

FACULTY OF COMMERCE

B.Com. II – Year Examination, March / April 2017
(Common Paper for General, Computers, Computer Applications (Voc.) and Vocational Courses)

Paper Code : 202
Business Statistics

Time : 3 hours

Max. Marks : 70

Part – A (5 X 4 = 20 Marks)**Note : Answer any Five questions not exceeding 20 lines each.**

1. What are the limitations of Statistics.
2. Parts of Table
3. Calculate Median from the following data.
22, 28, 16, 30, 18, 10, 35, 45, 12, 32 25
4. Calculate Standard Deviation and its Co-efficient from the following information.
25, 27, 31, 32, 35
5. Given that Mean : 30, Standard Deviation : 8, Karl Pearson's Co-efficient of Skewness is 0.4, find Median and Mode. 26.8
6. Types of Correlation. 31.6
7. Annual trend of Milk Consumption (y) is $18.6 + 1.8x$, Convert the equation into monthly basis. 3.35
8. Advantages of Index Numbers.

Part – B (5 X 10 = 50 Marks)**Note : Answer the following questions not exceeding FOUR pages each.**

9. a) Define Statistics and explain its scope and importance.
OR
b) Explain the various methods of collecting primary data.
10. a) From the following data compute Arithmetic Mean.

Marks	:	0 – 10	10 – 20	20 – 30	30 – 40	40 – 50	50 – 60
No. of Students	:	8	10	20	30	25	12

OR

- b) Find the Geometric Mean from the following data.
2200, 220, 22, 0.22, 0.022.

- 2 -

11 a) Find the Mean Deviation and its C-efficient through Median.

Size	:	0 - 10	10 - 20	20 - 30	30 - 40	40 - 50	50 - 60	60 - 70
Frequency	:	7	12	18	25	16	14	8

OR

b) Calculate Co-efficient of skewness based on Quartiles.

Profit	:	Below 10	10 - 20	20 - 30	30 - 40	40 - 50	Above 50
No. of Companies	:	5	12	20	16	5	2

12 a) Calculate Co-efficient of Correlation and Probable Error.

X	:	14	19	24	21	26	22	15	20	19
Y	:	31	36	48	37	50	45	33	41	39

OR

b) From the following data calculate :

i) Correlation Co-efficient

ii) Standard Deviation of Y

$$X = 0.85Y, Y = 0.89X,$$

$$\text{Standard Deviation of } X = 3$$

13 a) Fit a Straight Line Trend by Least Squares Method and estimate trend for 2015.

Year	:	2009	2010	2011	2012	2013	2014
Sales	:	10	12	15	16	18	19
(Rs. in '000s)							

OR

b) Calculate Cost of Living Index Number from the following data.

Group	Weight	Percentage increase over base year
A	71	270
B	3	323
C	9	369
D	7	110
E	10	179

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**B.Com. II – Year Examination, March / April 2017
(Common Paper for General, Computers, Computer Applications (Voc.) and
Vocational : Tax Procedure)**

**Paper Code : 203
Financial Services – Banking and Insurance**

Time : 3 hours

Max. Marks : 70

Part – A (5 X 4 = 20 Marks)

Note : Answer any Five questions not exceeding 20 lines each.

- 1/ Public Sector Banks
- 2/ Insurable Interest
- 3/ Credit Card
- 4 Income Recognition Norms
- 5 Garnishee Order
- 6/ Money Market Mutual Funds (MMFs)
- 7 Leasing
- 8/ Health Insurance

Part – B (5 X 10 = 50 Marks)

Note : Answer the following questions not exceeding FOUR pages each.

- 9 a) What is RBI? Explain different functions of Reserve Bank of India.
OR
b) Discuss different Principles of Insurance in detail.
- 10 a) Explain about functions and problems of Regional Rural Banks in India.
OR
b) Explain about various Banking Sector Innovations.
- 11 a) Explain various types of customers and modes of operations by Banks.
OR
b) Who is a Collecting Banker? Explain the Responsibilities and protections available to Collecting Banker.
- 12 a) Define Money Market. What are the important constituents of Money Markets in India?
OR
b) Define Stock Exchange. Explain the role of Stock Exchange in India.
- 13 a) Explain the procedure of taking Life Insurance Policy. What are the benefits of Life Insurance?
OR
b) Explain the meaning and scope of Marine Insurance? What are different Marine Insurance Policies.

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B. Com. II – Year Examination, March / April 2016
(Common Paper for Computers, Computer Applications (Voc.))

Paper – 205
Relational Database Management Systems (RDBMS)

Time : 3 Hours

Max. Marks : 70

PART – A (5x4=20 Marks)

Note : Answer any five of the following questions in not exceeding 20 lines each.

- 1 What is DBMS?
- 2 What is Normalization?
- 3 Compare Table with View.
- 4 What is DBA?
- 5 What do you mean by Distributed Database?
- 6 Write about ORACLE.
- 7 What is a Foreign key?
- 8 What is BCNF?

PART – B (5x10=50 Marks)

Note : Answer the following questions in not exceeding four pages each.

- 9 (a) What are the Components of DBMS?
OR
(b) Write the Risks and Cost associated with Database.
- 10 (a) Explain any Three Normal Forms.
OR
(b) Write about Relational Algebra.
- 11 (a) Write about SQL. Explain any Two DDL and DML Commands.
OR
(b) Explain about Database Change Operations like Arithmetic Operators and Logical Operators.
- 12 (a) Write the functions of DBA.
OR
(b) Explain about Database Security.
- 13 (a) Explain DBMS Functions and Capabilities.
OR
(b) Write about Distributed Query Processing.

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B.Com. II – Year Examination, March / April 2017
(Common Paper for General, Computers, Computer Applications (Voc.) and
Vocational : Adverting and Foreign Trade)

Paper Code : 204

Taxation

Time : 3 hours

Max. Marks : 70

Part – A (5 X 4 = 20 Marks)**Note : Answer any Five questions not exceeding 20 lines each for theory questions.**

1 Indirect Taxes

2 Net wealth

3 Recognized Provident Fund

4 From the following information, Compute Gross Annual Value for the Assessment Year 2016-17 M.R.V. :Rs.4,75,000 ; F.R.V. : Rs.5,25,000 ; S.R.V. : Rs.4,75,000 ; A.R.V. : Rs.6,00,000 ; Vacancy Period : 3 Months.

5 How will you deal with the following while computing the Business Income : a)
 Donations Rs.15,000 b) Registration Expenses of Business Asset Rs.48,000 c)
 Sales Tax Rs.12,000 d) Interest on Wife's Loan Rs.38,000.

6 Indexed Cost of Acquisition.

7 From the following information, Compute Mrs. Rajani's Income from other Sources for the Assessment Year 2016-17.

- a) Interest on Tax Free Debentures of Listes Company Rs.85,000
 b) Dividends received from Indian Company Rs.25,500
 c) Winning from Horse Races Rs.2,50,000 (Net)
 d) Collection Charges Rs.42,000.

8 Types of Excise Duties.

Part – B (5 X 10 = 50 Marks)**Note : Answer the following questions not exceeding THREE pages each for theory questions.**

9 a) Distinguish between Capital Losses and Revenue Losses.

OR

b) Explain the Exempted Assets under Section 5 of the Wealth Tax Act, 1957.

- 10 a) Mr. Srinivas is working in Indian Railways at Mumbai. He furnishes the following particulars of his income for the Previous Year 2015-16.

Basic Pay <i>50000</i>	Rs.25,000 p.m.
Dearness Allowance <i>Allowance</i>	Rs.19,500 p.m.
Travelling Allowance (65% spent)	Rs.45,000 p.a.
Children Hostel Allowance (for 2 children)	Rs.16,000 p.a.
Entertainment Allowance	Rs. 8,000 p.m.
Free Lunch for 295 days, each meal costing Rs.105/- per day	
He is provided with a 1.8 litre C.C. Motor car with driver (expenses met by employer)	
Rent free Accommodation provided at Mumbai. Municipal value Rs.1,05,000 ; Rent fixed by Govt : 95,000 p.a.	
Cost of furniture 3,80,000	
Professional Tax Paid	Rs. 4,00 p.m.
Compute Salary Income for the Assessment Year 2016-17.	

OR

- (b) Ms. Sundari is the owner of a property constructed at Mahaboobnagar on 31.08.2012. Particulars are furnished hereunder :

	Rs.
Municipal Rental Value	3,60,000
Fair Rental Value	3,90,000
Standard Rental Value	3,75,000
Actual Rental Value	4,80,000
Un realized Rent	80,000
Municipal Taxes	12%
Interest on Loan	68,000
Preconstruction Interest	90,000
Actual Repairs	16,000
Sewerage Tax (due)	9,000
Education Cess	2,500
Fire Insurance premium	4,000
50% Municipal Taxes paid by tenant	
Compute Income from House property for the Assessment Year 2016-17.	

ii - 16000
iii - least of two - 9000

- 11 a) Given below is the Profit and Loss Account of Mr. Adinarayana for the year ending 31.3.2016. Compute his Business Income.

Dr.		Cr.	
Particulars	Amount	Particulars	Amount
To Salaries <i>A</i>	1,56,000	By Gross Profit	4,25,000
To Rent and Taxes <i>A</i>	86,000	By Rent of staff quarters	73,000
To Advertisement	97,000	By Sale of Machinery	56,000
To Life Insurance Premium	22,000	By Interest on Bank Deposits	28,000
To Fire Insurance Premium	25,000	By Refund of Sales Tax	34,000
To Drawings	55,000	By Recovery of Bad Debts	34,900
To Interest on Capital	22,000		
To Donations	29,000		
To Income Tax Reserve	25,000		
To Net Profit	1,33,900		
	6,50,900		6,50,900

Additional information :

- 1) Allowable Depreciation Rs.95,000 2) Loss made by employee by negligence Rs.55,000 3) Bad Debts recovered were disallowed earlier
3) Advertisement includes Gifts of Rs.25,000 given to customers.

OR

- b) Mrs. Sharyana transferred the following Assets during the year 2015-16
- Shares purchased on 15.6.2015 for Rs.2,50,000. On 21.03.2016 they were sold for Rs.4,50,000. Transfer Expenses 2.5%.
 - Plant and Machinery purchased in 2006-07 for Rs.22,00,000 having a W.D.V. of Rs.9,50,000 sold for Rs.6,55,000.
 - House hold furniture purchased on 14.7.2007 for Rs.4,20,000. On 25.12.2015 they were sold for Rs.3,85,000.
 - Urban Agricultural Land purchased on 25.11.1997 for Rs.3,85,000. On 14.02.2015 sold for Rs.25,00,000. Invested in the Same Asset : Rs.2,50,000. Compute Taxable Capital Gains.
(CII : 1997-98 : 331 : 2007-08 : 551 ; 2015-16 : 1081)

- 12 a) The following particulars related to Mr. Raja for the previous year 2015-16. Calculate his total Income and Tax Liability for the Assessment year 2016-17.

i) Income from Salary	Rs.7,53,000
ii) Income from House Property (let out)	Rs. 87,500
iii) Loss from House Property (self occupied)	Rs. 29,600
iv) Loss Term capital Gain	Rs.3,50,000
v) Income from Other Sources	Rs.3,38,000
vi) Interest on Higher education Loan	Rs. 29,000
vii) Medical Insurance Premium	Rs. 36,000
viii) Qualified Savings u/s 80c	Rs.1,32,000

OR

- b) Explain Ten important powers of an Assessing Officer.

- 13 a) Explain the procedure for Registration under the A.P.VAT Act, 2005.

OR

- b) What is Service Tax? Write any ten Exempted Services under Service Tax Act.

2,50,000

22,000