Class: F.Y.BMS / BAF / BFM / BBI   Semester: I

Subject: Foundation course 1

Time: 2.5 hours   Total: 75 marks

Date: 06.11.23   Time: 8:00 am to 10:30 am

Q 1 A) State whether True or False (any 8 out of 10)   8 marks
1. Majority of the tribes are engaged in the agricultural sector.
2. Animism is a belief in the spirit of the dead.
3. The Constitution of India has recognized 26 major languages
4. Communalism does not arise out of religious fundamentalism.
5. Anti – Hindi agitation took place in Southern India.
6. Conflict leads to violence and lawlessness in the society.
7. Shakti is the energizing principle of the universe.
8. As per 2011 census Haryana is the state with highest gender difference.
9. India is anti-religion.
10. In India there is 75 percent reservation for women.

Q 1 B) Match the Column (any 7 out of 10)   7 marks

1.	Christian	A.	Article 51
2.	Sikhism	B.	generates inequalities in society
3.	Fundamental duties	C.	Decreased visual activity
4.	Caste system	D.	inter-state tension
5.	Regionalism	E.	Village level
6.	Jammu and Kashmir	F.	Bible
7.	Astigmatism	G.	Article 370
8.	Congenital deafness	H.	District level
9.	Zilla Parishad	I.	Genetic factor
10.	Gram Panchayat	J.	Guru Granth Sahib

Q 2 A) State the religions in India.   8 marks

Q 2 B) Write down factors causing violence against women.   7 marks

OR

Q 2 P) Discuss the measures to prevent violence against women.   8 marks

Q 2 Q) Describe in brief some characteristics of urban areas   7 marks

Q 3 A) Discuss factors responsible for communal violence.   8 marks

Q 3 B) Write in detail about the schedules in Indian constitution.   7 marks

OR

Q 3 P) Discuss the importance and criticism of fundamental duties.   8 marks

Q 3 Q) Describe measures to resolve communalism.   7 marks

Q 4 A)   Explain the concept of rural local self-government.   8 marks
Q 4 B)   What do you understand by the term diversity as difference in   7 marks
          India.

<div align="center">OR</div>

Q 4 P)   Explain the provisions of the 74th amendment.   8 marks
Q 4 Q)   Explain the causes of physical disability?   7 marks

Q 5 A)   Write in detail about the problems faced by women in Indian   8 marks
          politics.
Q 5 B)   Explain the different types of mental disability.   7 marks

<div align="center">OR</div>

Q 5 C)   Short Notes (any 3 out of 5)   15 marks
    1.   Estate system.
    2.   Linguistic Diversity
    3.   Varna system
    4.   Regionalism with example
    5.   Nagar panchayat

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M.L.DAHANUKAR COLLEGE COMMERCE   Marks:75
SEMESTER END EXAMINATION –October/November 2023
Class: F.Y.BFM/FYBAF/FYBBI/FYBMS   Semester: I

Subject: Business Economics I

Date: 04/11/23   Time: 8:00-10:30   Total: 75 marks

Q1A)   Choose the correct answer and rewrite the statements. (Any 8 out of 10))   8 marks

1.   The market supply shows a ----------- relationship between price and supply.
- a) Inverse
- b) Negative
- c) Positive
- d) Straight

2.   If the demand equation is given as $Dx = 100 - 5Px$, then at Rs.15 what will be quantity demand?

- a) 20 units
- b) 40 units
- c) 25 units
- d) 60 units

3.   Statistical method of demand forecasting also known as--------
- a) Quantitative method
- b) Qualitative method
- c) Market experimentation method
- d) Survey method

4.   If elasticity of demand is greater than one($e > 1$), the marginal revenue is always----

- a) Positive
- b) Negative
- c) Zero
- d) Constant

5.   ----------- is the cost that has already been incurred and which cannot be recovered.
- a) Fixed cost
- b) Sunk cost
- c) Private cost
- d) Social cost

6.   The learning curve slopes downward showing a ----- in the cost per unit of output.
- a) Increase
- b) Decrease
- c) Constant
- d) Fixed

7.   ----------- -is a Situation of no profit no loss.
- a) Break –even point
- b) Market equilibrium
- c) Equilibrium point
- d) Perfect competition

8.   Excess profit is earned when
- a) AR<AC
- b) AR=AC

c) AR>AC

d) AR=MR

9. Which of the following formula, used in cost plus pricing method?

 a) $P = C(2+M)$

 b) $P = C(1-M)$

 c) $P = C(1+M)$

 d) $P = (1+M)$

10. Under dumping a monopolist's demand curve in the Home Market is_____.

 a) Downward sloping

 b) More elastic

 c) Perfectly elastic

 d) Perfectly inelastic

Q1B) State whether the following statement are true or False. (Any 7 out 0f 10)　　　7 marks

1. There are two firms in the monopoly market.

2. Business economics does not involve decision-making process.

3. Laboratory experimentation is also known as the consumer clinic method.

4. TC = TFC + TVC

5. At break-even point TR > TC.

6. Variable cost refers to the cost which varies according to the level of output.

7. Low-cost firm leadership enjoys the benefits of low cost of production.

8.. Price is flexible in oligopoly.

9. Under marginal cost pricing method, pricing is determined on the basis of fixed costs.

10. Full cost pricing method had certain limitation.

Q2 A　Explain the nature of demand curve under Monopoly market.　　　　　　8 Marks

Q2 B　The demand function for commodity wheat is given by $Qdx = 150 - 10p$.the price of wheat is given in below table.　　7 Marks

Price of Wheat (Rs.)	Quantity demanded (kg)
2	90
4	80
6	70
8	60

Answer the following questions:

1) Calculate quantity of demand for wheat at given prices.

2) With the help of above demand schedule draw the demand curve.

3) Calculate price elasticity of demand when price changes from Rs 4 to Rs.8 and quantity change from 80 units to 60 units.

OR

Q2 P　Explain the different types of Cross elasticity of demand.　　　　　　　8 Marks

Q2 Q　What is Business Economics? Explain various scopes of business economics.　　7 Marks

Q3 A　Discuss the factors which influence elasticity of demand.　　　　　　　8 Marks

Q3 B　Explain various concepts of cost in detail.　　　　　　　　　　　　7 Marks

OR

Q3P　Explain law of variable proportion with appropriate diagram.　　　　　　8 Marks

Q3 Q　Given TFC as Rs.150 Calculate TVC AC, AVC, AFC, MC from the information given in the following　　7 Marks

Output(units)	1	2	3	4	5	6
Total variable cost	35	60	80	110	160	230

Q4 A	Discuss the short run equilibrium of price and output of the firm under Monopolistic competition.	8 Marks
Q4 B	Explain the features of Oligopoly.	7 Marks

<div align="center">OR</div>

Q4 P	Explain in detail the break-even analysis.	8 Marks
Q4 Q	Distinguish between perfect completion and Monopoly market.	7 Marks

Q5 A	Explain dumping in detail	8 Marks
Q5 B	Elaborate the concept transfer pricing method with example.	7 Marks

<div align="center">OR</div>

Q5   Write Short Notes On (Any 3)   15 Marks
1   Opportunity cost
2   Expert opinion method
3   Properties of iso-quants
4   Role of advertisement
5   Multiple- product pricing

Class: F.Y.B.A.F/ F.Y.B.M.S/ F.Y.B.B.I./FYBFM
Subject: Business Communication-I
Time: 2.5 hours   Total: 75 marks
Date: 3·11·23   Time: 8:00 – 10:30

Q 1.A   Answer the following multiple choice questions(any 8   8 marks
          out of 10)
   1.   _____ feedback provides an assessment of person who
          communicates.
          a) Descriptive b) Evaluative c) Prescriptive d) Procedural
   2.   Date in letter has ___
          a) Sentimental value b) Legal value c) No significance d)
          No mandate
   3.   ___ is undesirable when speaker is talking.
          a) Silence b) Distraction c) Attentiveness d) Feedback
   4.   Religion is ___ barrier to communication.
          a) Socio cultural b) Semantic c) Environmental d) Personal
   5.   Kinesics is science of ___
          a) Body language b) Culture c) Money d) Time
   6.   In the case the information is passed on random or selective
          basis is _____ chain of grapevine.
          a) Single strand b) Gossip c) Probability d) Cluster
   7.   _____ listening is also called as active listening.
          a) Discriminative b) Empathetic c) Appreciative d)
          Evaluative
   8.   _____ reveals the identity of sender.
          a) Salutation b) Subject line c) Head Address d) Inside
          Address
   9.   A _____ letter expresses the personal opinion of referee.
          a) Recommendation b) Termination c) Confirmation d)
          Appointment
   10.   _____ is warning letter.
          a) Memo b) Application c) Resignation d) Joining.

Q 1.B   Answer True or False (any 7 out of 10)   7 marks
   1.   The line of authority becomes the line of hierarchy.
   2.   Negative feedback is undesirable.
   3.   Delivering the message is last step of persuasion.
   4.   Video conferencing can be done through internet.
   5.   Posture is the way person holds his/her body.
   6.   Interruption of transmission by electrical discharges can not
          be called noise.

7. Interruption by listener with question during speech is sign of good listening.
8. To emphasize urgency one should use ALL CAPS in email.
9. Paragraph must have closing statement.
10. Closed mind is physical barrier.

Q 2 A)	Explain importance of body language in non-verbal communication	**8 marks**
B)	What are the advantages of listening?	**7 marks**

OR

Q 2 C)	Explain physical barriers in communication.	**8 marks**
D)	Explain advantages of SMS communication.	**7 marks**

Q 3		**8 marks**
A)	What are the limits of oral communication?	
B)	Explain cultural barriers in communication.	**7 marks**

OR

Q.3 C)	Explain telephone etiquette.	**8 marks**
Q.3 D)	Explain disadvantages of grapevine communication.	

Q 4 A)	Kalyan Financial Services, Fort, Mumbai requires Junior Sales Executive with good communication skills and aptitude for sales. Fresh candidates are allowed to apply. Draft application letter with Curriculum Vitae to The Sales Manager in full block lay out.	**8 marks**
Q.4 B)	Mrs. Sukanya Rane has been working as senior accountant with Mehata Farma Ltd since 10 years. As she is getting better job offer in other company, write resignation letter on her behalf using modified block lay out.	**7 marks**

OR

Q 4 C)	Draft letter to Head Of The Department of your college requesting to give letter of reference as you are applying for the job in one of recognized finance company.	**8 marks**
Q.4 D)	Akshay Joshi has been offered the post of junior clerk in Creative Private Limited. Write a letter of acceptance on his behalf in semi block format.	**7 marks**

Q 5. A	Write a paragraph on influence of social media on youth.	**8 marks**
Q 5. B	What things one should avoid in application letter?	**7 marks**

Q 5. C	**Write Short Notes On (any 3)**	**15 marks**
1.	Solicited and Unsolicited letter.	
2.	Surrogate advertising.	
3.	Video conferencing	
4.	Overcoming language barriers.	
5.	Warning	

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Class: F.Y.BMS   Semester: I

Subject: BUSINESS LAW

Time: 2.5 hours   Total: 75 marks

Date: 31ᵗʰ Oct, 2023   Time: 8:00 am to 10:30 am

Instructions for the candidate:

1. This question paper contains 2 pages
2. In all, 5 main questions shall be attempted.
3. Answers to each new question should begin on a fresh page.
4. Figures on the right-hand side indicate full marks.
5. Use of simple calculator is allowed

Q1A)	State whether True or False (any 8 out of 10)	8 marks
1.	Consideration must result in a benefit to both the parties to a contract	
2.	Void agreement are sometimes enforceable	
3.	Executed contract is one which is yet to be performed	
4.	Contract is an agreement in first place	
5.	Past consideration is no consideration	
6.	A stranger to contract cannot sue	
7.	Writing and registration is compulsory for every contract	
8.	Offer and acceptance together constitute an agreement	
9.	All agreement forms into consideration	
10.	Consent may be free when it is caused by undue influence	

Q1B)	**MATCH THE FOLLOWING (Any 7 Out 0f 10)**			7 marks
1	Coercion	A	action on offer	
2.	Misrepresentation	B	legally not allowed	
3.	Undue influence	C	threat	
4.	Fraud	D	ot in stable mental capacity	
5.	Consent	E	misuse of authority	
6.	Free consent	F	unknow shown to be know	
7.	Unsound mind	G	parties agree upon same thing in same sense	
8..	Acceptance	H	deceive someone	
9.	Proposal	I	can enter into contract without coercion	
10.	Void	J	offer	

Q2 A	Discuss what you mean by Void agreement discuss with exceptions	8 Marks
Q2 B	Discuss in detail Misrepresentation under section 18 of Indian Contract Act.	7 Marks
	OR	
Q2 P	Define Acceptance and essentials of Acceptance.	8 Marks
Q2 Q	Discuss in detail mode of discharge of contract.	7 Marks
Q3 A	Discuss in detail rights of stoppage in transit and how stoppage in transit is effected?	8 Marks
Q3 B	What is Promissory note and what essentials of Promissory note?	7 Marks
	OR	
Q3P	Describe in detail discharge by Operation of law.	8 Marks
Q3 Q	What is the consequence of anticipatory breach of contract?	7 Marks
Q4 A	Define Company under Companies act and what are the characteristics of company?	8 Marks
Q4 B	Discuss in detail Doctrine of Ultra-virus.	7 Marks
	OR	
Q4P	Discuss in detail Section 5 Bill of exchange under Negotiable Instrument Act.	8 Marks
Q4 Q	What is post-dated cheque?	7 Marks
Q5 A	What is the Patent what are the principles underlying Patent in law in India	8 Marks
Q5 B	What is a trademark under statutory law? And what are the functions of Trademark?	7 Marks
	OR	
Q5	Write Short Notes On (any 3)	15 Marks
1	What is the Consumer dispute?	
2	What is the Passing off?	
3	What is Geographical indication?	
4	What are the objects of PPV and Fr act 2001?	
5	What do you mean by Quorum of meeting?	

PTVA's M. L. DAHANUKAR COLLEGE OF COMMERCE
Academic Year: 2023-24
Semester End Examination

Class: F.Y.BMS   Semester: I

Subject: Foundation of Human Skills

Time: 2.5 hours   Total: 75 marks

Date: 30th Oct, 2023   Time: 8:00 am to 10:30 am

Instructions for the candidate:
1. This question paper contains 2 pages
2. In all, 5 main questions shall be attempted.
3. Answers to each new question should begin on a fresh page.
4. Figures on the right-hand side indicate full marks.
5. Use of simple calculator is allowed.

Q 1. A.	State whether True or False (any 8 out of 10)		8 marks
1.	Physical development involves changes in mental activity such as perception memory.		
2.	XY chromosomes denotes the gender of girl child.		
3.	The more intense the stimuli the more likely it is to be perceived.		
4.	The first step of team building is pre work.		
5.	Machiavellian personality plays politics for their benefit.		
6.	Avoiding is best way to solve conflict.		
7.	Theory X managers believe that employees are hardworking, responsible and capable.		
8.	Insomnia is an effect of stress.		
9.	Apathy is being different to work or coworkers.		
10.	Less sleep affects the mood.		

Q 1.B.	Match the Column (any 7 out of 10)		7 marks
1.	Bell	a. promotion	
2.	Salivation	b. Corporate buildings, size of office.	
3.	Reward power	c. Conditioned stimulus	
4.	Legitimative power	d. khokha	
5.	Jargon	e. distrust of others	
6.	symbols	f. position, rank	
7.	Logical resistance	g. vested interest	
8.	Psychological resistance	h. Ivam Pavlov	

9.	Sociological resistance	I. Unconditioned response	
10.	Classic conditioning	j. Relearning time	
Q 2. A.	Explain the characteristics of message and situation required during persuasion.		8 marks
Q 2. B.	Discuss the different roles of manager.		7 marks
	OR		
Q 2. P.	Explain the different period of human life span.		8 marks
Q 2. Q.	Explain the different personality traits in an organization.		7 marks
Q 3. A.	What are the differences between team and groups.		8 marks
Q 3. B.	Explain the importance of goal setting and way for effective goal setting.		7 marks
	OR		
Q 3. P.	Elaborate on group behavior model.		8 marks
Q 3. Q.	What are the reasons for social loafing.		7 marks
Q 4. A.	Elaborate on Herzberg two factor theory.		8 marks
Q 4. B.	State the types of Organizational culture.		7 marks
	OR		
Q 4. P.	Explain the monetary and non-monetary rewards.		8 marks
Q 4. Q.	Write a note on Motivation.		7 marks
Q 5. A.	Explain the basics of TQM.		8 marks
Q 5. B.	What are qualities of a creative person?		7 marks
	OR		
Q 5. P.	Short Notes (any 3 out of 5)		15 marks
1.	Clayton Alderfer's ERG theory		
2.	Survey feedback technique.		
3.	Types of Stress.		
4.	T-group		
5.	Cognitive dissonance		

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PTVA's M. L. DAHANUKAR COLLEGE OF COMMERCE
Academic Year: 2023-24
Semester End Examination

Class: F.Y.BMS   Semester: I

Subject: BUSINESS STATISTICS

Time: 2.5 hours   Total: 75 marks

Date: 2ND Nov,23   Time: 8:00 am to 10:30 am

Instructions for the candidate:
1. This question paper contains 5 pages
2. In all, 5 main questions shall be attempted.
3. Answers to each new question should begin on a fresh page.
4. Figures on the right-hand side indicate full marks.
5. Use of simple calculator is allowed.

Q 1. A.	Choose the correct alternative & rewrite the sentences (any 8 out of 10)	8 marks
1.	Ajay has scored 56 marks in Economics & 78 marks in Geography. Credit points assigned to Economics is 5.5 & Geography is 4.5. Weighted mean is ------ a) 65.9 b) 79.5 c) 56.9 d) 57.5	
2.	Standard deviation of data 10,20,30,40 50 is-------- a) 12.4121 b) 31.1421 c) 14.1421 d) 15.4114	
3.	--------------is the measure of central tendency which depend upon each observation of the given data a) Variance b) Median c) Mode d) Mean	
4.	If $3x + 5y - 21 = 0$ & $3x + 4y - 18 = 0$ are given regression equations then -------------- a) $\bar{x} = 2, \bar{y} = 2$ b) $\bar{x} = 2, \bar{y} = 3$ c) $\bar{x} = 3, \bar{y} = 2$ d) $\bar{x} = 3, \bar{y} = 3$	

5.	Percentile divides the given distribution into ------------equal parts
	     a) 2
	     b) 10
	     c) 4
	     d) 100	

6.	In a class of 100 students ,55 boys have scored on an average 80 marks & girls have scored 70 marks. Average marks scored by all students together is---------------
	     a) 65.5
	     b) 85.5
	     c) 75.5
	     d) 55.5	

7.	----------- index number is calculated by taking both year quantities
	     a) Laspeyres's
	     b) Paasche's
	     c) Marshall-Edgeworth
	     d) Kelly's	

8.	We convert pay-off table into regret table in-----------
	     a) Laplace Criteria
	     b) Maximax Criteria
	     c) Minimax Regret Criteria
	     d) Maximin Criteria	

9.	A & B are complementary events. If $P(B) = 0.6$ then $P(A)$ is--
	 ----------- 	
	     a) 0.5
	     b) 0.4
	     c) 0.35
	     d) 0.55	

10.	If fair coin is tossed 4 times, then its sample space has--------- Points
	     a) 8
	     b) 4
	     c) 16
	     d) 2	

Q 1. B.	State whether the following statements are true or false (any 7 out of 10)	7 marks
1.	Correlation coefficient is geometric mean between regression coefficients	
2.	Index number for base year is always 0	
3.	Two events A & B are independent if $P(A \cap B) = P(A) \times P(B)$	
4.	Eye color is the example of attribute.	
5.	Median divides the given data into 4 equal parts.	

6.	2 variables are said to be positively correlated if they change in the same direction.	
7.	Quartile deviation is calculated as (Q1+Q3)/2	
8.	Sale of ice cream, sale of crackers, sale of clothes are the examples of seasonal variations	
9.	Maximin criteria is decision making under risk.	
10.	To draw frequency curve, we take lower limit of each class on x-axis.	

Q 2. A.	Draw more than ogive & hence locate median of the given distribution	8 marks

Weight in kg	20-25	25-30	30-35	35-40	40-45
Number of persons	15	25	30	20	10

Q 2. B.	Calculate arithmetic mean & mode of the following distribution	7 marks

Temperature in °C	10-12	12-14	14-16	16-18	18-20
Number of cities	23	37	40	35	25

OR		
Q 2. C.	Draw histogram & hence locate mode of the given distribution	8 marks

Monthly salary in '000 Rs.	10-20	20-30	30-40	40-50	50-60
Number of employees	100	150	300	250	50

Q 2. D.	Calculate arithmetic mean & median of the distribution given below	7 marks

Height in feet	6-7	7-8	8-9	9-10	10-11
Number of trees	40	55	65	50	30

Q 3. A.	The following data represent runs made by batsman & wickets taken by bowler in 6 different matches. Calculate coefficient of variation for both players & suggest performance of which player is better	8 marks

Runs	50	67	56	89	45	40
Wickets	1	1	5	2	1	3

Q 3. B.	Find regression equation of y on x & hence calculate y at $x = 15$							7 marks

x	11	18	12	8	10	7
y	21	35	23	15	19	13

OR

Q 3. C.	Calculate Karl Pearson's Correlation Coefficient between x & y	8 marks

x	6	8	4	10	5	9	7
y	8	6	10	4	9	5	7

Q 3. D.	Calculate 7th decile & 85th percentile of the distribution given below	7 marks

Number of accidents per month	10-15	15-20	20-25	25-30	30-35
Number of highways	45	67	83	55	50

Q 4. A.	Calculate Laspeyres's, Paasche's & Marshall Edgeworth index number	8 marks

Commodity	Price		Quantity	
	2010	2018	2010	2018
A	67	80	7	5
B	56	63	9	8
C	40	45	5	2
D	32	30	10	10

Q 4. B.	Calculate trend values by 5 yearly moving average method								7 marks

Year	2015	2016	2017	2018	2019	2020	2021	2022
Number of shirts sold	230	200	340	400	320	500	480	520

OR

Q 4. C.	Calculate trend values by method of least square & hence estimate profit for the year 2008	8 marks

Year	2000	2001	2002	2003	2004	2005
Profit in '000 Rs.	40	56	34	80	60	50

Q 4. D.	Calculate Fisher's & Dorbish Bowley's Index Number					7 marks
	Commodity	2020		2022		
		Price	Quantity	Price	Quantity	
	A	40	10	42	8	
	B	67	9	78	5	
	C	80	6	83	6	
	D	64	8	70	5	

Q 5. A.	Select the best alternative by				8 marks

a) Maximax criteria
b) Laplace criteria
c) Hurwicz alpha Criteria (alpha=0.7)

	Alternative(Pay-off in Rs.)		
State of nature	A1	A2	A3
N1	1100	2000	1000
N2	400	5000	100
N3	3000	−2000	1200
N4	500	1000	3000

Q 5. B.	2 dice are rolled simultaneously. Find the probability that sum of the numbers appearing on uppermost faces is	7 marks

a) Divisible by 3
b) Divisible by 4
c) Divisible either by 3 or by 4

OR	

Q 5. C.	Short Notes (any 3 out of 5)	15 marks
1.	Decision making under Risk	
2.	Meaning of Variable, Discrete Variable & Continuous Variable with suitable example of each	
3.	Properties of Regression Coefficient	
4.	Correlation & types of correlation with suitable example of each	
5.	Cost of Living Index	

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PTVA's M. L. DAHANUKAR COLLEGE OF COMMERCE
Academic Year: 2023-24
Semester End Examination

Class: F.Y.BMS   Semester: I

Subject: Introduction to Financial Accounting

Time: 2.5 hours

Date: 01/11/2023

Total: 75 marks

Time: 8:00 am to 10:30 am

Instructions for the candidate:
1. This question paper contains 5 pages
2. In all, 5 main questions shall be attempted.
3. Answers to each new question should begin on a fresh page.
4. Figures on the right-hand side indicate full marks.
5. Use of simple calculator is allowed.

Q 1. A.	Multiple Choice Questions (any 8 out of 10)	8 marks
1.	_____ issues the accounting standards. a) IRDA b) ICAI c) ICSI d) SEBI	
2.	_____ is non-recurring in nature. a) Capital Expenditure b) Revenue Expenditure c) Operating Expenditure d) All of the above	
3.	_____ are shown on the liability Side of balance sheets. a) Debtors b) Creditors c) Investments d) Cash	
4.	_____ accounting standard deals with revenue recognition. a) AS-1 b) AS-6 c) AS-9 d) AS-10	
5.	According to _____ concept of accounting only those transaction that can be expressed in terms of money are recorded in books of accounts. a) Accrual concept b) Cost Concept c) Money measurement concept d) Going concern concept	
6.	In the purchase book transactions are recorded on the basis of _____. a) Debit note b) Credit note c) Purchase Invoice d) Sales Invoice	
7.	Trading account helps to find out the amount of _____. a) Gross profit or loss b) Net profit or loss c) financial position d) cash position	
8.	_____ is not an advantages of a computerized accounting system. a) High Speed b) High Reliability c) Reduced training cost d) High accuracy	
9.	AS-6 is not applicable in case of _____. a)Plant and Machinery b) Wasting Assets c) Motor Car d) Furniture	
10.	_____ discount is given to encourage bulk purchases of goods.	

		a) Trade b) Cash c) Shipping d) Early	
Q 1. B.		State whether True or False (any 7 out of 10)	7 marks
1.		Recording transactions in the journal is called as casting.	
2.		Cash book records only credit transactions of business.	
3.		Balance sheet is an important account in the ledger.	
4.		Under the fixed installment method, the amount of depreciation remains the same.	
5.		Wrong balancing of accounts will affect the trail balance.	
6.		Trial balance ensures mathematical accuracy of books of accounts.	
7.		Debit side of cash book shows all payments.	
8.		Going concern concept assumes continuance of business.	
9.		Prepaid expense is shown on the assets side.	
10.		All incomes generally have credit balance.	

Q 2. A. Journalise the following transactions in the books of Mr. Ram for the month of May 2023 — 15 marks

May	
1st	Started business with a cash of Rs 75,000
2nd	Purchased goods from Manish on credit 25,000
3rd	Goods retuned to Manish 2,000
4th	Bought furniture for 15,000 for cash
5th	Salary paid to Mr X Rs 20,000
6th	Received Interest Rs 250. Amount was directly credited to the bank
7th	Goods withdrawn by Mr. Ram for personal use Rs 2000
8th	Withdrew from bank for personal use 3,000
9th	Withdrew from bank for office use 10,000
10th	Goods distributed as free samples Rs 5000
11th	Paid for printing and stationery Rs 200
12th	Sold goods to Sunil Rs 5000 less 5% trade discount
13th	Goods worth Rs 1500 were lost by fire
14th	Purchased Motor Car of 70,000 and amount paid by cheque @ 12% GST.

OR

Q 2. P. State with reasons whether the following is Capital, Revenue or deferred revenue expenditure or receipts — 15 marks
a) Cost of goodwill purchased
b) Import duty paid on raw material purchased
c) Legal expenses paid for raising capital
d) Fees paid to tax consultant for GST related services

	e) Expenditure on staff uniforms f) Cost of improving sitting capacity of cinema hall g) Wages paid for building extension h) Rent received	
Q 3. A.	M/s Lokesh Fabrics purchased a Textile Machine on April 01, 2019 for ₹ 1,00,000. On July 01, 2020 another machine costing ₹ 2,50,000 was purchased. A new machine purchased on April 01, 2021 for ₹ 25,000. The company charges depreciation @15% p.a. on straight line method. Prepare Machinery Account and Depreciation Account for the year ended March 31, 2023.	15 marks

<div align="center">OR</div>

Q 3. P.	Enter the following particulars in the Cash Book with Cash and Bank columns in the books of Ms. Kavya.	15 marks

Date	Particulars
April 1	Balance of cash in hand ₹ 2,000 and at Bank ₹ 12,000.
3	Received cash from Madhav ₹ 1,800
5	Cash Sales ₹ 1,000
6	Purchases by cheque ₹ 745
9	Paid into Bank ₹ 1,850
10	Paid cash for freight ₹ 54
12	Drew from Bank for office use ₹ 600.
13	Paid into Bank ₹ 715
17	Drew Cash for her son's birthday party ₹ 175
19	Received a cheque from Navin for ₹ 380 and deposited it into bank on the same day.
20	Cash Sales ₹ 200
25	Drew from Bank for office use ₹ 200
26	Purchased furniture for ₹ 1,000 and payment made by cheque
27	Navin's cheque is dishonored
29	Purchased business premises, payment made by cheque of ₹ 12,000
30	Received cheque of ₹ 675 from Harish

Q 4. A.	Pass the rectification entries for the following (1) Rs. 5,000 Paid for furniture purchased has been debited to purchases account. (2) Wages paid Rs. 7,000 for installation of new machinery were recorded in wages account. (3) Goods sold to Hari Rs. 10,000 not recorded. (4) Rs. 2,500 received from Monu has been credited to Sonu A/c. (5) Rent paid Rs. 1,000 wrongly debited to Landlord Account. (6) Credit Purchase from Raman Rs. 15,000 were wrongly recorded in sales book. (7) Under casting of Sales Rs 800 (8) Goods Rs. 5,000 withdrawn by proprietor for personal has not been recorded	8 marks

Q 4. B.	Prepare Bank Reconciliation Statement for Ms. Sneha from the following details.			7 marks

	Particulars		Amount
1	Balance as per Cash Book on 31st December, 2018		5000
2	Cheques issued but not uncashed		8000
3	Interest credited by the Bank, but not recorded in Cash Book		140
4	Direct deposit into our Bank A/c. by X a customer		750
5	Bank charges debited by bank only		20
6	Cheque deposited but not cleared		4000
7	Direct payment for telephone bill by Bank as per standing instructions		480

OR

Q 4. P.	Following are the balances extracted from the books of Manish Gupta on 31st March, 2022:					15 Marks

Particulars	Amt	Particulars	Amt
Capital	1,90,000	Cash at Bank	26,000
Drawing	7,000	Salaries	8,000
Plant & Machinery	1,20,000	Repairs	1,900
Delivery Vehicle	26,000	Opening Stock	16,000
Sundry Debtors	36,000	Rent	4,500
Sundry Creditors	26,000	Manufacturing Expenses	1,500
Purchase	20,000	Bills Payable	23,500
Sales	42,000	Bad Debts	5,000
Wages	8,000	Carriage	1,600

Prepare Trading and Profit and Loss Account and Balance Sheet as at 31st March, 2022 after following adjustments are made:

(i) Closing Stock was ₹16,000

(ii) Depreciate Plant and Machinery @ 10% and Delivery Vehicle @ 15%.

(iii) Unpaid Rent amounted to ₹500

Q 5. A.	Explain the different types of errors	8 marks
Q 5. B.	Bring out the advantages of computerized accounting	7 marks

OR

Q 5. C.	Short Notes (any 3 out of 5)	15 marks
1.	AS-1	
2.	Factors affecting depreciation	
3.	Uses of Trial Balance	
4.	Subsidiary Books	
5.	Classification of accounts	

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