

3 MN 40402

THREE YEAR U.G. (CBCS) DEGREE EXAMINATION, NOVEMBER/DECEMBER 2024.

THIRD SEMESTER

Financial Management (Minor)

MONEY, BANKING AND FINANCIAL MARKETS

Time : Three hours

Maximum : 75 marks

(No additional sheet will be supplied)

SECTION A — (5 × 5 = 25 marks)

Answer any FIVE of the following questions.

Each answer carries 5 marks.

1. What are the primary characteristics of money?
2. Explain the concept of fiat money and its significance.
3. What is the role of non-banking financial institutions in an economy?
4. Discuss the concept of liquidity in the context of banking and financial markets.
5. Explain how central banks control inflation through monetary policy.
6. What are the different types of financial markets? Briefly describe each.
7. Define credit creation and explain how commercial banks contribute to it.
8. What is the function of the money market, and how does it differ from the capital market?
9. Describe the importance of deposit insurance in the banking system.
10. Explain the concept of a repurchase agreement (repo) and its purpose in the financial market.

SECTION B — (5 × 10 = 50 marks)

Answer ALL of the following questions.

11. Discuss the role and importance of money in economic transactions and its impact on the economy.

Or

12. Explain the concept of demand for money and its determinants.

25. Analyse the role of commercial banks in financial intermediation and economic dev.

Or

26. Discuss the impact of interest rate changes on the banking sector and the broader economy.

27. Outline the process and importance of open market operations as a tool of monetary policy.

Or

28. Describe the relationship between central banks and commercial banks and how it affects the financial system.

29. Explain the key components and functions of the bond market.

Or

30. Discuss the advantages and challenges associated with the globalization of financial markets.

31. Analyse the role of the money market in ensuring liquidity in the economy.

Or

32. Discuss the factors that affect exchange rates and their impact on international trade and finance.

3 MJ 40107

THREE YEAR B.Com. (General) (CBCS) DEGREE EXAMINATION
NOVEMBER/DECEMBER 2024.

THIRD SEMESTER

BUSINESS LAW

(Major)

Time : Three hours

Maximum : 75 marks

(No additional sheet will be supplied)

PART A — (5 × 5 = 25 marks)

Answer any FIVE of the following questions.

1. Voidable contracts
2. Valid contract
3. Minor contract
4. Unpaid vendor
5. Digital Signature
6. Consideration
7. Types of Goods
8. Consumer Protection Council
9. Breach of contract
10. Acceptance

PART B — (5 × 10 = 50 marks)

Answer ALL of the following questions.

11. Explain the different types of contracts.

Or

12. Define Indian contract Act 1872.
13. What is offer? Explain essential elements of a valid contract.

Or

14. Define acceptance. What are the essentials of a valid acceptance?

15. What are the rules regarding agreement with minor? Explain.

Or

16. What are the various modes of discharge of contract?

17. What are the features of sale of Goods Act 2030?

Or

18. Explain the rights of unpaid vendor.

19. What are the objectives of cyber law?

Or

20. Write about the redressal mechanism under consumer protection Act.

3 MJ 40108

THREE YEAR B.Com. (CBCS) (General) DEGREE EXAMINATION,
NOVEMBER/DECEMBER 2024

THIRD SEMESTER
BANKING THEORY AND PRACTICES

(Major)

Time : Three hours

Maximum : 75 marks

(No additional sheet will be supplied)

PART A — (5 × 5 = 25 marks)

Answer any FIVE of the following questions.

1. Commercial banks.
2. Internet banking.
3. EXIM bank.
4. Types of customers.
5. Collecting bankers.
6. Central banking.
7. NEFT.
8. SIDBI.
9. Know Your Customer norms.
10. Holder for value.

PART B — (5 × 10 = 50 marks)

Answer ALL of the following questions.

11. Explain the functions of RBI.
Or
12. What are the differences between central bank vs commercial bank?
13. What is an ATM. And what securities does it provide?
Or
14. How does online banking differ from traditional banking?

15. What is indigenous banking? Discuss about its functions.

Or

16. How does EXIM bank contribute to international trade and finance?

17. What are KYC norms? And why are they important?

Or

18. Can you provide examples of different types of banking customers?

19. What are the risks associated with payment gateways?

Or

20. How is a "Holder in due course" defined and what rights do they have?

3 MJ 40105/3 MJ 50105

B.Com. (Com) DEGREE EXAMINATION, NOVEMBER/DECEMBER 2024.

THIRD SEMESTER

ADVANCED ACCOUNTING

Time : Three hours

Maximum : 75 marks

(No additional sheet will be supplied)

SECTION A — (5 × 5 = 25 marks)

Answer any FIVE of the following questions.

Each answer carries 5 marks.

1. Discuss the accounting treatment for donations received by non-profit organizations.
2. What are the key differences between capital and revenue expenditure?
3. Explain the concept of depreciation and the methods used to calculate it.
4. What is a Partnership Deed, and what are its essential elements?
5. Describe the process of preparing a Trial Balance and its purpose.
6. Explain how profit-sharing ratios are calculated when a partner retires.
7. What is the difference between a Receipts and Payments Account and an Income and Expenditure Account?
8. Discuss the treatment of bad debts and provision for doubtful debts in accounting.
9. Explain the treatment of interest on drawings and interest on capital in partnership accounts.
10. Describe the accounting treatment for loss of goods due to fire or natural calamity.

SECTION B — (5 × 10 = 50 marks)

Answer ALL of the following questions.

11. Explain the preparation of an Income and Expenditure Account and Balance Sheet for non-profit organizations using the following data:
 - (a) Subscriptions received: ₹ 150,000 (₹ 20,000 related to the previous year and ₹ 10,000 for the next year)
 - (b) Donations: ₹ 50,000 (to be capitalized)
 - (c) Expenses: Salaries ₹ 80,000, Rent ₹ 20,000, Printing ₹ 5,000, and Repairs ₹ 15,000.
 - (d) Depreciation on equipment: ₹ 10,000.

Or

12. Prepare the Receipts and Payments Account and Income and Expenditure Account for school with the following transactions:
- Opening cash balance: ₹25,000.
 - Subscriptions received during the year: ₹2,00,000.
 - Tuition fees: ₹3,00,000.
 - Donations for building fund: ₹ 1,00,000.
 - Expenses incurred: Rent ₹50,000, Teacher salaries ₹ 1,80,000, Library expenses ₹15,000. and Miscellaneous ₹10,000.
 - Closing cash balance : ₹ 50,000.

13. Explain the adjustments required during the conversion of a single entry system to a double entry system.

Or

14. Mr. Ramesh operates a small business and maintains his accounts on a single entry basis. The following balances are available:
- Opening: Cash ₹30,000, Debtors ₹ 1,00,000, Creditors ₹70,000, Stock ₹60,000.
 - Closing: Cash ₹20,000, Debtors ₹ 1,50,000, Creditors ₹90,000, Stock ₹80,000.
 - Withdrawals for personal use during the year: ₹50,000.
 - Additional capital introduced: ₹20,000.
 - Sales (credit): ₹4,00,000; Purchases (credit): ₹2,50,000.
 - Outstanding expenses: ₹8,000. Prepare a Statement of Profit or Loss for the year ended March 31, 2024.

15. Discuss the accounting treatment for goods repossessed under the hire purchase system and illustrate with journal entries.

Or

16. M/s XYZ Ltd. purchased a vehicle on hire purchase on April 1, 2023. The cash price was ₹5,00,000. The terms included a down payment of ₹ 1,50,000 and three annual installments of ₹ 1,50,000 each, with an interest rate of 8% per annum. Prepare the Interest Calculation and the Journal Entries for M/s XYZ Ltd. for the first installment.
17. Describe the accounting procedure for the admission of a new partner when revaluing assets and liabilities.

Or

18. A, B, and C are partners sharing profits in the ratio of 2:2:1. The balance sheet as of March 31, 2024, is:
- Liabilities: Capital — A ₹ 200,000, B ₹1,50,000, C ₹ 1,00,000; Creditors ₹ 80,000.
 - Assets: Cash ₹30,000, Debtors ₹70,000, Stock ₹80,000, Land ₹2,50,000. D is admitted as a partner with a $\frac{1}{4}$ th share for ₹1,00,000 as capital and ₹50,000 as goodwill. Revaluations include:
 - Increase in land by ₹20,000.
 - Stock to be reduced by ₹ 10,000. Prepare the Revaluation Account, Partners' Capital Accounts, and the Balance Sheet after D's admission.

3 MJ 40105/3 MJ 50105

19. Discuss the steps involved in the dissolution of a partnership and the necessary accounting treatments.

Or

20. X, Y, and Z share profits in a ratio of 5:3:2. On March 31, 2024, their balance sheet shows:
- (a) Liabilities: X ₹ 2,50,000, Y ₹ 2,00,000, Z ₹ 1,50,000; Creditors ₹ 50,000.
 - (b) Assets: Cash ₹ 20,000, Debtors ₹ 90,000, Inventory ₹ 1,00,000, Machinery ₹ 3,00,000. On April 1, 2024, Z retires, and adjustments are made:
 - (c) Goodwill is valued at ₹ 60,000.
 - (d) Inventory is undervalued by ₹ 10,000.
 - (e) Create a provision for doubtful debts at 5% on debtors. Z is paid ₹ 1,00,000 in cash, and the balance is transferred to his loan account. Prepare the Revaluation Account, Capital Accounts, and the Balance Sheet after Z's retirement.
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2 RS 34007

THREE YEAR B.Com. (Gen and Comp. App) DEGREE EXAMINATION,
NOVEMBER/DECEMBER 2024.

THIRD SEMESTER

3A – ADVANCED ACCOUNTING

Time : Three hours

Maximum : 75 marks

(No additional sheet will be supplied)

PART A — (5 × 5 = 25 marks)

Answer any FIVE of the following questions.

1. Explain the characteristics of income and expenditure account.
2. From the following information, calculate the amount of subscriptions received by Happy Sports Club during the year ended 31st March, 2018.

Particulars	31.3.2017	31.3.2018
	(Rs.)	(Rs.)
Advance Subscription	3,000	4,500
Outstanding Subscription	4,500	6,000

The Club has 2,000 members each paying an annual subscription of Rs. 500.

3. Find out profit from the following data :

	Rs.
Capital at the beginning of the year	8,00,000
Drawings during the year	1,80,000
Capital at the end of the year	9,00,000
Capital introduced during the year	50,000

4. Advantages and limitations of single entry system.
5. G acquired a plant delivered on April 1, 2010 on the following terms :
Initial payment of Rs. 40,000 immediately; and 4 half-yearly instalments of Rs. 30,000 each commencing September 30, 2010. Interest is 10% with yearly rests. What is the cash price?
6. Distinction between hire purchase and instalment system.
7. Amar and Bahadur are partners in a firm sharing profits in the ratio of 3:2. They admitted Mary as a new partner for 1/4 share. The new profit sharing ratio between Amar and Bahadur will be 2:1. Calculate their sacrificing ratio.
8. What is memorandum revaluation account revaluation?
9. Consequences of Garner Vs Murray case explain with example.
10. What is realisation account explain with example.

PART B — (5 × 10 = 50 marks)

Answer ALL questions.

11. The Receipt and Payment Account of Harimohan charitable institution is given:

Receipt and Payment Account for the year ending March 31, 2015

Receipts	Amount Rs.	Payments	Amount Rs.
Balance b/d:		Furniture	3,000
Cash at Bank	22,000	Investments	55,000
Cash in Hand	8,800	Advance for building	20,000
Donations	32,000	Charities	60,000
Subscriptions	50,200	Salaries	10,400
Endowment Fund	60,000	Rent and Taxes	4,000
Legacies	24,000	Printing	1,000
Interest on Investment	3,800	Postage	300
Interest on Deposits	800	Advertisements	1,100
Sale of old newspapers	500	Insurance	4,800
		Balance c/d:	
		Cash at Bank	32,000
		Cash in Hand	10,500
	<u>2,02,100</u>		<u>2,02,100</u>

Prepare the Income and Expenditure Account for the Year ended on March 31, 2015 after considering the following:

- It was decided to treat Fifty per cent of the amount received on account of Legacies and Donations as income.
- Liabilities to be provided for are:
Rent Rs. 800; Salaries Rs. 1,200; advertisement Rs. 200.
- Rs. 2,000 due for interest on investment was not actually received.

Or

12. From the following particulars taken from the Cash Book of a health club, prepare a Receipts and Payments Account.

Particulars	Rs.
Opening balance :	
Cash in Hand	5,000
Cash at Bank	25,000
Subscriptions	1,65,000
Donations	35,000
Investment Purchased	80,000
Rent Paid	20,000
General Expenses	21,500
Postage and stationery	2,000
Courier charges	1,000
Sundry Expenses	2,500

Particulars	Rs.
Sale of old news papers	500
Salaries	1,000
Outstanding rent	300
Subscriptions received in advance	1,500
Outstanding subscriptions	2,000
Closing Cash in Hand	12,000

13. Syam keeps his books by single entry method his position on 31-12-2014 and 31-12-2015 was as follows.

	31.12.2014	31.12.2015
	Rs.	Rs.
Cash	3,200	2,300
Stock	20,000	19,000
Debtors	8,500	14,000
Furniture	1,800	1,800
Machinery	15,000	27,000
Creditors	22,000	29,000

During the year Syam introduced Rs.5,000 as additional capital and withdrew Rs.750 per month. Provide depreciation on furniture @ 5% and reserve for baddebts @5% on debtors. Find profit or loss.

Or

14. Mr. A does not maintain complete double entry books of account. From the following details determine profit for the year and a Statement of Affairs as at the end of the year :

Rs. 1,000 (cost) Furniture was sold for Rs. 5,000 on 1.1.2012. 10% depreciation is to be charged on Furniture. Mr. A has drawn Rs. 1,000 p.m. Rs. 2,000 was invested by Mr. A in 2012:

	31.12.2014	31.12.2015
	Rs.	Rs.
Stock	40,000	40,000
Debtors	30,000	40,000
Cash	2,000	5,000
Bank	10,000	1,000 (over draft)
Creditors	15,000	25,000
Outstanding expenses	5,000	8,000
Furniture (Cost)	3,000	2,000

Bank Balance on 1.1.2012 is as per Cash Book, but the bank overdraft on 31.12.2012 is as per bank statement Rs. 2,000 cheques drawn in Dec. 2012 have not been en-cashed within the year.

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15. Mr. Anil purchased a washing machine on 1 January 2015 from Adi Traders on hire purchase basis, the details of which are as follows.
- Cash price of washing machine: Rs. 25,000.
 - Down payment : 10,000 and the remaining amount in three equal annual instalments commencing from 1 January 2016 (first instalment) with interest on the outstanding amount.
 - Rate of interest 12% per annum. Determine the amount of interest payable with each of the three installments and the hire purchase price and prepare necessary journal and ledger accounts in the books of Mr. Anil.

Or

16. X Ltd. purchased a machine on hire purchase system. The payment is made as follows:

	Rs.
Down Payment	23,200
1 st Instalment	35,700
2 nd Instalment	45,100
3 rd Instalment	21,000

The payments are made at the end of 1st year, 2nd year and 3rd year respectively. The interest is 5% p.a. The annuity table shows that the present value of Re. 1 for one rupee for three years is .9,524, .9,070 and .8,539 respectively. Calculate the cash price of the machine.

17. A, B and C are partners sharing profits and losses in the ratio of 5 : 3 : 2. On 31st December 2015 their Balance sheet was as follows :

Liabilities		Rs.	Assets		Rs.
Capital			Cash		18,000
A	36,000		Bill Receivable		14,000
B	44,000		Stock		44,000
C	52,000	1,32,000	Debtors		42,000
Creditors		64,000	Machinery		94,000
Bills Payable		22,000	Goodwill		20,000
General Reserve		14,000			
		2,32,000			2,32,000

They decided to admit D into the partnership on the following terms :

- Machinery is to be depreciated by 15%.
- Stock is to be revalued at Rs. 48,000
- Outstanding rent is Rs. 1,900.
- D is to bring Rs. 6,000 as goodwill and sufficient capital for a 2/5th share in the new firm. Prepare Revaluation A/c, Partner's Capital A/cs, Cash A/c and Balance Sheet of the new firm.

Or

18. Radha, Sheela and Meena were in partnership sharing profits and losses in the proportion of 3 : 2 : 1. On April 1, 2017, Sheela retires from the firm. On that date, their Balance Sheet was as follows :

Liabilities		Amount Rs.	Assets	Amount Rs.
Trade Creditors		3,000	Cash-in-Hand	1,500
Bills Payable		4,500	Cash at Bank	7,500
Expenses Owing		4,500	Debtors	15,000
General Reserve		13,500	Stock	12,000
Capitals :			Factory Premises	22,500
Radha	15,000		Machinery	8,000
Sheela	15,000		Loose Tools	4,000
Meena	15,000	45,000		
		<u>70,500</u>		<u>70,500</u>

The terms were :

- Goodwill of the firm was valued at Rs. 13,500.
- Expenses owing to be brought down to Rs. 3,750
- Machinery and loose tools are to be valued at 10% less than their book value.
- Factory premises are to be revalued at Rs. 24,300

Prepare :

- Revaluation account
- Partner's capital accounts and
- Balance sheet of the firm after retirement of Sheela.

19. Surjit and Rahi were sharing profits (losses) in the ratio of 3 : 2, their Balance Sheet as on March 31, 2017 is as follows :

Balance Sheet of Surjit and Rahi as on March 31, 2017			
Liabilities	Amount Rs.	Assets	Amount Rs.
Creditors	38,000	Bank	11,500
Mrs. Surjit loan	10,000	Stock	6,000
Reserve	15,000	Debtors	19,000
Rahi's loan	5,000	Furniture	4,000
Capital's :		Plant	28,000
Surjit	10,000	Investment	10,000
Rahi	8,000	Profit and Loss	7,500
	<u>86,000</u>		<u>86,000</u>

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The firm was dissolved on March 31, 2017 on the following terms :

- (a) Surjit agreed to take the investments at Rs. 8,000 and to pay Mrs. Surjit's loan.
- (b) Other assets were realised as follows :

Stock	Rs. 5,000
Debtors	Rs. 18,500
Furniture	Rs. 4,500
Plant	Rs. 25,000

- (c) Expenses on Realisation amounted to Rs. 1,600
- (d) Creditors agreed to accept Rs. 37,000 as a final settlement.

You are required to prepare Realisation Account, Partner's capital Account and

Or

20. Rakesh Vishal and Vishesh were partners sharing profit and losses in the ratio of 3
On 31st March 2015 their Balance Sheet was as follows :

Liabilities	Amount	Assets	Amount
	Rs.		Rs.
Creditors	30,000	Cash at bank	9,500
Bills payable	5,000	Stock	15,500
Rakesh's loan	6,000	Debtors	32,000
Reserve fund	12,000	Furniture	5,000
Profit and Loss A/c	6,000	Machinery	21,000
Capitals :		Drawings :	
Rakesh	20,000	Rakesh	4,000
Vishal	15,000	Vishal	1,000
		Vishesh's capital	6,000
	<u>94,000</u>		<u>94,000</u>

The firm was dissolved. The assets realised as follows:

Stock - Rs. 12,200, Debtors - Rs. 30,100, Furniture - Rs. 4,200, Plant and Machinery
over by Rakesh at Rs. 18,000. A contingent liability for bills receivable disc
materialised to the extent of Rs. 600. Realisation expenses amounted to Rs.600. Vish
insolvent, but his estate pays Rs. 1,900.

As per Partnership Deed, the capital deficiency to be shared by solvent partners in the
of their capitals as appearing in the Balance Sheet. Prepare Realisation Account. Par
Capital Accounts, Rakesh's Loan Account and Bank Account to close the books of the fir

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THREE YEAR U.G. DEGREE EXAMINATION, NOVEMBER/DECEMBER 2024.

THIRD SEMESTER

MULTIDISCIPLINARY COURSE – PRINCIPLES OF MANAGEMENT

Time : Three hours

Maximum : 50 marks

(No additional sheet will be supplied)

Answer any FIVE of the following.

Each question carries 10 marks.

1. What is Management? Explain the functions of management.
 2. Discuss the various levels of Management.
 3. Describe planning. Explain the process of planning.
 4. What are the differences between formal and informal organisation?
 5. Explain motivation. Discuss the various motivational theories.
 6. Explain Leadership styles.
 7. Discuss the different types of plans
 8. What is controlling? Explain the process of controlling.
 9. Explain key features of Management by Objectives (MBO).
 10. Explain the overall decision making process.
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SC 311

U.G. DEGREE EXAMINATION, NOVEMBER/DECEMBER 2024.

THIRD SEMESTER

PROJECT MANAGEMENT

Time : Two hours

Maximum : 50 marks

(No additional sheet will be supplied)

Answer any FIVE of the following questions.

Each question carries 10 marks.

(5 × 10 = 50)

1. Define project scope management. How does defining the scope influence the outcome of a project?
2. Explain the concept of Work Breakdown Structure (WBS). How does WBS contribute to effective project management?
3. Discuss the importance of project scheduling. What are the major challenges in scheduling large-scale projects, and how can they be addressed?
4. Describe the role of a project manager. What essential skills should a project manager possess to manage projects effectively?
5. What is project monitoring and control? Explain how it helps in ensuring project alignment with planned objectives.
6. Differentiate between Agile and Waterfall project management methodologies. Highlight the advantages and limitations of each.
7. Explain the significance of quality management in project execution. What tools and techniques are used to ensure quality in projects?
8. Discuss the process of resource allocation in project management. What are the potential issues in resource management, and how can they be resolved?
9. What is earned value management (EVM)? Explain how EVM can be used to assess project performance and progress.
10. Discuss the concept of change management in projects. How does an effective change management plan contribute to the success of a project?

3 MJ 40106/3 MJ 50106

THREE YEAR B.Com. (General) DEGREE EXAMINATION, NOVEMBER/DECEMBER 2024.

THIRD SEMESTER

INCOME TAX

Time : Three hours

Maximum : 75 marks

(No additional sheet will be supplied)

PART A — (5 × 5 = 25 marks)

Answer any FIVE of the following questions.

1. Previous year and Assessment Year
2. Allowances
3. Deductions U/S 24
4. Types of capital assets
5. Deductions u/s 80C
6. Agriculture Income
7. Profits in Lieu of salary
8. Define Business.
9. Person
10. Standard Rent

PART B — (5 × 10 = 50 marks)

Answer ALL of the following questions.

11. Mention any ten Exempted Incomes Under Section 10.

Or

12. Following are the incomes of Miss. Arpitha for the current year.

	Rs.
(a) Profit from the business in Bangalore	20,000
(b) Income accrued in India but received in Japan	16,000
(c) Profit from business in Canada but received in India	15,000
(d) Income from House property in Karachi received in Mumbai	25,000
(e) Income from House property from America and deposited there	18,000
(f) Income from Indian dividends	12,000

Compute the total of Miss Arpitha if she is

- (i) Resident
- (ii) Not Ordinary Resident
- (iii) Non-Resident

13. From the following find out the taxable salary of Mr. Raju working at Chennai :

- (a) Salary Rs. 48,000 P.M
- (b) DA Rs. 6,000 RM
- (c) Bonus Rs. 33,000 RM
- (d) Employer contribution to employee recognized PF 14% of basic salary
- (e) Rent free accommodation (unfurnished) fair rental value is Rs. 2,00,000 P.A
- (f) A car (1.4 liters in capacity) is provided by employer. All expenses are born by employer. It is used both for performance of duties and private purpose. Car was used by employee for only 11 months during the year
- (g) She paid professional tax of Rs. 200
- (h) He received Rs. 1,000 P.M as fixed medical allowance.

Or

14. Calculate the salary income of Sri Virot from the following details for the previous year 2022-23 :

- (a) Basic salary Rs. 25,000
- (b) DA 40% of salary
- (c) Commission on sales Rs. 50,000
- (d) HRA Rs. 60,000
- (e) Medical Allowance Rs. 8,000
- (f) Employer and Employee contribution to RPF 16% of salary
- (g) Interest credited in RPF account Rs. 9,600 @ 12%
- (h) Children education allowance P.M Rs. 3,200 for 2 children

15. From the particulars given below compute income from house property which consists of two independent units having $\frac{1}{3}$ and $\frac{2}{3}$:

Date of completion	1-11-2024
Municipal Rental Value	Rs. 1,20,000
Fair Rental Value	Rs. 1,80,000
Self occupied	$\frac{2}{3}$ portion
Let-out	$\frac{1}{3}$ portion from 1.4.2024 to 31.8.2024 @ 10,000 PM and self occupied from 1.9.2024 onwards
Municipal taxes	Rs. 12,000
Free Insurance Premium	Rs. 4,000
Ground Rent	Rs. 8,000
Interest on Loan	Rs. 15,000

Or

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The following is the profit and loss a/c for the year ending with 31 March prepare by the owner of a business compute from business for the current assessment year.

Profit & Loss A/C

Particulars	Amount	Particulars	Amount
	Rs.		Rs.
To		By	
Proprietors salary	10,000	Gross profit	50,000
Salaries to staff	12,000	Profit on the sale of car	15,000
General expenses	7,000	Bad debts recovered	5,000
Interest on capital	2,000	Interest on Govt.	
Insurance premium (Fire)	5,000	Securities	4,000
Advertisements	2,700	Dividends	4,000
Depreciation	3,000	Interest on post office	4,000
Provision for bad debts	1,000	Savings a/c	
Income tax	4,000		
Donation to schools	3,000		
Car expenses	3,000		
Net profits	29,300		
Total	<u>82,000</u>	Total	<u>82,000</u>

Other Information :

- As per the income tax regulations, depreciation is Rs. 2,500 only
- General expenses included the printing expenses incurred for the calendars Rs. 500
- Advertisements included the expenses incurred for the distribution of pamphlets Rs. 1,000

17. Ms Saradha purchases 1000 equity shares in good luck limited an unlisted company, at a cost of Rs. 30 per share (brokerage 1%) in January 1996. She gets 100 bonus shares in August 2000. She gets 1100 bonus shares by virtue of her holding on February 2006. Fair market value of the shares of good lick ltd on 1st April, 2001 is Rs. 80. On 1st January 2022, she transfers all her shares @ Rs. 200 per share (brokerage 2%).

Compute the capital gains taxable in the hands of MS. Saradha for the A.Y. 2022-23.

Note : CII F.Y. 2001-02:100, 2005-06:117, 2021-22: 317.

Or

18. Mr. Vamsi, a resident in India earned the following incomes. Compute taxable Income under the head income from other sources for the current assessment year.

	Rs.
(a) Interest on securities	6,000
(b) Winning from horse race	12,500
(c) Dividend from a foreign company	26,000
(d) Interest on postal savings bank account	2,000
(e) Income from agricultural land in Bangladesh	20,000
(f) Received a gift of wrist watch from his cousin	5,000
(g) Directors fees	1,800

19. Write deductions u/s 80C to 80U of income Tax Act 1961.

Or

20. The Following incomes and losses of Anji were extracted from his records. Calculate taxable incomes for the current assessment year.

	Rs.
(a) Long term capital gain	3,30,000
(b) Short term capital gain	50,000
(c) Interest on fixed deposit	10,000
(d) Winning from lottery (gross)	10,000
(e) Deposited in NSC VIII issue	15,000
(f) Deposit in pension scheme u/s 80 CCC	30,000
(g) Income from salary computed	2,00,000

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THREE YEAR B.Com. (General)/B.Com. (Computer Application) DEGREE EXAMINATION,
NOVEMBER/DECEMBER 2024.

THIRD SEMESTER

Course 3(B) – BUSINESS STATISTICS

Time : Three hours

Maximum : 75 marks

(No additional sheet will be supplied)

SECTION A — (5 × 5 = 25 marks)

Answer any FIVE questions.

Each question carries 5 marks.

ఏవేని ఐదు ప్రశ్నలకు సమాధానములు వ్రాయుము.

ప్రతి ప్రశ్నకు 5 మార్కులు.

1. Definition of statistics.

గణాంకశాస్త్ర నిర్వచనము.

2. Secondary data.

ద్వితీయ దత్తాంశము.

3. Characteristics of Measures of central tendency.

కేంద్ర స్థాన కొలతల లక్షణములు.

4. What is Geometric mean.

గుణ మధ్యమము అనగానేమి?

5. Properties of dispersion.

విస్తరణ మాన లక్షణాలు.

6. Find Bowley's coefficient of skewness for $Q_1 = 13.4, Q_2 = 26.2, Q_3 = 28.4$

$Q_1 = 13.4, Q_2 = 26.2, Q_3 = 28.4$ బౌలీ వైప్రమ్య గుణకంను లెక్కించండి.

7. Mean Deviation.

మధ్యమ విచలనము.

8. Meaning of correlation.

సహసంబంధం అనగానేమి?

SECTION B — (5 × 10 = 50 marks)

Answer ALL questions.

Each question carries 10 marks.

అన్ని ప్రశ్నలకు సమాధానములు వ్రాయుము.

ప్రతి ప్రశ్నకు 10 మార్కులు.

9. (a) From the following data, Construct-Frequency polygon.

దిగువ యిచ్చిన దత్తాంశం ఆధారంగా పౌనఃపున్య బహుభుజి నిర్మించండి.

CI	0-10	10-20	20-30	30-40	40-50	50-60	60-70
F	30	50	70	40	60	30	40

Or

- (b) Explain the characteristics of Tabulation and uses.

పట్టికరణ యొక్క లక్షణాలను మరియు ఉపయోగాలను పేర్కొనుము.

10. (a) From the following data, calculate Mean and Median.

దిగువ యిచ్చిన దత్తాంశం నుండి అంకమధ్యమము, మధ్యగతం లెక్కకట్టండి.

CI	0-5	5-10	10-15	15-20	20-25	25-30	30-35
F	6	12	21	40	27	19	8

Or

- (b) Calculate mode for the following data

దిగువ దత్తాంశము ఆధారంగా బాహుళకం లెక్కకట్టండి.

CI	0-10	10-20	20-30	30-40	40-50	50-60
F	5	13	19	25	16	10

11. (a) From the following data, calculate Mean Deviation

దిగువ యిచ్చిన దత్తాంశము నుండి మధ్యమ విచలనము లెక్కించండి.

CI	0-20	20-40	40-60	60-80	80-100	100-120	120-140
F	7	10	16	22	7	5	4

- (b) Calculate standard Deviation. Or

ప్రామాణిక విచలనం కనుగొనండి.

CI	0-10	10-20	20-30	30-40	40-50	50-60	60-70
F	3	11	13	20	16	8	5

(a) Find Bowleys coefficient of Skewness from the following data:

క్రింది దత్తాంశం నుండి బౌలీ అసౌష్ఠ్య గుణకము కనుగొనుము.

CI	0-5	5-10	10-15	15-20	20-25	25-30
F	5	9	25	29	38	55

Or

(b) Compute Karl Pearson's Coefficient of Skewness.

కార్ల్ పియర్సన్స్ వైషమ్య గుణకంను గణన చేయండి.

CI	0-10	10-20	20-30	30-40	40-50	50-60	60-70
F	4	11	25	40	18	8	2

(a) Calculate Karl Pearsons coefficient of correlation

కార్ల్ పియర్సన్ సహ సంబంధ గుణకము లెక్కించండి.

X	50	70	60	80	70	65	75
Y	50	42	60	55	45	60	30

Or

(b) Calculate spearman's rank correlation coefficient for the following data.

క్రింది దత్తాంశానికి స్పియర్మన్ కోటి సహసంబంధ గుణకమును కనుగొనుము.

X	35	40	25	55	85	65	50
Y	100	140	110	100	150	130	120