14. Rectify the following errors :
(2006AFM15)
(a) Repairs to office furniture posted to office furniture $\mathrm{a} / \mathrm{c}$ is Rs. 500
(b) Salaries paid to a clerk debited to his personal account Rs. 1,000
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(c) Sales to Kavya was credited to her account Rs. 1,500
(d) Sales of Rs. 5,000 had been passed through purchase book.

## UNIT IV

15. From the following information, prepare Vidya's a/c.
2015 May $1^{\text {st }}$ Debit balance b/d Rs. 15,000

## ACCOUNTING FOR MANAGERS

$6^{\text {th }}$ Sold goods to Vidya as credit Rs. 60,000
$15^{\text {th }}$ Received cash from Vidya Rs. 50,000
$20^{\text {th }}$ Purchased goods on credit from Vidya Rs. 20,000
$25^{\text {th }}$ Paid cash to Vidya Rs. 4,000
$30^{\text {th }}$ Returned goods to Vidya Rs. 1,000

## Or

16. Brief out the differences between a consignment and a sale.

## UNIT V

17. Explain the reasons and objects of depreciation.

Or
18. Differentiate straight line method and diminishing balance method of depreciation.
(2006AFM15)

Time : Three hours
Maximum : 75 marks

PART A $-(5 \times 5=25$ marks $)$
Answer any FIVE questions.

1. Double entry system of accounting.
2. Differences between statements of affairs and balance sheet.
3. Need for reconciliation.
4. Specimen of a total debtors account.
5. Preparation of trial balance.
6. Distinguish book keeping and accounting.
7. Trade discount.
8. Features of a single entry system.

PART B - ( $5 \times 10=50$ marks $)$
Answer the following questions.

2015 March $11^{\text {th }}$ Paid to coolic Rs. 20
$18^{\text {th }}$ Settled the balance due to Mr. K Rs. 10
$20^{\text {th }}$ Tiffin charges of customer Rs. 30
$29^{\text {th }}$ Paid to wages Rs. 70
9. Give a detailed explanation of accounting conventions.

## Or

10. Pass the necessary journal entries in the books of Mr. Kiran.
2015 April $1^{\text {st }}$ Started business with cash Rs. 10,000 and plant and machinery Rs. 20,000
$2^{\text {nd }}$ Bought the furniture from Raj Rs. 2,000
$8^{\mathrm{th}}$ Purchased goods with Rs. 6,000
$12^{\text {th }}$ Sold goods Rs. 1,000
$16^{\text {th }}$ Purchased goods from Vishnu on account Rs. 500
$18^{\text {th }}$ Sold goods to Rajesh Rs. 2,000
$20^{\text {th }}$ Returned damaged goods to Rajesh Rs. 100
$27^{\text {th }}$ Received a cheque from Raghu Rs. 1,000

## UNIT II

11. Mr. Raja is a pretty cashier. Enter the following transactions in the cash book.
2015
March 185 Received a cheque for Rs. 100 to open the book
$2^{\text {nd }}$ Cartage paid Rs. 20
3 rd Postage Rs. 18
$8^{\text {th }}$ Purchase of stationery Rs. 10
12. In a survey connecting the smoking habits of consumers it was found that $55 \%$ smoke cigarettes of Brand A, $50 \%$ of Brand B, $40 \%$ of Brand C, $30 \%$ smoke cigarettes of A and B $20 \%$ of A and C $12 \%$ of B and $\mathrm{C}, 10 \%$ of all the three brands what CSS QUANTITATIVE METHODS FOR MANAGERS percent do not smoke? What percent smoke exactly two brands of cigarettes? Draw the Venn diagram.

## Or

16. If $A=\{1,2,3,4,7,8\} \quad B=\{2,4,5,6,10\}$ $C=\{1,3,5,7,9\}$
verify $A-(B \cup C)=(A-B) \cap(A \circ C)$.

## UNIT V

17. Solve $x-3 y+2 z=8, \quad 3 x+4 y+z-5$ $-4 x+2 y-9 z=2$ using Cramer's rule.

## Or

18. Solve $2 x-y+8 z=13,3 x+4 y+5 z=18$, WW.Uplopbank. correlation.
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(Examination at the end of Second Semester)
Part - II
(Regulation 2015-16)
Time : Three hours
Maximum : 75 marks
PART A $-(5 \times 5=25$ marks $)$
19. Distinguish between primary data and secondary data and what are the sources of primary data.
20. Explain different types of table.
21. Explain different types of averages.
22. What is meant by Skewness? Explain the role of Skewness in the analysis of data.
23. What is correlation? Explain different types of $5 x-2 y+7 z=20$ by Gauss Jordan method.
24. Write short notes on the concept probable error.
25. Prove that $A \cap(B \cap C)=(A \cap B) \cap C$.
26. If $\left[\begin{array}{ll}x+y-1 & 3-t+3 \\ x-y+1 & 3+t-3\end{array}\right]=\left[\begin{array}{ll}2 & 4 \\ 3 & 5\end{array}\right]$ find $x, y, z$ and $t$.

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27. Consumerism
28. Draw backs of interactive taxation.
29. Monetary policy.

$$
\text { PART B }-(5 \times 10=50 \text { marks })
$$

Answer the following questions.

## UNIT I

9. Describe the importance of business environment.

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Or
10. Explain both micro and macro environment of business.

## UNIT II

11. Explain different economic systems.

## Or

12. Explain the features of New Industrial Policy of India.

## UNIT III

13. Explain the role played by Government in the lqpbank.com activities of a firm.
Or
14. Describe the importance of legal environment.
