

FACULTY OF COMMERCE

**B. Com. (CBCS) III - Semester Examination, December 2022 / January 2023
(Common Paper for General / Computer Applications / Advertising /
Foreign Trade / Tax Procedure / Business Analytics and Honours Courses)**

Subject: Business Statistics - I

Paper – BC -302

Time: 3 Hours

Max. Marks: 80

PART – A

Note: Answer any five questions.

(5 x 4 = 20 Marks)

1. Explain three features of Statistical Data.
2. What are two Dimensional Diagrams? Give examples.
3. The mean monthly salary paid to all employees in a Company is Rs.1,600. The mean monthly salaries paid to Technical and Non-Technical Employees are Rs.1,800 and Rs.1,200 respectively. Determine the percentage of Technical and Non-Technical employees of the Company.
4. The marks obtained by 15 students in a class test are given below.
X: 6, 9, 10, 12, 18, 19, 23, 23, 24, 28, 37, 48, 49, 53 and 64.
Find Median, Q1 and Q3.
5. Given **X:** 9, 7, 5, 11, 1, 5, 7, 3.
Calculate: (i) Range. (ii) Standard Deviation.
6. For a distribution, Standard Deviation is 11 and its coefficient of variation is 23%. Determine its Mean.
7. What is meant by Kurtosis?
8. Calculate Correlation Coefficient by Concurrent Deviation Method.
X: 67, 69, 71, 75, 85, 93, 87, 73
Y: 95, 80, 87, 80, 79, 75, 80, 85.

PART – B

Note: Answer all the questions.

(5 x 12 = 60 Marks)

9. (a) Define Statistics. Explain its Characteristics and Limitations.
(OR)
(b) What are the essentials of Drafting a Good Questionnaire. Explain.
10. (a) Prepare a Pie diagram for the following data:

Item	Food	Clothes	Fuel	Rent	Education	Miscellaneous
Family A (Rs.)	1700	800	400	400	200	100
Family B(Rs.)	3300	900	800	600	600	200

(OR)

(b) Construct Histogram and Locate Mode from the following data.

X	10-20	20-30	30-40	40-50	50-60	60-70	70-80	80-90
f	5	12	22	25	14	10	8	4

11. (a) Calculate the Quartile Deviation and its Coefficient for the following data.

Age (years)	20-25	25-30	30-35	35-40	40-45
No. of Persons	70	80	180	150	20

(OR)

(b) The goals scored by two Teams A and B in the football matches were as follows.

Find the team which is more consistent:

No. of Goals	0	1	2	3	4
A	27	9	8	5	4
B	17	9	6	5	3

12. (a) Calculate Karl Pearson's Coefficient of Skewness from the following data

Income (Rs.) per day	50	60	70	80	90	100	110	120
No. of Workers	8	5	9	4	6	7	3	2

(OR)

(b) Calculate SKB from the following data. (SKB = Bowley's Co-efficient of Skewness)

Mid Value	115	125	135	145	155	165
Frequency	6	25	48	72	60	19

13. (a) Calculate Karl Pearson's Coefficient of Correlation for the following data

X	78	89	96	69	59	79	68	62
Y	121	138	156	112	107	136	123	108

(OR)

(b) Ten competitors in a beauty contest are ranked by three judges in the following order. Find Rank Correlation Coefficient of each pair of judges and which pairs of judges has the nearest approach to beauty.

I	1	5	4	8	9	6	11	7	3	2
II	4	8	7	6	5	9	11	3	2	1
III	6	7	8	1	5	10	9	2	3	4

FACULTY OF COMMERCE

B.Com (CBCS) III-Semester Examination, January / February 2023

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

Subject : Business Statistics - I

Paper - BC - 302

Time : 3 Hours

Max Marks : 80

విభాగము - ఎ

సూచన : ఈ క్రింది ఏవేని ఐదు ప్రశ్నలకు సమాధానములు వ్రాయండి.

(5×4 = 20 మార్కులు)

- గణాంక శాస్త్రము యొక్క ఏవైన మూడు లక్షణాలను తెలుపండి.
- ద్విపరిమాణ రేఖా చిత్రాలు అనగానేమి?
- ఒక కంపెనీలోని ఉద్యోగస్తులందరి చెల్లించిన సగటు జీతము 1600 సాంకేతిక మరియు సాంకేతిక కాని వారికి చెల్లించిన వార్షిక సగటు జీతము వరుసగా 1800 మరియు 1200 అయిన కంపెనీలో ఉన్న ఉద్యోగుల శాతము కనుగొనుము.
- ఈ క్రింది 15మంది విద్యార్థుల మార్కుల నుండి మధ్యగతము మరియు Q_1 , Q_3 లను కనుగొనుము.
x : 6, 9, 10, 12, 18, 19, 23, 23, 24, 28, 37, 48, 49, 53 మరియు 64.
- ఈ క్రింది వివరాల నుండి వ్యాప్తి మరియు ప్రామాధిక విచలనం కనుక్కోండి.
x : 9, 7, 5, 11, 1, 5, 7, 3
- ఒక విభాజనములో ప్రామాణిక విచలనము 11, మరియు విచరణ గుణకము 23% అయితే అంకమధ్యమాన్ని కనుక్కోండి.
- కర్టోసిస్ అనగానేమి?
- ఈ క్రింది దత్తాంశం నుండి సారూప్య విచలన పద్ధతి ద్వారా సహ సంబంధ గుణకమును గణన చేయండి.

X :	67	69	71	75	85	93	87	73
Y :	95	80	87	80	79	75	80	85

భాగము - బి

సూచన : ఈ క్రింది అన్ని ప్రశ్నలకు సమాధానాలు రాయండి.

(5×12 = 60 మార్కులు)

- ఎ) గణాంక శాస్త్రాన్ని నిర్వచించండి? దాని లక్షణాలను మరియు పరిమితులను తెలుపండి?

లేదా

- బి) ఒక సరియైన ప్రశ్నావళిను తయారుచేయుటకు అత్యవసరమైన అంశాలను వివరించండి.

- ఎ) ఈ క్రింది దత్తాంశం నుండి 'పై' రేఖ చిత్రాన్ని గీయండి.

వివరాలు	అహారం	వస్త్రాలు	ఇంధనం	అద్దె	చదువు	ఇతరాలు
కుటుంబము ఎ : రూ.	1700	800	400	400	200	100
కుటుంబము బి : రూ.	3300	900	800	600	600	200

లేదా

- బి) ఈ క్రింది దత్తాంశం నుండి బహుళకాన్ని హిస్టోగ్రామ్ ద్వారా లెక్కించండి.

x :	10-20	20-30	30-40	40-50	50-60	60-70	70-80	80-90
y :	5	12	22	25	14	10	8	4

11. ఎ) ఈ క్రింది వివరాల నుండి చతుర్థాంశక విచలనము మరియు దాని గుణకాన్ని లెక్కించండి.

వయస్సు (సం॥)	20-25	25-30	30-35	35-40	40-45
వ్యక్తుల సంఖ్య	70	80	180	150	20

లేదా

- బి) ఫుట్ బాల్ ఆటలో A, B లను రెండు టీములు చేసిన గోలులు క్రింద ఇవ్వబడినవి. ఏవి స్థిరత్వము గలదో తెలుపండి.

గోలును	0	1	2	3	4
A	27	9	8	5	4
B	17	9	6	5	3

12. ఎ) ఈ క్రింది దత్తాంశం నుండి కార్ల పియర్సన్స్ వైషమ్య గుణకాన్ని లెక్కించండి.

ఆదాయము (రోజువారి 2) :	50	60	70	80	90	100	110	120
కార్మికుల సంఖ్య :	8	5	9	4	6	7	3	2

లేదా

- బి) క్రింద వివరాల నుండి జాతీ వైషమ్య గుణకాన్ని లెక్కించండి.

మధ్య విలువ :	115	125	135	145	155	165
పొసాపున్యము :	6	25	48	72	60	19

13. ఎ) ఈ క్రింది దత్తాంశము నుండి కార్ల పియర్సన్ సహసంబంధ గుణకాన్ని లెక్కించండి.

x :	78	89	96	695	59	79	68	62
y :	121	138	156	112	107	136	123	108

లేదా

- బి) ఒక అందాల పోటీలో పదిమంది పోటీదారు ముగ్గురు జడ్జిల ద్వారా ఈ దిగువ నిచ్చిన ర్యాంకులను పొందినారు.

మొదటి జడ్జి :	1	5	4	8	9	6	11	7	3	2
రెండవ జడ్జి :	4	8	7	6	5	9	11	3	2	1
మూడవ జడ్జి :	6	7	8	1	5	10	9	2	3	4

కోటి సహసంబంధ గుణకమును పయోగించి అందము విషయంలో ఏ ఇద్దరి జడ్జిల యొక్క నిర్ణయము వాస్తవికతను పరిశీలించుము.

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(Common Paper for General / Computers Applications / Advertising / Foreign Trade and
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Subject : Business Statistics - I

Paper - BC - 302

Time : 3 Hours

Max: Marks : 80

(5x4=20Marks) A-پارٹ

نوٹ : کسی پانچ سوالوں کے جواب دیجیے۔

1. تین شماریاتی مواد کی خصوصیات سمجھائیے۔
2. Two Dimensional Diagrams سے کیا مراد ہے۔
3. کمپنی کے جملہ ملازمین کو ادا کی گئی ماہانہ تنخواہ کا اوسط -/Rs.1600 ہے۔ فنی ملازمین اور غیر فنی ملازمین کی تنخواہیں بالترتیب Rs.1800 اور Rs.1200 ہیں۔ فنی اور غیر فنی ملازمین کا فی صد معلوم کریں۔
4. 15 طلباء کے حاصل کردہ نشانات ذیل میں دیئے گئے ہیں۔
X : 6, 9, 10, 12, 18, 19, 23, 23, 24, 28, 37, 49, 53 and 64
میڈین Q_1 اور Q_3 معلوم کریں۔
5. دیا گیا X : 9, 7, 5, 11, 1, 5, 7, 3
Range (i) معیاری انحراف معلوم کرو۔
6. ایک درجہ بندی کا معیاری انحراف 11 اور اس کا Co-efficient of Variations 23% ہیں۔ اوسط معلوم کرو۔
7. Kurtosis سے کیا مراد ہے۔
8. Concurrent Deviation طریقہ سے Correlation Coefficient معلوم کرو۔
X : 67, 69, 71, 75, 85, 93, 87, 73
Y : 95, 80, 87, 80, 79, 75, 80, 85

(5x12=60Marks) B-پارٹ

نوٹ : تمام سوالات کے جوابات لکھئے۔

(a.9) شماریات کی تعریف کرو۔ اس کی خصوصیات اور تحدیدات سمجھائیے۔

(b) ایک بہترین سوال نامہ تیار کرنے کے لئے ضروری نکات کیا ہیں۔ بیان کیجیے۔

(a.10) ذیل کے مواد کے لئے (Pie diagram) تیار کرو۔

Item	Food	Clothes	Fuel	Rent	Education	Miscellaneous
Family A (Rs.)	1700	800	400	400	200	100
Family B (Rs.)	3300	900	800	600	600	200

یا

(b) ذیل کی تفصیلات سے موڈ (Mode) محسوب کرو۔

X	10-20	20-30	30-40	40-50	50-60	60-70	70-80	80-90
f	5	12	22	25	14	10	8	4

(a.11) ذیل میں دیئے گئے مواد سے Quartile Deviation اور Co-efficient of QD معلوم کرو۔

Age (years)	20-25	25-30	30-35	35-40	40-45
No. of Persons	70	80	180	150	20

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(b) فٹ میاچ میں A اور B ٹیموں کے حاصل کردہ گولس دیئے گئے کونسی ٹیم بہتر ہے۔ معلوم کیجئے۔

No. of Goals	0	1	2	3	4
A	27	9	8	5	4
B	17	9	6	5	3

(a.12) ذیل کے مواد سے کارل پیرسن کا (co-efficient of skewness) معلوم کرو۔

Income (Rs.) per day	50	60	70	80	90	100	110	120
No. of Workers	8	5	9	4	6	7	3	2

یا

(b) ذیل کے مواد سے SKB (Bowley's Co-efficient of Skewness) معلوم کیجئے۔

Mid Value	115	125	135	145	155	165
Frequency	6	25	48	72	60	19

یا

(a.13) ذیل کے مواد سے کارل پیرسن کا co-efficient of correlation معلوم کرو۔

X	78	89	96	69	59	79	68	62
Y	121	138	156	112	107	136	123	108

یا

(b) ایک مقابلہ حسن میں (10) لوگوں نے حصہ لیا۔ ذیل میں تین ججوں کے دیئے گئے رینک پیش کئے جاتے ہیں۔

Rank co-efficient of correlation معلوم کیجئے۔ کونسے ججوں کے Pair حسن کے مقابلہ میں قریب ہیں۔

I	1	5	4	8	9	6	11	7	3	2
II	4	8	7	6	5	9	11	3	2	1
III	6	7	8	1	5	10	9	2	3	4

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B.Com. (CBCS) III Semester Examination, December 2022 - January 2023
(Common Paper for General / Computer Applications / Advertising / Foreign Trade /
Tax Procedure / Business Analytics and Honours Courses)

Subject: Advanced Accounting**Paper Code- BC-301****Time: 3 Hours****Max. Marks: 80****PART – A****Note: Answer any five questions.****(5 x 4 = 20 Marks)**

1. Explain Fluctuating Capital Accounts?
2. Shiva and Rama are sharing profit in the ratio of 5:3 Vishnu is admitted with $\frac{3}{8}$ th share of which he obtained $\frac{2}{8}$ th from Shiva and $\frac{1}{8}$ th from Rama. Find the New Profit Sharing Ratio of Shiva, Rama and Vishnu.
3. Explain the judgment in the case Garner Vs Murray.
4. Explain Forfeiture of Shares.
5. Kalyan Ltd decided to purchase a business the Profits for the last four years are: 2015 Rs.80,000; 2016 Rs.95,000; 2017 Rs.92,000 and 2018 Rs.89,000. The business was looked after by the management remuneration from alternative employment if not engaged on the business comes to Rs.18,000 p.a Find the amount of Goodwill, if it is valued on the basis of 3years purchases of the Average Net Profit for the last four years.
6. Murthy a holder of 400 Shares of Rs.10 each in Soft Line Ltd. could not pay call money at the rate of Rs.3 on each. Company forfeited the shares and reissued at Rs.8 each as fully paid. Write necessary Journal Entries.
7. Explain Call-in Areams and Call in Advance
8. State the basis for division of the following expenses between Pre- incorporation and Post incorporation Period.
 (a) Salary to worker (b) Rent of Building (c) Director Fees (d) Advertisement Expenses

PART – B**Note: Answer all the questions.****(5 x 12 = 60 Marks)**

9. (a) What is a Partnership Deed? Explain the important clauses in it?

(OR)

- (b) The following was the Balance Sheet of A and B who were sharing profit in ratio 3:2 on 31 December 2015

Balance Sheet as on 31 December 2015

Liabilities	Amount	Assets	Amount
General Reserves	60,000	Cash at Bank	10,000
Creditors	1,20,000	Sundry Debtors	20,000
A's Capital	60,000	Stock	40,000
B's Capital	40,000	Plant and Machinery	1,10,000
		Building	1,00,000
	2,80,000		2,80,000

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They agreed to admit C into partnership on the following terms

- i) C was to be given one third share in profits and was to bring Rs.50,000 as his Capital and Rs.20,000 as his share of Good will
- ii) That the value of Stock and Plant were to be reduced by 10 %
- iii) The Building Account was to be appreciated by 20 %
- iv) Record the newly admitted claim of Rs.9, 000 payables to employee.

Draft Journal entries and prepare necessary Ledger Account and Balance Sheet of the new firm.

10. (a) A and B were in Partnership and agreed to dissolve. The Assets realized Rs.1, 60,000 the Liabilities were as follows. Sundry Creditors Rs.90, 000, Loan from A Rs.40, 000, A's Capital Rs.20, 000 and B's capital Rs.30,000. They shared profits and losses in proportions 3:2.

Prepare necessary Ledger Accounts to close the Books of Firm.

(OR)

- (b) A,B and C are in the partnership showing Profit and Loss in the ratios of 3:2:1. Their Balance Sheet prepared as at 31 December 2015 was as follows

Liabilities	Amount	Assets	Amount
Sundry Creditors	35,000	Cash at Bank	15,000
Capital accounts		Sundry Debtors	10,000
A	40,000	Stock	20,000
B	20,000	Land & Buildings	55,000
C	5,000		
	1,00,000		1,00,000

They agreed to dissolve partnership as on this date. To prevent a disastrous loss as on sale A agreed to take over the Stock at a valuation of Rs.15, 000 and Debtors at a valuation of Rs.7, 000. The Land and Buildings are sold at an auction for Rs.27, 000. Show by means of Ledger Account how the partnership book will be closed. C being insolvent and unable to provide any more cash. Prepare necessary Ledger Accounts.

11. (a) What is the difference between Equity Shares and Preference Shares?

(OR)

- (b) On 1 January 2015 the Directors of Ram Limited has issued 1,00,000 shares at Rs.10 per share. The share amount payable is as follows Rs.3 on Application, Rs.3 on Allotment, Rs.2 First Call and the balance Final Call. Application were received for 1,20,000 Shares. The Director of the Company decided to reject the applications for 20,000 Shares and to return the money. All the money due on Allotment and Call was received except the First Call on 1000 Shares and Final Call on 1500 Shares. Pass the Journal entries and prepare the Opening Balance Sheet.

12. (a) The following is the Trial Balance of Raju Ltd as on December 31st 2018

Particulars	Debit Rs.	Credit Rs
Stock	1,25,000	
Sales		4,00,000
Purchases	3,45,000	
Wages	50,000	
Discount	7,000	
Salaries	7,500	
Rent	4,950	
General Expense	17,050	
Surplus Account as at 01.01.2018		20,000
Dividend Paid	9,000	
Capital 10,000 Shares of Rs.10 each		1,00,000
Debtors and Creditors	37,500	17,500
Machinery	29,000	
Cash	16,200	
Reserves		1,15,500
Bad Debts	4,800	
	6,53,000	6,53,000

Prepare Statement of Profit and Loss and Balance Sheet after taking into account the following information:

- Closing Stock Rs.30,000
- Purchases include Rs.5,000 Machinery purchased on 01.07.2018
- Directors declared 10% as Final Dividend.
- Income Tax Rs.3,000
- Transfer to Reserve Fund Rs.2,000

(OR)

- Explain as to how the profit prior to incorporation is ascertained and for what purpose can it be utilized.

13. (a) From the following information Calculate the Value of Goodwill at 3 years purchase of Super Profits

- Average Capital Employed in Business Rs.12,00,000.
- Net Trading Profit of the firm for the past three years. Rs.2,14,000, Rs.1,95,000; Rs.2,25,000
- Rate of Return expected on Capital Invested 12%
- Fair remuneration to the partners for their service Rs.24,000
- Sundry Assets of the firm Rs.7,50,000 and Current Liabilities Rs.40,000

(OR)

(b) On March 31st 2018 the Balance Sheet of a Limited Company disclosed the following position

Liabilities	Amount Rs.	Assets	Amount Rs.
Issued Capital in Rs.10 Share	4,00,000	Fixed Assets	5,00,000
Reserves	90,000	Current Assets	2,00,000
Profit and Loss Account	20,000	Goodwill	40,000
5%Debentures	1,00,000		
Current Liabilities	1,30,000		
	7,40,000		7,40,000

On March 31st, 2018 the Fixed Assets were independently valued at Rs.7,00,000 and Good will Rs.70,000

Compute the Value of Company Share by Net Asset Method.

**

OU - 1083

FACULTY OF COMMERCE

B.Com (CBCS) III-Semester Examination, December 2022 / January 2023

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

Advanced Accounting

Paper Code - BC - 301

Time : 3 Hours

Max Marks : 80

విభాగము - ఎ

సూచన : ఈ క్రింది ఏవేని ఐదు ప్రశ్నలకు సమాధానములు వ్రాయండి.

(5×4 = 20 మార్కులు)

1. చర మూలధన ఖాతాలను వివరించండి
2. శివ మరియు రాము లాభనష్టాలను 5:3 నిష్పత్తిలో పంచుకొంటారు విష్ణుకి 3/8 వంతు వాటా ఇచ్చి భాగస్థునిగా తీసుకొన్నారు. 2/8 వంతు శివ నుండి మరియు 1/8 రామా నుండి విష్ణు పై వాటాను తీసుకొన్నారు. శివ, రామా మరియు విష్ణు యొక్క నూతన లాభనష్టాలను నిష్పత్తి లెక్కించండి.
3. గార్నర్ (Vs) మురై కేసు తీర్పు ఆధారంగా వివరించండి.
4. వాటాల రద్దును వివరించండి.
5. ఒక వ్యాపారిని కల్వన్ లిమిటెడ్ వారు కొనుగోళ్ళు చేయడాన్ని నిర్ణయించారు. గత నాలుగు సంవత్సరాల లాభాలు వరుసగా 2015 రూ. 80,000 : 2016 రూ. 95,000 : 2019 రూ. 92,000 మరియు 2018 రూ. 89,000 వ్యాపారాన్ని నిర్ణయించడానికి నిర్వహకుని పరిహారము రూ. 18,000 సంవత్సరానికి గుడ్విల్ విలువను లెక్కించండి. నాలుగు సంవత్సరాల సగటు లాభాల నుండి మూడు సంవత్సరాల కొనుగోళ్ళు ఆధారంగా గుడ్విల్ను లెక్కించాలి.
6. సాఫ్ట్ లైన్ లిమిటెడ్ కంపెనీలోని 400 వాటాలు ఒక్కొక్కటి రూ. 10 చొప్పున మూర్తి కల్లి ఉన్నాడు. అతను చివరి పిలుపుపై రూ. 3 చెల్లించివలెను. కంపెనీవారు వాటాలను రద్దు చేసి మరిరొకరికి రూ. 8 చొప్పున పూర్తిగా చెల్లింపు జారి చేసినారు. కంపెనీ పుస్తకాలలో అవసరమైన చిట్టా పద్దులు వ్రాయండి.
7. ముందుగా వచ్చిన పిలుపులు మరియు పిలుపులలో బకాయిలు.
8. నమోదుకు ముందు మరియు నమోదు తరుకాలనికి లాభాలను లెక్కించేటప్పుడు ఈ క్రింది ఖర్చులలో ఏ ఆధారంగా విభజిస్తారు వివరించండి.

A) పనివారి జీతాలు b) భవనాలపై అద్దె c) డైరెక్టరు ఫీజు d) ప్రకటన ఖర్చులు

భాగము - బి

సూచన : ఈ క్రింది అన్ని ప్రశ్నలకు సమాధానములు వ్రాయండి.

(5×12 = 60 మార్కులు)

9. ఎ) భాగస్వామ్య ఒప్పందము అనగానేమి? దానిలో ముఖ్యమైన క్లాజులను వివరించండి.

లేదా

- బి) 31 డిసెంబరు 2015న ఎ నుండి బి భాగస్థులు లాభాలను 3:2 నిష్పత్తిలో పంచుకొంటారు వారి ఆస్తి అప్పుల పట్టిక క్రింది విధంగా ఉన్నది.

అప్పులు	మొత్తము రూ.	ఆస్తులు	మొత్తము రూ.
సాధారణ రిజర్వు	60,000	బ్యాంకులో నగదు	10,000
ఋణదాతలు	1,20,000	వివిధ ఋణగ్రస్తులు	20,000
ఎ మూలధనము	60,000	సరుకులు	40,000
బి మూలధనము	40,000	ప్లాంటు మరియు యంత్రాలు	1,10,000
		భవనాలు	1,00,000
	2,80,000		2,80,000

వారు క్రింది షరతులలో C ని భాగస్థునిగా చేర్చుకున్నారు.

1. C కి $1/3$ వంతు లాభాలలో వాటాకు గాను రూ. 50,000 మూలధనము మరియు రూ. 20,000 గుడ్విల్ను తీసుకురావలెను.
2. ప్లాంటు మరియు సరుకు విలువలో 10% తగ్గించవలెను
3. భవనాల విలువను 20%చే పెంచవలెను.
4. నూతనంగా ఉద్యోగస్తులకు చెల్లించవలసిన బాధ్యత రూ. 9,000గా నిర్ణయించారు.

నూతన సంస్థలో చిట్టా పద్దులు వ్రాసి అవసరమైన ఆవర్ణాభాతాలను మరియు నూతన ఆస్తి అప్పుల పట్టికను తయారుచేయండి.

10. ఎ) A మరియు B భాగస్వామ్య సంస్థలో భాగస్థులు భాగస్వామ్య సంస్థను రద్దు చేయడానికి అంగీకరించారు. సంస్థ ఆస్తులు అమ్మగా రూ. 1,60,000 వసూలు అయినవి. వారి ఆస్తులు క్రింద విధంగా ఉన్నాయి వివిధ ఋణదాతలు రూ. 90,000 A నుండి అప్పు రూ. 40,000 A మూలధనము రూ. 20,000 మరియు B మూలధనము రూ. 30,000 వారి లాభనష్టాల నిష్పత్తి 3:2 సంస్థను మూసివేయడానికి అవసరమైన ఆవర్ణాభాతాలను వ్రాయండి.

లేదా

- బి) A, B మరియు C లు భాగస్వామ్య సంస్థలో భాగస్థులుగా ఉండి లాభాలను 3:2:1 నిష్పత్తిలో పంచుకొంటారు. 31 డిసెంబరు 2015 నాటి ఆస్తి అప్పుల పట్టిక క్రింది విధంగా ఉన్నది.

అప్పులు	మొత్తము రూ.	ఆస్తులు	మొత్తము రూ.
వివిధ ఋణదాతలు	35,000	బ్యాంకులో నగదు	15,000
మూలధనాలు		ఋణగ్రస్తులు	10,000
A	40,000	సరుకు	20,000
B	20,000	భూమి భవనాలు	55,000
C	5,000		
	1,00,000		1,00,000

ఆ తేదిన వారు సంస్థను రద్దు చేయాలని అంగీకరించారు. ఆస్తులు అమ్మకాలపై నష్టాన్ని తగ్గించడానికి A భాగస్థుడు క్రింది ఆస్తులను తీసుకొన్నాడు సరుకు విలువ రూ. 15,000 మరియు ఋణదాతల విలువ రూ. 7,000 భూమి భవనాలను వెలయు ద్వారా అమ్మకము రూ. 27,000 C భాగస్థుడు దీవాల తీసినాడ. అతని వద్ద నుండి A నగదు రాదు అని భావిస్తూ భాగస్వామ్య సంస్థను మూసివేయడానికి అవసరమైన ఆవర్ణా భాతాలను తయారుచేయండి.

11. ఎ) ఆధిక్యపు వాటా మూలధనమునకు మరియు ఈక్విటీ వాటా మూలధనమునకు మధ్య గల తేడాలను వివరించండి.

లేదా

- బి) 1 జనవరి 2015న రామ్ లిమిటెడ్ యొక్క డైరెక్టర్లు 1,00,000 వాటాలను ఒక్కొక్కటికి రూ. 10 చొప్పున జారి చేసినారు. చెల్లింపులు క్రింది విధముగా చేయవలెను. వాటా ధరఖాస్తు పైన రూ. 3 వాటా కేటాయింపుపైన రూ. 3 మొదటి పిలుపు పైన రూ. 2 మరియు మిగతా నిల్వను తుది పిలుపుపైన పిలిచినారు. 1,20,000 వాటాలకు ధరఖాస్తులు వచ్చినవి. కంపని డైరెక్టర్లు 20,000 వాటాలపై సొమ్మును తిరిగి వాపసు ఇచ్చినారు. వాటా కేటాయింపు మరియు అన్ని పిలుపులు చేసినారు కాని 1000 వాటాలపై మొదటి పిలుపులో మరియు 1500 వాటాలపై తుది పిలుపులో సొమ్ము వసూలు కాలేదు. అవసరమైన చిట్టా పద్దు వ్రాసి ప్రారంభ ఆస్తి అప్పుల పట్టికను తయారుచేయండి.

12. ఎ) 31 డిసెంబరు 2018 నాటి రాజు లిమిటెడ్ యొక్క అంకణ క్రింది విధంగా ఉన్నది

వివరాలు	డెబిట్	క్రెడిట్
సరుకులు	1,25,000	
అమ్మకాలు		4,00,000
కొనుగోళ్లు	3,45,000	
వేతనాలు	50,000	
డిస్కాంటు	7,000	
జీతాలు	7,500	
అద్దె	4,950	
సాధారణ ఖర్చులు	17,050	
మిగులు 1-1-2018	---	20,000
డివిడెండ్ల చెల్లింపు	9000	
మూలధనము 10,000 వాటాలపై		
ఒక్కొంటికి రూ. 10 చొప్పున	---	1,00,000
ఋణగ్రస్తలు మరియు ఋణదాతలు	37,500	17,500
యంత్రాలు	29,000	
నగదు	16,200	
సాధారణ రిజర్వులు	---	1,15,5000
రానిబాకీలు	4,800	
	6,53,000	6,53,000

క్రింది సర్దుబాట్లను లెక్కలోనికి తీసుకొని కంపని యొక్క లాభనష్టాల ఖాతాలను మరియు ఆస్తి అప్పుల పట్టికను తయారుచేయండి.

- ముగింపుసరుకు రూ. 30,000
- 1-7-2018 కొన్న యంత్రాలు రూ. 5,000 కొనుగోళ్ళు కలిసి ఉన్నాయి
- తుది డివిడెంట్లను 10%గా డైరెక్టర్లు ప్రకటించారు
- ఆదాయ పన్ను రూ. 3,000
- రిజర్వుకు మల్లింపు రూ. 2,000

లేదా

- నమోదుకు ముందు లాభాలను ఏవిధంగా లెక్కిస్తారు. ఆ లాభాలను ఎందుకు ఉపయోగిస్తారు వివరించండి.

13. ఎ) కింది సమాచారమును ఉపయోగించి 3 సంవత్సరాల అదనపు లాభాల కొనుగోళ్ళు ఆధారంగా గుడ్విల్ను విలువ కట్టండి.

- వ్యాపారములో సగటు మూలధన కల్పన రూ. 12,00,000
- సంస్థ యొక్క గత ముడి సంవత్సరాల వర్తకపు నికర లాభాలు వరుసగా రూ. 2,14,000 రూ. 1,95,000 రూ. 2,25,000
- పెట్టుబడిపై ఆశించిన రాబడి రేటు 12%
- భాగస్థుని సేవలకు పరిహారము రూ. 24,000
- సంస్థ యొక్క వివిధ ఆస్తులు రూ. 7,50,000 మరియు ప్రస్తుత అప్పులు రూ. 40,000

లేదా

బి) 31 మార్చి 2018 నాటి కంపని యొక్క ఆస్తి అప్పుల పట్టిక కింది విధంగా ఉన్నది.

అప్పులు	మొత్తము రూ.	ఆస్తులు	మొత్తము రూ.
జారీ అయిన మూలధనము వాటా ఒక్కొక్కటికి రూ. 10 చొప్పున	4,00,000	స్థిర ఆస్తులు	5,00,000
రిజర్వులు	90,000	ప్రస్తుత ఆస్తులు	2,00,000
లాభనష్టాల ఖాతా	20,000	గుడ్విల్	40,000
5% డిబెంచర్లు	1,00,000		
ప్రస్తుత అప్పులు	1,30,000		
	7,40,000		7,40,000

31 మార్చి 2018న స్థిర ఆస్తుల విలువ రూ. 7,00,000 మరియు గుడ్విల్ రూ. 70,000గా విలువ కట్టినారు. నికర ఆస్తుల పద్ధతి ద్వారా కంపని యొక్క వాటా విలువను లెక్కించండి.

FACULTY OF COMMERCE

B.Com (CBCS) III-Semester Examination, December-2022 / January - 2023

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

Subject : Advanced Accounting

Paper Code - BC - 301

Time : 3 Hours

Max: Marks : 80

(5x4 = 20 Marks) A-پارٹ

نوٹ : کوئی پانچ (5) سوالات کے جواب دیجیے۔

1. Fluctuating سرمایہ کھاتوں کو سمجھاؤ۔

2. شیوا اور رامانافع 5:3 کی نسبت میں تقسیم کر لیتے ہیں۔ وشنو کو 3/8 حصہ دے کر کاروباری شریک بنائے جو کہ 2/8 شیوا سے اور 1/8 رامانافع سے دیا گیا ہے۔ نئے تناسب کو معلوم کیجیے۔

3. مقدمہ Garner Vs Murray کے فیصلے کو سمجھائیے۔

4. حصص کے ضبطی کو سمجھائیے۔

5. کلیان لمیٹڈ نے فیصلہ کیا کہ ایک کاروبار خریدیں۔ پچھلے چار سالوں کا منافع یہ ہیں۔ 2015 'Rs.80,000' 2016 'Rs.95,000'

2017 'Rs.92,000' اور 2018 'Rs.89,000'۔ کاروبار کے بجائے انتظامیہ دیگر ذرائع پر مصروف رہیں تو سالانہ 18,000

روپے کماسکتا ہے۔ ساکھ (Goodwill) معلوم کیجیے جو کہ پچھلے چار سالوں کے منافع کے اوسط کا تین گنا ہوں۔

6. مورتی سافٹ لین لمیٹڈ کے 400 حصص کا بہ حساب -/10 Rs. فی حصہ کا مالک ہے جو کہ Call Money بہ حساب -/3 Rs. ادا کرنے

سے قاصر رہا کمپنی نے اُس کے حصص کو ضبط کر لیا اور دوبارہ بہ حساب -/8 Rs. سے جاری کر دیا۔ ضروری جرنل اندراجات کیجیے۔

7. Call in advance اور Cal in arrears سمجھائیے۔

8. قبل از کارپوریٹ اور بعد از کارپوریٹ میں کن بنیادوں پر حسب ذیل اخراجات کو تقسیم کیا جائے گا۔

(a) کام والوں کو تنخواہ (b) عمارت کا کرایہ (c) ڈائریکٹر کی فیس (d) تشہیر کاری کے اخراجات

(5x12=60Marks) B-پارٹ

نوٹ : تمام سوالات کے جوابات لکھئے۔

(a.9) معاہدہ شراکت داری سے کیا مراد ہے۔ اس کے اہم اجزاء کو سمجھاؤ۔

یا

(b) ذیل میں A اور B کی بیلنس شیٹ دی گئی ہے جو کہ منافع میں 3:2 کے حساب سے نفع تقسیم کر لیتے ہیں۔

بیلنس شیٹ 31 دسمبر 2015 کے مطابق

Liabilities	Rs.	Assets	Rs.
عام ذخیرہ	60,000	بنک میں نقدی	10,000
لین دار	1,20,000	دین دار	20,000
سرمایہ A	60,000	ذخیرہ (اسٹاک)	40,000
سرمایہ B	40,000	پلانٹ و مشنری	1,10,000
		عمارت	1,00,000
	2,80,000		2,80,000

وہ لوگ 'C' کو شراکت داری میں داخلہ حسب ذیل شرائط کے تحت رضامند ہیں۔

(i) 'C' کو منافع 1/3 حصہ دیا جائے گا اور وہ Rs.50,000 سرمائے کے اور Rs.20,000 سا کھ کا حصہ ادا کرے گا۔

(ii) اسٹاک اور پلانٹ کی قیمتیں 10% گھٹ گئی۔

(iii) عمارت کی قیمت 20% کا اضافہ ہو گیا۔

(iv) ملازمین کو Rs.9,000 ادا کرنے کے منظور کر لئے گئے۔

جرنل اندراج کیجیے اور ضروری کھاتے کھولنے اور بیلنس شیٹ نئی فرم کی تیاری کیجیے۔

(a.10) A اور B شراکت داری کو تحلیل کرنے کے لئے رضامند ہیں۔ اثاثوں سے Rs.1,60,000 وصول ہوئے۔ ذمہ داریاں اس طرح ہیں۔

متفرق لین دار Rs.90,000، A سے حاصل کردہ قرض Rs.40,000، A کا سرمایہ Rs.20,000، B کا سرمایہ Rs.30,000 ہیں۔

وہ نفع و نقصان 3:2 کی نسبت میں تقسیم کر لیتے تھے۔

ضروری کھاتے تیار کیجیے تاکہ فرم کی کتابوں کو بند کر دیا جائے۔

یا

(b.10) A، B اور C شراکت داری میں نفع و نقصان 3:2:1 کی نسبت میں تقسیم کر لیتے ہیں۔

ان کی بیلنس شیٹ 31.12.2015 کو دی گئی ہیں۔

ذمہ داریاں	Amount Rs.	اثاثے	Amount Rs.
متفرق لین دار	35,000	بنک میں نقدی	15,000
سرمایہ کھاتے		متفرق دین دار	10,000
A	40,000	اسٹاک	20,000
B	20,000	زمین اور عمارت	55,000
C	5,000		
	<u>1,00,000</u>		<u>1,00,000</u>

دی گئی تاریخ پر وہ لوگ شراکت داری کو تحلیل کرنا چاہتے ہیں۔ نقصان ہونے کے پیش نظر A اسٹاک کو Rs.15,000 میں خریدنے تیار ہے اور دین دار Rs.7,000 میں۔ زمین و عمارت ہراج میں Rs.27,000 میں فروخت ہوئے۔ لیجر میں کس طرح کھاتوں کو بند کیا جائے گا۔ 'C' کا دیوالیہ نکل گیا وہ مزید کوئی نقدی نہیں دے سکتا۔ ضروری کھاتے تیار کیجیے۔

(a.11) مساوی حصص اور ترجیحی حصص کے درمیان فرق واضح کیجیے۔

یا

(b) یکم جنوری 2015 کو رام لمیٹڈ کے ڈائریکٹروں نے 1,00,000 حصص کو بہ حساب -/10 Rs. سے جاری کیا۔

حصص کی رقم اس طرح واجب الادا ہیں۔

درخواست پر -/3 Rs.

الٹمنٹ پر -/3 Rs.

پہلی کال پر -/2 Rs. مابقی آخری کال پر

1,20,000 حصص کے لئے درخواستیں وصول ہوئیں۔ ڈائریکٹروں نے فیصلہ کیا کہ 20,000 حصص کی درخواستوں کو مسترد کر دیا جائے اور وصول شدہ رقم کو واپس کر دیا جائے۔ الٹمنٹ اور Calls پر واجب الادا رقم وصول ہوئی سوائے پہلی کال میں 1000 حصص پر آخری کال میں 1500 حصص پر۔ جرنل اندراج کیجیے اور ابتدائی بیلنس شیٹ تیار کیجیے۔

(a.12) ذیل میں راجولپیٹڈ کا 31.12.18 کو (Trial Balance) دیا گیا ہے۔

Particulars	Rs.	Rs.
اسٹاک	1,25,000	-
فروخت	-	4,00,000
خریدی	3,45,000	-
مزدوری	50,000	-
ڈسکاؤنٹ	7,000	-
تنخواہیں	7,500	-
کرایہ	4,950	-
عام اخراجات	17,050	-
1-1-2018 کو Surplus کھاتہ	-	20,000
حصص پر منافع	9,000	-
حصص سرمایہ 10,000 حصص فی حصہ -/10 Rs.	-	1,00,000
دین دار اور لین دار	37,500	17,500
مشتری	29,000	-
نقدی	16,200	-
ذخیرہ	-	1,15,500
نا قابل وصول قرض	4,800	-
	6,53,000	6,53,000

نفع و نقصان کا گوشوارہ اور بیلنس شیٹ ذیل کے معلومات لیکر تیار کیجیے۔

(a) اختتامی ذخیرہ Rs.30,000

(b) خریدی میں مشتری کی خریدی کے Rs.5,000 شامل ہیں جو کہ 1.7.18 کو خریدی

(c) ڈائریکٹرز نے فیصلہ کیا کہ آخری حصص پر منافع 10% دیں۔

(d) انکم ٹیکس Rs.3,000

(e) عام ذخیرے کو منتقل کیجیے -/2,000 Rs.

یا

(b) 12 قبل از کارپوریشن منافع کس طرح محسوب کیا جاتا ہے اور یہ کس مقصد کے لیے استعمال کیا جاتا ہے۔

(a.13) ذیل کی تفصیلات سے ساکھ جو کہ سو پر منافع کا تین گناہ ہے۔ محسوب کیجیے۔

(a) اوسط سرمایہ Employed کاروبار میں..... Rs.12,00,000

(b) تین سالوں کا خالص منافع -/Rs.2,14,000 -/Rs.1,95,000 اور -/Rs.2,25,000 روپے ہیں۔

(c) سرمایہ مشغول کرنے پر واپسی کا اندازہ 12%

(d) شرکاء کو ان کے خدمات کی واجبی ادائیگی Rs.24,000

(e) فرم کے متفرق اثاثے Rs.7,50,000 اور ذمہ داریاں Rs.40,000 ہیں۔

یا

(b.13) ایک لمیٹڈ کمپنی کی بیلنس شیٹ 31.3.2018 کو ذیل کی تفصیلات مہیا کرواتی ہیں۔

ذمہ داریاں	Amount Rs.	اثاثے	Amount Rs.
جاری کردہ سرمایہ فی حصہ -/Rs.10	4,00,000	قائم اثاثے	5,00,000
ذخیرہ	90,000	چالو اثاثے	2,00,000
نفع و نقصان کھاتہ	20,000	ساکھ	40,000
5% تمسکات	1,00,000		
چالو ذمہ داریاں	1,30,000		
	7,40,000		7,40,000

31-3-2018 کو انفرادی قائم اثاثوں کی قیمت کا تعین 7,00,000 اور ساکھ 70,000 کیا گیا۔

حصص کی قیمت (Net Asset Method) کے طریقے سے معلوم کیجیے۔

☆☆☆

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Code No. 3530/CBCS/E

FACULTY OF COMMERCE

B.Com. (CBCS)(II – Semester) Examination, May/June, 2018

**(Common Paper for General/Computers/Computer Applications /Foreign
Trade/Tax Procedure Courses)**

Subject: PRINCIPLES OF MANAGEMENT

Paper Code – BC - 206

Time: 3 Hours

Max. Marks: 80

PART – A (5X4=20 Marks)

Note: Answer any FIVE of the following questions not exceeding 20 lines each.

- 1 Leadership
- 2 Unity of Command
- 3 Long range planning
- 4 Graicunas Span of Control
- 5 Authority
- 6 Decentralization
- 7 Concept of Control
- 8 Informal Organization

PART – B (5X12=60 Marks)

Note: Answer all the questions in not exceeding 4 pages each.

- 9 a) Explain the interrelationship between levels and skills of management.
OR
b) Define management. Explain its functions.
- 10 a) What do you mean by planning? What are its characteristics?
OR
b) Discuss the Benefits of MBO.
- 11 a) Explain the concept of organizing, what are the steps involved in the process of organizing?
OR
b) What do you mean by Line and Staff Conflict? How do you resolve them?
- 12 a) Why people hesitate to delegate? How do you make delegation effective?
OR
b) Distinguish between Delegation and Decentralization.
- 13 a) "Coordination is the essence of Management." Discuss.
OR
b) Explain the relationship between Planning and control.

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Code No. 3528/CBCS/E

FACULTY OF COMMERCE

B.Com. (CBCS)(II – Semester) Examination, May/June, 2018

**(Common Paper for General/Computers/Computer Applications /Foreign Trade/Tax
Procedure Courses)**

Managerial Economics

Paper Code – BC - 205

Time: 3 Hours

Max. Marks: 80

PART – A (5X4=20 Marks)

Note: Answer any FIVE of the following questions not exceeding 20 lines each.

- 1/ Characteristics of Managerial Economics
- 2 How is consumption different from demand?
- 3 What do you mean by the term "Barriers of Entry?"
- 4/ National Income
- 5 Repo Rate-
- 6/ Managerial Economist responsibility -
- 7 Demand Forecasting -
- 8/ Features of Perfect Market.

PART – B (5X12=60 Marks)

Note: Answer all the questions in not exceeding 4 pages each.

- 9 a) Define Managerial Economics. Explain the nature and Scope of Managerial Economics.
OR
b) What are the fundamental tools of Analysis used in Managerial Economics?
- 10 a) What is Demand Forecasting? What are the techniques of Demand Forecasting?
OR
b) Explain how demand can be estimated for non-durable products?
- 11 a) Explain how does a firm decides its price and output under Monopolistic Competition?
OR
b) What is Oligopoly Market? Explain the pricing under a kinked Demand curve.
- 12 a) What is National Income? Explain the methods of measuring National Income.
OR
b) What is Inflation? Explain the causes that result in Inflation.
- 13 a) What is Fiscal Policy? Explain the recent Fiscal Policy Reforms in India.
OR
b) Explain the Functions, Powers and Responsibilities of Finance Commission.

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Code No. 3532/CBCS/E

FACULTY OF COMMERCE

B.Com. (CBCS) II – Semester Examination, May/June, 2018
(Only for Computer Courses)

Subject: MANAGEMENT INFORMATION SYSTEM
Paper Code – BC - 207

Time: 3 Hours

Max. Marks: 80

PART – A (5X4=20 Marks)

Note: Answer any FIVE of the following questions not exceeding 20 lines each.

- 1 Concept of MIS
- 2 Types of Information Systems
- 3 Planning Process
- 4 Extranet and Enterprise solution
- 5 Supply Chain Management
- 6 System Analysis and Design
- 7 Characteristics of Central Process
- 8 Functions of Management.

PART – B (5X12=60 Marks)

Note: Answer all the questions in not exceeding 4 pages each.

- 9 a) What is MIS and how it works? Explain with examples.
OR
b) What are the different levels of management?
- 10 a) Explain the framework for information system in detail.
OR
b) Explain how Information for Information System helps in solving business problems with examples.
- 11 a) What is control? Explain the Characteristics of nature of control in an organization.
OR
b) Explain the strategies for information requirements determination.
- 12 a) Discuss how the information system is playing a role in business operation?
OR
b) Can information system competitive advantage? Explain.
- 13 a) What are the five stages of the system development life cycle?
OR
b) State the importance of integrating CRM with supply chain management with examples.

FACULTY OF COMMERCE

B.Com. (CBCS)(II – Semester) Examination, May/June, 2018
(Common Paper for General/Computers /Computer

Applications/Advertising/Foreign Trade/ and Taxation Courses)

FINANCIAL ACCOUNTING – II

Paper Code – BC – 204

Time: 3 Hours

Max. Marks: 80

PART – A (5X4=20 Marks)

Note: Answer any FIVE of the following questions not exceeding 20 lines each.

- 1/ Renewal of a bill.
- 2/ Goods sent at Invoice Price
- 3/ Joint Venture.
- 4 List out any four differences between single entry System and Double Entry System.
- 5/ Del Credere commission.
- 6/ Promissory Note.
- 7/ Consignment
- 8 From the following particulars, calculate the amount to be shown in the Income tax and Expenditure Account For Subscriptions received in the current year are :

Last Year	Rs.25,000
Current Year	Rs.2,25,000
Next Year	Rs.20,000
Subscriptions outstanding in the last year	Rs.37,500
Subscriptions outstanding for the current Year	Rs.50,000
Subscriptions received in advance in last year for the current year	Rs.32,500
Subscriptions received in advance in current year for the next year	Rs.10,000

PART – B (5X12=60 Marks)

Note: Answer all the questions in not exceeding 4 pages each.

- 9 a) ^{B?} Manish purchased goods with Rs.3,60,000 from Malhotra on 1st January 2018. He pays Rs.1,20,000 immediately in cash and sends his acceptance to a bill to Malhotra for 4 months for the remaining amount. Malhotra gets it discounted at 6% p.a. Pass Journal entries in the books of Manish as well as Malhotra assuming that the bill was met the due date

OR

- b) What do you mean by Retirement of Bill under Rebate? How it is different from Dishonor of Bill?

Contd.,2...

- 10 a) Perna of Delhi consigned goods of value Rs. 2,00,000 to Anurag of Mumbai to be sold at 5% commission. Perna paid freight Rs.12,000, insurance and other charges Rs.8,000. A cheque was received for Rs.12,000 from Anurag as an advance against the consignment. In due course, an Account sales was received from Anurag stating that half the consignment was disposed off realizing Rs.1,80,000. Expenses incurred being Rs.11,000. A cheque was enclosed for the balance. Give the Journal entries and open necessary ledger accounts in the books of both the parties.

OR

- b) What is Abnormal loss, how it is different from Normal loss? Explain with suitable examples.

- 11 a) Surya bought goods of the value of Rs.45,000 and sent them to Chandra on a Joint Venture. It was decided that the profits would be divided equally. On the same day Surya paid Rs.2,700 and drew a bill on Chandra for Rs.18,000 and discounted the bill for Rs.17,640. On receipt of the goods, Chandra paid carriage of Rs.900 and insurance of Rs.1,200. Surya received an Account sales showing that the goods had realized Rs.76,500 gross. Pass Journal entries and prepare the necessary Ledger accounts showing the results of Joint Venture in the books of both the parties assuming that the final settlement was made.

OR

- b) P and Q entered into a Joint Venture. They contributed Rs.20,000 and Rs.16,000 respectively and decided to share profits and losses in the ratio of 3:4. The purchases are Rs.32,000 and the sales amounted to Rs.40,000. The remaining stock is taken over by Q for Rs.2,000. Expenses paid are Rs.1,600. P drew from the Venture Rs.8,000 Pass Journal entries and prepare the necessary ledger accounts for the Joint Venture.

- 12.(a) Mr. Careless keeps his records under the Single Entry System.

Particulars	1-4-2017	31-03-2018
Bank O/D	10,000	12,000
Furniture	20,000	20,000
Building	70,000	70,000
Investment	-	10,000
Debtors	20,000	30,000
Creditors	30,000	40,000
Stock	45,000	50,000
Jeep(1-10-2017)	-	20,000
Cash	10,000	20,000
Plant and Machinery	40,000	40,000

During the year he withdrew Rs.10,000 for personal use on 1-10-2017, and he

contd..3...

-3-

introduced further capital of Rs.20,000.

- (i) Reserve for Bad and Doubtful debts is to be maintained at Rs.5% on debtors.
- (ii) Plant and Machinery to be depreciated at 10%, Furniture at 5% and Jeep 10%.
- (iii) Appreciate Building by 20%
- (iv) Debtors included Rs.1,000 from an insolvent customer Ascertain profit or loss and prepare statement of Affairs.

OR

- (b) Mrs. P has not kept proper books of account. From the balances obtained prepare statement of Profit or loss for the year 2018-18 and Statement of Affairs as on that date.

Particular	1-4-2017	31-03-2018
Bank O/D	2,25,000	2,00,000
Furniture ✓	23,000	23,000
Land & Building ✓	2,65,000	2,65,000
Debtors ✓	1,51,000	1,49,000
Creditors	1,93,000	1,86,000
Stock	2,96,750	3,11,000
Cash	26,750	27,000
Bills Receivable	2,12,000	2,04,000
Bills Payable	3,10,000	2,90,000

During the year, he withdrew Rs.30,000 for personal use.

Adjustments:

- (i) Maintain Provision for Doubtful debts at 2.5% on debtors.
 - (ii) Depreciate Land and building by 2% and furniture at 10%.
- 13(a) From the following Receipts and Payments account of XYZ charitable Hospital, Prepare Income and Expenditure account for the year ending 31-3-2018 and Balance sheet as on that date.

Receipts	Amount	Payments	Amount
To Balance b/d	40,200	By salaries	13,120
To subscriptions	22,300	By Boarding	7,600
To fees from Non-members	5,400	By Rent and Taxes	4,000
To Municipal Grant	760	By Cost of Vehicle	40,000
To Donations for Buildings	31,200	By Expenses of Vehicles	16,800
		By Drugs	13,400
		By Balance c/d	24,940
	* 1,19,860		1,19,860

The Hospital owns Freehold land Rs.1,60,000. A donation of Rs.2,000 received for the Building fund was wrongly included in the subscription Account. A bill for medicines purchased during the year amounting to Rs.2,580 was outstanding. Prepare Income and Expenditure account for the year and Balance sheet as on 31-3-2018.

OR

Contd....4...

b) Receipts and Payments account of Sania Sports Club for the year 2017-18 is given

below.

Receipts	Amount	Payments	Amount
To Donations	42,000	By salaries	9,900
To life Membership fee	15,000	By furniture	35,100
To Tournament Fund	24,000	By Games expenses	7,500
To subscriptions	19,500	By printing and Stationary	9,300
To Entrance fees	3,600	By Tournament expenses	9,000
To Donations for computers	15,000	By sports equipment bought	42,000
To sale of old Newspapers	1,500	By balance c/d	7,800
	1,20,600		1,20,600

Additional Information:

- (i) Subscriptions receivable for 2016-17 is Rs.4,500 and for 2017-18 is Rs.7,500
(ii) Value of sports equipment on 1-04-2017 is Rs.3,000 and on 31-03-2018 is Rs. 27,000
(iii) Provide Rs.3,000 for depreciation on furniture.

Prepare Income and expenditure account for the year and Balance sheet as on 31-03-2018.

FACULTY OF COMMERCE

B. Com. (CBCS) III - Semester Examination, December 2022 / January 2023
(Common paper for General and Honours Courses)

Subject: Financial Institutions & Markets
Paper: DSC - 303

Time: 3 Hours

Max. Marks: 80

PART – A

Note: Answer any five questions.

(5 x 4 = 20 Marks)

1. Weaknesses of Indian Financial system
2. Hire Purchase Method
3. Marginal Standing Facility
4. Corporate Bonds
5. Primary Market
6. Stock Market
7. Non-Banking Finance Companies
8. Rights Issue

PART – B

Note: Answer all the questions.

(5 x 12 = 60 Marks)

9. (a) "A sound Financial System contributes significantly in the Economic Development"
-Discuss.
(OR)
(b) Define Financial System? What are the functions of a Financial System?
10. (a) What is Bank? Explain the functions of Commercial Banks.
(OR)
(b) What are the types and functions of Non-Banking Finance Companies?
11. (a) What is a Money Market? Explain various types of Money Market Instruments.
(OR)
(b) Explain the role of RBI in Money Market.
12. (a) Define Debt Market? Explain the classification of Indian Debt Market.
(OR)
(b) What is a Bond? Discuss about Bond ratings in detail.
13. (a) What is IPO? Explain the methods of IPO.
(OR)
(b) Explain the functions of SEBI.

FACULTY OF COMMERCE

B. Com. (CBCS) III - Semester Examination, December 2022 / January 2023
(Only for Tax Procedure Courses)

Subject: Assessment of Other Entities

Paper Code-BC: 303

Time: 3 Hours

Max. Marks: 80

PART – A

Note: Answer any five questions.

(5 x 4 = 20 Marks)

1. Hindu Coparcener
2. Limited Liability Partnership
3. PFAOP
4. Types of Companies
5. Co-operative Society
6. What are Trusts?
7. Charitable Trust
8. Partnership Firm

PART – B

Note: Answer all the questions.

(5 x 12 = 60 Marks)

9. (a) Explain the basic conditions for assessment as Hindu Undivided Family.
(OR)
 (b) Explain the procedure to effect partition and consequences after such partitions.
10. (a) Explain the provisions regarding set off and carry forward of losses of firm?
(OR)
 (b) X and Y are two partners sharing Profits & Loss in the ratio of 1:2, of X Co. a firm engaged in manufacturing chemicals. The profit and loss account of the firm for the year ending 31st March 2022 is as follows:

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Cost of the Goods Sold	43, 00,000	Sales	63, 00,000
Salary to Staff	8, 89,800	Long term Capital Gain	40,000
Depreciation	80,000	Other Business Receipts	31,000
Remuneration to partners			
X	1, 00,000		
Y	2, 40,000		
Interest in Capital to Partners@ 18%			
X	36,000		
Y	25,200		
Other Expenses	3, 70,000		
Net Profit	3, 30,000		
	63,71,000		63,71,000

Other information

1. The firm completed all legal formalities to get the status of 'Firm'
2. The firm has given donation of Rs. 80,000 to a notified Public Charitable Trust which is included in other expenses
3. Salary and Interest is paid to Partners as per the Partnership Deed.
4. Depreciation allowable u/s 32 is Rs. 78,000
5. Income and investment of X and Y are as follows

	X	Y
Interest on Company Deposit	64,000	50,800
Dividend from Foreign Companies	7,000	11,000
Long term Capital Gains	80,000	20,000
Short term Capital Gain	3,000	6,000
Winnings from Lotteries (Gross)	4,000	10,000
Contribution towards Home loan A/C of National Housing Bank	40,000	60,000

Find out the Net Income and Tax Liability of the Firm and Partners for the A. Y 2022-23

11. (a) Explain the assessment of Association of Persons (AOP)?

(OR)

- (b) R, S, G are the three members of AOP sharing Profit and Loss in the ratio of 2:2:1 the Profit and Loss A/C of the AOP for the year ending 31st March 2022 is as following:

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Cost of the Goods Sold	52, 00,000	Sales	63, 00,000
Interest to Member @24%		Long term Capital Gain	1, 60,000
R	48,000		
S	72,000		
G	24,000		
Salary to Members			
R	90,000		
G	40,000		
Other Expenses	3, 80,000		
Net Profit	6, 06,000		
	64, 60,000		64, 60,000

Other information:

1. The AOP gives a Donation of Rs. 40,000 to a Public Charitable Trust (not debited to P/L A/c) which is eligible U/s 80G
2. Out of Other Expenses Rs. 20,000 not deductible by virtue of Section 43B.

Other Income and particulars of members are given below

	Amount (Rs.)	Nature of Income	Deduction u/s 80D	PPF Contribution
R	1,22,000	Savings Bank Interest	Rs. 3,000 medical	12,000
S	1,16,000	Savings Bank Interest		4,000
	10,000	Dividend from UTI		
G	1,10,000	Interest on Company Deposits	Rs. 4,000 medical insurance premium	5,000

Find out the Tax Liability of AOP and Members for the Assessment Year 2022-23?

-3-

12. (a) Explain the Tax Liabilities, Tax on Distributed Profits under Company?

(OR)

(b) From the following information compute the Total Income of R limited and the Tax Liability for the assessment year 2022-23

Profit and loss account

Expenses relating to goods of		Sale of goods of unit in Special	
Unit in Specific Economic Zone	9,00,000	Economic Zone	15,00,000
Expenses relating to Other Business	7,00,000	Sale of Other Business	10,60,000
IT paid	1,00,000	Interest from Bank Deposits	20,000
Interest on Income Tax	20,000		
General Reserve	4,00,000		
Provision for Contingent Liability	1,00,000		
Proposed Dividend	2,00,000		
Balance Carried on	1,60,000		
	<u>25,80,000</u>		<u>25,80,000</u>

1. B/f Loss as per Books of Account Rs.2,00,000
2. B/f Depreciation as per books of Account Rs.1,60,000
3. B/f Unabsorbed depreciation as per Income tax Rs.4,60,000

13. (a) What are the essential conditions for Exemption of Trust?

(OR)

(b) What is Cooperative Society? Explain the procedure to compute the Taxable Income and Tax Liability of Cooperative Society.

FACULTY OF COMMERCE

**B. Com. (CBCS) III – Semester Examination, December 2022 / January 2023
(Only for Computer Applications Courses)**

Subject: Relational Database Management Systems

Paper : BC - 303

Time: 2 Hours

Max. Marks: 50

PART – A

Note: Answer any five questions.

(5 x 2 = 10 Marks)

1. Redundancy & Consistency
2. DBA
3. Decomposition
4. Order by Queries
5. Views in SQL
6. ACID Properties
7. Deadlock Prevention
8. Distributed Database Systems

PART – B

Note: Answer all the questions.

(5 x 8 = 40 Marks)

9. (a) Explain Logical DBMS Architecture?
(OR)
(b) Explain ER-Diagram with suitable example?
10. (a) Define Normalization. Compare 3rd and Boyce Codd Normal Forms with example?
(OR)
(b) What are Indexes? Explain types of Indexes and Tree Structures?
11. (a) Explain DDL Commands with examples?
(OR)
(b) What are Joins? Explain the different types of Joins
12. (a) Explain Backup and Recovery Techniques?
(OR)
(b) Write in brief about Database Security?
13. (a) Explain the advantages & the disadvantages of DDBMS.
(OR)
(b) Explain the Structure of Client Server Systems & its advantages.

FACULTY OF COMMERCE
B. Com. (CBCS) III - Semester Examination, December 2022 / January 2023
(Only for Advertising Courses)
Subject: Media Management
Paper –BC-303

Time: 3 Hours

Max. Marks: 80

PART – A

Note: Answer any five questions.

(5 x 4 = 20 Marks)

1. Role of Media in Business
2. TRP
3. Media Mix
4. Market Coverage
5. Media Measurement
6. Types of OOH
7. Importance of Media Scheduling
8. Media Buys

PART – B

Note: Answer all the questions.

(5 x 12 = 60 Marks)

9. (a) What is Media Planning? Explain about the Factors that influence Media Planning Decisions
(OR)
(b) Discuss about the Challenges in Media Planning
10. (a) Define Media Research. What is the role & important sources of Media Research?
(OR)
(b) Write Notes on: (i) Press Audit (ii) IRS
11. (a) What is the need for Media Mix. Enumerate the factors that affect Media Mix Decision.
(OR)
(b) State the Merits & Demerits of Television Media
12. (a) What is Media Scheduling? Describe the factors affecting Media Scheduling.
(OR)
(b) What is Media Budget? Discuss about the methods of setting Media Budget.
13. (a) How do you Evaluate Print Media? Explain.
(OR)
(b) What is Plan Metrics? Write short Notes on GRP and SOV

FACULTY OF COMMERCE

**B. Com. (CBCS) III Semester Examination, December 2022 / January 2023
(Only for Foreign Trade Courses)**

Subject: International Business Procedure & Documentation

Paper Code: BC - 303

Time: 3 Hours

Max. Marks: 80

PART – A

Note: Answer any five questions.

(5x4= 20 Marks)

1. International Business
2. RBI Functions
3. Documentary Credit
4. Petrodollar Markets
5. ECGC
6. GST
7. IEC Number
8. Bill of Lading

PART – B

Note: Answer all the questions.

(5x12= 60 Marks)

9. (a) Define FEMA and Explain its main Provisions?
(OR)
(b) Explain the factors affecting Foreign Exchange Rate?
10. (a) What is Trade Contract, Advance Payment and Open Account in International Trade?
(OR)
(b) What is LOC? Explain the role of various Parties of LOC?
11. (a) Explain about Pre-Shipment and Post-Shipment Credit in Export Credit Scheme?
(OR)
(b) Explain the following Markets:- Euro Currency, Asian Currency and Euro Bonds?
12. (a) Define Credit Risk Management and its importance in International Business?
(OR)
(b) What is meant by Quality Inspection? Explain its types?
13. (a) Define GST and its role in International Business Procedures?
(OR)
(b) Define the term EDI and its characteristics in International Business?

FACULTY OF COMMERCE

**B. Com. (CBCS) III - Semester Examination, December 2022 / January 2023
(Only for Business Analytics)
Subject: Data Analytics Modeling**

Paper - 304

Time: 2 Hours

Max. Marks: 50

PART – A

Note: Answer any five questions.

(5 x 2 = 10 Marks)

1. Corporate Drivers
2. Differentiate different types of Data.
3. Data Profiling
4. Data Warehousing.
5. Data Modeling
6. Unstructured Data
7. MYSQL Vs MSSQL
8. ETL Tools.

PART – B

Note: Answer all the questions.

(5 x 8 = 40 Marks)

9. (a) Explain how Business and Corporate Drivers impact the strategic direction of business.
(OR)
(b) What is Data? Compare different types of Data.
10. (a) Explain different Tools for Data Profiling.
(OR)
(b) Explain different Tools for Data Cleansing.
11. (a) What is the Role of Data Quality in the Organization? Explain.
(OR)
(b) What is Data Integration? Explain the differences between ETL Processes.
12. (a) What is the purpose of Data Warehousing? What are the Key components of a Data Warehouse?
(OR)
(b) Distinguish between Data Warehouses and Data Lakes. Compare Techniques for Data Integration with regards to Data Warehousing.
13. (a) What is the Role of Data in the Organization. Explain how data moves through the Data Life Cycle.
(OR)
(b) What is the Role of Data Modeling in the Organization? What are the Data Modeling Techniques?

FACULTY OF COMMERCE

B.Com (CBCS) III-Semester Examination, December/ January 2022 - 2023

(Common Paper for General and Honours Courses)

Subject : Financial Institutions and Markets

Paper - I : DSC 303

Time : 3 Hours

Max Marks : 80

విభాగము - ఎ

సూచన : ఈ క్రింది ఏవేని ఐదు ప్రశ్నలకు సమాధానములు వ్రాయండి.

(5×4 = 20 మార్కులు)

1. భారత ఆర్థిక వ్యవస్థ యొక్క లోపాలు
2. అద్దె కొనుగోలు పద్ధతి
3. మార్జిన్ స్టాండింగ్ ఫెసిలిటీ
4. కార్పొరేట్ బాండ్లు
5. ప్రాథమిక మార్కెట్
6. స్టాక్ మార్కెట్
7. బ్యాంకింగేతర ఆర్థిక సంస్థలు
8. హక్కుల జారీ

విభాగము - బి

సూచన : ఈ క్రింది అన్ని ప్రశ్నలకు సమాధానాలు రాయండి.

(5×12 = 60 మార్కులు)

9. ఎ) ఒక మంచి ఆర్థిక వ్యవస్థ ఆర్థికాభివృద్ధికి ఎలా సహకరిస్తుంది.

లేదా

- బి) ఆర్థిక వ్యవస్థను నిర్వచించి, దాని యొక్క విధులను తెలపండి.

10. ఎ) బ్యాంకుని నిర్వచించి, వాణిజ్య బ్యాంకుల విధులను తెలపండి.

లేదా

- బి) బ్యాంకింగేతర ఆర్థిక సంస్థల యొక్క రకాలు మరియు విధులు తెలపండి.

11. ఎ) ద్రవ్య మార్కెట్ అనగానేమి? వివిధ రకాలైన ద్రవ్య మార్కెట్ యొక్క సాధనాలు తెలపండి.

లేదా

- బి) ద్రవ్య మార్కెట్లో భారతీయ రిజర్వ్ బ్యాంక్ యొక్క పాత్రను వివరించండి.

12. ఎ) ఋణ మార్కెట్ అనగానేమి? భారతద ద్రవ్య మార్కెట్ యొక్క వర్గీకరణను తెలపండి.

లేదా

- బి) బాండ్ (Bond) అనగానేమి? బాండ్ యొక్క వివిధ రేటింగ్ల గూర్చి విపులంగా తెలపండి.

13. ఎ) ప్రాథమిక ప్రజా సమర్పణ (IPO) ను నిర్వచించి, దానిని జారీచేసే పద్ధతులను తెలపండి.

లేదా

- బి) SEBI యొక్క విధులను తెలపండి.

FACULTY OF COMMERCE

B.Com. (CBCS) III - Semester Examination, December-2022 / January - 2023
(Common Paper for General / Computers Applications / Advertising / Foreign Trade and
Tax Procedure / Honours / Business Analytics Courses)

Subject : Financial Institutions & Markets

Paper : DSC - 303

Time : 3 Hours

Max: Marks : 80

(5x4=20Marks) A-پارٹ

نوٹ : کسی پانچ سوالوں کے جواب دیجیے۔

1. ہندوستانی مالیاتی سسٹم کی کمزوریاں

2. Hire Purchase Method

3. Standing Facility حاشیائی

4. کارپوریٹ بانڈس

5. ابتدائی مارکٹ

6. اسٹاک مارکٹ

7. غیر بنکی مالیاتی کمپنی

8. Rights Issue

(5x12=60Marks) B-پارٹ

نوٹ : تمام سوالات کے جوابات لکھئے۔

9(a) ایک بہتر مالیاتی سسٹم معاشی ترقی میں اہم رول کس طرح ادا کرتا ہے، بیان کرو۔

یا

9(b) مالیاتی سسٹم سے کیا مراد ہے۔ اس کا یا ہم افعال کیا ہیں، بیان کرو۔

- 2 -

(a.10) بنک سے کیا مراد ہے۔ تجارتی بنکوں کے افعال بیان کرو۔

یا

(b) غیر بنکی مالیاتی کمپنیوں کی اقسام اور افعال بیان کرو۔

(a.11) زرعی بازار سے کیا مراد ہے۔ زرعی بازار کے مختلف اقسام اور Instruments سمجھائیے۔

یا

(b) زرعی بازار میں مرکزی بنک آف انڈیا کے رول کو سمجھائیے۔

(a.12) Debt قرض بازار سے کیا مراد ہے۔ انڈین Debt بازار کی اقسام کو سمجھائیے۔

یا

(b) بانڈس کسے کہتے ہیں۔ اس کی درجہ بندی کو سمجھائیے۔

(a.13) IPO سے کیا مراد ہے۔ اس کے طریقے کو سمجھائیے۔

یا

(b) SEBI کے افعال سمجھائیے۔

☆☆☆

FACULTY OF COMMERCE

B.Com. III-Semester (CBCS) Examination, November / December 2018

**(Common for General / Computers / Computer Applications / Advertising / Foreign
Trade and Tax Procedure Courses)**

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**Subject : Skill Enhancement Course (SEC) - I
Principles of Insurance**

Time : 1½ Hours

Max. Marks: 40

PART – A (2 x 5 = 10 Marks)

Note : Answer any TWO of the following questions not exceeding one page each.

- 1 Distinction between Life and Non-life insurance.
- 2 Constituents of Insurance Market
- 3 Pure Endowment Plans
- 4 Insurable Interest

PART – B (2 x 15 = 30 Marks)

Note: Answer ALL the questions.

- 5 (a) Briefly describe the role of insurance in risk management of individuals.
OR
(b) Explain about various intermediaries in insurance business.
- 6 (a) Briefly describe the various types of insurance products.
OR
(b) Briefly explain the various Principles of Insurance.

FACULTY OF COMMERCE

B.Com. III-Semester (CBCS) Examination, November / December 2018
(Common for General / Computers / Computer Applications / Advertising / Foreign
Trade and Tax Procedure Courses)

Subject : Skill Enhancement Course (SEC) - I
Principles of Insurance

Time : 1½ Hours

Max. Marks: 40

PART – A (2 x 5 = 10 Marks)

Note : Answer any TWO of the following questions not exceeding one page each.

- 1 Distinction between Life and Non-life insurance.
- 2 Constituents of Insurance Market
- 3 Pure Endowment Plans
- 4 Insurable Interest

PART – B (2 x 15 = 30 Marks)

Note: Answer ALL the questions.

- 5 (a) Briefly describe the role of insurance in risk management of individuals.
OR
(b) Explain about various intermediaries in insurance business.
- 6 (a) Briefly describe the various types of insurance products.
OR
(b) Briefly explain the various Principles of Insurance.

FACULTY OF COMMERCE
B.Com. III-Semester (CBCS) Examination, November / December 2018
(Common for General / Computers / Computer Applications / Advertising / Foreign Trade and Tax Procedure Courses)

Advanced Accounting
Paper Code – BC – 304

Time : 3 Hours

Max. Marks: 80

PART – A (5 x 4 = 20 Marks)

Note : Answer any FIVE of the following questions.

- 1 Explain partnership Deed.
- 2 What is Sacrificing Ratio?
- 3 What do you mean by Insolvent partner?
- 4 Average profits of the company for the past five years are Rs. 22,000 and Assets and Liabilities are Rs. 2,75,000 and 75,000 respectively. The fair rate of return is 10%. Calculate the value of Goodwill by super profits method (one year purchase).
- 5 From the following information, you are required to value the Equity Shares.

Particulars	Rs.
Assets at Book Value	6,00,000
2,000, 6% Preference Share of Rs. 100 each	2,00,000
30,000 Equity Shares of Rs. 10 each	3,00,000
Sundry Liabilities	1,00,000

The market value of $\frac{1}{2}$ of the assets is considered at 10% more than the book values and that of the remaining at 5% less than the book value. There was a liability of Rs. 5,000 which remained unrecorded. Assume preference shares have no priority as to repayment of Capital or Dividend.

- 6 A company had purchased a business on 01-01-2017. The company received its certificate of Incorporation on 01-06-2017. The total sales during the year were Rs. 13,25,000. Find out the pre-incorporation and post-incorporation sales.
- 7 Kalyan Ltd. issued 1000 equity shares to Rs. 10 each at a premium of Rs. 1 per share, payable Rs. 3 per share on application, Rs. 4 per share on allotment (including premium), Rs 4 on first and first call. The shares were all subscribed and all money due was received. Write the journal entries in the books of the Company.
- 8 What is Debentures stock?

PART – B (5 x 12 = 60 Marks)
Note: Answer ALL the questions.

- 9 (a) Define Partnership. Explain its essential features.

OR

..2..

- (b) The following is the Balance Sheet of Anil and Sunil who share profits in the ratio of 3 : 2.

Liabilities	Rs.	Assets	Rs.
Anil's Capital	10,000	Debtors	11,000
Sunil's Capital	8,000	Buildings	8,000
Creditors	12,000	Plant	10,000
General Reserve	16,000	Stock	12,000
Workmen's compensation fund	4,000	Cash	9,000
	<u>50,000</u>		<u>50,000</u>

They agreed to admit Vinil on the following terms:

- The value of Buildings to be increased to Rs. 18,000.
 - The value of stock to be increased to Rs. 16,000.
 - The liability on workmen's compensation fund was determined at Rs. 2,000.
 - Vinil contributes Rs. 10,000 in cash towards Goodwill.
 - Vinil as to bring further cash as would make his capital equal to $\frac{1}{5}$ th of the combined capital of Anil and Sunil after all adjustments.
- Prepare necessary Ledger Accounts in the books of the firm.

- 10 (a) Explain the procedure of realization of assets and liabilities.

OR

- (b) Supriya and Monika are partners, who share profits in the ratio of 3 : 2. Following is the Balance Sheet as on March, 31, 2018.

Liabilities	Rs.	Assets	Rs.
Supriya's Capital	32,500	Cash at Bank	40,500
Monika's Capital	11,500	Stock	7,500
Sundry Creditors	48,000	Sundry Debtors	21,500
Reserve Funds	13,500	(-) Provision for bad debts	<u>5,00</u>
		Fixed Assets	
	<u>1,05,500</u>		<u>36,500</u>
			<u>1,05,500</u>

The firm was dissolved on March 31, 2018. Close the books of the firm with following information :

- Debtors realised at a discount of 5%.
- Stock realised at Rs. 7,000
- Fixed Assets realised at Rs. 42,000
- Realization Expenses of Rs. 1500
- Creditors are paid in full.

Prepare necessary Ledger Accounts.

- 11 (a) What do you understand by a Debenture? Describe briefly the different types of Debentures.

OR

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Code No. 008/E

..3..

- (b) Chandra Co. Ltd. offered to the public 20,000 Equity shares of Rs. 10 each at a premium of Rs. 1 per share, the payment was to be as follows.
 On Application Rs 2, on Allotment Rs. 4 (including premium)
 On First call Rs 2 and on Final call Rs. 3
 Applications received for 35,000 shares, money was received except 1,000 shares on first and final call money, these shares were forfeited. Write the journal entries in the books of a company.

12 (a) What is profit prior to incorporation? Explain the treatment of pre-incorporation profit and loss.

OR

(b) Following is the Trial Balance of Lakshmi Co. Ltd. as on 31st March, 2018.

	Rs.	Rs.
Stock on 31 st March, 2017	75,000	-
Sales		3,50,000
Purchases	2,45,000	-
Wages	50,000	-
Discount	-	5,000
Furniture	17,000	-
Salaries	7,500	-
Rent	4,950	-
Sundry Expenses	7,050	-
Surplus Account 31 st March, 2017	-	15,030
Dividends paid	9,000	-
Share Capital	-	1,00,000
Debtors & Creditors	37,500	17,500
Machinery	29,000	-
Cash & Bank	16,200	-
Reserve	-	15,500
Patents	4,830	-
	<u>5,03,030</u>	<u>5,03,030</u>

Prepare statement of profit and loss for the year ended 31st March, 2018 and Balance Sheet as at that date. The following are the adjustments.

- (i) Stock on 31st March, 2018 was valued at Rs. 82,000
- (ii) Depreciation on Fixed Assets @ 10%
- (iii) Make a provision for tax Rs. 13,500
- (iv) Ignore corporate Dividend Tax

13 (a) What do you understand by Goodwill? Explain three important methods of Goodwill valuation.

OR

(b) Compute the value of an equity share of each of the companies A and B on the basis of following information:

	Rs.	Rs.
Profits After Tax	10,00,000	10,00,000
12% Preference capital (Shares of Rs. 100 each)	10,00,000	20,00,000
Equity Capital (share of Rs. 10 each)	50,00,000	40,00,000

Assume that market expectation is 15% and 80% of profits are distributed.

FACULTY OF COMMERCE

B.Com. III-Semester (CBCS) Examination, November / December 2018
(Common for General / Computers / Computer Applications / Advertising / Foreign Trade and Tax Procedure Courses)

INCOME TAX – I**Paper Code – BC – 305****Time : 3 Hours****Max. Marks: 80****PART – A (5 x 4 = 20 Marks)****Note : Answer any FIVE of the following questions.**

- 1 Person
- 2 Integration of Agricultural Income
- 3 Define Perquisite
- 4 Fair Rental Value
- 5 Calculate Gross Annual value
MRV Rs. 1,20,000 FRV – Rs 1,10,000
SRV Rs. 90,000 Rent per month – Rs. 8,000
Unrealized Rent Rs. 1000
Vacancy period – one month
- 6 A Foreign sports Woman comes to India for 100 days every year since the financial year 2008-09, find out her residential status for the assessment year 2018-19.
- 7 State whether the following incomes are agriculture or non-agricultural incomes.
(a) Dividend received from a company engaged in agricultural operations.
(b) Interest on loan given to a farmer.
(c) Income from agricultural activities in Srilanka
(d) Income from conversion of sugarcane into Jaggary by the farmer himself.
- 8 How will you deal the following while computing income?
(a) Advance income tax paid Rs. 25,000
(b) Brokerage paid for raising loan for the purpose of Business Rs. 50,000
(c) Amount paid as commission to purchase machinery Rs. 15,000
(d) Expenditure incurred on income tax proceedings Rs. 10,000.

PART – B (5 x 12 = 60 Marks)**Note: Answer ALL the questions.**

- 9 (a) How do you determine the Residential Status of an Individual?
OR
(b) Bhagat Singh, an Indian citizen went to German on 10th October, 2007 and returned after 2 years stay from there, Again on 10th June 2011 he went to Japan, but returned on 10th May 2017. He again went to Canada on 10th February 2018. Determine his residential status for the Assessment Year 2018 – 19.

..2..

- 10 (a) What is Agricultural Income? Explain Partly Agricultural and Partly Business Income.

OR

- (b) Calculate Tax Liability for Assessment Year 2018-19 in the following cases separately.
- (a) Agricultural Income Rs. 3000 and Non-Agricultural Income Rs. 78,000.
 (b) Agricultural Income of Mr. Prakasham Rs. 75,000 and Non Agricultural Income Rs. 95,000.
 (c) Agricultural Income of Smt. Aruna Rs. 1,00,000 and Non-Agricultural income Rs. 5,00,000
 (d) Agricultural Income of Mr. Chandrasekhar Azad Rs. 60,000 and Non-Agricultural Income Rs. 12,56,000.
 (e) Agricultural income of Mr. Sukhdan (age 71 years) Rs. 28,000 and Non Agriculture Income Rs. 3,45,000.
 (f) Agricultural Income Rs. 1,00,000 and Non-Agricultural Income Rs. 9,60,000 of Mr. Tania Tope (aged 80 years).

- 11 (a) Explain the provisions relating to
 (i) Entertainment Allowance
 (ii) House Rent Allowance
 (iii) Rent Free Accommodation
 (iv) Gratuity

OR

- (b) Mr. Vallabhai Patel, is working as Govt. employee in Telangana State and he is getting Basic Pay Rs. 24,000 p.m. Dearness Allowance Rs. 15,000 p.m. Children Hostel Allowance Rs. 2000 p.m. towards 2 children. He is provided rent free accommodation in Hyderabad and its rental value fixed by Govt. as Rs. 5000 p.m. but its Fair Market Value Rs. 72,000 p.a. He is getting Entertainment Allowance Rs. 5000 p.m. He is also provided a Small Motor Car for office and personal use and its expenses are paid by employer. He is given medical reimbursement of Rs. 50,000 spent in unrecognized hospital by employer. He paid Professional Tax Rs. 200 p.m. Compute Income from Salary.

- 12 (a) Explain the provisions relating to
 (i) Interest on loan u/s 24 (b)
 (ii) Gross Annual value
 (iii) Self Occupied House computation

OR

(b)

	House - I	House - II
Municipal Value	8,00,000	12,00,000
Fair Rental Value	9,00,000	12,00,000
Standard Rent	10,00,000	10,00,000
Actual Rent	12,00,000	Self occupied
Date of Construction	1/5/2001	1/10/2015
Interest on Loan taken to construct the house	40,000	48,000
Pre Construction Interest	60,000	80,000
Vacancy period	1 month	-
Municipal Taxes	10%	15%

Above are the particulars given by Birsa Munda, compute income from House Property for the previous year 2017-18.

..3..

13 (a) Define the term Depreciation and explain the conditions for claiming Depreciation as deduction.

OR

(b) Compute Business Income for Previous Year 2017-18 of Tania Topu.

Trading and Profit & Loss A/c

	Rs.	Assets	Rs.
To Opening stock	25,000	By Sales	3,35,300
To Purchases	1,85,300	By Closing Stock	96,000
To Trade expenses	30,000	By Bad debts	240
To Salaries	10,400	By Discount	8,000
To Bonus to staff	3,000	By Dividends	12,000
To Rent	12,000	By Refund of Income Tax	15,000
To Printing & Stationary	1,600	By Interest on Fixed Deposit	45,000
To Gifts to customers	2,100		
To Donations	1,500		
To Advertisements	5,100		
To Drawings	7,200		
To Life Insurance Premium	3,600		
To Car expenses	2,000		
To Discount	30		
To Depreciation	10,000		
To General Expenses	30,000		
To Net Profit	1,81,910		
	<u>3,10,742</u>		<u>5,11,540</u>

Additional Information :

- (i) Reimbursement of advertisement expenses receive from the supplier is Rs. 3,500.
- (ii) 1/4 of the premises is used for own residences.
- (iii) Contribution of Rs. 1000 is payable to the trade association, for filing a case against Govt.
- (iv) Car expenses related to business.
- (v) General expenses include Rs. 32,000 for maintaining the plants on traffic islands and payment of salary to the domestic servant Rs. 1000.
- (vi) Depreciation allowed other than on car as per IT is Rs. 8500.
- (vii) The car was sold during the previous year for Rs. 4,00,000, which was purchased on the same year for Rs. 4,80,000.

FACULTY OF COMMERCE

B.Com. III-Semester (CBCS) Examination, November / December 2018
(Common for General / Computers / Computer Applications / Advertising / Foreign Trade and Tax Procedure Courses)

Business Statistics – I**Paper Code – BC – 306****Time : 3 Hours****Max. Marks: 80****PART – A (5 x 4 = 20 Marks)****Note : Answer any FIVE of the following questions.**

- 1 Limitations of Statistics
- 2 Primary Data vs Secondary Data
- 3 What are Two Dimensional Diagram?
- 4 If the Mode and Mean of a moderately skewed series are 30.2 and 20.4 respectively, what would be its Median?
- 5 Compute Coefficient of Mean Deviation for the following data by taking deviations from Mean.
2, 6, 11, 14, 18, 19, 23
- 6 If the Coefficient of Correlation between two variables X and Y is 0.86, the Covariance is 36 and the Standard Deviation of X is 4, find the Standard Deviation of Y.
- 7 Calculate the Harmonic Mean from the following data.

X	10	20	40	60	20
f	1	3	6	5	4

- 8 What do you mean by Correlation? How do you say that the correlation between the two variables is significant or not?

PART – B (5 x 12 = 60 Marks)**Note: Answer ALL the questions.**

- 9 (a) Define Statistics in both Plural and Singular Sense and explain its importance.
OR
(b) What is Statistical Investigation? What are the points to be considered while planning a Statistical Investigation?
- 10 (a) How is Percentage Bar Diagram different from Multiple Bar Diagram? Prepare a Percentage Bar Diagram for the data given below:

Item	Food	Clothing	Rent	Education	Others
Expenditure in Rs.	4800	4000	7200	3600	2400

OR

- (b) From the following data construct Ogive Curves and locate Median.

Profit in Lakhs Rs.	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80
No. of Companies	3	8	12	16	11	10	7	2

..2..

11(a) Compute Median from the following data:

Mid Values	115	125	135	145	155	165	175	185	195
Frequency	6	25	48	72	116	60	38	22	3

OR

(b) Find out the Mode for the data given below:

Size	0-5	5-10	10-15	15-20	20-25	25-30	30-35
Frequency	2	4	20	8	20	18	4

12 (a) Calculate Standard Deviation and Coefficient of Variation from the following data:

Marks	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80
No. of Students	5	7	14	28	12	9	6	2

OR

(b) Calculate Coefficient of Skewness based on Quartiles from the following data:

Class Interval	10-20	20-30	30-40	40-50	50-60	60-70	70-80	80-90
f	6	10	18	30	12	10	6	2

13 (a) Find out Karlpearson's Coefficient of Correlation for the following data:

X	65	66	67	67	68	69	70	72
Y	67	68	65	68	72	72	69	71

OR

(b) Compute Spearman's Rank Correlation Coefficient for the following data and comment on the value.

Price of Tea (Rs.)	75	88	95	70	60	80	81	50
Price of coffee (Rs.)	120	134	150	55	110	140	142	100

FACULTY OF COMMERCE
B.Com. III-Semester (CBCS) Examination, November / December 2018
(Common for Computers / Computer Applications Courses)

Programming with C

Paper Code – BC – 307

Time : 3 Hours

Max. Marks: 80

PART – A (5 x 4 = 20 Marks)

Note : Answer any FIVE of the following questions.

- 1 Explain kinds of programming languages.
- 2 Constants
- 3 Logical Operators
- 4 What is type Conversion?
- 5 What is Dynamic Array?
- 6 What is Function Call?
- 7 Write about built-in-function.
- 8 What is Pointer?

PART – B (5 x 12 = 60 Marks)

Note: Answer ALL the questions.

- 9 (a) Discuss about formatted I/O operations in C language.
OR
(b) Explain in detail about storage classes in C.
- 10 (a) Write a C program to enter a & b values and find sum of two values.
OR
(b) What are the various types of operators used in C programming?
- 11 (a) Explain string handling function with suitable examples.
OR
(b) Define an array and write the process of initializing an array.
- 12 (a) Explain return values and their types in C language.
OR
(b) What is recursive function? Explain in detail with an example program.
- 13 (a) What are structures? Explain how to define structures in C with example.
OR
(b) Explain Array of structures.

FACULTY OF COMMERCE
B.Com. (CBCS) III – Semester Examination, March 2022

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

Subject: Business Statistics - I
Paper – BC - 302

Time: 3 Hours

Max. Marks: 80

PART – A

Note: Answer any five questions.**(5 x 4 = 20 Marks)**

1. Limitations of Statistics.
2. What do you mean by Tabulation?
3. Distinguish between Diagrams and Graphs.
4. Find the Combined mean from the following data.

Group	A	B	C
Number	150	200	225
Mean	50	20	30

5. Calculate Quartile Deviation and its Co-efficient from the following data.

15	21	12	20	10	9	35	38
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6. If the Coefficient of correlation between two variables x and y is 0.86 the Covariance is 36 and the standard Deviation of x is 4, find the standard Deviation of y .
7. Given $Q_1 = 18$, $Q_3 = 25$, Mode = 21 and mean = 18; find the coefficient of Skewness.
8. Briefly explain the Probable Error.

PART – B

Note: Answer any five questions.**(5 x 12 = 60 Marks)**

9. Define statistics, explain its scope and limitations.
10. What do you mean by collection of Data? Explain the various methods of collecting primary data.
11. Average wages of some firms given below. Represent this by simple Bar Diagram.

Firm	A	B	C	D	E	F
Average Wages	250	550	500	300	200	150

12. From the following data construct Ogive curve and locate Median.

Profit in Lakhs (Rs.)	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80
No. of Companies	3	8	12	16	11	10	7	2

13. Compute Median and Quartiles from the following data.

Marks	0-10	10-20	20-30	30-40	40-50	50-60
Frequency	3	9	15	30	18	5

14. Calculate the Arithmetic mean for the following data.

Marks	Below 10	Below 20	Below 30	Below 40	Below 50	Below 60	Below 70	Below 80
No. of Students	15	35	60	84	96	127	198	250

15. Calculate Mean Deviation and it's co-efficient for the following data by using Mean.

Marks	0-5	5-10	10-15	15-20	20-25	25-30	30-35
Frequency	2	7	10	12	9	6	4

16. Calculate the value of β_1 and β_2 for the following distribution.

Marks	20-25	25-30	30-35	35-40	40-45	45-50	50-55	55-60	60-65
No. of Students	6	8	11	14	21	15	11	9	5

17. Calculate Karl Pearson's Coefficient of correlation from the following data:

X	24	29	19	14	30	19	27	30	20	28	11
Y	33	35	16	26	23	27	19	20	16	11	22

18. Calculate Rank Correlation Co-efficient from the following data:

X	1	2	3	5	4
Y	2	1	4	3	5

FACULTY OF COMMERCE

B.Com (CBCS) III-Semester Examination, March - 2022

(Common Paper for General / Computers Application / Advertising / Foreign Trade / Tax Procedure and Honours Courses)

Subject : Business Statistics - I

Paper - BC - 302

Time : 3 Hours

Max: Marks : 80

پارٹ-A

(4x5 = 20 Marks)

نوٹ : کوئی پانچ سوالات کے جواب دیجیے۔

1. شماریات کی تحدیدات

2. جدول بندی سے کیا مراد ہے؟

3. شکل اور گراف کے درمیان فرق

4. ذیل کی تفصیل سے (Combined mean) معلوم کیجئے۔

گروپ	A	B	C
تعداد	150	200	225
اوسط	50	20	30

5. ذیل کی مدد سے Quartile Deviation اور مکرر قدر (Co-efficient) معلوم کیجئے:

38	35	9	10	20	12	21	15
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6. x اور y کے درمیان Correlation کی مکرر قدر 0.86 اور x کا Co-variance 36 اور معیاری Deviations x کا 4 ہو تو y کا معیاری Deviation معلوم کیجئے۔7. دیا گیا ہے کہ $Q_1=18$ ، $Q_3=25$ ، $Mode=21$ اور $Mean=18$ ہیں Co-efficient of skewness معلوم کیجئے۔

8. Probable error کو مختصراً سمجھائیے۔

- 2 -

پارٹ-B

(5x12 = 60 Marks)

نوٹ : کوئی پانچ سوالات کے جواب دیجیے۔

9. شماریات سے کیا مراد ہے؟ اس کی وسعت و تحدیدات کو سمجھاؤ۔

10. مواد کے جمع کرنے سے کیا مراد ہے؟ ابتدائی مواد جمع کرنے کے مختلف طریقوں کو سمجھائیے۔

11. ذیل میں کچھ فرمز کی اوسط مزدوری دی گئی ہے۔ اس کو سادہ بار شکل (Simple Bar diagram) میں پیش کرو۔

فرم	A	B	C	D	E	F
اوسط مزدوری	250	550	500	300	200	150

12. ذیل کی تفصیل سے Ogive curve بنائیے اور میڈین معلوم کیجیے:

منافع لاکھوں میں	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80
کمپنیوں کی تعداد	3	8	12	16	11	10	7	2

13. ذیل کی مدد سے میڈین اور Quartiles معلوم کیجیے:

نشانات	0-10	10-20	20-30	30-40	40-50	50-60
تعداد	3	9	15	30	18	5

14. ذیل کی تفصیل سے حسابی اوسط معلوم کیجیے:

نشانات	Below-10	Below-20	Below-30	Below-40	Below-50	Below-60	Below-70	Below-80
طلباء کی تعداد	15	35	60	84	96	125	198	250

15. ذیل کے مواد سے اوسط کے ذریعے Mean Deviation اور اس کا Co-efficient معلوم کیجیے:

منافع لاکھوں میں	0-5	5-10	10-15	15-20	20-25	25-30	30-35
تعداد	2	7	10	12	9	6	4

16. β_1 اور β_2 کی قیمتیں ذیل کی تفصیل کی مدد سے معلوم کیجئے:

نشانات	20-25	25-30	30-35	35-40	40-45	45-50	50-55	55-60	60-65
طلباء کی تعداد	6	8	11	14	21	15	11	9	5

17. ذیل کے مواد کی مدد سے کارپیرسن کا Co-efficient of Correlation معلوم کیجئے۔

X	34	29	19	14	30	19	27	30	20	28	11
Y	33	35	16	26	23	27	19	20	16	11	22

18. ذیل کی مدد سے Rank Correlation of Co-efficient معلوم کیجئے:

X	1	2	3	5	4
Y	2	1	4	3	5

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FACULTY OF COMMERCE

B.Com. (CBCS) (III - Semester) Examination, March 2022
(Common Paper for General / Computers / Computer Applications/
Advertising/ Foreign Trade and Tax Procedure / Honours Courses)

Business Statistics - I
Paper Code - BC- 302

Time : 3 Hours

Max Marks : 80

విభాగము - ఎ

సూచన : ఈ క్రింది ప్రశ్నలలో ఏవేని ఐదు ప్రశ్నలకు సమాధానాలు రాయండి.

(5×4 = 20 మార్కులు)

1. గణాంక శాస్త్రము యొక్క పరిమితులు
2. పట్టికరణము అనగానేమి
3. చిత్రపటాలు మరియు రేఖీయ చిత్రపటాల మధ్య వ్యత్యాసాలు తెలపండి.
4. దిగువ వివరాల నుండి ఉమ్మడి అంకమధ్యమాన్ని లెక్కించండి.

సమూహము :	A	B	C
సంఖ్య :	150	200	225
అంకమధ్యమము :	50	20	30

5. దిగువ వివరాల నుండి చతుర్థాంశ విచలనము మరియు దాని గుణకాన్ని లెక్కించండి.
15, 21, 12, 20, 10, 9, 35, 38
6. రెండు చలరాశులు X మరియు Yల సహసంబంధ గుణకము 0.86, సహవిచరణము 36 మరియు X యొక్క ప్రామాణిక విచలనము X అయినచో Y యొక్క ప్రామాణిక విచలనమును లెక్కించండి.
7. $Q_1=18$, $Q_3=25$, బాహుళకము = 21 మరియు అంకమధ్యమము = 18 అయినచో వైషమ్యగుణకాన్ని లెక్కించండి.
8. సంభావ్యతా దోషాన్ని క్లుప్తంగా వివరించండి.

విభాగము - బి

సూచన : ఈ క్రింది ప్రశ్నలలో ఏవేని ఐదు ప్రశ్నలకు సమాధానాలు రాయండి.

(5×12 = 60 మార్కులు)

9. గణాంక శాస్త్రాన్ని నిర్వచించి, దానియొక్క పరిధి మరియు పరిమితులను వివరింపుము.
10. దత్తాంశసేకరణ అనగానేమి? వివిధ రకాల ప్రాథమిక దత్తాంశ సేకరణ పద్ధతులను తెలుపుము.
11. ఈ దిగువన కొన్ని సంస్థల సరాసరి వేతనాలు ఇవ్వడమైనది. వాటిని సాధారణ బార్ చిత్రపటములో రూపొందించండి.

సంస్థ :	A	B	C	D	E	F
సరాసరివేతనాలు:	250	550	500	300	200	150

12. దిగువ సమాచారము నుండి ఓజివ్ వక్రరేఖను నిర్మించి మధ్యగతాన్ని గుర్తించండి.

లక్షలలో లాభము(రూ):	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80
కంపెనీల సంఖ్య :	3	8	12	16	11	10	7	2

13. దిగువ దత్తాంశము నుండి మధ్యగతము మరియు చతుర్థాంశాలను లెక్కించుము.

మార్కులు :	0-10	10-20	20-30	30-40	40-50	50-60
పౌనః పున్యము:	3	9	15	30	18	5

14. దిగువ సమాచారము నుండి అంకమధ్యమాన్ని లెక్కించండి.

మార్కులు :	10కన్న తక్కువ	20కన్న తక్కువ	30కన్న తక్కువ	40కన్న తక్కువ	50కన్న తక్కువ	60కన్న తక్కువ	70కన్న తక్కువ	80కన్న తక్కువ
విద్యార్థులసంఖ్య :	15	35	60	84	96	127	198	250

15. ఈ క్రింది దత్తాంశమునకు అంకమధ్యమము ద్వారా మధ్యమ విచలనము మరియు దాని గుణకాన్ని లెక్కించండి.

మార్కులు :	0-5	5-10	10-15	15-20	20-25	25-30	30-35
పౌనః పున్యము:	2	7	10	12	9	6	4

16. దిగువ విభజనానికి β_1 , మరియు β_2 విలువలను లెక్కించండి.

మార్కులు :	20-25	25-30	30-35	35-40	40-45	45-50	50-55	55-60	60-65
విద్యార్థుల సంఖ్య :	6	8	11	14	21	15	11	9	5

17. దిగువ దత్తాంశము నుండి కార్ల్ పియర్సన్ సహ సంబంధ గుణకాన్ని లెక్కించండి.

X :	24	29	19	14	30	19	27	30	20	28	11
Y :	33	35	16	26	23	27	19	20	16	11	22

18. దిగువ దత్తాంశము నుండి కోటి సహసంబంధ గుణకాన్ని లెక్కించండి

X	1	2	3	4	5
Y	2	1	4	3	5