

# First Year B.B.M Degree Examinations

October / November 2014

(Directorate of Distance Education)

COMMERCE

DBA 210: FINANCIAL ACCOUNTING – I

Time: 3hrs.]

[Max. Marks: 70/80

Instructions to candidates:

«ZÁyÖUkÚE, ÆZEÜMÄ:

1. Students who have attended 30 Marks Internal Assessment scheme will have to answer for total of 70 Marks.  
30 CAPUMÄ DAVj PÄ ¥ZñVAiÄr-AiÄ°è SgÄ°Ä «ZÁyÖUkÚÄ 70 CAPUMÄ ¥ÄBUkÚE GvÄj, Ä ÄPÄ.
2. Students who have attended 20 Marks Internal Assessment scheme will have to answer for total of 80 Marks.  
20 CAPUMÄ DAVj PÄ ¥ZñVAiÄr-AiÄ°è SgÄ°Ä «ZÁyÖUkÚÄ 80 CAPUMÄ ¥ÄBUkÚE GvÄj, Ä ÄPÄ.
3. Note: Present value and annuity tables are allowed.

## SECTION – A

**I. Answer any TWO of the following questions. 5 marks each :**

2 x 5 = 10 Marks

1. Write a note on 'Money Measurement concept'.
2. Differentiate between Hire purchase and sales.
3. Write a note on Royalty and minimum rent.
4. Define Partnership. Explain its features.

## SECTION – B

**II. Answer any THREE of the following questions. 10 marks each:**

3 x 10 = 30 Marks

5. Enter the following Transaction in Three Column Cash Book.

Jan 2013 01: Balance of cash in hand ` 6,000 and at bank ` 8,000  
 02: Bought goods for cash ` 400 and for cheque ` 1,500  
 05: Drew cash for office use ` 1,500  
 07: Paid Anil by cheque ` 4,900 in full settlement of account for ` 5,000  
 09: Paid salary ` 900  
 15: Paid into bank ` 2,000  
 16: Sold goods for cash ` 4,000  
 19: Received ` 5,800 from Sowmya in full settlement of her A/c ` 6,000

Contd.....2

- 21: Paid for advertisement ` 100
- 25: Paid Krishna ` 800
- 28: Drew cheque for personal use ` 100
- 31: Paid Salary by cheque ` 1,000

6. From the following information prepare manufacturing A/c and Calculate the cost of production.

Opening Stock:	
Raw materials	30,000
Work in progress	38,000
Finished goods	75,000
Purchase of Raw materials	3,40,000
Wages	40,000
Returns of Raw materials	5,000
Factory expenses:	
Rent & rates	6,000
Salaries	15,000
Postage & telephone	1,000
Depreciation on Machinery	8,000
Maintenance charges	2,500
Depreciation on Shed	2,000
Carriage inward on raw materials	2,000
Closing stock:	
Raw materials	28,000
Work in progress	36,000
Finished goods	95,000

7. A firm purchased a lease for ` 10,000 to be depreciated over a period of four years under annuity method. The rate of Interest is 5% per annum. The annuity table shows that the annual amount is required to write off Rupee one in four years at 5% per annum is Rupee 0.282012

Prepare lease Account for 4 Years.

8. A and B were carrying on a business in partnership sharing profit and losses in the ratio of 3:2 respectively their books of accounts on 31.12.1998. Their Balance sheet was as follows:

Liabilities		Assets	
Creditors	20,000	Furniture	20,000
Reserve	30,000	Stock	1,00,000
Capitals		Debtors	50,000
A	90,000	Cash	30,000
B	60,000		
	2,00,000		2,00,000

Mr. B Died on 1<sup>st</sup> May 1999. Partnership deed provided that:

- a) Capital to his credit on the date of death
- b) His share of reserve at the date of last balance sheet
- c) His share of profit at the date of his death based on the average profit of the last three year profit.
- d) By the way of goodwill his share of total profits for the preceding three accounting years

The profit of three years were:

1996 – ` 41,800, 1997 – ` 39,200, 1998 – ` 45,000,

Prepare 'B's Capital A/c and its Executor's Loan A/c

Clearly show your Calculation.

9. From the following particulars prepare a Bank reconciliation statement as on 31<sup>st</sup> March 2010.
- a) Bank balance as per pass book on 31.03.2010 was ` 15,200
  - b) Bank charges debited in the Pass book ` 130
  - c) Cheque issued but not presented to Bank for payment ` 2,000
  - d) Cheque deposited into bank but not credited in the pass book ` 7,000
  - e) A cheque entered as deposit in the cash book instead of payment of ` 200
  - f) ` 364 paid into bank had been entered twice in the Cash book
  - g) The receipt column of Cash book had been overcast by ` 1,000
  - h) A cheque drawn for ` 9 had been incorrectly entered in the cash book as ` 99

### SECTION – C

**III. Answer any TWO of the following questions. 15 marks each:** 2 x 15 = 30 Marks

10. From the following receipts and payment A/c and Balance sheet of Mother India Club, prepare an Income and expenditure A/c for the year ended 31.12.2005 and balance sheet as on that date.

#### Balance Sheet as on 31.12.2004

Liabilities	`	Assets	`
Capital fund	61,000	Building	64,000
Subscription 2005		Subscription Receivable	1,600
Received in advance	1,000		
Sundry expenses payable	4,000	Rent Receivable	400
Bank Loan	20,000	Furniture	12,000
		Cash in hand	8,000
	<u>86,000</u>		<u>86,000</u>

Receipt and payments for the year ended 31.12.2005

Contd.....4

<b>Receipts</b>		<b>Payments</b>	
To	Balance b/d	8,000	By Sundry Expenses:
			2004 4,000
			2005 <u>6,000</u> 10,000
”	Subscription	”	Salary to staff 4,400
	2004 1,600	”	Benefit show expenses 6,000
	2005 17,600	”	Investments 10,000
	2006 <u>2,800</u> 22,000	”	Bank Loan 8,000
”	Entrance fee 400	”	Balance C/d 6,000
”	Rent 4,000	”	
”	Receipt from benefit show 10,000		
	44,400		44,400

**Adjustments:**

- 1) Subscription outstanding ` 1,000
- 2) Salary to staff paid in advance ` 400
- 3) Interest on Bank Loan accrued but not paid ` 2,400
- 4) Depreciation on furniture ` 1,000
- 5) Depreciation on Building ` 4,000
- 6) Half of entrance fees Capitalised

11. Good, Best and Better were partners sharing Profit & Losses 2:1:1 respectively. Their Balance sheet on 31<sup>st</sup> Dec 2011 was:

Liabilities	`	Assets	`
Reserve fund	5,000	Building	18,000
Bills payable	2,000	Plant	14,000
Creditors	8,000	Motor Car	4,000
Capital		Stock	10,000
Good	16,000	Debtors 7,000	
		Less RBD <u>1,000</u>	6,000
Best	12,000	Cash	1,000
Better	10,000		
	53,000		53,000

Best retires on that date on the following terms:

- 1) The goodwill of the firm is to be valued at ` 7,000
- 2) Stock and Building are to be appreciated by 10%
- 3) Plant and Motor Car are to be depreciated by 10%
- 4) Provision for Bad debts is no more necessary
- 5) It is decided not to maintain goodwill account in the books

Prepare necessary accounts and Draw Balance Sheet of Good and Better

12. From the following Trial Balance and other information relating to the business of Mr. Maruthi, you are required to prepare trading and P/L A/c for the year ended 31<sup>st</sup> Dec. 2011 and the Balance Sheet as on that date:

	Dr	Cr
Opening Stock:	30,000	—
Purchases & Sales	2,05,000	3,54,000
Returns	4,000	5,000
Carriage on purchases	5,000	—
Wages	20,000	—
Power & Light	2,000	—
Discounts	1,000	2,000
General Expenses	15,000	—
Salaries	10,000	—
O/S salary	—	3,000
O/S Rent	—	1,000
Depreciation	15,000	—
Rent	12,000	—
Prepaid Insurance	1,000	—
Maruthi's Life Insurance premium	1,000	—
Insurance	2,000	—
Income Tax paid	3,000	—
Land & Building	1,00,000	—
Furniture	20,000	—
Drs & Crs	45,000	50,000
B/R & B/P	10,000	9,000
Drawing & Capital	5,000	2,00,000
Cash in hand	68,000	—
Plant & Machinery	50,000	—
	<u>6,24,000</u>	<u>6,24,000</u>

**Adjustments:**

- 1) Closing stock on 31.12.2011 ` 40,000
  - 2) Stock destroyed by fire was ` 2,000 and the insurance company accepted the claims partly for ` 1,500
  - 3) Purchase includes goods worth ` 1,000 purchased for private purposes.
  - 4) Create R.B.D at 5% on Debtors.
13. The Raj Kamal & Co Ltd leased a property from Suhas at a royalties of ` 1.00 per ton with a minimum rent of ` 20,000 per annum. Each years short working is recoverable in the succeeding two years.

In the event of strike the minimum rent not being reached the lease provided that minimum rent stands reduced proportionately to the length of the stoppage.

The result of the working were as under

Contd.....6

<u>Year</u>	<u>Production</u> <u>(Tonnes)</u>
2007	Nil
2008	6,500
2009	18,000
2010	20,000
2011	25,000
2012	12,000 (3 months strike)
2013	20,000

Prepare Royalties A/c, Short working A/c, Suhas A/c in the books of Raj Kamal & Co.

#### SECTION – D

*Note: Compulsory question for 80 marks scheme only*

*Answer any ONE of the following questions, TEN marks each.*

1 x 10 = 10 Marks

14. What do you mean by Non Trading Concerns? What are the difference between Receipts and Payments Accounts and Income and Expenditure Account.
15. Aishu Traders purchased machinery on 1.1.2011 on hire purchase basis. The cash price of Asset was ` 56,000. ` 15,000 down payment and balance in 3 equal annual installments of ` 15,000. Interest charged was 5% and depreciation was at 20% on W.D.V method.

Prepare machinery A/c and Hire vendor account in the books of Aishu traders.

\* \* \* \* \*

*Contd.....7*

# የገቢዎች ልማት

## « ስራ - J

I. ለተሰጠው ጥያቄ ይገባል የሥራ ስራዎች 1/2 ገጽ ላይ 5 ርዕሰ ጉዳዮች፡፡ 2 x 5 = 10 Marks

1. ግብር ለማሰባሰብ የሚያስፈልገውን ገንዘብ ለማግኘት ማቆም ይቻላል።
2. ስራዎች ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል።
3. ገንዘብ ለማሰባሰብ ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል።
4. የሥራ ስራዎች ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል።

## « ስራ - ©

II. ለተሰጠው ጥያቄ ይገባል የሥራ ስራዎች 1/2 ገጽ ላይ 10 ርዕሰ ጉዳዮች፡፡ 3 x 10 = 30 Marks

5. የገንዘብ ልማት ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል።

- ደብዳቤ 2013
- 01: የገንዘብ ልማት ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል ፣ 6,000 ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል ፣ 8,000
  - 02: ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል ፣ 400 ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል ፣ 1,500
  - 05: የገንዘብ ልማት ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል ፣ 1,500
  - 07: ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል ፣ 5,000 የገንዘብ ልማት ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል ፣ 4,900
  - 09: ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል ፣ 900
  - 15: ግብር ለማሰባሰብ የሚያስፈልገውን ገንዘብ ለማግኘት ማቆም ይቻላል ፣ 2,000
  - 16: ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል ፣ 4,000
  - 19: ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል ፣ 6,000 ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል ፣ 5,800
  - 21: የገንዘብ ልማት ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል ፣ 100
  - 25: የገንዘብ ልማት ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል ፣ 800
  - 28: ፣ 100 ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል ፣ የገንዘብ ልማት ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል ፣
  - 31: ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል ፣ 1,000

6. የገንዘብ ልማት ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል ፣ ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል ፣ የገንዘብ ልማት ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል ፣

የገንዘብ ልማት ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል ፣	
የገንዘብ ልማት ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል ፣	30,000
የገንዘብ ልማት ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል ፣	38,000
የገንዘብ ልማት ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል ፣	75,000
የገንዘብ ልማት ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል ፣	3,40,000
የገንዘብ ልማት ለማስፈጸም ለሚያስፈልጉት ገንዘብ ለማግኘት ማቆም ይቻላል ፣	40,000

Contd.....8

PIZAN <sup>a</sup> AUUMA Rj AC <sup>a</sup> AFA <sup>a</sup> Aw	5,000
PASAÖEE <sup>a</sup> ZI	
ArUE <sup>a</sup> AvAU P <sub>h</sub>	6,000
AS <sup>1/4</sup>	15,000
CAZE <sup>a</sup> AvAU vAw	1,000
AiAvEEAYP <sub>h</sub> at za <sup>a</sup> BA <sup>-</sup> E <sup>a</sup> P P <sub>1/2</sub>	8,000
BA <sup>a</sup> A <sup>a</sup> Aj <sup>a</sup> ZI	2,500
±qj <sup>a</sup> BA <sup>o</sup> EA <sup>a</sup> P P <sub>1/2</sub>	2,000
PIZAN <sup>a</sup> AzAx <sup>a</sup> Dz <sup>a</sup> ArUE <sup>a</sup> ZI	2,000
Caw <sup>a</sup> za <sup>a</sup> AEA:	
PIZAN <sup>a</sup> AzAx <sup>a</sup> DU <sup>a</sup> KA	28,000
CgE <sup>1</sup> za <sup>a</sup> h <sub>h</sub> PAU <sup>a</sup> KA	36,000
1 za <sup>a</sup> AU <sup>a</sup> KA	95,000

7. MAZÄ<sup>a</sup> AU<sup>a</sup> PAIAA UÄWUE Rj Ä<sup>a</sup> CAIA<sup>o</sup> è` 10,000PE Rj Ä<sup>a</sup> C<sup>1</sup> za<sup>a</sup> NY CzPE EA<sup>a</sup> AI<sup>a</sup> a<sup>a</sup> PU<sup>a</sup>DUMA C<sup>a</sup> K<sup>a</sup> WUE CEÄEn «za<sup>a</sup> E<sup>a</sup> z<sup>a</sup> P P<sub>1/2</sub> AIÄEÄB v<sup>a</sup> UÄIA<sup>a</sup> wÄ<sup>a</sup> IAÄ<sup>o</sup> z<sup>a</sup> E<sup>a</sup> A<sup>a</sup> TIÖPA Sr<sup>a</sup> z<sup>a</sup> h<sub>h</sub> PÄ ±Ä 5g<sup>a</sup> PUÄO EZÄY<sup>a</sup> YÄ<sup>a</sup> PU<sup>a</sup>D CEÄEn mÄS<sup>-</sup> IEÄ CEÄ<sup>a</sup> ÄgÄ 5% Sr<sup>a</sup> z<sup>a</sup> h<sub>h</sub> PE<sup>a</sup> 1PE<sup>a</sup> P P<sub>1/2</sub> AIÄÄ ` 0.282012 DVgÄv<sup>a</sup> z<sup>a</sup> UÄWUE Rj Ä<sup>a</sup> SÄVÄIAEÄB EA<sup>a</sup> AI<sup>a</sup> a<sup>a</sup> PU<sup>a</sup>DPE vÄIAÄj 1.

8. 'J' a<sup>a</sup> AvÄU<sup>a</sup> '©' YÄ<sup>a</sup> ÄZÄg<sup>a</sup> h<sub>h</sub> AvZÄY<sup>a</sup> - Ä<sup>a</sup> EI<sup>a</sup> P P<sub>1/2</sub> EÄB 3:2gÄ CEÄYÄv<sup>a</sup> z<sup>a</sup> P è<sup>o</sup> AaP<sup>a</sup> EYÄAv<sup>a</sup> Äg<sup>a</sup> E 31.12.1998 gÄZÄ C<sup>a</sup> h<sub>h</sub> A CqÄ<sup>a</sup> E YÄv<sup>a</sup> RE P<sub>1/2</sub> PAqAwz<sup>a</sup> E

d <sup>a</sup> A <sup>a</sup> Äj	`	D <sup>11</sup>	`
ZF <sup>a</sup> U <sup>a</sup> KA	20,000	Ä <sup>a</sup> Ö <sup>a</sup> EAY <sup>a</sup> P <sub>h</sub> at	20,000
«ÄÄ <sup>a</sup> P <sup>a</sup>	30,000	h <sub>h</sub> PAU <sup>a</sup> KA	1,00,000
SAq <sup>a</sup> P <sup>a</sup> A <sup>a</sup> :		I Ät <sup>a</sup> U <sup>a</sup> KA	50.000
J	90,000	E <sup>a</sup> U <sup>a</sup> zÄ	30,000
©	60,000		
	2,00,000		2,00,000

CEÄAPA 1EÄ<sup>a</sup> AIÄ 1999gÄZÄ '©' g<sup>a</sup> P<sub>h</sub>Ä z<sup>a</sup> zEA<sup>o</sup> EEA<sup>a</sup> Cz<sup>a</sup> h<sub>h</sub> a<sup>a</sup> AvÄU CzPE<sup>a</sup> ASAC<sup>a</sup> z<sup>a</sup> Av<sup>a</sup> YÄ<sup>a</sup> ÄUÄj PAIA P<sub>h</sub> ÄgÄUMÄ EAwa<sup>a</sup> E

- a) DqÄ<sup>a</sup> E YÄv<sup>a</sup> PAIA CEÄAP<sup>a</sup> zÄZÄ EgÄ<sup>a</sup> Ä SAq<sup>a</sup> P<sup>a</sup> A<sup>a</sup> P<sup>a</sup> EÄB YÄ<sup>a</sup> PAIA<sup>a</sup> C<sup>o</sup> DgÄVgÄvÄg<sup>a</sup> E
- b) DqÄ<sup>a</sup> E YÄv<sup>a</sup> PAIA CEÄAP<sup>a</sup> zÄZÄ EgÄ<sup>a</sup> Ä C<sup>a</sup> h<sub>h</sub> A YÄ<sup>o</sup> EA «ÄÄ<sup>a</sup> P<sup>a</sup> EÄB YÄ<sup>a</sup> PAIA<sup>a</sup> D<sup>o</sup> D<sup>a</sup> j gÄvÄg<sup>a</sup> E
- c) ÄgÄ<sup>a</sup> zÄ CEÄAP<sup>a</sup> zÄ P<sub>h</sub> V<sup>a</sup> EÄ C<sup>a</sup> EA YÄ<sup>o</sup> EA - Ä<sup>a</sup> P<sup>a</sup> EÄB PÄ<sup>a</sup> - PÄ<sup>a</sup> ÖZÄ ÄÄEgÄ a<sup>a</sup> PU<sup>a</sup>DZÄ<sup>a</sup> h<sub>h</sub> Ä<sup>a</sup> zÄ DzÄg<sup>a</sup> z<sup>a</sup> P è<sup>o</sup> YÄ<sup>a</sup> PAIA<sup>a</sup> PÄ<sup>a</sup> zÄg<sup>a</sup> h<sub>h</sub> AvgÄvÄg<sup>a</sup> E
- d) ÄEÄ<sup>a</sup> ÄÄEÄB P<sub>1/2</sub> zÄ ÄÄEgÄ a<sup>a</sup> PU<sup>a</sup>DZÄ - Ä<sup>a</sup> zÄ DzÄg<sup>a</sup> zÄ ÄÄ<sup>-</sup> E ÄEÄ<sup>a</sup> ÄZÄ ÄE<sup>a</sup> v<sup>a</sup> P<sup>a</sup> EÄB YÄ<sup>a</sup> PAIA<sup>a</sup> PÄ<sup>a</sup> zÄg<sup>a</sup> h<sub>h</sub> AvgÄvÄg<sup>a</sup> E

- Ä<sup>a</sup> zÄ «<sup>a</sup> h<sub>h</sub> A F P<sub>1/2</sub> PAqAw<sup>a</sup> E EgÄv<sup>a</sup> z<sup>a</sup> E

1996 - ` 41,800, 1997 - ` 39,200, 1998 - ` 45,000

'©' g<sup>a</sup> P<sub>h</sub>Ä SAq<sup>a</sup> P<sup>a</sup> A<sup>a</sup> SÄVÄIAEÄB a<sup>a</sup> AvÄU ÄgÄ ÄZÄg<sup>a</sup> Ä<sup>a</sup> SÄVÄIAEÄB vÄIAÄj 1 «<sup>a</sup> h<sub>h</sub> P<sup>a</sup> ÄZÄ - PIZÄgÄ ÄÄÄr.







Evbjē a ZUMKA	15,000	—
AS¼	10,000	—
Sgā APAZA AS¼	—	3,000
Sgā APAZA ArU	—	1,000
RP½	15,000	—
ArU	12,000	—
MAAvI ¥A <sup>a</sup> lv « <sup>a</sup> B	1,000	—
IAgAwAiA fA <sup>a</sup> A « <sup>a</sup> B ; «AAiAA	1,000	—
« <sup>a</sup> B	2,000	—
CZAaiA vj Ue ¥A <sup>a</sup> lv	3,000	—
«A <sup>a</sup> AvAUPI Uq	1,00,000	—
AOEAYPjAt	20,000	—
I AtUMKA <sup>a</sup> AvAU ZPUMKA	45,000	50,000
PKEqA APAZA <sup>a</sup> AvAU Sgā APAZA OAR	10,000	9,000
AvA a ZH <sup>a</sup> AvAU SAqP A¼	5,000	2,00,000
PEEP gA <sup>a</sup> A EUZA	68,000	—
AvP gA <sup>a</sup> AvAU AiAAvi	50,000	—
	<u>6,24,000</u>	<u>6,24,000</u>

°KEAZAtPUMKA:

- 1) 31.12.2011 PĒ CAw<sup>a</sup>A<sup>a</sup> bPA` 40,000
- 2) CVBAiA<sup>a</sup>AE@PA<sup>a</sup> bPA EA±P ÁzizNĪ` 2,000<sup>a</sup>AvAU CzPAM CVB «<sup>a</sup>BAiAA PKEI O ¥j °AgA` 1,500.
- 3) Rj ÁCAiA<sup>o</sup>e` 1,000`ÉAiA Rj ÁCAiAA<sup>a</sup> AvPAM S¼P PKEAqzNĪ JAZA ¥j UAtP zÉ
- 4) MI AO I AtUMKAP è ±Á 5gPUEAB CEĀ<sup>a</sup>AAEÁ<sup>a</sup> zA<sup>a</sup> °PAM vUÉ-Āj .

13. gAei PPA`i PA¥P AiA<sup>a</sup> gA<sup>a</sup> °A<sup>a</sup> igP j AzA UAWUaiA CzAgzA<sup>a</sup> ĀĀ`É MAZĀ UAtAiAÉAB PkµĀ` ArUÉ` 20,000 ¥lv<sup>a</sup> µD gAAiAzEA` 1 ¥lv I µUÉ °AUKE ¥lv<sup>a</sup> µDZA PkµĀ` ArUaiA PKEgMAiAÉAB<sup>a</sup> MAACÉĀ JgqĀ<sup>a</sup> µDUMKAP è vĀA°PKEVĀPĀ<sup>a</sup> AiA<sup>a</sup> AzA DzAgzA<sup>a</sup> ĀĀ`É UAWUaiAÉAB ¥qĀiA`Á-ĀvĀ.

MAZĀ<sup>a</sup> Ā¼É<sup>a</sup> AµµgĀ EiqzĀgÉ PkµĀ` ArUaiAÉAB<sup>a</sup> AµµgĀ CA<sup>a</sup>UÉ Pk<sup>a</sup>Ā<sup>a</sup> ĀĀqPĀ M¥ĀZĀ<sup>a</sup> ĀĀqĀÁ-ĀvĀ.

UAtAiA PĒ<sup>a</sup> zA ¥P vĀA±Ā F P¼PAqĀwzÉ

aµD	GVAZEE
	(I EtUMKAP j)
2007	- E@e -
2008	6,500
2009	18,000
2010	20,000
2011	25,000
2012	12,000 (aĀEGĀ wAUMKA <sup>a</sup> AµµgĀ)

2013 20,000

gÁei PPA~i PIA~P: ~A, PzP e gÁAiAZIEA SÁVÉ PKEGMÉ G~AIEÁUZA SAVÉ ~A~A, IGR~A  
SÁVUKEAB vGÉ-Áj. *Contd.....12*

«~ÁUA- r

KEZEÚA: 80 CAPU~A ~B ~VPUÉ EgA~A P~AIAIA ~BÚA

IV. AIA~AZAZ~E MAZÁ ~BÚÉ GVJ 1: VÁ 10 CAPU~A:

1 x 10 = 10 Marks

14. A~ÁgÁv~A ~AWA EUMÉAB KEAZÁ Cxé~A~j? 1ÁP~V a~VÁU ~A~V SÁVU~A E~A~EA  
a~VÁ, U~A~A~A °ÁUME DzÁAIA a~VÁU RZÁÖ SÁVU~A E~A~EA a~VÁ, U~A~A~A P~A?

15. L~Á m~qjig~A ~EÁAPA 1.1.2011gAZÁ ~ÁRUÉ Rj Á~ ~Z~VIAI°E MAZÁ AIAV~EAB  
EUZÁ ~ÉÉ ` 56,000PÉ Rj Á~ a~ÁrgÁVÁGÉ ` 15,000UMÉAB vP~E ~A~AIAVAI~E, G~ZÁ  
a~E~EAB ` 15,000ZÁVÉ 3 a~Á~OPA ~A P~WER e ~A~V a~Áq~A M~AZPÁVgÁVZÉ ±Á.  
5gÁ z~zP e S~AIAEAB «Cü~A a~VÁU a~Á~OPA ±Á. 20%gÁ z~zP e E~PÉ P~AZÁ ~P~AIAEAB  
VUAI~A P~EÁj zÉ

a~Á° EA «a~gU~AZÁ AIAV~ZÁ SÁVÉ a~VÁU ~ÁRUÉ a~ÁGÁI UÁG~A SÁVÁIAEAB L~Á m~qjii  
~A, PzP e vGÉ-Áj.

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