## FYBMS (Semester 1)/Paper/Subject Code:

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

Business Communication I
Q. P. Code:

Time: 2. Hrs. $\mathbf{3 0}$ Mine.
75 Marks

Q-1 A. Fill in the blanks. (Any 8)
8 Marks

1) Semantic barriers are also called as $\qquad$ barriers. (language, physical, psychological)
2) The Latin word $\qquad$ means 'to make common'. (communicare, communicus, communication)
3) Kinesics means $\qquad$ . (space and distance, body language, visual display)
4) Communication that flows from superior to subordinate is called $\qquad$ communication. (Vertical Upward, Vertical Downward, Horizontal)
5) Curriculum Vitae is a Latin word, which means $\qquad$ . (summary, course of life, biographical data)
6) CSR stands for Corporate Social $\qquad$ . (Rights, Responsibility, Rumors)
7) Proximics is the study of $\qquad$ (space and distance, body language, visual display)
8) Communication through facial expression is a $\qquad$ form of communication. (oral, verbal, non verbal)
9) $\qquad$ is a traditional mode of communication. (Telegram, Fax, Email)
10) BCC: Stands for $\qquad$ Carbon Copy. (Blank, Blind, Blue)

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

1) An Oral communication is not a method of Verbal communication.
2) Horizontal communication consists of downward communication.
3) Messages can be convey in both verbal as well as non-verbal ways.
$\left.\Delta_{r}\right)$ Jargon means technical language.
4) Colors can convey messages.
5) A communication in absence of words is a non-verbal communication.
6) Interpersonal communication, is with one own self.
7) Lo: Letter of Resignation.
8) Consideration is one of the 7 C 's of communication.
9) An application written with reference to an advertisement is an unsolicited letter.

Q-2 A.Explain the Process of Communication, with a labeled diagram.
Q-2 B. Discuss the advantages of Written Communication.

## OR

Q-2 C..State the Advantages and disadvantages of Grapevine. 8 Marks
Q-2 'D.Explain video conferencing and state its advantages. 7 Marks

Cl-3 A.Discuss the importance of Listening Skill. 8 Marks
Q-3 B.Explain the importance of Business Ethics in Business.
7 Marks OR
Q-3 C. State the meaning of Barriers to Cormmunication? Discuss Ph $/$ sical and 15 Marks Environmental Barriers to Communication and measures to overcome them?

Q-4 A. Draft a Letter of Application for the post of Software Engineer with Global. 8 Marks Techno World., Malad-West, Mumbai. Use Full Block Layout.

Q-4 B. Mr. Sanjay Valia, has been offered a post of Human Resource Manager 7 Marks with Resource Pvt. Ltd., Mumbai. Draft a Letter ofJob Acceptance on his behalf. Use Semi-Block Format.

## OR

Q-4 C. Write an Aprylication Letter with Curriculum Vitae on behalf of the $\mathbf{1 0}$ Marks advertisement published in "Indian Express, dated $4^{\text {th }}$ October, 2019, "Wanted a Saies Representative, with minimum 2 years of sales experience, candidate should be fluent in sspeaking English, Hindi and Marathi larıguage". Apply to Box No. I-409, Indian Express, Mumbai.

Q-4 D. Mr. Anand Jaiswal has been working with Raj Textiles, as Production
5 Marks
Manager since, past seven years and would now like to resign from his post, to see $k$ a better career opportunity. Draft a Letter of Resignation on his behalf. Use Modified Block Fonnat.

Q 5. Short Note (Any 3)
15 Marks

1) You Attitude
2) Order as an Objective of Communication
3) ’Personal Integrity at workplace
4) Tips for Paragraph writing
5) Application Letter

## FYBMS/ Paper/ Subject Code:

N.B. 1. All the questions are compulsory
2. Figures $t$ right indicate full marks

05/12/2022

Business Law<br>Q. P. Code:

75 Marks

## Q-1 A.. Fill in the blanks. (any 8)

8 Marks

1. An agreement with or by a minor is -
a) Void
b) voidable at the option of the minor
c) voidable s at the option of the other party
d) valid
2. An agreement made without consideration is -
a) Void
b) Voidable
c) Valid
(i) illegal
3. The District forum shall have jurisdiction to entertain the complaint where the value of the goods does not exceed -
a) 20 lakhs
b) 30 lakhs
c) 50 lakhs
d) 60 lakhs
4. .The Memorandum of Association is a fundamental documents -
a) Article of Association
b) MOA
c) Prospects
d) Minutes
5. Sales of Goods Act applies to -
a) Contract of work and labour
b) Contract of exchange of goods
c) Contract of sales of goods for money consideration
d) Contract of se.'vices
6. Every annual general meeting shall be called between -
a) 12 am to 5 pm
b) 9 am to 6 pm
c) 1 am to 4 pm
d) 7 am to 11 am
7. In case of a private company minimum member personally present, shall be the c'uorum for a meeting of the company -
a) 4 members
b) 2 members
c) 5 member
d) 3 member
8. $\qquad$ is a exclusive right granted to a person who has invented a new and useful article or an improvement of an existing article or a new process of making an article -
a) Patent
b) Trademark
c) Copyright
d) Design
9. The Law of copyright in India is contained in -
a) Copyright Act, 1957
b) Copyright Act, 1955
c) CopyrightAct,1956
d) CopyrightAct. 1958
10. Sales creates a-
a) right in rem
b) right in personam
c) general rights
d) human rights

Q-1 B. State whether the following statements are True or False. (any '7,
7 Marks

1. Jus-in-rem means right avaible against a specific or particular person.
2. A stranger to a contract cannot sue.
3. Sales of Goods Act only deal with immovable property.
4. In case of breach of condition, the aggrieved party gets the rights to repudiate the contract.
5. Every order passed by the district forum, state commission or the nation al commission is final if no appeal has been preferred against such order.
6. One who purchases goods for commercial purpose is also a consumer.
7. Corporate veil may be lifted for the protection of revenue.
8. In a private company there is restriction on transfer of shares.
9.' Shelf Prospectus' means a prospectus issued by any financial institution or a bank for one or more securities.
9. Copy rights relates to original literacy, dramatic, musical and artistic works, cinematography films and sounds recordings.

Q-2. (A) Define a proposal and what is the essential requinement of a valid proposal.
Q-2. (B) Explain the "DOCTRINE of Caveat Emptor "and state its exceptions. 7 Marks OR
Q-2. (C) Define a bill of exchange and state the essential requirements of a bill of exchange.
Q-2. (D) What are the objects of the consumer Protection Aci, 1986 ?

8 Marks
7 Marks
8 Marks
7 Marks
8 Marks
7 Marks
8 Marks
7 Marks
8 Marks
7 Marks

15 Marks

Q-5. Short Notes (any three)
a. Intellectual Property Rights.
b. Promoter
c. Payment in due course.
d. Unpaid seller's right of re-sale
e. Standing offer

## FYBMS/ Paper/ Subject Code:

Foundation of Hum an Skills
Q. P. Code:

75 Marks
N.B. 1. All the questions are compulsory
2. Figures $t$ right indicate full marks

1. A. State whether the following statements are True or False (Any 7)
(7 li larks)
A. Task groups are permanent groups.
B. 'The focus of performance appraisal is not on Organisational Development.
C. Salary is given to employ, ees who do manual work.
D. A Virtual Organisation. is a geographically dispersed team.
F. Theory X and Theory Y was developed by Abrahim Maslow.
F. Establishment of $P$ erformance standards falls under norming stage.
G. There is no clear outcome in Avoiding Strategy.
H. IQ is related to thinking and reasoning.
I. Every person is different, yet much the same.
J. Intraperson al Conflict means Conflict between two People.
2. B. Match the Following.(Any 8)
(8 Marks)

| -1$)$ Smoothing Strategy | k) Win - Lose |
| :--- | :--- |
| 12) Forcing Strategy | 1) Lose - Win |
| 13) Resourcing | m) Termination by employee |
| 14) Resignation | n) Attracting and retaining high <br> quality people |
| 15) 2 Factor theory | o) Two way process |
| 16) Communication | p) Clayton Alderfer |
| 17) Interest group | q) Formal group |
| 18) Command | r) Informal group |
| 19) Blake and Mouton | s) Manage rial Leadership |
| 20) MBTI | t) Mother daughter team |

2. A. Diagrammatically explain the 4 quadrants of Johari Window.
(7Marks)
B. Discuss how self esteem and Locus of control influence
organisational behaviour
OR
C. What are the different factor influencing pre-natal and post-natal
(15Marks)
Environment?
3. A. Differentiate between Team and Groups.
B. What are the political tactics used to gain power in an organisation.
C. Explain the following types of power-
4. Legitimate power
5. Reword Power
6. Coercive power
7. Personal Power
8. A. Explain Organisation Culture. How does an organization try to preser ve its culture?
B. Explain the following
9. Academy
10. Club
11. Fortress
12. Baseball

## OR

C. Explain with the help of diagram the relationship between (15 Marks)
Maslow Need Hierarchy Theory, ERG Theory and 2 Factor Theory.
5. A. Elucidate the characteristics of organisation development. (i) Marks)
B. What are the various causes of organisational stress? (8 Marks)
C. Write Short Notes on (Any 3)
(15: Marks)
a. MBTI.
b. Classical Conditioning.
c. High Performance Team.
d. Spiritual Intelligence.
e. Johan Window.

## FYBMS/ Paper/ Subject Code:

N.B. 1. All the questions are compulsory

Business Economics I
Q. P. Code:
2. Figures $t$ right indicate full marks

Q-1 A. Fill in the blanks. (any 8)
8 Marks

1) Opportunity cost takes place because $\qquad$
a. resources are scarce
b. resources are unlimited
2) Slope of a straight line is $\qquad$
a. constant at every point
b. different at different points
c. resources are less expensive
3) In case of perfectly elastic demand, demand curve is:
a. parallel to X axis
b. parallel to $Y$ axis
c. rectangular hyperbola
4) Under $\qquad$ method of demand forecasting there are two groups of variant opinion are formed which try to converge at a point
a. Expert opinion
b. Delphi method
c. End use method
5) 

short run curve falls steadily and is not $U$ shaped
a. AC
b. ATC
c. AFC
6) $\qquad$ isoquant shows perfect substitution of labour and capital
a. Linear b. smooth convex
c. Kinked isoquant
7) $\qquad$ curve is also ca! led as envelope curve
a. learning
b. Lorıg run cost
i. Indifference curve
8) At break even point firm makes $\qquad$
a. zero profit b super normal profit c. abnormal profit
9. Soaps, detergent and cosmetics are examples of $\qquad$ market structure
a. Oligopoly
'o. Monopoly

- M
10 Public enterprises fr, flow $\qquad$ pricing method

75 Marks
-
a. Full cost
b. Marginal cost
c. Transfer

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

1) Business Econr,mics teaches the art of rational decision making.
2) Extension andy contraction can be shown on the same demand curve.
3) Selling cost is an important feature of monopolistic competition.
4) When AC curve is falling, then MC curve is below AC.
5) Demand forecasting is only done by large scale industries.
6) Pollution', of rivers and lakes creates external diseconomies
7) A firm earns super normal profit at breakeven point.
8) Trans, portation charges and purchase of raw material are the exam ples of fixed cost
9) Under consumer survey method opinion of different expert are collected
10) T wo isoquant never intersect each other.

Q2.a.Explain the nature of demand curve under different market structure
7 Marks
Q2b. The demand equation for onions is given as $Q d=300-5 p$ and the price of onions is given in the following table-

| Price of onions | Quantity demand |
| :--- | :--- |
| 15 |  |
| 20 |  |
| 25 |  |

Page 1/2

Answer the following question-

1. Calculate quantity demand of onions at given prices.

2 With the help of above demand schedule draw a demand curve.
3 Calculate price elasticity of demand when price rises from 15 rs to 20 rs
3 Marks

OR
Q2c.Explain law of variable proportion with the help of suitable diagram and schedule 8 Marks
Q2d. Explain the different types of demand forecasting with examples.
Q3a. Explain the behavior of short cost curves with the help of diagram.
Q3b. State the properties of isoquant.

## OR

Q3c.Explain the different types of internal economies of scale.
Q3 d. Given TFC as 160 calculate ATC, AC, AFC, MC

| UNITS | 1 | 2 | 3 | 4 | 5 | 6 |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| TVC | 40 | 60 | 80 | 105 | 155 | 220 |

Q4.a Explain the different types of monopoly with suitable example Q4.b Distinguish between monopolistic competition and perfect competition.

Q4.c Sundarya beauty soap manufactures soap and sells it at Rs 80 . Fixed cost incurred to produce soap is Rs 50000 and Variable cost incurred per product is 30 .
a). Calculate Break even point in units.s. b) If Fixed cost changes to rs 60000 What will be the effect on break even c)If price changes to 100 , What will be the effect on break even d) ) If Average variable cost changes to rs 40 What will be the effect

Q4 $d$ What is price discrimination? Explain the concept of dumping with the help of diagram
Q5 Write short Notes on any three of the following.

1. Determinants of demand
2. Significance of elasticity
3. Uses of Breakeven point
4. Survey method
5. Transfer pricing

## FYBMS/ Paper/ Subject Code:

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

Q-1 A. Fill in the blanks. (Any 8)
8 Marks

1. Indian society is $\qquad$ in nature. (Pluralistic, Tribal, Rural)
2. The constitution of India has recognized $\qquad$ major languages. $(22,24,26)$
3. Dowry harassment is a type of $\qquad$ violence against women. (Domestic, social, Crime)
4. The constitution of India came into effect on $\qquad$ 1950. (26th November, 26th December, 26th January)
5. India has a $\qquad$ party system. (Multi, Bi, Single)
6. Prime Minister is the $\qquad$ head in India. (Executive, Judicial, Legislative)
7. $\qquad$ is the main cause of Blindness (Cataract, Diseases, Visually)
8. $\qquad$ means that indiviual has freedom of thought, belief, expression, faith and worship. (Liberty, Equality, Democratic)
9. 
10. $\qquad$ functions at Taluk level. (PanchayatSamiti, ZillaParishad, Gram Panchayat) in any form is forbidden. (Article 17, Article 21, Article 24)

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

1. India has no official religion.
2. Marathi is the official language of India.
3. Dr. RD Ambedkar preferred the term 'scheduled Tribes' to Adivasi.
4. Mental disorder and mental sickness is not one and the same.
5. Polio is caused by virus called poliovirus.
6. Caste system brings about unity ir India society.
7. The constitution of India confers single citizenship.
8. India society has 45 parties.
9. Depression is caused due to mental stress.
10. The local self-government does not solve the problems of local people.
Q.2A Explain the concept of India as a multi-cultural society? 8 Marks
Q. 2 B Explain the main Rural characteristics?
Q. 2 C Explain the main cultural characteristics?

8 Marks
Q. 2 D Explain the religion wise composition of population 7 Marks
Q. 3 A Explain the basic feature of caste

8 Marks
Q. 3 B Socio-economic problems of women
Q. 3 C What is the main causes of violence?

8 Marks
Q. 4 D Explain the visually hand capped

7 Marks
Q. 4 A Explain the basic feature $\because$ of India Constitution.

8 Marks
Q. 4 B: Characteristic of political parties in India

7 Marks
OR
Q. 4 C Significance of women in politics.

8 Marks
7 Marks

Q 5. Short Note (Any 3)
15 Marks

1. Tribal characteristics.
2. Causes of $B^{\prime}$ indness.
3. Fundamer tal duties of Indian Citizens.
4. Causes r,f smoking.
5. Causes, of child labour in India.

## Introduction to Financial Accounting

Q. P. Code:

75 Marks
2. Figures tight indicate fill marks

Qi. A. Fill in the blanks (Any 8)
$\qquad$ the results of operation.(Analyse/ Ascertain/ Understand)
2 An Asset is generally recorded at $\qquad$ (Cost/ Market price/ Average price)
3. $\qquad$ elaborates on Revenue Recognition. (AS1/ AS6/ AS9)
4. Amount withdrawn from business for personal purpose is termed as $\qquad$ .
(Capital/ Drawings/ Liability)
5. All incomes generally have $\qquad$ balances.(Debit/ Credit/ Zero)
6. Revenue Receipt is disclosed in the $\qquad$ .
(Trading A/c/ Profit and Loss Ac/ Balance Sheet)
7. Trial Balance ensures of Books of account. (Qualitative/ Arithmetical/ Other)
8. In errors of commission entry is recorded on $\qquad$ side. (One/ Both/ None)
9. Errors can be removed by $\qquad$ . (Rectification/ Assessment/ Audit)
10. Casting means $\qquad$ . (Totalling/ Cross checking/ Selecting)

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

7 Marks

1. Recording business transaction in the journal is known as casting.
2. The cash book is used for recording the credit transaction of the business.
3. Prepaid expenses is a liability.
4. The Balance Sheet is the most important account in the ledger.
5. Nominal $A / c$ is an account of expenses and income, losses and gains.
6. Ledger is book where individual accounts are recorded.
7. Personal $\mathrm{A} / \mathrm{c}$ is credited when the person gives something to business.
8. The expenditure incurred on installation of machinery is capital expenditure.
9. Under fixed installation method, depreciation amount remains constant.
10. Wrong balancing of an account will affect the Trial Balance.
Q.2. A.Journalise the following transactions in the books of Kestrel Ltd. for July 2022.

8 Marks
July 1 Started business with cash $1,00,000$.
July $2 \quad$ Cash Deposited into Bank 50,000.
10th July Goods purchased from Tortoise Ltd. 24,000@10\% Trade Discount and 5\% cash Discount and paid cash immediately.
!3th July Goods purchased on credit from Sarus Ltd. 28,000@ $10 \%$ trade Discount
$14^{\omega_{1}}$ July Placed an order for goods with Parrot Ltd. for 1,00,000.
15th July Goods purchased for cash from Eagle I.td. 1,00,000.
$16^{\text {lh }}$ July $\quad$ Good purchased from Falcon Ltd. 50,000.
Q.2. B.Joumalise the following transactions in the books of Nis. Kokha:

7 Marks

| Qate | Particulars | Rs. |
| :--- | :--- | ---: |
| March  <br> 2022. $2^{\text {nd }}$ | Ms. Rekha started his business with cash | 60,000 |
| 3 | Deposited into bank | 40,000 |
| 5 | Bought goods on credit from Mr. Yartin | 5,000 |
| 6 | Returned goods to Mr. Yartin | 1,000 |
| 10 | Sold goods for cash to Ms. A | 5,000 |
| 17 | Drew from לank for personal use | 4,000 |
| 25 | Paid to Mr. Yartin in fuil settlement by cheque | 3,800 |
| 30 | Paid salaries to staff | 4,000 |
| 30 | Withdrew goods for personal use | 500 |

OR
Q.2. C. Enter the following transactions in a cash book with cash, bank and discount columns and balance the cash book.

15 Marks

1. Opening cash balance 73,500
i. Bank overdraft 2,000

2 Introdiused further cash 7,000 in the business
4. Deposited $3,00^{6} 0$ into the bank

6 Received from Maya foi 1170 in full settlement of 1,200
7. Issued a bearer cheque for chiidren school fees 2,000 .
10. Issued cheque of 980 of Meena in fit!! settlement of her of 1,000 .
11. Received a cheque of 500 from Mona on account.
12. Endorsed Mona's cheque in favour of Leena to settle her a/c.
14. Cash purchases 800

18 Cash Sale 700
20. Purchased furniture worth 2,000 for office ise \& paid by cash.

24 Paid salaries 700, Rent 150, Commission 200 in cash
27. Bank collected dividend 100 and credited in our $\mathrm{A} / \mathrm{C}$
31. Deposited all the cash in excess of 1,000 .
Q.3. A. Prepare Personal Account of PRIYA from the following transactions: 8 Marks

| Date | Particuiars | Amount |
| :--- | :--- | ---: |
| Jan 2022 | Debit balance on Priya's a/c | 2000 |
| 1 | Sold goods on credit to Priya | 8400 |
| 2 | Received from Priya | 6300 |
| 6 | Allowed her discount | 500 |
| 7 | Priya bought goods on credit | 1500 |
| 9 | Reccived cash from Priya | 1450 |
| 12 | Allowed her discount | 250 |
| 13 | Purchased goods on credit from Priya | 2080 |
| 15 | Paid cash to Priya | 800 |
| 18 | Returned goods to Priya | 140 |
| 21 | Paid cash to Priya in full settlement of her account | 59 |
| 31 |  |  |

Q.3. B. State with reasons whether the following are capital, revenuc or defer - red revenue
expenses:

1. Payment for purchase of goods.
2. Payment for purchase of stationery.
3. Payment for purchase of a car.
4. Payment for heavy inaugural expenses.
5. Partial refund of capital to a partner.
6. Payment of a loan taken earlier.
7. Payment of salaries.
8. Wages for erection of machinery.

## OR

## Q.3. Journalise the following tratisactions in a journal and post them to the ledger accounts: 15 Marks

## June 2022

1 Shri Mathur invested in the business 6,000 cash goods worth 3,000 and a building worth 12,000 .
2 Borrowed from Bank 8000
3 Purchased goods for cash 5000
4 Sold goods on credit to Rana Pratap 3000
5 Cash received from Rana Pratap 1000
6 Purchased goods on credit basis from Jeevan 6000
9 Sold goods on credit to Jeevan 3000
10 Paid Salaries 1500
16 Paid Office Rent 350
17 Received Commission 175
19 Paid salary of salesman 110
20 Paid Commission 50
25 Paid on account to Jeevan 2200
26 Received from Rana Pratap 690
27 Repaid loan to Bank 3400
28 Sold Building for cash 3900
29 Received on account froni Rana Prâãp 1400
30 Paied carriages for Jeevan 220
Q.4. A. Recify the following errorsin the books of 'Shyam Stores'.

8 Marks

1. 500/-paid for the purchase of the office furniture charged to Office Expenses $\Lambda$ ccount.
2. 200/-received from Madanlal has been wrongly entered in Mohanlal's Account.
3. Goods worth $187 /$ - purchased from Chandan Stores but whose Account was actually debited by 178 .
4. Repairs paid were debited to Building Account for $150 /$.
5. The total of the discount column on the credit side of the Cash Book was undercast by Rs. 15.
6. An amount of $300 /$ - withdrawn by the proprictor for his personal usewas debited to the Trade expense Account.
7. The total of the Sales Book is short by Rs. 500/-
8. An amount of $130 /-$ received on accecitut of interest was credited to Commission Account.
Q.4. B. Prepare Trial Balance from the following balances extracted below:

|  | Rs. |  | R Marks |
| :--- | ---: | :--- | ---: |
| Capital | 150000 | Goodwill | 100000 |
| Sundry Customers | 35000 | Office Exponses | 10000 |
| Sundry Suppliers | 42000 | Outstanding experses | 15000 |
| Machinery | 21000 | Interest Received | 3200 |
| Furniture | 19000 | Cash Balances | 1800 |
| Sales | 200000 |  |  |
| Purchase | 116000 |  |  |
| Opening Stock (I.4.2021) | $1 \mathbf{w}^{7400}$ |  |  |

OR
Q.4. From the given Trial Balance ofHiralal, prepare manufacturing, Trading and Profit and loss account forthe year ended 31.3.2022 and Balance sheet as at that date. 15 Marks

| Particulars | Rs. | Particulars | Rs. |
| :--- | ---: | :--- | ---: |
| Stock as on 1-4-2021 |  | Capital of Hiralal | 90000 |
| Raw material | 13000 | Sales | 112000 |
| Work in Progress | 8000 | Interest received | 450 |
| Finished Goods | 19000 | Discount received | 250 |
| Machinery (at cost) | 40000 | Creditors | 16000 |
| Furniture (at cost) | 18000 |  |  |
| Drawing | 3000 |  |  |
| Debtors | 18500 | Prov. for Depreciations: |  |
| Salaries | 3820 | On Machinery | 20000 |
| Factory insurance | 1070 | On Furniture | 10000 |
| Balance with bank | 13500 |  |  |
| Cash on hand | 810 |  |  |
| Purchase of Raw Material | 79000 |  |  |
| Return inwards | 390 |  |  |
| Wagcs | 8500 |  |  |
| manufacturing Expenses | 2300 |  |  |
| Factory Rent | 2500 |  |  |
| Office Rent | 2200 |  |  |
| Power expenses | 1200 |  |  |
| Investment | 10100 |  |  |
| Factory Lighting | 760 |  |  |
| Office Lighting | 1200 |  |  |
| Carriage outwards | 550 |  |  |
| Printing \& stationary | 1000 |  |  |
| Bad debts | 300 |  |  |
| Total |  | 248700 | Total |

## Adjustments:

1. Additional bad debts of 500 are to be written off an RDD to be provided at $5 \%$ on Debtors.
2. Outstanding office rent 200.
3. Depreciation Machinery at $10 \%$ p.a., Furniture at $15 \%$ p.a.
4. Closing Stock are:

| Raw material | 72,000 |
| :--- | :--- |
| W.I. P | 16,330 |
| Finished goods | 28000 |

Q. 5. A. Explain the types of errors?
B. Distinguish between Book-keeping and accounting

7 Marks

## OR

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

15 Marks
A) Matching Concept
B) Accrual Concept
C) Going Concern
D) AS-9
E) Objectives of Book-keeping
N.B. 1. All the questions are compulsory

75 Marks
2. Figures to right indicate full marks
Q.1. A. Fill in the blanks (Any 8)

8 Marks
a) The data collected for the first time is known as $\qquad$ (Information, Secondary data, Primary data)
b) The Middle most observation that divides the entire distribution into two equal parts is known as $\qquad$ (Mean, median, mode)
c) The correlation is positive if $\qquad$
( $x$ 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 $\qquad$ $(-1,0,1)$
e) With respect to time series $\qquad$ variations occurs due to weather or customs.
(cyclical, irregular, Seasonal)
f) Least square method is used to compute $\qquad$
(Non-linear trend, Linear trend, Seasonal trend)
g) The $\qquad$ variation occur due to seasonal changes in a time series.
(Seasonal, Cyclic, Irregular)
h) The method used to derive regression constants of a regression equation is known as
$\qquad$ (Product Moment, least squares, Moving averages)
i) $\qquad$ measures give actual extent of scatter of the data.
(relative, absolute, coefficient)
j) The optimistic decision maker will use the principle of $\qquad$ (Maximin, Minimax , Maximax )

## Q.1. B. State whether the following statements are True or False (Any 7) <br> 7 Marks

i) Variance is always non-negative
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 asa 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
7 Marks

| Marks | $0-10$ | $10-20$ | $20-30$ | $30-40$ | $40-50$ |
| :--- | :--- | :--- | :--- | :--- | :--- |
| No. <br> students | of | 18 | 22 | 30 | 28 |

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 8 Marks

| No .of days | $00-10$ | $10-20$ | $20-30$ | $30-40$ | $40-50$ |
| :--- | :--- | :--- | :--- | :--- | :--- |
| No.of <br> 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

7 Marks

| Weight in <br> gms | $200-201$ | $201-202$ | $202-203$ | $203-204$ | $204-205$ | $205-206$ |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| No.of <br> packets | 12 | 26 | 20 | 9 | 2 | 1 |

Q.2. D. Find the Median and Mode from the following distribution table

8 Marks

| 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 cocfficient between sales and expenses of the following 10 firms
Marks

| 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?

7 Marks

## OR

Q.3. C. Explain linear regression.

8 Marks
Q.3. D. Find the regression equation on x on y for the following data. Estimate x when

| X | $\mathbf{y}$ | $\mathbf{1 5}$ |  |  |  |  |  |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| 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 Marks

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

Q.4.B. Determine the trend values for the following data using 3 yearly moving averages

7 Marks

| Year | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| Sales <br> in <br> itres | 14 | 18 | 14 | 17 | 22 | 25 | 30 | 35 | 29 | 34 |

OR
Q.4.C.Calculate the cost of living index for the following data

7 Marks

| Group | Food | Clothing | Fuel and <br> lighting | Home rent | Miscellaneous |
| :--- | :--- | :--- | :--- | :--- | :--- |
| I | 70 | 90 | 100 | 60 | 90 |
| W | 5 | 3 | 2 | 4 | 6 |

Q.4.D.Determine the trend value for the following data using 5 yearly moving average.

| Year | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| Exports | 51 | 53 | 50 | 57 | 60 | 55 | 59 | 62 | 68 | 70 | 72 |

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

7 Marks
i) $P(X>2)$ (ii) $P(X \leq 1)$ (iii) $P(X=2$ or 3$)$ (iv) $E(x)(v) V(X)$

| X | -2 | -1 | 0 | 1 | 2 | 3 |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| $\mathrm{P}(\mathrm{X})$ | 0.1 | 0.2 | 0.2 | 0.3 | 0.15 | 0.05 |

Q.5.(B)Draw decision tree for the following problem and suggest a best course of action. use EMV criteria 8 Marks

|  | Nature | of | demand |
| :--- | :--- | :--- | :--- |
|  | Fair | Good | Best |
| A | 300 | 290 | 500 |
| B | 400 | 440 | 600 |
| Probability <br> (demand) | 0.2 | 0.5 | 0.3 |

## OR

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

15 Marks
(i) Use of index number
(ii)Limitation of Statistics
(iii)Merits and Demerits of Median
(iv)Absolute and Relative Measures of dispersion
(v) Essentials of a good table

