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

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.

6. Types of Correlation.

7. Annual trend of Milk Consumption (y) is 18.6 + 1.8x, Convert the equation into monthly basis.

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.
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 - 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 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
       \[ X = 0.85Y, \quad Y = 0.89X, \]
       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.

<table>
<thead>
<tr>
<th>Group</th>
<th>Weight</th>
<th>Percentage increase over base year</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>71</td>
<td>270</td>
</tr>
<tr>
<td>B</td>
<td>3</td>
<td>323</td>
</tr>
<tr>
<td>C</td>
<td>9</td>
<td>369</td>
</tr>
<tr>
<td>D</td>
<td>7</td>
<td>110</td>
</tr>
<tr>
<td>E</td>
<td>10</td>
<td>179</td>
</tr>
</tbody>
</table>

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FACULTY OF COMMERCE
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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FACULTY OF COMMERCE
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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FACULTY OF COMMERCE
B.Com. II Year Examination, March / April 2017
(Common Paper for General, Computers, Computer Applications (Voc.) and Vocational : Advertising 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.

..2
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.

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Pay</td>
<td>Rs. 25,000 p.m.</td>
</tr>
<tr>
<td>Dearness Allowance</td>
<td>Rs. 19,500 p.m.</td>
</tr>
<tr>
<td>Travelling Allowance (65% spent)</td>
<td>Rs. 45,000 p.a.</td>
</tr>
<tr>
<td>Children Hostel Allowance (for 2 children)</td>
<td>Rs. 16,000 p.a.</td>
</tr>
<tr>
<td>Entertainment Allowance</td>
<td>Rs. 8,000 p.m.</td>
</tr>
<tr>
<td>Free Lunch for 295 days, each meal costing Rs.105/- per day</td>
<td></td>
</tr>
<tr>
<td>He is provided with a 1.8 litre C.C. Motor car with driver (expenses met by employer)</td>
<td></td>
</tr>
<tr>
<td>Rent free Accommodation provided at Mumbai. Municipal value Rs.1,05,000; Rent fixed by Govt.: 95,000 p.a.</td>
<td></td>
</tr>
<tr>
<td>Cost of furniture 3,60,000</td>
<td></td>
</tr>
<tr>
<td>Professional Tax Paid</td>
<td>Rs. 4,00 p.m.</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Municipal Rental Value</td>
<td>3,60,000</td>
</tr>
<tr>
<td>Fair Rental Value</td>
<td>3,30,000</td>
</tr>
<tr>
<td>Standard Rental Value</td>
<td>3,75,000</td>
</tr>
<tr>
<td>Actual Rental Value</td>
<td>4,80,000</td>
</tr>
<tr>
<td>Un realized Rent</td>
<td>80,000</td>
</tr>
<tr>
<td>Municipal Taxes</td>
<td>12%</td>
</tr>
<tr>
<td>Interest on Loan</td>
<td>68,000</td>
</tr>
<tr>
<td>preconstruction Interest</td>
<td>90,000</td>
</tr>
<tr>
<td>Actual Repairs</td>
<td>16,000</td>
</tr>
<tr>
<td>Sewerage Tax (due)</td>
<td>9,000</td>
</tr>
<tr>
<td>Education Cess</td>
<td>2,500</td>
</tr>
<tr>
<td>Fire Insurance Premium</td>
<td>4,000</td>
</tr>
<tr>
<td>50% Municipal Taxes paid by tenant</td>
<td></td>
</tr>
</tbody>
</table>

Compute Income from House property for the Assessment Year 2016-17.

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

<table>
<thead>
<tr>
<th>Dr. Particulars</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>To Salaries</td>
<td>1,56,000</td>
</tr>
<tr>
<td>To Rent and Taxes</td>
<td>86,000</td>
</tr>
<tr>
<td>To Advertisement</td>
<td>97,000</td>
</tr>
<tr>
<td>To Life Insurance Premium</td>
<td>22,000</td>
</tr>
<tr>
<td>To Fire Insurance Premium</td>
<td>25,000</td>
</tr>
<tr>
<td>To Drawings</td>
<td>55,000</td>
</tr>
<tr>
<td>To Interest on Capital</td>
<td>22,000</td>
</tr>
<tr>
<td>To Donations</td>
<td>28,000</td>
</tr>
<tr>
<td>To Income Tax Reserve</td>
<td>25,000</td>
</tr>
<tr>
<td>To Net Profit</td>
<td>1,33,900</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Cr. Particulars</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>By Gross Profit</td>
<td>4,25,000</td>
</tr>
<tr>
<td>By Rent of staff quarters</td>
<td>73,000</td>
</tr>
<tr>
<td>By Sale of Machinery</td>
<td>56,000</td>
</tr>
<tr>
<td>By Interest on Bank Deposits</td>
<td>28,000</td>
</tr>
<tr>
<td>By Refund of Sales Tax</td>
<td>34,000</td>
</tr>
<tr>
<td>By Recovery of Bad Debts</td>
<td>34,900</td>
</tr>
</tbody>
</table>

Total Net Profit: 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
4) Advertisement includes Gifts of Rs.25,000 given to customers.

OR

b) Mrs. Sharyana transferred the following Assets during the year 2015-16:
   i) 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%.
   ii) 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.
   iii) 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.
   iv) 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.

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.