RS 409

THREE YEAR B.A./B.Sc./B.Com. (CBCS) DEGREE EXAMINATIONS, MARCH/APRIL 2019. FOURTH SEMESTER

Part III — Foundation Course - 9

ENTREPRENEURSHIP EDUCATION

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

ime: Two hours

1.

2

4.

Maximum: 50 marks

(No additional sheet will be supplied)

SECTION A — $(5 \times 2 = 10 \text{ marks})$

Answer any FIVE of the following. Each question carries 2 marks.

ఈ క్రింది వాని నుండి ఏపైనా ఐదింటికి సమాధానము ద్రాయుము. ప్రతి ప్రశ్నకు 2 మార్కులు.

- Write a short note on small scale industries board. చిన్న తరహా పరిశ్రమల బోర్డు మీద ఒక చిన్న వ్యాఖ్య వ్రాయండి.
- Explain the various plan schemes of MSME-DO. MSME-DO యొక్క వివిధ స్రహాళిక పథకాలను.వివరించండి.
- 3. What is Project Report? ప్రాజెక్టు రిపోర్ట్ అనగానేమి?
 - Write a short note on EDP. ఎంట్రాపైన్యురల్ డెవలప్ మెంట్ ప్రాగ్రామ్ ఆనగానేమి?
- 5. Distinguish between entrepreneur and entrepreneurship. వ్యవస్థాపకుడికి, వ్యవస్థాపకతకు మధ్య గల బేధములు లేదా తేడాలు వివరించండి.
- 6. What are the merits of sole proprietorship? సాంత వ్యాపారం వల్ల లాభాలు వివరించండి.
- 7. What are the disadvantages of partnership organisation? భాగస్వామ్య వ్యాపారము వల్ల నష్టాలు చ్రాయండి.
- 8. What is a co-operative society? What are the merits and demerits of it? సహకార సంఘము అనగానేమి? లాభ నష్టాలు వివరించండి.



SECTION B - (5 x 8 = 40 marks)

Answer ALL questions.

Each question carries 8 marks.

అన్ని దైశ్చలకు నిమాధానములు ద్రాయుము.

ద్రతి ద్రశ్నకు 8 వగార్కులు.

9. Discuss various theories of entrepreneurship. ప్యవస్థావకతను గురించి వివిధ సిద్ధాంతాలను వివరించండి.

Or

- 10. What is a startup company? What are the trends and obstacles of it? స్వెన్టర్ కంపెనీ ఆనగానేమి? స్థాపించే విధానము ధోరణులు మరియు అడ్డంగులు విపరింపుము.
- 11. Explain the role of entrepreneurship in economic development. ఆర్టిక ఆభివృద్ధిలో వ్యవస్థాపకత యొక్క పాత్రసు వివరించండి.

Or

- 12. Discuss the role and functions of micro small and medium enterprises developme organisation.
 సూక్ష్మ మరియు చిన్న తరహా, మధ్య తరహా సంస్థల యొక్క పాత్ర మరియు విధులు వివరించుతూ, అభిష్ఠ సంస్థలుగా వాని పాత్రని చర్చించుము.
- 13. What are the steps in the investment process of small and medium enterprises? చిన్న మరియు మధ్య తరహా పరిశ్రమల పెట్టబడి (ప్రక్రియలో ఏ దశలు ఉన్నాయి?

Or

- 14. What is Break Even analysis? How is this useful for small enterprises?
 లాభ నష్ట రహీత విశ్లీషణ అనగానేమి? ఈ విశ్లేషణ చిన్న తరహా సంస్థలకు ఎలా ఉపయోగపడుతుంది?
- 15. Discuss the organisational structure of MSME's. MSME's పట్టపస్థిపక నిర్మాణం గురించి చర్చించండి.

Or

- 16. What are the incentives and subsidies of small scale entrepreneurs provided by Governmen చిన్న తరహా వ్యవస్థాపకులకు, ప్రభుత్వం అంద జేస్తున్న సబ్సిడీలు, ఇన్సెన్ట్ చ్వీ వివరించండి.
- Write an essay on entrepreneurship training.
 వ్యవస్థాపక శిక్షణ మీద ఒక వ్యాసము చ్రాయండి.

Or

18. What are the sources of different ideas? వివిధ భావన (ఆలోచన)లను మూలములు వివరింపుము.

RS 45010

THREE YEAR B.Com. (Comp.) (CBCS) DEGREE EXAMINATION, MARCH/APRIL 2019.

FOURTH SEMESTER

ACCOUNTING FOR SERVICE ORGANIZATIONS

(W.e.f. 2016-2017 Admitted Batch)

Time: Three hours

Maximum: 75 marks

(No additional sheet will be supplied)

PART A — $(5 \times 5 = 25 \text{ marks})$

Answer any FIVE questions.

Each question carries 5 marks.

- 1. What are the features of Non-Trading Organisations?
- 2. Write about Income and Expenditure Account.
- 3. Double Entry System Vs. Single Entry System.
- 4. What are the disadvantages of Single Entry System?
- 5. What is meant by slip system of posting?
- 6. Non-Banking Assets.
- 7. Life Insurance Vs General Insurance.
- 8. Bonus in reduction premium.
- 9. Average Clause.
- 10. Memorandum Trading Account.

PART B — $(5 \times 10 = 50 \text{ marks})$

Answer ALL questions.

Each question carries 10 marks.

11. Prepare Receipts and Payment A/c from the following:

	₹		₹
Cash at bank	1,600	Rent paid	800
Cash in hand	4,000	General expenses	500
Subscriptions	7,000	Sundry expenses	200
Donations received	7,000	Insurance	160
Investments purchased	2,000	Cash closing balance	1,600



12. From the following information calculate subscription received for the year 31.12.2017.

Subscription for the 2017 as per Income and	Expenditure A/c	5,000
31.12.2017 Subscription received in advance		200
31.12.2017 Subscription receivable		800
1.1.2017 Subscription receivable		400

13. Reddy keeps his books by single entry system, his financial position on 1.1.2017 31.12.2017 as follows. Prepare a statement of profit (or) loss.

1.1.2017	₹	31.12.2017	. ₹	
Cash in hand	1,250	Sundry creditors	7,500	
Stock in trade	7,500	Furniture	320	
Sundry creditors	9,000	Stock in trade	14,000	
Sundry debtors	9,800	Bank O.D.	3,600	
Cash at bank	2,000	Plant	18,100	
Furniture		Debtors	1. 1.	
Plant	. , .	Cash in hand	13,300	
			1,150	
1 2		Drawings during the year	5,900	

Or

14. Ascertain profit earned by a trader who keeps his books under single entry system.

(a)	Excess of assets over liabilities as on 31.12.2017	₹
(b)	Additional capital introduced	26,150
(c)	Drawings	7,500
(d)	Capital as on 1.1.2017	4,800
	1,1,2011	15,000

15. From the following particulars, prepare profit and loss account of Safety Bank for the years and all safety Bank for the years.

Turk	₹		
Interest on deposits 32	2,00,000	Discount - 1 :	₹
Commission (Cr.)		Discount on bills discounted	14,90,00
Interest on loops		Interest on overdrafts	16,00,00
Sundry charges (Dr.)	4,90,000	Interest on cash credits	100000
Rent taxes	1,00,000	Auditor fees	23,20,00
	3 00		35,00
ayment to employees		Directors fees	16,00
	<i>3</i> ,00,000	Bad debts written off	3,00,00

16. Give a proforma of Balance Sheet of a Banking Company.

Or

The Revenue Account of Life Insurance Company showed the life fund Rs. 73,17,000 on 31.3.2018 before taking into account the following items:

- (a) Claims intimated but not admitted Rs. 98,250.
- (b) Bonus utilised on reduction of premium Rs. 13,750.
- (c) Interest accrued on investments Rs. 29,750.
- (d) Outstanding premium Rs. 27,000.
- (e) Claims covered under re-insurance Rs. 40,500.
- (f) Provisions for taxation Rs. 31,500.

Pass journal entries giving effect to the above adjustments and show the life fund.

Or

The life fund of a Life Assurance Company was Rs. 86,48,000 as on 31st March 2017. The interim bonus paid during the inter valuation period was Rs. 1,48,000. The periodical actuarial valuation determined the net liability at Rs. 74,25,000. Surplus brought forward from the previous year valuation was Rs. 8,50,000. The Directors of the Company proposed to carry forward Rs. 9,31,000 and divide the balance between the shareholders and policy holders in the ratio of 1:10. Show

- (a) The Valuation Balance Sheet.
- (b) The net profit for the valuation period and
- (c) The distribution of the surplus.

A fire occurred on 25th April 2017 in the premises of a company. From the following particulars ascertain the amount of claim to be lodged in case of the loss of stock which was insured.

	Rs.
Stock on 1.1.2017	2,50,000
Purchases from 1.1.2017 to date of fire	10,00,000
Wages	2,00,000
Manufacturing expenses	1,00,000
Sales from 1.1.2017 to date of fire	15,00,000

The gross profit ratio is 25%. The stock salvaged was estimated at Rs. 57,500.

Or

A fire accident occurred on 1st September 2017, 5,05,000 stock saved. Other particulars are collected from books.

	Rs,
Purchases upto 31.3.2017	35,00,000
Sales upto 31.3.2017	55,00,000
Purchase from 1.3.2017 to 1.9.2017	12,00,000
Sales from 1.3.2017 to 1.9.2017	18,00,000
Stock on 31,3.2016	15,00,000
Stock on 31.3.2017	17,00,000

Stock on 31.3.2017 is over valued with Rs. 1,00,000. Compute amount of claim to be lodged.

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THREE YEAR B.Com. (Comp.) (CBCS) DEGREE EXAMINATION, MARCH/APRIL 2019.

FOURTH SEMESTER

BUSINESS LAWS

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

ime: Three hours

Maximum: 75 marks

(No additional sheet will be supplied)

SECTION A — $(5 \times 5 = 25 \text{ marks})$

Answer any FIVE questions.

Each question carries 5 marks.

- Consideration.
- 2. Voidable contract.
- 3. Caveat Emptor.
- 1. Contingent Contract.
- Mistake.
- National Commission.
- 7. Undue influence.
- 8. Auction sale.



SECTION B — $(5 \times 10 = 50 \text{ marks})$

· Answer ALL questions.

Each question carries 10 marks.

9. What are the essentials of a valid contract?

Or

- 10. What are the essentials of a valid consideration?
- 11. Rights of the unpaid seller Discuss.

Or

12. Write about the rules of contingent contracts.

13. What are the various modes of discharge of contracts?

Or

- 14. Write about the special rules regarding minors agreement.
- 15. Distinction between sale and agreement to sale.

Or

- 16. Distinguish between coercion and undue influence.
- 17. Discuss the importance of safety mechanisms.

Or

18. Write about consumer protection act.