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Total No. of Pages : 2

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B.Voc. (Retail Management and I.T.) (Part - II) (Semester -III) Examination, December - 2016

RETAIL MERCHANDISING MANAGEMENT - I (Paper - XXI)

Sub. Code : 66183

Day and Date : Thursday, 08 - 12 - 2016 **Total Marks : 50**

Time : 12.00 noon. to 02.00 p.m.

Instructions :
1) **Solve any five questions.**
2) **Each question carry equal marks.**
3) **Figures to the right indicate full marks.**

Q1) Write short answers (any two) : **[10]**

a) Define merchandise planning.

b) Explain Open-To - Buy method.

c) Write benefits of category management.

Q2) Explain in detail merchandise hierarchy. **[10]**

Q3) Write in detail buying activities. **[10]**

Q4) Explain assortment planning process. **[10]**

Q5) Write I.T. system support in merchandise planning. **[10]**

Q6) Explain in detail standard stock method. **[10]**

Q7) Write short notes (any two) : **[10]**

a) Planogram.

b) Vendor performance review.

c) Role of category manager.

P.T.O.

मराठी रूपांतर

सूचना : 1) कोणतेही पाच पश्न सोडवा.

2) सर्व प्रश्नांना समान गुण आहेत.

3) उजवीकडील अंक पुर्ण गुण दर्शवितात.

प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [10]

अ) व्यापारी नियोजनाची व्याख्या लिहा.

ब) ओपन – टू–बाय पद्धती स्पष्ट करा.

क) वर्गवारी व्यवस्थापनाचे फायदे लिहा.

प्र.2) व्यापार मालाची उतरंड सविस्तर स्पष्ट करा. [10]

प्र.3) खरेदी उपक्रम तपशीलवार लिहा. [10]

प्र.4) प्रतवारी नियोजन प्रक्रिया स्पष्ट करा. [10]

प्र.5) व्यापारी नियोजनातील आय.टी समर्थन प्रणाली लिहा. [10]

प्र.6) मानक साठा पद्धती सविस्तर स्पष्ट करा. [10]

प्र.7) टीपा लिहा. (कोणतेही दोन) [10]

अ) प्लानोग्राम

ब) विक्रेता कामगिरी पुनरावलोकन

क) वर्गवारी व्यवस्थापकाची भूमिका

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Total No. of Pages : 2

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B.VOC Retail Management & I.T. (Part - II) (Semester - III) Examination, December - 2016

MARKETING MANAGEMENT - I (Paper - XX)

Sub. Code : 66182

Day and Date : Wednesday, 07 - 12 - 2016 **Total Marks : 40**

Time : 12.00 noon to 02.00 p.m.

Instructions :
1) **Attempt any five questions.**
2) **All questions carry equal marks.**
3) **Figures to the right indicate full marks.**

Q1) Write short answers (any two) [8]
a) Explain positioning.
b) Explain selling concept of marketing.
c) What are the cultural factors influencing buying behaviour.

Q2) "Marketing Management is based on 4' P's of marketing" comment. [8]

Q3) Explain consumer behaviour and its buying decision process in detail. [8]

Q4) What is market segmentation? Explain bases of market segmentation. [8]

Q5) What is market research? what are the scope and roles of market research? [8]

Q6) Explain marketing and its importance in detail. [8]

Q7) Write short notes (any two) [8]
a) Questionnaire
b) Social class
c) Descriptive research

P.T.O.

मराठी रूपांतर

सूचना : 1) कोणतेही पाच प्रश्न सोडवा.
2) सर्व प्रश्नांना समान गुण आहेत.
3) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [8]

अ) स्थिती स्पष्ट करा.

ब) विपणनाची विक्री संकल्पना स्पष्ट करा.

क) खरेदीवर्तनावर परिणाम करणारे सांस्कृतीक घटक कोणते?

प्र.2) 'चार पी' वर विपणन अवलंबुन असते', टिप्पणी लिहा. [8]

प्र.3) खरेदीवर्तन आणि खरेदीवर्तन प्रक्रीया सविस्तर स्पष्ट करा. [8]

प्र.4) बाजारपेठ विभागीकरण म्हणजे काय? बाजारपेठ विभागीकरणाचे प्रकार स्पष्ट करा. [8]

प्र.5) विपणन संशोधन म्हणजे काय? विपणन संशोधनाची व्याप्ती आणि भूमिका स्पष्ट करा. [8]

प्र.6) विपणन व त्याचे महत्व सविस्तर स्पष्ट करा. [8]

प्र.7) टीपा लिहा. (कोणतेही दोन) [8]

अ) प्रश्नावली

ब) सामाजिक वर्ग

क) वर्णनात्मक संशोधन

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Total No. of Pages :4

B.Voc. (Retail Management and I.T.) (Part - II) (Semester - III) Examination, December - 2016

FUNDAMENTALS OF FINANCIAL ACCOUNTING - I (Paper - XIX)

(Common for all B.Voc. Courses)

Sub. Code : 66181

Day and Date : Tuesday, 06-12-2016 **Total Marks : 40**

Time : 3.00 p.m. to 5.00 p.m.

Instructions : 1) **All questions are compulsory.**
2) **Figures to the right indicates marks.**

Q1) a) Prepare Trading and Profit and Loss Accounts of following. **[8]**

b) Prepare Balance sheet of following. **[8]**

-Give below is the Trial Balance of Mr. Mahesh Trial Balance as on 31st March, 2010.

Debit Balance	Amt₹	Credit Balance	Amt₹
Stock (as on 1-4-2009)	23,000	Capital	88,000
Purchases	61,500	Sales	1,02,500
Drawings	6,000	Sundry creditors	20,000
Insurance	2,200	Return outwards	1,500
10% Investment	30,000	R.D.D.	800
Plant and Machinery	30,000	Commission	4,200
Wages	5,000		
Salaries	6,000		
Carriage	1,000		
Royalties	2,000		
Return Inward	2,500		
Sundry Debtors	21,000		
Discount	400		
Advertisement (3 years)	3,000		

P.T.O.

Debit Balances	Amt ₹	Credit Balances	Amt ₹
Printing & Stationery	1,700		
Motive power	2,200		
Rates & Taxes	1,500		
Furniture	18,000		
	2,17,000		2,17,000

Adjustments:-

a) Stock at 31st March, 2010. was worth ₹ 15,200.

b) Goods of ₹ 5,000 withdrawn for personal use by proprietors.

c) Written off ₹1,000 as bad debts and provide 5% R.D.D. on debtors.

d) Wages ₹1,000 and salaries ₹2,000 were unpaid.

e) Commission includes ₹1,200 received as on advance.

f) Depreciate plant and Machinery by 10% and Furniture by 1,000.

Q2) Attempt any Two out of Three: **[16]**

a) M/S Diwan Traders purchased Furniture on 1st April, 2008. For ₹1,50,000.

Additional furniture was purchased on 30th September 2008, for ₹20,000. On 31st March 2011 the furniture purchased on 30th September, 2008. become obsolete, and was sold for ₹12,000.

The company provides depreciation @ 20% p.a. on Reducing Balance Method. On 31st March every year.

Prepare Furniture Account and Depreciation Account for 3 years.

b) From the following Cash Book of Shamlal Traders for the Month of July 2011, prepare necessary ledger Accounts and balance them.

Cash Book

Date	Particulars	R. No	J.f.	Amt₹	Date	Particulars	R. No	J.f.	Amt ₹
2011 July 1	To Balance b/d			12,000	2011 July 1	By Purchases A/C			20,000
2	To Sales A/C			13,000	4	By Rent A/C			5,000
5	To Ramesh A/C			11,000	5	By Purchases A/C			7,000
10	To Sales A/C			2,000	6	By Sita A/C			2,500
16	To Commission A/C			1,000	8	By Salaries A/C			7,000
21	To Sales A/C			2,000	9	By Rent			700
24	To Commission A/C			500					
29	To Intrest A/C			700					
				42,200					42,200

c) Journalise the following transactions in books of Mr. Patil.

Debit Balance on 1st July 2011.

Cash at Bank ₹ 75,000; Sundry Debtors 11,000; Furniture 25,000; Land and Building ₹ 1,75,000.

Credit Balance on 1st July 2011

Sundry creditors 15,000; Outstanding Expenses 25,000

Transaction during the month of July, 2011.

2011 July

1. Purchased goods worth ₹ 20,000 for cash less 25% trade discount.
4. Sold goods to Ram 20,000.
6. Purchased goods from Sohan worth ₹1,000.

9. Goods costing ₹1,000 distributed as free samples.

11. Received an amount of ₹ 2000 from Vijay which was previously written off as bad debts.

15. Purchased goods, from Bhavesh ₹ 20,000 at 10% trade discount.

15. Paid to Bhavesh 1/3rd amount in cash and received 5% cash discount.

21. Received cash gift ₹ 11,000 from Mother - in - Law with which purchased shares of Tata Co. for the business.

25. Repayment of Bank loan with intrest ₹ 5,000 (Intrest ₹1,000).

29. Sold goods to Ashok ₹ 40,000 at 10% trade discount and received half the amount in cash for which 5% cash discount is given.

30. Paid for printing and stationery ₹ 4,000.

Q3) Short Notes (Any Two): **[8]**

a) Importance of Debit and Credit notes.

b) Needs of Depreciations.

c) Rules of Accounts.

d) Concept of receipt.

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B.Voc. (Retail Management and I.T.) (Part - II) (Semester - III) Examination, December - 2016

MARKETING AND VISUAL MERCHANDISING - I

(Paper - XXII)

Sub. Code : 66184

Day and Date : Friday, 09 - 12 - 2016 **Total Marks : 50**

Time : 12.00 noon to 02.00 p.m.

Instructions :
1) **Solve any five questions.**
2) **All questions carry equal marks.**
3) **Figures to the right indicate full marks.**

Q1) Write short answers (any two) : **[10]**

a) What is micro marketing

b) Explain Point of Sale (POS)

c) What is individual brand name

Q2) What is advertising? Explain its types. **[10]**

Q3) Write in detail applications of consumer behaviour in retailing. **[10]**

Q4) What is franchising? Explain the key sucess factors in franchising. **[10]**

Q5) What is Branding? Explain its advantages and disadvantages. **[10]**

Q6) Explain in detail 'Customer Relationship Management'? **[10]**

P.T.O.

Q7) Write short notes (any two) : [10]

a) Psychological selling techiques

b) Brand architecture

c) Direct marketing

मराठी रूपांतर

सूचना : 1) कोणतेही पाच प्रश्न सोडवा.

2) सर्व प्रश्नांना समान गुण आहेत.

3) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [10]

अ) सुक्ष्म विपणन म्हणजे काय?

ब) पॉईंट ऑफ सेल (पी. ओ. एस.) स्पष्ट करा.

क) व्यक्तीगत ब्रँड नाव म्हणजे काय?

प्र.2) जाहीरात म्हणजे काय? त्याचे प्रकार स्पष्ट करा. [10]

प्र.3) किरकोळ व्यापाराचे खरेदी वर्तन काय हे सांगून ते कोणकोणत्या ठिकाणी वापरले जाते ते स्पष्ट करा. [10]

प्र.4) फ्रँचायझिंग म्हणजे काय? फ्रँचायझिंग यशस्वी करणारे घटक स्पष्ट करा. [10]

प्र.5) ब्रँडिंग म्हणजे काय? त्याचे फायदे व तोटे स्पष्ट करा. [10]

प्र.6) 'ग्राहक संबंध व्यवस्थापन' सविस्तर स्पष्ट करा. [10]

प्र.7) टिपा लिहा. (कोणत्याही दोनवर) [10]

अ) मानसशास्त्रीय विक्री तंत्र

ब) ब्रँड स्थापत्यकला

क) प्रत्यक्ष विपणन

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Total No. of Pages :1

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B.Voc - Retail Management and I.T. (Part - II) (Semester - III) Examination, December - 2016

COMPUTERISED ACCOUNTING PRACTICES FOR RETAIL - I (Paper - XXIII)

Sub. Code : 66185

Day and Date : Saturday, 10-12-2016 **Total Marks : 50**

Time : 12.00 noon to 2.00 p.m.

Instructions :
1) **Attempt any five questions.**
2) **All questions carry equal marks.**
3) **Figures to the right indicate full marks.**

Q1) Write short answers (Any Two): **[10]**
a) How to delete a voucher?
b) What is multiple group?
c) What are the features of accounts?

Q2) Write the precautions necessary to eleminate the limitations of computerised accounting. **[10]**

Q3) Explain data required for creating a company. **[10]**

Q4) What are the various ledgers accounts to be classified under each group? **[10]**

Q5) 'Name the ledger accounts' in computer accounting. **[10]**

Q6) Distinguish between computerised accounting system and manual accounting system. **[10]**

Q7) Write short Notes (Any two): **[10]**
a) Operational limitations.
b) Horizontal button box.
c) Trading account groups.

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Total No. of Pages : 3

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B.Voc. (Retail Management and I.T.) (Part - II) (Semester - III) Examination, December - 2016

MARKETING AND VISUAL MERCHANDISING - I

(Paper - XXII)

Sub. Code : 66184

Day and Date : Friday, 09 - 12 - 2016 **Total Marks : 50**

Time : 12.00 noon to 02.00 p.m.

Instructions :
1) **Solve any five questions.**
2) **All questions carry equal marks.**
3) **Figures to the right indicate full marks.**

Q1) Write short answers (any two) : **[10]**

a) What is micro marketing

b) Explain Point of Sale (POS)

c) What is individual brand name

Q2) What is advertising? Explain its types. **[10]**

Q3) Write in detail applications of consumer behaviour in retailing. **[10]**

Q4) What is franchising? Explain the key sucess factors in franchising. **[10]**

Q5) What is Branding? Explain its advantages and disadvantages. **[10]**

Q6) Explain in detail 'Customer Relationship Management'? **[10]**

P.T.O.

Q7) Write short notes (any two) : [10]

a) Psychological selling techiques

b) Brand architecture

c) Direct marketing

मराठी रूपांतर

सूचना : 1) कोणतेही पाच प्रश्न सोडवा.

2) सर्व प्रश्नांना समान गुण आहेत.

3) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [10]

अ) सुक्ष्म विपणन म्हणजे काय?

ब) पॉईंट ऑफ सेल (पी. ओ. एस.) स्पष्ट करा.

क) व्यक्तीगत ब्रँड नाव म्हणजे काय?

प्र.2) जाहीरात म्हणजे काय? त्याचे प्रकार स्पष्ट करा. [10]

प्र.3) किरकोळ व्यापाराचे खरेदी वर्तन काय हे सांगून ते कोणकोणत्या ठिकाणी वापरले जाते ते स्पष्ट करा. [10]

प्र.4) फ्रँचायझिंग म्हणजे काय? फ्रँचायझिंग यशस्वी करणारे घटक स्पष्ट करा. [10]

प्र.5) ब्रँडिंग म्हणजे काय? त्याचे फायदे व तोटे स्पष्ट करा. [10]

प्र.6) 'ग्राहक संबंध व्यवस्थापन' सविस्तर स्पष्ट करा. [10]

प्र.7) टिपा लिहा. (कोणत्याही दोनवर) [10]

अ) मानसशास्त्रीय विक्री तंत्र

ब) ब्रँड स्थापत्यकला

क) प्रत्यक्ष विपणन

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Total No. of Pages :1

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B.Voc - Retail Management and I.T. (Part - II) (Semester - III) Examination, December - 2016

COMPUTERISED ACCOUNTING PRACTICES FOR RETAIL - I (Paper - XXIII)

Sub. Code : 66185

Day and Date : Saturday, 10-12-2016 **Total Marks : 50**

Time : 12.00 noon to 2.00 p.m.

Instructions :
1) **Attempt any five questions.**
2) **All questions carry equal marks.**
3) **Figures to the right indicate full marks.**

Q1) Write short answers (Any Two): **[10]**
a) How to delete a voucher?
b) What is multiple group?
c) What are the features of accounts?

Q2) Write the precautions necessary to eleminate the limitations of computerised accounting. **[10]**

Q3) Explain data required for creating a company. **[10]**

Q4) What are the various ledgers accounts to be classified under each group? **[10]**

Q5) 'Name the ledger accounts' in computer accounting. **[10]**

Q6) Distinguish between computerised accounting system and manual accounting system. **[10]**

Q7) Write short Notes (Any two): **[10]**
a) Operational limitations.
b) Horizontal button box.
c) Trading account groups.

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Total No. of Pages :1

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B.Voc - Retail Management and I.T. (Part - II) (Semester - III) Examination, December - 2016

COMPUTERISED ACCOUNTING PRACTICES FOR RETAIL - I (Paper - XXIII)

Sub. Code : 66185

Day and Date : Saturday, 10-12-2016 **Total Marks : 50**

Time : 12.00 noon to 2.00 p.m.

Instructions :
1) **Attempt any five questions.**
2) **All questions carry equal marks.**
3) **Figures to the right indicate full marks.**

Q1) Write short answers (Any Two): **[10]**
a) How to delete a voucher?
b) What is multiple group?
c) What are the features of accounts?

Q2) Write the precautions necessary to eleminate the limitations of computerised accounting. **[10]**

Q3) Explain data required for creating a company. **[10]**

Q4) What are the various ledgers accounts to be classified under each group? **[10]**

Q5) 'Name the ledger accounts' in computer accounting. **[10]**

Q6) Distinguish between computerised accounting system and manual accounting system. **[10]**

Q7) Write short Notes (Any two): **[10]**
a) Operational limitations.
b) Horizontal button box.
c) Trading account groups.

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Total No. of Pages : 2

B.Voc. (Part - II) (Semester - III) Examination, December - 2016

FOOD PROCESSING & MANAGEMENT (Paper - XXII)

Milk & Milk Product Processing - I

Sub. Code : 66630

Day and Date : Friday, 09 - 12 - 2016 **Total Marks : 50**

Time : 12.00 noon to 02.00 p.m.

Instructions :
1) **Solve any five questions.**
2) **All questions carry equal mark.**
3) **Figures to the right indicate full mark.**
4) **Draw the diagram wherever necessary.**

Q1) Write short answers (any two) **[10]**

a) Homogenization of milk

b) Toned milk

c) Re-hydrated milk

Q2) Define milk. Elaborate physico-chemical properties of milk. **[10]**

Q3) Write about condensed milk. **[10]**

Q4) Write in detail sterilization of milk. **[10]**

Q5) Explain flavoured milk. **[10]**

Q6) Write in detail production and processing status of milk. **[10]**

Q7) Write short notes (any two) **[10]**

a) Equipments used in dairy industry

b) Composition and nutritive value of milk

c) Standarization of milk

P.T.O.

मराठी रूपांतर

सूचना : 1) कोणतेही पाच प्रश्न सोडवा.
2) सर्व प्रश्नांना समान गुण आहेत.
3) उजवीकडील आकडे पूर्ण गुण दर्शवितात.
4) आवश्यक तेथे आकृति काढा.

प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [10]

अ) दूधाचे एकत्रिकरण

ब) टोन दूध

क) दूधाचे पुर्नजलीकरण

प्र.2) दुधाची व्याख्या लिहा. दुधाचे भौतिक-रासायनिक गुणधर्म सविस्तर लिहा. [10]

प्र.3) कंडेन्स दूध याबद्दल सविस्तर लिहा. [10]

प्र.4) दुधाचे निर्जंतुकीकरण याबद्दल सविस्तर लिहा% [10]

प्र.5) सुगंधी दूध याबद्दल सविस्तर लिहा. [10]

प्र.6) दुध उत्पादन आणि दुध प्रक्रिया यांची सद्यस्थिती याबद्दल सविस्तर लिहा. [10]

प्र.7) टीपा लिहा. (कोणत्याही दोन) [10]

अ) दुध प्रक्रिया उद्योगात वापरण्यात येणारे साहित्य

ब) दुधाचे संघटन व पोषणतत्वे

क) दुधाचे प्रमाणिकरण

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Total No. of Pages : 2

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B.Voc. (Part - II) (Semester - III) Examination, December - 2016

FOOD PROCESSING AND MANAGEMENT

Food Quality Control and Waste Management - I (Paper - XXIII)

Sub. Code : 66631

Day and Date : Saturday, 10 - 12 - 2016 **Total Marks : 50**

Time : 12.00 noon to 02.00 p.m.

Instructions :
1) **Solve any five questions.**
2) **All questions carry equal marks.**
3) **Figures to right indicate full marks.**
4) **Draw the diagram wherever necessary.**

Q1) Write short answers (Any two) **[10]**

a) Sample preparation

b) Sampling of carbonated beverages

c) Functions of colour

Q2) Define total quality management and explain functions of it. **[10]**

Q3) Write in detail method for determination of moisture content in food. **[10]**

Q4) Explain quality characteristics in detail. **[10]**

Q5) Explain microbial analysis of food **[10]**

Q6) Enlist instruments used in texture analysis and explain any three of them. **[10]**

Q7) Write short notes (Any two) **[10]**

a) Tintometer

b) Sampling procedure

c) Preservation and storage of samples

P.T.O.

मराठी रूपांतर

सूचना : 1) खालीलपैकी कोणतेही पाच प्रश्न सोडवा.
2) सर्व प्रश्नांना समान गुण आहेत.
3) उजवीकडील आकडे पूर्ण गुण दर्शवितात.
4) आवश्यक तेथे आकृति काढा.

प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [10]

अ) नमुना तयार करणे

ब) शीतपेयांचा नमुना निवडणे

क) रंगाची कार्ये

प्र.2) दर्जा व्यवस्थापनाची व्याख्या लिहा आणि त्याची कार्ये स्पष्ट करा. [10]

प्र.3) अन्नामधील पाण्याचे प्रमाण तपासण्याची पद्धत सविस्तर लिहा. [10]

प्र.4) दर्जादर्शक वैशिष्ट्ये स्पष्ट करा. [10]

प्र.5) पदार्थाची सुक्ष्मजीव चाचणी स्पष्ट करा. [10]

प्र.6) पदार्थाच्या पोताच्या मूल्यांकनाकरिता उपयोगात येणाऱ्या यंत्रसामुग्रीची यादी करा आणि त्यापैकी कोणतेही तीन स्पष्ट करा. [10]

प्र.7) टीपा लिहा. (कोणतेही दोन) [10]

अ) टिंटोमीटर

ब) नमुना निवडीची प्रक्रिया

क) नमुन्याचे संरक्षण व साठवणूक

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Seat No.	

B.Voc (Food Processing And Management) (Part - II) (Semester - III) Examination, December - 2016
FUNDAMENTALS OF FINANCIAL ACCOUNTING - I (Paper - XIX)
Sub. Code : 66627

Day and Date : Tuesday, 06 - 12 - 2016 **Total Marks : 40**
Time : 12.00 noon to 02.00 p.m.

Instructions : 1) **All questions are compulsory.**
2) **Figures to the right indicate full marks.**

Q1) Solve the following : **[16]**

Prepare trading and Profit and loss A/c for the year ended 31st March, 2015 and the balance sheet as on that date.

Trial Balance as on 31st March, 2015

Particulars	Amt Rs.	Particulars	Amt Rs.
Opening stock	30,000	Capital	93,500
Wages	9,500	Bills payable	7,500
Purchases	52,500	10% Bank Loan	
Investments	10,000	(Take on 1-10-2014)	10,000
Postages	1,500	Bank overdraft	6,500
Printing & Stationery	2,000	Creditors	25,000
Insurance	3,500	Sales	71,000
Debtors	35,000	R.D.D	3,000
Furniture	5,500		
Bad debts	1,200		
Carriage inwards	1,800		
Cash in hand	5,400		
Machinery (Purchased on 1-7-2004)	32,000		
Salaries (for 10 months)	15,000		
Sundry expenses	2,100		
Bill Receivable	8,500		
	2,16,500		2,16,500

Adjustment :

a) Closing stock was valued at ₹. 61,500

b) Depreciate furniture and machinery at 10% p.a.

c) Debtors of ₹.1,000 were bad and provide R.D.D. at 5% on debtors.

d) Wages includes ₹. 8,000 paid for fixation of machinery

e) Stock of stationery of ₹. 300 remain unused.

Q2) Solve any two **[16]**

a) Pooja Enterprises, pune purchased furniture for ₹. 40,000 on 1st July 2005 Additional furniture on 1st January 2007 was purchased for ₹. 20,000. They charged depreciation at 15% p.a. on original cost.

On 1st october 2007 they sold the furniture purchased on 1st July 2005 for ₹. 32,000 and on the same date new furniture was purchased for ₹. 10,000. Show furniture account and depreciation account for the year 2005-06, 2006-07. and 2007-08 assuming that the financial year closes on 31st March, every year.

b) Record the following transanctions of manas traders in cash book with cash and bank columns for the month May 2015

May 2011

1 Started business with cash ₹. 1,00,000

2 Opened current account with bank and deposited ₹. 35,000.

3 Purchased goods of ₹. 12,000 from pratik on credit.

4 Purchased office equipment of ₹. 9,000 and paid by cheque.

6 Paid to pratik ₹. 11,850 in full settlement of his account ₹. 12,000.

9 Sold goods for cash 8000@ 10% cash discount.

11 Paid telephone bill ₹. 1750 by cheque and octrio ₹. 3,000 by cash

12 Received a bearer cheque of ₹.8,740 for credit sales effected to minal on 25th June, 2011.

16 Withdrew cash from bank for personal use ₹. 5,000

20 Deposited into bank the cheque received on 12th July 2011.

22 Received crossed cheque received on date

25 Withdrew cash for office use ₹. 9,000

27 Received commission from swapnali ₹. 1,700

30 Paid office salary by cheque ₹. 12,000.

c) Journalise the following transactions in the books of Mr. Gupta.

Balances on 1st April, 2012

Cash at Bank ₹. 2,10,000, Machinary ₹. 2,00,000 furniture ₹. 50,000, computer and printings ₹. 1,00,000 sundry debtors ₹. 50,000 sundry creditors ₹. 40,000 transactions during the month of April, 2012.

2012. April

1 cheque received from Mahesh ₹. 10,000 in bank of Maharashtra.

4 Cheque received from sujeet ₹. 20,000

6 The cheque received on 4th April deposited in to bank of Maharashtra.

9 The cheque deposited on 6th April Dishonored.

14 Cheque received from Monali ₹. 16,000 and the same is endorsed to Anita.

19 The cheque received on 14th April dishonoured

21 Bank charges charged by ₹. 250

24 Telephone bill paid by cheque ₹. 1,000

28 Salary outstanding ₹. 10,000

Q3) Short notes (any two) **[8]**

a) Classification of accounts

b) Trade discount

c) Book-keeping

d) Depreciation