S 14011

THREE YEAR B.Com. (CBCS) DEGREE EXAMINATION, OCTOBER/NOVEMBER 2019.

FIRST SEMESTER

FUNDAMENTALS OF ACCOUNTING – I

Time : Three hours Maximum : 75 marks

(No additional sheet will be supplied)

SECTION A — (5 × 5 = 25 marks)

Answer any FIVE questions.
Each question carries 5 marks.
ఏవేని ఐదు ప్రశ్నలకు సమాధానములు వ్రాయుము.
ప్రతి ప్రశ్నకు 5 మార్కులు.

1. Need for Accounting.
అకౌంటింగ్ యొక్క ఆవశ్యకత.

2. Book keeping and Accounting.
బుక్ కీపింగ్ మరియు అకౌంటింగ్.

3. Types of Subsidiary Books.
సహాయక పుస్తకాల రకాలు.

4. Petty Cash Book.
చిల్లర నగదు పుస్తకం.

5. Need for Bank reconciliation.
బ్యాంకు నిల్వల సమన్వయం యొక్క ఆవశ్యకత.

6. Reasons for difference between Cash Book and Pass Book.
నగదు పుస్తకం మరియు పాసు పుస్తకం నిల్వల మధ్య తేడాలకు గల కారణాలు.

7. Features of Bill.
బిల్లు యొక్క లక్షణాలు.

8. Discounting of Bill.
బిల్లు డిస్కౌంటింగ్ చేసుకొనుట.

9. Types of Errors.
తప్పుల రకాలు.

10. Suspense Account.
అనామతు ఖాతా.

SECTION B — (5 × 10 = 50 marks)

Answer ALL questions.

Each question carries 10 marks.

అన్ని ప్రశ్నలకు సమాధానములు వ్రాయుము.

ప్రతి ప్రశ్నకు 10 మార్కులు.

11. Journalise the following transactions.

			Rs.
2019			
Jan.	1	Commenced business with cash	80,000
	4	Sold goods to Hari	20,000
	7	Purchased furniture for cash	10,000
	15	Paid salaries	12,000
	20	Sold goods to Anand for cash	6,000
	24	Bought machinery from Ramu	10,000
	28	Paid Rent through cheque	5,000
	30	Received cash from Hari	16,000

దిగువ వ్యవహారాలకు చిట్టా పద్దులు వ్రాయండి.

			రూ.
2019			
జనవరి	1	వ్యాపారం ప్రారంభించడానికి తెచ్చిన నగదు	80,000
	4	హరికి అమ్మిన సరుకు	20,000
	7	నగదుకు కొనుగోలు చేసిన ఫర్నీచరు	10,000
	15	జీతాలు చెల్లింపు	12,000
	20	ఆనంద్‌కు నగదు పై అమ్మిన సరుకు	6,000
	24	రాము నుండి కొనుగోలు చేసిన యంత్రాలు	10,000
	28	చెక్కు ద్వారా చెల్లించిన అద్దె	5,000
	30	హరి నుంచి వచ్చిన నగదు	16,000

Or

12. Prepare Mahesh Account from the following transactions.

			Rs.
2019			
Mar.	1	Balance due to Mahesh	5,000
	6	Cash paid to Mahesh	3,000
	10	Sold goods to Mahesh	10,000
	14	Sold goods to Swamy	7,000
	18	Purchased goods from Mahesh	12,000
	24	Cash received from Mahesh	4,000
	30	Purchased furniture from Mahesh	8,000

దిగువ ఇచ్చిన వ్యవహారాలతో మహేష్ ఖాతాను తయారు చేయండి.

2019		రూ.
మార్చి 1	మహేష్ కు చెల్లించాల్సిన నిల్వ	5,000
6	మహేష్ కు చెల్లించిన నగదు	3,000
10	మహేష్ కు అమ్మిన సరుకు	10,000
14	స్వామి కు అమ్మిన సరుకు	7,000
18	మహేష్ నుండి కొన్న సరుకు	12,000
24	మహేష్ నుండి వచ్చిన నగదు	4,000
30	మహేష్ నుంచి కొనుగోలు చేసిన ఫర్నీచరు	8,000

From the following particulars prepare three column cash book.

2019		Rs.
April 1	Cash in hand	40,000
	Cash at Bank	60,000
5	Cash paid into bank	10,000
7	Purchases	8,000
15	Paid salaries through cheque	12,000
20	Cash withdrawn from Bank from office use	6,000
24	Cash received from Narasimha	20,000
27	Cash withdrawn for personal use	4,000
28	Purchased goods from Naresh	16,000
30	Paid to Hari Rs.980 in full settlement of his account and discount received	20

దిగువ వ్యవహారాలతో మూడు వరసల నగదు పుస్తకాన్ని తయారు చెయ్యండి.

2019		రూ.
ఏప్రిల్ 1	చేతిలో నగదు	40,000
	బ్యాంకులో నగదు	60,000
5	బ్యాంకులో జమ చేసిన నగదు	10,000
7	కొనుగోళ్ళు	8,000
15	చెక్కు ద్వారా చెల్లించిన జీతాలు	12,000
20	ఆఫీసు అవసరాలకు బ్యాంకు నుండి తీసిన నగదు	6,000
24	నరసింహ నుండి వచ్చిన నగదు	20,000
27	సొంత అవసరాల కోసం తీసుకున్న నగదు	4,000
28	నరేష్ నుండి కొన్న సరుకు	16,000
30	హరి కి చెల్లించిన నగదు రూ.980, అతని ఖాతా పూర్తి పరిష్కారం నిమిత్తం, వచ్చిన డిస్కౌంట్	20

Or

14. Prepare petty cash book for the following :

2019			Rs.
June	1	Received cash for petty expenses	1,000
	2	Paid for stationery	30
	4	Paid for carriage	60
	5	Paid for postage	90
	8	Paid for advertisement	40
	10	Paid for telegrams	20
	14	Paid for tea and coffee	10
	20	Paid for stamps	15

దిగువ వ్యవహారాలకు చిల్లర నగదు పుస్తకాన్ని తయారు చేయండి.

2019			రూ.
జూన్	1	చిన్న ఖరాబు నుండి వచ్చిన నగదు	1,000
	2	స్టేషనరీకి చెల్లింపు	30
	4	రవాణాకు చెల్లింపు	60
	5	పోస్టేజీకు చెల్లింపు	90
	8	ప్రకటనలకు చెల్లింపు	40
	10	టెలిగ్రాములకు చెల్లింపు	20
	14	టీ మరియు కాఫీకి చెల్లింపు	10
	20	స్టాంపులకు చెల్లింపు	15

15. Prepare Bank reconciliation statement from the following particulars.

(a) Overdraft as per cash book Rs.4,000.

(b) Cheques issued but not presented Rs.3,000.

(c) Cheques deposited but not collected Rs.6,000.

(d) Dividends collected and credited in pass book only Rs.1,400.

(e) Bank charges debited in the pass book only Rs.50.

(f) Amount directly deposited by a customer in to bank Rs.600.

(g) Interest on the overdraft debited in the pass book only Rs.900.

దిగువ వివరాలతో బ్యాంకు నిల్వల సమన్వయ పట్టికను తయారు చేయండి.

(a) నగదు పుస్తకం ప్రకారం ఓవర్‌డ్రాఫ్ట్ నిల్వ రూ.4,000.

(b) జారీ చేసిన చెక్కులు చెల్లింపుకు దాఖలు కాని రూ.3,000.

(c) డిపాజిట్ చేసిన చెక్కులు వసూలు కాని రూ.6,000.

(d) పాసు పుస్తకంలో మాత్రమే క్రెడిట్ చేసిన వసూలైన డివిడెండ్లు రూ.1,400.

(e) పాసు పుస్తకంలో మాత్రమే డెబిట్ చేసిన బ్యాంకు చార్జీలు రూ.50.

(f) ఒక ఖాతాదారుడు నేరుగా బ్యాంకులో డిపాజిట్ చేసిన మొత్తము, రూ.600.

(g) ఓవర్‌డ్రాఫ్ట్ పై వడ్డీ పాసు పుస్తకంలో మాత్రమే డెబిట్ చేసినది రూ.900.

Or

16. Prepare Bank reconciliation statement from the following particulars.

(a) Bank balance as per pass book, Rs.19,300.

(b) Cheques deposited into bank, but not collected Rs.8,000.

(c) Cheques issued but not presented for payment Rs.2,000.

(d) Amount directly deposited by a customer into bank Rs.4,000.

(e) Bank charges debited in pass book only Rs.200.

(f) Dividends collected and credited in pass book only Rs.1,200.

(g) Interest credited in pass book only Rs.150.

దిగువ వివరాలతో బ్యాంకు నిల్వల సమన్వయ పట్టికను తయారు చేయండి.

(a) పాసు పుస్తకం ప్రకారం బ్యాంకు నిల్వ రూ.19,300.

(b) డిపాజిట్ చేసిన చెక్కులు వసూలు కానివి రూ.8,000.

(c) జారీ చేసిన చెక్కులు చెల్లింపుకు దాఖలు కానివి రూ.2,000.

(d) ఒక ఖాతాదారుడు నేరుగా బ్యాంకులో జమ చేసినది రూ.4,000.

(e) పాసు పుస్తకంలో మాత్రమే డెబిట్ చేసిన బ్యాంకు చార్జీలు రూ.200.

(f) డివిడెండ్లు వసూలు చేసి పాసు పుస్తకంలో మాత్రమే క్రెడిట్ చేసినది రూ.1,200.

(g) పాసు పుస్తకంలో మాత్రమే క్రెడిట్ చేసిన వడ్డీ రూ.150.

17. On 1.1.2019 A sold goods to B for Rs.10,000. On the same day A drawn a 2 months bill on B and got acceptance. On 15.1.2019 A endorsed the bill to his creditor C. On the due date the bill was dishonoured. Pass the Journal entries for the above transactions in the books of A, B and C.

1.1.2019 న A, B కు రూ.10,000 విలువ గల సరుకును అమ్మాడు. అదే రోజున A, B పై 2 నెలల బిల్లును వ్రాసి ఆమోదం పొందాడు. 15.1.2019 న A బిల్లు ను తన ఋణదాత అయిన C కు బదిలీ చేశాడు. గడువు తేదిన బిల్లు అనాధరణ పొందినది. పై వ్యవహారాలకు A, B మరియు C పుస్తకాలలో చిట్టా పద్దులు వ్రాయండి.

Or

18. On 4.2.2019 Hari sold goods to Giri for Rs.40,000. On the same day Hari drawn a 3 months bill on Giri and got acceptance. On 4.3.2019 Hari discounted the bill with bank with 5% on the due date the bill was dishonoured. Pass the Journal entries in the books of Hari and Giri for the above transactions.

4.2.2019 న హరి, గిరి కు రూ.40,000 విలువ గల సరుకును అమ్మాడు. అదే రోజున హరి, గిరి పై 3 నెలల బిల్లులును వ్రాసి ఆమోదం పొందాడు. 4.3.2019 న హరి తన బిల్లును 5% తో బ్యాంకులో డిస్కౌంట్ చేసుకున్నాడు. గడువు తేదిన బిల్లు అనాదరణ పొందినది. పై వ్యవహారాలకు హరి మరియు గిరి పుస్తకాలలో చిట్టా పద్దులు వ్రాయండి.

19. Prepare a Trial Balance from the following.

	Rs.		Rs.
Capital	78,000	Opening stock	29,000
Drawings	4,000	Bills receivable	3,600
Furniture	5,000	Debtors	72,000
Cash at Bank	38,000	Bills payable	2,000
Cash in hand	1,700	Creditors	89,000
Discount	2,200	Purchases	60,000
Plant	45,000	Salaries	10,400
Rent	2,200	Return inwards	2,000
Insurance	1,400	Return outwards	2,650
Advertising	1,500	Sales	1,15,000
Carriage	2,650		

దిగువ వివరాలతో అంకణాను తయారు చేయండి.

	రూ.		రూ.
మూలధనం	78,000	ప్రారంభ సరుకు	29,000
సొంతవాడకాలు	4,000	వసూలు బిల్లులు	3,600
ఫర్నీచరు	5,000	ఋణగ్రస్తులు	72,000
బ్యాంకులో నగదు	38,000	చెల్లింపు బిల్లులు	2,000
చేతిలో నగదు	1,700	ఋణదాతలు	89,000
డిస్కౌంటు	2,200	కొనుగోలు	60,000
ప్లాంటు .	45,000	జీతాలు	10,400
అద్దె	2,200	అమ్మకాల వాపసులు	2,000
భీమా	1,400	కొనుగోలు వాపసులు	2,650
ప్రకటనలు	1,500	అమ్మకాలు	1,15,000
రవాణా	2,650		

Or

20. Rectify the following errors by using suspense account.

(a) Goods sold to Ramana Rs.175 were not posted to account.

(b) Purchase book total was overcast by Rs.400.

(c) Sales book total was undercast by Rs.53.

(d) Purchases returns book total was undercast by Rs.16.

(e) Cash received from Govind Rs.111 was posted to his account as Rs.1,111.

(f) Cash paid to Ranga Rs.770 was posted to his account as Rs.170.

అనామతు ఖాతాను ఉపయోగించి దిగువ తప్పులను సవరించండి.

(a) రమణకు అమ్మిన సరుకు రూ.175 అతని ఖాతాలో పోస్టు వేయలేదు.

(b) కొనుగోలు పుస్తకంలో రూ.400 ఎక్కువగా కూడటమైనది.

(c) అమ్మకాల పుస్తకం మొత్తంను రూ.53 తక్కువగా కూడటమైనది.

(d) కొనుగోలు వాపసుల పుస్తకం మొత్తంను రూ.16 తక్కువగా కూడటమైనది.

(e) గోవింద్ నుండి వసూలైన నగదు రూ.111, అతని ఖాతాలో రూ.1,111గా పోస్టు చేసినది.

(f) రంగాకు చెల్లించిన నగదు రూ.770, అతని ఖాతాలో రూ.170గా పోస్టు చేసినది.

(S 14012)

THREE YEAR B.Com. (CBCS) DEGREE EXAMINATION, OCTOBER/NOVEMBER 2019.

FIRST SEMESTER

BUSINESS ORGANISATION

Time : Three hours

Maximum : 75 marks

(No additional sheet will be supplied)

SECTION A – (5 × 5 = 25 marks)

Answer any FIVE questions

Each question carries 5 marks

ఏవైనా ఐదు ప్రశ్నలకు సమాధానములు వ్రాయుము

ప్రతి ప్రశ్నకు 5 మార్కులు.

1. Aids to trade.

   వర్తక సదుపాయాలు.

2. Relationship of Trade, Industry and Commerce.

   వర్తకం, పరిశ్రమ మరియు వాణిజ్యం మధ్య గల సంబంధం.

3. Functions of Business.

   వ్యాపార విధులు.

4. Types of entrepreneur.

   వ్యవస్థాపకుడి యొక్క రకాలు.

5. Disadvantages of sole proprietorship.

   సొంతవ్యాపార వ్యవస్థ యొక్క పరిమితులు.

6. Partnership deed.

   భాగస్వామ్య ఒప్పందం.

7. Write any five advantages of company.

   కంపెనీలోని ఏవైనా ఐదు ప్రయోజనాలను వ్రాయండి.

8. Differences between Private limited and Public limited.

   ప్రైవేట్ కంపెనీ మరియు పబ్లిక్ కంపెనీ మధ్య గల తేడాలు.

9. Memorandum of Association.

సంస్థాపన పత్రం

10. Statement in lieu of prospectus.

ప్రత్యామ్నాయ వివరణ పత్రం

SECTION B – (5 × 10 = 50 marks)

Answer ALL questions.

Each question carries 10 marks.

అన్ని ప్రశ్నలకు సమాధానములు వ్రాయుము

ప్రతి ప్రశ్నకు 10 మార్కులు.

11. Define Business? Explain the features of business.

వ్యాపారాన్ని నిర్వచించి? వ్యాపారంలోని లక్షణాలను వివరించండి.

Or

12. What is meant by Industry? Explain its classification.

పరిశ్రమ అనగానేమి? వాటి వర్గీకరణను వివరించండి.

13. What is meant by Business? Define? Explain the factors influencing the choice of a form of organization?

వ్యాపారం అనగానేమి? నిర్వచించి? సరైన వ్యవస్థ స్వరూపాన్ని ఎన్నుకోవడానికి ప్రభావితం చేసే కారకాలను వివరించ

Or

14. Define entrepreneur. Explain the functions of an entrepreneur.

వ్యవస్థాపకుని నిర్వచించి? వ్యవస్థాపకుని యొక్క విధులను వివరించండి.

15. What is meant by Partnership business? Define? Explain the Characteristics of partn business.

భాగస్వామ్య వ్యాపారం అనగానేమి? నిర్వచించి? భాగస్వామ్య వ్యాపారంలోని లక్షణాలను వివరించండి.

Or

16. What do you mean by Hindu Undivided Family? Explain the advantages and disadva of Hindu Undivided Family?

అవిభక్త కుటుంబం అనగానేమి? అవిభక్త కుటుంబం యొక్క ప్రయోజనాలు మరియు లోపాలను వివరించండి.

7. What is meant by Company? Define. Explain the features of Company.

కంపెనీ అనగానేమి? నిర్వచించి. కంపెనీలోని లక్షణాలను వివరించండి.

Or

8. Define Company? Explain the kinds of Companies.

కంపెనీను నిర్వచించి. కంపెనీల రకాలను వివరించండి.

9. What is meant by Articles of Association? Explain the contents in Articles of Association.

నియమావళి పత్రం అనగానేమి? నియమావళి పత్రంలోని అంశాలను వివరించండి.

Or

10. Define Prospectus. Explain its contents.

వివరణ పత్రంను నిర్వచించి. వాటి అంశాలను వివరించండి.

RS 15002

THREE YEAR B.Com. (Comp) (CBCS) DEGREE EXAMINATION, OCTOBER/NOVEMBER 2019.

SECOND SEMESTER

Computer Applications

BUSINESS ORGANIZATION AND MANAGEMENT

(w.e.f 2016 – 2017 admitted batch)

Time : Three hours

Maximum:75 marks

(No additional sheet will be supplied)

PART A — (5 × 5 = 25 marks)

Answer any FIVE questions.

Each question carries 5 marks.

1. Economic activities
2. Aids to Trade
3. Give five advantages of joint Hindu Family firm.
4. Discuss companies on the basis of nationality.
5. Name any five content of Articles of Association.
6. Discuss the need for issuing a prospectus.
7. Define Management.
8. What is Management Process?
9. What is Product Line?
10. Describe various functions of HRM.

PART B — (5 × 10 = 50 marks)

Answer ALL questions.

Each questions carries 10 marks.

11. What is meant by word 'Business'? Describe different features of Business.

Or

12. "The main objective of business is to earn profit". Do you agree with this statement?

13. Explain characteristic of a sole trade business.

Or

14. Discuss various types of partners. Can a minor become a partner in a firm?

15. How is a company incorporated? Give different stages of company promotion.

Or

16. What is Memorandum of Association? Give various clauses of the Memorandum Associa

17. Define Management. Describe its main characteristics.

Or

18. What do you mean by decision making? Explain various steps involved in it.

19. Evaluate different types of pricing policies.

Or

20. Write about Financial Management. Discuss the functions of Financial Management.

RS 15001

THREE YEAR B.Com. (Comp.) (CBCS) DEGREE EXAMINATION, OCTOBER/NOVEMBER 2019.

FIRST SEMESTER

Computer Applications

ACCOUNTING — I

(w.e.f. 2016-17 Admitted Batch)

Time : Three hours | Maximum : 75 marks

(No additional sheet will be supplied)

SECTION A — (5 × 5 = 25 marks)

Answer any FIVE questions.

Each question carries 5 marks.

Advantages of Accounting.

Book keeping Vs Accounting.

Types of Subsidiary books.

Debit note and credit note.

Trial balance.

Types of errors.

Need for Bank Reconciliation.

Reasons for difference between cash book and pass book.

What is profit and loss account?

Different types of Assess.

SECTION B — (5 × 10 = 50 marks)

Answer ALL questions.

Each question carries 10 marks.

Journalise the following transactions.

(a) Ravi commenced business with a capital of Rs. 1,00,000.

(b) Purchased goods for cash Rs. 40,000.

(c) Cash deposited into the bank Rs. 10,000.

(d) Sold goods to Krishna Rs. 30,000.

(e) Sales Rs. 15,000

(f) Paid rent Rs. 4,000.

(g) Paid salaries through cheque Rs. 12,000.

(h) Purchase returns Rs. 4,000.

(i) Sales returns Rs.1,000.

(j) Purchased machinery for cash Rs. 10,000.

Or

12. Prepare Krishna A/c from the following transactions.

2019

March 1 Balance due to Krishna Rs. 30,000

4 Cash paid to Krishna Rs. 4,000

8 Goods sold to Krishna Rs.2,000

10 Goods sold to Ravi Rs. 500

15 Goods sold to Krishna for cash Rs. 3,000

18 Received cash from Krishna Rs. 1,000

24 Purchased goods from Krishna Rs. 8,000

28 Goods returned to Krishna Rs. 7,000

30. Goods returned by Krishna Rs. 2,000

13. Prepare necessary subsidiary books from the following.

2019

June 1 Purchased goods from Murali Rs. 18,000

4 Sold goods to Akbar Rs. 7,000

10 Bought goods from Akhil Rs. 10,000

14 Goods returned to Murali Rs. 600

18 Sales returns from Akbar Rs. 1,000

20 Purchased goods from Harish Rs. 14,000

25 Sold goods to Ashwak Rs. 9,000

30 Goods returned to Harish Rs. 6,000

30 Sales goods to Vani Rs. 2,000

Or

From the following transactions prepare three column cash book.

2019

Aug. 1 Cash in hand Rs. 15,000

Cash at bank Rs. 9,000

4 Cash deposited into bank Rs. 3,000

7 Paid salaries through cheque Rs. 5,000

10 Purchased stationery Rs. 40

15 Drawn from bank for office use Rs. 2,000

17 Received cheque from Jhony for Rs. 960 in full settlement of account Rs. 1,000

24 Paid to Ganesh by cheque Rs. 480 discount received Rs. 20

29 Cash deposited into bank Rs. 6,000

30 Paid sundry expenses Rs. 1,000

Prepare trial balance from the following.

	Rs.		Rs.
Capital	24,000	Debtors	14,000
Drawings	4,500	Creditors	10,000
Purchases	20,000	Provision for doubtful debts.	1,900
Sales	30,500	Cash	6,200
Return inward	1,500	Insurance	700
Salaries	12,200	Plant and machinery	7,150
Wages	1,550	Bills payable	2,500
Bad debts	1,100		

Or

Rectify the following errors by using suspense account.

(a) Goods sold to Ramani Rs. 175 were not posted to account

(b) Purchases book total was overcast by Rs. 400

(c) Sales book total was undercast by Rs. 53

(d) Purchase returns book total was undercast by Rs. 16

(e) Cash received from Govind Rs. 111 was posted to his account as Rs. 1,111

(f) Cash paid to Ranga Rs. 770 was posted to his account as Rs. 170.

17. From the following particulars prepare the bank reconciliation statements.

(a) Balance as per pass book Rs. 8,000

(b) Cheques deposited but not collected by the bank Rs. 1,000

(c) Cheques issued but not presented for payment Rs. 500

(d) Cheques deposited into bank but not recorded in cash book Rs. 600

(e) Cheques issued but not recoded in cash book Rs. 700

(f) Dividend collected by bank not recorded in cash book Rs. 100

(g) Debtors directly deposited into bank but not recorded in cash book Rs. 2,000

(h) Debit side of cash book was under cost by Rs. 1,000.

Or

18. Prepare a bank reconciliation statement of Sri Anand for the year ended 30th June 2019.

(a) Overdraft balance as per pass book Rs. 7,500

(b) Under cast of receipts side of cash book Rs. 1,200

(c) Cheques issued but not presented for payment Rs. 2,200

(d) Payment of insurance premium recorded in Pass Book only Rs. 380

(e) A wrong debit in cash book Rs. 280

(f) Cheques deposited into bank, but not collected Rs. 1,800.

19. From the following trial balance, prepare a trading and profit and loss account and bal[ance] sheet as on 31.3.2019.

Particulars	Debit Rs.	Credit Rs.
Capital	.	8,500
Plant	1,900	.
Opening stock	2,920	.
Purchases and sales	20,724	23,812
Drawings	1,420	.
Purchase returns and sales returns	420	582

Particulars	Debit Rs.	Credit Rs.
General expenses	880	-
Rent	240	-
Rates	400	-
Apprentice premium	-	160
Bank overdraft	-	480
Bad debts	344	-
Debtors and creditors	8,400	4,000
Cash in hand	96	-
Bad debts reserve	-	210
	37,744	37,744

ljustments :

) Depreciate plant at 10%.

) Increase bad debts reserve to 5% on debtors.

) Rent accrued is Rs. 80

) Stock on hand on 31st March is Rs. 3,400

Or

rom the following trial balance prepare trading, profit and loss account and balance sheet.

Particulars	Rs.	Particulars	Rs.
Opening stock	10,000	Capital	50,000
Purchases	60,000	Sales	93,000
Wages	2,000	Purchase returns	5,000
Sales returns	3,000	Sundry creditors	15,000
Rent	4,000	Provision for bad and doubtful debts	1,000
Municipal taxes	1,000		
Salaries	4,000		
Cash in hand	35,000		

Particulars	Rs.	Particulars	Rs.
Sundry debtors	10,000		
Plant and machinery	10,000		
Land and buildings	25,000		
	1,64,000		1,64,000

Adjustments :

(a) Closing stock Rs. 15,000

(b) Wages outstanding Rs. 1,000

(c) Write off Rs. 1,000 as bad debts

(d) Depreciate plant and machinery by 10%.

S 24011

THREE YEAR B.Com. (CBCS) DEGREE EXAMINATIONS, MARCH/APRIL 2019.

SECOND SEMESTER

B.Com. (Gen)

FUNDAMENTALS OF ACCOUNTING – II

(2015-16 Admitted batch)

Time : Three hours

Maximum : 75 marks

(No additional sheet will be supplied)

SECTION A — (5 × 5 = 25 marks)

Answer any FIVE questions.

Each question carries 5 marks.

ఏవేని ఐదు ప్రశ్నలకు సమాధానములు వ్రాయుము.

ప్రతి ప్రశ్నకు 5 మార్కులు.

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1. The Eternal company provides the following information regarding one of its fixed assets that has been purchased on January 1, 2015. Cost of the asset : Rs.50,000 installation expenses Rs. 15,000 Salvage value: Rs. 5,000 Useful life : 5 years. Calculate annual depreciation expense of this asset using straight line method and the percentage of depreciation.

ఎటర్నల్ ఈస్టర్న్ కంపెనీ దిగువ సమాచారాన్ని ఒక స్థిరాస్తికి సంబంధించి ఇస్తున్నది. దానిని 1 జనవరి 2015న కొన్నది. దాని ఖరీదు రూ.50,000. స్థాపన ఖర్చులు రూ.15,000. దాని తుక్కు విలువ రూ.5,000. దాని జీవిత కాలము 5 సంవత్సరాలు. స్థిర వాయిదాల పద్ధతి ప్రకారము ఆస్తి యొక్క తరుగుదలను మరియు తరుగుదల శాతాన్ని లెక్కకట్టుము.

2. What are objectives of providing depreciation?

తరుగుదలను ఏర్పాటు చేయడంలో లక్ష్యం ఏమిటి?

3. A trader maintains a provision for discount 4% on creditors which on 1st January 2014 stood at Rs. 400. The balance of sundry creditors on 31st December 2014 is 15,000 and discount received Rs. 300. Prepare provision for discount on creditors account.

ఒక వర్తకుడు ఋణదాతలపై డిస్కౌంట్ ఏర్పాటు కొరకు 4% చొప్పున ఏర్పాటు చేస్తాడు. 1 జనవరి 2014 న దాని నిల్వ రూ.400. 31 డిసెంబరు 2014 న ఋణదాతల నిల్వ రూ.15,000 మరియు వచ్చిన డిస్కౌంట్ రూ.300. ఋణదాతలపై డిస్కౌంటు ఏర్పాటు ఖాతాను తయారు చేయండి.

4. Distinction between provision and reserve.

రిజర్వ్ మరియు ఏర్పాటు మధ్యగల తేడాలు ఏవి?

5. Ascertain the amount of gross profit.

	Rs.
Opening stock	3,000
Closing stock	5,000
Sales	75,000
Purchases	40,000
Wages	6,000
Salaries	4,500
Sales returns	2,000

దిగువ వివరాలనుంచి స్థూల లాభాన్ని కనుగొనుము.

	రూ.
ప్రారంభపు సరుకు	3,000
ముగింపు సరుకు	5,000
అమ్మకాలు	75,000
కొనుగోళ్లు	40,000
వేతనాలు	6,000
జీతాలు	4,500
అమ్మకాల వాపసులు	2,000

6. State the objectives of preparing Final Accounts.

ముగింపు లెక్కలను తయారు చేయడంలో గల లక్ష్యాలు.

7. Sruthi consigned goods at of Rs.1,00,000 to Hari of Hyderabad. Sruthi paid Rs.10,000 f forwarding charges. Hari sold ¾ of goods for Rs.1,20,000 and incurred Rs.1,500 for freig Calculate the value of unsold stock.

శృతి రూ.1,00,000 విలువ గలిగిన సరుకును హరి హైదరాబాదుకు కన్సైన్‌మెంట్ పై పంపారు. శృతి రూ.10,0 ఖర్చులు పెట్టినది. హరి 3/4 వంతు సరుకును రూ.1,20,000 లకు అమ్మి, ఖర్చులు 1,500 పెట్టాడు. మి సరుకు విలువను లెక్కించుము.

8. Explain the proforma invoice price.

ప్రొఫార్మా ఇన్వాయిస్ ధర గూర్చి తెలుపుము.

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PORUMAMILLA, Kadapa (Dt.)

9. Joint venture Vs. consignment.

ఉమ్మడి వ్యాపారము Vs. కన్సైన్‌మెంట్.

10. A and B completed a joint venture and earned Rs. 30,000 and they share profits in the ratio of 3 : 1. what journal entry will be passed

(a) when records are kept by A only

(b) when records are kept by B only

(c) when separate books are kept.

A మరియు B లు ఉమ్మడి వ్యాపారాన్ని ముగించారు మరియు రూ.30,000 సంపాదించారు. వారు లాభ నష్టాలను 3 : 1 నిష్పత్తిలో పంచుకుంటారు.

(a) A మాత్రమే పుస్తకాలను నిర్వహించేటప్పుడు

(b) B మాత్రమే పుస్తకాలను నిర్వహించేటప్పుడు

(c) వ్యాపారానికి విడిగా పుస్తకాలు నిర్వహించేటప్పుడు అవసరమైన చిట్టాపద్దును వ్రాయండి.

SECTION B — (5 × 10 = 50 marks)

Answer ALL questions.

Each question carries 10 marks.

అన్ని ప్రశ్నలకు సమాధానములు వ్రాయుము.

ప్రతి ప్రశ్నకు 10 మార్కులు.

11. A company purchased a machine on 1-1-2012 for Rs.3,70,000 and paid erection charges of Rs. 80,000. The estimated life of the machine was 10 years. The scrap value was Rs. 50,000. The Company closes the accounts on 31st December every year. Prepare machinery account under straight line method for four years.

ఒక కంపెనీ 1-01-2012 తేదీన ఒక యంత్రాన్ని రూ.3,70,000లకు కొనుగోలు చేసి, దాని స్థాపన కోసం రూ.80,000 చెల్లించెను. యంత్రము జీవిత కాలము 10 సంవత్సరములు అని అంచనా. దాని రద్దు విలువ రూ.50,000. కంపెనీ ప్రతి సంవత్సరం డిసెంబరు 31 తేదీన ముగింపు లెక్కలు తయారు చేయుచున్నది. స్థిర వాయిదాల పద్ధతిలో 4 సంవత్సరాలకు యంత్రం ఖాతా చూపండి.

Or

12. A lease was purchased on 1-1-2010 for 5 years at a cost of Rs.4,00,000. It is proposed to depreciate the lease by annuity method charging 5% interest. The reference to the annuity table shows that to depreciate Re.1 at 5% interest in 5 years 0.230975 to be written off every year. Prepare lease account.

1-1-2010న ఒక కౌలును రూ.4,00,000లకు 5 సంవత్సరాలకు కొన్నారు. 5% వడ్డీని విధిస్తూ వార్షిక పద్ధతిన కౌలును రద్దుపరచు నిర్ణయించినారు. వార్షిక పట్టిల ప్రకారం 5 సంవత్సరాలలో 5% వడ్డీతో రూ.1 ని రద్దుపరచడానికి ప్రతి సంవత్సరం 0.230975 అవసరం. కౌలు ఖాతాను తయారుచేయండి.

13. On 31st March, 2002 sundry debtors and creditors stood in the books of account of Ramu a 6,00,000 and Rs. 4,50,000 respectively 5% provision for doubtful debts and 3% provision fo discount on debtors were created. A provision of 2% was created for created for discount o creditors. The position for the year ended March 31, 2003 was as follow

(a) Actual bad debts, 12,500

(b) Actual discount allowed, 9,000

(c) Actual discount received, 10,000

The provision were to be maintained at the rate in the previous year and sundry debtors an creditors which stood at Rs. 4,80,000 and 4,50,000 show the ledger accounts

మార్చి 31, 2002న రాము పుస్తకాలలో వివిధ ఋణగ్రస్తులు మరియు ఋణదాతలు వరుసగా రూ.6,00,00 మరియు 4,50,000. సంశయాత్మక బాకీలకు 5% మరియు డిస్కౌంట్‌కై 3% ఋణగ్రస్తులపై ఏర్పాటు చేశా ఋణదాతలపై 2% డిస్కౌంట్ ఏర్పాటు చేశారు. మార్చి 31, 2003 న వివరాలు ఈ దిగువ విధంగా ఉన్నాయి. .

(a) వాస్తవంగా రాని బాకీలు రూ.12,500.

(b) అనుమతించిన డిస్కౌంట్ రూ.9,000.

(c) పొందిన వాస్తవ డిస్కౌంట్ రూ.10,000.

గత సంవత్సరంలో మాదిరిగానే ఈ సంవత్సరంలో కూడా రూ.4,80,000లు ఋణగ్రస్తులు మరియు 4,50,000ల ఋణదాతలపై సంశయాత్మక బాకీలకి మరియు డిస్కౌంట్ కై ఏర్పాటు చేయవలెను. ఆవర్జా ఖాతాలను చూపండి.

Or

14. A firm desires to debit its Profit and Loss Account with a uniform figure every year in respec of repairs and renewals. It expects that considering the life of the asset Rs. 9,000 will be th average amount to be spent per year. Actual repairs are Rs. 900 in the first year, Rs. 2,100 i the second year and Rs. 3,300 in the third year. Show the necessary ledger account.

ఒక సంస్థ మరమ్మత్తులు మరియు పునరుద్ధరణ కోసం ప్రతి సంవత్సరం ఒకే మొత్తాన్ని లాభ నష్టాల ఖాతాకు డెబి చేయదలచినది. ఆస్తి జీవిత కాలమును దృష్టిలో ఉంచుకొని, సగటున సంవత్సరానికి రూ.9,000 అవుతాయని అంచన వేసినది. వాస్తవంగా మరమ్మత్తులు మొదటి సంవత్సరంలో రూ.900 రెండవ సంవత్సరంలో రూ.2,100 మూడ సంవత్సరంలో రూ.3,300 అయినాయి. అవసరమైన ఆవర్జా ఖాతాను చూపండి.

15. Prepare Trading Account, Profit and Loss Account and Balance Sheet as o 31st December 2016 of Srikanth from the following trail balance keeping in view th adjustments.

Debit	Rs.	Credit	Rs.
Opening stock	70,000	Sundry Creditors	40,000
Sundry debtors	70,000	Bills payable	15,000
Bills receivable	30,000	Miscellaneous receipts	900
Carriage	3,000	Capital	2,50,000
Wages	26,000	Commission	5,000
Salaries	20,000	Bad debts provision	1,100
Telegram	2,000	Sales	2,84,400
Repairs	700	Purchase returns	3,600
Purchases	1,73,600		
Cash at bank	34,000		
Machinery	1,31,600		

Debit	Rs.	Credit	Rs.
Furniture	18,000		
Sales returns	10,000		
Trading expenses	700		
Depreciation	10,400		
	6,00,000		6,00,000

Adjustments:

(a) Closing stock as on 31-12-2016, Rs.1,50,000.

(b) Bad debts Rs.2,000 and reserve for doubtful debts 5% on sundry debtors.

(c) Outstanding expenses : Wages, Rs.4,000 ; Rent, Rs.5,000.

శ్రీకాంత్ యొక్క దిగువ ఇచ్చిన అంకణా నుండి 31 డిసెంబర్ 2016 నాటికి వర్తకపు లాభ నష్టాల ఖాతా మరియు ఆస్తి అప్పుల పట్టీని తయారు చేయండి.

డెబిట్	రూ॥	క్రెడిట్	రూ॥
ప్రారంభపు సరుకు	70,000	వివిధ ఋణదాతలు	40,000
వివిధ ఋణగ్రస్తులు	70,000	చెల్లింపు బిల్లులు	15,000
వసూలు బిల్లులు	30,000	వివిధ ఆదాయాలు	900
రవాణా	3,000	మూలధనము	2,50,000
వేతనాలు	26,000	కమిషను	5,000
జీతాలు	20,000	రాణిబాకీల ఏర్పాటు	1,100
టెలిగ్రాము	2,000	అమ్మకాలు	2,84,400
రిపేర్లు	700	కొనుగోలు వాపసులు	3,600
కొనుగోళ్ళు	1,73,600		
బ్యాంకులో నగదు	34,000		
యంత్రాలు	1,31,600		
ఫర్నిచరు	18,000		
అమ్మకాల వాపసులు	10,000		
వర్తకపు ఖర్చులు	700		
తరుగుదల	10,400		
	6,00,000		6,00,000

Govt. Degree College (10) LIBRARY Date PORUMAMILLA, Kadapa

సర్దుబాట్లు :

(a) ముగింపు సరుకు 31-12-2016న రూ.1,50,000.

(b) రాని బాకీలు రూ.2,000 మరియు రానిబాకీల ఏర్పాటు ఋణగ్రస్తులపై 5%.

(c) చెల్లించవలసిన ఖర్చులు వేతనాలు రూ.4,000 ; అద్దె రూ.5,000.

Or

16. From the following trial balance you are required to prepare final accounts for the ended 31-12-2013.

Trial Balance

Particulars	Debit Rs.	Credit Rs.
Capital		80,000
Drawings	1,300	
Machinery	6,900	
Stock on 1st January 2013	3,800	
Purchase and Sales	20,000	24,000
Wages	4,200	
Salaries	4,000	
Rent	2,400	
Bank Overdraft		4,000
Bad debts	300	
Debtors and Creditors	64,000	2,000
Cash	900	
Bills receivable	2,200	
	1,10,000	1,10,000

Adjustments:

(a) Stock on 31st December 2013 was Rs.14,500.

(b) Provision for doubtful debts 5% on debtors.

(c) Outstanding wages, Rs.500.

(d) Depreciate machinery 10%.

31-12-2013తో అంతమయ్యే సంవత్సరానికి దిగువ ఇచ్చిన అంకణా నుండి ముగింపు లెక్కలను తయా చేయుము.

అంకణా

వివరాలు	Debit Rs.	Credit Rs.
మూలధనము Capital		80,000
సొంత వాడకాలు	1,300	
యంత్రాలు	6,900	
సరుకు 1 జనవరి 2013 న	3,800	
కొనుగోళ్ళు మరియు అమ్మకాలు	20,000	24,000
వేతనాలు	4,200	
జీతాలు	4,000	
అద్దె	2,400	
బ్యాంకు ఓవర్‌డ్రాఫ్ట్		4,000
రానిబాకీలు	300	
ఋణగ్రస్తులు మరియు ఋణదాతలు	64,000	2,000
నగదు	900	
వసూల బిల్లులు	2,200	
	1,10,000	1,10,000

సర్దుబాట్లు :

(a) సరుకు 31 డిసెంబరు 2013న రూ.14,500.

(b) సంశయాత్మక బాకీలకు ఏర్పాటు ఋణగ్రస్తులపై 5%

(c) చెల్లించవలసిన వేతనాలు రూ.500.

(d) యంత్రాలపై తరుగుదల 10%.

17. On 1st July 2015 Sridhar consigned goods at invoice price of Rs.1,00,000 (cost price Rs. 80,000) to Hari Prasad of Hyderabad. Sridhar paid Rs.10,000 for forwarding charges. Hari sold ¾ of goods for Rs.1,20,000 and incurred Rs.10,000 for expenses and took 6% commission on sales. The final balance due to Sridhar was remitted by Hari Prasad. Prepare necessary ledger accounts in the books of Sridhar.

జూలై 1, 2015న శ్రీధర్ కన్సైన్‌మెంట్ పద్ధతిన సరుకులను రూ.1,00,000 ల ఇన్వాయిస్ ధరకు (అసలు ధర రూ.80,000) హైదరాబాదులోని హరిప్రసాద్‌కి పంపి ఖర్చుల నిమిత్తం రూ.10,000లు చెల్లించినాడు. హరి ¾ వంతు సరుకులను రూ.1,20,000 లకు అమ్మి ఖర్చులు రూ.10,000లు చెల్లించినాడు. హరిప్రసాద్ అమ్మకాల మీద 6% కమిషను తీసుకుని ఇవ్వదేలిన మొత్తాన్ని శ్రీధర్‌కు చెల్లించినాడు. శ్రీధర్ పుస్తకాలలో అవసరమైన ఖాతాలను చూపండి.

Or

18. Kishore consigned 600 boxes to Satish costing Rs.250 each and paid carriage and insurance Rs, 1500. During transit 75 boxes were damaged in an accident and remaining boxes were received by Satish and sold 350 boxes at Rs. 400 each. He is entitled to receive 4% commission on sales and incurred Rs. 1200 for selling expenses. Satish has remitted the amount due to Kishore by accepting a 3 months bill. Prepare ledger accounts in the books of Kishore.

కిషోర్ 600 పెట్టెలను కన్సైన్మెంట్ పద్ధతి పై ఒక్కొక్కటి రూ.250ల ఖరీదుకు సతీష్‌కు పంపి రవాణా భీమా ఖర్చులకు రూ.1,500 చెల్లించినాడు. మార్గమధ్యంలో 75 పెట్టెలు ప్రమాదవశాత్తు పాడైనాయి. మిగతా పెట్టెలను సతీష్ స్వీకరించి 350 పెట్టెలు ఒక్కొక్కటి రూ.400ల ఖరీదుకు అమ్మారు. అతడు అమ్మకాలపై 4% కమీషన్ తీసుకుని, అమ్మకపు ఖర్చులు రూ.1200లు చెల్లించి, ఇవ్వవలసిన మొత్తానికి 3 నెలల బిల్లు అంగీకరించి కిషోర్‌కు పంపినాడు. కిషోర్ పుస్తకాలలో అవసరమైన ఆవర్జా ఖాతాలను తయారు చేయండి.

19. A and B were partners in a joint venture. A agrees to bring capital in cash. Accordingly a joint bank account opened by A for a sum of Rs. 80,000. B buys goods worth Rs. 50,000 as a part of his share of capital. Further goods worth Rs 1,18,000 were purchased from C paying Rs.60,000 and balance by a promissory note signed by A and B.

The goods were sent to Calcutta for sale. Expenses totaling Rs.5,000 were incurred in sending the goods. Part of goods was damaged and a sum of Rs.25,000 were recovered from the insurance company. The balance goods were sold for Rs.2,20.000.

Give journal entries to record the above transactions assuming that the promissory note was duly honored.

A మరియు B లు ఉమ్మడి వ్యాపారంలో భాగస్తులు. తన వాటా మూలధనాన్ని నగదుగా తెచ్చుటకు అంగీకరి దాని కోసం A రూ.80,000తో ఉమ్మడి బ్యాంకు ఖాతాను తెరిచేను. B తన వాటా మూలధనం క్రింద రూ.50,00 సరుకును కొనేను. తరువాత C వద్ద నుండి రూ.1,18,000 సరుకును కొనుగోలు చేశారు. దీనికోసం రూ.80 నగదుగా చెల్లించి మిగిలిన దానికి A మరియు B లు ప్రామిసరి నోటుని అంగీకరించి C కి ఇచ్చారు.

సరుకును అమ్ముటకు కలకత్తాకి పంపారు. దీనికోసం మొత్తం రూ.5,000 ఖర్చు అయినది. సరుకులో ఒక భా పాడైన కారణంగా. భీమా కంపెని రూ.25,000 పరిహారం చెల్లించినది. మిగిలిన సరుకును రూ.2,20,000 అమ్మారు.

ప్రామిసరి నోటును చెల్లించారు అని భావించి పై వ్యవహారాలకు చిట్టా పద్దులు వ్రాయండి.

Or

20. X and Y enter into joint venture share profit and losses 3 : 2. X is supply goods to X supply goods worth Rs. 1,00,000 and pays Rs.500 as expenses. Y received the consignm and immediately accepted X's draft for 90,000. Y sold the goods for Rs. 2,00,000. Under agreement he is entitled to a commission of 5% on sales. Give ledger accounts in the bo of X.

X మరియు Y ఉమ్మడి వ్యాపారాన్ని ప్రారంభించి, లాభ నష్టాలను 3 : 2 నిష్పత్తిలో పంచుకుంటారు. X సరుకును సరఫరా చేసెను. X రూ1,00,000 ల సరుకును సరఫరా చేసి ఖర్చుల కోసం రూ.500 చెల్లించాడు. Y కన్సైన్మెంట్ పొందిన వెంటనే X యొక్క డ్రాఫ్ట్ రూ.90,000లకు అంగీకరించెను. Y సరుకుకు రూ.2,00,000లకు అమ్మ అతనికి అమ్మకాలపై 5% కమిషను ఇవ్వవలెను. X పుస్తకాలలో ఆవర్జా ఖాతాలను చూపండి.

S 24012

THREE YEAR B.A./B.Sc/B.Com. (CBCS) DEGREE EXAMINATION, MARCH/APRIL 2019.

SECOND SEMESTER

BUSINESS ENVIRONMENT

(2015 – 16 Admitted Batch)

Time : Three hours   Maximum : 75 marks

(No additional sheet will be supplied)

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PART A — (5 × 5 = 25 marks)

Answer any FIVE questions.

Each question carries 5 marks.

ఈ క్రింది వానిలో ఏవేని ఐదు ప్రశ్నలకు సమాధానములు వ్రాయుము.

ప్రతి ప్రశ్నకు 5 మార్కులు.

1. Micro dimensions of business environment.

   వ్యాపార వాతావరణము యొక్క సూక్ష్మ అంశాలు.

2. Technological factors.

   సాంకేతిక కారకాలు.

3. What is economic growth and development?

   ఆర్థిక వృద్ధి మరియు ఆర్థికాభివృద్ధి అనగానేమి?

4. Balanced regional development.

   సంతులిత ప్రాంతీయాభివృద్ధి.

5. Main objectives of planning in India.

   భారతదేశ ప్రణాళికీకరణ యొక్క ముఖ్య ఉద్దేశ్యాలు.

6. Explain briefly the NITI Ayog.

   నీతి ఆయోగ్ గూర్చి క్లుప్తంగా వ్రాయుము.

7. Importance of union budget.

   యూనియన్ బడ్జెట్ యొక్క ప్రాముఖ్యత.

8. Objectives of monetary policy.

ద్రవ్య విధానము యొక్క లక్ష్యాలు.

9. Challenges facing by social justice.

సామాజిక న్యాయం ఎదుర్కొను సవాళ్ళు

10. Legal changes in business environment.

వ్యాపార పర్యావరణములో చట్టబద్ధమైన మార్పులు.

PART B — (5 × 10 = 50 marks)

Answer ALL questions.

Each question carries 10 marks.

ఈ క్రింది వాటిలో అన్ని ప్రశ్నలకు సమాధానములు వ్రాయుము.

ప్రతి ప్రశ్నకు 10 మార్కులు.

11. How the demographic variables influences business environment.

వ్యాపార పరిసరాల పై జనాభా సంబంద కారకాల ప్రభావము ఏవిధంగా ఉంటుంది.

Or

12. Write a note on changes in the development of business environment in global persp

ప్రపంచీకరణలో వ్యాపార వాతావరణ అభివృద్ధి మార్పుల గురించి సంక్షిప్తంగా వ్రాయండి.

13. What are the factors influencing economic development.

ఆర్థికాభివృద్ధిని ప్రభావితం చేసే కారకాలు ఏవి?

Or

14. What is a regional imbalance? Discuss the reasons for regional imbalances.

ప్రాంతీయ అసమానతలు అనగానేమి? ప్రాంతీయ అసమానతలకు గల కారణాలు ఏవి?

15. Explain the structure and functions of National Development council.

జాతీయ అభివృద్ధిలో మండలి యొక్క నిర్మాణము మరియు విధులను వివరింపుము.

Or

16. Explain the Rostow's stages of economic development.

రోస్టో ఆర్థికాభివృద్ధి లోని వివిధ దశలను తెలుపుము.

17. What is competition act 2002? Write its objectives.

పోటీ చట్టము 2002 అనగానేమి? దాని యొక్క లక్ష్యాలు ఏవి

Or

18. What are objectives and limitations of fiscal policy.

ప్రభుత్వ కోశ విధానము యొక్క లక్ష్యాలు మరియు పరిమితులు ఏవి?

19. Define political stability? How it affects the economic growth of the country .

రాజకీయ స్థిరత్వము అనగానేమి? అది దేశ ఆర్థిక వృద్ధిని ఎలా ప్రభావితం చేస్తుంది.

Or

20. What are the various schemes suggested for maintaining social justice.

సామాజిక న్యాయాన్ని పాటించడానికి ఉద్దేశించబడిన వివిధ పథకాలు ఏవి?

S 24013

THREE YEAR B.Com. (CBCS) DEGREE EXAMINATION, MARCH/APRIL 2019.

SECOND SEMESTER

BUSINESS ECONOMICS – II

(2015-2016 Admitted Batch)

Time : Three hours

Maximum : 75 marks

(No additional sheet will be supplied)

PART A — (5 × 5 = 25 marks)

Answer any FIVE of the following questions.

Each question carries 5 marks.

ఈ క్రింది వానిలో ఏవేని ఐదు ప్రశ్నలకు జవాబులు వ్రాయండి.

ప్రతి ప్రశ్నకు 5 మార్కులు.

1. Internal economics of scale.

   తరహా యొక్క అంతర్గత ఆదాలు.

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2. Cob-Douglas production function.

   కాబ్-డగ్లస్ ఉత్పత్తి ఫలము.

3. Characteristics of equilibrium price.

   సమతౌల్య ధర యొక్క లక్షణాలు.

4. Classify the markets on the basis of competition.

   పోటీని బట్టి మార్కెట్లను వర్గీకరించండి.

5. Product differentiation.

   వస్తు భిన్నత్వము.

6. Characteristics of oligopoly.

   పరిమితిస్వామ్యం యొక్క లక్షణాలు.

7. Net National product at market prices.

   మార్కెట్ ధరలకు నికర జాతీయోత్పత్తి.

8. Features of mixed economy.

మిశ్రమ ఆర్థిక వ్యవస్థ యొక్క లక్షణాలు.

9. Trade agreements.

వర్తక ఒప్పందాలు.

10. Briefly explain various phases of trade cycle.

వ్యాపార చక్రాలలోని వివిధ దశలను క్లుప్తంగా వివరింపుము.

PART B — (5 × 10 = 50 marks)

Answer ALL questions.

Each question carries 10 marks.

ఈ క్రింది వాటిలో అన్ని ప్రశ్నలకు జవాబులు వ్రాయండి.

ప్రతి ప్రశ్నకు 10 మార్కులు.

11. Describe the economies and diseconomies of scale of production.

ఉత్పాదనననుసరించి సంభవించే లాభాలు మరియు నష్టదాయకాలను వివరింపుము.

Or

12. How can a firm attain maximisation of output and profit with minimization of costs?

ఏ విధంగా సంస్థ కనిష్ఠ వ్యయంతో గరిష్ఠ ఉత్పత్తిని మరియు లాభాన్ని సాధిస్తుంది?

13. Explain the conditions of equilibrium of a firm and industry under perfect competition.

పరిపూర్ణ పోటీ మార్కెట్లో సంస్థ మరియు పరిశ్రమ సమతౌల్యానికి గల షరతులను వివరింపండి.

Or

14. Explain the price and output decisions in monopoly.

ఏకస్వామ్య మార్కెట్‌లో వస్తువు ధర మరియు ఉత్పత్తి నిర్ణయాన్ని వివరింపుము.

15. Explain price and output determination with kinky demand curve in oligopoly market.

పరిమితస్వామ్యములో కింక్ డిమాండు రేఖ సహాయంతో ధర, ఉత్పత్తి నిర్ణయాన్ని వివరింపుము.

Or

16. Describe the marginal productivity theory of distribution.

ఉపాంత ఉత్పాదకత పంపిణీ సిద్ధాంతాన్ని వివరింపుము.

17. Define National Income. What are the various methods of measuring National Income?

జాతీయాదాయాన్ని నిర్వచించి, జాతీయాదాయాన్ని కొలిచే వివిధ పద్ధతులను తెలుపుము.

Or

18. Explain different economic systems in the modern world.

ఆధునిక ప్రపంచంలోని వివిధ రకముల ఆర్థిక వ్యవస్థలను వివరించుము.

19. What are the main objectives of WTO? Explain the functions of WTO.

WTO యొక్క, ముఖ్యమైన లక్ష్యాలు ఏవి? WTO యొక్క, విధులను వివరించుము.

Or

20. What is international trade? Explain the benefits of international trade.

అంతర్జాతీయ వ్యాపారము అనగా నేమి? అంతర్జాతీయ వ్యాపారము వల్ల కలుగు ప్రయోజనాలు ఏవి?

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RS 25004

THREE YEAR B.Com. (Comp.) (CBCS) DEGREE EXAMINATION, MARCH/APRIL 2019.

SECOND SEMESTER

ACCOUNTING – II

(W.e.f. 2016–17 Admitted Batch)

Time : Three hours Maximum : 75 marks

(No additional sheet will be supplied)

SECTION A — (5 × 5 = 25 marks)

Answer any FIVE questions.

Each question carries 5 marks.

1. Need for providing depareation.

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2. What is original cost method? What are its merits?

3. How is provision different from Reserve?

4. What are secret reservers? What are their merits?

5. Define bill of exchange. Give its essentials.

6. Write any five differences between bill of Exchange and a promissory note.

7. Distinction between consignment and sale.

8. What is Account sales?

9. What is joint venture. What are its characteristics.

10. Distinction between joint venture and Partnership.

SECTION B — (5 × 10 = 50 marks)

Answer ALL questions.

Each question carries 10 marks.

11. Siddiqu Co, purchased second hand machinery on 1st January 2014 for Rs. 20,000 and immediately spent Rs. 5,000 on over hauling. On 1st July 2014 additional machinery costing Rs. 12,000 was purchased. On 1st July 2016, the machinery acquired on 1st Jan, 2014 was sold for Rs. 6,000. On the same day another machinery was purchased at a cost of Rs. 25,000 provide depreciation annually on 31st December @ 10% on straight Line method. Show the machinery account that would appear at the end of each year from 2014 to 2017.

Or

12. Vijay Purchased machinery for Rs 47,000 and spent Rs 3000 for installation on 1-4-2010. On 1st July 2011 he purchased another machinery for Rs 30,000. On 30th June 2012 he sold the machinery purchased on 1st April 2010 for Rs 35,000 and purchased another machinery for Rs 40,000. He depreciate machinery at 10% on Reducing balance method and closes his books on 31st December every year. Show machinery Account upto 31st December 2012.

13. Following figures appears in the books of Raghu

Jan 1	Provision for Bad and Doubtful Debts	[illegible]
	Provision for discount on debtors	[illegible]
Dec 31	Bad debts written off during the year	[illegible]
	Discount allowed during the year	[illegible]
	Sundry debtors	[illegible]

Write off further bad debts for Rs. 1,000 Make a provision for discount on debtors @ 2 1/2 [illegible] and also make a provision for Bad Debts @5% on Debtors show the relevant Account

Or

14. A firm desire to debit its profit and loss account with a uniform figures every year in respect of repairs and renewals. In creating a repairs and Renewals provision by charging Rs. 45,00[illegible] every year. Actual repairs were Rs. 4,500 in 2011 Rs, 12,000 in 2012 and Rs. 16,500 in 20[illegible] show the provision for repairs and Renewal account.

15. Sridevi draws a bill on Kapoor for Rs. 10,000 on May 5,2015 ON return of acceptance by Kapoor

(a) Sridevi retain the bill with her

(b) Sridevi discounts the bil with her bank for Rs. 9,600

(c) Sridevi endorses the bill to Balu

(d) Sridevi sends the bill to the bank for collection.

On the due date the bill is dishonoured pass the journal entries in the books of Sridevi

Or

16. Saritha purchased goods from Geetha on Credit for Rs.12,000 on 1st April 2015. This debt was discharged by accepting a bill dated 15th April 2015 for 3 months. On the due date Saritha requested Geetha to accept Rs. 4,000 in cash and draw a bill for the blance for a further period of 3 months for which Geetha agreed provided that interest for the balance is paid in cash at 9% p.a Saritha agreed to this agreement. On 21st October 2015, Saritha dishonounred the second bill and noting charges amounted to Rs. 200. Write up journal entries in the books of Geetha.

17. Kamal of Kadapa Consigned 500 cell phones to Anand of Anantapur to be sold on his account and at his risk the cost of one cell phone was Rs. 200 Kamal paid Rs. 5,500 as freight and insurance and received Rs. 40,000 as advance from Anand. Anand paid Rs 1,000 as Octroi and Cartage, Rs 1,500 as rent and Rs 1,200 as insurance. 410 cell phones were sold by Anand for Rs. 1,10, 000. Anand was entitled to a commission of 5% on safe @250 per cell phone and 25% of any surplus price realised prepare Ledger accounts in the books of consignor.

Or

Madhu Co. of Mumbai sent on consignment 500, cycles to Jaya Co, of Jaipur at a price of Rs. 3,200 each. Madhu Co, paid freight amounting to Rs 36,000. In transit 50 cycles totally damaged and became unsalable. Jaya Co. took delivery of the remaining cycles. They paid godown rent Rs. 5,100 and insurance 3,000.They sent account sale showing that 300 cycles were sold at Rs. 4000 each and the balance at Rs. 3,800 each. They have incurred Rs. 2,100 on sales campaign on behalf of Madhu Co. They were entitled to 5% commission on total sales. Prepare Ledges accounts in the books of Madhu & Co.

A & B were entered in to a joint venture, sharing profit and lossers in the Ratio of 10:9 respectively. Each party maintain a complete record in his own books. A supplies goods to the value of Rs. 25,000 and incur an expenditure of Rs. 500 on them and B Supplies goods to the extent of Rs. 21,000 and his expenses there on amounted to Rs. 1000. A sells all the good for Rs. 70,000 for which he is entitled to receive a commission at 5% Accounts are settled by bank draft. Prepare necessary accounts in the books of 'A'.

Or

P & Q undertake jointly to construct a building for X It for a contract price of Rs. 80,000 the price was to be paid Rs. 60,000 in cash and the balance in shares of 'X' Ltd. A bank account was opened jointly. P & Q contributing Rs. 25,000 and Rs. 20,000. They agreed to share profit or loss in the proportion of 2/3 and 1/3 respectively. The Joint venture transactions were as under.

Materials purchased Rs. 38,000, wages paid Rs. 22,000 Establishment Expenses Rs. 4,000.

The contract was completed and the price received. The shares were sold for Rs. 17,000, Q took away the unused material at Rs 1,100 show the necessary accounts in the books of joint venture.

RS 25005

THREE YEAR B.Com. (Comp.) (CBCS) DEGREE EXAMINATION, MARCH/APRIL 2019.

SECOND SEMESTER

BUSINESS ECONOMICS

(W.e.f. 2016–17 Admitted Batch)

Time : Three hours Maximum : 75 marks

(No additional sheet will be supplied)

PART A — (5 × 5 = 25 marks)

Answer any FIVE questions.

Each question carries 5 marks.

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1. Explain the wealth definition of economics.
2. Distinguish between Micro and Macro economics.
3. What is demand? What are the factors determining demand.
4. Define income elasticity of demand.
5. Distinguish between fixed costs and variable costs.
6. Production function.
7. Characteristics of perfect completion.
8. Explain the features of Monopoly.
9. Explain the importance of National Income.
10. Explain balance of Trade and Balance of payments.

PART B — (5 × 10 = 50 marks)

Answer ALL questions.

Each question carries 10 marks.

11. Critically examine Robbin's definition of Economics.

Or

12. Define Business Economics. Explain the nature and scope of Business Economics.

RS 25005

THREE YEAR B.Com. (Comp.) (CBCS) DEGREE EXAMINATION, MARCH/APRIL 2019.

SECOND SEMESTER

BUSINESS ECONOMICS

(W.e.f. 2016–17 Admitted Batch)

ime : Three hours   Maximum : 75 marks

(No additional sheet will be supplied)

PART A — (5 × 5 = 25 marks)

Answer any FIVE questions.

Each question carries 5 marks.

Govt. Degree College LIBRARY Date........ PORUMAMILLA, Kadapa (Dt.)

1. Explain the wealth definition of economics.
2. Distinguish between Micro and Macro economics.
3. What is demand? What are the factors determining demand.
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6. Production function.
7. Characteristics of perfect completion.
8. Explain the features of Monopoly.
9. Explain the importance of National Income.
10. Explain balance of Trade and Balance of payments.

PART B — (5 × 10 = 50 marks)

Answer ALL questions.

Each question carries 10 marks.

11. Critically examine Robbin's definition of Economics.

Or

12. Define Business Economics. Explain the nature and scope of Business Economics.

13. Explain the law of demand what are the exceptions to the law of demand.

Or

14. Explain the various methods of measuring price elasticity of demand.

15. Define cost analysis. Explain the various types of costs.

Or

16. What are Internal and external economics of scale?

17. Define perfect competition. How price of a commodity is determined under perfect competition?

Or

18. Define Monopoly. How is price determined under Monopoly?

19. Explain the methods of measurement of National Income.

Or

20. Explain different phases of Trade cycles. What are the consequences of Trade cycles?

RS 35007

THREE YEAR B.Com. (Comp.) (CBCS) DEGREE EXAMINATION, OCTOBER/NOVEMBER 2019.

THIRD SEMESTER

CORPORATE ACCOUNTING

Time : Three hours | Maximum : 75 marks

(No additional sheet will be supplied)

SECTION A — (5 × 5 = 25 marks)

Answer any FIVE questions.
Each question carries 5 marks.

Distinguish between calls in arrear and calls in advance.

Define Book-Building.

Employee Stock Option.

Journalize the following transactions :
(a) Debenture issue at par and redemption at par.
(b) Debenture issue at par and redemption at premium.

Explain the need for valuation of share.

A firm average profit of ₹ 2,00,000. The normal rate of return in a similar type of business is 10%. The value of total assets (excluding goodwill) and total outsider's liabilities as on the date of valuation of goodwill are ₹ 22,00,000/- and ₹ 5,60,000/- respectively. Calculate the value of goodwill according to capitalization method.

Difference between Trading Account and Profit and Loss Account.

Importance of Balance Sheet.

Bonus Share.

Buy back of share. Explain.

SECTION B — (5 × 10 = 50 marks)

Answer ALL questions.
Each question carries 10 marks.

A company has offered for subscription to the public 10,000 shares of ₹ 10 each. It has received applications for 15,000 shares. Company decided to allot shares on prorata basis. Raju holding 200 shares failed to pay allotment money and first call money. His shares were forfeited. Amount payable was as under :

₹ 2/- on Application; ₹ 3/- on Allotment; ₹ 5/- on Call money.
Pass necessary journal entries.

Or

12. Siva Ltd. issued 10,000 shares of ₹ 100 each payable as :

₹ 25/- on Application; ₹ 25/- on Allotment; ₹ 20/- on First call and ₹ 30/- on Final call.

9000 shares were applied for and allotted. All the payments were received with the excep of allotment money, first and final call money of 300 shares allotted to Ganga. The Boa Directors decided to forfeit these shares and re-issue of ₹ 80 each. Pass journal entries.

13. What is meant by Debenture? Describe briefly the different types of debentures.

Or

14. On 1st April 2015, Kumar Ltd. issued 800/-, 12% debenture of ₹ 1,000/- each at ₹ 950/- e Debenture holders had an option to convert their holdings into 13%. Preference share ₹ 100/- each at a premium of ₹ 25/- per share. On 31st March 2016 one year interest accrued on these debentures which was not paid. A holder of 50 debentures notified intention to convert his holding into 13% preference shares.

Journalize the above transactions and draw the company's balance sheet as at 31st Ma 2016.

15. On 31st March 2018, the Balance Sheet of 'X' Ltd. disclosed the following position :

Liabilities	Amount (₹)	Assets	Amount (₹)
Issued capital @ ₹ 10/- each	4,00,000	Fixed assets	5,00,000
Reserves	90,000	Current assets	2,00,000
P & L A/c	20,000	Goodwill	40,000
5% Debentures	1,00,000		
Other liabilities	1,30,000		
	7,40,000		7,40,000

On 31st March, 2018 the fixed assets were independently valued at ₹ 3,50,000/- and goodwill at ₹ 50,000/-. The net profit of the 3 years were 51,600/-, 52,000/-, 51,650/. Of wh 20% was placed to reserve this proportion being considered reasonable in the industry which the company is engaged and where a fair investment return may be taken at 10 Calculate the value of share by fair value method.

Or

16. The following is the Balance Sheet of Madhu Ltd. as on 31.3.2015.

Liabilities	Amount (₹)	Assets	Amount
10,000 equity shares of @ ₹ 10/- each fully paid	1,00,000	Fixed assets	2,20,0
10,000 Equity shares @ ₹ 10/- each, ₹ 8/- paid up	80,000	Current assets	1,10,0
10,000 Equity shares @ ₹ 10/- each, ₹ 5 /- paid up	50,000	Preliminary expenses	10,0
Reserves	50,000		
P & L a/c	50,000		
Creditors	10,000		
	3,40,000		3,40,0

The normal average profit of the company (after tax) will be maintained at ₹ 46,000/- a normal rate of return is 8%. Calculate value of each type of equity share by net asset meth and yield method.

The following is the trial balance of Kamal Ltd. as on 31.3.2010. Prepare a Trading and Profit and Loss account for the year ended 31.3.2010 and a Balance Sheet as on that date in the form prescribed under the Companies Act 1956.

Particulars	Amount(₹)	Particulars	Amount(₹)
Investment	33,000	Share capital	4,00,000
Calls in arrears	1,000	Sales	2,00,000
Land and Building	43,000	Creditors	17,000
Machinery	3,03,000	General Reserve	25,000
Furniture	13,000	Profit on consignment	13,000
Custom duty	3,800	Loan from bank	43,000
Wages	51,400	Dividend	3,000
Salaries	43,200		
Insurance	2,800		
Purchases	1,60,000		
Bills receivable	21,200		
General expenses	6,900		
Debtors	60,000		
Opening inventory	63,000		
Cash in hand	1,900		
Cash at bank	8,800		
	8,03,000		8,05,000

The following information are to be taken into consideration :

(a) Closing inventory — ₹ 86,000/-.

(b) Depreciation on machinery — 10%.

(c) Outstanding salaries — ₹ 4,000/-.

(d) Transfer ₹ 5,000/- to general reserve.

Or

The following is the trial balance of Bharat Ltd. as on 31.3.2017.

Debit	Amount(₹)	Credit	Amount(₹)
Opening stock	1,00,000	Share capital	4,00,000
Buildings	1,20,000	Debenture	1,00,000
Purchases	1,97,000	Transfer fees	3,400
Wages	60,000	Rent	8,120
Salaries	22,000	Sales	3,57,000
Tax & Insurance	14,800	Creditors	39,000
Interest on debenture	3,000	Bad debt reserve	1,500
Goodwill	50,000	Discount	280
Commission	20,000		
Carriage	8,900		
Bad debts	1,000		
General expenses	11,200		
Repairs	3,000		
Cash	4,400		

Debit	Amount(₹)	Credit	Amount(₹)
Machinery	1,60,000		
Preliminary expenses	8,000		
Debtors	1,21,000		
	9,04,300		9,04,300

Adjustments :

(a) Provide depreciation on machinery at 10% and maintain a reserve of 3% on debtor doubtful debts.

(b) Unexpired insurance is ₹ 1,200/- and an amount of ₹ 800/- is receivable on accou rents.

(c) Write off 50% of preliminary expenses.

(d) Closing stock – ₹ 1,20,000/-.

Prepare Trading and Profit and Loss Account and Balance Sheet. Ignore Corpo Dividend Tax.

19. Mention general instructions for preparation of company balance sheet as per Compa Act, 2013.

Or

20. The balance sheet of Narayana Ltd. as on 31.12.2012 showed the following :

Liabilities	Amount(₹)	Assets	Amount(₹)
1,00,000 Equity shares @ ₹ 10/ each, ₹7.50/- paid up	7,50,000	Fixed assets	13,00,000
		Current assets	7,00,000
General Reserve	4,00,000		
Share premium	2,00,000		
P and L a/c	2,50,000		
Creditors	4,00,000		
	20,00,000		20,00,000

The company decided to make partly paid equity shares into fully paid. Out of the P L a/c. It was also decided to issue one fully paid bonus shares for every 2 shares held for purpose. Share premium was to be used fully and then general reserve. Pass journal ent and prepare amended balance sheet.

RS 35008

THREE YEAR B.Com. (Comp.) (CBCS) DEGREE EXAMINATION,
OCTOBER/NOVEMBER 2019

THIRD SEMESTER

BUSINESS STATISTICS

ime : Three hours Maximum : 75 marks

(No additional sheet will be supplied)

SECTION A — (5 × 5 = 25 marks)

Answer any FIVE questions.
Each question carries 5 marks.

Importance of Statistics in Business.

Schedule Vs. Questionnaire.

Objectives of averages.

Given Mode $(z) = 28.2$ and Mean $(\overline{x}) = 26.4$. Find median.

Explain the need for measurement of dispersion.

Calculate Quartile Deviation.

Marks : 20, 26, 42, 12, 30, 29, 45

Find probable error, when the coefficient of correlation is 0.8 and number of items is 64.

Find the Rank correlation for the following :

X:	415	434	420	430	424	428
Y:	330	332	328	331	327	325

Define the Factor Reversal Test.

10. Find Harmonic Mean.

X : 30, 45, 89, 75, 85, 90

SECTION B — (5 × 10 = 50 marks)

Answer ALL questions.
Each question carries 10 marks.

11. Define Primary Data. Explain various methods of collecting primary data.

Or

12. Ram monthly income is Rs.14,400. The monthly expenses of his family on various items are given below :

Item :	Rent	Food	Clothing	Education	Others
Expenditure :	5,400	4,000	2,800	1,800	400

Represent the above data by a Pie chart.

13. Find mode for the following data :

X :	0 – 20	20 – 40	40 – 60	60 – 80	80 – 100	100 – 120	120 – 140	140 – 160
f :	14	26	33	36	39	18	6	2

Or

14. Calculate Median for the following data :

X :	0 – 4	4 – 8	8 – 12	12 – 16	16 – 20	20 – 24	24 – 28	28 – 32
f :	4	17	36	90	123	110	66	14

15. From the following data find out the Standard deviation.

X :	10 – 20	20 – 30	30 – 40	40 – 50	50 – 60	60 – 70
f :	10	12	15	20	14	24

Or

16. Calculate Karl Pearson's coefficient of Skewness from the following data :

Age :	10 – 20	20 – 30	30 – 40	40 – 50	50 – 60
No. of persons :	18	20	30	22	10

17. Calculate the co-efficient of correlation from the following data :

X :	9	8	7	6	5	4	3	2	1
Y :	15	16	14	13	11	12	10	8	9

Or

18. Find the Rank correlation for the following distribution.

Marks in Telugu :	48	60	72	62	56	40	39	52	30
Marks in English :	62	78	65	70	38	54	60	32	31

19. Calculate the Fisher's Index number to the following table :

Commodity	2016		2017	
	Price	Quantity	Price	Quantity
A	4	1	10	2
B	1	10	4	25
C	20	2	90	3
D	10	5	15	20

Or

Calculate Laspeyre's and Paasche's Index number for the data

Commodity	2008		2011	
	p_0	q_0	p_1	q_1
A	4	10	8	12
B	5	12	7	15
C	10	6	9	10
D	8	3	12	2

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THREE YEAR B.Com. DEGREE EXAMINATION, OCTOBER/NOVEMBER 2019

THIRD YEAR EXAMINATION

Paper IV — COST AND MANAGEMENT ACCOUNTING

Time : Three hours | Maximum : 70 marks

(No additional sheet will be supplied)

SECTION A — (5 × 2 = 10 marks)

Answer any FIVE questions.

Each question carries 2 marks.

ఏవేని ఐదు ప్రశ్నలకు సమాధానములు వ్రాయుము.

ప్రతి ప్రశ్నకు 2 మార్కులు.

1. (a) Objectives of Cost Accounting.
   కాస్ట్ అకౌంటింగ్ యొక్క ఉద్దేశాలు.

   (b) Functions of Management Accounting.
   మేనేజ్‌మెంట్ అకౌంటింగ్ యొక్క విధులు.

   (c) Direct and Indirect materials cost.
   ప్రత్యక్ష మరియు పరోక్ష మెటీరియల్స్ వ్యయం.

   (d) Taylor's Piece Rate method.
   టైలర్స్ పీసు రేటు పద్ధతి.

   (e) Features of Job Costing.
   జాబ్ కాస్టింగ్ యొక్క లక్షణాలు.

   (f) Tender Costing.
   టెండర్ కాస్టింగ్.

   (g) Advantages of Break Evan Analysis.
   బ్రేక్ ఈవెన్ విశ్లేషణ ప్రయోజనాలు.

   (h) Standard Costing.
   ప్రమాణిక కాస్టింగ్.

   (i) Limitations of Financial Statement analysis.
   ఆర్థిక నివేదికల విశ్లేషణ యొక్క పరిమితులు.

   (j) Stock Turnover Ratio.
   సరుకు టర్నోవర్ నిష్పత్తి.

SECTION B — (5 × 12 = 60 marks)

Answer ALL questions.

Each question carries 12 marks.

అన్ని ప్రశ్నలకు సమాధానములు వ్రాయుము.

ప్రతి ప్రశ్నకు 12 మార్కులు.

2. What is meant by Cost Accounting and explain the advantages and limitations of Cost Accounting?

కాస్ట్ అకౌంటింగ్ అనగానేమి మరియు కాస్ట్ అకౌంటింగ్ యొక్క ప్రయోజనాలు మరియు పరిమితులను వివరించండి.

Or

3. What do you mean by Management Accounting and explain its features and scope of Management Accounting?

మేనేజ్‌మెంట్ అకౌంటింగ్ అంటే మీ ఉద్దేశ్యం ఏమిటి మరియు నిర్వహణ అకౌంటింగ్ యొక్క లక్షణాలను పరియు పరిధిని వివరించండి.

4. Prepare Stores Ledger under Simple Average Method and FIFO methods.

Date	Particulars	Units	Unit Cost (Rs.)
2-1-2019	Purchase	210	2.50
10-1-2019	Purchase	320	2.50
14-1-2019	Issue of materials	260	—
17-1-2019	Purchase	220	3.00
22-1-2019	Issue of materials	215	—
25-1-2019	Purchase	225	3.10

సామాన్య సగటు ధర పద్ధతి మరియు మొదటగా వున్న మెటీరియల్స్ మొదటగా జారీ చేసే పద్ధతులలో స్టోర్సు ఆవర్జాను తయారు చేయండి.

తేది	వివరాలు	యూనిట్లు	యూనిట్ వ్యయం (రూ॥)
2-1-2019	కొనుగోళ్లు	210	2.50
10-1-2019	కొనుగోళ్లు	320	2.50
14-1-2019	మెటీరియల్స్ జారీ	260	—
17-1-2019	కొనుగోళ్లు	220	3.00
22-1-2019	మెటీరియల్స్ జారీ	215	—
25-1-2019	కొనుగోళ్లు	225	3.10

Or

5. A company has three production departments A, B and C and two service departments X and Y. The expenses incurred by them during a month are :

A – 2500 ; B – 3,100 ; C – 2800 ; X – 800 ; Y – 1300

The expenses of the service department are to be distributed using the following bases of apportionment.

Dept.	A	B	C	X	Y
X	30%	20%	40%	—	10%
Y	40%	15%	25%	20%	—

Prepare secondary distribution table under (a) repeated distribution method (b) simultaneous equation method.

ఒక కంపెనీలో A, B, C లు అనే మూడు ఉత్పత్తి విభాగాలు మరియు X, Y లు అనే రెండు సేవా విభాగాలున్నాయి. ఒక నెలలో వాటి ఖర్చుల వివరాలు క్రింది విధంగా ఉన్నాయి.

A – 2500 ; B – 3,100 ; C – 2800 ; X – 800 ; Y – 1300

సేవా విభాగాల ఖర్చులను క్రింద చూపిన శాతాల ఆధారంగా పంపిణీ చేయాలి.

విభాగం	A	B	C	X	Y
X	30%	20%	40%	—	10%
Y	40%	15%	25%	20%	—

పై వివరాల నుండి (a) పునరావృత పంపిణీ పద్ధతి, (b) సమకాలీన సమీకరణ పద్ధతిలో ద్వితీయ పంపిణీ నివేదికను తయారు చేయుము.

6. The following information relates to Dadapoor Construction Company for the contract price of Rs.11,00,000/-

Particulars	2018-19 Rs.
Materials issued	3,00,000
Direct wages	2,05,000
Direct expenses	22,000
Indirect expenses	6,000
Work certified	9,00,000
Work uncertified	10,000
Materials at site	7,000
Plant issued	14,000
Cash received	8,50,000
Plant value at end	7,000

Prepare Contract Account.

క్రింది సమాచారం రూ.11,00,000/- కాంట్రాక్టు ధర ఉన్న డాంబర్ నిర్మాణ కంపెనీకి సంబంధించినది.

వివరాలు	2018-19 రూ.
జారీ చేసిన మెటీరియల్స్	3,00,000
ప్రత్యక్ష వేతనాలు	2,05,000
ప్రత్యక్ష ఖర్చులు	22,000
పరోక్ష ఖర్చులు	6,000
ధృవీకరించిన పని	9,00,000
ధృవీకరించని పని	10,000
సైటు వద్ద మెటీరియల్స్	7,000
జారీ చేసిన ప్లాంటు	14,000
వసూలైన నగదు	8,50,000
ముగింపు ప్లాంటు విలువ	7,000

పై వివరాల నుండి కాంట్రాక్టు ఖాతాను తయారు చేయుము.

Or

7. In a factory, the following particulars have been extracted for the year 2017-18.

Particulars	Rs.
Cost of materials	6,00,000
Wages	5,00,000
Factory overheads	3,00,000
Administrative overheads	3,36,000
Selling overheads	2,24,000
Distribution overheads	1,40,000
Profit	4,20,000

A work order has to be executed 2018-2019 and the estimated expenses are :

Materials : Rs. 8,000 and Wages Rs.5,000.

Assuming that in 2018-19, the rate of factory overheads has gone up by 20%, distribution overheads have gone down by 10% and selling and administrative overheads have gone up each by 15% at what price should the product be sold so as to earn the same rate of profit on the selling price as in 2017-2018.

ఒక ఫ్యాక్టరీకి సంబంధించి సంవత్సరానికి గాను క్రింది వివరాలు సేకరించడమైంది.

వివరాలు	రూ.
మెటీరియల్స్ వ్యయం	6,00,000
వేతనాలు	5,00,000
ఫ్యాక్టరీ ఓవర్‌హెడ్స్	3,00,000
పరిపాలనా ఓవర్‌హెడ్స్	3,36,000
అమ్మకపు ఓవర్‌హెడ్స్	2,24,000
పంపిణీ ఓవర్‌హెడ్స్	1,40,000
లాభం	4,20,000

2018-2019 సంవత్సరానికి ఒక పని ఆర్డర్ వచ్చింది. అంచనా ఖర్చులు క్రింది విధంగా ఉన్నాయి.

మెటీరియల్స్ - రూ.8,000 ; వేతనాలు - రూ.5,000

2018-19 లో ఫ్యాక్టరీ ఓవర్‌హెడ్స్‌లో 20% పెరుగుదల పంపిణీ ఓవర్‌హెడ్స్‌లో 10% తగ్గుదల, అమ్మకపు మరియు పరిపాలనా ఓవర్‌హెడ్స్‌లో 15% పెరుగుదల ఉంటుందని భావిస్తూ 2017-2018 లో అమ్మకపు ధరపై వున్న లాభ శాతం పొందాలంటే ఏ ధరకు కొటేషన్ తయారు చేయాలో చూపుము.

8. The Sales and profit during the years were as follows :

Year	Sales (Rs.)	Profit (Rs.)
2017	1,40,000	15,000
2018	2,10,000	33,000

Calculate :

(a) P/V Ratio.

(b) Break even sales.

(c) Profit when sales were 2,00,000

(d) Sales required to earn profit of 3,50,000.

గత రెండు సంవత్సరాల అమ్మకాలు, లాభాలు క్రింది విధంగా ఉన్నది.

సంవత్సరం	అమ్మకాలు (రూ॥)	లాభము (రూ॥)
2017	1,40,000	15,000
2018	2,10,000	33,000

ఈ క్రింది వాటిని లెక్కించండి.

(a) P/V నిష్పత్తి.

(b) లాభ నష్ట రహిత అమ్మకాలు.

(c) అమ్మకాలు రూ. 2,00,000 అయినప్పుడు నికర లాభము.

(d) రూ. 3,50,000 లాభము ఆర్జించుటకు కావలసిన అమ్మకాలు.

Or

9. From the data given below, calculate

(a) Material cost variance.

(b) Material price variance.

(c) Material usage variance.

Particulars	Standard Quantity (Units)	Standard Price (Rs.)	Actual Quantity (Units)	Actual Price (Rs.)
A	2000	1.50	1500	2.15
B	2500	2.60	2100	3.50
C	3200	3.10	2700	3.80

ఈ క్రింది వివరాల నుండి

(a) మెటీరియల్ వ్యయ విచరణము.

(b) మెటీరియల్ ధర విచరణము.

(c) మెటీరియల్ వినియోగ విచరణమును కనుగొనండి.

వివరాలు	ప్రామాణిక పరిమాణం (యూనిట్లు)	ప్రామాణిక ధర (రూ॥)	యదార్థ పరిమాణం (యూనిట్లు)	యదార్థ ధర (రూ॥)
A	2000	1.50	1500	2.15
B	2500	2.60	2100	3.50
C	3200	3.10	2700	3.80

10. The following are the Balance Sheets of Harish Ltd. as on 31.03.2017 and 2018.

Liabilities	2017 (Rs.)	2018 (Rs.)	Assets	2017 (Rs.)	2018 (Rs.)
Equity share capital	1,00,000	1,65,000	Fixed assets	1,20,000	1,75,000
Preference share capital	60,000	85,000	Stock	20,000	25,000
Reserves	20,000	30,000	Sundry Debtors	50,000	62,500
Profit & Loss Account	7,500	10,000	Bills Receivable	10,000	30,000
Bank overdraft	25,000	25,000	Prepaid Expenses	5,000	6,000
Provision for taxation	10,000	12,500	Cash at Bank	20,000	26,500
Proposed dividend	7,500	12,500	Cash in Hand	5,000	15,000
	2,30,000	3,40,000		2,30,000	3,40,000

Prepare a common size Balance Sheet and interpret the same.

31 మార్చి 2017 మరియు 2018 సంబంధించి హరీష్ లిమిటెడ్ వారి ఆస్తి అప్పుల పట్టీ క్రింది విధంగా వున్నది.

అప్పులు	2017 (రూ.)	2018 (రూ.)	ఆస్తులు	2017 (రూ.)	2018 (రూ.)
ఈక్విటీ వాటా మూలధనం	1,00,000	1,65,000	స్థిర ఆస్తులు	1,20,000	1,75,000
ఆధిక్యపు వాటా మూలధనం	60,000	85,000	సరుకు	20,000	25,000
రిజర్వులు	20,000	30,000	వివిధ ఋణగ్రస్తులు	50,000	62,500
లాభ నష్టాల ఖాతా	7,500	10,000	రావలసిన బిల్లులు	10,000	30,000
బ్యాంకు ఓవర్‌డ్రాఫ్టు	25,000	25,000	ముందుగా చెల్లించిన ఖర్చులు	5,000	6,000
పన్నులకొరకు నిబంధన	10,000	12,500	బ్యాంకులో నగదు	20,000	26,500
ప్రతిపాదిత డివిడెండ్	7,500	12,500	చేతిలో నగదు	5,000	15,000
	2,30,000	3,40,000		2,30,000	3,40,000

సమ పరిమాణ ఆస్తి అప్పుల పట్టీ తయారుచేసి మరియు వ్యాఖ్యానించండి.

Or

11. The particulars of incomes and expenses of a company are given here under, for the year ended 31.03.2017.

Particulars	Rs.	Particulars	Rs.
Opening stock	76,250	Sales	5,00,000
Purchases	3,15,250	Closing stock	98,500
Manufacturing exp.	7,000	Income from investments	6,000
Administrative exp.	1,60,000		
Selling exp.	12,000		
Loss by fire	13,000		
Distribution exp.	21,000		
	6,04,500		6,04,500

Calculate :

(a) Operating ratio.

(b) Operating profit ratio.

(c) Stock turnover ratio.

(d) Gross profit ratio.

(e) Net profit ratio.

ఒక కంపెనీ వారి ఆదాయ, వ్యయ వివరాలు ఆ సంవత్సరాంతమునకు క్రింది ఇవ్వబడం అయినది.

వివరాలు	రూ॥	వివరాలు	రూ॥
ప్రారంభ సరుకు	76,250	అమ్మకాలు	5,00,000
కొనుగోళ్ళు	3,15,250	ముగింపు సరుకు	98,500
ఫ్యాక్టరీ ఖర్చులు	7,000	పెట్టుబడుల నుండి ఆదాయం	6,000
పరిపాలన ఖర్చులు	1,60,000		
అమ్మకం ఖర్చులు	12,000		
అగ్ని వల్ల నష్టం	13,000		
పంపిణీ ఖర్చులు	21,000		
	6,04,500		6,04,500

పై వివరాల ఆధారంగా క్రింది వాటిని లెక్కించండి.

(a) నిర్వహణ నిష్పత్తి.

(b) నిర్వహణ లాభ నిష్పత్తి.

(c) సరుకు టర్నోవర్ నిష్పత్తి.

(d) స్థూల లాభ నిష్పత్తి.

(e) నికర లాభ నిష్పత్తి.

24011

THREE YEAR B.Com. DEGREE EXAMINATION, OCTOBER/NOVEMBER 2019.

SECOND YEAR EXAMINATION

Paper V — ADVANCED ACCOUNTING

Time : Three hours Maximum : 70 marks

(No additional sheet will be supplied)

PART A — (5 × 2 = 10 marks)

Answer any FIVE questions.

Each question carries 2 marks

ఏవేని ఐదు ప్రశ్నలకు సమాధానములు వ్రాయుము.

ప్రతి ప్రశ్నకు 2 మార్కులు.

1. (a) Short workings.
   తరుగుమొత్తాలు
   (b) Features of Hire Purchase System.
   అద్దె కొనుగోలు పద్ధతి లక్షణాలు
   (c) Dependent Branches.
   అస్వతంత్రత బ్రాంచీలు
   (d) Deficiency A/c.
   లోటు ఖాతా
   (e) Income & Expenditure A/c.
   ఆదాయ వ్యయాల ఖాతా
   (f) Features of Single Entry System.
   ఒంటి పద్దు విధానం లక్షణాలు
   (g) Partnership Deed.
   భాగస్వామ్య ఒప్పందం
   (h) Sacrificing Ratio.
   త్యాగ నిష్పత్తి
   (i) Forfeiture of Shares.
   వాటాల జప్తు
   (j) Debentures.
   డిబెంచర్లు

PART B — (5 × 12 = 60 marks)

Answer ONE question from each Unit.

Each question carries 12 marks.

ప్రతి యూనిట్ నుండి ఒక్కొక్క ప్రశ్నకు సమాధానములు వ్రాయుము.

ప్రతి ప్రశ్నకు 12 మార్కులు

2. Eswar wrote a book on management and got it published with Hari Publishers on the terms that royalty is ₹5 per copy sold. Minimum rent is ₹15,000 p.a. Short workings are recouped within the first three years of lease. Prepare ledger accounts in the books of Hari Publishers from the following information under minimum rent method.

Years	2011	2012	2013	2014
No. of books printed	2000	3000	4000	5000
Closing stock	100	200	400	500

"నిర్వహణ" మీద ఈశ్వర ఒక గ్రంథాన్ని రచించాడు. దాన్ని హరి పబ్లిషర్స్ వారు అమ్మిన ప్రతి పుస్తకం మీద రూ. 5 రాయల్టీ చెల్లించేటట్లు ముద్రించినాడు. సంవత్సరానికి కనీసపు అద్దె రూ. 15,000/- తరుగు మొత్తాలను మొదటి మూడు సంవత్సరాల్లోనే భర్తీ చేసుకోవాలి. ఈ క్రింది వివరాల నుండి హరి పబ్లిషర్స్ వారి ఆవర్జాలో కనీసపు అద్దె పద్ధతిలో ఖాతాలను తయారు చేయండి.

సంవత్సరములు:	2011	2012	2013	2014
ముద్రించిన పుస్తకాలు	2000	3000	4000	5000
ముగింపు సరుకు	100	200	400	500

Or

3. Pranav Ltd. purchased motor lorries for ₹54,550 under Hire Purchase System. ₹12,000 was payable on 1.1.2015 and the balance in 4 annual instalments of ₹12,000 each. On 31st December, seller charges 5% p.a. interest on yearly balance. Depreciation at 25% on diminishing balances was written off each year. Show necessary ledger accounts in the books of Hire Purchaser.

ప్రణవ్ లిమిటెడ్ అద్దెకొనుగోలు పద్ధతి మీద రూ. 54,550 లకు మోటారు లారీని కొనుగోలు చేసింది. 1.1.2015 నాడు రూ. 12,000 చెల్లించి మిగిలిన మొత్తాన్ని 4 సమాన సంవత్సర వాయిదాల్లో ప్రతి వాయిదాకు రూ. 12,000 ల చొప్పున డిసెంబరు 31 నాడు చెల్లించాలి. అమ్మకందారుడు. సంవత్సరానికి 5% చొప్పున వడ్డీ విధిస్తాడు. తగ్గుతున్న నిల్వల పద్ధతి మీద సంవత్సరానికి 25% తరుగుదల విధిస్తాడు. కొనుగోలుదారుని పుస్తకాలలో ఖాతాలను చూపండి.

4. Benerjee Technologies of Hyderabad has a branch at Bangalore. The details pertaining to the branch on 31.12.2017 were as under :

	Rs.
Stock at branch on 1.1.2017	22,500
Debtors on 1.1.2017	45,000
Petty cash at branch on 1.1.2017	450
Goods sent to branch	3,78,000
Credit sales	3,42,000
Remittances from the branch :	
For cash sales	90,000
From debtors	3,15,000

Cheques sent to the branch during the year :

For Salaries Rs. 13,500; For Rent & Taxes Rs. 2,300; For Petty cash Rs. 1,700.

Stock on 31.12.2017	37,500
Goods returned by the branch	3,000
Debtors on 31.12.2017	72,000
Petty cash on 31.12.2017	300

Prepare Bangalore Branch A/c and show net profit.

హైదరాబాద్ లోని బెనర్జీ టెక్నాలజీస్ వారికి బెంగుళూరులో ఒక బ్రాంచి కలదు. 31.12.2017 నాటి బ్రాంచి వివరాలు ఈ క్రింద ఇవ్వబడినవి.

	Rs.
1.1.2017 నాటి బ్రాంచి సరుకు	22,500
1.1.2017 నాటి ఋణగ్రస్తులు	45,000
1.1.2017 నాటి చిల్లర నగదు	450
బ్రాంచికి పంపిన సరుకులు	3,78,000
అరువు అమ్మకాలు	3,42,000
బ్రాంచి నుండి వసూళ్ళు:	
నగదు అమ్మకాలు	90,000
ఋణగ్రస్తుల నుండి వసూలు	3,15,000

ఆ సంవత్సరములో బ్రాంచికి పంపిన చెక్కులు:

జీతాల కొరకు రూ. 13,500; అద్దె పన్నులు రూ. 2,300; చిల్లర ఖర్చులు రూ. 1,700.

31.12.2017 నాటి సరుకు	37,500
బ్రాంచి నుండి వాపసులు	3,000
31.12.2017 నాటి ఋణ గ్రస్తులు	72,000
31.12.2017 నాటి చిల్లర నగదు	300

బెంగుళూరు బ్రాంచి ఖాతా తయారు చేసి లాభాన్ని కనుక్కోండి?

Or

5. Krishna became insolvent on 31.12.2015. His financial position on that date showed the following :

Debtors – [Fully payable ₹ 1,600; Doubtful 200] Rs. 2,000.

Closing stock [Estimated to produce ₹ 1,800] Rs. 3,000.

Machinery [Estimated to realise ₹ 2,200] Rs. 3,200.

House [Title deeds mortgaged to bank for ₹ 1,600] Rs. 2,400.

Surrender value of LIC Policy [He took a loan of 2000 on this policy] Rs. 1,200.

Unsecured creditors Rs. 8,120.

Preferential creditors Rs. 40.

He started business on 1.1.2015 with a capital of Rs. 3,000. During the year, he suffered a loss of ₹ 1,560 and drawings were ₹ 1,400. Prepare his statement of affairs and deficiency a/c?

31.12.2015 నాడు కృష్ణ దివాలా తీసెను. ఆ తేదీన అతడి ఆర్థిక స్థితి దిగువ విధంగా వున్నది.

ఋణగ్రస్తులు రూ. 2,000 (పూర్తిగా వసూలయ్యేవి రూ. 1,600 సంశయాత్మకాలు రూ. 200) ముగింపు సరుకు రూ. 3,000 (అంచనా వసూలు రూ. 1,800) యంత్రాలు (అంచనా వసూలు రూ. 2,200) రూ. 3,200.

గృహము (పత్రాలు తాకట్టు పెట్టి తీసుకున్న బ్యాంకు ఋణం రూ. 1,600) రూ. 2,400.

LIC పాలసీ రద్దు విలువ రూ. 1,200 (దాని హామీతో 2000ల అప్పు తీసుకున్నాడు)

హామీలేని ఋణ దాతలు రూ. 8,120

ఆధిక్యపు ఋణదాతలు రూ. 40

1.1.2015 నాడు అతడు రూ. 3,000 మూలధనంతో వ్యాపారం ప్రారంభించెను. ఆ సంవత్సరంలో అతడి నష్టం రూ. 1,560 కాగా అతడి సొంతవాడకాలు రూ. 1,400 అయినవి. అతడి వ్యవహారాలు నివేదిక మరియు లోటు ఖాతా తయారు చేయండి.

6. From the following prepare Income and Expenditure a/c of Bombay Sports Club for the year ended 31st December 2012.

Receipts and Payments Account

		₹		₹
To Balance b/d		300	By Rent	5,200
To Entrance fees		550	By Stationery expenses etc.	3,068
To Subscriptions :	2011	200	Wages	5,330
	2012	16,900	Billiards table	3,900
	2013	300	By Repairs	806
To Lockers rent		500	By Interest	1,500
To Special subscriptions for Governor's Party		3,450	By Balance c/d	2,396
		22,200		22,200

Lockers rent ₹ 60 pertained to 2011 and ₹ 90 is still owing. Rent ₹ 1,300 pertained to 2011 and ₹ 1,300 is still due; Stationery expenses etc. ₹ 312 related to 2011 and ₹ 364 is still owing. Subscriptions unpaid for 2012 ₹ 468.

31.12.2012 తో అంతమయ్యే సంవత్సరం నాటికి టాంటే స్పోర్ట్స్ క్లబ్ వారి ఆదాయ వ్యయాల ఖాతాను తయారు చేయండి. వివరాలు దిగువ ఇవ్వబడినవి:

వసూళ్ళు చెల్లింపుల ఖాతా

To తెచ్చిన నిల్వ		300	By అద్దె	5,200
To ప్రవేశ రుసుములు		550	By స్టేషనరీ ఖర్చులు etc.,	3,068
To చందాలు	2011	200	By వేతనాలు	5,330
	2012	16,900	By బిల్లియార్డ్ టేబుల్	3,900
	2013	300	By మరమ్మత్తులు	806
To లాకర్స్ అద్దె		500	By వడ్డీ	1,500
To గవర్నర్ పార్టీ కోసం ప్రత్యేక చందా		3,450	By తెచ్చిన నిల్వ	2,396
		22,200		22,200

2011 కు సంబంధించి లాకర్స్ అద్దె రూ. 60 మరియు రూ. 90 ఇంకనూ చెల్లించాల్సి వుంది. 2011 కు సంబంధించిన అద్దె రూ. 1,300 మరియు రూ. 1,300 ఇంకా చెల్లించాల్సి వుంది. 2011 కు సంబంధించి స్టేషనరీ ఖర్చులు రూ. 312 మరియు రూ. 364 ఇంకనూ చెల్లించాల్సి వుంది. 2012 కు చెల్లించని చందాలు రూ 468.

Or

7. 'A' commenced business on 1st January, 2015 with a capital of ₹25,000. He immediately bought furniture for ₹6,000. During the year he borrowed ₹15,000 for his wife and introduced a further capital of his own amounting to ₹9,500. He had withdrawn ₹900 at the end of each month for family expenses. On 31st December, 2015, his position was as follows :

Cash in hand ₹600; Cash at bank ₹7,800; Sundry debtors ₹14,400; Stock ₹20,400; Bills Receivable ₹4,800; Sundry creditors ₹1,500; Rent due ₹450.

Furniture to be depreciated by 10%. Ascertain the profit or loss made by *A* during 2015.

1.1.2015, న 'A' రూ. 25,000 మూలధనంతో వ్యాపారాన్ని ప్రారంభించెను. అతడు వెంటనే రూ. 6,000 విలువ గల ఫర్నీచరును కొనుగోలు చేశాడు. అదే సంవత్సరంలో అతడు, తన భార్య వద్ద నుండి రూ. 15,000 ల అప్పుగా తీసుకొన్నాడు. అతడు రూ. 9,500 అదనపు మూలధనాన్ని ప్రవేశ పెట్టాడు. అతడి కుటుంబ ఖర్చుల కొరకు ప్రతి నెల చివరన రూ. 900 లను వాడుకునేవాడు. 31.12.2015 నాటి అతని స్థితి దిగువ విధంగా వుంది.

చేతిలో నగదు రూ. 600; బ్యాంకులో నగదు రూ. 7,800; వివిధ ఋణగ్రస్తులు రూ. 14,400; సరుకు రూ. 20,400; వసూలు బిల్లులు రూ. 4,800; వివిధ ఋణ దాతలు రూ. 1,500; ఇంకనూ చెల్లించాల్సిన అద్దె రూ. 450. ఫర్నీచరు మీద 10% తరుగుదలను విధించండి.

2015 నాటి 'A' యొక్క లాభం లేదా నష్టాన్ని నిర్ధారించండి.

8. Rama and Bharatha are partners in a firm. Their balance sheet is given below :

Balance Sheet

Liabilities	₹	Assets	₹
Reserve fund	8,000	Cash at bank	10,000
Creditors	35,000	Debtors	32,000
Outstanding expenses	5,000	Stock in trade	25,000
Rama capital	30,000	Furniture	11,000
Bharatha capital	20,000	Plant and Machinery	20,000
	98,000		98,000

Sharma enters the business on the following terms :

(a) Create a reserve for doubtful debts at ₹ 6,000.

(b) Investments ₹ 8,000.

(c) Furniture ₹ 8,000.

(d) Sharma brings ₹ 20,000 as capital and ₹ 20,000 as goodwill. Rama and Bharatha take away their share of goodwill.

Prepare ledger accounts and prepare the opening balance sheet of the firm.

ఒక సంస్థలో రామ మరియు భరత భాగస్తులు. వారి ఆస్తి అప్పుల పట్టిక దిగువ ఇవ్వబడింది.

ఆస్తి అప్పుల పట్టిక

అప్పులు	₹	ఆస్తులు	₹
రిజర్వు నిధి	8,000	బ్యాంకులో నగదు	10,000
ఋణదాతలు	35,000	ఋణ గ్రస్తులు	32,000
చెల్లించాల్సిన ఖర్చులు	5,000	వర్తక సరుకు	25,000
రామ మూలధనం	30,000	ఫర్నిచర్	11,000
భరత మూలధనం	20,000	ప్లాంటు మరియు యంత్రాలు	20,000
	98,000		98,000

ఈ క్రింది షరతులకు లోబడి శర్మ వ్యాపారంలోనికి ప్రవేశించు చున్నాడు.

(a) రాని బాకీల కొరకు రూ. 6,000 ల నిధిని ఏర్పరచుము.

(b) పెట్టుబడులు రూ. 8,000

(c) ఫర్నీచరు రూ. 8,000

(d) శర్మ రూ. 20,000 మూలధనం మరియు రూ. 20,000 లు గుడ్‌విల్‌గా తేవాలి. రామ మరియు భరత తమ వాటా గుడ్‌విల్‌ను వాడుకుంటారు.

ముఖ్యమైన ఆవర్జా ఖాతాలు తయారు చేసి సంస్థ ప్రారంభపు ఆస్తి అప్పుల పట్టికను తయారు చేయండి.

Or

9. The balance sheet of Arun, Praveen and Jeevan on 31.3.2015 showed the following :

Balance Sheet

Liabilities	₹	Asses	₹
Creditors	18,000	Buildings	8,000
Bank overdraft	8,000	Plant and Machinery	14,300
Capitals :		Praveen current a/c	4,400
Arun	4,800	Jeevan current a/c	5,200
Praveen	6,000	Stock	9,600
Jeevan	4,000	Debtors	2,500
Arun Current A/c	3,200		
	44,000		44,000

The assets realized as under :

Buildings ₹ 5,600; Plant and Machinery ₹ 10,800; Stock ₹ 8,000. Dissolution expenses ₹ 480. They share profits and losses in 2 : 3 : 1 ratio. Prepare necessary ledger accounts to close the books.

31.3.2015 నాటి అరుణ్, ప్రవీణ్ మరియు జీవన్‌ల ఆస్తి పట్టిక దిగువ విధంగా వుంది.

ఆస్తి అప్పుల పట్టిక

అప్పులు	₹	ఆస్తులు	₹
ఋణ దాతలు	18,000	భవనాలు	8,000
బ్యాంకు ఓవర్‌డ్రాఫ్ట్	8,000	ప్లాంటు మరియు యంత్రాలు	14,300
మూలధనాలు		ప్రవీణ్ కరెంటు ఖాతా	4,400
అరుణ్	4,800	జీవన్ కరెంటు ఖాతా	5,200
ప్రవీణ్	6,000	సరుకు	9,600
జీవన్	4,000	ఋణ గ్రస్తులు	2,500
అరుణ్ కరెంట్ ఖాతా	3,200		
	44,000		44,000

ఆస్తులు వసూలు క్రింది విధంగా వున్నవి; భవనాలు రూ. 5,600; ప్లాంటు యంత్రాలు రూ. 10,800; సరుకు రూ. 8,000; రద్దు ఖర్చులు రూ. 480; వారు లాభనష్టాలను 2:3:1 నిష్పత్తిలో పంచుకొంటారు. సంస్థ పుస్తకాలను మూసివేయుటకు అవసరమైన ఖాతాలను తయారు చేయండి.

10. Sri Venkateswara Ltd. issued 40,000 shares of Rs. 10 each at a premium of Rs. 2 per share payable as :

Rs. 2 on application, Rs. 3 on allotment, Rs. 5 on I and Final call. All the shares were applied for and allotted. All the money was received with an exception of the first and final call on 1,000 shares, which were forfeited. 400 of these shares were reissued as fully paid at Rs. 8 per share. Show the bank a/c and other journal entries and balance sheet of the company?

శ్రీ వెంకటేశ్వర రూ. 40,000 వాటాలు వాటి 1 కి రూ. 10 ల చొప్పున ప్రతి దాన్ని రూ. 2 ల ప్రీమియంతో జారీ చేసినారు. దరఖాస్తు మీద రూ. 2, కేటాయింపు మీద రూ. 3, I మరియు తుది పిలుపు మీద రూ. 5 లతో చెల్లించాలి. అన్ని వాటాలకు దరఖాస్తులు రాగా అన్నింటిని కేటాయించినారు. రావల్సిన సొమ్మంతా వచ్చింది కాని 1,000 వాటాల మీద పిలుపు సొమ్ము రాని కారణంగా జప్తు చేసినారు. వీటిలో 400 వాటాలను ఒక్కొక్కటి రూ. 8 లతో తిరిగి జారీ చేసినారు. బ్యాంకు ఖాతా చూపి మిగిలిన వ్యవహారాలకు పద్దులు వ్రాయండి?

Or

11. 'A' Ltd. issued 1,000 debentures of Rs. 100 each on the terms and conditions given below :

(a) Issued at Rs. 100, Repayable at Rs. 100.

(b) Issued at Rs. 90, Repayable at Rs. 100.

(c) Issued at Rs. 110, Repayable at Rs. 100.

(d) Issued at Rs. 100, Repayable at Rs. 110.

(e) Issued at Rs. 90, Repayable at Rs. 110.

What journal entries are passed in the above cases.

ఈ క్రింది షరతులతో 'A' Ltd., 1000 డిబెంచర్లు ఒక్కొక్కటి రూ. 100 ల చొప్పున జారీ చేసింది.

(a) రూ. 100 లకు జారీ, రూ. 100 లతో విమోచన

(b) రూ. 90 లకు జారీ, రూ. 100 తో విమోచన

(c) రూ. 110 కు జారీ, రూ. 100 తో విమోచన

(d) రూ. 100 కు జారీ, రూ. 110 తో విమోచన

(e) రూ. 90 కు జారీ, రూ. 110 తో విమోచన

పై సందర్భాలలో ఎటువంటి పద్దులను వ్రాస్తారు?

RS 409

THREE YEAR B.A./B.Sc./B.Com. (CBCS) DEGREE EXAMINATIONS, MARCH/APRIL 2019.

FOURTH SEMESTER

Part III — Foundation Course – 9

ENTREPRENEURSHIP EDUCATION

(w.e.f. 2016-17 Admitted batch)

Time : Two hours

Maximum : 50 marks

(No additional sheet will be supplied)

SECTION A — (5 × 2 = 10 marks)

Answer any FIVE of the following.

Each question carries 2 marks.

ఈ క్రింది వాని నుండి ఏవైనా ఐదింటికి సమాధానము వ్రాయుము.

ప్రతి ప్రశ్నకు 2 మార్కులు.

1. Write a short note on small scale industries board.
   చిన్న తరహా పరిశ్రమల బోర్డు మీద ఒక చిన్న వ్యాఖ్య వ్రాయండి.

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2. Explain the various plan schemes of MSME-DO.
   MSME-DO యొక్క వివిధ ప్రణాళిక పథకాలను.వివరించండి.

3. What is Project Report?
   ప్రాజెక్టు రిపోర్ట్ అనగానేమి?

4. Write a short note on EDP.
   ఎంట్రాప్రెన్యూరల్ డెవలప్‌మెంట్ ప్రోగ్రామ్ అనగానేమి?

5. Distinguish between entrepreneur and entrepreneurship.
   వ్యవస్థాపకుడికి, వ్యవస్థాపకతకు మధ్య గల బేధములు లేదా తేడాలు వివరించండి.

6. What are the merits of sole proprietorship?
   సొంత వ్యాపారం వల్ల లాభాలు వివరించండి.

7. What are the disadvantages of partnership organisation?
   భాగస్వామ్య వ్యాపారము వల్ల నష్టాలు వ్రాయండి.

8. What is a co-operative society? What are the merits and demerits of it?
   సహకార సంఘము అనగానేమి? లాభ నష్టాలు వివరించండి.

SECTION B — (5 × 8 = 40 marks)

Answer ALL questions.

Each question carries 8 marks.

అన్ని ప్రశ్నలకు సమాధానములు వ్రాయుము.

ప్రతి ప్రశ్నకు 8 మార్కులు.

9. Discuss various theories of entrepreneurship.
వ్యవస్థాపకతను గురించి వివిధ సిద్ధాంతాలను వివరించండి.

Or

10. What is a startup company? What are the trends and obstacles of it?
స్టార్టప్ కంపెనీ అనగానేమి? స్థాపించే విధానము ధోరణులు మరియు అడ్డంకులు వివరింపుము.

11. Explain the role of entrepreneurship in economic development.
ఆర్థిక అభివృద్ధిలో వ్యవస్థాపకత యొక్క పాత్రను వివరించండి.

Or

12. Discuss the role and functions of micro small and medium enterprises developm
organisation.
సూక్ష్మ మరియు చిన్న తరహా, మధ్య తరహా సంస్థల యొక్క పాత్ర మరియు విధులు వివరించుటగా, అభివృ
సంస్థలుగా వాని పాత్రను చర్చించుము.

13. What are the steps in the investment process of small and medium enterprises?
చిన్న మరియు మధ్య తరహా పరిశ్రమల పెట్టుబడి ప్రక్రియలో ఏ దశలు ఉన్నాయి?

Or

14. What is Break Even analysis? How is this useful for small enterprises?
లాభ నష్ట రహిత విశ్లేషణ అనగానేమి? ఈ విశ్లేషణ చిన్న తరహా సంస్థలకు ఎలా ఉపయోగపడుతుంది?

15. Discuss the organisational structure of MSMEs.
MSME's వ్యవస్థాపక నిర్మాణం గురించి చర్చించండి.

Or

16. What are the incentives and subsidies of small scale entrepreneurs provided by Governmen
చిన్న తరహా వ్యవస్థాపకులకు, ప్రభుత్వం అంద జేస్తున్న సబ్సిడీలు, ఇన్సెంటివ్స్ వివరించండి.

17. Write an essay on entrepreneurship training.
వ్యవస్థాపక శిక్షణ మీద ఒక వ్యాసము వ్రాయండి.

Or

18. What are the sources of different ideas?
వివిధ భావన (ఆలోచన)లను మూలములు వివరింపుము.

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RS 45010

THREE YEAR B.Com. (Comp.) (CBCS) DEGREE EXAMINATION, MARCH/APRIL 2019.

FOURTH SEMESTER

ACCOUNTING FOR SERVICE ORGANIZATIONS

(W.e.f. 2016-2017 Admitted Batch)

Time : Three hours

Maximum : 75 marks

(No additional sheet will be supplied)

PART A — (5 × 5 = 25 marks)

Answer any FIVE questions.

Each question carries 5 marks.

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1. What are the features of Non-Trading Organisations?
2. Write about Income and Expenditure Account.
3. Double Entry System Vs. Single Entry System.
4. What are the disadvantages of Single Entry System?
5. What is meant by slip system of posting?
6. Non-Banking Assets.
7. Life Insurance Vs General Insurance.
8. Bonus in reduction premium.
9. Average Clause.
10. Memorandum Trading Account.

PART B — (5 × 10 = 50 marks)

Answer ALL questions.

Each question carries 10 marks.

11. Prepare Receipts and Payment A/c from the following :

	₹		₹
Cash at bank	1,600	Rent paid	800
Cash in hand	4,000	General expenses	500
Subscriptions	7,000	Sundry expenses	200
Donations received	7,000	Insurance	160
Investments purchased	2,000	Cash closing balance	1,600

Or

12. From the following information calculate subscription received for the year er... 31.12.2017.

	₹
Subscription for the 2017 as per Income and Expenditure A/c	5,000
31.12.2017 Subscription received in advance	200
31.12.2017 Subscription receivable	800
1.1.2017 Subscription receivable	400

13. Reddy keeps his books by single entry system, his financial position on 1.1.2017 31.12.2017 as follows. Prepare a statement of profit (or) loss.

1.1.2017	₹	31.12.2017	₹
Cash in hand	1,250	Sundry creditors	7,500
Stock in trade	7,500	Furniture	320
Sundry creditors	9,000	Stock in trade	14,000
Sundry debtors	9,800	Bank O.D.	3,600
Cash at bank	2,000	Plant	18,100
Furniture	350	Debtors	13,300
Plant	15,100	Cash in hand	1,150
		Drawings during the year	5,900

Or

14. Ascertain profit earned by a trader who keeps his books under single entry system.

		₹
(a)	Excess of assets over liabilities as on 31.12.2017	26,150
(b)	Additional capital introduced	7,500
(c)	Drawings	4,800
(d)	Capital as on 1.1.2017	15,000

15. From the following particulars, prepare profit and loss account of Safety Bank for the ... ended 31.3.2018.

	₹		₹
Interest on deposits	32,00,000	Discount on bills discounted	14,90,0...
Commission (Cr.)	1,00,000	Interest on overdrafts	16,00,0...
Interest on loans	24,90,000	Interest on cash credits	23,20,0...
Sundry charges (Dr.)	1,00,000	Auditor fees	35,0...
Rent taxes	2,00,000	Directors fees	16,0...
Payment to employees	5,00,000	Bad debts written off	3,00,0...

Or

16. Give a proforma of Balance Sheet of a Banking Company.

The Revenue Account of Life Insurance Company showed the life fund Rs. 73,17,000 on 31.3.2018 before taking into account the following items :

(a) Claims intimated but not admitted Rs. 98,250.

(b) Bonus utilised on reduction of premium Rs. 13,750.

(c) Interest accrued on investments Rs. 29,750.

(d) Outstanding premium Rs. 27,000.

(e) Claims covered under re-insurance Rs. 40,500.

(f) Provisions for taxation Rs. 31,500.

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Pass journal entries giving effect to the above adjustments and show the life fund.

Or

The life fund of a Life Assurance Company was Rs. 86,48,000 as on 31st March 2017. The interim bonus paid during the inter valuation period was Rs. 1,48,000. The periodical actuarial valuation determined the net liability at Rs. 74,25,000. Surplus brought forward from the previous year valuation was Rs. 8,50,000. The Directors of the Company proposed to carry forward Rs. 9,31,000 and divide the balance between the shareholders and policy holders in the ratio of 1 : 10. Show

(a) The Valuation Balance Sheet.

(b) The net profit for the valuation period and

(c) The distribution of the surplus.

9. A fire occurred on 25th April 2017 in the premises of a company. From the following particulars ascertain the amount of claim to be lodged in case of the loss of stock which was insured.

	Rs.
Stock on 1.1.2017	2,50,000
Purchases from 1.1.2017 to date of fire	10,00,000
Wages	2,00,000
Manufacturing expenses	1,00,000
Sales from 1.1.2017 to date of fire	15,00,000

The gross profit ratio is 25%. The stock salvaged was estimated at Rs. 57,500.

Or

0. A fire accident occurred on 1st September 2017. 5,05,000 stock saved. Other particulars are collected from books.

	Rs.
Purchases upto 31.3.2017	35,00,000
Sales upto 31.3.2017	55,00,000
Purchase from 1.3.2017 to 1.9.2017	12,00,000
Sales from 1.3.2017 to 1.9.2017	18,00,000
Stock on 31.3.2016	15,00,000
Stock on 31.3.2017	17,00,000

Stock on 31.3.2017 is over valued with Rs. 1,00,000. Compute amount of claim to be lodged.

RS 45011

THREE YEAR B.Com. (Comp.) (CBCS) DEGREE EXAMINATION, MARCH/APRIL 2019.

FOURTH SEMESTER

BUSINESS LAWS

(W.e.f. 2016–17 Admitted Batch)

Time : Three hours

Maximum : 75 marks

(No additional sheet will be supplied)

SECTION A — (5 × 5 = 25 marks)

Answer any FIVE questions.

Each question carries 5 marks.

1. Consideration.
2. Voidable contract.
3. Caveat Emptor.
4. Contingent Contract.
5. Mistake.
6. National Commission.
7. Undue influence.
8. Auction sale.

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SECTION B — (5 × 10 = 50 marks)

Answer ALL questions.

Each question carries 10 marks.

9. What are the essentials of a valid contract?

Or

10. What are the essentials of a valid consideration?

11. Rights of the unpaid seller – Discuss.

Or

12. Write about the rules of contingent contracts.

13. What are the various modes of discharge of contracts?

Or

14. Write about the special rules regarding minors agreement.

15. Distinction between sale and agreement to sale.

Or

16. Distinguish between coercion and undue influence.

17. Discuss the importance of safety mechanisms.

Or

18. Write about consumer protection act.

RS 55014

THREE YEAR B.Com. (Comp.) (CBCS) DEGREE EXAMINATION,
OCTOBER/NOVEMBER 2019.

FIFTH SEMESTER

COST ACCOUNTING

Time : Three hours   Maximum : 75 marks

(No additional sheet will be supplied)

SECTION A — (5 × 5 = 25 marks)

Answer any FIVE questions.
Each question carries 5 marks.

What are the limitations of Financial Accounting?

Explain the various elements of cost.

Explain cost classification.

Describe about direct material cost and indirect material cost.

Explain about Wage Payment methods.

What is Idle time? What are the causes for Idle time?

What are the advantages of Job Costing?

Explain differences between Job Costing and Contract Costing.

Explain the (a) BEP (b) P/V Ratio.

What is meant by marginal costing?

SECTION B — (5 × 10 = 50 marks)

Answer ALL questions.
Each question carries 10 marks.

Prepare cost and profit and loss statement from the below data.
Opening stock material 1,00,000 ;
Closing stock of material 1,23,500 ;
Opening stock of working in progress 31,000 ;
Opening stock work in progress 34,500 ;
Closing stock of finished goods 42,000 ;
Opening stock of finished goods 71,500 ;
Purchase of material 88,000 ;
Wages 70,000 ;
Works expenses 39,500 ;
Office expenses 13,000 ;
Selling expenses 15,000 ;
Sales 2,84,000.

Or

12. Two types of TV's produced in factory named P & Q. From the following information calculate the total cost and profit with the help of cost sheet. There is no opening and closing balances of stock.

Particulars	P (Rs.)	Q (Rs.)
Materials	27,300	1,08,680
Wages	15,600	62,920

Works overheads 80% on wages, office overheads 15% on works cost, sales price of P & Q TV's is 1,000/- each. Sales were 78 of P TV's and 286 of Q TV's.

13. Prepare Stores ledger under FIFO and LIFO methods from the following data.

Date	Particulars	Units	Unit Price (Rs.)
2-1-2018	Purchase	210	2.50
10-1-2018	Purchase	320	2.40
14-1-2018	Issue of materials	250	—
17-1-2018	Purchase	220	3.20
22-1-2018	Issue of materials	210	—
25-1-2018	Purchase	220	3.00

Or

14. Prepare Stores ledger from the following using weighted average method of pricing material issues.

2017, March 1 : Opening stock 200 units costing Rs.2,000

Date	Receipts	Date	Issues
2017, March 3	300 units @ Rs.12	2017, March 2	100 units
5	100 units @ Rs.16	4	200 units
8	200 units @ Rs.13	7	200 units
		9	100 units

It was found that there was a shortage of 10 units on 6th March, 2017.

15. From the given data calculate the wages of a worker under Halsey and Rowan plans.

Standard time : 60 hours.

Actrual time taken : 48 hours.

Hourly Rate : Rs.50

Dearness Allowance : Rs.20 per hour.

Or

5. Calculate the earnings of workers M and N under Taylor's differential piece rate system and straight piece rate system from the following particulars.

Normal rate per hour = Rs.1.80

Standard time per unit = 20 seconds.

Differentials to be applied :

80% of piece rate below standard.

120% of pece rate at or above standard.

Worker M produces 1300 units per day and worker N produces 1500 units per day.

. The costing records of an engineering company for Job No.117 reveal the following information.

Materials Rs.6,015

Wages : Department X : 100 hours @ 4.50 per hour

Department Y : 65 hours @ 3.00 per hour

Department Z : 35 hours @ 7.50 per hour

Overhead expenses for these three departments were estimated as follows :

Fixed overheads : Department X : Rs.10,000 for 2,500 labour hours

Department Y : Rs. 6,000 for 2,000 labour hours

Department Z : Rs. 4,000 for 500 labour hours

Fixed overheads - Estimated at Rs.40,000 for 10,000 normal working hours.

You are required to calculate the cost of Job. No.117 and calculate the price to give a profit of 20% on selling price.

Or

Prepare Contract Account from the following data :

Particulars	Rs.
Materials purchased	3,60,000
Materials issued from stores	1,45,000
Labour	1,35,000
Plant installed at site	1,80,000
Direct expenses	90,000
Materials on hand at the end	31,500
Establishment expenses	22,500
Outstanding wages	27,000
Work uncertified	95,400
Cash received (80% of work certified)	9,00,000
Contract price	22,50,000

Depreciation on plant 25%

19. The sales turnover and profit during two periods were as follows :

Period	Sales (Rs.)	Profits (Rs.)
I	20,00,000	2,00,000
II	30,00,000	4,00,000

Calculate (a) P/V Ratio. (b) Sales required to earn profit of Rs.5,00,000. (c) Profit when sa[les] are Rs.10,00,000.

Or

20. The cost particulars in Sai Ram Agencies for 2 year period is as follows :

Particulars	2005-06	2006-07
Sales (in units)	7,000	9,000
Selling price (in Rs.)	100 each	100 each
Net profit / loss	Loss Rs.10,000	Profit Rs.10,000

Calculate :

(a) Profit volume ratio.

(b) Fixed expenses.

(c) Break even point and

(d) No. of units to be sold to earn a profit of Rs.40,000.

RS 55015

THREE YEAR B.Com.(Comp.) (CBCS) DEGREE EXAMINATION, OCTOBER/NOVEMBER 2019.

FIFTH SEMESTER

ADVANCED ACCOUNTING

(2015-2016 Admitted Batch)

Time : Three hours

Maximum : 75 marks

(No additional sheet will be supplied)

SECTION A — (5 × 5 = 25 marks)

Answer any FIVE questions.
Each question carries 5 marks.

1. Advantages of self balancing system.

2. Sales and Purchase ledger adjustment accounts.

3. Minimum Rent Account.

4. Royalties Account.

5. Dependent Branch Features.

6. From the following information, prepare memorandum branch cash account.

	Rs.		Rs.
Sales (Cash)	1,10,800	Furniture purchased by branch manager	7,200
Cash remitted to H.O.	1,15,000	Branch petty expenses (Paid by branch)	1,120
Cash received from debtors	16,600		

7. Reasons for Reconstruction.

8. Capital Reduction Account.

9. Liquidation process.

10. Liquidators final statement of account.

SECTION B — (5 × 10 = 50 marks)

Answer ALL questions.

Each question carries 10 marks.

11. From the following information, prepare debtors ledger adjustment account in general ledger.

	Rs.
Opening credit balance of sundry debtors	2,000
Opening balance of sundry debtors	20,000
Cash and cheques received	80,000
Credit sales	1,00,000
Discount allowed	3,000
Returns inwards	2,000
Bad debts	1,500
Bills receivables received	10,000
Bills receivable discounted	4,000
Provision for bad debts	1,000
Bad debts recovered	500
Closing credit balance in sundry debtors	3,000

Rs. 500 is to be transferred from debtors ledger to creditors ledger. Similarly Rs. 600 is to be transferred from creditors ledger to debtors ledger.

Or

12. Prepare total debtors account and total creditors account for the year ended December 31 2018 from the following figures :

	Rs.
Debtors on January 1, 2018	36,400
Creditors on January 1, 2018	26,900
Sales (including cash sales Rs. 18,500)	3,01,600
Sales returns	2,100
Purchases	2,19,000
Purchase returns	5,000
Cash received from debtors (including Rs. 2,000 against a debt previously written off)	2,49,500
Discount allowed to debtors	4,050
B/R received from debtors	42,000
Bad debts	2,500
Cash paid to creditors	1,41,600
Transfer from bought ledger to sales ledger	3,200

RS 55015

	Rs.
Discount received from creditors	8,500
Bills receivable endorsed to creditors	25,000
Bills payable given to creditors	48,000
Endorsed bill dishonoured	5,000
Credit balance in sales ledger Dec. 31, 2018	2,100
Debit balance in bought ledger, Dec. 31, 2018	1,600

13. The Bengal Coal Company are losses of a mine on a royalty of 50 paise per tonne of coal raised with a dead rent of Rs. 40,000 per annum and power to recoup short working during the first five years of the lease. The output for the first five years was as follows :

First year	10,000 tonnes	Second Year	48,000 tonnes
Third year	80,000 tonnes	Fourth year	1,20,000 tonnes
Fifth year	1,50,000 tonnes		

Pass journal entries and prepare necessary ledger accounts in the books of Bengal Coal Company.

Or

14. S.P. Mining Company leased a coal mine from Rajesh at a royalty of Rs. 15 per tonn with a minimum rent of Rs. 50,000 p.a. The short working, if any one to be recovered from surplus royalties of next 3 years only. The results of workings were as follows :

Years :	2015	2016	2017	2018
Actual royalties :	Nil	17,500	45,000	55,500

Prepare necessary ledger accounts in the books of the company.

15. From the following information, prepare branch account in the books of Head Office for the year ending 31.12.2018. Goods are invoiced by Head Office at 20% above cost.

	Rs.		Rs.
Stock on 1.1.2018	1,50,000	Cash sales	3,75,000
Stock on 31.12.2018	2,25,000	Cash collected from debtors	4,00,000
Debtors on 1.1.2018	1,00,000	Expenses paid by H.O.	22,500
Debtors on 31.12.2018	1,50,000	Goods returned to H.O.	15,000
Petty cash on 1.1.2018	250	Sale of gunny bags	·500
Petty cash on 31.12.2018	125		
Goods invoiced to branch	7,50,000		

Or

16. M. Ltd. of Delhi has a branch in Chennai. The goods are invoiced to the branch at sel[illegible] price which is cost plus 25%. The following particulars make out the branch account, to [illegible] the profit or loss of the branch.

Stock on 1st Jan. 2018 (Invoice price) – Rs. 62,500.

Debtors on 1.1.2018 – Rs. 60,000.

Goods invoiced to branch during the year (Invoice price) – Rs. 2,00,000.

Liabilities	Rs.
Sales at Branch	
Cash	80,000
Cash received from debtors	1,47,500
Goods returned to Head Office	12,000
Cheques received from Head Office :	
Wages and Salaries	55,000
Rent and Rates	15,000
Other expenses	2,550
Stock on 31.12.2018	75,000
Debtors on 31.12.2018	1,12,500
Other expenses to be paid	550

17. Give journal entries for th following transactions in connection with internal reconstruc[illegible]

(a) 10,000 Equity shares of Rs. 10 each fully paid reduced to shares of Rs. 5 each fully [illegible]

(b) 1,000, 8% Debentures of Rs. 100 each converted into 6% debentures of Rs. 80 each.

(c) 5,000 8% Preference shares of Rs. 20 each fully paid reduced to 5,000, 8% prefer[illegible] shares of Rs. 15 each fully paid.

Or

18. The following is the balance sheet of X Ltd. as on 31.12.2018.

Liabilities	Rs.	Assets	Rs.
Share capital 5,000 equity shares of Rs. 100 each	5,00,000	Goodwill	80,000
Sundry creditors	1,00,000	Plant and Machinery	1,50,000
		Furniture	35,000
		Current assets	2,00,000
		Profit and Loss a/c	1,35,000
	6,00,000		6,00,000

The following scheme of reconstruction was passed and sanctioned 5,000 equity shares of Rs. 100 each are to reduced to an equal number of shares of Rs. 50 each.

Goodwill and debit balance of profit & loss a/c are to written off.

Plant is to be reduced by Rs. 25,000 and Furniture is to reduced by Rs. 10,000.

Give journal entries and prepare pro-constructed balance sheet.

19. Anu Ltd. went into liquidation on 31.3.2018, when the state of affairs was as follows :

Unsecured creditors was Rs. 8,00,000 (including Rs. 1,00,000 preferential claims).

Secured creditors secured by plant and machinery stood at Rs. 4,00,000.

Cash in hand was Rs. 20,000.

The liquidator realised plant and machinery for Rs. 3,00,000 and other assets realised Rs. 2,00,000.

The liquidation expenses came to Rs. 20,000 and liquidators remuneration was fixed at 4% of amount realized (including cash balance) and 2% of the amount distributed to unsecured creditors (including preferential creditors).

Prepare liquidators final statement of account.

Or

20. The Balance Sheet of XYZ Ltd. as on 31.3.2018 was as follows :

Liabilities	Rs.	Assets	Rs.
Share : 8,000 preference shares of Rs. 10 each	80,000	Land and Building	25,000
12,000 Equity shares of Rs. 10 each	1,20,000	Other fixed assets	2,00,000
Bank loan	4,00,000	Stock	5,25,000
8% Debentures	1,00,000	Debtors	1,00,000
Interest outstanding on debentures	8,000	Profit & Loss a/c	58,000
Creditors	2,00,000		
	9,08,000		9,08,000

The company went into liquidation on the date. Prepare liquidators statement of accou after taking into account the following :

(a) Liquidator expenses and liquidators remuneration amounted to Rs. 3,000 a Rs. 10,000 respectively.

(b) Bank loan was secured by pledge of stock.

(c) Debentures and interest thereon are secured by a floating charge on all assets.

(d) Fixed assets were realized at book values and current assets at 80% of book values.

RS 51

RS 55016

THREE YEAR B.Com. (Comp.) (CBCS) DEGREE EXAMINATION,
OCTOBER/NOVEMBER 2019.

FIFTH SEMESTER

COMMERCIAL GEOGRAPHY

Time : Three hours

Maximum : 75 marks

(No additional sheet will be supplied)

SECTION A — (5 × 5 = 25 marks)

Answer any FIVE questions.

Each question carries 5 marks.

1. What is Global Warming?
2. Write about Environmental Pollution.
3. Describe about Agricultural Development.
4. What is meant by Food Crops?
5. Explain about Forest Right Act, 2006.
6. What is meant by Forestry?
7. What are the Renewable Minerals?
8. Briefly explain the uses of minerals in India.
9. Discuss about water resources.
10. What are the Interlinking of Rivers?

SECTION B — (5 × 10 = 50 marks)

Answer ALL questions.

Each question carries 10 marks.

Discuss various levels of internal structure of the Earth.

Or

Explain about Air Pollution.

Discuss about major crops in India.

Or

Explain the importance of agriculture.

Explain the various types of forests.

Or

Discuss need for protection of Forestry.

17. Explain in detail about Coal Mines in India.

Or

18. Describe about Baritics and its sources.

19. Explain in detail about Water Resources in India.

Or

20. Explain the experience of various rivers in Andhra Pradesh.

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RS 55016

RS 55017

THREE YEAR B.Com.(CBCS) DEGREE EXAMINATION, OCTOBER/NOVEMBER 2019.

FIFTH SEMESTER

Computer Applications

DATABASE MANAGEMENT SYSTEM

ne : Three hours

Maximum : 75 marks

(No additional sheet will be supplied)

SECTION A — (5 × 5 = 25 marks)

Answer any FIVE questions.

Each question carries 5 marks.

Define Database and Database management System.

Write a brief note on objectives of DBMS.

Explain any five Advantages of DBMS.

Explain any two data models.

What is associative entity? Explain with an example.

Explain generalization with an example.

Explain different data types present in SQL.

Explain aggregate functions with examples.

Explain the structure of PL/SQL with an example.

Write a brief note on Functions in PL/SQL.

SECTION B — (5 × 10 = 50 marks)

Answer ALL questions.

Each question carries 10 marks.

Explain the evolution of database systems.

Or

Write a detailed note on classification of Database management System.

What is file-based system? Explain the drawbacks of File-Based System.

Or

(a) Write a note on Components of Database system.

(b) Write about DBMS Vendors.

15. What is degree of relationship? Explain different types of relationship degrees with examples.

Or

16. Write a detailed note on CODD's rule.

17. Explain DDL and DML commands with examples.

Or

18. What is a constraint? Explain different types of constraints.

19. What is cursor? Explain explicit cursor management.

Or

20. Write a detailed note on Exceptional Handling.

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RS 55019

THREE YEAR B.Com (Comp) (CBCS) DEGREE EXAMINATION,
OCTOBER/NOVEMBER, 2019.

FIFTH SEMESTER

ADVANCED ACCOUNTING – I

(w.e.f 2016-17 Admitted batch)

me : Three hours

Maximum : 75 marks

(No additional sheet will be supplied)

SECTION A – (5 × 5 = 25 marks)

Answer any FIVE questions

Each questions carries 5 marks

What is self balancing system?

What are the advantages of self balancing system?

Distinguish between Rent and Royalty.

Briefly explain: (a) Short working (b) Short working Recouped.

What is Deficiency account?

Explain the differences between statement of affairs and Balance sheet.

Nature of Partnership Business.

Explain Partnership Deed.

X and Y are partners sharing profits and losses in proportion of 2:1. They admit a new partner Z whom they give 1/6 share in profit. Calculate the partners new profit sharing ratio.

X and Y were in Partnership and agreed to dissolve. The Assets Realised Rs. 1,50,000/-. The liabilities were as follows.

Creditors – 90,000/-

Loan from 'X' – 40,000/-

Capital of 'X' – 20,000/-

Capital of 'Y' – 30,000/-

They share profit and losses in the ratio of 3:1 prepare realization accounts.

SECTION B – (5 × 10 = 50 marks)

Answer ALL questions

Each questions carries 10 marks

11. From the following particulars draw up a General Ledger adjustment account in the D
Ledger.

Opening Balance	1,220
Credit Sales	3,720
Cash Received from Debtors	2,005
Sales returns	317
Discount Allowed	130
Bad debts	371
Allowances	42
Bills Receivable received	130
Bills Receivable dishonoured	50

Or

12. From the following information prepare General Ledger adjustment account in cred
ledger.

Opening Balance of Creditors	28,010
Credit Purchases	27,600
Payment to creditors	26,500
Discount allowed by creditors	1,450
Returns outwards	2,240
Bills payable accepted	5300
Allowances	400
Bills Payable Dishonoured	500

13. A company leased a colliery from the Swamy Coal Ltd. on 1.1.2012 at a minimum Rent Rs. 42,000. Merging into a royalty of Rs. 1 per ton with power to recoup short working o the first 3 years of the lease. The output of the colliery for the first 4 years was 20,000 t 34,000 tons, 50,000 tons and 40,000 tons respectively. Prepare necessary ledger accounts the books of lease.

Or

Milton Co. Ltd took licence from a patent holder of flask for production and sale time after at a royalty of Rs. 5/- per piece sold subject to a minimum Rent of Rs. 60,000 p.a. short working are recoupable in 3 years of agreement production and closing stock for the first 4 years were as under.

Production (Units)	8000	11000	14000	6000
Closing stock (Units)	2000	1600	3000	4000

Show the accounts as would appear in the books of Milton Co. Ltd.

Divya became insolvent on 31-12-2015. on that day his financial position is as follows.

Cash	460	Unsecured Creditors	24,000
Stock	2,000	Secured Creditors	5,000
Debtors (Good)	14,000	Value of the security held by the secured creditors	7,000
Debtors (Doubtful)	3,600	Prefereutical Creditors	380
Furniture	1,128	Loan from Husband	2000
Investment	1,000		

Cash realized on stock 1332, on furniture – 564, on Investment – 1,000. and on doubtful debts – 1200. Divya started business on 1.1.2013 with capital of Rs. 12,700. She got profit of Rs. 11,108, during first two years and loss in the year of Rs. 5,000. During these 3 years her drawings were Rs. 18,000. Prepare statement of affairs and Deficiency account.

Or

The Assets of a merchant on 30th June 2005 as shown by his books were 56,000 and his liabilities – 44,000. He filed was petition in the insolvency court and estimated his deficiency to be Rs. 30,000 After making the above estimate he found that the following items were not passed through his account book.

Interest at 6% on his capital from January 2005. A contigent liability Rs. 2,500 on Bills discounted by him for Rs. 10,000. Amount due to wages – 300, salaries – 700, Rent – 300, and Rates and taxes – 200. Prepare his statement of affairs and deficiency account.

17. The following was the balance sheet of A and B who were sharing profits 2/3 and 1/3
31-12-2016.

Liabilities	Amount	Assets	Amount
Creditors	65,900	Cash at Bank	1,200
Capitals:		Deposits	9,700
A	30,000	Stock	20,000
B	20,000	Plant & Machinery	35,000
		Building	50,000
	1,15,900		1,15,900

They agreed to admit to 'C' into partnership on the following terms:

(a) 'C' was to be given 1/3 share in profit and was to bring Rs. 15,000/- his

(b) That the value of stock and plant & machinery were to be reduced by 10%.

(c) That a provision of 5% was to be created for doubtful debts.

(d) That the building account was to be appreciated by Rs. 9,500/-.

(e) Investment worth of Rs. 400 (not mentioned in the Balance Sheet) were taken in account.

Prepare memorandum Revaluation account, capital account and Balance sheet of the new constituted.

Or

18. Anil and Balu are partners sharing profit and loss in the ratio of 3:1. Their Balance Sheet on 31-03.2017 was as follows:

Liabilities	Amount	Assets	Amount
Creditors	35,500	Bank	22,500
General Reserve	6000	Bills Recievable	3,000
Anil Capital	30,000	Debtors	16,000
Balu Capital	16,000	Stock	15,000
		Furniture	6,000
		Machinery	25,000
	87,500		87,500

On 1-4-2017 they admit Gopal on the following terms:

(a) Gopal pays Rs. 10,000/- as his capital for 1/5 share in profits.

(b) Gopal brings Rs. 4,000/- in cash as his share of goodwill.

(c) The Stock and Furniture be reduced by 10% and provision of 5% be made for doubtful debts.

(d) The value of machinery be appreciated by 20% prepare Revolution account, Partners accounts, and Balance sheet of the new firm.

9. A, B, and C are partners in a business, sharing profit and losses in ratio of 3:2:1, Their balance sheet on 30th June 2016 was as follows.

Liabilities	Amount	Assets	Amount
Creditors	1,600	Cash	600
Reserve Fund	6,000	Bank	1,000
Capital's		Debtors	9,000
A	10,000	Stock	7,000
B	10,000	Machinery	6,000
C	10,000	Buildings	14,000
	37,600		37,600

On the date 'C' retires from business. It is agreed to adjust the values of assets as follows.

(a) To make a provision of 5% on debtors for doubtful debts.

(b) To depreciate stock by 5% and machinery by 10%.

(c) Building be revalued at Rs. 15,100/-

Show the revaluation account and the partners capital account and prepare the balance sheet of continuing partners as on July 1st 2016.

Or

X, Y and Z sharing profit and losses in ½, 1/3 and 1/6 respectively decided to dissolve the firm from 1-1-2016. When their balance sheet was as follows.

Liabilities	Amount	Assets	Amount
Creditors	40,000	Buildings	57,000
Bills Payable	7,000	Stock	50,000
X's Loan	10,000	Debtors	50,000
X's capital	90,000	Bank	3,000
Y's Capital	10,000	Y's Current A/c	2,000
Z's Capital	10,000	Z's Current A/c	5,000
X's Current A/c	1,500	Profit & Loss A/c	1,500
	1,68,500		1,68,500

Buildings were sold for Rs. 40,000 and stock and Debtors realised Rs. 30,000 and 42,00 respectively. Goodwill was sold for Rs. 600. The expenses on realisation care to Rs. 1,200. is insolvent and a divident of 50 paise in the rupee is received from his estate.

Prepare necessary accounts to close the books of the firm applying the ruling in Garner Vs. Murray

RS 55020

THREE YEAR B.Com. (Comp.) (CBCS) DEGREE EXAMINATION, OCTOBER/NOVEMBER 2019.

FIFTH SEMESTER

GOODS AND SERVICE TAX FUNDAMENTALS – I

(w.e.f. 2016-17 Admitted batch)

Time : Three hours

Maximum : 75 marks

(No additional sheet will be supplied)

SECTION A — (5 × 5 = 25 marks)

Answer any FIVE questions.

Each question carries 5 marks.

1. Dual GST.
2. GST Council.
3. Taxes subsumed under GST.
4. Central GST.
5. Composition Scheme.
6. How IGST is better than the VAT old tax system?
7. GST Identification Number.
8. e-Way Bill.
9. Taxes on Tobacco products.
10. Input Tax Credit Vs. Output Tax Liability.

SECTION B — (5 × 10 = 50 marks)

Answer ALL questions.

Each question carries 10 marks.

11. What is the need for Tax reforms? Explain the process of introduction of GST.

Or

12. Write about overview of GST.

13. Write about the comprehensive structure of GST model in India.

Or

14. Write about the Canadian Model of GST.

15. What are the Taxes and Duties outside the purview of GST? Explain.

Or

16. Write about Tax on Petroleum Products.

17. What is IGST Model? Write about major advantages of IGST model.

Or

18. Write about Inter-state Transactions of Goods and Services.

19. What is Time supply of goods and services? Explain.

Or

20. Explain the Input Tax Credit method under GST system.

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RS 65021

THREE YEAR B.Com.(Comp) (CBCS) DEGREE EXAMINATION, MARCH/APRIL 2019.

SIXTH SEMESTER

TALLY

(2015-16 Admitted batch)

Time : Two hours | Maximum : 50 marks

(No additional sheet will be supplied)

PART A — (5 × 2 = 10 marks)

Answer any FIVE questions.

Each question carries 2 marks.

1. Mention Types of Ledgers in Tally.
2. How to create a Company in Tally.
3. Explain Display and Altering charts in Tally.
4. Write any Five short keys in Tally.
5. Explain Inventory info screen in Tally.
6. Explain to Alter stock unit of measure in Tally.
7. Write Debit and Credit notes.
8. Explain Purchase and Sales Orders in Tally.
9. Explain Inventory books in Tally.
10. Explain Negative Ledgers in Tally.

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PART B — (5 × 8 = 40 marks)

Answer ALL questions.

Each question carries 8 marks.

11. What is Tally? Explain the Advantages and Disadvantages of Tally.

Or

12. Explain the differences between Manual and Computerized (Accounting Packages) Accounting.

13. How to create Single and Multiple Charts in Tally. Explain.

Or

14. Explain Tally Audit features.

15. How to create Stock groups in Tally?

Or

16. State and explain Inventory reports in Tally.

17. Define Voucher, Explain the various types of vouchers in Tally.

Or

18. Explain how to create an Account Invoice in Tally.

19. Explain the Procedure to generating the reports from financial statements in Tally.

Or

20. Explain how to maintain Inventory books and Registers in Tally.

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RS 65022

THREE YEAR B.Com. (Comp.) (CBCS) DEGREE EXAMINATIONS, MARCH/APRIL 2019.

SIXTH SEMESTER

GOODS AND SERVICE TAX FUNDAMENTALS

(2015-16 Admitted Batch)

Time : Three hours

Maximum : 75 marks

(No additional sheet will be supplied)

SECTION A — (5 × 5 = 25 marks)

Answer any FIVE questions.

Each question carries 5 marks.

1. Limitations of VAT.
2. Major features of GST.
3. Single GST.
4. Transactions covered under GST.
5. Taxes outside the purview of GST.
6. Tax rates on tobacco products.
7. Features of IGST.
8. Brief note on UTGST.
9. Time of supply of goods and services.
10. Value of supply.

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SECTION B — (5 × 10 = 50 marks)

Answer ALL questions.

Each question carries 10 marks.

11. Give a brief note on need for tax reforms in India.

Or

12. Explain the advantages of Goods and Services Tax.

13. Write about the comprehensive structure of GST in India.

Or

14. Explain the Canadian of GST.

15. Discuss the impact of GST on petroleum products.

Or

16. Explain the procedure of taxation on services under GST.

17. What are the major advantages of IGST model?

Or

18. Illustrate the interstate transactions under GST.

19. What is ITC? Explain it with suitable example.

Or

20. Explain different types of supply.

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RS 65023

THREE YEAR B.Com. (Comp) (CBCS) DEGREE EXAMINATIONS, MARCH/APRIL 2019.

SIXTH SEMESTER

AUDITING

Time : Three hours — Maximum : 75 marks

(No additional sheet will be supplied)

SECTION A — (5 × 5 = 25 marks)

Answer any FIVE questions.

Each question carries 5 marks.

Types of Errors.

Window dressing.

Statutory Audit.

Interim Audit Vs. Annual Audit.

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Internal control.

Audit Note book.

Characteristics of investigation.

Vouching of Purchases Book.

Appointment of Company Auditor.

Rights of Company Auditor.

SECTION B — (5 × 10 = 50 marks)

Answer ALL questions.

Each question carries 10 marks.

Distinguish between Accountancy and Auditing.

Or

Explain the role of auditor in checking corporate frauds.

What is Continuous Audit? State its advantages and disadvantages. How will you overcome the shortcomings of such Audit?

Or

Distinguish between Cost Audit and Financial Audit.

15. What are the steps to be taken before commencement of new Audit?

Or

16. What is internal check? Explain its advantages and disadvantages.

17. Define vouching and what are the points to keep in mind by the auditor while vouching the transaction.

Or

18. What is investigation? Distinguish investigation from audit.

19. What are the contents of an auditor's report?

Or

20. Explain the civil liabilities of a company auditor for negligence and misfeasance.

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RS 65024

THREE YEAR B.Com.(Comp) (CBCS) DEGREE EXAMINATION, MARCH/APRIL 2019.

SIXTH SEMESTER

MANAGEMENT ACCOUNTING

Time : Three hours

Maximum : 75 marks

(No additional sheet will be supplied)

SECTION A — ($5 \times 5 = 25$ marks)

Answer any FIVE questions.

Each question carries 5 marks.

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Briefly explain the comparative statements.

What is trend analysis?

From the following information calculate

(a) current assets (b) Current liabilities Current ratio = 2.5; working capital 90,000.

Calculate current ration from the data: inventory Rs.80000 expenses paid in advance Rs.2000; liquid ratio2.5:1 and current liabilities Rs. 50000.

Explain the methods of calculating funds from operation.

From the following details calculate funds from operation

Net profit: Rs. 9,27,000; rent Rs.10,000; depreciation: Rs.3000 discount on shares: Rs.10000; salaries paid Rs.25,000; goodwill written off Rs.:5000; preliminary expenses written off: Rs.6000.

What are the objectives of cash flow statement?

What are the sources of cash inflow?

What are the characteristics of standard costing?

Find out material cost variance : standard quantity 1200units ; standard price Rs.2.00 actual quantity: 1050 units actual price Rs. 2.25.

SECTION B — (5 × 10 = 50 marks)

Answer ALL questions.

Each question carries 10 marks.

11. The following are the Balance Sheet of Gaya & Co. for the year 2013 and 2014

Liabilities	2013 Rs.	2014 Rs.	Assets	2013 Rs.	2014 Rs.
Bills payable	25,000	38,000	Bank	1,00,000	70,000
Creditors	75,000	1,00,000	Debtors	1,00,000	1,50,000
Outstanding taxes	50,000	75,000	stock	1,00,000	1,50,000
8% debentures	1,50,000	75,000	land buildings	2,00,000	1,85,000
6% preference shares	1,50,000	1,50,000	machinery	1,50,000	1,35,000
Equity share capital	2,00,000	2,00,000	furniture	50,000	70,000
Reserves	50,000	1,22,000			
	7,00,000	7,60,000		7,00,000	7,60,000

From the above information prepare comparative balance sheet

Or

12. Presented below are the revenue and expense data for the XYZ company

	2000 Rs.	1999 Rs.
Sales	8,16,000	6,56,500
Sales returns and allowances	16,000	6,500
Cost of goods sold	4,00,000	3,12,000
Selling expenses	2,00,000	1,30,000
General expenses	1,20,000	78,000
Miscellaneous income	6,400	6,500
Income tax	32,000	67,600

You are require to prepare a common size income statement for the above and interpret the results.

13. From the following balance sheet of AV limited as on 31-3-2015 calculate

(a) Liquid ratio

(b) Current ratio

(c) Fixed assets ratio

(d) Debt equity ratio

Liabilities	Rs.	Assets	Rs.
Equity share capital	1,00,000	Fixed assets	1,80,000
Reserves	20,000	Stores	25,000
Creditors	45,000	Debtors	55,000
8% debentures	50,000	Bills receivable	3,000
9% preference share capital	50,000	Bank	2,000
	2,65,000		2,65,000

Or

4. From the following information prepare balance sheet

(a) Current ratio 2.5

(b) Liquid ratio 1.5

(c) Proprietary ratio 0.75 (fixed assets/proprietary fund)

(d) Working capital Rs. 60,000

(e) Reserves and surplus Rs. 40,000

(f) There is no long term loans and fictitious assets.

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From the following balance sheet of X limited on 31st December 2016 and 2017. You are require to prepare (a) schedule of change in working capital and (b) funds flow statement

Liabilities	2016 Rs.	2017 Rs.
Share capital	1,00,000	1,00,000
General reserve	14,000	18,000
Profit and loss account	16,000	13,000
Sundry creditors	8,000	5,400
Bills payable	1,200	800
Provision for taxation	16,000	18,000
Provision for doubtful debts	400	600
	1,55,600	1,55,800

Assets

Goodwill	12,000	12,000
Buildings	40,000	36000
Plant	37,000	36,000
Investments	10,000	11,000
Stock	30,000	23,400
Bills receivables	2,000	3,200
Debtors	18,000	19,000
Cash at bank	6,600	15,200
	1,55,600	1,55,800

Additional information:

Depreciation charged on plant was Rs.4000 and on buildings Rs5000,

Interim dividend of Rs 8000 paid during the year 2017.

Or

16. Prepare funds flow statement from the following data

	31-12-1991 Rs.	31-12-1992 Rs.
Cash	2000	2500
Account receivables	2400	2700
Stock	3100	3200
other current assets	800	700
fixed assets	5000	5800
accumulated depreciation	2100	2500
accounts payable	2000	2100
long term debts	1400	1300
equity capital	5000	5300
retained earnings	2800	3700

Additional information

(a) Fixed assets worth Rs. 1200 were purchased for cash

(b) Depreciation for 1992 was amounted to Rs550 and duly debited to profit and account

(c) Reported income for 1992 was Rs. 1200.

7. From the following balances you are required prepare cash from operations.

Particulars	December 31st 2016	December 31st 2017
Debtors	50,000	47000
Bills receivables	10,000	12500
Creditors	20,000	25000
Bills payable	8000	6000
Outstanding expenses	1000	1200
Prepaid expenses	800	700
Accrued income	600	750
Income received in advance	300	250
Profit made during the year		130000

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Or

Balance sheet of A and B limited on January 1988 and December 1988 were as follows:

Liabilities	January 88 Rs.	Dec 88 Rs.	assets	January 88 Rs.	Dec 88 Rs.
Capital	150000	190000	Cashinhand	20000	26000
Loan from Mrs B	30000	--	Debtors	54000	76000
Loan from bank	60000	80000	Closing stock	48000	42000
Creditors	50000	56000	Furniture	2000	2000
			Machinery	90000	65000
			Land	36000	45000
			Buildings	40000	70000
	290000	326000		290000	326000

During the year machine costing Rs.12000 (accumulated depreciation Rs.4000) sold for Rs5500.the provision for depreciation on machinery as on 1 January 1988 Rs.24000 and on 31 december1988 Rs,37000. Net profit for the year 1988 Rs.60000. you are require to prepare cash flow statement.

19. From the following calculate various material variances

Materials	Standard		Actual	
	Kgs	Rs	Kgs	Rs.
A	80	5.00	60	4.50
B	70	9.00	90	8.00

Standard loss 10% actual yield 125 units.

Or

20. Compute different material variances

Products	Standard		Actual	
	Quantity Units	Price Rs.	Quantity Units	Price Rs.
A	1050	2.00	1100	2.25
B	1500	3.25	1400	3.50
C	2100	3.50	2000	3.75

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RS 65025

THREE YEAR B.Com (Comp). DEGREE EXAMINATION, MARCH/APRIL 2019.

SIXTH SEMESTER

E-COMMERCE

me : Three hours

Maximum : 75 marks

(No additional sheet will be supplied)

SECTION A — (5 × 5 = 25 marks)

Answer any FIVE questions.

Each question carries 2 marks.

Advantages of E-Commerce

What is Electronic Commerce environment

Explain about Security on Web Servers

Discuss about Secure Transport Protocols

Explain Encryption

Describe on-line Electronic cash

Explain Multipurpose Internet Mail Extensions (MIME)

What is Electronic Data Interchange (EDI) and its benefits.

Write about Internet Access and Architecture

Explain Internet charges

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SECTION B — (5 × 10 = 50 marks)

Answer ALL the following questions.

Each question carries 10 marks.

Explain Electronic Commerce with WWW/Internet.

Or

What are the different types of E-market places?

Explain Secure Electronic Payment Protocol (SEPP).

Or

Write about Secure Electronic Transaction (SET)

15. What are the different Security methods for E-Commerce?

Or

16. What are the various categories of online payments?

17. What are the Secure E-mail Technologies for Electronic Commerce?

Or

18. Explain Secure Electronic Transactions, give an examples.

19. Explain Internet Applications for Commerce.

Or

20. What are the main Internet Tools relevant to commerce?

———

RS 65027

THREE YEAR B.Com. (Comp.) (CBCS) DEGREE EXAMINATION, MARCH/APRIL 2019.

SIXTH SEMESTER

ADVANCED ACCOUNTING – II

Time : Three hours

Maximum : 75 marks

(No additional sheet will be supplied)

SECTION A — (5 × 5 = 25 marks)

Answer any FIVE questions.

Each question carries 5 marks.

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Features of Hire Purchase System.

Features of Instalment System.

Objectives of Branch Accounting.

Distinguish between Dependent and Independent Branch.

When do the capital reduction account is processed?

Define Internal Reconstruction.

Why Capital reduction Account is opened.

Who is official Liquidator?

Explain Profit prior to Incorporation.

Preliminary Expenses.

SECTION B — (5 × 10 = 50 marks)

Answer ALL questions.

Each question carries 10 marks.

Raghu purchased a machine on Hire purchase. The total cash price of the machine is Rs. 31,960/-, payable Rs. 8,000/- down and three instalments of Rs. 12,000/-, 10,000/- and Rs. 4,000/- at the end of the first, second and third year respectively. Interest is charged at 5% P.A. 10% Charge depreciation on straight line method. Pass necessary entries and ledger account in the books of Raghu.

Or

On 1-1-2000 Raju purchased a machine on instalment system from Gupta & Co., the cash price of the machine was Rs. 11,175/- and payment was to be made as under Rs. 3,000/- was to be paid on signing of the agreement and the balance in three instalments of Rs 3,000/- each at the end of the year. 5% interest is to be charged by the vendor per annum. The purchaser decided to write off 10% per annum on diminishing balance of cash price. Show the ledger accounts in the books of purchase and seller.

13. Vamsi Oil limited opened a branch at Kurnool on 1-1-2010. Goods are invoiced at cost Plu $33\frac{1}{3}$% which is the selling price. From the following particular relating to 2010 ascertai the profit made by the Kurnool Branch.

	Rs
Goods sent to branch a selling price	45,00
Sales at Branch: Cash	15,00
Credit	19,00
Cash received from Debtors	15,40
Discount allowed to customrs	20
Cash sent to branch for expenses	6,00
Goods retuned by branch at invoice price	1,50
Stock on 31-12-2010 at invoice price	8,40
Petty stock at branch on 31-12-2010	9

Or

14. Prasad & Co., Ltd have a branch at Mumbai to which all goods are invoiced at cost plus 25 of the cash collected by the branch of Rs. 8000/- was retained by its for expenses and the re was remitted to the head office. From the following information prepare branch stoc branch debtors, branch expense and branch adjustment account to show the profit or lo made by the branch during 2008.

Stock at branch 1-1-2008 (invoice)	11,4
Debtors 1-1-2008	9,3
Goods sent to branch (invoice price)	62,0
Cash sales	30,0
Credit sales	31,0
Cash collected from debtors	32,0
Goods return by them	7
Discount allowed to them	8
Surplus at the branch in stock (invoice price)	3
Petty cash balance (31-12-2008)	

15. The balance sheet of BNR ltd is as follows on 31-3-2016. it was resolved to reconstruct company internally by implementing the following scheme.

Liabilities	Amount	Assets	Amount
Share capital		Good will	10,000
10,000 Equity Shares of RS. 10/- each	1,00,000	Other Fixed Assets	90,000
10,000, 7% Preference Shares of RS. 10/- each	1,00,000	Stock	35,000
Creditors	20,000	Debtors	40,000
		P & L A/c	45,000
	2,20,000		2,20,000

(a) Equity share of Rs. 10/- each are reduced to fully paid share of Rs. 6/- each.

(b) 7% Preference Share of Rs. 10/- each are reduced to 9% fully paid Preference Share Rs. 7/- each.

(c) The amount so available shall be used for writing off the debit balance of P& L Acc and goodwill completely and to reduce the value of other fixed assets as far as possil

You are required to write journal entries and prepare the revised balance sheet.

Or

The balance sheet of ABC ltd is as follows on 31-3-2015. It was resolved to reconstruct the company internally by implementing the following scheme.

Liabilities	Amount	Assets	Amount
Authorized capital		Machinery	165,000
72,000 shares of Rs. 10 each	720,000	Patents	201,000
Paid up capital		Equipment's	75,000
54,000 shares of Rs. 10 each	540,000	Preliminary expenses	15,000
Bills Payable	36,000	inventory	24,750
Other liabilities	12,000	Bills Receivable	14,070
		Cash	180
		Profit & Loss	93,000
	5,88,000		5,88,000

Rs. 10/- shared are to be reduced to Rs. 6/- for the same number of shares.

The amount of reduction should be utilized for:

(a) The balance of the profit and loss account and preliminary expenses,

(b) Machinery to be reduced to Rs. 100,000.

(c) Rs. 9,000 write off against inventory,

(d) Patents should be reduced to Rs. 167,000.

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The Balance Sheet of Bubble Ltd. as on 31st Dec. 2004 was as follows:

Liabilities	Amount	Assets	Amount
Share:		Land & Building	25,000
8,000 preferences shares of Rs. 10/- each	80,000	Other Fixed Assets	2,00,000
12,000 Equity shares of Rs. 10/- each		Stock	5,25,000
Bank loan		Debtors	1,00,000
8% Debentures	1,20,000	Profit and Loss A/c	58,000
Interest outstanding on Debenture	4,00,000		
Creditors	1,00,000		
	8,000		
	2,00,000		
	9,08,000		9,08,000

The company went into liquidation on the date. Prepare Liquidator's Statement of Account after taking into account the following:

(a) Liquidator expenses and liquidator's remuneration amounted to Rs. 3,000 and Rs. 10,000 respectively.

(b) Bank loan was secured by pledge of stock.

(c) Debentures and Interest thereon are secured by a floating charge on all assets.

(d) Fixed assets were realised at book values and current assets at 80% of book values.

Or

18. What are the Power and Duties of Liquidator?

19. A company limited purchased a business on 1st April 2002. the company obtai certification to commence business on 31st July 2002. from the following particulars for year ending 31st March 2003 assertion profit to incorporation and divisible profits.

(a) Total sales up to 31st March 2003 Rs, 10,00,000/-. Sales from 1st April 2002 to 31st J 2002 Rs. 2,50,000/.

(b) Gross profit for the year Rs. 2,12,000/-

(c) Expenses debited to Profit and Loss account.

Particulars	Rs.	Particulars	Rs.
Rent	6,000	Depreciation on Machinery	30,000
Insurance	1,500	Commission on sales	12,600
Salaries	27,000	Bad bets (Rs.850/- related to prior to incorporation)	2,400
Selling expenses	9,000	General expenses	4,800
Advertisement	8,000	Directors fee	2,600
Interest on debenture	4,000	Preliminary expense	7,200
Audit fee	1,200	Interest paid to vendors up to 1st September 2002	5,000
Printing and stationary	4,200		

Or

20. A company limited purchased a business on 1st April 2012. The company obtai certification to commence business on 31st July 2012. From the following particulars for year ending 31st March 2013 assertion profit to incorporation and divisible profits.

(a) Total sales up to 31st March 2013 Rs, 5,00,000/-. Sales from 1st April 2012 to 31st J 2012 Rs. 2,00,000/.

(b) Gross profit for the year Rs. 1,10,000/-

(c) Expenses debited to Profit and Loss account.

Particulars	Rs.	Particulars	Rs.
Rent	3,000	Depreciation on Machinery	10,000
Insurance	500	Commission on sales	5,600
Salaries	20,000	Bad bets (Rs.600/- related to prior to incorporation)	1,400
Selling expenses	5,000	General expenses	2,800
Advertisement	4,000	Directors fee	2,600
Interest on debenture	2,000	Preliminary expense	3,200
Audit fee	1,000	Interest paid to vendors up to 1st September 2012	3,000
Printing and stationary	2,000		

RS65028

THREE YEAR B.Com. (Comp) DEGREE EXAMINATION, MARCH/APRIL 2019.

SIXTH SEMESTER

GOODS AND SERVICE TAX & CUSTOMS ACT-II

ime : Three hours

Maximum : 75 marks

(No additional sheet will be supplied)

SECTION A — ($5 \times 5 = 25$ marks)

Answer any FIVE questions from the following

Who are the persons liable for GST registration?

Explain Deemed registration.

Explain State Tax

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Tax Authorities

GST Model

Audit

What is taxation of services?

What is E-commerce?

What is customs duty

From the following information, calculate Assessable value:

Total cost = 60,000

Insurance = 2000

Freight = 18000

Landing charge is 5% on CIF

SECTION B — ($5 \times 10 = 50$ marks)

Answer ALL questions

Why GST registration is compulsory? Explain the procedure of GST registration.

Or

What is GST Registration? What are the certain cases when the registration is compulsory?

13. Explain the Powers of GST Officers.

Or

14. Describe the audit of tax authorities.

15. What is Dual GST ? Explain the features of Dual GST.

Or

16. Explain different types of assessments?

17. Describe the importance of GST Act in India.

Or

18. Mr. A manufactures goods. He bought goods for Rs. 1,20,000 and incurred expenses Rs. .10,000. These manufactured goods were sold for Rs. 145,000. GST Rate 12%. Comp Sale Price.

19. Define Custom Duty. Explain different types of custom duties.

Or

20. Mr. Rajkumar imported stock of 10,000 units of Pan Masala with the assessable valu INR100/- each. The rates of taxes on pan masala (21069020) are :

    (a) Basic Customs Duty (37.5%),

    (b) IGST Rate (28%) and

    (c) Compensation Cess (60%).

    Calculate total import duty on pan masala

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