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Brainware University
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BRAINWARE UNIVERSITY

Term End Examination 2023

Programme – BBA(HM)-2021

Course Name – Business Accounting & Financial Management

Course Code - BBAHMS401

(Semester IV)

Full Marks : 60

Time : 2:30 Hours

[The figure in the margin indicates full marks. Candidates are required to give their answers in their own words as far as practicable.]

Group-A

(Multiple Choice Type Question)

1 x 15=15

1. Choose the correct alternative from the following :

- (i) Define the recording of business transaction is called
- a) Accounting
b) Book – keeping
c) Ledger
d) None of these.
- (ii) Book – keeping is an-
- a) An Art
b) A science
c) An art and science both
d) None of these.
- (iii) Define the process of recording, classifying & summarizing all the transaction
- a) Book – keeping
b) Accounting
c) Journalizing
d) None of these.
- (iv) Identify Cash, goods or assets invested by the proprietor in the business
- a) Profit
b) Capital
c) Fixed assets
d) None of these.
- (v) Name the person, firm who does not pay the price in cash for the goods purchased
- a) Creditor
b) Proprietor
c) Debtor
d) None of these.
- (vi) Articulate In which approach, the capital structure decision is relevant to the valuation of the firm.
- a) Net income
b) Net operating income
c) Traditional
d) Miller an Moigliani
- (vii) Determine when _____ is greater than zero, then the project should be accepted.
- a) Modified internal rate of return
b) Internal rate of return
c) Profitability index
d) Net present value
- (viii) Articulate which is defined as the length of time required to recover the initial cash outlay.
- a) Payback-period
b) Inventory conversion period
c) Discounted payback-period
d) Budget period

- (ix) Choose which refers to the amount invested in various components of current assets.
- a) Temporary working capital
b) Net working capital
c) Gross working capital
d) Permanent working capital
- (x) Choose Cash Book records
- a) Cash Receipt and Pyments
b) Cash & Credit Sales
c) cash & credit Purchase
d) None of these
- (xi) Select The debts which are to be repaid within a short period (a year or less) are referred to as,
- a) Current liabilities
b) Fixed assets
c) Intangible assets
d) Investments
- (xii) Indicate Which of these best explains fixed assets?
- a) Are of long life and are not purchased specifically for resale
b) Are bought to be used in the business
c) Are expensive items bought for the business
d) Are items which will not wear out quickly
- (xiii) Infer the objective of wealth maximization takes into account
- a) Amount of returns expected
b) Risk associated with
c) Timing of anticipated returns
d) All of these
- (xiv) Indicate the system of recording transactions based on dual aspect is called
- a) dual account system
b) double entry system
c) cash accounting
d) single entry system.
- (xv) Indicate according to which of the following accounting concept even the proprietor of the business treated as a creditor of the business to the extent of his capital
- a) money measurement concept
b) dual entry concept
c) going concern concept
d) separate entity concept.

Group-B

(Short Answer Type Questions)

3 x 5=15

2. Define Accounting and Book – keeping (3)
3. Define Accounts and Classification of Accounts (3)
4. Determine the Wealth Maximization objective of the firm. (3)
5. Explain Systematic risk & Unsystematic risk. (3)
6. Explain Bank Overdraft. (3)

OR

Write a short note on combined leverage

(3)

Group-C

(Long Answer Type Questions)

5 x 6=30

7. Define real account (5)
8. Explain nominal account (5)
9. Explain the sources of Working Capital (5)
10. Explain capital structure. (5)
11. Explain NI Approach (5)
12. Distinguish between fixed capital and working capital (5)

OR

Evaluate double entry accounting concept.

(5)