



- Note: 1. All questions are compulsory with internal choice.  
2. Figures to the right indicate full marks.  
3. All questions carry equal marks.

Q.1 Discuss the various Articles of Right to Equality and Cultural and Educational Rights. (15)  
OR

Explain the concept of human rights. State its features. (15)

Q.2 Define stress. Explain the various factors responsible for stress. (15)  
OR

Explain the causes of aggression and violence and discuss measures to resolve them. (15)

Q.3 Elaborate on the impact of environmental degradation on human life. (15)  
OR

Discuss the various types of conflicts and suggest strategies to overcome them. (15)

Q.4 Write short notes on any five of the following: (15)

- (a) Factors responsible for migration (f) Functions of ecosystem  
(b) Health (g) Sustainable development  
(c) Reasons for farmers' suicide in India (h) Characteristics of need hierarchy theory  
(d) Liberalisation  
(e) Concept of privatisation

Q.5 (A) Rewrite the statement by choosing the appropriate answer from the options given below: (05)

- (1) Acid rain is one of the harmful effects of \_\_\_\_\_ pollution.  
(air, water, noise)  
(2) \_\_\_\_\_ rights are derived from the principle of natural law.  
(Fundamental, Human, Political)  
(3) The \_\_\_\_\_ is the solid, rocky crust covering the earth.  
(lithosphere, biosphere, atmosphere)  
(4) The \_\_\_\_\_ industry requires compulsory licensing.  
(automobile, telecom, alcohol)  
(5) Movement of a large group of people from one geographical area to another is known as \_\_\_\_\_.  
(mass migration, forced migration, local migration)

Q.5 (B) State whether True or False and rewrite the statement: (05)

- (1) Conflict arises due to certain work-related issues in organisations.  
(2) Urbanisation is the only cause of environmental degradation.  
(3) Maslow identified three sets of needs.  
(4) Networking means forming close associations with trusted friends and co-workers.  
(5) The atmosphere is the layer of gases surrounding the earth.

Q.5 (C) Match the following: (05)

	A		B
(1)	FEMA Act, 1999	(a)	Organisational stressors
(2)	Deforestation	(b)	Prohibition of child labour
(3)	Social needs	(c)	Removing of forest ecosystem
(4)	Poor working condition	(d)	Globalisation
(5)	Right against Exploitation	(e)	Individual stressors
		(f)	Need to belong to a group or community

---X---



Sky blue

Time: 2 ½ hours

- Note: 1. All questions are compulsory .  
2. Figures to the right indicate full marks.

Q.1 Write short notes on the following (Any Three) :

- (1) The Group Discussion process
- (2) Exit Interview
- (3) Procedure for organising meetings
- (4) Role of the Chairperson in a meeting
- (5) Appraisal Interview

Q.2 Attempt any two of the following:

- (1) Comment upon the need and importance of Public Relations in the modern world.
- (2) Elucidate the importance of conferences.
- (3) Elaborate on External Public Relations.

Q.3 Attempt any three letters of the following:

- (1) Bon Bon Sweets and Confectionery wishes to make inquiry about the rates, services and terms and conditions for purchase of new flavoured ice cream from Zenia Enterprises. As the Sales Manager of Bon Bon Sweets and Confectionery, write a Letter of Inquiry for the same.
- (2) Prepare a promotional leaflet to promote a new computer store.
- (3) Suhana Stationery Stores had placed an order for 300 pen sets with Agarwal Traders. However, only 100 pen sets were sent by Agarwal Traders. Draft the Letter of Complaint on behalf on Suhana Stationery Stores.
- (4) Write a Sales Letter to promote the sales of a new air conditioner.
- (5) You applied for a driving licence as per the standard procedure and also submitted all the documents required for the same. However, your application has still not been processed even though you have made several complaints. Draft an RTI query for the same.

Q.4 (A) Draft any one of the following reports:

The Principal of RBL College of Commerce and Science has appointed a committee of three professors and four students to suggest effective measures to improve discipline among students. Draft the Committee Report.

OR

The Management of Ice Age Air Conditioners Ltd. has instructed the Secretary to evaluate the profitability of opening new stores of the Company all over Mumbai and prepare a report. Draft the report for the same.

(B) (1) Draft the Notice and Agenda for the First Board Meeting of Geet Traders Ltd.

(2) Draft Resolutions for the following: (A) Appointment of Auditors

(B) Declaration of dividend

(C) Make a summary of the following passage:

Long before humans learned how to speak, they were using their hands and faces to express their thoughts and feelings and also to share knowledge. Today we still make use of facial expressions and gestures to convey our messages to others. When we speak, we grin and frown, raise our eyebrows or move our hands in various ways to make a point. We tend to fold our arms during a discussion or an argument to express "I do not agree" or "I am not interested in listening to you". In fact, our facial expressions convey our feelings as clearly as our voices, and sometimes they also reveal what we would rather hide. For example, even if we do not wish to show that



Marks: 75

(15)

(15)

(15)

(07)

(02)

(02)

(04)

we are surprised with something, our eyes and mouth wide open naturally will reveal the truth we want to hide. Raising our eyebrows even for a split second will express disbelief we may be trying to hide by avoiding use of words.

**Q.5 (A) Fill in the blanks choosing the correct alternatives.**

(05)

- (1) One must stand \_\_\_\_\_ while making a presentation.  
(straight / casually/ bending)
- (2) The interview which is conducted to select a suitable candidate for a job is called a \_\_\_\_\_ interview.  
(grievance/ exit/ job)
- (3) A list of items to be discussed in a meeting is called the \_\_\_\_\_.  
(agenda/ notice/ resolution)
- (4) A conference is a relatively \_\_\_\_\_ coming together of a larger group.  
(formal/ informal/ general)
- (5) \_\_\_\_\_ is an instance of Internal Public Relations.  
(Opinion poll/ Press Conference/ House organ)

**(B) State whether the following statements are True or False. Rewrite the statements, correcting those which are false.**

(05)

- (1) The Chairperson acts as the leader in a meeting.
- (2) The Agenda is kept confidential till the meeting begins.
- (3) Suggestion schemes enhance upward communication in an organisation.
- (4) The Notice for a Regular Board Meeting is sent 10 days in advance.
- (5) While making a presentation, you must stand in an erect yet relaxed manner.

**(C) Match the following:**

(05)

	A		B
(1)	Group Discussion	(a)	Conducted for an employee leaving an organisation
(2)	Notice	(b)	Formal gathering of people
(3)	Meeting	(c)	Technique to shortlist suitable candidates for interviews
(4)	Job Interview	(d)	External Public Relations
(5)	Use of mass media	(e)	Intimation of date, time and place of a meeting
		(f)	Interview to select suitable candidates for jobs

-----



Time: 2 1/2 hrs.

Marks:75

- Note:
1. All questions are compulsory.
  2. Graph papers will be supplied on request.
  3. Figures to the right indicate full marks.
  4. Use of simple six function calculator is allowed.

**Q. 1 Attempt the following.(Any three)**

(15)

- (A) Differentiate the following functions with respect to  $x$ .  
 (i)  $y = 2x^8 - 5\log x + 3^x - 4e^x - 20$  (ii)  $y = x^7 \cdot 7^x$   
 (B) The cost of producing  $x$  units is given by  $C = 2x^2 + 3x + 98$ . Find the average cost and marginal cost function. Also find the average cost and marginal cost when  $x = 5$ .  
 (C) Find the difference between simple interest and compound interest on ₹ 12,000 for 4 years at 7% per annum.  
 (D) Find the annuity to be paid at the end of each year for 8 years if its maturity value is ₹ 1,37,230.66 at compound interest of 10%p.a.

**Q. 2 Attempt the following.(Any three)**

(15)

- (A) Find the second order derivative with respect to  $x$  of the function:  
 $4e^x + 2\log x - 3^x$   
 (B) The demand function is given by  $p = 18 + D - D^2$  where  $p$ =price and  $D$ =demand. Find the total revenue and marginal revenue function. Also find the marginal revenue when the demand is 3 units.  
 (C) A computer was brought at a certain price. Its value after 1 year was ₹ 45,000 after considering certain rate of depreciation. Further, its value decreased to ₹ 40,500 after 2 years at the same rate of depreciation. Find the original price of the computer and rate of depreciation p.a.  
 (D) What is the present value of a series of cash flows of ₹ 50,000 per year, for 4 years, with 8% rate of interest, compounded annually?

**Q. 3 Attempt the following. (Any three)**

(15)

- (A) Calculate the product moment coefficient of correlation using the following data.  
 $n=20, \Sigma x=260, \Sigma y=450, \Sigma x^2 = 4720, \Sigma y^2 = 12230$  and  $\Sigma xy=7050$ .  
 (B) From the following data, find the regression equation  $X$  on  $Y$  and estimate  $X$  when  $Y=12$ .

X	15	17	19	22	25	26
Y	10	11	13	14	16	17

- (C) Calculate three yearly moving averages from the following data. Also plot the given data as well as the moving averages on the graph paper.

Year	1999	2000	2001	2002	2003	2004	2005	2006
Production	37	45	52	42	58	63	50	60

- (D) The probability of winning a game is 0.3. Raj plays 5 games.  
 Find probability that he wins (i) 2 games (ii) at most 1 game.

**Q. 4 Attempt the following.(Any three)**

(15)

- (A) Calculate the Spearman's rank correlation coefficient from the following data.

X	33	37	42	23	21	15	13	30	39
Y	17	27	32	12	13	11	9	25	30

- (B) Given the two regression equations as  $2x - 3y + 14 = 0$  and  $3x - y - 42 = 0$ ,  
 find (i) the mean values of  $x$  and  $y$  (ii) the coefficient of correlation.

(C) For the following data, calculate the types of index number as given below:

(i) Weighted aggregative method (ii) Weighted average of price relative method.

Commodity	Price in ₹		Weight
	Base Year	Current Year	
A	4	5	30
B	6	12	40
C	5	8	10
D	2	3	20

(D) It has been found that on an average the number of mistakes per typed page of the typist is 1.5. Find the probability that the number of mistakes are (i) only 2 (ii) only 3 (iii) less than 1. (Given:  $e^{-1.5} = 0.2231$ )

**Q. 5 Attempt the following. (Any three)**

**(15)**

(A) Calculate Karl Pearson's coefficient of correlation for the following data.

X	7	4	8	6	5
Y	6	5	9	8	2

(B) For a bivariate distribution, the following results are obtained:

$$\bar{x} = 65, \bar{y} = 39, \sigma_x = 4.3, \sigma_y = 1.2, r = 0.75.$$

Find the regression equation  $y$  on  $x$  and estimate  $y$  when  $x = 60$ .

(C) Fit a straight line trend from the following data and estimate the trend for the year 2005.

Year	1995	1996	1997	1998	1999	2000	2001	2002	2003
Time Series	32	38	43	45	56	60	65	72	75

(D) For a normal distribution the mean is 40 and the standard deviation is 8.

Find (i) mean deviation (ii) quartiles (iii) quartile deviation.

---X---



Time: 2 ½ hours

Marks: 75

- Note: 1. All questions are compulsory.  
2. Figures to the right indicate full marks.

Q.1 Answer any two of the following.

- (a) Briefly explain the elements of services mix.  
(b) Describe the features of services.  
(c) Explain the challenges faced by entrepreneurs in the services sector.

(15)

Q.2 Answer any two of the following:

- (a) Write a note on non-store formats in India.  
(b) Explain the concept of organised and unorganized retailing.  
(c) Discuss the prospects and challenges of retailing in India.

(15)

Q.3 Answer any two of the following:

- (a) What is debit card? Explain its features.  
(b) Explain the merits of ATM (Automated Teller Machine).  
(c) What are the various services which could be availed through e-banking?

(15)

Q.4 Answer any two of the following:

- (a) Write a note on online marketing research.  
(b) Discuss the challenges for Indian companies on account of transition of e-commerce in India.  
(c) Explain the advantages of e-commerce to customers and marketers.

(15)

Q.5 (A) Rewrite the answer by choosing the appropriate options given below:

(05)

- (1) Services are highly \_\_\_\_\_ in nature.  
(a) durable (b) intangible (c) tangible  
(2) Audience sizing enables the on-line marketer to know about the number of \_\_\_\_\_ that visited the on-line site.  
(a) groups (b) outlets (c) people  
(3) Facility management of mall involves \_\_\_\_\_ management.  
(a) cash collection (b) traffic (c) stock clearance  
(4) \_\_\_\_\_ is issued to customers who have a bank balance.  
(a) Credit card (b) Debit card (c) ID card  
(5) \_\_\_\_\_ retailers are also called pop and mom stores.  
(a) Organised (b) Professional (c) Unorganised

(B) State whether True or False and rewrite the statement:

(05)

- (1) Promotion element does not have any impact on customer loyalty.  
(2) Internet banking offers banking services only for fixed hours.  
(3) Service provider need to conduct marketing research.  
(4) The volume of B2B transactions is much higher than the volume of B2C transactions.  
(5) In telemarketing the product is advertised on television.

(C) Match the following:

(05)

	Group A		Group B
(1)	Direct marketing	(a)	Ambience
(2)	Franchise	(b)	Electronic retailing
(3)	Enterprise Resource Planning (ERP)	(c)	Involving renting or leasing business
(4)	Physical evidence	(d)	Rejection of ideas
(5)	Idea screening	(e)	Mail order retailing
		(f)	Software programme

---X---

Lavender

Time: 2 ½ hours



Marks: 75

- Note: 1. All questions are compulsory .  
2. Questions 2 to 5 contain internal options.  
3. Figures to the right indicate full marks.

Q.1 (A) Mark the following in the outline map of Mumbai

(05)

- (1) Tulsi (2) Kurla (3) Manori  
(4) Haji ali (5) Siddhivinayak

(B) Mark the following in the outline map of Konkan:

(05)

- (1) Ratnagiri (2) Ganeshpuri Temple (3) Sindhudurg  
(4) NH1 (5) Alibaug

(C) Rewrite the sentence by choosing the appropriate answer from the options given below:

(05)

- (1) Industrial development is the key to \_\_\_\_\_.  
(transferability, carbon-di-oxide, economic growth)  
(2) \_\_\_\_\_ is a temporary short term movement of people.  
(Tourism, Transportation, Communication)  
(3) Environment management is necessary because the resources are \_\_\_\_\_.  
(misused, limited, overused)  
(4) \_\_\_\_\_ waste can cause respiratory diseases.  
(Gaseous, Liquid, Solid)  
(5) \_\_\_\_\_ waste includes gloves, cotton, body fluids etc.  
(E-waste, Plastic waste, Bio-medical)

Q.2 Write a note on spatial interaction. Explicate the role of transportation in today's modern world.

(15)

OR

Q.2 (A) "Industrialisation leads to various environmental issues".

(08)

(B) What are the advantages and disadvantages of water transportation?

(07)

Q.3 Briefly explain the concept of eco-tourism. Give an account of factors affecting tourism.

(15)

OR

Q.3 (A) Examine the different challenges faced by Indian tourism sector.

(08)

(B) Write down the measures undertaken to overcome the challenges faced by Indian tourism.

(07)

Q.4 Elucidate the concept of EIA. Write a note on carbon bank and carbon trading.

(15)

OR

Q.4 (A) Elaborate the use of ISO in today's competitive market.

(08)

(B) Write a note on Green Consumption.

(07)

Q.5 What is waste management? Explain various waste management techniques.

(15)

OR

Q.5 (A) Discuss the effects of improper waste management.

(08)

(B) List and explain different types of waste.

(07)

---X---



Time: 2 ½ hours

Marks: 75



Note: 1. All questions are compulsory with internal choice.

2. Figures to the right indicate full marks.

Q.1 Answer any two of the following:

(15)

- (A) What are the characteristics of perfect competition ?  
 (B) Explain the short run equilibrium of firm under monopolistic competition with super normal profit.  
 (C) Explain the features of oligopoly.

Q.2 Answer any two of the following:

(15)

- (A) Explain the degrees of price discrimination.  
 (B) Explain cost plus pricing method.  
 (C) Write a note on multiproduct pricing.

Q.3 Answer any two of the following:

(15)

- (A) Explain the productive and allocative efficiency.  
 (B) What are the causes of market failure?  
 (C) How government intervention will help to correct market failure?

Q.4 Answer any two of the following:

(15)

- (A) Explain the steps in investment appraisal.  
 (B) Explain the net present value method.  
 (C) A firm is considering three projects. Initial outlay of project A is ₹ 1,20,000, of B is ₹ 1,00,000 and of C is ₹ 85,000 Net cash inflow of each project is given in the table below:

Year	Project A (₹)	Project B (₹)	Project C (₹)
1	65,000	45,000	15,000
2	55,000	35,000	30,000
3	35,000	24,000	30,000
4	15,000	25,000	48,000

Find out the pay back period for each project. Which project the firm should select?



**Q.5 (A) State true or false with reasons. (Any four)**

(08)

- (1) A market can be local, national or international.
- (2) Cartel formation takes place in monopoly.
- (3) Demand curve faced by a firm in monopolistic competition is relatively inelastic.
- (4) Public enterprises may charge a price equal to their MC.
- (5) Market failure occurs in provision of public goods.
- (6) Government should never intervene in market.
- (7) Capital expenditure decisions are often reversible.
- (8) When NPV is positive, IRR will be less than the cost of capital.

**(B) Rewrite the sentences by choosing correct option. (Any seven)**

(07)

- (1) A new firm can easily enter \_\_\_\_\_ market.  
(a) monopoly (b) perfect competition (c) oligopoly (d) duopoly
- (2) Demand curve faced by individual seller under perfect competition is \_\_\_\_\_.  
(a) horizontal (b) vertical (c) downward sloping (d) indefinite
- (3) When dumping is of permanent nature it is called \_\_\_\_\_ dumping.  
(a) sporadic (b) persistent (c) predatory (d) none of above.
- (4) Marginal cost pricing can be charged for \_\_\_\_\_ reason.  
(a) maximizing profit (b) controlling monopoly  
(c) minimizing loss (d) preventing shut down of firm
- (5) Productive efficiency occurs when \_\_\_\_\_.  
(a) average cost is declining (b) average cost is rising  
(c) marginal cost is rising (d) maximum number goods is produced with given amount of inputs.
- (6) In economics, a difference in access to relevant knowledge is called \_\_\_\_\_.  
(a) an information gap (b) a frontier gap  
(c) information asymmetry (d) access imperfection
- (7) A project is profitable if NPV is \_\_\_\_\_.  
(a) Zero (b) -1 (c) negative (d) positive
- (8) IRR refers to \_\_\_\_\_.  
(a) rate of return that will make present value of all future net cash flows equal to original investment.  
(b) rate of interest (c) rate at which capital depreciates (d) all of above

---X---



White

Time: 2 ½ hours

- Note: 1. All questions are compulsory.  
2. Figures to the right indicate full marks.  
3. Use of simple calculator is allowed



08/03/16

10

Marks: 75

**Q.1 (A) Choose the correct options for the following and rewrite the sentences (Any 8) : (08)**

- (1) In consignment accounting, to consign means to \_\_\_\_\_.  
(a) receive (b) purchase (c) send
- (2) Branch stock account under stock and debtor system is \_\_\_\_\_.  
(a) personal account (b) nominal account (c) real account
- (3) Closing stock with consignee is shown in the balance sheet at \_\_\_\_\_.  
(a) consignee (b) purchaser (c) consignor
- (4) Depreciation on branch fixed assets under debtor system is \_\_\_\_\_.  
(a) shown in branch account (b) not accounted  
(c) not shown separately in branch account
- (5) Single entry system of maintaining account cannot be followed by \_\_\_\_\_.  
(a) sole proprietor (b) professional (c) limited company
- (6) A bill payable dishonoured is \_\_\_\_\_ account.  
(a) credited to debtors (b) debited to creditors (c) debited to debtors
- (7) Capital at the beginning of the year is ascertained by preparing \_\_\_\_\_.  
(a) cash book (b) debtor account (c) opening statement of affairs
- (8) Proforma invoice is prepared by the \_\_\_\_\_.  
(a) consignee (b) branch (c) consignor
- (9) Tally follows the \_\_\_\_\_ concept of accounting.  
(a) single entry (b) operating system (c) dual entry
- (10) Tally software is based on \_\_\_\_\_ accounting system.  
(a) cash (b) hybrid (c) mercantile

**(B) State whether the following statements are true or false (Any 7) :**

(07)

- (1) Single entry system of accounting is a complete system of accounting.
- (2) Creditors account gives total purchases made during the year.
- (3) Bills receivable dishonoured should be debited to creditors account.
- (4) All expenses incurred by the consignee are debited to his account.
- (5) A consignor is allowed to sell goods on cash basis only.
- (6) Computer is an electronic device.
- (7) Hard disk is a storage device.
- (8) Branch stock adjustment account gives us gross profit made by the branch.

**Q.2** Jamshed of Mumbai consign goods costing ₹ 25,000 to their agent Deepak of Delhi, on which they pay freight and other charges ₹ 1,500, drawing on him a bill of exchange at ninety days for ₹ 20,000. They discount the bill at mercantile bank being charged ₹ 200 therefor. (15)

After two months they received from their agent an account sales informing that the entire consignment has been sold for ₹ 35,000, that expenses amounting to ₹ 700 have been incurred and showing as a deduction the agreed commission of two percent on the amount realised. A draft on the syndicate bank was enclosed for the balance due. Show consignment account, consignee account and goods sent on consignment account in the book of consignor and consignor account in the book of consignee.

OR

**Q.2** Miss Suvarna keeps her book by single entry. On 1-1-2014 her capital was ₹ 1,38,000. (15)  
An analysis of her cash book for the year gives the following particulars:



Debit side	₹	Credit side	₹
Received from sundry debtors	1,20,000	Due to bank (January 1)	14,800
Paid on capital account	10,000	Payment to creditors	50,000
		General expenses	20,000
		Wages	31,000
		Drawings	6,000
		Balance at bank	8,000
		Balance in hand	200
	1,30,000		1,30,000

Particulars	1-1-2014 (₹)	31-12-2014 (₹)
Furniture and fittings	2,800	2,800
Plant and machinery	40,000	40,000
Stock	34,000	38,000
Creditors	30,000	39,000
Debtors	1,06,000	1,76,000

From the above details prepare profit and loss account for the year ended 31<sup>st</sup> December, 2014 and a balance sheet as at that date, after providing 5% interest on capital (ignoring payment in and drawings), 10% depreciation on plant, 5% depreciation on furniture and fittings and a reserve of 5% on debtors.

- Q.3 Following information is given to you from the books of Shubham agency for its branch at(15) Nagpur for the financial year 2013-14. Prepare Nagpur branch account in the books of Shubham agency.

Particulars	₹
Balance as on 1-4-2013	
-branch debtors	2,400
-stock	1,200
-cash	200
Balance as on 31-3-2014	
-branch debtors	?
-cash	1,200
-stock	2,000
Transactions during 2013-14	
-Goods sent by head office	15,600
-Cash sent by head office for petty cash	4,000
-Goods lost at branch	1,500
-Credit Sales	7,200
-Cash received from debtors	4,800
-Discount allowed	960
-Bad-debts	1,040
-Goods returned by debtors	200
-Branch expense paid by head office	
-salary	640
-advertising	1,560
-Amount remitted by branch to head office	16,920

OR

- Q.3 Ram of Mumbai sent to Nathan of Nagpur 400 bicycles at an invoice price of ₹ 100 per bicycle to be sold on commission. Freight and insurance were ₹ 600. Account sale was received from consignee as follows: (15)
- 100 bicycles were sold @ ₹ 145 on which 5% commission and ₹ 375 for



-150 bicycles were sold @ ₹ 140 on which 5% commission and ₹ 290 for expenses were deducted.

From the above information prepare consignment account, consignee account and goods sent on consignment account in the books of consignor keeping in mind that no sales were made afterwards. Also show consignor account in the book of consignee.

- Q.4** Ashok trading company Palghar, invoices goods to its Kanpur branch at cost which sells (15) on credit as well as for cash. From the following particulars prepare branch stock account, branch debtors account, branch expenses account and branch profit and loss account. Cash is remitted by branch to head office. expenses are paid direct by head office.

Particulars	₹
Stock at branch on 1-1-2013	7,560
Total Sales	46,760
Cash Sales	16,750
Goods from head office	35,500
Goods returned by customers	300
Debtors on 1 <sup>st</sup> January 2013	13,000
Stock at branch on 31 <sup>st</sup> December 2013	6,950
Goods returned to head office	350
Bad-debts	300
Rent, rates and taxes	900
Salaries and wages	3,650
Cash paid by customers	24,600
Discount and commission to customers	1,360

OR

- Q.4 (A)** From the following information calculate credit purchases during the year. (07)

Particulars	(₹)
Opening creditors	60,000
Cash paid to creditors	30,000
Closing creditors	36,000
Bills accepted	27,000
Bills dishonoured	8,000
Purchase return	12,000
Discount allowed	5,000
Returns inward	13,000

- (B)** Ramdas of Mumbai consigned ₹ 35,000 worth of goods to Manoj of Nashik to be sold on (08) commission basis. An advance of ₹ 16,000 was received from Manoj.

Manoj sent an account sale which states that total goods were sold for ₹ 56,000 and ₹ 1,800 were paid for other expenses. Their commission was ₹ 2,000. They sent a bank draft for the balance amount to Ram. Prepare consignment account in the books of consignor.

- Q.5 (A)** What do you mean by single entry system? Enumerate its drawbacks. (07)

- (B)** Explain in brief, debtors method. (08)

OR

- Q.5 Write short notes (Any 3) :** (15)

- (1) Total debtors account
- (2) Features of consignment
- (3) Conversion method
- (4) Gateway of tally

---X---

