INSTITUTE OF AERONAUTICAL ENGINEERING

(Autonomous) Dundigal, Hyderabad-500043

ELECTRICAL AND ELECTRONICS ENGINEERING

TUTORIAL QUESTION BANK

| Course Title | BUSINESS | BUSINESS ECONOMICS AND FINANCIAL ANALYSIS | | | |
|-------------------|--|---|---------------|------------|---------|
| Course Code | AHS015 | | | | |
| Programme | B.Tech | | | | |
| Semester | V CSE | E IT ECE EEF | E ME CE | | |
| Course Type | Core | | | | |
| Regulation | IARE - R16 | | | | |
| | Theory Practical | | | | cal |
| Course Structure | Lectures | Tutorials | Credits | Laboratory | Credits |
| | 2 | 1 | 3 | - | - |
| Chief Coordinator | Ms. B. Tulas | si Bai, Assistant | Professor, MB | 4 | |
| Course Faculty | Dr. E. Sunitha, Associate Professor, MBA Dr. T. Vara Lakshmi, Associate Professor, MBA Mr. M.R.S. Surya Narayana Reddy, Assistant Professor, MBA Ms. I. Sireesha, Assistant Professor, MBA Ms. K. Lakshmi Revathi , Assistant Professor, MBA Ms S. Lakshmi , Assistant Professor, MBA Ms G. Joseph Mary, Assistant Professor, MBA Ms. B. Tulasi Bai, Assistant Professor, MBA | | | | |

COURSE OBJECTIVES:

| The co | urse should enable the students to: |
|--------|--|
| Ι | Understand the market dynamics namely demand elasticity of demand and pricing in different market structures. |
| II | Analyze how capital budgeting decisions are carried out for selecting the best investment proposal. |
| III | Learn how organizations make important investment and financing decisions. |
| IV | Analyze a company's financial statements and come to a reasoned conclusion about the financial situation of the company. |
| V | Acquire the basics of how to analyze and interpret the financial statements through ratio analysis. |



COURSE OUTCOMES (COs):

| CO 1 | Understand microeconomic factors in related to demand analysis and its forecasting |
|------|--|
| CO 2 | Apply the theory of production function and Cost concepts to determine the Break Even Analysis. |
| CO 3 | Remember different market structures, pricing strategies and different forms business organization |
| CO 4 | Determine the investment decisions of organizations by applying capital budgeting methods and Strategies |
| CO 5 | Interpret the financial statement by using Fundamental accounting concepts and Ratio analysis. |

COURSE LEARNING OUTCOMES (CLOs):

| AHS015.01 | Describe the economic activities performed by the businessmen in the business for profit |
|-----------|---|
| | earning. |
| AHS015.02 | Understand the significance of demand, its analysis, measurement of demand and its |
| | forecasting. |
| AHS015.03 | Write the production function through Different Combination of variable inputs with |
| | Economies of Scale |
| AHS015.04 | Analyze the Different cost concepts and determine the significance of Break Even Analysis |
| AHS015.05 | Design and implement different structures of market covering how price is determined under |
| | different market structures |
| AHS015.06 | Analyze different forms of business organizations existing in the modern business. |
| AHS015.07 | Describe the allocation and sources of capital which plays a vital role in a business organization. |
| AHS015.08 | Demonstrate the concept of capital budgeting and allocations of the resources through capital budgeting methods |
| AHS015.09 | Interpret the financial position of business by applying accounting concepts and conventions. |
| AHS015.10 | Apply the ratio Analysis to assess the operating efficiency and profitability of business. |

TUTORIAL QUESTION BANK

| | UNIT- I | | | |
|------|--|---------------|----------|-----------|
| | INTRODUCTION AND DEMAND ANALYS | SIS | | |
| | Part - A (Short Answer Questions) | | | |
| S No | QUESTIONS | Blooms | Course | Course |
| 0110 | | Taxonomy | Outcomes | Learning |
| | | Level | | Outcomes |
| | | | | (CLOs) |
| 1 | Define Economics. | Remember | CO 1 | AHS015.01 |
| 2 | What is the meaning of inelasticity? | Understand | CO 1 | AHS015.02 |
| 3 | Write a short note on Macro Economics | Remember | CO 1 | AHS015.01 |
| 4 | State the Normative Statement. | Remember | CO 1 | AHS015.01 |
| 5 | Define demand. | Remember | CO 1 | AHS015.02 |
| 6 | Write short note on perfectly Price Inelastic Demand. | Remember | CO 1 | AHS015.02 |
| 7 | Discuss about the Geffen's Paradox. | Remember | CO 1 | AHS015.02 |
| 8 | Define Business Economics. | Remember | CO 1 | AHS015.02 |
| 9 | Write short notes on Unit Price Elasticity of Demand | Remember | CO 1 | AHS015.01 |
| 10 | Write short note on cross elasticity of demand. | Remember | CO 1 | AHS015.02 |
| 11 | State Negative Income Elasticity. | Remember | CO 1 | AHS015.02 |
| 12 | State Income Elasticity is greater than unity. | Remember | CO 1 | AHS015.01 |
| 13 | State the Law of Demand | Understand | CO 1 | AHS015.02 |
| 14 | State the meaning of Exceptional Demand Curve | Understand | CO 1 | AHS015.02 |
| 15 | List out the exceptions of Law of Demand | Remember | CO 1 | AHS015.01 |
| 16 | What is the meaning Of Veblen or Demonstration effect? | Understand | CO 1 | AHS015.02 |
| 17 | Write Cross Elasticity of Demand in case of Substitutes | Understand | CO 1 | AHS015.02 |
| 18 | List out the factors affecting demand forecasting. | Remember | CO 1 | AHS015.02 |
| 19 | Write Cross Elasticity of Demand in case of Complimentary goods | Understand | CO 1 | AHS015.02 |
| 20 | Define Elasticity of Demand | Remember | CO 1 | AHS015.02 |
| | Part - B (Long Answer Questions) | 1 | | |
| 1 | Explain the nature of Demand. What could be the different variations in the | Remember | CO 1 | AHS015.02 |
| | nature of demand? Differentiate extension in demand and increase in demand. Illustrate. | TTo denote of | CO 1 | AUG015 02 |
| 2 | | Understand | CO 1 | AHS015.02 |
| 3 | Explain the nature of problems studies in managerial economics. What is the importance of the study of such problems in business management? | Remember | CO 1 | AHS015.02 |
| 4 | "The Law of Diminishing Marginal utility is the basis for the law of Demand." Explain this statement. | Understand | CO 1 | AHS015.02 |
| 5 | Explain how point elasticity is more focused than arc elasticity. Illustrate | Remember | CO 1 | AHS015.01 |
| 6 | What do you understand by 'demand forecasting'? Explain different methods | Understand | CO 1 | AHS015.02 |
| - | of demand forecasting. | | | |
| 7 | Evaluate survey based demand forecasting methods with appropriate | Remember | CO 1 | AHS015.01 |
| 8 | examples. What is the purpose of forecasting? Discuss the factors involved in demand | Understand | CO 1 | AHS015.02 |
| 0 | forecasting. | Chiderstand | COT | |
| 9 | What is demand forecasting? Why is it of critical importance of the business? | Remember | CO 1 | AHS015.01 |
| 10 | How does demand forecasting methods for new products vary from those for | Understand | CO 1 | AHS015.02 |
| | established products? | | | |
| 11 | Define Managerial economics? Discuss the nature and scope of managerial | Understand | CO 1 | AHS015.01 |
| | economics. | | | |

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| 3 | Write few lines about Iso- Quant. | Remember | CO 2 CO 2 | AHS015.04 |
|----------|---|-----------------------------|--------------------|--|
| 1 2 | Write few lines about Break Even Point. What do you understand and about Iso- Cost. | Remember Understand | CO 2 CO 2 | AHS015.03 AHS015.03 |
| S No | QUESTIONS | Blooms Taxonomy Level | Course Outcomes | Course Learning Outcomes (CLOs) |
| | Part - A (Short Answer Questions) | | | |
| | PRODUCTION AND COST ANALYSI | S | | |
| | set. UNIT- II | | | |
| 10 | What are the problems faced in determining the demand for a durable good? Illustrate with example of demand for house hold refrigerator or television | Remember | CO 1 | AHS015.02 |
| 9 | Discuss the basic differences between demand forecasting, demand estimation and demand planning. | Understand | CO 1 | AHS015.02 |
| 8 | How would you explain the phenomenon that people tend to buy more of the commodity when its price goes up? | Understand | CO 1 | AHS015.01 |
| 7 | Why is demand analysis essential for successful production planning and capital expansion? | Remember | CO 1 | AHS015.01 |
| 6 | forecasting.' Do you agree? Support your answer. Is it necessary to accurately estimate the future demand for a product? How can you measure future demand in respect of service? | Understand | CO 1 | AHS015.02 |
| 5 | consumption laws help the producer to formulate his production pattern. 'Statistical and mathematical techniques complicate the process of demand | Understand | CO 1 | AHS015.01 |
| 4 | used in formulating business policies,"-Joel Dean. Comment on the statement Explain why consumption precedes production? Explain how the | Remember | CO 1 | AHS015.01 |
| 3 | consumption laws help the producer to formulate his production process. "The purpose of managerial economics is to show economic analysis can be | Understand | CO 1 | AHS015.02 |
| 2 | answer. Explain why consumption precedes production? Explain how the | Understand | CO 1 | AHS015.01 |
| 1 | Explain how managerial economics has its roots in Economics and Management. Does it have any links with other subjects? Support your | Understand | CO 1 | AHS015.01 |
| | Part - C (Problem Solving and Critical Thinking Q | uestions) | | |
| 20 | Managerial Economics is the study of allocation of resources available to a firm or other unit of management among the activities of that unit explain? | Understand | CO 1 | AHS015.03 |
| 19 | interpret the different types of elasticity? Briefly explain the exceptions and assumptions of Law of Demand. | Understand | CO 1 | AHS015.03 |
| 18 | governing it. Explain how you measure elasticity of demand. Illustrate. How do you | Understand | CO 1 | AHS015.02 |
| 17 | capital expansion? What do you understand by elasticity of demand? Explain the factors | Understand | CO 1 | AHS015.01 |
| 16 | nature of demand? Why is demand analysis essential for successful production planning and | Understand Understand | CO 1 | AHS015.01 |
| 14 | Explain the nature of Demand. What could be the different variations in the | | CO 1 CO 1 | AHS015.02 |
| 13 14 | Why is demand analysis essential for successful production planning and capital expansion?Define law of Demand? What are its exceptions? Explain. | Remember Understand | CO 1 CO 1 | AHS015.01 AHS015.01 |
| 12 | "Managerial economics bridges the gap between economic theory and business practice," Discuss. | Understand | CO 1 | AHS015.02 |

| 4 | Expand MRTS. | Remember | CO 2 | AHS015.03 |
|----|--|------------|------|-----------|
| 5 | State the meaning of Margin of Safety. | Understand | CO 2 | AHS015.03 |
| 6 | Write a note on opportunity cost | Remember | CO 2 | AHS015.04 |
| 7 | Write Differences between explicit and implicit costs. | Remember | CO 2 | AHS015.03 |
| 8 | Define Profit and Volume Ratio. | Remember | CO 2 | AHS015.03 |
| 9 | Write short note on Angle of Incidence | Understand | CO 2 | AHS015.03 |
| 10 | What are the assumptions of BEA? | Remember | CO 2 | AHS015.04 |
| 11 | Write short notes on Production function. | Remember | CO 2 | AHS015.03 |
| 12 | State the meaning of Margin of Safety Ratio. | Understand | CO 2 | AHS015.03 |
| 13 | List out the assumptions of Break-Even Analysis. | Remember | CO 2 | AHS015.04 |
| 14 | State the exceptions of law of diminishing marginal utility. | Remember | CO 2 | AHS015.03 |
| 15 | List out the Internal Economies of scale. | Understand | CO 2 | AHS015.03 |
| 16 | List out the External Economies of scale. | Remember | CO 2 | AHS015.04 |
| 17 | Write the formula for Contribution. | Remember | CO 2 | AHS015.03 |
| 18 | State the formula for Margin of Safety. | Understand | CO 2 | AHS015.03 |
| 19 | Write the formula for P/V Ratio. | Remember | CO 2 | AHS015.04 |
| 20 | State the formula for Break-Even Point (in value) | Remember | CO 2 | AHS015.03 |
| 21 | Write the formula for Break-Even Point (in units) | Understand | CO 2 | AHS015.03 |
| 22 | Write any features of production function | Remember | CO 2 | AHS015.04 |
| 23 | Write the formula for estimated sales at a desired profit. | Remember | CO 2 | AHS015.03 |
| 24 | Explain the Commercial Economies | Understand | CO 2 | AHS015.03 |
| 25 | Discuss Financial Economies | Remember | CO 2 | AHS015.04 |
| 26 | Discuss Technical Economies | Remember | CO 2 | AHS015.03 |
| 27 | Write a short note on the Marketing Economies | Understand | CO 2 | AHS015.03 |
| 28 | Write a short note on the Economies of Concentration | Remember | CO 2 | AHS015.04 |
| 29 | Mention few line on the Economies of Welfare | Remember | CO 2 | AHS015.03 |
| | Part - B (Long Answer Questions) | • | | |
| 1 | Describe Economies of Scale explain different types of External Economies and Internal Economies. | Remember | CO 2 | AHS015.04 |
| 2 | Discuss the significance of Break-Even Analysis. State the assumptions and limitations of Break Even Analysis. | Remember | CO 2 | AHS015.03 |
| 3 | Define Production function. How can a producer find it usefulness? Illustrate. | Understand | CO 2 | AHS015.03 |
| 4 | Explain about the Cobb-Douglas Production Function. | Remember | CO 2 | AHS015.04 |
| 5 | Explain the input output relationship or production function? | Remember | CO 2 | AHS015.03 |
| 6 | Describe production function with one variable inputs and two variable inputs and law of returns? | Understand | CO 2 | AHS015.03 |
| 7 | What is Iso- Quant? Discuss in detail about the features of an Iso- Quant. | Remember | CO 2 | AHS015.04 |
| 8 | What do you understand about Iso costs MRTS Least cost combination of inputs | Remember | CO 2 | AHS015.03 |
| 9 | What is meant by Cost? Explain in detail about the concept and nature of cost? | Understand | CO 2 | AHS015.03 |
| 10 | Cost? Define Break-Even analysis? Briefly explain the significance of Break-Even Analysis and write its limitations. | Remember | CO 2 | AHS015.04 |

| 11 | State the assumptions in analysis is used by the | | | | Remember | CO 2 | AHS015.03 |
|-----|--|--|--|--|------------|-------------|-----------|
| 12 | earn a profit of Rs.4,50 | Compute (i)P/V Ratio (ii) Break Even Point in Value (iii) Sales required to earn a profit of Rs.4,50,000 and (iv) Profit when Sales are Rs.21,60,000 from the following given table: | | | Understand | CO 2 | AHS015.03 |
| | Particulars | | | ount (Rs.) | | | |
| | Fixed Expendit | ure | (| 90,000 | | | |
| | Variable Cost Per unit : | | | | | | |
| | Direct Material | | | 5 | | | |
| | Direct Labou | | | 2 | | | |
| | Direct Overhea | ads | 100% of | Direct Labour | | | |
| | Selling price per | unit | | 12 | | | |
| 13 | Determine i)P/V Ratio earn a profit of Rs.12,5 the following given tab | 00 and (iv) F | | | Remember | CO 2 | AHS015.04 |
| | the following given table: Particulars | | ۸m | ount (Rs.) | | | |
| | Fixed Expendit | lire | | 50,000 | - | | |
| | Variable Cost Per | | | ,000 | - | | |
| | Direct Material | | | 10 | | | |
| | Direct Labour | | | 5 | | | |
| | Direct Overheads | | 60% of Direct Labour | | | | |
| | Selling price per unit | | 25 | | - | | |
| | Trade Discount 4% | | - | | | | |
| 1.4 | | - | . the seconds of a s | | Dementer | CO 2 | AUC015.02 |
| 14 | The following data are available from the records of a company | | | Remember | CO 2 | AHS015.03 | |
| | Particulars | | Amount (| | | | |
| | Sales | | 60,000 | | _ | | |
| | Variable cost | | .30,000 15,000 | | - | | |
| | Fixed Cost | | 15,000 | | | | |
| | You are required to i) Compute the P/V Ra level. ii) Compute the above iii) Compute the above | with the effec | t of 10% increase i | n selling price. | | | |
| 15 | | | | * * | Understand | CO 2 | AHS015.03 |
| 10 | The Sales Turnover and profit during two years were given in the table as follows: | | | Chaoistana | 002 | 11110101000 | |
| | | | | | | | |
| | Years | | 2001 | 2002 | | | |
| | Years Sales (Rs.) | | 2001 00,000 | 2002 9,00,000 | | | |
| | | 7,0 | | | | | |
| | Sales (Rs.) Profit (Rs.) You are required to Con | 7, -1 npute the fol | 00,000 0,000 lowing: | 9,00,000 10,000 | | | |
| | Sales (Rs.) Profit (Rs.) | 7,0 -1 npute the fol ost iii) Break m a profit of | 00,000 0,000 lowing: Even Point in Valu Rs.40,000v) Profit | 9,00,000 10,000 ue and Units when Sales are | | | |
| 16 | Sales (Rs.)Profit (Rs.)You are required to Comp/V RatioP/V Ratioii) Fixed Civ) Sales required to early a service of the servi | 7, -1 npute the fol ost iii) Break in a profit of ng Price per u nd profit dur | 00,000 0,000 lowing: Even Point in Valu Rs.40,000v) Profit unit can be assumed | 9,00,000 10,000 ue and Units when Sales are d at Rs.100 | Remember | CO 2 | AHS015.04 |
| 16 | Sales (Rs.)Profit (Rs.)You are required to ConP/V Ratioii) Fixed Civ) Sales required to earRs.12,00,000.The Sellin | 7, -1 npute the fol ost iii) Break in a profit of ng Price per u nd profit dur | 00,000 0,000 lowing: Even Point in Valu Rs.40,000v) Profit unit can be assumed ing two years were | 9,00,000 10,000 ue and Units when Sales are d at Rs.100 | Remember | CO 2 | AHS015.04 |
| 16 | Sales (Rs.)Profit (Rs.)You are required to CorP/V Ratioii) Fixed Civ) Sales required to earRs.12,00,000.The SellinThe Sales Turnover a | 7, -1 npute the fol ost iii) Break in a profit of ng Price per u nd profit dur | 00,000 0,000 lowing: Even Point in Valu Rs.40,000v) Profit unit can be assumed ing two years were elow: | 9,00,000 10,000 he and Units when Sales are 1 at Rs.100 given in the table as | Remember | CO 2 | AHS015.04 |

| | Units (iv) Sales required to earn Rs.46,000. | o (ii) Fixed Cost (iii) Break E a profit of Rs.5,000 (v) Profi can be assumed at Rs.10. | | | | | |
|----|--|--|---|------------|------|------------------------|--|
| 17 | The Sales Turnover and | Remember | CO 2 | AHS015.03 | | | |
| | Years | 2003 | 2004 | | | | |
| | Sales (Rs.) | 1,00,000 | 1,20,000 | | | | |
| | Profit (Rs.) | 15,000 | 23,000 | | | | |
| | (iv) Sales required to e | tio (ii) Fixed Cost (iii) Breal arn a profit of Rs.20,000 (v) I Rs.1,25,000 | Profit when Sales are | | | | |
| 18 | The Sales Turnover and | profit during two years were follows: | given in the table as | Understand | CO 2 | AHS015.03 | |
| | Years | 2003 | 2004 | | | | |
| | Sales (Rs.) | 1,40,000 | 1,60,000 | | | | |
| | Profit (Rs.) | 15,000 | 20,000 | | | | |
| 19 | iii) Profit when Sales are Rs.1,20,000.You are given the following information about two companies in the table for 2010. | | | Remember | CO 2 | AHS015.04 | |
| | Particulars | Company- X (Rs.) | Company-Y (Rs.) | | | | |
| | Sales | 50,00,000 | 50,00,000 | | | l | |
| | Variable cost | 35,00,000 | 30,00,000 | | | | |
| | Fixed cost | 12,00,000 | 17,00,000 | | | | |
| | Profit | 3,00,000 | 3,00,000 | | | | |
| | MOS Ratio v) Profit at D | at i) P/V Ratio ii) B.E.P iii) besired Sales of Rs.80,00,000 | | | | | |
| | of Rs. $1.50.000$ for each co | ompany from the above inform | mation. | | | | |
| 20 | | ompany from the above inform g information about two com for the year 2000. | | Remember | CO 2 | AHS015.03 | |
| 20 | | g information about two com | panies given in the table Company-B (Rs.) | Remember | CO 2 | AHS015.03 | |
| 20 | You are given the followin Particulars Sales | g information about two com for the year 2000. Company- A (Rs.) 3,00,000 | Company-B (Rs.) 3,00,000 | Remember | CO 2 | AHS015.03 | |
| 20 | You are given the followin Particulars Sales Variable cost | r for the year 2000. Company- A (Rs.) 3,00,000 2,40,000 | Company-B (Rs.) 3,00,000 2,00,000 | Remember | CO 2 | AHS015.03 | |
| 20 | You are given the followin Particulars Sales Variable cost Fixed cost | Company- A (Rs.) 3,00,000 2,40,000 30,000 | Company-B (Rs.) 3,00,000 2,00,000 70,000 | Remember | CO 2 | AHS015.03 | |
| 20 | You are given the followin Particulars Sales Variable cost Fixed cost Profit | Company- A (Rs.) 3,00,000 2,40,000 30,000 30,000 | Company-B (Rs.) 3,00,000 2,00,000 70,000 30,000 | Remember | CO 2 | AHS015.03 | |
| 20 | You are given the followin Particulars Sales Variable cost Fixed cost Profit You are required to show MOS Ratio v) Profit at D | g information about two com for the year 2000. Company- A (Rs.) 3,00,000 2,40,000 30,000 30,000 that i) P/V Ratio ii) B.E.P ii esired Sales of Rs.80,00,000 | Company-B (Rs.) 3,00,000 2,00,000 70,000 30,000 i) Margin of Safety iv) vi) Sales at a profit of | Remember | CO 2 | AHS015.03 | |
| 20 | You are given the followin Particulars Sales Variable cost Fixed cost Profit You are required to show MOS Ratio v) Profit at D Rs,1,50,000 for | g information about two com for the year 2000. Company- A (Rs.) 3,00,000 2,40,000 30,000 30,000 that i) P/V Ratio ii) B.E.P ii | Company-B (Rs.) 3,00,000 2,00,000 70,000 30,000 i) Margin of Safety iv) vi) Sales at a profit of e information. | | CO 2 | AHS015.03 | |
| 20 | You are given the followin Particulars Sales Variable cost Fixed cost Profit You are required to show MOS Ratio v) Profit at D Rs,1,50,000 for | g information about two com for the year 2000. Company- A (Rs.) 3,00,000 2,40,000 30,000 30,000 that i) P/V Ratio ii) B.E.P ii esired Sales of Rs.80,00,000 each company from the above | Company-B (Rs.) 3,00,000 2,00,000 70,000 30,000 i) Margin of Safety iv) vi) Sales at a profit of e information. nd Critical Thinking Qu | | CO 2 | AHS015.03 AHS015.03 | |

| 3 | What do you understand | about | | Remember | CO 2 | AHS015.03 |
|----------------------------|---|--|--------------------------|---|--|--|
| | Iso costs | | | | | |
| | MRTS | | | | | |
| | Least cost combination | | · · · · · | <u> </u> | <u> </u> | |
| 4 | The Sales Turnover and | Remember | CO 2 | AHS015.03 | | |
| | Years | 2003 | 2004 | | | |
| | Sales (Rs.) | 1,00,000 | 1,20,000 | | | |
| | Profit (Rs.) | 15,000 | 23,000 | | | |
| | (iv) Sales required to | atio (ii) Fixed Cost (iii) Bre earn a profit of Rs.20,000 (v Rs.1,25,000 |) Profit when Sales are | | <i></i> | |
| 5 | The Sales Turnover an | d profit during two years we follows: | re given in the table as | Understand | CO 2 | AHS015.03 |
| | Years | 2003 | 2004 | | | |
| | Sales (Rs.) | 1,40,000 | 1,60,000 | | | |
| | Profit (Rs.) | 15,000 | 20,000 | | | |
| | You are required to Con i)Break Even Point (Valu ii) Sales required to earn iii) Profit when Sales are | ue) a profit of Rs.40,000 e Rs.1,20,000. | | Dur | | |
| 6 | You are given the following information about two companies in the table for 2010. | | | Remember | CO 2 | AHS015.04 |
| | Particulars | Company- X (Rs.) | Company-Y (Rs.) | | | |
| | Sales | 50,00,000 | 50,00,000 | | | |
| | Variable cost | 35,00,000 | 30,00,000 | | | |
| | Fixed cost | 12,00,000 | 17,00,000 | | | |
| | Profit | 3,00,000 | 3,00,000 | | | |
| | MOS Ratio v) Profit at | hat i) P/V Ratio ii) B.E.P ii Desired Sales of Rs.80,00,00 | 00 vi) Sales at a profit | | | |
| | of Rs,1,50,000 for each of | company from the above info | NIT- III | | | |
| | | | | | | |
| | | | | | | |
| | 1 | | ECONOMIC ENVIRO | | | |
| S No | r | Part - A (Shor | t Answer Questions) | | Course | Course |
| S No | | | | Blooms Taxonomy Level | Course Outcomes | Course Learning Outcomes (CLOs) |
| S No | | Part - A (Shor | | Blooms Taxonomy | | Learning |
| 1 | Define market? Write fer What do you understand | Part - A (Shor QUESTIONS w lines on Market Structure. about Product differentiation | rt Answer Questions) | Blooms Taxonomy Level Remember Understand | Outcomes CO 3 CO 3 | Learning Outcomes (CLOs) AHS015.05 AHS015.05 |
| 1 2 3 | Define market? Write fer What do you understand Write a short note on Per | Part - A (Shor QUESTIONS w lines on Market Structure. about Product differentiation rfect competition | rt Answer Questions) | Blooms Taxonomy Level Remember Understand Remember | Outcomes CO 3 CO 3 CO 3 | Learning Outcomes (CLOs) AHS015.05 AHS015.05 AHS015.05 |
| 1 2 3 4 | Define market? Write fe What do you understand Write a short note on Per List out the features of P | Part - A (Shor QUESTIONS w lines on Market Structure. about Product differentiation fect competition erfect Market. | rt Answer Questions) | Blooms Taxonomy Level Remember Understand Remember Understand | Outcomes CO 3 CO 3 CO 3 CO 3 | Learning Outcomes (CLOs) AHS015.05 AHS015.05 AHS015.05 AHS015.05 |
| 1 2 3 | Define market? Write fer What do you understand Write a short note on Per | Part - A (Shor QUESTIONS w lines on Market Structure. about Product differentiation fect competition erfect Market. | rt Answer Questions) | Blooms Taxonomy Level Remember Understand Remember | Outcomes CO 3 CO 3 CO 3 | Learning Outcomes (CLOs) AHS015.05 AHS015.05 AHS015.05 |
| 1 2 3 4 | Define market? Write fe What do you understand Write a short note on Per List out the features of P What is meant by Monop Define on Monopoly Co | Part - A (Shor QUESTIONS w lines on Market Structure. about Product differentiation fect competition erfect Market. polistic competition? mpetition. | rt Answer Questions) | Blooms Taxonomy Level Remember Understand Remember Understand | Outcomes CO 3 CO 3 CO 3 CO 3 | Learning Outcomes (CLOs) AHS015.05 AHS015.05 AHS015.05 |
| 1 2 3 4 5 | Define market? Write fe What do you understand Write a short note on Per List out the features of P What is meant by Monop Define on Monopoly Co | Part - A (Shor QUESTIONS w lines on Market Structure. about Product differentiation rfect competition erfect Market. polistic competition? | rt Answer Questions) | Blooms Taxonomy Level Remember Understand Remember Understand | Outcomes CO 3 CO 3 CO 3 CO 3 CO 3 | Learning Outcomes (CLOs) AHS015.05 AHS015.05 AHS015.05 AHS015.05 AHS015.05 AHS015.05 |
| 1 2 3 4 5 6 | Define market? Write fe What do you understand Write a short note on Per List out the features of P What is meant by Monop Define on Monopoly Co | Part - A (Shor QUESTIONS w lines on Market Structure. about Product differentiation rfect competition erfect Market. polistic competition? mpetition. | rt Answer Questions) | Blooms Taxonomy Level Remember Understand Remember Understand Understand | Outcomes CO 3 CO 3 CO 3 CO 3 CO 3 CO 3 | Learning Outcomes (CLOs) AHS015.05 AHS015.05 AHS015.05 AHS015.05 AHS015.05 AHS015.05 AHS015.05 AHS015.05 AHS015.05 AHS015.05 |

| 10 | What is meant by Total revenue, Average revenue and Marginal Revenue? | Remember | CO 3 | AHS015.06 |
|----|---|------------|------|-----------|
| 11 | List out the features of sole trader. | Remember | CO 3 | AHS015.06 |
| 12 | What is meant by Partnership business? | Remember | CO 3 | AHS015.06 |
| 13 | Differentiate between Sole trader and partnership? | Understand | CO 3 | AHS015.06 |
| 14 | List out different kinds of Partners. | Understand | CO 3 | AHS015.05 |
| 15 | Mention any three merits and demerits of Partnership. | Remember | CO 3 | AHS015.06 |
| 16 | Write a short note on Partner by Estoppel | Understand | CO 3 | AHS015.05 |
| 17 | Define Joint Stock Company. | Understand | CO 3 | AHS015.06 |
| 18 | State the meaning of unlimited Liability. | Remember | CO 3 | AHS015.06 |
| 19 | Define market? Write few lines on Market Structure. | Understand | CO 3 | AHS015.06 |
| 20 | What do you understand about Product differentiation? | Remember | CO 3 | AHS015.06 |
| 21 | Write any two differences between Public Company and Private company. | Understand | CO 3 | AHS015.06 |
| 22 | Define Company. List out the features of company. | Understand | CO 3 | AHS015.06 |
| 23 | Define Public Enterprise. Write any two problems of Public Enterprise. | Remember | CO 3 | AHS015.06 |
| | Part - B (Long Answer Questions) | | | |
| 1 | Explain how a firm attains equilibrium in the short run and in the long run under conditions of perfect competition | Understand | CO 3 | AHS015.05 |
| 2 | Define monopoly. How is price under monopoly determined? | Remember | CO 3 | AHS015.05 |
| 3 | Explain the role of time factor in the determination of price. Also explain price-O/P determination in case of perfect competition | Understand | CO 3 | AHS015.05 |
| 4 | Explain the following with the help of the table and diagram under perfect competition and monopoly | Remember | CO 3 | AHS015.05 |
| 5 | Distinguish between perfect & imperfect marketsAnd What are the different market situations in imperfect competition. | Understand | CO 3 | AHS015.05 |
| 6 | "Perfect competition results in larger O/P with lower price than a monopoly" Discuss. | Remember | CO 3 | AHS015.05 |
| 7 | Compare between monopoly and perfect competition. | Understand | CO 3 | AHS015.05 |
| 8 | Explain the following (a) Monopoly (B) Duopoly (c) Oligopoly (d) imperfect competition. | Remember | CO 3 | AHS015.05 |
| 9 | What is a market? Explain, in brief, the different market structures | Understand | CO 3 | AHS015.05 |
| 10 | Monopoly is disappearing from markets. Do you agree with this statement? Do you advocate for monopoly to continue in market situations | Remember | CO 3 | AHS015.05 |
| | | | | |
| 11 | Define a joint stock company & explain its basic features, advantages & disadvantages. | Understand | CO 3 | AHS015.05 |
| 12 | Write short notes on (a) Sole trader (b) Stationery corporation | Understand | CO 3 | AHS015.05 |
| 13 | Explain in basic features of Government Company from of public enterprise | Remember | CO 3 | AHS015.05 |
| 14 | What do you mean by sole proprietorship? Explain its meant and limitations | Remember | CO 3 | AHS015.06 |
| 15 | Define partnership from of business. Explain its salient features | Understand | CO 3 | AHS015.05 |
| 16 | Explain the following features of (a) public company (b) Government Company (c) Private Company. | Understand | CO 3 | AHS015.05 |
| 17 | What is the need of public enterprises? Explain the recent achievement of public enterprises | Remember | CO 3 | AHS015.05 |
| 18 | What is a partnership deed? Discuss the main contents partnership deed | Remember | CO 3 | AHS015.06 |

| 19 | Explain in basic features of Government Company from of public enterprise. | Understand | CO 3 | AHS015.05 |
|------|--|-----------------------------|--------------------|--|
| 20 | Write short note on (a) Departmental undertaking (b) articles of association | Understand | CO 3 | AHS015.05 |
| 21 | Small is beautiful'. Do you think, this is the reason for the survival of the sole trader from of business organization? Support your answer with suitable examples | Remember | CO 3 | AHS015.05 |
| 22 | What are the factors governing choice of form of business organization. | Remember | CO 3 | AHS015.06 |
| | Part - C (Problem Solving and Critical Thinking Q | uestions) | | |
| | | | | |
| 1 | Discuss Various Macro-level Factors of Economic Environment in India. | Understand | CO 3 | AHS015.05 |
| 2 | Explain briefly any three impacts of these concepts on Indian business and industry | Understand | CO 3 | AHS015.05 |
| 3 | People are becoming more conscious about health and fitness. This indicates the government's attitude towards this business. Identify the business environment under three different dimensions | Remember | CO 3 | AHS015.05 |
| 4 | Illustrate the features, merits and demerits of Joint Stock Company. | Remember | CO 3 | AHS015.06 |
| 5 | The Government is also showing a positive attitude towards the business of | Understand | CO 3 | AHSB12.05 |
| | water purification. Identify the different dimensions of business environment | | | |
| 6 | The Government of India is seriously thinking of allowing the oil-marketing public sector undertaking to fix their own prices for petrol and diesel. Which economic reform is the reason for this change in the government's policy? | Understand | CO 3 | AHS015.05 |
| 7 | List any through two values that the government seeks to promote through demonetisation | Understand | CO 3 | AHS015.05 |
| 8 | Identify and explain the dimensions of business environment | Understand | CO 3 | AHS015.05 |
| 9 | List any two values which the Government of India wants to convey through this initiative. | Understand | CO 3 | AHS015.05 |
| 10 | Define the term 'Business Environment'.Explain the terms 'Threats' and 'Opportunities' | Remember | CO 3 | AHS015.05 |
| | UNIT- IV | | | |
| | CAPITAL BUDGETING | | | |
| | Part - A (Short Answer Questions) | | | |
| S No | QUESTIONS | Blooms Taxonomy Level | Course Outcomes | Course Learning Outcomes (CLOs) |
| 1 | Write short note on the features of fixed capital. | Understand | CO 4 | AHS015.07 |
| 2 | Sketch the significance of capital. | Understand | CO 4 | AHS015.07 |
| 3 | Write about the components of working capital. | Remember | CO 4 | AHS015.07 |
| 4 | What is meant by working capital cycle. | Remember | CO 4 | AHS015.07 |
| 5 | What do you understand by Debt Factoring. | Remember | CO 4 | AHS015.07 |
| 6 | Write different types of shares. | Understand | CO 4 | AHS015.07 |
| 7 | Write a short note on commercial paper. | Remember | CO 4 | AHS015.07 |
| 8 | Write a formula for Pay- back period | Remember | CO 4 | AHS015.07 |
| 9 | Write a formula for Average Rate of Return | Understand | CO 4 | AHS015.07 |
| 10 | Write a formula for Net Present Value | Understand | CO 4 | AHS015.07 |
| 11 | Write a formula for Profitability Index | Remember | CO 4 | AHS015.07 |
| | | | CO 4 | |

| 13 | Sketch the meaning of payback period. | Understand | CO 4 | AHS015.08 |
|----|---|------------|------|-----------|
| 14 | Write a note on profitability index. | Understand | CO 4 | AHS015.08 |
| 15 | State the meaning of Net Present Value | Understand | CO 4 | AHS015.08 |
| 16 | Define Capital Budgeting | Understand | CO 4 | AHS015.08 |
| 17 | List out the Significance of Capital Budgeting | Understand | CO 4 | AHS015.07 |
| 18 | List out the limitations of Capital Budgeting | Understand | CO 4 | AHS015.07 |
| 19 | List out the factors which are influenced on working capital requirements. | Remember | CO 4 | AHS015.07 |
| 20 | State the meaning Average Rate of Return. | Remember | CO 4 | AHS015.07 |
| 21 | Write short note on fixed capital. | Understand | CO 4 | AHS015.07 |
| 22 | Write short note on Working capital. | Remember | CO 4 | AHS015.07 |
| 23 | State the meaning of capital | Understand | CO 4 | AHS015.08 |
| 24 | What is the meaning of Gross Working Capital | Understand | CO 4 | AHS015.07 |
| 25 | State the meaning of Net Working Capital | Understand | CO 4 | AHS015.07 |
| 26 | Write examples for Fixed Assets | Understand | CO 4 | AHS015.08 |
| 27 | Write the examples for Current Assets | Understand | CO 4 | AHS015.07 |
| 28 | Write few lines on Equity Share | Understand | CO 4 | AHS015.07 |
| 29 | What do you understand by Preference Share | Remember | CO 4 | AHS015.08 |
| 30 | Write about the meaning of Debenture | Remember | CO 4 | AHS015.07 |
| | Part - B (Long Answer Questions) | | | |
| 1 | Define Capital and different types of capital. Explain its significance. | Remember | CO 4 | AHS015.07 |
| 2 | Discuss the factors which are influenced on working capital requirement. | Understand | CO 4 | AHS015.07 |
| 3 | Explain about sources of capital /finance under long –term finance. | Understand | CO 4 | AHS015.07 |
| 4 | Illustrate the available sources of finance in medium term and short term | Understand | CO 4 | AHS015.07 |
| 5 | Write about Pay-back Period. Describe the advantages and disadvantages of Pay-back Period. | Remember | CO 4 | AHS015.07 |
| 6 | State the ARR Method and advantages and disadvantages of ARR Method. | Understand | CO 4 | AHS015.07 |
| 7 | Illustrate the NPV method. with advantages and disadvantages. | Understand | CO 4 | AHS015.08 |
| 8 | Write the advantages and disadvantages of IRR Method. | Understand | CO 4 | AHS015.08 |
| 9 | Explain the advantages and disadvantages of Profitability Index Method. | Understand | CO 4 | AHS015.08 |
| 10 | Define Capital Budgeting. Illustrate the significance and limitations of Capital Budgeting. | Understand | CO 4 | AHS015.08 |
| 11 | The cost of a project is Rs.50,000 and annual cash inflows for the next five years are given as follows: 1^{st} year Rs.25,000 2^{nd} year Rs.25,000 3^{rd} year Rs.25,000 4^{th} year Rs.25,000 5^{th} year Rs.25,000 5^{th} year Rs.25,000 Total <u>125,000</u> What is the pay-back period for the project? | Understand | CO 4 | AHS015.07 |
| 12 | There are two projects X and Y. Each project requires an investment of Rs.20,000. You are required to Rank these two projects according to pay-back period method from the following information: | Remember | CO 4 | AHS015.07 |

| | | Years | oject-X (Rs.) | U U | ct-Y (Rs.) |) | | | |
|----|--|--------------------------------|--|--------------|-------------|-------------------|------------|---------|---------|
| | | 1 | 1,000 | , | 2,000 | | | | |
| | | 2 | 2,000 | 4 | 4,000 | | | | |
| | | 3 | 4,000 | | 5,000 | | | | |
| | | 4 | 5,000 | 1 | 8,000 | | | | |
| | | 5 | 8,000 | | Nil | | | | |
| 13 | | ,000 and a life o | wo projects eac of 4 years. The f lows after taxes | following is | the list of | | Understand | CO 4 | AHS015. |
| | | Years | Proposal -I | roposal-I | I ropo | sal-III | | | |
| | | 1 | 12,500 | 11,750 | 13,5 | | | | |
| | | 2 | 12,500 | 12,250 | 12,5 | | | | |
| | | 3 | 12,500 | 12,500 | | 250 | | | |
| | | 4 | 12,500 | 13,500 | 11, | | | | |
| | | Total | 50,000 | 50,000 | 50,0 | 000 | | | |
| | | t Accounting R rage Capital | ate of Return of | 1 | | | | | |
| | | ginal Capital Er | nployed. | | | | | | |
| 14 | Company has an investment opportunity costing Rs.50,000 with the | | | | | Understand | CO 4 | AHS015. | |
| | followi | ing expected ne | t cash flows after taxes and before depreciation. | | | | | | |
| | | Years | Net Cash F | lows (Rs.) | | of Rs.1 0% D.f | | | |
| | | 1 | 20,0 | 00 | 0 | .909 | | | |
| | | 2 | 15,0 | 00 | 0 | .826 | | | |
| | | 3 | 25,0 | 00 | 0 | .751 | | | |
| | | 4 | 10,0 | 00 | 0 | .683 | | | |
| | - | 10% as the cost | | | | | | | |
| | | -back Period | | | | | | | |
| | | | @10% D.f. and | 1 | | | | | |
| | (111) P1 | ofitability Inde | x @10% D.f. | 2 | | | | | |
| | - | Years | 1 0.00 | 2 | 3 | 4 | | | |
| | | P.V. of Rs. @10% D.t | | 0.826 | 0.751 | 0.683 | | | |
| 15 | | | ial outlay of Rs | | | | Understand | CO 4 | AHS015. |
| | - | • | . The cash inflo | | | | | | |
| | | | r 2 Rs.56,000 a | nd Year 3 R | s.24,000. | Compute th | e | | |
| 16 | | l rate of return. | imated Life of | 1 voors and | on invocto | nont | Understand | CO 4 | AHS015. |
| 10 | | | imated Life of 4 s.2,50,000 with | | | | | CU 4 | AU2012 |
| | | | Before Deprecia | | ig expecte | a met Casil | | | |
| | | Years | Net Ca | | V. of Rs.1 | @24% | | | |
| | | | Flows (1 | Rs.) | D.f | | | | |
| | | | 1,20,0 | 1 | 0.800 | 1 | | | 1 |

| | | 2 | 90,0 | 00 | 0.6 | 50 | | | |
|----|----------------------------------|------------------------------|-------------|-------------|------------------|--------------|------------|----------|------------|
| | | 3 | 1,60,0 | | 0.5 | | | | |
| | | 4 | 30,0 | | 0.4 | | | | |
| | Using 24% as | the cost of o | , | | | 20 | | | |
| | (i)Net Present | | I I | | 0 | 24%D.f | | | |
| | (iii)Pay-back I | | | - | , , | | | | |
| 17 | A Firm has ma | ny projects. | It wants to | earn at le | ast 6% per | annum on | Understand | CO 4 | AHS015.08 |
| | this project wit | h the follow | ing cash fl | ows. Find | out NPV of | of the | | | |
| | project.Do you | recommend | ? | | | | | | |
| | | | | | | | | | |
| | Year en | d | Cash inf | low | Cash o | | | | |
| | 0 | | - | | | ,000 000 | | | |
| | | | 30,00 | 0 | 20, | 500 | | | |
| | 3 | | 40,00 | | - | | | | |
| | 4 | | 40,00 | 0 | - | | | | |
| | 5 | | 40,00 | | - | | | | |
| 10 | 6 | | 50,00 | | | | | <u> </u> | 4110015.07 |
| 18 | A project requi | Understand | CO 4 | AHS015.07 | | | | | |
| | generate cash i | | | | | | | | |
| | and Rs.54,000 the help of 319 | - | | | | | | | |
| | Years | 0 allu 52% L | 2 | 3 | 4 | 5 | | | |
| | P.V.Factor | 0.763 | 0.583 | 0.445 | 0.340 | 0.259 | | | |
| | @31% | 0.705 | 0.505 | 0.775 | 0.540 | 0.257 | | | |
| | P.V.Factor | 0.758 | 0.574 | 0.435 | 0.329 | 0.250 | | | |
| | @32% | 0.720 | 0.071 | 0.155 | 0.52) | 0.200 | | | |
| 19 | A Company ha | a on invoctor | ont onnor | tunity oost | ing Do 40 | 000 with the | Remember | CO 4 | AHS015.07 |
| 19 | | s an investing pected net of | Keinenibei | 004 | AIIS013.07 | | | | |
| | depreciation. | spected her v | | | | | | | |
| | Years | Net Cash | ΡV | of Rs.1 | .V. of Rs.1 @15% | | ן ור | | |
| | 1 cuis | Flows | | 10% D.f | | D.f | | | |
| | | (Rs.) | | | 2.1 | | | | |
| | 1 | 7,000 | 0. | 909 | 0.870 | | | | |
| | 2 | 7,000 | 0. | 826 | 0.7 | 756 | | | |
| | 3 | 7,000 | 0. | 751 | 0.6 | 558 | | | |
| | 4 | 7,000 | 0. | 683 | 0.5 | 572 | | | |
| | 5 | 7,000 | 0. | 621 | 0.4 | 197 | | | |
| | 6 | 8,000 | 0. | 564 | 0.4 | 132 | | | |
| | 7 | 10,000 | 0. | 513 | 0.3 | 376 | | | |
| | 8 | 15,000 | 0. | 467 | 0.3 | 327 | | | |
| | 9 | 10,000 | 0. | 424 | 0.2 | 284 | | | |
| | 10 | 4,000 | 0. | 386 | 0.2 | 247 | | | |
| | Using 10% as | | | | | | | | |
| | Present Value | | | | | | | | |
| | D.f.and iv) IRI | | ^ | | | | | | |
| 20 | From the follow | | | | | | Understand | CO 4 | AHS015.07 |
| | Rs.2,50,000ead | ch, rank the p | proposals | under each | of the foll | owing | | | |
| | methods: | | | | | | | | |

| | | ge rate of return r | | | | | | |
|------|--------------------------------|--|-------------------|------------------------------|------------|-----------------------------|--------------------|--|
| | c. Interna | l rate of return m | nethod | | | | | |
| | | esent value metho | | | | | | |
| | | bility index mether that the tax rate | | dommoniation is | | | | |
| | | | | s zero; life time of | aach | | | |
| | | | | articular about a y | | | | |
| | of 12 percent pe | • | le company is pa | articulai abbut a y | iciu | | | |
| | | er taxes plus dej | preciation | | | | | |
| | Proposal | Proposal I | Proposal II | Proposal III | | | | |
| | Year 1 | 90,000 | 1,60,000 | 1,20,000 | | | | |
| | Year 2 | 1,60,000 | 1,20,000 | 90,000 | | | | |
| | Year 3 | 1,20,000 | 90,000 | 1,60,000 | | | | |
| | Year4 70,000 50,000 30,000 | | | | | | | |
| | 1 Cal 4 | 70,000 | 50,000 | 50,000 | | | | |
| | | Part - C (| Problem Solving | and Critical Thinl | zing Qu | lestions) | | |
| 1 | Give various | | • | sions classify then | | Understand | CO 4 | AHS015.08 |
| 1 | specific kinds | | | | Understand | CO 4 | | |
| 2 | | What is the importance of capital budgeting? Explain the basic steps involved in evaluating capital budgeting proposals. | | | | | | AHS015.08 |
| 3 | | What is NPV & IRR Compare and contrast the two methods of evaluating capital budgeting proposals. | | | | | | AHS015.08 |
| 4 | What are maje | What are major sources of short-term finance? | | | | | | AHS015.07 |
| 5 | What is mean in capital bud | | and time value of | money? How is it | useful | Remember | CO 4 | AHS015.07 |
| 6 | Give various of specific kinds | 1 1 | al budgeting deci | sions classify then | n into | Understand | CO 4 | AHS015.07 |
| 7 | | nportance of capit valuating capital b | | plain the basic step als. | ps | Understand | CO 4 | AHS015.08 |
| 8 | | & IRR Compare pital budgeting pr | | wo methods of | | Understand | CO 4 | AHS015.08 |
| 9 | What are maje | or sources of shor | t-term finance? | | | Understand | CO 4 | AHS015.08 |
| 10 | What is mean in capital bud | | and time value of | money? How is it | useful | Understand | CO 4 | AHS015.08 |
| | INTROD | OUCTION TO F | | UNIT- V CCOUNTING AI | ND FII | NANCIAL A | NALYSIS | |
| | | | Part - A (Shor | t Answer Question | ns) | | | |
| S No | | QU | ESTIONS | | | Blooms Taxonomy Level | Course Outcomes | Course Learning Outcomes (CLOs) |
| 1 | Define Financia | al Accounting. | | | | Remember | CO 5 | AHS015.09 |

| 2 | Discuss the meaning of Journal Proper. | Understand | CO 5 | AHS015.09 |
|----|---|------------|------|-----------|
| 3 | List out different types of Accounting Concepts. | Remember | CO 5 | AHS015.09 |
| 4 | Write the meaning of Double Entry System. | Understand | CO 5 | AHS015.09 |
| 5 | State the meaning of purchase book | Remember | CO 5 | AHS015.09 |
| 6 | Define subsidiary books | Remember | CO 5 | AHS015.09 |
| 7 | Identify the meaning of trial balance. | Understand | CO 5 | AHS015.09 |
| 8 | State the errors of principle | Remember | CO 5 | AHS015.09 |
| 9 | Write few lines of Errors of Omission | Understand | CO 5 | AHS015.09 |
| 10 | Write a note on provisions for doubtful debts. | Understand | CO 5 | AHS015.09 |
| 11 | State the Meaning of Revenue Receipt | Remember | CO 5 | AHS015.09 |
| 12 | Write the meaning of Contra Entry. | Understand | CO 5 | AHS015.09 |
| 13 | Illustrate the meaning of ledger account. | Understand | CO 5 | AHS015.09 |
| 14 | Write the meaning of Capital Expenditure. | Understand | CO 5 | AHS015.09 |
| 15 | List out different types of Accounting Conventions. | Remember | CO 5 | AHS015.09 |
| 16 | Write a short note on current ratio? | Understand | CO 5 | AHS015.09 |
| 17 | Identify the formula for Operating ratio. | Understand | CO 5 | AHS015.09 |
| 18 | Write the formula for Debt Equity Ratio? | Remember | CO 5 | AHS015.09 |
| 19 | Indicate the limitations of ratio analysis. | Remember | CO 5 | AHS015.09 |
| 20 | What is the meaning Return on Capital Employed? | Understand | CO 5 | AHS015.09 |
| 21 | Indicate the formula for debt collection period? | Understand | CO 5 | AHS015.09 |
| 22 | Define Ratio Analysis. | Remember | CO 5 | AHS015.09 |
| 23 | State the meaning of Price-Earnings Ratio. | Remember | CO 5 | AHS015.09 |
| 24 | Write the meaning of Earnings per share.? | Remember | CO 5 | AHS015.09 |
| 25 | Mention two types of capital structure ratios. | Understand | CO 5 | AHS015.09 |
| 26 | Identify different types of Activity Ratios. | Understand | CO 5 | AHS015.09 |
| 27 | State the meaning of Interest Coverage Ratio. | Remember | CO 5 | AHS015.09 |
| 28 | Write the meaning and computing procedure of Return on Capital Employed. | Understand | CO 5 | AHS015.09 |
| 29 | Identify the formulas for liquidity ratios. | Understand | CO 5 | AHS015.09 |
| 30 | What is the formula for Interest Coverage Ratio? | Understand | CO 5 | AHS015.09 |
| | Part - B (Long Answer Questions) | | | |
| 1 | Define Financial Accounting. Explain the importance and Limitations of Financial Accounting. | Remember | CO 5 | AHS015.09 |
| 2 | Define Account. Illustrate different types and principles of Accounts (Rules of Debit and Credit). | Understand | CO 5 | AHS015.09 |
| 3 | Define Double Entry System. Describe the advantages and Disadvantages of Double Entry System. | Understand | CO 5 | AHS015.09 |
| 4 | List out different types of Accounting Concepts and Conventions. | Understand | CO 5 | AHS015.09 |
| 5 | Discuss the importance of Balance Sheet. Draw the Performa of Balance sheet & Major involvements | Understand | CO 5 | AHS015.09 |
| 6 | State the advantages of the Journal. and Illustrate the importance of the Ledger. | Remember | CO 5 | AHS015.09 |
| 7 | Write the significance of Trial Balance. Sketch different methods of preparing Trial Balance. | Understand | CO 5 | AHS015.09 |

| 8 | Explain the importance of Trading Account. Illustrate the significance of Profit & Loss Account. | Understand | CO 5 | AHS015.09 |
|----|---|-------------------------|------|-------------|
| 9 | Draw the Performa of Trading account, Profit & loss account, Balance sheet & Major involvements | Understand | CO 5 | AHS015.09 |
| 10 | What is Double Entry System? Describe the advantages and Disadvantages of Double Entry System. | Remember | CO 5 | AHS015.09 |
| 11 | Draw the Performa of Trading account, Profit & loss account, Balance sheet & Major involvements | Remember | CO 5 | AHS015.10 |
| 12 | Explain with examples how you would use ratio analysis to understand financial statements? | Understand | CO 5 | AHS015.09 |
| 13 | Explain with examples how you would use ratio analysis to understand financial statements? | Remember | CO 5 | AHS015.09 |
| 14 | Discuss different types of Liquidity Ratios. Explain different types of Capital Structure Ratios. | Understand | CO 5 | AHS015.10 |
| 15 | State different types of Activity Ratios. Express different types of Profitability Ratios. | Remember | CO 5 | AHS015.09 |
| 16 | Write formulas for of Liquidity Ratios. State the formulas for Activity Ratios. | Understand | CO 5 | AHS015.09 |
| 17 | Define Ratio Analysis. Describe the advantages/ significance and limitations of Ratio Analysis | Remember | CO 5 | AHS015.10 |
| 18 | Explain with examples how you would use ratio analysis to understand financial statements? | Understand | CO 5 | AHS015.09 |
| 19 | Explain the accounting cycle with examples in detail? | Understand | CO 5 | AHS015.10 |
| 20 | Draw the difference between capital expenditure and capital receipt | Understand | CO 5 | AHS015.09 |
| | | · I - f) | | |
| | Part – C (Problem Solving and Critical Thin Write Journal Entries in the books of Mr. Sukumar from the following | Analyze | CO 5 | AHS015.09 |
| | transactions | Anaryze | 005 | 11115015.09 |
| | | | | |
| | 2008, Jan. 1st Goods purchased from Raju on credit Rs. 10,000 | | | |
| | Jan 2 nd Goods purchased from Ramu Rs.20,000 | | | |
| | Jan 3 rd Goods returned to Raju Rs.1,000 | | | |
| 1 | Jan 4 th Goods returned to Ramu Rs.2,000 Jan 5 th Goods sold to Suresh on credit Rs.30,000 | | | |
| | Jan 6 th Goods sold to Mahesh Rs.40,000 | | | |
| | Jan 7 th Goods returned from Mahesh Rs.4,000 | | | |
| | Jan 8th Goods returned by Suresh Rs.3,000 | | | |
| | Jan 9 th Building sold to Venkat Rs.50,000 | | | |
| | Jan 31 st Furniture purchased from Kishore Rs.5,000 | | | |
| | Write Journal Entries in the books of Mr. Bhavani Sankar from the | Analyze | CO 5 | AHS015.09 |
| | following transactions 2002, Jan.1 st Business commenced with Rs.15,000 | | | |
| 2 | Jan.2 nd . Cash paid into bank Rs.10,000 | | | |
| | Jan. 3 rd .Sold goods for cash Rs.7,000 | | | |
| | Jan. 4 th . Purchased goods from Vijay Rs.3,000 | | | |
| | Jan. 5 th . Machinery Purchased for Rs.5,000 | | | |

| | Jan.30 th Rent paid Rs.2,000 | | | |
|---|---|---------|------|-----------|
| | Jan 31 st Depreciation charged on Machinery Rs.3,000 | | | |
| | Jan 31 st Depreciation charged on Furniture Rs.500 | | | |
| 3 | Write Journal Entries in the books of Mr.Kiran from the following transactions 2013, May 1st Insurance paid by cheque Rs.3,000 May 9th Telephone Rent Paid in cash Rs.2,000 May 10th Stationery Purchased for Rs.1,000 May 11th Telegrams sent to New Delhi Rs.2,500 May 12th Advertisement charges paid in cash Rs.5,000 May 13th Machinery Purchased for Rs.90,000 May 14th Furniture purchased for personal use Rs.30,000 May 13th Depreciation charged on Machinery Rs.9,000 May 14th Depreciation charged on Furniture Rs.3,000 May 15th Repairs Paid on Buildings Rs.15,000 May 16th Rent received for Rs.6,000 | Analyze | CO 5 | AHS015.10 |
| 4 | Write Journal Entries in the books of Mr. Siva Kumar from the following transactions. 2010, Jan.1st Business started with cash Rs.50,000, Cheque Rs.30,000, Furniture Rs.20,000 and Stock Rs.20,000 Jan 8th Goods sold to Arjun on credit for Rs.3,500 Jan 9th Goods returned from Arjun Rs.500 Jan 10th Arjun settled his account with amount of Rs.2,900 Jan 11th Goods taken by proprietor for his personal use Rs.5,000 Jan 31st Telephone purchased for Domestic use Rs.10,000 Jan31st Rent Paid for personal use Rs.5,000 | Analyze | CO 5 | AHS015.09 |
| 5 | Write Journal Entries from the following in the books of Mr.Praveen. 2009, Dec 1st Business stated with cash Rs.50,000, Stock Rs.30,000, Furniture Rs.10,000 and Machinery Rs.20,000. Dec 2nd Telephone charges paid in cash Rs.5,000 Dec 3rd Transport charges paid by cheque Rs.3,000 Dec 4th Advertisements charges paid to Naga Raju Rs. 4,000 Dec 5th Dividend received from Ashok company Pvt.Ltd. Rs.2,000 Dec 6th Furniture purchased for personal use Rs.5,000 Dec 7th Rent paid to Landlord Ramana for Rs.8,000 | Analyze | CO 5 | AHS015.10 |
| 6 | Write Journal Entries from the following in the books of Mr.Prasad 2010, Dec 1st Machinery purchased for Rs.15,000 Dec 9th Building purchased for 1,00,000 Dec 10th Computer purchased by cheque for Personal use Rs.20,000 Dec 11th Investments sold for Rs.25,000 Dec 12th Sale of Machinery for Rs.30,000 Dec 13th Sale of Furniture for Rs.10,000 Dec 14th Sale of Building for cash Rs.1,50,000 Dec 31st Computer Sold by cheque Rs.15,000 | Analyze | CO 5 | AHS015.09 |

| 2008, May 1 st Business started with Rs.60,000 May 2 st Sale of Typewriter for Rs.1,000 May 4 st Wages paid to Lathour for Rs.15,000 May 4 st Wages paid to Landour for Rs.15,000 May 4 st Benet paid to Landour for Rs.15,000 May 6 st Interest received from Rajan Rs.2,000 May 7 st Commission received from Kamala Rs.3,000 Analyze 2007, June 1 st Business started with cash Rs.25,000 and Cheque Rs.20,000 June 2 st Interest paid for Rs.5,000 June 4 st Solaries paid for Rs.5,000 June 6 st Ratries paid for Rs.5,000 July 1 st Usiness started with cash Rs.20,000 July 2 st Cash deposited into Bank Rs.20,000 July 4 st Cash atken from bank Rs.20,000 July 4 st Cash taken from bank Rs.20,000 July 4 st Cash taken from Bank Rs.10,000 July 4 st Cash taken from Bank Rs.10,000 July 4 st Cash taken from Bank Rs.10,000 July 9 st Cheque received from Rank Rs.20,000 July 9 st Cash Withdrawn from Bank Rs.20,000 July 9 st Cheque Issued to Charan Rs.8,000 July 9 st Cheque Issued to Charan Rs.7,000 July 1 st Ratries paid Rs.15,000 July 1 st Ratries paid Rs.15,000 July 1 st Ratries paid Rs.15,000 July 1 st Reprise paid Rs.15,000 July 1 st Reprise paid Rs.15,000 July 1 st Ratries paid Rs.15,000 July 1 st Reprise paid Rs.15,000 July 1 st Reprise paid Rs.16,000 July 2 st Reprise July 2 st Cereptic Sc.000 July 3 st Goods sold to Gopal for cash Rs.30,00 July 3 | | Write Journal Entries in the books of Gopal from the following: | Analyze | CO 5 | AHS015.09 |
|---|----|---|----------|------|------------|
| May 2 st Sale of Typewriter for Rs.1,000 May 4 st Wages paid to staff by cheque Rs.5,000 May 4 st Wages paid to Labour for Rs.15,000. May 4 st Wages paid to Labour for Rs.15,000. May 5 st Rent paid to Labour for Rs.15,000. May 7 th Commission received from Kamala Rs.3,000 Record the following transactions in the books of Krishna Mohan. Analyze CO 5 AH8015.10 2007. June 1 st Business started with cash Rs.2,2000 June 2 st Interest paid for Rs.5,000 June 4 th Salaries paid for Rs.5,000 June 4 th Salaries paid for Rs.5,000 June 6 th Rent received from Rs.2,000 Analyze CO 5 AH8015.09 2009. July 1 th Business started with cash Rs.5,0000 June 5 th Auchinery purchased for Rs.6,000 Analyze CO 5 AH8015.09 9 July 2 ^{sth} Cash deposited into Bank Rs.10,000 July 2 ^{sth} Cash tecel form Amar Rs.8,000 July 1 ^{sth} Cash received from Bhard Rs.2,000 Analyze CO 5 AH8015.09 9 July 1 ^{sth} Cash received from Bhard Rs.2,000 July 1 ^{sth} Cash received from Amar Rs.8,000 July 1 ^{sth} Cheque Issued to Charan Rs.7,000 July 1 ^{sth} Cheque Issued to Charan Rs.7,000 July 1 ^{sth} Machinery Purchased on cash Rs.12,000 July 1 ^{sth} Salaries paid Rs.15,000 July 1 ^{sth} Salaries paid Rs.15,000 July 1 ^{sth} Cheque Issued to Copal for cash Rs.8,000 | | | / mary20 | | 1110010.07 |
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| Record /consider the following transactions in the books of Mr.Kiran. 2009, July 1 ^a Business started with cash Rs.50,000 July 2 ^{ad} Cash deposited into Bank Rs.20,000 July 3 ^{ad} Cash Withdrawn from Bank Rs.10,000 July 4 ^{ab} Cash Padi to Mohan Rs.15.000 July 5 ^{bh} Cash Padi to Mohan Rs.15.000 July 6 ^{bh} Cash received from Amar Rs.8,000 July 7 ^{ab} Cheque received from Bharat Rs.2,000 Analyze CO 5 AHS015.09 Record the following transactions in the books of Mr.Bharat Kumar 2010, July 9 th Cash received from Bharat Rs.2,000 Analyze CO 5 AHS015.09 10 July 1 ^{ab} Cheque Issued to Charan Rs.7,000 July 9 th Machinery Purchased on cash Rs.12,000 July 10 th Furniture sold for cash Rs.8,000 July 2 ^{ab} Rent paid to Landlord Rama Rao Rs.13,000 July 2 ^{ab} Rent paid to Landlord Rama Rao Rs.13,000 July 2 ^{ab} Commission received from Sujatha Rs.10,000 July 30 th Goods sold to Gopal for cash Rs.30,00 July 31 ^{at} Wages paid by cheque Rs.50,000 Analyze CO 5 AHS015.09 10 Frepare Trial Balance of Mr.Ravikumar as on 31.12.2005 from the following balances: Rs. Rs. Analyze CO 5 AHS015.09 11 4. Wages 50,000 19. Drawings 2,000 3. Opening Stock 16,000 18. Returns Inwards (S/R) 3,600 Analyze CO 5 AHS015.09 11 4. Wages 50,000 20. Discount Allowed 750 5.000 10. Buildings 40,000 23. Manufacturing Exp. 600 5.000 10. Builidings 40,000 23. Manufacturing Exp. | | | | | |
| 2009, July 1 st Business started with cash Rs.50,000 July 2 ^{std} Cash deposited into Bank Rs.20,000 9 July 3 ^{sd} Cash Withdrawn from Bank Rs.10,000 July 4 th Cash Withdrawn from Bank Rs.10,000 July 5 th Cash Paid to Mohan Rs.15,000 July 7 th Cheque received from Amar Rs.8,000 July 7 th Cheque received from Bharat Rs.2,000 Record the following transactions in the books of Mr.Bharat Kumar Analyze CO 5 AHS015.09 July 1 th Cheque Issued to Charan Rs.7,000 July 1 th Cheque Issued to Charan Rs.7,000 July 10 th Eurniture sold for cash Rs.8,000 July 10 th Stalaries paid Rs.15,000 July 10 th Conspired Received Rs.5,000 July 29 th Coods purchased on cash Rs.12,000 July 29 th Commission received from Sujatha Rs.10,000 July 30 th Goods purchased from Krishna on cash Rs.20,000 July 31 th Wages paid by cheque Rs.50,000 July 31 th Wages paid by cheque Rs.50,000 Prepare Trial Balance of Mr.Ravikumar as on 31.12.2005 from the following balances: Rs. Analyze CO 5 AHS015.09 11 Captial 32,000 16. Creditors 12,500 2. Opening Stock 16,000 18. Returns Inwards (S/R) 3,600 3. Opening Stock 16,000 18. Returns Inwards (S/R) 3,600 11 4. Wages 50,000 </td <td></td> <td></td> <td> A _1</td> <td>00.5</td> <td>AUG015.00</td> | | | A _1 | 00.5 | AUG015.00 |
| July 2 nd Cash deposited into Bank Rs.20,000 July 3 rd Cash Withdrawn from Bank Rs.10,000 July 4 th Cash taken from bank for personal use Rs.5,000 July 5 th Cash Paid to Mohan Rs.15,000 July 6 th Cash received from Amar Rs.8,000 July 7 th Cheque received from Bharat Rs.2,000 Record the following transactions in the books of Mr.Bharat Kumar Analyze CO 5 2010, July 7 th Cheque Issued to Charan Rs.7,000 July 9 th Machinery Purchased on cash Rs.12,000 July 10 th Furniture sold for cash Rs.8,000 July 10 th furniture sold for cash Rs.5,000 July 2 th Rent received Rs.5,000 July 2 th Rent received Rs.5,000 July 2 th Code sold to Gopal for cash Rs.30,000 July 31 st Goods sold to Gopal for cash Rs.30,000 July 31 st Wages paid by cheque Rs.50,000 July 31 st Goods sold to Gopal for cash Rs.30,000 July 31 st Goods purchased from Krishna on cash Rs.20,000 July 31 st Goods purchased from Sujatha Rs.10,000 July 31 st Goods ongl for cash Rs.30,000 July 31 st Goods ongl for cash Rs.30,000 July 31 st Goods purchased from Krishna on cash Rs.20,000 July 31 st Goods 10 Gopal for cash Rs.30,000 July 31 st Goods 10 Gopal for cash Rs.30,00 July 31 st Goods 10 Gopal for cash Rs.30,00 July 31 st Goods 10 Gopal for cash Rs.30,000 July 31 st Goods 20 Gopal for cash Rs.30,00 July 31 st Goods 20 Gopal for cash Rs.30,00 10 </td <td></td> <td></td> <td>Analyze</td> <td>05</td> <td>AHS015.09</td> | | | Analyze | 05 | AHS015.09 |
| 9 July 3 rd Cash Withdrawn from Bank Rs.10,000 July 4 th Cash reaktor from bank for personal use Rs.5,000 July 5 th Cash Padi to Mohan Rs.15,000 July 5 th Cash Padi to Mohan Rs.15,000 July 7 th Cheque received from Bharat Rs.2,000 Analyze CO 5 AHS015.09 Record the following transactions in the books of Mr.Bharat Kumar 2010, July 9 th Machinery Purchased on cash Rs.12,000 July 9 th Machinery Purchased on cash Rs.12,000 July 10 th Furniture sold for cash Rs.10,000 July 12 th Rent received Rs.5,000 July 28 th Rent paid to Landlord Rama Rao Rs.13,000 July 28 th Rent paid to Landlord Rama Rao Rs.10,000 July 28 th Commission received from Sujatha Rs.10,000 July 30 th Goods purchased from Krishna on cash Rs.20,000 July 31 st Goods sold to Gopal for cash Rs.30,00 Analyze CO 5 AHS015.09 Prepare Trial Balance of Mr.Ravikumar as on 31.12.2005 from the following balances: Rs. Rs. Analyze CO 5 AHS015.09 11 4. Wages 50,000 19. Drawings 2,000 5 Analyze CO 5 AHS015.09 11 4. Wages 50,000 19. Drawings 2,000 5 Analyze CO 5 AHS015.09 11 4. Wages 50,000 19. Drawings 2,000 5 Analyze CO 5 AHS015.09 11 5. Salaries 5,000 21. Discount Allowed 750 5 AFtornery 30,000 17. Returns Outwards(P/R) 2,000 5 | | | | | |
| 9 July 4 th Cash taken from bank for personal use Rs.5,000 July 5 th Cash paid to Mohan Rs.15,000 July 6 th Cash received from Amar Rs.8,000 July 7 th Cheque received from Bharat Rs.2,000 Analyze Record the following transactions in the books of Mr.Bharat Kumar 2010, Analyze CO 5 July 1 th Cheque Issued to Charan Rs.7,000 July 9 th Machinery Purchased on cash Rs.12,000 July 10 th Furniture sold for cash Rs.8,000 July 12 th Rent received Rs.5,000 July 29 th Commission received from Sujatha Rs.10,000 July 29 th Commission received from Sujatha Rs.10,000 July 30 th Goods purchased from Krishna on cash Rs.20,000 July 31 th Goods sold to Gopal for cash Rs.30,00 July 31 th Wages paid by cheque Rs.50,000 Analyze CO 5 Prepare Trial Balance of Mr.Ravikumar as on 31.12.2005 from the following balances: Rs. Rs. Analyze CO 5 AHS015.09 11 4. Wages 50,000 19. Drawings 2,000 S. Caritage inwards 500 20. Discount Allowed 750 6. Salaries 5,000 AHS015.09 11 4. Wages 50,000 19. Drawings 2,000 S. Caritage inwards 500 20. Discount Received 250 7. Factory Rent 2,400 22. Office Expenses 1,000 8. Repairs 40,000 23. Manufacturing Exp. 600 9. Fuel & Power 2,500 24. Bills Payable 6,500 10. Buildings 40,000 25. Bills Receivable 5,000 | | | | | |
| July 5 th Cash Paid to Mohan Rs.15,000 July 6 th Cash received from Amar Rs.8,000 July 6 th Chaque received from Amar Rs.8,000 Record the following transactions in the books of Mr.Bharat Kumar 2010, Analyze CO 5 AHS015.09 2010, July 9 th Cheque Issued to Charan Rs.7,000 July 9 th Machinery Purchased on cash Rs.12,000 Analyze CO 5 AHS015.09 10 July 10 th Eurniture sold for cash Rs.8,000 July 10 th Furniture sold for cash Rs.8,000 July 12 th Rent received Rs.5,000 July 29 th Commission received Rs.5,000 July 29 th Commission received Rs.5,000 July 31 th Goods sold to Gopal for cash Rs.10,000 July 31 th Wages paid by cheque Rs.50,000 Prepare Trial Balance of Mr.Ravikumar as on 31.12.2005 from the following balances: Rs. Rs. 1. Capital 32,000 16. Creditors 12,500 2,600 2. Machinery 30,000 17. Returns Outwards(P/R) 2,000 3. Opening Stock 16,000 18. Returns Inwards (S/R) 3,600 11 S. Carriage inwards 500 20. Discount Allowed 750 5. S. Carriage inwards 500 20. Discount Allowed 750 6. Salaries 5,000 21. Discount Received 250 7. Factory Rent 2,400 22. Office Expenses 1,000 8. Repairs 400 23. Manufacturing Exp. 600 9. Fuel & Power 2,50 | 9 | | | | |
| July 6 th Cash received from Amar Rs.8,000 July 7 th Cheque received from Bharat Rs.2,000 Record the following transactions in the books of Mr.Bharat Kumar Analyze CO 5 AHS015.09 2010, July 9 th Machinery Purchased on cash Rs.12,000 July 10 th Furniture sold for cash Rs.8,000 July 10 th Furniture sold for cash Rs.8,000 July 12 th Rent received Rs.5,000 10 July 29 th Commission received from Sujatha Rs.10,000 July 29 th Commission received from Sujatha Rs.10,000 July 31 th Goods purchased from Krishna on cash Rs.20,000 July 31 th Goods purchased from Krishna on cash Rs.20,000 July 31 th Wages paid by cheque Rs.50,000 AHS015.09 Prepare Trial Balance of Mr.Ravikumar as on 31.12.2005 from the following balances: Rs. Rs. Analyze CO 5 AHS015.09 11 4. Wages 50,000 19. Drawings 2,000 3.000 July 31 th Goods 17. Returns Outwards(P/R) 2,000 AHS015.09 11 4. Wages 50,000 19. Drawings 2,000 AHS015.09 AHS015.09 11 4. Wages 50,000 19. Drawings 2,000 AHS015.09 AHS015.09 11 4. Wages 50,000 19. Drawings 2,000 AHS015.09 AHS015.09 11 4. Wages 50,000 20. Discount Received 250 7. Factory Rent 2,400 | | | | | |
| July 7th Cheque received from Bharat Rs.2,000AnalyzeRecord the following transactions in the books of Mr.Bharat Kumar 2010, July 1th Cheque Issued to Charan Rs.7,000 July 9th Machinery Purchased on cash Rs.12,000 July 10th Furniture sold for cash Rs.8,000 July 11th Salaries paid Rs.15,000 July 28th Rent paid to Landlord Rama Rao Rs.13,000 July 28th Rent paid to Landlord Rama Rao Rs.10,000 July 29th Commission received from Sujatha Rs.10,000 July 30th Goods purchased from Krishna on cash Rs.20,000 July 31th Goods sold to Gopal for cash Rs.30,00 July 31th Goods sold to Gopal for cash Rs.30,00 July 31th Wages paid by cheque Rs.50,000AnalyzeCO 5AHS015.0910Frepare Trial Balance of Mr.Ravikumar as on 31.12.2005 from the following balances: Rs.AnalyzeCO 5AHS015.09114. Wages S0,00010. Drawings2,000 S000AnalyzeCO 5AHS015.09114. Wages S0,00019. Drawings2,000 S0005. Carriage inwardsS00 S0020. Discount Allowed 750 S. Carriage inwardsS00 S0021. Discount Received S50 S0025. Bills Receivable S,0005,00010Buildings 40,00025. Bills Receivable S,0005,00010. Buildings40,00025. Bills Receivable S,0005,000 | | | | | |
| Record the following transactions in the books of Mr.Bharat KumarAnalyzeCO 5AHS015.092010, July 1st Cheque Issued to Charan Rs.7,000 July 9th Machinery Purchased on cash Rs.12,000 July 10th Furniture sold for cash Rs.8,000 July 12th Rent received Rs.5,000 July 28th Rent received Rs.5,000 July 29th Commission received from Sujatha Rs.10,000 July 31th Goods sold to Gopal for cash Rs.30,00 July 31st Wages paid by cheque Rs.50,000AnalyzeCO 5AHS015.09Prepare Trial Balance of Mr.Ravikumar as on 31.12.2005 from the following balances: Rs.AnalyzeCO 5AHS015.09114. Wages S 0,00016. Creditors 12,50012,500 3,000AnalyzeCO 5AHS015.09114. Wages S 50,00019. Drawings 2,0002,000 3. Opening Stock 16,00019. Drawings 2,0002,000 3. Gening is solved to 20. Discount Allowed 750 6. Salaries 5,00021. Discount Received 250 7. Factory Rent 2,50022. Office Expenses 2,000 3. Manufacturing Exp. 600 9. Fuel & Power 4,00023. Manufacturing Exp. 6,500 10. Buildings 40,00025. Bills Receivable 5,0005,00010. Buildings | | | | | |
| $\begin{array}{c ccccccccccccccccccccccccccccccccccc$ | | | Apolyzo | CO 5 | AH\$015.09 |
| $ \begin{array}{ c c c c c c c c c c c c c c c c c c c$ | | | Allalyze | 005 | A15015.07 |
| $ \begin{array}{ c c c c c c c c c c c c c c c c c c c$ | | | | | |
| $\begin{array}{ c c c c c c c c c c c c c c c c c c c$ | | | | | |
| $ \begin{array}{ c c c c c c c c c c c c c c c c c c c$ | | | | | |
| 10July 12 th Rent received Rs.5,000 July 28 th Rent paid to Landlord Rama Rao Rs.13,000 July 29 th Commission received from Sujatha Rs.10,000 July 30 th Goods purchased from Krishna on cash Rs.20,000 July 31 st Goods sold to Gopal for cash Rs.30,00 July 31 st Goods sold to Gopal for cash Rs.30,00 July 31 st Wages paid by cheque Rs.50,000AnalyzeCO 5AHS015.09Prepare Trial Balance of Mr.Ravikumar as on 31.12.2005 from the following balances: Rs. Rs.AnalyzeCO 5AHS015.0910Co 16. Creditors12,500 2. Machinery 30,00016. Creditors12,500 2.000CO 5AHS015.09114. Wages50,00019. Drawings2,000 2.0. Discount Allowed750 6. Salaries5.00021. Discount Received 250250 7. Factory Rent2,40022. Office Expenses 2.0001,000 8. Repairs40023. Manufacturing Exp.600 6.0009. Fuel & Power 2.5002.5. Bills Receivable5,00010. Buildings40,00025. Bills Receivable5,000 | | | | | |
| $11 \begin{bmatrix} July 28^{th} Rent paid to Landlord Rama Rao Rs.13,000 \\ July 29^{th} Commission received from Sujatha Rs.10,000 \\ July 30^{th} Goods purchased from Krishna on cash Rs.20,000 \\ July 31^{st} Goods sold to Gopal for cash Rs.30,00 \\ July 31^{st} Wages paid by cheque Rs.50,000 \\ \end{bmatrix}$ $\begin{array}{c c c c c c } Prepare Trial Balance of Mr.Ravikumar as on 31.12.2005 from the following balances: Rs. Rs. \\ Rs. \\ \hline 1. Capital 32,000 16. Creditors 12,500 \\ 2. Machinery 30,000 17. Returns Outwards (P/R) 2,000 \\ 3. Opening Stock 16,000 18. Returns Inwards (S/R) 3,600 \\ 4. Wages 50,000 19. Drawings 2,000 \\ 5. Carriage inwards 500 20. Discount Allowed 750 \\ 6. Salaries 5,000 21. Discount Received 250 \\ 7. Factory Rent 2,400 22. Office Expenses 1,000 \\ 8. Repairs 400 23. Manufacturing Exp. 600 \\ 9. Fuel & Power 2,500 24. Bills Payable 6,500 \\ 10. Buildings 40,000 25. Bills Receivable 5,000 \\ \end{array}$ | 10 | | | | |
| $ \begin{array}{ c c c c c c c c c c c c c c c c c c c$ | | | | | |
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| $\begin{array}{ c c c c c c c c c c c c c c c c c c c$ | | | | | |
| $\begin{array}{ c c c c c c c c c c c c c c c c c c c$ | | | | | |
| Prepare Trial Balance of Mr.Ravikumar as on 31.12.2005 from the following balances: Rs. Rs.AnalyzeCO 5AHS015.091. Capital 2. Machinery 30,00016. Creditors 17. Returns Outwards(P/R) 3. Opening Stock 16,00018. Returns Outwards(P/R) 3. Opening Stock 16,00020. Discount Allowed 7507501. Wages 5. Carriage inwards 6. Salaries 7. Factory Rent 9. Fuel & Power 9. Fuel & Power 10. Buildings20. Office Expenses 40,0001,0008. Repairs 10. Buildings40,00025. Bills Receivable 5,0005,000 | | | | | |
| following balances: Rs. Rs. 1. Capital 32,000 16. Creditors 12,500 2. Machinery 30,000 17. Returns Outwards(P/R) 2,000 3. Opening Stock 16,000 18. Returns Inwards (S/R) 3,600 4. Wages 50,000 19. Drawings 2,000 5. Carriage inwards 500 20. Discount Allowed 750 6. Salaries 5,000 21. Discount Received 250 7. Factory Rent 2,400 22. Office Expenses 1,000 8. Repairs 400 23. Manufacturing Exp. 600 9. Fuel & Power 2,500 24. Bills Payable 6,500 10. Buildings 40,000 25. Bills Receivable 5,000 | | | Analyze | CO 5 | AHS015.09 |
| Rs. 1. Capital 32,000 16. Creditors 12,500 2. Machinery 30,000 17. Returns Outwards(P/R) 2,000 3. Opening Stock 16,000 18. Returns Inwards (S/R) 3,600 4. Wages 50,000 19. Drawings 2,000 5. Carriage inwards 500 20. Discount Allowed 750 6. Salaries 5,000 21. Discount Received 250 7. Factory Rent 2,400 22. Office Expenses 1,000 8. Repairs 400 23. Manufacturing Exp. 600 9. Fuel & Power 2,500 24. Bills Payable 6,500 10. Buildings 40,000 25. Bills Receivable 5,000 | | ▲ · · · · · · · · · · · · · · · · · · · | | | |
| 2. Machinery 30,000 17. Returns Outwards(P/R) 2,000 3. Opening Stock 16,000 18. Returns Inwards (S/R) 3,600 4. Wages 50,000 19. Drawings 2,000 5. Carriage inwards 500 20. Discount Allowed 750 6. Salaries 5,000 21. Discount Received 250 7. Factory Rent 2,400 22. Office Expenses 1,000 8. Repairs 400 23. Manufacturing Exp. 600 9. Fuel & Power 2,500 24. Bills Payable 6,500 10. Buildings 40,000 25. Bills Receivable 5,000 | | | | | |
| 2. Machinery 30,000 17. Returns Outwards(P/R) 2,000 3. Opening Stock 16,000 18. Returns Inwards (S/R) 3,600 4. Wages 50,000 19. Drawings 2,000 5. Carriage inwards 500 20. Discount Allowed 750 6. Salaries 5,000 21. Discount Received 250 7. Factory Rent 2,400 22. Office Expenses 1,000 8. Repairs 400 23. Manufacturing Exp. 600 9. Fuel & Power 2,500 24. Bills Payable 6,500 10. Buildings 40,000 25. Bills Receivable 5,000 | | | | | |
| 3. Opening Stock 16,000 18. Returns Inwards (S/R) 3,600 4. Wages 50,000 19. Drawings 2,000 5. Carriage inwards 500 20. Discount Allowed 750 6. Salaries 5,000 21. Discount Received 250 7. Factory Rent 2,400 22. Office Expenses 1,000 8. Repairs 400 23. Manufacturing Exp. 600 9. Fuel & Power 2,500 24. Bills Payable 6,500 10. Buildings 40,000 25. Bills Receivable 5,000 | | | | | |
| 11 4. Wages 50,000 19. Drawings 2,000 5. Carriage inwards 500 20. Discount Allowed 750 6. Salaries 5,000 21. Discount Received 250 7. Factory Rent 2,400 22. Office Expenses 1,000 8. Repairs 400 23. Manufacturing Exp. 600 9. Fuel & Power 2,500 24. Bills Payable 6,500 10. Buildings 40,000 25. Bills Receivable 5,000 | | | | | |
| 115. Carriage inwards50020. Discount Allowed7506. Salaries5,00021. Discount Received2507. Factory Rent2,40022. Office Expenses1,0008. Repairs40023. Manufacturing Exp.6009. Fuel & Power2,50024. Bills Payable6,50010. Buildings40,00025. Bills Receivable5,000 | | | | | |
| 6. Salaries 5,000 21. Discount Received 250 7. Factory Rent 2,400 22. Office Expenses 1,000 8. Repairs 400 23. Manufacturing Exp. 600 9. Fuel & Power 2,500 24. Bills Payable 6,500 10. Buildings 40,000 25. Bills Receivable 5,000 | 11 | e · | | | |
| 7. Factory Rent 2,400 22. Office Expenses 1,000 8. Repairs 400 23. Manufacturing Exp. 600 9. Fuel & Power 2,500 24. Bills Payable 6,500 10. Buildings 40,000 25. Bills Receivable 5,000 | | e | | | |
| 8. Repairs 400 23. Manufacturing Exp. 600 9. Fuel & Power 2,500 24. Bills Payable 6,500 10. Buildings 40,000 25. Bills Receivable 5,000 | | | | | |
| 9. Fuel & Power 2,500 24. Bills Payable 6,500 10. Buildings 40,000 25. Bills Receivable 5,000 | | • | | | |
| 10. Buildings 40,000 25. Bills Receivable 5,000 | | | | | |
| | | · · · · · · · · · · · · · · · · · · · | | | |
| 11, 5000015 20,000 20, 5001 m m m m 2.700 | | 10. Dundrigs 10,000 25. Diffs Receivable 5,000 11. Sundry Debtors 20,000 26. Cash in Hand 2,400 | | | |
| | | 10. Buildings40,00025. Bills Receivable5,000 | | | |

| | 12. Sales 2,03 | ,600 27 | Cash at Bank | 15,40 | 00 | | |
|-----|--|--|--|--------------------|------------|------|-----------|
| | | · | 8.Office Rent | 1,80 | 0 | | |
| | | 2,000 | | | | | |
| | 15. Suspense A/c (Cr) 59 | | | | | | |
| | Prepare Trial Balance | | | method from | m Analyze | CO 5 | AHS015.09 |
| | | | g information: | la Da 4550 | | | |
| 12 | Capital Rs.6,000; Cash Land & Building Rs. | | | | , | | |
| | Debtors Rs.3,300; Cre | | - | | | | |
| | Debiois R5.5,500, Cit | | Rs.4,000. | 2,750, Dalik | | | |
| | Prepare Trial Balance a | | | ethod from | Analyze | CO 5 | AHS015.10 |
| | the following information | | | | 2 | | |
| | Drawings Rs.4,000; Disc | | | | d | | |
| | Rs. 500; Office Expenses | | | | | | |
| | 1,200; Bills Payable Rs. | | | | | | |
| 13 | Hand Rs.4,800; Cash at 1 | | | | | | |
| | Capital Rs.2,00,000; Ma | • | | | • | | |
| | | 32,000; Wages Rs.1,00,000; Carriage Inwards Rs.1,000; Salaries Rs.10,000;Factory Rent Rs. 4,800; Repairs Rs. 800; Fuel & Power Rs. | | | | | |
| | 5,000; Furniture Rs. 11,0 | 5. | | | | | |
| | Rs.40,000; Sales Rs.4,07 | | | | | | |
| | Rs.25,000; Returns Inwa | | | | | | |
| | Prepare Trial Balance of | | | | Analyze | CO 5 | AHS015.09 |
| | following balances: | | | | | | |
| | Rs. | | Rs. | | | | |
| | 1. Sundry Debtors 32,0 | | 9.Stock as on 1.1.20 | , | | | |
| 1.4 | 2. Cash in Hand | 35 | 10. Cash at Bank | 1,545 | | | |
| 14 | 3. Plant & Machinery 17,4. Trade expenses | ,500 1,075 | Sundry Creditor Sales | s 10,65 2,34,50 | | | |
| | | 2,225 | 13.Carriage Outward | | | | |
| | 6. Rent | 900 | 14.Bills Payable | 7,500 | | | |
| | | 8,870 | 15.Discount Allowed | | | | |
| | | 9,500 | 16.Business Premis | | | | |
| | You are required to show | v that Trial | Balance as on 31.12. | 998 from t | he Analyze | CO 5 | AHS015.09 |
| | following Information: | | | | | | |
| | (1) Land & Buildings | | (2)Plant & Machi | | 32 | | |
| | (3) Stock on 1.1.1998 | - | (4) Sales Rs.20,7 | | | | |
| 1.7 | (5) Purchases Rs.12,73 | 3 | (6) Carriage inwa | | | | |
| 15 | (7) Bad Debts Rs.225 | | (8) Wages Rs.1,22 (10) Creditors Rs. | | | | |
| | (9) Debtors Rs.5,445 | d Da 762 | A | | | | |
| | (11) Discount Receive (13) Furniture Rs.192 | 24 | | | | | |
| | (15) Furniture RS.192 (15) General Expenses | Rs 1 338 | | | | | |
| | (17) Rent & Rates Rs.1 | | (16) Cash at Ban (18) Drawings Rs | - | | | |
| | Prepare Trading and Pro | | | | Analyze | CO 5 | AHS015.10 |
| 16 | Mukharjee as at 31-12-1 | | | | j 2.C | | |
| 16 | Debit Balances | Rs. | Credit | Rs. | | | |
| | | | | | | | |

| 1 1 1 | | 10.000 | <u>a 1</u> | • • • • • • • | | [| Γ |
|-----------------------|---|--|--|-----------------------------------|---------|------|------------|
| | Drawings | 12,000 | Sales | 2,80,800 | | | |
| | Purchases | 1,80,000 | Discount | 3,000 | | | |
| | Salaries | 18,000 | Received | 4,000 | | | |
| | Rent & Taxes | 6,800 | Commission | 40,000 | | | |
| | Travelling | 1,600 | Sundry | 10,000 | | | |
| | Expenses | 75,000 | Creditors | 1,00,000 | | | |
| | Opening Stock | 28,400 | Loan | | | | |
| | Machinery | 12,000 | Capital | | | | |
| | Furniture | 50,500 | Ĩ | | | | |
| | Sundry Debtors | 2,200 | | | | | |
| | Cash in Hand | 10,400 | | | | | |
| | Cash at Bank | 2,500 | | | | | |
| | Office Expenses | 30,000 | | | | | |
| | Wages | 4,000 | | | | | |
| | Freight & Carriage | 4,000 800 | | | | | |
| | inwards | 1,600 | | | | | |
| | Insurance | 2,000 | | | | | |
| | | | | | | | |
| | Discount Allowed | 4,37,800 | | 4,37,800 | | | |
| | Returns Inwards | | | | | | |
| | (S/R) | | | | | | |
| | | | | | | | |
| | 1) | <u>Adjustm</u> | | | | | |
| Dropos | , | | tock Rs.68,500 | for the year | Analyze | CO 5 | AHS015.10 |
| | Prepare Trading and Profit & Loss A/c of Mr. Rama Raju for the year ending 31-3-2007 from the following Trial Balance | | | | | 005 | AII5015.10 |
| enum | ending 31-3-2007 from the following Trial BalanceDebit BalancesRs.Credit BalancesRs. | | | | | | |
| | | | | | | | |
| | Drawings 18,0 | | | 41,460 | | | |
| | Purchases | 0 | Returns | 420 240 | | | |
| | | | | /40 | | | |
| | Insurance | 21,20 | | | | | |
| | Rent | 0 | Interest | 4,120 | | | |
| | Rent Postage | 0 2,200 | Interest Creditors | 4,120 3,000 | | | |
| | Rent Postage Opening Stock | 0 2,200 600 | Interest Creditors Loan | 4,120 | | | |
| | Rent Postage Opening Stock Building | 0 2,200 600 300 | Interest Creditors Loan Capital | 4,120 3,000 12,000 | | | |
| | Rent Postage Opening Stock Building Furniture | 0 2,200 600 300 3,100 | Interest Creditors Loan Capital | 4,120 3,000 | | | |
| | Rent Postage Opening Stock Building Furniture Debtors | 0 2,200 600 300 3,100 1,700 | Interest Creditors Loan Capital Suspense A/c | 4,120 3,000 12,000 | | | |
| | Rent Postage Opening Stock Building Furniture Debtors Cash in Hand | 0 2,200 600 300 3,100 1,700 1,000 | Interest Creditors Loan Capital Suspense A/c (Cr) | 4,120 3,000 12,000 | | | |
| 17 | Rent Postage Opening Stock Building Furniture Debtors Cash in Hand Stationery | $\begin{array}{c} 0\\ 2,200\\ 600\\ 300\\ 3,100\\ 1,700\\ 1,000\\ 6,000 \end{array}$ | Interest Creditors Loan Capital Suspense A/c (Cr) | 4,120 3,000 12,000 | | | |
| 17 | Rent Postage Opening Stock Building Furniture Debtors Cash in Hand Stationery Wages | $\begin{array}{c} 0\\ 2,200\\ 600\\ 300\\ 3,100\\ 1,700\\ 1,000\\ 6,000\\ 1,300 \end{array}$ | Interest Creditors Loan Capital Suspense A/c (Cr) | 4,120 3,000 12,000 | | | |
| 17 | Rent Postage Opening Stock Building Furniture Debtors Cash in Hand Stationery Wages Freight & Carriage | $\begin{array}{c} 0\\ 2,200\\ 600\\ 300\\ 3,100\\ 1,700\\ 1,000\\ 6,000\\ 1,300\\ 240 \end{array}$ | Interest Creditors Loan Capital Suspense A/c (Cr) | 4,120 3,000 12,000 | | | |
| | Rent Postage Opening Stock Building Furniture Debtors Cash in Hand Stationery Wages Freight & Carriage inwards | $\begin{array}{c} 0\\ 2,200\\ 600\\ 300\\ 3,100\\ 1,700\\ 1,000\\ 6,000\\ 1,300\\ 240\\ 5,200\end{array}$ | Interest Creditors Loan Capital Suspense A/c (Cr) | 4,120 3,000 12,000 | | | |
| | Rent Postage Opening Stock Building Furniture Debtors Cash in Hand Stationery Wages Freight & Carriage inwards iscellaneous Expens | 0 2,200 600 300 3,100 1,700 1,000 6,000 1,300 240 5,200 es 560 | Interest Creditors Loan Capital Suspense A/c (Cr) | 4,120 3,000 12,000 | | | |
| | Rent Postage Opening Stock Building Furniture Debtors Cash in Hand Stationery Wages Freight & Carriage inwards iscellaneous Expens Repairs | 0 2,200 600 300 3,100 1,700 1,000 6,000 1,300 240 5,200 es 560 500 | Interest Creditors Loan Capital Suspense A/c (Cr) | 4,120 3,000 12,000 | | | |
| М | Rent Postage Opening Stock Building Furniture Debtors Cash in Hand Stationery Wages Freight & Carriage inwards iscellaneous Expens Repairs Bad Debts | $ \begin{array}{c c} 0 \\ 2,200 \\ 600 \\ 300 \\ 3,100 \\ 1,700 \\ 1,000 \\ 6,000 \\ 1,300 \\ 240 \\ 5,200 \\ es \\ 560 \\ 500 \\ 900 \end{array} $ | Interest Creditors Loan Capital Suspense A/c (Cr) | 4,120 3,000 12,000 | | | |
| М | Rent Postage Opening Stock Building Furniture Debtors Cash in Hand Stationery Wages Freight & Carriage inwards iscellaneous Expens Repairs | $ \begin{array}{c c} 0 \\ 2,200 \\ 600 \\ 300 \\ 3,100 \\ 1,700 \\ 1,000 \\ 6,000 \\ 1,300 \\ 240 \\ 5,200 \\ es 560 \\ 500 \\ 900 \\ 0 \\ 0 \\ 120 \end{array} $ | Interest Creditors Loan Capital Suspense A/c (Cr) | 4,120 3,000 12,000 | | | |
| М | Rent Postage Opening Stock Building Furniture Debtors Cash in Hand Stationery Wages Freight & Carriage inwards iscellaneous Expens Repairs Bad Debts | $ \begin{array}{c} 0 \\ 2,200 \\ 600 \\ 300 \\ 3,100 \\ 1,700 \\ 1,000 \\ 6,000 \\ 1,300 \\ 240 \\ 5,200 \\ 5,200 \\ 560 \\ 500 \\ 900 \\ 0 \\ 1,20 \\ 1,020 \\ \end{array} $ | Interest Creditors Loan Capital Suspense A/c (Cr) | 4,120 3,000 12,000 2,700 | | | |
| М | Rent Postage Opening Stock Building Furniture Debtors Cash in Hand Stationery Wages Freight & Carriage inwards iscellaneous Expens Repairs Bad Debts | $ \begin{array}{c} 0 \\ 2,200 \\ 600 \\ 300 \\ 3,100 \\ 1,700 \\ 1,000 \\ 6,000 \\ 1,300 \\ 240 \\ 5,200 \\ es \\ 560 \\ 500 \\ 900 \\ 1,020 \\ \hline 1,020 \\ 63,94 \end{array} $ | Interest Creditors Loan Capital Suspense A/c (Cr) | 4,120 3,000 12,000 | | | |
| М | Rent Postage Opening Stock Building Furniture Debtors Cash in Hand Stationery Wages Freight & Carriage inwards iscellaneous Expens Repairs Bad Debts | $ \begin{array}{c} 0 \\ 2,200 \\ 600 \\ 300 \\ 3,100 \\ 1,700 \\ 1,000 \\ 6,000 \\ 1,300 \\ 240 \\ 5,200 \\ 5,200 \\ 560 \\ 500 \\ 900 \\ 0 \\ 1,20 \\ 1,020 \\ \end{array} $ | Interest Creditors Loan Capital Suspense A/c (Cr) | 4,120 3,000 12,000 2,700 | | | |
| M F Adju | Rent Postage Opening Stock Building Furniture Debtors Cash in Hand Stationery Wages Freight & Carriage inwards iscellaneous Expens Repairs Bad Debts Returns Inwards (S/R | $ \begin{array}{c} 0 \\ 2,200 \\ 600 \\ 300 \\ 3,100 \\ 1,700 \\ 1,000 \\ 6,000 \\ 1,300 \\ 240 \\ 5,200 \\ es \\ 560 \\ 500 \\ 900 \\ 1,20 \\ 1,020 \\ 63,94 \\ 0 \end{array} $ | Interest Creditors Loan Capital Suspense A/c (Cr) | 4,120 3,000 12,000 2,700 | | | |
| M F Adju (1) | Rent Postage Opening Stock Building Furniture Debtors Cash in Hand Stationery Wages Freight & Carriage inwards iscellaneous Expens Repairs Bad Debts Returns Inwards (S/R | $ \begin{array}{c} 0 \\ 2,200 \\ 600 \\ 300 \\ 3,100 \\ 1,700 \\ 1,000 \\ 6,000 \\ 1,300 \\ 240 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 0 \\ 1,300 \\ 240 \\ 5,200 \\ 1,300 \\ 240 \\ 5,200 \\ 1,300 \\ 240 \\ 5,200 \\ 6,000 \\ 1,300 \\ 240 \\ 5,200 \\ 6,000 \\ 1,300 \\ 240 \\ 5,200 \\ 6,000 \\ 1,300 \\ 240 \\ 5,200 \\ 6,000 \\ 1,300 \\ 240 \\ 5,200 \\ 5,200 \\ 5,000 \\ 900 \\ 1,20 \\ 1,020 \\ 6,3,94 \\ 0 \\ 0 \\ 980 \\ 980 \\ 980 \\ 980 \\ 900 \\ 1,000 $ | Interest Creditors Loan Capital Suspense A/c (Cr) | 4,120 3,000 12,000 2,700 | | | |

| | (4) Pre | tstanding Rent Rs.200 paid Insurance Rs.60 | | | | | | |
|----|------------|--|-----|---------------------------|----------------------------|---------|------|-----------|
| | | vide 5% for Doubtful I | | | | | | |
| | | vide 10% Depreciation | | | | | | |
| | | following Trial Balance oss Account for the yea | | | | Analyze | CO 5 | AHS015.10 |
| | Sl. No. | Heads of Accounts | L.F | Debit Balance (Rs.) | Credit Balance (Rs.) | | | |
| | 1. | Electricity | | 14,000 | | | | |
| | 2. | Discount | | , | 22,000 | | | |
| | 3. | Interest | | 16,000 | | | | |
| | 4. | Wages | | 50,000 | | | | |
| | 5. | Opening Stock | | 20,000 | | | | |
| | 6. | Rent | | 24,000 | | | | |
| | 7. | Sales | | | 8,00,000 | | | |
| 18 | 8. | Purchases | | 3,00,000 | | | | |
| | 9. | Office Expenses | | 30,000 | | | | |
| | 10. | Land & Building | | 5,40,000 | | | | |
| | 11. | Salaries | | 90,000 | | | | |
| | 12. | Returns | | 20,000 | 10,000 | | | |
| | 13. | Power, Gas and Water | | 30,000 | | | | |
| | 14. | Sundry Creditors | | | 60,000 | | | |
| | 15. | Capital | | | 3,02,000 | | | |
| | 16. | Furniture | | 15,000 | | | | |
| | 17. | Sundry Debtors | | 60,000 | | | | |
| | 18. | Bills Payable | | | 15,000 | | | |
| | | TOTAL | | 12,09,000 | 12,09,000 | | | |
| | | nt: (1) Closing Stock R | | | | | 00.5 | AUG017 10 |
| | | rading and Profit & Los e as at 31-12-1998 fron | | | | Analyze | CO 5 | AHS015.10 |
| 19 | | BalancesRs. | Cre | | Rs. | | | |

| | Drawings Purchases Salaries Rent &Taxes Travelling Expenses Opening Stock Machinery Furniture Sundry Debtors Cash in Hand Cash at Bank Office Expenses | $\begin{array}{c} 12,000\\ 1,80,000\\ 18,000\\ 6,800\\ 1,600\\ 75,000\\ 28,400\\ 12,000\\ 50,500\\ 2,200\\ 10,400\\ 2,500\\ 30,000\\ \end{array}$ | Sales Discount Received Commission Sundry Creditors Loan | 2,80,800 3,000 4,000 40,000 10,000 1,00,000 | | | |
|----|---|---|--|--|---------|------|-----------|
| | Wages Freight & Carriage inwards Insurance Discount Allowed Returns Inwards (S/R) <u>Adjustments:</u> 1. Closing stock Rs. 2. Outstanding Salar 3. Prepaid Insurance | 4,000 800 1,600 2,000 4,37,800 68,500 ries Rs.10,000 | Capital | 4,37,800 | | | |
| | Provide Bad Debt Depreciate Machiner You are required to contrast Ratio iii) Absol | s on Debtors nery by 10% ompute i) Curr | rent Ratio ii) Quick | | Analyze | CO 5 | AHS015.10 |
| | Sheet. | mount (Rs.) | Assets | Amount (Rs.) | | | |
| | Equity Share Capital | 15,00,000 | Goodwill | 10,00,000 | | | |
| | 6% Preference Share Capital | 10,00,000 | Plant& Machinery | 10,00,000 | | | |
| 20 | General Reserve rofit & Loss A/c | 1,00,000 4,00,000 | Land & Building Furniture | 7,00,000 1,00,000 | | | |
| | 12% Debentures Creditors | 5,00,000 1,80,000 | Stock- in -Trade Bills Receivables | 6,00,000 30,000 | | | |
| | Bank Overdraft Bills Payable | 20,000 1,24,000 | Debtors Bank Balance | 2,50,000 2,00,000 | | | |
| | Provision for Taxation | 1,76,000 | Marketable Securities | 1,20,000 | | | |
| | | 40,00,000 | | 10,00,000 | | | |
| 21 | From the following ' Profit& Loss Accourt | | 5 | • | Analyze | CO 5 | AHS015.10 |

| | Sheet a | s on that d | ate in the boo | oks of Mr. | Vijay. | | | | |
|----|---|--|--------------------------------|---|---------------------------|-------------------------|---------|------|-----------|
| | Sl. No. | | f Accounts | L.F | Debit Balance (Rs.) | Credit Balance (Rs.) | | | |
| | 1. | Electrici | ity | | 14,000 | | | | |
| | 2. | Discoun | | | | 22,000 | | | |
| | 3. | Interest | | | 16,000 | | | | |
| | 4. | Wages | | | 50,000 | | • | | |
| | 4.Wages5.Opening Stock6.Rent7.Sales | | | | 20,000 | | | | |
| | | | | | 24,000 | | | | |
| | | | | | , í | 8,00,000 | | | |
| | 8. | Purchas | es | | 3,00,000 | | | | |
| | 9. | Office E | Expenses | | 30,000 | | | | |
| | 10. | Land & Building | | | 5,40,000 | | | | |
| | 11. | Salaries | | | 90,000 | | | | |
| | 12. | Returns | | | 20,000 | 10,000 | | | |
| | 13. | Power, Gas and Water Sundry Creditors | | er | 30,000 | | | | |
| | 14. | | | | , | 60,000 | | | |
| | 15. | Capital | | | 1 | 3,02,000 | | | |
| | 16. | Furnitur | e | | 15,000 | | | | |
| | 17. | Sundry | | | 60,000 | | | | |
| | 18. | Bills Pa | | | 00,000 | 15,000 | | | |
| | 10. | TOTAL | | | 12,09,000 | 12,09,000 | | | |
| | A | djustments | | | 12,09,000 | 12,09,000 | | | |
| | | U C | | 00. | | | | | |
| | Closing Stock Rs.80,000. Outstanding Salaries Rs.10,000. | | | | | | | | |
| | 3. Depreciate Buildings by 10% p.a. | | | | | | | | |
| | From the | e following | g Balance Sh | eet, You a | re required to | o calculate (i) | Analyze | CO 5 | AHS015.10 |
| | Gross Pi | ofit Ratio | (ii) Debtors | Turnover] | Ratio(iii) Ave | erage Collection | | | |
| | Gross Profit Ratio(ii) Debtors Turnover Ratio(iii) Average Collection Period (iv) Creditors Turnover Ratio (v) Average Payment Period (vi) | | | | | | | | |
| | Stock / Inventory Turnover Ratio | | | | | | | | |
| | • | | | | | | | | |
| | Balance Sheet of M/s. XYZ Ltd as on 31st March, 2003.LiabilitiesAmountAssetsAmount(Rs.) | | | | | | | | |
| | (Rs.) | | Amount (\mathbf{P}_{α}) | Assets | | Amount(Rs.) | | | |
| | ` | | (Ks.) 15,00,000 | Fixed Assets | | 16,50,000 | | | |
| | | | 6,00,000 | Stock-in | | 9,10,000 | | | |
| | Surplus | | 0,00,000 | /Closing | | 9,10,000 | | | |
| 22 | | | | Inventor | | | | | |
| 22 | Debentures | | 5,00,000 | | y bts / Trade | 12,40,000 | | | |
| | | | 3,00,000 | Debtors | JUS / Trade | 12,40,000 | | | |
| | Bank Overdraft Trade Creditors | | 2,00,000 | Investments (Short- Term) Cash –in-hand | | 1,60,000 | | | |
| | | | 2,00,000 | | | 1,00,000 | | | |
| | | | 12,00,000 | | | 40,000 | | | |
| | | | 40,00,000 | | | 40,00,000 | | | |
| | Other Information: | | | | | | | | |
| | 1. Annual Credit Sales amounted to Rs. 74,40,000. | | | | | | | | |
| | 2. Gross Profit Rs. 7,44,000. | | | | | | | | |
| | Bank Overdraft is payable on demand. | | | | | | | | |
| | 5. Dank Overuran is payable on demand. | | | | | | | | |

| | | s Ratio iv) Intere | Analyze | CO 5 | AHS015.10 | | |
|----|--|--------------------|----------------------------|-----------------|-----------|--|--|
| | following Balar | | | | | | |
| | Liabilities | Amount (Rs.) | Assets | Amount (Rs.) | | | |
| | Equity Share Capital | 10,00,000 | Goodwill | 5,00,000 | | | |
| | 6% Preference Share Capital | 5,00,000 | Plant& Machinery | 6,00,000 | | | |
| | General Reserve | 1,00,000 | Land & Building | 7,00,000 | | | |
| 23 | Surplus (P&L A/c) | 4,00,000 | Furniture | 1,00,000 | | | |
| | 12% Debentures | 5,00,000 | Stock- in - Trade | 6,00,000 | | | |
| | Creditors | 80,000 | Bills Receivables | 30,000 | | | |
| | Bank Overdraft | 20,000 | Debtors | 1,50,000 | | | |
| | Bills Payable | 1,24,000 | Bank Balance | 2,00,000 | | | |
| | Provision for Taxation | 1,76,000 | Marketab Securities | 20,000 | | | |
| | | 29,00,000 | | | | | |
| | Other Information Rs. 5,00,000 | | | | | | |
| | You are required to (i) Gross Profit (ii) Net Profit R (iii) Operating F (iv) Operating F Account Dr | Ratio atio | Analyze | CO 5 | AHS015.10 | | |
| | Particulars | Amoun | t Particulars | Cr Amount | | | |
| | | Rs. | | Rs. | | | |
| | To Opening Stock | 76,250 | By Net Sales | 5,00,000 | | | |
| 24 | To Purchases | 3,15,250 | 0 By Closing Stock | 98,500 | | | |
| 24 | To Wages | 7,000 | | | | | |
| | To Gross Profit (B. (To be transferred to P&L A/c) | | 0 | | | | |
| | | 5,98,50 | 0 | 5,98,500 | | | |
| | To Administrative Expenses | 1,01,000 | | | | | |
| | To Selling & Distribution Expense To Non-operating Expenses(Depreciati | 9,000 | By Non- operating Incom | 6,000 | | | |
| | Interest and Tax) | , | | | | | |

| | To Net Profit (B.F (To be transferred | | 00 | | | | |
|----|--|---|--------------------------|-----------------|-----------|--|--|
| | Capital A/c) | 2.06 | 000 | 06.000 | | | |
| | Other Informat | 2,06, | 000 | ,06,00 0 | | | |
| | 000 Equity Shares M | | | | | | |
| | You are required Test Ratio iii) Sheet. | to compute i) C | Analyze | CO 5 | AHS015.10 | | |
| | Liabilities | Amount (Rs.) | Assets | Amount (Rs.) | | | |
| | Equity Share Capital | 10,00,000 | Goodwill | 5,00,000 | | | |
| | 6% Preference Share Capital | 5,00,000 | Plant& Machinery | 6,00,000 | | | |
| | General Reserve | 1,00,000 | Land & Building | 7,00,000 | l | | |
| 25 | Profit & Loss A/c | 4,00,000 | Furniture | 1,00,000 | | | |
| | 12% Debentures | 5,00,000 | Stock- in - Trade | 6,00,000 | | | |
| | Creditors | 80,000 | Bills Receivables | 30,000 | | | |
| | Bank Overdraft | 20,000 | Debtors | 1,50,000 | | | |
| | Bills Payable | 1,24,000 | Bank Balance | 2,00,000 | | | |
| | Provision for Taxation | 1,76,000 | Marketable Securities | 20,000 | | | |
| | | 29,00,000 | | 29,00,000 | | | |
| | From the following Debt-Equity Ratio Turnover Ratio (4) Acid-Test Ratio / 0 Baland | g Balance Sheet (2) Proprietary Average colle | Analyze | CO 5 | AHS015.10 | | |
| | Liabilities | Liabilities Amount (Rs.) | | Amount(Rs.) | | | |
| 26 | Share Capital | 1,00,000 | Land Buildings | 1,25,000 | | | |
| | Reserves & Surplus | 65,000 | Plant & Machinery | 75,000 | | | |
| | 5% Debentures | 1,00,000 | Stock / Inventory | 50,000 | | | |
| | Bills Payable | 7,000 | Book Debts | 10,000 | | | |
| | Sundry Creditors | 18,000 | Bills Receivable | 5,000 | | | |
| | · | | Cash at Bank | 20,000 | | | |
| | | | Preliminary Expenses | 5,000 | | | |
| | | 2,90,000 | • | 2,90,000 | | | |
| | Other Informati | on: Sales for th | e year Rs.6,00,000 | | | | |

| You are required to Compute ii) Operating Ratio iv) V | | | Analyze | CO 5 | AHS015.10 | |
|---|----------------|--------------|----------------|------|-----------|--|
| Trading and Profit& Loss A | • | | | | | |
| Particulars | Amount | Particulars | Amount | | | |
| | Rs. | | Rs. | | | |
| To Opening Stock | 30,000 | By Net Sales | 1,10,000 | | | |
| To Purchases | 60,000 | By Closing | 20,000 | | | |
| | | Stock | | | | |
| To Wages | 10,000 | | | | | |
| To Gross Profit | 30,000 | | | | | |
| | 1,30,000 | | 1,30,000 | | | |
| To Administrative | 10,000 | By Gross | 30,000 | | | |
| Expenses | | Profit | | | | |
| To Selling | 5,000 | BySundry | 5,000 | | | |
| &Distribution Exp | 20,000 | Receipt | | | | |
| To Net Profit | | | | | | |
| | 35,00 0 | | 35,00 0 | | | |

Prepared By: Ms. T Tulasi Bai, Assistant Professor, MBA

HOD, MBA