

## **Part II: Foundation Course**

### **Contemporary India**

Time: 3 hours

Max Marks: 80

#### **SECTION – A**

Answer ALL questions.

$4 \times 15 = 60$

**ఈ క్రింది ప్రశ్నలు అన్నింటికి సమాధానం రాయండి.**

- 1) a) Explain basic features of Indian economy?

భారతదేశ ఆర్థికవ్యవస్థ ప్రధాన లక్ష్ణాలను వివరింపుము.

(or) తేదా

- b) Write about globalization; briefly explain impact of economic reforms on Indian Economy.

ప్రపంచీకరణ గురించి ప్రాసి, భారత ఆర్థిక వ్యవస్థలై ఆర్థిక సంస్కరణల ప్రభావాలను వివరించండి.

- 2) a) Explain the basic features of Indian Constitution

భారతరాజ్యంగం యొక్క ముఖ్య లక్ష్ణాలను వివరించండి.

(or) తేదా

- b) Describe in brief salient features of Indian foreign policy?

భారత నిదేశి విధానము యొక్క ముఖ్యలక్ష్ణాలను వివరించండి.

- 3) a) Sketch the history of Indian National Movement from 1920 to 1947

1920 మండి 1947 వరకు జరిపిన భారతజాతీయోద్యమము గురించి తెలపండి.

(or) తేదా

- b) Write about the stages of formation of Andhra Pradesh.

ఆంధ్రప్రదేశ్ అవతరణలోని ఫుట్టాలను గురించి రాయండి.

- 4) a) What are the problems of Child Labour, and how to prevent them?

బాలకార్యకుల సమస్యలను తెలిపి వాటి నిరూపణకు చేపట్టవలసిన చర్యలను వివరించండి.

(or) తేదా

- b) Elucidate salient features of Indian Social System

భారతసామాజిక వ్యవస్థ యొక్క విశిష్ట లక్ష్ణాలను వివరించండి.

#### **SECTION – B**

Answer any FOUR Questions.

$4 \times 5 = 20$

**ఏనైనా నాల్గింటికి సమాధానం రాయండి.**

- 5) National income

జాతీయాదాయం

- 6) Inflation

ద్రవ్యోల్పము

- 7) Poverty and Unemployment

దారిద్ర్యము మరియు నిరుద్యోగము

- 8) Role of regional political parties in India.  
ಭಾರತದೇಶದಲ್ಲಿನ ಪ್ರಾಂತೀಯ ಪಾರ್ಟೀಗಳ ಪಾತ್ರ
- 9) Domestic violence and its consequences.  
ಸ್ವಾಹಾರಿಂಷ ದಾನಿ ಪರಿಣಾಮಗಳು
- 10) Coalition politics.  
ಸಂಕೀರ್ಣರಾಜಕೀಯಗಳು
- 11) Sarkaria Commission.  
ಸರ್ಕಾರಿಯ ಕಮಿಟಿ
- 12) 73<sup>rd</sup> Constitutional amendment.  
73 ವ ರಾಜ್ಯಾಂಗಸವರಣೆ

**Part - III: Basic Subjects**

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

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

- I. 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
Cash	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, Purchase Rs. 3000, Fresh capital introduced Rs. 2,000. Cash sales Rs. 1500, Cash purchases Rs. 5,000, Discount received Rs. 700, Discount allowed Rs. 300 Returns inwards Rs. 1,000 Returns outwards Rs. 800 Bad debts Rs. 200. New furniture purchased Rs. 500, cash at the beginning of the year Rs. 5,000.

ಈ ವರ್ಷ ಮುಂದಿಗೆ ಕ್ರೆಡಿಟರ್‌ನಿಂದ ಪ್ರಯೋಜನಿಸಿದ ಕೆಳವು:

ಈ ವರ್ಷ ಮುಂದಿಗೆ ಸಂದರ್ಭದಲ್ಲಿ ಮೊತ್ತದ ಖರ್ಚುಗಳಲ್ಲಿ ಅಧಿಕಾರಿ ಲಾಭ - ರಷ್ಟು ಇಲ್ಲಿ ಅಂತಹ ಉದ್ದೇಶಗಳಿಗೆ ಬಳಸಿದ್ದರೆ.

	31.12.2009	31.12.2010
	ರೂ.	ರೂ.
ಡಿಬೆಟರ್ಸ್	18,000	25,000
ಕೆಷ್ಟೆಂಬ	9,800	13,200
ಫರ್ನಿಚರ್	1,000	1,500
ಬೆಂಬಾರ್ಡ್	6,000	4,500

ಇಂಥನ್ನು ಮುಂದಿಗೆ ನಿರ್ದಿಷ್ಟ ವರ್ಷದಲ್ಲಿ:

ಈ ವರ್ಷದಲ್ಲಿ ಸಂದರ್ಭದಲ್ಲಿ ಮೊತ್ತದ ಖರ್ಚುಗಳಲ್ಲಿ ಕ್ರೆಡಿಟರ್ ನಿಂದ ಸಂಪಾದಿಸಿದ ಮೊತ್ತ 60,800, ಒಬ್ಬ ಕಾರ್ಯಾಲಯದಲ್ಲಿ ಸಂಪಾದಿಸಿದ ಮೊತ್ತ 3000, ಮೊತ್ತದ ಖರ್ಚುಗಳಲ್ಲಿ ಅಧಿಕಾರಿ ಲಾಭ - ರಷ್ಟು ಇಲ್ಲಿ ಅಂತಹ ಉದ್ದೇಶಗಳಿಗೆ ಬಳಸಿದ್ದರೆ.

රු. 1500, රඛ පිළිබඳ මා. 1000., යුතු දිනයේ මා. 200  
බහු දිනයේ මා. 300. වෙශ්‍ය තෘප්තිය මා. 1000, පිළිබඳ  
ඡනක්‍රීය මා. 800, නො භාවිත මා. 200 උග්‍රීත පිළිබඳ  
මා. 500. ප්‍රධාන දූෂණය මා. 5,000.

[ORT]

(3) The balance sheet of Deepak and Kapilic who share  
Profits and losses on 31.12.2018 stood as  
under

Labilities	Rs	Assets	Rs
Creditors	38,000	Cash at bank	11,500
Mrs. Deepak's loan	10,000	Stock in trade	6,000
Kapilic's loan	15,000	Debtors	20,000
Reserve fund	Rs. 500	(-) Rs. 100	19,900
Deepak Capital	10,000	Furniture	4,000
Kapilic 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 realised, stock Rs.  
1000 less, debtors Rs. 18,000 and furniture Rs. 500 more  
and plant Rs. 3000 less. Realisation expenses Rs. 600.  
Creditors were paid at 2.5% discount. close the books of the  
firm.

31.12.2018 දින පැය ලෙස්ට්‍රුල් රු. 2 මුද්‍රා දායා එහි යෝජන  
යෙහිම පූර්ව දූෂණ මුද්‍රා මුද්‍රා මුද්‍රා මුද්‍රා මුද්‍රා

ගුණය	රු	උදාව	රු
ඩායායායා	38,000	සුංචිත රාක්‍රු	11,500
දිනයේ යෝජන ඩායා	10,000	යුතු දූෂණ රාක්‍රු	6,000
පූර්ව දායා	15,000	වෙනත් දූෂණ	20,000
වූතු දායා	Rs. 500	(-) එය	1000
මික්ක යෙවාක්‍රම	10,000	මරුදායා	4,000
පූර්ව දායා	8,000	සුළු දායා	28,000
		මුද්‍රා මුද්‍රා	10,000
		වෙනත් දූෂණ	5,000
			83,500
	83,500		83,500

ప్రతి సామి బింబును రట్టు ఉనికించాడు. కీలక పట్టు అములరు దూ, 5000 లు తీసుచేరి యిచియిం ఏ గ్రీయల ఉనికించ వ్యవహారించు. నుండి 1000 రూపియ., డాపార్ట్మెంటల యింక 18,000, ప్రవుత్త దూ, 500 ఎంచిక యిచియించ్చాడు. తామి శిఖియగా దయ్యాలైని, కించినిర్ణయి బొం చౌచి. ఉనికించలరు 2.5%, నెచ్చించుచి వ్యవహారాడు.

బింబుకు ప్రతి యిచియించు కించినిర్ణయి భాగానిది వ్యవహారి

29) T H.O of Guntur is having a branch at Rajamundry. It sends its stores to the branch at 25% profit on cost and pays all the branch expenses through cheques. Branch collects the amounts and deposits it in Head office. Ascertain the branch profit and maintain branch account in the books of the head office.

Opening stock	75,000.
Closing stock	90,000.
Opening debtors	42,000
Closing debtors	54,000.
Stores received from H.O	5,46,000
Rent, rates, taxes	24,000
Other expenses	48,000
Cash sales	3,24,000
Credit sales	2,10,000
Receipts from debtors	1,98,000
Wages paid	20,400
and standing wages	2,000

T విషయికు. సుంచుండి యాది నుండి వ్యవహారించి వ్యవహారించును సుమారు 25% లాభార్థి నుండి ఉండి. ఇంది వ్యవహారాల ప్రాంత దృష్టి వ్యవహారాల ప్రాంతమానికి వ్యవహారించి. ఇంది విధానం నుండి వ్యవహారాల ప్రాంత దృష్టి వ్యవహారాల ప్రాంతమానికి వ్యవహారించి. ఇంది విధానం నుండి వ్యవహారాల ప్రాంత దృష్టి వ్యవహారాల ప్రాంతమానికి వ్యవహారించి.

Opening stocks	75,000
Stocks in hand	90,000
Goods sent out	42,000
Stocks in hand	54,000
Stores received from H.O	5,46,000
Rent, rates, taxes	24,000
Other expenses	48,000
Head office	3,24,000

କେବୁ କ୍ରେଷନ୍ୟ	2,10,000
ବଳ ବୈନ୍ଦ୍ରିଯାଲ ମୂରତ ପାରିଯ ଯତ୍ନାଶ୍ଵର	198,000
ଫେରିରାଯ ହେଲିଏସ୍	20,400
ଚାଲିପଦ୍ମପାତାରିଖ ଫେରିରାଯ	2,000

Q3) [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. ନିର୍ମାଣ କା 'ହ' ବି 'ଶ' ବି ଯାଦି କ୍ଷେତ୍ରଫଳରେ କଟ୍ଟାଇଲୁ ରୁହୁ ପ୍ରତିକାଳରୁ ଅନ୍ୟଥିରେ କ୍ରମରେ ପେଇଥିଲା ବିଧିବୀଳି ରୁ. କରାଯାଇ କାହାରେ  
ମୁହଁମ୍ଭୂର୍ଯ୍ୟ ରୁ. ଏକାଧିକ କାହାରେ କିମ୍ବା ଯାହାରେ କାହାରେ କିମ୍ବା ରୁହୁ କାହାରେ  
କାହାରେ କାହାରେ କାହାରେ କାହାରେ କାହାରେ କାହାରେ କାହାରେ କାହାରେ କାହାରେ କାହାରେ  
କାହାରେ କାହାରେ କାହାରେ କାହାରେ କାହାରେ କାହାରେ କାହାରେ କାହାରେ କାହାରେ କାହାରେ

30] A and B are partners sharing profits in the ratio of 3:2. Their balance sheet as on 31.12.2012.

Liabilities	Rs.	Assets	Rs.
Creditors	20,000	Plant	15,000
Tolls Payable	10,000	Debtors	20,000
Reserve	10,000	Machinery	25,000
Capital Accounts		Geodrill	5,000
A	30,000	Building	25,000
B	20,000		
	90,000		90,000

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) Trading is valued at Rs. 40,000  
iv) Machinery is to be reduced by Rs. 5000 and debtors by Rs. 2000.

Open necessary ledger accounts and prepare the trial balance sheet after C's admission.

A.T.S. ජය සංඛ්‍යා පෙනෙන මතයෙන් මුද්‍රා පැවතියි. එම නේ ප්‍රාග්ධනය යුතු කළ ඇති මූල්‍ය ප්‍රාග්ධනය ප්‍රාග්ධනය යුතු කළ ඇති නේ.

Debit	Rs.	Credit	Rs.
Bank account	20,000	Goodwill	15,000
Trade Debtors	10,000	Share Capital	20,000
Bank	10,000	Reserve	25,000
Trading		Surplus	5,000
		Profit	25,000
A	30,000		
To	20,000		
	90,000		90,000

වතර උග්‍ර සංඛ්‍යා නීති මූල්‍ය නිසා එහි ප්‍රාග්ධනය මතයෙන් එහි ප්‍රාග්ධනය ප්‍රාග්ධනය නො ප්‍රාග්ධනය නො ඇති ප්‍රාග්ධනය නො ඇති නේ.

- i) C's share is Rs. 30,000 and his profit is Rs. 15,000.  
ii) Surplus is Rs. 25,000.  
iii) Trading is valued at Rs. 40,000.  
iv) Trading is reduced by Rs. 5,000.

'C' has given a sum of Rs. 30,000 and his profit is Rs. 15,000.

[OR]

- 15] 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

a) വാന്നേരം Fund Account എന്ന  
 b) വിനിമയം ഫുംഡ് സ്റ്റോറെന്റ് Account  
 ₹.1462 invested at the end of each year at 5 percent compound  
 interest will amount to ₹. 15 at the end of 5 years  
 ഒരു ദോഷ രൂ. 10000 5% ദീപ കുലയോടു ചേരുന്നതു അംഗീകാരിച്ചു. കീറ്റു രൂ. 5 കുല 5%. ത്രൈവർഷം ഒരു കൂട്ടുമൂലം കുലയോടു ചേരുന്നതു അംഗീകാരിച്ചു. കൂട്ടുമൂലം കുലയോടു ചേരുന്നതു അംഗീകാരിച്ചു. ഒരു പ്രസ്തുതി അംഗീകാരിച്ചു. ഒരു മുൻ പ്രസ്തുതി അംഗീകാരിച്ചു. ഒരു മുൻ പ്രസ്തുതി അംഗീകാരിച്ചു. [₹.1462 ലറ്റ് കുല 5% കുലയോടു ചേരുന്നതു അംഗീകാരിച്ചു. ഒരു പ്രസ്തുതി അംഗീകാരിച്ചു.]

4(a) A & co had invited applications for 10,000 shares of ₹. 100  
 each at a discount of 5%. Payable as follows.

on application Rs 25, on allotment Rs. 34  
 and first and final call Rs. 36 [on call] the applications  
 received were for 9000 shares and all these applications  
 were accepted. All the money due were received except  
 the first and final call on 200 shares, which were forfeited.  
 of these, 100 shares were retained @ ₹ 90 as fully paid  
 you are required to pass journal entries in the books  
 of A&co and prepare cash book and the balance sheet

5/ ഏറ്റവും കുറവായിട്ട് 10,000 യാംബുല വരുത്തിൽ  
 രൂ. 100 എം ഭൂക്തി വരുത്താ ചേരുന്നു അതിനു മുൻപുള്ള കുറഞ്ഞുപെട്ട  
 ഉദ്ധൃതാഖ്യാസമായി

കുറഞ്ഞുപെട്ട രൂ. 25, കുറഞ്ഞുപെട്ട രൂ. 34 മുണ്ടി  
 ചെയ്യും, മുണ്ടി കുറഞ്ഞുപെട്ട രൂ. 36 [കുറഞ്ഞുപെട്ട]. ദാഡി ല യാംബുല ഫുംഡ്  
 സ്റ്റോറെന്റ് രാജാ, കേരള ദീപി ബേരിയാർ അംഗീകാരിച്ചു. കേരള രൂ. 100 ല യാംബുല  
 അംഗീകാരിച്ചു. മുണ്ടി കുറഞ്ഞുപെട്ട മുണ്ടി രാജാ ഫുംഡ് ല യാംബുല  
 നീറിയാണെന്നു. ദാഡി ല യാംബുല അംഗീകാരിച്ചു. മുണ്ടി  
 100 യാംബുലാർ വാങ്ങുന്നു മുണ്ടി. 90 എം കുറഞ്ഞുപെട്ട കുറഞ്ഞുപെട്ട  
 എം കുറഞ്ഞുപെട്ട കുറഞ്ഞുപെട്ട കുറഞ്ഞുപെട്ട കുറഞ്ഞുപെട്ട

ආයා පත්‍රය යුතු කළ විට සිදු කිරීමෙන් තේවා නොවා

[OR]

B) From the following receipts and payments also prepare final accounts of a sports club.

Receipts	Rs.	Payments	Rs.
To Subscriptions	15,000	By Land	10,000
To Donations	50,000	By Furniture	40,000
To Legacies	10,000	By Furniture	10,000
To Entrance fee	5,000	By Sports materials	5,000
To Life membership fee	3,000	By Sports expenditure	6,000
To sports income	12,000	By General expenses	1,000
To Sundries	5,000	By Magazines	1,500
To Sale of old papers	800	By Ground expenses	4,000
		By Closing balance	28,000
	105,000		105,000

Capitalise half of donations, legacies, entrance fee and life membership fee. Subscriptions still outstanding is Rs 5,000. Depreciate fixed assets by 5% and sports material by 10%.

මෙයින් මෙහෙයුම් නොවා. මෙහෙයුලු හෙයෙන් නැති එක ප්‍රධාන තුළුව නොවා ඇත්තේ.

Receipts	Rs.	Payments	Rs.
To Cash	15,000	By Bank	10,000
To Acc. & Current	50,000	By Furniture	40,000
To Current Assets	10,000	By Furniture	10,000
To Capital & Reserves	5,000	By Sports Materials	5,000
To Capital & Reserves	3,000	By Sports Expenditure	6,000
To Income	12,000	By General Expenses	1,000
To sundries	5,000	By Magazines	1,500
To Sale of old papers	800	By Ground Expenses	4,000
	105,000	By Closing Balance	28,000
	105,000		105,000

ಯಂತ್ರ, ಯಾರ್ಡ್‌ಚೈಲ್, ಬ್ರೆಹೆಂಡ್ಸ್‌ಮೆಚ್, ಇತ್ಯಾದಿಗಳನ್ನು  
ಬೋಂಡ್‌ಫರ್ಮ್‌ಟ್ರಿಂಗ್‌ವಿಧಿ ಇಂತಹ ರೀತಿಯ ಸಂಪನ್ಮೂಲ ರೂಪ  
ಕ್ರೊಪ್‌ಲೈ ರ್/ ಘಟ್‌ಕ್ರೊಪ್‌ಲೈ 10% ರೊಗ್ರಾಹ ವಿಭಾಗವಿದೆ.

### SECTION - II [4×5 = 20 marks]

Answer any FOUR of the following.

Q. Features of Single entry system.  
ಒಂದು ಕಣ್ಣ ಹಾಕಿ ಲಾಖಾಯ.

6. Krishna buys a Motor car on the instalment Payment system  
under which payment is to be made for four year at the  
rate of Rs. 5000 P.A. interest being calculated at 5% P.A. The  
cash down price of the Motor car is Rs. 12250  
and up necessary accounts in the book of Krishna  
depreciating Motor car at 10% P.A. on the diminishing balance  
system.

ಈ ಉದ್ದೇಶದ ಪ್ರಯೋಗ ಮಾತ್ರಾಲ್ಲಿ ಅನ್ಯಾಯ ಅಥವಾ ಕ್ರಿಯೆಗಳ  
ಅಥವಾ ಕ್ರಿಯೆಗಳ ಸಾಂಪ್ರದಾಯಿಕ ವಾಯವರ್ತನೆ ಇದೆ.  
ಏಂದು ಈ ಕ್ರಿಯೆಗಳ ಸಾಂಪ್ರದಾಯಿಕ ವಾಯವರ್ತನೆ ಇದೆ.  
ಏಂದು ಈ ಕ್ರಿಯೆಗಳ ಸಾಂಪ್ರದಾಯಿಕ ವಾಯವರ್ತನೆ ಇದೆ.

7. Following purchases were made by a business house having  
three departments

Department A	1000 units	on a total of Rs 100000
Department B	2000 units	
Department C	2400 units	

Sale on 1st January were.

Department A	120 units
Department B	80 units each
Department C	150 units

The Sales were.

Department A	1020 units @ Rs. 20.00 each
Department B	1920 units @ Rs. 22.50 each
Department C	2496 units @ Rs. 25.00 each

The rate of gross profit is the same in each case.

— Prepare Departmental Trading Accounts —

ಅಂತ ಗೆಂಪ್ ಇ ಯಾವಾಗುವುದು ಬೇಕಿಗ್ಗೆ	
ಇಂತಹ A 1000 ಅಂತರ್ಗತ	ಇಂತಹ ವಾಯ ದೂ 100,000
B 2000 ಅಂತರ್ಗತ	
C 2400 ಅಂತರ್ಗತ	

- ස්පර්ස 1. p පිටත මෝ A 120 ඩොරු  
 B 80 ඩොරු  
 C 152 ඩොරු

ගෙවාමය:

- A 1020 ඩොරු, සංඝිතයකි මා. 20  
 B 1920 ඩොරු සංඝිතයකි මා. 22.50  
 C 2496 ඩොරු සංඝිතයකි මා. 25.

-මිශ්‍ය තැබූ ඇත්තා වැනි නොමඟ මේත් දායා තෙක්දා සීමාන්

8. Differences between Receipts and Payments and Income and Expenditure etc.

අත්‍යාල යොමු කළ මේත් සෑවා, ප්‍රයාය තුළු මේත් ඇතාය

9. Treatment of goodwill in admission

වෙශ්‍යාල දුන් තැබූ ඇත්තා මේත් ඇතාරු

10. What is a Realisation etc? How does it differ from Revaluation etc

මේත් දායා මේත් නො බැඳීම්? මේත් දායා මේත් නො බැඳීම් මේත් දායා මේත් නො බැඳීම්?

11. What are the different types of capital in a joint stock company

මෙහේ මේත් මේත් මේත් මේත් මේත් -.

12] A limited company issued 1000 debenture Bonds of Rs 100 each at a premium of 10%, repayable at par at the end of the 10th year. The debenture Bonds were payable 25%, on application 35%, on allotment [including the premium] and the balance on First and Final call. All the money was received by the company in due course.

Journalise the above transaction,

විශ්‍ය පෙන්වන ලදා සංඝිතයකි මා. 100 මාලා 1000 දිඩියක් මා මේත් නො බැඳීම් මේත් නො බැඳීම් 10 මේත් නො බැඳීම් මේත් නො බැඳීම් මේත් නො බැඳීම් මේත් නො බැඳීම් මේත් නො බැඳීම්.

අංශුමාල 25%, ත්‍රිත්වය 35%. [මේත් නො බැඳීම්] මේත් නො බැඳීම් 10 මේත් නො බැඳීම් මේත් නො බැඳීම් මේත් නො බැඳීම්.

මේත් දායා මේත් මේත් -.