



'समानो मन्त्रः समितिः समानी'

## UNIVERSITY OF NORTH BENGAL

BBA Honours 5th Semester Examination, 2021

### DSE1-BBA

Time Allotted: 2 Hours

Full Marks: 60

*The figures in the margin indicate full marks.*

**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. X Ltd. and Y Ltd. agreed to amalgamate and form a new company XY Ltd. on 31.03.2020. The Balance Sheet of the two companies are as follows:

12

Particulars	X Ltd.	Y Ltd.
<b>Liabilities:</b>		
Eq. Shares of Rs.10 each	1,50,000	80,000
General Reserve	80,000	-
Profit and Loss A/c	20,000	20,000
5% Debentures	-	60,000
Creditors	75,000	32,000
Investment Allowance Reserve	-	8,000
<b>Total</b>	<b>3,25,000</b>	<b>2,00,000</b>
<b>Assets:</b>		
Property	1,05,000	60,000
Machinery	25,000	15,000
Motor Vehicles	10,000	-
Stock	60,000	78,000
Debtors	82,000	21,000
Cash	43,000	26,000
<b>Total</b>	<b>3,25,000</b>	<b>2,00,000</b>

The assets and liabilities are to be taken over at book values with the following exceptions:

- Goodwill of X Ltd. and Y Ltd. to be valued at Rs. 80,000 and Rs. 30,000 respectively.
- Motor vehicle of X Ltd. to be valued at Rs. 30,000.
- Debenture of Y Ltd. are to be discharged by issue of 10% Debentures of XY Ltd. at a premium of 10%.

(iv) Debtors and cash of Y Ltd. are to be retained by the liquidator and creditors to be paid out of the proceeds. Compute the basis on which shares of Rs. 10 each in XY Ltd. will be issued to the shareholders of existing companies. Show the Journal entries in books of XY Ltd.

2. Mr. Das a shareholders of Reliance Ltd. hold 100 shares of ₹10 each and 50 shares of ₹4 each, wants to sell all the shares. 12

You are required to ascertain fair value of all shares held by Mr. Das after considering the following information:

- (i) Capital Employed ₹12,80,000
- (ii) Dividend paid for the last three years 11%, 12% and 13%, whereas normal rate of return is 10%.
- (iii) Goodwill is to be considered 4 years of purchases of average super profit last 3 years.
- (iv) Profit of last three years were ₹1,05,000, ₹2,40,000 and ₹2,00,000.
- (v) Company's paid up Share Capital as 1,00,000 equity shares @ ₹10 each fully paid up and 1,25,000 equity shares @ ₹10 each ₹4 paid up.

3. Following are the Balance Sheet of A Ltd. and B Ltd. as at 31st December 2020. 12

**Balance Sheet of A Ltd. and B Ltd. as at 31st December 2020**

Equity and Liabilities	A Ltd.(₹)	B Ltd.(₹)
<b>Share Capital:</b>		
Equity Shares of ₹10 each	2,50,000	1,00,000
<b>Reserve and Surplus:</b>		
General Reserve	75,000	30,000
P/L Account	70,000	60,000
<b>Current Liabilities:</b>		
Creditors	50,000	20,000
Bills Payable	5,000	2,000
<b>Total</b>	<b>4,50,000</b>	<b>2,12,000</b>
<b>Assets</b>	<b>A Ltd.(₹)</b>	<b>B Ltd.(₹)</b>
<b>Fixed Assets:</b>		
Plant and Machinery	2,00,000	1,20,000
Goodwill	20,000	10,000
Investment (7,000 equity shares in B Ltd.)	85,000	-
<b>Current Asstes:</b>		
Stock	80,000	30,000
Debtors	60,000	50,000
Cash in hand	5,000	2,000
<b>Total</b>	<b>4,50,000</b>	<b>2,12,000</b>

**Additional information:**

- (i) Shares of B Ltd. were acquired by A Ltd. on 30th September 2020.
- (ii) B Ltd. had on 01.01.2020 ₹18,000 in General Reserve and ₹14,000 in Profit and Loss Account.
- (iii) Included in the stock of B Ltd. are goods to the value of ₹10,000 which were supplied by A Ltd. at a profit of 25% on cost.

Prepare a Consolidated Balance Sheet as at 31.12.2020, showing necessary workings.

4. (a) How purchases consideration is calculated according to AS-14? 6  
 (b) What are the limitations of pooling interests method? 6

**GROUP-B**

5. Answer any **four** questions from the following: 6×4 = 24
- (a) What is a bonus share? What are the advantages and disadvantages of issuing bonus shares?  
 (b) Discuss the logic behind the creation of Capital Redemption Reserve.  
 (c) Calculate the managerial remuneration from the following of B. Company Ltd. due to the managing directors of the company at the rate of 5% of the net profit. Also determine the excess remuneration paid in any.

	₹
<b>Net profit during the year</b>	<b>2,05,000</b>
<b>Net profit calculating after considering the following:</b>	
Depreciation of Fixed Assets	40,000
Provision for Taxation	3,10,000
Preliminary Expenses	10,000
Director's Fees	8,000
Bonus	15,000
Provision for Doughtful Debts	9,000
Expenditure for setting up new machinery	20,000
Managing Directors Remuneration paid	30,000
Profit on Sale of Fixed Assets	6,500
Bonus liability as per Bonus Act.	18,000

- (d) What is Goodwill? State the factors affecting valuation of shares.  
 (e) Distinguish between equity shares and preference shares.  
 (f) What are the different methods of redemption of debentures?

**GROUP-C**

6. Answer any **four** questions from the following: 3×4 = 12
- (a) N. Company Ltd. purchased a building ₹1,41,000. It issued 15% debenture of ₹100 each at discount of 6% in satisfaction of the purchases price. Pass the necessary Journal Entries.  
 (b) What do you mean by buyback of shares?  
 (c) What are the advantages of depository system?

- (d) What are methods of accounting for goodwill?
- (e) How do you evaluate minority interest?
- (f) What do you mean by Capital Reduction?

**PAPER-5MA**  
**MARKETING OF SERVICES**

**GROUP-A**

**Answer any *two* questions from the following**

12×2 = 24

- |    |  |     |
|----|--|-----|
| 1. | Discuss in detail the 7P's of Service Marketing Mix.   | 12  |
| 2. | Explain with examples the steps in a service process.  | 12  |
| 3. | “Customer Satisfaction and Service quality are closely related.”– Explain. Also discuss the various gaps in service quality that can affect the service quality process. | 7+5 |
| 4. | Why do customers complain? Discuss how the different types of consumer complaints can be handled effectively.  | 4+8 |

**GROUP-B**

**Answer any *four* questions from the following**

6×4 = 24

- |     |   |     |
|-----|---|-----|
| 5.  | Briefly discuss the characteristics of services.                                | 6   |
| 6.  | How can services be classified? Discuss with examples.                          | 6   |
| 7.  | State the guidelines for developing service communication.                      | 6   |
| 8.  | Discuss the factors to be considered while determining the pricing of services. | 6   |
| 9.  | Briefly discuss any two models for service firms.                               | 3+3 |
| 10. | What are the different levels of service package? Discuss with examples.        | 6   |

**GROUP-C**

**Answer any *four* questions from the following**

3×4 = 12

- |     |   |   |
|-----|---|---|
| 11. | Define Stand-alone service products.                              | 3 |
| 12. | Briefly discuss the significance of service marketing management. | 3 |
| 13. | What do you mean by e-service?                                    | 3 |
| 14. | What are the benefits of customer retention?                      | 3 |
| 15. | What do you mean by Service Mapping?                              | 3 |
| 16. | What are the emerging price strategies for services?              | 3 |

**PAPER-5HA**  
**LABOUR LEGISLATION**

**GROUP-A**

Answer any *two* questions from the following

12×2 = 24

- |    |   |     |
|----|---|-----|
| 1. | Discuss in brief the provisions regarding the health of workers under the Factories Act, 1948.                                    | 12  |
| 2. | What are the restriction in the Factories Act, 1948 relating to employment of women workers?                                      | 12  |
| 3. | What is a 'trade union' under the Trade Unions Act 1926? What is the procedure for registration of a trade union under the Act?   | 4+8 |
| 4. | Explain the genesis and applicability of the Employees State Insurance Act 1948. Describe various benefits payable under the Act. | 6+6 |

**GROUP-B**

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|----|--|----------|
| 5. | Answer any <i>four</i> questions from the following:                             | 6×4 = 24 |
|    | (a) Define and explain the term "layoff" and distinguish it from "retrenchment". | 6        |
|    | (b) Discuss the essential elements of a "factory" under the Factories Act, 1948. | 6        |
|    | (c) Write short note on 'lockout' and 'strike'.                                  | 6        |
|    | (d) Trace the origin and development of labour law in India.                     | 6        |
|    | (e) What do you mean by 'committee' as per Mines Act 1952?                       | 6        |
|    | (f) What are the obligation of a person employed in a mine?                      | 6        |

**GROUP-C**

- |    |  |          |
|----|--|----------|
| 6. | Answer any <i>four</i> questions from the following:                           | 3×4 = 12 |
|    | (a) What are benefits under Maternity Benefit Act.?                            | 3        |
|    | (b) Explain "employment injury" under the Employees State Insurance Act, 1948. | 3        |
|    | (c) What are roles of certifying surgeons under Plantation Act 1951?           | 3        |
|    | (d) What are provisions relating to employment of female workers in a factory? | 3        |
|    | (e) Who is 'Adolescent' and 'Young person' as per the Factories Act 1948?      | 3        |
|    | (f) Distinguish "individual dispute" and 'industrial dispute" under IDA 1947.  | 3        |

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