



‘সমানো মন্ত্র: সমিতি: সমানী’

UNIVERSITY OF NORTH BENGAL

BBA Honours 5th Semester Examination, 2022

DSE1/2-BBA

Time Allotted: 2 Hours

Full Marks: 60

*The figures in the margin indicate full marks.
Candidates should answer in their own words and adhere to the word limit as practicable.
All symbols are of usual significance.*

**The question paper contains paper 5FA, 5MA and 5HA.
The candidates are required to answer any *one* from *three* papers.
Candidates should mention it clearly on the Answer Book.**

PAPER-5FA

CORPORATE ACCOUNTING

GROUP-A

Answer any *two* questions from the following

12×2 = 24

1. SRC Ltd. Offered 40,000 shares of ₹10 each at a 30% premium payable as follows: On application ₹6 including premium of ₹3 as premium and balance on allotment. Public applied for 65,000 shares. Shares were allotted pro-rata to the applicants of 50,000 shares. Money overpaid on applications was employed on account of the sum due on allotment. All the shareholders have paid the amount up to allotment except Mohan, who applied for 10,000 shares. His shares were forfeited 40% of the forfeited shares were reissued at ₹11 per share as fully paid up. Show the Journal Entries in the books of SRC Ltd. 12
2. The following are the Balance Sheets of H. Ltd. and S. Ltd. as on 31.12.2021. 12

Liabilities	H. Ltd. ₹	S. Ltd. ₹	Assets	H. Ltd. ₹	S. Ltd. ₹
Equity Share Capital (₹10 each)	1,00,000	60,000	Buildings	50,000	30,000
			Plant	40,000	–
General Reserve	50,000	25,000	Furniture & Fixtures	20,000	15,000
Surplus Account	–	25,000			
6% Debenture ₹100 each	20,000	–	<u>Investments</u>		
			4,000 shares in S. Ltd.	50,000	
Trade payable	60,000	10,000	<u>Current Assets</u>		
			Inventories	20,000	35,000
			Trade Receivables	5,000	10,000
			Bank	45,000	30,000
	2,30,000	1,20,000		2,30,000	1,20,000

H. Ltd. acquired shares of S. Ltd. on 01.01.2021.

Prepare a consolidated Balance sheet as at 31.12.2021 after considering the following:

- (i) Debtors of S. Ltd. include ₹6,000 due from H. Ltd.
- (ii) Inventory of S. Ltd. includes goods of the value of ₹20,000 purchased from H. Ltd. on which H Ltd. charged cost plus 25%
- (iii) The surplus account of S. Ltd. includes ₹5,000 represents the profit earned by the company during the year ended 31.12.2021 and General Reserve on 01.01.2021 was ₹25,000.
- (iv) The proper value of Land and Buildings which stood at ₹30,000 in the books of S. Ltd. as on the date of acquisition was ₹50,000.

3. From the following particulars, calculate the fair value of an equity share:

12

(i) Share Capital

- 4,00,000 Equity Shares of ₹10 each, ₹8 paid up
- 7,00,000 Equity Shares of ₹5 each fully called up
(Calls-in Arrear @ 2% on 2,00,000 shares)
- 10,000 9% Preference Shares of ₹100 each fully paid up.

- (ii) Liability to outsiders ₹10,00,000
- (iii) Reserve and surplus ₹71,70,000
- (iv) Building is undervalued by ₹4,60,000 and Machinery found overvalued by ₹1,30,000
- (v) Expected future maintainable profits before tax ₹26,00,000
- (vi) Rate of Tax 30%, Corporate Dividend Tax @ 10%, Annually transfer to Reserve fund @ 10% and Normal rate of Earnings @ 9%.

4. ABC Ltd. absorbed XYZ Ltd. on 1.04.2022 on which dates the Assets and Liabilities of XYZ Ltd. were as follows:

3+(3×3)

Balance Sheet of XYZ Limited

Liabilities	₹	Assets	₹
Equity Share capital (₹10 each)	80,000	<u>Fixed Assets</u>	
		Land & Buildings	1,20,000
General Reserve	40,000	Plant and Machinery	36,000
Surplus Account	32,000		
		<u>Current Assets</u>	
10% Debenture ₹100 each	50,000	Inventories	40,500
		Trade Receivables	17,100
Trade Payable	13,000	Bank	1,400
	2,15,000		2,15,000

The consideration payable by ABC Ltd. was:

- (i) A cash payment of ₹105 for every Debenture of XYZ Ltd.
- (ii) Exchange of 3 shares in ABC Ltd. of ₹5 each to be issued at ₹6 each for every share in XYZ Ltd.
- (iii) A further payment in cash at ₹4 each share in XYZ Ltd.
- (iv) The expenses of liquidation ₹3,000 were paid by XYZ Ltd.

Calculate the purchase consideration and show Realisation Account, Equity Shareholders Account and Bank Account in the books of XYZ Ltd. to Close the books of ABC Ltd.

GROUP-B

5. Answer any *four* questions: 6×4 = 24
- (a) What are the SEBI guidelines in context to the issue of Bonus Shares? What are the advantages of Bonus Issue from the viewpoint of the company? 3+3
 - (b) From the following information compute the value of Goodwill of Z Limited based on 5 years' purchase of average super profit: 6

Summarized Balance Sheet of Z Ltd. as on 31.03.2022

Equities and Liabilities	₹	Assets	₹
20,000 Equity Shares of ₹10	2,00,000	Fixed Assets	4,00,000
1,000, 9% Pref. Shares of ₹100	1,00,000	6% Govt. Loan	45,000
Reserves and Surplus (including Provision for taxation)	2,00,000	Discount on Issue of Debentures	5,000
10% Debentures	90,000	Current Assets	2,00,000
Creditors	60,000		
	6,50,000		6,50,000

The current market value of a Plant is ₹15,000 more. The average profit of the Company (after interest and taxes) ₹68,000. The expected rate of return is 10%.

- (c) What do you mean by “buyback of shares”? What are the objectives of buying back? 3+3
- (d) From the following information prepare Statement of Profit and Loss for the year ended 31st March 2022 6

<u>Particulars</u>	<u>₹ in Lacs</u>
Revenue from operation	2,605
Others incomes	40
Cost of Material consumed	1,000
Changes in inventories	(275)

Employees benefit expenses	850
Finance Cost	20
Depreciation and Amortisation Expenses	150
Others Expenses	100
Transfer to General Reserve	@ 5%
Tax rate	@ 30%

- (e) State the relevant provisions of the Companies Act, 2013 relating to redemption of Preference Shares. 6
- (f) On 01.01.2022 X Co. Ltd. issued 8% debentures of ₹2,00,000 on condition to redeem them after 3 years @ 7% premiums. The company also decided to set aside an equivalent amount every year and to invest the same in 5% Government Securities. Show the Sinking Fund A/c and the Sinking Fund Investment A/c for the three years assuming that the company closes accounts on 31st December of every year. (₹0.3173 at 5% compound interest in three years would become ₹1) 6

GROUP-C

6. Answer any **four** questions: 3×4 = 12
- (a) What is Reserve Capital?
- (b) Distinguish between Alteration of Share Capital and Reduction of Share Capital.
- (c) Can a Subsidiary Company acquire shares in its Holding Company after becoming a Subsidiary Company?
- (d) What are the benefits of the right issues?
- (e) How Securities Premium can be utilized?
- (f) What do you know about calls in advance and calls in arrears?

PAPER-5MA

MARKETING OF SERVICES

GROUP-A

Answer any **two** questions 12×2 = 24

1. Discuss in detail the characteristics of services and the challenges of service marketing due to the unique features of services. 5+7
2. Elucidate with examples the 7Ps of Service marketing mix. 12
3. Explain with examples how customer satisfaction can be measured and monitored. 12

4. Discuss the strategies for marketing of services with special reference to tourism industry in India. 12

GROUP-B

5. Answer any *four* questions: 6×4 = 24
- (a) Discuss the role of communication in service marketing.
 - (b) Are the stages of life cycle of a Product and a Service same? Explain.
 - (c) How can customer complaints be handled effectively to improve the quality of services in future?
 - (d) Explain the various dimensions of service quality with reference to education sectors.
 - (e) Discuss the factors determining the customer satisfaction in context of services.
 - (f) Explain the Product-Service Continuum.

GROUP-C

6. Answer any *four* questions: 3×4 = 12
- (a) What are Standalone service products? Give examples.
 - (b) What are the factors leading to the growth of services marketing in India?
 - (c) Define Service productivity.
 - (d) What do you mean by SERVQUAL?
 - (e) How can the service quality gaps be closed?
 - (f) Briefly discuss service guarantee.

PAPER -5HA

LABOUR LEGISLATION

GROUP-A

Answer any *two* questions 12×2 = 24

1. 'In India, the goals set by the Indian Constitution have a bearing on industrial legislation and adjudication.' – From this point of view, discuss briefly, the setting of industrial legislation and labour policy in the constitutional framework. 12
2. Explain the various benefits available to employees under the Employees' State Insurance Act, 1948. 12

3. Define gratuity and discuss the salient features of the Payment of Gratuity Act, 1972. 12
4. Narrate in brief the provisions of the Maternity Benefit Act, 1961. 12

GROUP-B

5. Answer any *four* questions: 6×4 = 24
- (a) Define the term ‘lay-off’ and distinguish it from ‘retrenchment’. 6
- (b) Specify the conditions under which a strike or lockout may be declared “illegal”. 6
- (c) What is the role of an arbitrator in dispute settlement? 6
- (d) Mention the essentials of ‘Employment Injury’ as per ESI Act, 1948. 6
- (e) Write a note on grievance settlement authority. 6
- (f) What are the duties of the certifying surgeons? 6

GROUP-C

6. Answer any *four* questions: 3×4 = 12
- (a) Define the term factory as per the Factories Act, 1948. 3
- (b) State the significance of Plantation Labour Act, 1951. 3
- (c) Differentiate between Adjudication and Conciliation in view of The Industrial Dispute Act, 1947. 3
- (d) State the role of Works Committee. 3
- (e) State the objectives of Standing Orders Act, 1946. 3
- (f) What is the difference between strike and lockout? 3

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