

FACULTY OF COMMERCE

B. Com. (CBCS) V - Semester Examination, December 2023

(Common Paper for General / Computer Applications / Advertising / Foreign Trade / Tax procedure / Business Analytics and Honours Courses)

Subject: Computerized Accounting

Time: 2 Hours

Max. Marks: 50

PART – A

(Short Answer Type)

Note: Answer any five questions.

(5 x 2 = 10 Marks)

1. Write about procedure for Group Creation
2. How is Creation of Godown done? Explain.
3. Accounting Vouchers
4. Credit Note voucher
5. Define MIS
6. How to delete a Voucher? Give steps.
7. Accounts Receivable
8. Write about Sales Register

PART – B

(Essay Answer Type)

(5 x 8 = 40 Marks)

Note: Answer all the questions.

9. (a) Distinguish between Manual and Computerized Accounting.
(OR)
(b) Write the steps to create a Company in Tally ERP9 with an example
10. (a) What are the basic Inventory Masters in Tally ERP 9? Explain.
(OR)
(b) What is Godown? How to enable godown option and how to create, display and alter the godowns. Explain.
1. (a) What is a Voucher? What are the various types of Vouchers in Tally? Discuss.
(OR)
(b) Write about Purchase and Sales Vouchers in detail.
2. (a) What is Payable Management? Explain its objectives and advantages.
(OR)
(b) How do you activate the Bill wise details features in Tally ERP 9? Explain.
- (a) How to Display Bills Receivables and Bills Payable reports in Tally?
(OR)
(b) Write about Inventory Reports in Tally.

11. (a) What are the different Systems of Payment of Wages? Explain their merits and demerits.

(OR)

(b) Three workers X, Y and Z work in a factory. The following particulars are given below: Normal Rate per hour Re. 0.40, Piece rate per unit Re. 0.30 and Standard output per hour =2 units. In a 40 hour week, the production of the workers is as follows: X=50 units, Y= 80 units, and Z= 120 units. Calculate the earnings of the workers under Taylor's Differential Piece Rate System and Straight Piece Rate System.

12. (a) The accounts of a Machine Manufacturing Company disclosed the following information for the six months ending 31st December 2021:

Material used Rs.1,50,000, Direct Wages Rs.1,20,000, Factory Overheads Rs.30,000 and Administrative Expenses Rs.15,000.

Prepare the Cost Sheet of the Machines and calculate the price which the company should quote for the manufacture of a Machine requiring Materials valued Rs.1250 and expenditure in Productive Wages Rs.750 so that the price might yield a profit of 20% on the Selling Price.

(OR)

(b) Define Job Costing and differentiate it with Contract Costing.

13. (a) The following particulars related to a Contract under taken by Raj Engineers: Materials sent to site Rs.85,349, Labour engaged on site Rs.74,375, Plant installed at site Rs.15,000, Direct Expenditure Rs.3167, Establishment charges Rs.4126, Materials returned to Stores Rs.549, Work Certified Rs.1,95,000, Cost of Work Uncertified Rs.4500, Materials in Hand at end of year Rs.1883, Wages accrued due at the end of year Rs.2400, Direct Expenditure accrued due at the end of year Rs.240, Value of plant at the end of year Rs.11000, The Contract Price has been agreed at Rs.2,50,000, Cash received from the Contractee was Rs.1,80,000. You are required to prepare Contract Account.

(OR)

(b) A Product passes through three Processes during March 2022, 1000 Finished Units were produced with the following expenditure:

Details	Process A	Process B	Process C
Direct Material	Rs.1,500	Rs.2,600	Rs.2,000
Direct Wages	Rs.5,000	Rs.4,000	Rs.3,000

Overhead Expenses amounted in all to Rs.6000. They are to be apportioned on the basis of Direct Wages. Main raw materials issued to Process A (beside above) were valued Rs.6000. Prepare the Process Accounts.

FACULTY OF COMMERCE

B. Com. (CBCS) V Semester Examination, December 2023
(Common Paper for General / Computer Applications / Advertising / Foreign Trade /
Tax Procedure / Business Analytics and Honours Courses)

Subject: (A) Cost Accounting
Paper – DSC – 501

Time: 3 Hours

Max. Marks: 80

PART – A

(Short Answer Type)

Note: Answer any five questions.

(5 x 4 = 20 Marks)

1. Limitations of Cost Accounting.
2. Calculate the EOQ from the following: Annual Consumption 5000 units, Cost of Inventory per order Rs.50, Interest on Inventory is 10%.
3. Calculate the Wages Under Time Rate and Piece Rate Method from the details given below:
Standard Rate per unit Rs.1/-, Standard Production is 300 units per day, Actual production is 50 units per hour. The working hours per day are 8hrs.
4. Define Absorption
5. Escalation
6. Historical Cost
7. Write about ABC Analysis.
8. Wastage and Scrap.

PART – B

(Essay Answer Type)

Note: Answer all the questions.

(5 x 12 = 60 Marks)

9. (a) Distinguish between Cost Accounting and Financial Accounting.
(OR)
(b) Discuss the various Methods of Costing.
10. (a) Explain the procedure for purchasing of materials.
(OR)
(b) Prepare Stores Ledger as per LIFO Method of pricing of issue of materials.

Date	Details	Units	Rates
1/4/2020	Opening Balance	1000	Rs.5
3/4/2020	Received	5000	Rs.6
4/4/2020	Issued	3000	
6/4/2020	Issued	2000	
7/4/2020	Shortage	100	
8/4/2020	Received	3000	Rs.5.50
9/4/2020	Issued	2000	

Fig. showing the comparative Balance Sheet of XYZ Ltd. as on 31st

Liabilities	2018	2019	Assets	
			2018	2019
Share Capital	1,00,000	1,50,000	Share Capital	1,00,000
Reserve A/c	3,46,000	2,13,500	Stock	3,46,000
10% P.F.D.	50,000	25,000	Goodwill	50,000
10% S.D.	42,000	35,000	Cash and Bank	42,000
10% C.D.	3,000	4,000	Temporary Investments	3,000
10% S.D.	71,000	84,500	Debtors	71,000
5,12,000	5,12,000	5,12,000		

Other particulars provided to you are : (a) Dividends declared and paid during the year Rs. 17,500 (b) Land was revalued during the year at Rs. 1,50,000 and the Profit on Revaluation transferred to Profit and Loss Account. You are required to prepare a Cash Flow Statement for the ended 31-12-2019.

(OR)

b) The financial position of Ram on 1st January 2017 was as following:

Liabilities	01-01-2017	31-12-2017	Assets	01-01-2017	31-12-2017
₹	₹	₹	₹	₹	₹
Creditors	36,000	41,000	Cash	4,000	3,600
Mrs. Ram's Loan		20,000	Debtors	35,000	38,400
Loan from Bank	30,000	25,000	Stock	25,000	22,000
Capital	1,48,000	1,49,000	Land	20,000	30,000
			Building	50,000	55,000
			Machinery	80,000	86,000
	2,14,000	2,35,000		2,14,000	2,35,000

During the year, the proprietor withdrew ₹ 26,000 for domestic purpose. The Provision for Depreciation against Machinery as on 01-01-2017 was ₹ 27,000 and on 31-12-2017 was ₹ 36,000. Prepare Cash Flow Statement.

11. a) Calculate the trend percentages from the following figures of X Ltd. taking 2014 as the base and interpret them.

Year	Sales	Stock	Profit Before Tax (Rs. in Lakhs)
2014	1,881	709	321
2015	2,340	781	435
2016	2,655	816	458
2017	3,021	944	527
2018	3,768	1154	672

(OR)

- b) Following is the Profit and Loss Account of X Ltd. for the year ended 31st December 2019

	Dr.	Amount/ ₹	Cr.	Amount/ ₹
To Opening Stock		1,00,000	By Sales	5,60,000
* Purchases		3,50,000	* Closing Stock	1,00,000
* Wages		9,000		
* Gross Profit c/d		2,01,000		
		6,60,000		
To Administrative Expenses		20,000	By Gross Profit b/d	6,60,000
* Selling and Distribution Expenses		89,000	" Interest on Investment (outside business)	10,000
* Non-Operating Expenses		30,000	* Profit on Sales of Investments	8,000
* Net Profit		80,000		
		2,19,000		2,19,000

You are required to calculate:

- Gross Profit Ratio
- Net Profit Ratio
- Operating Ratio
- Operating Profit Ratio
- Administrative Expenses Ratio

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- 12.a) Prepare a Fund Flow Statement from the following Balance Sheet of Indian XL Ltd. (₹ in Lakhs)

Liabilities	2019	2018	Assets	2019	2018
Share Capital	545	545	Fixed Assets	4,933	3,994
Reserves	2,459	1,660	Less : Depreciation	1,927	1,651
	3,004	2,205	Loan Funds	3,006	2,343
	2,796	2,295	Investments (Long-term)	62	62
	5,800	4,500	Inventories	2,075	1,804
Current Liabilities	1,241	1,533	Debtors	1,157	687
Creditors	434	327	Cash & Bank Balance	512	844
			Loan & Advances	663	620
	7,475	6,360		7,475	6,360

(OR)

- b) From the following Balance Sheets of S.M. Industries Prepare a Funds Flow Statement showing your workings clearly:

Liabilities	2019	2020	Assets	2019	2020
Share Capital	60,000	65,000	Goodwill	30,000	25,000
Profit and Loss A/c	34,000	26,000	Plant & Machinery	60,000	50,000
Current Liabilities	12,000	3,000	Current Assets	16,000	19,000
	1,06,000	94,000		1,06,000	94,000

Additional Information:

- Depreciation of Rs. 20,000 on Plant and Machinery was charged to Profit and Loss Account
- Dividends of Rs. 12,000 were paid during the year.

Code No. E-120/E

FACULTY OF COMMERCE
 B.Com. (CBCS) VI – Semester Examination, June / July 2023
 (Common Paper for General / Computer Applications / Foreign Trade / Advertising /
 Tax Procedure / Business Analytics and Honours Course)
 Subject: Cost Control and Management Accounting
 Paper – DSC – 601

Time: 3 Hours

PART – A

Max. Marks: 80

Note: Answer any five questions.

(5 x 4 = 20 Marks)

- Importance of Management Accounting.
- From the following information, find out the amount of profit earned during the year using Marginal Costing Technique

Fixed Cost	₹ 5,00,000
Variable Cost	₹ 10 per unit
Selling Price	₹ 15 per unit
Output	₹ 1,50,000 units
- Advantages of Budgetary Control.
- Calculate (a) Material Cost Variance (b) Material Price Variance

	Standard	Actual
Quantity (kg)	40	48
Rate per kg (₹)	10	12
- Objectives of Financial Statement Analysis.
- From the following particulars, calculate (i) Debt Equity Ratio and (ii) Proprietary Ratio.
 Equity Share Capital ₹ 5,00,000, Preference Share Capital ₹ 3,00,000 Reserves
 ₹ 2,00,000 Current Liabilities ₹ 1,00,000 8% Debentures ₹ 3,00,000 Fixed Assets
 ₹ 10,00,000 Current Assets ₹ 4,00,000.
- Importance of Funds Flow Statement.
- With the following, calculate the Cash from Operating Activities:

	₹		₹
Total Sales	1,60,000	Opening Debtors	12,000
Total Purchases	1,20,000	Closing Debtors	22,000
Total Expenses	12,000	Opening Creditors	20,000
Prepaid Expenses:		Closing Creditors	30,000
Opening Balance	4,000	Outstanding expenses	
Closing Balance	2,000	Closing Balance	4,000

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PART – B

Note: Answer all the questions.

- a) Define Management Accounting and explain the Scope of Management Accounting.
 (OR)
 b) Following information relates to Coromandel Co. Ltd. which produces Machines.
 Cost (per unit) Material ₹ 50, Labour ₹ 25, Direct Expenses ₹ 10, Overhead Expenses ₹ 10, Profit ₹ 20, Selling Price ₹ 120. The production capacity of the Machine is 10,000 units. At present, a supplier has offered to sell the same item for ₹ 50. Should the company produce the item or buy it from the supplier? Give reasons.

- a) The following information relates to a Flexible Budget at 60% capacity. Find out the overhead costs at 50% and 70% capacity and also determine the overhead ratios.

Variable Overheads:	Expenses at 60% Capacity
	₹
Indirect Labour	10,500
Indirect Materials	8,400
Semi-Variable Overheads:	
Repairs and Maintenance (70% fixed 30% variable)	7,000
Electricity (50% fixed, 50% variable)	25,200
Fixed Overheads:	
Office Expenses including Salaries	70,000
Insurance	4,000
Depreciation	20,000
Estimated Direct Labour Hours	1,20,000

- b) Data relating to a job are as thus :
 Standard rate of wages per hour ₹ 10
 Standard Hours 300
 Actual Rate of wages per hour ₹ 12
 Actual Hours 200
 You are required to calculate (i) Labour Cost Variance (ii) Labour Rate Variance
 (iii) Labour Efficiency Variance

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11. (a) What are the different Systems of Payment of Wages? Explain their merits and demerits.

(OR)

(b) Three workers X, Y and Z work in a factory. The following particulars are given below: Normal Rate per hour Re. 0.40, Piece rate per unit Re. 0.30 and Standard output per hour =2 units. In a 40 hour week, the production of the workers is as follows: X=50 units, Y= 80 units, and Z= 120 units. Calculate the earnings of the workers under Taylor's Differential Piece Rate System and Straight Piece Rate System.

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Material used Rs.1,50,000, Direct Wages Rs.1,20,000, Factory Overheads Rs.30,000 and Administrative Expenses Rs.15,000.

Prepare the Cost Sheet of the Machines and calculate the price which the company should quote for the manufacture of a Machine requiring Materials valued Rs.1250 and expenditure in Productive Wages Rs.750 so that the price might yield a profit of 20% on the Selling Price.

(OR)

(b) Define Job Costing and differentiate it with Contract Costing.

13. (a) The following particulars related to a Contract under taken by Raj Engineers: Materials sent to site Rs.85,349, Labour engaged on site Rs.74,375, Plant installed at site Rs.15,000, Direct Expenditure Rs.3167, Establishment charges Rs.4126, Materials returned to Stores Rs.549, Work Certified Rs.1,95,000, Cost of Work Uncertified Rs.4500, Materials in Hand at end of year Rs.1883, Wages accrued due at the end of year Rs.2400, Direct Expenditure accrued due at the end of year Rs.240, Value of plant at the end of year Rs.11000, The Contract Price has been agreed at Rs.2,50,000, Cash received from the Contractee was Rs.1,80,000. You are required to prepare Contract Account.

(OR)

(b) A Product passes through three Processes during March 2022, 1000 Finished Units were produced with the following expenditure:

Details	Process A	Process B	Process C
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Direct Wages	Rs.5,000	Rs.4,000	Rs.3,000

Overhead Expenses amounted in all to Rs.6000. They are to be apportioned on the basis of Direct Wages. Main raw materials issued to Process A (beside above) were worth Rs.6000. Prepare the Process Accounts.

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FACULTY OF COMMERCE

B. Com. (CBCS) V Semester Examination, December 2023

(Common Paper for General / Computer Applications / Advertising / Foreign Trade / Tax Procedure / Business Analytics and Honours Courses)

Subject: (A) Cost Accounting

Paper – DSC – 501

Time: 3 Hours

Max. Marks: 80

PART – A
(Short Answer Type)

Note: Answer any five questions.

(5 x 4 = 20 Marks)

1. Limitations of Cost Accounting.
2. Calculate the EOQ from the following: Annual Consumption 5000units, Cost of Inventory per order Rs.50, Interest on Inventory is 10%.
3. Calculate the Wages Under Time Rate and Piece Rate Method from the details given below: Standard Rate per unit Rs.1/-, Standard Production is 300 units per day, Actual production is 50 units per hour. The working hours per day are 8hrs.
4. Define Absorption
5. Escalation
6. Historical Cost
7. Write about ABC Analysis.
8. Wastage and Scrap.

PART – B
(Essay Answer Type)

Note: Answer all the questions.

(5 x 12 = 60 Marks)

9. (a) Distinguish between Cost Accounting and Financial Accounting.
(OR)
(b) Discuss the various Methods of Costing.
10. (a) Explain the procedure for purchasing of materials.
(OR)
(b) Prepare Stores Ledger as per LIFO Method of pricing of issue of materials.

Date	Details	Units	Rates
1/4/2020	Opening Balance	1000	Rs.5
3/4/2020	Received	5000	Rs.6
4/4/2020	Issued	3000	
6/4/2020	Issued	2000	
7/4/2020	Shortage	100	
8/4/2020	Received	3000	Rs.5.50
9/4/2020	Issued	2000	

Code No: E-090

FACULTY OF COMMERCE
B. Com. (CBCS) IV – Semester Examination, June / July 2023
(Only for Computer Applications)
Subject: Web Technology
DSC-403

Time: 2 Hours

Max. Marks: 50

PART – A

Note: Answer any five questions.

(5 x 2 = 10 Marks)

1. Paired Tags
2. What is Frame?
3. Use of DHTML.
4. Web Hosting
5. Explain One Dimensional Array
6. Rules of XML syntax
7. XML Query Language
8. Events in HTML

PART – B

Note: Answer all the questions.

(5 x 8 = 40 Marks)

9. (a) Write about structure of HTML and executions in HTML Code.
(OR)
(b) What are Tables? Write about different attributes of table tags.
10. (a) What is CSS? Explain CSS Styles.
(OR)
(b) Explain how to create multimedia effects with filters.
11. (a) Write about different data types in Java Script.
(OR)
(b) What are Operators? Write about Operators types in Java Script.
12. (a) Explain different Event Handlers.
(OR)
(b) What is Event? What method do we use to create an event listener?
13. (a) What is XML? Write about features of XML.
(OR)
(b) What is XML Style Sheet? Explain in detail.

Notes to Accounts

1. Share Capital (45,000 Eq. Shares @ Rs. 10 each)	<u>4,50,000</u> 4,50,000
2. Reserves & Surplus Profit & Loss Account	<u>45,000</u> 45,000
3. Long-term Borrowings 9% Debentures	<u>1,00,000</u> 1,00,000
4. Trade Payables (Sundry Creditors)	<u>30,000</u> 30,000
5. Short term Provisions Provision for taxation	<u>35,000</u> 35,000
6. Tangible Assets Land & Buildings Plant & Machinery	<u>1,00,000</u> <u>2,50,000</u> 3,50,000
7. Intangible Assets Goodwill (Non purchase)	<u>25,000</u> 25,000
8. Non-Current Investments Long-term Investment, (Face Value 25,000@5%)	<u>30,000</u> 30,000
9. Other Non-Current Assets Preliminary Expenses	<u>15,000</u> 15,000

Goodwill should be valued at 5 years purchase of super profits. Average profit is Rs. 75,000 for the last three years. Fair Return on Capital Employed is 10%.

(OR)

b) What is Valuation of Shares? Explain the Methods for Valuation of Shares.

**

13. From the following Balance Sheet of Good Look Ltd as on 31.3.2020, Find out the Value of Goodwill

Particulars	Note No	Amount Rs.
Equity & Liabilities		
Share Holder's Fund		
Share Capital	1	4,50,000
Reserves & Surplus	2	45,000
Non Current Liabilities		
Long Term Borrowings	3	1,00,000
Current Liabilities		
Trade Payables	4	30,000
Short term Provisions	5	35,000
TOTAL		6,60,000
Assets		
Non-Current Assets		
Fixed Assets		
Tangible Assets	6	3,50,000
Intangible Assets	7	25,000
Non current Investments	8	30,000
Other Non current Asset	9	15,000
Current Assets		
Inventories		1,80,000
Trade Receivables		50,000
Cash & Cash Equivalents		10,000
TOTAL		6,60,000

12. a) From the following information provided by Rahul Co. Ltd. Prepare Profit and Loss Statement for the year ended 31.3.2020.

Particulars	Amount (Rs)	Particulars	Amount (Rs)
Cost of Materials consumed	1,86,000	Repairs	8,000
Sale of Products	4,57,000	Insurance	7,000
Salaries and Wages	63,000	Managing Director's Remuneration	12,000
Contribution to Provident Fund	12,000	Dividend Income	24,000
Interest Income	83,000	Interest on Loan taken	14,000
Depreciation	16,000	Net gain on sale of	12,000
Auditor's Remuneration	10,000	Investment Provision for	
Rent	12,000	Taxation (50% of Taxable Income)	

(OR)

b) From the list of the following Assets and Liabilities prepare Balance Sheet of Shubham Company Limited as per Schedule III, Part I of the Companies Act 2013.

Particulars	Amount (Rs)	Particulars	Amount (Rs)
Sundry Creditors	1,40,000	Share Capital	8,00,000
Calls in Arrears	80,000	(Subscribed and Called up)	
Cash in Hand	30,000	Investment in Govt. Bonds	90,000
Cash at Bank	1,20,000	Preliminary Expenses	10,000
Discount on Issue of Shares	5,000	Loans and Advances to Staff	90,000
Goodwill	50,000	Buildings	5,50,000
Interest Payable on Debentures	30,000	Plant and Machinery	6,30,000
10% Debentures	6,00,000	Inventory	40,000
Debtors	1,50,000	Furniture	20,000
Less: Provision	15,000	Profit & Loss A/c (Cr Balance)	75,000
Bills Payable	65,000	General Reserve	1,50,000
Cheques and Draft on Hand	10,000		

- b) A, B carrying on Business in partnership resolve to dissolve the firm and sell off business to A, B Ltd. On 31.12.2020 their Balance Sheet was as under

Liabilities	Amount Rs.	Assets	Amount Rs.
Creditors	21,250	Cash	5,100
<u>Capitals</u>		Debtors	8,450
A Rs. 34,000		Stock	15,380
B Rs. 17,000	51,000	Furniture	3,320
		Land and Buildings	40,000
	72,250		72,250

The agreement with Company is as follows

- 1) Land and Buildings are purchased at Rs. 50,000
 - 2) Furniture and Stock are taken at 10% below Book Value
 - 3) Goodwill of the firm valued at Rs. 7,500
 - 4) Debtors are taken at Rs. 8,000
 - 5) Purchase Consideration is discharged in Fully Paid Shares
- You are required to prepare Ledger Accounts to close the Books of the firm

11. a) What are Bonus Shares? What are the Guidelines issued by SEBI for issue of Bonus Shares?

(OR)

- b) On April 1, 2020 the Directors of Manasa Company Ltd issued 1,00,000 Equity Shares of Rs. 10 each at Rs. 13 per Share payable at Rs. 6 on Application (Including Premium) Rs. 3 on allotment and balance on October 2020. Applications for 1,20,000 Shares were received. Of the cash received Rs. 80,000 was returned and the excess of the application money was utilized in part payment of the allotment money
- One applicant to whom 100 shares had been allotted failed to pay the amount due on call and his Shares were forfeited. Show the journal entries to record the above transactions in the Books of the Company.

Note: Answer all the questions.

9. a) Explain the Methods for preparation of Capital Accounts in Partnership.

(OR)

b) The following is the Balance Sheet of X & Y as on 31.3.2020. Z was admitted as partner on that date when position of X, Y was as under.

Liabilities	Amount Rs.	Assets	Amount Rs.
Workmen's compensation Fund	4,000	Cash and Bank Balance	9,000
General Reserve	16,000	Stock	12,000
Creditors	12,000	Plant and Machinery	10,000
<u>Capitals</u>		Land and Buildings	8,000
X. 10,000		Debtors	11,000
Y. 8,000			
	18,000		
	50,000		50,000

X, Y agreed share profit in proportion of 3:2.

The following terms of admission are agreed upon

- 1) Revaluation of Assets: Land and Buildings Rs. 18,000 Stock Rs.16,000
- 2) The Liability on Workmen's Compensation Fund is determined at Rs.2,000
- 3) Z brought in as his share of Goodwill Rs. 10,000 in cash
- 4) Z was to bring further cash as would make his Capital equal to 20% of the Combined Capitals of X & Y Partners after above revaluation and adjustments are carried out.
- 5) The Future Profit Sharing Ratio of X,Y & Z was as under: $X = \frac{2}{5}, Y = \frac{2}{5}, Z = \frac{1}{5}$

Prepare Revaluation Account, Capital Account and Balance Sheet after Z's admission.

10. a) The partnership between Sachin and Mahesh was dissolved on 31.3.2020. On that date the respective credits to the capitals were Sachin Rs.1,00,000 and Mahesh Rs.60,000. Bills Payable and Sundry Creditors of the firm were Rs. 15,000 and Rs. 30,000 respectively. The Assets represented by the above realized Rs.1,60,000. The Expenses of Realization were Rs. 3,000. Prepare necessary Ledger Accounts to close the Books of the firm with necessary workings.

(OR)

FACULTY OF COMMERCE

B.Com. (CBCS) III – Semester Examination, December 2023
(Common Paper for General / Computer Applications / Advertising / Foreign Trade /
Tax Procedure / Business Analytics and Honours Courses)

Subject: Advanced Accounting

Time: 3 Hours

Max. Marks: 80

PART – A

Note: Answer any five questions.

(5 x 4 = 20 Marks)

1. What is Revaluation Account?
2. What is Purchase Consideration? What are the Methods to calculate it?
3. Rahul was holding 100 Shares of Rs.100 each, Rs.80 per Share Called up. He paid Rs.30 on Application, but failed to pay Rs. 20 on Allotment and Rs. 30 on First Call. His Shares were forfeited. Journalise the above transactions for shares forfeited.
4. From the following particulars ascertain the change in Inventories

	Rs.
Raw Materials Purchased	3,00,000
Work in – Progress (1.4.2020)	20,000
Finished Goods (1.4.2020)	1,00,000
Raw Materials (1.4.2020)	70,000
Finished Goods (31.3.2021)	75,000
Work in – Progress (31.3.2021)	25,000
Raw Materials (31.3.2021)	60,000

5. For the following calculate the Value of Goodwill at 3 years purchase of Super Profits
 - a) Average Capital employed in Business Rs. 10,00,000
 - b) Net Profits for the past three years Rs. 1,35,000 Rs. 1,60,000 Rs.1,40,000
 - c) Rate of return expected at 10% on Capital Employed
 - d) Fair Remuneration to the organizers Rs. 20,000 p.a
6. Assertion the Yield Value of Shares of Swadeshi Ltd. Average rate of Dividend declared by Swadeshi Ltd 20% .Normal rate of dividend declared by Companies engaged in similar business 15% Paid up Value of Shares of Company Rs.10
7. Differentiate between sacrificing Ratio and Gaining Ratio
8. State the basis for division of the following expenses between Pre-Incorporation and Post Incorporation periods
 - a) Salary to Working Partner
 - b) Rent of Building
 - c) Directors Fees
 - d) Advertisement Expenses

12.a) Calculate Karl Pearson's Coefficient of Skewness from the following table:

Age:	10-20	20-30	30-40	40-50	50-60	60-70	70-80	80-90	90-100
No. of people:	50	70	80	180	150	100	70	50	30

(OR)

b) From the following table of marks obtained by A and B in 10 subjects of 100 marks each, find out who is more intelligent and who is more consistent?

A:	25	50	45	30	70	42	36	60	50	60
B:	10	70	50	20	95	55	42	60	48	80

13.a) From the following data, compute Karl Pearson's Coefficient of Correlation.

X:	65	66	67	67	68	69	71	73
Y:	67	68	64	68	72	70	69	70

(OR)

b) From the following data, calculate Rank Correlation.

X:	20	25	60	45	80	25	55	65	25	75
Y:	45	50	55	50	60	70	72	78	80	63

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OU - 6082

FACULTY OF COMMERCE

B.Com (CBCS) III Semester Examination, December 2023
(Common Paper for General / Computer Applications / Advertising / Foreign Trade /
Tax Procedure / Business Analytics and Honours Courses)

Subject: Business Statistics-I
Paper Code- BC- 302

Time: 3 Hours

Max. Marks: 80

PART – A
(Short Answer Type)

Note: Answer any five questions.

(5 x 4 = 20 Marks)

1. Explain Statistics in Singular and Plural Sense.
2. Name the main source of Secondary Data.
3. Discuss the utility of Diagrammatic Presentation?
4. Present the following Frequency Distribution in the form of a Simple Bar Diagram

Year	2010	2011	2012	2013	2014
Sales (Rs.in lakhs)	287	360	439	743	889

5. Arithmetic Mean=24.6 and the Mode=26.1. Find the value of the Median
6. A Cyclist pedals from his house to college at a speed of 10 km.p.h. and back from the college to his house at 15 km.p.h. Find the Average Speed?
7. Find the Range and the Coefficient of a Range from the following data:
65, 70, 82, 59, 81, 76, 57, 60, 55 and 50
8. If the value of Coefficient of Correlation between two series is 0.8 and its Probable Error is 0.0243. What would be the value of N.?

PART – B
(Essay Answer Type)

Note: Answer all the questions.

(5 x 12 = 60 Marks)

9. a) Explain the scope and importance of Statistics.
(OR)
b) What do you mean by Classification of Data? Discuss in brief the modes of Classification?
10. a) Draw a Histogram and Frequency Polygon for the following Data.

Profit (Rs):	0-25	25-50	50-75	75-100	100-125	125-150	150-175
Frequency:	10	20	30	18	12	10	8

(OR)

- b) Locate Median by using Ogive Curves on a graph paper.

Class Interval	10-20	20-30	30-40	40-50	50-60
Frequency	10	20	40	20	10

11. a) Calculate Mode from the following data

Marks (Less than):	10	20	30	40	50	60	70	80	90	100	110	120
No of Students:	10	20	28	30	36	48	63	72	80	87	90	90

(OR)

- b) An incomplete distribution is given below.

Class Interval:	10-20	20-30	30-40	40-50	50-60	60-70	70-80
Frequency:	12	30	9	48	7	32	36

Calculate Missing Frequencies.