

02/12/2022

Class: FYBBI  
Subject: BC I

Marks: 75  
Duration: 2 ½ Hrs.

**Instructions:**

- (a) All questions are compulsory and carry equal marks
- (b) Figures to the right indicate marks
- (c) Support answers with examples wherever necessary

**Q.1A. State whether following statements are True or False: (Any Eight) (08)**

1. Oral communication must always be face-to-face.
2. In a letter the signature is positioned below the senders' name.
3. Grapevine is a formal primary channel of communication.
4. Sound files can be sent by SMS.
5. When a manager advises a subordinate it is downward communication.
6. To motivate is to discourage a person.
7. Face-to-face conversational communication cannot be replaced.
8. Positive attitudes increase productivity at work place.
9. Hearing is by choice.
10. The inside address is a compulsory part of a Business Letter

**Q.1 B. Match the column: (Any Seven) (07)**

COLUMN 'A'	COLUMN 'B'
a. Posters	1. Facial Expressions
b. Salutation	2. Distance
c. Kinesics	3. Courtesy
d. Physical Barrier	4. Nearness
e. General Agreement	5. Language Barrier
f. Homonyms	6. Jargon
g. Proxemics	7. Sales objective
h. Persuasion	8. Outdoor publicity
i. C of communication	9. Dear sir/Madam
j. Technical Terminology	10. Consensus

**Q.2 Answer the following:**

- A. Explain the process of communication. (07)
- B. List any four advantages and disadvantages of technological advancement in communication. (08)

**OR**

C. Elaborate on the importance of Body language in communication. (07)

D. List and explain the advantages disadvantages and common patterns of Grapevine communication. (08)

Q.3 Answer the following:

A. Distinguish between listening and Hearing. List and Explain the common barriers to effective listening. (15)

OR

B. Explain the terms Business Ethics with special reference to surrogate advertising. (15)

Q.4. Answer the following:

A. Draft a letter of Application with curriculum Vitae for the post of a senior clerk with Balaji Production Pvt. Ltd., Andheri west, Mumbai use the full block format. (10)

B. Mr. Sahil Chintamani has been offered the post of a senior Accountant with Dharma Productions Pvt. Ltd, Jogeshwari West, Mumbai. Draft a letter of Job Acceptance on his behalf. Use the Modified Block format. (05)

OR

C. Draft a letter of Application with curriculum Vitae for the post of a senior manager at SophyaFilms Pvt. Ltd., Lower Parel, Mumbai uses the full block format. (10)

D. Ms. Nuzha Khan has been working as Senior Accountant with Raichur Industries Nasik since the last seven years and would now like to resign from her post to seek a better career opportunity. Draft a letter of Resignation on her behalf. Use the Semi Block layout. (05)

Q.5. Write Short Notes on: (Any three) (15)

1. 'You' Attitude
2. Corporate Social Responsibilities
3. Socio cultural Barriers to communication
4. Personal integrity as a business Ethic
5. The advantages and disadvantages of the Internet

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ALL THE BEST

[Time: 2 ½ Hours]

[ Marks:75 ]

- Instructions:** (a) All questions are compulsory and carry equal marks  
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## 1)A. Choose the correct option:(Any 8)

(08)

1. Reserve Bank of India was established in \_\_\_\_\_.  
 (a) 1935      b) 1930      c) 1933
2. A bill market is a market for \_\_\_\_\_ bills.  
 (a) Short term      b) Medium term      c) Long term
3. An overdraft facility is offered to \_\_\_\_\_ holder.  
 (a) Savings      b) Current Account      c) Recurring Account
4. \_\_\_\_\_ is private sector bank.  
 (a) Bank of India      b) Bank of Baroda      c) ICICI Bank
5. \_\_\_\_\_ is also known as insurance of insurance.  
 (a) Double Insurance      b) Reinsurance      c) Fire Insurance
6. Commercial papers are sold at \_\_\_\_\_ and redeemable at its face value.  
 (a) Discount      b) par      c) Premium
7. \_\_\_\_\_ are business organizations that acts as mobilizers and depositors of the savings.  
 a) Financial Markets      b) Financial Services      c) Financial institutions
8. Cumulative Deposit Account is also called as \_\_\_\_\_.  
 a) Saving deposit      b) Fixed deposit      c) Recurring deposits
9. Deposit is one of the \_\_\_\_\_ items to bank.  
 a) Asset      b) Liability      c) Profit
10. Banking regulation Act was passed in the year \_\_\_\_\_.  
 a) 1947      b) 1949      c) 1956

## 1B. State whether True or False: (ANY 7)

(07)

- 1) RBI is apex financial institution.
- 2) NPA stands for Non-performing Asset.
- 3) Imperial bank of India is known as RBI.
- 4) Insurance is viewed as one of the income tax saving device.
- 5) Cheque is not a negotiable instrument.
- 6) Primary objective of co-operative bank is profit making.

- 7) Operational risk is a risk arising out of human error.
- 8) Any company can use word bank, banker or banking as part of its name.
- 9) Deposits are one of the asset items in bank balance sheet.
- 10) Risk reduction is not possible in insurance sector

2. a) Define Banks. Explain the essential features of Banks. (08)  
b) What is Insurance? What are the types of insurance? (07)

**OR**

- c) Explain in brief structure of Indian Financial System. (15)

- 3.a) Explain the role of RBI. (08)

- b) Explain the primary and secondary functions of Insurance (07)

**OR**

- c) What are Commercial Banks? Explain the functions of Commercial Bank (15)

4. a) What are the advantages of Bancassurance? (08)

- b) What is risk? Explain different types of risk. (07)

**OR**

- c) Explain in brief power and functions of IRDA (08)

- d) Explain the scope of ALM. (07)

5. a) What is Banking Ombudsman? Explain its powers and duties. (08)

- b) Explain the objectives and tasks of the RBI (07)

**OR**

5. Write Short Notes on: (ANY 3) (15)

1. Credit Card.
2. Co-operative Bank.
3. Term Loans.
4. Financial Services
5. Insurance

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ALL THE BEST

Q.1) A) Match the following (Any 8) (8)

**Group A**

- 1) Incrementalism
- 2) Means
- 3) Joint demand
- 4) Upward sloping
- 5) Demand Function
- 6) Total Revenue
- 7) Geometric method
- 8) Iso-Cost line
- 9) AFC
- 10) Monopoly

**Group B**

- a) Supply curve
- b)  $Q_d = f(Q_x)$
- c)  $P \times Q$
- d) Point method
- e) Budget line
- f) Declines as production increase
- g) Price maker
- h) Car and petrol
- i) Limited
- j) measures large changes

Q.1) B) State whether the following statements are True or False (Any 7) (7)

1. Adam Smith is referred as father of Economics.
2. Economic problem is a universal problem.
3. An equation is true only for a specific value.
4. Demand curve always slopes upward.
5. The normal supply curve bends backwards.
6. Cross elasticity of demand between substitutes is positive.
7. In the long run all factors are varied.
8. Opportunity cost is also known as social cost.
9. A monopoly is a price taker.
10. The firm under oligopoly are homogenous.

Q.2) Define business economics. Explain its scope and importance (15)

**OR**

Q.2) What is demand. Explain individual and market demand with the help of demand schedule and diagram. (15)

Q.3) Define elasticity of demand and explain different types of price elasticity of demand (15)

**OR**

Q.3) Explain the factors determining Elasticity of demand (15)

Q.4) What do you mean by demand forecasting. Explain various types of demand forecasting (15)

**OR**

Q.4) Explain the laws of return to scale in respect to production function (15)

Q.5) What do you mean by internal economies of scale. Explain types of internal economies (15)

**OR**

Q.5) Write a short note on (Any 3) (15)

- 1) Price discrimination
- 2) Features of oligopoly
- 3) Distinguish between Economics and Business Economics
- 4) Transformation Curve
- 5) Extension and contraction in demand

FYBBI

SEM-I

06/12/2022

PRICIPLES OF MANAGEMENT

Time : 2 Hrs. 30 Mins.

(75 MARKS)

Q.1) A) Match the following (Any 8)

(8)

Group A

- 1) Management:
- 2) Top Management
- 3) Management of Banking
- 4) Traditional Management
- 5) TQM
- 6) Unity of Direction
- 7) Henri Fayol
- 8) Control System
- 9) Insurance Business
- 1) Anand Mahindra

Group B

- a) Wide use of Technology
- b) Mission of business
- c) Family members
- d) Stability of tenure
- e) Well defined standard
- f) Global coverage
- g) Automobile sector
- h) Group Activity
- i) One head, One plan
- j) Stress on quality

Q. B) State whether the following statements are true or false (Any 7)

(7)

- 1) Management is a physical science.
- 2) Management is doing the work.
- 3) Banks use CRM programme.
- 4) Fayol favoured centralisation.
- 5) Dual command is not dangerous.
- 6) Traditional management is Autocratic.
- 7) Coordination is a fixed entity.
- 8) Motivation reduces accident.
- 9) Customer service is given low priority in HDFC.
- 10) Godrej is a consumer friendly group.

Q.2) A) Define management. Explain the importance of management.

(8)

B) What is contemporary management. Write its features

(7)

OR

C) Discuss the need for professionalism in management.

(7)

D) Define management, Explain the objectives

(8)

Q.3) A) Define planning. Explain its advantages

(7)

B) What is directing and explain the principles of Direction

(8)

OR

C) Explain the advantage of Traditional management

(8)

D) Discuss the importance of controlling in management

(7)

- Q.4) A) Describe the organisation structure in banking companies Any five (8)  
B) How to motivate employees in the insurance sector (7)

OR

- C) Write a short note on RBI and its present governor (8)  
D) Explain the objectives of world bank (7)

- Q.5) A) What do you mean by business leader. Explain the three classification of business leader (8)  
B) Describe the contribution of Mr. Narayan Murthy in the growth of Infosys (7)

OR

Q.5) Write short notes on (Any 3) (15)

- 1) Benefits of centralisation
- 2) Functions of IMF
- 3) Management as profession
- 4) Features of TQM
- 5) Decentralised Organisation



- N.B. 1. All the questions are compulsory  
2. Figures to right indicate full marks

**Q.1. A. Fill in the blanks (10 Sentence each with three options) (Any 8) (8m)**

- a) The data collected for the first time is known as \_\_\_\_\_ (Information, Secondary data, Primary data)
- b) The Middle most observation that divides the entire distribution into two equal parts is known as \_\_\_\_\_ (Mean, median, mode)
- c) The correlation is positive if \_\_\_\_\_ (x increases as y increases, x increases as y decrease, none of these)
- d) For any probability mass function sum of all probabilities is equal to \_\_\_\_\_ (-1,0,1)
- e) Time given extra after the due date of premium is known as \_\_\_\_\_ (Maturity period, grace, lapse, none of these)
- f) Least square method is used to compute \_\_\_\_\_ (Non-linear trend, Linear trend, Seasonal trend)
- g) The extra period given to a policy holder to pay a premium after its due date is over is called \_\_\_\_\_ (grace, bonus, grace period)
- h) The method used to derive regression constants of a regression equation is known as \_\_\_\_\_ (Product Moment, least squares, Moving averages)
- i) \_\_\_\_\_ measures give actual extent of scatter of the data. (relative, absolute, coefficient)
- j) The optimistic decision maker will use the principle of \_\_\_\_\_ (Maximin, Minimax, Maximax)

**Q.1. B. State whether the following statements are True or False (7 m)**

(Attempt any seven)

- i) Insurance premiums can be paid monthly
- ii) if two variables are independent then they are correlated
- iii) There are always two lines of regression for a paired set of data
- iv) The sum of the deviations of all observations from their arithmetic mean is always zero
- v) In index number the year selected as a reference period for comparison is called current year
- vi) irregular variations are unpredictable.
- vii) A random variable which can take all possible values over an interval is called a discrete random variable
- viii) In decision theory probabilities are associated with states of nature
- ix) Pie diagram is a two dimensional diagram
- x) The class mark of a class interval is over lower limit+ upper limit

Q.2 (A)

Calculate median for the following data

(7m)

Marks	0-10	10-20	20-30	30-40	40-50
No. of students	18	22	30	28	15

Q.2. B. Record of no. of days of medical leave enjoyed by 30 employees within a year is given below. Find mean number of days of medical leave enjoyed by an employee in a year (8m)

No. of days	00-10	10-20	20-30	30-40	40-50
No. of employees	5	7	11	4	3

OR

Q.2. C. The weight of coffee in gms. in 70 packets is given below. Determine the modal weight of coffee in a packet (7m)

Weight in gms	200-201	201-202	202-203	203-204	204-205	205-206
No. of packets	12	26	20	9	2	1

Q.2. D. Find the Median and Mode from the following distribution table (8m)

Class	10-30	30-50	50-70	70-90	90-110	110-130
Frequency	4	10	14	12	8	6

Q.3. A. Find Karl Pearson's correlation of coefficient between sales and expenses of the following 10 firms (8m)

Sales	50	50	55	60	65	65	65	60	60	50
expenses	11	13	14	16	16	15	15	14	13	13

Q.3. B. What is correlation? What are the methods of Correlation? (7m)

OR

Q.3. C. Explain linear regression. (8m)

Q.3. D. Find the regression equation on x on y for the following data. Estimate x when y=15 (7m)

X	10	12	14	19	8	11	17
Y	20	24	25	21	16	22	20

**Q.4. A .Calculate Laspeyre's, Paasche's and Fischer's index number for the following (8 m)**

Commodity	Base price	year Quantity	Current Price	year quantity
Rice	4	15	5	20
Pulses	8	20	12	30
sugar	6	25	8	20
Oil	14	0	21	15

**Q.4.B. Explain policy lapse and paid up Value in insurance.**

**OR**

**Q.4.C. Calculate the cost of living index for the following data (7m)**

Group	Food	Clothing	Fuel and lighting	Home rent	Miscellaneous
I	70	90	100	60	90
W	5	3	2	4	6

**Q.4.D Explain the meaning the need and the objective of insurance**

**(8m)**

**Q.5(A). For the following distribution obtain**

**1) Find mean and variance of x given the following probability distribution**

x	-10	15	20	25	30
Probability	1/5	3/20	1/2	1/10	1/20

**(7m)**

**Q.5.(B). Draw decision tree for the following problem and suggest a best course of action. use EMV criteria**

**(8m)**

	Nature	of	demand
	Fair	Good	Best
A	300	290	500
B	400	440	600
Probability (demand)	0.2	0.5	0.3

**OR**

**Q. 5. C Short Notes (out of 5 Any 3)**

**(15m)**

- (i) Use of index number**
- (ii) Limitation of Statistics**
- (iii) merits and Demerits of Median**
- (iv) Absolute and Relative Measures of dispersion**
- (v) The calculations of premiums**

- Instructions:** (a) All questions are compulsory and carry equal marks  
 (b) Figures to the right indicate marks  
 (c) Support answers with examples wherever necessary

**1.a) Fill in the blanks:(Any 8)**

(08)

1. The concept of Panchayati raj was propounded by \_\_\_\_\_.  
 a) Mahatma Gandhi      b) Indira Gandhi      c) Rajiv Gandhi      d) Mahatma Phule
2. The holy book of Sikhs is \_\_\_\_\_.  
 a) Bible      b) Quran      c) Guru Granth Sahib      d) Zend Avastha
3. Deficiency of vitamin \_\_\_\_ may cause blindness.  
 a) A      b) Bc) C      d) D
- 4) Indian Constitution has adopted \_\_\_\_\_ democracy.  
 a) Presidential      b) Parliamentary      c) Direct      d) None of these
- 5) Demand for son of soil is \_\_\_\_\_.  
 a) regionalism      b) Casteism      c) communalism      d) Religionism
- 6) Article \_\_\_\_\_ of the constitution is against untouchability.  
 a) 17      b) 14      c) 13      d) 15
- 7) Dowry harassment is a type of \_\_\_\_\_ violence against women.  
 a) social      b) sexual      c) domestic      d) Political
- 8) The Constitution of India came into effect on \_\_\_\_\_.  
 a) 26<sup>th</sup> Nov      b) 26<sup>th</sup> Dec      c) 26<sup>th</sup> Jan      d) 26<sup>th</sup> Aug
- 9) Lord Mahavir is the 24<sup>th</sup> Tirthankar of \_\_\_\_\_.  
 a) Hinduism      b) Buddhism      c) Jainism      d) Islam
10. Caste system is a \_\_\_\_\_ phenomenon.  
 a) Hereditary      b) traditional      c) Old      d) New

**1.b) State whether the following statements are True or False: (Any 7)**

(07)

1. The Indian Constitution is the shortest written constitution of the world.
2. Congress is an example of a regional party.
3. Christianity is the largest majority religion in India.
4. Raja Ram Mohan Roy opposed Sati system.

5. Anti-Hindi agitations took place in southern India.
6. Caste system brings about unity in Indian society.
7. Depression is caused due to mental stress.
8. Kerala has the worst gender ratio among the states of India.
9. Mayor is the first citizen of the city.
10. India is a secular state.

2. a) Explain the regional variations in India. (08)  
 b) India is a diverse country. Highlight the positive aspects? (07)

**OR**

- c) What do you mean by social stratification. Explain Its characteristics & types. (08)  
 d) What are the factors responsible for declining sex ratio in India? (07)
3. ) Discuss the causes and consequences of communalism in India with examples.? (08)  
 What are the inequalities caused due to caste system. Suggest measures to solve it? (07)

**OR**

3. c) What are the basic features of Indian constitution? (08)  
 d) Define fundamental duties. Explain its significance. (07)
4. a) What are 'the challenges to women's political participation in India? Suggest measures to overcome? (08)  
 b) Discuss the evolution and disadvantages of a multi party system? (07)

**OR**

- c) Explain tolerance and communal harmony as crucial values in Indian society. (08)  
 d) Discuss the constitutional 73<sup>rd</sup> Amendment Act 1992. (07)
5. a) Bring out the role and significance of women in Politics. (15)

**OR**

- Q. 5. Short Notes: (Any 3)** (15)

1. Rural characteristics
2. Different types violence against women
3. Mental retardation
4. Preamble
5. Caste Conflicts in India

\*\*\*\*\* ALL THE BEST\*\*\*\*\*

Subject: FA I  
Class: FYBBI

Marks: 75  
Duration: 2 ½ Hrs.

Note:

09/12/2022

1. All questions are compulsory.
2. Round off up 2 decimals.

Q.1 Solve the following:

A. Write the following statement are True or False: [Any Eight] [8M]

1. Loss is excess of revenue over expenses.
2. Cash discount is not recorded in the books of accounts.
3. A journal voucher is must for all transaction recorded in the journal.
4. A person who is unable to pay his liabilities is called solvent person.
5. Cash sales will be recorded in sales book.
6. Unrecorded purchase is credited to Trading account.
7. Hire purchase price excluded interest.
8. A person buying the goods termed as vendor.
9. All purchases are entered through purchase book.
10. When our customer or debtor return goods to us we send to him our debit note.

B. Multiple choice questions. [Any Seven] [7M]

1. \_\_\_\_\_ is called as book of prime entry.  
a. Ledger  
b. Trial Balance  
c. Journals  
d. BRS
2. Goods Account is an \_\_\_\_\_ account.  
a. Personal  
b. Real  
c. Nominal  
d. Public
3. \_\_\_\_\_ means business will continue for long period.  
a. Going concern  
b. Materiality  
c. Entity  
d. Consistency
4. Credit sales are recorded in \_\_\_\_\_ book.  
a. Sales book  
b. Cash book  
c. Journal proper  
d. Sales return book
5. Totaling of ledger is called as \_\_\_\_\_.  
a. Posting  
b. Casting  
c. Journalizing  
d. Summarizing

6. Under \_\_\_\_\_ method stock is valued after every transaction.
- LIFO
  - FIFO
  - WDV
  - SLM
7. Prepaid insurance is classified as \_\_\_\_\_
- Fixed Assets
  - Current Assets
  - Tangible Assets
  - Fictitious Assets
8. On hire purchase ownership of Assets is transferred on payment of \_\_\_\_\_
- Installment.
- Last
  - First
  - Half
  - All of these
9. Wages account is \_\_\_\_\_ account.
- Real
  - Natural
  - Nominal
  - Personal
10. Outstanding expenses are shown in \_\_\_\_\_ side of balance sheet.
- Assets
  - Liabilities
  - Profit
  - Loss

Q.2. A. Journalise the following transactions in the books of Mrs. Kamala as on June 2017. [10M]

- Started business with cash Rs. 1,00,000
- Sold goods for cash Rs. 30,000
- Purchased goods for cash Rs. 20,000
- Received Interest Rs. 2,300
- Paid Rent Rs. 10,000
- Paid Salaries Rs. 25,000
- Sold goods to Seema on credit Rs. 10,500
- Paid to Nikita Rs. 11,000
- Received Rs. 3500 from Seema
- Purchased furniture for Rs. 31,000
- Paid wages Rs. 3,000
- Received commission Rs. 2000

Q.2. B. Prepare a Trial Balance of Ms.Sonia with the help of the information given below: [5M]

PARTICULAR	AMOUNT	PARTICULAR	AMOUNT
Purchases	1,49,000	Rent	1,800
Salaries	4000	Discount	400
Creditors	10,000	Interest	3000
Debtors	24,000	Bad debts reserve	2000



Capital	1,00,000	Stationary	1,400
Drawings	16,000	Postages	460
Sales	2,17,000	Furniture	2000
Purchase return	1,600	Wages	7000
Sales return	6000	Machinery	30,000
Fuel	2000	Carriage	1,240
Factory insurance	400	Bills payable	1,700
Bad debts	1,200	Opening stock	35000
Computer	25000	Buildings	25000

OR

Q.2.C. Mr. Harish gives you the following information and asks you to prepare Purchase Book, Sales Book, Purchase Return Book, and Sales Return Book for the month of August 2021. [10M]

1. Purchased goods of ₹ 50,000 from Suman.
2. Returned goods of ₹ 1000 to Suman.
3. Sold goods of ₹ 5,000 to Monica.
6. Monica returned goods of ₹ 1,000.
10. Purchased goods of ₹50,000 from Vimal @ 10% Trade Discount.
15. Purchased goods of ₹ 1,00,000 from Nairan on credit @ 10% trade discount.
19. Sold goods ₹ 10,000 to Namita on credit @ 10% trade discount.
22. Namita returned half of the goods.
22. Sold goods of ₹ 5000 to Radhika @ 10% Trade discount.
26. Radhika returned goods having price list of ₹ 1,000
27. Returned goods having price list of ₹ 1,000 to Vimal.
28. Returned goods having list price of ₹ 10,000 Narain.
29. Sold goods for ₹ 12,000 @ 5% trade discount to Ruchita.
30. Purchased goods for ₹ 12,000 @ 5% trade discount from Rakesh.

Q.2.D. Prepare a specimen copy of A/c Payee Cheque. [5M]

Q.3. A. 'XYZ' Ltd. had purchased machinery on hire purchase system from 'LMN' Ltd. The terms are that 'XYZ' Ltd. Would pay Rs. 20,000 down on signing of the agreement and 4 installments of RS.11000 each commencing from the beginning of the next year. 'XYZ' Ltd. Charged depreciation at the rate of 10% per annum on cost under diminishing balance system (Reducing balance method). 'LMN' Ltd. Charged interest at the rate of 10% per annum in their hire purchase contract. Prepare Machinery account and 'LMN' Ltd. Account for 5 years in the books of 'XYZ' Ltd. [15M]

OR

Q.3. B. On 1<sup>st</sup> April 2009 HSC & Co. purchased a lathe machine from HMT Ltd. On hire Purchase basis. The cash price of the machine was Rs. 2,50,000. The payment was to be Made Rs. 50,000 on the date of agreement and the balance in 4 installments of Rs. 50,000 Plus interest at 5 percent per annum payable on 31<sup>st</sup> December each year, the first

Installment being payable on 31/12/2009.

Show journal entries and ledger accounts in the books of HSC & Co. and HMT Ltd.

Assuming that the accounts are closed on 31<sup>st</sup> December 2009 each year and depreciation at 10% p.a. is written off on the original cost. Also show how the items will appear in the Balance sheet of HSC & Co. as on 31/12/2009, 2010, 2011, 2012. [15M]

Q.4.A. Calculate the value of stock by applying FIFO Method to Product 'X'. [15M]

	Product 'X'	Product 'X'
Stock (kgs) on 1/3/2012	2000 @ Rs. 28	4,000 @ Rs. 13
Purchases (kgs)		
On 11/3/2012	1800 @ Rs. 27	2,500 @ Rs. 14
On 21/3/2012	1700 @ Rs. 25	2,000 @ Rs. 18
Sales (kgs)		
On 6/3/2012	1300	2,500
On 15/3/2012	1400	2,000
On 18/3/2012	700	1,300
On 29/3/2012	1100	1,700

OR

Q.4.B. From the following information relating Product 'M' value of closing stock on 31/12/2016 applying LIFO Method (Weighted Average Method). [15 M]

	'M'
Stock (kgs) on 1/3/2016	5000 units @ Rs. 14
Purchases (kgs)	
On 18/12/2016	4200 @ Rs. 13
On 23/12/2016	3800 @ Rs. 9
Sales (kgs)	
On 7/12/2016	1200 units
On 16/12/2016	2600 units
On 19/12/2016	1800 units
On 30/12/2016	3400 units
On 31/12/2016	200 units

Q. 5 Following is the Trial Balance of M/s. Dhanashri as on 31<sup>st</sup> March 2020. Prepare Trading Profit and Loss Account for the year ended 31<sup>st</sup> March, 2008 and Balance Sheet as on that data. [15M]

**Trial Balance as on 31<sup>st</sup> March, 2020**

Particulars	Amt.(RS)	Particulars	Amt. (RS)
Purchases	25,000	Capital	70,000
Opening Stock	12,000	Sales	70,000
Sundry debtors	20,000	Creditors	21,000
Wages	5,000	Bank loan	10,000
Salaries	8,000	Commission	5,000
Land and building	30,000	Discount	500
Plant and machinery	25,000	Interest on investment	1,500
Furniture	16,000		
Advertisement	6,000		
15% Investment	10,000		
Insurance	2,000		
Cash in hand	5,500		
Rent	7,000		
Power and fuel	3,000		
Drawing	3,000		
Interest on investment	500		
<b>Total</b>	<b>1,78,000</b>	<b>Total</b>	<b>1,78,000</b>

**Adjustments:**

- (1) On 31<sup>st</sup> March 2020 the stock was valued Rs. 32,000.
- (2) Outstanding expenses: Wages Rs. 1000
- (3) Outstanding salary Rs. 2000.
- (4) Depreciate Machinery at 10% p.a.
- (5) Depreciate Land & Building by 5% p.a.
- (6) Provide R.D.D. at 5% on Sundry Debtors and 2% provision for discount on Debtors.

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