

**I B.Com**  
**(Computers) TM&EM**  
**Semester – I**  
**Model Question Paper**

**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.

- Purchased goods for personal use of the proprietor of Rs.300 was debited to purchases account.
- A cheque for Rs. 2,500 from Rama Rao was dishonoured, its amount was posted to allowance account.
- Purchase of Rs. 200/- from Venkat recorded in Sale book
- Type writer purchased for Rs. 1000/- debited to purchase account
- Amount received from Mr. X of Rs. 200/- debited to his account
- 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

- 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 31<sup>st</sup> December is Rs. 4,200
- g) A Bill receivable for Rs. 1,000 discounted in the bank in November was dishonoured on December 31<sup>st</sup>

**(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 32st December is Rs. 42,00
- h) Cheques paid into Bank but not collected before 31<sup>st</sup> December is Rs. 4,200
- i) A Bill receivable for Rs. 1,000 discounted in the bank in November was dishonoured on December 31<sup>st</sup>

13. **(A)** Prepare final Accounts from the following particulars as on 31<sup>st</sup> March, 2014.

<b>Debit</b>	<b>Rs.</b>	<b>Credit</b>	<b>Rs.</b>
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		
	<b>1,76,580</b>		<b>1,76,580</b>

Adjustments:

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

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**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 Organization
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.

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

**COMPUTER FUNDAMENTALS AND PHOTOSHOP**

**Time: 3Hrs**

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**SECTION – A**

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

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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.  
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b) Discuss the functions of operating system.
11. a) Write about Photoshop? Explain Menus and Panels in Adobe Photoshop.  
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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  
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Adjustments:

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**Time: 3 Hours**

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**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 Organization
5. Decentralization
6. Production function
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**Section – B**

**Answer any FIVE of the following**

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**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.  
OR  
B) Explain uses of Break Even Analysis.

**BBA (E.M)**  
**Semester – I**  
**Model Question Paper**

**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 Organization.  
(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.

**II B.Com  
(BIFS)**

**Admitted Batch 2017-18**

**Model  
Question Papers**

**Semester - III**



(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 1<sup>st</sup> 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 30<sup>th</sup> September and 31<sup>st</sup> March and the same was duly paid.

On 31<sup>st</sup> 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 31<sup>ST</sup> 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 31<sup>st</sup> 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.

	<b>Rs.</b>		<b>Rs.</b>
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 31<sup>st</sup> March,2014 and a Balance Sheet as on the date.

<b>Particulars</b>	<b>Rs.</b>	<b>Particulars</b>	<b>Rs.</b>
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.

**RAJAMAHENDRAVARAM**  
**Model Question Paper**  
**(For Admitted Batch 2017-18)**

**II B.Com (BIFS)**  
**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(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.

**B.Com  
(Computers)**

**Admitted Batch 2017-18**

**Model  
Question Papers**

**Semester - III**



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

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On 31<sup>st</sup> 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 31<sup>ST</sup> March 2015, if the redemption was out of profit.

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	<u>460</u>		<u>460</u>

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Rent	6,000	Bad Debts	3,200
General Expenses	8,950	Calls in arrears	5,000
Profit & Loss A/c	6,220		
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(b) From the following particulars furnished by Vinayadithya Company Limited prepare Statement of Profit and Loss for the year ending 31<sup>st</sup> March,2014 and a Balance Sheet as on the date.

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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
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2. Outstanding Wages and Salaries Rs.15,000
3. Depreciation on Machinery 10%, Furniture 10%, Computer Software 20%.
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13. (a) Explain briefly the changes in the Companies Act 2013.

**OR**

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

**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 (Computer Applications)**

**III - Semester Syllabus**

**Model Paper**

**DSC 3C – OFFICE AUTOMATION TOOLS**

**Time: 3Hrs.**

**Max. Marks: 60**

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**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)**

**Admitted Batch 2017-18**

**Model  
Question Papers**

**Semester - III**



(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 1<sup>st</sup> 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 30<sup>th</sup> September and 31<sup>st</sup> March and the same was duly paid.

On 31<sup>st</sup> 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 31<sup>ST</sup> 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 31<sup>st</sup> 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.

	<b>Rs.</b>		<b>Rs.</b>
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 31<sup>st</sup> March,2014 and a Balance Sheet as on the date.

<b>Particulars</b>	<b>Rs.</b>	<b>Particulars</b>	<b>Rs.</b>
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.

**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.

**III B.Com**  
**(Computers)**  
**Admitted Batch 2016-17**  
**Model**  
**Question Papers**  
**Semester – V**

**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 31<sup>st</sup> 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 Ledger 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 1<sup>st</sup> 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 <sup>th</sup>	Issues 80 units
February 20 <sup>th</sup>	Issues 30 units
March 10 <sup>th</sup>	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) Halsey plan  
(b) Piece rate  
(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:-**

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

(OR)

- (b). From the following information calculate:

- Material price variance
- Material usage variance
- Material cost variance
- Material mix variance.

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

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

**TAXATION**

**Time: 3hrs**

**Max. Marks: 60**

**SECTION-A**

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

**5x4=20 Marks**

1. Capital vs. Revenue items
2. Exempted Incomes
3. Gross Annual Value (GAV)
4. Short-term Capital Gain
5. Tax Deducted at Source (TDS)
6. Central Goods and Services Tax (CGST)
7. Input Tax
8. Duty Draw Back.

**SECTION – B**

**II. Answer the following questions.**

**5x8 = 40 Marks**

9. (a) What are the Principles of Taxation? Explain.

(OR)

(b) Make a note on Residential Status.

10. (a) Explain about various kinds of 'Allowances'.

(OR)

(b) What do you know about 'Income from other sources'.

11. (a) Explain about various deductions u/s 80.

(OR)

(b) Mr.Rama, a resident assessee, runs a business in Bangalore for the previous year 2017-2018, he disclosed his taxable income as below:

1. Business Income	Rs.1,55,000
2. Long-term Capital Gain	Rs. 25,000
3. Short-term Capital Gain	Rs. 15,000

He has hired furnished house for his own use and pays Rs.4,000 P.M. His wife has Let-out her property for residential purpose in Mysore of Rs.4,000. He has paid Donation to National Defence Fund Rs.10,000. He has deposited Rs.50,000 under a Scheme framed by LIC for maintenance of his dependent brother with a disability. The Disability is certified by the medical authority. Compute his total income for the Assessment Year 2018-2019.

12. (a) What are the merits and limitations of GST system in India.

(OR)

(b) Explain about Composite and Mixed Supplies.

13. (a) Explain about the types of Customs Duties.

(OR)

(b) 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 a basic customs duty @ 10% ad valorem.

**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?

## C-LANGUAGE LAB PRACTICAL

1. Find out the given number is **perfect number** or not using c program
2. Write a C program to check whether the given number is **Armstrong or not**
3. Write a C program to find the **sum of individual digits** of a positive integer
4. Write a C program to generate the first n terms of the **Fibonacci** sequence
5. Write a C program to generate all the **prime numbers** between 1 and n, where n is a value supplied by the user
6. Write a C program to find both the **largest and smallest number** in a list of integers
7. Write a C program that uses functions to perform the following
  - a. **Addition of Two Matrices**
  - b. **Multiplication of Two Matrices**
8. Write a program to perform various **string operations**
9. Write C program that implement **searching of given item** in a given list
10. Write a C program to **sort** a given list of integers **in ascending order**.
11. Write a C program to find whether a given string is **palindrome or not**.
12. Write a C program to compute **factorial** of a number.
13. Draw a flowchart to find **reverse of digits** of integers.
14. Write C program to find sum of the following series:  $1 + \frac{1}{2} + \frac{1}{3} + \dots + \frac{1}{n}$
15. Write a C program for string **concatenation** and string comparison.

**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**

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**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 it 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**

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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

**III B.Com**  
**(General)**  
**Admitted Batch 2016-17**  
**Model**  
**Question Papers**  
**Semester – V**

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

**COST ACCOUNTING**

**Time: 3 Hours  
Marks: 60**

**Max**

**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 31<sup>st</sup> 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 1<sup>st</sup> 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 <sup>th</sup>	Issues 80 units
February 20 <sup>th</sup>	Issues 30 units
March 10 <sup>th</sup>	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:

	<b>Process – I</b>		<b>Process – II</b>		<b>Process – III</b>	
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:-**

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

**(OR)**

**(b).** From the following information calculate:

- Material price variance
- Material usage variance
- Material cost variance
- Material mix variance.

	<b>Standard</b>		<b>Actual</b>	
	<b>Quantity</b>	<b>Price</b>	<b>Quantity</b>	<b>Price</b>
Material "A"	20	4	30	3
Material "B"	30	8	40	9

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

Time: 3Hrs  
60

Max. Marks:

**SECTION –A**

Answer **ANY FIVE** of the following Questions

**5x4 =20M**

1. GSTN
2. Composite Supply
3. Debit Notes – Credit Notes
4. UTGST
5. Mr. Anand sold goods to Mr. Ramesh worth Rs 1,00,000. The invoice was issued on 15th January. The payment was received on 31st January. The goods were supplied on 20th January. What will happen if, in the same example an advance of Rs 50,000 is received by Mr. X on 1st January. Find the time supply of Mr. Anand.
6. Mr. Tom a citizen of USA came to India on a tourist visa. He carries with him the following baggage:
  - a. Travel Souvenir Rs.85,000
  - b. Other articles carried on in Person Rs. 1,50,000
  - c. 120 sticks of cigarettes of Rs. 100 each Rs. 12,000
  - d. Fire alarm with 100 cartridges ( Value includes the cartridges @500/- each Rs.1 Lakh  
Determine the customs duty payable if the effective customs rate is 25.75% including education cess.
7. Input Service Distributor
8. Bill of Entry

**SECTION –B**

Answer the following Questions

**5 x 8 =40M**

9. a. Briefly explain the Genesis of Goods and Services Tax in India  
**Or**  
b. Briefly explain the Indirect Tax Reforms in India

10. a. Explain the registration of Supplier under CGST

**Or**

- b.** Determine the value of supply and the GST liability to be collected and paid by the owner with the following particulars.

Rent of a commercial building Rs, 18,00,000

Maintenance charges collected by the local society from the owner and repaid by the tenant Rs.2,50,000

Owner intends to charge GST on refundable advance, as GST is applicable on advance

Rs. 6,00,000

Municipal taxes paid by the owner Rs. 3,00,000.

The GST rates applicable on renting of business premises is 9% CGST and 9% SGST

- 11.** Explain the provisions relating to Time and Value of Supply of Goods and Services under CGST

**Or**

Mr. Prakash imported certain goods weighing 1000 kgs with CIF (cost, insurance and freight) value of US\$ 40,000. The exchange rate was 1US\$= Rs.45 on the date of presentation of bill of entry. The basic customs duty is chargeable @10% and the education cess as applicable There is no excise duty payable on these goods, if manufactured in India. As per notification issued by the Government of India anti dumping duty has been imposed on these goods This will be equal to the difference between amount calculated @ US\$ 60 per kg and landed value of the goods. You are required to compute the customs duty and anti-dumping duty payable by Mr. Prakash.

- 12.** Explain about the assessment procedure and audit of taxable persons under CGST

**Or**

Explain about various returns to be filed by regular business under GST Act, 2017

- 13.** What are the various types of customs duties under the Act

**Or**

Explain in detail the Export Procedure under the Customs Act

**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.

**III B.Com (Computers) V Semester  
(For Admitted Batch 2016-17)  
Model Question Paper**

**TAXATION**

**Time: 3hrs  
60**

**Max. Marks:**

**SECTION-A**

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

**5x4=20**

**Marks**

1. Capital vs. Revenue items
2. Exempted Incomes
3. Gross Annual Value (GAV)
4. Short-term Capital Gain
5. Tax Deducted at Source (TDS)
6. Central Goods and Services Tax (CGST)
7. Input Tax
8. Duty Draw Back.

**SECTION – B**

**II. Answer the following questions.**

**5x8 = 40**

**Marks**

9. (a) What are the Principles of Taxation? Explain.  
(OR)  
(b) Make a note on Residential Status.
10. (a) Explain about various kinds of 'Allowances'.  
(OR)  
(b) What do you know about 'Income from other sources'.
11. (a) Explain about various deductions u/s 80.  
(OR)  
(b) Mr.Rama, a resident assessee, runs a business in Bangalore for the previous year 2017-2018, he disclosed his taxable income as below:

1. Business Income	Rs.1,55,000
2. Long-term Capital Gain	Rs. 25,000
3. Short-term Capital Gain	Rs. 15,000

He has hired furnished house for his own use and pays Rs.4,000 P.M. His wife has Let-out her property for residential purpose in Mysore of Rs.4,000. He has paid Donation to National Defence Fund Rs.10,000. He has deposited Rs.50,000 under a Scheme framed by LIC for maintenance of his dependent brother with a disability. The Disability is certified by the medical authority. Compute his total income for the Assessment Year 2018-2019.

12. (a) What are the merits and limitations of GST system in India.

(OR)

(b) Explain about Composite and Mixed Supplies.

13. (a) Explain about the types of Customs Duties.

(OR)

(b) 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 a basic customs duty @ 10% ad valorem.

**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

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.

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

**ACCOUNTING & AUDITING STANDARDS**

**Time: 3hrs.**

**Max. Marks: 60**

**SECTION-A**

**I. 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**

**II. 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 merits and limitations of IFRS?

(OR)

(b) Explain IFRS implementing challenges in India.

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

Time: 3hrs  
60

Max. Marks:

**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?





..... B ..... 5% ..... 92,000 .....B .....  
 .....  
 ..... A  
 .....

**Section - B**

Answer any **Five** of the following.

**5 X 8 = 40 Marks**

.....

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.

..... 1,1996 ..... 10,500 .....  
 ..... 500 ..... 10% .....  
 ..... 4 ..... 4 .....  
 ..... 8,500 ..... , ..... 4  
 ..... 31 ..... 4  
 .....

(OR)

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

.....

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..... & .....  
 5 %, ..... 2 % .....  
 ..... 31-12-2015 .....  
 .....

.....	1-1-2015	31-12-2015
.....	Rs. 1000	



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.

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.

(OR)

(B) Distinguish between Consignment and Joint Venture.

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

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

(OR)

Particulars	Debit Rs.	Credit Rs.
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□□□□□□ □□□□□ □□□□□□□□		
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□□□□□□□□□□□□□	--	4,500
□□□□□□□□□□		
□□□□□□□□□	400	
□□□□□□□	600	
□□□□□□ □□□□	4,500	
	10,000	
	--	2,800
	9,000	
	6,200	
	9,500	
	4,200	
		26,300
	65,100	65,100

**B.Com**  
**(General)EM&TM**

**Admitted Batch 2017-18**  
**Model Question Papers**  
**Semester - IV**

**GOVERNMENT COLLEGE (AUTONOMOUS)**  
**RAJAMAHENDRAVARAM**  
**Semester - IV, 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.  
భీమా 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 మూలదనాన్ని 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 Proforma of Profit and Loss Account in Life Insurance Company.  
జీవిత భీమా కంపెనీ యొక్క లాభ నష్టాల కాతా నమూనా ను చూపుము ?
8. Show the specimen form of Net Revenue Account.  
నికర 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 1<sup>st</sup> 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 అడ్డె 1500;

1-4-2016 నాటికీ 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; చెతిలో సరుకు నిల్వ రూ.1,500; చెతిలో నగదు రూ.1,500; విద్యుత్ తయారీకి అయిన వ్యయం రూ.9,000; విద్యుత్ సరఫరాకి అయిన వ్యయం రూ.1,500; అడ్డె, 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 31<sup>st</sup> 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 31<sup>st</sup> 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 నాటికీ 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; చెతిలోనూ మరియు బ్యాంకు లోను 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 పరిగణింపువలెను.

(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 అడ్వే రూ. 60,000; పెట్టుబడుల అమ్మకం పై లాభం రూ. 1,90,000; జీత భత్యాలు రూ. 2,10,000; డ్రైరెక్టర్ల రుసుము, భత్యాలు రూ. 24,000; చెల్లించిన అడ్వే 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 . ఋణం 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
- డ్రైరెక్టర్లు 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; అద్దె మరియు పన్నులు రూ. 18000; ఓవర్ డ్రాఫ్ట్ పై వడ్డీ రూ. 1,54,000; డ్రైరెక్టర్ల రుసుము రూ. 3000; ఆడిటర్ల రుసుము రూ.1,200; సేవింగ్స్ బ్యాంకు దిపజిట్స్ పై వడ్డీ రూ.68,000; తంతి-తపాలా రూ. 1,400; ముద్రణ స్టేషనరీ 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 31<sup>st</sup> 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 పాలసిదారులకు మధ్యకాలిక 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.

- (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

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

(i). క్లెములు పిలిచినప్పటికీ ఆదరణకు రాలేదు రూ. 40,000.

(ii). ప్రీమియం తగ్గింపులో వినియోగించిన బోనస్ రూ.6,500

(iii). హామీలపై జమ అయ్యిన వడ్డీ.12,500.

(iv). చెల్లించవలసిన ప్రీమియం రూ.11,000.

(v). 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 30<sup>th</sup> September, 2015 and 2016 were Rs. 1,00,000 and Rs. 4,000 respectively.

ఈ క్రింది వివరాల నుండి నిర్ధారించిన క్లెము వలన పాలసీకు సంభవించిన 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 నాటికీ 12 నెలలకు అమ్మకాల విలువ రూ.5,00,000 మరియు ఆ ఖాతా సంవత్సరం 31-12-2015తో అంతమయ్యే కాలానికి విలువ రూ..2,00,000. సెప్టెంబర్ 30 నాటికీ 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 అవసరమైన పదజాలములను గూర్చి వివరింపుము ?

**II B. Com (General), IV SEMESTER**  
**(For Admitted Batch 2016-17)**  
**INCOME TAX**

**Time: 3 Hours**  
**60**

**Max Marks:**

**PART - A**

Answer any **FIVE** Questions.  
**M**

**5 x 4= 20**

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 ఆదాయము పూర్తిగా సాఫ్ట్ వేర్ అభివృద్ధి కొరకు న్యూ యార్క్ లో ఖర్చు పెట్టినది రూ.300000/-
- b. బెంగళూరులో భవనం అమ్మగా వచ్చిన మొత్తంలో  $\frac{3}{4}$  వంతుగా న్యూ యార్క్ లో స్వీకరించినది రూ.600000/-
- c. జపాన్ లోని సాఫ్ట్ వేర్ వ్యాపారం నుండి వచ్చిన లాభము న్యూ యార్క్ లో స్వీకరించినది రూ.320000/- (ఈ వ్యాపారం భారతదేశం నుండి నియంత్రించ బడుచున్నది)
- d. భారతదేశపు కంపెనీలో పెట్టుబడులపై వడ్డీ రూ .2000/-
- e. 2018-19 మదింపు సంవత్సరానికి పన్ను విధింపదగిన బిల్ ఆదాయాన్ని క్రింది సందర్భాలలో గణించండి.  
ఒకవేళ అతను (i) సాధారణ నివాసి అయితే (ii) సాధారణ నివాసి కానట్లయితే  
(iii) అసలు నివాసి కాని 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 పొందుచున్నది. 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 నివసిస్తున్నది. 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. లాభనష్టాల ఖాతాకు ఖర్చు వ్రాసిన ఉద్యోగులకు చెల్లించిన జీతాలు 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 పంపించినది. 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.

ఆదాయం అంటే ఏమిటి ? పన్ను నుండి మినహాయించబడిన వివిధ ఆదాయములను 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.

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

- మూలవేతనం నెలకు రూ.16200/-
- కరువు భత్యం (ఉద్యోగ నిబంధనల క్రింద) నెలకు రూ.11800/-
- గుర్తింపబడిన భవిష్య నిధికి మూలవేతనంలో 12.5% జమచేయబడుతుంది యజమాని కూడా అంతే మొత్తం జమచేస్తున్నాడు.
- విద్యా భత్యం ముగ్గురు పిల్లలకు రూ.6000/-
- వైద్య భత్యం రూ.8000/- వాస్తవంగా ఖర్చు చేసిన మొత్తం రూ.3000/-
- టెలిఫోన్ బిల్లు రూ.5000/-ల ను యజమాని వ్యాసరాజు తరపున చెల్లించడం జరిగింది
- వ్యాసరాజు కొరకు నియమించబడిన స్వీపర్ , సేవకుడు, కాపలాదారునకు నెలకు ఒక్కొక్కరికి రూ.350/- చెల్లించెను.
- ఆర్జిత సెలవుల ద్వారా పొందిన మొత్తం రూ.22000/-
- వ్యాసరాజు జీవిత భీమా పాలసీ నిమిత్తం యజమాని చెల్లించిన ప్రీమియం మొత్తం రూ.6000/-
- వ్యాసరాజు చెల్లించిన వృత్తి పన్ను రూ.2400/-
- ఉపకరణాలతో కూడిన అద్దెలేని గృహ వసతిని యజమాని కల్పించెను. దాని సమంజసమైన అద్దె విలువ నెలకు రూ.5000/- మరియు ఫర్నిచరు విలువ రూ.25000/-
- యజమాని చెల్లించిన సామూహిక బీమా ప్రీమియం రూ.1560/-

- m) కార్యాలయ పని నిమిత్తం పొందిన ప్రయాణ భత్యం రూ.6000/-  
2018-19 మదింపు సంవత్సరానికి వ్యాసరాజు యొక్క పన్ను విధింపదగిన  
జీతం నుండి 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/-)

- j) 1-9-2015 న అతనికి ఇవ్వబడిన బదిలీ భత్యం రూ.14000/- (దీని నిమిత్తం అయిన వాస్తవ ఖర్చు రూ.10200/-)
- k) 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 అవసరలకు 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 రూ.3000/-
- 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 గృహాన్ని 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 1<sup>st</sup> 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 గృహస్థులను 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 గృహాన్ని 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 బాధ్యతను 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) దీర్ఘ 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 ప్రతిపాధన 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.  
ప్రచున్నమయిన షరతులు వూచీలు 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 వృద్ధేశాలు వివరింపుము.  
(OR)  
(B). Write about Digital Signature.  
డిజిటల్ సంతకం గూర్చి వ్రాయుము .

**B.Com (BIFS) (E.M)**  
**Admitted Batch 2018-19**  
**Model Question Papers**  
**Semesters –IV**

**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 1<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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.
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.

**(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 31<sup>st</sup> 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 30<sup>th</sup> 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 are 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 1<sup>st</sup> – Started Business with Cash Rs. 45,000

June 1<sup>st</sup> – Deposited/Paid into Bank Rs. 25,000

June 2<sup>nd</sup> – Goods purchased for Cash Rs.15,000

June 3<sup>rd</sup> - Purchased Furniture and payment made by cheque Rs.5,000

June 5<sup>th</sup> – Sold Goods for cash Rs. 8,500

June 8<sup>th</sup> – Sold Goods to ArawindRs. 4,000

June 10<sup>th</sup> – Goods Purchased from AmritRs. 7,000

June 12<sup>th</sup> – Goods returned to AmritRs. 1,000

June 15<sup>th</sup> - Cash received from Arawind Rs.3,760 and discount allowed to him Rs.40.

June 21<sup>st</sup> – Withdrawn from bank for personal use Rs. 1,000

June 21<sup>st</sup> – Withdrawn from bank for Business use Rs. 5,000

June 25<sup>th</sup> – Paid telephone rent Rs.1,500: Paid for Stationery Rs.250

June 28<sup>th</sup> – 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 1<sup>st</sup> – Received from Head Cashier for petty Cash payments Rs.1500/-

June 2<sup>nd</sup> – Paid for Postage stamps Rs. 80/-

June 5<sup>th</sup>– Paid for Printing and stationery Rs. 50/-  
 June 8<sup>th</sup> – Paid for Advertisement Rs.100/-  
 June 12<sup>th</sup>–Paid for Wages Rs. 200/- June 16<sup>th</sup> –Paid for Carriage Rs. 80/-  
 June 20<sup>th</sup> –Paid for Conveyance Rs 75/-  
 June 25<sup>th</sup>- Paid for travelling expenses Rs. 160/-  
 June 27<sup>th</sup> – Paid for Postage Rs. 100/-  
 June 28<sup>th</sup>–Paid wages to office cleaner Rs. 50/-  
 June 30<sup>th</sup> –Paid for Telegrams Rs.60/- June 30<sup>th</sup> –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 31<sup>st</sup> 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		
<b>TOTAL</b>	<b>56409</b>	<b>56409</b>

**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 10<sup>th</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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:75**

**SECTION – A**

**Answer any Five Questions (5X5=25Marks)**

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 (5X10=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)  $A \cap (B \cup C)$ ;

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

$$A(BC) = (AB)C \text{ and } A(B+C) = AB + AC.$$

(Or)

(b) Solve the following system of equations by inverse method.

$$2x_1 - x_2 + 3x_3 = 9$$

$$x_2 - x_1 = -1$$

$$x_1 + x_2 - x_3 = 0$$

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**B.A**  
**(E.S.Commerce)**  
**(Commerce Subjects)**  
**II Semesters**  
**Model Question Papers**



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**OR**

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

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

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**OR**

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

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

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**OR**

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

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

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**OR**

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

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**B.Com**  
**(General)EM&TM**  
**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 ఐదింటికి 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 సవత్సరాలకు 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 & కొ లిమిటెడ్ వారు సంశయాత్మక రాని బాకీల కొరకు ఏర్పాట్లు 5 %, డిస్కాంట్ 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 డిస్కౌంట్		రూ . 200
వివిధ ఋణ గ్రన్టులు		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.

కన్వెన్యెంట్ 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 బేధాలను వివరించండి.

(OR)

b) From the following trial balance of “The city Club” Amaravathi, Prepare Income and Expenditure account for the year ended 30<sup>th</sup> 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 30<sup>th</sup> 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
ప్రవేశ రుసుము (ములధనికరించినారు)	--	5,000

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

**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                 | యూనియన్ 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 రోస్టో దశలను వివరించండి .

**OR**

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

నీతి ఆయోగ్ నిర్మాణం మరియు పనితీరు గురించి వివరించండి .

12. a. 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.

13. a. 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-డగ్లస్ ఉత్పత్తి ఫలం
2. Market Structure  
మార్కెట్ నిర్మాణం
3. Defects of Monopoly  
గుర్తాధిపత్యం 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 ఫోటీ 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.

**B.Com (BIFS) (E.M)**  
**Admitted Batch 2018-19**  
**Model Question Papers**  
**Semesters – II**

**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
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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% delcreder 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 30<sup>th</sup> 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 <sup>th</sup> June, 2013	4,200	
Capital fund		26,300
	<u>65,100</u>	<u>65,100</u>
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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 30<sup>th</sup> 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**

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**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.