to pay two calls and her shares were forfeited after the second call has been made.

Of the shares forfeited, 80 shares were sold to Y, credited as fully paid for ₹ 9 per share. The whole of Nitin shares were included. Show journal entries and cash-book.

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11. What is the meaning of managerial remuneration? Describe the provisions relating to maximum and minimum remuneration.

Or

Give a specimen for of a balance sheet of a company according to Companies Act, 1956. Explain five items in brief of liabilities side and 3 items in brief of assets side.

12. X Co. Ltd. went into voluntary liquidation on 1st January, 2012. The liquidator is to be paid 5% on the amount realized on sale of assets and 2% on amount distributed to shareholders. The liquidator sold out all of the company. On 31st December 2011 company's position was as under:

	₹
Cash realized on sale of assets	7,00,000
Liquidation expenses	12,600
Creditors (including salaries for one month ₹ 8,400)	95,200
7,000 6% preference shares of ₹ 30 each (on which dividend is paid upto Dec. 2010)	2,10,000

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Assets were realised as follows : 01-04-2016, Fixed Assets ₹ 1,00,000; Debtors ₹ 1,00,000; Liquidation expenses ₹ 4,000. On 01-04-2016 Fixed Assets (last) ₹ 2,00,000; Debtors ₹ 1,00,000. On 01-08-2016 Debtors (last) ₹ 50,000. Liquidator's remuneration is 5% on realised amount (excluding total amount of securities with Bank for loan) and 2% on the amount given to equity shareholders but he does not get any commission on the amount realised by the Bank.

13. Write short notes on the following :

(a) Issue of Share at Premium

(b) Issue of Share of Discount

Or

Enumerate these points which are to be noted while preparing Final Accounts of a company.

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Roll No.

Total Questions : 13]

[Printed Pages : 8

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B.B.A. IIIrd Semester Examination, Nov., 2019

COMPANY ACCOUNTS

(BBA-305)

Time : 3 Hrs.]

[M.M. : 75

Note :- Attempt all questions from all Sections as per instructions.

Section-A

(Very Short Answer Type Questions) 3×5=15

Note :- Attempt all the five questions. Each question carries 3 marks. Very short answer is required not exceeding 75 words.

1. What do you mean by Forfeiture of Shares ?

2. What is the definition of Private Company ?

3. Define Holding Company.

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(1)

Turn Over

Or

How and why Sinking Fund Account is prepared ?

4. Define Buy-back of Shares.

Or

Explain Capital Profits.

5. What is purchase consideration ?

Or

Can purchase consideration exceed 'Net Value' of a company ?

Section-B

(Short Answer Type Questions) $7\frac{1}{2} \times 2 = 15$

Note :- Attempt any *two* questions. Each question carries $7\frac{1}{2}$ marks. Short answer is required not exceeding **200** words.

6. Enumerate the guidelines for issue of Bonus Shares in India.

Or

The paid up capital of a company consists of 4000 equity shares of ₹ 100 each, ₹ 75 per share paid up. The balance of General Reserve was ₹ 4,00,000 and share premium ₹ 50,000. The company declared a bonus of ₹ 50 per share in payment of which the shares were made fully paid and remaining was paid in cash. Give Journal Entries.

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(2)

7. Is it possible to decline dividend out of Reserves ?

Or

Rama Ltd. issued ₹ 10,00,000, 14% debenture in 1912 and the same were redeemed on January 1, 2019 out of profits. The debenture redemption reserve stood at ₹ 2,70,000 on that date. Show the entries presuming that debentures were redeemed at a premium of 5%.

8. Describe the preferential creditors relating to liquidation of company.

Or

Pass journal entries in the following cases :

- (a) In 2019 Bindal Ltd. redeemed ₹ 1,00,000 preference shares by converting them into equity shares issued at 25% premium.
- (b) In 2019 Bindal Ltd. redeemed ₹ 95,000 preference shares by converting them into equity shares issued at 5% discount.
- (c) In 2019 Bindal Ltd. redeemed 10,000 preference shares of ₹ 10 each at a premium of ₹ 1.25 per share by converting them into equity shares of ₹ 10 each issued at 10% discount.

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(3)

Turn Over

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Section-C

(Long Answer Type Questions) 15×3=45

Note :- Attempt any *three* questions. Each question carries 15 marks. Answer is required in detail.

9. The following are the Balance Sheet of H. Ltd. and S. Ltd. as on Dec. 31, 2015 :

Balance Sheet

Liabilities	H. Ltd. (₹)	S. Ltd. (₹)
Share Capital	5,00,000	1,00,000
Reserves	2,00,000	75,000
Profit and Loss A/c	1,00,000	25,000
Creditors	1,50,000	50,000
	9,50,000	2,50,000
Assets	H. Ltd. (₹)	S. Ltd. (₹)
Machinery	3,00,000	90,000
Furniture	50,000	17,000
Other Assets	4,40,000	1,43,000
Shares in S. Ltd. (800 at ₹ 200 each)	1,60,000	-
	9,50,000	2,50,000

You are required to prepare consolidated balance sheet with the following informations :

- (a) Reserve and P/L, (Cr.) stood at ₹ 25,000 and ₹ 15,000 respectively on the date of acquisition of its 80% shares by H. Ltd.
 (b) Machinery (Bank value ₹ 1,00,000) and furniture (book value ₹ 20,000) of S. Ltd. were revalued of ₹ 1,50,000 and ₹ 15,000 respectively for the purpose of fixing the price of its price of its share, book value of the assets remaining unadjusted.

Or

The following are the Balance Sheets of A Ltd. and B Ltd. at Dec. 31, 2017 :

Balance Sheet

Liabilities	A Ltd. (₹)	B Ltd. (₹)
Capital (900 shares @ 270 each)	2,43,000	6,00,000 (@ 150 each)
Sundry Creditors	11,000	13,000
Reserve Fund	80,700	2,57,000
P & L A/c	3,000	7,000
	3,37,700	8,77,000
Assets	A Ltd. (₹)	B Ltd. (₹)
S. Assets	3,37,000	8,71,500
Cash at Bank	700	5,500
	3,37,700	8,77,000

The A Ltd. was absorbed by B Ltd. with effect from Jan. 1, 2018 and the arrangement accepted by shareholders of both the companies was that the holder of every 3 shares in A Ltd. would receive 5 shares in B Ltd. plus as much as is necessary to adjust the right of shareholders of both companies in accordance with the intrinsic value of shares.

You are required to pass the necessary journal entries in the books of B Ltd. and Balance Sheet on that date.

10. What accounting entries are made in the books of Amalgamating Company and Amalgamated Company ?

Or

What informations are required to be attached to the balance sheet of holding company in respective of each of its subsidiary companies ?

11. Tata Ltd. offered 1,00,000 equity shares @ ₹ 10 each but offer to public at a premium of ₹ 2 each. The amount payable on shares were : On application ₹ 4.50; on allotment ₹ 4.50 (including premium) and on first and final call ₹ 3.

The public subscribed 90,000 shares. All money payable by shareholders was received except from Ram who had taken 1,000 shares but failed to pay final call. His shares were forfeited and reissued to Rakesh at ₹ 6 each.

Show journal entries in the books of company.

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12. Prepare Liquidator's Statement of Account from the following :

Balance Sheet of 01-01-2016

Liabilities	(₹)
<i>Share Capital :</i>	
1,000 preference shares of ₹ 100 each but ₹ 70 called up	70,000
4,000 equity shares of ₹ 100 each but ₹ 80 called up	3,20,000
Bank loan (secured by machines and building)	1,50,000
Trade creditors	2,60,000
	8,00,000
Assets	(₹)
<i>Fixed Assets :</i>	
Machine and Building	4,00,000
Debtors	3,00,000
Loss	1,00,000
	8,00,000

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(7)

Turn Over

OR

Prepare a consolidated Balance Sheet of the following as at 31.03.2016 :

	Rs.			Rs.	
Liabilities	A Ltd.	B Ltd.	Assets	A Ltd.	B Ltd.
Share Capital			Land & Build	515000	150000
(15000 shares of 50 each)	750000		Plant	150000	135500
5000 shares of 5 each	-	250000	Debtors	140000	79000
Creditors	75000	80500	Stock	170000	101000
General Reserve	475000	10000	Investment	560000	-
P. & L. A/c	400000	180000	Bank	165000	55000
	1700000	520500		1700000	520500

A Ltd. acquired all the shares of B Ltd. on 01.04.2016. The balance of P. & L. A/c at 01.04.2016 was Rs. 1,40,000; an Interim Dividend of 16% p.a. free of tax having been paid during the year in respect of the year ended 31.03.2017.

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11. What points should be considered while preparing Final Accounts of a company?

OR

What is divisible profit? What various provisions have been made in Companies Act regarding the distribution of dividend? Can dividend be paid out of reserves?

12. What do you mean by Purchase consideration? Explain its various methods with example.

OR

On the reconstruction of a company, the following terms were agreed upon :

The share holders to receive in lieu- of their present holding (viz. 50,000 shares of Rs. 10 each) the following:

- Fully paid Equity shares to 2/5 of their holding.
- 12% preference shares, fully paid to the extent of 1/5th of the above new Equity shares.
- Rs. 60,000, 16% second Debentures.

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OR

On March 31, 2018, Tata Ltd. had a debenture redemption fund of Rs. 5,00,000, represented by the investment amounting to Rs. 5,90,000 in 4½% Gold Bonds. The balance was Rs. 60,000 in bank current account. The debentures amounting to Rs. 5,00,000 were paid off on Sept. 30, 2018. Gold Bonds were sold and realised 83% net and deposited in bank. Record the above transactions in Company's ledger.

Section-C

(Detailed Answer Questions)

Note : Attempt any **three** questions out of the following five questions. Each question carries 15 marks. Answer is required in detail. $15 \times 3 = 45$

9. Rama Ltd. issued 10,000 shares of Rs. 100 each at 10% premium. Applications were received for 18,000 shares of which Applications for 3,000 shares were

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rejected and their money was refunded.

Rest of the applicants were issued shares on pro rata basis and their excess money was adjusted towards allotment. The money was called as follows : on application Rs. 20, on allotment Rs. 40, on first call Rs. 30 and on final call Rs. 20. Hari, a holder of 300 shares paid only the application money and Shyam, a holder of 600 shares paid upto the first call money. All the calls were made and payment received except that in case of Hari and Shyam. Their shares were forfeited after the final call and reissued at 15% discount.

Pass the journal entries to the above transactions.

10. What do you understand by the forfeiture of shares? Can forfeited shares be issued at discount? If so, what extent? Where is the balance of shares forfeited account transferred?

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P.T.O.

OR

- What is Interim Dividend?
5. What is Purchase consideration?

OR

What do you mean by Minority Interest?

Section-B

(Short Answer Questions)

Note : Attempt any **two** questions out of the following three questions. Each question carries $7\frac{1}{2}$ marks. Short answer is required not exceeding 200 words.

$$7\frac{1}{2} \times 2 = 15$$

6. What points should be taken into consideration while preparing a Consolidated Balance Sheet?

OR

The paid up capital of a company consists of 10,000 equity shares of Rs. 10 each, Rs. 7 per share paid up. The balance of General Reserve was Rs. 1,50,000. The company declared a bonus of Rs. 1,05,000. Firstly the bonus is to be

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utilised for making partly paid shares as fully paid and the balance to be used for fully paid shares at 25% premium. Pass the necessary Journal entries.

7. How is remuneration to liquidator is calculated? Explain by an example.

OR

Pass the necessary entries in the following cases :

- (a) 8,000, 7% debentures of Rs. 100 were given to creditors who supplied plant Rs. 7,50,000.
- (b) 4,000, 7% debentures of Rs. 100 each at a premium of 5%.
- (c) 7% debentures of Rs. 100 each have been deposited with bank as collateral security against a bank loan of Rs. 3,00,000.
8. What entries are made in The books of Amalgamating Company?

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P.T.O.

13. Discuss the concept of corporate planning and strategic planning. What are the types of strategic planning?

18090(CV-III)/4

A (Printed Pages 4)
(20222) Roll No.
B.B.A.-III Sem.

18090(CV-III)

B.B.A. Examination, Dec.-2021

Management Information System

(BBA-305)

(New)

Time : 1½ Hours]

[Maximum Marks : 75

Note : Attempt questions from **all** sections
as per instructions.

Section - A

(Very Short Answer Questions)

Note : Attempt any **two** questions. Each
question carries 7.5 marks. Very short
answer is required not exceeding 75
words.

2×7.5=15

P.T.O.

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1. What do you mean by strategic planning?
2. List advantages of DBMS.
3. What is the value of information?
4. Describe the features of KBES.
5. What is Decision Support System?

Section - B

(Short Answer Type Questions)

Note : Attempt any **one** question out of the following three questions. Each question carries 15 marks. Short answer is required not exceeding 200 words. $1 \times 15 = 15$

6. Explain the different methods of data and information collection.
7. Discuss the factors of success and failure of MIS.
8. Briefly explain the Knowledge Based Expert System (KBES).

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Section - C

(Long Answer Type Questions)

Note : Attempt any **two** questions out of the following five questions. Each question carries 22.5 marks. Answer is required in detail. $2 \times 22.5 = 45$

9. List the approaches to MIS Development and explain any one of them.
10. Explain the different types of information requirement.
11. What do you mean by transaction processing system? Discuss its role in MIS.
12. What is understood by term MIS? Give various characteristics of MIS. How does it assist managers in their day to day functioning?

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P.T.O.