

[Total No. of Pages : 7

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2-3-101A-R23

**FOUR YEAR B.Com. (HONOURS) (General/Computer Application)
DEGREE EXAMINATION, DECEMBER - 2024
CHOICE BASED CREDIT SYSTEM
THIRD SEMESTER-MAJOR
PART - II
PAPER-5: ADVANCED ACCOUNTING
(Under CBCS New Regulation w.e.f. the Academic Year 2024-25)**

Time : 3 Hours

Max. Marks : 75

SECTION-A

**Answer any Five of the following questions. Each question carries equal marks.
(5×3=15)**

1. What are the limitations of self-balancing system?
2. Explain creditors ledger adjustment account.
3. Explain the differences between single entry system and double entry system
4. Balance sheet vs. statement of affairs.
5. Explain the treatment of Life membership.
6. What is non-trading concerns?
7. Write a note on gaining ratio
8. X and Y sharing profits and losses in the ration 3:1. They decided to Z as partner, he gets $\frac{1}{5}$ th from X and $\frac{1}{4}$ th share of profits. Calculate new profit sharing ratio of X, Y and Z after Z.
9. Explain the term dissolution of a firm.
10. What is fluctuating capital method?

SECTION - B

Answer any Five of the following questions. Each question carries equal marks.
(5 × 12 = 60)

11. What is self-balancing system? Explain the differences between self-balancing system and sectional balancing system.

12. From the following particulars prepare necessary adjustment accounts under self balancing system.

Sundry Debtors	
Opening balance	2,00,000
Closing balance	10,000
Cash receipts	
Credit sales	8,00,000
Discount allowed	10,00,000
Returns inward	30,000
Bad debts	20,000
Bills receivables	15,000
Bills receivable dishonored	90,000
Bills receivable discounted	10,000
Bad debts recovered	40,000
Transfer from debtors ledger to creditors' ledger	5,000
Transfer from creditors' ledger to debtors' ledger	4,000
Closing credit balance of sundry debtors	2,000
	15,000

13. Following was the position of Vamsi's firm as on 31-03-2022 and 31-03-2023

Particulars	31-03-2022	31-03-2023
	Rs.	Rs.
Bank	10,00,000	15,00,000
Cash in hand	25,000	42,000
Machinery	2,00,000	2,25,000
Furniture	80,000	70,000
Debtors	30,000	40,000
Bills payable	14,000	12,000
Creditor	42,000	50,000

During the year 2022-23 Mr. Vamsi introduced Rs. 40,000 as additional capital. He withdrew Rs. 2,500 every month to meet his household expenses. Ascertain his profit or loss for the year ending 31st March, 2023.

14. Mr. Raman commenced business on 1st January, 2023 with a capital of Rs. 25,000 brought machinery Rs. 45,000, furniture for Rs. 15,000. He introduced an additional capital of Rs. 5,000 and he withdrew at Rs. 1,500 per month for personal use.

On 31st December, 2023 his financial position was as follows: cash in hand Rs. 1,000, Cash at bank Rs. 10,000, Inventory Rs. 11,000, Debtors Rs. 12,000, depreciate furniture and machinery at 10% and 5% respectively, sundry creditors 2,500, interest accrued Rs. 1,000. Calculate profit or loss made by Mr. Raman.

15. From the following receipts and payments account for the year ending 31st March, 2020. Prepare income and expenditure account.

Receipts	Amount (Rs)	Payments	Amount (Rs)
To balance b/d	1,20,000	By Salaries	40,000
To Subscriptions	2,25,000	By Internet charges	10,000
To Donations	90,000	By electricity charges	10,000
To community hall rent	18,000	By Bank charges	4,000
To Honorarium received	5,000	By repairs	25,000
		By rent	16,000
		By Computer purchased	50,000
		By Library books	1,75,000
		By balance c/d	1,28,000
	4,58,000		4,58,000

Adjustments:

	31-03-2019	31-03-2020
Subscriptions	5,000	14,000
Salaries	4,000	12,000
Donations	10,000	15,000

16. Explain the differences between Receipts and payments account and Income and expenditure account.

(4)

17. Arvind and Bhavana sharing profit and losses in the ratio of 3:2. The following balance sheet is extracted from their books of accounts.

Liabilities	Amount (Rs)	Assets	Amount (Rs)
Capitals		Plant and Machinery	40,000
Arvind	80,000	Furniture	25,000
Bhavana	50,000	Land	50,000
Bank Overdraft	20,000	Inventory	40,000
Creditors	30,000	Debtors	20,000
		Bills Receivables	5,000
		Cash in hand	
	1,80,000		1,80,000

Kirthana admitted on 1st April, 2024 into the partnership firm on the following conditions.

- Kirthana is to bring Rs.20,000 as capital and Rs.10,000 as goodwill, old partners decided to withdraw $\frac{1}{2}$ of the goodwill.
- Plant and machinery is revalued to Rs.32,000
- The value of the land raised by Rs.10,000
- It is decided to create a provision of 5% on debtors.

Prepare necessary account and new balance sheet after admission of Kirthana

18. A, B and C Sharing profit and losses in proportion to their capitals. The following balance sheet is extracted from their books of accounts.

Liabilities	Amount (Rs)	Assets	Amount (Rs)
Capitals		Land and Building	2,20,000
A	2,00,000	Plant and Machinery	2,80,000
B	3,00,000	Inventory	1,00,000
C	2,00,000	Sundry Debtors	1,00,000
Creditors	80,000	Cash in hand	1,05,000
Bills Payable	25,000		
	8,05,000		8,05,000

2-3-101A-R23

(5)

[P.T.O.]

On 31st March, 2022, A decided to retire from the partnership business and the remaining partners decided to continue the business on the following conditions.

- Plant and machinery be depreciated by 20%
- Land and building value raised by 30,000
- Inventory to be valued at Rs. 80,000
- It is decided to create a 5% provision on debtors.
- Goodwill of the firm valued at 70,000, no goodwill account being raised.

19. X, Y and C sharing profit and losses in equally. The following balance sheet is extracted from their books of accounts.

Liabilities	Amount (Rs)	Assets	Amount (Rs)
Capitals		Land and Buildings	2,00,000
X	2,00,000	Plant and Machinery	1,80,000
Y	1,00,000	Stock	1,00,000
Z	1,00,000	Furniture	50,000
Creditors	1,50,000	Sundry Debtors	70,000
Loan account	70,000	Cash in hand	20,000
	6,20,000		6,20,000

The dissolved on the above date. Buildings were sold for Rs. 2,10,000 while furniture realized an amount of Rs. 24,000. Stock realized worth Rs. 75,000. Realization expenses amounted to Rs. 14,000. Close books accounts of the firm.

6) not done

20. A, B and C are three partners who are sharing profits equally. On the dissolution of the partnership, on 1st June, 2022 the balance sheet is as follows.

Liabilities	Amount (Rs)	Assets	Amount (Rs)
Capitals			
A	20,000	Cash	15,000
B	5,000	C's capital account	4,000
		Loss on realization	6,000
	25,000		25,000

C becomes insolvent. Close the books of the firm.

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FOUR YEAR B.Com. (HONOURS) (Computer Application)

DEGREE EXAMINATION, DECEMBER - 2024

CHOICE BASED CREDIT SYSTEM

THIRD SEMESTER-MINOR

PART - II : FINANCIAL MANAGEMENT

Paper-8 : Money, Banking and Financial Markets

(Under CBCS New Regulation w.e.f. the academic year 2024-25)

Time : 3 Hours

Max. Marks : 75

SECTION - A

Answer any Five of the Following Question. Each question carries equal marks.
(5×3=15)

- ~~1.~~ Explain money classification.
- ~~2.~~ Explain RBI approach to money supply.
- ~~3.~~ Types of banks.
4. Nationalization of banks.
- ~~5.~~ Quantitative methods of credit control.
6. Explain open market operations.
- ~~7.~~ Explain commercial paper.
8. Non banking financial institutions.
9. What is Reverse Repo?
10. What is meant by Loan theory of interest.

SECTION - B

Answer any Five of the following Question. Each question carries equal marks.
(5×12=60)

- ~~11.~~ Explain the functions of Money.
- ~~12.~~ Explain RBI approach in money supply.
- ~~13.~~ Explain the recent trends in banking sector in India.

14. What are the functions of commercial banks?
 15. Explain the functions of central bank.
 16. Explain in detail about the different methods of credit control.
 17. What is derivative? Explain different kinds of derivatives.
 18. Explain primary and secondary market for securities.
 19. Discuss the nature and structure of interest rate in India.
 20. Briefly explain in detail about the liquidity preference theory of interest.
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FOUR YEAR B.Com. (HONOURS) (General/Computer Application)
DEGREE EXAMINATION, DECEMBER - 2024
CHOICE BASED CREDIT SYSTEM
THIRD SEMESTER - MAJOR
PART - II
PAPER-6: INCOME TAX
(Under CBCS New Regulation w.e.f. the academic year 2024-25)

Time : 3 Hours

Max. Marks : 75

SECTION - A

Answer any Five of the following questions. Each question carries equal marks.
(5×3=15)

1. Explain Assessee.
2. What is previous year?
3. Mr. Raman resides in Mumbai and gets Rs.20,000 per month as basic salary, Rs.8,000 per month as DA(50% entering service benefits). Rs.14,000 per month as HRA. He pays Rs.15,000 per month as rent. Calculate taxable HRA.
4. Explain Unrecognized provident fund.
5. From the following particulars from calculate gross annual value of house property for the A.Y. 2023-24.

Municipal Rental Value	Rs.60,000 p.a.,
Fair Rental value	Rs.67,000 p.a.,
Actual rent paid per month	Rs.5,800
Standard rental value	Rs.64,000 p.a.,
6. Explain Self-occupied house property.
7. Explain tax treatment of legacies.
8. Explain income from profession.
9. Explain the differences between short term capital gains and long term capital gains.
10. Write a note on casual income.

SECTION - B

Answer any Five of the following questions. Each question carries equal marks. (5 × 12 = 60)

11. What is exempted income under section 10. Give ten examples for exempted incomes.
12. From the following information of Mr. Babu, compute his income liability to be taxed in India for the A.Y. 2023-2024, assuming that Mr. Babu is
- Resident and ordinarily resident
 - Resident but not ordinarily resident
 - Non-Resident
- Income from house property in New York received in India - Rs. 20,000/-
 - Profits from a business in USA controlled from India and received in USA - Rs. 25,000/-
 - Agricultural Income from land situated in Britain - Rs. 36,000/-
 - Income from Profession in India but received in Japan - Rs. 40,000/-
 - Salary income received in India for services rendered in Sri Lanka - Rs. 52,000/-
 - Agricultural income from land situated Tripura Rs. 24,000.
13. Mr. Rajesh is working in ABC Ltd in Bangalore. He received the following emoluments in the previous year.
- | | |
|---|------------|
| Basic Pay per month | |
| Dearness allowance 30% of basic pay (60% forming part of salary) | Rs. 35,000 |
| Annual bonus | |
| Family pension | |
| Commission per month | Rs. 15,000 |
| House Rent Allowance per month | Rs. 5,000 |
| Rent paid per annum | Rs. 1,000 |
| Entertainment allowance per month | Rs. 4,000 |
| Employer's contribution to RPF is 14% per annum | Rs. 72,000 |
| 12% interest on RPF | Rs. 2,000 |
| Education allowance for two children per month | Rs. 4,200 |
| Compute Mr. Rajesh taxable income from salary for the assessment year 2023-24 | Rs. 600 |
| | Rs. 250 |
14. What is meant by allowance? Explain different types of allowances.
15. Mrs. Bharathi is owner of a house property in Chennai which is let out for Rs. 1,64,000 p.a. Municipal valuation: Rs. 1,45,000; Fair rent: Rs. 1,54,000; Standard Rent: Rs. 1,43,200; Rent for one month could not be collected. The local taxes payable by the owner amounts to Rs. 10,000 but the tenant has undertaken the responsibility to pay it. The tenant has also undertaken to bear cost of repairs amounting to Rs. 20,000. Interest on borrowed capital paid during the previous year amounts to Rs. 32,800.

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Mr. Akash has one house property in Guntur and it was let out to Mr. Kartik at monthly rent of Rs. 7,000 per month. The rent of similar property in the neighborhood is Rs. 65,000 p.a. The municipal rental valuation of the house is Rs. 54,000. Municipal tax paid in respect of property is Rs. 6,000 and Rs. 4,000 towards insurance of the house property. The house was constructed in 2016 with a loan of Rs. 32,00,000 taken from SBI Bank. During the previous year 2022-23, Mr. Akash refunded Rs. 2,39,000 which includes Rs. 1,56,000 as current year interest. The house was vacant for one month during the previous year. Compute the taxable income from house property of Mr. Akash for A.Y. 2023-24.

17. Dr. Sudharshan is a medical practitioner. He gives you the following summary of cash book for the year ending 31st March, 2022.

Particulars	Amount	Particulars	Amount
To balance b/d	10,000	By Clinic rent	18,000
To Sale of medicines	42,000	By motor car expenses	8,000
To Consultation fees	60,000	By Purchase of medicines	38,000
To Gifts	8,000	By Surgical equipment	40,000
To Visiting fees	45,000	By Salaries	24,000
To dividends on govt securities	6,000	By motor car purchased	1,40,000
To Life insurance policy maturity	1,00,000	By household expenses	7,000
To dividends from UTI	6,000	By balance c/d	2,000
	2,77,000		2,77,000

Additional information:

- Household expenses include Rs. 6,800 insurance premium
 - Gifts include Rs. 3,000 from relatives
 - Opening stock of medicines was Rs. 4,000 and closing stock was Rs. 12,000
18. From the following compute the taxable income under the head income from business. Profits before the following adjustments is Rs. 6,25,000

	Amount (Rs)
Administrative expenses	12,000
Household expenses	2,500
Discount allowed	2,000
Salaries outstanding	4,500
Income tax	2,250
Trade expenses	4,000
Provision for bad debts	500
Bad debts	800
Donations to recognized charitable trust	1,000
Car expenses (for personal use)	2,600

2-3-102-R23

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19. Mr.Naresh submits the following particulars of his income from other sources for the year ended 31-03-2023.

Family pension from Govt. of Tamilnadu per annum	Rs.42,000
Royalty from books written	Rs.20,000
(Expenses incurred for this purpose Rs.2,500)	
Remuneration from articles published in a Magazine	
Interest on post office saving bank account	Rs. 2,000
Interest on Fixed deposit account	Rs. 4,000
Agriculture income received in Haryana	Rs. 8,000
Dividends received from TCS Ltd	Rs.15,000
Winnings from lotteries Net (Cost of purchase lottery Rs.500)	Rs.10,000
Agriculture income received in Japan	Rs.50,000
Winnings from horse race (Gross)	Rs.20,000
	Rs.25,000

Compute his taxable income from other sources for the A.Year 2023-24

20. Explain the procedure for computation of Long-term and short-term capital gains with suitable example.

FOUR YEAR HONOURS B.Com. (Computer Application)

DEGREE EXAMINATION, DECEMBER - 2024

CHOICE BASED CREDIT SYSTEM

THIRD SEMESTER

PART - II

PAPER-8: DIGITAL MARKETING

(Under CBCS New Regulation w.e.f. the Academic Year 2024-25)

Time : 3 Hours

Max. Marks : 75

SECTION - A

Answer any Five of the following questions. Each question carries equal marks.
(5×3=15)

1. Explain the characteristics of Digital Marketing.
2. Explain the term traditional marketing.
3. What is Landing pages?
4. What is meant by search engine Ad?
5. Explain the differences between SEO and SEM.
6. What is email marketing?
7. Describe Social media marketing.
8. Explain Twitter
9. Explain Google analytics
10. What is meant by mobile SEO?

SECTION - B

Answer any Five of the following questions. Each question carries equal marks.
(5×12=60)

11. What are the different types of Digital marketing?
 12. Discuss Digital Marketing and explain various strategies in digital marketing.
 13. Explain network advertising.
 14. Explain the differences between network advertising and online advertising.
 15. Explain the advantages and disadvantages of email marketing.
 16. Explain in detail about the email marketing campaign process.
 17. What are the seven myths of social media marketing?
 18. Define Social Media Marketing. Explain different platforms of social media marketing.
 19. What is search engine optimization? Explain its trends in detail.
 20. Explain on-page and off-page in search engine optimization.
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2-4-101A-R23

**FOUR YEAR HONOURS B.Com./ (General/ Computer Application) / B.B.A./
(General / Digital Marketing) DEGREE EXAMINATION**

APRIL/MAY-2025

CHOICE BASED CREDIT SYSTEM

FOURTH SEMESTER - MAJOR

PART - II : ACCOUNTANCY

PAPER - 9: CORPORATE ACCOUNTING

(Under CBCS New Regulation w.e.f the academic year 2024-25)

Time : 3 Hours

Max. Marks : 75

SECTION -A

Answer any Five of the following questions. Each question carries equal marks.

(5×3=15)

1. Types of share capital
2. What is forfeiture of shares?
3. Concept of redeemable debentures
4. Right shares
5. Average Profit Method
6. What factors affect the valuation of goodwill in a business?
7. Need for the valuation of shares
8. What is the Fair Value Method of share valuation?
9. Significance of reserves and surplus in the company's Balance Sheet
10. Provisions of the Companies Act, 2013

SECTION -B

Answer any FIVE of the Following questions. Each question carries equal marks.

(5×12=60)

11. XYZ Ltd. issued 20,000 equity shares of Rs.50 each at a premium of Rs.10 per share payable as follows: On Application: Rs.20, On Allotment: Rs.25 (including Rs.10 premium) On Final Call: Rs. 15. Applications were received for 18,000 shares, and all were accepted. All moneys were received except the final call on 200 shares, which were forfeited. Out of these, 100 shares were reissued at Rs.45 per share as fully paid. Pass necessary journal entries in the books of XYZ Ltd.
12. ABC Ltd. had issued 5,000 equity shares of Rs.50 each payable as follows: On Application: Rs.10, On Allotment: Rs.20, On First Call: Rs.10, On Final Call: Rs.10, A shareholder holding 400 shares paid only up to the allotment and failed to pay further calls. His shares were forfeited and later reissued at Rs.45 per share as fully paid. Pass necessary journal entries in the books of ABC Ltd.

2-4-101A-R23

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13. Sultan Co. Ltd. issued 5,000 9% debentures of Rs.100 each under the following conditions:
- 1,500 debentures issued at par, redeemable at par.
 - 1,000 debentures issued at a 5% discount, redeemable at par.
 - 1,500 debentures issued at a 10% premium, redeemable at par.
 - 1,000 debentures issued at a 5% discount, redeemable at a 10% premium.
- Pass necessary journal entries in the books of Sultan Co. Ltd. for both issue and redemption of debentures.

14. The following are the particulars of XYZ Ltd:

Particulars	Amount (Rs.)
Authorized Capital (20,000 equity shares @ Rs. 10 each)	2,00,000
Issued & Subscribed Capital (8,000 equity shares @ Rs. 10 each)	80,000
General Reserve	70,000
Profit & Loss Account	30,000

The directors resolved to issue 1 Bonus share for every 4 shares held and maintain a minimum balance of Rs. 20,000 in the Profit & Loss Account, with the remaining amount adjusted from the General Reserve. Pass the necessary journal entries in the books of XYZ Ltd.

15. The following particulars relate to ABC Ltd.:

Profits Earned: 2021: Rs.70,000; 2022: Rs.80,000 ; 2023: Rs.75,000

Normal Rate of Return: 12%

Capital Employed: Rs.4,00,000

Non-Recurring Profit (Included in average profit): Rs.5,000 Out of which Rs.2,000 has a tendency to appear every year.

Present Value of an Annuity of Rs.1 for 5 years at 12%: 3.60

You are required to calculate goodwill using the following methods:

- Five Years' Purchase of Super Profits
- Capitalization of Super Profits
- Annuity Method

16. From the following information, calculate the value of goodwill on the basis of 3 yearly purchases of super profits of the business.

- Sundry assets of the firm are Rs. 22,50,800 and current liabilities are Rs. 93,625
- Average capital employed in the business Rs. 18,00,000
- Rate of interest expected from capital having regard to the risk involved is 10%
- Net trading profits of the firm of the past three year's were as Rs. 3,22,800, Rs. 2,72,100 and Rs. 3,37,500.
- Fair remuneration to the partners for their services is Rs. 36,000 per annum.

17. The following details are provided, for PQR Ltd.:

Liabilities:

Equity Share Capital (Rs.10 each) - Rs.8,00,000
Reserves - Rs.2,00,000
Debentures - Rs.3,00,000
Creditors - Rs.1,50,000

Assets:

Fixed Assets- Rs.10,00,000
Current Assets - Rs.5,00,000

Additional Information:

Net Profit for Last 3 Years: Rs.2,50,000
Industry Expected Rate of Return: 15%
Number of Equity Shares: 80,000

Calculate the value of shares using the following methods:

- Net Assets Method
- Yield Basis Method
- Fair Value Method

18. From the following information calculate the value of an equity share under yield method.
- The paid - up share capital of a company consists of 1,000 15% preference shares of Rs. 100 each and 20,000 equity shares of Rs. 10 each.
 - The average annual profits of the company after providing for depreciation and taxation amounted to Rs. 75,000. It is considered necessary to transfer Rs. 10,000 to general reserve before declaring any dividend.
 - The normal return expected by investors on equity shares from the type of business carried on by the company is 10%

19. The following is the Trial Balance of Krishna Ltd. as on 31st December 2022

Debit Balances	Amount (Rs.)	Credit Balances	Amount (Rs.)
Cash in hand	12,000	Sales	4,70,000
Sales Returns	10,000	Share Capital (5,000 Shares of Rs. 100 each)	5,00,000
Opening Stock	50,000	General Reserve	50,000
Purchases	4,00,000	Creditors	60,000
Wages	70,000	Profit and Loss A/C	8,000
General Expenses	30,000		
Discount Allowed	5,000		
Insurance	6,000		
Furniture	1,20,000		
Plant & Machinery	2,50,000		
Bills Receivable	30,000		
Sundry Debtors	80,000		
Bank Balance	25,000		
Total	10,88,000		10,88,000

Adjustments:

- Closing stock was valued at Rs. 60,000
 - Depreciation on plant & machinery 10%, Furniture 5%
 - Outstanding wages Rs. 8,000
 - Provision for doubtful Debts @ 5% on Sundry Debtors.
- Prepare Trading and Profit and Loss Account and Balance sheet for Krishna Ltd.

20. The following is the Trial Balance of B Ltd. as on 31st December 2022.

Debit Balances		Amount (Rs.)	Credit Balances		Amount (Rs.)
Purchases		8,75,000	Sales		18,25,000
Wages		3,95,000	Share Capital		15,00,000
Manufacturing Expenses		85,000	(Rs. 10 each fully paid)		1,50,000
Salaries		80,000	General Reserve		2,10,000
Director's Fees		35,000	Sundry Creditors		1,35,000
Debenture Interest paid		40,000	Bills payable		10,00,000
Prepaid Expenses		5,000	8% Debentures		72,500
Preliminary Expenses		30,000	Profit & Loss Account		
Plant & Machinery		12,00,000			
Premises		10,57,500			
Furniture & Fittings		60,000			
Sundry Debtors		3,80,000			
Stock (1.1.2022)		4,25,000			
Cash in Hand		75,000			
Cash at Bank		1,50,000			
Total		48,92,500	Total		48,92,500

Adjustments:

- Closing Stock valued at Rs.4,95,000.
- Depreciation:
 - Plant and Machinery 10%,
 - Premises 5%,
 - Furniture & Fittings 5%
- Provision for Doubtful Debts @ 5% on Sundry Debtors.
- Half-year's Interest is outstanding on 8% Debentures.
- Preliminary Expenses are to be written off completely. Prepare Statement of Profit and Loss and Balance Sheet for B Ltd.

[Total No. of Pages : 2

2-5-101-20B-R20

**THREE YEAR B.A./B.Com.(General/Computer Application/Taxation and
Tax Procedure/Computer Applications with Business Analytics)**

DEGREE EXAMINATION, DECEMBER - 2024

CHOICE BASED CREDIT SYSTEM

FIFTH SEMESTER

PART - II

PAPER - 20B : LIFE INSURANCE WITH PRACTICE

(Under CBCS New Regulation w.e.f. the Academic Year 2022-23)

Time : 3 Hours

Max. Marks : 75

SECTION - A

Answer any Five questions. Each question carries equal marks.

(5×3=15)

1. Life insurance
జీవితా భీమా
2. Group insurance
సమూహ భీమా
3. Term plans
టర్మ్ ప్లాన్స్
4. Riders
రైడర్స్
5. Surrender value
సరెండర్ విలువ
6. Foreclosure
జప్తు
7. Maturity claims
మెచ్యూరిటీ క్లెయిమ్లు
8. IRDAI
ఐ.ఆర్.డి.ఎ.ఐ

2-5-101-20B-R20

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[P.T.O.]

9. Mediators in life insurance

జీవిత భీమాలో మధ్యవర్తులు

10. Death claims

మరణ క్లెయిమ్లు

SECTION - B

Answer any Five of the following questions. Each question carries equal marks.

(5×12=60)

11. Explain the features and advantages of life insurance.

జీవితా భీమా యొక్క లక్షణాలు మరియు ప్రయోజనాలను వివరించండి.

12. Elucidate the objectives of Life Insurance companies in India.

భారతదేశంలో జీవిత భీమా కంపెనీల లక్ష్యాలను వివరించండి.

13. Discuss the popular life insurance plans.

ప్రముఖ జీవిత భీమా పథకాల గురించి చర్చించండి.

14. Enumerate the Educational Annuity Plans and Variable Insurance Plans.

ఎడ్యుకేషనల్ యాన్యుటీ ప్లాన్లు మరియు వేరియబుల్ ఇన్సూరెన్స్ ప్లాన్లను వివరించండి.

15. Explain the principles of life insurance.

జీవితా భీమా సూత్రాలను వివరించండి.

16. Explain the procedure of Lapse and revival of insurance plans.

భీమా ప్లాన్ల లాప్స్ మరియు రివైవల్ విధానాన్ని వివరించండి.

17. Describe the problems of claim settlements.

క్లెయిమ్ సెటిల్మెంట్ల సమస్యలను వివరించండి.

18. Explain the Consumer protection Act relating to life insurance and insurance claims.

జీవిత భీమా మరియు భీమా క్లెయిమ్లకు సంబంధించి వినియోగదారుల రక్షణ చట్టాన్ని వివరించండి.

19. Discuss the role of insurance Regulatory Development Authority of India.

ఇన్సూరెన్స్ రెగ్యులేటరీ డెవలప్ మెంట్ అథారిటీ ఆఫ్ ఇండియా పాత్ర గురించి చర్చించండి.

20. Explain the duties of insurance development officers.

భీమా అభివృద్ధి అధికారుల విధులను వివరించండి.

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[Total No. of Pages : 2

2-5-101-21B-R20

**THREE YEAR B.A./B.Com.(General/Computer Application/Taxation and Tax
Procedure/Computer Applications with Business Analytics)
DEGREE EXAMINATION, FEBRUARY - 2024
CHOICE BASED CREDIT SYSTEM
FIFTH SEMESTER**

PART - II

PAPER - 21B : GENERAL INSURANCE PROCEDURE AND PRACTICE

(Under CBCS New Regulations w.e.f. the academic year 2022-23)

Time : 3 Hours

Max. Marks : 75

SECTION - A

విభాగము - ఎ

Answer any **FIVE** questions. Each question carries **equal** marks.

(5×3=15)

ఏవైనా ఐదు ప్రశ్నలకు సమాధానములు వ్రాయుము. అన్ని ప్రశ్నలకు మార్కులు సమానము.

1. General Insurance.
సాధారణ భీమా.
2. IRDA.
ఐ.ఆర్.డి.ఎ.
3. Motor vehicles Act - 1988.
మోటారు వాహనాల చట్టం - 1988.
4. Hit and Run Accidents.
హిట్ అండ్ రన్ ప్రమాదాలు.
5. Policy documentation.
పాలసీ డాక్యుమెంటేషన్.
6. Calculation of premium.
ప్రీమియం గణన.
7. Agriculture insurance.
వ్యవసాయ భీమా.

2-5-101-21B-R20

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[P.T.O.]

[Total No. of Pages : 7

2-5-101-18A-R20

**THREE YEAR B.A./B.Com.(General/Computer Application/Advertising Sales
Promotion and Sales Management/Taxation and Tax Procedure)**

DEGREE EXAMINATION, DECEMBER - 2024

CHOICE BASED CREDIT SYSTEM

FIFTH SEMESTER

PART - II

PAPER -18A : MANAGEMENT ACCOUNTING AND PRACTICE

(Under CBCS New Regulation w.e.f. the Academic Year 2022-23)

Time : 3 Hours

Max. Marks : 75

SECTION - A

విభాగము - ఎ

Answer any **Five** of the following questions. Each questions carries **equal** marks.(5×3=15)
క్రింది ప్రశ్నల్లో ఏవైనా ఐదు ప్రశ్నలకు సమాధానములు వ్రాయుము. ప్రతి ప్రశ్నకు మార్కులు సమానము.

1. Cost Accounting.
కాస్ట్ అకౌంటింగ్.
2. Working capital turnover ratio.
నిర్వహణ మూలధనం టర్నోవర్ నిష్పత్తి.
3. Gross profit and net profit.
స్థూల లాభం మరియు నికర లాభం.
4. Uses of cash flow statement.
నగదు ప్రవాహ నివేదిక యొక్క ఉపయోగాలు.
5. Budgetary control.
బడ్జెట్ నియంత్రణ.
6. Debt equity ratio.
డెబ్ట్ ఈక్విటీ నిష్పత్తి.
7. Importance of funds flow.
నిధుల ప్రవాహ యొక్క ప్రాముఖ్యత.

2-5-101-18A-R20

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[P.T.O.]

8. Flexible budgets
విభజనం కలిగిన బడ్జెట్లు
9. Importance of management accounting.
విత్తవ అకౌంటింగ్ యొక్క ప్రాముఖ్యత
10. Types of cash flows
సరకు ప్రవాహాల రకాలు

SECTION - B
విభాగము - B

Answer any Five questions. Each question carries equal marks. (5×12=60)

11. Explain the differences between financial accounting and management accounting.
వైశామ్యములో అకౌంటింగ్ మరియు విత్తవ అకౌంటింగ్ మధ్య తేడాలు వివరించండి.
12. Explain the nature and scope of management accounting.
విత్తవ అకౌంటింగ్ యొక్క స్వభావం మరియు పరిధిని వివరించండి.
13. Calculate from the following data.
a) Current assets.
b) Current liabilities.
c) Liquid assets
Current ratio - 2.5, acid test ratio 1.5, working capital Rs. 1,50,000.
క్రీడిట్ రేటో సుండి లెక్చింగుండి.
a) ప్రస్తుత ఆస్తులు.
b) ప్రస్తుత అప్పులు.
c) శీఘ్ర ఆస్తులు
ప్రస్తుత నిష్పత్తి - 2.5, శీఘ్ర నిష్పత్తి - 1.5, విత్తవ మూలధనం - రూ. 1,50,000.
14. The sales turnover and profits during two years were as follows;
రెండు సంవత్సరాల లాభాలు మరియు అమ్మకాలు క్రింది విధంగా ఉన్నాయి.

Period	Sales (Rs.)	Profit (Rs.)
2019	2,00,000	20,000
2020	3,00,000	30,000

Find out :
రిస్కీయండి.

- a) Break even point.
లాభనష్టపోత లీండుపు.
- b) Profit when sales are Rs. 4,00,000
అమ్మకాలు రూ. 4,00,000 అయినప్పుడు లాభము
- c) Sales required earning profit of Rs. 50,000.
రూ. 50,000 లాభం సంపాదించడానికి సమర్థవంతమైన అమ్మకాలు
- d) Margin of safety profit of Rs. 60,000.
రూ. 60,000 లాభం అయినప్పుడు రిస్కం అవరి
15. From the following balance sheet, You are required to prepare funds flow statement.
క్రీడిట్ తెలిపిన అస్తి అప్పుల పట్టి లాక్రూ, నిధుల ప్రవాహ వివేదిక తయారుచేయండి.

Liabilities అప్పులు	2019	2020	Assets ఆస్తులు	2019	2020
Equity capital	40,500	40,500	Land	15,000	9,000
డబ్బితీ క్యాపిటల్			భూమి		
Debtures	30,000	39,000	Plant	32,000	25,000
డిబింపర్లు			ప్లాంట్		
Interest payable	12,000	10,000	Stock in Trade	17,500	20,000
వడ్డీంపు పట్టి			వారీకలలో స్టాక్		
Bills payable	22,000	25,000	Bills payable	19,000	22,500
వడ్డీంపు బిల్లులు			పహాలు బిల్లులు		
Profit and Loss	10,000	15,500	Cash	11,000	12,500
లాభ నిష్పా ఖాతా			సగదు		
16. From the following Balance Sheet of A Ltd. Prepare.
ఈ క్రింది అస్తి అప్పుల పట్టిలు A Ltd. కు సంబంధించినవి తయారుచేయండి.
a) Statement of changes in the working capital and
విత్తవ మూలధనంలో మార్పులను చూపే వివేదిక మరియు
b) Funds flow statement.
నిధుల ప్రవాహ వివేదిక

Liabilities (వ్యయం)	2018	2019	Assets (సంపద)	2018	2019
Share capital	6,00,000	8,00,000	Land and Buildings	1,00,000	2,50,000
P&L a/c	1,00,000	1,00,000	Plant and Machinery	5,00,000	8,00,000
General reserve	80,000	80,000	Stock	1,00,000	85,000
Provision for tax	80,000	40,000	Bills Receivable	50,000	30,000
Sundry creditors	1,10,000	1,30,000	Debtors	1,50,000	1,60,000
Bills payable	80,000	90,000	Cash in hand	20,000	20,000
OS res	10,000	25,000			
Total	10,00,000	13,15,000	Total	10,00,000	13,15,000

Additional information :

- i. Depreciation on plant and machinery is 2019 Rs. 50,000
- ii. An interim dividend of Rs. 6,000 was paid during the year
- iii. Income tax paid during 2019 Rs. 45,000

17. Prepare a cash flow statement from the following details

Liabilities (వ్యయం)	2020 (Rs.)	2021 (Rs.)	Assets (సంపద)	2020 (Rs.)	2021 (Rs.)
Capital	20,000	24,000	Cash	10,000	12,000
P&L a/c	10,000	16,000	Debtors	14,000	20,000
Long term loans	8,000	12,000	Stock	6,000	10,000
Creditors	12,000	8,000	Furniture	10,000	16,000
OS expenses	10,000	20,000	Building	20,000	22,000
Total	60,000	80,000	Total	60,000	80,000

18. Following are the comparative Balance Sheet of ABC Company.

Liabilities (వ్యయం)	2019	2020	Assets (సంపద)	2019	2020
Share capital	70,000	74,000	Cash	9,000	7,000
Debentures	12,000	6,000	Sundry Debtors	14,000	17,000
Sundry creditors	10,360	11,340	Stock	49,200	42,700
Prov. Doubtful debts	700	800	Land	20,000	30,000
P&L a/c	10,580	10,560	Goodwill	10,000	5,000
Total	1,03,100	1,03,200	Total	1,03,100	1,03,200

Additional information :

అదనపు సమాచారం :

- a) Dividend totally Rs. 3,500 was paid
విభజన మొత్తం రూ. 3,500
- b) Land was purchased for Rs. 10,000 and the amount provided for the Amortization for goodwill totaled Rs. 5,000
రూ. 10,000 లో భూమి కొనుగోలు చేసి మరియు గోడవేలి కోసం రూ. 5,000
- c) Debentures of Rs. 6,000 were redeemed
రూ. 6,000 డిబెంజర్లు రద్దు చేయబడ్డాయి

Prepare cash flow statement.

పని ప్రకారం వాస్తవాలను ఉపయోగించండి.

19. The expenses budgeted for the production of 10,000 units in the factory are furnished below:
కార్యశాలలో 10,000 యూనిట్ల ఉత్పత్తికి ఖర్చు అవుతున్నట్లు క్రింద వివరించబడింది.

	Per unit (Rs.)
Materials - పదార్థం	70
Labour - శ్రమ	25
Variable overheads - చలన అవుతులు	20
Fixed overheads (Rs. 1,00,000) - స్థిర అవుతులు (రూ. 1,00,000)	10
Direct variable overheads - ప్రత్యక్ష చలన అవుతులు	5
Selling expenses (10% fixed) - అమ్మకపు అవుతులు (10% స్థిరమైనవి)	13
Distribution expenses (20% fixed) - పంపిణీ అవుతులు (20% స్థిరమైనవి)	7
Administrative expenses (Rs. 50,000) - పరిపాలన అవుతులు (రూ. 50,000)	5
Total cost of sale per unit (to make and sell)	155

పాపానీయం తయారు చేయడానికి అవుతులు (ఉపయోగించే పదార్థం మరియు శ్రమలను ఉపయోగించండి.)

Prepare a budget for the production of

- a) 8,000 units and
 - b) 6,000 units.
- Assume that administrative expenses are rigid for all levels of production.
- c) 8,000 యూనిట్ల పరిమాణం
 - d) 6,000 యూనిట్ల ఉత్పత్తికి ఖర్చు అవుతున్నట్లు క్రింద వివరించబడింది. ఉత్పత్తి యొక్క అవుతులు స్థిరమైనవి మరియు పరిపాలన అవుతులు యివేలూ అస్థిరమైనవి.

20. Prepare flexible budget at 50% and 75% capacities. The following particulars are given at 100% capacity.

100% సామర్థ్యం వద్ద క్రింది వివరాలు ఉన్నాయి. క్రింది వివరాలు 100% సామర్థ్యం వద్ద ఉన్నాయి.

Variable overheads (రూ. 10% అవుతులు)	Rs. 4,000
Indirect material (రూ. 10% అవుతులు)	Rs. 10,000
Indirect labour (రూ. 10% అవుతులు)	Rs. 3,000
Semi variable overheads (రూ. 50% అవుతులు)	Rs. 20,000
Repairs (70% fixed) - రిపేర్లు (70% స్థిరమైనవి)	Rs. 10,000
Electricity (40% fixed) - విద్యుత్ (40% స్థిరమైనవి)	Rs. 14,000
Fixed overheads - స్థిర అవుతులు	Rs. 14,000
Depreciation (ద్రవీకరణ)	Rs. 4,000
Insurance (భీమా)	Rs. 1,000
Salaries (తరవాలు)	Rs. 97,000

Total overheads (రూ. 10% అవుతులు)
Estimated direct labour hours - 1,00,000 hrs
అంచనా చేసిన ప్రత్యక్ష శ్రమ గంటలు - 1,00,000 గంటలు

**THREE YEAR B.A./B.Com.(General/Computer Application/Taxation and
Tax Procedure/Computer Applications with Business Analytics)**

DEGREE EXAMINATION, DECEMBER - 2024

CHOICE BASED CREDIT SYSTEM

FIFTH SEMESTER

PART - II

PAPER -19A : COST CONTROL TECHNIQUES

(Under CBCS New Regulation w.e.f. the Academic Year 2022-23)

Time : 3 Hours

Max. Marks : 75

SECTION - A

విభాగం - ఎ

Answer any **Five** questions. Each question carries **equal** marks. (5×3=15)

క్రింది ప్రశ్నల్లో ఏవైనా ఐదు ప్రశ్నలకు సమాధానములు వ్రాయుము. ప్రతి ప్రశ్నకు సమాన మార్కులు.

1. Explain the need for reconciliation of cost profit with financial profit.
కాస్ట్ ఫున్క్షనల్ ప్రకారం లాభం మరియు ఆర్థిక ఫున్క్షనల్ ప్రకారం లాభం సమన్వయ ఆవశ్యకతను వివరించండి.
2. What is cost reduction?
వ్యయ తగ్గింపు అంటే ఏమిటి?
3. Explain objectives of operating costing.
ఆపరేటింగ్ కాస్టింగ్ యొక్క ఉద్దేశ్యాలు వివరించండి.
4. Compute total passenger kilometers from the following data.
Number of buses 6, number of days operating in a month 25, number of trips made by each bus per day 8, distance covered to and for is 40 kilometers, bus seating capacity is 42 passengers, normal seating capacity utilized is 75 percent.
క్రింది సమాచారము నుంచి మొత్తం ప్యాసెంజర్ కిలోమీటర్లను లెక్కించండి.
మొత్తం బస్సుల సంఖ్య 6, నెలలో బస్సు నడిపిన రోజుల సంఖ్య 25, రోజుకి బస్సుకి నడిపిన ట్రిప్ల సంఖ్య 25, రాను మరియు పోను బస్సు ప్రయాణం చేసిన దూరం 40 కిలోమీటర్లు, బస్సు సీటింగ్ సామర్థ్యం 42 ప్రయాణికులు, సాధారణముగా బస్సు ఉపయోగించిన సీటింగ్ సామర్థ్యం 75 శాతం.
5. Explain margin of safety.
భద్రత అవధి అంటే ఏమిటి?

6. From the following particulars calculate breakeven point.

Particulars	Amount Rs.
Fixed over heads	6,00,000
Selling price per unit	42
Variable cost per unit	32
క్రింది సమాచారము ఆధారముగా లాభ స్థల నికర అమ్మకాలను లెక్కించండి.	
వివరాలు	మొత్తం రూ.
స్థల ఓడరేపాల్ని	6,00,000
యూనిట్ కు అమ్మకము ధర	42
యూనిట్ కు ధర వ్యయం	32

7. What is material usage variance.
పాత్రీయములో వినియోగ నియంత్రణ అంటే ఏమిటి?
8. Explain the objectives of standard costing.
స్థానాంకిత కాస్ట్ లు ఉద్దేశ్యాలు వివరించండి.
9. What is normal loss?
సాధారణ నష్టం అంటే ఏమిటి?
10. Explain the features of process costing.
స్టాప్ ప్రొసెస్ కాస్టింగ్ లక్షణాలను వివరించండి.

SECTION - B
విభాగం - బి

Answer any Five questions. Each question carries equal marks. (5*12=60)

ఏదైనా ఐదు ప్రశ్నలకు సమాధానములు వ్రాయండి. ప్రతి ప్రశ్నకు సమాన మార్కులు.

11. Financial books of XYZ Ltd show a net profit of Rs. 37,100 for the year ending 31st March, 2022, whereas cost books show a net profit of Rs. 57,320 on the above said date. The following transactions are noticed, prepare cost reconciliation statement.

Particulars	Amount Rs.
Income tax paid	16,600
Director's honorarium not shown in cost books	1,300
Bank interest	60
Provision for bad and doubtful debts	1,140

Overheads shown in the books was Rs. 16,640, where as in cost records charged was Rs. 17,000.

Additional machinery was installed in the factory for which installation expenses incurred was Rs. 32,000. Company is charging depreciation at 5% per annum, which was shown in financial books.

Prepare a statement reconciling the profits shown by the cost and financial books.

2022 మార్చి 31 తో అంతముయ్యే సంవత్సరానికి XYZ లిమిటెడ్ యొక్క అర్జిత ప్రమాణం రూ. 37,100 అయితే అదే తారీఖున ధానా, కాస్ట్ ప్రమాణం ప్రకారం వైదొలగిన కేసు రూ. 57,320 అయితే అదే తారీఖున ధానా ప్రమాణం.

ఈ క్రింది వ్యవహారాలను గమనించండి. వ్యయ సమన్వయం చేయడం అవసరమవుతుంది.

వివరాలు	మొత్తం రూ.
చెల్లించిన అదాతుల వడ్డీ	16,600
కాస్ట్ ప్రమాణం లో చూపని యొద్దలైన గారేజీ వేరకము	1,300
బ్యాంకు ఆసక్తి	60
సంశ్లేషణాత్మక బాటీంగ్ కొరకు ఏర్పాటు	1,140

అర్జిత ప్రమాణంలో చూపిన ఓడరేపాల్ని రూ. 16,640, అయితే కాస్ట్ ప్రమాణంలో చూపిన ఓడరేపాల్ని రూ. 17,000.

ఫ్యాక్టరీలో అదనపు యంత్రాలను ఏర్పాటు చేయడానికి, ఏర్పాటు చేయడం కొరకు అర్జిత ప్రమాణం రూ. 32,000 అయింది. కంపెనీ సంవత్సరానికి 5% డిప్రీషియేషన్ రేటును ఏర్పాటు చేస్తోంది, దీనిని అర్జిత ప్రమాణంలో చూపడం చేయబడింది.

12. Explain the requisites of effective cost control system.
సమర్థవంతమైన వ్యయ నియంత్రణ వ్యవస్థ యొక్క అవశ్యకతలను వివరించండి.
13. From the following data calculate the cost per running kilometer.

Particulars	Amount Rs.
Value of vehicle	10,00,000
Garage rent per annum	12,000
vehicle insurance per annum.	4,000
Road taxes per annum	5,000
Driver's wages per month	6,000
Cost of petrol per liter	65
Tyre maintenance per kilo meter	8.00

Estimated life 1,50,000 kilo meters. Kilo meters per liter of petrol 8. Estimated annual running kilometers 6,000.

ಈ ಕ್ಷೇತ್ರ ಸಮಾಚಾರದ ಸುಂದರವಾದ ಉದ್ಯಮದ ವಿವರಗಳನ್ನು ಕೆಳಕಂಡಂತೆ ನೀಡಲಾಗಿದೆ.

ವಿವರಣೆ	ಮೊತ್ತ ರೂ.
ವಾಹನಗಳ ಮರು ಖರೀದಿ	10,00,000
ವಾಹನಗಳ ಮರಣ ಶುಲ್ಕ	12,000
ವಾಹನಗಳ ಮರಣ ಶುಲ್ಕ	4,000
ವಾಹನಗಳ ಲೇಬ್ ಶುಲ್ಕ	5,000
ವಾಹನಗಳ ದೀಪಕ ಶುಲ್ಕ	6,000
ವಾಹನಗಳ ದೀಪಕ ಶುಲ್ಕ	65
ವಾಹನಗಳ ದೀಪಕ ಶುಲ್ಕ	8.00

ವಾಹನಗಳ ಮರು ಖರೀದಿ 1,50,000 ರೂ.ಗಳಿಗೆ, ವಾಹನಗಳ ದೀಪಕ ಶುಲ್ಕ 8 ರೂ.ಗಳಿಗೆ ಮತ್ತು ವಾಹನಗಳ ದೀಪಕ ಶುಲ್ಕ 6,000 ರೂ.ಗಳಿಗೆ ಪ್ರಮಾಣವನ್ನು ನೀಡುವ ಉದ್ಯಮದ ವಿವರಗಳನ್ನು ಕೆಳಕಂಡಂತೆ ನೀಡಲಾಗಿದೆ.

14. Kaven transport company is running two buses between two cities. Which are 50 kms apart. Seating capacity of each bus is 50 passengers. Following details are available from the books of accounts, for the month of April, 2022.

Particulars	Amount Rs.
Drivers and conductors salary per month	25,000
Supervisor salary per month	10,000
Diesel expenses	1,00,000
Repairs	20,000
Road tax and insurance	12,000
Depreciation	18,000

Actual passengers carried were 75% of the seating capacity. All the two buses run on all days for the month. Each bus made one round trip per day. Calculate cost per passenger kilometre.

2-5-101-19A-R20

(4)

ಈ ಕ್ಷೇತ್ರ ಸಮಾಚಾರದ ಸುಂದರವಾದ ಉದ್ಯಮದ ವಿವರಗಳನ್ನು ಕೆಳಕಂಡಂತೆ ನೀಡಲಾಗಿದೆ.

ವಿವರಣೆ	ಮೊತ್ತ ರೂ.
ವಾಹನಗಳ ಮರು ಖರೀದಿ	25,000
ವಾಹನಗಳ ಮರಣ ಶುಲ್ಕ	10,000
ವಾಹನಗಳ ಲೇಬ್ ಶುಲ್ಕ	1,00,000
ವಾಹನಗಳ ದೀಪಕ ಶುಲ್ಕ	20,000
ವಾಹನಗಳ ದೀಪಕ ಶುಲ್ಕ	12,000
ವಾಹನಗಳ ದೀಪಕ ಶುಲ್ಕ	18,000

ವಾಹನಗಳ ಮರು ಖರೀದಿ 1,50,000 ರೂ.ಗಳಿಗೆ, ವಾಹನಗಳ ದೀಪಕ ಶುಲ್ಕ 8 ರೂ.ಗಳಿಗೆ ಮತ್ತು ವಾಹನಗಳ ದೀಪಕ ಶುಲ್ಕ 6,000 ರೂ.ಗಳಿಗೆ ಪ್ರಮಾಣವನ್ನು ನೀಡುವ ಉದ್ಯಮದ ವಿವರಗಳನ್ನು ಕೆಳಕಂಡಂತೆ ನೀಡಲಾಗಿದೆ.

15. The following information is extracted from the books of ABC Limited.

Profit volume ratio is 50% and margin of safety is 40%. The company sold 500 units for Rs. 5,00,000.

You are required to calculate :

- Break - even point, and
- Sales in units to earn a profit of 10% on sales.

ABC ಕಂಪನಿಯ ವಿವರಗಳನ್ನು ಕೆಳಕಂಡಂತೆ ನೀಡಲಾಗಿದೆ.

ಲಾಭ ಪರಿಮಾಣ 50% ಮತ್ತು ಮಾರ್ಜಿನ್ ಆಫ್ ಸೇಫ್ಟಿ 40%. ಕಂಪನಿಯು ರೂ. 5,00,000 ಮೌಲ್ಯದ 500 ಏಕಮಾನಗಳನ್ನು ಮಾರಾಟಗೊಳಿಸಿದೆ.

ಕ್ಷೇತ್ರ ಸಮಾಚಾರದ ಸುಂದರವಾದ ಉದ್ಯಮದ ವಿವರಗಳನ್ನು ಕೆಳಕಂಡಂತೆ ನೀಡಲಾಗಿದೆ.

೧. ಕ್ಷೇತ್ರ - ಉದ್ದೇಶಿತ ಬಿಂದು, ಮತ್ತು

೨. ಉದ್ದೇಶಿತ 10% ಲಾಭಕ್ಕೆ ಅಗತ್ಯವಾದ ಏಕಮಾನ ಮಾರಾಟದ ಮೊತ್ತದ ಅಂದಾಜು.

2-5-101-19A-R20

(5)

[P.T.O.]

16. Sunitha manufacturing company produced chairs, an analysis of their accounting reveals:

Fixed cost Rs. 50,000 per annum.

Variable cost Rs. 20 per chair.

Capacity 2,000 chairs per year.

Selling price Rs. 70 per chair.

Compute

- Compute breakeven point
- Find the number of chairs to be sold to get a profit of Rs. 30,000.
- If the company can manufacture 600 chairs more per year with an additional fixed cost of Rs. 2,000 what should be the selling price to maintain the profit per chair as it would be in above second condition

సూత్ర తగ్గి నిర్ణయ కల్పించు తయారుచేయుచు వారి అకౌంట్ లో వివరణలో చెప్పండి.

స్థిర వ్యయము రూ. 50,000

చల వ్యయము కుర్చీ ఒకటికి రూ. 20

ఉత్పత్తి సామర్థ్యము సుమారు 2000 కుర్చీలు

అమ్మకపు ధర కుర్చీ ఒకటికి రూ. 70.

క్రింది వాటిని చెప్పండి.

ఎ) క్రింద రూపం పొందులో చెప్పండి.

బి) రూ. 30,000 లాభం పొందడం కొరకు విక్రయించాల్సిన కుర్చీల సంఖ్యను కనుగొనండి.

సి) పైన తెలిపిన రెండవ పరమ ప్రకారము, ఒకదేక కుర్చీకి రూ. 2,000 అదనపు స్థిర వ్యయంతో సంవత్సరానికి 600 కుర్చీలను అదనంగా తయారుచేయగలిగితే, ఒక కుర్చీ యొక్క లాభాన్ని కొరవడించడానికి అమ్మకపు ధర ఎంత ఉండాలి?

17. From the following data, compute material price, usage and mix variance

Material	Standard			Actual				
	Qty	Unit price		Total	Qty	Unit price		Total
		Kgs.	Rs.	Rs.	Kgs.	Rs.	Rs.	Rs.
A		6.00	1.50	9.00	5.00	2.40	12.00	
B		2.00	3.50	7.00	1.00	6.00	6.00	
Total		8.00	2.00	16.00	6.00	3.00	18.00	

2-5-101-19A-R20

(6)

ఈ క్రింది సమాచారము నుండి తెలియజేసిన వివరాలను ఉపయోగించి క్రింది ప్రశ్నలకు సమాధానములు ఇవ్వండి.

	ప్రక్రమణ A			ప్రక్రమణ B		
	కేంద్రీకృత	కేంద్రీకృత	కేంద్రీకృత	కేంద్రీకృత	కేంద్రీకృత	కేంద్రీకృత
A	6.00	1.50	9.00	5.00	2.40	12.00
B	2.00	3.50	7.00	1.00	6.00	6.00
మొత్తము	8.00	2.00	16.00	6.00	3.00	18.00

18. From the following information compute

- Material cost variance
- Material price variance
- Material usage variance

Particulars	Standard	Actual
Quantity in kilograms	120	145
Rate per Kg in rupees	30	35
క్రింది సమాచారము నుండి		
ఎ) తెలియజేసిన ప్రక్రమణ		
బి) తెలియజేసిన వ్యయ ప్రక్రమణ		
సి) తెలియజేసిన ప్రక్రమణల మిశ్రమము		
వివరాలు	ప్రమాణము	వాస్తవము
పరిమాణము కేంద్రీకృతము	120	145
ద్రవ్య ధర కేంద్రీకృతము	30	35

19. A product passes through two distinct processes X and Y and then to finished product. The normal loss of each process is as follows. Process X - 3 per cent and process Y - 1 per cent. Wastage of process X was sold at Rs. 0.50 per unit and that of process Y at Rs. 1 per unit. 10,000 units were introduced into process A at a cost of Rs. 2 per unit. The other expenses were as follows:

Particulars	Process X Rs.	Process Y Rs.
Materials	2000	3,000
Wages	10000	16,000
Overheads	2100	2,575
Output in units	9,500 (units)	9,100 (units)

Prepare process and other necessary accounts.

2-5-101-19A-R20

(7)

P.T.O.

ఒక వస్తువు X మరియు Y అనే రెండు విభిన్న ప్రాసెస్ల గుండా వెళుతుంది మరియు తరువాత ఫినిష్డ్ ప్రొడక్ట్ కు వెళుతుంది. ప్రతి ప్రాసెస్ నందు సాధారణ నష్టం ఈ క్రింది విధంగా ఉంటుంది. ప్రాసెస్ X - 3 శాతం మరియు ప్రాసెస్ Y - 5 శాతం. ప్రాసెస్ X యొక్క వృధా యూనిట్ కు రూ. 0.50 మరియు ప్రాసెస్ Y యొక్క వృధా యూనిట్ కు రూ. 1 చొప్పున విక్రయించబడింది. యూనిట్ కు రూ. 2 చొప్పున 10,000 యూనిట్లను ప్రాసెస్ A లో ప్రవేశపెట్టారు. ఇతర ఖర్చులు ఈ క్రింది విధంగా ఉన్నాయి.

వివరాలు	ప్రాసెస్ X రూ	ప్రాసెస్ Y రూ
మెటీరియల్	2,000	3,000
వేతనాలు	10,000	16,000
ఓవర్ హెడ్స్	2,100	2,375
ఉత్పత్తి యూనిట్లలో	9,500	9,100
	(యూనిట్లు)	(యూనిట్లు)

ప్రాసెస్ మరియు అవసరమైన ఆవరణ ఖాతాలను తయారుచేయండి.

20. A chemical compound is made by raw material being processed through three processes. The output of process A is passed to process B and that of Product B passes through process C. The details of the process costs for the financial period.

Particulars	Product A	Product B	Product C
Raw materials used in tonnes	1,000	-	-
Cost of raw material per tonne Rs.	200	-	-
Manufacturing wages	72,500	40,800	10,710
Weight loss	5%	10%	20%
Scrap sold at Rs. 50 per tonne	50	30	51

Two - third of process A and half of the process B are passed to next process and the balance is sent to warehouse. From the above information prepare process accounts.

ఒక రసాయన సమ్మేళనం మూడు ప్రక్రియల ద్వారా ప్రాసెస్ చేయబడిన ముడి పదార్థం ద్వారా తయారవుతుంది. ప్రాసెస్ A యొక్క అవుట్ పుట్ ప్రాసెస్ B కు మరియు ప్రాసెస్ B నుంచి తయారు కాబడిన వస్తువు ప్రాసెస్ C కు బదిలీ చేయబడుతుంది. ఆర్థిక కాలానికి అయ్యే ప్రాసెస్ ఖర్చుల వివరాలు ఇలా ఉన్నాయి.

వివరాలు	వస్తువు A	వస్తువు B	వస్తువు C
వినియోగించిన మెటీరియల్స్ టన్నులలో	1,000	-	-
టన్నుకు మెటీరియల్స్ వ్యయము రూ. లలో	200	-	-
ఉత్పాదక వేతనాలు	72,500	40,800	10,710
ప్రాసెస్ పరిమాణ బరువు నష్టం	5%	10%	20%
తుక్కు అమ్మకము ధర టన్ను కు రూ. 50	50	30	51