#### CP1010/EE/20080529

#### **Human Resource Management**

Time, Times Mours			#2E 2007.000	an inii easimilaa
Instructions to Candidates:		* 8		: :::::::::::::::::::::::::::::::::::::
1) There are two sections.	7/.	€	_ ' _ * _ '	

- Section I carries 60 marks and Section II carries 40 marks. 2)
- Attempt any four questions from Section I. 3)
- All questions are compulsory in Section II. 4)
- Figures to the right indicate full marks. 5)
- 6) Answers to the two sections should be written in one and the same answer book.

# SECTION I

Define 'human resource management'. Outline its objectives. 15 What is 'human resource' valuation? Explain the approaches of 15 2. human resource valuation. What is 'performance appraisal'? Enumerate the process of 'performance 15 3. appraisal'. What is 'personal research'? What are the techniques and tools of 15 4. 'personal research'? Define the concept of 'Discipline'. Explain the essentials of a good 15 5. disciplinary system. 15 6. Explain the methods of 'training'.

Marks: 100

7.	Describe the process of human resource management.	5
8.	Write the various types of 'counselling'.	5
9.	What are types of mentoring?	5
10.	State the significance of 'HR' record.	5
11.	Give the outline of objectives of human resource management.	5
12.	Write the advantages of a wage incentive policy.	5
13.	Write the procedure of taking disciplinary action.	5
14.	Explain the concept, Human Resource and Six Sigma	5

# CP1009/EE/20080528

	Time	Marketing Management	
9		Three Hours Mar	ks : 100
	1n 1)	istructions to Candidates:	× × × × × ×
		sections.	×
	2)	Section I carries 60 marks and Section II carries 40 marks.	
	- 3)	any four questions from Section I	
	4)	All questions are compulsory in Section II	
	5)	rigures to the right indicate full marks	¥ %
	6)	Answers to the two sections should be written in <b>one</b> and the <b>same</b> answer book.	. € «
-	ω <sup>S</sup>		
		SECTION I	
2.	Just "Bus	lain how market research agencies, public relation firms, ertising agencies, physical distribution channels and other keting intermediaries facilitate the present marketing system? ify your answers with suitable examples.  liness always depends on different macro environment factors.	15 15
3.	Discu segm	uss the purposes of segmentation. Explain the criteria for a enting consumer market.	15
4.	Expla vario	ain the various stages of PLC. Discuss the strategies used at the us stages of PLC.	15
5.	Descr suitab	ibe the steps involved in a buying process. Justify them with	15
6.	Write	short notes on :	=>
		BCG matrix	15
	82	urvey methods	
	c) B	rands and types of brands	×46°
V-45	9	CP1009/EE/20080528:1	

(P.T.O)

SECTION II	
7. Discuss the various characteristics of services.  8. Described a services.	
8. Describe the interesting of services.	20
8. Describe the intensive growth strategies.  9. Explain the use	į.
9. Explain the different approaches to forecasting.  10. What do you	5
you mean by a competitor	5
THE IENT CONCUM	5
Problems face 1:	5
Profit Detwon!	5
14. What are the different types of business markets existing in India?	5
? markets existing in India?	5

# CP1008/EE/20080527

# **Production and Operation Management**

1) 2) 3) 4) 5) 6)	There are two sections.  Section I carries 60 marks and Section II carries 40 marks.  Attempt any four questions from Section I.  All questions are compulsory in Section II.  Figures to the right indicate full marks.  Answers to the two sections should be written in one and the same answer book.  SECTION I	
2) 3) 4) 5) 6)	Section I carries 60 marks and Section II carries 40 marks.  Attempt any four questions from Section I.  All questions are compulsory in Section II.  Figures to the right indicate full marks.  Answers to the two sections should be written in one and the same answer book.	-
3) 4) 5) 6)	Attempt any four questions from Section I.  All questions are compulsory in Section II.  Figures to the right indicate full marks.  Answers to the two sections should be written in one and the same answer book.	
4) 5) 6)	Attempt any four questions from Section I.  All questions are compulsory in Section II.  Figures to the right indicate full marks.  Answers to the two sections should be written in one and the same answer book.	
5) 6)	All questions are compulsory in Section II.  Figures to the right indicate full marks.  Answers to the two sections should be written in one and the same answer book.	
6)	Figures to the right indicate full marks.  Answers to the two sections should be written in one and the same answer book.	
7.	Answers to the two sections should be written in one and the same answer book.	
	SECTION I	-
	SECTION I	
Wha funct	t is production management? Explain in detail, the various ions of production management.	15
Expla locati	in the importance of plant location. What are the matrices of plant on ? Explain each in brief.	15
Expla are th	nin the term production planning and production control. What need advantages of production planning and control?	15
What	is quality control? What are the	15
What the fa	do you mean by an 'inventory carrying cost'? List and explain ctors which influence the inventory carrying cost.	15
What	is a 'supply chair management 21.	15
	Explained location of the Explained	functions of production management.  Explain the importance of plant location. What are the matrices of plant location? Explain each in brief.  Explain the term production planning and production control. What are the advantages of production planning and control?  What is quality control? What are the advantages of quality control? What do you mean by system standardisation?  What do you mean by an 'inventory carrying cost'? List and explain the factors which influence the inventory carrying cost.  What is a 'supply chain management? List and explain the role of each component in the supply chain management.

7.	What are the objectives of maintenance management?	
8.	Write a short note on product life cycle.	5
9.		5 5
10.	What are the objectives of sales forecasting?	
11.		5 5
12.	Explain the meaning of a value break-even chart. What are its uses?	
13.	What are the primary factors of plant location as per Webber's theory.  Explain any one factor in brief.	5 5
14.	Write a short note on ISO-9000.	*
		5

## CP1007/EE/20080526

# Research and Communications Methodology

11	me : 1	'hree Hours Marl	ks : 10
	Ins	tructions to Candidates:	
ø	. 1)	There are two sections.	29
	2)	Section I carries 60 marks and Section II carries 40 marks.	
	3)	Attempt any four questions from Section I.	
	4)	All questions are compulsory in Section II.	
	5)	Figures to the right indicate full marks.	
	6)	Answers to the two sections should be written in <b>one</b> and the same answer book.	1000 <del>   </del>
1	Expl	SECTION I  ain the role of research in managerial planning and decisions.	18
2.	Disco	uss the various experimental designs used as powerful tools to study ause and effect relationships amongst variables in research.	15
3.	Expl.	ain the differences between the questionnaire method and the dule method of data collection.	15
4.	Desc	ribe the sampling process. When do you say that the population is detely defined?	15
5.	Expla throu	ain the concept of communication. What objectives are achieved ugh communication?	15
6.	"A go Expla	ood communicator needs to have good communication skills."	15

7	Enlist the feature		
8.	Enlist the features of a good research.  Distinguish between	3 X	= %
9.	Distinguish between research methods and re Explain the significance of a research	esearch met	hodolom
10.	Explain the significance of a research report.  Write a short note on oral presentation.  How does	3	- dology.
1.	How does commended to the commended to t		

11.	How does com-	255.00	1010 <sub>11</sub> .			
	organisation?	help	in the	Smo-41		
2.	How does communication organisation?  What are the differences between	¥4		SIMOOTH	working	of an

12.	What are the differen	the smooth working of an
13.	What are the differences between for What are the different types of barrie	nal and informal communication
4.	What are the different types of barrie Explain the guidelines for effections	ers to effective communication?

14.	Explain	Jes of barriers to effect	
	Plain the guidelines	for effect	ive communicatio
		for effective listening.	

# CP1006/EE/20080525

# Management and Organisational Behaviour

	me: Three Hours Marks	s:10(
	Instructions to Candidates:	
	1) There are two sections.	đQ.
	2) Section I carries 60 marks and Section II carries 40 marks.	ж =
8:	3) Attempt any four questions from Section I.	
	4) All questions are compulsory in Section II.	
	5) Figures to the right indicate full marks.	
	6) Answers to the two sections should be written in <b>one</b> and the same answer book.	2
	7) Use of a calculator is allowed.	
	SECTIONI	
••	Discuss Henry Fayol's contribution to management. Explain in detail, five primary functions of management.	15
2	Critically analyze McGregor's theory X and theory Y. Highlight the scope of theory Y.	15
8	Enlist the steps involved in the corporate planning process. What are the determinants of corporate planning?	15
N	What is "Decision Making"? Explain the various factors affecting decision making.	15
	State and explain the concept of authority. What are the various sources of authority? Distinguish between authority and power.	15

	S 7 3 4 4	
7.	When &	
	What is supervision? Explain its significance in management.	
	assignificance in man	
8.	State the factors affecting 'Span of Management'.	15
	the factors affecting Same	5
-45	sopan of Management's	
9.	List out the disadvantages of a 'Committee'.	E
	- secont the disadvantages of 10	5
4	ses of a Committee'	
10.	Explain 'Bureaucracy' as an approach to management.	5
	Dureaucracy' as an asset	9
	an approach to management	
11.	Distinguial 1	F
	Motivation's	5
2.1	Distinguish between 'Motivation' and 'Morale'.	
12.	What are the two categories of departmentation?	5
	are the two categories of d	9
	and departmentation?	
13.	explain the t	5
	Train the term "Machiavelliania"	Ð.
90.30	, diamsm.	
14.	What are the La	5
	are the behaviroural guideling of	
	What are the behaviroural guidelines for effective control?	
	s courtion y	5
		U

### CP1005/EE/20080524

### **Economics for Managers**

	me : Three Hours	× ×	Marks: 10
	Instructions to Ca	andidates:	<u> </u>
	1) There are two	sections.	m 8 8
	<ol><li>Answers to the answer book.</li></ol>	e two sections should be written in on	e and the same
	3) Section I carrie	es 60 marks and Section II carries 40 n	narks
		our questions from Section I All ques	
8 <u>6</u> c = <del>s</del> lim	5) Questions carr witten in appr	rying <b>15</b> marks (as given in Section I) sl roximately 300 to 350 words.	hould be
		diagrams wherever necessary.	
	- W	right indicate full marks.	
	8) Use of calculate		P
1.	What do you mean by various determinants	y the price elasticity of demand? Discu s of the price elasticity of demand.	ss the 15
2.	What is an indifferen help of indifference co	ice curve ? Show consumer's equilibriur urves.	n with the 15
3.	State and explain the	e laws of returns to scale.	15
4.	Define monopoly. She firm under monopoly.	ow graphically, the short run equilibric	um of the 15
5.	What do you mean by of measuring the nati	National Income? Discuss the various ional income.	s methods 15

- G. Write notes on the following
  - Opportunity cost
  - b) Features of monopolistic projection
  - The life-cycle hypothesis c)

15

5

5

5

5

5

- Find out the equilibrium quantity from the demand function 7. Qd = 75 - 5P and supply function  $Q_3 = 20P$ .
- Suppose a demand schedule is given as follows: 8.

Price (Rs.)	5	TO THE EVEL		· ——
Quantity	100	10 13	20	25
	100	90 70	50	20

Compute the price elasticity of cernand for the increase in price from rupees 10 to rupees 15.

9. Complete the following table:

Number of Workers	Total Product	Average Product	Marginal Product
2	50	=	200.544
3	120		45
4	=	_	, <del>-</del>
5	140	-	15

- Distinguish between private and social costs. 10.
- The demand and cost functions are as follows: 11.

$$Q = 50 - 0.5 \,\mathrm{P}$$

$$TC = 10 + 0.5 Q^2$$

Compute the profit maximising output.

12. Suppose the consumption function is given as follows:

$$C = 3000 + 0.8 Y$$

Show saving function and compute saving if the income is Rs. 1,00,000.

- b) In an experiment on pea-breeding, Mendel obtained the following frequencies of seeds: 315 round and yellow, 101 wrinkled and yellow, 108 round and green and 32 wrinkled and green. According to his theory of heredity, the numbers should be in proportion 9:3:3:1. Is there any evidence to doubt the theory at 5% level of significance?
- 6. a) Obtain an optimum solution to the following assignment problem 10 so as to maximize sales.

~ .	No. 11	Markets	×		
Salesman	(Sales in lakh rupees)				
+	I	II	· III	IV	
Α	44	80	53	60	
В	60	56	. 40	72	
C	36	60	48	48	
D	52	76	- 36	45	

b) Explain the sequential sampling method in brief.

### SECTION II

- 7. Explain the errors which are likely to be committed in the test of significance.
- 8. Write down limitations of L.P.P.
- 9. Explain meaning of the Bernoulli process by pointing out its main 5 characteristics.
- 10. A self-service store employs one cashier at its counter. Nine customers arrive on an average every 5 minutes, while the cashier can serve 10 customers in 5 minutes. Assuming Poisson arrivals and exponential departures, find:
  - i) Average number of customers in the system.
  - ii) Average time a customer spends in the queue.

5

- 11. A firm manufacturing 2 types of electrical items A and B, can make a profit of Rs. 200 per unit of A and Rs. 300 per unit of B. Both A and B make use of 2 essential components, a motor and a transformer. Each unit of A requires 3 motors and 2 transformers while each unit of B requires 2 motors and 4 transformers. The total supply of components item, an export model requires a voltage stabilizer, the supply of which maximize the profit.
- 12. Before an increase in excise duty on tea, 400 people out of a sample of 500 persons were found to be tea drinkers. After an increase in the duty, 400 persons were known to be tea drinkers in a sample of 600 consumption of tea after the increase in the excise duty?
- 13. Suppose on an average, one house in 1000 in a certain district, has a fire during a year. If there are 2000 houses in that district, what is the probability that exactly 5 houses will have a fire during a year?
- 14. A manufacturing firm produces pipes in 2 plants, I and II with a daily production 1500 and 2000 pipes respectively. The fraction of defective pipes produced by these 2 plants are 0.006 and 0.008 respectively. If a what is the chance that it has come from plant II?

5

#### CP1004/EE/20080523

#### Quantitative Techniques in Management

#### Time: Three Hours

Marks: 100

#### **Instructions to Candidates:**

- 1) There are two sections.
- 2) Section I carries 60 marks and Section II carries 40 marks.
- 3) Attempt any four questions from Section I.
- 4) All questions are compulsory in Section II.
- 5) Figures to the right indicate full marks.
- Answers to the two sections should be written in one and the same answer book.
- 7) Use of calculators, log tables and statistical tables is allowed.

#### SECTION I

- 1. a) Define the terms: experiment, sample space, mutually exclusive 5 events, outcomes, elementary events.
  - b) The probability that a contractor will get a plumbing contract is 5/3 and that he will not get an electric contract is 5/9. If the probability of getting at least one contract is 4/5, What is the probability that he will get both the contracts?
  - c) If it is known from the past experience that rain falls at a station on 12 days in every 30 days, find the probability that in a given week, 4 days will be wet and the remaining days dry.
- 2. a) Solve following L.P.P. using the simplex method.

Maximize 
$$Z = 40x_1 + 35x_2$$
  
Subject to  $2x_1 + 3x_2 \le 60$   
 $4x_1 + 3x_2 \le 96$ 

$$4x_1 + 3x_2 \le 96$$

$$x_1, x_2 \ge 0$$

b) State the limitations of queuing theory.

5

Find the multiple linear regression equation of  $X_1$  and  $X_2$  and  $X_3$  from the data given below 3.

		5	Jacrith	$\operatorname{lof} X_1$ a
121	4 6	7 1 0	1	i i
$A_2 \mid 1$	5 12	8 - 9	13	15
$X_3$ 30	24 9	6	4	3
		0   14	10	-
Hence es	stimate the			4

Hence estimate the value of  $X_1$  when  $X_2 = 9$ ,  $X_3 = 16$ .

4. Solve following transportation problem so as to maximize the total

From		To		o maximiz
A	$\frac{1}{5}$	\frac{\II}{}	III	Supply
$egin{array}{c} B \ C \end{array}$	6	4	7	30
Demand	75	2	6 5	80 35
ie procedu		20	50	

- Explain the procedure to test the hypothesis  $H_0: \mu = \mu_0$ b) for a large sample.
- Calculate Karl Pearson's correlation coefficient for the data given a) 5

Sr.		correlation co	efficie
$N_0$ .	Test Sco X 73	re Sales ('000	) Rs.)
$\begin{bmatrix} 2 \\ 3 \end{bmatrix}$	78	450	
4	92 61	490 570	1
$\begin{bmatrix} 5 \\ 6 \end{bmatrix}$	87 81	380 540	- [
7 8	77	500	2 V
9	70 65	480	1
10	82	410 490	
		200 ,	1

		Business Law	
Tim	ie : T1	ares Hours Marks: 1	00
<i>2.111</i>	[ms]	ructions to Candidates:	
	1)	There are two sections.	
	2)	Section I carries 60 marks and Section II carries 40 marks.	
	3)	Attempt any four questions from Section I.	
	4)	All questions are compulsory in Section II.	
	5)	Figures to the right indicate full marks.	
	6)	Answers to the two sections should be written in one and the sa answer book.	me
	7)	Use of calculator is allowed.	
		SECTION I thout consideration, a contract is void. What are the execeptions to	15
1.	Wi thi	s rule?	
2.	De	fine the term "Bailment". Explain rights and duties of Bailor.	15
3.		he is a 'consumer'? Elaborate the composition, powers and jurisdiction the District Forum.	15
4.	. Di	iscuss the provisions regarding the conduct of arbitral proceedings nder the Arbitration and Conciliation Act, 1996.	15
5	. D	efine "Company". What are the various characteristics of a company?	15
6	s. W	That are the objectives and rationale behind the Information echnology Act, 2000?	15

7.	Explain the various essentials of a valid contract.	
8.	What are the modes of discharge of a contract?	
9.	Explain the doctrine of "Caveat Emptor".	. 5
10.		5
11.	Explain the grounds on which a complaint can be made.	5
12.	What is the extra form and	5
13.	What is the extra form and content of Arbitral Award?  Explain the terms "Digital Signature" and "E-Governance."	5
14.	What is the difference between the control of the c	5
	What is the difference between Memorandum of Association and Articles of Association?	5

# CP1002/EE/20080521

# Information Technology For Managers

	ime : Three Hours  Marl	s: 10
	Instructions to Candidates:	
	1) There are two sections.	
	2) Section I carries 60 marks and Section II carries 40 marks.	
	3) There are 6 questions in Section I out of which any four are to attempted.	be
	4) Section II has 8 questions and all are compulsory.	
	5) Figures to the right indicate full marks.	
	6) Answers to the two sections should be written in one and the answer book.	sam
a %	7) Use of calculators is allowed.	
1.	Explain the various generations of computers, with their merits and demerits.	18
2	Define the terms bit, byte and nibble. What do you mean by the binary number system? Why is it be said that a computer understands only 0 and 1?	15
	and 1?	
3.	What do you understand by off-line, on-line and web-based systems? Explain the impact of web-based systems on business and society at large with one example.	15
l.	How is an information system helpful in improving and maintaining quality? Explain with a suitable example.	15
	What is an open-source free software? What are the features of the Linux operating system?	15
•	What are Windows accessories? What are the tools available under these accessories? Explain their usage in brief.	15
e gaga	<b>30</b>	
-45	CF1002/EE/20080521 · 1	e ov

(P.T.O)

7.	What are the characteristics of a Home-page?	5
8.	How are charts useful for managers to represent data and data-analysis in the proper form?	5
9.	What are the advantages of DBMS?	5
10.	Write a short note on the TCP/IP protocol.	5
11.	What is data mining? What are the tools used for data mining?	5
12.	How is a search-engine helpful while net-surfing?	5
13.	Write a short note on I-O devices.	5
14.	What are the various methods to acquire an application software?	5

- 11. Journalise the following transactions:
  - a) Mr. Sadhu started a business with cash Rs. 1,00,000, building Rs. 2,00,000 and land worth Rs. 4,00,000.
  - b) Purchased goods worth Rs. 5,00,000 from Anil Traders.
  - c) Sold goods worth Rs. 2,00,000 to Vijay on credit.
  - d) Received cash from Mr. Vijay Rs. 1,95,000 in full settlement of his account.
  - e) Cash withdrawn from bank by Sadhu for his personal use Rs. 89,000.
- 12. A company is manufacturing two products namely East and West. From the given data, find out their profits according to absorption costing.

Particulars	East Rs.	West Rs.
Direct Material per unit	06	08
Direct Labour	04	06
Selling price	20	30
Output	2000 units	2000 units

The total overheads are Rs. 12,000/-. Overheads to the extent of Rs. 8,000/- are fixed. Variable overheads are to be apportioned in the ratio of their output.

13. Following are the details given by Chaitali Mfg. Co.

5

Economic order quantity

1000 units

Lead Time

3 weeks

Weekly usage

100 units

Safety Stock desired

2 weeks

#### Calculate:

- a) Safety stock.
- b) Re-order level
- c) Maximum Inventory Level

- 14. From the following information; calculate:
  - i) Current Assets
  - ii) Current Liabilities
  - iii) Stock

Current Ratio : 2.8:1

Acid Test Ratio : 1.5:1

Working Capital: Rs. 3,24,000/-

#### Adjustments:

- i) Value of Closing Stock Rs. 88,000/-.
- ii) Provide Depreciation on Buildings at 5%, Furniture 10%, Motor Car 20%.
- iii) Godown Rent Rs. 1,000/- is outstanding.
- iv) R.D.D. to be maintained at 5% on debtors.
- v) Insurance is paid upto 31st July, 2006.

5.	Calculate	the wo	rking ca	pital from	the	followi	ng details :
----	-----------	--------	----------	------------	-----	---------	--------------

Sales (two month's credit)	9,00,000
Materials consumed (one month's credit)	2,25,000
Wages	1,80,000
Administrative Expenses	60,000
Sales Promotion Expenses	30,000
Income Tax	75,000
Production Expenses	2 40 000

- a) Raw Materials in Stock for one month.
- b) Stock of finished goods with the company is of one month.
- c) Cash balance to be maintained at Rs. 1,00,000/-.
- d) Time lag in the payment of wages and administrative expenses is one month.
- e) Sales promotion expenses are paid quarterly in advance.
- f) Income Tax is paid in 4 installments. One installment falls due in the next year.
- g) Safety margin to be provided at 15%.
- h) Gross profit is 25%.

 Following is the Balance Sheet of Sachin Gokhale & Co. for the year ended as on 31<sup>st</sup> March, 2006 and 2007 respectively.

Liabilities	2006	2007	Assets	1	
Share Capital Reserves P & L A/c	The second property of the second	4,50,000 3,10,000	Fixed Assets Investments	2006 4,00,000 50,000 2,40,000	3,20,000
Provision for Tax Creditors Loan	75,000 1,68,000	1,34,000 2,70,000	Debtors Bank	2,10,000 1,49,000	4,55,000
*	10,49,000	13,32,000		10,49,000	13,32,000

### Additional information:

- a) During the year, investments costing Rs. 8,000/- were sold for Rs. 8,500/-.
- b) New investments purchased 18,000/-.
- c) Depreciation provided during the year Rs. 70,000/-.
- d) Provision for Taxation Rs. 10,000/- was charged to profits after providing depreciation.
- e) Fixed Assets worth Rs. 10,000 were sold for Rs. 12,000/-
- f) Dividend paid in 2007 was Rs. 40,000/-.

Prepare a statement showing changes in working capital and sources of application of funds.

- 7. State the following accounting conventions.
  a) Convention of Disclosure.
  b) Convention of Materiality.
- 8. What is a Trial Balance? State its objectives.
- 9. Explain the causes and effects of over capitalisation. 5
- 10. Distinguish between standard costing and budgetory control. 5

#### CP1001/EE/20080520

### Accounting and Finance for Managers

Time: Three Hours

Marks: 100

#### Instructions to Candidates:

- 1) There are two sections.
- 2) Section I carries 60 marks and Section II carries 40 marks.
- 3) There are 6 questions in Section I out of which any four are to be attempted.
- 4) Section II has 8 questions and all are compulsory.
- 5) Figures to the right indicate full marks.
- 6) Answers to the two sections should be written in **one** and the **same** answer book.
- 7) Use of calculators is allowed.

#### SECTION I

- 1. Explain the meaning of Financial Management. Bring out the relationship between financial management and the other areas of management.
- 2. What do you understand by the analysis of financial statements? State its advantages and limitations.
  - What is a dividend? State the factors affecting the dividend policy of a business.
- 4. The following trial balance is extracted from the books of M/s. Lazy & 15 Lazy Co. for the year ended as on 31st March, 2006. You are required to prepare the Trading and Profit and Loss Account for the year ended as on 31st March, 2006 and a balance sheet as at that date.

3.

Trial Balance

	a manance	2
Particulars	Dr. Amt.	Cr. Amt.
Mr. Lazy's capital	1	1,62,000
Mrs. Lazy's capital		1,62,000
Purchases	2,80,000	1,02,000
Travelling Expenses	7,200	
Purchase Returns	,,	5,200
Bank Charges	3,200	0,200
Sales	0,200	4,60,000
Sales returns	8,400	4,00,000
Bad Debts	4,000	۵
Office Expenses	6,000	
Salaries	22,000	
Godown Rent	11,000	4. × 4
Interest on Loan	5,400	
Rent and Taxes	4,200	*
Discount allowed	4,800	
Carriage Inward	2,400	•
Carriage Outward	4,000	- ) >>
Discount received	1,000	3,200
Drawings of Mr. Lazy	12,000	3,200
Drawings of Mrs. Lazy	12,000	Ħ
Printing and Stationary	3,600	
Insurance Premium	11,000	
Electric Charges	4,400	2 6
Cash in Hand	2,800	<
Cash at Bank	5,200	ω"
Debtors	1,72,000	- (2
Opening Stock	1,24,000	
Furniture	42,800	
Office Equipment	32,000	-
Building	1,20,000	5 8
Motor Car	40,000	2
Creditors	20,000	96 000
Loan		86,000
Reserve for Doubtful debts	=	60,000
	9,44,400	6,000
	0,77,400	9,44,400