

**ADVANCED CORPORATE ACCOUNTING (Lab Work)**

**Holding Companies**

1. The following are the balance sheets of H Company Ltd. and its subsidiary S Company Ltd.

| Liabilities                          | H Co.<br>Rs. | S Co.<br>Rs. | Assets                             | H Co<br>Rs. | S co<br>Rs. |
|--------------------------------------|--------------|--------------|------------------------------------|-------------|-------------|
| Share capital<br>(Shares of 10 each) | 500000       | 200000       | S.Assets                           | 600000      | 300000      |
| Reserve on<br>1-4-2003               | 250000       | 50000        | Investments in<br>in S Ltd ( 100%) | 300000      | -           |
| P&L A/c                              | 80000        | 40000        |                                    |             |             |
| Creditors                            | 70000        | 10000        |                                    |             |             |
|                                      | -----        | -----        |                                    | -----       | -----       |
|                                      | 900000       | 300000       |                                    | 900000      | 300000      |
|                                      | -----        | -----        |                                    | -----       | -----       |

H Ltd acquired all shares of S. Ltd. on 1-10-2003. The Profit and Loss account of S Ltd is the profit made in the year 2003-2004. Prepare consolidated balance sheet using Excel or Tally.

2. From the two balance sheets of H Ltd and S Ltd prepare consolidated balance sheet

| Liabilities                                | H Ltd<br>Rs. | S Ltd<br>Rs. | Assets  | H Ltd<br>Rs. | S Ltd<br>Rs. |
|--|--------------|--------------|---|--------------|--------------|
| Share Capital<br>(Shares of<br>Rs.10 each) | 120000       | 30000        | Buildings at cost                                 | 72000        | 25000        |
| General Reserve                            | 25000        | 6000         | Plant & machinery                                 | 30000        | 10000        |
| Profit & Loss A/c                          | 12000        | 9000         | Shares in S Ltd<br>2000 shares of.<br>Rs. 10 each | 25000        | -            |
| Sundry Creditors                           | 15000        | 5000         | Stock   | 18000        | 3000         |
|  |              |              | Debtors   | 22000        | 7000         |
|  |              |              | Bank  | 5000         | 5000         |
|  | -----        | -----        |   | -----        | -----        |
|  | 172000       | 50000        |   | 172000       | 50000        |
|  | -----        | -----        |   | -----        | -----        |

When H Ltd acquired 2000 shares in S Ltd, the latter company had reserve amounting to Rs. 5000. Use Excel or Tally.

3. The following are the balance sheets of H Ltd and S Ltd as on 31-3-2002. Prepare Consolidated balance sheet using Excel or Tally.

| Liabilities                         | H Ltd.<br>Rs. | S Ltd.<br>Rs. | Assets          | H Ltd<br>Rs. | S Ltd<br>Rs. |
|-------------------------------------|---------------|---------------|-----------------|--------------|--------------|
| Share Capital<br>( Re. 1 per share) | 10000         | 8000          | Fixed Assets    | 5000         | 6000         |
| Reserves                            | 4000          | 3000          | Stock           | 4000         | 6000         |
| Bills Payable                       | 7000          | 5000          | Shares in S Ltd | 6000         | -            |
|                                     |               |               | Bill receivable | 8000         | 5000         |

|           |       |       |      |       |       |
|-----------|-------|-------|------|-------|-------|
| P & L A/c | 4000  | 2000  | Cash | 2000  | 1000  |
|           | ----- |       |      | ----- |       |
|           | 25000 | 18000 |      | 25000 | 18000 |
|           | ----- |       |      | ----- |       |

Bill receivable of H Ltd. includes Rs. 2500 given by S Ltd. Rs. 500 was transferred by S Ltd to reserve out of current year's profit. Shares of S Ltd. were purchased by H Ltd on 30-9-2001.

4. The following are the summarized balance sheets of H Ltd and S Ltd as at 31<sup>st</sup> December, 1991.

| Liabilities                       | H Ltd<br>Rs | S Ltd<br>Rs | Assets          | H Ltd<br>Rs | S Ltd<br>Rs |
|-----------------------------------|-------------|-------------|-----------------|-------------|-------------|
| Share Capital                     | 200000      | 50000       | S.Assets        | 180000      | 120000      |
| Reserves                          | 30000       | 10000       | Shares in S Ltd | 230000      | -           |
| Profit & Loss<br>(As on 1-1-1991) | 60000       | 30000       | Cash at Bank    | 20000       | 10000       |
| Profit for the year               | 40000       | 10000       |                 |             |             |
| Creditors                         | 100000      | 30000       |                 |             |             |
|                                   | -----       |             |                 | -----       |             |
|                                   | 430000      | 130000      |                 | 430000      | 130000      |
|                                   | -----       |             |                 | -----       |             |

H Ltd acquired 80% of the shares of S Ltd on 1<sup>st</sup> July, 1991. Included in the assets of H Ltd. there is Rs. 30000 loan to S Ltd shown as creditors in S Ltd. Sundry assets of S Ltd. include furniture of Rs.40000 to be revalued at Rs. 50000. Prepare consolidated balance sheet using Excel or Tally.

5. The following are the balance sheets of H Ltd and S Ltd as at 31<sup>st</sup> December, 2007.

| Liabilities                        | H Ltd<br>Rs | S Ltd<br>Rs. | Assets                           | H Ltd<br>Rs. | S Ltd<br>Rs. |
|------------------------------------|-------------|--------------|----------------------------------|--------------|--------------|
| Share Capital<br>(Share of Rs. 10) | 50000       | 40000        | Fixed Assets                     | 20000        | 30000        |
| General Reserve                    | 12000       | 4000         | <b>Debtors:</b>                  |              |              |
| Profit & Loss A/c                  | 10000       | 6000         | External                         | 9000         | 5000         |
| <b>Creditors:</b>                  |             |              | S Ltd                            | 3000         | -            |
| External                           | 11000       | 5000         | Cash at bank                     | 5500         | 1900         |
| H Ltd                              |             | 2900         | Stock                            | 4000         | 9000         |
|                                    |             |              | Shares in S Ltd<br>(3000 Shares) | 32000        | --           |
|                                    |             |              | Goods in Transit                 | 600          | --           |
|                                    |             |              | Other Investments                | 8900         | 12000        |
|                                    | -----       |              |                                  | -----        |              |
|                                    | 83000       | 57900        |                                  | 83000        | 57900        |
|                                    | -----       |              |                                  | -----        |              |

The credit balance of Profit Loss account of S Ltd at the date H Ltd bought its shares was Rs. 2000 and the General reserve stood at nil. On 31<sup>st</sup> December, 2007 there were goods in –transit from H Ltd to S Ltd Rs.600 and cash in transit Rs.100 from S Ltd to H Ltd.

These had been entered only in the books of standing companies. Prepare consolidated balance sheet as on 31<sup>st</sup> December, 2007 using Excel or Tally.

### Electricity Companies

6. From the following balances as on December 31, 2000 appearing in the ledger of the Electric Light and Power Co.Ltd., you are required to prepare Revenue account, Net Revenue account, Capital account and General Balance sheet using Excel or Tally.

|                     | Rs    |                        | Rs.   |
|---------------------|-------|------------------------|-------|
| Equity shares       | 54900 | Stores on hand         | 700   |
| Debentures          | 20000 | Cash                   | 300   |
| Lands               |       | Cost of generating     |       |
| (31-12-1999)        | 15000 | electricity            | 3000  |
| Lands purchased     |       | Cost of distributing   |       |
| during 2000         | 500   | electricity            | 600   |
| Machinery           |       | Rent, rates and taxes  | 400   |
| (31-12-1999)        | 60000 | Management Expenses    | 1200  |
| Machinery purchased |       | Depreciation           | 2000  |
| during, 2000        | 500   | Sale of current        | 13200 |
| Mains including     |       | Rent of Meters         | 300   |
| Cost of laying      |       | Interest on debentures | 1000  |
| (31-12-1999)        | 20000 | Dividends              | 2000  |
| Spent on mains      |       | Balance of net revenue |       |
| during 2000         | 5100  | account, 31-12-1999    | 2850  |
| Sundry Creditors    | 100   |                        |       |
| Depreciation Fund   | 25000 |                        |       |
| Sundry debtors for  |       |                        |       |
| Current supplied    | 4000  |                        |       |
| Other debtors       | 50    |                        |       |

7. From the following balances as on 31<sup>st</sup> December, 2004 prepare the Revenue account, Net Revenue account, Capital account and General Balance sheet of GIP. Power and Light company Ltd.

| Particulars                         | Rs.    | Particulars               | Rs.    |
|-------------------------------------|--------|---------------------------|--------|
| <i>Balances as on 1-1-2004</i>      |        | Expenses of management    | 14400  |
| Land                                | 180000 | Cost of Distribution      | 6000   |
| Machinery                           | 720000 | Depreciation              | 24000  |
| Mains                               | 240000 | Sale of current           | 156000 |
| <i>Expenditure during the year:</i> |        | Meter rent                | 6000   |
| Land                                | 6000   | Interest on debentures    | 12000  |
| Machinery                           | 6000   | Interim dividend          | 24000  |
| Mains                               | 61200  | Net revenue as on         |        |
| Share Capital                       | 658800 | 1-1-2004                  | 34200  |
| Debentures                          | 240000 | Depreciation Fund         | 300000 |
| Sundry Creditors                    | 1200   | Sundry debtors for energy |        |
| Cost of generation                  | 42000  | supplied                  | 48000  |
| Rent, rates and taxes               | 6000   | Others                    | 600    |
|                                     |        | Cash balance              | 6000   |

8. Gupta Electricity Company earned a profit of Rs.33, 97000 after paying Rs.120000 @6% as debenture interest for the year ended 31<sup>st</sup> March, 2004. The following information is supplied to you.  
 Fixed assets 7,20,00,000, Depreciation written off 2,00,00,000, Loan from electricity board 1,60,00,000, Reserve fund investment at par(4%) 40,00,000, Contingency reserve investment at par(4%) 30,00,000, Tariff and dividend control reserve 4,00,000, Security deposits of customers 6,00,000, Customers contribution to assets 2,00,000, Preliminary Expenses 1,60,000, Monthly average of current assets (including amount due from customers 10,00,000) 30,40,000, Development reserve 10,00,000.  
 Show the disposal of profits mentioned above taking bank rate as 9% using Excel.
9. Electric supply limited re-build and re-equipped one of their mains at a cash cost of Rs. 40, 00,000. The old mains thus super ceded cost of Rs 15, 00,000. The capacity of the new mains is double that of the old mains. Rs 70,000 were realized from sale of old materials. Four old motors valued at Rs. 2, 00,000 salvaged from the old mains were used in the reconstruction. The cost of labour and materials is respectively 30% and 25% higher now than when the old mains were built. The proportion of labour to materials in the mains then and now is 2:3. Show the journal entries using Excel or Tally for recording above transactions if accounts are maintained under the Double Accounting system.

#### **Accounting For Price Level Changes (Inflation Accounting)**

10. M/s Mamata Ltd had the following monetary assets and liabilities as on 1 January,2009.

| Monetary Assets: | Rs    |
|------------------|-------|
| Debtors          | 50000 |
| Bills receivable | 15000 |
| Cash at Bank     | 15000 |
|                  | ----- |
|                  | 80000 |

| Monetary Liabilities: |       |
|-----------------------|-------|
| Creditors             | 23000 |
| Bills payable         | 12000 |
|                       | ----- |
|                       | 35000 |

The transactions affecting monetary items during the year were as follows:

1. Sales of Rs.198000 made evenly during the year.
2. Purchase of Rs. 132000 made evenly during the year.
3. Operating expenses of Rs. 33000 incurred evenly throughout the year
4. One machine was sold for Rs 24000 on October1, 2009.
5. Dividend of Rs.13000 was declared on December, 2009.

The general price index was as follows:

January 1,2009---90: Average for the year—110, on October 1,2009---120, on December 31,2009—120.

You are required to compute the general power gain or loss for the year stated in terms of the current year end rupee value using Excel.

11. The balance sheets of M/s Anirudh Ltd as on 1<sup>st</sup> April,2008 and income statement For the year ended 31<sup>st</sup> March,2009 are given below:

| Balance sheet as on 1 <sup>st</sup> April,2008                  |                  |              |                  |
|---|------------------|--------------|------------------|
| Liabilities   | Rs               | Assets       | Rs.              |
| Share Capital   | 20,00,000        | Fixed Assets | 17,00,0000       |
| Creditors   | 7,50000          | Stock        | 3,00,000         |
|   |                  | Debtors      | 2,50,000         |
|   |                  | Cash         | 5,00,000         |
|   | -----            |              | -----            |
|   | 27, 50,000       |              | 27,50,000        |
|   | -----            |              | -----            |
| Income statement for the year ended 31 <sup>st</sup> March,2009 |                  |              |                  |
| Particulars   | Rs.              |              | Rs.              |
| Sales   |                  |              | 50, 00,000       |
| Less: Cost of goods sold:                                       |                  |              |                  |
| Opening stock   | 3, 00,000        |              |                  |
| Add: Purchases  | 35.50,000        |              |                  |
|   | -----            |              |                  |
|   | 38, 50,000       |              |                  |
| Less: Closing stock   | 3, 50,000        |              |                  |
|   | -----            |              |                  |
|   |                  |              | 35, 00,000       |
|   |                  |              | -----            |
| Gross Profit  |                  |              | 15, 00,000       |
| Less: Operating Expenses  | 8, 20,000        |              |                  |
| Depreciation fixed  |                  |              |                  |
| Assets  | <u>2, 45,000</u> |              | <u>10,65,000</u> |
| Net Profit  |                  |              | 4, 35,000        |

Debtors and creditors balances remained constant throughout the year. The general price index was as follows:

On April 1, 2008 300, Average for the year --- 320, On March 31, 2009—360

You are required prepare the final accounts to the year 2008-09 after adjusting price level changes under Current Purchasing Power (CPP) method using Excel.

12. The HCA income statement of M/s Sundaram traders is given below:

|                      |                  |                  |
|----------------------|------------------|------------------|
| Sales (net)          |                  | 10,00,000        |
| Cost of Sales:       |                  |                  |
| Opening stock (FIFO) | 1, 00,000        |                  |
| Purchases            | <u>5, 00,000</u> |                  |
|                      | 6, 00,000        |                  |
| Less: Closing stock  | 80,000           |                  |
|                      | -----            |                  |
|                      |                  | <u>5, 20,000</u> |

|                          |        |                  |
|--------------------------|--------|------------------|
| Gross profit on sales    |        | 4, 80,000        |
| Less: Operating Expenses |        |                  |
| Selling                  | 50,000 |                  |
| General                  | 25,000 |                  |
| Depreciation             | 50,000 | <u>1, 25,000</u> |
| Net income before taxes  |        | 3, 55,000        |

The depreciable assets were acquired when the general price level index stood at 12.5 charges in the general price level index during 2000 were as follows:

|                   |     |
|-------------------|-----|
| Beginning of 2000 | 150 |
| Average of 2000   | 180 |
| End of 2000       | 200 |

Compute the income under CPP terms assuming that the general price level gain was Rs 10000. Use Excel.

13. M/s Manak Ltd purchased a fixed asset on Jan1, 2005 for Rs. 3, 00,000. The life of the asset is 3 years with no scrap value. The rate of inflation is 20%. Calculating depreciation a total replacement cost, show the following accounts in the company's book as per current cost accounting method using Excel.
1. Fixed assets a/c
  2. Provision for Depreciation a/c
  3. Current cost reserve a/c
  4. P&L a/c

### Liquidation Accounts

14. On January 31, 2003 a compulsory order for winding up was made against X co. Ltd., The following particulars being disclosed.

| Particulars                                | Book Value | Estimated value |
|--|------------|-----------------|
| Cash                                       | 100        | 100             |
| Debtors                                    | 4,000      | 3,600           |
| Land and Buildings                         | 60,000     | 48,000          |
| Furniture                                  | 20,000     | 20,000          |
| Unsecured creditors                        | 20,000     |                 |
| Secured creditors on Land & building       |            |                 |
|  | 42,000     |                 |
| Floating debentures                        | 10,000     |                 |
| Preferential creditors                     | 6,000      |                 |
| Share capital( 3200 shares of Rs 100 each) |            |                 |

Estimated liability for bills discounted was Rs, 6000 estimated to rank at Rs. 6000. Other contingent liabilities were Rs. 12000, estimated to rank at Rs. 12000. The company formed on January 1, 1998 and has made losses of Rs. 3, 13,900. Prepare statement of affairs and deficiency a/c using Excel.

- 15.M.Co. Ltd went into voluntary liquidation on 1<sup>st</sup> March,2001. The following balances are extracted from its books on that date.

|             |     |        |     |
|-------------|-----|--------|-----|
| Liabilities | Rs. | Assets | Rs. |
|-------------|-----|--------|-----|

|                           |           |                  |           |
|---------------------------|-----------|------------------|-----------|
| Capital                   |           | Buildings        | 1, 50,000 |
| ( 50,000 equity shares of |           | Plant            | 2,10,000  |
| Rs 10 each)               | 5, 00,000 | Stock in trade   | 95,000    |
| Floating debentures       | 2, 00,000 | Book debt        | 65,000    |
| Bank Overdraft            | 30,000    | Calls in Arrears | 1, 00,000 |
| Creditors                 | 40,000    | Cash in hand     | 10,000    |
|                           |           | P&L a/c          | 1, 40,000 |
|                           | -----     |                  | -----     |
|                           | 7, 70,000 |                  | 7, 70,000 |
|                           | -----     |                  | -----     |

Plant and machinery and buildings are valued at Rs. 1, 50,000 and Rs. 1, 20,000 respectively. On realization losses of Rs. 15,000 are expected on stock. Book debts will be realized Rs. 70,000. Calls in arrears are expected to realize 90%. Bank over draft is secured against buildings. Preferential creditors for taxes 8000 included in creditors. Prepare a statement of affairs using Excel.

16. Day Dreaming company Ltd went into voluntary liquidation. Its assets realized Rs. 7,00,000 excluding the amount realized by the sale of securities held by secured creditors. The following was the position.

|  |           |
|--|-----------|
| Share capital 10,000 shares of Rs 10 each      | 1, 00,000 |
| Debentures having a floating charge            | 5, 00,000 |
| Liquidation expenses                           | 10,000    |
| Preferential creditors                         | 12,000    |
| Unsecured creditors                            | 3, 00,000 |
| Liquidator's Remuneration                      | 15,000    |
| Secured creditors (secured realized Rs 90,000) | 80,000    |

Prepare liquidator final statement using Excel

17. The following are the details regarding Overconfident company Ltd., which went into voluntary liquidation:

**Share Capital:**

8% Preference shares of Rs 100 each Rs. 400000

10000 Equity shares of Rs 100 each Rs. 60 paid up

Assets including Building realized Rs. 8, 40,000, liquidation expenses amounted to Rs. 30,000. The company has taken a loan of Rs. 1, 00,000 from Patel against the mortgage of building that realized Rs. 1, 61,000

Salaries of 8 clerks for 4 months @ Rs. 300 each per month and salaries for peons for 3 months @ Rs. 150 each per month are outstanding and in addition the company books show the creditors worth Rs. 1, 74,800. Prepare liquidator final statement using Excel.

18. Bekar Ltd went into voluntary liquidation. The details regarding liquidation are as follows:

1. 2000 8% Preference shares of Rs 100 each fully paid up
2. Class A 2000 Equity shares of Rs 100 each but, Rs 75 paid up
3. Class B 1600 Equity shares of Rs 100 each ( Rs 60 paid up)

4. Class C 1400 equity shares of Rs. 100 each ( Rs. 50 paid up)

Assets including machinery realized Rs. 4, 20,000. Liquidation expenses amount to Rs. 15,000.

Bekar Ltd. has borrowed a loan of Rs.50,000 from Patel brothers against the mortgage of machinery which realized Rs. 80,500. In the books of the company salaries of four clerks for four months at the rate of Rs 300 per month and salaries of four peons for three months at the rate of Rs.150 are outstanding. In addition to the above the company has the creditors worth Rs. 87,400. Prepare liquidators final statement using Excel.



**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

BUSINESS LAWS

**Paper-I**

(New)

(Common to B.Com. CC / Computers / Insurance / ASM / Taxation / TPP / CSP)

Time: 3 Hours

Max. Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)

Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
- 6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

CORPORATE ACCOUNTING

**Paper-II**

(New)

(Common to B.Com. CC / Computers / Insurance / ASM / Taxation / TPP / CSP)

Time: 3 Hours

Max. Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)

Four Theory and Four Problems Questions  
to be set covering from All Units

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) Theory (OR) (b) Problem - From **Unit – I** Syllabus
- 3. (a) Theory (OR) (b) Problem - From **Unit – II** Syllabus
- 4. (a) Theory (OR) (b) Problem - From **Unit – III** Syllabus
- 5. (a) Theory (OR) (b) Problem - From **Unit – IV** Syllabus
- 6. (a) Problem (OR) (b) Problem - From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

COST AND MANAGEMENT ACCOUNTING

**Paper-III**

(New)

(Common to B.Com. CC / Computers / Insurance / ASM / Taxation / TPP / CSP)

Time: 3 Hours

Max. Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)

Four Theory and Four Problems Questions  
to be set covering from All Units

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) Theory (OR) (b) Problem - From **Unit – I** Syllabus
- 3. (a) Theory (OR) (b) Problem - From **Unit – II** Syllabus
- 4. (a) Theory (OR) (b) Problem - From **Unit – III** Syllabus
- 5. (a) Theory (OR) (b) Problem - From **Unit – IV** Syllabus
- 6. (a) Problem (OR) (b) Problem - From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

AUDITING

Paper-IV

(New)

(Common to B.Com. CC / Computers / Insurance / ASM / Taxation / TPP / CSP)

Time: 3 Hours

Max. Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)

Four Theory and Four Problems Questions  
to be set covering from All **Units**

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) Theory (OR) (b) Problem - From **Unit – I** Syllabus
- 3. (a) Theory (OR) (b) Problem - From **Unit – II** Syllabus
- 4. (a) Theory (OR) (b) Problem - From **Unit – III** Syllabus
- 5. (a) Theory (OR) (b) Problem - From **Unit – IV** Syllabus
- 6. (a) Theory (OR) (b) Problem - From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

BUSINESS COMMUNICATION

Paper-V

(New)

(Common to B.Com. CC / Computers / Insurance / ASM / Taxation / CSP)

Time: 3 Hours

Max. Marks: 100

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)

Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x16=80)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
- 6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

ADVANCED CORPORATE ACCOUNTING

Paper-VI

(New)

(B.Com. CC Only)

Time: 3 Hours

Max. Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)

Four Theory and Four Problems Questions  
to be set covering from All **Units**

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) Theory (OR) (b) Problem - From **Unit – I** Syllabus
- 3. (a) Theory (OR) (b) Problem - From **Unit – II** Syllabus
- 4. (a) Theory (OR) (b) Problem - From **Unit – III** Syllabus
- 5. (a) Theory (OR) (b) Problem - From **Unit – IV** Syllabus
- 6. (a) Theory (OR) (b) Problem - From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

ADVANCED MANAGEMENT ACCOUNTING

**Paper-VII**

(New)

(B.Com. CC Only)

Time: 3 Hours

Max. Marks: 100

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)

Four Theory and Four Problems Questions  
to be set covering from All **Units**

**Section – B (Marks: 5x16=80)**

Answer all questions in about FIVE pages each.

- 2. (a) Theory (OR) (b) Problem - From **Unit – I** Syllabus
- 3. (a) Theory (OR) (b) Problem - From **Unit – II** Syllabus
- 4. (a) Theory (OR) (b) Problem - From **Unit – III** Syllabus
- 5. (a) Theory (OR) (b) Problem - From **Unit – IV** Syllabus
- 6. (a) Theory (OR) (b) Problem - From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

(Tax Procedures & Tax Practices)

DATA BUSINESS MANAGEMENT SYSTEMS

Paper-V

(New)

Time: 3 Hours

Max. Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)



Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
- 6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus



**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

(COMPUTERS)

WEB Programming

Paper-VI

(New)

Time: 3 Hours

Max. Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)

Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
- 6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

(COMPUTERS)

Relational Database Management Systems

Paper-VII

(New)

Time: 3 Hours

Max. Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)

Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
- 6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – I; Insurance)**

Paper-I

Life Insurance

(New)

Time: 3 Hours

Max. Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)



Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
- 6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – I; Insurance)**

Paper-II

Non-Life Insurance

(New)

Time: 3 Hours

Max. Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)

Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
- 6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – II; Banking)**

Paper-I

Banking in India

(New)

Time: 3 Hours

Max. Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)

Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
- 6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – II; Banking)**

Paper-II

Computer Applications in Banking

(New)

Time: 3 Hours

Max. Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)

Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
- 6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – III; Retailing)**

Paper-I

Retail Management

(New)

Time: 3 Hours

Max. Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)



Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
- 6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – III; Retailing)**

Paper-II

Retail Marketing & CRM

(New)

Time: 3 Hours

Max. Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)

Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
- 6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus



**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – IV; Taxation)**

Paper-I

Income Tax - I

(New)

Time: 3 Hours

Max. Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)

Four Theory and Four Problems Questions  
to be set covering from All **Units**

**Section – B (Marks: 5x16=80)**

Answer all questions in about FIVE pages each.

- 2. (a) Theory (OR) (b) Problem - From **Unit – I** Syllabus
- 3. (a) Theory (OR) (b) Problem - From **Unit – II** Syllabus
- 4. (a) Theory (OR) (b) Problem - From **Unit – III** Syllabus
- 5. (a) Theory (OR) (b) Problem - From **Unit – IV** Syllabus
- 6. (a) Theory (OR) (b) Problem - From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – IV; Taxation)**

Paper-II

Income Tax - II

(New)

Time: 3 Hours

Max. Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)

Four Theory and Four Problems Questions  
to be set covering from All **Units**

**Section – B (Marks: 5x16=80)**

Answer all questions in about FIVE pages each.

- 2. (a) Theory (OR) (b) Problem - From **Unit – I** Syllabus
- 3. (a) Theory (OR) (b) Problem - From **Unit – II** Syllabus
- 4. (a) Theory (OR) (b) Problem - From **Unit – III** Syllabus
- 5. (a) Theory (OR) (b) Problem - From **Unit – IV** Syllabus
- 6. (a) Theory (OR) (b) Problem - From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – V; Finance)**

Paper-I

Financial Management

(New)

Time: 3 Hours

Max. Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)



Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
- 6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – V; Finance)**

Paper-II

Micro-credit and Foreign Trade Finance

(New)

Time: 3 Hours

Max. Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)

Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
- 6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – VI; Marketing)**

Paper-I

Principles of Marketing

(New)

Time: 3 Hours

Max. Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)

Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
- 6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – VI; Marketing)**

Paper-II

Rural Marketing

(New)

Time: 3 Hours

Max. Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)

Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
- 6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – VII; Secretarial Practice & Office Management)**

Paper-I

Secretarial Practice

(New)

Time: 3 Hours

Max. Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)

Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
- 6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – VII; Secretarial Practice & Office Management)**

Paper-II

Office Management

(New)

Time: 3 Hours

Max. Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)

Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
- 6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus



**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – VIII; Computer Applications - I)**

Paper-I

Database Management System

(New)

Time: 3 Hours

Max. Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)



Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
- 6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – VIII; Computer Applications - I)**

Paper-II

Electronic Commerce

(New)

Time: 3 Hours

Max. Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)

Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
- 6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**KAKATIYA UNIVERSITY**  
**B.COM [COMPUTERS] III YEAR**  
**RDBMS PRACTICAL EXAMINATION**  
**QUESTION BANK**

**SQL**

1. Display The Details Of Employees Who Have 2 A's In Their Name?
2. List The Details Of Employees Who Earn Greater Salary Than The Average?
3. Display The Details Of Dept Whose Average Salary Is Greater Than 2,000?
4. List The Number Of Clerks and Managers Department Wise If Both Are > 3?
5. Display The Details Of Employees Who Joined In February And Year 1991
6. List The Names Of All Employees Whose Name Has More Than 5 Characters And Less Than 8 Characters?
7. Display The Dept Which Has More Than 3 Employees?
8. List The Employee Details Along With Their Managers?
9. Find The Dept Which Has Maximum Number Of Employees?
10. List The Dname, Dept\_No, Loc In Which Number Of Employees Have Been Recruited?
11. list the year in which maximum number of employees were recruited.
- 12 Display The Dept Details Which Has Maximum sum Of Salaries?
- 13 List The Names Of All Employees Who Doesn't Work In Accounting Dept\_No?
- 14 Display The List Of Employees Whose Name Ends With 'R'?
- 15 Change The Default Display Like For Dept\_No 10 As Financial Dept, For 20 Accounts Dept, For 30 Management Information System, And For 40 Electronic Data Processing?
- 16 List The Department Which Doesn't Have Any Employees.[If It Is Not There Try With A New Table]
- 17 Display Empno, Ename, Sal Prefixed With A Dollar Sign And In Descending Order with The Job As Managers?
18. List the EMP details who earns third highest salary.
- 19 Write A Query To Delete Duplicate Record?
20. Display department numbers and total number of employees working in each department.
21. Display the various jobs and total number of employees within each job group.
22. Display the names of the employees who earn highest salary in their respective departments.
23. Display the names of the employees in Uppercase.
24. Display the names of the employees in Lowercase.
25. Display the names of the employees in Proper case.
26. User appropriate function and extract 3 characters starting from 2 characters from the following string 'Oracle'. i.e the out put should be 'ac'.
27. Replace every occurrence of alphabet A with B in the string Allens (use translate function)
28. Display name and salary of Ford if his salary is equal to hisal of his grade.

29. Display the employee name, job and his manager. Display also employee who is without manager?
30. Display the grade of jones?
31. Print the details of all the employees who are Sub-ordinate to BLAKE?
32. Display the 10th record of emp table (without using rowid)
33. Create a copy of emp table;
34. Display those employees name as follows  
A ALLEN  
B BLAKE
35. Delete the rows of employees who are working in the company for more than 2 years.
36. If any employee has commission his commission should be incremented by 10% of his salary.
37. Display employee name and his manager name.
38. Write a Query To Delete The Repeted Rows from emp table;
- 39) Display all rows from EMP table. The system should wait after every Screen full of information.
40. Create table empy with only one column empno;
41. Add this column to emp table ename varchar2(20).
42. Oops I forgot to give the primary key constraint. Add it now.
43. Now increase the length of ename column to 30 characters.
44. Add salary column to empy table.
45. I want to give a validation saying that salary cannot be greater 10,000 (note give a name to this constraint)
46. This column mgr should be related to empno. Give a command to add this constraint.
47. How do you create a view for EMP table?
48. How do you drop a table or a view?
49. Display The List Of Employees Whose Name Starts With 'R' And Has Only 4 Characters In It?
50. Create a sequence and then get the next value.
51. Create a sequence detno\_seq start with 50 increment by 10.
52. Display the odd records from EMP table.
53. Display the even records from EMP table.

## **PL/SQL**

- 1.) Write a PL/SQL block to add two numbers.
- 2.) Write a PL/SQL block to add two numbers by accepting variables.
- 3.) Write a PL/SQL block to find the sum of salaries from the default table EMP.
- 4.) Write a PL/SQL block to print 1 to 10 using loop.
- 5.) Write a PL/SQL block to reverse of 1 to 10 using while.
- 6.) Write the above program using loop.
- 7.) Write a PL/SQL block to find Sum of Digits of a given Number.
- 8.) Write a PL/SQL program to find the factorial of a given number
- 9.) Write a PL/SQL program to find the reverse of a given number.

- 10.) Write a PL/SQL program to find the average salary from the EMP table.
- 11.) Write a PL/SQL block to display the salary of SMITH.
- 12.) Write a program to find the given string is Palindrome or not.
- 13.) Write a Cursor to display List of Employees from Emp Table in PL/SQL block
- 14.) Write a PL/SQL block for checking Armstrong number
- 15.) Write a cursor to display the first 3 rows of employee names.
- 16.) Write a cursor to display the third highest salary details of EMP.
- 17.) Write a cursor to display the 4<sup>th</sup> row from EMP table.
- 18.) Write a cursor by accepting deptno to display the employee names.
- 19.) List the details of employees by jobwise.
- 20.) List the details of employees by department wise
- 21.) To hike a sal by 500,400,300 for job MANAGER, CLERK, others respectively.
- 22.) Write an exception handling for employee with possible errors by inputing.
- 23.) Above program should display Too many rows exceptions.
- 24.) Create a function to find the factorial of a given number.
- 25.) Create a procedure to find the factorial of a given number.
- 26.) Write a trigger to display the message when inserting a record.
- 27.) Write a trigger to display the message Before inserting a record
- 28.) Write a trigger to restrict the user either to update/delete/insert/modify on Sunday

## B.Com. III – Year (Regular & Restructures Courses) – NEW – 2011

| <b>B.Com. (CC)</b>   | <b>B.Com. (Computers)</b>  | <b>B.Com. (Insurance)</b>                                | <b>B.Com. (A &amp; SM)</b>                                 | <b>B.Com. (Taxation)</b>   | <b>B.Com. (Tax Procedures And Practices))</b>               | <b>B.Com. (Corporate Secretary ship)</b>              |
|--|--|--|--|--|---|---|
| <b>Paper-I:</b><br>Business Laws<br>(70+30 Assign)                     | √  | √  | √  | √  | √   | √   |
| <b>Paper-II:</b><br>Corporate Accounting<br>(70+30 Assign)             | √  | √  | √  | √  | √   | √   |
| <b>Paper-III:</b><br>Cost and Management<br>Accounting (70+30 Assign)  | √  | √  | √  | √  | √   | √   |
| <b>Paper-IV:</b><br>Auditing<br>(70+30 Assign)                         | √  | √  | √  | √  | √   | √   |
| <b>Paper-V:</b><br>Business Communication<br>(100 Theory)              | √  | √  | √  | √  | Data Business<br>Management Systems<br>(70+30 Assign)       | √   |
| <b>Paper-VI:</b><br>Advanced Corporate<br>Accounting<br>(70+30 Assign) | WEB<br>Programming<br>70 = Theory +<br>30 = Practical                              | Fire and<br>Marine<br>Insurance<br>(100 Theory)          | Sales Promotion<br>and Sales<br>Management<br>(100 Theory) | Sales Tax (Central<br>AP & Excise &<br>Customs Act<br>(100 Theory) | Income Tax<br>Procedures &<br>Practice - II<br>(100 Theory) | Secretarial<br>Practice<br>(100 Theory)               |
| <b>Paper-VII:</b><br>Advanced Management<br>Accounting<br>(100 Theory) | Relational<br>Database<br>Management<br>Systems<br>70 = Theory +<br>30 = Practical | Properties and<br>Liability<br>Insurance<br>(100 Theory) | Advertising - II<br>(100 Theory)                           | Corporate Tax<br>Management<br>(100 Theory)                        | Other Taxes<br>(100 Theory)                                 | Corporate<br>Law and<br>Practice - II<br>(100 Theory) |

## NOTE

| <b>S.No</b> | <b>Paper No.</b>              | <b>Regulation</b> | <b>Paper</b>                                       | <b>Equivalent</b>                                | <b>Effected From</b> |
|-------------|-------------------------------|-------------------|--|--|----------------------|
| 1.          | <b>Paper-VI (Insurance)</b>   | <b>(New)</b>      | Fire and Marine Insurance                          | Same as III-Year (Insurance) <b>P-VI</b>         | <b>(OLD – 2011)</b>  |
| 2.          | <b>Paper-VII (Insurance)</b>  | <b>(New)</b>      | Properties and Liability Insurance                 | Same as III-Year (Insurance) <b>P-VII</b>        | <b>(OLD – 2011)</b>  |
| 3.          | <b>Paper-VI (A &amp; SM)</b>  | <b>(New)</b>      | Sales Promotion and Sales Management               | Same as III-Year (A &SM) <b>P-VI</b>             | <b>(OLD – 2011)</b>  |
| 4.          | <b>Paper-VII (A &amp; SM)</b> | <b>(New)</b>      | Advertising – II                                   | Same as III-Year (A &SM) <b>P-VII</b>            | <b>(OLD – 2011)</b>  |
| 5.          | <b>Paper-VI (Taxation)</b>    | <b>(New)</b>      | Sales Tax (Central AP & Excise & Customs Act       | Same as III-Year (Taxation) <b>P-VII</b>         | <b>(OLD – 2011)</b>  |
| 6.          | <b>Paper-VII (Taxation)</b>   | <b>(New)</b>      | Corporate Tax Management                           | Same as III-Year (CSP) <b>Paper-III</b>          | <b>(OLD – 2011)</b>  |
| 7.          | <b>Paper-VI (TPP)</b>         | <b>(New)</b>      | Income Tax Procedures & Practice - II              | Same as III-Year (TPP) <b>Paper-VII</b>          | <b>(OLD – 2011)</b>  |
| 8.          | <b>Paper-VII (TPP)</b>        | <b>(New)</b>      | Other Taxes  | Same as III-Year (TPP) <b>P-II</b>               | <b>(OLD – 2011)</b>  |
| 9.          | <b>Paper-VI (CSP)</b>         | <b>(New)</b>      | Secretarial Practice                               | Same as III-Year (CSP) <b>P-VII</b>              | <b>(OLD – 2011)</b>  |
| 10.         | <b>Paper-VII CSP)</b>         | <b>(New)</b>      | Corporate Law and Practice - II                    | Same as III-Year (CSP) <b>P-VI</b>               | <b>(OLD – 2011)</b>  |
| 11.         | <b>Paper-VI (Computer)</b>    | <b>(New)</b>      | WEB Programming (Computers)                        | <b>Effect From Annual, 2011<br/>New Syllabus</b> | <b>---</b>           |
| 12.         | <b>Paper-VII Computer)</b>    | <b>(New)</b>      | Relational Database Management Systems (Computers) | <b>Effect From Annual, 2011<br/>New Syllabus</b> | <b>---</b>           |

**B.Com. III-Year (GENERAL) ELECTIVES – NEW – 2011.**

**I/ INSURANCE**

- 1/ Life Insurance
- 2/ Non-Life Insurance

**III/ RETAILING**

- 1/ Retail Management
- 2/ Retail Marketing & CRM

**V/ FINANCE**

- 1/ Financial Management
- 2/ Micro-credit and Foreign Trade Finance

**VII/ SECRETARIAL PRACTICE & OFFICE MANAGEMENT**

- 1/ Secretarial Practice
- 2/ Office Management

- IX/ 1) Advanced Corporate Accounting**  
**2) Advanced Management Accounting**

**II/ BANKING**

- 1/ Banking in India
- 2/ Computer Applications in Banking

**IV/ TAXATION**

- 1/ Income Tax - I
- 2/ Income Tax - II

**VI/ MARKETING**

- 1/ Principles of Marketing
- 2/ Rural Marketing

**VIII/COMPUTER APPLICATIONS-I**

- 1/ Database Management System
- 2/ Electronic Commerce



**Computer Lab -Practical Question Bank**  
**FACULTY OF COMMERCE,**  
**KAKATIYA UNIVERSITY**

B.Com (All Streams) III Year

**CORPORATE ACCOUNTING**

Time: 60 Minutes  
 Total Marks : 30

Skill Test : 20  
 Record : 10

Note: Problems are to be solved by using computers (Excel/Accounting package).

**1) Compute net profit from the following**      **Amt. Rs.**

|                                   |          |
|-----------------------------------|----------|
| Share capital 10000 shares @ 10/- | 1,00,000 |
| Purchases                         | 20,000   |
| Sales                             | 1,00,000 |
| Rent                              | 20,000   |
| Salaries                          | 10,000   |
| Interest received                 | 40,000   |
| Advertisement                     | 5,000    |
| General Expenses                  | 2,000    |

**2) Prepare P&L A/C, P&L Appropriation A/C and B/S, from the following:**

|                | Amt. Rs. |                              | Amt. Rs. |
|----------------|----------|------------------------------|----------|
| Income Tax     | 40,000   | Advertisement                | 5,000    |
| Bills payable  | 40,000   | Dividends paid               | 50,000   |
| Debentures 6%  | 1,00,000 | P&L a/c – Cr                 | 1,00,000 |
| Loan from bank | 12,000   | Gross profit                 | 1,30,000 |
| O/S salaries   | 8,000    | salaries                     | 10,000   |
| Commission     | 12,000   | Rent                         | 5,000    |
| Prov. for tax  | 12,000   | Prepaid expenses written off | 8,000    |

**3) Compute Net profit from the following:**

|               | Amt. Rs. |                     | Amt. Rs. |
|---------------|----------|---------------------|----------|
| Share capital | 2,00,000 | Interest received   | 25,000   |
| Purchases     | 50,000   | Legal expenses      | 3,000    |
| Sales         | 1,00,000 | Commission received | 7,000    |
| Rent          | 10,000   | Taxes               | 3,000    |
| Salaries      | 20,000   | General expenses    | 800      |
| Wages         | 5,000    | Opening stock       | 10,000   |
| Closing stock | 25,000   | Carriage inwards    | 2,000    |

**4) GVK Ltd acquired the business of Das Bros on the basis of the following:**

**Balance sheet as at 31-12-2009**

| Liabilities      | Amt. Rs.        | Assets              | Amt. Rs.      |
|------------------|-----------------|---------------------|---------------|
| Capital          |                 | Plant and machinery | 1,50,000      |
| Das Rs.1,60,000  |                 | Land & Buildings    | 70,000        |
| Vasu Rs.1,20,000 | 2,80,000        | Stock               | 80,000        |
| Sundry creditors | 80,000          | Debtors             | 50,000        |
| Bank             | 10,000          |                     |               |
| <b>Total</b>     | <b>3,60,000</b> | <b>Total</b>        | <b>360000</b> |

The business was purchased for Rs 400000 and the purchase price was satisfied by the issue of 20000 Equity shares of Rs 10/-each issued at a premium of Rs 10/-per share and the balance in cash. Show Journal entries in the books of GVK Ltd:

5) On 31-3-2010, the Books of ABC Bank Showed that Rs.80000 was due from Mr. Raj, which was doubtful. The Interest Accrued on this up to 31-3-2010 was Rs.4000. Mr Raj became Insolvent and the Bank Received only 25%of amount due on 30-4-2010. Pass the necessary Journal Entries in the Books of the Bank.

6) A Ltd acquires B Ltd for a consideration of Rs.9,50,000 in the form of issue of equity shares of Rs.10/-Each. The Balance Sheet of Both the Companies on the date of acquisition were as follows.

| <b>Balance Sheet</b> |                  |                  |                 |                  |                  |
|----------------------|------------------|------------------|-----------------|------------------|------------------|
| <b>Liabilities</b>   | <b>A</b>         | <b>B</b>         |                 |                  |                  |
|                      | <b>Rs</b>        | <b>Rs</b>        | <b>Assets A</b> | <b>B</b>         |                  |
|                      |                  |                  | <b>Rs</b>       | <b>Rs</b>        |                  |
| Equity Share Capital | 10,00,000        | 6,25,000         | Sundry Assets   | 24,00,000        | 14,50,000        |
| Reserve              | 6,00,000         | 2,00,000         |                 |                  |                  |
| P&L a/c              | 3,00,000         | 2,25,000         |                 |                  |                  |
| Liabilities          | 5,00,000         | 4,00,000         |                 |                  |                  |
|                      |                  |                  |                 |                  |                  |
| <b>Total</b>         | <b>24,00,000</b> | <b>14,50,000</b> |                 | <b>24,00,000</b> | <b>14,50,000</b> |
|                      |                  |                  |                 |                  |                  |

You are required to prepare the post merger Balance Sheet in the Books of A Ltd.

7) The Paid Up Capital of AB Ltd Consists of 80000 Equity Shares of Rs.10/-each. Due to bad Financial Situations, the Company prepares to reduce the capital by issuing one Equity Share of Rs.2/-each for every 5 Existing Equity Shares. With this amount the company wants to reduce the assets value by Rs.90000/-. The balance amount will be used to write off P&L a/c Debit Balance.

Give Journal Entries and prepare Capital Reduction a/c:

8) The Balance sheet of SV ltd as on 31st Dec 2009 is given below:

| <b>Balance Sheet</b> |                 |               |                 |
|----------------------|-----------------|---------------|-----------------|
| <b>Liabilities</b>   | <b>Rs</b>       | <b>Assets</b> | <b>Rs</b>       |
| Equity shares of     |                 | Premises      | 1,20,000        |
| Rs 100 each          | 4,00,000        | Bank          | 85,000          |
| General reserve      | 75,000          | Stock         | 3,00,000        |
| P&L a/c              | 1,10,000        | Sr.debtors    | 80,000          |
| <b>Total</b>         | <b>5,85,000</b> |               | <b>5,85,000</b> |

On the above date, CSD Ltd agreed to take over the business of X Co Ltd completely

(i) The Premises to be revalued at Rs 150000

(ii) Sundry debtors to be taken over at 80% and stock at Rs.3,20,000

Calculate purchase consideration and opening entries in the books of CSD Ltd.

9) VK Ltd absorbed by SD Ltd . Given below the B/S of two companies as on 31st march 2000:

| Liabilities         | VK Ltd<br>Rs     | SD Ltd<br>Rs     | Assets       | VK Ltd<br>Rs     | SD Ltd<br>Rs     |
|---------------------|------------------|------------------|--------------|------------------|------------------|
| 9000 Eq. shares     |                  |                  | Cash in hand | 4,00,000         | 3,60,000         |
| 135 each fully paid | 12,15,000        |                  | Sr. debtors  | 2,00,000         | 4,00,000         |
| 40000 Eq shares of  |                  | 30,00,000        | Bank         | 1,00,000         | 40,000           |
| 75/-each fully pd   |                  |                  | L&B          | 6,00,000         | 20,00,000        |
| General Reserve     | 4,85,000         | 14,00,000        | P&M          | 4,00,000         | 16,00,000        |
|                     | <b>17,00,000</b> | <b>44,00,000</b> |              | <b>17,00,000</b> | <b>44,00,000</b> |

The holder of every 3 shares in VK Ltd is to be secured with 5 shares in SD Ltd.  
Pass Journal Entries in the books of both the companies and a B/S after Absorption.

10) On the basis of the following particulars of X Bank Ltd for the year ending 31st March 2010, prepare a P&L account:

|                                 | Rs.       |
|---------------------------------|-----------|
| 1) Interest Earned              | 70,00,000 |
| 2) Interest Expended            | 20,00,000 |
| 3) Operating Expenses           | 35,00,000 |
| 4) Other income                 | 10,00,000 |
| 5) Provisions and Contingencies | 10,00,000 |
| 6) Profit b/d                   | 23,00,000 |

11) From the following particulars, prepare P&L account:

|   | Rs        |
|---|-----------|
| Payment made to employees                 | 18,40,000 |
| Printing and stationery                   | 60,000    |
| Audit fees                                | 69,000    |
| Directors fees & allowances               | 23,000    |
| Interest on Deposits                      | 42,50,000 |
| Interest on RBI and inter bank borrowings | 8,80,000  |
| Depreciation on bank assets               | 80,000    |

12) The following is the trial balance of Padma Bank Ltd. as on 31-03-10:

|  | Rs        |
|--|-----------|
| Bills discounted and purchased         | 53,45,000 |
| Rebate on bills discounted on 1-4-2009 | 35,259    |
| Discount Received                      | 1,50,000  |

An analysis of the bills discounted is given below:

| Date of Bills | Amount   | Term | months | Discounted |
|---------------|----------|------|--------|------------|
| 2010          | Rs.      | @    | p.a    |            |
| January 15    | 2,50,000 | 3    | 8%     |            |
| February 4    | 3,50,000 | 4    | 14%    |            |
| March 2       | 2,90,000 | 2    | 12%    |            |
| March 20      | 4,60,000 | 3    | 10%    |            |

Find out the amount of Discount received to be credited to profit and loss account and pass necessary journal entries.

**13) From the following, prepare P&L a/c of Tejasvi Bank Ltd as on 31-3-2010:**

|                                    | Rs.(in lacs) |
|------------------------------------|--------------|
| Interest and Discount              | 85.30        |
| Interest on balances with RBI      | 30.00        |
| Income on Investments              | 23.60        |
| Profit on Exchange Transaction     | 7.30         |
| Loss on Sale of Investments        | 0.50         |
| Profit on sale of Investments      | 2.70         |
| Commission, Exchange and Brokerage | 15.20        |
| Profit on sale of land             | 8.40         |

**14) Give Journal Entries for the following in the books of Radha Ltd. Bank:**

- a) Interest of Rs. 2000 due on a loan , the recovery of which is doubtful.
- b) Rebate on bills Discounted Rs. 28,000.

**15) The bank closes Books as on 31-03-2010. The total bills discounted Rs.2,00,000 mature at an average date of June 20 ( including grace days ) . All bills discounted at 10% p.a. Calculate ROB and give the closing journal entry.**

**16) On 31-03-2010, the books of Bank showed that Rs 4,00,000 was due from Mr.Kodali, which was doubtful . The interest accrued on this account up to 31-03-2010 was Rs.20,000. Mr Kodali became insolvent and the bank received only 24% of the amount due on 30-04-2010. Pass necessary Journal entries in the books of the Bank.**

**17) The Following is the trial balance of Rohan Bank Ltd. as on 31-03-10:**

|  | Rs.       |
|--|-----------|
| Bills discounted and purchased         | 35,00,000 |
| Rebate on bills discounted on 1-4-2009 | 25,00,000 |
| Discount received                      | 10,50,000 |

An analysis of the bills discounted is given below:

| Date of Bills | Amount   | Term months | Discounted | 2010 Rs. | @ p.a |
|---------------|----------|-------------|------------|----------|-------|
| January 15    | 72,000   |             |            |          | 2 4%  |
| February 4    | 2,50,000 |             |            |          | 4 10% |
| March 2       | 4,90,000 |             |            |          | 2 14% |
| March 20      | 2,60,000 |             |            |          | 3 5%  |

Find out the amount of Discount received to be credited to profit and loss account and pass necessary journal entries for the same.

**18) While closing the books of a bank on 31-03-2010, it is found in the loan ledger, an unsecured balance of Rs. 4 lakhs is in the account of a merchant whose financial condition is bad. Interest on the same amounted to Rs. 20,000 during the Year. In July, 2010 the bank accepted seventy five paise in the rupee on account of the total debt up to 31-03-2010. Give journal entries to record the above.**

**19) Anthony Ltd. was absorbed by James Ltd. The Realization expenses of Anthony Ltd were amounted to Rs 14,000.**

Give journal entries in the books of Anthony Ltd in each of the following cases:

- a) When the expenses are borne by Anthony Ltd;
- b) When the Expenses are paid by James Ltd.

**20) From the following ledger balances of S.D. Ltd., prepare Trading and P&L a/c for the year ending 31-3-2010 and a Balance Sheet as at that Date.**

| Rs                  |          | Rs                         |          |
|---------------------|----------|----------------------------|----------|
| Cash in hand        | 15,000   | P&L a/c as on 1/4/2009     | 80,000   |
| Cash at bank        | 6,100    | share capital              |          |
| Rent                | 3,600    | 20000 equity shares @ 10/- | 2,00,000 |
| Wages               | 10,000   | Sundry creditors           | 20,500   |
| Bad debts           | 500      | Bills payable              | 10,000   |
| Plant and Machinery | 68,000   | Sales                      | 2,70,000 |
| Opening Stock       | 21,000   |                            |          |
| Salaries            | 6,000    |                            |          |
| Land & Buildings    | 1,80,000 |                            |          |
| Furniture           | 18,000   |                            |          |

**21) Vijay Ltd. was absorbed by Aruna Ltd. The realization expenses of Vijay Ltd amounted to Rs.10,000/-. Give journal entries in the books of Vijay Ltd in each of the following cases:**

- When the expenses are borne by Vijay Ltd
- When the expenses are borne by Aruna Ltd and included in purchase consideration
- When the expenses are paid by Aruna Ltd in addition to Purchase consideration.

**22) Give Journal entries for the following transaction in connection with internal reconstruction:**

- 10,000 equity shares of Rs. 10 each fully paid, reduced to shares of Rs. 5/-each fully paid
- 1,000, 8% debentures of Rs. 100 each converted into 1000 6% debentures of Rs.80 each.
- 5,000, 8% Preference shares of Rs.20 each fully paid, reduced to 5,000, 8% preference shares of Rs. 15/-each fully paid.

**23) The Balance Sheet of Spandana Ltd as on 31-12-2010 is given below:**

| Liabilities                  | Rs       | Assets         | Rs.      |
|------------------------------|----------|----------------|----------|
| Equity Shares of Rs.100 each | 4,00,000 | Premises       | 1,20,000 |
| General Reserve              | 75,000   | Sundry Debtors | 80,000   |
| Profit and Loss A/c          | 38,000   | Stock          | 3,00,000 |
| Sundry Creditors             | 72,000   | Bank           | 85,000   |
| Total                        | 5,85,000 | Total          | 5,85,000 |

On the above date, the entire business was taken over by Muni company Ltd. The purchase Consideration was paid as under:

- 5,000 fully paid shares of Rs.10 each;
- The balance in cash.

Pass the Journal entries in the books Spandana Ltd.

**24) The Following is the Balance Sheet Of Sujata Ltd. as on 31-12-2010:**

| LIABILITIES   | Rs     | ASSETS        | Rs.    |
|---------------|--------|---------------|--------|
| Share capital | 42,500 | Premises      | 25,000 |
| Bank Loan     | 20,000 | Furniture     | 3,500  |
| Bills Payable | 6,700  | Motor van     | 12,800 |
| Creditors     | 10,800 | Stock         | 13,200 |
|               |        | Bills Receive | 5,400  |
|               |        | Debtors       | 18,700 |
|               |        | Cash          | 1,400  |
| -----         |        | -----         |        |
|               | 80,000 |               | 80,000 |
| -----         |        | -----         |        |

On the above date, the entire business was taken over by Gautam company Ltd. The purchase Consideration was paid as under:

- i) 3,000 fully paid shares of Rs.10 each; ii) The balance in cash.  
Pass the Journal entries in the books Sujata Ltd.

**25) The Balance Sheet of “A” Company Ltd., as on 31-3-2003 was as follows:**

| Liabilities                       | Rs.      | Assets         | Rs.      |
|-----------------------------------|----------|----------------|----------|
| 1,00,000, shares<br>of Re. 1 each | 1,00,000 | Fixed Assets   | 90,000   |
| Sundry Liabilities                | 20,000   | Current Assets | 10,000   |
|                                   |          | P&L Account    | 20,000   |
| -----                             |          | -----          |          |
| Total                             | 1,20,000 | Total          | 1,20,000 |
| -----                             |          | -----          |          |

B Company Ltd. Absorbed the A Company Ltd., and took over all the assets for Rs. 72,000 payable Rs. 50,000 in shares of rupee 1 each and paid Rs. 22,000 in cash in order to enable A company Ltd. to pay off its liabilities and the cost of absorption Rs. 2,000.

Prepare realization Account, bank account and shareholders account in the books of A Co. Ltd.

**26) The following are the Balance Sheets of Siva and Shankar as on 31-03-2010:**

|  | Siva Ltd<br>Rs | Shankar Ltd<br>Rs | Siva Ltd<br>Rs      | Shankar Ltd<br>Rs |
|--|----------------|-------------------|---------------------|-------------------|
| Equity Share Capital<br>(shares of Rs.100each) | 2,00,000       | 60,000            | Buildings<br>60,000 | -----             |
| 6% Debentures                                  | 40,000         |                   | Machinery           | 2,20,000          |
| Reserve Fund                                   | 72,000         |                   | Stock               | 32,000            |
| Div.Eq. Fund                                   | 8,000          |                   | Debtors             | 28,000            |
| EPF  | 6,000          |                   | Cash                | 6,000             |
| Trade Creditors                                | 20,000         | 8,000             |                     |                   |
| -----  |                | -----             |                     |                   |
|  | 3,46,000       | 68,000            |                     | 3,46,000          |
| -----  |                | -----             |                     |                   |
|  |                |                   |                     | 68,000            |
| -----  |                | -----             |                     |                   |

The Companies agreed to amalgamate and form a new company called Sivashankar Ltd, which takes over the assets and liabilities of both the companies. The entire Purchase Consideration is paid by Siva Ltd., in its fully paid shares.

Pass Necessary Journal Entries in the books of Shankar Ltd.

**27) Prepare trading account of Rachana Ltd., from the following details:**

|                         | Rs       |
|-------------------------|----------|
| Stock, 1st july 2005    | 75,000   |
| Sales                   | 3,50,000 |
| Purchases               | 2,45,000 |
| Wages                   | 50,000   |
| Stock on 30th June 2006 | 82,000   |

**28) Prepare Profit and Loss account of Sapthapadhi Ltd., :, from the following details. Provide 50% for income tax:**

|                 |        |
|-----------------|--------|
|                 | Rs.    |
| Gross Profit    | 80,000 |
| Discount        | 5,000  |
| Salaries        | 7,500  |
| Rent            | 4,950  |
| Sundry Expenses | 7,050  |

**29) Prepare Profit and Loss Appropriation Account of Teja Ltd., from the following:**

|                         |        |
|-------------------------|--------|
|                         | Rs.    |
| Net Profit for the year | 46,000 |
| P&L app a/c (b/d)       | 15,000 |
| Dividends paid          | 9,000  |

**30) Prepare Balance Sheet of Sukumar Ltd., from the following details and taking the difference as balance of profit and loss appropriation a/c:**

|                         |          |
|-------------------------|----------|
|                         | Rs.      |
| Share capital           | 1,00,000 |
| Debtors                 | 37,500   |
| Creditors               | 17,500   |
| Plant and Machinery     | 2,29,000 |
| Cash and Bank           | 16,200   |
| Reserve                 | 15,500   |
| Patents and trade marks | 4,830    |
| Furniture & fittings    | 17,000   |
| Closing stock           | 25,000   |

**31) Prepare the Trial Balance from the following information:**

|                   |          |                         |          |
|-------------------|----------|-------------------------|----------|
|                   | Amt. Rs. |                         | Amt. Rs. |
| Stock             | 50,000   | Printing and stationery | 2,400    |
| Purchases         | 3,00,000 | Debtors                 | 38,700   |
| Sales             | 4,25,000 | Creditors               | 35,200   |
| Wages             | 70,000   | Advertising             | 14,300   |
| Discount received | 3,150    | Plant and machinery     | 80,500   |
| Discount allowed  | 4,200    | Furniture               | 7,100    |
| Insurance         | 6,720    | Reserve                 | 25,000   |

**32) Following is the balance sheet of DAS AUTO LTD. as at 31-3-2010.**

|                   |          |                     |          |
|-------------------|----------|---------------------|----------|
|                   | Rs       |                     | Rs.      |
| Share Capital     |          | Goodwill            | 1,00,000 |
| Equity            | 1,00,000 | Fixed Assets        | 3,80,000 |
| Preference        | 3,00,000 | Cash in hand        | 9,000    |
| 13% Debentures    | 1,00,000 | Profit and loss a/c | 6 1,000  |
| Secured Creditors | 10,000   |                     |          |
| Trade Creditors   | 40,000   |                     |          |
| 5,50,000          |          | 5,50,000            |          |
|                   |          |                     |          |

Feed details and show the balance sheet.

**33) From the following details of Kamal Bank Ltd., prepare Balance sheet as on 31-03-2010:**

|                  |           |             |           |
|------------------|-----------|-------------|-----------|
|                  | Rs.       |             | Rs.       |
| Paid up Capital  | 40,00,000 | Reserves    | 30,00,000 |
| Investments      | 20,00,000 | Telegraphic |           |
| Bills Discounted | 16,00,000 | Transfers   | 10,00,000 |
| P & L a/c        | 8,50,000  | Short Loans | 15,40,000 |

**34) From balance sheet of Ram Ltd given below you are required to show important ledger accounts in the books of Ram Ltd, and the Journal entries in the books of Vishnu Ltd. by:**

| Liabilities                 | Rs.      | Assets       | Rs       |
|-----------------------------|----------|--------------|----------|
| Share capital of Rs 20 each | 200000   | Fixed Assets | 180000   |
| Reserves                    | 20000    | Investments  | 40000    |
| Liabilities                 | 60000    | Assets       | 60000    |
|                             | 2,80,000 |              | 2,80,000 |

Vishnu Ltd. absorbs Ram Ltd. by payment of 5 shares of Rs . 20 at a premium of 10 %, for every 4 shares in Ram Ltd.

**35) The following is the Balance Sheet of ABC Company Ltd. On 31-03-2003. which was taken over by XYZ company LTD.**

The Purchase Consideration is as follows:

- i) Taking over the Debentures and
- ii) Payment of Rs.7 in cash and one share of the face value of rs.5 in XYZ Ltd. (Market Value Rs. 8 per share) in exchange of 1 share in ABC Ltd.

The cost of liquidation of Rs.750 is to be met by the purchasing company:

|                              |          |                 |          |
|------------------------------|----------|-----------------|----------|
| Liabilities                  | Rs.      | Assets          | Rs       |
| 30,000 shares of Rs.10 each  | 3,00,000 | Fixed assets    | 4,05,000 |
| Debentures                   | 1,95,000 | Currents assets | 1,76,250 |
| Reserve                      | 45,150   | Bank            | 18,900   |
| Workmen Comp Fund            | 15,000   |                 |          |
| Div.Equalisation Fund        | 15,000   |                 |          |
| Dep.Provision – Fixed Assets | 30,000   |                 |          |
| Total                        | 6,00,150 | Total           | 6,00,150 |

Pass Journal entries in the books both the companies.



**36) The following balances are extracted from the books of Ever shining bank Ltd. as on 31-03-2010. Prepare P&L a/c as per banking act:**

|                              | Rs.      |
|------------------------------|----------|
| P&L (cr) bal                 | 20,000   |
| Directors fees               | 4,000    |
| Audit fees                   | 1,000    |
| Interest and discount        | 2,30,000 |
| Commission                   | 1,02,000 |
| Postage                      | 2,000    |
| Rent and Taxes               | 9,000    |
| Printing and Stationary      | 4,000    |
| Salaries                     | 42,000   |
| Legal Expenses               | 3,000    |
| Contribution to Employees PF | 10,000   |

**37) Prepare profit and loss account in respect of Annie bank Ltd from the following particulars, for the year ending with 31-3-2010:.**

| Particulars                   | Dr<br>(Rs in '000) | Cr<br>(Rs. in '000) |
|-------------------------------|--------------------|---------------------|
| Interest received             |                    | 800                 |
| Interest paid on deposits     | 420                |                     |
| Payments to employees         | 268                |                     |
| Commission Received           |                    | 400                 |
| Brokerage                     | 150                |                     |
| Advertisement                 | 15                 |                     |
| Printing and Stationery       | 77                 |                     |
| Interest on borrowings        | 250                |                     |
| Directors fees and allowances | 70                 |                     |
| Taxes                         | 30                 |                     |

**38) With the help of the following information, prepare a Balance Sheet in the books of Excellent Bank Ltd as on 31-03-2010:**

|                                 | Rs.      | Rs.    |
|---------------------------------|----------|--------|
| Capital                         | 10,000   |        |
| Investments                     |          | 49,900 |
| Borrowings                      |          | 12,200 |
| Advances                        | 85,700   |        |
| Fixed Assets                    |          | 3,500  |
| Deposits                        | 1,05,700 |        |
| Cash and bank balances with RBI |          | 438    |
| Other assets                    |          | 918    |

**39) Prepare Profit and Loss account of Sujatha Bank from the following:**

|                               | Rs.      |
|-------------------------------|----------|
| Interest received             | 1,60,000 |
| Interest paid on deposits     | 84,000   |
| Payments to employees         | 52,000   |
| Commission Received           | 8,000    |
| Brokerage                     | 1,500    |
| Advertisement                 | 15,000   |
| Printing and Stationery       | 7,700    |
| Interest on borrowings        | 25,000   |
| Directors fees and allowances | 7,000    |
| Taxes                         | 3,000    |

**40) Prepare Balance Sheet of Abhinava Bank, from the following:**

| Dr. Balance                | Rs.         | Cr. Balance                  | Rs.         |
|----------------------------|-------------|------------------------------|-------------|
| Investments                | 32,00,000   | Share Capital 80,000         |             |
| Premises                   | 10,00,000   | shares of Rs.10 each )       | 8,00,000    |
| Cash in hand               | 50,000      | Statutory Reserve            | 7,00,000    |
| Cash at bank               | 28,10,000   | Borrowings from banks        | 5,00,000    |
| Fixed Deposits             | 15,00,000   | Profit and loss account (op) | 1,00,000    |
| Money at call&short notice | 3,00,000    | Interest received            | 5,00,000    |
| Savings deposits           | 5,00,000    | Sundry creditors             | 90,000      |
| Interest Paid              | 2,00,000    | Unclaimed Dividends          | 80,000      |
| Salaries                   | 1,10,000    | Bills payable                | 4,00,000    |
| Bills Discounted           | 5,00,000    | Loans and advances           | 70,00,000   |
| Total                      | 1,01,70,000 | Total                        | 1,01,70,000 |

**41) On the basis of the following information of Pooja Bank Ltd., prepare Profit and Loss account for the year ending 31-03-2010:**

| Rs (000's)                  |       |
|-----------------------------|-------|
| Interest earned             | 1,000 |
| Interest Expended           | 600   |
| Other incomes               | 200   |
| Operating Expenses          | 150   |
| Provision& contingencies    | 50    |
| Balance of Profit last year | 100   |

**42) From the following balances, prepare the Balance Sheet of Abdulla Ltd:**

| Particulars            | Dr. (Rs) | Cr. (Rs) |
|------------------------|----------|----------|
| Share Capital          |          | 2,00,000 |
| Reserves and Surplus   |          | 40,000   |
| Investments            | 2,40,000 |          |
| Plant and Machinery    | 90,000   |          |
| Buildings              | 1,10,000 |          |
| Sundry Creditors       |          | 1,40,000 |
| Provision for Taxation |          | 45,000   |
| Bills payable          |          | 75,000   |
| Cash at bank           | 60,000   |          |

**43) Meena Ltd formed to purchase the going concern Ravi Ltd, whose balance sheet stood as follows :**

| Liabilities      | Rs.      | Assets         | Rs.      |
|------------------|----------|----------------|----------|
| Share Capital    | 1,32,100 | Fixed Assets   | 95,200   |
| Bills Payable    | 3,500    | Current Assets | 46,800   |
| Sundry Creditors | 6,400    |                |          |
| Total            | 1,42,000 | Total          | 1,42,000 |

The purchase price was agreed at Rs . 1,75,000. Find out the goodwill or Capital reserve and also make opening entries in the books of Meena Ltd.

**44) Ascertain the amount of purchase consideration payable by Sri Charan to Pooja company on the basis of the following particulars:**

| Liabilities                       | Amount Rs. | Assets               | Amount Rs. |
|-----------------------------------|------------|----------------------|------------|
| Share Capital                     |            |                      |            |
| 5000 equity shares of Rs 100 each | 5,00,000   | Goodwill             | 60,000     |
| General reserve                   | 1,00,000   | Preliminary expenses | 40,000     |
| Bills Payable                     | 25,000     | Fixed assets         | 4,20,000   |
| Sundry creditors                  | 75,000     | Stock                | 1,30,000   |
|                                   |            | Bank                 | 50,000     |
| -----                             |            | -----                |            |
| Total                             | 7,00,000   | Total                | 7,00,000   |
| -----                             |            | -----                |            |

Sri Charan agrees to take over the business of Vijay company on the following conditions: Fixed assets are taken over at Rs.4, 50,000, Stock at 10 % Less than its book value and goodwill at Rs. 75,000. Give journal Entries to close books of Pooja company,

**45) The Balance Sheet of Rahul Ltd as on 31-03-2010 was as follows:**

| Liabilities                                 | Rs.      | Assets            | Rs.      |
|---|----------|-------------------|----------|
| Share Capital 100000 shares<br>of Re.1 each | 1,00,000 | Fixed Assets      | 90,000   |
| Current Liabilities                         | 20,000   | Sundry Debtors    | 20,000   |
|   |          | Profit & Loss a/c | 10,000   |
| <hr/>                                       |          | <hr/>             |          |
| Total                                       | 1,20,000 | Total             | 1,20,000 |
| <hr/>                                       |          | <hr/>             |          |

Rita ltd absorbed Rahul Ltd. and took over all the assets for Rs.72,000 payable Rs.50,000 in shares of rupee 1 each and paid Rs 22,000 in cash in order to enable to pay off its liabilities and the cost of absorption Rs.2,000. Prepare Realisation account, Bank account, Share holders account in the books of Rahul Ltd.

**46) On the basis of the following information of Parivar Bank Ltd ., prepare Profit and Loss account, for the year ending 31-03-2010 :**

| Rs                          | (000's) |
|-----------------------------|---------|
| Interest earned             | 7,000   |
| Interest Expended           | 2,000   |
| Other incomes               | 1,000   |
| Operating Expenses          | 3,500   |
| Provision and contingencies | 1,000   |
| Balance of Profit           | 2,300   |

**47) Rajan Ltd. was absorbed by Girish Ltd ., the realization expenses of Rajan Ltd. amounted to Rs.14,000. Give journal entries in the books of Rajan Ltd. in each of the following cases:**

- When the expenses are borne by Rajan Ltd.
- When expenses are paid by Girish Ltd ( in addition to purchase consideration)
- When the expenses are paid by Girish Ltd ( part of purchase consideration ).

**48) Prepare Trial balance from the following:**

| Particulars   | Debit Rs. |                 | Credit Rs. |
|---------------|-----------|-----------------|------------|
| Furniture     | 10,000    | Capital         | 1,50,000   |
| Machinery     | 50,000    | Bills payable   | 30,000     |
| Buildings     | 1,00,000  | Trade Creditors | 65,000     |
| Cash          | 5,000     |                 |            |
| Trade Debtors | 80,000    |                 |            |

**49) Calculate Net Profit, from the following:**

|                     | Rs.      |
|---------------------|----------|
| Share Capital       | 4,00,000 |
| Purchases           | 50,000   |
| Sales               | 1,00,000 |
| Paid Rent           | 5,000    |
| Paid Salaries       | 10,000   |
| Received rent       | 3,000    |
| Paid legal expenses | 1,000    |
| Paid Rent and Taxes | 500      |
| Paid Gen. expenses  | 400      |
| Closing Stock       | 40,000   |
| Opening Stock       | 10,000   |

**50) Show the Trial balance from the following:**

| Particulars          | Dr. (Rs) | Cr.(Rs)  |
|----------------------|----------|----------|
| Share Capital        | 5,00,000 |          |
| Plant and Machinery  |          | 50,000   |
| Buildings            |          | 1,30,000 |
| Sundry Creditors     | 40,000   |          |
| Sundry Debtors       |          | 2,00,000 |
| Cash in hand         |          | 20,000   |
| Investments          |          | 1,85,000 |
| Bank Loan            | 60,000   |          |
| Preliminary expenses |          | 15,000.  |

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**Computer Lab -Practical Question Bank  
FACULTY OF COMMERCE,  
KAKATIYA UNIVERSITY**

**B.Com (General) III Year**

**COST AND MANAGEMENT ACCOUNTING**

Time: 60 Minutes

Record : 10

Total Marks : 30

Skill Test : 20

Note: Problems are to be solved by using computers (Excel or any accounting package).

**1. ABC and XYZ companies are manufacturing mobiles. From the following information, prepare a statement of cost and profit per unit sold. There is no opening and closing stocks:**

| Particulars | ABC<br>Rs. | XYZ<br>Rs. |
|-------------|------------|------------|
| Materials   | 30,300     | 1,10,400   |
| Labour      | 15,500     | 63,300     |

Works overheads are charged at 80% on Labour. Office overheads is taken at 15% on works cost. The selling prices are Rs.2500 and Rs.3000 respectively. 100 ABC and 210 XYZ mobiles are manufactured and sold.

**2. The material as on 1st September 2010 was 500 units @ Rs. 1 PU. The following purchases and issues were subsequently made, prepare stores ledger account under LIFO/ FIFO: Purchases Issues**

06-09-2010: 200 units @ Rs.1.50    09-09-2010: 100 units  
27-09-2010: 700 units @ Rs.1.20    22-09-2010: 200 units  
29-09-2010: 500 units @ Rs.1.50    30-09-2010: 300 units

**3. In an Engineering company, the standard time for a job is 16 hours and the basic wage is Rs.1 per hour. A bonus scheme is instituted so that every worker is to receive his normal rate for hours actually worked and 50 percent of the hours saved. Material for the job cost was 200 and overheads are charged on the basis of Rs.2 per labour hour. Calculate the wage and effective rate of earning per hour if the job is completed a) in 12 hours and (b) in 14 hours and also ascertain the factory cost of the job.**

**4. Present the Haslay plan and Rowan plan in the form of a table.**

**5. Calculate direct labour hour rate from the following:**

Total no. of workers -100, working days in a year -300, no. of hours per day worked – 8, short and idle time – 5%, factory overheads -Rs.12000, gifts to workers -Rs. 2000.

**6. Calculate machine hour rate from the following:**

Cost of machine Rs.20,000, estimated scrap value Rs. 2,000, average repairs and maintenance per month Rs. 200, standard charges allocated to machine per month Rs. 100, effective working life machine 10000 hours, running time per month 160 hours, power used by machine 5 units per hour @ 20 paise per unit.

**7. From the following a1, a2, a3 production departments and s1, s2 service departments' information, prepare overhead analysis:**

**Production Dept.**     a1 Rs.1,900  
                                  a2 Rs.2,510  
                                  a3 Rs.1,730

**Service Dept.**            s1 Rs. 880  
                                  s2 Rs. 710

Estimated working hours a1-1000, a2-2000, a3 – 3000. Distribute the service dept. expenses by using the following rates:

| Dept. | a1 | a2  | a3  | s1  | s2   |
|-------|----|-----|-----|-----|------|
| s1    |    | 30% | 40% | 20% | -10% |
| s2    |    | 10% | 20% | 50% | 20%  |

**8. Onida TV company produced 2500 units and sold @ Rs. 10,000 each during the year 200910. The details are as follows:**

Material -Rs. 25 lakhs, direct wages – Rs.30 lakhs, factory overheads -20% on wages, office overheads – 10% on factory cost. Ascertain profit or loss.

**9. From the following information, prepare a statement of cost:**

Sales per the year – Rs.75 lakhs, inventories( beginning ): finished goods – Rs.1,50,000, working progress-Rs.1,00,000, selling expenses-10% on sales, administrative expenses-5 % on sales.

**10. The following information is extracted from job ledger in respect of job no. 444:** Material – Rs.5,000, wages – 100 hours @ Rs. 5.00, variable overheads incurred for all jobs Rs. 10,000 for 500 hours. Find the profit if the job is billed for Rs. 12,000.

**11. From the following information calculate the cost of the job:**

Material-Rs.5,000, wages of A-100 hours @ Rs. 5.00 per hour, wages of B-80 hours @ Rs. 7.00, wages of C – 50 hours @ Rs.10.00. Variable overheads – Rs 5.00 per hour, fixed overheads – Rs. 20,000 per 10,000 hours.

**12. The following are the expenses on a contract of Rs. 15,00,000 which was commenced on**

**January -2010:**

Materials –Rs .3,00,000, wages – Rs.3,20,000, plant –Rs. 50,000, overheads –Rs. 17,000, cash received 31 Dec 2010 was Rs. 5,00,000 being 80% of the work certified. The value of material on hand was Rs. 25,000, the plant depreciated by 20%. Prepare contract account.

**13. A product passes through 3 processes. During the March, 2000 month 20,000 units produced with the following expenses:**

| Particulars     | A (Rs.) | B (Rs.) | C (Rs.) |
|-----------------|---------|---------|---------|
| Direct material | 15,000  | 26,000  | 20,000  |
| Direct wages    | 50,000  | 40,000  | 30,000  |

Total overhead expenses amounted to Rs. 60,000 which will be distributed on the basis of direct wages. Introduced main raw material in process A worth Rs. 16,000. Prepare process accounts to determine the cost of production.

**14. Present the features of marginal costing in the form of a chart.**

**15. Show the benefits of marginal costing through a table.**

**16. Prepare break even chart by imaginary figures.**

17. Meghana company manufactures a product and it incurred the following expenses: Total fixed cost – Rs. 20,000, total variable cost-Rs.35,000, total sales -Rs.80,000, unit sold – 20,000. Calculate contribution per unit, break even point, margin of safety and profit.

**18. For the last 2 years sales and profits are as follows:**

|            | Rs.      | Rs.             |
|------------|----------|-----------------|
| 2009 sales | 5,00,000 | profit – 40,000 |
| 2010 sales | 6,00,000 | profit – 60,000 |

Calculate P/V ratio, BEP sales, sales to get a profit of Rs. 70,000 . What will be the margin of safety at profit of Rs20,000?

**19. For the last 2 years, sales and losses are as follows:**

|            | Rs.      | Rs.           |
|------------|----------|---------------|
| 2009 sales | 5,00,000 | loss – 40,000 |
| 2010 sales | 6,00,000 | loss – 60,000 |

Calculate P/V ratio, BEP sales.

**20. From the following information, prepare a comparative statement for the year 2009 & 2010.**

| Particulars      | 2009 (Rs.) | 2010 (Rs.) |
|------------------|------------|------------|
| Sales            | 6,50,000   | 8,20,000   |
| Sales returns    | 15,000     | 20,000     |
| Selling expenses | 1,50,000   | 2,00,000   |
| General expanses | 80,000     | 1,20,000   |
| Other income     | 6,500      | 7,000      |
| Income tax       | 60,000     | 65,000.    |

**21. From the following data evaluate the changes in the financial position (Soundness/weakness) of the company:**

| Particulars         | 2009        | 2010         |
|---------------------|-------------|--------------|
| Working capital     | 3,00,00,000 | 2,50,00,000  |
| Plants              | 2,50,00,000 | 10,00,00,000 |
| Long term debts     | 1,20,00,000 | 80,00,000    |
| Non tangible assets | 5,00,00,000 | 3,00,00,000  |

(take the help of trend ratios).



22. Show a BIN card with imaginary figures.
23. Present the proforma of stores ledger.
24. Prepare bill of materials with imaginary figures.
25. Present the methods of pricing material issues by a store.
26. Show the differences between job costing and Process costing in tabular form.
27. Draw a specimen of material indent form and fill it.
28. Prepare a specimen of purchase order and fill up with imaginary figures.
29. Present the formula for fixing EOQ and indicate each of the symbols used.
30. The average annual consumption of a material is 18,250 units at a price of Rs.36.50 per unit. The storage cost is 20% on an average inventory and the cost of placing an order is Rs.50. How much quantity is to be purchased at a time?
31. Essar Limited produces a product which has a monthly demand of 52,000 units; The product requires a component which is purchased at Rs.15 per unit; For every finished product, 2 units of component are required; The ordering cost is Rs.350 per order and the carrying cost is 12% p.a. Calculate the economic ordering quantity of the component.
32. Specify the formulae of ROWAN plan and HASLEY plan.
33. Show the different types of overheads through a chart.
34. Present the steps in overhead accounting through a diagram.
35. Exhibit different methods of overhead absorption in the form of a chart.
36. Prepare a table showing the basis of distribution of various expenses to departments.
37. Show the differences between process costing and job costing in tabular form.
38. The standard and actual figures of a product are as under:  
Material quantity-Standard 50 units and Actual 45 units; Material price per unit-Standard Rs.1.00 and Actual Re.0.80. Calculate material price, usage and cost variances.
39. The standard and actual figures of a firm are as under:  
Standard time for the job 1,000 hours; Standard rate per hour Re.0.50  
Actual time taken 900 hours; Actual wages paid Rs.360  
Compute labour rate, efficiency and cost variances.

**40. A factory which expects to operate 7,000 hours, i.e. at 70% level of activity, furnishes details of expenses as under:**

|                        |                         |
|------------------------|-------------------------|
| Variable expenses      | Rs.1,260                |
| Semi-variable expenses | Rs.1,200 (Fixed Rs.600) |
| Fixed expenses         | Rs.1,800                |

Construct flexible budget at 80%,90% activity level.

**41. From the following information calculate current ratio, quick ratio, debt equity ratio:**

|                 | Liabilities Rs. | Assets Rs.                  |
|-----------------|-----------------|-----------------------------|
| Share capital   | 2,00,000        | Land and buildings 1,40,000 |
| Profit          | 30,000          | Plant 3,50,000              |
| Reserve         | 40,000          | Stock 2,00,000              |
| Debenchers(12%) | 4,00,000        | Debtors 90,000              |
| Creditors       | 1,20,000        | Bills receivable 20,000     |
| Bills payable   | 50,000          | Cash 40,000                 |
|                 | -----           | -----                       |
|                 | 8,40,000        | 8,40,000                    |
|                 | -----           | -----                       |

**42. From the following particulars, prepare the balance sheet:**

Fixed assets to net worth 5:8  
 Current ratio 3:1  
 Acid test ratio 1:1  
 Reserves to proprietors fund 1:5  
 Current liabilities Rs.3,60,000,  
 Cash in hand Rs. 15,000,  
 Fixed assets Rs.6,00,000.

**43. From the following information calculate cash from operations:**

Total sales Rs.6,00,000  
 Total purchases Rs.4,50,000  
 Debtors at the beginning. Rs. 80,000  
 Debtors at the end Rs.2,00,000  
 Creditors at the beginning Rs. 50,000  
 Creditors at the end Rs.1,20,000  
 Operating expenses Rs. 80,000

**44. Calculate the Cash from operation by using the given profit and loss and account.**

| Expenses                | Rs.    | Incomes         | Rs.    |
|-------------------------|--------|-----------------|--------|
| To Salaries             | 15,000 | By Gross profit | 50,000 |
| To Rent                 | 3,000  |                 |        |
| To Goodwill written off | 5,000  |                 |        |
| To Proposed dividend    | 3,000  |                 |        |
| To Dep.on plant         | 4,000  |                 |        |
| To Net profit           | 20,000 |                 |        |
|                         | -----  |                 | -----  |
|                         | 50,000 |                 | 50,000 |
|                         | -----  |                 | -----  |

**45. Prepare Cash flow statement from the following data:**

| Liabilities        | 2009     |          | 2010     |          | Assets              | 2009     |          | 2010     |          |
|--------------------|----------|----------|----------|----------|---------------------|----------|----------|----------|----------|
|                    | Rs       | Rs.      | Rs.      | Rs.      |                     | Rs.      | Rs.      |          |          |
| Equity capital     | 1,00,000 | 1,06,000 |          |          | Cash                | 40,000   | 50,000   |          |          |
| Long term assets   | 28,000   | 26,000   |          |          | Accounts receivable | 48,000   | 54,000   |          |          |
| Retained earnings  | 56,000   | 74,000   |          |          | Inventory           | 62,000   | 64,000   |          |          |
| Accu. Depreciation | 42,000   | 50,000   |          |          | Fixed assets        | 1,00,000 | 1,16,000 |          |          |
| Accounts payable   | 40,000   | 42,000   |          |          | Current assets      | 16,000   | 14,000   |          |          |
|                    |          |          |          |          |                     |          |          |          |          |
|                    |          |          | 2,66,000 | 2,98,000 |                     |          |          | 2,66,000 | 2,98,000 |

**46. Trading and Profit & loss account of Jyothi Ltd. for the year 31st march 2010 as follows:**

|                           |          |                      |          |
|---------------------------|----------|----------------------|----------|
|                           | Rs       | .                    | Rs.      |
| To Opening stock          | 25,000   | By Sales             | 1,68,000 |
| To Purchases              | 81,000   | By Closing stock     | 30,000   |
| To Wages                  | 25,000   |                      |          |
| To Manufacturing expenses | 15,000   |                      |          |
| To Gross profit           | 52,000   |                      |          |
|                           |          |                      |          |
|                           | 1,98,000 |                      | 1,98,000 |
|                           |          |                      |          |
| To Sales expenses         | 3,000    | By Gross profit      | 52,000   |
| To Office expenses        | 23,800   | By Land compensation | 4,800    |
| To General expenses       | 1,200    |                      |          |
| To Furniture dep.         | 800      |                      |          |
| To Net profit             | 28,000   |                      |          |
|                           |          |                      |          |
|                           | 56,800   |                      | 56,800   |

You are required to calculate G.P Ratio, N.P. Ratio, Operating ratio, Operating profit ratio.

47. Prepare a chart showing the classification of accounting ratios.
48. Exhibit different turnover / activity ratios along with formulae through a chart.
49. Exhibit different profitability ratios along with formulae through a chart.
50. Prepare a model Cash Flow Statement with imaginary details.

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**ADVANCED CORPORATE ACCOUNTING (Lab Work)**

**Holding Companies**

1. The following are the balance sheets of H Company Ltd. and its subsidiary S Company Ltd.

| Liabilities                          | H Co.<br>Rs. | S Co.<br>Rs. | Assets                             | H Co<br>Rs. | S co<br>Rs. |
|--------------------------------------|--------------|--------------|------------------------------------|-------------|-------------|
| Share capital<br>(Shares of 10 each) | 500000       | 200000       | S.Assets                           | 600000      | 300000      |
| Reserve on<br>1-4-2003               | 250000       | 50000        | Investments in<br>in S Ltd ( 100%) | 300000      | -           |
| P&L A/c                              | 80000        | 40000        |                                    |             |             |
| Creditors                            | 70000        | 10000        |                                    |             |             |
|                                      | -----        | -----        |                                    | -----       | -----       |
|                                      | 900000       | 300000       |                                    | 900000      | 300000      |
|                                      | -----        | -----        |                                    | -----       | -----       |

H Ltd acquired all shares of S. Ltd. on 1-10-2003. The Profit and Loss account of S Ltd is the profit made in the year 2003-2004. Prepare consolidated balance sheet using Excel or Tally.

2. From the two balance sheets of H Ltd and S Ltd prepare consolidated balance sheet

| Liabilities                                | H Ltd<br>Rs. | S Ltd<br>Rs. | Assets  | H Ltd<br>Rs. | S Ltd<br>Rs. |
|--|--------------|--------------|---|--------------|--------------|
| Share Capital<br>(Shares of<br>Rs.10 each) | 120000       | 30000        | Buildings at cost                                 | 72000        | 25000        |
| General Reserve                            | 25000        | 6000         | Plant & machinery                                 | 30000        | 10000        |
| Profit & Loss A/c                          | 12000        | 9000         | Shares in S Ltd<br>2000 shares of.<br>Rs. 10 each | 25000        | -            |
| Sundry Creditors                           | 15000        | 5000         | Stock   | 18000        | 3000         |
|  |              |              | Debtors   | 22000        | 7000         |
|  |              |              | Bank  | 5000         | 5000         |
|  | -----        | -----        |   | -----        | -----        |
|  | 172000       | 50000        |   | 172000       | 50000        |
|  | -----        | -----        |   | -----        | -----        |

When H Ltd acquired 2000 shares in S Ltd, the latter company had reserve amounting to Rs. 5000. Use Excel or Tally.

3. The following are the balance sheets of H Ltd and S Ltd as on 31-3-2002. Prepare Consolidated balance sheet using Excel or Tally.

| Liabilities                         | H Ltd.<br>Rs. | S Ltd.<br>Rs. | Assets          | H Ltd<br>Rs. | S Ltd<br>Rs. |
|-------------------------------------|---------------|---------------|-----------------|--------------|--------------|
| Share Capital<br>( Re. 1 per share) | 10000         | 8000          | Fixed Assets    | 5000         | 6000         |
| Reserves                            | 4000          | 3000          | Stock           | 4000         | 6000         |
| Bills Payable                       | 7000          | 5000          | Shares in S Ltd | 6000         | -            |
|                                     |               |               | Bill receivable | 8000         | 5000         |

|           |       |       |      |       |       |
|-----------|-------|-------|------|-------|-------|
| P & L A/c | 4000  | 2000  | Cash | 2000  | 1000  |
|           | ----- |       |      | ----- |       |
|           | 25000 | 18000 |      | 25000 | 18000 |
|           | ----- |       |      | ----- |       |

Bill receivable of H Ltd. includes Rs. 2500 given by S Ltd. Rs. 500 was transferred by S Ltd to reserve out of current year's profit. Shares of S Ltd. were purchased by H Ltd on 30-9-2001.

4. The following are the summarized balance sheets of H Ltd and S Ltd as at 31<sup>st</sup> December, 1991.

| Liabilities                       | H Ltd<br>Rs | S Ltd<br>Rs | Assets          | H Ltd<br>Rs | S Ltd<br>Rs |
|-----------------------------------|-------------|-------------|-----------------|-------------|-------------|
| Share Capital                     | 200000      | 50000       | S.Assets        | 180000      | 120000      |
| Reserves                          | 30000       | 10000       | Shares in S Ltd | 230000      | -           |
| Profit & Loss<br>(As on 1-1-1991) | 60000       | 30000       | Cash at Bank    | 20000       | 10000       |
| Profit for the year               | 40000       | 10000       |                 |             |             |
| Creditors                         | 100000      | 30000       |                 |             |             |
|                                   | -----       |             |                 | -----       |             |
|                                   | 430000      | 130000      |                 | 430000      | 130000      |
|                                   | -----       |             |                 | -----       |             |

H Ltd acquired 80% of the shares of S Ltd on 1<sup>st</sup> July, 1991. Included in the assets of H Ltd. there is Rs. 30000 loan to S Ltd shown as creditors in S Ltd. Sundry assets of S Ltd. include furniture of Rs.40000 to be revalued at Rs. 50000. Prepare consolidated balance sheet using Excel or Tally.

5. The following are the balance sheets of H Ltd and S Ltd as at 31<sup>st</sup> December, 2007.

| Liabilities                        | H Ltd<br>Rs | S Ltd<br>Rs. | Assets                           | H Ltd<br>Rs. | S Ltd<br>Rs. |
|------------------------------------|-------------|--------------|----------------------------------|--------------|--------------|
| Share Capital<br>(Share of Rs. 10) | 50000       | 40000        | Fixed Assets                     | 20000        | 30000        |
| General Reserve                    | 12000       | 4000         | <b>Debtors:</b>                  |              |              |
| Profit & Loss A/c                  | 10000       | 6000         | External                         | 9000         | 5000         |
| <b>Creditors:</b>                  |             |              | S Ltd                            | 3000         | -            |
| External                           | 11000       | 5000         | Cash at bank                     | 5500         | 1900         |
| H Ltd                              |             | 2900         | Stock                            | 4000         | 9000         |
|                                    |             |              | Shares in S Ltd<br>(3000 Shares) | 32000        | --           |
|                                    |             |              | Goods in Transit                 | 600          | --           |
|                                    |             |              | Other Investments                | 8900         | 12000        |
|                                    | -----       |              |                                  | -----        |              |
|                                    | 83000       | 57900        |                                  | 83000        | 57900        |
|                                    | -----       |              |                                  | -----        |              |

The credit balance of Profit Loss account of S Ltd at the date H Ltd bought its shares was Rs. 2000 and the General reserve stood at nil. On 31<sup>st</sup> December, 2007 there were goods in –transit from H Ltd to S Ltd Rs.600 and cash in transit Rs.100 from S Ltd to H Ltd.

These had been entered only in the books of standing companies. Prepare consolidated balance sheet as on 31<sup>st</sup> December, 2007 using Excel or Tally.

### Electricity Companies

6. From the following balances as on December 31, 2000 appearing in the ledger of the Electric Light and Power Co.Ltd., you are required to prepare Revenue account, Net Revenue account, Capital account and General Balance sheet using Excel or Tally.

|                     | Rs    |                        | Rs.   |
|---------------------|-------|------------------------|-------|
| Equity shares       | 54900 | Stores on hand         | 700   |
| Debentures          | 20000 | Cash                   | 300   |
| Lands               |       | Cost of generating     |       |
| (31-12-1999)        | 15000 | electricity            | 3000  |
| Lands purchased     |       | Cost of distributing   |       |
| during 2000         | 500   | electricity            | 600   |
| Machinery           |       | Rent, rates and taxes  | 400   |
| (31-12-1999)        | 60000 | Management Expenses    | 1200  |
| Machinery purchased |       | Depreciation           | 2000  |
| during, 2000        | 500   | Sale of current        | 13200 |
| Mains including     |       | Rent of Meters         | 300   |
| Cost of laying      |       | Interest on debentures | 1000  |
| (31-12-1999)        | 20000 | Dividends              | 2000  |
| Spent on mains      |       | Balance of net revenue |       |
| during 2000         | 5100  | account, 31-12-1999    | 2850  |
| Sundry Creditors    | 100   |                        |       |
| Depreciation Fund   | 25000 |                        |       |
| Sundry debtors for  |       |                        |       |
| Current supplied    | 4000  |                        |       |
| Other debtors       | 50    |                        |       |

7. From the following balances as on 31<sup>st</sup> December, 2004 prepare the Revenue account, Net Revenue account, Capital account and General Balance sheet of GIP. Power and Light company Ltd.

| Particulars                         | Rs.    | Particulars               | Rs.    |
|-------------------------------------|--------|---------------------------|--------|
| <i>Balances as on 1-1-2004</i>      |        | Expenses of management    | 14400  |
| Land                                | 180000 | Cost of Distribution      | 6000   |
| Machinery                           | 720000 | Depreciation              | 24000  |
| Mains                               | 240000 | Sale of current           | 156000 |
| <i>Expenditure during the year:</i> |        | Meter rent                | 6000   |
| Land                                | 6000   | Interest on debentures    | 12000  |
| Machinery                           | 6000   | Interim dividend          | 24000  |
| Mains                               | 61200  | Net revenue as on         |        |
| Share Capital                       | 658800 | 1-1-2004                  | 34200  |
| Debentures                          | 240000 | Depreciation Fund         | 300000 |
| Sundry Creditors                    | 1200   | Sundry debtors for energy |        |
| Cost of generation                  | 42000  | supplied                  | 48000  |
| Rent, rates and taxes               | 6000   | Others                    | 600    |
|                                     |        | Cash balance              | 6000   |

8. Gupta Electricity Company earned a profit of Rs.33, 97000 after paying Rs.120000 @6% as debenture interest for the year ended 31<sup>st</sup> March, 2004. The following information is supplied to you.  
 Fixed assets 7,20,00,000, Depreciation written off 2,00,00,000, Loan from electricity board 1,60,00,000, Reserve fund investment at par(4%) 40,00,000, Contingency reserve investment at par(4%) 30,00,000, Tariff and dividend control reserve 4,00,000, Security deposits of customers 6,00,000, Customers contribution to assets 2,00,000, Preliminary Expenses 1,60,000, Monthly average of current assets (including amount due from customers 10,00,000) 30,40,000, Development reserve 10,00,000.  
 Show the disposal of profits mentioned above taking bank rate as 9% using Excel.
9. Electric supply limited re-build and re-equipped one of their mains at a cash cost of Rs. 40, 00,000. The old mains thus super ceded cost of Rs 15, 00,000. The capacity of the new mains is double that of the old mains. Rs 70,000 were realized from sale of old materials. Four old motors valued at Rs. 2, 00,000 salvaged from the old mains were used in the reconstruction. The cost of labour and materials is respectively 30% and 25% higher now than when the old mains were built. The proportion of labour to materials in the mains then and now is 2:3. Show the journal entries using Excel or Tally for recording above transactions if accounts are maintained under the Double Accounting system.

**Accounting For Price Level Changes (Inflation Accounting)**

10. M/s Mamata Ltd had the following monetary assets and liabilities as on 1 January,2009.

|                  |       |
|------------------|-------|
| Monetary Assets: | Rs    |
| Debtors          | 50000 |
| Bills receivable | 15000 |
| Cash at Bank     | 15000 |
|                  | ----- |
|                  | 80000 |

|                       |       |
|-----------------------|-------|
| Monetary Liabilities: |       |
| Creditors             | 23000 |
| Bills payable         | 12000 |
|                       | ----- |
|                       | 35000 |

The transactions affecting monetary items during the year were as follows:

1. Sales of Rs.198000 made evenly during the year.
2. Purchase of Rs. 132000 made evenly during the year.
3. Operating expenses of Rs. 33000 incurred evenly throughout the year
4. One machine was sold for Rs 24000 on October1, 2009.
5. Dividend of Rs.13000 was declared on December, 2009.

The general price index was as follows:

January 1,2009---90: Average for the year—110, on October 1,2009---120, on December 31,2009—120.

You are required to compute the general power gain or loss for the year stated in terms of the current year end rupee value using Excel.

11. The balance sheets of M/s Anirudh Ltd as on 1<sup>st</sup> April,2008 and income statement For the year ended 31<sup>st</sup> March,2009 are given below:

| Balance sheet as on 1 <sup>st</sup> April,2008                  |                  |              |                  |
|---|------------------|--------------|------------------|
| Liabilities   | Rs               | Assets       | Rs.              |
| Share Capital   | 20,00,000        | Fixed Assets | 17,00,0000       |
| Creditors   | 7,50000          | Stock        | 3,00,000         |
|   |                  | Debtors      | 2,50,000         |
|   |                  | Cash         | 5,00,000         |
|   | -----            |              | -----            |
|   | 27, 50,000       |              | 27,50,000        |
|   | -----            |              | -----            |
| Income statement for the year ended 31 <sup>st</sup> March,2009 |                  |              |                  |
| Particulars   | Rs.              |              | Rs.              |
| Sales   |                  |              | 50, 00,000       |
| Less: Cost of goods sold:                                       |                  |              |                  |
| Opening stock   | 3, 00,000        |              |                  |
| Add: Purchases  | 35.50,000        |              |                  |
|   | -----            |              |                  |
|   | 38, 50,000       |              |                  |
| Less: Closing stock   | 3, 50,000        |              |                  |
|   | -----            |              |                  |
|   |                  |              | 35, 00,000       |
|   |                  |              | -----            |
| Gross Profit  |                  |              | 15, 00,000       |
| Less: Operating Expenses  | 8, 20,000        |              |                  |
| Depreciation fixed  |                  |              |                  |
| Assets  | <u>2, 45,000</u> |              | <u>10,65,000</u> |
| Net Profit  |                  |              | 4, 35,000        |

Debtors and creditors balances remained constant throughout the year. The general price index was as follows:

On April 1, 2008   300, Average for the year --- 320, On March 31, 2009—360

You are required prepare the final accounts to the year 2008-09 after adjusting price level changes under Current Purchasing Power (CPP) method using Excel.

12. The HCA income statement of M/s Sundaram traders is given below:

|                      |                  |  |                  |
|----------------------|------------------|--|------------------|
| Sales (net)          |                  |  | 10,00,000        |
| Cost of Sales:       |                  |  |                  |
| Opening stock (FIFO) | 1, 00,000        |  |                  |
| Purchases            | <u>5, 00,000</u> |  |                  |
|                      | 6, 00,000        |  |                  |
| Less: Closing stock  | 80,000           |  |                  |
|                      | -----            |  |                  |
|                      |                  |  | <u>5, 20,000</u> |



|                          |        |                  |
|--------------------------|--------|------------------|
| Gross profit on sales    |        | 4, 80,000        |
| Less: Operating Expenses |        |                  |
| Selling                  | 50,000 |                  |
| General                  | 25,000 |                  |
| Depreciation             | 50,000 | <u>1, 25,000</u> |
| Net income before taxes  |        | 3, 55,000        |

The depreciable assets were acquired when the general price level index stood at 12.5 charges in the general price level index during 2000 were as follows:

|                   |     |
|-------------------|-----|
| Beginning of 2000 | 150 |
| Average of 2000   | 180 |
| End of 2000       | 200 |

Compute the income under CPP terms assuming that the general price level gain was Rs 10000. Use Excel.

13. M/s Manak Ltd purchased a fixed asset on Jan1, 2005 for Rs. 3, 00,000. The life of the asset is 3 years with no scrap value. The rate of inflation is 20%. Calculating depreciation a total replacement cost, show the following accounts in the company's book as per current cost accounting method using Excel.
1. Fixed assets a/c
  2. Provision for Depreciation a/c
  3. Current cost reserve a/c
  4. P&L a/c

### Liquidation Accounts

14. On January 31, 2003 a compulsory order for winding up was made against X co. Ltd., The following particulars being disclosed.

| Particulars                                | Book Value | Estimated value |
|--|------------|-----------------|
| Cash                                       | 100        | 100             |
| Debtors                                    | 4,000      | 3,600           |
| Land and Buildings                         | 60,000     | 48,000          |
| Furniture                                  | 20,000     | 20,000          |
| Unsecured creditors                        | 20,000     |                 |
| Secured creditors on Land & building       |            |                 |
|  | 42,000     |                 |
| Floating debentures                        | 10,000     |                 |
| Preferential creditors                     | 6,000      |                 |
| Share capital( 3200 shares of Rs 100 each) |            |                 |

Estimated liability for bills discounted was Rs, 6000 estimated to rank at Rs. 6000. Other contingent liabilities were Rs. 12000, estimated to rank at Rs. 12000. The company formed on January 1, 1998 and has made losses of Rs. 3, 13,900. Prepare statement of affairs and deficiency a/c using Excel.

- 15.M.Co. Ltd went into voluntary liquidation on 1<sup>st</sup> March,2001. The following balances are extracted from its books on that date.

|             |     |        |     |
|-------------|-----|--------|-----|
| Liabilities | Rs. | Assets | Rs. |
|-------------|-----|--------|-----|

|                           |           |                  |           |
|---------------------------|-----------|------------------|-----------|
| Capital                   |           | Buildings        | 1, 50,000 |
| ( 50,000 equity shares of |           | Plant            | 2,10,000  |
| Rs 10 each)               | 5, 00,000 | Stock in trade   | 95,000    |
| Floating debentures       | 2, 00,000 | Book debt        | 65,000    |
| Bank Overdraft            | 30,000    | Calls in Arrears | 1, 00,000 |
| Creditors                 | 40,000    | Cash in hand     | 10,000    |
|                           |           | P&L a/c          | 1, 40,000 |
|                           | -----     |                  | -----     |
|                           | 7, 70,000 |                  | 7, 70,000 |
|                           | -----     |                  | -----     |

Plant and machinery and buildings are valued at Rs. 1, 50,000 and Rs. 1, 20,000 respectively. On realization losses of Rs. 15,000 are expected on stock. Book debts will be realized Rs. 70,000. Calls in arrears are expected to realize 90%. Bank over draft is secured against buildings. Preferential creditors for taxes 8000 included in creditors. Prepare a statement of affairs using Excel.

16. Day Dreaming company Ltd went into voluntary liquidation. Its assets realized Rs. 7,00,000 excluding the amount realized by the sale of securities held by secured creditors. The following was the position.

|  |           |
|--|-----------|
| Share capital 10,000 shares of Rs 10 each      | 1, 00,000 |
| Debentures having a floating charge            | 5, 00,000 |
| Liquidation expenses                           | 10,000    |
| Preferential creditors                         | 12,000    |
| Unsecured creditors                            | 3, 00,000 |
| Liquidator's Remuneration                      | 15,000    |
| Secured creditors (secured realized Rs 90,000) | 80,000    |

Prepare liquidator final statement using Excel

17. The following are the details regarding Overconfident company Ltd., which went into voluntary liquidation:

**Share Capital:**

8% Preference shares of Rs 100 each Rs. 400000

10000 Equity shares of Rs 100 each Rs. 60 paid up

Assets including Building realized Rs. 8, 40,000, liquidation expenses amounted to Rs. 30,000. The company has taken a loan of Rs. 1, 00,000 from Patel against the mortgage of building that realized Rs. 1, 61,000

Salaries of 8 clerks for 4 months @ Rs. 300 each per month and salaries for peons for 3 months @ Rs. 150 each per month are outstanding and in addition the company books show the creditors worth Rs. 1, 74,800. Prepare liquidator final statement using Excel.

18. Bekar Ltd went into voluntary liquidation. The details regarding liquidation are as follows:

1. 2000 8% Preference shares of Rs 100 each fully paid up
2. Class A 2000 Equity shares of Rs 100 each but, Rs 75 paid up
3. Class B 1600 Equity shares of Rs 100 each ( Rs 60 paid up)

4. Class C 1400 equity shares of Rs. 100 each ( Rs. 50 paid up)

Assets including machinery realized Rs. 4, 20,000. Liquidation expenses amount to Rs. 15,000.

Bekar Ltd. has borrowed a loan of Rs.50,000 from Patel brothers against the mortgage of machinery which realized Rs. 80,500. In the books of the company salaries of four clerks for four months at the rate of Rs 300 per month and salaries of four peons for three months at the rate of Rs.150 are outstanding. In addition to the above the company has the creditors worth Rs. 87,400. Prepare liquidators final statement using Excel.

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

BUSINESS LAWS

Paper-I

(New)

(Common to B.Com. CC / Computers / Insurance / ASM / Taxation / TPP / CSP)

Time: 3 Hours

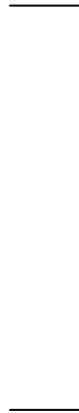
Max.

Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)



Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus

5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

CORPORATE ACCOUNTING

**Paper-II**

(New)

(Common to B.Com. CC / Computers / Insurance / ASM / Taxation / TPP / CSP)

Time: 3 Hours

Max.

Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)

Four Theory and Four Problems Questions  
to be set covering from All **Units**

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

2. (a) Theory (OR) (b) Problem - From **Unit – I**  
Syllabus
3. (a) Theory (OR) (b) Problem - From **Unit – II**  
Syllabus
4. (a) Theory (OR) (b) Problem - From **Unit – III**  
Syllabus
5. (a) Theory (OR) (b) Problem - From **Unit – IV**  
Syllabus
6. (a) Problem (OR) (b) Problem - From **Unit – V**  
Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

COST AND MANAGEMENT ACCOUNTING

**Paper-III**

(New)

(Common to B.Com. CC / Computers / Insurance / ASM / Taxation / TPP / CSP)

Time: 3 Hours

Max.

Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)



Four Theory and Four Problems Questions  
to be set covering from All Units

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) Theory (OR) (b) Problem - From **Unit – I**  
Syllabus
- 3. (a) Theory (OR) (b) Problem - From **Unit – II**  
Syllabus
- 4. (a) Theory (OR) (b) Problem - From **Unit – III**  
Syllabus
- 5. (a) Theory (OR) (b) Problem - From **Unit – IV**  
Syllabus
- 6. (a) Problem (OR) (b) Problem - From **Unit – V**  
Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

AUDITING

Paper-IV

(New)

(Common to B.Com. CC / Computers / Insurance / ASM / Taxation / TPP / CSP)

Time: 3 Hours

Max.

Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)



Four Theory and Four Problems Questions  
to be set covering from All **Units**

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

2. (a) Theory (OR) (b) Problem - From **Unit – I**  
Syllabus



3. (a) Theory (OR) (b) Problem - From **Unit – II**  
Syllabus
4. (a) Theory (OR) (b) Problem - From **Unit – III**  
Syllabus
5. (a) Theory (OR) (b) Problem - From **Unit – IV**  
Syllabus
6. (a) Theory (OR) (b) Problem - From **Unit – V**  
Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

BUSINESS COMMUNICATION

Paper-V

(New)

(Common to B.Com. CC / Computers / Insurance / ASM / Taxation / CSP)

Time: 3 Hours

Max.

Marks: 100

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

(a)

(b)

- (c)  
(d) Eight Theory Questions to be set covering from All Units.  
(e)  
(f)  
(g)  
(h) \_\_\_\_\_

**Section – B (Marks: 5x16=80)**

Answer all questions in about FIVE pages each.

2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

ADVANCED CORPORATE ACCOUNTING

**Paper-VI**

(New)

(B.Com. CC Only)

Time: 3 Hours

Max.

Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)



Four Theory and Four Problems Questions  
to be set covering from All **Units**

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) Theory (OR) (b) Problem - From **Unit – I**  
Syllabus
- 3. (a) Theory (OR) (b) Problem - From **Unit – II**  
Syllabus
- 4. (a) Theory (OR) (b) Problem - From **Unit – III**  
Syllabus
- 5. (a) Theory (OR) (b) Problem - From **Unit – IV**  
Syllabus

6. (a) Theory (OR) (b) Problem - From **Unit – V**  
Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

ADVANCED MANAGEMENT ACCOUNTING

Paper-VII

(New)

(B.Com. CC Only)

Time: 3 Hours

Max.

Marks: 100

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)



Four Theory and Four Problems Questions  
to be set covering from All **Units**

**Section – B (Marks: 5x16=80)**

Answer all questions in about FIVE pages each.

2. (a) Theory (OR) (b) Problem - From **Unit – I**  
Syllabus
3. (a) Theory (OR) (b) Problem - From **Unit – II**  
Syllabus
4. (a) Theory (OR) (b) Problem - From **Unit – III**  
Syllabus
5. (a) Theory (OR) (b) Problem - From **Unit – IV**  
Syllabus
6. (a) Theory (OR) (b) Problem - From **Unit – V**  
Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

(Tax Procedures & Tax Practices)

DATA BUSINESS MANAGEMENT SYSTEMS

Paper-V

(New)

Time: 3 Hours

Max.

Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)



Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
- 6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

(COMPUTERS)  
WEB Programming  
Paper-VI  
(New)

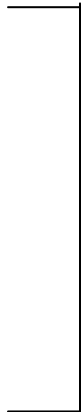
Time: 3 Hours  
Marks: 70

Max.

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)



Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
- 6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

(COMPUTERS)

Relational Database Management Systems

Paper-VII

(New)

Time: 3 Hours

Max.

Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)



Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus



3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – I; Insurance)**

Paper-I

Life Insurance

(New)

Time: 3 Hours

Max.

Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)

Eight Theory Questions to be set covering from All Units.

(g)

(h) \_\_\_\_\_

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – I; Insurance)**

Paper-II

Non-Life Insurance

(New)

Time: 3 Hours

Max.

Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)



Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
- 6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – II; Banking)**

Paper-I  
Banking in India  
(New)

Time: 3 Hours

Max.

Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)



Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
- 6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – II; Banking)**

Paper-II

Computer Applications in Banking

(New)

Time: 3 Hours

Max.

Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)



Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus

4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – III; Retailing)**

Paper-I

Retail Management

(New)

Time: 3 Hours

Max.

Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)

Eight Theory Questions to be set covering from All Units.

(h) \_\_\_\_\_

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – III; Retailing)**

Paper-II

Retail Marketing & CRM

(New)

Time: 3 Hours

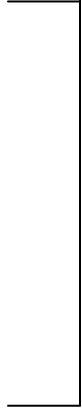
Max.

Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)



Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
- 6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – IV; Taxation)**

Paper-I

Income Tax - I



(New)

Time: 3 Hours

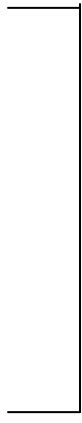
Max.

Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)



Four Theory and Four Problems Questions  
to be set covering from All **Units**

**Section – B (Marks: 5x16=80)**

Answer all questions in about FIVE pages each.

- 2. (a) Theory (OR) (b) Problem - From **Unit – I**  
Syllabus
- 3. (a) Theory (OR) (b) Problem - From **Unit – II**  
Syllabus
- 4. (a) Theory (OR) (b) Problem - From **Unit – III**  
Syllabus
- 5. (a) Theory (OR) (b) Problem - From **Unit – IV**  
Syllabus

6. (a) Theory (OR) (b) Problem - From **Unit – V**  
Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – IV; Taxation)**

Paper-II

Income Tax - II

(New)

Time: 3 Hours

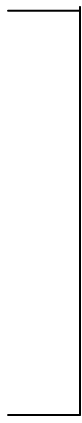
Max.

Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)



Four Theory and Four Problems Questions  
to be set covering from All **Units**

**Section – B (Marks: 5x16=80)**

Answer all questions in about FIVE pages each.

2. (a) Theory (OR) (b) Problem - From **Unit – I**  
Syllabus
3. (a) Theory (OR) (b) Problem - From **Unit – II**  
Syllabus
4. (a) Theory (OR) (b) Problem - From **Unit – III**  
Syllabus
5. (a) Theory (OR) (b) Problem - From **Unit – IV**  
Syllabus
6. (a) Theory (OR) (b) Problem - From **Unit – V**  
Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – V; Finance)**

Paper-I

Financial Management

(New)

Time: 3 Hours

Max.

Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)



Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
- 6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – V; Finance)**

Paper-II

Micro-credit and Foreign Trade Finance

(New)

Time: 3 Hours

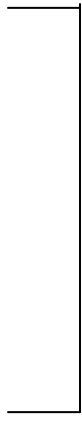
Max.

Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)



Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
- 6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – VI; Marketing)**

Paper-I

Principles of Marketing

(New)

Time: 3 Hours

Max.

Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)



Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus

5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – VI; Marketing)**

Paper-II

Rural Marketing

(New)

Time: 3 Hours

Max.

Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)  
(b)  
(c)  
(d)  
(e)  
(f)  
(g)  
(h)



Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – VII; Secretarial Practice & Office Management)**

Paper-I

Secretarial Practice

(New)

Time: 3 Hours

Max.

Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

(a)

(b)



(c)

(d)

Eight Theory Questions to be set covering from All Units.

(e)

(f)

(g)

(h) \_\_\_\_\_

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – VII; Secretarial Practice & Office Management)**

Paper-II

Office Management

(New)

Time: 3 Hours

Max.

Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)



Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
- 6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – VIII; Computer Applications - I)**

Paper-I

Database Management System

(New)

Time: 3 Hours

Max.

Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)



Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

- 2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
- 3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
- 4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
- 5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus

6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**Model Question Paper for Theory Examination**

FACULTY OF COMMERCE AND BUSINESS MANAGEMENT

B.Com. (III-Year) Examination

**(Elective – VIII; Computer Applications - I)**

Paper-II

Electronic Commerce

(New)

Time: 3 Hours

Max.

Marks: 70

**Section – A (Marks: 5x4=20)**

1. Answer any FIVE of the following in not more than one page each.

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)



Eight Theory Questions to be set covering from All Units.

**Section – B (Marks: 5x10=50)**

Answer all questions in about FIVE pages each.

2. (a) (OR) (b) -Theory Question From **Unit – I** Syllabus
3. (a) (OR) (b) -Theory Question From **Unit – II** Syllabus
4. (a) (OR) (b) -Theory Question From **Unit – III** Syllabus
5. (a) (OR) (b) -Theory Question From **Unit – IV** Syllabus
6. (a) (OR) (b) -Theory Question From **Unit – V** Syllabus

**KAKATIYA UNIVERSITY**  
**B.COM [COMPUTERS] III YEAR**  
**RDBMS PRACTICAL EXAMINATION**  
**QUESTION BANK**

**SQL**

1. Display The Details Of Employees Who Have 2 A's In Their Name?
2. List The Details Of Employees Who Earn Greater Salary Than The Average?
3. Display The Details Of Dept Whose Average Salary Is Greater Than 2,000?
4. List The Number Of Clerks and Managers Department Wise If Both Are > 3?
5. Display The Details Of Employees Who Joined In February And Year 1991
6. List The Names Of All Employees Whose Name Has More Than 5 Characters And Less Than 8 Characters?
7. Display The Dept Which Has More Than 3 Employees?
8. List The Employee Details Along With Their Managers?
9. Find The Dept Which Has Maximum Number Of Employees?
10. List The Dname, Dept\_No, Loc In Which Number Of Employees Have Been Recruited?
11. List the year in which maximum number of employees were recruited.
12. Display The Dept Details Which Has Maximum sum Of Salaries?
13. List The Names Of All Employees Who Doesn't Work In Accounting Dept\_No?
14. Display The List Of Employees Whose Name Ends With 'R'?
15. Change The Default Display Like For Dept\_No 10 As Financial Dept, For 20 Accounts Dept, For 30 Management Information System, And For 40 Electronic Data Processing?
16. List The Department Which Doesn't Have Any Employees. [If It Is Not There Try With A New Table]
17. Display Empno, Ename, Sal Prefixed With A Dollar Sign And In Descending Order with The Job As Managers?
18. List the EMP details who earns third highest salary.
19. Write A Query To Delete Duplicate Record?
20. Display department numbers and total number of employees working in each department.
21. Display the various jobs and total number of employees within each job group.
22. Display the names of the employees who earn highest salary in their respective departments.
23. Display the names of the employees in Uppercase.
24. Display the names of the employees in Lowercase.
25. Display the names of the employees in Proper case.
26. Use appropriate function and extract 3 characters starting from 2 characters from the following string 'Oracle'. i.e the output should be 'ac'.
27. Replace every occurrence of alphabet A with B in the string Allens (use translate function)
28. Display name and salary of Ford if his salary is equal to his grade.

29. Display the employee name, job and his manager. Display also employee who is without manager?
30. Display the grade of jones?
31. Print the details of all the employees who are Sub-ordinate to BLAKE?
32. Display the 10th record of emp table (without using rowid)
33. Create a copy of emp table;
34. Display those employees name as follows  
A ALLEN  
B BLAKE
35. Delete the rows of employees who are working in the company for more than 2 years.
36. If any employee has commission his commission should be incremented by 10% of his salary.
37. Display employee name and his manager name.
38. Write a Query To Delete The Repeted Rows from emp table;
- 39) Display all rows from EMP table. The system should wait after every Screen full of information.
40. Create table empy with only one column empno;
41. Add this column to emp table ename varchar2(20).
42. Oops I forgot to give the primary key constraint. Add it now.
43. Now increase the length of ename column to 30 characters.
44. Add salary column to empy table.
45. I want to give a validation saying that salary cannot be greater 10,000 (note give a name to this constraint)
46. This column mgr should be related to empno. Give a command to add this constraint.
47. How do you create a view for EMP table?
48. How do you drop a table or a view?
49. Display The List Of Employees Whose Name Starts With 'R' And Has Only 4 Characters In It?
50. Create a sequence and then get the next value.
51. Create a sequence detno\_seq start with 50 increment by 10.
52. Display the odd records from EMP table.
53. Display the even records from EMP table.

## **PL/SQL**

- 1.) Write a PL/SQL block to add two numbers.
- 2.) Write a PL/SQL block to add two numbers by accepting variables.
- 3.) Write a PL/SQL block to find the sum of salaries from the default table EMP.
- 4.) Write a PL/SQL block to print 1 to 10 using loop.
- 5.) Write a PL/SQL block to reverse of 1 to 10 using while.
- 6.) Write the above program using loop.
- 7.) Write a PL/SQL block to find Sum of Digits of a given Number.
- 8.) Write a PL/SQL program to find the factorial of a given number
- 9.) Write a PL/SQL program to find the reverse of a given number.

- 10.) Write a PL/SQL program to find the average salary from the EMP table.
- 11.) Write a PL/SQL block to display the salary of SMITH.
- 12.) Write a program to find the given string is Palindrome or not.
- 13.) Write a Cursor to display List of Employees from Emp Table in PL/SQL block
- 14.) Write a PL/SQL block for checking Armstrong number
- 15.) Write a cursor to display the first 3 rows of employee names.
- 16.) Write a cursor to display the third highest salary details of EMP.
- 17.) Write a cursor to display the 4<sup>th</sup> row from EMP table.
- 18.) Write a cursor by accepting deptno to display the employee names.
- 19.) List the details of employees by jobwise.
- 20.) List the details of employees by department wise
- 21.) To hike a sal by 500,400,300 for job MANAGER, CLERK, others respectively.
- 22.) Write an exception handling for employee with possible errors by inputing.
- 23.) Above program should display Too many rows exceptions.
- 24.) Create a function to find the factorial of a given number.
- 25.) Create a procedure to find the factorial of a given number.
- 26.) Write a trigger to display the message when inserting a record.
- 27.) Write a trigger to display the message Before inserting a record
- 28.) Write a trigger to restrict the user either to update/delete/insert/modify on Sunday





**Commerce Lab -Practical Question Bank**  
FACULTY OF COMMERCE, KAKATIYA UNIVERSITY

B.Com (All Streams) III Year

**AUDITING**

Time: 60 Minutes

Record : 10

Skill Test : 20

Total Marks : 30

1. Draw a chart showing the objectives of auditing.
2. Draw a chart showing classification of audit based on ownership.
3. Draw a chart showing classification of audit based on time.
4. Draw a chart showing classification of audit based on objectives.
5. Draw a chart containing the list of possible errors in accounting.
6. Draw a chart showing the list of frauds aimed to be detected through auditing.
7. Write a note of one page on Comptroller and Auditor General (CAG) of India.
8. List out the Qualifications and disqualifications of an auditor through a chart.
9. Design a chart showing the steps in pursuing Chartered Accountancy Course and acquiring membership in ICAI.
10. Obtain a letter of appointment of an auditor and redraft with imaginary details.
11. Draft a letter of reappointment of an existing auditor for forthcoming year.
12. Design an audit program for a banking client.
13. Design an audit program for a manufacturing organization.
14. Design an audit program for a trader in consumer goods.
15. Explain about audit note book with three model notes in it.
16. Why audit markings are used? List out any five marks used in audit.
17. Explain with the help of a diagram what internal check is.
18. Design internal check scheme in the area of Purchases with suitable diagram.
19. Design internal check scheme in the area of Sales with suitable diagram.
20. Design internal check scheme in the area of Cash Receipts with suitable diagram.
21. Design internal check scheme in the area of Cash Payments with suitable diagram.
22. Design internal check scheme in the area of Bank Payments with suitable diagram.
23. Design internal check scheme in the area of Payroll Preparation with suitable diagram.

24. 'Vouching is a process of verifying paper proof for transactions recorded in books of accounts' present in the form of diagram.
25. List out the important contents to be verified in a voucher in the form of a table.
26. Present the procedure of vouching of Cash Purchases with the help of a diagram.
27. Present the procedure of vouching of Receipts from debtors with the help of a diagram.
28. Present the procedure of vouching of payments to creditors with the help of a diagram.
29. Present the procedure of vouching of Expenses paid in cash with the help of a diagram.
30. Present the procedure of vouching of Cash Sales with the help of a diagram.
31. Show the method of verification of assets in the form of a chart.
32. Show the method of verification of liabilities in the form of a chart.
33. List out the method of verification of amounts owe to Sundry Creditors.
34. List out the method of verification of amounts due from Sundry Debtors.
35. Show a chart containing the method of valuation of buildings.
36. Show a chart containing the method of valuation of Stock in Trade.
37. List out in a chart the possible cases of investigation.
38. Prepare a table showing any three differences between vouching and investigation.
39. Prepare a table showing any three differences between verification and valuation.
40. Write a model Cash Book with imaginary transactions and prepare vouchers concerned.
41. Obtain an audit report of a company from published sources / Annual Reports.
42. Write, What a fair report is and prepare such report for an imaginary organization.
43. Explain, What a qualified report is and draft a qualified report with any three remarks.
44. Draft a letter to customers requesting to cope up with delayed supply of goods due to shortage of raw material.
45. Draft a letter to Suppliers of raw material requesting for quick supply.
46. Draft a letter to debtors listing out the terms of credit as per the recent board meeting.
47. Draft a report on verification of Stock for sanction of Overdraft limit for a car dealer.
48. Obtain an annual report of a company and draft a similar report with imaginary details.
49. Draft a notice inviting the shareholders of a company for annual general body meeting.
50. Prepare an Agenda for an annual general body meeting of a company.

**Commerce Lab -Practical Question Bank**  
FACULTY OF COMMERCE, KAKATIYA UNIVERSITY

**B.Com (All Streams) III Year**

**BUSINESS LAW**

Time: 60 Minutes

Record : 10

Skill Test : 20

Total Marks : 30

1. What is the difference between an agreement of a house property and a Sale Deed?
2. Draft a model Agreement for the sale of a plot of 200 sq.yards with imaginary particulars.
3. Draft a Sale Deed of a 2 Bedroom flat with imaginary parties and other particulars.
4. What points are to be included in a written agreement while drafting so as to make it valid.?
5. Draft a model rental agreement for letting out a shop to a trader for running a general stores.
6. Draft a lease deed for a period of 10 years for letting out a building to a college management.
7. Give a brief account of the famous case of –Harvey Vs Facey.
8. Bring out the facts of the case of-Lalman Shukla Vs Gouri Dutt.
9. What is the gist of Abdul Azeez Vs Masoom Ali’s case?
10. Peddaiah transferred his ancestral property to his son Chinniah and instructed him to pay Rs.1000 annually to his younger brother Babaiah. It was agreed in writing by Chinniah to pay the annuity to his uncle. But after the death of Peddaih, Chinnaiah stopped the payment. Can Babaiah sue Chinniah for the annuity?
11. Master Nani, a minor purchased ten neck-ties from a ready made garments shop of Mr.Gopal on credit and did not repay their price. Can Mr.Gopal claim the price of the ties from Nani?
12. Mr Venkat offered to pay Rs.10,000 to Mrs Laxmi if she agrees to take divorce from her husband and marries him. Mrs. Laxmi agreed to the proposal and received the amount but she did not take divorce form her husband. What remedy is available to Mr.Venkat?
13. Draft an imaginary agreement between Mr.Gopal and Mr.Mohan for altering the date of supply of 400 bags of Birla Cement with their mutual consent, discharging an existing contract of supply of cement.
14. Mr.Ramesh agreed to supply 200 bags of Basmati Rice @ Rs.8000/-per bag to Mr.Rajesh. On due date he could not supply, therefore he made a proposal to accept the same type of rice from Mr.Omesh at the agreed price only. Draft a model request for the discharge of the contract by novation.
15. What do you mean by a suit? Draft a model suit for rescission of a contract when it is breached by the other party.
16. How is a suit filed for the specific performance of a contract. Include the names and other particulars as per your imagination.
17. What do you mean by an Injunction? How is a suit for injunction is filed in a court of law?

18. Is there any difference between an injunction order and a stay order?
19. How do you calculate damages on the breach of a contract for supply of goods between two parties when the price of the goods has gone up in the market.
20. Mr. Raju agreed to supply 200 bags of sugar to Mr. Ravi @ Rs.4000/-per bag, otherwise to pay damages @ Rs.1000/-per bag. The price of sugar has gone up to Rs.5500/- per bag in the market. So he failed to supply. Calculate damages payable by Mr Raju to Mr. Ravi.
21. Draft a model written contract between Mr.Rama Rao S/o.Shri Krishna Rao and Mr.Rasheed S/o.Mohd.Qursheed for selling a second hand car for Rs.1,00,000/-giving other particulars as per your imagination including two to three expressed conditions and warranties.
22. Draft a model of Lorry Receipt for sending 4 Televisions, 2 washing Machines, 3 Refrigerators from Hyderabad to Vijayawada through MODERN TRANSPORT CO.
23. Bring out the facts of case of Badriprasad Vs The State of Madhya Pradesh.
24. What is the gist of case of Appleby Vs Myers.
25. Give a brief account of the famous case of Tarling Vs Baxter.
26. Raju agreed to supply 50 bags of paddy and 20 bags of wheat in exchange for 60 bags of rice and Rs.1,000 in cash to Kareem. Is this a valid contract of sale of goods as per Law.?
27. Sharp Electricals sold an "Electronic Choke" to James for Rs.100 but it was found to be an electrical choke on verification. Can James return the choke and claim price?
28. Draft a model suit filed by an unpaid seller against the buyer requesting the court of law to stop the goods in transit and permit him to re-sell the same to recover the amount due from the buyer.
29. What do you mean by a complaint? Draft a model complaint addressing the President of Hyderabad District Forum against an Electronics Dealer who sold a defective refrigerator to you.
30. Draft a complaint to Andhra Pradesh State Consumer Redressal Commission against the Hyderabad District Forum for revision of a judgment given which is not satisfactory as per your opinion.
31. Draft a model suit against a publisher who has published your manuscripts of poetry without your knowledge and permission claiming damages of Rs.10,00,000.
32. Draft a model suit against a Video Laboratory who has copied your songs and made video C.D's for sale in the market.
33. Explain the procedure for registration of a Trade mark owned by you.
34. Give a brief account of the famous case of Vicco Laboratories Vs Art Commercial Advt.(Pvt) Ltd regarding the TV Serial "Yeh Jo Hai Zindagi".

35. Bring out the facts of the case of Kirloskar Diesel Recon Ltd Vs Kirloskar Proprietary Ltd regarding Trade marks.
36. Explain the procedure of registration of Copyrights.
37. Prof.Ram wrote a Text Book on Business Law, which was prescribed by Osmania University for B.Com students. Mr.Sharma prepared a guide on the same subject taking questions form the Text Book. So a suit was filed describing it as an infringement of Copy right of the author. Can it be maintained?
38. Mr.Kumar purchased a transport vehicle form a Manufacturer of Motor Vehicles which was having a manufacturing defect. So he returned the vehicle and filed a visit for replacing the same with a new vehicle. Will he succeed?
39. What is the difference between a writ petition and a Counter suit?
40. Who is a plaintiff and who is a respondent in a suit?
41. Draft the model of Memorandum of Association of a Company.
42. Draft a model of an Articles of Association of a Private Limited Company.
43. Draft the notice of a statutory meeting of a company together with a Statutory Report.
44. Draft a detailed agenda of an Annual General Meeting of a Public Company.
45. Draft an explanatory statement to be attached to the notice of an Extra Ordinary Meeting for removal of a director who has misused the funds of the company in the reception of his son's marriage.
46. Draft a suit to be filed by a public company to the Honorable High Count of the state to issue compulsory winding up order to the company due to failure of business and continuous losses.
47. Bring out the facts of the case of Kotla Venkataswamy Vs Rama Murthy.
48. What are the observations of the case of Ruben Vs Great Fingal consolidated Co?
49. Give the details of case of Ashbury Railway Carriage & Iron Co Vs Riche.
50. M/s Sun Decorators LTD, registered on 1st April 2009, sent notices to all its share holders to attend its first Annual General Meeting on 30th June 2010. Do you think that the meeting will become a validly convened meeting?

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**B.COM (COMPUTERS)IIIYEAR**  
**WEB PROGRAMMING - QB**

**HTML PROGRAMS**

1. CREATE A WEB PAGE USING HTML TAGS?
2. DESIGN ORDERED, UNORDERED LISTS USING HTML TAGS?
3. DESIGN A TABLE USING HTML TABLE TAGS?
4. DESIGN A SUPER SCRIPT, SUB SCRIPTS USING HTML TAGS?
5. CREATE PERSONAL PROFILE USING HTML TAGS?
6. WRITE A PROGRAM TO ONE COLUMN OR ONE ROW THREE COLUMNS?
7. WRITE A HTML PROGRAM, THE ROWS ARE NORMAL THICK AND RAY THICK BORDERS?
8. DESIGN A NUMERS,LETTERS,LOWER CASE LISTS USING HTML TAGS?
9. DESIGN A DISC BULLETS,CIRCLE BULLETS USING HTML TAGS/
- 10.DESIGN A TIME TABLE USING HTML AND TABLE TAGS?
- 11.CREATE A WEB PAGE USING HTML AND <MARQUEE> TAG?
- 12.CREATE A WEB PAGE USING HTML AND <ILAYER> TAG?
- 13.CREATE A WEB PAGE AND INSERT AND IMAGE WITH WIDTH 500,HEIGHT 300 AND A WRITE A SMALL PARAGARPH ON THAT IMAGE,GIVE TITLE AS "IMAGE"?
- 14.CREATE A WEB PAGE WITH USING FORMS.

USER NAME:

PASSWORD:

15. CREATE A WEB PAGE AS SHOWN BELOW WHICH SENDS EMAIL FORM? THIS FORM SENDS AN EMAIL TO GMAIL?
16. DESIGN FRAMESETS USING HTML TAGS?
- 17.CREATE A WEB PAGE SHOWING AN ORDERED LISTS OF NAMES OF FIVE SUBJECTS IN ORDER.
18. .CREATE A WEB PAGE SHOWING AN UNORDERED LISTS OF NAMES OF FIVE VEGETABLES.
19. WRITE A HTML CODE TO DEVELOP A WEB PAGE HAVING TWO FRAMES THAT DIVIDE THE WEB PAGE INTO TWO EQUAL ROWS.

20. WRITE A HTML CODE TO DEVELOP A WEB PAGE HAVING TWO FRAMES AND FILL EACH FRAME WITH DIFFERENT BACKGROUND COLORS.

21. CREATE A WEB PAGE USING ALL ATTRIBUTES OF FRAME & OTHER TAGS.

## **VBScript - Programs**

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1. Using VBScript Display a line of text .
2. Design a Formatted text with HTML tags using VBScript.
3. Using VBScript display A function in the head section.
4. Using VBScript display A script in the body section.
5. Using Vbscript code Create and display a variable.
6. Create and Insert a variable value in a text using a VBScript Code.
7. Create a list using array in VBScript Code.
8. Using VBScript code Create Sub procedure.
9. Using VBScript code Create Function procedure.
- 10.Using Conditional If...Then..Else statement write a VbScript Program.
- 11.Using VBScript If...Then..ElseIf statement with an Example.
- 12.Give an Example for Select Case statement in VBscript.
13. Using Anchor tags display Random links in VBScript.
- 14.Using For..Next loop in vbscript .write a VBScript program.
- 15.Write a VBScript program For..Each loop .give its example.
- 16.using Do...While loop give an Example in Vbscript.
- 17.Using Date & time functions Display Date and Time.
- 18.write a VBScript program to Display the days.
- 19.write a VBScript program to Display the months.
- 20.write a VBScript program to Display the current month and day
- 21.wrie a VBScript program to Format Date and Time

## **ASP-PROGRAMS**



1. CREATE A HTML FORM ( RESPONSE.HTML) FOR ASP?.
2. WRITE RESPONSE.ASP PROGRAMS USING HTML TAGS?
3. WRITE AN ASP CODE USING NAME, COLOUR . HTML?
4. WRITE AN ASP CODE USING NAME AND COLOUR.ASP?
5. WRITE A PROGRAM USING ASP-FORMS WITH RADIO buttons and its METHODS?
6. WRITE AN ASP Code to DISPLAY DATE ,TIME AND TEXT.

## XML

1. WRITE A LETTER AS DOCUMENT TYPE DEFINITION (DTD).
2. WRITE A FORMATTED ARTICLE IN XML.