

NOTE:1) All question are compulsory

2) 2) Figures to right indicated marks

Q.1 (A) Choose the correct alternative (Any EIGHT)

(08)

- (1) _____ is known as insurance of insurance.
(Double/Reinsurance/Fire)
- (2) Commercial papers are sold at _____ and redeemable at its face value.
(Discount/Par/Premium)
- (3) One of the main objective is to control _____ risk.
(liquidity/market/business)
- (4) Which type of the following is not a financial service?
(Banking/Communication/Insurance/)
- (5) The following is not the method to measure the interest rate risk _____.
(Gap Analysis/Duration analysis/Market Analysis)
- (6) The SLR cannot be less than ____% of the demand & time liabilities of a bank.
(20%/25%/30%)
- (7) _____ regulates the investment of funds by insurance companies.
(IDBI/RBI/IRDA)
- (8) The _____ is maintained in the form of cash balance with RBI.
(CRR/SLR/PLR)
- (9) A _____ term loan is repayable in 3-7 years.
(short/long/ medium)
- (10) Deposit is one of the _____ items to bank.
(Asset/Liability /Profit)

Q.1 (B) State whether the following statements are True or False.(Any SEVEN)

(07)

- (1) Banking Regulation Act was passed in 1947.
- (2) Fixed deposit is also called as Cumulative deposit.
- (3) Medical Insurance forms the lifeline of several commerce & trade activities.
- (4) Financial instrument are one of the important component of financial system.
- (5) Basel –I framework is based on 5 pillars.
- (6) Primary objective of cooperative banks is profit making.
- (7) Operational risk is the risk arising out of human error.
- (8) Cheque is not negotiable instrument.
- (9) NPA stands for non performing asset.
- (10) RBI is an apex financial institution.

- Q.2. (A) Explain the structure of financial system. (08)
- Q.2 (B) Explain various types of risk. (07)
- OR**
- Q.2 (C) Explain types of financial instrument. (08)
- Q.2 (D) Explain the functions of RBI. (07)
- Q.3 (A) Explain the principle of insurances. (15)
- OR**
- Q.3 (B) Explain objective & functions of ALM. (15)
- Q.4 (A) Explain the functions of banking company. (08)
- Q.4 (B) Explain in detail the inspections of banks. (07)
- OR**
- Q.4 (C) Explain in detail the licensing of new banks. (08)
- Q.4 (D) Explain in detail the Opening of new branches. (07)
- Q.5 (A) Explain in detail BANKING OMBUDSMAN. (08)
- Q.5 (B) Explain the classification of NPA. (07)
- OR**
- Q.5 Write short notes on (Any 3) (15)
- (1) Functions of IRDA
 - (2) CRR & SLR
 - (3) Narasimhan committee
 - (4) Malhotra committee
 - (5) Functions of Insurances

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PROGRAMME : FYBMS / BAF / BBI
SUBJECT : BUSINESS COMMUNICATION I
DATE : 22/11/2022

SEMESTER : I
MARKS : 75 Marks
TIME: 7.15am-9.45 am

NOTE: 1. All questions are compulsory
 2. Figures to right indicated marks

Q1 A Match the Columns (any 8)

(08)

A	B
1. Physical Barrier	A. Jargon
2. Salutation	B. Use of symbols
3. Persuasion	C. Outdoor Publicity
4. Technical Terminology	D. Noise
5. Posters	E. Courtesy
6. Kinesics	F. Mass Communication
7. C of Communication	G. Sales Objective
8. Address to large Group	H. Response
9. Encoding	I. Facial Expression
10. Feedback	J. Dear Sir

(07)

Q1 B State whether the following statements are True or False (any 7)

1. A message and a communication are the same.
2. The Inside address is a compulsory part of a business letter.
3. When a Manager advises a subordinate it is downward communication.
4. Listening enables understanding of a message.
5. Communication by touch is a type of Non-verbal communication.
6. Email is a slow means of communication.
7. The sender and the encoder may be two different people.
8. Editing of a paragraph cannot be done by the person writing it.
9. Passive verbs should be used in Letters rather than active voice.
10. Management must not listen to employees while framing their plans and policies.

Q2 A Define communication and explain its process with a labeled diagram

(08)

B Explain the difference between Horizontal and vertical communication.

(07)

OR

Q2 P Discuss the significance of feedback.

(08)

Q Explain the term Business Ethics with special reference to CSR.

(07)

Q3 A Explain the importance of Listening Skills.

(08)

B Explain Physical barriers and ways to overcome these barriers.

(07)

OR

Q3 P List the advantages and disadvantages of written communication.

(08)

Q Explain the term Business Ethics with special reference to Media.

(07)

Q4 A Draft a Letter of Application with Curriculum Vitae for the Post of a Senior Clerk with Reliance Pvt. Ltd. Kandivali, Mumbai 400067. Use Block Format. (10)

B Mr. Anil Sharma has been offered the Post of a Senior Accountant with Tata Pvt. Ltd., Bandra, Mumbai-400050. Draft a Letter of Job Acceptance on his behalf. Use Modified Block Format. (05)

OR

Q4 P A leading multi-national company requires Management Trainees for its newly opened branch at Mumbai. The candidate should be a Post Graduate and should have excellent communication skills. Apply with Curriculum Vitae to P.O.Box No.123, The Times of India, Mumbai. Use Block Format. (10)

Q Mr. Raj Shah has been working as an Operation Manager with Bata Pvt. Ltd. since the last ten years and would now like to resign from his post. Draft a Letter of Resignation on his behalf. Use Semi-Modified Block Format. (05)

Q5A Read the Passage and Answer the Questions (15)

Once upon a time, there was a very old man. His eyes were dim and His ears were useless for hearing and his knees trembled. Often he spilt his food over the tablecloth and sometimes down his clothes. At this, his son and daughter-in-law were vexed. They gave him his meals in an earthen dish. This made him very sad. His eyes were moistened with tears. One day the dish fell on the ground and broke into pieces. The young daughter-in-law scolded him. But he did not reply and only sighed. After that, they bought him a wooden dish for a few paise. He had now to eat out of that. One day his little grandson was fitting together some pieces of wood. "What are you making", asked the old man. "I am making it father and mother to feed out when I grow big". His parents heard this and they were ashamed of their conduct. Then they behaved well with the old man.

Questions

- (a) How do we know that the grandfather was old and weak?
- (b) Why did his son and daughter-in-law give him food in an earthen dish?
- (c) What made the old man grow sad?
- (d) Why did the daughter-in-law scold him?
- (e) Why did the little boy make the wooden trough?

OR

Q5 Write a short note on:(any three) (15)

1. Impact of technological advancement on communication.
2. Surrogate Advertising.
3. Principles of effective Letter writing.
4. 'You Attitude' in communication.
5. Telephone and Handshake Etiquette.

PROGRAMME : FYBMS / BAF / BBI
SUBJECT : BUSINESS ECONOMICS I
DATE : 23/11/2022

SEMESTER : I
MARKS : 75 Marks
TIME: 7.15am-9.45 am

NOTE: 1. All questions are compulsory
2. Figures to right indicated marks

Q.1 A Choose the correct answer. (Any Eight) (08)

1. ----- studies the economic behaviour of individual units.
a. Microeconomics b. Macroeconomics c. Indian economy
2. **Opportunity cost is defined as-----.**
a. Sacrifice of the next best alternative use of a factor
b. Cost of production c. Selling cost
3. **Total revenue (TR) = Price (P) * -----**
a. Average cost (AC) b. Quantity (Q) c. Marginal cost (MC)
4. ----- is an estimation of demand for the product for a future period.
a. Supply forecasting b. Profit forecasting c. Demand forecasting
5. **In the long run all costs are -----.**
a. fixed b. variable c. avoidable
6. **Law of variable proportion is a ----- phenomenon.**
a. Short run b. Long run c. Neutral
7. **Long run average cost curve is also called as----- curve.**
a. Right angled b. Envelope c. Application
8. **A firm's equilibrium price and output are determined at -----.**
a. $MC = MR$ b. $MC > MR$ c. $MC < MR$
9. **An oligopolist faces ----- demand curve.**
a. downward b. upward c. kinked
10. **Price discrimination refers to-----.**
a. charging different prices for different commodities
b. charging different prices to the same buyer at different times
c. charging different prices for same commodity to different buyers

Q.1 B State whether the following statements are True or False. (Any seven) (07)

- 1 Demand curve always slopes downward.
- 2 Income elasticity of demand refers to change in quantity demanded due to change in price.
- 3 Economics deals with the problem of scarcity of resources.
- 4 Two iso-quants curve always intersect each other.
- 5 Demand forecasts are essential to plan future production.
- 6 Economies of scale leads to increase in cost of production.
- 7 Product differentiation is a unique feature of monopolistic competition.
8. A firm under perfect competition incurs heavy selling cost.
9. Price and quantity rigidity prevails in oligopoly.

10 Full cost pricing method has no limitations.

Q.2 A Define price elasticity of demand and discuss its types with the help of diagram. (08)

B Define demand forecasting and discuss its significance. (07)

OR

P Given demand function for banana given as $Q_b = 200 - 5P_b$. (08)

1) Calculate quantity demanded at 5,10,15,20,25 and derive the demand schedule.

2) With the help of above schedule, draw demand curve.

3) calculate the price elasticity of demand when price changes from 10 to 20.

Q Discuss the Law of demand with assumptions. (07)

Q.3 A Explain the law of returns to scale with diagram (08)

B Define economies of scale and discuss internal economies of scale (07)

OR

P Given TFC as Rs.150, calculate TC, ATC, AFC and MC from the information given below- (08)

Units	1	2	3	4	5	6
TVC	35	60	80	110	160	230

Q What is the break- even point with graphic method? Discuss its significance (07)

Q.4 A Explain price and output determination in monopolistic market structure. (08)

B Discuss the features of oligopoly market structure. (07)

OR

P Distinguish between perfect and monopoly market structure. (08)

Q What is price leadership? Explain the types of price leadership. (07)

Q.5 A Discuss full cost pricing method with example. (08)

B What is price discrimination? discuss its degrees. (07)

OR

Q.5 Write short notes on the following – (Any Three) (15)

a) Use of marginal analysis in decision making

b) Learning curve

c) Dumping

d) Distinguish between fixed and variable cost

e) Survey methods of demand forecasting

PROGRAMME : FYBMS / BAF / BBI
SUBJECT : FOUNDATION COURSE I
DATE : 24/11/2022

SEMESTER : I
MARKS : 75
TIME: 7.15am-9.45 am

NOTE: 1.All question are compulsory
2. Figures to right indicated marks

Q.1 (A) Choose the correct alternative (Any EIGHT) (08)

- (1) India has _____ party system
a) Bi b) Single c) Multi
- (2) Hinayana and Mahayana are the two major schools of thought in _____
a) Hindu b) Buddhism c) Jainism
- (3) Mental retardation means when intelligent ko current score is below _____
a) 100 b) 70 c) 80
- (4) Deficiency of Vitamin _____ causes blindness
a) A b) B c) C d)B12
- (5) The traditional Hindu society was divided into _____ varnas
a) 2 b) 4 c) 8
- (6) _____ is a serious form of conductivity
a) Astigmatation b) Trachoma c) Glaucoma
- (7) _____ has the final power to interpret the constitution
a) Executive b)Judiciary c) Legislative
- (8) Fundamental Duties are incorporated in the constitution by Article _____
a) 50 b) 51A c)51
- (9) _____ water dispute involves the state of Karnataka & Tamil Nadu
a) Krishna b) Godavari c) Cauvery
- (10) Zenda Avesta is the religious book of _____
a) Judaism b) Zoroastrianism c) Hindu

Q.1 (B) State whether the following statements are True or False.(Any SEVEN) (07)

- (1) Polio caused by virus called polio virus
- (2) Urban society is heterogeneous in nature
- (3) The Mayor is elected for the term of 5 years
- (4) Tribal group of India has language of its own
- (5) There are 10 fundamental duties enshrined in the Indian Constitution
- (6) Preamble reflects philosophy of Indian Constitution

(7) Women are paid more than men in unorganised sector in India

(8) According to Jesus Christ 'desire is the root cause of sorrow'

(9) Sons of soil theory implies jobs for all in a state

(10) In modern India percentage of rural population is more than Urban population

Q.2. (A) Explain the characteristics of Indian Culture (15)

OR

Q.2 (B) Explain the various regional difference. (15)

Q.3 (A) What are the causes of violence against women (15)

OR

Q.3 (B) Explain the causes of declining the gender ratio. (15)

Q.4 (A) Explain the inequalities caused by the caste system (15)

OR

Q.4 (B) Discuss linguistic and suggest measures to resolve linguistic conflicts in India. (15)

Q.5 (A) State the fundamental duties of Indian citizen under the constitution. (15)

OR

Q.5 (B) Write short notes on (Any 3) (15)

(1) Concept of Panchayati Raj in India.

(2) Corruption in politics

(3) Special provisions for people with disabilities

(4) Parliamentary system

(5) Preamble of Indian constitution

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N.B: 1. FIGURES TO THE RIGHTS INDICATE MARKS.
2. GRAPHS TO BE PROVIDED WHEREVER NEEDED.

Q.1 (a) Choose the correct the answers:

(8 marks)

(i) If the frequency of a class is divided by the total frequency, we get _____ frequency.

(a) percentage (b) relative (c) cumulative

(ii) By adding successive frequencies in a distribution, we get _____.

(a) additional frequencies (b) marginal frequencies (c) cumulative frequencies (d) none of these

(iii) The weighted average of 10 and 15 with weights 3 and 2 respectively is _____.

(a) 12 (b) 12.5 (c) 13 (d) none of these

(iv) The mode of the data, 1,2,2,2,3,3 is _____.

(a) 1 (b) 2 (c) 3 (d) none of these

(v) _____ is a measure of dispersion.

(a) mean (b) median (c) range

(vi) Quartile deviation is also called is _____.

(a) quarter range (b) semi – quartile range (c) semi – inter quartile range (d) quadruple division

(vii) Correlation shows whether two variables have a _____.

(a) linear relation (b) curvilinear relation (c) regression (d) none of these

(viii) If $r = 1$, then there is _____ correlation between the two variables.

(a) no (b) perfect negative (c) perfect positive (d) elastic

Q. 1 (b) State whether the following are true or false

(7 marks)

(a) Regression analyses are used to determine cause and effect relationship.

(b) If the regression equation of y on x is $y = 5-3x$, the relationship of y on x is linear and direct.

(c) The probability of an event lies between -1 and $+1$.

(d) Probability of an event can be negative.

(e) The right and left tails of the normal curve extend indefinitely, never touch the horizontal axes.

(f) For a normal distribution, the mean lies between the mode and the median.

(g) Insurance premium can be paid monthly.

Q. 2 (A) Calculate The Mean, Median, Mode Of The Following Data.

(15 Marks)

Class Interval	10-20	20-30	30-40	40-50	50-60	60-70	70-80
Frequency	12	8	14	16	20	18	15

OR

(B) The distribution of the heights of 100 children is given below. Find the two quartiles, D_7 and P_{87} . (15 marks)

Heights In Cms	130-135	135-140	140-145	145-150	150-155	155-160	160-165
No. Of Children	8	10	20	25	15	12	10

Q. 3 (A) Calculate quartile deviation and coefficient of quartile deviation for the following. (15 marks)

Class Interval	10-20	20-30	30-40	40-50	50-60
Frequency	9	5	11	12	3

OR

(B) Find mean deviation from mean, median, mode for the following data: (15 marks)

Weekly Expenditure In Rs.	50-70	70-90	90-110	110-130	130-150
No. Of Families	2	6	7	4	1

Q. 4 (A) Define coefficient of correlation. Calculate the coefficient of correlation between index of demand and index of price given below: (8 marks)

Index Of Demand	101	108	105	107	109
Index Of Price	117	98	102	115	108

(B) Draw a histogram and find mode graphically. (7 marks)

Marks	30-40	40-50	50-60	60-70	70-80
No. Of Students	10	15	20	12	8

OR

(C) Calculate coefficient of rank correlation between the marks in test x and test y. (8 marks)

Marks In Test X	44	49	52	53	47	76	65	60	63	58
Marks In Test Y	48	58	45	60	43	80	59	50	77	46

(D) If x is a random variable having the probability function. (7 marks)

$$\begin{aligned}
 P(X = x) &= x/8 & x = 0,1 & & \text{Find } k, e(x) \text{ and } v(x). \\
 &= k/4 & x = 2 & & \\
 &= kx/16 & x = 3 & &
 \end{aligned}$$

Q. 5 (A) write short notes on: (Any 3) (15 marks)

- Uses of index numbers.
- Different types of ogives.
- Limitations of index numbers.
- Cost of living index numbers

OR

(B) Write the merits demerits of: (15 marks)

- Range
- Quartile deviation
- Mean deviation.
- Standard deviation
- Mean deviation

Time: 7.15AM-9.45AM

Marks: 75

Note:	1. All questions are compulsory with internal choice. 2. Figures to the right indicate full marks.	
Q.1 (A)	Choose the correct alternative and rewrite the statement .(Any EIGHT)	(08)
1.	Management is ____ not absolute. a. Degree b. Relative c. Passing d. Flexible	
2.	Peter Drucker Advocated _____. A. SWOT b. MBO c. TQM d. MBE	
3.	Father of Principle of management is _____. a. F.W .Talyor b. Henry fayol c. Peter Drucker D. F.Washington	
4.	Communication is a two way _____. a. Dealing b. traffic c. movement d. Challenge	
5.	_____ empowers e-customer. A.SWOT b. PEST c. CRM d. AIDA	
6.	Centralisation is _____. a. Costly b. economical c. affordable	
7.	IRDA _____ customer confidence. a. Supports b. promotes c. favours d. Directs.	
8.	Irrelevant activities are eliminated in _____ organisation. a. Functional b. operational c. planning d. Departmental	
9.	RBI is _____ to government. A. Superior b. inferior c. on.par d. Equal	
10.	IMF Provide _____ loans. a. Long term b. medium term c. short term d. Permanent	
(B)	State whether the following statements are True or False.(Any SEVEN)	(07)
(1)	Money is the Most important in Six M's.	
(2)	Contemporary management supports intuitive decision making.	
(3)	Stability of tenure relates to security of Job.	
(4)	Policies are guidelines to an action.	
(5)	Small banks practise matrix organisation.	
(6)	Departmentation by customer enjoys the benefits of division of work.	
(7)	Big banks enter into joint venture.	
(8)	Dr. Verghese Kurien made India on export of software services.	
(9)	TCS is second largest software company in India.	
(10)	Godrej is consumer friendly group.	
Q.2 (A)	Explain the Importance of Management?	(08)
Q.2 (B)	Explain the Six M's of Management?	(07)
	OR	
Q.2 (C)	Explain Traditional management & its Features?	(08)
Q.2 (D)	What is TQM? Explain Its Features?	(07)
Q.3 (A)	Explain Steps in Planning Process?	(08)
Q.3 (B)	Explain Staffing process in Banking companies?	(07)
	OR	
Q.3 (C)	Explain Customer relationship management programme in Banking sector?	(08)
Q.3 (D)	Explain Risk management in Banking Sector	(07)

Q.4	(A)	Explain the Importance of Organisation Structure?	(08)
Q.4	(B)	Explain in detail about Departmentation?	(07)
		OR	
Q.4	(C)	Explain the Organisation structure in Banking Companies?	(08)
Q.4	(D)	Explain in detail about IRDA.	(07)
Q.5	(A)	Explain the Role of Verghese Kurien in White Revolution .	(08)
Q.5	(B)	Explain Objective & Functions of IMF ?	(07)
		OR	
Q.5		Write short notes on (Any 3)	(15)
	(1)	Top level management & its function	
	(2)	Directing	
	(3)	KYC	
	(4)	Ratan TATA	
	(5)	World Bank	

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Note:		1. All questions are compulsory with internal choice. 2. Figures to the right indicate full marks.		
Q.1	(A)	Match the Columns. (Any EIGHT)		(08)
	(1)	Column I	Column II	
		1. Assets	a) Amount invested in business	
		2. Insolvency	b) Property of any description	
		3. Solvent	c) Inability to pay obligations	
		4. Capital	d) Assets equal to or more than liabilities	
		5. Interest Account	e) Cash, Discount and Bank Transactions	
		6. Machinery Account	f) Nominal Account	
		7. Triple Column Cash Book	g) Real Account	
		8. Suspense Account	h) Revenue Nature	
		9. Training Expenditure	i) Difference in Trial Balance	
		10. Term loan from bank	j) Capital Receipt	
	(B)	State whether the following statements are True or False.(Any SEVEN)		(07)
	(1)	Book-keeping is a systematic record of monetary transactions.		
	(2)	Accounting procedures provide some protection against theft and dishonesty.		
	(3)	Accounting involves only the recording of business transactions.		
	(4)	Life Insurance Corporation is a personal account.		
	(5)	Loss by fire is a Nominal account.		
	(6)	Trade Discount is not recorded in the books of accounts.		
	(7)	Cash column of cash book always shows a Credit balance.		
	(8)	Every transaction is first recorded in a ledger.		
	(9)	Overhaul expenses of a second-hand machinery purchased are revenue expenditure.		
	(10)	Capital Receipt is recurring in nature.		
Q.2.	(A)	Journalise the following transactions in the books of Mr. Mathur for June,2022.		(15)
	1	Mr.Mathur invested in the business Rs.6,000 cash, goods Rs.3,000 and a building Rs.12,000.		
	2	Borrowed from banks Rs.8,000		
	3	Purchased goods for cash Rs.5,000		
	4	Sold goods on credit to Mr.Rana Pratap Rs.3,000.		
	5	Cash received from Mr.Rana Pratap Rs.1,000.		
	6	Purchased goods on credit basis from Mr.Jeevan Rs.6,000.		
	7	Sold goods on credit to Mr.Jeevan Rs.3,000.		
	8	Paid Salaries Rs.1,500.		
	9	Paid office Rent Rs.350.		
	10	Received commission Rs.175.		
	11	Paid Salary to salesman Rs.110.		
	12	Paid commission Rs.50.		
	13	Paid on account to Mr.Jeevan Rs.2,200.		
	14	Received from Mr.Rana Pratap Rs.690.		
	15	Repaid loan to Bank Rs.3,400.		
	16	Sold Building for cash Rs.3,900.		
	17	Received on account from Mr.Rana Pratap Rs.1,400.		
	18	Paid carriage for Mr.Jeevan Rs.220.		

		OR																																											
Q.2	(B)	<p>State with reasons whether the following are Capital, Revenue or Deferred Revenue Expenditure.</p> <ol style="list-style-type: none"> 1. Purchase goods worth Rs.6,000. 2. Purchase stationery of Rs.10,000. 3. Payment for purchase of a car Rs.1,00,000. 4. Payment for heavy inaugural expenses worth Rs.1,00,000. 5. Partial refund of capital to a partner 25,000. 6. Payment of a loan taken earlier Rs.50,000. 7. Salaries paid Rs.1,50,000. 8. Wages for erection of a machinery Rs.35,000. 			(15)																																								
Q.3	(A)	<p>Find the value of closing stock of M/s Mayur Ltd. Using a) FIFO Method b) Weighted average Method from following details:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Date</th> <th style="width: 40%;">Particulars</th> <th style="width: 15%;">Unit</th> <th style="width: 30%;">@Rs.</th> </tr> </thead> <tbody> <tr> <td>Jan 05,2022</td> <td>Opening Stock</td> <td style="text-align: center;">700</td> <td style="text-align: center;">25</td> </tr> <tr> <td>Jan 06,2022</td> <td>Issues</td> <td style="text-align: center;">400</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Jan 09,2022</td> <td>Purchases</td> <td style="text-align: center;">900</td> <td style="text-align: center;">35</td> </tr> <tr> <td>Jan 11,2022</td> <td>Issues</td> <td style="text-align: center;">600</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Jan 16,2022</td> <td>Purchases</td> <td style="text-align: center;">200</td> <td style="text-align: center;">40</td> </tr> <tr> <td>Jan 21,2022</td> <td>Purchases</td> <td style="text-align: center;">900</td> <td style="text-align: center;">45</td> </tr> <tr> <td>Jan 31,2022</td> <td>Issues</td> <td style="text-align: center;">500</td> <td style="text-align: center;">-</td> </tr> </tbody> </table>			Date	Particulars	Unit	@Rs.	Jan 05,2022	Opening Stock	700	25	Jan 06,2022	Issues	400	-	Jan 09,2022	Purchases	900	35	Jan 11,2022	Issues	600	-	Jan 16,2022	Purchases	200	40	Jan 21,2022	Purchases	900	45	Jan 31,2022	Issues	500	-	(15)								
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Jan 31,2022	Issues	500	-																																										
		OR																																											
Q.3	(B)	<p>The Madras Transport Company purchased a lorry on instalment basis. On 1st January,2022; Paying Rs.20,000 cash and agreeing to pay three further instalments of Rs.20,000 each on 31st December each year. The cash price of the lorry was Rs.74,500 and lorry Company charges Interest @5% p.a. The Madras Transport Company charges depreciation at 10% p.a. on cash Value of the lorry on diminishing balance method.</p> <p>Prepare Lorry a/c, Lorry Company's A/c and Interest A/c in the books of Madras Transport Company.</p>			(15)																																								
Q.4	(A)	<p>Below is the Trial Balance of M/s Karishma as on 31st December,2021</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Debit</th> <th style="width: 15%;">Rs.</th> <th style="width: 25%;">Credit</th> <th style="width: 35%;">Rs.</th> </tr> </thead> <tbody> <tr> <td>Stock as on 01-01-2021</td> <td></td> <td>Karishma's Capital A/c</td> <td style="text-align: right;">1,00,000</td> </tr> <tr> <td>Raw Materials</td> <td style="text-align: right;">23,000</td> <td>Sundry Creditors</td> <td style="text-align: right;">17,000</td> </tr> <tr> <td>WIP</td> <td style="text-align: right;">10,000</td> <td>Sales</td> <td style="text-align: right;">2,00,000</td> </tr> <tr> <td>Finished Goods</td> <td style="text-align: right;">15,500</td> <td>Sale of Scrap</td> <td style="text-align: right;">1,500</td> </tr> <tr> <td>Sundry Debtors</td> <td style="text-align: right;">27,000</td> <td>Bills Payable</td> <td style="text-align: right;">8,500</td> </tr> <tr> <td>Wages</td> <td style="text-align: right;">12,000</td> <td>Prov. for Doubtful Debts</td> <td style="text-align: right;">2,000</td> </tr> <tr> <td>Salaries</td> <td style="text-align: right;">10,000</td> <td></td> <td></td> </tr> <tr> <td>Repairs of Plant</td> <td style="text-align: right;">1,200</td> <td></td> <td></td> </tr> <tr> <td>Repairs of Office</td> <td style="text-align: right;">600</td> <td></td> <td></td> </tr> </tbody> </table>			Debit	Rs.	Credit	Rs.	Stock as on 01-01-2021		Karishma's Capital A/c	1,00,000	Raw Materials	23,000	Sundry Creditors	17,000	WIP	10,000	Sales	2,00,000	Finished Goods	15,500	Sale of Scrap	1,500	Sundry Debtors	27,000	Bills Payable	8,500	Wages	12,000	Prov. for Doubtful Debts	2,000	Salaries	10,000			Repairs of Plant	1,200			Repairs of Office	600			(15)
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Equipment Purchase	1,00,000		
Rent	5,000		
Carriage Inward	2,000		
Bills Receivable	25,000		
Cash at Bank	2,300		
Plant and Machinery	90,000		
Lighting Expenses	1,800		
General Expenses	3,600		
TOTAL	3,29,000	TOTAL	3,29,000

Additional information:

- 1.Provision for doubtful debts to be maintained at 10%.
- 2.Depreciation to be written off on Machinery at 10%.
- 3.75% of Lighting Expenses and Rent are to be charged at factory and the balance to office.
- 4.Wages of Rs.2,000 and Salaries of Rs.2,000 of December 2021 were paid in January 2022.
- 5.Cl.stock as on 31st December 2021 was Raw material Rs.15,800, WIP Rs.7,000 and Finished goods Rs.18,200.

Prepare Manufacturing, Trading, P&L Account and Balance sheet as on that date.

OR

Q.4 (B)

From the trial balance of M/s Ravi ltd. Prepare Manufacturing, Trading, P&L A/c and Balance sheet as on 31/03/2022.

(15)

Particulars	Dr.Rs	Cr.Rs.
Capital		40,000
Sales		25,000
Purchase	15,000	
Salaries	2,000	
Rent	1,500	
Insurance	300	
Drawings	5,000	
Machinery	28,000	
Bank Balance	4,500	
Cash Balance	2,000	
Stock as on 01-04-2021		
Raw Materials	2,000	
Work In Progress	2,000	
Finished Goods	1,200	
Debtors	2,500	
Creditors		1,000
TOTAL	66,000	66,000

		Additional Information: 1. Stock as on 31-03-2022 was: Raw materials Rs.1,500. WIP Rs.1,500 Finished Goods Rs.1,900. 2. Machinery depreciated at 10% p.a. 3. Rent paid in advance Rs.200 4. Insurance prepaid Rs.90. 5. Salaries to be distributed between Factory and office in ratio of 2:5.	
Q.5	(A)	Define the term Accounting and explain its principles	(08)
Q.5	(B)	Distinguish between Revenue and Capital Expenditure	(07)
		OR	
Q.5		Write short notes on (Any 3)	(15)
	(1)	AS-2	
	(2)	IFRS	
	(3)	JOURNAL PROPER	
	(4)	SALES BOOK	
	(5)	AS-9	

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