

UNIT IV

(2010BFS15)

15. Explain the advantages of Insurance.  
భీమా వలన కలుగు ప్రయోజనాలను వివరించండి.

B.Com. (Honours) DEGREE (CBCS) EXAMINATION,  
MARCH/APRIL 2018.

(Examination at the end of Second Semester)

Or

Part II

16. Explain the principles of Insurance.  
భీమా యొక్క ముఖ్య సూత్రాలను వివరించుము.

www.kvrssgroup.com

BANKING FINANCIAL SERVICES

(Regulation 2015-16)

Time : Three hours

Maximum : 75 marks

UNIT V

17. What is Marine Insurance? Explain its characteristics.

సముద్రభీమా అనగానేమి? దాని లక్షణాలను వివరించుము.

Or

18. Explain the procedure for issuing LIC policy.

జీవిత భీమా పాలసీ జారీ చేయునప్పుడు అనుసరించే

పద్ధతులను వివరించుము.

PART A — (5 × 5 = 25 marks)

Answer any FIVE questions.

1. Crossing of checks.

చెక్కుల క్రాసింగ్.

2. Online Banking.

ఆన్‌లైన్ బ్యాంకింగ్.

3. Illiterate.

నిరక్షరాస్యత ఖాతాదారుడు.

4. Merchant Banking.

మర్చంట్ బ్యాంకింగ్.

5. Paying Banker.

చెల్పింపు బ్యాంకరు.

6. RRB's.

ప్రాంతీయ గ్రామీణ బ్యాంకులు.

7. Investment Banking.

పెట్టుబడి బ్యాంకింగ్.

8. Leasing.

లీజింగ్.

PART B — (5 × 10 = 50 marks)

Answer ONE of the following questions  
from each Unit.

#### UNIT I

9. Explain the difference between Branch Banking  
and Unit Banking system.

బ్రాంచి బ్యాంకింగ్కు మరియు యూనిట్ బ్యాంకింగ్కు గల  
తేడాలను వివరించుము.

Or

10. Explain the functions of RBI.

రిజర్వు బ్యాంకు విధులను వివరించండి.

#### UNIT II

11. Explain the functions of Capital Market.

మూలధన మార్కెట్ విధులను వివరించుము.

Or

12. What are the Stock Exchange? Explain its  
functions.

స్టాక్ ఎక్స్చేంజి అనగా నేమి? దాని యొక్క విధులను వివరించండి.

#### UNIT III

13. Explain the relation between Banker and  
Customer.

బ్యాంకరుకు మరియు ఖాతాదారునికి గల సంబంధమును  
వివరించండి.

Or

14. Explain the features of Negotiable Instruments.

అన్యాయకాంత యోగ్యత పత్రాలు యొక్క లక్షణాలను వివరించండి.

**(2010FAC15)**

B.Com. (Honours.) (CBCS) DEGREE EXAMINATION, MARCH/APRIL 2018.

(Examination at the end of Second Semester)

Part II

FINANCIAL ACCOUNTING – II

(Regulation 2015-2016)

Time : Three hours

Maximum : 75 marks

PART A — (5 × 5 = 25 marks)

Answer any FIVE questions.

1. Explain the salient features of single entry system.
2. What do you mean by non-profit organisations?
3. What are the fixed and fluctuation capital methods?
4. How goodwill valued in partnership?
5. What is the mode of payment to a retired partner?
6. What is meant by dissolution?
7. What is the rule of Garner Vs Murray case?
8. Legacies.

PART B — (5 × 10 = 50 marks)

Answer the following questions.

9. Reddy keeps his books by single entry system. On 1.4.2012 his position was as follows :

	Rs.
Cash in hand	— 1,250
Stock in trade	— 7,500
Sundry Debtors	— 9,800
Sundry Creditors	— 9,000
Cash at bank	— 2,000
Fixtures	— 350
Plant	— 15,100
Drawings	— 5,900

His position on 31.3.2013 was as follows :

	Rs.
Sundry creditors	– 7,500
Fixtures	– 320
Stock	– 14,000
Bank overdraft	– 3,600
Plant	– 18,100
Debtors	– 13,300
Cash in hand	– 1,150

You are required to prepare a statement of Profit or Loss and a closing statement of affairs.

Or

10. Hari keeps his books on a single entry system. You are required to ascertain his position for the year ending 31.12.2014

	31.12.2004	31.12.2003
	Rs.	Rs.
Stock in trade	6,700	8,500
Sundry creditors	5,400	4,000
Sundry debtors	4,200	4,500
Cash in hand	200	150
Bank overdraft	3,200	5,000
Bills Receivable	1,050	2,000
Fixtures and fittings	1,500	1,500
Motor van	4,000	4,000
Plants	10,000	10,000

Total drawings during the year accounting to Rs.3,600

During the year, he introduced further capital of Rs.3,000.

Depreciate fixtures at 10%

Plant at 20% and write off motor van Rs.500

As regards sundry debtors, it is ascertained that Rs.500 was irrecoverable and 5% were doubtful.

There was a need for reserving Rs.500 in respect of Bills Receivable.

Also prepare the final statement of affairs.



11. From the following particulars prepare Income and Expenditure account.

	Rs.
Fee collected (including Rs.24,000 on account of last year)	2,24,000
Fee for the year outstanding	40,000
Salary paid (including Rs.2,400 on account of last year)	19,200
Salary outstanding	3,200
Entertainment expenses	4,000
Tournament expenses	8,000
Meeting expenses	16,000
Travelling and conveyance	6,400
Purchase of books	16,000
Periodicals	8,000
Rent	9,600
Postage, Telephone and Telegrams	13,600
Printing and Stationery	4,000
Donation received	6,400

12. The following is the Receipts and payments account of Indian Sports club for the first year ending 31.12.2004.

Receipts and payments account			
Receipts	Rs.	Payments	Rs.
To Donation	5,00,000	By Pavilion constructed	4,00,000
To Reserve fund		By Expenditure in connective with matches	9,000
(life and entrance fee)	40,000	By Furniture	21,000
To Receipts from matches	80,000	By Investment at cost	1,60,000
To Revenue receipts :		By Revenue payments :	
Subscription	52,000	Salaries	18,000
Locker rent	500	Wages	6,000
Interest on securities	2,400	Insurance	3,500
Sundries	3,500	Telephone	2,500
		Electricity	1,100
		Sundry expenses	2,100
		By Balance on hand	55,200
	<u>6,78,400</u>		<u>6,78,400</u>

Additional information :

- Donations received have to be capitalised
- Outstandings bills for sundry expenses Rs.400
- Wages unpaid for the year Rs.900
- Salaries unpaid for the year Rs.1,700
- Subscriptions outstanding for the year Rs.2,500

Prepare Income and Expenditure account and the Balance Sheet for the year ended 31.12.2004.

13. On 1<sup>st</sup> January 2012, A, B and C enter into partnership contributing Rs.2,50,000, Rs.1,30,000 and Rs.1,20,000 respectively and sharing profit in the ratio of 5:3:2. B and C are entitled to a salary of Rs.16,000 and Rs.14,500 respectively per year. Interest on capitals is to be allowed at 5% per annum. 5% interest is to be charged on drawings. During the year A withdrew Rs.40,000, B Rs.25,000 and C 15,000. Interest being A Rs.2,250; B Rs.1,125 and C Rs.725. Profit on 2012 before the above mentioned adjustments was Rs.71,400. Show how the profit is distributed and also prepare the capital accounts :
- (a) if they are fluctuating and
- (b) if they are fixed.

Or

14. M/S P, R and Z are in partnership and 1.4.2012 their respective capitals were Rs.80,000, Rs.55,600 and Rs.31,800. R and Z are entitled to draw salary of Rs.5,000 and Rs.4,000 per annum respectively before division of profits. Interest is allowed on capital at 10% p.a. and is not charged on drawings of the net profit, first Rs.20,000 of profit is divided in the ratio of 40:35:25 among P, R and Z respectively. Balance profit is shared equally.

The profit for the year ended 31.3.2013, after debiting partner's salaries but before charging interest on capital was Rs.46,340 and the partners had drawn Rs.16,000 each for personal expenses.

Prepare Profit and Loss Appropriation account and Partner's capital accounts for the year ended 31.3.2013.

15. The Balance Sheet of Appu and Pappu on 31 December 2012 is set out below. They share profits and losses in the ratio of 2:1 :

Liabilities	Rs.	Assets	Rs.
Appu's capital	40,000	Freehold property	20,000
Pappu's capital	30,000	Furniture	6,000
General Reserve	24,000	Stock	12,000
Creditors	16,000	Debtors	60,000
		Cash	6,000
		Profit and Loss a/c	6,000
	<u>1,10,000</u>		<u>1,10,000</u>

They agreed to admit Kappu into the firm subject to the following terms and conditions :

- (a) Kappu will bring in Rs.21,000 of which Rs.9,000 will be treated as his share of Goodwill to be retained in the business.
- (b) He will be entitled to one-fourth share of the profits
- (c) 50% of the General Reserve is to remain as a Provision for Bad and Doubtful Debts.
- (d) Depreciation is to be provided on furniture @ 5%
- (e) Stock is to be revalued at Rs.10,500

Give journal entries to give effect to these arrangements and construct the Balance Sheet of the new firm.

Or

16. C, D, E were partners, sharing profits in the proportion of  $\frac{1}{2}$ ,  $\frac{1}{3}$ ,  $\frac{1}{6}$  respectively. The Balance

Sheet of firm on 31.12.2012 as follows :

Liabilities	Rs.	Assets	Rs.
Sundry Creditors	19,000	Cash at bank	2,000
Bills Payable	5,000	Debtors	16,000
Reserve fund	12,000	Less: Reserve for doubtful debts	500
Capital accounts :		Stock	25,500
C	40,000	Motor van	8,000
D	30,000	Plant and Machinery	35,000
E	25,000	Buildings	45,000
	<u>1,31,000</u>		<u>1,31,000</u>

D retires on that date subject to the following adjustments :

- The goodwill of the firm to be valued Rs.18,000
- Plant and Machinery to be depreciated by 10% and motor van by 15%
- Stock to be appreciated by 20% and buildings by 10%
- The reserve for doubtful debts to be increased by Rs.1,950

Show necessary accounts in the firm's books and the Balance Sheet after D's retirement.

17. Phani, Mani and Krishna are partners in a firm sharing profits and losses in the ratio of 3:2:1. They decided to dissolve the partnership business as on 31.12.2003. Following is the Balance Sheet on the date of dissolution

Liabilities	Rs.	Assets	Rs.
Phani capital	20,000	Goodwill	6,000
Mani capital	10,000	Machinery	25,000
Krishna capital	2,000	Furniture	3,000
Bank overdraft	6,000	Stock	10,000
Sundry creditors	12,000	Debtors	6,000
	<u>50,000</u>		<u>50,000</u>

Following assets were realised in cash. Machinery at Rs.22,000, 50% of stock at Rs.3,500 and debtors are collected at 15% less than their book values. Goodwill could not realise any value. Remaining 50% stock was taken over by Phani at Rs.3,200. Furniture was taken over by mani at Rs.2,400. Realisation expenses were Rs.300. Show the necessary ledger accounts.

Or

18. P, S and M were partners sharing profits in the ratio of 3:2:1. Their Balance Sheet as on 31.12.2006 was as follows when they decided to dissolve :

Liabilities	Rs.	Assets	Rs.
Sundry Creditors	13,000	Bank	1,000
Loan from P	7,500	Debtors	6,000
P's capital	10,000	Less: RBD	<u>500</u>
S's capital	5,000	Stock	9,000
M's capital	1,000	Plant	15,000
Reserve	<u>6,000</u>	Profit and Loss account	<u>12,000</u>
	<u>42,500</u>		<u>42,500</u>

The assets realised :

Sundry debtors Rs.4,500

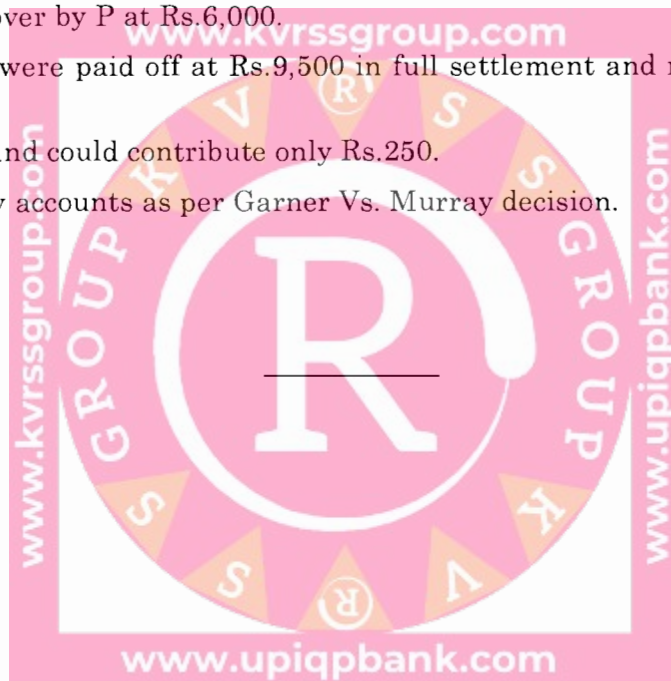
Plant Rs.10,000

Stock was taken over by P at Rs.6,000.

Sundry creditors were paid off at Rs.9,500 in full settlement and realisation expenses were Rs.500.

M was insolvent and could contribute only Rs.250.

Prepare necessary accounts as per Garner Vs. Murray decision.





(2010FIT15)

B.Com. (Honours) DEGREE (CBCS) EXAMINATION,  
MARCH/APRIL 2018.

(Examination at the end of Second Semester)

Part II

Fundamentals of Information Technology

(Regulation 2015-16)

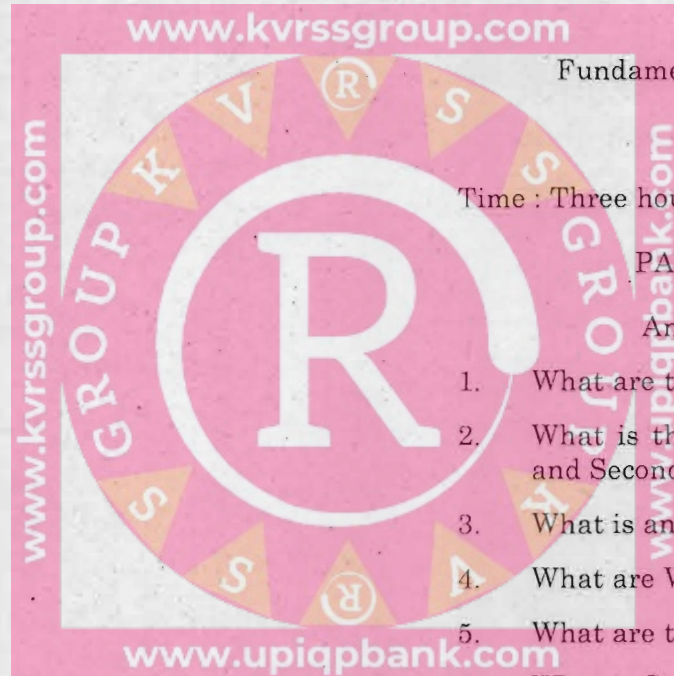
Time : Three hours

Maximum : 75 marks

PART A — (5 × 5 = 25 marks)

Answer any FIVE questions.

1. What are the limitations of Computers?
2. What is the difference between Primary Memory and Secondary Memory?
3. What is an Operating System?
4. What are Wild Card characters?
5. What are the features of word processing?
6. What is Spreadsheet in Excel?
7. What is a Slide?
8. What is a Query?



PART B — (5 × 10 = 50 marks)

## UNIT IV

Answer the following questions.

### UNIT I

9. What is Computer? Explain the logical organization of a Computer.

Or

10. What are the various Input and Output devices used with computers explain.

### UNIT II

11. Explain DOS Internal and External commands with examples.

Or

12. Explain about the following:
- (a) Windows Desktop
  - (b) Start Menu
  - (c) Control Panel.

### UNIT III

13. Write are features of word processing? What are the applications of word processing?

Or

14. Define Mail merge. Explain the stages involved in performing Mail merge in Word.

15. Draw a neat labeled diagram of Excel Window and explain.

Or

16. What is a Chart? Explain different types of charts in Ms Excel.

## UNIT V

17. What are the features advantages and applications of Ms Power Point?

Or

18. Explain different types of networks and their architecture.

(2010POM15)

B.Com. (Honours) DEGREE (CBCS) EXAMINATION,  
MARCH/APRIL 2018.

(Examination at the end of Second Semester)

Part II

www.kvrssgroup.com PRINCIPLES OF MANAGEMENT

(Regulation 2015-2016)

Time : Three hours

Maximum : 75 marks

SECTION A — (5 × 5 = 25 marks)

Answer any FIVE questions.

1. Discuss the concept of management as an art.
2. Describe briefly the functions of management.
3. Explain the significance of planning.
4. Describe the concept of informal organisation structure.



5. Explain the concept of informal communication.

### UNIT III

6. Brief out delegation.

13. Describe the concept of line and staff structure in detail.

7. Explain time management in detail.

Or

8. Discuss the concept of accountability.

14. Explain the significance of matrix organisational structure.

### SECTION B — (5 × 10 = 50 marks)

Answer the following questions.

#### UNIT I

9. Define management and explain the significance of management.

Or

10. Define scientific management along with its important principles.

#### UNIT II

11. Define planning and explain the types of plans.

Or

12. What do you mean by decision making? Explain the steps of decision making.

#### UNIT IV

15. What is the role of authority and power in organization?

Or

16. Explain the style of leadership in detail.

#### UNIT V

17. Define controlling and explain the process of controlling in detail.

Or

18. Discuss the importance of controlling process.