

MCom (Valuation) Sem.-1 Examination**Introduction to Accounts & Statistics****Time : 2-30 Hours]****February-2025****[Max. Marks : 70**

Q-1 Discuss the characteristics of Accounting in detail. **14 Marks**

OR

Q-1 Discuss the users of Accounting information in detail. **14 Marks**

Q-2 Prepare the format of Profit and Loss A/C and Balance Sheet. **14 Marks**

OR

Q-2 Prepare simple cash book from the following transactions of Mukesh for January 2024. **14 Marks**

Jan. 1 Cash on hand Rs. 10,000.

3 Goods of Rs. 6,000 sold to Rama for cash.

5 Goods of Rs. 4,000 purchased from Ramesh for cash.

7 Cash of Rs. 10,000 brought in the business, as more funds are required in the business.

9 Insurance premium Rs. 1,600 paid.

Furniture of Rs. 8,000 purchased Shree furniture mart for cash.

10

Rs. 3,000 received towards commission and Rs. 2,400 paid towards brokerage.

12

Rs. 6,000 received from Mahesh towards receivable.

14

Salary Rs. 2,000 and freight Rs. 400 paid.

16

Rs. 6,000 paid to Param towards an old account.

18

Machinery purchased for the business Rs. 4,000.

20

As more funds are required in the business, Rs. 12,000 borrowed as loan bearing 10% rate of interest from Suresh.

23

Cash purchase Rs. 14,000.

26

Rs. 6,000 deposited in Co-operative Bank.

28

Q-3 Discuss the different methods of data presentation in detail. **14 Marks**

OR

Q-3 Explain the meaning and different methods of probability sampling technique in detail. **14 Marks**

(P.T.O)

- Q-4(A) For the following time series find trend by 3 yearly moving averages. Also find short-term variations. **7 Marks**

Year	1983	1984	1985	1986	1987	1988	1989
Production (units)	24	30	36	32	40	48	44
Year	1990	1991	1992	1993	1994	1995	1996
Production (units)	50	56	52	60	68	64	68

- Q-4 (B) Find coefficient of rank correlation. **7 Marks**

X	Y	X	Y
70	204	106	202
80	202	108	194
84	194	98	184
86	196	82	190
80	76	110	190

OR

- Q-4 Calculate Mean, Median and Mode for both the groups: **14 Marks**

Class	fi - Group A	fi - Group B
0-10	70	140
10-20	210	140
20-30	280	490
30-40	490	280
40-50	350	350

- Q-5 Do as direct: (Two marks each) **14 Marks**

1. Give one example of each – (i) Cash Transaction (ii) Credit Transaction
2. Difference between Economic and Non-Economic Transactions.
3. List out any four subsidiary books of accounting.
4. What is depreciation?
5. What snow ball sampling?
6. What is the basic difference between Data and Information?
7. What are the sources of collecting primary data?