

B.Com
(General and Computers)
Syllabus
and
Model Question Papers
Semester – I

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
Model Question Paper
(For Admitted Batch 2017-18)
I B.Com (General/Computers), SEMESTER – I
ACCOUNTING – I

Time: 3 Hrs.

Max Marks: 60

PART – A

Answer any **FIVE** Questions. All questions carry equal Marks. **5 X 4= 20 M**

1. Describe about various types of accounts.

2. Journalise the following transactions

2016

July, 1	Prasad commenced business with a capital of	74,000
July, 8	purchased goods from Murali	25,000
July, 10	purchased goods for cash	15,000
July, 28	Stock used for personal purpose	1,000

3. Enter the following transactions in the sales book Sri Hari

2016

Jan, 2	Sold goods to Ramakrishna	2,000
Jan, 3	Sales to Sanjeev	3,000
Jan, 4	Sold goods on cash to Sriram	1,500
Jan, 5	Sales to Varma with trade discount of 10%	1,000

4. Prepare Trial Balances from the following particulars

Outstanding Expenses	1,500	Cash	6,000
Purchase returns	3,000	Loan	4,500
Purchases	42,000	Machinery	3,000
Capital	30,000	Sales	16,000
Office expenses	9,000	Reserve fund	2,000
Creditors	3,000		

5. Explain about various types of Cash Books

6. What are the differences between Capital and Revenue expenditure?

7. What are the causes for difference between cash book and pass book?

8. Describe the various methods for preparation of Trail balance.

PART - B

Answer **ALL** the Questions. All questions carry equal Marks

5 X 8 = 40 M

9. (A) Discuss briefly the various Accounting Principles.

(OR)

(B) Journalise the following transactions

2016

July, 1	Prasad commenced business with a capital of	74,000
July, 2	open a bank account with Rs.10,000/-	
July, 4	Goods purchased	15,000
July, 6	Goods sold for cash	20,000
July, 8	Purchased goods from Murali	25,000
July, 9	goods returned by Murali	1,000
July, 10	purchased goods for cash	15,000
July, 12	cash deposited into the bank	21,000
July, 18	cash withdraw from bank for office purpose	10,000
July, 8	goods sold to Ramesh on credit	8,000
July, 28	Stock used for personal purpose	1,000

10. (A) Prepare a three column cash book from the following particulars.

2014

Jan, 1	Cash Balance	15,000
	Bank Balance	50,000
Jan, 2	Cash sales	40,000
Jan, 5	Furniture purchased and Issued cheque	8,000
Jan, 7	Cash Deposited into Bank	40,000
Jan, 10	Received from Vishnu	15,000
	Discount allowed	500
Jan, 12	Received cheque from Gopi and deposited in The Bank	8,000
Jan, 15	Gopi's cheque dishonored	8,000

(OR)

(B) Petty Cash Book Problem

11. (A) Rectify the following errors.

- a) Purchased goods for personal use of the proprietor of Rs.300 was debited to purchases account.
- b) A cheque for Rs. 2,500 from Rama Rao was dishonoured, its amount was posted to allowance account.
- c) Purchase of Rs. 200/- from Venkat recorded in Sale book
- d) Type writer purchased for Rs. 1000/- debited to purchase account
- e) Amount received from Mr. X of Rs. 200/- debited to his account
- f) old machinery sold for 5000/- entered in sales Day Book

(OR)

(B) Discuss various types of errors

12. (A) From the following particulars prepare bank reconciliation statement

- a) Over draft as per cash book on 31-12-2009 is Rs. 10,540
- b) Interest on overdraft for six months Rs. 240
- c) Interest on investments collected by bank Rs.300
- d) Bank Charges Rs.60
- e) Cheques issued but not cashed by customers prior to 31st December is Rs. 42,00
- f) Cheques paid into Bank but not collected before 31st December is Rs. 4,200
- g) A Bill receivable for Rs. 1,000 discounted in the bank in November was dishonoured on December 31st

(OR)

(B) From the following particulars prepare bank reconciliation statement

- c) Bank balance as per pass book on 31-12-2015 is Rs. 10005
- d) Interest on credit by banker for six months Rs. 240
- e) Interest on investments collected by bank Rs.300
- f) Bank Charges Rs.60
- g) Cheques issued but not cashed by customers prior to 31st December is Rs. 42,00
- h) Cheques paid into Bank but not collected before 31st December is Rs. 4,200
- i) A Bill receivable for Rs. 1,000 discounted in the bank in November was dishonoured on December 31st

13. (A) Prepare final Accounts from the following particulars as on 31st March, 2014.

Debit	Rs.	Credit	Rs.
Cash in hand	540	Sales	98,780
Cash in Bank	2,630	Purchase Returns	500
Purchases	40,675	Capital	62,000
Sales return	680	Creditors	6,300
Wages	8,480	Rent	9,000
Fuel and power	4,730		
Carriage outward	3,200		
Carriage inwards	2,040		
Goods(1.4.07)	5,760		
Salaries	18,000		
Insurance	600		
Drawings	5,245		
Machinery	44,500		
Debtors	39,000		
	1,76,580		1,76,580

Adjustments:

1. Stock as on 31st March, 2014 Rs. 6,800
2. provide 10% depreciation on Machinery
3. Bad debts Rs.725
4. Unexpired Insurance Rs. 170

(OR)

- (B) Prepare the final accounts for the following

Land and Building	14,000	Machinery	8,000
Furniture	12000	bank loan	18000
Bills payable	1000/-	bills receivable	2000
Pre paid rent	1000/-	income received in Advance	100/-
Outstanding Expenses	1,500	Cash	6,000
Purchase returns	3,000	Loan	4,500
Purchases	42,000	Machinery	3,000
Capital	30,000	Sales	16,000
Office expenses	9,000	Reserve fund	2,000

Creditors 3,000

Adjustments:

1. Stock as on 31st March, 2016 Rs. 16,900
1. provide 10% depreciation on Machinery
2. provide reserve for Bad debts 5 %
3. Income received in advance 150/-

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
Model Question Paper
((For Admitted Batch 2017-18))
I B.Com (General/Computers), I Semester
DSC 2A - Business Organisation and Management

Time: 3 Hours

Max. Marks: 60

Section – A

Answer any FIVE of the following

5 x 4 = 20M

1. Classification of Industries
2. Hindu Undivided Family
3. Articles of Association
4. Line and staff Organisation
5. Decentralization
6. Production function
7. Certificate of Incorporation
8. Societal Marketing Concept

Section – B

Answer any FIVE of the following

5 x 8 = 40M

9. **a.** Define Trade. Explain various aids to trade.
OR
b. Explain the relationship between Trade, Industry and Commerce.
10. **a.** Define Partnership Firm. Explain the merits and demerits of Partnership firm.
OR
b. Distinguish between sole trader and partnership firm.
11. **a.** Define Memorandum of Association. Explain the various clauses in it.
OR
b. Define Prospectus. Explain its contents.
12. **a.** Explain the various steps in decision making process.
OR
b. What is delegation? What are the guidelines for making delegation effective?
13. **a.** Explain the various stages of Product Life Cycle.
OR
b. Define Marketing. Explain the various elements in marketing mix.

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM**

**Model Question Paper
(For Admitted Batch 2018-19)
I B.Com (General), I Semester**

BUSINESS ECONOMICS - 1

Time: 3 Hrs.

Max Marks: 60 M

PART - A

Answer any **FIVE** Questions. All questions carry equal Marks.

5 X 4= 20 M

1. Business economics
2. Explain the Law of Diminishing Marginal Utility
3. Types of Demand- - Individual and Market Demand
4. Classification of Goods
5. Total outlay method
6. Arc Method
7. Cost function
8. Fixed Cost and Variable Cost

PART - B

Answer **ALL** the Questions. All questions carry equal marks.

5 X 8 = 40 M

9. a) Elucidate the Nature and Scope of Business Economics.
OR
b) Explain the relationship between Micro and Macro Economic analysis.
10. a) Explain the Law of Demand and its exceptions.
OR
B) Explain about the functions and determinants of demand.
11. A) Explain the Methods of measuring elasticity of demand.
OR
B) Explain the price elasticity of demand.
12. a) Explain the Classification of costs.
OR
B) Explain the long run and short run costs.
13. a) What is Cost? Explain about various types of Costs.
B) Explain uses of Break Even Analysis.

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
I B.COM (Computers), SEMESTER – I
(For Admitted Batch 2018-19)
Model Question Paper

COMPUTER FUNDAMENTALS AND PHOTOSHOP

Time: 3Hrs

Max. Marks: 60

SECTION – A

Answer any **FIVE** questions from the Following:

5 X 4 = 20M

1. Describe different types of Operating Systems.
2. What is the use of windows explorer?
3. Explain the working procedure of the tools: a) Brushes b) pencil & erasers.
4. What is patch tool and Healing Brush tool?
5. Explain Zooming and Panning an image in Photoshop.
6. Explain Lighting Effects in Photoshop.
7. Explain any 5 Filters in Photoshop.
8. What are the types of colour modes in Photoshop?

SECTION – B

Answer **ALL** questions from the Following:

5 X 8 = 40M

9. a) Draw Block Diagram of Computer. Explain various components of it.
(OR)
b) Explain various types of Input devices.
10. a) Write about Secondary memory devices.
(OR)
b) Discuss the functions of operating system.
11. a) Write about Photoshop? Explain Menus and Panels in Adobe Photoshop.
(OR)
b) Explain creating and viewing a new document in Photoshop.
12. a) Explain working with multiple Images, Rules, and Guides & Grids.
(OR)
b) What is a Layer? Explain Linking & Deleting Layers and Locking & Merging Layers.
13. a) Explain the following:
i) Crop tool ii) Clone Stamp tool iii) Pen tool iv) Resolution v) Different file saving formats in Photoshop
(OR)
b) Convert the following: i) $(13)_{10}$ to $(?)_2$ ii) $(786)_{10}$ to $(?)_8$
iii) $(312)_{16}$ to $(?)_{10}$ iv) $(10101001)_2$ to $(?)_{10}$ v) $(1239)_{10}$ to $(?)_{16}$

B.Com
(General and Computers)

Admitted Batch 2017-18

Syllabus and Model
Question Papers
Semester - III

Excess application amount of any is returned after adjustments the future calls. All the calls were made received by them . pass necessary entries in the books of Bharani limited.

OR

(b) A company issued 100,000 equity shares of Rs. 10/- each. The payable on shares is as follows:

On Application Rs.2/-

On allotment Rs 2/-

On First call Rs3/-

On Second call Rs.3/-

Received 12000share application and 2000 share application are adjusted with allotment . All call are made and all installments are received except on allotment 200share, on First Call 300 share and on Final call 400share, a pass the necessary journal entries.

10. (a) On 1st April 2014, X Ltd issued Rs. 10,00,000/- 7% Debentures at 5% discount repayable in five years at par. The company has a right to redeem to the extent of Rs. 1,00,000 in any year by purchasing in the open market. The interest on debentures was payable half yearly on 30th September and 31st March and the same was duly paid.

On 31st March 2015, the company purchased Rs. 1,00,000/- debenture at a cost of Rs. 91,000. For redemption pass necessary journal ENTRIES IN THE BOOKS OF THE COMPANY UPTO 31ST March 2015, if the redemption was out of profit.

OR

(b) What is the Debenture? Explain the various types of Debentures.

11. (a) From the following information calculate the valuation of goodwill

The net profits of a company for the five years are: 2009- Rs. 80,000/-; 2010 – Rs. 90,000/- 2011 – Rs.94,000/- ; 2012 - Rs 80,000/- and 2013 – Rs. 96,000/-. The capital employed in the business is Rs. 800,000/- on which a reasonable return of 10% is expected.

OR

(b) Balance sheet of Diamond Ltd as on 31st March, 2009

Liabilities	Rs. (In Lakhs)	Assets	Rs. (In Lakhs)
Share capital		Land and Buildings	110
fully paid up shares		Plant and Machinery	130
Rs. 100 each	200	Plant and Trade marks	20
General Reserve	40	Stock	48
Profit and Loss A/c	32	Sundry Debtors	88
Sundry Creditors	128	Bank Balance	52
Provision for Income Tax	<u>60</u>	Preliminary Expenses	<u>12</u>
	<u>460</u>		<u>460</u>

The expert valued the land and buildings at Rs. 240 lakh, Goodwill Rs. 160 Lakh and Plant and Machinery at Rs. 120 Lakh. Out of the total debtors, it is found that debtors for Rs. 8 lakh are bad. The profits of the company have been as follows:

For the year 2006-2007 Rs. 92 lakh.

For the year 2007-2008 Rs. 88 lakh.

For the year 2008-2009 Rs. 96 lakh.

The company follows the practice of the transferring 25% of profits to general reserve. Similar type of companies earn at 10% of the value of their shares. Plant and machinery and land and buildings have been depreciated at 15% and 10% respectively.

As certain the value of shares of the company as under:

- i) Intrinsic value method.
- ii) Yield value method
- iii) Fair value method

12. (a) Big & Co. Ltd is a company with an authorized capital of Rs. 5,00,000 divided into 5,000 equity shares of Rs. 100 each. On 31-3-2009. 2500 shares were fully called up.

Following are the balances extracted from the ledger of the company as on 31-3-2009.

	Rs.		Rs.
Stock	50,000	Advertising	14,300
Sales	4,25,000	Debtors	38,700
Purchases	3,00,000	Creditors	35,200
Wages(Productive)	70,000	Plant & machinery	80,500
Discount allowed	4,200	Furniture	17,100
Discount received	3,150	Cash & Bank	1,34,700
Insurance up to 30-6-2009	6,720	Reserve	25,000
Salaries	18,500	Loan from managing director	15,700
Rent	6,000	Bad Debts	3,200
General Expenses	8,950	Calls in arrears	5,000
Profit & Loss A/c	6,220		
Printing & Stationary	2,400		

You are required to prepare trading and profit and loss account for the year ended 31-3-2009 and the balance sheet as on that date of the company. Following further information is given:

1. Closing stock Rs. 91,500
2. Depreciation to be charged on plant and machinery and furniture at 15% AND 10% respectively
3. Outstanding liabilities – Wages – Rs. 5,200, Salary – Rs. 1,200 and Rent Rs. 600
4. Dividend @ 5% on paid up shares capital is to be provided
5. Ignore corporate dividend tax.

OR

(b) From the following particulars furnished by Vinayadithya Company Limited prepare Statement of Profit and Loss for the year ending 31st March,2014 and a Balance Sheet as on the date.

Particulars	Rs.	Particulars	Rs.
Reimbursement Expenses	13,500	Excise Duty	18,750
Advertising	9,750	Opening Stock of Material	56,250
Premises	75,000	Machinery	1,87,500
Motorcar	82,500	Furniture	37,500
Patents	15,000	Discount(Dr.)	6,000
Bad debts	4,500	Commission Allowed	5,250
Purchases	3,93,750	Interest on Bank Loan	11,250
Interest on Debentures	15,000	Salaries and Wages	1,05,000
Contribution to P.F	15,000	Audit Fees	18,750
Bills Receivables	52,500	Investments	13,500
Goodwill	56,250	Cash at Bank	67,500
Cash in Hand	7,500	Repairs	3,750
Computer Software	60,000	Share Capital 15,000 Equity	
		Shares of Rs.10 each fully paid	1,50,000
10% Debentures	1,50,000	Premium	15,000
Bills Payable	41,250	General Reserve	1,20,000
Sales	8,06,250	Dividend Received	3,750
Allotment money pending	7,500	Bank Loan	37,500

Adjustments:

1. Closing Stock of Raw Material Rs.75,000
2. Outstanding Wages and Salaries Rs.15,000
3. Depreciation on Machinery 10%, Furniture 10%, Computer Software 20%.
4. Make Provision for Taxation at 50%

13. (a) Explain briefly the changes in the Companies Act 2013.

OR

(b) Draw the proforma of Final Accounts of Companies Act, 2013.

GOVERNMENT COLLEGE (AUTONOMOUS)

RAJAMAHENDRAVARAM

Model Question Paper

(For Admitted Batch 2017-18)

II B.Com (General/Computers)

III SEMESTER

BUSINESS STATISTICS

Time: 3hrs

Max Marks: 60

PART - A

Answer any **FIVE** Questions .All questions carry equal marks

5x4=20 M

1. What are the differences between Primary and Secondary data?
2. Find the Arithmetic Mean of the following data.

X	5	10	15	20	25	30	35	40
F	5	9	13	21	20	15	8	3

3. Calculate the Mean Deviation from Mean from the following data?

Sl. No.	1	2	3	4	5	6	7
Numbers	3000	4000	4200	4400	4600	4800	5800

4. Explain the features of Good Average.
5. Importance of Index Numbers
6. Explain the types of Correlation
7. Explain the objectives of Dispersion.
8. Calculate PE from the following data
No. of pairs = 10, Coefficient of Correlation value 0.72

PART-B

Answer **ALL** the Questions. All questions carry equal marks.

5 X 8 = 40 M

9. (a) Define Statistics, Explain the importance and limitations.
(or)

(b) Draw Histogram and find out the Mode from the following Data.

C-I	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80
F	5	9	13	21	20	15	8	3

10. (a) Find the Arithmetic Mean from the following data.

Marks	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80
No. of Students	5	9	13	21	20	15	8	3

(Or)

(b) Calculate the Mode from the following data.

Age	0-5	5-10	10-15	15-20	20-25	25-30	30-35	35-40
No. of Persons	4	6	8	10	9	4	3	2

11. (a) Calculate Bowley's Coefficient of Skewness from the following data

Marks	20-30	30-40	40-50	50-60	60-70	70-80
Students	5	10	25	45	10	5

(Or)

(b) During the 10 weeks of a session, the marks scored by two students Raghu and Madhav taking the computer programme course are given below Who is better scorer? Raghu or Madhav and who is more consistent?

Raghu score	58	59	60	54	65	66	52	75	69	50
Madhav score	87	89	78	71	73	84	65	66	56	46

12. (a) Calculate Co-efficient of Correlation from the following data.

X	11	7	9	5
Y	10	8	6	5

(Or)

(b) Rank of Students in Accounting and Statistics are given, Calculate Co-efficient of Rank Correlation.

Ranks in Accounting	3	4	2	6	1	5
Ranks in Statistics	3	1	4	2	5	6

13. (a) Calculate the Price Index from the following Data and Check whether Time Reverse test is satisfied:

Commodity	Base year		Current year	
	Price (Rs.)	Quantity (Kgs.)	Price (Rs.)	Quantity (Kgs.)
A	32	50	30	50
B	30	35	25	40
C	16	55	18	50

(Or)

(b) Construct the Consumer Price Index Number for 2000 on the basis of 1999 using family budget method from the following Data.

Commodity	Rice	Wheat	Pulses	Ghee	Oil
Weights	40	20	15	20	5
Price (per unit Rs. 1999)	16	40	0.50	5.12	2.00
Price (per unit Rs. 2000)	20	60	0.50	6.25	1.50

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
II B.Com (General) III Semester
(For Admitted Batch 2016-17)
Model Question Paper
DSC2A: Banking Theory and Practice

Time: 3hrs

Max. Marks: 60

SECTION-A

Answer any **FIVE** from the following questions

5 X 4 = 20 M

1. Explain various Kinds of Banks.
2. Drawbacks of Unit Banking
3. Uses of INTERNET Banking
4. Functions of Regional Rural Banks
5. Types of Customers
6. Payment Gateways
7. Know Your Customer(KYC)
8. Holder in Due course

SECTION- B

Answer **All** the questions

5 X 8 = 40 M

9. a) Define Bank. Explain the various functions of commercial banks.
OR
b) Differentiate between Reserve Bank activities and Commercial Banks.
10. a) Define Branch Banking. What are the advantages and Disadvantages of Branch Banking?
OR
b) Explain the recent innovations in Banking Sector in India.
11. a) Discuss the Role and Importance of Co-operative Banks in India.
OR
b) Explain the Functions of NABARD in agricultural development.
12. a) Define Banker and Customer. Explain about various types of customers.
OR
b) Explain about general relationship between customer and banker.
13. a) What are the Duties and Responsibilities of Collecting Banker?
OR
b) Explain about Statutory Protection to Collecting Banker.

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM**

II - B.Com (Computer Applications)

III - Semester Syllabus

Model Paper

DSC 3C – OFFICE AUTOMATION TOOLS

Time: 3Hrs.

Max. Marks: 60

SECTION-A

Answer any **FIVE** questions from the Following:

5 X 4 = 20M

1. What is the difference between auto fill and custom fill?
2. Write about cell, cell address and cell referencing?
3. What are the advantages of functions?
4. How can you change row height and column width?
5. Write about parts of chart?
6. What is sorting? Write steps to sort by multiple columns?
7. Write about Data Types and properties?
8. Write about various types of relationships?

SECTION – B

Answer **ALL** questions from the Following:

5 X 8 = 40M

9. a) Write about features of Ms-Excel?
(or)
b) Write about the Ms-Excel and explain the parts of Ms-Excel window?
10. a) Explain the formatting features in Excel?
(or)
b) List various functions in Excel and Explain.
11. a) Explain about different types of Charts?
(or)
b) How to create a Macro and Run it. Explain how to delete a Macro with an example?
12. a) Explain about features of Ms-Access?
(or)
b) Explain about table creation using design view?
13. a) How to create a Form using form wizard?
(or)
b) Explain the steps for creation of Reports?

B.Com
(General and Computer)
Admitted Batch 2016-17
Syllabus and Model
Question Papers
Semester – V

Government College (A):: Rajahmundry

III B.Com (General/Computers)
V- Semester (For Admitted Batch 2016-17)

SBC E 5.1: BUSINESS LEADERSHIP

Model Question Paper

Time: 2 hrs

Max. Marks: 50

SECTION- A

1. Answer Any THREE from the following

3 X 10 = 30 Marks

1. What is the meaning of Leadership?. Discuss the various styles of Leadership.
2. Explain Qualities of a Good Leader.
3. Discuss about the sustainable leadership in Business.
4. Explain the leadership in Business organizations.
5. Discuss the leadership qualities of Jemshedji Tata.
6. Discuss the leadership qualities of Azim Premji .

SECTION- B

11. Answer Any FOUR from the following

4 X 5 = 20 Marks

7. Leadership Traits.
8. Leadership Development.
9. Leadership Practices.
10. Organizational Culture.
11. Qualities of N.R.Narayana Murthy
12. Qualities of Ramoji Rao.
13. Difference between Leader and Manager
14. Impact of Leadership in Business organizations.

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
III B. Com (General/Computers), V - Semester
Model Question Paper
(For Admitted Batch 2016-17)**

COST ACCOUNTING

Time: 3 Hours

Max Marks: 60

SECTION - A

PART - A

Answer any FIVE Questions. All questions carry equal Marks.

5 X 4 = 20 M

1. Objectives of Cost accounting.
2. Cost center and Cost unit
3. ABC analysis
4. Difference between allocation and apportionment
5. Calculate the earnings of the workers A and B under Taylor differential piece rate system.

Normal rate per hour Rs.10

Standard output per hour 10 units

Differentials to be applied:

80% of the piece rate for below standard

120% of the piece rate for above standard

In a day of 8 hours 'A' produced 60 units and 'B' produced 100 units

6. Normal loss & Abnormal loss
7. From the following information calculate:
 1. P/V Ratio
 2. Break even point.

	Rs.
Total Fixed Costs	4,500
Total Variable Costs	7,500
Sales	15,000

8. Limitations of Standard Costing

PART - B

Answer ALL the Questions. All questions carry equal Marks

5 X 8 = 40 M

9. (a) What is Cost Accounting? Explain the advantages of Cost Accounting?

(OR)

- (b) From the following particulars prepare Cost sheet as on 31st December 2016

Rs.

Rs.

Direct material	1,00,000	Depreciation:	
Direct wages	30,0000	Factory plant	500
Wages of foreman	2,500	Office premises	1,250
Electric power	500	Consumable stores	2,500
Lighting:		Manager's salary	5,000
Factory	1,500	Director's fees	1,250
Office	500	Office stationery	500
Storekeeper's wages	1000	Telephone charges	125
Oil and water	500	Postage and telegrams	250
Rent : Factory	5,000	Salesmen's salaries	1,250
Office	2,500	Travelling expenses	500
Repairs and Renewals:		Advertising	1,250
Factory plant	3,500	Warehouse charges	500
Office premises	500	Sales	1,89,500
Transfer to reserves	1,000	Carriage outward	375
Discount on shares written off	500	Income- tax	10,000
Dividend	2,000		

10. (a) The Received side of the Stores Ledge Account shows the following particulars.

January 1	Opening Balance	500units @ Rs.4/-
January 5	Received from Vendor	200units@Rs. 4.25
January12	Received from vendor	150units@ Rs 4.10
January 20	Received from vendor	300 units @ Rs. 4.50
January 25	Received from Vendor	400units@ 4

Issue of materials were as follows:

Jan.4 – 200 units , Jan 10 – 400 units, Jan 15 –100 units, Jan 19 – 100 Units, Jan 26 – 200 units
Jan 30 - 250units. Issues are to be priced on the principle of 'First in First out'.

(OR)

(b) From the following particulars prepare Store Ledger by Weighted average method..

January 1st 2016 Balance 100 units at Rs.10 per unit

Purchases

Date	Units	Rate
------	-------	------

January 15 Purchase 40 units @ Rs.11 per unit
 February 25 Purchase 60 units @ Rs.12 per unit
 March 25 Purchase 50 units @ Rs. 10 per unit

Issues

Date	Units
January 20 th	Issues 80 units
February 20 th	Issues 30 units
March 10 th	Issues 40 units

11. (a) Kumaresh Ltd. has three production departments A,B,C and two service departments D and E. Following figures are extracted from the records of the company:

	Rs.
Rent and Rates	5,000
Indirect Wages	1,500
Depreciation of Machinery	10,000
General Lighting	600
Power	1,500
Sundries	10,000

Following further details are available:

	Total	A	B	C	D	E
Floor Space (sq. metres)	10,000	2,000	2,500	3,000	2,000	500
Light Points	60	10	15	20	10	5
Direct Wages(Rs.)	10,000	3,000	2,000	3,000	1,500	500
H.P. of Machines	150	60	30	50	10	-
Value of Machinery (Rs.)	2,50,000	60,000	80,000	1,00,000	5,000	5,000

Apportion the costs to various departments on the most equitable basis by preparing a Primary Departmental Distribution Summary.

(OR)

(b). A worker produced 100 articles during 44 hours in a week.

Hourly wage rate is Rs.19. The estimated time to produce 1 Article in 30 minutes. Under incentive scheme this time is allowed is increased by 20%.

Calculate Gross wage under:

- (a) Time rate (b) Piece rate
(b) Halsey plan (d) Rowan plan

12. (a). A B C Chemical Company Ltd produced three chemicals during the month of July by three consecutive processes in each process 2% of the total weight put in is lost and 10% is scrap which from processes I and II realizes Rs. 100/- a ton and from process III Rs. 20 a ton. The products of three processes are dealt with as follows:

	Process – I	Process – II	Process – III			
Passed on to the next process	75%	50%	--			
Send to warehouse for sale	25%	50%	100%			
<u>Expenses incurred:</u>	Rs.	Tons	Rs.	Tons	Rs.	Tons
Raw Materials	1,20,000	1000	28,000	140	1,07,840	1348
Manufacturing wages	20,500	--	18,520	--	15,000	--
General Expenses	10,300	--	7,240	--	3,100	--

Prepare process cost accounts.

(OR)

(b). What is Job Costing? Explain the features and advantages of Job Costing?

13. (a). The sales and profit during the years were as follows.

<u>Year</u>	<u>Sales</u>	<u>Profit</u>
2015	2,40,000	30,000
2016	2,70,000	42,000

Calculate:-

- (a) P/v ratio
(b) Break Even Sales
(c) Profit when sales are Rs.1,50,000
(d) Sales required to earn a profit of Rs.5,70,000

(OR)

(b). From the following information calculate:

- a) Material price variance
b) Material usage variance

- c) Material cost variance
- d) Material mix variance.

	Standard		Actual	
	Quantity	Price	Quantity	Price
Material "A"	20	4	30	3
Material "B"	30	8	40	9

-xxx-

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
III B.Com (General) V Semester
(For Admitted Batch 2016-17)
Model Question Paper

INDIRECT TAXES

Time: 3Hrs

Max. Marks: 60

SECTION – A

Answer any **FIVE** of the following questions

5x4=20 Marks

1. Taxable Event
2. Composite and Mixed Supplies
3. Goods exempt from Tax
4. Input Tax Credit (**ITC**)
5. Exclusive Economic Zone (**EEZ**)
6. An item purchased for Rs.4,500 including 12.5% VAT is sold for Rs.5,625 (including VAT of Rs.12.5%). Compute VAT liability under subtraction method and tax credit method.
7. Assessable value of certain goods imported from USA is Rs.10,00,000. The packet contains 10,000 pieces with maximum retail price Rs.200 each. The goods are assessable under section 4A of the Central Excise Act, 1944, after allowing an abatement of 40%. The excise duty rate is 8% ad valorem. Calculate the amount of Additional Duty of Customs under section 3 (1) of the Customs Tariff Act, 1975, assuming basic customs duty @10% ad valorem.
8. Duty Draw Back

SECTION – B

Answer the following questions.

5x8 = 40 M

9. (a) Explain the features of Indirect Taxes
(OR)
(b) Discuss about the activities that are treated/not treated as supply of goods or supply of services under the GST framework.
10. (a) What do you know about the levy and collection of CGST in India? Explain.
(OR)
(b) Make a note on Goods and Services exempt from CGST.

11. (a) Sheela Traders have provided the following information relating to purchases and sales for the month of September, 2017:

Purchases:

Product A total cost Rs.5,80,000, rate of VAT 4%.

Product B total cost Rs.4,60,500, rate of VAT 12.5%

Sales:

Product A total sales Rs.5,40,000, rate of VAT 4%.

Product B total sales RS.4,10,000 rate of VAT 12.5%.

On the basis of above information, compute eligible input tax credit and value added tax payable for the month of September, 2017.

(OR)

- (b) Explain the process of computation of Input Tax Credit (ITC).

12. (a) From the following particulars, determine the assessable value of the imported equipment giving explanation for each item:

1. FOB cost of equipment (Japanese Yen) 2,00,000 Yen
2. Freight charges in Japanese Yen 20,000 Yen
3. Charges for development connected to equipment paid in India Rs.60,000.
4. Insurance charges paid in India for transportation from Japan Rs.15,000.
5. Commission payable to agent in India Rs.15,000.
6. Exchange rate as per RBI is 1 Yen=Rs.0.58 Exchange rate as per CBE&C 1 Yen=Rs.0.60. Landing charges 1% of CIF cost.

(OR)

- (b) Write a note on Chargeability of Customs Duty.

13. (a) State the procedures for Import and Export.

(OR)

- (b) What are the documents to be submitted by an Importer? Explain.

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
II B.Com (General) III Semester
(For Admitted Batch 2016-17)
Model Question Paper
COMMERCIAL GEOGRAPHY

Time: 3hrs

Max. Marks: 60

Answer any FIVE of the following questions

5x4=20 Marks

1. Write about the Latitudes.
2. What is Global Warming?
3. What is soil erosion?
4. What is Green Revolution?
5. State the benefits are forests.
6. What are Mineral Resources?
7. Describe the water resource available in Nature.
8. Explain the water shed management.

SECTION – B

Answer the following questions.

5x8 = 40 M

9. a) Explain about the internal structure of the Earth.
(OR)
b) What are the measures to be taken to protect the Earth?
10. a) Explain the Importance of Agriculture in India.
(OR)
b) Explain the classification of soils in India.
11. a) Explain the compensatory Aforestation Fund (CAF) Bill 2015.
(OR)
b) State the need for protection of Forestry.
12. a) Explain the Renewable and Non-renewable Resources of Energy.
(OR)
b) Explain the Advantages and disadvantages of Mining.
13. a) Explain the methods of water conservation.
(OR)
b) Write about the interlinking of Rivers.

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
III B.Com (General) V Semester
(For Admitted Batch 2016-17)
Model Question Paper

TAXATION

Time: 3hrs

Max. Marks: 60

Answer any FIVE of the following questions

5x4=20 Marks

1. Partially exempted Allowance.
2. Non Resident of India (NRI)
3. Annual Value
4. Short term capital gain
5. Genesis of GST.
6. Tax Holiday
7. Tax Evasion.
8. Tax Management.

SECTION – B

Answer the following questions.

5x8 = 40 M

9. (a) What is the income? Describe the various incomes exempted from tax.

(OR)

- (b) Mr. Bill Gates a citizen of USA furnishes the following particulars of his income relevant to the previous year.

- a. Agricultural Income from USA entire amount spent for Software Development in New York Rs. 3,00,000.
- b. Profit on sale of building in Bangalore 3/4 of received in New York Rs.6,00,000.
- c. Profit from software business in Japan received in New York controlled from India Rs.3,20,000.
- d. Interest on deposits with an Indian company Rs. 2,000.

Compute his taxable income if he is - (i) Resident (ii) Not ordinarily Resident and (iii) Non-Resident for the relevant Assessment Year.

10. (a) Explain the Income Tax Provisions relating to Section 80C, 80G and 80GG.

(OR)

(b) Compute taxable income and the liability of Mr. S.K. Podder (Resident) for the assessment year 2016-17 from the following particulars:

(i)	Gross Salary	Rs. 300,000/-
(ii)	Rent from House Property	Rs. 60,000/-
(iii)	Interest on bank deposits	Rs 10,800/- (after a deduction of tax at source)
(iv)	Income from horse-race	Rs. 20,000/-
(v)	Agricultural Income	Rs. 20,000/-
(vi)	Long-term capital loss	Rs. 25,000/-
(vii)	Short-term capital gains	Rs. 24,000/-
(viii)	Interest on Kisan Vikas Patra	Rs. 5,000/- (Gross)
(ix)	Life Insurance Premium paid	Rs.10,000/- by Mr. Podder out of his Agricultural income

11. (a) Explain the benefits of GST.

(OR)

(b) Discuss about supply with Consideration and supply without consideration

12. (a) What are the objectives of tax system in India?

(OR)

(b) Explain about the Modes of Tax Recovery

13. (a) What are difference between Tax Avoidance and Tax Evasion? Explain

(OR)

(b) Tax Planning Vs Tax Management

GOVERNMENT COLLEGE (AUTONOMOUS)

RAJAMAHENDRAVARAM

III B.Com (General) V Semester

(For Admitted Batch 2016-17)

Model Question Paper

CENTRAL BANKING

Time: 3Hrs

Max. Marks: 60

SECTION – A

Answer any **FIVE** of the following questions

5x4=20

Marks

1. Trends in Central Bank Functions.

2. Explain RBI is Bankers bank

3. RBI Act
4. Recent Developments in RBI
5. Repo Rates
6. Exchange rate stability
7. Basle Norms
8. Prudential Norms

SECTION – B

Answer the following questions.

5x8 = 40 M

1. (a) Explain briefly Functions of Central Bank

(Or)

(b) What is the role of Central Bank in development of developing countries?
2. (a) What is the relationship between RBI and Banks

(Or)

(b) Explain the role of RBI
3. (a) Write a brief note about Credit control measures

(Or)

(b) Explain the Monetary policy statements of RBI
4. (a) What is Inflation and explain the price control by RBI

(Or)

(b) Explain briefly monetary policy statements of RBI
5. (a) Explain briefly Monetary policy statements of RBI

(Or)

(b) Effect of liberalization and Globalization in banking sector

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
III B.Com (General) V Semester
(For Admitted Batch 2016-17)
Model Question Paper
RURAL AND FARM CREDIT

Time: 3Hrs

Max. Marks: 60

SECTION- A

Answer Any **FIVE** from the following

5 X 4 =20 Marks

1. Financial inclusion
2. Self Help Groups
3. Rural Industries
4. Kosam Credit Card
5. Cost of Credit
6. NABARD
7. Analysis of 3' C.
8. General Credit Card (GCC)

SECTION- B

Answer from the following

5 X 8 = 40 Marks

9. A) Write about the objectives and significance of rural credit
Or
B) Explain the Classification of Rural credit
10. A) Elucidate the institutional and Non - Institutional Agencies for financing agriculture and rural development
Or
B) Write about the Institutions for financing rural industries
11. A) Write about the Scope and importance of farm credit, principles of farm credit?
Or
B) Write about the Types of cost of credit, problems and remedial measures
12. A) Explain the role of commercial and regional rural banks
Or
B) PACS-APCOB-NABARD
13. A) Write on Analysis of 3' C
Or
B) Write on Analysis of 3' R.

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
III B. Com (General/Computers), V Semester
(For Admitted Batch 2016-17)
Model Question Paper

AUDITING & ACCOUNTING STANDARDS

Time: 3hrs

Max. Marks: 60

SECTION - A

Answer any **FIVE** of the following questions

5x4=20 Marks

1. Accounting Principles
2. Accounting Standards
3. 'A' Limited produces chemical X which has following production cost per unit
Raw Material=Rs.5; Direct Labour=Rs.2; Direct Expenses=Rs.3; Normal Capacity=5,000 units per annum; Actual Production=4,000 units; Fixed Production Overhead=Rs.20,000 per annum
The Company has 2,000 units of unsold stock lying with it at the end of year.
You are required to value the closing stock.
4. On 01.01.2017 'C' Corporation has 1800 equity shares outstanding. On 31.05.2017, it issued 600 equity shares for cash (without Bonus claim). On 01.11.2017 it bought back 300 equity shares. Calculate weighted average number of shares as on 31.12.2017.
5. AS-10: Accounting for Fixed Assets
6. AS-22: Accounting for Taxes
7. Auditing Evidence
8. USGAAP and Indian GAAP.

SECTION – B

Answer the following questions.

5x8 = 40 Marks

9. (a) Discuss about the significance of Accounting Standards
(OR)
(b) Explain the role of Accounting Standards Board (ASB) in formulation of Accounting Standards in India.
10. (a) 'B' Company Limited charged depreciation on its asset on Straight Line Method basis. For the year ended 31-03-2018 it changed to Written-Down Value basis. The impact of the change when computed from the date of the asset coming to use amounts to Rs.20

lakhs being additional charge. Decide how it must be disclosed in profit and loss account. Also, discuss when such changes in method of depreciation can be adopted by an enterprise as per AS-6.

(OR)

(b) Explain the objectives and scope of valuation of Inventories.

11. (a) On 31.03.2018 , Gaint Ltd. Sold equipment to Small Ltd. and simultaneously leased it back for 12

Years. Prominent information at this date is as follows:

Sale Price : Rs.4,80,000

Carrying amount : Rs.3,60,000

Estimated remaining economic life : 15 years

From the financial year 2017-1018, how much should Gaint Ltd. report as deferred gain from the sale of equipment?

(OR)

(b) Write a note on disclosure in Annual Financial Statements.

12 (a) Explain the need for and objectives of Auditing Standards.

(OR)

(b) Make a note on Auditing and Assurance Standards Board.

13. (a) What are the advantages and disadvantages of IFRS.

(OR)

(b) Explain IFRS implementing challenges in India.

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
III B. Com (General/Computers), V Semester
(For Admitted Batch 2016-17)
Model Question Paper
ACCOUNTING FOR GOVERNMENT ENTITIES

Time: 3hrs

Max. Marks: 60

SECTION-A

Answer any **FIVE** from the following questions

5 X 4 = 20 M

1. Consolidated fund of India
2. Write a brief note on commercial accounting system
3. Explain the role of PAC
4. Write a note on Review of accounts
5. Write a brief note on Government accounting standards.
6. State the objectives of IGFRS
7. Give the proforma of statement of financial statement
8. Brief about the amendments to corporate law

SECTION- B

Answer **All** the questions

5 X 8 = 40 M

9. a) Explain the features and scope of GASAB.
OR
b) How is government accounting system different from commercial accounting?
10. a) Explain the role of public accounts committee.
OR
b) Explain the general regulations of civil and commercial code affecting companies.
11. a) Explain the standard setting procedure for accounting standards.
OR
b) Write a brief note on compliance with IGAS and IGFRSs.
12. a) Explain financial reporting in Public sector undertakings and Government companies.
OR
b) Explain the objectives and scope of Indian Government financial reporting Standard.
13. a) How do you examine the audits and accounts of the ministries and public corporations?
OR
b) What is meant by Government Accounting Standards?

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
III B.COM (Computer Applications), SEMESTER – V
(For Admitted Batch 2016-17)
Model Question Paper

Elective-DSC-1F: **PROGRAMMING IN C**

Time: 3Hrs

Max. Marks: 60

SECTION – A

Answer any **FIVE** questions from the Following:

5 X 4 = 20M

1. What is Algorithm? Write algorithm to find a given number is Prime Number or Not
2. What is function? What are types of functions
3. What is Array? What are the different types of Arrays
4. Explain about keywords and Identifiers
5. Explain the structure of C program with an illustration.
6. Difference between while and do..while?
7. What is string? Explain with example
8. What is typecasting? Explain with example?

SECTION – B

Answer **ALL** questions from the Following:

5 X 8 = 40M

9. a) Explain Various Data Types available in C? Explain each with example.
(OR)
b) Explain with examples different types of operators available in C.
10. a) What is Decision control statement? Explain each with an example.
(OR)
b) Explain looping control statements in C.
11. a) Write about storage classes with example.
(OR)
b) What is Recursive function? Discuss about Recursive functions..
12. a) Write a C program to find the Multiplication of two Matrices..
(OR)
b) How do you declare and initialize a tow-dimensional array with an example?
13. a) Write any 8 string handling functions with syntax and example?
(OR)
b) What is a character array? Write a C program to reverse the characters in a string.

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
III B.COM (Computer Applications), SEMESTER – V
(For Admitted Batch 2016-17)
Model Question Paper

Elective-DSC-2F – **DATABASE MANAGEMENT SYSTEM**

Time: 3Hrs

Max. Marks: 60

SECTION – A

Answer any **FIVE** questions from the Following: 5 X 4 = 20M

1. What are the disadvantages of file processing system?
2. Various attributes classification.
3. Advantages of Relational Algebra?
4. List and explain SQL data types?
5. Explain the structure of PL/SQL?
6. Explain about Generalization and Specialization?
7. What is a view? How can it be created? Explain with example?
8. Define a procedure? Explain about its syntax with example?

SECTION – B

Answer **ALL** questions from the Following: 5 X 8 = 40M

9. a) Explain Architecture of DBMS with neat diagram.
(OR)
b) Explain about Data Models.
10. a) What is ER-Modeling? Write advantages and disadvantages of ER-Modeling.
(OR)
b) Explain basic building block of ER Modeling.
11. a) What is relational Model? Write about Key features of R-Models.
(OR)
b) Explain about EFCODD relational database rules.
12. a) What is SQL? Different types of commands in sql.
(OR)
b) Explain different types of join and set operators in SQL?
13. a) What are cursors? How to create them? Explain?
(OR)
b) How to create user defined function in pl/sql with syntax and example.

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
CBSE/Semester System
(For Admitted Batch 2016-17)
III - B.Com (Computer Applications) :: V - Semester
Model Paper
DSC 3G – E-COMMERCE

Time: 3 hrs

Max Marks: 60

SECTION – A

Answer any **FIVE** questions from the Following:

5 X 4 = 20M

1. Porter's Value Chain Model.
2. Electronic Marketing in B2B.
3. Electronic Payment Systems.
4. Encryption techniques.
5. Multimedia delivery.
6. Business Strategies.
7. Internet Based EDI.
8. Extranet Services.

SECTION – B

Answer **ALL** questions from the Following:

5 X 8 = 40M

9. a) What is e-Commerce? Explain advantages and disadvantages of e-commerce.
(OR)
b) Explain characteristics of B2B e-Commerce?
10. a) Explain about EDI and its nuts and bolts.
(OR)
b) Explain the role of software agents for B2B e-Commerce.
11. a) Explain architecture of internet, intranet and extranet?
(OR)
b) Electronic payment systems: issues and challenges.
12. a) What is online payment system? Explain in detail. Also, discuss the various risks associated with it.
(OR)
b) Explain internet protocols.
13. a) Explain Web based client/ server.
(OR)
b) Business models of extranet applications

B.A
(E.S.Commerce)
(Commerce Subjects)
Syllabus and
Model Question Papers

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
Model Question Paper
((For Admitted Batch 2018-19)
I B.A (E.S.Commerce)
I Semester
Business Organisation and Management

Time: 3 Hours

Max. Marks: 60

Section – A

Answer any **FIVE** of the following

5 x 4 = 20M

1. Classification of Industries
2. Hindu Undivided Family
3. Articles of Association
4. Line and staff Organisation
5. Decentralisation
6. Production function
7. Certificate of Incorporation
8. Societal Marketing Concept

Section – B

Answer any **FIVE** of the following

5 x 8 = 40M

- 9 a. Define Trade. Explain various aids to trade.
OR
b. Explain the relationship between Trade, Industry And Commerce.
- 10 a. Define Partnership Firm. Explain the merits and demerits of Partnership firm
OR
b. Distinguish between sole trader and partnership firm.
- 11 a. Define Memorandum of Association. Explain the various clauses in it
OR
b. Define Prospectus? Explain its contents.
- 12 a. Explain the various steps in decision making process.
OR
b. What is delegation? What are the guidelines for making delegation effective?
- 13 a. Explain the various stages of Product Life Cycle.
OR

b. Define Marketing? Explain the various elements in marketing mix.

GOVERNMENT COLLEGE (AUTONOMOUS)

RAJAMAHENDRAVARAM

Model Question Paper

(For Admitted Batch 2017-18)

II B.A (E.S.Comm.) SEMESTER – III

ACCOUNTING – I

Time: 3 Hrs.

Max Marks: 60 M

PART - A

Answer any **FIVE** Questions. All questions carry equal Marks. **5 X 4= 20 M**

1. Describe about various types of accounts.
2. Journalise the following transactions
2016

July, 1	Prasad commenced business with a capital of	74,000
July, 8	purchased goods from Murali	25,000
July, 10	purchased goods for cash	15,000
July, 28	Stock used for personal purpose	1,000
3. Enter the following transactions in the sales book Sri Hari
2016

Jan, 2	Sold goods to Ramakrishna	2,000
Jan, 3	Sales to Sanjeev	3,000
Jan, 4	Sold goods on cash to Sriram	1,500
Jan, 5	Sales to Varma with trade discount of 10%	1,000
4. Prepare Trial Balances from the following particulars

Outstanding Expenses	1,500	Cash	6,000
Purchase returns	3,000	Loan	4,500
Purchases	42,000	Machinery	3,000
Capital	30,000	Sales	16,000
Office expenses	9,000	Reserve fund	2,000
Creditors	3,000		
5. Types of Cash Book
6. What are the differences between Capital and Revenue expenditure?
7. What are the causes for difference between cash book and pass book?
8. Describe the various methods for preparation of Trail balance.

PART - B

Answer **ALL** the Questions. All questions carry equal Marks

5 X 8 = 40 M

9. (A) Discuss briefly the various Accounting Principles.
(OR)

(B) Journalise the following transactions

2016

July, 1	Prasad commenced business with a capital of	74,000
July, 2	open a bank account with Rs.10,000/-	
July, 4	Goods purchased	15,000
July, 6	Goods sold for cash	20,000
July, 8	Purchased goods from Murali	25,000
July, 9	goods returned by Murali	1,000
July, 10	purchased goods for cash	15,000
July, 12	cash deposited into the bank	21,000
July, 18	cash withdraw from bank for office purpose	10,000
July, 8	goods sold to Ramesh on credit	8,000
July, 28	Stock used for personal purpose	1,000

10. (A) Prepare a three column cash book from the following particulars.
2014

Jan, 1	Cash Balance	15,000
	Bank Balance	50,000
Jan, 2	Cash sales	40,000
Jan, 5	Furniture purchased and Issued cheque	8,000
Jan, 7	Cash Deposited into Bank	40,000
Jan, 10	Received from Vishnu	15,000
	Discount allowed	500
Jan, 12	Received cheque from Gopi and deposited in The Bank	8,000
Jan, 15	Gopi's cheque dishonored	8,000

(OR)

(B) Petty Cash Book Problem

- (A) From the following particulars prepare bank reconciliation statement

- a. Over draft as per cash book on 31-12-2009 is Rs. 10,540
- b. Interest on overdraft for six months Rs. 240
- c. Interest on investments collected by bank Rs.300
- d. Bank Charges Rs.60
- e. Cheques issued but not cashed by customers prior to 32st December is Rs. 42,00
- f. Cheques paid into Bank but not collected before 31st December is Rs. 4,200
- g. A Bill receivable for Rs. 1,000 discounted in the bank in November was dishonoured on December 31st

(OR)

(B) From the following particulars prepare bank reconciliation statement

- a) Bank balance as per pass book on 31-12-2015 is Rs. 10005
- b) Interest on credit by banker for six months Rs. 240
- c) Interest on investments collected by bank Rs.300
- d) Bank Charges Rs.60
- e) Cheques issued but not cashed by customers prior to 32st December is Rs. 42,00
- f) Cheques paid into Bank but not collected before 31st December is Rs. 4,200
- g) A Bill receivable for Rs. 1,000 discounted in the bank in November was dishonoured on December 31st

11. **(A)** Rectify the following errors.

- h) Purchased goods for personal use of the proprietor of Rs.300 was debited to purchases account.
- i) A cheque for Rs. 2,500 from Rama Rao was dishonoured, its amount was posted to allowance account.
- C) Purchase of Rs. 200/- from Venkat recorded in Sale book
- d) Type writer purchased for Rs. 1000/- debited to purchase account
- e) Amount received from Mr. X of Rs. 200/- debited to his account
- f) old machinery sold for 5000/- entered in sales Day Book

(OR)

(B) Prepare Trial Balances from the following particulars

Land and Building	14,000	Machinary	8,000
Furniture	12000	bank loan	18000
Bills payable	1000/-	bills receivable	2000
Pre paid rent	1000/-	income received	
		in Advance	100/-
Outstanding Expenses	1,500	Cash	6,000
Purchase returns	3,000	Loan	4,500
Purchases	42,000	Machinery	3,000
Capital	30,000	Sales	16,000
Office expenses	9,000	Reserve fund	2,000

Creditors 3,000

12. (A) Prepare final Accounts from the following particulars as on 31st March, 2014.

Debit	Rs.	Credit	Rs.
Cash in hand	540	Sales	98,780
Cash in Bank	2,630	Purchase Returns	500
Purchases	40,675	Capital	62,000
Sales return	680	Creditors	6,300
Wages	8,480	Rent	9,000
Fuel and power	4,730		
Carriage outward	3,200		
Carriage inwards	2,040		
Goods(1.4.07)	5,760		
Salaries	18,000		
Insurance	600		
Drawings	5,245		
Machinery	44,500		
Debtors	39,000		
	1,76,580		1,76,580

Adjustments:

5. Stock as on 31st March, 2014 Rs. 6,800
6. provide 10% depreciation on Machinery
7. Bad debts Rs.725
8. Unexpired Insurance Rs. 170

(OR)

(B) Prepare the final accounts for the following

Land and Building	14,000	Machinery	8,000
Furniture	12000	bank loan	18000
Bills payable	1000/-	bills receivable	2000
Pre paid rent	1000/-	income received in Advance	100/-
Outstanding Expenses	1,500	Cash	6,000
Purchase returns	3,000	Loan	4,500
Purchases	42,000	Machinery	3,000
Capital	30,000	Sales	16,000
Office expenses	9,000	Reserve fund	2,000
Creditors	3,000		

Adjustments:

2. Stock as on 31st March, 2016 Rs. 16,900
4. provide 10% depreciation on Machinery
5. provide reserve for Bad debts 5 %
6. Income received in advance 150/-

**III B.A (E.S.Commerce)
V - Semester**

**Syllabus and
Model Question Papers**

(For Admitted Batch 2016-17)

GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM

III B.Com (General) V Semester

(For Admitted Batch 2016-17)

Model Question Paper
CENTRAL BANKING

Time: 3Hrs

Max. Marks: 60

SECTION – A

Answer any FIVE of the following questions

5x4=20

Marks

1. Trends in Central Bank Functions.
2. Explain RBI is Bankers bank
3. RBI Act
4. Recent Developments in RBI
5. Repo Rates
6. Exchange rate stability
7. Basle Norms
8. Prudential Norms

SECTION – B

Answer the following questions.

5x8 = 40 M

1. (a) Explain briefly Functions of Central Bank
(Or)
(b) What is the role of Central Bank in development of developing countries?
2. (a) What is the relationship between RBI and Banks
(Or)
(b) Explain the role of RBI
3. (a) Write a brief note about Credit control measures
(Or)
(b) Explain the Monetary policy statements of RBI
4. (a) What is Inflation and explain the price control by RBI
(Or)
(b) Explain briefly monetary policy statements of RBI
5. (a) Explain briefly Monetary policy statements of RBI
(Or)
(b) Effect of liberalization and Globalization in banking sector

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
III B.A. (E.S.Commerce) V - Semester
(For Admitted Batch 2016-17)
Model Question Paper
RURAL AND FARM CREDIT

Time: 3Hrs

Max. Marks: 60

SECTION- A

Answer Any FIVE from the following

5 X 4 =20 Marks

1. Financial inclusion
2. Self Help Groups
3. Rural Industries
4. Kosam Credit Card
5. Cost of Credit
6. NABARD
7. Analysis of 3' C.
8. General Credit Card (GCC)

SECTION- B

Answer from the following

5 X 8 = 40 Marks

9. A) Write about the objectives and significance of rural credit
Or
B) Explain the Classification of Rural credit
10. A) Elucidate the institutional and Non - Institutional Agencies for financing agriculture and rural development
Or
B) Write about the Institutions for financing rural industries
11. A) Write about the Scope and importance of farm credit, principles of farm credit?
Or
B) Write about the Types of cost of credit, problems and remedial measures
12. A) Explain the role of commercial and regional rural banks
Or
B) PACS-APCOB-NABARD
13. A) Write on Analysis of 3' C
Or
B) Write on Analysis of 3' R.

B.Com (BIFS)

(E.M)

Admitted Batch 2018-19

**Syllabus and Model Question
Papers**

Semester- I

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
I B.Com (Financial Services), SEMESTER- I
Model Question Paper
Restructured Course
((For Admitted Batch 2018-19))

ACCOUNTING – I

Time: 3 Hrs.

Max Marks: 60 M

PART - A

Answer any FIVE Questions. All questions carry equal Marks. 5 X 4= 20 M

1. Describe about various types of accounts.

2. Journalise the following transactions

2016

July, 1	Prasad commenced business with a capital of	74,000
July, 8	purchased goods from Murali	25,000
July, 10	purchased goods for cash	15,000
July, 28	Stock used for personal purpose	1,000

1. Enter the following transactions in the sales book Sri Hari

2016

Jan, 2	Sold goods to Ramakrishna	2,000
Jan, 3	Sales to Sanjeev	3,000
Jan, 4	Sold goods on cash to Sriram	1,500
Jan, 5	Sales to Varma with trade discount of 10%	1,000

2. Prepare Trial Balances from the following particulars

Outstanding Expenses	1,500	Cash	6,000
Purchase returns	3,000	Loan	4,500
Purchases	42,000	Machinery	3,000
Capital	30,000	Sales	16,000
Office expenses	9,000	Reserve fund	2,000
Creditors	3,000		

3. How many parties involved in bill of exchange?

4. What are the differences between Capital and Revenue expenditure?

5. What are the causes for difference between cash book and pass book?

6. Describe the various methods for preparation of Trail balance.

PART - B

Answer **ALL** the Questions. All questions carry equal Marks **5 X 8 = 40 M**

7. (A) Discuss briefly the various Accounting Principles.
(OR)

(B) Journalise the following transactions

2016

July, 1	Prasad commenced business with a capital of	74,000
July, 2	open a bank account with Rs.10,000/-	
July, 4	Goods purchased	15,000
July, 6	Goods sold for cash	20,000
July, 8	Purchased goods from Murali	25,000
July, 9	goods returned by Murali	1,000
July, 10	purchased goods for cash	15,000
July, 12	cash deposited into the bank	21,000
July, 18	cash withdraw from bank for office purpose	10,000
July, 8	goods sold to Ramesh on credit	8,000
July, 28	Stock used for personal purpose	1,000

8. (A) Prepare a three column cash book from the following particulars.

2014

Jan, 1	Cash Balance	15,000
	Bank Balance	50,000
Jan, 2	Cash sales	40,000
Jan, 5	Furniture purchased and Issued cheque	8,000
Jan, 7	Cash Deposited into Bank	40,000
Jan, 10	Received from Vishnu	15,000
	Discount allowed	500
Jan, 12	Received cheque from Gopi and deposited in The Bank	8,000
Jan, 15	Gopi's cheque dishonored	8,000

(OR)

(B) Srikanth sold goods worth Rs. 10,000 to Ravikanth on Aug 1st 2014 and draw a bill on him on the same date for the amount at 3months. Srikanth purchased goods from Krishnakanth on Aug 24th 2014 for Rs. 10,000. And endorses Ravikanth's acceptance to Krishnakanth on the same day. In settlement of the account the finally honored on the date of maturity. Pass the entries in the books of all the parties.

9. (A) From the following particulars prepare bank reconciliation statement
- Over draft as per cash book on 31-12-2009 is Rs. 10,540
 - Interest on overdraft for six months Rs. 240

- c. Interest on investments collected by bank Rs.300
- d. Bank Charges Rs.60
- e. Cheques issued but not cashed by customers prior to 32st December is Rs. 42,00
- f. Cheques paid into Bank but not collected before 31st December is Rs. 4,200
- g. A Bill receivable for Rs. 1,000 discounted in the bank in November was dishonoured on December 31st

(OR)

(B) From the following particulars prepare bank reconciliation statement

- j) Bank balance as per pass book on 31-12-2015 is Rs. 10005
- k) Interest on credit by banker for six months Rs. 240
- l) Interest on investments collected by bank Rs.300
- m) Bank Charges Rs.60
- n) Cheques issued but not cashed by customers prior to 32st December is Rs. 42,00
- o) Cheques paid into Bank but not collected before 31st December is Rs. 4,200
- p) A Bill receivable for Rs. 1,000 discounted in the bank in November was dishonoured on December 31st

10. **(A)** Rectify the following errors.

- q) Purchased goods for personal use of the proprietor of Rs.300 was debited to purchases account.
- r) A cheque for Rs. 2,500 from Rama Rao was dishonoured, its amount was posted to allowance account.
- C) Purchase of Rs. 200/- from Venkat recorded in Sale book
- d) Type writer purchased for Rs. 1000/- debited to purchase account
- e) Amount received from Mr. X of Rs. 200/- debited to his account
- f) old machinery sold for 5000/- entered in sales Day Book

(OR)

(B) Prepare Trial Balances from the following particulars

Land and Building	14,000	Machinary	8,000
Furniture	12000	bank loan	18000
Bills payable	1000/-	bills receivable	2000
Pre paid rent	1000/-	income received in Advance	100/-
Outstanding Expenses	1,500	Cash	6,000
Purchase returns	3,000	Loan	4,500
Purchases	42,000	Machinery	3,000
Capital	30,000	Sales	16,000
Office expenses	9,000	Reserve fund	2,000
Creditors	3,000		

11. **(A)** Prepare final Accounts from the following particulars as on 31st March, 2014.

Debit	Rs.	Credit	Rs.
Cash in hand	540	Sales	98,780
Cash in Bank	2,630	Purchase Returns	500
Purchases	40,675	Capital	62,000
Sales return	680	Creditors	6,300
Wages	8,480	Rent	9,000
Fuel and power	4,730		
Carriage outward	3,200		
Carriage inwards	2,040		
Goods(1.4.07)	5,760		
Salaries	18,000		
Insurance	600		
Drawings	5,245		
Machinery	44,500		
Debtors	39,000		
	1,76,580		1,76,580

Adjustments:

9. Stock as on 31st March, 2014 Rs. 6,800
10. provide 10% depreciation on Machinery
11. Bad debts Rs.725
12. Unexpired Insurance Rs. 170

(OR)

(B) Prepare the final accounts for the following

Land and Building	14,000	Machinery	8,000
Furniture	12000	bank loan	18000
Bills payable	1000/-	bills receivable	2000
Pre paid rent	1000/-	income received in Advance	100/-
Outstanding Expenses	1,500	Cash	6,000
Purchase returns	3,000	Loan	4,500
Purchases	42,000	Machinery	3,000
Capital	30,000	Sales	16,000
Office expenses	9,000	Reserve fund	2,000
Creditors	3,000		

Adjustments:

3. Stock as on 31st March, 2016 Rs. 16,900
7. provide 10% depreciation on Machinery
8. provide reserve for Bad debts 5 %
9. Income received in advance 150/-

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
I B.Com (Financial Services)
Model Question Paper
Restructured Course
((For Admitted Batch 2018-19)
SEMESTER- I

DSC 2A - Business Organisation and Management

Time: 3 Hours

Max. Marks: 60

Section – A

Answer any FIVE of the following

5 x 4 = 20M

1. Classification of Industries
2. Hindu Undivided Family
3. Articles of Association
4. Line and staff Organisation
5. Decentralisation
6. Production function
7. Certificate of Incorporation
8. Societal Marketing Concept

Section – B

Answer any FIVE of the following

5 x 8 = 40M

9. **a.** Define Trade? Explain various aids to trade.

OR

- b.** Explain the relationship between Trade, Industry And Commerce.

10. **a.** Define Partnership Firm. Explain the merits and demerits of Partnership firm.

OR

- b.** Distinguish between sole trader and partnership firm

11. **a.** Define Memorandum of Association. Explain the various clauses in it

OR

- b.** Define Prospectus. Explain its contents.

12. **a.** Explain the various steps in decision making process.

OR

- b.** What is delegation? What are the guidelines for making delegation effective

13. **a.** Explain the various stages of Product Life Cycle.

OR

- b.** Define Marketing? Explain the various elements in marketing mix.

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
B.Com (Financial Service)
Under CBCS
I B.Com (Restructured Course), SEMESTER – I
Model Question Paper
(w. e. f 2017-18 Admitted Batch)

BUSINESS ECONOMICS

Time: 3 Hrs.

Max Marks: 60 M

PART - A

Answer any **FIVE** Questions. All questions carry equal Marks. **5 X 4= 20 M**

1. Business economics
2. Explain the Law of Diminishing Marginal Utility.
3. Total outlay method
4. Fixed Cost and Variable Cost
5. Cobb-Douglas Production Function.
6. Market
7. Oligopoly - characteristics
8. Economic systems.

PART – B

Answer **ALL** the Questions. All questions carry equal Marks **5 X 8 = 40 M**

9. A) Elucidate the Nature and Scope of Business Economics.
OR
B) Explain the relationship between Micro and Macro Economic analysis.
10. A) Explain the Law of Demand and its exceptions.
OR
B) Explain the Methods of measuring elasticity of demand.
11. A) Explain the Classification of costs.
OR
B) Explain about Internal economies of Scale.
12. A). Explain Characteristics of Perfect competition.
OR
B) Explain Price determination under Monopoly.
13. A) Define National Income and explain the different methods of Measuring National Income.
OR
B) B) Explain the concepts of liberalization, Privatization and globalization

- b) Application for 60,000 shares were rejected completely
- c) 20,000 shares were allotted among applications for 40,000 shares
- d) 10,000 shares were fully allotted among the applications for 10,000 shares

Excess application amount of any is returned after adjustments the future calls. All the calls were made received by them . pass necessary entries in the books of Bharani limited.

OR

(b) A company issued 100,000 equity shares of Rs. 10/- each. The payable on shares is as follows:

On Application Rs.2/-

On allotment Rs 2/-

On First call Rs3/-

On Second call Rs.3/-

Received 12000share application and 2000 share application are adjusted with allotment . All call are made and all installments are received except on allotment 200share, on First Call 300 share and on Final call 400share, a pass the necessary journal entries.

10. (a) On 1st April 2014, X Ltd issued Rs. 10,00,000/- 7% Debentures at 5% discount repayable in five years at par. The company has a right to redeem to the extent of Rs. 1,00,000 in any year by purchasing in the open market. The interest on debentures was payable half yearly on 30th September and 31st March and the same was duly paid.

On 31st March 2015, the company purchased Rs. 1,00,000/- debenture at a cost of Rs. 91,000. For redemption pass necessary journal ENTRIES IN THE BOOKS OF THE COMPANY UPTO 31ST March 2015, if the redemption was out of profit.

OR

(b) What is the Debenture? Explain the various types of Debentures.

11. (a) From the following information calculate the valuation of goodwill

The net profits of a company for the five years are: 2009- Rs. 80,000/-; 2010 – Rs. 90,000/- 2011 – Rs.94,000/- ; 2012 - Rs 80,000/- and 2013 – Rs. 96,000/-. The capital employed in the business is Rs. 800,000/- on which a reasonable return of 10% is expected.

OR

(b) Balance sheet of Diamond Ltd as on 31st March, 2009

Liabilities	Rs. (In Lakhs)	Assets	Rs. (In Lakhs)
Share capital		Land and Buildings	110
fully paid up shares		Plant and Machinery	130
Rs. 100 each	200	Plant and Trade marks	20

General Reserve	40	Stock	48
Profit and Loss A/c	32	Sundry Debtors	88
Sundry Creditors	128	Bank Balance	52
Provision for Income Tax	<u>60</u>	Preliminary Expenses	<u>12</u>
	<u>460</u>		<u>460</u>

The expert valued the land and buildings at Rs. 240 lakh, Goodwill Rs. 160 Lakh and Plant and Machinery at Rs. 120 Lakh. Out of the total debtors, it is found that debtors for Rs. 8 lakh are bad. The profits of the company have been as follows:

For the year 2006-2007 Rs. 92 lakh.

For the year 2007-2008 Rs. 88 lakh.

For the year 2008-2009 Rs. 96 lakh.

The company follows the practice of the transferring 25% of profits to general reserve. Similar type of companies earn at 10% of the value of their shares. Plant and machinery and land and buildings have been depreciated at 15% and 10% respectively.

As certain the value of shares of the company as under:

- iv) Intrinsic value method.
- v) Yield value method
- vi) Fair value method

12. (a) Big & Co. Ltd is a company with an authorized capital of Rs. 5,00,000 divided into 5,000 equity shares of Rs. 100 each. On 31-3-2009. 2500 shares were fully called up.

Following are the balances extracted from the ledger of the company as on 31-3-2009.

	Rs.		Rs.
Stock	50,000	Advertising	14,300
Sales	4,25,000	Debtors	38,700
Purchases	3,00,000	Creditors	35,200
Wages(Productive)	70,000	Plant & machinery	80,500
Discount allowed	4,200	Furniture	17,100
Discount received	3,150	Cash & Bank	1,34,700
Insurance up to 30-6-2009	6,720	Reserve	25,000
Salaries	18,500	Loan from managing director	15,700
Rent	6,000	Bad Debts	3,200
General Expenses	8,950	Calls in arrears	5,000
Profit & Loss A/c	6,220		
Printing & Stationary	2,400		

You are required to prepare trading and profit and loss account for the year ended 31-3-2009 and the balance sheet as on that date of the company. Following further information is given:

6. Closing stock Rs. 91,500
7. Depreciation to be charged on plant and machinery and furniture at 15% AND 10% respectively
8. Outstanding liabilities – Wages – Rs. 5,200, Salary – Rs. 1,200 and Rent Rs. 600
9. Dividend @ 5% on paid up shares capital is to be provided
10. Ignore corporate dividend tax.

OR

(b) From the following particulars furnished by Vinayadithya Company Limited prepare Statement of Profit and Loss for the year ending 31st March, 2014 and a Balance Sheet as on the date.

Particulars	Rs.	Particulars	Rs.
Reimbursement Expenses	13,500	Excise Duty	18,750
Advertising	9,750	Opening Stock of Material	56,250
Premises	75,000	Machinery	1,87,500
Motorcar	82,500	Furniture	37,500
Patents	15,000	Discount(Dr.)	6,000
Bad debts	4,500	Commission Allowed	5,250
Purchases	3,93,750	Interest on Bank Loan	11,250
Interest on Debentures	15,000	Salaries and Wages	1,05,000
Contribution to P.F	15,000	Audit Fees	18,750
Bills Receivables	52,500	Investments	13,500
Goodwill	56,250	Cash at Bank	67,500
Cash in Hand	7,500	Repairs	3,750
Computer Software	60,000	Share Capital 15,000 Equity	
		Shares of Rs.10 each fully paid	1,50,000
10% Debentures	1,50,000	Premium	15,000
Bills Payable	41,250	General Reserve	1,20,000
Sales	8,06,250	Dividend Received	3,750
Allotment money pending	7,500	Bank Loan	37,500
Adjustments:			
5. Closing Stock of Raw Material	Rs.75,000		
6. Outstanding Wages and Salaries	Rs.15,000		
7. Depreciation on Machinery 10%, Furniture 10%, Computer Software 20%.			
8. Make Provision for Taxation at 50%			

13. (a) Explain briefly the changes in the Companies Act 2013.

OR

(c) Draw the proforma of Final Accounts of Companies Act, 2013.

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
Model Question Paper
(For Admitted Batch 2017-18)
II B.Com (General/Computers)
III SEMESTER

BUSINESS STATISTICS

Time: 3hrs

Max Marks: 60

PART - A

Answer any **FIVE** Questions .All questions carry equal marks

5x4=20 M

1. What are the differences between Primary and Secondary data?
2. Find the Arithmetic Mean of the following data.

X	5	10	15	20	25	30	35	40
F	5	9	13	21	20	15	8	3

3. Calculate the Mean Deviation from Mean from the following data?

Sl. No.	1	2	3	4	5	6	7
Numbers	3000	4000	4200	4400	4600	4800	5800

4. Explain the features of Good Average.
5. Importance of Index Numbers
6. Explain the types of Correlation
7. Explain the objectives of Dispersion.
8. Calculate PE from the following data
No. of pairs = 10, Coefficient of Correlation value 0.72

PART-B

Answer **ALL** the Questions. All questions carry equal marks.

5 X 8 = 40 M

9. (a) Define Statistics, Explain the importance and limitations.
(or)
(b) Draw Histogram and find out the Mode from the following Data.

C-I	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80
F	5	9	13	21	20	15	8	3

10. (a) Find the Arithmetic Mean from the following data.

Marks	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80
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No. of Students	5	9	13	21	20	15	8	3
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(Or)

(b) Calculate the Mode from the following data.

Age	0-5	5-10	10-15	15-20	20-25	25-30	30-35	35-40
No. of Persons	4	6	8	10	9	4	3	2

11. (a) Calculate Bowley's Coefficient of Skewness from the following data

Marks	20-30	30-40	40-50	50-60	60-70	70-80
Students	5	10	25	45	10	5

(Or)

(b) During the 10 weeks of a session, the marks scored by two students Raghu and Madhav taking the computer programme course are given below Who is better scorer? Raghu or Madhav and who is more consistent?

Raghu score	58	59	60	54	65	66	52	75	69	50
Madhav score	87	89	78	71	73	84	65	66	56	46

12. (a) Calculate Co-efficient of Correlation from the following data.

X	11	7	9	5
Y	10	8	6	5

(Or)

(b) Rank of Students in Accounting and Statistics are given, Calculate Co-efficient of Rank Correlation.

Ranks in Accounting	3	4	2	6	1	5
Ranks in Statistics	3	1	4	2	5	6

13. (a) Calculate the Price Index from the following Data and Check whether Time Reverse test is satisfied:

Commodity	Base year		Current year	
	Price (Rs.)	Quantity (Kgs.)	Price (Rs.)	Quantity (Kgs.)
A	32	50	30	50
B	30	35	25	40
C	16	55	18	50

(Or)

(b) Construct the Consumer Price Index Number for 2000 on the basis of 1999 using family budget method from the following Data.

Commodity	Rice	Wheat	Pulses	Ghee	Oil
Weights	40	20	15	20	5
Price (per unit Rs. 1999)	16	40	0.50	5.12	2.00
Price (per unit Rs. 2000)	20	60	0.50	6.25	1.50

Government College(A):: Rajahmundry
II B.Com (BIFS) EM
III- Semester (For Admitted Batch 2017-18)
Paper: BASIC BANKING THEORY AND INSURANCE
Model Question Paper

Time: 3 Hrs

Max. Marks: 60

SECTION- A

Answer all the Questions from the following

5 X 8 = 40 Marks

1. a) What is Financial System? Describe the structure of Indian Financial System.
Or
b) Discuss the Banking Regulation Act 1949.
2. a) Define Banking. What are the various functions of Commercial Banking?
Or
b) Discuss the various functions of Reserve Bank of India.
3. a) Explain the meaning of Banker and Bank. Discuss the Rights and Obligations of a Banker.
Or
b) Discuss the Relationship between the Banker and Customer.
4. a) Define Insurance. Discuss the various principles of Insurance.
Or
b) Explain about various types of policies in Life Insurance.
5. a) Explain the product innovations in Indian Banking Sector.
Or
b) Discuss the reforms in Insurance Sector.

SECTION- B

II. Answer Any FIVE from the following

5 X 4 = 20 Marks

6. Financial Markets.
7. Role of Financial Institutions.
8. Types of Banks.
9. Different types of Customers.
10. Principles of sound lending.
11. Types of Insurances.
12. Reforms in Insurance Sector.
13. Functions of IRDA.

BBA (E.M)
Admitted Batch 2018-19
Syllabus and Model
Question Papers
Semester- I

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
I BBA, SEMESTER- I
Model Question Paper
Restructured Course
((For Admitted Batch 2018-19))

MANAGEMENT PROCESS

Time: 3 Hrs.

Max Marks: 60 M

SECTION – A

Answer any FIVE questions.

(5 × 4 = 20Marks)

1. Levels of Management
2. Committees
3. Process of Organizing
4. Induction
5. Interviewing
6. Preventive Measures of Control
7. Decision Making
8. MBO

SECTION - B

Answer ALL questions.

(5 × 8 = 40Marks)

9. (a) Explain the function of Management
(Or)
(b) Write a note on Management Challenges in the context of New Era
10. (a) Define Planning? Explain the Steps involved in Planning
(Or)
(b) Explain the Principles of Planning
11. (a) Explain about the working of Formal and Informal Organizations
(Or)
(b) Discuss how Department ion can be done in an Organization
12. (a) Define Staffing. Explain the selection function of Staffing
(Or)
(b) Define Leadership. Discuss about the stages of Leadership
13. (a) What is meant by Control? Explain the process and problems of Controlling Function
(Or)
(b) Describe Decision Making Process

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
I BBA, SEMESTER- I
Model Question Paper
Restructured Course
(For Admitted Batch 2018-19)**

MANAGERIAL ECONOMICS

Time: 3 Hrs.

Max Marks: 60

PART – A

Answer any FIVE questions.

(5 × 4 = 20Marks)

1. Explain Elascity of Demand
2. Define Demand and its importance
3. Define Law of Demand
4. Consumer Surplus
5. Define National Income
6. Production Function
7. What is Perfect Competition
8. Any two problems faced in calculation of National Income

SECTION - B

Answer ALL questions.

(5 × 8 = 40Marks)

9. (a) Distinguish between Micro and Macro Economics
(Or)
(b) Write about the Law of Diminishing Marginal Utility
10. (a) Explain different types of Demand
(Or)
(b) Explain different types of Elascity of Demand
11. (a) Distinguish between Short-run and Long-run Production
(Or)
(b) Explain about the Law of Returns to Scale
12. (a) Explain about the Monopoly and its Pricing
(Or)
(b) Explain about the different types of Pricing and Pricing Strategies
13. (a) What are the difficulties in measurement of National Income
(Or)
(b) Write the concepts of National Income.

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
I BBA, SEMESTER- I
Model Question Paper
Restructured Course
(For Admitted Batch 2018-19)**

INFORMATION TECHNOLOGY FOR MANAGERS

Time: 3 Hrs.

Max Marks: 60 M

PART – A

Answer any FIVE questions.

(5 × 4 = 20Marks)

1. What is MIS?
2. What is virtual memory?
3. Explain about keyboard keys
4. What are the characteristics of multimedia?
5. Differentiate between LAN and WAN
6. What is modem? Discuss types of modems
7. What is data ware house? Explain its characteristics.
8. Write about Internet chatting.

PART - B

Answer ALL questions.

(5 × 8 = 40Marks)

9. (a) Discuss the structure of an organization and explain IT support in the various departments of an Organisation.
(Or)
(b) Explain the Major elements of computers.
10. (a) Explain the types of line printers and page printers.
(Or)
(b) Write about Registers and Processors.
11. (a) Explain the types of line printers and page printers.
(Or)
(b) Write about Registers and Processors.
12. (a) What is data communication? What are the components of data communication?
(Or)
(b) What is WWW? What are the features of WWW?
13. (a) What is data mining? What are the advantages of data mining.
(Or)
(b) Explain about supply chain management.

B.Com
(General and Computers)
Model Question Papers
Semester – II

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
Model Question Paper
(For Admitted Batch 2017-2018)
I B.Com (General/Computers), II Semester
ACCOUNTING – II

Time: 3 Hours

Max Marks: 60

Section – I

Answer any **FOUR** Questions.

5 X 4 = 20 Marks

ఈ క్రింది వానిలో ఏవైనా ఐదంటికి సమాధానములు వ్రాయుము.

1. What are the causes of Depreciation?

తరుగుదల కు గల కారణాలు ఏమిటి ?

2. What is secret reserve and advantages of secret reserve?

రహస్య రిజర్వు అంటే ఏమిటి ? దాని ఉపయోగాలు రాయండి .

3. Explain about the Normal Loss and Abnormal Loss.

సాధారణ నష్టం మరియు అసాధారణ నష్టమును గూర్చి వివరించండి.

4. Explain the features of joint venture.

ఉమ్మడి వ్యాపారం యొక్క లక్షణాలు వివరించండి.

5. What are the features of Non-profit organizations?

వ్యాపారేతర సంస్థలు లక్షణాలు గూర్చి రాయండి.

6. Explain different types of Commissions.

వివిధ రకాల కమిషన్ గూర్చి రాయండి .

7. A machine costing Rs. 50,000 was purchased on 1-1-2015. Rs. 5,000 was spent for Installation.

Show the machinery account if depreciation @ 10% p.a is charged on Straight line method.

1-1-2015 న రూ. 50,000/- లతో యంత్రాన్ని కొనుగోలు చేసిరి. దానిపై సంవత్సరానికి 10%

తరుగుదలను

స్థిరవాయిదాల పద్ధతిపై లెక్కిస్తూ యంత్రం ఖాతాను మొదటి మూడు సంవత్సరాలకు తయారు చేయండి.

8. A and B were partners in a joint venture sharing profits and losses in the proportion of 4/5 and 1/5 respectively. A supplied goods to the value of 50,000 and paid expenses rupees 5,400 .B supplied goods to the value of rupees 14,000 and paid expenses amount of rupees 8,000 .B sold goods on behalf of the joint venture and realized rupees 92,000 and B was entitled to get Commission on sales @ 5 percentage.B settled his account by bank draft. Prepare necessary ledger accounts in the books of A

A మరియు B లు వరసగా 4/5, 1/5 నిష్పత్తిలో లాభాలు పంచుకోవడం కొరకు ఉమ్మడి వ్యాపారం లో

చేరినారు.A రూ.50,000 విలువ గల సరుకును వ్యాపారానికి అందిచినాడు మరియు రూ.5,400 ఖర్చు

చేసినాడు .B రూ.14,000 విలువ గల సరుకును వ్యాపారానికి అందిచినాడు మరియు రూ.8,000 ఖర్చు

చేసినాడు. B సరుకును 5% కమిషన్ పై 92,000 అమ్మినాడు. B బ్యాంకు డ్రాఫ్ట్ పంపడం ద్వారా పరిష్కరించడం జరిగింది. అవసరమైన ఖాతాలను A పుస్తకాలలో చూపండి .

Section - B

Answer any **Five** of the following.

5 X 8 = 40 Marks

ఈ క్రింది వానిలో ఏవైనా ఐదంటికి సమాధానములు వ్రాయుము.

9 (A) In January 1st 1996 machinery was purchased for rupees 10,500 and spend rupees 500 on its erection .Find out the amount of depreciation at 10 % to be charged under Fixed installment method every year and Prepare the plant account for the 4 years assuming that it is sold away for Rs 8500 at the end of 4th year.

జనవరి 1, 1996 నాడు ఒక యంత్రాన్ని రూ. 10,500 కొనుగోలు చేసినారు, మరియు దాని స్థాపనకు రూ. 500 ఖర్చు చేసారు. సవత్సరానికి 10% చొప్పున స్థిర నిల్వల పద్ధతి ప్రకారం 4 సవత్సరాలుకు తరుగుదల ఏర్పాటు చేసి, 4 వ సవత్సరం చివరన యంత్రాన్ని రూ. 8,500 అమ్మినట్లుగా భావించి , డిసెంబర్ 31 అకౌంటింగ్ సవత్సరం చివర తేదీ అనుకున్నప్పుడు , యంత్రం ఖాతాను 4 సవత్సరాలకు తయారు చేయండి.

(OR)

(B) . Define Depreciation. Explain the Classification of Depreciation.

తరుగుదలను నిర్వచించి, వర్గీకరణను వివరింపుము.

10. (A) Mr. Raj & Co. Ltd maintains a provision for doubtful debts at 5 % on debtors and a provision for discount at 2% on debtors. The ledger balances for the year ending 2015 was as follows:

Particulars	1-1-2015	31-12-2015
Provision for doubtful debts	Rs. 1000	
Provision for discount	Rs. 400	
Bad debts written off		Rs. 300
Discount allowed		Rs. 200
Sundry debtors		Rs. 10,000

Prepare bad debts account, provision for doubtful debts account and provision for discount account in the books of Mr. Raj & co. Ltd for the year ending 31-12-2015.

Mr. రాజ్ & కో లిమిటెడ్ వారు సంశయాత్మక రాని బాకీల కొరకు ఏర్పాట్లు 5 %, డిస్కౌంట్ కొరకు ఏర్పాట్లు 2 % వివిధ ఋణ గ్రస్తుల పై ఏర్పాటు చేస్తున్నారు . 31-12-2015 తేదీ నాటికి వివరాలు క్రింది విధంగా ఉన్నవి .

వివరాలు	1-1-2015	31-12-2015
సంశయాత్మక రాని బాకీల కొరకు ఏర్పాట్లు	రూ . 1000	

డిస్కాంట్ కొరకు ఏర్పాట్లు	రూ . 400	
రద్దుపరచిన రాని బాకీలు		రూ . 300
ఇచ్చిన డిస్కాంట్		రూ . 200
వివిధ ఋణ గ్రంతులు		రూ . 10,000

31-12-2015 తేదినాడు రాని బాకీల ఖాతా, సంశయాత్మక రాని బాకీల కొరకు ఏర్పాట్లు ఖాతా, డిస్కాంట్ కొరకు ఏర్పాట్లు ఖాతా ను Mr.రాజ్ & కొ లిమిటెడ్ పుస్తకాలలో తయారు చేయండి .

(OR)

b) Write about the different types of reserves.
వివిధ రకాల రిజర్వుల గూర్చి రాయండి.

11(A) Raju of Amaravathi Sent 200 sewing machines costing Rs.500 each on consignment basis to Hemanth of Hyderabad to be sold by Hemanth at a Commission of 5 % on sales. Raju paid Rs.1500 towards expenses. On Machines reaching Hyderabad, Hemanth paid Rs.800 towards unloading charges. His other expenses were: Godown rent Rs. 1250 and Sales man's Salary Rs.700. Hemanth sold 150 sewing machines at Rs.600 each and sent account sales along with bank draft. Prepare ledger accounts in the books of consignor.

అమరావతి లో రాజు 200 కుట్టు మిషన్లను ఒక్కొక్కటి రూ. 500 చొప్పున హైదరాబాద్ లో ఉన్న హేమంత్ కు అమ్మకాలపై 5% కమిషన్ కు పంపడమైంది, రాజు రూ.1500 ఖర్చు చెల్లించినాడు.సరుకు హైదరాబాద్ చేరినప్పుడు హేమంత్ రూ.1500 దిగుమతి కొరకు, రూ.700 అమ్మకపుదారుని జీతము, రూ.1250 గిడ్డంగులు కు ఖర్చు చేసినాడు. హేమంత్ 150 కుట్టు మిషన్లను ఒక్కొక్కటి రూ. 600 చొప్పున అమ్మినాడు మరియు మిగిలిన మొత్తాన్ని రాజు కు పంపినాడు. రాజు పుస్తకాలలో అవసరమైన ఖాతాలను చూపించండి.

(OR)

(B) Kalya of Kakinada consigned 100 radios valued at rupees 500 each to the Prasanth of Rajahmundry and paid rupees 350 freight. To take delivery of goods Prasanth paid rupees 150 for expenses. Prashant sold the radios for 80,000 . His Commission being 5% is on gross sales and the due balance was sent to Kalyan prepare the necessary accounts in the books of Kalyan.

కాకినాడ లో కళ్యాణ్ 100 రేడియోలను ఒక్కొక్కటి రూ. 500 చొప్పున రాజమండ్రి లో ఉన్న ప్రశాంత్ కు పంపడమైంది, కళ్యాణ్ రూ.350 ఫ్రైట్ చెల్లించినాడు.సరుకు రాజమండ్రి చేరినప్పుడు ప్రశాంత్ రూ.150 ఖర్చు చేసినాడు. ప్రశాంత్ సరుకును 5% కమిషన్ పై అన్నింటిని రూ.80,000 లకు అమ్మినాడు మరియు మిగిలిన మొత్తాన్ని కళ్యాణ్ కు పంపినాడు. కళ్యాణ్ పుస్తకాలలో అవసరమైన ఖాతాలను చూపించండి.

12. (A) Ashok and Basha were partners in a joint venture sharing profits and losses in the proportion of 1:1 respectively. Ashok supplies goods to the value of Rs. 5,000 and incurs expenses amounting to Rs.400. Basha supplies goods to the value of Rs.4,000 and his expenses amounted to Rs.300. Basha sells goods on behalf of the venture and realises Rs.12, 000. Basha is entitled to a commission of 5 % on sales. Basha settles his account by draft. Prepare accounts in the books of Basha.

అశోక్ మరియు బాషా లు వరసగా 1:1 నిష్పత్తిలో లాభాలు పంచుకోవడం కొరకు ఉమ్మడి వ్యాపారం లో చేరినారు . అశోక్ రూ. 50,00 విలువ గల సరుకును వ్యాపారానికి అందిచినాడు మరియు రూ.400 ఖర్చు చేసినాడు. B రూ.4,000 విలువ గల సరుకును వ్యాపారానికి అందిచినాడు మరియు రూ.300 ఖర్చు చేసినాడు. బాషా సరుకును 5% కమిషన్ పై 12,000. అమ్మినాడు . బాషా బ్యాంకు డ్రాఫ్ట్ పంపడం ద్వారా పరిష్కరించడం జరిగింది . అవసరమైన ఖాతాలను బాషా పుస్తకాలలో చూపండి

(OR)

(B) Distinguish between Consignment and Joint Venture.

కన్సైన్మెంట్ కు మరియు ఉమ్మడి వ్యాపారానికి మధ్య గల తేడాలను తెల్పుము.

13 a). Distinguish between receipts and payments account and Income and Expenditure Account.

వసూలు & చెల్లింపులు మరియు ఖర్చులు & ఆదాయాల ఖాతాల మధ్య తేడాలను వివరించండి.

(OR)

b) From the following trial balance of “The city Club” Amaravathi, Prepare Income and Expenditure account for the year ended 30th June, 2013 and a balance sheet as on that date.

Particulars	Debit Rs.	Credit Rs.
-------------	--------------	---------------

Annual subscription	--	15,000
Entrance Fee (to be capitalized)	--	5,000
Sale tickets of entertainment	--	3,000
Interests on Investments	--	400
Printing and Stationary	7,200	
Repairs	2,300	
Cost of entertainments	1400	
Sale of tickets for annual dinner	--	1750
News papers	1500	
Hire of hall	--	3,500
Profit on sale on liquors	--	2,350
Rent and rates	2,250	
Salaries	4,750	
Interest on bank deposits	--	500
Cost of annual dinner	1,300	
Receipts from Billiards	--	4,500
Auditors fees	400	
Cash in hand	600	
Cash at bank	4500	
Fixed deposit	10,000	
Sundry creditors	--	2,800
Investments	9,000	
Library books	6,200	
Furniture	9,500	
Radio	4,200	
Capital fund		26,300
	65,100	65,100

Of the subscriptions Rs. 400 is paid in advance and there is also Rs. 350 in arrears.

Depreciate library books and furniture at 10%. Stock of stationary on 30th June Rs. 1800

Salaries to staff has accrued due Rs. 450

చందాలలో రూ.400 ముందుగా చెల్లించినవి, మరియు రూ.350 ఇంకా చెల్లించవలసినవి. ఇంకా చెల్లించవలసిన జీతాలు రూ. 450,ముగింపు సరుకు రూ. 1800,పుస్తకాల పై మరియు ఫర్నిచర్ పై 10% తరుగుదల ఏర్పాటు చేయండి.

పై సర్దుబాట్లు మరియు ఈ క్రింది ఇవ్వబడిన అమరావతి సిటీ క్లబ్ వివరాల నుండి డిసెంబర్ 31 , 2013 తేది నాటి ఖర్చులు & ఆదాయాల ఖాతా ను మరియు ఆస్తి అప్పుల పట్టిని తయారు చేయండి .

వివరాలు	డెబిట్ రూ.	క్రెడిట్ రూ.
వార్షిక చందాలు	--	15,000
	--	5,000

ప్రవేశ రుసుము (ములధనికరించినారు)	--	
వినోదపు టికెట్ల అమ్మకం	--	3,000
పెట్టుబడులు పై వడ్డీ		400
ముద్రణ మరియు స్టేషనరీ	7,200	
మరంమత్తులు	2,300	
వినోదపు వ్యయం	1400	
వార్షిక బోజనము టికెట్ల అమ్మకం	--	1750
వార్ష పత్రికలు	--	
హోల్ అద్దె	1500	
లీక్కర్ల అమ్మకం పై లాభం	--	3,500
పన్ను మరియు రేట్లు	--	2,350
జీతాలు	2,250	
బ్యాంకు జమ పై వడ్డీ	4,750	
వార్షిక బోజనపు ఖర్చు	--	500
బిలియర్డ్ ఆట నుండి వసూళ్ళు	1,300	
ఆడిటర్ ఫీజు	--	4,500
చేతిలో నగదు	400	
బ్యాంకు లో నగదు	600	
స్థిర డిపాజిట్	4500	
ముణ దాతలు	10,000	
పెట్టుబడులు	--	
పుస్తకాలూ		2,800
ఫర్నిచర్	9,000	
రేడియో	6,200	
మూలధన నిధి	9,500	
	4,200	
		26,300
	65,100	65,100

GOVERNMENT COLLEGE (AUTONOMOUS)

RAJAMAHENDRAVARAM
Model Question Paper
(For Admitted Batch 2017-18)
I B.Com (General), II Semester
Business Environment

Time: 3 Hours

Max. Marks: 60

Section – A

Answer any **FIVE** of the following

5 x 4 = 20M

1. Legal Environment

న్యాయపరమైన వాతావరణం

2. Demographic Environment

జనాభా పర్యావరణం

3. Economic Growth

ఆర్థిక వృద్ధి

4. Economic Planning

ఆర్థిక ప్రణాళిక

5. National Development Council

జాతీయ అభివృద్ధి మండలి

6. Union Budget

యునియన్

బడ్జెట్

7. Monetary Policy

ద్రవ్య విధానం

8. Social Justice

సామాజిక న్యాయం

Section – B

Answer any **FIVE** of the following

5 x 8 = 40M

9. a. Define Business Environment, explain the macro economic factors affecting business environment.

వ్యాపార పర్యావరణాన్ని నిర్వచించి, వ్యాపార పర్యావరణాన్ని ప్రభావితం చేసే స్థూల ఆర్థిక కారకాల గూర్చి వివరించండి.

OR

b. Define Business Environment, explain the micro economic factors affecting business environment.

వ్యాపార పర్యావరణాన్ని నిర్వచించి, వ్యాపార పర్యావరణాన్ని ప్రభావితం చేసే సూక్ష్మ ఆర్థిక కారకాల గూర్చి వివరించండి.

10. a. Define Balanced Regional Development and explain the causes of imbalances in India.

సమతుల్య ప్రాంతీయ అభివృద్ధిని నిర్వచించండి మరియు భారతదేశంలో అసమానతల కారణాల గూర్చి వివరించండి.

OR

b. Critically examine the factors affecting economic growth and development.

ఆర్థిక వృద్ధి మరియు అభివృద్ధిని ప్రభావితం చేసే అంశాలను విమర్శనాత్మకంగా పరిశీలించండి.

11. a. Explain the Rostow's stages of economic development.

ఆర్థిక అభివృద్ధి యొక్క రోస్టాస్ దశలను వివరించండి .

OR

b. Explain the structure and functioning of NITI Aayog.

నీతి అయోగ్ నిర్మాణం మరియు పనితీరు గురించి వివరించండి .

12a. Define Union Budget. Explain the structure and importance of Union Budget.

యూనియన్ బడ్జెట్ ని నిర్వచించండి. యూనియన్ బడ్జెట్ నిర్మాణం మరియు ప్రాముఖ్యత గురించి వివరించండి.

OR

b. Explain the objectives and limitations of fiscal policy.

ద్రవ్య విధానం లక్ష్యాలను మరియు పరిమితులను గూర్చి వివరించండి.

13a. Define Social Justice? Explain the various schemes of social justice in India.

సామాజిక న్యాయం గూర్చి వివరించండి. భారతదేశంలో సామాజిక న్యాయం యొక్క వివిధ పథకాలను గూర్చి వివరించండి.

OR

b. Explain the structure and functioning of Competition Law in India.

భారతదేశం లో పోటీ చట్టం యొక్క నిర్మాణం మరియు పనితీరును వివరించండి.

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
Model Question Paper
(For Admitted Batch 2017-18)
I B.Com (General), SEMESTER - II
Business Economics - II**

Time: 3 Hours

Max. Marks: 60

PART - A

Answer any **FIVE** Questions. All questions carry equal Marks.

5 X 4= 20 M

1. Cobb-Douglas Production Function.
కాబ్-డౌగ్లస్ ఉత్పత్తి ఫలం
2. Market Structure
మార్కెట్ నిర్మాణం
3. Defects of Monopoly
గుత్తాధిపత్యం లోపాలు
4. Product differentiation
వస్తు వైవిధ్యం
5. Oligopoly - characteristics
పరిమిత స్వామ్యం - లక్షణాలు
6. Kinds of Economic systems.
ఆర్థిక వ్యవస్థల రకాలు.
7. Disadvantages of privatization

- ప్రైవేటీకరణ లోపాలు
8. Objectives of WTO
WTO లక్ష్యాలు.

PART - B

Answer **ALL** the Questions. All questions carry equal Marks

5 X 8 = 40 M

9. a) Explain about Internal economies of Scale.
అంతర్గత ఆదాలను గూర్చి వివరింపుము.

OR

- b) Explain about Techniques of Maximization of output.
ఉత్పత్తి గరిష్ఠీకరణలో లో వుండే మెళకువలను వివరింపుము.

10. a). Explain Characteristics of Perfect competition.

పరిపూర్ణ పోటీ మార్కెట్ యొక్క లక్షణాలను వివరింపుము.

OR

- b) Explain Price determination under Monopoly.

ఏకస్వామ్య మార్కెట్ లో ధర నిర్ధారకాలను వివరించండి.

11. a) Explain Price determination under Monopolistic Competitions.

ఏకస్వామ్య పోటీ మార్కెట్ లో ధర నిర్ధారకాలను వివరించండి.

OR

- b) Explain the marginal productivity theory of distribution.

ఉపాంత ఉత్పాదకతా పంపిణీ సిద్ధాంతమును వివరింపుము.

12. a) Define National Income and explain the different methods of Measuring national income.

జాతీయ ఆదాయం అనగా నేమి? జాతీయ ఆదాయాన్ని మదింపు చేయు పద్ధతులను వివరింపుము.

OR

- b) Define Mixed economy. Discuss the features of Mixed economy.

మిశ్రమ ఆర్థిక వ్యవస్థను నిర్వచించి, లక్షణాలను చర్చించుము.

13. a) What is International trade? Explain its importance in the changing economic trends.

అంతర్జాతీయ వర్తకం అనగా నేమి? మారుతున్న ఆర్థిక ప్రవృత్తిలో దాని ప్రాముఖ్యతను వివరింపుము.

OR

b) Explain the concepts of liberalization, Privatization and globalization.
సరళీకరణ, ప్రైవేటీకరణ మరియు ప్రపంచీకరణ భావనలను వివరింపుము.

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
Model Question Paper
(For Admitted Batch 2017-2018)
I B.Com (Computers), II Semester**

BUSINESS ECONOMICS

Time: 3 Hours

Max Marks: 60

PART - A

Answer any **FIVE** Questions. All questions carry equal Marks. **5 X 4= 20 M**

ఈ క్రింది ప్రశ్నలలో ఐదింటికి సమాదానమిమ్ము.

1. Business economics
వ్యాపార అర్థ శాస్త్రం
2. Explain the Law of Diminishing Marginal Utility.
క్షీణోపాంత ప్రయోజన సూత్రాన్ని వివరించుము.
3. Total outlay method
మొత్తం వ్యయ పద్ధతి
4. Fixed Cost and Variable Cost
స్థిర వ్యయము మరియు చర వ్యయము
5. Cobb-Douglas Production Function.
కాబ్-డౌగ్లస్ ఉత్పత్తి ఫలం
6. Define Market
మార్కెట్ ను నిర్వచించుము.
7. Oligopoly – characteristics
పరిమిత స్వామ్యం – లక్షణాలు
8. Kinds of Economic systems.
ఆర్థిక వ్యవస్థల రకాలు.

PART – B

Answer **ALL** the Questions. All questions carry equal Marks **5 X 8 = 40 M**

అన్ని ప్రశ్నలకు సమాదానమిమ్ము.

9. A) Elucidate the Nature and Scope of Business Economics.

వ్యాపార అర్థశాస్త్రం యొక్క స్వభావం మరియు పరిధిని వివరించండి.

OR

B) Explain the relationship between Micro and Macro Economic analysis.

సూక్ష్మ మరియు స్థూల అర్థశాస్త్ర విశ్లేషణల మధ్య సంబంధాన్ని వివరించండి.

10. A) Explain the Law of Demand and its exceptions.

డిమాండ్ సూత్రాన్ని మరియు దాని మినహాయింపు లను వివరించండి.

OR

B) Explain the Methods of measuring elasticity of demand.

డిమాండ్ వ్యాకోచత్వం యొక్క పద్ధతులను వివరించండి.

11. A) Describe the Classification of costs.

వ్యయాల వర్గీకరణను తెల్పుము.

OR

B) Write about Internal economies of Scale.

అంతర్గత ఆదాలను గూర్చి వ్రాయుము.

12. A) Explain Characteristics of Perfect competition.

పరిపూర్ణ పోటీ మార్కెట్ యొక్క లక్షణాలను వివరింపుము.

OR

B) Explain Price determination under Monopoly.

ఏకస్వామ్య మార్కెట్ లో ధర నిర్ధారకాలను వివరించండి.

13. A) Define National Income and explain the different methods of Measuring National Income.

జాతీయ ఆదాయం అనగా నేమి? జాతీయ ఆదాయాన్ని మదింపు చేయు పద్ధతులను

వివరింపుము.

OR

B) Explain the concepts of liberalization, Privatization and globalization.

సరళీకరణ, ప్రైవేటీకరణ మరియు ప్రపంచీకరణ భావనలను వివరింపుము.

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
I B.COM (Computer Applications), SEMESTER – II
(For Admitted Batch 2018-19)
Model Question Paper

PROGRAMMING IN C

Time: 3Hours

Max. Marks: 60

SECTION – A

Answer any **FIVE** questions from the Following:

5 X 4 = 20M

1. What is a flow chart? Draw various flow chart symbols.
2. What is a variable? How to declare a variable in C.
3. What is Array? What are the different types of Arrays
4. What is function? What are types of functions.
5. Explain the structure of C program with an illustration.
6. Write about switch-case statement.
7. What is string? Explain with example
8. What is the difference between structures and unions?

SECTION – B

Answer **ALL** questions from the Following:

5 X 8 = 40M

9. a) Explain Various Data Types available in C? Explain each with example.
(OR)
b) Explain with examples different types of operators available in C.
10. a) Explain about Decision making statements with an example.
(OR)
b) Explain looping control statements in C.
11. a) Write about storage classes with example.
(OR)
b) What is a Recursion? Write a program to find Factorial of a given number using recursive method.
12. a) Write ARRAYS? Explain different arrays with syntax and example?
(OR)
b) How do you declare and initialize a tow-dimensional array with an example?
13. a) Write any 8 string handling functions with syntax and example.
(OR)
b) What is a structure? Explain about structures in C.

B.Com
(General and Computers)

Admitted Batch 2017-18

Syllabus and Model
Question Papers
Semester – IV

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
IV – Semester, B.Com (General/Computers)
(For Admitted Batch 2016-17)
(Model Question Paper)

ACCOUNTING FOR SERVICE ORGANISATIONS

Time: 3 Hours

Max Marks: 60

SECTION – I

Answer any **FIVE** from the following.

5X4=20 Marks

1. What are the types of organizations?
సంస్థలు ఎన్ని రకాలు ?
2. Give a Proforma of Profit and Loss Account of Banking Company.
బ్యాంకింగ్ కంపెనీ యొక్క లాభ నష్టాల ఖాతా నమూనా ను చూపుము ?
3. Give an Example using Earning Ratio and indemnity Ratio in Fire insurance claim.
బీమా కంపెనీలో రాబడి నిష్పత్తి, విమోచన నిష్పత్తిలను ఉదాహరింపుము ?
4. How do you show the capital as per the form A in banking companies?
బ్యాంకింగ్ కంపెనీ యొక్క ఫారం "ఎ" ప్రకారం మూలధనాన్ని ఎలా చూపిస్తారు ?
5. Explain about Different types of Policies.
వివిధ రకాల పాలసీలను గూర్చి వివరింపుము ?
6. What are the features of Double Accounting system?
జంట ఖాతా లక్షణాలు ఏవి ?
7. Draw a Profarma of Profit and Loss Account in Life Insurance Company.
జీవిత బీమా కంపెనీ యొక్క లాభ నష్టాల కాతా నమూనా ను చూపుము ?
8. Show the specimen form of Net Revenue Account.
నిఖర రాబడి ఖాతా నమూనా ను చూపుము ?

SECTION – II

Answer the following questions.

5x8=40 Marks

- 9. a)** Following balances are extracted from the books of CLS Corporation as on 31-03-2017. Credit Balances: Equity Shares 1,64,700; Debentures 60,000; Sundry Creditors on open Accounts 300; Depreciation fund 75,000; Sale of Current 39,000; Meter rent 1500; Balance of Net Revenue Account as on 1st April, 2016.
Debit Balances: Capital Expenditure on 31-03-2017 2,85,000; Capital Expenditure during 2016-17 18,300; Sundry Dr's for current supplied 12,000; Other Debtors 150; Stores in Hand 1,500; Cash in hand 1,500; Cost of generation of electricity 9,000; Cost of distribution of electricity 1,500; Rent, Rates Taxes 1,500; Management expenses 3,600; Depreciation 6,000; Interim Dividend 6000; Interest on Debentures. Prepare Capital Account, Revenue Account, Net Revenue Account, Balance sheet from the above trial balance.
31-03-2017 నాటికి CLS కార్పొరేషన్ యొక్క పుస్తకాలలో నిల్వలు ఈ క్రింది విధంగా ఉన్నవి.
క్రెడిట్ నిల్వలు: ఈక్విటీ వాటాలు రూ. 1,64,700; డిబెంచర్లు రూ.60,000; వివిధ ఋణదాతలు 300; తరుగుదల నిధి రూ.75,000; విద్యుత్ అమ్మకం రూ.39,000; మీటర్ అద్దె 1500;

1-4-2016 నాటికి నిఖర రాబడి ఖాతా డెబిట్ నిల్వలు: 31-03-2017నాటికి మూలధన ఖర్చులు రూ.2,85,000; 2016-17 సంవత్సరంలో మూలధన ఖర్చులు రూ.18,300; విద్యుత్ సరఫరా కొరకు వివిధ ఋణగ్రస్తులు రూ.12,000; ఇతర ఋణగ్రస్తులు రూ. 150; చేతిలో సరుకు నిల్వ రూ.1,500; చేతిలో నగదు రూ.1,500; విద్యుత్ తయారీకి అయిన వ్యయం రూ.9,000; విద్యుత్ సరఫరాకి అయిన వ్యయం రూ.1,500; అద్దె, రేట్లు మరియు పన్నులు రూ.1,500; నిర్వహణ ఖర్చులు రూ.3,600; తరుగుదల రూ.6,000; మద్యకాలిక డివిడెండ్ రూ.6000; దిబెంచర్ల పై వడ్డీ.

పైన ఇవ్వబడిన అంకణ నుండి పెట్టుబడి ఖాతా, రాబడి ఖాతా, నిఖర రాబడి ఖాతా మరియు ఆస్తి అప్పుల పట్టికలను తయారుచేయండి.

(OR)

b) What are the Differences between Receipts and Payments – Income and Expenditures Accounts?

వసూళ్ళు చెల్లింపులు ఖాతాకు మరియు ఆదాయ వ్యయాల ఖాతా కు మధ్య వ్యత్యాసాలు ఏవి ?

10. a) From the following particulars draw up Capital Account and General Balance Sheet as on 31st march, 2017 on double accounting system. Authorized capital Rs.30,00,000; Subscribed capital Rs.26,00,000; 11% Debentures Rs. 4,00,000; Trade Creditors Rs.1,60,000; Reserve Rs.1,50,000; Trade Debtors Rs. 3,80,000; Cash in hand and at Bank Rs.3,50,000; Investments Rs.1,50,000; Stock Rs.2,40,000. Expenditure to 31st march 2016: Land Rs. 1,20,000; Shafting etc.,Rs.13,50,000; Machinery Rs. 4,00,000; Building Rs.1,30,000.The expenditure during the year ended 31-03-2017 was Rs.2,50,000 has been created. The balancing item of Rs.1,60,000 may be taken as profit to the company.

ఈ క్రింద ఇవ్వబడిన నిల్వల ఆధారంగా 31 మార్చి 2017 నాటికి జంటఖాతా పద్ధతి లో మూలధనం ఖాతాను మరియు ఆస్తి అప్పుల పట్టికను చూపండి. ఆదిక్రమ మూలధనం రూ.30,00,000; చందా అయిన మూలధనం రూ.26,00,000; 11% డిబెంచర్లు రూ.4,00,000; వర్తకపు ఋణదాతలు రూ.1,60,000; రిజర్వులు రూ.1,50,000; 3,80,000; చేతిలోనూ మరియు బ్యాంకు లోనూ నగదు రూ.3,50,000; పెట్టుబడులు రూ.1,50,000; సరుకు రూ.2,40,000; 30-03-2016 వరకు ఖర్చులు: భూమి. రూ. 1,20,000; షాఫ్టింగ్ రూ.13,50,000; యంత్రాలు రూ.4,00,000; భవనాలు. రూ.1,30,000. 31-03-2017 సంవత్సరాంతానికి ఖర్చులు రూ.2,50,000 క్రెడిట్ అయినవి మిగిలిన రూ.1,60,000 ను కంపెనీ లాభాలు గ పరిగణిస్తువలెను.

(OR)

b) The following figures are extracted from the books of NEW Bank Ltd., as on 31-03-2017. Interest on discount received Rs.40,60,000; Interest paid on deposits Rs.24,04,000; Issued and subscribed capital Rs.10,00,000; Reserve under section 17 Rs.7,00,000; commission, exchange and brokerage Rs.1,80,000; Rent received Rs.60,000; Profit on sale of investment Rs.1,90,000; Salaries and allowances Rs.2,10,000; Director's fees and allowances Rs.24,000; Rent and taxes paid 1,08,000; Stationary and printing Rs.48,000; Postage and Telegrams Rs.40,000; Other expenses Rs.10,000; Audit fees Rs. 8,000; Depreciation on bank's properties Rs. 25,000.

Additional information:

(a) A customer whom a sum of Rs.5,00,000 has been advanced has become insolvent and it is expected only 40% can be recovered from his estate. Interest due at 15% on his debt has not been provided in the books.

(b) Provision for bad and doubtful debts on other debts necessary Rs.1,00,000.

(c) Rebate on bills discounted on 31-3-2016, Rs.10,000 and Rebate on bills discounted on 31-3-2017.

(d) Provide Rs.7,00,000 for income tax.

(e) The directors desire to declare 10% dividend. Prepare the Profit and Loss account in accordance with law.

31-03-2017 నాటికి న్యూ బ్యాంకు లిమిటెడ్ యొక్క పుస్తకాల నుండి విలువలు క్రింది విధంగా ఉన్నాయి. వసూలు ఐన డిస్కాంట్ పై వడ్డీ రూ. 40,60,000; డిపాజిట్లపై వడ్డీ రూ.24,04,000; జారీ అయిన, చందా అయిన మూలధనం రూ.10,00,000; సెక్షన్ 17 క్రింద రిజర్వు రూ.7,00,000; కమీషన్, ఎక్స్చేంజి మరియు బ్రోకరాజి రూ. 1,80,000; వసూలు అయిన అడ్వె రూ. 60,000; పెట్టుబడుల అమ్మకం పై లాభం రూ. 1,90,000; జీత భత్యాలు రూ. 2,10,000; డైరెక్టర్ల రుసుము, భత్యాలు రూ. 24,000; చెల్లించిన అడ్వె పన్నులు రూ.1,08,000; ముద్రణ స్టేషనరీ రూ. 40,000; ఇతర ఖర్చులు రూ.10,000; ఆడిట్ రుసుము రూ. 8,000; బ్యాంకు యొక్క స్వదీనస్తుల పై తరుగుదల రూ. 25,000.

- ఒక ఖాతాదారుడు దివాలా తీయకముందు అతని మొత్తం రూ.5,00,000 అడ్వాన్స్ ఉండగ తనకున్న ఎస్టేట్ ద్వారా స్వాస్థ్యము కొరకు 40% మాత్రమే ఆసించినాడు .ముణం పై ఉన్న 15% బకాయిని పుస్తకాలలో నమోదు చేయలేదు
- ఇతర అవశ్యకమైన రుగ్రస్తుల పై అనుమానాస్పద మరియు రానిబాకీల కొరకు నిధి ఏర్పాటు . రూ. 1,00,000.
- 31-3-2016న డిస్కాంట్ చేసిన బిల్లులపై రిబేటు రూ. 10,000 .మరియు 31-3-2017న డిస్కాంట్ చేసిన బిల్లులపై రిబేటు.
- ఆదాయపు పన్ను కోసం ఏర్పాటు రూ.7,00,000
- డైరెక్టర్లు 10% డివిడెండ్ నిర్ణయించారు .చట్ట ప్రకారం లాభ నష్టాల ఖాతా ను చూపండి?

11. a) From the following information prepare profit and loss account of VANI Bank for the year ended on 31-03-2017. Interest on Loans Rs.2,59,000; Interest on fixed deposits Rs.3,17,000. Rebate on bills discounted Rs.49,000; Commission Rs.8200; Payments to employees Rs.54,000; Discount on bills discounted Rs. 1,55,000; Interest on cash credits Rs.2,23,000; Rent and Taxes Rs. 18000; Interest on over drafts Rs. 1,54,000; Director's fees Rs. 3000; Auditors Rs.1,200; Interest on savings bank deposits Rs.68,000; Postage, Telegrams Rs.1,400; Printing and stationery Rs.2,900. Sundry charges Rs.1,700.

Additional Information:

(a) Provide for contingencies Rs. 20,000.

(b) Transfer Rs. 1,55,700 to reserve fund.

(c) Transfer Rs.20,000 to central government.

క్రింద ఇవ్వబడిన సమాచారం నుండి 31-03-2017 నాటికి వాణి బ్యాంకు యొక్క లాభ నష్టాల ఖాతా ను తయారుచేయండి. రుణంపై వడ్డీ రూ. 2,59,000; స్థిర డిపాజిట్లపై రూ. 3,17,000 డిస్కాంట్ చేసిన బిల్లులపై రిబేటు 49,000; కమీషన్ రూ.8200; ఉద్యోగస్తులకు చెల్లింపులు రూ.54,000; డిస్కాంట్ చేసిన బిల్లులపై తగ్గింపు రూ. 1,55,000 నగదు రుణాలపై వడ్డీ రూ.2,23,000; అడ్వె మరియు పన్నులు

రూ. 18000; ఓవర్ డ్రాఫ్ట్ పై వడ్డీ రూ. 1,54,000; డైరెక్టర్ల రుసుము రూ. 3000; ఆడిటర్ల రుసుము రూ.1,200; సేవింగ్స్ బ్యాంకు దిపజిట్స్ పై వడ్డీ రూ.68,000; తంతి-తపాలా రూ. 1,400; ముద్రణ ఫ్లీషనరీ

Rs.2,900. వివిధ చార్జీలు రూ.1,700.

(OR)

(b) Explain about certain peculiar items of Non-Trading Concerns.

వ్యాపారేతర సంస్థలలో అవసరమైన ఖాతాలను గూర్చి వివరింపుము ?

12 a) A Life Insurance Corporation gets its valuation made once in every two years. The Life Insurance fund on 31-03-2017 amounted to Rs.41,92,000 before providing for Rs. 32,000 for the share holders dividend for the year 2016-17. Its actual valuation on 31-03-2017 disclosed net liability of Rs. 40,40,000 under the assurance and annuity contract. An interim bonus of Rs.40,000 was paid to the policy holders during the period ending 31st march, 2017. Prepare a statement showing the amount now available as bonus to policy holders.

ఒక జీవిత భీమా సంస్థ దాని యొక్క విలువను రెండు సంవత్సరాలకు ఒకసారి లేక్కించును, 2016-17 సంవత్సరంలో వాటాదారులకు డివిడెండ్ రూ. 32,000 ఏర్పాటు చేయక ముందు జీవిత భీమా నిధి 31-03-2017 నాటికి రూ. 41,92,000. దాని అసలు విలువ 31-03-2017 నాటికి నమ్మకంతో మరియు వార్షిక ఒప్పందం క్రింద తెలియచేయబడిన నిఖర అప్పు రూ. 40,40,000. 31-03-2017 తో అంతమైయ్యే కాలానికి పలసిదారులకు మద్యకాలిక బోనస్ రూ. 40,000 చెల్లించడమైనది. పాలసిదారులకు అందుబాటులో ఉన్న బోనస్ ను చూపే నివేదికను తయారుచేయండి

(OR)

(b) The Revenue Account of a Life Insurance Company shows the Life Insurance Fund at the end of the year 2017 at Rs. 31,20,800 before Taking in to account the following items.

- Claims intimated but not admitted Rs. 40,000.
- Bonus utilised in reduction of premium Rs. 6,500.
- Interest accrued on securities Rs.12,500.
- Outstanding premiums Rs.11,000.
- Claims covered under re – insurance Rs. 12,000.

Pass the necessary journal entries, giving effect to the above omissions

2017 అంతమైయ్యే సంవత్సరానికి జీవిత భీమా కంపెనీ యొక్క రాబడి ఖాతా జీవిత భీమా నిధిని రూ.31,20,800. చూపిస్తున్నది(క్రింది వివరాలకు ముందు)

- క్లెములు పిలిచినప్పటికీ ఆదరణకు రాలేదు రూ. 40,000.
- ప్రీమియం తగ్గింపులో వినియోగించిన బోనస్ రూ.6,500
- హామీలపై జమ అయ్యిన వడ్డీ.12,500.
- చెల్లించవలసిన ప్రీమియం రూ.11,000.
- పునర్భీమా క్రింద కలిగిన క్లెములు రూ.12,000

అవసరమైన చిట్టాపద్ధులను నమోదు చేసి పై లోపాలను సరిచేయుము

13 a) From the following particulars ascertain the claim to be lodged in respect of consequential loss policy. The Policy is for Rs.4,90,000 with an indemnity period for 6 months. Fire Occurred on 01-07-2016 and affected sales for 3 months. Sales for 12 months ending 30-6-2016 amounted to Rs.5,00,000 and for the accounting year ended 31-12-2015 amounted to Rs.2,00,000. Sales for 3 months ending 30th September, 2015 and 2016 were Rs. 1,00,000 and Rs. 4,000 respectively.

ఈ క్రింది వివరాల నుండి నిర్ధారించిన క్లెము వలన పాలసీకు సంభవచిన నష్టం ను కనుగొనండి.

పాలసీ విలువ రూ.4,90,00 విమోచన కాల పరిమితి 6 నెలలు. 01-07-2016 తేదిన అగ్ని ప్రమాదం సంభవించింది. దానికి గాను 3 నెలల వరకు అమ్మకాలపై ప్రభావం చూపింది. 30-6-2016 నాటికి 12 నెలలకు అమ్మకాల విలువ రూ.5,00,000 మరియు ఆ ఖాతా సంవత్సరం 31-12-2015తో అంతమయ్యే కాలానికి విలువ రూ..2,00,000. సెప్టెంబర్ 30 నాటికి 3 నెలల అమ్మకాలు, 2015 మరియు 2016 సంవత్సరాలలో రూ.1,00,000 మరియు రూ. 4,000.

(OR)

(b) Explain about using terminology in General insurance claims.

సాధారణ భీమా క్లెములలో అవసమైన పదజాలములను గూర్చి వివరింపుము ?

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
II B. Com (General), IV SEMESTER
(For Admitted Batch 2016-17)**

INCOME TAX

Time: 3 Hours

Max Marks: 60

PART - A

Answer any **FIVE** Questions.

5 x 4= 20 M

1. Assessment Year

మదింపు సంవత్సరము

2. Mr. Bill a citizen of USA furnishes the following particulars of his income relevant to the previous year 2017-18.

- a. Agricultural Income from USA entire amount spent for Software Development in New York Rs. 3,00,000.
- b. Profit on sale of building in Bangalore 3/4 of received in New York Rs.6,00,000.
- c. Profit from software business in Japan received in New York controlled from India Rs.3,20,000.
- d. Interest on deposits with an Indian company Rs. 2,000.

Compute his taxable income if he is - (i) Resident (ii) Not ordinarily Resident and (iii) Non-Resident for the Assessment Year 2018-19.

అమెరికా పౌరుడైన బిల్ అను వ్యక్తి 2017-18 గత సంవత్సరానికి సంబంధించి దిగువ సమాచారాన్ని అందచేస్తున్నాడు

- a. అమెరికాలో వ్యయసాయ ఆధాయము పూర్తిగా సాఫ్ట్వేర్ అభివృద్ధి కొరకు న్యూ యార్క్ లో కార్చు పెట్టినదిరూ.300000/-
- b. బెంగళూరులో భవనం అమ్మగా వచ్చిన మొత్తంలో $\frac{3}{4}$ వంతు న్యూ యార్క్ లో స్వీకరించినది రూ.600000/-
- c. జపాన్ లోని సాఫ్ట్వేర్ వ్యాపారం నుండి వచ్చిన లాభము న్యూ యార్క్ లో స్వీకరించినది రూ.320000/- (ఈ వ్యాపారం భారతదేశం నుండి నియంత్రించ బడుతున్నది)
- d. భారతదేశపు కంపెనీలో పెట్టుబడుల పై వడ్డీ రూ .2000/-
- e. 2018-19 మదింపు సంవత్సరానికి బిల్ పన్ను విధింపదగిన ఆదాయాన్ని క్రింది సందర్భాలలో గణించండి.
ఒకవేళ అతను (i) సాధారణ నివాసి (ii) సాధారణ నివాసి కానట్లయితే
(iii) అసలు నివాసి కానీ సందర్భంలో .

3. Partially Exempted Allowance

పాక్షికంగా మినహాయించబడిన భత్యం

4. Mrs. Ranjita (Resident) working in a company and getting a basic pay of Rs.8,000/- p.m. DA at 20% of basic pay, Commission at 5% of basic pay, HRA at 12% of basic pay and bonus equal to two months of basic pay. She is residing in a rented house at Rs.1,800/- p.m. Determine her exempted amount of HRA, for the A.Y. 2018-19.

శ్రీమతి రంజిత (నివాసి) ఒక కంపెనీలో పనిచేస్తూ నెలకు రూ.8000/-

మూలవేతనమును పొందుచున్నారు. కరువు భత్యం మూలవేతనంలో

20% , కమిషన్ మూలవేతనంలో 5% , ఇంటి అద్దె భత్యం

మూలవేతనంలో 12% మరియు బోనస్ రెండు నెలల మూలవేతనానికి

సమానం. ఆమె నెలకు రూ.1800/-చొప్పున అద్దె చెల్లిస్తూ అద్దె

గృహంలో నివసిస్తున్నారు .

2018-19 పన్ను మదింపు సంవత్సరానికి శ్రీమతి రంజిత ఇంటి అద్దె

భత్యం నుండి మినహాయించదగిన మొత్తాన్ని నిర్ణయించండి.

5. Standard Rent Vs. Fair Rental Value

ప్రామాణిక అద్దె vs. సమంజసమైన అద్దె విలువ

6. Net profit as per profit and loss account of Mr.Madan is Rs. 8,00,000/-. Salary paid to employees, debited to P/L A/c is Rs.50,000/- out of which Rs.10,000/- is employee's contribution to Provident Fund. Compute the net taxable income during the year.

మధన్ లాభనష్టాల ఖాతా ప్రకారం లాభం రూ -/800000. ఉద్యోగులకు చెల్లించిన లాభనష్టాల ఖాతాకు ఖర్చు వ్రాసినది రూ-/50000 . కాగా అందులో రూ -/10000. ఉద్యోగి భవిష్యనిధికి జమచేయబడిఉంది .పన్ను విధింపదగిన నికర ఆదాయాన్ని లెక్కించండి.

7. Net sales consideration
నికర అమ్మకపు ప్రతిఫలము

8. Rebate U/S 87A

సెక్షన్ 87 (ఎ) ప్రకారం తగ్గింపు .

PART - B

Answer **ALL** Questions.

5 x 8 = 40 M

9. (a) Mrs. Mangala, a citizen of India went to England on 2-10-2009 for higher studies for a period of two years. After she came back, she was employed in a Multinational Company in India. The company sent her for 6 months training to Germany on 1-3-2012. She was transferred to the company's Head Office in New York on 15-8-2013. However, she left India on 2-10-2013 and reported for duty on 5-10-2013. She visited India during the months of Nov. and Dec. 2013. The company transferred her back to her original post in India and she returned to India on 26-1-2016. Determine her residential status for the A.Y. 2016-17.

(a) భారతదేశ నివాసి అయిన శ్రీమతి మంగళ 2 సంవత్సరాల ఉన్నత విద్యాభ్యాసం కొరకు 2-10-2009 న ఇంగ్లాండ్ వెళ్ళినది. ఆమె తిరిగి వచ్చిన తర్వాత ఒక బహుళ జాతి సంస్థ లో ఉద్యోగంలో చేరినది. సంస్థ 6 నెలల శిక్షణ నిమిత్తం ఆమెను 1-3-2012 న జర్మనీకి పంపించి నది. తదుపరి ఆమెను సంస్థ 15-8-2013న ప్రధాన కార్యాలయం న్యూయార్క్ నకు బదిలీ చేసినది. అయితే ఆమె 2-10-2013 న ఇండియా వదిలి 5-10-2013 న విధులకు హాజరు కావడం జరిగింది. ఆమె 2013 నవంబరు మరియు డిసెంబరు మాసాలలో ఇండియాను సందర్శించినది. తదుపరి కంపెనీ ఆమెను ఇండియాలో అసలు ఉద్యోగానికి బదిలీ చేయగా 26-1-2016న ఆమె ఇండియాకు

తిరిగి వచ్చినది .2016-17 మదింపు సంవత్సరానికి శ్రీమతి మంగళ నివాస ప్రతిపత్తిని నిర్ధారించండి.

(OR)

(b) What is 'Income'? Describe various incomes exempted from tax.

ఆధాయం అంటే ఏమిటి ? పన్ను నుండి మినహాయించబడిన వివిధ ఆధాయములను వివరించండి.

10. (a) Vyasa Raj is the principal of a college in Bangalore. He furnishes the following details.
- Basic Salary Rs.16,200/- per month
 - DA (Under terms of employment) Rs. 11,800/- per month
 - He contributes 12.5% of his basic pay to RPF. The employer also contributes the same amount:
 - Education allowance for 3 children Rs. 6,000/-
 - Medical allowance Rs. 8,000 actual amount spent Rs. 3,000/-
 - Telephone bill Rs. 5,000 -/paid by the employer on behalf of Mr. Vyasa Raj
 - Sweeper, servant, watchman at a salary of Rs. 350/- per month per person appointed by Mr. Vyasa Raj and their salary paid by employer.
 - Surrender of earned leave and received an amount of Rs.22,000/-
 - LIC premium paid by employer on the life policy of Mr. Vyasa Raj is Rs. 6,000/-
 - Mr Vyasa Raj paid professional tax of Rs. 2,400/-
 - He has been provided with rent free furnished house by the college whose FRV is Rs. 5,000/- pm and furniture facility of which cost Rs. 25,000 by the employer.
 - Group Insurance premium also being paid by the employer Rs. 1,560/-
 - He went on tour for official purpose and received travelling allowance Rs. 6,000/-
- Compute his taxable salary for the A.Y. 2018-19.

వ్యాస రాజు బెంగళూరులో ఒక కళాశాల ప్రధాన ఆచార్యుడిగా పనిచేయుచున్నాడు. అతను అందించిన వివరాలు దిగువ విధంగా ఉన్నాయి.

- మూలవేతనం నెలకు రూ.16200/-
- కరువు భత్యం (ఉద్యోగ నిబంధనల క్రింద) నెలకు రూ.11800/-
- గుర్తిపబడిన భవిష్య నిధికి మూలవేతనంలో 12.5% జమచేయబడుతుంది యజమాని కూడా అంతే మొత్తం జమచేస్తున్నారు.
- విద్యా భత్యం ముగ్గురు పిల్లలకు రూ.6000/-
- వైద్య భత్యం రూ.8000/- వాస్తవంగా ఖర్చు చేసిన మొత్తం రూ.3000/-
- సెలిఫోన్ బిల్లు రూ.5000/-ల ను యజమాని వ్యాసరాజు తరపున చెల్లించడం జరిగింది

- g) వ్యాసరాజు కొరకు నియమించబడిన స్వీపర్ , సేవకుడు, కాపలాదారుణకు నెలకు ఒక్కకరికి రూ.350/- చెల్లించెను
- h) ఆర్జిత సెలవుల ద్వారా పొందిన మొత్తం రూ.22000/-
- i) వ్యాసరాజు జీవిత భీమా పాలసీ నిమిత్తం యజమాని చెల్లించిన ప్రీమియం మొత్తం రూ.6000/-
- j) వ్యాసరాజు చెల్లించిన వృత్తి పన్ను రూ.2400/-
- k) యజమాని సమకూర్చిన అద్దెలేని ఉపకరణాలతో కూడిన ఇంటి సమంజసమైన అద్దె విలువ నెలకు రూ.5000/- మరియు ఫర్నిచరు విలువ రూ.25000/-
- l) యజమాని చెల్లించిన సామూహిక భీమా ప్రీమియం రూ.1560/-
- m) కార్యాలయ పని నిమిత్తం వెళ్ళి పొందిన ప్రయాణ భత్యం రూ.6000/-

2018-19 మదింపు సంవత్సరానికి వ్యాసరాజు పన్ను విధింపదగిన జీతం ద్వారా ఆదాయాన్ని గణించండి.

(OR)

- (b). Mr. Karthik is a Limited Company Employee, who is also director in that company, gets the following emoluments during P.Y. 2015-16.
- Basic Salary Rs.6,000/- per month (increased to Rs. 8,000/- from 1.1.2016)
- Dearness Allowance Rs. 4,000/- per month (50% of which is part of salary for computing all retirement benefits)
- Education allowance Rs. 400/- per month per child for his 3 children.
- Medical allowance Rs. 600/- per month. (Medical expenses Rs. 800/- per month).
- Upto 31.10.2015 he was provided a furnished flat at Delhi (rent paid by employer Rs.7,000/- per month. Cost of furniture provided Rs.15,000/-)
- With effect from 1.11.2015, he was given House Rent Allowance of Rs.7,000/- p.m. (Rent paid by Karthik being Rs. 5,000/- per month).
- Leave Travel Concession facility Rs. 58,770/- (travel by air at business class Rs.24,000/- and other expenses Rs.6,000/- but economy class air fair for covering the same distance Rs.13,640/-).
- Income Tax penalty paid the employer Rs.2,000/-
- He enjoys club facility (expenditure of the company Rs.2,000/-)
- On 1-09-2015, he was given transfer allowance Rs.14,000 (amount spent in connection with transfer Rs.10,200/-).
- He gets hostel allowance for his son of Rs.300 p.m. but son does not stay in hostel. Compute his taxable salary for the A.Y. 2016-17.

(b)కార్తీక్ ఒక పరిత కంపెనీ ఉద్యోగి మరియు అదే కంపెనీ లో సంచలకుడు. 2015-16 గత సంవత్సరానికి అతను పొందిన ఆదాయ వివరాలు దిగువ ఇవ్వబడ్డాయి.

మూలవేతనం రూ.6000/- నెలకు (రూ.8000/- నకు 1.1.2016 నుండి పెరిగినది)

కరువు భత్యం నెలకు రూ.4000/- (50% జీతంలో భాగం పదవీ విరమణ ప్రయోజనాల కొరకు లెక్కించబడుతుంది)

విద్యా భత్యం నెలకు ఒక శిశువుకు రూ.400/- (ముగ్గురు పిల్లలకు)

వైద్యా భత్యం నెలకు రూ.600/- (వైద్యా ఖర్చులు నెలకు రూ.800/-)

31-10-2015 వరకు కార్తీక్ నకు ఢిల్లీలో ఉపకరణాలతో కూడిన ఇంటిని సమకూర్చడం జరిగింది. (యజమాని చెల్లించిన అద్దె రూ.7000/- (నెలకు) సమకూర్చిన ఫర్నిచరు విలువ రూ.15000/-)

1-11-2015 నుండి అతనికి ఇంటి అద్దె భత్యం రూ.7000/-(నెలకు) ఇవ్వడం జరిగింది. (కార్తీక్ చెల్లించిన అద్దె నెలకు రూ.5000/-)

సెలవు ప్రయాణ సౌకర్య విలువ రూ.58770/- (విమానంలో వ్యాపార తరగతి ప్రయాణం ఋ.24000/- మరియు ఇతర ఖర్చులు రూ.6000/- కానీ అదే ప్రయాణానికి పొదుపు తరగతి ప్రయాణం ఖర్చు రూ.13640/-)

ఉద్యోగి చెల్లించిన ఆదాయ పన్ను పెనాల్టీ రూ.2000/-

క్లబ్ సౌకర్యం (కంపెనీ ఖర్చు రూ.2000/-)

1-9-2015 న అతనికి ఇవ్వబడిన బదిలీ భత్యం రూ.14000/- (దీని నిమిత్తం అయిన వాస్తవ ఖర్చు రూ.10200/-) అతని కుమారునికి ఇవ్వబడిన వసతి గృహ భత్యం నెలకు రూ.300/- కానీ అతని కుమారుడు వసతి గృహంలో ఉండటం లేదు.

2016-17 మదింపు సంవత్సరానికి కార్తీక్ పన్ను విధింపదగిన జీతం ఆదాయాన్ని లెక్కించండి)

11. (a).Mr. Ganesh (resident) owns a big house, the construction of which was completed in May 2008, 50% of the floor area is let-out for residential purposes on a monthly rent of Rs.

3,200. However, this portion remained vacant for one month during 2015-16, 25% of the floor area is used by the owner for the purpose of his profession, while remaining 25% of the floor area is utilized for the purpose of his residence. Other particulars of the house are as follows:

Municipal Valuation Rs. 60,000
 Standard rent Rs. 90,000
 Municipal taxes paid Rs.12,000
 Repair Rs. 3,000
 Interest on capital borrowed for repairs Rs. 28,000
 Ground rent Rs. 4,000
 Annual charges Rs. 6,000
 Fire insurance premium Rs. 1,200
 Compute the income from house property of Mr. Ganesh for the A.Y. 2016-17.

(a) గణేశ్ (నివాసి) ఒక పెద్ద ఇంటిని కలిగి ఉన్నాడు . ఈ ఇల్లు నిర్మాణం మే, 2008లో పూర్తయినది. ఇంటిలో 50% నివాసం కొరకు నెలకు రూ.3200/- చొప్పున అద్దెకి ఎవ్వమ్ జరిగింది. అయితే ఈ భాగపు ఇల్లు 2015-16 సం.లో ఒక నెల ఖాళీగా ఉంది. ఇంటిలో 25% యజమాని తన సొంత వృత్తి అవసరాలకు ఉపయోగించుకుంటున్నాడు. మిగిలిన 25% భాగం తన నివాసం కొరకు వినియోగించుకుంటున్నాడు. ఇంటికి సంబంధించిన మిగిలిన వివరాలు దిగువ విధంగా ఉన్నాయి.

మున్సిపల్ విలువ రూ.60000/-
 ప్రామాణిక అద్దె విలువ రూ.90000/-
 చెల్లించిన మున్సిపల్ పన్నులు రూ.12000/-
 మరమత్తులు కొరకు తీసుకున్న ఋణం పై వడ్డీ రూ.28000/-
 భూమి అద్దె రూ.4000/-
 వార్షిక ఖర్చులు రూ.6000/-
 అగ్ని భీమా ప్రీమియం రూ.1200/-
 2016-17 మదింపు సంవత్సరానికి గణేశ్ గృహాస్తి నుండి ఆదాయాన్ని గణించండి.

(OR)

(b) Mrs. Shantha (resident) owns two houses in Bangalore. She has let-out both the houses throughout the year for residential purpose.

	House I	House II
Municipal value	4,00,000	12,00,000
Fair Rental value	7,20,000	7,20,000
Rent received	4,80,000	8,00,000
Standard Rent	6,00,000	6,00,000
Repairs	72,000	1,00,000

Municipal Tax paid	40,000	1,20,000
Insurance Premium paid	48,000	70,000

On 1st April 2015, she bought residential house for self occupation for Rs.10,00,000/- by taking a housing loan in Canara Bank. Loan amount was Rs.7,00,000/- and rate of interest 12% p.a.

Compute taxable income from House property for the Assessment Year 2016-17.

- (b) శ్రీమతి శాంత (నివాసి) బెంగళూరులో 2 గృహాస్తులను కలిగి ఉన్నారు. రెండు గృహాలను పూర్తిగా సంవత్సరం మొత్తం నివాసం కొరకు అద్దెకి ఇవ్వడం జరిగింది.

		గృహం-1
గృహం-2		
మున్సిపల్ విలువ		400000/-
1200000/-		
సమంజసమైన అద్దె విలువ	720000/-	
720000/-		
స్వీకరించిన అద్దె	480000/-	800000/-
ప్రామాణిక అద్దె	600000/-	
600000/-		
మరమత్తులు	72000/-	
100000/-		
చెల్లించిన మున్సిపల్ పన్నులు		40000/-
120000/-		
చెల్లించిన భీమా ప్రీమియం	48000/-	
70000/-		

ఏప్రిల్ 1, 2015న శ్రీమతి శాంత కెనరా బ్యాంకు నుండి రుణం తీసుకుని తన సొంత నివాసం కొరకు రూ .1000000/-విలువగల గృహాన్ని కొనుగోలు చేసినది.తీసుకున్న రుణం మొత్తం రూ.700000/- వడ్డీ రేటు 12%(ఏడాదికి). 2016-17 మదింపు సంవత్సరానికి గృహాస్తి నుండి ఆదాయాన్ని లెక్కించండి.

12. (a) Mr. Ramanad inherited 20 acres of agricultural land in urban limits from his father during 1979. The FMV on 1-4-1981 was Rs.38,000 per acre. He made improvements during the P.Y 1985-86 at cost of Rs.3,000 per acre (CII 133). On 17-8-2015 he sold 10 acres at

Rs.12,50,000/- per acre and expenditure on transfer was 4%. He made the following appropriations.

- Purchased another of 10 acres of agricultural land at Rs.1,90,000/- per acre.
- Purchased residential house for Rs.24,00,000/-
- Paid Rs. 9,00,000/- for a bank loan taken for private purpose.

Compute taxable capital gain. (CII 1981-82 = 100; 2015-16 = 1081)

(a) 1979లో రామానంద్ 20 ఎకరాల పట్టణ ప్రాంతంలో ఉన్న వ్యవసాయ భూమిని తన తండ్రి నుండి వారసత్వంగా పొందాడు. 1-4-1981న ఎకరం ఒక్కొక్కటికి మార్కెట్ విలువ రూ.38000/- 1985-86 గత సం..లో భూమి అభివృద్ధి కొరకు ఎకరం ఒక్కొక్కటికి రూ.3000/- చొప్పున ఖర్చు చేసెను (cii 133). 17-8-2015 న అతను 10 ఎకరాలను ఎకరం ఒక్కొక్కటికి రూ.1250000/-వంతున అమ్ముగా బదిలీ కార్చు 4% వంతున అయ్యింది. అతను దిగువ సర్దుబాట్లు చేయడం జరిగింది.

- 10 ఎకరాల వ్యవసాయ భూమి, ఎకరం ఒక్కొక్కటికి రూ.190000/- చొప్పున కొనుగోలు.
- రూ.2400000/- విలువ గల నివాస గృహం కొనుగోలు.
- వ్యక్తి గత అవసరాల నిమిత్తం తీసుకున్న రూ.900000/- బ్యాంకు ఋణం చెల్లింపు.

పన్ను విధింప దగిన మూలధన లాభాన్ని గణింపుము. (వ్యయ ద్రవ్యోల్బణ సూచీ 1981-82= 100; 2015-16=1081)

(OR)

(b) What are the deductions available in computation of Income from Other Sources? Explain.

ఇతర వనరుల ద్వారా ఆదాయం లెక్కింపులో లభ్య మయ్యే తగ్గింపులు ఏవి? వివరింపుము.

13. (a) Compute Taxable income and the liability of Mr. S.K. Podder (Resident) for the assessment year 2016-17 from the following particulars:

- | | | |
|--------|-------------------------------|--|
| (i) | Gross Salary | Rs. 300,000/- |
| (ii) | Rent from House Property | Rs. 60,000/- |
| (iii) | Interest on bank deposits | Rs 10,800/- (after deduction of tax at source) |
| (iv) | Income from horse-race | Rs. 20,000/- |
| (v) | Agricultural Income | Rs. 20,000/- |
| (vi) | Long-term capital loss | Rs. 25,000/- |
| (vii) | Short-term capital gains | Rs. 24,000/- |
| (viii) | Interest on Kisan Vikas Patra | Rs. 5,000/- (Gross) |

- (ix) Life Insurance Premium paid Rs.10,000/- by Mr. Podder out of his Agricultural income
- (a) దిగువ ఇచ్చిన వివరాల ఆధారంగా 2016-17 మదింపు సంవత్సరానికి యస్.కె.పొద్దర్ (నివాసి) యొక్క పన్ను విధింపదగిన ఆదాయం మరియు బాద్యతను గణించండి.
- (i) స్థూల జీతము రూ .300000/-
- (ii) గృహాస్తి నుండి అద్దె రూ.60000/-
- (iii) బ్యాంకు జమల పై వడ్డీ రూ.10800/-
- (iv) గుర్రపందాల పై ఆదాయం రూ.20000/-
- (v) వ్యవసాయ ఆదాయం రూ.20000/-
- (vi) ధీర్ఘ కాలిక మూలధన నష్టం రూ.25000/-
- (vii) స్వల్ప కాలిక మూలధన లాభం రూ.24000/-
- (viii) కిసాన్ వికాస పత్రాలపై వడ్డీ రూ 500/-
- (ix) పొద్దర్ తన వ్యవసాయ ఆదాయం నుండి చెల్లించిన జీవిత భీమా ప్రీమియం రూ.10000/-

(OR)

(b) Explain the Income Tax Provisions relating to Sections 80C, 80G and 80GG.

సెక్షన్ 80 సి , 80 జి మరియు 80 జి జి సంబంధించిన ఆదాయపు పన్ను నిబంధనలను గూర్చి వివరించుము.

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
II B.Com (General), IV SEMESTER
(For Admitted Batch 2016 – 2017)
BUSINESS LAWS

Time: 3 Hours

Max. Marks: 60

SECTION – A

Answer any FIVE of the following questions.

5 x 4 = 20 M

1. Write about the Voidable Contracts.
చెల్లగూడని కాంట్రాక్టును గూర్చి వ్రాయుము.
2. Write about Illegal Contracts.
న్యాయవిరుద్ధమయిన కాంట్రాక్టు గూర్చి వ్రాయుము.
3. Essential elements of Valid Offer.
క్రమబద్ధమయిన ప్రతిపాదన అవశ్యాలు ఏవి.
4. Consideration
ప్రతిఫలం
5. Write about Contingent Contracts.
ఆగంతుక కాంట్రాక్టును గూర్చి వ్రాయుము
6. What are the differences between Sale and Agreement to Sell?
అమ్మకము మరియు అమ్మకపు అగ్రిమెంట్ మధ్య గల తేడాలు ఏవి?
7. Explain the Contract of Sale.
అమ్మకపు కాంట్రాక్టును వివరింపుము.
8. Explain the Cyber Crimes.
సైబర్ నేరాలను వివరింపుము.

SECTION – B

Answer ALL the following questions.

5 x 8 = 40 M

9. (A). Explain the essential elements of a valid contract.
క్రమబద్ధమయిన కాంట్రాక్టు అవశ్యాలు వివరింపుము.

(OR)

(B). "All the Agreements are not Contracts, but All the Contracts are Agreements" - Explain.

‘అగ్రిమెంట్లు అన్నీ కాంట్రాక్టులు కావు - కానీ కాంట్రాక్టులన్నీ అగ్రిమెంట్లే’ వివరించుము.

10. (A). Define Acceptance. Discuss its Legal rules.
స్వీకృతిని నిర్వచించి, న్యాయబద్ధమయిన నియమాలను చర్చించుము.

(OR)

(B). 'No Consideration, No Contract' - Explain.
‘ప్రతిఫలము లేదు ..కాంట్రాక్టు లేదు’ - వివరించుము.

11. (A). Explain different modes of discharge of contract.
కాంట్రాక్టు విమోచన పద్ధతులను వివరింపుము.

(OR)

(B). What are the remedies for breach of contract.
కాంట్రాక్టు భంగానికి ఇచ్చే పరిహారాలు ఏవి?

12. (A). Explain the implied Conditions and Warranties.
ప్రచ్ఛన్నమయిన షరతులు పూచీలు వివరింపుము.

(OR)

(B). What are the rights of an Unpaid Vendor?
చెల్లింపు జరగని అమ్మకపు దారుని హక్కులు ఏవి?

13. (A). Explain the aims and objectives of Information Technology Act, 2000.
సమాచార సాంకేతిక చట్టం - 2000 ద్వేయాలు మరియు వుద్దేశాలు వివరింపుము.

(OR)

(B). Write about Digital Signature.

డిజిటల్ సంతకం గూర్చి వ్రాయుము .

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
II B.Com (Computers), IV Semester
(For Admitted Batch 2016-17)
Business Law & Income Tax

Time: 3 Hours

Max. Marks: 60

SECTION - A

I. Answer any FIVE of the following questions. 5 x 4 = 20 M

1. Valid Offer క్రమబద్ధమయిన ప్రతిపాదన
2. Voidable Contracts చెల్లగూడని కాంట్రాక్టు
3. Undue Influence
4. Breach of Contract కాంట్రాక్టు భంగము
5. Doctrine of Frustration
6. Assessee అసేస్సేస్సె
7. Taxes పన్నులు
8. Types of Allowances వివిధరకాల భత్యాలు

SECTION - B

II. Answer ALL the following questions. 5 x 8 = 40 M

9. (A). Explain the essential elements of a Valid Contract.

క్రమబద్ధమయిన కాంట్రాక్టు అవశ్యాలు వివరింపుము.

(OR)

(B). Explain various types of Contracts.

వివిధరకాల కాంట్రాక్టులను గూర్చి వ్రాయండి.

10. (A). Define Acceptance. What are the essential elements of a Valid Acceptance.

స్వీకృతిని నిర్వచించి, న్యాయబద్ధమయిన నియమాలను చర్చించుము.

(OR)

(B). "No Consideration, No Contract" - Explain.

'ప్రతిఫలము లేదు ..కాంట్రాక్టు లేదు' - వివరించుము.

11. (A). Discuss about the Minor's Contracts.
మైనర్ కాంట్రాక్టులను గూర్చి వివరంగా వ్రాయండి.

(OR)

(B). Explain different Modes of Discharge of Contract.
కాంట్రాక్టు విమోచన పద్ధతులను వివరింపుము.

12. (A). How do you determine the Residential Status of an Individual?
నివాస ప్రతిపత్తిని ఏ విధంగా లెక్కిస్తారో వివరించండి.

(OR)

(B). Define Salary. Explain the main characteristics of Salary.

జీతంను నిర్వచించి, జీతంలోని వివిధ అంశాలను వివరించండి.

13. (A). Define Agricultural Income and Non-Agricultural Income and give examples.

వ్యవసాయాదాయము మరియు వ్యవసాయేతరాదాయములను సోదహరణలతో వివరించండి

(OR)

(B). Vyasa Raj is the principal of a college in Bangalore. He furnishes the following details.

- Basic Salary Rs.16,200-/ per month
 - DA (Under terms of employment) Rs. 11,800-/ per month
 - He contributes 12.5% of his basic pay to RPF. The employer also contributes the same amount:
 - Education allowance for 3 children Rs. 6,000/-
 - Medical allowance Rs. 8,000 actual amount spent Rs. 3,000/-
 - Telephone bill Rs. 5,000 -/paid by the employer on behalf of Mr. Vyasa Raj
 - Sweeper, servant, watchman at a salary of Rs. 350-/ per month per person appointed by Mr. Vyasa Raj and their salary paid by employer.
 - Surrender of earned leave and received an amount of Rs.22,000/-
 - LIC premium paid by employer on the life policy of Mr. Vyasa Raj is Rs. 6,000/-
 - Mr Vyasa Raj paid professional tax of Rs. 2,400/-
 - He has been provided with rent free furnished house by the college whose FRV is Rs. 5,000-/ pm and furniture facility of which cost Rs. 25,000 by the employer.
 - Group Insurance premium also being paid by the employer Rs. 1,560/-
 - He went on tour for official purpose and received travelling allowance Rs. 6,000/-
- Compute his taxable salary for the A.Y. 2018-19.

వ్యాస రాజు బెంగళూరులో ఒక కళాశాల ప్రధాన ఆచార్యుడిగా పనిచేయుచున్నాడు. అతను అందించిన వివరాలు దిగువ విధంగా ఉన్నాయి.

- మూలవేతనం నెలకు రూ-/16200.
- కరువు భత్యం -/11800. నెలకు రూ (ఉద్యోగ నిబంధనల క్రింద)
- గుర్తిపబడిన భవిష్య నిధికి మూలవేతనంలో %12.5 జమచేయబడుతుంది యజమాని కూడా అంతే మొత్తం జమచేస్తున్నారు.
- విద్యా భత్యం ముగ్గురు పిల్లలకు రూ-/6000.

- e) వైద్య భత్యం రూ-/3000.వాస్తవంగా ఖర్చు చేసిన మొత్తం రూ -/8000.
- f) టెలిఫోన్ బిల్లు రూల ను యజమాని వ్యాసరాజు తరపున చెల్లించడం జరిగింది-/5000.
- g) వ్యాసరాజు కొరకు నియమించబడిన స్వీపర్ ,సేవకుడు,కాపలాదారుణకు నెలకు ఒక్కకరికి రూచెల్లించెను -/350.
- h) ఆర్జిత సెలవుల ద్వారా పొందిన మొత్తం రూ-/22000.
- i) వ్యాసరాజు జీవిత భీమా పాలసీ నిమిత్తం యజమాని చెల్లించిన ప్రీమియం మొత్తం రూ-/6000.
- j) వ్యాసరాజు చెల్లించిన వృత్తి పన్ను రూ-/2400.
- k) యజమాని సమకూర్చిన అద్దెలేని ఉపకరణాలతో కూడిన ఇంటి సమంజసమైన అద్దె విలువ నెలకు రూ-/25000.మరియు ఫర్నీచరు విలువ రూ -/5000.
- l) యజమాని చెల్లించిన సామూహిక భీమా ప్రీమియం రూ-/1560.
- m) కార్యాలయ పని నిమిత్తం వెళ్ళి పొందిన ప్రయాణ భత్యం రూ-/6000.
- 2018-19 మదింపు సంవత్సరానికి వ్యాసరాజు పన్ను విధింపదగిన జీతం ద్వారా ఆదాయాన్ని గణించండి.

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
II B.COM (Computer Applications), SEMESTER – IV
(For Admitted Batch 2017-18)
Model Question Paper

PROGRAMMING IN C

Time: 3Hours

Max. Marks: 60

SECTION – A

Answer any **FIVE** questions from the Following:

5 X 4 = 20M

1. What is a flow chart? Draw various flow chart symbols.
2. What is a variable? How to declare a variable in C.
3. What is Array? What are the different types of Arrays
4. What is function? What are types of functions?
5. Explain the structure of C program with an illustration.
6. Write about switch-case statement.
7. What is string? Explain with example
8. What is the difference between structures and unions?

SECTION – B

Answer **ALL** questions from the Following:

5 X 8 = 40M

9. a) Explain Various Data Types available in C? Explain each with example.
(OR)
b) Explain with examples different types of operators available in C.
10. a) Explain about Decision making statements with an example.
(OR)
b) Explain looping control statements in C.
11. a) Write about storage classes with example.
(OR)
b) What is a Recursion? Write a program to find Factorial of a given number using recursive method.
12. a) Write ARRAYS? Explain different arrays with syntax and example?
(OR)
b) How do you declare and initialize a tow-dimensional array with an example?
13. a) Write any 8 string handling functions with syntax and example.
(OR)
b) What is a structure? Explain about structures in C.

B.Com
(General and Computer)
Admitted Batch 2016-17
Syllabus and Model
Question Papers
Semester – VI

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
III B. Com (General/Computers), VI - Semester Syllabus
(For Admitted Batch 2016-17)
Model Paper
Management Accounting

Time: 3 Hours

Max. Marks: 60

SECTION-A

Answer any FIVE of the following:

5 X 4 =20M

1. Define Management Accounting. Explain its Objectives?

నిర్వహణ గణక శాస్త్రాన్ని నిర్వచించి, లక్ష్యాలను వివరింపుము.

2. Break Even Chart

బ్రేక్ ఈవెన్ చార్ట్

3. Calculate the trend percentage from the following figures taking 2013 as the base and interpret them:

ఈ క్రింది వివరాలకు 2013 వ సంవత్సరాన్ని ఆధార సంవత్సరంగా తీసుకుని ప్రవృత్తి శాతాలను లెక్కించి, వివరించండి.

Year సంవత్సరం	Sales అమ్మకాలు	Stocks సరుకులు	Profit before tax పన్నుకు ముందు లాభం
2013	1,881	709	321
2014	2,340	781	435
2015	2,655	816	458
2016	3,021	944	527
2017	3,768	1,154	672

4. Write about the Cash from Operations.

కార్యకలాపాల నుండి నగదును గూర్చి వ్రాయుము.

5. What are the limitations of Ratio analysis.

నిష్పత్తుల విశ్లేషణ యొక్క పరిమితులేవి.

6. From the following Balance Sheets, prepare a Schedule of Changes in Working Capital.

Liabilities	2016	2017	Assets	2016	2017
Capital	10,000	10,000	Cash	5,500	5,400
Profit & Loss A/c	5,200	15,400	Debtors	3,400	6,400
Long term loan	6,000	8,000	Stock	5,400	9,200
Short term loan	2,400	2,400	Long term Investments	7,000	12,000
Creditors	3,600	3,600	Plant	10,600	9,600
Outstanding wages	1,400	800	Prepaid insurance	400	800
Income tax payable	3,800	3,400			

(OR)

(b). The following Balance Sheets are given:

Liabilities	2016	2017	Assets	2016	2017
Equity Share Capital	3,00,000	4,00,000	Goodwill	1,15,000	90,000
Redeemable Pref. Capital	1,50,000	1,00,000	Land and Buildings	2,00,000	1,70,000
General Reserve	40,000	70,000	Plant	80,000	2,00,000
P & L A/c	30,000	48,000	Debtors	1,60,000	2,00,000
Proposed Dividend	42,000	50,000	Stock	77,000	1,09,000
Creditors	55,000	83,000	Bills Receivables	20,000	30,000
Bills Payable	20,000	16,000	Cash in Hand	15,000	10,000
Provision for Taxation	40,000	50,000	Cash at Bank	10,000	8,000
	1,03,100	1,03,200		1,03,100	1,03,200

You are required to prepare Comparative Balance Sheet.

ఆస్తి అప్పుల పట్టీలు దిగువనీయబడినవి.

అప్పులు	2016	2017	ఆస్తులు	2016	2017
ఈక్విటీ	3,00,000	4,00,000	గుడ్ విల్	1,15,000	90,000
మూలధనం			భూమి-భవనాలు	2,00,000	1,70,000
విమోచనీయ			ప్లాంటు	80,000	2,00,000
ఆదిక్యపు	1,50,000	1,00,000	రుణగ్రస్తులు		
మూలధనం			సరుకు	1,60,000	2,00,000
సాధారణ రిజర్వు	40,000	70,000	వసూలు బిల్లులు	77,000	1,09,000
లా & న A/c	30,000	48,000	చేతిలో నగదు	20,000	30,000
ప్రతిపాదిత			బ్యాంకులో నగదు	15,000	10,000
డివిడెండ్	42,000	50,000		10,000	8,000
రుణదాతలు					
చెల్లింపు బిల్లులు	55,000	83,000			
పన్ను ఏర్పాటు	20,000	16,000			
	40,000	50,000			
	1,03,100	1,03,200		1,03,100	1,03,200

తులనాత్మక ఆస్తి అప్పుల పట్టీని తయారు చేయండి.

10. Prepare a Balance Sheet from the particulars furnished hereunder :

Stock Velocity : 6
 Gross Profit Margin : 20%
 Capital Turnover Ratio : 2
 Fixed Assets Turnover Ratio : 4
 Debt Collection Period : 2 months
 Creditors Payment Period : 73 days
 Gross Profit was Rs.60,000
 Excess of closing stock over opening stock was Rs.5,000
 Difference in Balance Sheet represents Bank Balance.
 The entire sales and purchases are made on credit basis.

దిగువ నీయబడిన వివరాల నుండి ఆస్తి అప్పుల పట్టీ తయారు చేయండి.

సరుకు వెలాసిటీ - 6
 స్థూల లాభం - 20%,
 స్థూల లాభం రూ. 60,000
 మూలధన టర్నోవర్ నిష్పత్తి - 2
 స్థిరాస్తుల టర్నోవర్ నిష్పత్తి - 4
 రుణగ్రస్తుల వసూలు కాలం - 2 నెలలు
 రుణదాతల చెల్లింపు కాలం - 73 రోజులు
 ప్రారంభపు సరుకు కన్నా ముగింపు సరుకు రూ. 5,000 లు ఎక్కువ
 ఆస్తి అప్పుల పట్టీ లోని తేడాను బ్యాంకు నిల్వగా తీసుకోవలెను.
 మొత్తం అమ్మకాలు మరియు కొనుగోళ్లను అరువు వ్యవహారాలుగా భావించండి.

(OR)

(b). The following are the profit and loss account and the Balance Sheet of XY Ltd.

Company.

Dr		Trading and profit & loss a/c		Cr	
Particulars	Rs.	Particulars	Rs.		
To Opening Stock	10,000	By Sales	1,00,000		
To Purchases	55,000	By Closing Stock	15,000		
To Gross Profit	50,000				

	1,15,000	1,15,000
	15,000	50,000
To Operating expenses	3,000	By Gross Profit
To Interest	12,000	
To Selling Expenses	20,000	
To Net Profit		
	50,000	50,000

Balance Sheet			
Liabilities	Rs.	Assets	Rs.
Capital	1,00,000	Land & Buildings	50,000
Profit & Loss Account	20,000	Plant & Machinery	30,000
Creditors	25,000	Stock	15,000
Bills Payable	15,000	Sundry Debtors	15,000
		Bills Receivables	12,500
		Cash at Bank	17,500
		Furniture	20,000
	1,60,000		1,60,000

You are required to calculate the following Ratio's.

- Stock Turnover /Ratio
- Current Ratio
- Gross Profit Ratio
- Net Profit Ratio
- Liquidity Ratio
- Proprietary Ratio.

ఈ క్రింది లాభ నష్టాల ఖాతా, ఆస్తి అప్పుల పట్టీలు XY లిమిటెడ్ కంపెనీకు సంబంధించినవి.

Dr	లాభ నష్టాల ఖాతా		Cr
వివరాలు	మొత్తం	వివరాలు	మొత్తం

	(రూ)		(రూ)
To ప్రారంభపు సరుకు	10,000	By అమ్మకాలు	1,00,000
To కొనుగోళ్ళు	55,000	BY ముగింపు సరుకు	15,000
To స్థూల లాభం	50,000		
	<u>1,15,000</u>		
	15,000		<u>1,15,000</u>
To నిర్వహణ ఖర్చులు	3,000		50,000
To వడ్డీ	12,000	BY స్థూల లాభం	
To అమ్మకపు ఖర్చులు	20,000		
To నికర లాభం	<u>50,000</u>		
			<u>50,000</u>

ఆస్తి అప్పుల పట్టి

అప్పులు	మొత్తం (రూ)	ఆస్తులు	మొత్తం (రూ)
మూలధనం	1,00,000	భూమి - భవనాలు	50,000
లాభ నష్టాల ఖాతా	20,000	ప్లాంటు - యంత్రాలు	30,000
రుణదాతలు	25,000	సరుకు	15,000
చెల్లింపు బిల్లులు	15,000	వివిధ రుణగ్రస్తులు	12,500
		వసూలు బిల్లులు	17,500
		బ్యాంకు లో నగదు	20,000
		ఫర్నిచర్	
	<u>1,60,000</u>		<u>1,60,000</u>

ఈ క్రింది నిష్పత్తులను లెక్కించండి.

- a. సరుకు టర్నోవర్ నిష్పత్తి
- b. ప్రస్తుత నిష్పత్తి
- c. స్థూల లాభ నిష్పత్తి
- d. నికర లాభ నిష్పత్తి
- e. ద్రవ్యత్వ నిష్పత్తి
- f. యాజమాన్యపు నిష్పత్తి

11. (a). Distinguish between Cash flow statement and funds flow statement.

నగదు ప్రవాహ నివేదికకు మరియు నిధుల ప్రవాహ నివేదికకు మధ్య తేడాలను తెలుసు.

(OR)

(b). From the following Balance sheet of XY Ltd as at 31-12-2016 and 31-12-2017, you are required to prepare:

- (i) Schedule of Changes in Working Capital;

నగదు ప్రవాహ నివేదిక అనగా నేమి? ఉపయోగాలను మరియు పరిమితులను తెలుపుము.

(OR)

(b). Following are the comparative Balance Sheets of ABC Company:

Liabilities	2016	2017	Assets	2016	2017
Share Capital	70,000	74,000	Cash	9,000	7,800
Debentures	12,000	6,000	Sundry debtors	14,900	17,700
Sundry Creditors	10,360	11,840	Stock	49,200	42,700
Provision for doubtful debts	700	800	Land	20,000	30,000
P & L A/C.	10,340	10,560	Goodwill	10,000	5,000
	1,03,100	1,03,200		1,03,100	1,03,200

Additional Information:

- Dividend totalling Rs.3,500 was paid
 - Land was purchased for Rs.10,000 and amount provided for the amortisation of goodwill totalled Rs.5,000
 - Debentures of Rs.6,000 were redeemed
- Prepare Cash Flow Statement.

ABC కంపెనీ తులనాత్మక ఆస్తి అప్పుల పట్టీలు క్రింది విధంగా కలవు.

అప్పులు	2016	2017	ఆస్తులు	2016	2017
వాటా మూలధనం	70,000	74,000	నగదు	9,000	7,800
డిబెంచర్లు	12,000	6,000	వివిధ	14,900	17,700
వివిధ ఋణదాతలు	10,360	11,840	ఋణగ్రస్తులు	49,200	42,700
రాని బాకీల ఏర్పాటు			సరుకు	20,000	30,000
లాభ నష్టాల ఖాతా	700	800	భూమి	20,000	30,000
	10,340	10,560	గుడ్ విల్	10,000	5,000
	1,03,100	1,03,200		1,03,100	1,03,200

అదనపు సమాచారం:

- చెల్లించిన డివిడెండ్ రూ. 3,500

- (ii) రూ.10,000/-లతో భూమిని కొనుగోలు చేసిరి మరియు గుడ్ విల్ తగ్గింపు రూ.5,000
 (iii) డిబెంచర్ల విమోచనం రూ. 6,000
 నగదు ప్రవాహ నివేదికను తయారు చేయండి.

13. (a). The sales and profit for two years are given below:

రెండు సంవత్సరాలకు సంబంధించిన అమ్మకాలు మరియు లాభాలు దిగువనీయ బడినవి.

	Sales (Rs.)	Profit(Rs.)
	అమ్మకాలు (రూ.)	లాభాలు (రూ.)
2016	1,50,000	20,000
2017	1,70,000	25,000

Calculate: లెక్కించండి:

- (a) P/V ratio P/V నిష్పత్తి
 (b) B.E.P
 (c) Sales required to earn a profit of Rs.40,000.
 రూ. 40,000/- లాభం సంపాదించాలంటే అమ్మకాలు
 (d) Profit when sales are Rs.1,80,000.
 రూ. 1,80,000/- ల అమ్మకాల వద్ద లాభం.

(OR)

- (b). A company is manufacturing 48,000 units at 80% capacity. The selling price per unit is Rs.9. The expenses are as follows.

	Rs.
Direct wages	62,000
Direct material	60,000
Variable overheads	22,000
Fixed overhead	80,000

The company received a Foreign order for 10,000 units at Rs.8.50 per unit. Give advice about the order.

ఒక కంపెనీ 80% సామర్థ్యం వద్ద 48,000 యూనిట్ లు ఉత్పత్తి చేస్తుంది. యూనిట్ అమ్మకపు ధర

రూ. 9/- ఖర్చులు క్రింది విధంగా కలవు.

ప్రత్యక్ష వేతనాలు రూ. 62,000

ప్రత్యక్ష ఖర్చులు రూ. 60,000

చర ఓవర్ హెడ్స్ రూ.22,000

స్థిర ఓవర్ హెడ్స్ రూ.80,000

యునిట్ ఒకటికి రూ. 8.50 చొప్పున 10,000 యునిట్ లకు విదేశీ ఆర్డర్ వచ్చినది. ఈ ఆర్డర్ పై మీ అభిప్రాయాన్ని తెల్పండి.

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
III B. Com (General/Computers), VI - Semester Syllabus
(For Admitted Batch 2016-17)**

**Model Paper
Marketing**

Time: 3 Hours

Max. Marks: 60

SECTION-A

Answer any FIVE of the following

5x4=20M

- | | |
|---------------------------|---------------------------|
| 1. Selling Concept | అమ్మకపు భావన |
| 2. Marketing Environment | మార్కెటింగ్ పరిసరాలు |
| 3. Consumer Behaviour | వినియోగధారుని ప్రవర్తన |
| 4. Packaging and Labeling | ప్యాకింగ్ మరియు లేబెలింగ్ |
| 5. Penetration Pricing | ధర వ్యాప్తి |
| 6. Online Marketing | అంతర్జాల మార్కెటింగ్ |
| 7. Publicity | ప్రచురణ |
| 8. Objectives of Pricing | ధర ఉద్దేశ్యాలు |

SECTION-B

Answer all the following questions

5x8=40M

9. What is the different concept of marketing?
మార్కెటింగ్ భావనలో గల భేదాలు ఏమిటి?

(OR)

What is marketing mix variables?
మార్కెటింగ్ మిశ్రమ చర కారకాలు అంటే ఏమిటి?

10. What is buyer behavior? Explain the stages in buying decision process

కొనుగోలు ధారుని ప్రవర్తన అంటే ఏమిటి ? కొనుగోలు నిర్ణయ ప్రక్రియలో గల దశలను గూర్చి వివరింపుము.

(OR)

What is market segmentation? Explain the stages in buying decision process.
మార్కెట్ ఖండన అంటే ఏమిటి? ఖండనలో గల దశలను గూర్చి వ్రాయుము?

11. What are various product management decision taken by a manager?

నిర్వాహకుడు తీసుకునే వివిధ ఉత్పత్తి నిర్వహణ నిర్ణయాలు ఏమిటి?

(OR)

What is PLC? Explain the strategies followed at each stage of PLC.
ఉత్పత్తి జీవిత చక్రం అంటే ఏమిటి? ఉత్పత్తి జీవిత చక్రములో అనుసరించవలసిన వ్యూహాలు గూర్చి వివరించండి.

12. Explain the importance and factor influencing pricing

ధర నిర్ణయమును ప్రభావితం చేసే కారకాలను మరియు ధర నిర్ణయం యొక్క ప్రాముఖ్యతను వివరించుము

(OR)

Explain the different pricing strategies? What are new product pricing methods?
వివిధ రకాల ధర నిర్ణయ వ్యూహాలను వివరించండి . కొత్త వస్తువుల ధర నిర్ణయ పద్ధతులు ఏమిటి ?

13. Explain Promotion mix.

ప్రోత్సహక మిశ్రమము గూర్చి వ్రాయుము.

(OR)

What are distribution channels? Explain their sole and importance in marketing.
పంపిణీ వ్యవస్థ అంటే ఏమిటి? మార్కెటింగ్ లో పంపిణీ వ్యవస్థల యొక్క పాత్ర మరియు ప్రాముఖ్యతను గూర్చి వ్రాయుము.

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
III B. Com (General/Computers), VI - Semester Syllabus
(For Admitted Batch 2016-17)
MODEL PAPER
AUDITING

Time: 3 Hours

Max. Marks: 60

Section-A

Answer any FIVE of the following

5x4=20M

క్రిందివాటిలో ఐదింటికి సమాధములిమ్ము.

1. Error of commission
అకార్యాకరణ దోషాలు
2. Auditing Vs Investigation
ఆడిటింగ్ vs శోధన
3. Government audit
ప్రభుత్వ ఆడిట్
4. Internal audit
అంతర్గత ఆడిట్
5. Audit Note Book
ఆడిట్ నోట్ బుక్
6. Internal check
అంతర్గత తనిఖీ
7. Vouching of credit sales
అరువు అమ్మకాల వోచింగ్
8. Disqualifications of auditors.
ఆడిటర్ అనర్హతలు

Section-B

Answer any FIVE of the following

5x8=40M

క్రింది అన్ని ప్రశ్నలకు సమాధనములిమ్ము.

9. a) Define Auditing. Explain its objectives?
ఆడిటింగ్ ను నిర్వచించి, ఆడిట్ ద్వేయాలను వివరించండి.
(OR)
- b) Explain the good qualities of an Auditor.
ఆడిటర్ కు ఉండాల్సిన మంచి లక్షణాలను వివరించండి.

10. a) Write different types of Audits in brief.
వివిధ రకాల ఆడిట్ లను క్లుప్తంగా వివరించండి.

(OR)

b) Differentiate between Internal audit and External audit.

అంతర్గత ఆడిట్ కు బహిర్గత ఆడిట్ కు మధ్య గల తేడాలను తెల్పండి

11. a) What are the components of audit program?

ఆడిట్ ప్రోగ్రాం లోని అంశాలేవి?

(OR)

b) What are the steps to be taken at the commencement of new audit?

కొత్త ఆడిట్ ను ప్రారంభించడానికి చేపట్టాల్సిన దశలు ఏవి?

12. a) Explain to vouch the cash transactions.

నగదు వ్యవహారాలను వోచింగ్ చేసే విధానం తెల్పండి.

(OR)

b) State the difference between vouching and verification.

వోచింగ్ మరియు తనిఖీ మధ్య గల వ్యత్యాసాలను తెల్పండి.

13. a) Explain the procedure for appointment of an auditor in a joint stock company.

జాయింట్ స్టాక్ కంపెనీ లో ఆడిటర్ నియామక విధానాన్ని వివరించండి.

(OR)

b) What is an audit report? Explain Clean Audit Report.

ఆడిట్ రిపోర్ట్ అనగానేమి? శుద్ధ ఆడిట్ రిపోర్ట్ ను గూర్చి వివరించండి.

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
III B.Com (General), VI SEMESTER
(For Admitted Batch 2016 – 2017)

MODEL QUESTION PAPER

FINANCIAL REPORTING

Time: 3 Hours

Max. Marks: 60

SECTION-A

I. Answer any **FIVE** of the following questions.

5 x 4 = 20

M

1. Financial Statements
2. Financial Reporting
3. A Simple problem on 'Goodwill calculation'
4. Consolidation
5. Need for Reporting
6. Director's Report
7. Economic Value Added (EVA)
8. Market Value

SECTION-B

II. Answer the following questions

5 x 8 = 40 M

9. (a) What are the issues and problems of 'Financial Statements'? Explain
(OR)
(b) Discuss recent trends in 'Financial Reporting'

10. (a) A Simple Problem (on calculation of Minority Interest/treatment of Pre-acquisition and Post-acquisition Profits).
(OR)
(b) Make a note on 'Consolidation Procedures'
11. (a) What are Reporting requirements? Explain
(OR)
(b) Explain about National Financial Reporting Authority (NFRA).
12. (a) What is 'Corporate Governance Reporting'? Explain.
(OR)
(b) Explain about 'Corporate Social Responsibility Reporting'.
13. (a) What do you mean by 'Shareholders' Value'? Explain.
(OR)
(b) Discuss about 'Reporting on Price Level Changes'.

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
III B. Com (General), EM/TM-VI - Semester
(For Admitted Batch 2016-17)
MODEL PAPER

COM194 :: EMERGING AREAS IN ACCOUNTING

Time :3Hours

Max. Marks: 60

SECTION-A

Answer any **FIVE** of the following questions.

5 x 4 = 20 M

1. Limitations of Historical Cost Accounting.
చారిత్రక వ్యయ అకౌంటింగ్ పరిమితులు
2. Advantages of Human Resources Accounting.
మానవ వనరుల అకౌంటింగ్ ప్రయోజనాలు
3. Need for Social Responsibility Accounting.
సామాజిక బాధ్యత అకౌంటింగ్ ఆవశ్యకత.
4. Advantages of Inflation Accounting.
ద్రవ్యోల్బణ అకౌంటింగ్ ప్రయోజనాలు.
5. Current Cost Accounting concept.
ప్రస్తుత వ్యయ అకౌంటింగ్ భావన.
6. Concept of Green Accounting.
హరిత అకౌంటింగ్ భావన.
7. Types of Environmental Accounting.
పర్యావరణ అకౌంటింగ్ రకాలు
8. Fund Accounting.
నిధి అకౌంటింగ్

SECTION-B

Answer the following questions

5 x 8 = 40 M

- 9 (a) Define Social Accounting. Explain objectives of Social Accounting.
సామాజిక అకౌంటింగ్ ను నిర్వచించి, సామాజిక అకౌంటింగ్ ధ్యేయాలను వివరించండి.

(OR)

- (b) Explain advantages and disadvantages of social accounting.

సామాజిక అకౌంటింగ్ ప్రయోజనాలు మరియు లోపాలను వివరించండి.

10 (a) A firm has started its business with a capital of Rs. 5,00,000. It has purchased fixed assets with Rs.2,50,000 in cash. It has kept Rs.1,30,000 as working capital and incurred Rs.1,20,000 on recruitment, training and developing the engineers and a few workers is assessed as Rs.4,00,000. Show these items in the balance sheet.

ఒక వ్యాపార సంస్థ రూ. 5,00,000 తో వ్యాపారాన్ని ప్రారంభించినది. రూ. 2,50,000 నగదుతో స్థిరాస్థిని కొనుగోలు చేసింది. నిర్వహణ మూలధనం రూ. 1,30,000 కలిగి ఉన్నది మరియు ఇంజనీర్ల నియామకం, శిక్షణ మరియు అభివృద్ధి కొరకు వెచ్చించినది రూ. 1,20,000. కార్మికుల కొరకు అంచనా వేసిన మొత్తం రూ. 4,00,000. ఈ అంశాలను ఆస్తి అప్పుల పట్టిలో చూపుము.

(OR)

- (b) Write about the position of HRA in India.

భారత దేశంలో మానవ వనరుల అకౌంటింగ్ స్థితిని గూర్చి వ్రాయుము.

11 (a) A firm had Rs.2,00,000 as cash at bank on 1-4-2017. The consumer price index on the date was 200. During the year ended 31st march 2018 the receipt and payment were as stated below.

	Sales	Index		Cost	Index
June 1 st	1,05,000	210	Sept.15 th	2,15,000	215
Jan.15 th	3,45,000	230	Nov.20 th	1,50,000	240
			Dec 1 st	2,00,000	225

2017 ఏప్రిల్ 1వ తేదిన ఒక సంస్థ రూ. 2,00,000 బ్యాంకు నిల్వను కలిగి ఉన్నది. ఆ రోజు వినియోగదార్ల ధరల సూచీ 200. 31 మార్చి 2018 తో అంతమయ్యే సంవత్సరానికి వసూళ్ళు మరియు చెల్లింపులు క్రింది విధంగా ఉన్నవి.

	అమ్మకాలు	సూచీ		వ్యయం	సూచీ
జూన్ 1	1,05,000	210	సెప్టెంబర్ 15	2,15,000	215
జనవరి 15	3,45,000	230	నవంబర్ 20	1,50,000	240
			డిసెంబర్ 1	2,00,000	225

(b) Explain present approaches to price level changes.

ధరల స్థాయి మార్పులలో వచ్చే ప్రస్తుత విధానాలను వివరించుము.

12 (a) Explain the concept of Environmental Accounting.

పర్యావరణ అకౌంటింగ్ భావనను గూర్చి వివరించుము.

(OR)

(b) Explain the evaluation of Environmental Accounting Reports.

పర్యావరణ అకౌంటింగ్ నివేదికల మూల్యాంకనం గూర్చి వివరించుము.

13 (a) Explain about special areas in accounting.

అకౌంటింగ్ లో గల ప్రత్యేక విభాగాలను వివరించుము.

(OR)

(b) Explain the following.

క్రింది వాటిని వివరించుము.

(i) Intrinsic Accounting

(ii) Resource consumption Accounting

(iii) Forensic Accounting

(iv) Fund Accounting

(i) అంతర్గత అకౌంటింగ్

(ii) వనరుల వినియోగ అకౌంటింగ్

(iii) వ్యావహారిక అకౌంటింగ్

(iv) నిధి అకౌంటింగ్

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
III B.Com (General), VI SEMESTER
(For Admitted Batch 2016 – 2017)
MODEL QUESTION PAPER
FINANCIAL SERVICES**

Time: 3 Hours

Max. Marks: 60

SECTION–A

I. Answer any FIVE of the following questions.

5 x 4 = 20

M

1. Non Banking Institutions నాన్ బ్యాంకింగ్ సంస్థలు
2. Kinds of Financial Services విత్త సేవల రకాలు
3. Functions of Merchant Banks మర్చంట్ బ్యాంకుల విధులు

4. Features of Venture Capital వెంచరు మూలధన లక్షణాలు
5. Difference between Leasing and Hire Purchase లీజింగ్, అద్దె కొనుగోలు మధ్య తేడాలు
6. Objectives of Credit Rating క్రెడిట్ రేటింగ్ ఉద్దేశ్యాలు
7. Limitations of forfeiting జప్తు పరిమితులు
8. NSDL, CSDL

SECTION-B

II. Answer the following questions

5 x 8 = 40

M

9. (a) Explain the role played by the Financial Services in promoting a country's economy.
ఒక దేశం యొక్క ఆర్థిక వ్యవస్థను ప్రోత్సహించడంలో ఆర్థిక సేవలు పోషించు పాత్రను వివరించండి.

(OR)

- (b) Describe Fee Based Service.

రుసుం ఆధారిత ఆర్థిక సేవలను వర్ణించండి.

10. (a) Define Merchant Banking and explain the differences between Commercial Banking and Merchant Banking with regard to Services provided by them
మర్చంట్ బ్యాంకింగ్ ను నిర్వచించి, వాణిజ్య బ్యాంకింగ్, మర్చంట్ బ్యాంకింగ్ లు సమకూర్చుతున్న

సేవల దృష్ట్యా వాటి మధ్యగల తేడాలను వివరించండి.

(OR)

- (b) What is Securitization? What are the benefits of Securitization?

సేక్యూరిటైజేషన్ అనగానేమి? సేక్యూరిటైజేషన్ వల్ల చేకూరు ప్రయోజనాలేవి?

11. (a) Define Leasing and explain Legal aspects of Leasing.

లీజింగ్ ను నిర్వచించి, దాని న్యాయాత్మక అంశాలను వివరించండి.

(OR)

- (b) Write an essay on Housing Finance

గృహ ద్రవ్య సహాయంపై ఒక వ్యాసాన్ని వ్రాయండి.

12. (a) Explain the advantages and limitation of Credit Rating

క్రెడిట్ రేటింగ్ ప్రయోజనాలను మరియు పరిమితులను వివరించండి.

(OR)

(b) Discuss the role of Mutual Funds in Indian Economy.

భారత ఆర్థిక వ్యవస్థ లో పరస్పర నిధుల పాత్రను చర్చించండి.

13. (a) What are the types of Factoring?

వివిధ రకాల ఫ్యాక్టరింగ్ లేవి?

(OR)

(b) What do you mean by depository system? Explain the advantages of depository system.

డిపాజిటరీ వ్యవస్థ అనగానేమి? డిపాజిటరీ వ్యవస్థ యొక్క ప్రయోజనాలను వివరించండి.

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
III B. Com (General), VI - Semester
Model Question Paper
(For Admitted Batch 2016-17)
COM200 :: MARKETING OF FINANCIAL SERVICES

Time : 3 Hours.
: 60

Max. Marks

Section - A

I. Answer any **FIVE** of the following.
Marks

5 x 4 = 20

1. What are the elements of Services?
2. What do you mean by 'Service Counters'?
3. Service Quality
4. Service Productivity
5. Promotion Strategies
6. Channels of Service Promotion
7. Credit Services
8. Financial Service Firms

Section - B

II Answer the following questions

5x8 = 40 Marks

9 a). Write the differences between Goods and Services

(OR)

b). Explain 'Integrated services Management'.

10 a). How do you manage people for Service Advantage?

(OR)

b). Define the term 'Customer Loyalty' and Explain

11 a). Explain the pricing strategies.

(OR)

b). Discuss about B2B Marketing?

12 a). Discuss about Cost and Revenue Management.

(OR)

b). What are the Channels for service provisions?

13 a). Explain about Investment services.

(OR)

b). Discuss about the Insurance Services.

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
III B. Com (General), VI - Semester
(For Admitted Batch 2016-17)
Model Question Paper
COM205 :: Marketing of Insurance Products**

Time: 3 Hours.

Max. Marks: 60

SECTION-A

I. Answer any FIVE of the following questions.

5 x 4 = 20

M

1. Marketing of Services
2. Products Marketing
3. Services Marketing
4. Marketing Insurance Services
5. Promotional Mix
6. Buyers
7. Brand Building
8. HDFC Life

SECTION-B

II. Answer all the questions

5x8=40

Marks

9 a). What it distinguish between Product Marketing and services marketing?

(OR)

b). Explain the 7 Ps of Marketing.

- 10 a). Use of Relationship Marketing in Insurance - Explain
(OR)
b). What are the factors determining service quality of insurance products?
- 11 a). Explain the Strategies for Marketing of Insurance.
(OR)
b). Explain the changing profile of Indian Insurance buyer.
- 12 a). Explain factors influencing Promotional mix.
(OR)
b). Explain the marketing methods
- 13 a). Explain the personal selling vs advertising.
(OR)
b). Explain the marketing methods

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
III B. Com (General), VI - Semester Syllabus
(For Admitted Batch 2016-17)
Model Question Paper**

COM206:: Insurance Regulatory Framework

Time: 3 Hours.

Max.

Marks: 60

SECTION-A

I. Answer any FIVE of the following questions.

5 x 4 = 20

Marks

1. Motor Vehicle Act, 1988
2. Indian Railways Act
3. Categorization of Surveyors
4. Inspection
5. Anti Money laundering
6. Assignment and Transfer of policies
7. Exemptions to Sec 64 VB
8. Free look period

SECTION-B

II. Answer all the questions

5x8=40

Marks

- 9 a). Explain the functions of IRDA
(OR)
b). Explain the Bill of Lading Act
- 10 a). Explain in detail Validity and Renewal of license
(OR)
b). Explain the Procedure for Registration of Insurance companies
- 11 a). Obligation of Insurers for rural and Social sector
(OR)
b). IRDA regulations on Advertisements - Explain
- 12 a). Explain about Assignment and Transfer of policies
(OR)
b). Prohibition of Rebates – Explain
- 13 a). Explain the Pre and Post stage of Insurance Cycle.
(OR)
b). Explain about Grievance Redressal – Complaint handling

GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM
III - B.Com (Computer Applications)
(From the Admitted Batch of 2016-17)
VI - Semester
MODEL PAPER
CAP160– WEB TECHNOLOGY Cluster-I(a)

Time: 3 Hours

Max. Marks: 60

SECTION – A

Answer any FIVE questions from the Following:

5 X 4 = 20M

1. Write about key features of LAN and WAN.
2. What are the Lists? How they are created?
3. Write a CSS code to add different colors to visited/ unvisited links.
4. Describe various data types used in Java Script.
5. Write a program to implement factorial of a given number using java script.
6. How to declare and initialize arrays in java script?
7. List any 3 methods in date and window object.
8. What is DHTML? How it is differ from HTML?

SECTION – B

Answer ALL questions from the Following:

5 X 8 = 40M

9. a) Explain various network topologies with neat sketches.
(OR)
b) Explain about the following tags their properties with suitable example:
i) Frames ii) Anchor iii) Image iv) Bgcolor
10. a) Explain the following terms related to CSS: i) Font size ii) Font weight iii) Text decoration iv)Text alignment.
(OR)
b) Explain about inline and embedded style sheets with example.

11. a) How to declare functions in JavaScript? Write a JavaScript to find the sum of 'n' even numbers and display the result.
(OR)
b) Write about various string manipulation and mathematical function in JavaScript.
12. a) Explain about the following events with suitable example: i) OnChange Event
ii) On Focus Event iii) On Blur Event iv) On Click Event
(OR)
b) What is an exception? How to handle exceptions in JavaScript?
13. a) Write a DHTML to change the background color of a button, mouse over three colored table cells and the background color will change.
(OR)
b) Explain the concept of multiple pages single download and text only menu system.

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM**

III - B.Com (Computer Applications)

(From the Admitted Batch of 2016-17)

VI - Semester

MODEL PAPER

CAP161– PHP and MySQL Cluster-I(b)

Time: 3 Hours

Max. Marks: 60

SECTION – A

Answer any FIVE questions from the Following:

5 X 4 = 20M

1. Discuss different operators available in PHP.
2. Write a php Script to list data in the table?
3. Write a script for login page with validation.
4. Discuss any five Date functions of php.
5. What are Cookies? Explain how Cookies are Set, View and Del.
6. What is session? How variables are handled in the sessions?
7. Create a PHP form to read the employee details from the console.
8. Develop a function to display "Hello" by using PHP.

SECTION – B

Answer ALL questions from the Following:

5 X 8 = 40M

9. a) What is variable? Explain scope of variable.
(OR)
b) Write about different data types available in PHP.
10. a) Write about different operators in PHP.

- (OR)
- b) Explain about arrays in PHP.
11. a) Explain string functions in PHP.
(OR)
- b) What is a form, how to create a form using PHP.
12. a) Creating, open and delete files in PHP.
(OR)
- b) Explain Mysql and MySqli functions?
13. a) How to create a database table, and viewing a database table using MySQL.
(OR)
- b) Explain the procedure, how to connect to MySQL with PHP.

**GOVERNMENT COLLEGE (AUTONOMOUS), RAJAHMUNDRY
III B.Com –(CA)--SEMESTER- VI**

CAP163 :: MULTIMEDIA TECHNOLOGY-Cluster-II(a)

MODEL PAPER (w.e.f. 2016-17)

Time:3 Hours

Max. Marks: 60

SECTION – I

Answer any FIVE Questions

5 x 4 = 20M

1. Explain Zooming and Panning an image in Photoshop.
2. How can you adjust Color with the new adjustment Panel?
3. What is the use of Magnetic Lasso Tool?
4. How can you modify selections in Photoshop?
5. Explain creating and using of Gradients?
6. Explain working with colors and swatches?
7. Explain Color replacement tool?
8. Give a brief introduction on Photoshop.

SECTION – II

Answer all Questions

5 x 8 = 40M

9. a. Write about Photoshop. Explain Menus and Panels in Adobe Photoshop.
(OR)
- b. Explain
 - i. The New Auto-Blend & Auto-Align Layers Commands
 - ii. The New 3DCommands.
10. a. Explain new Masks Panel & Vibrance Color Correction Command.
(OR)
- b. Explain working with Multiple Images, Rulers, and Guides &Grids.
11. Explain

- a. Pixels Resolution
c. Resizing for Print & Web
- b. the Image Size Command

(OR)

Explain

- d. Cropping & Straightening an Image
e. Adjusting Canvas Size & Canvas Rotation.
12. a. Explain red eye tool and Clone stamp tool.
b. Explain color replacement tool, toning and focus tools.

(OR)

13. a. Explain red eye tool and Clone stamp tool.
b. Explain color replacement tool, toning and focus tools.

(OR)

GOVERNMENT COLLEGE (AUTONOMOUS), RAJAHMUNDRY
III B.Com – (CA)-- SEMESTER- VI
CAP164 :: PROGRAMMING IN VB.NET -Cluster-II(b)
SYLLABUS PAPER (w.e.f. 2016-17)

Time: 3 Hours

Marks: 60

Section –I

Answer any 5 questions

5 x 4= 20M

1. Write about any 5 tool box controls?
2. Explain Arrays declaration and setting initial values?
3. Write Select..Case with syntax and example?
4. Write about Nested loops?
5. Explain working with multiple forms?
6. How do you create short cut toolbar?
7. Explain the Coding of Menus.
8. What is a Dialog? Mention the Types of Dialog Controls.

Section –II

Answer all questions

4 x 8 =40M

9. A. What is IDE? Write about Visual Basic .NET Frame work.
OR
B. What are the Data types supported by VB.NET? Explain variable declaration with syntax?
10. A. Write the decision making statements in VB.NET with syntax and example?
OR

- B. Explain working of looping statements in VB.NET with syntax and example?
11. A. Explain about Message Dialog Box in detail.
OR
B. Explain Creation of menus, adding tool bars and other controls with a suitable example.
12. A. Explain the following Dialog boxes Font Dialog Control c)Open Dialog Control
OR
B. Explain the following Dialog boxes
a) Save Dialog Box c) Color Dialog Control
13. A. what is an array? Explain different types of arrays.
OR
B. Different types of loops.

B.A
(E.S.Commerce)
(Commerce Subjects)
II & IV Semesters
Syllabus and
Model Question Papers

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
Model Question Paper
(For Admitted Batch 2018-19)
I B.A (E.S.C), II Semester
Business Environment

Time: 3 Hours

Max. Marks: 60

Section – A

Answer any **FIVE** of the following

5 x 4 = 20M

1. Legal Environment
న్యాయపరమైన వాతావరణం
2. Demographic Environment
జనాభా పర్యావరణం
3. Economic Growth
ఆర్థిక వృద్ధి
4. Economic Planning
ఆర్థిక ప్రణాళిక
5. National Development Council
జాతీయ అభివృద్ధి మండలి
6. Union Budget
యునియన్ బడ్జెట్
7. Monetary Policy
ద్రవ్య విధానం
8. Social Justice
సామాజిక న్యాయం

Section – B

Answer any **FIVE** of the following

5 x 8 = 40M

9. a. Define Business Environment, explain the macro economic factors affecting business environment.

వ్యాపార పర్యావరణాన్ని నిర్వచించి, వ్యాపార పర్యావరణాన్ని ప్రభావితం చేసే స్థూల ఆర్థిక కారకాల గూర్చి వివరించండి.

OR

- b. Define Business Environment, explain the micro economic factors affecting business environment.

వ్యాపార పర్యావరణాన్ని నిర్వచించి, వ్యాపార పర్యావరణాన్ని ప్రభావితం చేసే సూక్ష్మ ఆర్థిక కారకాల గూర్చి వివరించండి.

10. a. Define Balanced Regional Development and explain the causes of imbalances in India.

సమతుల్య ప్రాంతీయ అభివృద్ధిని నిర్వచించండి మరియు భారతదేశంలో అసమానతల కారణాల గూర్చి వివరించండి.

OR

- b. Critically examine the factors affecting economic growth and development.

ఆర్థిక వృద్ధి మరియు అభివృద్ధిని ప్రభావితం చేసే అంశాలను విమర్శనాత్మకంగా పరిశీలించండి.

11. a. Explain the Rostow's stages of economic development.

ఆర్థిక అభివృద్ధి యొక్క రోస్టోన్ దశలను వివరించండి .

OR

- b. Explain the structure and functioning of NITI Aayog.

నీతి అయోగ్ నిర్మాణం మరియు పనితీరు గురించి వివరించండి .

12a. Define Union Budget. Explain the structure and importance of Union Budget.

యూనియన్ బడ్జెట్ ని నిర్వచించండి. యూనియన్ బడ్జెట్ నిర్మాణం మరియు ప్రాముఖ్యత గురించి వివరించండి.

OR

b. Explain the objectives and limitations of fiscal policy.

ద్రవ్య విధానం లక్ష్యాలను మరియు పరిమితులను గూర్చి వివరించండి.

13a. Define Social Justice? Explain the various schemes of social justice in India.

సామాజిక న్యాయం గూర్చి వివరించండి. భారతదేశంలో సామాజిక న్యాయం యొక్క వివిధ పథకాలను గూర్చి వివరించండి.

OR

b. Explain the structure and functioning of Competition Law in India.

భారతదేశం లో పోటీ చట్టం యొక్క నిర్మాణం మరియు పనితీరును వివరించండి.

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
Model Question Paper
(For Admitted Batch 2017-18)
II B.A (ESC) IV - SEMESTER**

ACCOUNTING – II

Time: 3 Hours

Max Marks: 60

Section – I

Answer any **FOUR** Questions.

5 X 4 = 20 Marks

ఈ క్రింది వానిలో ఏవైనా ఐదంటికి సమాధానములు వ్రాయుము.

1. What are the causes of Depreciation?

తరుగుదల కు గల కారణాలు ఏమిటి ?

2. What is secret reserve and advantages of secret reserve?

రహస్య రిజర్వు అంటే ఏమిటి ? దాని ఉపయోగాలు రాయండి .

3. Explain about the Normal Loss and Abnormal Loss.

సాధారణ నష్టం మరియు అసాధారణ నష్టమును గూర్చి వివరించండి.

4. Explain the features of joint venture.

ఉమ్మడి వ్యాపారం యొక్క లక్షణాలు వివరించండి.

5. What are the features of Non-profit organizations?

వ్యాపారేతర సంస్థలు లక్షణాలు గూర్చి రాయండి.

6. Explain different types of Commissions.

వివిధ రకాల కమిషన్ గూర్చి రాయండి .

7. A machine costing Rs. 50,000 was purchased on 1-1-2015. Rs. 5,000 was spent for Installation.

Show the machinery account if depreciation @ 10% p.a is charged on Straight line method.

1-1-2015 న రూ. 50,000/- లతో యంత్రాన్ని కొనుగోలు చేసిరి. దానిపై సంవత్సరానికి 10% తరుగుదలను

స్థిరవాయిదాల పద్ధతిపై లెక్కిస్తూ యంత్రం ఖాతాను మొదటి మూడు సంవత్సరాలకు తయారు చేయండి.

8. A and B were partners in a joint venture sharing profits and losses in the proportion of 4/5 and 1/5 respectively. A supplied goods to the value of 50,000 and paid expenses rupees 5,400 .B supplied goods to the value of rupees 14,000 and paid expenses amount of rupees 8,000 .B sold goods on behalf of the joint venture and realized rupees 92,000 and B was entitled to get Commission on sales @ 5 percentage.B settled his account by bank draft. Prepare necessary ledger accounts in the books of A

A మరియు B లు వరసగా 4/5, 1/5 నిష్పత్తిలో లాభాలు పంచుకోవడం కొరకు ఉమ్మడి వ్యాపారం లో చేరినారు. A రూ.50,000 విలువ గల సరుకును వ్యాపారానికి అందిచినాడు మరియు రూ.5,400 ఖర్చు చేసినాడు .B రూ.14,000 విలువ గల సరుకును వ్యాపారానికి అందిచినాడు మరియు రూ.8,000 ఖర్చు చేసినాడు. B సరుకును 5% కమిషన్ పై 92,000 అమ్మినాడు. B బ్యాంకు డ్రాఫ్ట్ పంపడం ద్వారా పరిష్కరించడం జరిగింది. అవసరమైన ఖాతాలను A పుస్తకాలలో చూపండి .

Section - B

Answer any **Five** of the following.

5 X 8 = 40 Marks

ఈ క్రింది వానిలో ఏవైనా ఐదంటికి సమాధానములు వ్రాయుము.

9 (A) In January 1st 1996 machinery was purchased for rupees 10,500 and spend rupees 500 on its erection .Find out the amount of depreciation at 10 % to be charged under Fixed installment method every year and Prepare the plant account for the 4 years assuming that it is sold away for Rs 8500 at the end of 4th year.

జనవరి 1,1996 నాడు ఒక యంత్రాన్ని రూ.10,500 కొనుగోలు చేసినారు,మరియు దాని స్థాపనకు రూ.500 ఖర్చు చేసారు. సవత్సరానికి 10% చొప్పున స్థిర నిల్వల పద్ధతి ప్రకారం 4 సవత్సరాలుకు తరుగుదల ఏర్పాటు చేసి,4 వ సవత్సరం చివరన యంత్రాన్ని రూ. 8,500 అమ్మినట్లుగా భావించి , డిసెంబర్ 31 అకౌంటింగ్ సవత్సరం చివర తేదీ అనుకున్నప్పుడు ,యంత్రం ఖాతాను 4 సవత్సరాలకు తయారు చేయండి.

(OR)

(B) . Define Depreciation. Explain the Classification of Depreciation.

తరుగుదలను నిర్వచించి, వర్గీకరణను వివరింపుము.

10. (A) Mr. Raj & Co. Ltd maintains a provision for doubtful debts at 5 % on debtors and a provision for discount at 2% on debtors. The ledger balances for the year ending 2015 was as follows:

Particulars	1-1-2015	31-12-2015
Provision for doubtful debts	Rs. 1000	
Provision for discount	Rs. 400	
Bad debts written off		Rs. 300
Discount allowed		Rs. 200
Sundry debtors		Rs. 10,000

Prepare bad debts account, provision for doubtful debts account and provision for discount account in the books of Mr. Raj &co. ltd for the year ending 31-12-2015.

Mr.రాజ్ & కో లిమిటెడ్ వారు సంశయాత్మక రాని బాకీల కొరకు ఏర్పాట్లు 5 %, డిస్కాంట్ కొరకు ఏర్పాట్లు 2 % వివిధ ఋణ గ్రస్తుల పై ఏర్పాటు చేస్తున్నారు . 31-12-2015 తేదీ నాటికీ వివరాలు క్రింది విధంగా ఉన్నవి .

వివరాలు	1-1-2015	31-12-2015
సంశయాత్మక రాని బాకీల కొరకు ఏర్పాట్లు	రూ . 1000	
డిస్కాంట్ కొరకు ఏర్పాట్లు	రూ . 400	
రద్దుపరచిన రాని బాకీలు		రూ . 300
ఇచ్చిన డిస్కాంట్		రూ . 200
వివిధ ఋణ గ్రస్తులు		రూ . 10,000

31-12-2015 తేదినాడు రాని బాకీల ఖాతా, సంశయాత్మక రాని బాకీల కొరకు ఏర్పాట్లు ఖాతా, డిస్కౌంట్ కొరకు ఏర్పాట్లు ఖాతా ను Mr.రాజ్ & కొ లిమిటెడ్ పుస్తకాలలో తయారు చేయండి .

(OR)

b) Write about the different types of reserves.
వివిధ రకాల రిజర్వుల గూర్చి రాయండి.

11(A) Raju of Amaravathi Sent 200 sewing machines costing Rs.500 each on consignment basis to Hemanth of Hyderabad to be sold by Hemanth at a Commission of 5 % on sales. Raju paid Rs.1500 towards expenses. On Machines reaching Hyderabad, Hemanth paid Rs.800 towards unloading charges. His other expenses were: Godown rent Rs. 1250 and Sales man's Salary Rs.700. Hemanth sold 150 sewing machines at Rs.600 each and sent account sales along with bank draft. Prepare ledger accounts in the books of consignor.

అమరావతి లో రాజు 200 కుట్టు మిషన్లను ఒక్కొక్కటి రూ. 500 చొప్పున హైదరాబాద్ లో ఉన్న హేమంత్ కు అమ్మకాలపై 5% కమిషన్ కు పంపడమైంది, రాజు రూ.1500 ఖర్చు చెల్లించినాడు. సరుకు హైదరాబాద్ చేరినప్పుడు హేమంత్ రూ.1500 దిగుమతి కొరకు, రూ.700 అమ్మకపుదారుని జీతము, రూ.1250 గిడ్డంగులు కు ఖర్చు చేసినాడు. హేమంత్ 150 కుట్టు మిషన్లను ఒక్కొక్కటి రూ. 600 చొప్పున అమ్మినాడు మరియు మిగిలిన మొత్తాన్ని రాజు కు పంపినాడు. రాజు పుస్తకాలలో అవసరమైన ఖాతాలను చూపించండి.

(OR)

(B) Kalya of Kakinada consigned 100 radios valued at rupees 500 each to the Prasanth of Rajahmundry and paid rupees 350 freight. To take delivery of goods Prasanth paid rupees 150 for expenses. Prashant sold the radios for 80,000 . His Commission being 5% is on gross sales and the due balance was sent to Kalyan prepare the necessary accounts in the books of Kalyan.

కాకినాడ లో కళ్యాణ్ 100 రేడియోలను ఒక్కొక్కటి రూ. 500 చొప్పున రాజమండ్రి లో ఉన్న ప్రశాంత్ కు పంపడమైంది, కళ్యాణ్ రూ.350 ఫ్రైట్ చెల్లించినాడు. సరుకు రాజమండ్రి చేరినప్పుడు ప్రశాంత్ రూ.150 ఖర్చు చేసినాడు. ప్రశాంత్ సరుకును 5% కమిషన్ పై అన్నింటిని రూ.80,000 లకు అమ్మినాడు మరియు మిగిలిన మొత్తాన్ని కళ్యాణ్ కు పంపినాడు. కళ్యాణ్ పుస్తకాలలో అవసరమైన ఖాతాలను చూపించండి.

12. (A) Ashok and Basha were partners in a joint venture sharing profits and losses in the proportion of 1:1 respectively. Ashok supplies goods to the value of Rs. 5,000 and incurs expenses amounting to Rs.400. Basha supplies goods to the value of Rs.4,000 and his expenses amounted to Rs.300. Basha sells goods on behalf of the venture and realises Rs.12, 000. Basha is entitled to a commission of 5 % on sales. Basha settles his account by draft. Prepare accounts in the books of Basha.

అశోక్ మరియు బాషా లు వరసగా 1:1 నిష్పత్తిలో లాభాలు పంచుకోవడం కొరకు ఉమ్మడి వ్యాపారం లో చేరినారు . అశోక్ రూ. 50,00 విలువ గల సరుకును వ్యాపారానికి అందిచినాడు మరియు రూ.400 ఖర్చు చేసినాడు. B రూ.4,000 విలువ గల సరుకును వ్యాపారానికి అందిచినాడు మరియు రూ.300 ఖర్చు చేసినాడు. బాషా సరుకును 5% కమిషన్ పై 12,000. అమ్మినాడు . బాషా బ్యాంకు డ్రాఫ్ట్ పంపడం ద్వారా పరిష్కరించడం జరిగింది . అవసరమైన ఖాతాలను బాషా పుస్తకాలలో చూపండి

(OR)

(B) Distinguish between Consignment and Joint Venture.

కన్సైన్మెంట్ కు మరియు ఉమ్మడి వ్యాపారానికి మధ్య గల తేడాలను తెల్పుము.

13 a). Distinguish between receipts and payments account and Income and Expenditure Account.

వసూలు & చెల్లింపులు మరియు ఖర్చులు & ఆదాయాల ఖాతాల మధ్య భేదాలను వివరించండి.

(OR)

b) From the following trial balance of “The city Club” Amaravathi, Prepare Income and Expenditure account for the year ended 30th June, 2013 and a balance sheet as on that date.

Particulars	Debit Rs.	Credit Rs.
-------------	--------------	---------------

Annual subscription	--	15,000
Entrance Fee (to be capitalized)	--	5,000
Sale tickets of entertainment	--	3,000
Interests on Investments	--	400
Printing and Stationary	7,200	
Repairs	2,300	
Cost of entertainments	1400	
Sale of tickets for annual dinner	--	1750
News papers	1500	
Hire of hall	--	3,500
Profit on sale on liquors	--	2,350
Rent and rates	2,250	
Salaries	4,750	
Interest on bank deposits	--	500
Cost of annual dinner	1,300	
Receipts from Billiards	--	4,500
Auditors fees	400	
Cash in hand	600	
Cash at bank	4500	
Fixed deposit	10,000	
Sundry creditors	--	2,800
Investments	9,000	
Library books	6,200	
Furniture	9,500	
Radio	4,200	
Capital fund		26,300
	65,100	65,100

Of the subscriptions Rs. 400 is paid in advance and there is also Rs. 350 in arrears.

Depreciate library books and furniture at 10%. Stock of stationary on 30th June Rs. 1800

Salaries to staff has accrued due Rs. 450

చందాలలో రూ.400 ముందుగా చెల్లించినవి, మరియు రూ.350 ఇంకా చెల్లించవలసినవి. ఇంకా చెల్లించవలసిన జీతాలు రూ. 450,ముగింపు సరుకు రూ. 1800,పుస్తకాల పై మరియు ఫర్నిచర్ పై 10% తరుగుదల ఏర్పాటు చేయండి.

పై సర్దుబాట్లు మరియు ఈ క్రింది ఇవ్వబడిన అమరావతి సిటీ క్లబ్ వివరాల నుండి డిసెంబర్ 31 , 2013 తేదీ నాటి ఖర్చులు & ఆదాయాల ఖాతా ను మరియు ఆస్తి అప్పుల పట్టిని తయారు చేయండి .

వివరాలు	డెబిట్ రూ.	క్రెడిట్ రూ.
వార్షిక చందాలు	--	15,000
ప్రవేశ రుసుము (ములధనికరించినారు)	--	5,000
వినోదపు టికెట్ల అమ్మకం	--	3,000

పెట్టుబడులు పై వడ్డీ		400
ముద్రణ మరియు స్టేషనరీ		
మరంమత్తులు	7,200	
వినోదపు వ్యయం	2,300	
వార్షిక బోజనము టిక్కెట్ల అమ్మకం	1400	
వార్త పత్రికలు	--	1750
హోల్ అద్దె	1500	
లిక్కర్ల అమ్మకం పై లాభం	--	3,500
పన్ను మరియు రేట్లు	--	2,350
జీతాలు	2,250	
బ్యాంకు జమ పై వడ్డీ	4,750	
వార్షిక బోజనపు ఖర్చు		500
బిలియర్డ్ ఆట నుండి వసూళ్ళు	--	
ఆడిటర్ ఫీజు	1,300	
చేతిలో నగదు	--	4,500
బ్యాంకు లో నగదు	400	
స్థిర డిపాజిట్	600	
ఋణ దాతలు	4500	
పెట్టుబడులు	10,000	
పుస్తకాలూ	--	
ఫర్నిచర్		2,800
రేడియో	9,000	
మూలధన నిధి	6,200	
	9,500	
	4,200	
		26,300
	65,100	65,100

III B.A (E.S.Commerce)
V - Semester

Syllabus and
Model Question Papers

(For Admitted Batch 2016-17)

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
III B. A (ESC)
(For Admitted Batch 2016-17)

Model Paper
Management Accounting

Time: 3 Hours

Max. Marks: 60

SECTION-A

Answer any FIVE of the following:

5 X 4 =20M

14. Define Management Accounting. Explain its Objectives?

నిర్వహణ గణక శాస్త్రాన్ని నిర్వచించి, లక్ష్యాలను వివరింపుము.

15. Break Even Chart

బ్రేక్ ఈవెన్ చార్ట్

16. Calculate the trend percentage from the following figures taking 2013 as the base and interpret them:

ఈ క్రింది వివరాలకు 2013 వ సంవత్సరాన్ని ఆధార సంవత్సరంగా తీసుకుని ప్రవృత్తి శాతాలను లెక్కించి, వివరించండి.

Year	Sales	Stocks	Profit before tax
సంవత్సరం	అమ్మకాలు	సరుకులు	పన్నుకు ముందు లాభం
2013	1,881	709	321
2014	2,340	781	435
2015	2,655	816	458
2016	3,021	944	527
2017	3,768	1,154	672

17. Write about the Cash from Operations.

కార్యకలాపాల నుండి నగదును గూర్చి వ్రాయుము.

18. What are the limitations of Ratio analysis.

నిష్పత్తుల విశ్లేషణ యొక్క పరిమితులేవి.

19. From the following Balance Sheets, prepare a Schedule of Changes in Working Capital.

Liabilities	2016	2017	Assets	2016	2017
-------------	------	------	--------	------	------

Capital	10,000	10,000	Cash	5,500	5,400
Profit & Loss A/c	5,200	15,400	Debtors	3,400	6,400
Long term loan	6,000	8,000	Stock	5,400	9,200
Short term loan	2,400	2,400	Long term Investments	7,000	12,000
Creditors	3,600	3,600	Plant	10,600	9,600
Outstanding wages	1,400	800	Prepaid insurance	400	800
Income tax payable	3,800	3,400			
	32,400	43,600		32,400	43,600

ఈ క్రింది ఆస్తి అప్పుల పట్టిక నుండి నిర్వహణ మూలధనంలో మార్పులు చూపే నివేదికను తయారు చేయండి.

అప్పులు	2016	2017	ఆస్తులు	2016	2017
మూలధనం	10,000	10,000	నగదు	5,500	5,400
లాభ నష్టాల ఖాతా	5,200	15,400	రుణగ్రస్తులు	3,400	6,400
దీర్ఘకాలిక ఋణం	6,000	8,000	సరుకు	5,400	9,200
స్వల్పకాలిక ఋణం	2,400	2,400	దీర్ఘకాలిక పెట్టుబడులు	7,000	12,000
రుణదాతలు	3,600	3,600	ప్లాంట్లు	10,600	9,600
చెల్లించాల్సిన వేతనాలు	1,400	800	ముందుగా చెల్లించిన భీమా	400	800
చెల్లించాల్సిన ఆదాయపు పన్ను	3,800	3,400			
	32,400	43,600		32,400	43,600

20. What is Funds flow statement? Explain its uses?

నిధుల ప్రవాహ నివేదిక అనగా నేమి? ఉపయోగాలను వివరింపుము.

21. Current Ratio 4:1, Quick Ratio 3.2:1, Current Liabilities 25,000. Find out Current assets, working capital & Stock.

ప్రస్తుత నిష్పత్తి 4:1, శీఘ్ర నిష్పత్తి 3.2:1, ప్రస్తుత అప్పులు రూ. 25,000. ప్రస్తుత ఆస్తులను, నిర్వహణ మూలధనాన్ని మరియు సరుకు విలువను లెక్కించండి.

SECTION-B

Answer any ALL questions:

5 X 8 = 40 M

22. (a). What are the differences between Cost Accounting and Management Accounting?

కాస్ట్ అకౌంటింగ్ కు మరియు మేనేజ్ మెంట్ అకౌంటింగ్ కు మధ్య గల తేడాలేవి.

(OR)

(b). The following Balance Sheets are given:

Liabilities	2016	2017	Assets	2016	2017
Equity Share Capital	3,00,000	4,00,000	Goodwill	1,15,000	90,000
Redeemable Pref. Capital	1,50,000	1,00,000	Land and Buildings	2,00,000	1,70,000
General Reserve	40,000	70,000	Plant	80,000	2,00,000
P & L A/c	30,000	48,000	Debtors	1,60,000	2,00,000
Proposed Dividend	42,000	50,000	Stock	77,000	1,09,000
Creditors	55,000	83,000	Bills Receivables	20,000	30,000
Bills Payable	20,000	16,000	Cash in Hand	15,000	10,000
Provision for Taxation	40,000	50,000	Cash at Bank	10,000	8,000
	1,03,100	1,03,200		1,03,100	1,03,200

You are required to prepare Comparative Balance Sheet.

ఆస్తి అప్పుల పట్టీలు దిగువనీయబడినవి.

అప్పులు	2016	2017	ఆస్తులు	2016	2017
ఈక్విటీ మూలధనం	3,00,000	4,00,000	గుడ్ విల్	1,15,000	90,000
విమోచనీయ ఆదిక్యపు మూలధనం	1,50,000	1,00,000	భూమి-భవనాలు	2,00,000	1,70,000
సాధారణ రిజర్వు	40,000	70,000	ప్లాంటు	80,000	2,00,000
లా & న A/c	30,000	48,000	రుణగ్రస్తులు	1,60,000	2,00,000
ప్రతిపాదిత డివిడెండ్	42,000	50,000	సరుకు	77,000	1,09,000
రుణదాతలు	55,000	83,000	వసూలు	20,000	30,000
చెల్లింపు బిల్లులు	20,000	16,000	బిల్లులు	15,000	10,000
పన్ను ఏర్పాటు	40,000	50,000	చేతిలో నగదు	10,000	8,000
			బ్యాంకులో నగదు		

	1,03,100	1,03,200		1,03,100	1,03,200
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తులనాత్మక ఆస్తి అప్పుల పట్టిని తయారు చేయండి.

23. Prepare a Balance Sheet from the particulars furnished hereunder :

Stock Velocity : 6
 Gross Profit Margin : 20%
 Capital Turnover Ratio : 2
 Fixed Assets Turnover Ratio : 4
 Debt Collection Period : 2 months
 Creditors Payment Period : 73 days
 Gross Profit was Rs.60,000
 Excess of closing stock over opening stock was Rs.5,000
 Difference in Balance Sheet represents Bank Balance.
 The entire sales and purchases are made on credit basis.

దిగువ నీయబడిన వివరాల నుండి ఆస్తి అప్పుల పట్టి తయారు చేయండి.

సరుకు వెలాసిటీ - 6
 స్టూల లాభం - 20%,
 స్టూల లాభం రూ. 60,000
 మూలధన టర్నోవర్ నిష్పత్తి - 2
 స్థిరాస్తుల టర్నోవర్ నిష్పత్తి - 4
 రుణగ్రస్తుల వసూలు కాలం - 2 నెలలు
 రుణదాతల చెల్లింపు కాలం - 73 రోజులు

ప్రారంభపు సరుకు కన్నా ముగింపు సరుకు రూ. 5,000 లు ఎక్కువ
 ఆస్తి అప్పుల పట్టి లోని తేడాను బ్యాంకు నిల్వగా తీసుకోవలెను.
 మొత్తం అమ్మకాలు మరియు కొనుగోళ్లను అరువు వ్యవహారాలుగా భావించండి.

(OR)

(b). The following are the profit and loss account and the Balance Sheet of XY Ltd. Company.

Dr	Trading and profit & loss a/c		Cr
Particulars	Rs.	Particulars	Rs.
To Opening Stock	10,000	By Sales	1,00,000
To Purchases	55,000	By Closing Stock	15,000
To Gross Profit	50,000		
	1,15,000		1,15,000

	15,000		50,000
To Operating expenses	3,000	By Gross Profit	
To Interest	12,000		
To Selling Expenses	20,000		
To Net Profit			
	50,000		50,000

Balance Sheet

Liabilities	Rs.	Assets	Rs.
Capital	1,00,000	Land & Buildings	50,000
Profit & Loss Account	20,000	Plant & Machinery	30,000
Creditors	25,000	Stock	15,000
Bills Payable	15,000	Sundry Debtors	15,000
		Bills Receivables	12,500
		Cash at Bank	17,500
		Furniture	20,000
	1,60,000		1,60,000

You are required to calculate the following Ratio's.

- g. Stock Turnover /Ratio
- h. Current Ratio
- i. Gross Profit Ratio
- j. Net Profit Ratio
- k. Liquidity Ratio
- l. Proprietary Ratio.

ఈ క్రింది లాభ నష్టాల ఖాతా, ఆస్తి అప్పుల పట్టీలు XY లిమిటెడ్ కంపెనీకు సంబంధించినవి.

Dr	లాభ నష్టాల ఖాతా		Cr
వివరాలు	మొత్తం (రూ)	వివరాలు	మొత్తం (రూ)
To ప్రారంభపు సరుకు	10,000	By అమ్మకాలు	1,00,000
To కొనుగోళ్ళు	55,000	BY ముగింపు సరుకు	15,000
To స్థూల లాభం	50,000		_____

	1,15,000		
To నిర్వహణ ఖర్చులు	15,000		1,15,000
To వడ్డీ	3,000	BY స్థూల లాభం	50,000
To అమ్మకపు ఖర్చులు	12,000		
To నికర లాభం	20,000		
	50,000		
			50,000

ఆస్తి అప్పుల పట్టి

అప్పులు	మొత్తం (రూ)	ఆస్తులు	మొత్తం (రూ)
మూలధనం	1,00,000	భూమి - భవనాలు	50,000
లాభ నష్టాల ఖాతా	20,000	ప్లాంటు - యంత్రాలు	30,000
రుణదాతలు	25,000	సరుకు	15,000
చెల్లింపు బిల్లులు	15,000	వివిధ రుణగ్రస్తులు	15,000
		వసూలు బిల్లులు	12,500
		బ్యాంకు లో నగదు	17,500
		ఫర్నిచర్	20,000
			1,60,000
	1,60,000		

ఈ క్రింది నిష్పత్తులను లెక్కించండి.

- g. సరుకు టర్నోవర్ నిష్పత్తి
- h. ప్రస్తుత నిష్పత్తి
- i. స్థూల లాభ నిష్పత్తి
- j. నికర లాభ నిష్పత్తి
- k. ద్రవ్యత్వ నిష్పత్తి
- l. యాజమాన్యపు నిష్పత్తి

24. (a). Distinguish between Cash flow statement and funds flow statement.

నగదు ప్రవాహ నివేదికకు మరియు నిధుల ప్రవాహ నివేదికకు మధ్య తేడాలను తెలుపుము.

(OR)

(b). From the following Balance sheet of XY Ltd as at 31-12-2016 and 31-12-2017, you are required to prepare:

(iii) Schedule of Changes in Working Capital;

(iv) Funds Flow Statement.

Liabilities	2016	2017	Assets	2016	2017

Share Capital	1,00,000	1,00,000	Goodwill	12,000	12,000
General Reserve	14,000	18,000	Buildings	40,000	36,000
P & L A/c	16,000	13,000	Plant	37,000	36,000
Sundry Creditors	8,000	5,400	Investment	10,000	11,000
Bills payable	1,200	800	Stock	30,000	23,400
Provision for taxation	16,000	18,000	Bills Receivables	2,000	3,200
Provision for doubtful debts	400	600	Sundry debtors	18,000	19,000
			Bank	6,600	15,200
	1,03,100	1,03,200		1,03,100	1,03,200

Additional information:

4. Depreciation charged on plant was Rs.4,000 and on building Rs.4,000
5. Provision for taxation of Rs.19,000 was made during the year 2017
6. Interim dividend of Rs.8,000 was paid during 2017.

31-12-2016 మరియు 31-12-2017 సంవత్సరాలకు XY లిమిటెడ్ కు సంబంధించిన ఆస్తి అప్పుల పట్టీలు దిగువనీయబడినవి.

తయారు చేయండి. 1) నిర్వహణ మూలధనంలో మార్పులు చూపే నివేదిక,
2) నిధుల ప్రవాహ నివేదిక.

అప్పులు	2016	2017	ఆస్తులు	2016	2017
వాటా మూలధనం	1,00,000	1,00,000	గుడ్ విల్	12,000	12,000
సాధారణ రిజర్వు	14,000	18,000	భవనాలు	40,000	36,000
లాభ నష్టాల ఖాతా	16,000	13,000	ప్లాంట్లు	37,000	36,000
వివిధ రుణదాతలు	8,000	5,400	పెట్టుబడులు	10,000	11,000
చెల్లింపు బిల్లులు	1,200	800	సరుకు	30,000	23,400
పన్ను కోసం ఏర్పాటు	16,000	18,000	వసూలు బిల్లులు	2,000	3,200
రాని బాకీల ఏర్పాటు	400	600	వివిధ రుణగ్రస్తులు	18,000	19,000
			బ్యాంకు	6,600	15,200
	1,03,100	1,03,200		1,03,100	1,03,200

25. (a). What is Cash Flow Statement? State its uses and limitations?

నగదు ప్రవాహ నివేదిక అనగా నేమి? ఉపయోగాలను మరియు పరిమితులను తెలుపుము.

(OR)

(b). Following are the comparative Balance Sheets of ABC Company:

Liabilities	2016	2017	Assets	2016	2017
Share Capital	70,000	74,000	Cash	9,000	7,800
Debentures	12,000	6,000	Sundry debtors	14,900	17,700
Sundry Creditors	10,360	11,840	Stock	49,200	42,700
Provision for doubtful debts	700	800	Land	20,000	30,000
P & L A/C.	10,340	10,560	Goodwill	10,000	5,000
	1,03,100	1,03,200		1,03,100	1,03,200

Additional Information:

- (iv) Dividend totalling Rs.3,500 was paid
 - (v) Land was purchased for Rs.10,000 and amount provided for the amortisation of goodwill totalled Rs.5,000
 - (vi) Debentures of Rs.6,000 were redeemed
- Prepare Cash Flow Statement.

ABC కంపెనీ తులనాత్మక ఆస్తి అప్పుల పట్టీలు క్రింది విధంగా కలవు.

అప్పులు	2016	2017	ఆస్తులు	2016	2017
వాటా మూలధనం	70,000	74,000	నగదు	9,000	7,800
డిబెంచర్లు	12,000	6,000	వివిధ	14,900	17,700
వివిధ ఋణదాతలు	10,360	11,840	ఋణగ్రస్తులు	49,200	42,700
రాని బాకీల ఏర్పాటు	700	800	సరుకు	20,000	30,000
లాభ నష్టాల ఖాతా	10,340	10,560	భూమి	10,000	5,000
	1,03,100	1,03,200	గుడ్ విల్		
	1,03,100	1,03,200		1,03,100	1,03,200

అదనపు సమాచారం:

- (iv) చెల్లించిన డివిడెండ్ రూ. 3,500
- (v) రూ.10,000/-లతో భూమిని కొనుగోలు చేసిరి మరియు గుడ్ విల్ తగ్గింపు రూ.5,000
- (vi) డిబెంచర్ల విమోచనం రూ. 6,000
నగదు ప్రవాహ నివేదికను తయారు చేయండి.

26. (a). The sales and profit for two years are given below:

రెండు సంవత్సరాలకు సంబంధించిన అమ్మకాలు మరియు లాభాలు దిగువనీయ బడినవి.

	Sales (Rs.)	Profit(Rs.)
	అమ్మకాలు (రూ.)	లాభాలు (రూ.)
2016	1,50,000	20,000
2017	1,70,000	25,000

Calculate: లెక్కించండి:

(e) P/V ratio P/V నిష్పత్తి

(f) B.E.P

(g) Sales required to earn a profit of Rs.40,000.

రూ. 40,000/- లాభం సంపాదించాలంటే అమ్మకాలు

(h) Profit when sales are Rs.1,80,000.

రూ. 1,80,000/- ల అమ్మకాల వద్ద లాభం.

(OR)

(b). A company is manufacturing 48,000 units at 80% capacity. The selling price per unit is Rs.9. The expenses are as follows.

	Rs.
Direct wages	62,000
Direct material	60,000
Variable overheads	22,000
Fixed overhead	80,000

The company received a Foreign order for 10,000 units at Rs.8.50 per unit. Give advice about the order.

ఒక కంపెనీ 80% సామర్థ్యం వద్ద 48,000 యూనిట్ లు ఉత్పత్తి చేస్తుంది. యూనిట్ అమ్మకపు ధర

రూ. 9/- ఖర్చులు క్రింది విధంగా కలవు.

ప్రత్యక్ష వేతనాలు రూ. 62,000

ప్రత్యక్ష ఖర్చులు రూ. 60,000

చర ఓవర్ హెడ్స్ రూ.22,000

స్థిర ఓవర్ హెడ్స్ రూ.80,000

యూనిట్ ఒకటికి రూ. 8.50 చొప్పున 10,000 యూనిట్ లకు విదేశీ ఆర్డర్ వచ్చినది.

ఈ ఆర్డర్ పై మీ అభిప్రాయాన్ని తెల్పండి.

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
III B.A (ESC), VI SEMESTER
(For Admitted Batch 2016 – 2017)
FINANCIAL SERVICES
MODEL QUESTION PAPER

Time: 3 Hours.

Max. Marks: 60

SECTION-A

I. Answer any FIVE of the following questions.

5 x 4 = 20 M

1. Non Banking Institutions
2. Kinds of Financial Services
3. Functions of Merchant Banks
4. Features of Venture Capital
5. Difference between Leasing and Hire Purchase
6. Objectives of Credit Rating
7. Limitations of Forfeiting
8. NSDL, CSDL

SECTION-B

II. Answer the following questions

5 x 8 = 40 M

9. (a) Explain the role played by the Financial Services in promoting a country's economy.

(OR)

- (b) Describe Fee Based Service.

10. (a) Define Merchant Banking and explain the differences between Commercial Banking and Merchant Banking with regard to Services provided by them
(OR)
(b) What is Securitization? What are the benefits of it
11. (a) Define Leasing and explain Legal aspects of Leasing
(OR)
(b) Write an essay on Housing Finance
12. (a) Explain the advantages and limitation of Credit Rating
(OR)
(b) Discuss the role of Mutual Funds in Indian Economy.
13. (a) What are the types of Factoring
(OR)
(b) What do you mean by depository system? Explain the advantages of it.

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
III B. A (ESC), VI - Semester
Model Question Paper
(For Admitted Batch 2016-17)**

COM200:: MARKETING OF FINANCIAL SERVICES

Time : 3 Hours.

Max. Marks : 60

Section - A

I. Answer any **FIVE** of the following.

5 x 4 = 20 Marks

1. What are the elements of Services?
2. What do you mean by 'Service Counters'?
3. Service Quality
4. Service Productivity
5. Promotion Strategies
6. Channels of Service Promotion
7. Credit Services
8. Financial Service Firms

Section – B

II Answer the following questions

5x8 = 40 Marks

- 9 a). Write the differences between Goods and Services
(OR)
b). Explain 'Integrated services Management'.

10 a). How do you manage people for Service Advantage?

(OR)

b). Define the term 'Customer Loyalty' and Explain

11 a). Explain the pricing strategies.

(OR)

b). Discuss about B2B Marketing?

12 a). Discuss about Cost and Revenue Management.

(OR)

b). What are the Channels for service provisions?

13 a). Explain about Investment services.

(OR)

b). Discuss about the Insurance Services.

B.Com (BIFS)

(E.M)

Admitted Batch 2018-19

Syllabus and Model Question Papers

Semesters – II & IV

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
MODEL QUESTION PAPER 2018-2019
I B.Com (BIFS), SECOND SEMESTER**

ACCOUNTING – II

Time: 3 Hrs.

Max Marks: 60 M

PART - A

Answer any **FIVE** Questions. All questions carry equal Marks. **5 X 4= 20 M**

1. Explain the significance of diminishing balance method.
2. A machine costing Rs. 50,000 was purchased on 1-1-2015. Rs. 5,000 was spent for Installation. Show the machinery account if depreciation @ 10% p.a is charged on Straight line method.
3. What are the various types of reserves? Explain.
4. What are the differences between Consignment and Joint Venture?
5. What is abnormal loss? How it is calculated?
6. A and B enter into joint venture to share profits equally. A is to purchase timber and forward it to B. A purchase timber worth Rs.10,000 and Rs. 1,000 as expenses. B received the consignment and accepted A's draft for Rs. 8,000. A got it discounted for Rs. 7,850. B sold the timber for Rs. 16,000. He had to spend Rs. 350 for fire insurance and Rs. 300 for rent. Under the agreement he is entitled to a commission of 5% on sales.

Give ledger accounts in the books of A and B.

7. Explain the features of joint venture?

8. Distinguish between Receipt and Payment Account and Income and Expenditure Account?

PART - B

Answer **ALL** the Questions. All questions carry equal Marks **5 X 8 = 40 M**

9. (A) The Book value of plant and Machinery on 1-1-2011 was Rs.2,00,000. New machinery for Rs.10,000 was purchased on 1.10.2011 and for Rs.20,000 on 1.7.2012. On 1-4-2013 a machinery whose book value had been Rs.30,000 on 1.1.2011 was sold for Rs.16,000 and the entire amount was credited to plant and machinery account. Depreciation had been charged at 10 % per annum on diminishing balancing method. Show the plant and machinery Account from 1.1.2011 to 31.12.2013

(OR)

- (B) What are the different methods of accounting for depreciation? Explain its advantages and disadvantages.

10. (A) Mr. Raj & Co. Ltd maintain a provision for doubtful debts and a provision for discount at 2% on debtors. The ledger balances for the year ending 2015 was as follows:

Particulars	1-1-2015	31-12-2015
Provision for doubtful debts	Rs. 1000	
Provision for discount	Rs. 400	
Bad debts written off		Rs. 300
Discount allowed		Rs. 200
Sundry debtors		Rs. 10,000

Prepare bad debts account, provision for doubtful debts account and discount allowed account in the books of Mr. Raj & Co. Ltd for the year ending 31-12-2015.

(OR)

- b) What are the differences between provisions and reserves? Explain Advantages and disadvantages of secret reserves

11. (A) Shalimar Co. of Sulthanpur Sent 200 sewing machines costing Rs.500 each on consignment basis to Hemanth of Hyderabad to be sold by Hemanth at a Commission of 5 % on sales. Shalimar company paid Rs. 1500 towards expenses. On Machines reaching Hyderabad, Hemanth paid Rs. 800 towards unloading charges. His other expenses were : Godown rent Rs. 1250 and Sales man's Salary Rs.700. Hemanth sold 150 sewing machines at Rs.600 each and sent account sales along with bank draft. Prepare ledger accounts in the books of consignor and consignee.

(OR)

- (B) On 1-9-2010 Mr. A consigned goods worth Rs. 1,00,000 to Mr. B at Mumbai. Mr. A invoiced the goods at 20% profit on cost. Mr. A paid Rs. 6,000 for insurance and forwarding the consignment. Mr. B was allowed 4% commission on Gross Sales and 4% delcredere commission. B paid Rs. 1,100 for cartage, Rs. 2,000 for godown rent and incurred Rs. 900 sundry expenses. 90% of goods were sold at a profit of 33 1/3 % on cost. 5% of the goods were destroyed by fire. An insurance claim of Rs. 5,000 was received from insurance company by Mr. B. Balance 5% of the goods were taken over

by B at an agreed value of Rs. 6,000. Accounts were settled. Show consignment account and consignee account in the books of Mr. A.

12. (A) Ashok and Basha were partners in a joint venture sharing profits and losses in the proportion of 4:1 respectively. Ashok supplies goods to the value of Rs. 5,000 and incurs expenses amounting to Rs.400. Basha supplies goods to the value of Rs.4,000 and his expenses amounted to Rs.300. Basha sells goods on behalf of the venture and realises Rs.12,000. Basha is entitled to a commission of 5 % on sales. Basha settles his account by draft. Give journal entries and accounts in the books of Ashok.

(OR)

(B) Differentiate between Joint venture and Partnership?

13 a) From the following trial balance of “The city Club” Hyderabad, Prepare income and expenditure account for the year ended 30th June, 2013 and a balance sheet as on that date.

Particulars	Debit Rs.	Credit Rs.
Annual subscription	--	15,000
Entrance Fee (to be capitalized)	--	5,000
Sale tickets of entertainment	--	3,000
Interests on Investments	--	400
Printing and Stationary	7,200	
Repairs	2,300	
Cost of entertainments	1400	
Sale of tickets for annual dinner	--	1750
News papers	1500	
Hire of hall	--	3,500
Profit on sale on liquors	--	2,350
Rent and rates	2,250	
Salaries	4,750	
Interest on bank deposits	--	500
Cost of annual dinner	1,300	
Receipts from Billiards	--	4,500
Auditors fees	400	
Cash in hand	600	
Cash at bank	4500	
Fixed deposit	10,500	
Sundry creditors	--	2,800
Investments	9,000	
Library books	6,200	
Furniture	9,500	
Stock of liquors on 30 th June, 2013	4,200	
Capital fund		26,300
	<u>65,100</u>	<u>65,100</u>
	-----	-----

Of the subscriptions Rs. 400 is paid in advance and there is also Rs. 350 in arrears.

Depreciate library books and furniture at 10%.
Stock of stationary on 30th June Rs. 1800
Salaries to staff has accrued due Rs. 450

(OR)

- b). Distinguish between Profit and Loss account and Income and Expenditure Account.

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
I B.Com (Financial Services)
Model Question Paper
(For Admitted Batch 2018-19)
Business Environment**

Time: 3 Hours

Max. Marks: 60

Section – A

Answer any FIVE of the following

5 x 4 = 20M

1. Legal Environment
2. Demographic Environment
3. Economic Growth
4. Economic Planning
5. National Development Council
6. Union Budget
7. Monetary Policy
8. Social Justice

Section – B

Answer any FIVE of the following

5 x 8 = 40M

9. **a.** Define Business Environment? Explain the macro economic factors affecting business environment.

OR

- b.** Define Business Environment. Explain the micro economic factors

affecting business environment.

10. **a.** Define Balanced Regional Development and explain the causes of imbalances in India.

OR

- b.** Critically examine the factors affecting economic growth and development.

11. **a.** Explain the Rostow's stages of economic development.

OR

- b.** Explain the structure and functioning of NITI Aayog.

12. **a.** Define Union Budget. Explain the structure and importance of Union Budget.

OR

- b.** Explain the objectives and limitations of fiscal policy.

13. **a.** Define Social Justice? Explain the various schemes of social justice in India.

OR

- b.** Explain the structure and functioning of Competition Law in India.

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
B.Com (Banking, Insurance & Financial Service)
Under CBCS
I B.Com (Restructured Course), SEMESTER – II
Model Question Paper
(w.e.f 2018-19 Admitted Batch)**

CAP157::FUNDAMENTALS OF COMPUTERS & DATA ANALYSIS

Time: 3Hours

Max. Marks: 60

SECTION – A

Answer any **FIVE** questions from the Following:

5 X 4 = 20M

1. Explain any 5 Tools in Photoshop.
2. Explain the features of Ms-Excel.
3. Explain different types of Data Models.
4. Explain MS-Access Features.
5. Various Data Types in SQL.
6. Database Users
7. Import & Export of Data
8. Different types of Integrity constraints

SECTION – B

Answer **ALL** questions from the Following:

5 X 8 = 40M

9. a) Draw Block Diagram of Computer? Explain various components of it.

- (OR)
- b) Define Computer. What are the Characteristics and Limitations of Computer?
10. a) Write the parts of Ms-Excel window. Also list the advantages of Ms-Excel.
(OR)
- b) Explain various types of charts available in Ms-Excel.
11. a) Explain the advantages and disadvantages of DBMS.
(OR)
- b) Discuss about Normalization and its types with example.
12. a) Write a brief notes on Ms-Access. Also list the advantages of Ms-Access.
(OR)
- b) How to create database table and insert records by using Ms-Access?
13. a) Explain DDL and DML commands with example.
(OR)
- b) Explain various categories of functions in SQL with example.

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
IV – Semester, B.Com (BIFS)
(For Admitted Batch 2017-18)
(Model Question Paper)**

ACCOUNTING FOR SERVICE ORGANISATIONS

Time: 3 Hours

Max Marks: 60

SECTION – I

Answer any **FIVE** from the following.

5X4=20 Marks

1. What are the types of organizations?
2. Give a Proforma of Profit and Loss Account of Banking Company.
3. Give an Example using Earning Ratio and indemnity Ratio in Fire insurance claim.
4. How do you show the capital as per the form A in banking companies?
5. Explain about Different types of Policies.
6. What are the features of Double Accounting system?

7. Draw a Proforma of Profit and Loss Account in Life Insurance Company.
8. Show the specimen form of Net Revenue Account.

SECTION – II

Answer the following questions.

5x8=40 Marks

- 9. a).** Following balances are extracted from the books of CLS Corporation as on 31-03-2017.
Credit Balances: Equity Shares 1,64,700; Debentures 60,000; Sundry Creditors on open Accounts 300; Depreciation fund 75,000; Sale of Current 39,000; Meter rent 1500; Balance of Net Revenue Account as on 1st April, 2016.
Debit Balances: Capital Expenditure on 31-03-2017 2,85,000; Capital Expenditure during 2016-17 18,300; Sundry Dr's for current supplied 12,000; Other Debtors 150; Stores in Hand 1,500; Cash in hand 1,500; Cost of generation of electricity 9,000; Cost of distribution of electricity 1,500; Rent, Rates Taxes 1,500; Management expenses 3,600; Depreciation 6,000; Interim Dividend 6000; Interest on Debentures. Prepare Capital Account, Revenue Account, Net Revenue Account, Balance sheet from the above trial balance.

(OR)

- b).** What are the Differences between Receipts and Payments – Income and Expenditures Accounts?

- 10. a).** From the following particulars draw up Capital Account and General Balance Sheet as on 31st march, 2017 on double accounting system. Authorized capital Rs.30,00,000; Subscribed capital Rs.26,00,000; 11% Debentures Rs. 4,00,000; Trade Creditors Rs.1,60,000; Reserve Rs.1,50,000; Trade Debtors Rs. 3,80,000; Cash in hand and at Bank Rs.3,50,000; Investments Rs.1,50,000; Stock Rs.2,40,000. Expenditure to 31st march 2016: Land Rs. 1,20,000; Shafting etc., Rs.13,50,000; Machinery Rs. 4,00,000; Building Rs.1,30,000. The expenditure during the year ended 31-03-2017 was Rs.2,50,000 has been created. The balancing item of Rs.1,60,000 may be taken as profit to the company.

(OR)

- b).** The following figures are extracted from the books of NEW Bank Ltd., as on 31-03-2017. Interest on discount received Rs.40,60,000; Interest paid on deposits Rs.24,04,000; Issued and subscribed capital Rs.10,00,000; Reserve under section 17 Rs.7,00,000; commission, exchange and brokerage Rs.1,80,000; Rent received Rs.60,000; Profit on sale of investment Rs.1,90,000; Salaries and allowances Rs.2,10,000; Director's fees and allowances Rs.24,000; Rent and taxes paid 1,08,000; Stationary and printing Rs.48,000; Postage and Telegrams Rs.40,000; Other expenses Rs.10,000; Audit fees Rs. 8,000; Depreciation on bank's properties Rs. 25,000.

Additional information:

- (a) A customer whom a sum of Rs.5,00,000 has been advanced has become insolvent and it is expected only 40% can be recovered from his estate. Interest due at 15% on his debt has not been provided in the books.
- (b) Provision for bad and doubtful debts on other debts necessary Rs.1,00,000.
- (c) Rebate on bills discounted on 31-3-2016, Rs.10,000 and Rebate on bills discounted on 31-3-2017.

(d) Provide Rs.7,00,000 for income tax.

(e) The directors desire to declare 10% dividend. Prepare the Profit and Loss account in accordance with law.

12. a) From the following information prepare profit and loss account of VANI Bank for the year ended on 31-03-2017. Interest on Loans Rs.2,59,000; Interest on fixed deposits Rs.3,17,000. Rebate on bills discounted Rs.49,000; Commission Rs.8200; Payments to employees Rs.54,000; Discount on bills discounted Rs. 1,55,000; Interest on cash credits Rs.2,23,000; Rent and Taxes Rs. 18000; Interest on over drafts Rs. 1,54,000; Director's fees Rs. 3000; Auditors Rs.1,200; Interest on savings bank deposits Rs.68,000; Postage, Telegrams Rs.1,400; Printing and stationery Rs.2,900. Sundry charges Rs.1,700.

Additional Information:

(a) Provide for contingencies Rs. 20,000.

(b) Transfer Rs. 1,55,700 to reserve fund.

(c) Transfer Rs.20,000 to central government.

(OR)

(b). Explain about certain peculiar items of Non-Trading Concerns.

12 a). A Life Insurance Corporation gets its valuation made once in every two years. The Life Insurance fund on 31-03-2017 amounted to Rs.41,92,000 before providing for Rs. 32,000 for the share holders dividend for the year 2016-17. Its actual valuation on 31-03-2017 disclosed net liability of Rs. 40,40,000 under the assurance and annuity contract. An interim bonus of Rs.40,000 was paid to the policy holders during the period ending 31st march, 2017. Prepare a statement showing the amount now available as bonus to policy holders.

(OR)

(b). The Revenue Account of a Life Insurance Company shows the Life Fund at the end of the year 2017 at Rs. 31,20,800 before Taking in to account the following items.

(i). Claims intimated but not admitted Rs. 40,000.

(ii). Bonus utilised in reduction of premium Rs. 6,500.

(iii). Interest accrued on securities Rs.12,500.

(iv). Outstanding premiums Rs.11,000.

(v). Claims covered under re – insurance Rs. 12,000.

Pass the necessary journal entries, giving effect to the above omissions

13 a). From the following particulars ascertain the claim to be lodged in respect of consequential loss policy. The Policy is for Rs.4,90,000 with an indemnity period for 6 months. Fire Occurred on 01-07-2016 and affected sales for 3 months. Sales for 12 months ending 30-6-2016 amounted to Rs.5,00,000 and for the accounting year ended 31-12-2015 amounted to Rs.2,00,000. Sales for 3 months ending 30th September, 2015 and 2016 were Rs. 1,00,000 and Rs. 4,000 respectively.

(OR)

(b). Explain about using terminology in General insurance claims.

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
II B.Com (BIFS), IV Semester
(For Admitted Batch 2017-18)
Business Law & Income Tax

Time: 3 Hrs.

Max. Marks: 60

SECTION - A

I. Answer any FIVE of the following questions. 5 x 4 = 20 M

1. Valid Offer
2. Voidable Contracts
3. Undue Influence
4. Breach of Contract
5. Doctrine of Frustration
6. Assessee
7. Taxes
8. Types of Allowances

SECTION - B

II. Answer ALL the following questions. 5 x 8 = 40 M

9. (A). Explain the essential elements of a Valid Contract.

(OR)

(B). Explain various types of Contracts.

10. (A). Define Acceptance. What are the essential elements of a Valid Acceptance.

(OR)

(B). "No Consideration, No Contract" - Explain.

11. (A). Discuss about the Minor's Contracts.

(OR)

(B). Explain different Modes of Discharge of Contract.

12. (A). How do you determine the Residential Status of an Individual?

(OR)

(B). Define Salary. Explain the main characteristics of Salary.

13. (A). Define Agricultural Income and Non-Agricultural Income and give examples.

(OR)

(B). Mr. Raj submits the following particulars for the previous year.

(i). Salary Rs. 16,200/- per month.

(ii). D.A. Rs. 11,800/- per month.

(iii). He contributes 12.5% of his Basic Pay of PRF the employer also contributes the same amount.

(iv). Education allowance for 3 children Rs. 6,000/-.

(v). Medical allowance Rs. 8,600/- allowance actually spent Rs. 3,000/-

(vi). Telephone bill Rs. 5,000/- paid by the employer on behalf of Mr. Raj.

(vii). 3 servants of a salary of Rs. 350/- per month per person appointed by Mr. Raj and their salary paid by employer.

(viii). Surrender of earned leave and received an amount of Rs. 22,000/-

(ix). LIC premium paid by employer on Life policy of Mr. Raj is Rs. 6,000/-

(x). Mr. Raj paid Professional Tax of Rs. 2,400/-

(xi). He has been provided with rent free house by the college whose FRV is Rs. 5,000/- per month and furniture facility of which cost Rs. 25,000/- by the employer.

(xii). Group insurance premium also being paid by the employer Rs. 1,560/-.

(xiii). He went on tour for official purpose and received travelling allowance Rs. 6,000/-.

Compute his taxable salary for Assessment Year 2016 - 2017.

GOVERNMENT COLLEGE (AUTONOMOUS):: RAJAMAHENDRAVARAM
Programme: II B.COM (BI&FS), Semester: IV
Model Question Paper
COM218 : INSURANCE AND RISK MANAGEMENT

Time: 3hrs

Max. Marks: 60

SECTION-A

Answer any FIVE from the following questions

5 X 4 = 20 M

1. Historical Perspective of Insurance
2. Indian Insurance Sector
3. Importance of ULIPs
4. Discuss the other insurances
5. Tools of Risk Management
6. Determination of Premiums and Bonuses
7. Role of Ombudsmen Scheme
8. Financial Planning

SECTION- B

Answer all the questions

5 X 8 = 40 M

9. a) Explain the Meaning, Nature, Advantages of Insurance.
Or
b) Discuss the fundamental principles of insurance.

10. a) Discuss the structure and operations of Indian insurance companies.

Or

b) Explain various types of General Insurance policies available in India.

11. a) Explain the concept of Risk. Discuss the various types of Risks associated with Insurance.

Or

b) Explain the following concepts

i) Role of Actuaries in Insurance Product framing

ii) Re-insurance.

12. a) Role of Financial Institutions and Insurance Companies in Economic growth.

Or

b) Discuss the Reforms in Indian Insurance Industry

13. a) Role of IRDA regulations to protect the insurance policy holder.

Or

b) Discuss the tax benefits under Insurance Policies.

BBA (E.M)

Admitted Batch 2018-19

Syllabus and Model Question Papers

Semester- II

GOVERNMENT COLLEGE (A) RAJAMAHENDRAVARAM
II-SEMESTER BBA (ADMITTED BATCH OF 2018)
Model Question Paper
ACCOUNTING FOR MANAGERS

Time: 3 Hours

Max Marks: 60

Section – I

Answer any FIVE of the following

5 * 4= 20 Marks

1. Book-Keeping vs. Accounting
2. Computer Voucher Entry, Editing and Deleting
3. Journal Proper
4. Petty Cash Book
5. Trial Balance
6. Closing Entries
7. Delcredre Commission
8. Diminishing Balance method

Section – II

Answer the following

5 * 8= 40 Marks

9. a. Define Accounting! Explain the various concepts and conventions of accounting

Or

b. Journalise the following transactions of M/s. Jyothi Traders Pvt Limited for the month of **June, 2018**.

June 1st – Started Business with Cash Rs. 45,000

June 1st – Deposited/Paid into Bank Rs. 25,000

June 2nd – Goods purchased for Cash Rs.15,000

June 3rd – Purchased Furniture and payment made by cheque Rs.5,000

June 5th – Sold Goods for cash Rs. 8,500

June 8th – Sold Goods to Arawind Rs. 4,000

June 10th – Goods Purchased from Amrit Rs. 7,000

June 12th – Goods returned to Amrit Rs. 1,000

June 15th – Cash received from Arawind Rs.3,760 and discount allowed to him Rs.40.

June 21st – Withdrawn from bank for personal use Rs. 1,000

June 21st – Withdrawn from bank for Business use Rs. 5,000

June 25th – Paid telephone rent Rs.1,500: Paid for Stationery Rs.250

June 28th – Cash paid to Amrit in full settlement of his account Rs. 5,940

10. a. Explain the various types of subsidiary books maintained by the accountant

Or

b. Prepare Three Column Cash Book in the books of M/s. Sriram & Co., for the month of June, 2018.

June 1st – Received from Head Cashier for petty Cash payments Rs.1500/-

June 2nd – Paid for Postage stamps Rs. 80/-

June 5th – Paid for Printing and stationery Rs. 50/-

June 8th – Paid for Advertisement Rs.100/-

June 12th – Paid for Wages Rs. 200/- June 16th – Paid for Carriage Rs. 80/-

June 20th – Paid for Conveyance Rs 75/-

June 25th – Paid for travelling expenses Rs. 160/-

June 27th – Paid for Postage Rs. 100/-

June 28th – Paid wages to office cleaner Rs. 50/-

June 30th – Paid for Telegrams Rs.60/- June 30th – Postage Charges Rs. 10/-

11. a. Explain the various causes of difference between Cash book and Pass book

Or

b. Prepare Trading, Profit and Loss account and Balance sheet for the year ending 31st December, 2018.

Account Particulars	Debit (Rs.)	Credit (Rs.)
Capital		15,000
Drawings	3250	
Opening Stock as on 1-1-2018	17445	
Returns Inwards	554	
Furniture	1375	

Returns Outwards		840
Carriage Outwards	725	
Loan to Ashok @ 5% given on 1-1-2018	1000	
Interest on the Loan		25
Rent	820	
Rent Outstanding		130
Purchases	21170	
Debtors	4000	
Creditors		3000
Building	2230	
Advertisement Expenses	954	
Provision for Bad Debts		1200
Bad Debts	400	
Cash Balance	62	
Sales		36214
Discount Allowed	330	
Wages	754	
Carriage Inwards		
	TOTAL	56409
		56409

Other Information:

1. Increase Bad Debts by Rs.600, provision for doubtful debts to be 10% and provision for discount on debtors 5%.
2. Rs. 200 of the advertisement expenses to be carried forward to the next year
3. Rs. 400 paid as rent of the office were debited to Land Lord Account and were included in the list of Debtors.
4. Stock destroyed by fire valued at 1500/- on 25-12-2018 but the insurance company admitted a claim for Rs. 950/- only and paid in January 2019.

5. Manager is entitled to a commission @10% of the net profits calculated after charging such commission.

6. The value of closing stock is Rs.18792/-

12. a.Explain the various types of errors in accounting

Or

b. On 1-1-2018 Bharat Coal Company Limited consigned to M/s.Kranthi& Co of Vijayawada 1000tonns of coal. The pit cost of the coal being Rs.100 per ton. The company had paid Rs. 10,000 towards freight and insurance .M/s.Kranthi& Co took delivery of the coal consigned on 10th January, 2018 and immediately accepted a bill drawn on him for Rs. 50,000/- for 2 months .On 31-3-2018 when the company accounts are closed the consignee reported that:

a. there was a shortage of 50 tonns of coal due to loading and unloading on the whole consignment

b. 800 tonns of coal was sold for Rs. 130/- per ton.

c.M/s.Kranthi& Co incurred the following expenses Godown Rent Rs. 500 ; Insurance Rs. 500 ; Selling Expenses Rs.1,000

d. M/s.Kranthi& Co is entitled to a commission of 4 % on sales of coal

Show the necessary accounts in the books of Bharat Coal Company Limited assuming that the company had remitted the balance due to by Bank Draft on 31-3-2018.

13. a. Define Depreciation! Explain the various methods of depreciation

Or

b. On 01-4- 2016 a firm purchased a machinery for Rs.2,00,000. On 01-10-2017 in the same accounting year additional machinery costing Rs. 1,00,000 was purchased On 01-10-2018 the machinery purchased on 01-04-2016 was sold for Rs.90,000. On 01-10-2018 new machinery was purchased for Rs. 2,50,000. While the machinery purchased on 01-10-2017 was sold for Rs.85,000 on the same day. The firm provides depreciation on machinery @ 10 % per annum on original cost on 31st March every year. You are required to show machinery account, Provision for depreciation on machinery account and Depreciation account for the period of three accounting years ending 31st March 2019.

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
CBCS/SEMESTER SYSTEM
I BBA, II SEMESTER
(For Admitted Batch 2018-19)
BUSINESS ENVIRONMENT
MODEL QUESTION PAPER**

Time: 3 hours

Max.Marks:60

SECTION – A

Answer any Five Questions

(5X4=20Marks)

1. Elements of External Environment.
2. Economic Reforms .
3. Nature & Scope of environment.
4. Consumerism
5. Objectives of Economic planning
6. NRI
7. Elements of International environment
8. MNCs

SECTION – B

Answer All Questions (5X8=50Marks)

9. Explain the concept and significance of Business Environment .

(Or)

Explain micro and macro environment of business.

10. Explain different economic systems .

(Or)

Explain the salient features of present Industrial policy of India .

11. What do you mean by Consumerism? Explain the salient features of Consumers protection Act .

(Or)

Explain the Elements of Socio – Cultural Environment .

12. Explain the elements of technological environment.

(Or)

Explain the Procedure of Fiscal Policy .

13. Explain the salient features of present Economic Planning .

(Or)

Discuss the Functions of Indian Corporate Sector .

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
CBCS/SEMESTER SYSTEM
I BBA, II SEMESTER
(For Admitted Batch 2018-19)
MODEL QUESTION PAPER
QUANTITATIVE METHODS FOR MANAGERS**

Time: 3 Hours

Max. Marks: 60

SECTION – A

Answer any FIVE of the following.

(5×4 = 20 Marks)

1. Define Statistics. Explain the characteristics of Statistics.
2. Write the characteristics of Good Questionnaire.
3. What are the requisites of an Ideal Average.
4. Explain the various measures of Dispersion.
5. What is meant by Correlation? Explain the different types of Correlation.
6. Distinguish between Correlation and Regression Analysis.
7. Types of Sets.
8. Venn diagram.

SECTION – B

Answer ALL questions

(5×8 = 40 Marks)

9. (a) Distinguish between Primary and Secondary Data. Briefly explain the various methods of Collection of Primary Data?

(Or)

- (b) Construct (i) Histogram (ii) Frequency Polygon, from the following data.

Class Interval	0-10	10-20	20-30	30-40	40-50	50-60	60-70
Frequency	12	36	44	78	55	18	11

10. (a) Calculate MODE from the following data.

Class Interval	0-20	20-40	40-60	60-80	80-100	100-120
Frequency	8	12	16	22	14	9

(Or)

- (b) Compute Standard Deviation and Co-efficient of Variance from the following data

Class Interval	0-10	10-20	20-30	30-40	40-50	50-60
Frequency	1	5	7	10	5	2

11. (a) Calculate the Co-efficient of Correlation between the values of Price and Supply.

Price	8	10	15	17	20	22	24	25
Supply	25	30	32	35	37	40	42	45

(Or)

- (b) From the following information obtain two Regression Equations.

Demand	14	19	24	21	26	22	15	20	19
Supply	31	36	48	37	50	45	33	41	39

12. (a) Given that $A = \{1,3,5,7,9\}$; $B = \{1,7,8\}$; $C = \{3,5,8,10,12\}$ verify Associative Law of Union and Intersection of Sets.

(Or)

(b) Given the Sets $A = \{1,2,3,4\}$; $B = \{2,3,4,5\}$; $C = \{4,5,6,7\}$ find

(i) $(A \cup B) \cup C$; (ii) $A \cap (B \cup C)$;

(iii) $A \cup (B \cap C)$ (iv) $(A \cap B) \cap C$

13. (a) If $A = \begin{pmatrix} 2 & 3 \\ 4 & 5 \end{pmatrix}$, $B = \begin{pmatrix} 4 & 2 \\ 5 & 6 \end{pmatrix}$ $C = \begin{pmatrix} 2 & 2 \\ 3 & 3 \end{pmatrix}$ find A^2 and prove that $A(BC) = (AB)C$ and $A(B+C) = AB + AC$.

(Or)

(b) Solve the following system of equations by inverse method.

$$2x_1 - x_2 + 3x_3 = 9$$

$$x_2 - x_1 = -1$$

$$x_1 + x_2 - x_3 = 0$$
