

**FACULTY OF COMMERCE**

**B.Com. II – Semester (CBCS) (New) Examination, January 2021**

**(Common Paper for General / Computer Applications /  
Advertising / Foreign Trade / Tax Practices and Honours Courses)**

**Subject: Financial Accounting – II**

**Paper Code – DSC – 201**

**Time: 2 Hours**

**Max. Marks: 80**

**PART – A**

**Note: Answer any four questions.**

**(4 x 5 = 20 Marks)**

- 1 Explain the parties involved in a Bill of Exchange
- 2 Differences between Abnormal Loss and Normal Loss
- 3 Ranga and Srinu enter into Joint Venture and keep separate set of books. Write entries in their books for
  - a) Joint Bank Account opened by Ranga contributing Rs.3,00,000 and Srinu contributing Rs.2,00,000
  - b) Amount paid from Joint Bank Account Rs.1,50,000 for purchases of materials
- 4 Features of Single Entry
- 5 Ascertain the amount of subscriptions to be credited to Income and Expenditure Account for the year ending 31-3-20128.  
Subscription received in 2018 Rs. 1,20,000  
Subscription of 2017 received in 2018 Rs.14,000  
Subscription of 2019 received in 2018 Rs. 12,000  
Outstanding Subscription of 2018 Rs. 35,000
- 6 From the following information you are required to calculate Total Purchases.  
Cash Purchases Rs.20,000; Creditors as on January 1, 2018 Rs.40,000  
Cash paid to Creditors Rs.1,40,000; Creditors as on 31<sup>st</sup> Dec. 2018 Rs.1,30,000
- 7 Ramu sends goods on consignment to Rajender. The terms are that Rajender will receive 10% Commission on the Invoice Price (which is Cost plus 25%) and 20% of any price realized above the invoice price. Ramu send goods whose cost is Rs.20,000. Rajender sold 3/4<sup>th</sup> of the goods for Rs.30,000. Ascertain the Commission payable to Rajender.
- 8 Explain Life Membership Fee.

**PART – B**

**Note: Answer any four questions.**

**(4 x 15 = 60 Marks)**

- 9 Explain the difference between Bills of Exchange and Promissory Note.
- 10 Raju sold goods to Sunder worth Rs.10,000 on Jan.1, 2018 drew three bills of Exchange for Rs.5000, Rs.3000 and Rs.2000 payable after one month, two month and three months respectively. The first Bill was endorsed to his creditor Narendra. The second bill was discounted with bank on 4<sup>th</sup> Jan. 2018 @ 12% p.a. and the third bill was sent to the bank for collection. On the due date all the bills were duly met by Sunder. Pass Journal entries in the books of Raju and Sunder.

- 11 On 1<sup>st</sup> Sept. 2018 goods of the value of Rs.2,64,000 were consigned by Ram of Nizamabad to his agent Kiran of Karimnagar. Ram paid insurance and other forwarding charges amounting to Rs.10,000. Kiran paid Rs.2000 being transport cost. He was entitled to 5% Commission on Gross Sales and an additional 3% Del Credere Commission on Credit Sales only. Kiran incurred expenses of Rs.2,040 on selling. 3/4 of the goods were sold at Rs. 2,80,000, half of which were credit sales. Show the necessary ledger accounts in the books of Ram.
- 12 Rakesh of Hyderabad consigns to Suresh of Suryapet 150 cases of goods at a cost of Rs.3,000 per case. Rakesh incurred the following expenses. Freight Rs.6000; Insurance Rs.16,000. Suresh paid Cartage Rs.4000 and Rent Rs.5,400.10 cases were destroyed in the transit and a sum of Rs.25,000 is agreed by the Insurance Company as compensation. 120 cases were sold for Rs.4,500 each. Suresh is entitled for a Commission of 6% on Sales. Suresh paid the full amount due to Rakesh by a bank draft. Show the necessary ledger accounts in the books of both.
- 13 Arun and Varun were partners in a Joint Venture sharing Profit and Loss equally. Arun supplied goods to the value of Rs.25,000 and incurred expenses amounting to Rs.2000. Varun supplied goods to the value of Rs.20,000 and expenses amount to Rs.1500. Varun sold the entire goods on behalf of Joint Venture and realized Rs.80,000. Varun was entitled to a Commission of 5% on Sales. Varun settled his account by Bank Draft. Show the journal entries and ledger accounts in the books of Arun.
- 14 A and B both contractors undertook a Joint Venture to construct a building. A Joint Bank Account was opened in which A contributed Rs.75,000 and B contributed Rs.37,500. The Contract Price was Rs.3,75,000. The profits distributed in the ratio 2:1. The details of the transactions were as follows:  
 Wages paid Rs.50,000  
 Material supplied by A Rs.13,500  
 Material supplied by B Rs.12,000  
 Material purchased Rs.1,65,000  
 Architect fee paid by A Rs.18,500  
 Salaries paid Rs.12,000  
 The Stock of materials on the completion of the contract values at Rs.16,500 was taken over by A.  
 Prepare necessary Ledger Accounts in the books.
- 15 From the following information you are required to calculate Credit Purchase and Credit Sales.

Particulars	Opening Rs.	Closing Rs.
Bills Payable	5,000	7,000
Bills Receivable	10,000	15,000
Sundry Debtors	12,500	8,500
Sundry Creditors	5,000	10,000



Bills receivable encashed during the year Rs. 42,000

Bills payable discharged during the year Rs.16,500

Cash received from Debtors Rs.1,20,000

Cash paid to Creditors Rs.60,000

Return inwards Rs.8,000

Return outwards Rs.2,400

- 16 Swami who keeps his books on Single Entry System, supplied the following information to you. Prepare Statement of Profit or Loss as on 31-12-2018.

Particulars	1-1-2018 Rs.	31-12-2018 Rs.
Stock	1,67,000	1,85,000
Creditors	1,54,000	1,40,000
Debtors	1,12,000	1,05,000
Cash	2,500	12,000
Bank Overdraft	2,02,000	1,94,000
Bills Receivable	1,50,500	1,42,000
Furniture	1,50,000	1,50,000
Machinery	1,90,000	1,90,000

Swami introduced Rs.50,000 as further capital in the business and withdrew Rs.2,500 per month. Depreciate Furniture by 10% p.a. Write off Rs.3,000 from Machinery. Interest on Capital at 5% p.a.

- 17 Explain the differences between Receipt and Payment Account and Income and Expenditure Account.
- 18 Hyderabad Sport Club prepared the following Receipt and Payments Account for the year ended on 31<sup>st</sup> March 2018.

Receipts	Amount Rs.	Payments Rs.	Amount Rs.
To Balance b/d	31,800	By Staff Salaries	3,70,000
To Subscription	1,80,000	By Printing & Stationary	17,200
To Sale of Old items	65,000	By Rates & Taxes	15,000
To Interest Received	2,20,000	By Purchase of Land	20,000
To Receipts from Sports	90,200	By Purchase of Sports Items	1,00,000
		By Other Expenses	34,800
		By Balance c/d	30,000
	5,87,000		5,87,000

**Additional Information:**

Particulars	As on 31-3-2017	As on 31-3-2018
Subscription in arrears	20,000	30,000
Subscription received in Advance	5,000	3,000
Furniture	20,000	18,000
Sports items	20,000	30,000

Prepare Income and Expenditure Account and Balance Sheet for the above period.

**FACULTY OF COMMERCE**

**B.Com. II – Semester (CBCS) Examination, January / February 2021**

**(Common Paper for General / Computer Applications /  
Advertising / Foreign / Tax / (Vocational) Honours Course**

**Subject: Business Laws**

**Paper 202**

**Time: 2 Hours**

**Max.Marks: 80**

**PART – A**

**Note: Answer any four questions.**

**(4 x 5 = 20 Marks)**

- 1 Undue influence
- 2 General Offer
- 3 Contract of sale
- 4 District forum
- 5 Copyright
- 6 Geographical Indicator
- 7 Annual General Meeting
- 8 Voluntary Winding up of Company

**PART – B**

**Note: Answer any four questions.**

**(4 x 15 = 60 Marks)**

- 9
  - i) What is Consideration? Explain the essential elements of Lawful Consideration.
  - ii) Mr. Rich has complained about his missing jewelry and promised to pay Rs. 10,000 to a Police Officer if he traces the missing jewelry of Mr. Rich. The Police Officer has successfully traced the missing jewelry and handed over the same to Mr. Rich, but, Mr. Rich did not pay the promised sum. Can the Police Officer sue Mr. Rich for the money promised to him?
- 10
  - i) Explain the rule “No consideration – No contract” and its exemptions.
  - ii) A father wrote a will to transfer his own property to daughter and died. The sons of deceased father have filed a suit in the Court to set aside the will for the want of consideration. Discuss whether the suit filed by sons can win the case or not.
- 11 Who is an unpaid seller, what are his rights?
- 12 Give the composition of Consumer Protection Council at National Level.
- 13 What is a Copyright? Explain various creative works eligible for copyright protection.
- 14 What is Trade Mark? Explain the process of obtaining a Trade Mark.
- 15 What are the circumstances under which, a director can be disqualified?

- 16 Explain the statutory provisions with respect to Corporate Social Responsibility under the Companies Act 2013.
- 17 Explain the process to be followed by the company liquidator to wind up a Public Limited Company.
- 18 What are the circumstances under which, a company can be wound up on compulsory grounds.

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**FACULTY OF COMMERCE**

**B.Com. II – Semester (CBCS) (New) Examination, January 2021**

**(Common Paper for General and Honours Courses)**

**Subject: Banking & Financial Services**

**Paper Code – DSC – 203**

**Time: 2 Hours**

**Max.Marks: 80**

**PART – A**

**Note: Answer any four questions.**

**(4 x 5 = 20 Marks)**

- 1 E-Banking
- 2 KYC norms
- 3 Collecting Banker
- 4 Venture Capital
- 5 Forfeiting
- 6 Mutual Fund
- 7 Collateral Securities
- 8 NABARD

**PART – B**

**Note: Answer any four questions.**

**(4 x 15 = 60 Marks)**

- 9 Define Bank. Explain the modern functions of Commercial Banks.
- 10 Explain the various objectives and functions of RRB's.
- 11 Discuss the procedure with reference to opening of a Bank Account.
- 12 What are the precautions the banker should take while opening the accounts of:
  - i) Joint Stock Company and
  - ii) Partnership
- 13 Define Loans and Advances. Explain the various types of loans and advances.
- 14 What are the consequences of wrongful dishonor of a cheque?
- 15 What do you mean by Financial System? Explain the importance of financial system in economic development.
- 16 Explain the constituents of the Financial System.
- 17 Distinguish between Merchant Banks and Commercial Banks.
- 18 What are the functions and advantages of factoring?

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Code No. 10024

**FACULTY OF COMMERCE**

**B.Com. II – Semester (CBCS) Examination, January / February 2021**

**(Only for Computer Applications)**

**Subject: Programming with C & C++**

**Paper DSC – 203**

**Time: 1 ½ Hours**

**Max. Marks: 50**

**PART – A**

**Note: Answer any five questions.**

**(5 x 2 = 10 Marks)**

- 1 Write the basic structure of a C-program
- 2 If – Statement
- 3 What is a String?
- 4 What is a Union?
- 5 Difference between C and C++
- 6 Data Types
- 7 Write about While statement
- 8 Write about Two-Dimensional Arrays

**PART – B**

**Note: Answer any five questions.**

**(5 x 8 = 40 Marks)**

- 9 Explain about features as 'C' Language.
- 10 Explain the Formatted Input and Output Operations.
- 11 What is meant by Loop? Explain about different Loop Control Expression.
- 12 What is Switch Statement? Write any example program on it.
- 13 Explain about various String handling functions.
- 14 Write a 'C'-Program to add the given two Matrices.
- 15 Explain the Array of Structures.
- 16 Explain about Enumerated Data Types.
- 17 Explain the Storage Classes of C++.
- 18 Explain Data Members and various Member-Functions.

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**FACULTY OF MANAGEMENT**

**B.B.A. II – Semester (CBCS) (New) Examination, January 2021**

**Subject : Organizational Behaviour**

**Paper: DSC - 201**

**Time : 2 hours**

**Max. Marks : 80**

**Part – A**

**Note: Answer any four questions.**

**(4 X 5 = 20 Marks)**

1. Organisational Man.
2. Machiavellianism.
3. Extroversion.
4. Security needs.
5. Automatic leader Vs participative leader.
6. Role shift.
7. Sensitivity training.
8. Role Ambiguity.

**Part – B**

**Note: Answer any four questions.**

**(4 X 15 = 60 Marks)**

9. Define organizational behaviour. Analyse the contributions of various disciplines to Organizational Behaviour?
10. Explain the personality traits. State in detail, the Big-five personality traits which are organizationally relevant?
11. Compare and contrast Maslow's Theory of Motivation, Herzberg Two-factor theory of Motivation and ERG theory of Motivation?
12. Differentiate between leader and manager and discuss factors influencing the effectiveness of leaders in organisations?
13. Explain the various types of groups and their characteristics. And discuss the 5-stage model of group development?
14. What are the essential conditions of team building? Explain the team building strategies and interventions?
15. Why do employees resist change? Explain the conditions that brought paradigm shifts from resisting change to inviting the change?
16. Explain various approaches to organizational change in the preview of certain principles?
17. What are the reasons for intergroup conflicts? Suggest strategies to resolve them?
18. Explain the influence of power and politics on behavior?

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**FACULTY OF MANAGEMENT****B.B.A. II – Semester (CBCS) Examination, January 2021****Subject : Business Statistics****Paper: DSC - 202****Time : 2 hours****Max. Marks : 80****Part – A****Note: Answer any four questions.****(4 X 5 = 20 Marks)**

1. Statistical tools.
2. Primary data.
3. Graphical presentation.
4. Probability.
5. Class Interval (CI).
6. Mean = 35.4, Median = 34.3 find the mode?
7. Standard Error.
8. Sampling method.

**Part – B****Note: Answer any four questions.****(4 X 15 = 60 Marks)**

9. What are the functions of graphs? Advantages and limitations of graphs.
10. In a sample study about coffee habit in two towns, the following information was received.  
Town A: Females 40%, total coffee drinkers were 45% and males non-coffee drinkers were 20%.  
Town B: Males were 55%, males non-coffee drinkers 30% and females coffee drinkers were 15%.  
Present the above data in a tabular form.

11. Let 10, 5, 2, 3, 5, 20, 40, 10, 5 find the variance.

12. Find the Mean, Median for the following data:

Marks	0-10	10-20	20-30	30-40	40-50	50-60	60-70
Frequency	6	5	8	15	7	6	3

13. From the following data calculate Index number by simple aggregate method.

Commodity	Price in 1997 Rs.	Price in 1998 Rs.
A	162	171
B	256	164
C	257	189
D	132	145

14. Calculate the consumer price index for the following information.

Commodity	A	B	C	D	E
Base year quantity	2	4	1	4	1
Base year Price	10	14	15	6	12
Current year price	12	16	20	8	16

15. Three unbiased coins are tossed. What is the probability of obtaining (i) All heads (ii) Two heads (iii) One head (iv) at least one head (v) at least two heads (vi) All tails.

16. What are the merits and limitations of stratified Random sampling?

17. Calculate Spearman's Rank correlation and comment.

X	480	330	400	90	160	160	650	240	460	570
Y	130	130	240	60	150	40	200	90	60	190

18. Find a trend line to the following data using least squares method and estimate the sales volume for the year 2005.

Year	1994	1995	1996	1997	1998	1999	2000	2001
Sales Volume	425	378	298	390	468	456	575	660

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**FACULTY OF MANAGEMENT****B.B.A. II – Semester (CBCS) (New) Examination, January 2021****Subject : Financial Accounting****Paper: DSC - 203****Time : 2 hours****Max. Marks : 80****Part – A****Note: Answer any four questions.****(4 X 5 = 20 Marks)**

1. Explain the golden rules of accounting with examples.
2. Conventions of Accounting.
3. Book of original entry.
4. Write about adjustment entries.
5. Trial Balance.
6. Accounting equation.
7. IASB.
8. Importance of ratio analysis.

**Part – B****Note: Answer any four questions.****(4 X 15 = 60 Marks)**

9. Is accounting an information system? What is its importance in modern corporate environment?
10. Explain the principles of accounting.
11. Journalise the following transactions in the books of M/s. Agarwal & Co.

2019 April	Rs.
1 Started company with	
- Cash	75,000
- Machinery	5,00,000
5 Bought goods from Mr.Kanth worth	1,75,000
8 Sold good to Mr.Kranti	3,95,000
9 Bought furniture for cash	40,000
14 Paid rent	9,000
25 Paid Insurance Rs.12,000 and out of which Rs.4,000 is paid in Advance.	

12. Describe the accounting cycle.



13. Prepare trading, Profit & Loss and balance sheet from the below given trial balance of M/s. Suraj Metals for the year 2018-19.

Particulars	Debit	Credit
Opening stock	1,20,000	
Purchases	3,25,000	
Sales		7,50,000
Returns	6,000	9,000
Wages	30,000	
Carriage	10,000	
Salaries	45,000	
Audit fee	10,000	
Insurance	8,000	
Discount	1,000	2,000
Commission	3,000	1,000
Selling expenses	12,000	
Equity share capital		3,75,000
Loans		3,50,000
Debtors	1,70,000	
Creditors		1,00,000
Plant & Machinery	5,00,000	
Land	2,50,000	
Bills Receivable	45,000	
Cash	55,000	
Total	15,90,000	15,90,000

Additional Information:

- (i) Closing stock Rs.85,000.  
(ii) Prepaid insurance Rs.2,500.  
(iii) Depreciation on P&M 10%.  
(iv) Provide bad debts Rs.10,000 and provision for bad debts @ 10%.
14. What are financial statements? Explain how they are useful for stakeholders.
15. Balance sheet of Mr. Suraj Steels for the year 2018 is presented below:

Liabilities	2018	Assets	2018
Equity Share Capital	1,00,000	Land	1,90,000
10% Preference Capital	2,50,000	Plant & Machinery	2,50,000
11% Debentures	1,50,000	Investments	1,15,000
P&L Account	1,50,000	Debtors	1,00,000
Creditors	1,10,000	Bills receivables	40,000
Profit & Loss Account	35,000	Debtors	1,40,000
Creditors	1,10,000	Bills Receivable	40,000
Bills payable	70,000	Stock	1,00,000
Outstanding salaries	25,000	Cash	40,000
		Marketable Securities	20,000
	8,40,000		8,40,000

Additional Information:

Sales – Rs.18,00,000

Calculate:

- (a) Quick Ratio
- (b) Cash Ratio.
- (c) Debt Equity ratio.
- (d) Return on Investment.
- (e) Inventory turnover ratio.
- (f) Assets turnover ratio.

16. Discuss classification of ratios. Explain the importance of ratio analysis.

17. What is Ind-AS and how do the accounting standards guide in preparation of accounts?

18. What is IFRS? How IFRS is different from Ind-AS?

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