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THREE YEAR B.Com. (General & CA) (CBCS) DEGREE EXAMINATION, FEBRUARY 2023.

THIRD SEMESTER

BUSINESS STATISTICS

(w.e.f. 2020-21 Admitted Batch)

Time : Three hours

Maximum : 75 marks

(No additional sheet will be supplied)

SECTION A — (5 × 5 = 25 marks)

Answer any FIVE questions.

Each question carries 5 marks.

ఏదేని ఐదు ప్రశ్నలకు సమాధానములు వ్రాయుము.

ప్రతి ప్రశ్నకు 5 మార్కులు.

1. Explain importance of statistics.

గణాంకశాస్త్ర ప్రాముఖ్యతను వివరించండి.

2. Explain Mailed Questionnaire method.

తపాలా ప్రశ్నావళి పద్ధతిని వివరించండి.

3. Characteristics of measures of central tendency.

కేంద్రస్థాన కొలతల లక్షణములు.

4. What is Geometric mean?

గుణ మధ్యమము అనగానేమి?

5. Explain Range and its coefficient.

వ్యాప్తి మరియు వ్యాప్తి గుణకమును వివరించుము.

6. Calculate mean deviation for the following:

దత్తాంశము నుండి మధ్యమ విచలనాన్ని కనుగొనుము:

$x :$	5	10	15	20	25	30
$f :$	12	20	29	40	23	10

7. Calculate Bowley's coefficient of skewness for $Q_1 = 19$, $Q_3 = 41$ and median = 34.

బోలే వైష్ణవ్య గుణకాన్ని లెక్కించండి. $Q_1 = 19$, $Q_3 = 41$ మరియు మధ్యగతిము = 34

8. Explain skewness.

వైష్ణవ్యమును వివరించుము.

9. Types of correlation.

సహసంబంధం రకాలు.

10. Mention the uses of correlation.

సహసంబంధం యొక్క ప్రయోజనాలను పేర్కొనుము.

SECTION B — (5 × 10 = 50 marks)

Answer ALL questions.

Each question carries 10 marks.

అన్ని ప్రశ్నలకు సమాధానములు వ్రాయుము.

ప్రతి ప్రశ్నకు 10 మార్కులు.

11. Construct histogram and frequency polygon for the following data:

క్రింది దత్తాంశమునకు చిత్రాన్ని, చిహ్నపున్న బహుభుజిని నిర్మించుము:

Monthly expenditure మాసపు వ్యయము	0 - 30	30 - 60	60 - 90	90 - 120	120 - 150	150 - 180
No. of families కుటుంబాల సంఖ్య	5	18	27	44	30	12

Or

12. Explain the main characteristics of a good table.

ఒక మంచి పట్టిక కి ఉండవలసిన ప్రధాన లక్షణములను పేర్కొనుము.

13. Calculate mean and median from the following data:

క్రింది దత్తాంశమునకు అంకమధ్యమము మరియు మధ్యగతిమును కనుగొనుము:

$x:$	20	30	40	50	60	70	80	90	100
$f:$	2	11	29	40	48	60	77	96	99

Or

14. Calculate mode for the following data:

క్రింది వివరాల నుండి బహుళకాన్ని కనుగొనండి:

$x:$	0 - 5	5 - 10	10 - 15	15 - 20	20 - 25	25 - 30	30 - 35
$f:$	7	14	25	39	21	11	2

15. Calculate standard deviation for the following data:

క్రింది ఇచ్చిన దత్తాంశము నుండి విచరణ గుణకాన్ని కనుగొనండి:

C.I.:	0 - 10	10 - 20	20 - 30	30 - 40	40 - 50	50 - 60	60 - 70	70 - 80
$f:$	6	14	30	43	54	41	29	9

Or

16. Explain Q_3 , D_4 and P_{10} .

Q_3 , D_4 మరియు P_{10} లను వివరించండి.

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17. Calculate Karl Pearson skewness from the following data:

దిగువ ఇచ్చిన దత్తాంశము నుండి కార్ల్ పీయర్సన్స్ వైష్ణుమును కనుగొనుము:

$x:$	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39
$f:$	4	11	23	32	16	7

Or

18. Define Kurtosis and its uses.

కరుదత్వమును నిర్వచించి, వాటి ఉపయోగాలను తెలుపుము.

19. Calculate coefficient of correlation of the following data:

క్రింది దత్తాంశమునకు సహసంబంధ గుణకాన్ని లెక్కించండి:

$x:$	18	23	25	29	31	32	39	44	50	61
$y:$	20	22	26	29	30	32	36	37	39	41

Or

20. Calculate rank correlation coefficient for the following data:

క్రింది దత్తాంశానికి కోటి సహసంబంధ గుణకమును కనుగొనుము:

$x:$	35	40	25	85	55	90	55	45	50	60
$y:$	150	130	100	160	110	100	120	130	100	110

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THREE YEAR B.Com. (General and Comp.Ap) (CBCS) DEGREE EXAMINATION,
FEBRUARY 2023

THIRD SEMESTER

ADVANCED ACCOUNTING

(w.e.f 2020-21 admitted batch)

Time : Three hours

Maximum : 75 marks

(No additional sheet will be supplied)

PART A — (5 × 5 = 25 marks)

Answer any FIVE of the following questions.

1. Features of non profit entities.
2. Explain Receipts and payments account.
3. Differences between single entry and double entry.
4. Ascertainment of profit under single entry system.
5. From the following calculate cash price
Hire purchase price of asset Rs. 50,000
Down payment Rs. 10,000
4 annual instalments at the end of each year 10,000
Rate of interest 5% pa.
6. Distinguish between hire purchase and instalment system.
7. Partnership Deed.
8. Das and Sinha are partners in a firm sharing profits in 4:1 ratio. They admitted Pal as a new partner for 1/4 share in the profits, which he acquired wholly from Das. Determine the new profit sharing ratio of the partners.
9. Garner Vs Murray rule.
10. Distinguish between revaluation account and realisation account.

Answer ALL questions.

11. Receipts and payments of Medical Society is given below :

Receipts and Payments Account for the year ending 31 st Dec 2016			
Receipts	Ra.	Payments	Ra.
To Balance b/d	7,000	By Payment to medicines	30,000
To Subscriptions	50,000	By Honorarium to doctors	10,000
To Donations	14,500	By Salaries	27,500
To Interest on investment @ 7% p.a.	7,000	By Sundry expenses	500
To Charity show proceeds	10,000	By Equipment purchased	15,000
		By Charity show expenses	1,000
		By Balance c/d	4,500
	<u>88,500</u>		<u>88,500</u>

Additional information	1.1.2016	31.12.2016
Subscriptions due	1,500	2,000
Subscriptions received in advance	2,000	1,500
Stock of medicines	11,000	16,000
Value of equipment	22,000	31,000
Value of buildings	41,000	39,000

You are require to prepare income and expenditure account for the year ending 31.12.2016 and balance sheet as on that date.

Or

12. The following is the account of cash transactions of the Nari Kalayan Samittee for the year ended December 31, 2019.

Receipts	Amount Rs.	Payments	Amount Rs.
Balance from last year	2,270	Rent	6,600
Subscriptions	32,500	Electric charges	3,200
Life membership fee	3,250	Lecturer's fee	730
Donation	2,500	Office expenses	1,480
Profit from entertainment	7,250	Printing and stationery	1,050
Sale of old books (books value Rs. 1,000)	750	Legal fee	1,870
Interest	350	Books	6,500
		Furniture purchased	8,600
		Expenses on nukar drama	1,300
		Cash in hand	8,040
		Cash at bank	9,500
	<u>48,870</u>		<u>48,870</u>

You are required to prepare an Income and Expenditure Account after the following adjustments:

- Subscription still to be received are Rs. 750, but subscription include Rs. 500 for the year 2020.
- In the beginning of the year the Sangh owned building Rs. 20,000 and furniture Rs. 3,000 and Books Rs. 2,000
- Provide depreciation on furniture @ 5% (including purchase), books @ 10% and building @ 5%

13. Mr. Sanjeev maintains books on single entry. He gives you following information

Particulars	31.3.2004	31.3.2005
	Rs.	Rs.
Bank Balance	1,200	2,000
Cash in hand	200	300
Stock of goods	10,000	12,000
Debtors	12,000	8,000
Furniture	4,000	4,000
Buildings	20,000	20,000
Creditors	7,000	8,000

Sanjeev introduced a fresh capital of Rs. 10,000 1st July 2004 and withdrawn Rs. 5,000 during the year. You are required to find out the profit made by Sanjeev after providing 5% depreciation on building 10% depreciation on furniture for the year ended 31.3.2005.

Or

14. Rajeev keeps his books by single entry method. His position on 31st March 2020 was as follows : Cash in hand Rs. 200 Cash at Bank Rs. 25,500 Sundry Debtors Rs. 18,400; Stock Rs. 28,600; Furniture Rs. 5000; Sundry Creditors Rs. 18,700; expenses outstanding Rs. 2,000.

On 1st October 2020 Rajeev introduced Rs. 10,000 as further capital and withdrew on the same date Rs. 7,000. Out of which he spent Rs. 5,000 on the purchase of machine for the business, on 31st March 2021 his position was as follows Cash in hand Rs. 2,100 Cash at Bank Rs. 27,500 Sundry Debtors Rs. 24,200; Stock Rs. 31,500; Furniture Rs. 6000; Sundry Creditors Rs. 25,200; prepaid expenses Rs. 200

Find out the profit or loss, made by Rajeev after providing depreciation on machinery 10% and on furniture 20%

15. A truck is purchased for Rs. 1,80,000 on hire purchase system on 1.1.2020. The amount is payable Rs. 60,000 on the date of purchase and the balance in three annual instalment of Rs. 50,000 each at the end of each year. Depreciation at 10% is charged under written down value method. Show the necessary accounts in the hire purchaser.

Or

16. X purchased a machine on hire purchased system. The total cash price of the machine is Rs. 31,960, payable Rs. 8,000 down and three instalments of Rs. 12,000, Rs. 10,000 and Rs. 4,000 payable at the end of first, second and third year respectively. Interest charged at 5% p.a. charge depreciation at 10% straight line method pass necessary journal entries in the books of X.

17. Following is the balance sheet of Shashi and Ashu Shari profit as 3 : 2

Liabilities	Ra.	Assets	Rs.
Creditors	18,000	Debtors	22,000
General reserve	25,000	Less : Provision for DD	1,000
Workmen's compensation fund	15,000	Land and building	18,000
Capital : Shashi	15,000	Plant and machinery	12,000
Ashu	10,000	Stock	11,000
		Bank	21,000
	<u>83,000</u>		<u>83,000</u>

On admission of Tanya for $\frac{1}{6}$ th share in the profit it was decided that :

- Provision for doubtful debts to be increased by Rs. 1,500.
- Value of land and building to be increased to Rs. 21,000.
- Value of stock to be increased by Rs. 2,500.
- The liability of workmen's compensation fund was determined to be Rs. 12,000.
- Tanya brought in as her share of goodwill Rs. 10,000 in cash.
- Tanya was to bring further cash of Rs. 15,000 for her capital.

Prepare Revaluation A/c, Capital A/cs and the Balance Sheet of the new firm

Or

18. Pankaj, Naresh and Saurabh are partners sharing profits in the ratio of 3:2:1. Naresh retired from the firm due to his illness. On that date the Balance Sheet of the firm was as follows:

Books of Pankaj, Naresh and Saurabh
Balance Sheet as on 31.3.2017

Liabilities	Amount Rs.	Assets	Amount Rs.
General Reserve	12,000	Bank	7,600
Sundry creditors	15,000	Debtors	6,000
Bills payable	12,000	Less : Provision for Doubtful debt	<u>400</u>
Outstanding salary	2,200	Stock	9,000
Provision for legal damages	6,000	Furniture	41,000

Liabilities	Amount Rs.	Assets	Amount Rs.
Capitals :		Premises	80,000
Pankaj	46,000		
Naresh	30,000		
Saurabh	20,000		
	<u>96,000</u>		
	1,43,200		<u>1,43,200</u>

Additional Information :

- Premises have appreciated by 20%, stock depreciated by 10% and provision for doubtful debts was to be made 5% on debtors. Further, provision for legal damages is to be made for Rs 1,200 and furniture to be brought up to Rs. 45,000.
 - Goodwill of the firm is valued at Rs. 42,000.
 - Rs 26,000 from Naresh's Capital account are transferred to his loan account and balance is paid through bank; if required, necessary loan may be obtained from Bank.
 - New profit sharing ratio of Pankaj and Saurabh is decided to be 5:1.
- Give the necessary ledger accounts and balance sheet of the firm after Naresh's retirement.

19. Rose and Lily shared profits in the ratio of 2:3. Their Balance Sheet on March 31, 2017 was as follows :

Balance Sheet of Rose and Lily as on March 31, 2017			
Liabilities	Amount Rs.	Assets	Amount Rs.
Creditors	40,000	Cash	16,000
Lily's loan	32,000	Debtors	80,000
Profit and loss	50,000	Less : Provision for doubtful debts	<u>3,600</u>
Capitals :		Inventory	1,09,600
Lily	1,60,000	Bills Receivable	40,000
Rose	<u>2,40,000</u>	Buildings	<u>2,80,000</u>
	<u>5,22,000</u>		<u>5,22,000</u>

Rose and Lily decided to dissolve the firm on the above date.

Assets (except bills receivables) realized Rs. 4,84,000.

Creditors agreed to take Rs. 38,000.

Cost of Realization was Rs. 2,400.

There was a Motor Cycle in the firm which was bought out of the firm's money was not shown in the books of the firm. It was now sold for Rs. 10,000.

There was a contingent liability in respect of outstanding electric bill of Rs. 5,000

Bill Receivable was taken over by Rose at Rs. 33,000.

Show Realization Account, Partners Capital Account, Loan Account and Cash Account.

Or

20. Supriya and Monika are partners, who share profit in the ratio of 3:2. Following is the balance sheet as on March 31, 2020.

Balance Sheet of Supriya and Monika as on March 31, 2020

Liabilities	Amount Rs.	Assets	Amount Rs.
Supriya's Capital	32,500	Cash at bank	40,500
Monika's Capital	11,500	Stock	7,500
Sundry Creditors	48,000	Sundry debtors	21,500
General Reserve	13,500	Less provision for doubtful debts	500
		Fixed assets	36,500
	<u>1,05,500</u>		<u>1,05,500</u>

The firm was dissolved on March 31, 2020. Close the books of the firm with the following information:

- Debtors realized at a discount of 5%,
- Stock realised at Rs. 7,000
- Fixed assets realized at Rs. 42,000,
- Realization expenses of Rs. 1,500
- Creditors are paid in full.

Write necessary journal entries for the dissolution of firm.