LOGANATHA NARAYANASAMY GOVT. COLLEGE (Autonomous), PONNERI – 601 204

APRIL - 2021 SEMESTER EXAMINATIONS

IV SEMESTER – B.Com., GENERAL

Paper Code : **18ULA4C** Title of the Paper : **Business Statistics - II**

DATE **: 21.06.2021 AN** Time : **3 Hours** Maximum Marks : **75 Marks**

PART – A (10 X 2 = 20 Marks)

Answer any **TEN** Questions from the following

1. What is time series?
2. You are given the trend equation:Y = 110+2X (Origin 2017, time unit 1 year) Shift the origin to 1921.
3. Define Index number.
4. Why do we need to have a chain base index?
5. What do you mean by non sampling errors?
6. Explain the term Sampling.
7. What is acceptance sampling?
8. Derive the two normal equations used to determine the least squares line of best fit Y = a + bX
9. Define Interpolation.
10. State the assumptions of interpolation and extrapolation.
11. What is SQC?
12. If the average fraction defective of large sample of products is 0.1537. Calculate the control limits (Given that sub group size is 2,000)

PART – B (5 X 5 = 25 Marks)

Answer any **FIVE** Questions from the following

13. Calculate the trend values by the method of 4 yearly moving averages

Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Production	464	515	518	467	502	540	557	571	586	612

14. from the following data construct Fisher's ideal index number:

Commodity	2018		2019	
	Price	Value (Rs.)	Price	Value (Rs.)
A	5	50	6	72
B	7	84	10	80
C	10	80	12	96
D	4	20	5	30
E	8	56	8	64

15. Explain and illustrate Random Sampling.

16. Estimate the production for the year 2010 with the help of the following table

Year	1985	1990	1995	2000	2005	2010	2015
Production (in Tonnes)	20	22	26	30	35	?	43

17. A Plant produces rolls of paper. the number of defects disclosed by the inspection of 20 rolls are as follows:

12,6,18,4,5,2,4,7,12,14,8,11,14,21,21,10,12,9,13,10.

Comment on the state of control using C-chart.

18. Find chain base indices from the data given below

Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Price	37	39	43	48	48	52	48	49	54	56	87

19. Discuss the utility of time series analysis to a businessman and to an economist.

PART – C (3 X 10 = 30 Marks)

Answer any **THREE** Questions from the following

20. Fit a straight line trend for the following series. Estimate the value for 2020

Year	2013	2014	2015	2016	2017	2018	2019
Production of steel(in Tonnes)	60	72	75	65	80	85	95

21. Compute Laspeyres,Paasche, and Marshall-Edge worth's Index numbers from the following data

Item	Base year		Current year	
	Price	Quantity	Price	Quantity
A	5	25	6	30
B	3	8	4	10
C	2	10	3	8
D	10	4	3	5

22. Critically examine the various sampling methods.

23. Estimate the expectation of life at the age of 16 years form the following data (Use Newton's formula)

Age in years	10	15	20	25	30	35
Expectation of life	35.4	32.3	29.2	26	23.2	20.4

24. For a sampling plan N = 1,200, n = 64 and c = 1, determine the probability of acceptance of the following lots
    a. 0.5% defective
    b. 0.8% defective
    c. 1% defective
    d. 2% defective
    e. 4% defective
    f. 10% defective
    Also draw an OC Curve.

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APRIL - 2021 SEMESTER EXAMINATIONS

VI SEMESTER – B.Com., GENERAL

Paper Code : **18ULE6B** Title of the Paper : **Income Tax - II**

DATE **: 21.06.2021 AN** Time : **3 Hours** Maximum Marks : **75 Marks**

PART – A (10 X 2 = 20 Marks)

Answer any **TEN** Questions from the following

1. What do you mean by cost of improvement?
2. What is capital gain?
3. What is casual income?
4. What is meant by Grossing up of securities?
5. What are deemed incomes?
6. How is gambling losses set off?
7. Write a short note on set off of short term capital losses.
8. Define the term Gross total income.
9. What are charitable donations?
10. Who are income tax authorities?
11. Expand CBDT.
12. What is self assessment?

PART – B (5 X 5 = 25 Marks)

Answer any **FIVE** Questions from the following

13. Mr .Arun owns horses at Bombay and Bangalore. These horses run for races at the race course. During the year 2018-19 Mr. Arun submits the following information:

Expenses on race horse at Bombay	2,60,000
Expenses on race horses at Bangalore	4,30,000
Stake money earned by horses at a) Bombay b) Banglore	 1,20,000 5,00,000

Mr .Arun receivedRs. 1,05,000 on 1.7.2018 on betting during horse races at Bombay. Compute his taxable income under other sources.

14. Mr Ghosh sold a house on 1.9.2018 for Rs. 15,00,000. This house was inherited by him during 2001-02 from his father who had constructed it is 1991-92 for Rs.50,000. Mr Ghosh spent Rs. 50,000 on renovation of the house in 2006-07. Fair market value of the house as on 1.4.2001 was Rs. 4,50,000. This house was under negotiation for sale in May, 2010 and he received Rs. 20,000 as advance money. The contract could not materialize and the advance money was forfeited. Compute the amount of capital gains assuming that he does not quality for any exemption.
{C.I.I. for 2001-02 : 100, 2006-07: 122, 2010-2011:167 ,.2018-2019 : 280}
15. How do you determine the net income of an individual?
16. Shri Anil earned total income of Rs. 5,00,000 in the previous year 2018-19 and made the following donations during the year:

Rs. 10,000 to Chief Minister’s Earthquake Relief Fund Gujarat.
Rs. 15,000 to National foundation for Communal Harmony.
Rs. 20,000 to Municipal Corporation approved for promotion of family planning.
Rs. 45,000 to approved institutions.
Rs, 20,000 to Swachh Bharat Kosh.

Compute the amount of deduction admissible to him u/s 80G for the assessment year 2019-20.

17. The following are the particulars of income and loss of an individual under different heads of income. Set-off losses in the assessment year 2019-20 and find out the net results:

Income from house property A	5,000
Loss from house property B	(-) 8,000
Income from interest on securities	20,000
Loss from a cycle business	(-) 20,000
Profit from speculation business`	20,000
Loss from short-term capital asset	6,000
Long term capital loss	25,000
Long term capital gain(Investments)	21,000

18. Compute the taxable capital gain for the AY 2019-20
    House purchased in 1988 for Rs. 1,50,000
    Fair market value on 1-4-2001 (CII: 100) 6,20,000
    Sold in October 2018 (CII: 280) Rs. 28,00,000
    Amount invested in Purchase of another residential house in April 2018Rs. 8,00,000
    Compute the amount of taxable capital gain.
19. The gross total income of Mrs.Usha amounted to Rs.6,00,000 in the previous year ending on 31st March, 2019. She has made the following donations:

	Rs.
To Gujarat Earthquake Relief Fund	40,000
To Africa (Public Contributions India) Fund	10,000
To Approved Educational Institutions	15,000
To Approved Temples	35,000
Clothes distributed to poor	5,000
To Municipal Corporation for promotion of family planning	20,000
To P.G.I. Chandigarh for helping the poor and needy in cash	20,000

During the year he also donated Rd. 20,000 to clean ganga fund
Compute the amount of deduction admissible u/s 80G for the assessment year 2019-20.

PART – C (3 X 10 = 30 Marks)

Answer any **THREE** Questions from the following

20. Mr.Siddaramaiah sold the following assets during the year 2018 -19 as he has discontinued his business:

	Sale Proceeds	**Rs.**
(a)	Land purchased in 2001-02 [C.I.I = 100] situated at Mysore for Rs.80,000	2,70,000
(b)	Machinery purchased for Rs.12,000 in 2004 (written down value1-4-2018 Rs.6,000/-)	21,000
(c)	Office furniture purchased in April 2018 for Rs.1,200	1,700
(d)	Shop purchased in 2004-2005 [C.I.I. = 113] for Rs.90, 000(kept as investment	2,60,000
(e)	Residential house purchased in 2001-2002 for Rs. 70,000 sold on 15-4-2018	3,50,000
(f)	Rs.10,000 10% Debentures purchased on 1-5-2018sold on 16th March, 2019	12,000

(Interest is payable in June and December every year)
He purchased another residential house on 15-3-2018 for Rs. 6,50,000 during the year. Compute his taxable income under the head Capital Gains if C.I.I. for 2018-19 is 280.

21. Discuss the various types of assessment.

22. Compute income from other sources from particulars given below:

Interest on deposits with a company	10,000
University remuneration fro working as examiner	6,000
Royalty for writing books He claims to have spent Rs. 20,000 on writing these books	60,000
Dividend declared by R. Co. on 1-3-2019 but paid on 1-5-2019	6,000
Interim dividend paid on 1-5-2018	3,000
Stake money on race horses Horses are maintained by him and expenses on maintenance of these horses are	1,50,000 2,40,000
Family pension received	36,000

23. Shri.S.K. Basu is in service in Calcutta (Population above 25 lakhs) drawing a monthly salary of Rs. 15,000 p.m. he is also provided with a rent –free unfurnished flat, for which employer pays a rent of Rs. 2,500 p.m. He contributes 10 percent of his salary to a recognized provident fund. The interest @ 8% on his provident fund for the year ended 31st March 2019 amounted to Rs.2,500. He is also the owner of a house which is let out at a monthly rent of Rs. 2,500. His expenses for house were:

Municipal taxes	3,000
Interest on loan for construction of the house	6,600
Repairs	500

He has also interest on govt. securities amounting to Rs. 14,000(Gross).
He has also received a share from a firm assessed as firm of Rs. 5,000 and his share of firm's tax amounts to Rs. 600. He has paid life insurance premium for a policy on his own life Rs. 700. He paid Rs. 200 to P.M. National Relief Fund. Compute the Total income of Shri. Basu.

24. From the following particulars of income of assesses A, B and C, how the capital losses shall be set-off and carried forward for the previous year ending on 31-3-2019?

a)

Business income	15,000
Short –term capital loss	1,200
Long –term capital gain (shares)	7,200
Long-term capital gain on sale of jewellery	20,000

b)

Business income	30,000
Short –term capital loss	40,000
Business income	60,000
Short –term capital gain	20,000
Long –term capital gain (land)	17,000
Carry forward loss (short term capital assets)	50,000

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APRIL - 2021 SEMESTER EXAMINATIONS

IV SEMESTER – B.Com., GENERAL

Paper Code : **18ULM4E** Title of the Paper : **Corporate Accounting - II**

DATE **: 05.05.2021 AN** Time : **3 Hours** Maximum Marks : **75 Marks**

PART – A (10 X 2 = 20 Marks)

Answer any **TEN** Questions from the following

1. What do you understand by Capital Profits?
2. A Ltd. purchased 75% shares of B Ltd. on 1-1-16 when the balance on their P&L a/c and General reserve were Rs. 50,000 and Rs. 1,00,000 respectively. On 31-12-2016, the Balance sheet of B Ltd. showed P&L a/c balance of Rs. 2,00,000 and General reserve Rs. 1,50,000. Calculate Capital profits and Revenue profits.
3. What is Statutory Reserve?
4. Pass Journals in the books of ABC Bank Ltd., for the following transactions:

(a) Rebate on bills discounted (opening)	--	Rs. 2,000
(b) Unexpired discount at the end	--	Rs. 2,500

5. What is meant by 'Annuity'?
6. From the following particulars, calculate the premiums earned (Net) to be derived in schedule 1 of a life insurance company:

	Rs.
Premium less reinsurance	80,750
Accrued premium	2,500
Bonus in reduction of premium	2,500

7. What is meant by External Reconstruction?
8. Compute the purchase consideration to be paid by A Ltd., to B Ltd., from the following:
   (a) The shareholders of B Ltd., are to be paid Rs. 50 in cash and offer of 4 shares of Rs.20 each in A Ltd.
   (b) For every share of B Ltd. B Ltd., has 50,000 equity shares outstanding.
   (c) The cost of liquidation Rs. 25,000 is to be borne by A Ltd.
9. What is Liquidation?
10. Assets realised Rs. 60,000. Preferential creditors Rs. 6,000. Unsecured creditors Rs.75,000. Calculate liquidator's remuneration at 2% on Assets realised and 3% an amount paid to unsecured creditors.
11. What is Absorption?
12. During liquidation of a company the liquidator was having a sum of Rs. 1,50,000 after meeting all payments up to debenture holders. The amount payable to unsecured creditors was Rs. 2, 00,000. The liquidator was entitled to receive 3% remuneration on the amount payable to unsecured creditors. Determine the amount payable to unsecured creditors and the remuneration to the liquidator.

PART – B (5 X 5 = 25 Marks)

Answer any **FIVE** Questions from the following

13. On 31st March 2017, SBI Commercial Bank Ltd., find its advances classified as follows:

	Rs.
Standard assets	14, 91,300
Sub-standard assets	92,800
Doubtful assets (Secured)	
Doubtful for one year	25,660
Doubtful for one year to 3 year	15,640
Doubtful for more than 3 year	6,580
Loss assets	10,350

Calculate the amount of provision to be made by the bank against the above mentioned advances.

14. Distinguish between 'Capital profits' and 'Revenue profits' in the context of holding company accounts.

15. The Life Assurance Fund of Insurance Company was Rs. 87, 76,500 on 31-3-2017. It was found that the following were not taken into account:

	Rs.
(a) Dividend from investments	4, 80,000
(b) Income Tax paid	48,000
(c) Claims covered under Reinsurance	4, 23,000
(d) Claims intimated but not accepted	7, 62,000
(e) Bonus in reduction of premium	8, 77,500

Ascertain the correct Balance of Fund.

16. X Ltd. agreed to take over the assets of Y Ltd. worth Rs. 35,000 at 10% more than the book value. It agreed to take over creditors amounted to Rs. 3,000. The purchase price was to discharged as to Rs. 5,500 in cash and the balance in Rs. 10 each equity share. Calculated Purchase consideration and the No. of shares to be discharged by X Ltd.

17. The following particulars relate to a limited company which went into voluntary liquidation:

Preferential creditors	Rs. 25,000
Unsecured creditors	Rs. 58,000
6% Debentures	Rs. 30,000

The assets realised Rs. 80,000. The expenses of liquidation amounted to Rs. 1,500 and the liquidator's remuneration was agreed at 2.5% on the amount realised and 2% on the amount paid to unsecured creditors including preferential creditors.

Show the liquidator's final statement of account.

18. Distinguish between Life Insurance and General Insurance.

19. From the following particulars prepare Fire Revenue a/c for the year ended 31st December 2016:

	Rs.
Claims paid	2,35,000
Legal expenses regarding claims	5,000
Premium received	6,00,000
Reinsurance premium paid	60,000
Commission	1,00,000
Expenses of Management	1,50,000
Provision against unexpired risk on 1.1.2016	2,60,000
Claims unpaid on 1.1.2016	20,000
Claims unpaid on 31.12.2016	35,000

PART – C (3 X 10 = 30 Marks)

Answer any **THREE** Questions from the following

20. The balance sheets of C Ltd. and D ltd as at 31st December, 1986 are as follows:

Liabilities	C Ltd. Rs.	D Ltd. Rs.	Assets	C Ltd. Rs.	D Ltd. Rs.
Share capital (in shares of Rs. 10 each)	2,00,000	1,00,000	Sundry assets	1,32,500	1,38,200
General reserve	18,000	20,000	Goodwill	---	20,000
Profit & loss a/c	24,500	23,000	Shares in D ltd at cost	1,40,000	---
Creditors	30,000	15,200			
	2,72,500	1,58,200		2,72,500	1,58,200

In the case of 'D' Ltd., profit for the year ended 31st December 1986 in Rs. 12,000 and transfer to reserve is Rs. 5,000. The holding of C Ltd. in D Ltd. is 90% acquired on 30th June 1986.

Draft a consolidated Balance Sheet of 'C' Ltd and its subsidiary.

21. Ram Ltd., and Shyam Ltd., have agreed to amalgamate a new company Rajesh Ltd., has been formed to take over the concern as on 31^{st} December 2010 after negotiations the assets of the two companies have been agreed upon as shown below:

Balance sheet as on 31.12.2010

Liabilities	Ram Ltd	Shyam Ltd	Assets	Ram Ltd	Shyam Ltd
Share capital:			Land and Buildings	5,00,000	3,00,000
Share of Rs.10 each	10,00,000	5,00,000	Plant & machinery	2,00,000	2,50,000
Reserve Fund	-	50,000	Goodwill	-	50,000
P&L A/c	50,000	50,000	Furniture	1,10,000	-
Creditors	80,000	50,000	Stock	1,50,000	20,000
			Debtors	1,20,000	20,000
			Bank	50,000	10,000
	11,30,000	6,50,000		11,30,000	6,50,000

Prepare the balance sheet of Rajesh Ltd assuming.

(a) The entire purchase price is paid off in the form of equity shares of Rs.100 each in Rajesh Ltd.

(b) The amalgamation is in the nature of merger.

22. The following is the balance sheet of Rudraskh Ltd. as on 31st March 2015-

Equity And Liabilities	Amount(□)	Assets:	Amount(□)
40,000 Equity Shares of □ 10 each fully paid up	4,00,000	Land and Building	4,00,000
15% Preference Shares of □100 each fully paid up	1,00,000	Machinery	2,60,000
10% Debentures	2,00,000	Patents	80,000
Sundry Creditors	6,60,000	Stock	1,60,000
Other current Liabilities	40,000	Sundry Debtors	1,10,000
		Preliminary Expenses	20,000
		Profit and Loss Account	3,70,000
	14,00,000		14,00,000

The Following scheme of reconstruction is agreed and approved by the court:

i) To reduce Equity share by □ 9 each.

ii) To reduce Preference share by □ 40

iii) Machinery to □ 1,60,000

iv)Stock by □ 20,000

v)To provide 30,000 for Bad and Doubtful Debts

vi)To increase the rate of preference shares to □ 20% and debenture interest to □ 11%

23. A liquidator is entitled to receive remuneration @ 2 % of the assets realized and 3% on the amount distributed among the unsecured creditors. The assets realized Rs.70,00,000 against which payment was made as follows:

Liquidation expenses Rs. 50,000
Preferential creditors Rs. 1,50,000 and
Secured creditors Rs. 40,00,000

Calculate the total remuneration payable to the liquidator.

24. From the following particulars, prepare a profit and loss a/c of New bank Ltd., for the year ended 31.12.1996.

Interest on loans	2,60,000	Interest on cash credits	2,25,000
Interest on fixed deposits	2,80,000	Rent and taxes	20,000
Rebate on bills discounted	50,000	Interest on overdrafts	56,000
Commission charged to customers	9,000	Directors and auditors fees	4,500
Establishment expenses	56,000	Interest on savings bank accounts	70,000
Discount on bills discounted	2,00,000	Postage and telegrams	1,500
Printing and advertisements	3,000	Sundry charges	1,800
Interest on current accounts	45,000		

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APRIL - 2021 SEMESTER EXAMINATIONS

IV SEMESTER – B.Com., GENERAL

Paper Code : **18ULM4F** Title of the Paper : **Company Law**

DATE **: 06.05.2021 AN** Time : **3 Hours** Maximum Marks : **75 Marks**

PART – A (10 X 2 = 20 Marks)

Answer any **TEN** Questions from the following

1. Define the term company.
2. What is prospectus?
3. What is 'Indoor Management'?
4. What do you mean by 'Doctrine of Ultra wires'?
5. What is mean by alteration of capital?
6. Write short notes on 'Subscribed Capital.
7. What is meant by 'Proposed Dividend'?
8. Explain the promoter.
9. Define the term 'Share'.
10. What do you mean by 'Memorandum of Association'?
11. Explain the 'Rights issue'.
12. What is mean by 'Voluntary Winding up'?

PART – B (5 X 5 = 25 Marks)

Answer any **FIVE** Questions from the following

13. What are the advantages of a company?
14. What are the contents of Articles of Association?
15. What is mean by variation of the rights of the shareholders?
16. Explain the procedure for Listing of shares in Stock Exchanges.
17. What are the merits of incorporation of a Company?
18. Briefly explain the statutory liabilities of a director.
19. State the function of a liquidator in voluntary winding up.

PART – C (3 X 10 = 30 Marks)

Answer any **THREE** Questions from the following

20. What are the contents of memorandum of association? And briefly explain it.
21. Distinguish between private company and public company.
22. State the various method of alteration of share capital with procedure.
23. What are the rights and duties of the directors?
24. Explain the procedure to be followed for winding up the company by the creditors.

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APRIL - 2021 SEMESTER EXAMINATIONS

IV SEMESTER – B.Com., GENERAL

Paper Code : **18ULM4G** Title of the Paper : **Marketing**

DATE **: 07.05.2021 AN** Time : **3 Hours** Maximum Marks : **75 Marks**

PART – A (10 X 2 = 20 Marks)

Answer any **TEN** Questions from the following

1. What do you mean by Marketing?
2. Distinguish between marketing concept and selling concept.
3. What is Marketing mix?
4. Define 'Market segmentation'.
5. Explain the term penetration pricing.
6. What do you understand by product life cycle?
7. What are the objectives of promotion?
8. What do you mean by channel of distribution?
9. What is Green marketing?
10. Write a short note 'MIS'.
11. Write a short note on 'Multi channel marketing'.
12. What is Advertising media?

PART – B (5 X 5 = 25 Marks)

Answer any **FIVE** Questions from the following

13. Explain the importance of marketing.
14. What are the benefits of market segmentation?
15. Distinguish between Product planning and Product life cycle.
16. Explain the objectives of pricing policy of a business firm.
17. What is the importance of marketing information system?
18. What different channels are open to a manufacturer in distributing his products to the consumers?
19. Discuss the basic methods of pricing used by modern business firms.

PART – C (3 X 10 = 30 Marks)

Answer any **THREE** Questions from the following

20. Describe the salient features of modern marketing.
21. What are the important functions to be performed in the process of marketing?
22. Distinguish between Consumers and Industrial products. What is role of product planning in the modern age?
23. Examine the factors that should be considered in the selection of distribution channels.
24. Discuss the benefits of E-Marketing.

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APRIL - 2021 SEMESTER EXAMINATIONS

IV SEMESTER – B.Com., GENERAL

Paper Code : **18ULM4H** Title of the Paper : **Business Environment**

DATE **: 08.05.2021 AN** Time : **3 Hours** Maximum Marks : **75 Marks**

PART – A (10 X 2 = 20 Marks)

Answer any **TEN** Questions from the following

1. What is meant by Micro Environment.
2. What is economic Environment?
3. What is Liberalisation?
4. What is culture?
5. What is meant by Privatisation?
6. What is meant by MNC?
7. What is meant by globalisation?
8. What is meant by social responsibility of business?
9. What is financial system?
10. What is Bank rate policy?
11. What is money market?
12. What is social audit?

PART – B (5 X 5 = 25 Marks)

Answer any **FIVE** Questions from the following

13. How does international environment affect business?
14. Explain the modern concept of business.
15. Discuss the advantages and disadvantages of globalisation with reference to India.
16. Explain the role of government in business.
17. Discuss the need for the social responsibility of business.
18. State the financial and promotional assistance provided by financial institutions for business.
19. Explain the role of Reserve Bank of India.

PART – C (3 X 10 = 30 Marks)

Answer any **THREE** Questions from the following

20. Explain the elements of culture and its impact in business.
21. Explain the impact of Industrial growth policy towards foreign investment in India.
22. Discuss the role of Multinational Corporation in the economic development in India.
23. Analyse the factors determining the social responsibility of business.
24. Explain the function of Commercial Bank.

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APRIL - 2021 SEMESTER EXAMINATIONS

VI SEMESTER – B.Com., GENERAL

Paper Code : **18ULM6E** Title of the Paper : **Management Accounting**

DATE **: 05.05.2021 AN** Time : **3 Hours** Maximum Marks **: 75 Marks**

PART – A (10 X 2 = 20 Marks)

Answer any **TEN** Questions from the following

1. What are special techniques & Concepts of Management?
2. Define management accounting.
3. Define Funds flow.
4. Define Budget.
5. Explain the concept of flow of funds.
6. Find out cash from operation

Net profit	Rs.9, 000
Opening stock	Rs.3, 000
Closing stock	Rs.2, 200

7. What are the classifications of ratios?
8. S Ltd. submits the following data regarding sales and cost:
   Sales Rs. 1, 00,000, Sales returns Rs.20, 000, Cost of sales Rs.50, 000. Find out gross profit ratio.
9. Calculate Break Even Point from the following figures: Selling Price per unit Rs.40; Variable expenses per unit Rs.25; Fixed expenses Rs.1, 00,000.
10. Define "Marginal Costing".
11. Working capital – Explain.
12. What is Z.B.B.?

PART – B (5 X 5 = 25 Marks)

Answer any **FIVE** Questions from the following

13. What are the functions of Management Accounting?
14. State the advantages of Ratio Analysis.
15. Sales Rs.1, 00,000; Profit Rs.10, 000; variable cost 70%.
    Find out; P/V ratio; Fixed cost; Sales to earn a profit of Rs.40, 000.
16. From the following particulars, prepare a production budget of Sales Corporation for the year ended on 30th June 1990.

Product	Sales (units) (as per sales budget)	Estimated stocks 1-7-89 (units)	1-7-90 (units)
A	1,50,000	14,000	15,000
B	1,00,000	5,000	4,500
C	70,000	8,000	8,000

17. From the following details find out
    (a) Profit volume ratio
    (b) Break – Even Sales and
    (c) Margin of Safety

Sales	Rs.1, 00,000
Total Cost	Rs.80, 000
Fixed Cost	Rs.20, 000
Net Profit	Rs.20, 000

18. From the following balances you are required to calculate cash flow operations:

	31-12-2015 Rs.	31-12-2016 Rs.
Debtors	50,000	47,000
Bills receivable	10,000	12,500
Creditors	20,000	25,000
Bills payable	8,000	6,000
Outstanding Expenses	1,000	1,200
Prepaid expenses	800	700
Accrued income	600	750
Income received in advance	300	250
Profit made during the year	-	1,30,000

19. What is budgetary control? What are its objectives?

PART – C (3 X 10 = 30 Marks)

Answer any **THREE** Questions from the following

20. Distinction between Financial Accounting and Management Accounting.
21. Calculate turn over ratios from the following figures:

Items	Rs. In lakhs.		Rs.in Lakhs
Sales	17,874	Bills receivable	2,000
Sales returns	4	Creditors	5,000
Other income	53	Bills payable	3,000
Cost of sales	15,440	Opening stock	4,000
Administration and selling expenses	1,843	Closing stock	5,000
		Fixed assets	5,000
Depreciation	63		
Interest expenses(non operating)	456		
Purchases	15,000		
Purchase returns	5		
Debtors	10,000		

22. The following is the Comparative Balance Sheet of P & Co. Ltd as on 30th June 1987 and 30th June 1988.

Balance Sheet

Liabilities	30-6-1987 Rs.	30-6-1988 Rs.	Assets	30-6-1987 Rs.	30-6-1988 Rs.
Share capital	1,80,000	2,00,000	Goodwill	24,000	20,000
Reserve Fund	28,000	36,000	Buildings	80,000	72,000
P & L A/c	39,000	24,000	Machinery	74,000	72,000
Trade Creditors	16,000	10,800	Investments	20,000	22,000
Bank overdraft	12,400	2,600	Inventories	60,000	50,800
Provision for Taxation	32,000	34,000	Debtors	40,000	44,400
			Cash	13,200	30,400
Provision for doubtful debts.	3,800	4,200			
	3,11,200	3,11,600		3,11,200	3,11,600

Additional Information:

1. Depreciation charged on machinery Rs.10, 000 and on buildings Rs.8, 000.
2. Investments sold during the year Rs.3, 000.
3. Rs.15, 000 interim dividend paid during January 1988,
4. Taxes paid during the year Rs.30, 000.

Prepare the funds flow statement.

23. Prepare a flexible budget for overheads on the basis of the following data. Ascertain overhead rates at 50%, 60% and 70% capacity.

Variable overheads	At 60% capacity
	Rs.
Indirect material	6,000
Indirect labour	18,000
Semi-variable overheads:	
Electricity (40% fixed 60%variable)	30,000
Repairs (80% fixed 20% variable)	3,000
Fixed overheads:	
Insurance	4,500
Depreciation	16,500
Salaries	15,000
Total overheads	93,000
Estimated direct labour hours	1, 86,000

24. You are given the following data for the year 2001 of a concern:

	Rs.
Variable cost	6, 00,000
Fixed cost	3, 00,000
Net profit	1, 00,000
Sales	10, 00,000

Find (a) P.V.Ratio (b) B.E.P. (c) Profit when sales is Rs.12, 00,000 and (d) Sales in Rupees to earn a profit of Rs.2, 00,000.

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APRIL - 2021 SEMESTER EXAMINATIONS

VI SEMESTER – B.Com., GENERAL

Paper Code : **18ULM6F** Title of the Paper : **Entrepreneurial Development**

DATE **: 06.05.2021 AN** Time : **3 Hours** Maximum Marks : **75 Marks**

PART – A (10 X 2 = 20 Marks)

Answer any **TEN** Questions from the following

1. State any four qualities of an entrepreneur?
2. Define Entrepreneurship.
3. Define feasibility study.
4. What is project report?
5. Expand (a) IFCI (b) SIDCO.
6. State the meaning of DIC.
7. Explain the direct financing by IFCI.
8. Define IDBI.
9. Who is a women entrepreneur?
10. Explain the term project report.
11. What is environmental scanning?
12. What do you mean by financial institution?

PART – B (5 X 5 = 25 Marks)

Answer any **FIVE** Questions from the following

13. What are the qualities of Entrepreneur?
14. What are the different sources of business idea?
15. Enumerate the problems of Women Entrepreneurs.
16. Write a descriptive note on IDBI.
17. State the objectives of EDPs.
18. State the functions of SIDO.
19. Write down the differences between entrepreneur and entrepreneurship.

PART – C (3 X 10 = 30 Marks)

Answer any **THREE** Questions from the following

20. Explain the factors affecting entrepreneurship.
21. Discuss the various techniques of Project idea generation.
22. Explain the strategies for developing women entrepreneurs.
23. Explain the working of SISI.
24. Describe the promotional activities of IFCI.

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APRIL - 2021 SEMESTER EXAMINATIONS

VI SEMESTER – B.Com., GENERAL

Paper Code : **18ULM6G** Title of the Paper : **Business Taxation**

DATE **: 07.05.2021 AN** Time : **3 Hours** Maximum Marks : **75 Marks**

PART – A (10 X 2 = 20 Marks)

Answer any **TEN** Questions from the following

1. Enlist the canon of taxation.
2. State the objectives of taxation.
3. What do you understand by GST?
4. Define indirect taxes.
5. Write a note on GST council?
6. List out the objectives of GST.
7. What is meant by deemed supply?
8. What is a taxable event?
9. What do you understand by SGST?
10. Give a note on E-filing.
11. Write a note on custom duty?
12. Explain duty draw back.

PART – B (5 X 5 = 25 Marks)

Answer any **FIVE** Questions from the following

13. State the evolution of indirect taxes in India.
14. List of the importance of taxation.
15. Trace out the need for GST in India.
16. Enlist the advantages of GST to the government.
17. Explain the four categories of time of supply.
18. What are situations leading to refund claims?
19. How can you clarify offences and penalties under GST?

PART – C (3 X 10 = 30 Marks)

Answer any **THREE** Questions from the following

20. Enlist the advantages and disadvantages of indirect taxes.
21. Enumerate the features of GST.
22. Discuss the impact of GST on Indian economy.
23. Explain the supporting documents required for processing the claims under customs duty.
24. Briefly discuss the administrative structure of GST.

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APRIL - 2021 SEMESTER EXAMINATIONS

VI SEMESTER – B.Com., GENERAL

Paper Code : **18ULM6H** Title of the Paper : **Financial Management**

DATE **: 08.05.2021 AN** Time : **3 Hours** Maximum Marks : **75 Marks**

PART – A (10 X 2 = 20 Marks)

Answer any **TEN** Questions from the following

1. What is profit maximization?
2. Define financial management.
3. What is explicit cost?
4. What is financial leverage?
5. Enumerate any four determinants of working capital.
6. What is operating cycle?
7. What is meant by right issue of shares?
8. What are bonus shares?
9. Define capital budgeting.
10. State the features of capital budgeting.
11. What do you mean by net working capital?
12. What is retained earnings?

PART – B (5 X 5 = 25 Marks)

Answer any **FIVE** Questions from the following

13. What is weighted average cost of capital? How is it determined?
14. "The wealth maximisation is superior criterion than profit maximisation". Do you agree?
15. What are essentials of Walter's dividend model? Explain its short comings.
16. K Ltd is engaged in customer retailing. You are requested to forecast its working capital requirements from the following information.

Projected annual sales	Rs. 6,50,000
Percentage of N.P on cost of sales	25%
Average credit allowed to its debtors	10 weeks
Average credit allowed by creditors	4 weeks
Average stock carrying (in terms of sales requirements)	8 weeks

Add 20 % to allow for contingencies.

17. ITC Ltd. has decided to purchase a machine to augment the company's installed capacity to meet the growing demand for products. The relevant details including estimated yearly expenditure and sales are given below. All sales are on cash. Corporate Income Tax rate is 40%.

Particulars	Machine
Initial Investment required	Rs.3,00,000
Estimated Annual sales	Rs.4,00,000
Cost of production (estimated):	
Direct Labour	Rs. 30,000
Direct Material	Rs. 50,000
Factory overheads	Rs. 50,000
Administrative Costs	Rs. 10,000
Selling and Distribution Costs	Rs. 10,000

The economic life of Machine is 3 years. The scrap value is Rs.25,000. You are required to find out Pay-Back method.

18. Project K requires an investment of Rs. 20,00,000 and yields profits after tax and depreciation as follows:

Year:	1	2	3	4	5
Profits after tax and Depreciation (Rs.)	1,00,000	1,50,000	2,50,000	2,60,000	1,60,000

At the end of the 5th year, the plant can be sold for Rs. 1, 60,000.
You are required to calculate ARR.

19. Excel industries limited has assets of Rs. 1,60,000 which have been financed with Rs. 52,000 of debt and Rs. 90,000 of equity and a general reserve of Rs. 18,000. The firms total profits after interest and taxes for the ended 31st March 2014, were Rs. 13,000. It pays 8% interest on borrowed funds and is in the 50% tax bracket. It has 900 equity shares of Rs. 100 each selling at a market price of Rs. 120 per share. What is the weighted average cost of capital?

PART – C (3 X 10 = 30 Marks)

Answer any **THREE** Questions from the following

20. Discuss in detail the approaches to financial management.
21. Discuss the determinants of dividend policy of corporate enterprises.
22. Determine the EPS of a textile company which has EBIT of Rs. 1,60, 000. Its capital structure consists of the following securities.

    10% Debentures … Rs. 5, 00, 000
    12% Preference Shares … Rs. 1, 00, 000
    Equity Shares of Rs. 100 each… Rs. 4, 00, 000

    The company is in the 55% tax bracket. Determine:
    i) the firms EPS
    ii) the percentage changes in EPS associated with 30% increase and 30% decrease in EBIT.

    The degree of financial leverage.

23. A newly started company wishes to prepare cash budget from January. Prepare a cash budget for the six months from the following estimated revenue and expenses.

Months	Total Sales (Rs.)	Materials (Rs)	Wages (Rs.)	Production Overheads (Rs.)	Selling and Distribution Overheads (Rs.)
January	20000	20000	4000	3200	800
February	22000	14000	4400	3300	900
March	28000	14000	4600	3400	900
April	36000	22000	4600	3500	1000
May	30000	20000	4000	3200	900
June	40000	25000	5000	3600	1200

- Cash balance on 1st January was Rs. 10,000. A new machinery is to be installed at Rs. 20,000 on credit, to be repaid by two equal instalments in March and April.
- Sales commission @ 5% on total sales is to be paid within a month of following actual sales.
- Rs. 10,000 being the amount of 2nd call may be received in March. Share premium amounting to Rs. 2,000 is also obtainable with 2nd call.

a. Period of credit allowed by suppliers ... 2 months
b. Period of credit allowed to customers ... 1 months
c. Delay in payment of overheads ... 1 months
d. Delay in payment of wages ... ½ months.

Assume cash sales to be 50% of total assets.

24. A company is considering an investment proposal to install new milling controls. The project will cost Rs.50,000. The facility has a life expectancy of 5 years and no salvage value.
The company tax rate is 35%. The firm uses straight line depreciation. The estimated profit before tax from the proposed investment proposal are as follows:

Year	Profit Before Depreciation and Tax
1	Rs.10,000
2	Rs.11,000
3	Rs.14,000
4	Rs.15,000
5	Rs.25,000

Compute the following:

a. Payback period
b. Average Rate of Return
c. Net present Value at 10% discount rate
d. Profitability Index at 10% discount rate

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APRIL - 2021 SEMESTER EXAMINATIONS

II SEMESTER – B.Com., GENERAL

Paper Code : **20ULM2A** Title of the Paper : **Financial Accounting –II**

DATE **: 25.06.2021 AN** Time : **3 Hours** Maximum Marks : **75 Marks**

PART – A (10 X 2 = 20 Marks)

Answer any **TEN** Questions from the following

1. Why goods are marked on invoice price by the head office while sending goods to the branch?
2. What do you mean by dependent branch?
3. Mention the characteristics of Hire purchase system?
4. What is Interdepartmental transfer?
5. Who is an incoming partner?
6. A and B are partners sharing profits in 3: 2, Ratio. C is admitted for 1/5 share which he acquires equally from both A and B. Find out the new ratio of partners.
7. Write short note on revaluation method.
8. State the rule laid down in Garner Vs.Murray case.
9. What is maximum possible loss method?
10. Who is an insolvent partner?
11. A and B are equal partners. They admit C and D as partners with 1/5 and 1/6 share respectively. What is the profit sharing ratio of all the partners?
12. Give Journal entry in the books of head office for the following transaction

    Branch Collected □3,00,000 from a customer of head office.

PART – B (5 X 5 = 25 Marks)

Answer any **FIVE** Questions from the following

13. From the following information given below prepare departmental trading account.

Particulars	A	B	C
Stock as on 1-1-2018	60,000	70,000	30,000
Purchases	70,000	65,000	47,000
Sales	1,20,000	1,00,000	60,000
Direct Expenses	20,200	14.500	7,100

Total indirect expenses for the period including those relating to other departments were □ 42,000 on total sales of □ 8,40,000. The rates of gross profit for the departments concerned are40%, 30% and 20% on turnover respectively. Indirect expenses are charged in proportion to departmental transfer.

14. Mr. X purchased a machine on Hire purchase system. □ 30,000 being paid on delivery and the balance in five instalments of □ 60,000 each payable annually on 31st December. The cash price of the machine was □ 3,00,000. Compute the amount of interest for each year.

15. A and B are partners in a firm sharing profits in the ratio of 3:2 with capitals of □ 12,000 and □ 5,400 respectively. They admitted X as a partner with □ 7,500 for 1/3rd share in the profit of the firm. Adjust the capitals of the partners according to the profit sharing ratio.

16. A and B are partners in a business sharing profits in the ratio of 5:3. They decide to admit C into the firm giving him 1/6th share. Calculate the new profit sharing ratio and sacrificing ratio of the partners.

17. P, Q and R share profits in proportion of ½ , ¼ and 1/4 . On the date of dissolution their Balance sheet was as follows:

Liabilities	Rs.	Assets	Rs.
Creditors	14,000	Sundry assets	40,000
P's capital	10,000		
Q's capital	10,000		
R's capital	6,000		
Total	40,000	Total	40,000

The asset realized Rs. 35,500. Creditors were paid in full. Realisation expenses amounted to Rs. 1,500. Close the books of the firm.

18. State the basis on which the following common expenses, the benefit of which is shared by all the departments is distributed among the departments
    a. Rent,rates and taxes, insurance of building
    b. Selling expenses
    c. Carriage inward
    d. Depreciation
    e. Interest on Loan
19. What are the differences between hire purchase and instalment purchases.

PART – C (3 X 10 = 30 Marks)

Answer any **THREE** Questions from the following

20. Write Short notes on.
    a. Sacrificing and Gaining Ratio
    b. Memorandum Revaluation Account
    c. Joint Life Policy
    d. Executor's Account of deceased partner

21. The following was the Balance sheet of M/s. Ideal works in which A, B and C were partners sharing profits and losses in the ratio of 6:3:5

Balance Sheet of M/s. Ideal Works as at 31-3-2019

Liabilities	Amount in ₹	Assets	Amount in ₹
A's Capital A/c.	25,000	Land and Building	10,000
C's Capital A/c.	15,000	Furniture	5,000
A's Current A/c.	1,000	Stock in trade	23,100
C's Current A/c.	500	Sundry debtors	30,000
Sundry creditors	30,000	Cash at bank	2,500
Loan on mortgage of land and building	4,000	B's Current A/c.	4,900
Total	75,500	Total	75,500

It was decided to dissolve the partnership as on the date of the Balance Sheet. The assets of the firm realized as under: Land and building ₹ 6,000; furniture ₹ 2,000; stock ₹ 15,000 and sundry debtors₹ 20,000. The expenses of realization amounted to ₹ 2,000. The sundry creditors agreed to receive ₹ 0.75 in the rupee in full satisfaction of their claims. Loan on mortgage was paid. It was ascertained that B had become insolvent. B's estate had contributed only Rs0.50 in the rupee. Write up the Realization Account, Bank Account, Capital Account and Current Account of the partners following the rule given in Garner Vs. Murray.

22. A firm had two departments, cloth and ready made clothes. The ready made clothes were made by the firm itself out of cloth supplied by the cloth department at its usual selling price. From the following figures, Prepare departmental Trading and Profit and Loss Account for the year 2000.

	ClothDeptRs.	Readymade DeptRs.
Opening Stock on 1.12000	3,00,000	50,000
Purchases	20,00,000	15,000
Sales	22,00,000	4,50,000
Transfer to Ready made dept.	3,00,000	-
Expenses: Manufacturing Selling	- 20,000	60,000 6,000
Stock on 31.12.2000	2,00,000	60,000

The stock in the Ready made clothes Department may be considered as consisting of 75% cloth and 25% other expenses. The Cloth department earned gross profit at the rate of15% in 1999. General Expenses of the business as a whole came to Rs. 1,10,000

23. MrShanmugam purchased a truck for Rs. 56,000 payment to be made, Rs. 15,000 down and 3 installments of Rs. 15,000 each at the end of each year. Rate of interest is 5% p.a., the buyer depreciates the truck at 10% p.a on written down value method. Shanmugam after having paid down payment and first installment at the end of 1st year could not pay second installment and the seller, Mr. Kannan took possession of truck. He spends Rs. 350 on repairs of the assets and sold it away for Rs.30,200. Prepare necessary ledger accounts I the books of both parties.

24. Tip Top Co. Delhi has a branch at Kolkatta. It invoices goods to the branch at selling price which 33 1/3%. From the following particulars prepare branch account in the books of Tip Top Co.

i.	Stock on 1st January 2018 (Invoice Price)	15,000
ii.	Debtors on 1st January 2018	11,400
iii.	Goods invoiced to branch during the year at invoice price	67,000
iv.	Sales at Branch - Cash sales	31,000
v.	Sales at Branch - Credit Sales	37,400
vi.	Cash received from debtors	40,000
vii.	Discount allowed to customers	300
viii.	Bad debts written off	250
ix.	Cheques sent to branch for expenses	6,700
x.	Stock on 31st December 2018 (invoice price)	13,400

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APRIL - 2021 SEMESTER EXAMINATIONS

II SEMESTER – B.Com., GENERAL

Paper Code : **20ULM2B** Title of the Paper : **Business Management**

DATE **: 26.06.2021 AN** Time : **3 Hours** Maximum Marks : **75 Marks**

PART – A (10 X 2 = 20 Marks)

Answer any **TEN** Questions from the following

1. Define – 'Management'.
2. What is scientific management?
3. What is planning?
4. What is meant by decision making?
5. Name any two modern management approaches.
6. Define 'Span of control'.
7. What is authority?
8. Define decentralization.
9. What are the types of motivation?
10. What is performance appraisal?
11. Define ”scalar chain”.
12. What is team work?

PART – B (5 X 5 = 25 Marks)

Answer any **FIVE** Questions from the following

13. State the impotence of management.
14. Explain Maslow’s theory of motivation.
15. Discuss the steps in organisation.
16. Indicate the features of a good organization structure.
17. Describe the importance of co-ordination.
18. Summaries the factors determining span of control.
19. State the features of control.

PART – C (3 X 10 = 30 Marks)

Answer any **THREE** Questions from the following

20. Bring out the Henry Fayal’s principles of management.
21. Explain the steps of planning.
22. Explain the advantages and disadvantages of decentralization.
23. Analyze the factors to be considered in the establishment of an organization.
24. Discuss the various principles of organisation.

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III SEMESTER – B.Com., GENERAL

Paper Code : **ULA3B** Title of the Paper : **Statistics - I**

DATE **: 21.06.2021 FN** Time : **3 Hours** Maximum Marks : **75 Marks**

PART – A (10 X 2 = 20 Marks)

Answer any **TEN** Questions from the following

1. Define Statistics.
2. Define Tabulation.
3. Write the formula for computation of median
4. What is meant by a measure of dispersion?
5. Give the difference between Dispersion and Skewness.
6. What is meant by correlation?
7. What is regression?
8. What can be the values for correlation coefficient?
9. A die is rolled, find the probability that an even number is obtained.
10. Two coins are tossed, find the probability that two heads are obtained.
11. A card is drawn at random from a pack of cards. Find the probability of getting a queen.
12. Define Probability.

PART – B (5 X 5 = 25 Marks)

Answer any **FIVE** Questions from the following

13. Calculate median income form the following data:

Income(Rs.)	691	884	991	907	1072	922	1277	1153	2488	1490

14. Calculate geometric mean from the following data:

2	4	8	12	16	24

15. Compute coefficient of quartile deviation from the following data:

Marks	10	20	30	40	50	60
No of students	4	7	15	8	7	2

16. Compute mean deviation and its coefficient (from Mean) from the following data:

Wages(Rs)	10-20	20-30	30-40	40-50	50-60	60-70	70-80	80-90
No of persons	8	10	15	25	20	18	9	5

17. From a pack of 52 cards one card is drawn at random. What is the probabilities that it is
    a. A King or A Queen
    b. An Ace or A Jack
18. Calculate Pearson's Skewness.

X	7	8	9	10	11	12	13	14
F	2	11	36	64	39	39	22	2

19. Calculate the rank correlation coefficient between the two series X and Y given below.

X	1	2	3	4	5	6	7	8	9	10
Y	2	4	1	5	3	9	7	10	6	8

PART – C (3 X 10 = 30 Marks)

Answer any **THREE** Questions from the following

20. Explain the different types of diagram.
21. Calculate mean, median and mode from the following data:

Mid value	5	10	15	20	25	30
Frequency	5	15	25	30	15	10

22. Following figures relate to the size of capital of companies:

Capital in lakhs of Rs.	1-5	6-10	11-15	16-20	21-25	26-30	31-35
No of companies	20	27	29	38	48	53	70

Find out the coefficient of skewness with the help of Bowleys measure of skeweness. What conclusion do you draw from the skewnes measured by you?

23. Compute the co-efficient of correlation of the short-time oscillations from the following ignoring decimals.

Year	1961	1962	1963	1964	1965	1966	1967	1968	1969
Supply	80	82	86	91	83	85	89	96	93
Price	146	140	130	117	133	127	115	95	100

24. A bucket contains 5 blue, 4 green and 5 red balls. Sudheer is asked to pick 2 balls randomly from the bucket without replacement and then one more ball is to be picked. What is the probability he picked 2 green balls and 1 blue ball?

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APRIL - 2021 SEMESTER EXAMINATIONS
IV SEMESTER – B.Com., GENERAL

Paper Code : **ULA4B** Title of the Paper : **Statistics - II**

DATE **: 21.06.2021 AN** Time : **3 Hours** Maximum Marks : **75 Marks**

PART – A (10 X 2 = 20 Marks)

Answer any **TEN** Questions from the following

1. What is time series?
2. You are given the trend equation:Y = 110+2X (Origin 2017, time unit 1 year) Shift the origin to 1921.
3. Define Index number.
4. Why do we need to have a chain base index?
5. What do you mean by non sampling errors?
6. Explain the term Sampling.
7. What is acceptance sampling?
8. Derive the two normal equations used to determine the least squares line of best fit Y = a + bX
9. Define Interpolation.
10. State the assumptions of interpolation and extrapolation.
11. What is SQC?
12. If the average fraction defective of large sample of products is 0.1537. Calculate the control limits (Given that sub group size is 2,000)

PART – B (5 X 5 = 25 Marks)

Answer any **FIVE** Questions from the following

13. Calculate the trend values by the method of 4 yearly moving averages

Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Production	464	515	518	467	502	540	557	571	586	612

14. from the following data construct Fisher's ideal index number:

Commodity	2018		2019	
	Price	Value (Rs.)	Price	Value (Rs.)
A	5	50	6	72
B	7	84	10	80
C	10	80	12	96
D	4	20	5	30
E	8	56	8	64

15. Explain and illustrate Random Sampling.

16. Estimate the production for the year 2010 with the help of the following table

Year	1985	1990	1995	2000	2005	2010	2015
Production (in Tonnes)	20	22	26	30	35	?	43

17. A Plant produces rolls of paper. the number of defects disclosed by the inspection of 20 rolls are as follows:

12,6,18,4,5,2,4,7,12,14,8,11,14,21,21,10,12,9,13,10.
Comment on the state of control using C-chart.

18. Find chain base indices from the data given below

Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Price	37	39	43	48	48	52	48	49	54	56	87

19. Discuss the utility of time series analysis to a businessman and to an economist.

PART – C (3 X 10 = 30 Marks)

Answer any **THREE** Questions from the following

20. Fit a straight line trend for the following series. Estimate the value for 2020

Year	2013	2014	2015	2016	2017	2018	2019
Production of steel(in Tonnes)	60	72	75	65	80	85	95

21. Compute Laspeyres,Paasche, and Marshall-Edge worth's Index numbers from the following data

Item	Base year		Current year	
	Price	Quantity	Price	Quantity
A	5	25	6	30
B	3	8	4	10
C	2	10	3	8
D	10	4	3	5

22. Critically examine the various sampling methods.

23. Estimate the expectation of life at the age of 16 years form the following data (Use Newton's formula)

Age in years	10	15	20	25	30	35
Expectation of life	35.4	32.3	29.2	26	23.2	20.4

24. For a sampling plan N = 1,200, n = 64 and c = 1, determine the probability of acceptance of the following lots
    a. 0.5% defective
    b. 0.8% defective
    c. 1% defective
    d. 2% defective
    e. 4% defective
    f. 10% defective
    Also draw an OC Curve.

E-Mail Id for Uploading Answer Sheet

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