

# **INSTITUTE OF AERONAUTICAL ENGINEERING**

(Autonomous) Dundigal, Hyderabad-500043

#### **MECHANICAL ENGINEERING**

## **TUTORIAL QUESTION BANK**

Course Title	BUSINESS	BUSINESS ECONOMICS AND FINANCIAL ANALYSIS			
Course Code	AHS015	AHS015			
Programme	B.Tech				
Semester	V CSI	E   IT   ECE   EEH	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. Tula	si Bai, Assistant	Professor, MB	A	
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	IS		
	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	Explain the nature of Demand. What could be the different variations in the nature of demand?	Remember	CO 1	AHS015.02
2	Differentiate extension in demand and increase in demand. Illustrate.	Understand	CO 1	AHS015.02
3	Explain the nature of problems studies in managerial economics. What is the	Remember	CO 1	AHS015.02
_	importance of the study of such problems in business management?			
4	"The Law of Diminishing Marginal utility is the basis for the law of	Understand	CO 1	AHS015.02
	Demand." Explain this statement.	D 1	CO 1	A LIGO 1 7 0 1
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 of demand forecasting.	Understand	CO 1	AHS015.02
7	Evaluate survey based demand forecasting methods with appropriate examples.	Remember	CO 1	AHS015.01
8	What is the purpose of forecasting? Discuss the factors involved in demand forecasting.	Understand	CO 1	AHS015.02
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
10	established products?	Shoorbuild	001	
11	Define Managerial economics? Discuss the nature and scope of managerial economics.	Understand	CO 1	AHS015.01

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4	what do you understand and about 150- COst.	Unucisianu	CO 2 CO 2	AHS015.03
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 ANALYSIS	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	commodity when its price goes up? Discuss the basic differences between demand forecasting, demand estimation and demand planning.	Understand	CO 1	AHS015.02
8	capital expansion? How would you explain the phenomenon that people tend to buy more of the	Understand	CO 1	AHS015.01
7	Why is demand analysis essential for successful production planning and	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 forecasting 'Do you agree? Support your answer	Understand	CO 1	AHS015.01
4	Explain why consumption precedes production? Explain how the	Remember	CO 1	AHS015.01
3	"The purpose of managerial economics is to show economic analysis can be used in formulating business policies,"-Joel Dean. Comment on the statement	Understand	CO 1	AHS015.02
2	answer. Explain why consumption precedes production? Explain how the consumption laws help the producer to formulate his production process.	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 Qu	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
10	capital expansion? What do you understand by elasticity of demand? Explain the factors	Understand	CO 1	AHS015.01
15 16	Explain the nature of Demand. What could be the different variations in the nature of demand? Why is demand analysis essential for successful production planning and	Understand Understand	CO 1 CO 1	AHS015.02 AHS015.01
14	Define law of Demand? What are its exceptions? Explain.	Understand	CO 1	AHS015.01
13	Why is demand analysis essential for successful production planning and capital expansion?	Remember	CO 1	AHS015.0
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	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 n				Remember	CO 2	AHS015.03
12	Compute ( i)P/V Ratio ( earn a profit of Rs.4,50, from the following given	000 and (iv)			Understand	CO 2	AHS015.03
	Particulars		Am	ount (Rs.)	]		
	Fixed Expenditu	ure	ç	90,000			
	Variable Cost Per	unit :					
	Direct Material			5			
	Direct Labour			2			
	Direct Overhea	ds	100% of	Direct Labour			
	Selling price per	unit		12			
13	Determine i)P/V Ratio ( earn a profit of Rs.12,50 the following given table	0 and (iv) P			Remember	CO 2	AHS015.04
	Particulars	с.	Δm	ount (Rs.)	1		
	Fixed Expendit	ure		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%		-				
14	The following data are available from the records of a company			Remember	CO 2	AHS015.03	
	Particulars A		Amount (	Rs)			
	Sales		60,000		-		
	Variable cost			.30,000			
	Fixed Cost		15,000				
	You are required to i) Compute the P/V Rat level. ii) Compute the above w iii) Compute the above y	vith the effec	t of 10% increase i	n selling price.			
15				iii) Compute the above with the effect of 10% decrease in selling price. The Sales Turnover and profit during two years were given in the table as			AHS015.03
10	follows:				Understand		
		fo	llows:		Understand	CO 2	A15015.05
	Years	fo		2002		02	A15015.05
	Years Sales (Rs.)	fc 7,0	2001 00,000	<b>2002</b> 9,00,000			Alisots.os
	Years	fc 7,0	2001	2002		002	A15015.05
	YearsSales (Rs.)Profit (Rs.)You are required to ConP/V Ratioii) Fixed Coiv) Sales required to earn	fc 7,0 -1 npute the fol sst iii) Break n a profit of	2001 20,000 0,000 lowing: Even Point in Valu Rs.40,000v) Profit	2002 9,00,000 10,000 ne and Units when Sales are			AIB013.03
16	YearsSales (Rs.)Profit (Rs.)You are required to ComP/V Ratioii) Fixed Co	fc 7,( -1 npute the fol ost iii) Break n a profit of g Price per u nd profit duri	2001 20,000 0,000 lowing: Even Point in Valu Rs.40,000v) Profit unit can be assumed	2002 9,00,000 10,000 ie and Units when Sales are i at Rs.100	Remember	CO 2	
16	YearsSales (Rs.)Profit (Rs.)You are required to ConP/V Ratioii) Fixed Coiv) Sales required to earRs.12,00,000. The Sellin	fc 7,( -1 npute the fol ost iii) Break n a profit of g Price per u nd profit duri	2001 20,000 0,000 lowing: Even Point in Valu Rs.40,000v) Profit mit can be assumed ing two years were	2002 9,00,000 10,000 ie and Units when Sales are i at Rs.100			
16	YearsSales (Rs.)Profit (Rs.)You are required to ConP/V Ratioii) Fixed Coiv) Sales required to earnRs.12,00,000.The SellinThe Sales Turnover ar	fc 7,( -1 npute the fol ost iii) Break n a profit of g Price per u nd profit duri	2001 20,000 0,000 lowing: Even Point in Valu Rs.40,000v) Profit mit can be assumed ing two years were elow:	2002 9,00,000 10,000 te and Units when Sales are 1 at Rs.100 given in the table as			AHS015.03

	Units	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 profit during two years were given in the Table as follows:			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) Break 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	<ul><li>iii) Profit when Sales are Rs.1,20,000.</li><li>You are given the following information about two companies in the table for 2010.</li></ul>			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			
	You are required to show that MOS Ratio v) Profit at D					
20	of Rs,1,50,000 for each co	g information about two components for the year 2000.	mation.	Remember	CO 2	AHS015.03
20	of Rs,1,50,000 for each co	ompany from the above inform g information about two com- for the year 2000. Company- A (Rs.)	mation. panies given in the table Company-B (Rs.)	Remember	CO 2	AHS015.03
20	of Rs,1,50,000 for each co You are given the followin Particulars Sales	ompany from the above information about two components         for the year 2000.         Company- A (Rs.)         3,00,000	mation. panies given in the table Company-B (Rs.) 3,00,000	Remember	CO 2	AHS015.03
20	of Rs,1,50,000 for each co You are given the followin Particulars Sales Variable cost	Company from the above informcompany from the above informfor the year 2000.Company- A (Rs.)3,00,0002,40,000	Company-B (Rs.) 3,00,000 2,00,000	Remember	CO 2	AHS015.03
20	of Rs,1,50,000 for each co You are given the followin Particulars Sales Variable cost Fixed cost	ompany from the above information about two components         g information about two components         for the year 2000.         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	of Rs,1,50,000 for each co You are given the followin Particulars Sales Variable cost Fixed cost Profit	Company from the above informg information about two componentsfor the year 2000.Company- A (Rs.)3,00,0002,40,00030,00030,000	mation. panies given in the table Company-B (Rs.) 3,00,000 2,00,000 70,000 30,000	Remember	CO 2	AHS015.03
20	of Rs,1,50,000 for each co You are given the followin Particulars Sales Variable cost Fixed cost Profit You are required to show MOS Ratio v) Profit at D	ompany from the above information about two components         g information about two components         for the year 2000.         Company- A (Rs.)         3,00,000         2,40,000         30,000         30,000         hat i) P/V Ratio ii) B.E.P ii         esired Sales of Rs.80,00,000	mation.panies given in the tableCompany-B (Rs.)3,00,0002,00,00070,00030,000i) Margin of Safety iv)vi) Sales at a profit of	Remember	CO 2	AHS015.03
20	of Rs,1,50,000 for each co 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	Company from the above informg information about two compfor the year 2000.Company- A (Rs.)3,00,0002,40,00030,00030,000hat i) P/V Ratio ii) B.E.P ii	mation. panies given in the table Company-B (Rs.) 3,00,000 2,00,000 2,00,000 0,000 30,000 i) Margin of Safety iv) vi) Sales at a profit of e information.		CO 2	AHS015.03
20	of Rs,1,50,000 for each co 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	Company from the above informg information about two componentfor the year 2000.Company- A (Rs.)3,00,0002,40,00030,00030,000chat i) P/V Ratio ii) B.E.P iiesired Sales of Rs.80,00,000each company from the above	mation. panies given in the table 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. md 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	Ratio ( 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:	ere 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 Cor i)Break Even Point (Val- ii) Sales required to earn iii) Profit when Sales are	ue) a profit of Rs.40,000 e Rs.1,20,000.		Der		
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.80,00,0	00 vi) Sales at a profit			
	of Rs,1,50,000 for each of	company from the above info	NIT- III			
		UMARKETS AND NEW I				
		VIA K K H I S A NID NH W I				
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S No	T	Part - A (Sho	rt Answer Questions)		Course	Course
S No				Blooms Taxonomy Level	Course Outcomes	Course Learning Outcomes (CLOs)
<b>S No</b>		Part - A (Sho	rt Answer Questions)	Blooms Taxonomy		Learning
1	Define market? Write fe What do you understand	Part - A (Shor QUESTIONS w lines on Market Structure. about Product differentiatio	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 fe What do you understand Write a short note on Per	Part - A (Shor QUESTIONS w lines on Market Structure. about Product differentiatio 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 differentiatio rfect 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           AHS015.05
1 2 3	Define market? Write fe What do you understand Write a short note on Per	Part - A (Shor QUESTIONS w lines on Market Structure. about Product differentiatio rfect 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 differentiatio rfect 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           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 differentiatio 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 differentiatio rfect competition erfect Market. polistic competition? mpetition. erfect market and Imperfect r	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	Understand	CO 3	AHS015.05
	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?			
7	List any through two values that the government seeks to promote through	Understand	CO 3	AHS015.05
/	demonetisation	Childerstand	005	A115015.05
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
12	Write a formula for Internal Rate of Return	Understand	CO 4	AHS015.07

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

		vere given be				1			
	Ye	ars	oject-X (Rs.)	v	$\frac{\text{ct-Y}(\text{Rs.})}{2000}$				
		<u> </u>	1,000		2,000				
		2	2,000		4,000				
		3 4			6,000				
			5,000 8,000		8,000 Nil				
13	_	5 8,000 Nil				Understand	CO 4	AHS015.0	
10		0 and a life o cash infl	Cheorstand						
		Years	Proposal -I	roposal-I	I ropos	sal-III			
		1	12,500	11,750	13,5				
		2	12,500	12,250	12,5				
		3	12,500	12,500	12,2				
		4	12,500	13,500	11,7				
		Total	50,000	50,000	50,0	000			
		•	ate of Return or	1					
		<ul><li>(i) Average Capital</li><li>(ii) Original Capital Employed.</li></ul>							
14	Company has an investment opportunity costing Rs.50,000 with the						Understand	CO 4	AHS015.0
		lowing expected net cash flows after taxes and before depreciation.							
		Years	Net Cash Flows (Rs.)P.V. of Rs.1						
				· · ·	@1	)% D.f			
		1	20,0	00	0	.909			
		2	15,0	00	0.826				
		3	25,0			.751			
		4	10,0		0	.683			
			of capital deter	mine					
		ack Period	@100/ Df -	4					
	· · ·	itability Index	@10% D.f. and $@10%$ D f	1					
		Years		2	3	4			
		P.V. of Rs.1	1 0.90	0.826	0.751	0.683			
		@10% D.f		0.020		5.000			
15	A project		ial outlay of Rs	. 1,29,600.	Its workin	g life is	Understand	CO 4	AHS015.0
			The cash inflo						
			r 2 Rs.56,000 ai	nd Year 3 R	s.24,000.	Compute th	ne		
16		ate of return.	17.0 0	4 1	•			00.4	
	·	•	imated Life of 4	•			Understand	CO 4	AHS015.0
16	opportunity costing Rs.2,50,000 with the following expected Net Cash						1		
16		r Taxon and I	Taxes and Before Depreciation.						
16					V of Re 1	@24%			
16		r Taxes and H Years	Before Deprecia Net Ca Flows (1	sh P.	V. of Rs.1 D.f	@24%			

		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		<b>I</b> 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	?						
					1				
	Year en	d	Cash inf	low	Cash o				
	0		-			,000 000			
			30,00	0	20,	500			
	3		40,00		-				
	4		40,00	0	-				
	5	5		0	-				
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 $210$	•							
		help of 31% and 32% D.f. Years 1		3	4	5			
	P.V.Factor	0.763	2 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	P.V. of Rs.1		s.1 @15%	ן ור		
	1 cuis	Flows		10% D.f					
		(Rs.)							
	1	7,000	0.	0.909 0.870		370			
	2	7,000	0.	826	0.756				
	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		<b>^</b>						
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
		· <b>I</b> - <b>f</b> )		
	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 <sup>nd</sup> Goods purchased from Ramu Rs.20,000			
	Jan 3 <sup>rd</sup> Goods returned to Raju Rs.1,000			
1	Jan 4 <sup>th</sup> Goods returned to Ramu Rs.2,000 Jan 5 <sup>th</sup> Goods sold to Suresh on credit Rs.30,000			
	Jan 6 <sup>th</sup> Goods sold to Mahesh Rs.40,000			
	Jan 7 <sup>th</sup> Goods returned from Mahesh Rs.4,000			
	Jan 8th Goods returned by Suresh Rs.3,000			
	Jan 9 <sup>th</sup> Building sold to Venkat Rs.50,000			
	Jan 31 <sup>st</sup> 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 <sup>st</sup> Business commenced with Rs.15,000			
2	Jan.2 <sup>nd</sup> . Cash paid into bank Rs.10,000			
	Jan. 3 <sup>rd</sup> .Sold goods for cash Rs.7,000			
	Jan. 4 <sup>th</sup> . Purchased goods from Vijay Rs.3,000			
	Jan. 5 <sup>th</sup> . Machinery Purchased for Rs.5,000			

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

2008, May 1 <sup>st</sup> Business started with Rs.60,000 May 2 <sup>st</sup> Sale of Typewriter for Rs.1,000 May 4 <sup>st</sup> Wages paid to Lathour for Rs.15,000 May 4 <sup>st</sup> Wages paid to Landour for Rs.15,000 May 4 <sup>st</sup> Benet paid to Landour for Rs.15,000 May 6 <sup>st</sup> Interest received from Rajan Rs.2,000 May 7 <sup>st</sup> Commission received from Kamala Rs.3,000     Analyze       2007, June 1 <sup>st</sup> Business started with cash Rs.25,000 and Cheque Rs.20,000 June 2 <sup>st</sup> Interest paid for Rs.5,000 June 4 <sup>st</sup> Solaries paid for Rs.5,000 June 6 <sup>st</sup> Ratries paid for Rs.5,000 July 1 <sup>st</sup> Usiness started with cash Rs.20,000 July 2 <sup>st</sup> Cash deposited into Bank Rs.20,000 July 4 <sup>st</sup> Cash atken from bank Rs.20,000 July 4 <sup>st</sup> Cash taken from bank Rs.20,000 July 4 <sup>st</sup> Cash taken from Bank Rs.10,000 July 4 <sup>st</sup> Cash taken from Bank Rs.10,000 July 4 <sup>st</sup> Cash taken from Bank Rs.10,000 July 9 <sup>st</sup> Cheque received from Rank Rs.20,000 July 9 <sup>st</sup> Cheque received from Rank Rs.20,000 July 9 <sup>st</sup> Cash Withdrawn from Bank Rs.20,000 July 9 <sup>st</sup> Cheque received from Amar Rs.8,000 July 9 <sup>st</sup> Cheque received from Amar Rs.8,000 July 1 <sup>st</sup> Strates paid Rs.15,000 July 1 <sup>st</sup> Ratries paid Rs.16,000 July 2 <sup>st</sup> Ratries Jong July 1 <sup>st</sup> Cash Rs.30,00 July 3 <sup>st</sup> Goods sold to Gopal for cash Rs.30,00		Write Journal Entries in the books of Gopal from the following:	Analyze	CO 5	AHS015.09
May 2 <sup>st</sup> Sale of Typewriter for Rs.1,000         May 4 <sup>st</sup> Wages paid to staff by cheque Rs.5,000         May 4 <sup>st</sup> Wages paid to Labour for Rs.15,000.           May 4 <sup>st</sup> Wages paid to Labour for Rs.15,000.         May 5 <sup>st</sup> Rent paid to Labour for Rs.15,000.         May 7 <sup>th</sup> 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 <sup>st</sup> Business started with cash Rs.2,2000         June 2 <sup>st</sup> Interest paid for Rs.5,000         June 4 <sup>th</sup> Salaries paid for Rs.5,000           June 4 <sup>th</sup> Salaries paid for Rs.5,000         June 6 <sup>th</sup> Rent received from Rs.2,000         Analyze         CO 5         AH8015.09           2009. July 1 <sup>th</sup> Business started with cash Rs.5,0000         June 5 <sup>th</sup> Auchinery purchased for Rs.6,000         Analyze         CO 5         AH8015.09           9         July 2 <sup>sth</sup> Cash deposited into Bank Rs.10,000         July 2 <sup>sth</sup> Cash teceived from Amar Rs.8,000         July 4 <sup>th</sup> Cash teceived from Amar Rs.8,000         July 1 <sup>th</sup> Cash received from Bharat Rs.2,000         Analyze         CO 5         AH8015.09           10         July 1 <sup>th</sup> Cheque Issued to Charan Rs.7,000         July 1 <sup>th</sup> Salaries paid Rs.15,000         July 1 <sup>th</sup> Salaries paid Rs.15,000         July 1 <sup>th</sup> Salaries paid Rs.15,000         July 1 <sup>th</sup> Cheque Issued to Charan Rs.7,000         July 1 <sup>th</sup> Cheque Issued to Charan Rs.7,000         July 1 <sup>th</sup> Salaries paid Rs.15,000         July 1 <sup>th</sup> Salaries paid Rs			/ mary20		1110010.07
7       May 3 <sup>st</sup> Salaries pial to staff by cheque Rs.5,000 May 4 <sup>th</sup> Wages paid to Labour for Rs.15,000. May 6 <sup>th</sup> Intrest received from Kanala Rao Rs.8,000 May 6 <sup>th</sup> Intrest received from Kanala Rs.3,000       Analyze       CO 5       AH8015.10         8       Record the following transactions in the books of Krishna Mohan. 2007, June 1 <sup>th</sup> Business started with cash Rs.25,000 June 2 <sup>th</sup> Interest paid for Rs.5,000 June 6 <sup>th</sup> Rent received for Rs.6,000 June 6 <sup>th</sup> Rent received for Rs.6,000 June 6 <sup>th</sup> Rent received for Rs.0,000 June 7 <sup>th</sup> Commission paid by cheque Rs.2,000       Analyze       CO 5       AH8015.10         9       Subject Commission paid by cheque Rs.2,000 June 7 <sup>th</sup> Commission paid for Rs.5,000 July 2 <sup>th</sup> Cash deposited into Bank Rs.20,000       Analyze       CO 5       AH8015.09         9       July 1 <sup>th</sup> Business started with cash Rs.5,000 July 2 <sup>th</sup> Cash deposited into Bank Rs.20,000 July 2 <sup>th</sup> Cash deposited into Bank Rs.20,000 July 4 <sup>th</sup> Cash received from Anar Rs.8,000 July 4 <sup>th</sup> Cash received from Anar Rs.8,000 July 9 <sup>th</sup> Cash received from Anar Rs.8,000 July 9 <sup>th</sup> Cheque received from Anar Rs.8,000 July 1 <sup>th</sup> Cheque received from Anar Rs.2,000 July 10 <sup>th</sup> Purniture sold for cash Rs.12,000 July 12 <sup>th</sup> Rent paid to Landlord Rama Rao Rs.13,000 July 12 <sup>th</sup> Rent paid to Cash Rs.3,000 July 12 <sup>th</sup> Rent paid to Cash Rs.3,000 July 12 <sup>th</sup> Salaries paid Rs.15,000 July 12 <sup>th</sup> Rent paid to Gods sold to Gopal for cash Rs.3,000 July 12 <sup>th</sup> Rent paid to Cash Rs.3,000 July 12 <sup>th</sup> Cash sold to Gopal for cash Rs.3,000 July 12 <sup>th</sup> Rent paid to Cash Rs.3,000 July 12 <sup>th</sup> Rent paid to Cash Rs.3,00					
7       May 4 <sup>th</sup> Wages paid to Labour for Rs.15.000 May 5 <sup>th</sup> Rent paid to Landlord Raja Rao Rs.8.000 May 7 <sup>th</sup> Commission received from Kanala Rs.3,000       Analyze         8       Record the following transactions in the books of Krishna Mohan. 2007, June 1 <sup>th</sup> Business started with cash Rs.25,000 and Cheque Rs.20,000       Analyze       CO 5       AHS015.10         8       June 2 <sup>th</sup> Interest paid for Rs.5,000 June 4 <sup>th</sup> Salaries paid for Rs.5,000       Analyze       CO 5       AHS015.00         9       June 6 <sup>th</sup> Rent received for Rs.2,000 June 6 <sup>th</sup> Machinery purchased for Rs.6,000 July 2 <sup>th</sup> Cash Heopsited into Bank Rs.20,000 July 2 <sup>th</sup> Cash deposited into Bank Rs.20,000 July 2 <sup>th</sup> Cash deposited into Bank Rs.20,000 July 2 <sup>th</sup> Cash deposited into Bank Rs.20,000 July 4 <sup>th</sup> Cash taken from Bank Rs.20,000 July 5 <sup>th</sup> Cash withdrawn from Bank Rs.20,000 July 6 <sup>th</sup> Cash received from Manar Rs.8,000 July 6 <sup>th</sup> Cash received from Bharat Rs.2,000       Analyze       CO 5       AHS015.09         9       July 1 <sup>th</sup> Cheque Issued to Charan Rs.10,000 July 9 <sup>th</sup> Cash atea from Bank Rs.2,000       Analyze       CO 5       AHS015.09         10       July 1 <sup>th</sup> Cheque Issued to Charan Rs.7,000 July 9 <sup>th</sup> Cash spreased at Rs.8,000 July 9 <sup>th</sup> Cash spreased at Rs.8,000 July 10 <sup>th</sup> Furniture sold for cash Rs.8,000 July 12 <sup>th</sup> Ret received Rs.5,000 July 12 <sup>th</sup> Ret paid to Landlord Rama Ras Rs.10,000 July 12 <sup>th</sup> Ret paid to Landlord Rama Ras Rs.10,000 July 12 <sup>th</sup> Ret paid to Landlord Rama Ras Rs.10,000 July 12 <sup>th</sup> Ret paid by Cheque Rs.5,0000 July 13 <sup>th</sup> Wages paid by Cheque					
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May 7 <sup>th</sup> Commission received from Kamala Rs.3000         CO 5           Record the following transactions in the books of Krishna Mohan. 2007. June 1 <sup>th</sup> Busiess started with cash Rs.25,000 and Cheque Rs.20,000         Analyze         CO 5         AHS015.10           8         June 2 <sup>th</sup> Commission paid by cheque Rs.2,000         June 4 <sup>th</sup> Salaries paid for Rs.5,000         June 4 <sup>th</sup> Salaries paid for Rs.5,000           June 4 <sup>th</sup> Salaries paid for Rs.20,000         Record / consider the following transactions in the books of Mr.Kiran. 2009. July 1 <sup>th</sup> Business started with cash Rs.50,000         Analyze         CO 5         AHS015.09           9         July 2 <sup>th</sup> Cash deposited into Bank Rs.20,000         Analyze         CO 5         AHS015.09           9         July 2 <sup>th</sup> Cash haken from Bank Rs.10,000         July 4 <sup>th</sup> Cash taken from Bank Rs.10,000         July 5 <sup>th</sup> Cash Paid to Mohan Rs.15,000         July 5 <sup>th</sup> Cash Paid to Mohan Rs.15,000           July 9 <sup>th</sup> Cheque received from Bhart Rs.2,000         July 9 <sup>th</sup> Machinery Purchased on cash Rs.12,000         July 1 <sup>th</sup> Cheque received from Sighth Rs.10,000         July 1 <sup>th</sup> Salaries paid Rs.15,000           July 1 <sup>th</sup> Salaries paid Rs.15,000         July 1 <sup>th</sup> Salaries paid Rs.15,000         July 2 <sup>th</sup> Rent received Rom Sighth Rs.10,000         July 1 <sup>th</sup> Salaries paid Rs.10,000           July 1 <sup>th</sup> Salaries paid Rs.10 (July 1 <sup>th</sup> Salaries paid Rs.10,000         July 1 <sup>th</sup> Salaries paid Rs.10,000         July 1 <sup>th</sup> Salaries paid Rs.10,000           July 1 <sup></sup>					
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2007, June 1 <sup>st</sup> Business started with cash Rs.25,000 and Cheque Rs.20,000     Interest paid for Rs.5,000     Interest paid for Rs.5,000       3     June 3 <sup>st</sup> Commission paid by cheque Rs.2,000     June 4 <sup>th</sup> Salaries paid for Rs.5,000       June 5 <sup>th</sup> Machinery purchased for Rs.6,000     June 6 <sup>th</sup> Rent received for Rs.20,000       Record /consider the following transactions in the books of Mr.Kiran.     Analyze       2009, July 1 <sup>th</sup> Business started with cash Rs.20,000     Atl8015.09       9     July 2 <sup>st</sup> Cash deposited into Bank Rs.20,000     July 3 <sup>st</sup> Cash withdrawn from Bank Rs.10,000       10     July 2 <sup>st</sup> Cash Paid to Mohan Rs.15,000     July 2 <sup>st</sup> Cash Paid to Mohan Rs.15,000       10     July 1 <sup>th</sup> Cheque received from Amar Rs.8,000     July 1 <sup>th</sup> Cheque received from Bharat Rs.2,000       10     July 1 <sup>th</sup> Cheque received from Said Rs.12,000     July 1 <sup>th</sup> Cheque received from Said Rs.12,000       10     July 1 <sup>th</sup> Cheque Issued to Charan Rs.7,000     July 1 <sup>th</sup> Salaries paid Rs.15,000       10     July 1 <sup>th</sup> Salaries paid Rs.15,000     July 1 <sup>th</sup> Salaries paid Rs.15,000       10     July 1 <sup>th</sup> Salaries form Krishna no cash Rs.20,000     July 2 <sup>th</sup> Senter Ceived Rom Signa Rs.10,000       10     July 2 <sup>th</sup> Coods purchased form Krishna no cash Rs.20,000     July 2 <sup>th</sup> Senter Ceived Rom Signa Rs.10,000       10     July 2 <sup>th</sup> Senter Ceived Rom Signa Rs.10,000     July 2 <sup>th</sup> Sender Off mr.Krishna on cash Rs.20,000       10     July 2 <sup>th</sup> Coods purchase			Apolyzo	CO 5	AHS015.10
8       Rs. 20,000 June 2 <sup>nd</sup> Interest paid for Rs. 5,000 June 3 <sup>nd</sup> Commission paid by cheque Rs.2,000 June 6 <sup>th</sup> Ratries paid for Rs. 5,000 June 6 <sup>th</sup> Rent received for Rs. 20,000       Analyze       CO 5         9       Record / consider the following transactions in the books of Mr.Kiran. 2009, July 1 <sup>th</sup> Business started with cash Rs. 50,000 July 2 <sup>nd</sup> Cash deposited into Bank Rs. 20,000 July 2 <sup>nd</sup> Cash withdrawn from Bank Rs. 10,000 July 4 <sup>th</sup> Cash taken from bank Rs. 20,000 July 4 <sup>th</sup> Cash taken from Bank Rs. 20,000 July 7 <sup>th</sup> Cheque received from Bharat Rs.2,000 July 10 <sup>th</sup> Furniture sold for cash Rs.3,000 July 10 <sup>th</sup> Purthased on cash Rs.12,000 July 10 <sup>th</sup> Purthased on cash Rs.12,000 July 10 <sup>th</sup> Purthased on cash Rs.12,000 July 10 <sup>th</sup> Salaries paid Rs.15,000 July 2 <sup>th</sup> Commission received from Sujatha Rs.10,000 July 2 <sup>th</sup> Goods sold to Gopal for cash Rs.30,00 July 2 <sup>th</sup> Goods sold to Gopal for cash Rs.30,00 July 3 <sup>th</sup> Goods sold to Gopal for cash Rs.30,00 July 3 <sup>th</sup> Goods sold to Gopal for cash Rs.30,00 July 3 <sup>th</sup> Wages paid by cheque Rs.50,000       Analyze CO 5       AHS015.09         11       4. Wages S0,000 July 3 <sup>th</sup> Wages Nather Paid for Cash Rs.30,00 July 3 <sup>th</sup> Wages S0,000       10. 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 3. Opening Stock 16,000       19. Drawings       2,000 3. Opening Stock 16,000       2. Office Expenses       00 3. Opening Stock 16,000       2. Office Expenses       00 3. Opening Stock 16,000       2. Office Expenses       00 3. Opening Stock 16,000 <td></td> <td></td> <td>Allalyze</td> <td>005</td> <td>A15015.10</td>			Allalyze	005	A15015.10
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10July 12 <sup>th</sup> Rent received Rs.5,000 July 28 <sup>th</sup> Rent paid to Landlord Rama Rao Rs.13,000 July 29 <sup>th</sup> Commission received from Sujatha Rs.10,000 July 30 <sup>th</sup> Goods purchased from Krishna on cash Rs.20,000 July 31 <sup>st</sup> Goods sold to Gopal for cash Rs.30,00 July 31 <sup>st</sup> Goods sold to Gopal for cash Rs.30,00 July 31 <sup>st</sup> 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$					
$\begin{array}{ c c c c c c c c c c c c c c c c c c c$					
$\begin{array}{ c c c c c c c c c c c c c c c c c c c$					
$\begin{array}{ c c c c c c c c c c c c c c c c c c c$					
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.1,00,0 Rs.10,000;Factory Rent				c.		
	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	<ul><li>3. Plant &amp; Machinery 17,</li><li>4. Trade expenses</li></ul>	,500 1,075	<ol> <li>Sundry Creditor</li> <li>Sales</li> </ol>	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	<b>A</b>				
	(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	18,00		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		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 \\ 1,020 \\ 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 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,200 \\ 5,$	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			
	<ol> <li>Provide Bad Debt</li> <li>Depreciate Machiner</li> <li>You are required to contrast Ratio iii) Absol</li> </ol>	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.					
	<ol> <li>Closing Stock Rs.80,000.</li> <li>Outstanding Salaries Rs.10,000.</li> </ol>								
	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 $(\mathbf{P}_{\alpha})$	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.								
	<ol> <li>2. Gross Profit Rs. 7,44,000.</li> </ol>								
	<ol> <li>Bank Overdraft is payable on demand.</li> </ol>								
	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	<b>,06,00</b> 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						
	<b>35,00</b> 0		<b>35,00</b> 0			

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

HOD, MBA