

**BUSINESS COMMUNICATION AND OFFICE
MANAGEMENT**

(For those who joined in July 2003 and after)

Time : Three hours

Maximum : 100 marks

SECTION A — (4 × 10 = 40 marks)

Answer any **FOUR** questions.

All questions carry equal marks.

Answers not to exceed 1 page.

1. Explain various method of addressing.
2. Write a complaint letter of the delay in execution of the order
3. Write an enquiry letter for the supply of machinery.
4. Write a letter to the income tax commissioner seeking permission to pay the income tax in installments.

5. Explain the records management process.
6. What is alphabetical system of classification of filing? What are its advantages?
7. What is a flow chart? What are its types?
8. Write short notes on;
 - (a) Strip index
 - (b) Vertical card index
 - (c) Signal.

SECTION B — (3 × 20 = 60 marks)

Answer any THREE questions.

Answers not to exceed 3 pages.

9. What are the points to be considered while writing adjustment letters?
10. Describe the importance of proper lighting and ventilation to increase efficiency of office work.
11. Write an application with resume for the post of account offices with imaginary data.
12. Explain the modern method of filing.

13. Explain the merit and demerit of mechanization of office function.

14. Write a collection letter to a customer enclosing the statement of account containing particular of goods and price payable.
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ECONOMIC ANALYSIS

(For those who joined in July 2003 and after)

Time : Three hours

Maximum : 100 marks

SECTION A — ($4 \times 10 = 40$ marks)

Answer any FOUR questions.

All questions carry equal marks.

Answer should not exceed 1 page.

1. What are the different types of elasticity of demand?
2. Explain the sources of capital formation.
3. Describe the relationship between Average Costs and Marginal Costs.
4. Give a comparative account of Perfect Competition and Monopoly.
5. Explain the 'census method' of Computing National Income.

6. What are the factors involved in the demand for and supply of labour?

7. Differentiate between 'net profit' and 'gross profit'.

8. What are the functions of rate of interest?

SECTION B — ($3 \times 20 = 60$ marks)

Answer any THREE questions.

All questions carry equal marks.

Answer should not exceed 3 pages.

9. Critically examine the concept of Consumer's surplus and bring out the practical importance of the concept of consumer's surplus.
10. Explain the meaning and conditions of equilibrium of a firm. Illustrate your answer with suitable diagrams.
11. Explain price rigidity under Oligopoly.
12. Describe the difficulties in calculating National Income.
13. Critically evaluate the Ricardian theory of rent.
14. Explain the risk and uncertainty theories of profit.

BANKING LAW AND PRACTICE

(For those who joined in July 2003 and after)

Time : Three hours

Maximum : 100 marks

PART A — (4 × 10 = 40 marks)

Answer any FOUR questions.

All questions carry equal marks.

Each answer not to exceed 1 page.

1. What is 'Banker's Lien'?
2. How do you open a Savings Bank A/c?
3. What are the requisites of a cheque?
4. What is crossing of a cheque?
5. What is Endorsement?
6. What is 'hypothecation'?
7. Explain the wrongful dishonour.
8. What is Holder-in-due course?

PART B — (3 × 20 = 60 marks)

Answer any THREE questions.

All questions carry equal marks.

Each answer not to exceed 3 pages.

9. What are the general relationship between 'Banker' and 'Customer'?
10. What are the risks that a Banker runs in opening a current account without obtaining a suitable introductory reference?
11. Define a bill of exchange and state its essentials. How does it differ from a promissory note?
12. What is an Endorsement? Explain the essentials of a valid endorsement.
13. What are the precautions should a banker take while granting advances against goods?
14. Explain the principles of good lending that should be followed by a banker.

(6 pages)

9147/BA4

OCTOBER 2009

**FINANCIAL ACCOUNTING AND
COST ACCOUNTING**

(For those who joined in July 2003 and after)

Time : Three hours

Maximum : 100 marks

Answer any FIVE choosing not more than THREE from
each Part.

All questions carry equal marks.

PART A

1. Define accounting. What are the objectives of accounting?
2. (a) What are the difference between Journal and Ledger?

(b) Explain the meaning of income and expenditure account.

3. Enter the following transactions in Vignesh cash book with discount and cash columns :

2006		Rs.
Jan. 1	Cash balance	18,500
3	Cash sales	33,000
7	Paid Dravid	15,850
	Discount allowed by him	150
13	Sold goods to Manohar on credit	19,200
15	Cash withdrawn for personal expenses	2,400
16	Purchased goods from Charles on credit	14,300
22	Paid into Bank	22,750
25	Cash received from Manohar	19,000
	Allowed him discount	200
26	Drew a cheque for office use	17,500
27	Paid cash to Saravanan	2,950
	Discount received from him	50
28	Paid cash to Charles less discount	14,200
29	Cash purchases	13,500
30	Paid for Advertising	600
31	Paid salaries	12,000

4. From the following Trial Balance of Kumar of 31.12.2007. Prepare Trading and Profit and Loss Account and Balance sheet as on 31.12.2007 :

	Rs.		Rs.
Machinery	4,000	Capital	9,000
Cash at Bank	1,000	Sales	16,000
Cash in hand	500	Sundry creditors	4,500
Wages	1,000	Interest received	300
Purchases	8,000		
Stock on 01.01.2007	6,000		
Sundry Debtors	4,400		
Bills receivable	2,900		
Rent	450		
Commission	250		
General Expenditures	800		
Salaries	500		
	<u>29,800</u>		<u>29,800</u>

Adjustments :

- Wages prepaid Rs. 100.
- Rent prepaid Rs. 150.
- Commission due Rs. 75.
- Interest accrued Rs. 125.
- Stock on 31.12.2007 Rs. 8,000.

5. On 1st Jan. 1997 Jai & Co. acquired as asset for Rs. 60,000 and spent Rs. 6,000 on its erection. It is estimated that the life of the asset is 6 years and the residual value at the end the life is Rs. 7,000. The company spent Rs. 1,000 at the time of disposal. You are required to find the depreciation and show the ledger accounts for 3 years. Under fixed instalment method assume that the account are closed on every 31st Dec.

PART B

- Explain the objectives of cost accounting.
- Distinguish between Bin card and Stores Ledger.
- Two types of materials X and Y are used in a factory as follows :

Normal usage 600 units each per week.

Maximum usage 900 units each per week.

Minimum usage 300 units each per week.

Re-order quantity X – 4,800 units ; Y – 7,200 units

Re-order period X – 4 to 6 weeks ; Y – 2 to 4 weeks.

Calculate for each material.

- Re-order level
- Minimum level
- Maximum level
- Average stock level.

9. BPL Ltd. wishes to arrange overdraft facilities with its bankers during the period April to June 2007. When it will be manufacturing mostly for stock. Prepare a cash budget for the above period from the following data, indicating the extent of the bank facilities the company will require at the end of each month.

(a)

Month	Credit sales	Purchases	Wages
Feb. 2007	1,80,000	1,24,800	12,000
March	1,92,000	1,44,000	14,000
April	1,08,000	2,43,000	11,000
May	1,74,000	2,46,000	10,000
June	1,26,000	2,68,000	15,000

(b) 50 percent of credit sales are realized in the month following the sales and the remaining 50 percent in the second month following.

Creditors are paid in the month following the month of purchase.

(c) Cash at bank on 1.4.2007 Rs. 25,000.

10.

	Standard	Actual
No. of workers	10	9
Working hours p.m.	200	180
Output in units	5,000	4,800
Average wages per worker p.m. (Rs.)	2,000	1,980

Calculate labour variances.

MONEY, BANKING, TRADE AND TRANSPORT

(For those who joined in July 2003 and after)

Time : Three hours

Maximum : 100 marks

SECTION A — ($4 \times 10 = 40$ marks)

Answer any FOUR questions.

All questions carry equal marks.

1. What are the various kinds of money?
2. What are the essentials of a good monetary system?
3. Discuss the functions of commercial banks in a planned economy.
4. How does the central bank control money supply and price level in the country?
5. What are the characteristics of Indian money Market?
6. List out the causes of disequilibrium in balance of payments? Suggest measures to correct it.

7. Explain the methods of exchange control.
8. Why is the river transport system not developed in India?

SECTION B — ($3 \times 20 = 60$ marks)

Answer any THREE questions.

All questions carry equal marks.

9. Explain the systems of note issue.
10. Define a trade cycle. Describe the different phases of a trade cycle.
11. Describe the functions and importance of a Modern Commercial Bank.
12. Explain the Modern Theory of International Trade.
13. Discuss about transactions in foreign exchange market.
14. Evaluate the importance of road transport system in the economy of our country.