

RS 54018 B

THREE YEAR B.Com. (General) (CBCS) DEGREE EXAMINATION, MARCH/APRIL 2021.

FIFTH SEMESTER

RURAL AND FARM CREDIT

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.

Financial Inclusion

ఆర్థిక చేరిక

Rupay card

రూపే కార్డ్

Self Help Groups

స్వయం సహాయక సంఘాలు

Rural credit

గ్రామీణ పరపతి

Kisan Credit Card

కిసాన్ క్రెడిట్ కార్డు

Farm credit

వ్యవసాయ పరపతి

Cooperative Credit

సహకార పరపతి

Regional Rural Banks

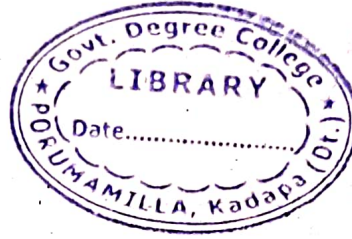
ప్రాంతీయ గ్రామీణ బ్యాంకులు

Crop Index

వంట సూచీ

Rural credit survey

గ్రామీణ పరపతి సర్వే



SECTION B — (5 × 10 = 50 marks)

Answer ALL questions. Each question carries 10 marks.
అన్ని ప్రశ్నలకు సమాధానములు వ్రాయుము. ప్రతి ప్రశ్నకు 10 మార్కులు.

11. Explain the objectives of financial inclusion.
ఆర్థిక చేరిక యొక్క లక్ష్యాలను వివరించండి.

Or

12. Write a note on the importance of rural credit.
గ్రామీణ పరపతి యొక్క ప్రాముఖ్యత గురించి వ్యాసం రాయండి.

13. Explain in detail about institutional credit agencies for financing agriculture.
వ్యవసాయ ఋణాలను అందించే వివిధ సంస్థాగత పరపతి సంస్థలు గురించి వివరంగా రాయండి.

Or

14. Explain the role of Self Help Groups in Women empowerment.
మహిళా సాధికారత సాధించడంలో స్వయం సహాయక సంఘాల యొక్క పాత్ర గురించి వివరించండి.

15. Explain the principles of farm credit.
వ్యవసాయ పరపతి మంజూరుకు సంబంధించిన సూత్రాలను వివరించండి.

Or

16. Explain various problems faced by farmers while obtaining farm credit.
వ్యవసాయ పరపతి పొందడంలో రైతులు ఎదుర్కొనే వివిధ సమస్యలను వివరించండి.

17. Explain the functions of NABARD.
నాబార్డ్ యొక్క విధులను వివరించండి.

Or

18. Explain the problems of recovery and over dues regarding rural credit.
గ్రామీణ పరపతి బకాయిలు మరియు వసూళ్ళకు సంబంధించిన సమస్యలను వివరించండి.

19. Write a note on 3 R's [Return, Repayment Capacity and Risk-bearing Capacity].
3 R's గురించి (రాబడి, తిరిగి చెల్లింపు మరియు రిస్క్ భరించే సామర్థ్యం) ఒక వ్యాసం రాయండి.

Or

20. Explain in detail about 3 C's [Character, Capacity and Capital].
3 C's గురించి (నడవడిక (ప్రవర్తన), సామర్థ్యం మరియు మూలధనం) గురించి ఒక వ్యాసం రాయండి.

RS 55013

THREE YEAR B.Com (Comp) (CBCS) DEGREE EXAMINATION, MARCH/APRIL 2021

FIFTH SEMESTER

PERSONAL FINANCE

(2015-2016 Admitted Batch Only)

Time : Two hours

Maximum : 50 marks

(No additional sheet will be supplied)

PART A – (5 × 2 = 10 marks)

Answer any FIVE questions.

1. Time value of money
2. Income-investment
3. Mutual Funds
4. Shares
5. Systematic risk
6. Trade off
7. Bond return
8. Yield to maturity
9. Implication of Personal Finance Planning
10. Personal Finance Planning



PART B – (5 × 8 = 40 marks)

Answer ALL questions.

11. What are the objectives of investment?
Or
12. Explain present value of cash inflow and outflow?
13. What are the factors influencing real estate?
Or
14. Explain the finance benefits in insurance policies?
15. Briefly explain the concept of return and risk?
Or
16. Explain briefly equity valuation?

17. How to measure the valuation of bonds and its returns?

Or

18. Explain bond value theorem?

19. What are the objectives of Personal Finance Planning?

Or

20. Discuss Personal Finance Planning process?

RS 55014

THREE YEAR B.Com. (Comp.) (CBCS) DEGREE EXAMINATIONS, MARCH/APRIL 2021.

FIFTH SEMESTER

Computer Applications

COST ACCOUNTING

Time : Three hours

Maximum : 75 marks

(No additional sheet will be supplied)

PART A — (5 × 5 = 25 marks)

Answer any FIVE questions.

1. Any five differences between Financial accounting and Cost accounting
2. Cost centre and cost unit
3. Material Control
4. ABC Analysis
5. Labour Turnover
6. Piece Rate System
7. Job Costing
8. Contract Costing
9. Marginal Costing
10. Margin of Safety



PART B — (5 × 10 = 50 marks)

Answer ALL questions.

11. The cost of sale of product A is made up as follows:

Particulars	Rs.
Materials used in manufacturing	60,000
Materials used in primary packing	10,000
Materials used in selling the product	1,500
Materials used in the factory	750
Materials used in the office	1,250
Labour required in producing	10,000
Labour required for factory supervision	2,000
Indirect expenses-factory	1,000
Administrative expenses	1,250
Depreciation on office building and equipment	750
Depreciation on factory building	1,750
Selling expenses	3,500
Freight on materials purchased	5,000
Advertising	1,250

Assuming that all the products manufactured are sold what should the selling price to obtain a profit of 20% on selling price?

Or

12. From the following particulars prepare a Cost Sheet showing different elements of cost for the year ending 31-12-2018.

	Rs.
Stock of Materials (1-1-2018)	15,000
Stock of Finished goods (1-1-2018)	30,500
Raw Materials Purchased	3,00,000
Productive wages	2,00,000
Sales	6,11,000
Stock of Materials (31-12-2018)	17,500
Works overhead	50,000
Office and general expenses	41,000
Stock of finished goods (31-12-2018)	29,000

13. Prepare a Statement Showing the Pricing of Issue on the Basis of Weighted Average Method.

2005, March 1	Purchased 100 Units at Rs. 10 each
March 2	Purchased 200 Units at Rs. 11 each
March 5	Issued 250 Units to job X
March 7	Purchased 300 Units at Rs. 11.50 each
March 10	Purchased 200 Units at Rs. 12 each
March 13	Issued 200 Units to job Y
March 18	Issued 200 Units to job Z
March 20	Purchase 100 Units at Rs. 12.50 each
March 25	Issued 150 Units to job A

Or

14. The following Transactions took Place in respect of an item of Material.

Date	Receipts in Quantity	Issues in Quantity	Rate Rs.
1-1-2015	400		
8-1-2015	500		2.20
12-1-2015	-	300	2.40
15-1-2015	-	200	-
20-1-2015	600		-
27-1-2015	-	400	2.80

Prepare Stores Ledger by LIFO method.

In Haritha Engineering company the standard time allowed for a job is 20 hours. The standard rate per hour is Rs.1.00 plus a dearness allowance at the rate of 0.30 paise per hour worked. The actual time taken by the worker is 15 hours. Calculate the earnings and earnings per hour under

- (a) Piece wage System
- (b) Halsey Plan
- (c) Rowan Plan

Or

The following particulars apply to a particular job:

Standard production per hour:	6 units
Normal rate per hour	: Rs.1.20
Mohan produced	: 32 units
Ram produces	: 42 units
Prasad produces	: 50 units



Calculate the wages of these workers under Merrick Differential Piece Rate System.

7. Calculate the total cost and selling price to give profit of 25% on selling price of Job No:101

Material	Rs. 4,010
Wages	Rs. 360
Overheads	Variable overheads Rs. 220, Fixed overheads Rs. 240

Or

8. From the following particulars relating to a contract, prepare

- (a) Contract A/c
- (b) Contractee's A/c

Material sent to site	85,349
Labour engaged on site	74,375
Plant installed at cost	15,000
Direct expenditure	4,126
Establishment charges	3,167
Material returned to store	549
Work certified	1,95,000
Cost of work not certified	4,500
Materials on Hand (Dec.31)	1,883
Outstanding wages (Dec.31)	2,400
Value of plant	11,000
Contract price	2,50,000
Cash received from contractee	1,80,000

RS 55014

19. The following information relating to a company manufacturing a varied range of products:

Year	Total Sales Rs.	Total Cost Rs.
2004	1,00,000	90,000
2005	1,25,000	1,10,000

Calculate:

- (a) P/V ratio
- (b) Fixed cost
- (c) Break-even sales
- (d) Sales to earn a profit of Rs. 50,000
- (e) Profit when sales are Rs. 2,00,000

Or

20. From the following details, calculate:

- (a) Break-even point in units and rupee value.
- (b) Profit volume ratio
- (c) Margin of safety, If

Sales 30 Tonnes; Selling Price Rs. 600 per ton; Variable cost Rs. 200 per ton;
Fixed expenses Rs. 6,000.

RS 55016

THREE YEAR B.Com. (CBCS) DEGREE EXAMINATION, MARCH/APRIL 2021.

FIFTH SEMESTER

Computer Applications

COMMERCIAL GEOGRAPHY

Time : Three hours

Maximum : 75 marks

(No additional sheet will be supplied)

SECTION A — (5 × 5 = 25 marks)

Answer any FIVE questions.

Each question carries 5 marks.

1. What is Global warming?
2. Latitude
3. Food crops
4. Agricultural Development
5. CAF Bill, 2015
6. What is meant by forestry?
7. Briefly explain the uses of minerals in India.
8. Acid rains
9. Water resources
10. Interlinking of Rivers.



SECTION B — (5 × 10 = 50 marks)

Answer ONE question from each Unit.

Each question carries 10 marks.

11. Discuss reasons and control of global warming.
- Or
12. What is environmental pollution? Explain it's types.

13. Discuss importance of agriculture.

Or

14. Discuss about major crops in India.

15. Explain the various types of forests.

Or

16. Discuss need for protection of forestry.

17. Discuss uses of minerals in India.

Or

18. Explain the impact of mining on environment.

19. Explain in detail about water Resources in India.

Or

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

RS 55017

THREE YEAR B.Com. (CBCS) DEGREE EXAMINATION, MARCH/APRIL 2021.

FIFTH SEMESTER

Computer Applications

DATABASE MANAGEMENT SYSTEM

Time : Three hours

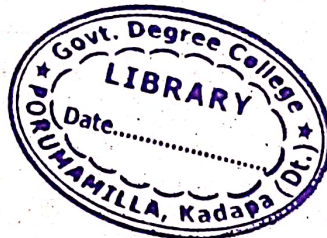
Maximum : 75 marks

(No additional sheet will be supplied)

PART A — (5 × 5 = 25 marks)

Answer any FIVE questions.

1. What is the difference between Data and Information?
2. What is a DBMS?
3. What is a File-based system?
4. Write few vendors of DBMS and their product names.
5. What is a weak Entity?
6. What is a Relationship?
7. What is the need for SQL?
8. What is a query?
9. What is the need for PL/SQL?
10. What is a cursor?



PART B — (5 × 10 = 50 marks)

Answer ALL questions.

11. What are the objectives of DBMS?

Or

12. Write about various types of Databases.

13. Explain the advantages of DBMS.

Or

14. Write about any one Data Model.

15. Explain various building blocks of ER model.

Or

16. Write all CODD's Rules.

17. Write about any three operations of DML with examples.

Or

18. Write about any five aggregate functions with examples.

19. Explain PL/SQL structure.

Or

20. Write the need and working of Exception Handling.

RS 55020

THREE YEAR B.Com (CBCS) DEGREE EXAMINATION, MARCH/APRIL 2021.

FIFTH SEMESTER

Computer Applications

GOODS AND SERVICE TAX FUNDAMENTALS-I

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

Time : Three hours

Maximum : 75 marks

(No additional sheet will be supplied)

PART A — (5 × 5 = 25 marks)

Answer any FIVE questions.

1. What are the essential characteristics of tax?

2. Benefits of VAT describe.

3. Kelkal Shah model of GST describe.

4. GST disadvantages or challenges of GST.

5. Describe the indirect taxes in India before GST.

6. Tax on Petroleum products describe.

7. What are the exemptions from levy of RCM reverse charge mechanism?

8. What is the scope or nature of IGST ACT 2017?

9. What is the purpose of determining value of supply?

10. What are the provisions relating to utilisation of credit (ITC) under CGST ACT?

PART B — (5 × 10 = 50 marks)

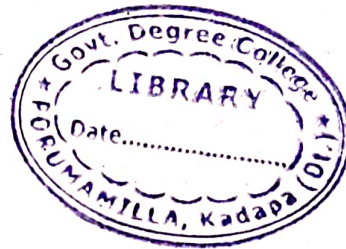
Answer FIVE questions.

Each unit one question

11. What are the advantages of Indirect taxes?

Or

12. Describe the comprehensive structure of GST in India.



13. Describe the Australian Model of GST and its effects.

Or

14. What are the functions and role of GST council?

15. What are the Negative list under GST?

Or

16. What are the principles of Tax subsumation?

17. What are the steps to identify to determination of GST liability?

Or

18. What are the advantages of IGST Model?

19. What are the essential conditions for acceptance of transactions value?

Or

20. Describe the rules of 2017 GST valuation.

