CMR COLLEGE OF ENGINEERING & TECHNOLOGY
(UGC AUTONOMOUS)
MBA I Semester Supplementary Examinations August-2025
Course Name: Financial Accounting & Analysis
(Master of Business Administration)

Date: 09.08.2025 AN	Time: 3 hours	Max.Marks: 70

(Note: Assume suitable data if necessary)

PART-A
Answer all FIVE questions (Compulsory)
Each question carries FOUR marks.   5x4=20M

1.	Explain Double Entry system.	4M
2.	What are Subsidiary Books?	4M
3.	Write Straight line Method of deprecation.	4M
4.	Explain Vertical Analysis.	4M
5.	What are Leverages?	4M

PART-B
Answer the following. Each question carries TEN Marks.   5x10=50M

6. A).	Explain the importance, objectives and principles of Accountancy.	10M

OR

6. B).	Explain three Concepts and Conventions in Accountancy Cycle.	10M
7. A).	Ramesh commenced business on January 1, 2018. His transactions for the month are given below. Journalise them.	10M

Jan. 1 2018 Commenced business with a capital of 1,50,000

2 Bought goods from Ajeet and Co. 35,000

3 Sold goods for cash 6,000

4 Purchased furniture 6,000

7 Purchased goods on account from Gautam & Co. 18,000

8 Returned goods to Gautam & Co. 600

9 Paid for advertisement 1,000

10 Cash sales 5,000

13 Sold goods to Venkat 6,000

14 Venkat returns goods 400

19 Paid Ajeet and Co. on account 18,000

25 Paid office expenses 300

26 Received from Venkat on account 3,000

31 Paid salaries 5,000

31 Drew cash for private expenses. 3,000

(P.T.O..)

OR

7. B). Prepare trading account from the following ledger balances presented by P. Sen as on   **10M**
31st March, 2016.

Particulars	Rs	Particulars	Rs
Stock (1-4-2015)	10000	Sales	300000
Purchases	160000	Returns Inwards	16000
Wages	30000	Returns Outwards	10000
Carriage Inwards	10000	Gas and Fuel	8000
Frieght inwards	8000		

Additional information:

i.   Stock on 31st March, 2016 Rs. 20,000
ii.   Outstanding wages amounted to Rs. 4,000
iii.   Gas and fuel was paid in advance for Rs. 1,000

8. A). Explain methods of Depreciation.   **10M**

OR

8. B). Explain WDV under Depreciation.   **10M**

9. A). Prepare cash flow statement of Satyam ltd. From the following: **10M**

Liabilities	2005 (Rs)	2006 (Rs)	Assets	2005 (Rs)	2006 (Rs)
Share capital provision	450000	450000	Fixed asset	400000	320000
General Reserve	300000	310000	Investment	50000	60000
P & l a/c	56000	68000	Stock	240000	210000
Creditors	168000	134000	Debtor	210000	455000
Tax Provision	75000	10000	Bank	149000	197000
Mortgage Loan	-	270000			
Total	**1049000**	**1242000**		**1049000**	**1242000**

Additional Details: i). Investment costing Rs. 8,000 were sold for Rs. 8,500

ii). Tax provision made during the year was Rs. 9,000

iii). During the year part of fixed assets costing Rs 10,000 was sold for Rs 12,000 and the profit was included in P & L A/c.

You are required to prepare cash flow statement for 2006.

OR

9. B). What is Funds flow statement Explain its uses and benefits?   **10M**

10. A). You are required to calculate the following: **10M**
i) Working capital turnover
ii) Fixed assets turnover
iii) Capital turnover.

The information available is as under: Capital employed Rs.5,00,000 Current assets Rs.4,00,000; Current liabilities Rs.50,000 Net fixed assets Rs.1,50,000; Sales Rs.6,00,000.

OR

10. B). Explain Du-Pont Chart and limitations of Financial statements.   **10M**

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CMR COLLEGE OF ENGINEERING & TECHNOLOGY
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MBA I Semester Supplementary Examinations August-2025
Course Name: Research Methodology & Statistical Analysis
(Master of Business Administration)

Date: 14.08.2025 AN	Time: 3 hours	Max.Marks: 70

(Note: Assume suitable data if necessary)

PART-A
Answer all FIVE questions (Compulsory)
Each question carries FOUR marks.   5x4=20M

1. Define research problem. How research can decide the research problem?   4M

2. What are the probability and non-probability sampling methods?   4M

3. Explain the types of correlation with suitable examples.   4M

4. Discuss the stage of hypothesis procedure.   4M

5. Explain the characteristics and uses of index numbers.   4M

PART-B
Answer the following. Each question carries TEN Marks.   5x10=50M

6. A). You are planning a research study on the impact of social media marketing on consumer purchasing behavior. Apply different types of research design to structure your study effectively. Explain how each design would be used in this context with suitable examples.   10M

OR

6. B). You are conducting a study on consumer preferences for eco-friendly products. Apply the principles of questionnaire design and construct a well-structured questionnaire to collect relevant primary data. Ensure to include different types of questions with suitable examples.   10M

7. A). You are conducting a market research study on customer preferences for online food delivery services. Apply probability sampling techniques to select a representative sample for your study. Describe the steps involved and justify the use of each technique with suitable examples.   10M

OR

7. B). You are preparing a research report on the effectiveness of digital marketing strategies. Identify and explain the key components of a research report format, describing the purpose of each section with suitable examples.   10M

8. A). Calculate Quartile Deviation and its co-efficient: 10M

X	5-7	8-10	11-13	14-16	17-29	Total
f	14	24	38	20	4	100

(P.T.O..)

OR

8. B). Quotations of index number of security prices of a certain joint stock company and of prices of preference shares and debentures are given below:

Preference share price(X)	73.2	85.8	78.9	75.8	77.2	81.2	83.8
Debentures price (Y)	97.8	99.2	98.8	98.3	98.3	96.7	97.1

10M

Use the method of rank correlation to determine the relationship between preference prices and debenture prices.

9. A). A certain drug was administered to 456 males out of a total 720 in a certain locality to test its efficacy against typhoid. The incidence of typhoid is shown below. Find out the effectiveness of the drug against disease. (The table value of Chi-square for 1 degree of freedom at 5% level of significance is 3.84)

10M

	Infection	No infection	Total
Administering the drug	144	312	456
Without administering the drug	192	72	264
Total	336	384	720

OR

9. B). A firm believes that Brand 'A' tyres are better than Brand 'B' tyres. To test this belief, random samples were tested, and results are tabulated below. Test the belief of a firm at 5% significance level. Mention the Null and Alternate Hypothesis. ($Z_{0.05} = \pm 1.645$)

10M

Brand	Sample size	Average life (km)	Std. Deviation
A	50	22,400	1000
B	50	21,800	1000

10. A). Given the number of units of the product sold by the start-up company in the following time series:

10M

Year	2010	2011	2012	2013	2014	2015	2016	2017	2018
sales	170	231	261	267	278	302	299	298	340

Fit a trend line using semi average method and forecast the sales for the year 2021.

OR

10. B). Ramesh analyzing the price changes of essential household goods over the years. The following table provides the prices and weights (quantities consumed) for five products in two different years. Using the **Weighted Price Index (Laspeyres' Method)**, calculate the overall price index and interpret the results.

10M

Product	Price in Base Year (₹)	Price in Current Year (₹)	Weight (Quantity)
A	50	60	5
B	30	40	3
C	20	25	4
D	40	50	2
E	10	15	6

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