

Part II: Foundation Course

Contemporary India

Time: 3 hours

Max Marks: 80

SECTION – A

Answer ALL questions.

4 x 15 = 60

ఈ క్రింది ప్రశ్నలు అన్నింటికీ సమాధానం రాయండి.

- 1 a) Explain basic features of Indian economy?
భారతదేశ ఆర్థికవ్యవస్థ ప్రధాన లక్షణాలను వివరింపుము.
(or) లేదా
b) Write about globalization; briefly explain impact of economic reforms on Indian Economy.
ప్రపంచీకరణ గురించి వ్రాసి, భారత ఆర్థిక వ్యవస్థపై ఆర్థిక సంస్కరణల ప్రభావాలను వివరించండి.
- 2) a) Explain the basic features of Indian Constitution
భారతరాజ్యాంగం యొక్క ముఖ్య లక్షణాలను వివరించండి.
(or) లేదా
b) Describe in brief salient features of Indian foreign policy?
భారత విదేశీ విధానము యొక్క ముఖ్యలక్షణాలను వివరించండి.
- 3) a) Sketch the history of Indian National Movement from 1920 to 1947
1920 నుండి 1947 వరకు జరిపిన భారతజాతీయోద్యమము గురించి తెలపండి.
(or) లేదా
b) Write about the stages of formation of Andhra Pradesh.
ఆంధ్రప్రదేశ్ అవతరణలోని ఘట్టాలను గురించి రాయండి.
- 4) a) What are the problems of Child Labour, and how to prevent them?
బాలశ్రమికుల సమస్యలను తెలిపి వాటి నిర్మూలనకు చేపట్టవలసిన చర్యలను వివరించండి.
(or) లేదా
b) Elucidate salient features of Indian Social System
భారతసామాజిక వ్యవస్థ యొక్క విశిష్ట లక్షణాలను వివరించండి.

SECTION – B

Answer any FOUR Questions.

4 x 5 = 20

ఏవైనా నాల్గింటికీ సమాధానం రాయండి.

- 5) National income
జాతీయాదాయం
- 6) Inflation
ద్రవ్యోల్బనము
- 7) Poverty and Unemployment
దారిద్ర్యము మరియు నిరుద్యోగము

- 8) Role of regional political parties in India.
భారతదేశంలోని ప్రాంతీయ పార్టీల పాత్ర
- 9) Domestic violence and its consequences.
గృహహింస దాని పరిణామాలు
- 10) Coalition politics.
సంకీర్ణరాజకీయాలు
- 11) Sarkaria Commission.
సర్కారియా కమిషన్
- 12) 73rd Constitutional amendment.
73 వ రాజ్యాంగసవరణ

Part - III: Basic Subjects

ADIKAVI NANNAYA UNIVERSITY,
 FINANCIAL ACCOUNTING - II B.Com IInd year
 Time: 3 hours: MODEL PAPER Maximum: 80 Marks.

SECTION - I [4x15 = 60 marks],
 Answer ALL questions.

1. a) A small trader does not maintain proper books of accounts. From the following information, prepare Trading, Profit and loss a/c for the year ended 31.12.2010 and a balance sheet as on that date.

	As at 31.12.2009	As at 31.12.2010.
Debtors	18,000	25,000
Stock	9,800	13,200
Furniture	1,000	1,500
Creditors	6,000	4,500

-Analysis of other transactions are.

Cash collected from debtors Rs. 60,800, Cash paid to creditors Rs. 44,000, Salaries Rs. 12,000, Rent Rs. 1500, office expenses Rs. 1,800, Wages Rs. 3000, Fresh capital introduced Rs. 2000, Cash sales Rs. 1500, Cash purchases Rs. 5000, Dividend received Rs. 700, Dividend allowed Rs. 300 Returns inward Rs. 1,000 Returns outward Rs. 800 Bad debts Rs. 200, New furniture purchased Rs. 500, cash at the beginning of the year Rs. 5000.

ಈ ವ್ಯಾಪಾರಿ ಒಂದು ವ್ಯಾಪಾರ ದಿನಪತ್ರವನ್ನು ಇಟ್ಟುಕೊಳ್ಳುವುದಿಲ್ಲ. ಈ ಕೆಳಕಂಡ ಮಾಹಿತಿಗಳನ್ನು ಆಧರಿಸಿ 31.12.2010 ರಲ್ಲಿ ವ್ಯಾಪಾರ ದಿನಪತ್ರವನ್ನು ತಯಾರಿಸಿ ಮತ್ತು ಲಾಭ-ನಷ್ಟ ಲೆಕ್ಕವನ್ನು ತಯಾರಿಸಿ. ಆರಂಭಿಕ ಸಂಪನ್ಮೂಲವು ರೂ. 5000 ಆಗಿತ್ತು.

	31.12.2009	31.12.2010
	ರೂ.	ರೂ.
ಬಾಕಿಗೊತ್ತ	18,000	25,000
ಫಲಿತ	9,800	13,200
ಒಟ್ಟು	1,000	1,500
ಬಾಕಿಗೊತ್ತ	6,000	4,500

ಇತರ ವ್ಯಾಪಾರ ದಿನಪತ್ರದ ವಿವರಗಳು:

ಬಾಕಿಗೊತ್ತದ ಸಂದಿ ಪರಿಹಾರ ಮೊತ್ತವು ರೂ. 60,800, ಬಾಕಿಗೊತ್ತದ ಪರಿಹಾರ ರೂ. 44,000, ಕೆಲಸದ ಮೊತ್ತ ರೂ. 12,000, ಅಡ್ಡ ರೂ. 1,500, ವ್ಯಾಪಾರ ದಿನಪತ್ರದ ಮೊತ್ತ ರೂ. 1,800, ವೇತನದ ಮೊತ್ತ ರೂ. 3,000, ಅನಿರೀಕ್ಷಿತ ಲಾಭ ರೂ. 700, ಅನಿರೀಕ್ಷಿತ ನಷ್ಟ ರೂ. 300, ವಾಪಸು ಪಡೆದ ಮೊತ್ತ ರೂ. 1,000, ವಾಪಸು ಮಾಡಿದ ಮೊತ್ತ ರೂ. 800, ದುರಸ್ತಿ ಮೊತ್ತ ರೂ. 200, ಹೊಸ ವ್ಯಾಪಾರ ದಿನಪತ್ರದ ಮೊತ್ತ ರೂ. 500, ವ್ಯಾಪಾರ ದಿನಪತ್ರದ ಆರಂಭಿಕ ಮೊತ್ತ ರೂ. 5000.

රු. 1500, ජනක විද්‍යාලය රු. 5000, සුදුසු පිරිසිදු රු. 700
 ඉදිරිපත් කිරීමේ රු. 300, මධ්‍යම මධ්‍යම රු. 1000, විද්‍යාල
 මධ්‍යම රු. 800, මධ්‍යම රු. 2000 (මුද්‍රණ කටයුතු) විද්‍යාල
 රු. 500, මධ්‍යම මුද්‍රණ කටයුතු ජනක රු. 5000.

[OR]

2] The balance sheet of Deepak and Krishna who share profits and losses in 3:2 ratio, on 31.12.2018 is as under

Liabilities	Rs.	Assets	Rs.
Creditors	38,000	cash at bank	11,500
Mrs. Deepak loan	10,000	stock in trade	6,000
Krishna's loan	15,000	debtors	20,000
Reserve fund	2,500	(-) 1000	19,000
Deepak Capital	10,000	Furniture	4,000
Krishna Capital	8,000	Plant	28,000
		Investments	10,000
		P&L a/c	5,000
	83,500		83,500

The firm was dissolved on the above date. Deepak agreed to take investments at Rs. 8,000 and agreed to pay the loan from his wife. The assets realized, stock Rs. 1000 less, debtors Rs. 18,500 and furniture Rs. 500 more and plant Rs. 3000 less. Realization expenses Rs. 600. Creditors were paid at 2.5% discount. Close the books of the firm.

31.12.2018 දිනේ ව්‍යවස්ථාපිතව 3:2 අනුපාතයේ ජනක සහ විද්‍යාලයේ සහයෝගීව පුද්ගලික මුදල් මුද්‍රණ කටයුතු (මුද්‍රණ කටයුතු) කළහ.

මුද්‍රණ	රු.	මුද්‍රණ	රු.
ව්‍යවස්ථාපිත	38,000	මුද්‍රණ කටයුතු	11,500
මුද්‍රණ කටයුතු	10,000	මුද්‍රණ කටයුතු	6,000
මුද්‍රණ කටයුතු	15,000	ව්‍යවස්ථාපිත	20,000
විද්‍යාලයේ	2,500	(-) 1000	19,000
මුද්‍රණ කටයුතු	10,000	මුද්‍රණ කටයුතු	4,000
මුද්‍රණ කටයුතු	8,000	මුද්‍රණ කටයුතු	28,000
		මුද්‍රණ කටයුතු	10,000
		මුද්‍රණ කටයුතු	5,000
	83,500		83,500

ഭൂമി	2,10,000
മെക്കാനിക്കൽ സൗകര്യങ്ങൾ	1,98,000
പലിശ	20,400
പലിശ	2,000

2] [OR] On 1st Jan 2018 A Ltd. purchased from B Ltd five trucks under hire purchase system. Rs. 50,000 being paid on delivery and the balance in five instalments of Rs 75,000 each payable annually on 31st December. The vendor charges 5% p.a interest on yearly balances. The cash price of the trucks was Rs. 3,75,000 provide depreciation at 10% p.a on diminishing balance method. Show necessary ledger accounts in the books of A Ltd.

1.1. 2018 ൽ 'എ' ലിമിറ്റഡ് 'ബി' ലിമിറ്റഡ് നിന്നു അഞ്ച് ട്രക്ക്കൾ ഹിർ പർച്ചേസ് ചെയ്തു. ട്രക്ക്കളുടെ വില 3,75,000 രൂപയും ആദ്യമായി 50,000 രൂപയും അടയ്ക്കുകയും ചെയ്തു. ബാക്കി അടയ്ക്കേണ്ടത് 50,000 രൂപയുടെ അഞ്ച് വാർഷിക പലിശ 5% വാർഷിക പലിശയോടെ. ട്രക്ക്കളുടെ വില 3,75,000 രൂപയും 10% വിലക്കുറവ് വരുത്തുകയും ചെയ്തു. കുറയുന്ന ബാലൻസ് രീതിയിൽ 10% വിലക്കുറവ് വരുത്തുകയും ചെയ്തു. താഴെ പറയുന്ന ലിഡ്ജർ അക്കൗണ്ടുകൾ തയ്യാറാക്കുക.

3] A and B are partners sharing profits in the ratio of 3:2. Their balance sheet was on 31.12.2018.

Liabilities	Rs	Assets	Rs
creditors	20,000	Bank	15,000
Bills payable	10,000	Debtors	20,000
Reserve	10,000	Machinery	25,000
Capital Accounts		Goodwill	5,000
A	30,000	Building	25,000
B	20,000		
	<u>90,000</u>		<u>90,000</u>

They have admitted C into partnership and the new profit sharing ratio is 3:2:1 and the other conditions are as under.

- i] C should bring Rs. 20,000 towards his capital.
- ii] The value of good will is fixed at Rs. 15,000
- iii] Building is valued at Rs. 40,000
- iv] Machinery is to be reduced by Rs. 5000 and debtors by Rs. 2000.

write necessary ledger accounts and prepare the Balance Sheet after C's admission.

A. B. & C පුද්ගලික ලාභයේ සංස්ථාවේ සාමාජිකයන් 31.12.18 දිනේ ලැබූ ප්‍රතිලාභයේ ලේඛන සකසා දෙන්න.

-ලියුණ	රු.	ලියුණ	රු.
සහකාරයන්	20,000	ප්‍රතිලාභ	15,000
සංවිකල්ප ණය	10,000	සහකාරයන්	20,000
පිළිගැනීම්	10,000	යාලලිය	25,000
සහකාරකරු ණය		රුධිරය	5,000
A	20,000	අනුපාත	25,000
B	20,000		
	<u>90,000</u>		<u>90,000</u>

සහකාර 2 දෙනෙකු සාමාජිකයන් ලෙස පුද්ගලික ලාභයේ සංස්ථාවේ සාමාජිකයන් ලෙස ප්‍රවේශයට පත්වූහ. ඉන්පසු ප්‍රතිලාභයේ ලේඛන සකසා දෙන්න.

- i] C (රු) 20,000 සහකාරකරු ලෙස එක්වේ.
- ii] රුධිරය (රු) 15,000 ට ප්‍රතිලාභයේ ලේඛන සකසා දෙන්න.
- iii] අනුපාත (රු) 40,000 ට ප්‍රතිලාභයේ ලේඛන සකසා දෙන්න.
- iv] යාලලිය (රු) 5,000 ට සහකාරයන් ලෙස එක්වේ. එවිට ලාභයේ ලේඛන සකසා දෙන්න.

[පැ] 10] A company issued Rs 2,00,000 of debentures of Rs 1000 each at par, repayable at the end of 5 years at a premium of 5%. In terms of the Trust Deed a sinking fund was to be created for the purpose of accumulating sufficient fund for the purpose investments were made yielding 5% interest received at the end of each year. All investments, including investments of interest received, were made at the end of the year. You are required to show for 5 years the

ജിപി 81 p പ്രകാരം A 120 ധനപത്രിക
 B 80 ധനപത്രിക
 C 152 ധനപത്രിക

ക്രമം:

A 1020 ധനപത്രിക, ഖജ്ജിംഗി രൂ. 20
 B 1920 ധനപത്രിക, ഖജ്ജിംഗി രൂ. 22.50
 C 2496 ധനപത്രിക, ഖജ്ജിംഗി രൂ. 25.

പ്രധാന പ്രശ്നങ്ങളുടെ പട്ടിക തയ്യാറാക്കി ഓരോ കോമ്പനിയിലും ക്രമം തയ്യാറാക്കി.

8. Differences between Receipts and Payments and Income and Expenditure a/c
 പരസ്പരം വിരുദ്ധമായ രേഖകൾ ഉണ്ടാകുന്നു, പ്രത്യേകം പ്രത്യേകം രേഖകൾ തയ്യാറാക്കണം.
9. Treatment of goodwill in admission
 ഖജ്ജിംഗിയിൽ പ്രത്യേകം പ്രത്യേകം രേഖകൾ തയ്യാറാക്കണം.
10. What is a Realization a/c? How does it differ from Revaluation a/c
 കമ്പനിയുടെ ഉടമസ്ഥന്മാർക്ക് കമ്പനിയുടെ ഉടമസ്ഥത്വം കൈമാറ്റം ചെയ്യുന്നതിനായി തയ്യാറാക്കുന്ന രേഖകൾ.
11. What are the different types of capital in a joint stock company
 കമ്പനിയുടെ വിവിധ തരം തൊഴിലാളികൾക്ക് നൽകുന്ന തുകകൾ.
- 12] A limited company issued 1000 Redeemable Bonds of Rs 100 each at a premium of 10% repayable at par at the end of the 10th year. The Redeemable Bonds were payable 25% on application 25% on allotment [including the premium] and the balance on First and Final call. All the monies were received by the company in due course.
 ഖജ്ജിംഗിയിൽ മേൽ പറഞ്ഞതുപോലെ രേഖകൾ തയ്യാറാക്കണം.
 കമ്പനിയുടെ 25% തുകയടച്ചു 25% [പ്രീമിയം] തുകയടച്ചു കൂടുതൽ 50% തുകയടച്ചു കമ്പനിയുടെ കൈമാറ്റം ചെയ്യുന്നതിനായി തയ്യാറാക്കണം.
 കമ്പനിയുടെ കൈമാറ്റം ചെയ്യുന്നതിനായി തയ്യാറാക്കണം.