

Use separate answer
script for each group

M.A. Examination, 2016
Rural Management
Semester – I
Course -IV

Time: 4 Hours

Full Marks: 80

Questions are of value as indicated in the margin

Group – A
Subject: Financial Accounting

Question No. 1 compulsory. Answer any other three questions.

Question No. 1

- (a) What is book keeping? What are the objectives of Book-Keeping ? 5Marks
(b) Define accounting? What are the functions of accounting? 5Marks

Question No. 2

10 Marks

Pass journal entries in the books of Mr.Keshav.

2016 Jan 1	Commenced business with	Rs.1,00,000
2	Amount Paid into Bank	Rs. 80,000
3	Purchase of goods from Ram	Rs. 26,000
5	Purchase of goods by cheque	Rs. 15,000
7	Cash Sales	Rs. 21,000
12	Credit sales to Nayan	Rs. 25,000
15	Cash drawn from bank for office use	Rs.5,000
23	Cheque received from Nayan	Rs. 24,500
23	Discount allowed to Nayan	Rs. 500
31	Salaries paid to staff	Rs.10,000

Question No. 3

10 Marks

Draw Accounting Equation on the basis of following information and prepare Balance Sheet.

1.	Mr. Ray commenced business with cash	Rs.2,00,000
2.	Purchase of goods on credit	Rs.1,60,000
3.	Sale of goods costing Rs.90000 for cash	Rs.1,20,000
4.	Purchase of goods on cash	Rs.1,40,000
5.	Paid to creditors	Rs.40,000
6.	Cash withdrawn for personal use	Rs.20,000
7.	Purchase of furniture by cash	Rs.6,000
8.	Goods costing Rs.120000 sold on credit	Rs.1,60,000
9.	Salaries to staff	Rs.10,000
10.	Shop Rent paid	Rs.4,000

Question No. 4

10 Marks

Enter the following transactions in a Double Column cash book of Mr. Shishir

2016

January

1	Capital	Rs.1,00,000
3	Cash paid to Mr. Rajesh	Rs.12,000
	Discount allowed by him Rs. 200	
10	Received cash from Mr. Sunil and	Rs,5,800
	Discount allowed to him Rs.200	
13	Cash Sales	Rs.30,000
15	Electricity Charges	Rs.2,000
21	Miscellaneous Expenses paid	Rs.4,000
30	Received from Mr. Mohan and	Rs.6,900
	Discount allowed him Rs.100	
31	Goods purchased in cash	Rs.10,000
31	Freight charges paid	Rs.1,000

Question No. 5

10 Marks

From the following Trial Balance prepare final accounts

Particulars	Debit Amount Rs.	Particulars	Credit Amount Rs.
Opening Stock	25000	Sales	378000
Depreciation	14000	Commission	4000
Carriage Inward	1400	Capital	342600
Furniture	16000	Creditors	35000
Carriage Outwards	1000	Bills payable	10000
Plant & Machinery	400000	Return Outwards	27600
Cash	17800		
Salaries	15000		
Debtors	38000		
Discount	3000		
Bills Receivables	34000		
Wages	32000		
Sales Returns	28000		
Purchase	172000		
Total	797200	Total	797200

Question No. 6

Write short note on the following.

- | | |
|---------------------------------------|---------|
| a) Basic concepts of Accounting. | 4 Marks |
| b) Double entry system of Accounting. | 2 Marks |
| c) Balance Sheet | 4 Marks |

Group – B

Subject: Principles of Management

Answer question No. 1 and any three from the rest

1. Answer the following questions: $5 \times 2 = 10$
(a) Define management.
(b) What are the types of organizational structures?
(c) What is the full form of VMOSA?
(d) What is behavioural objective?
(e) State the importance of democracy in an organization (two points).
2. (a) Distinguish between traditional view and modern view of management.
(b) Discuss the scope of management as a profession.
(c) Discuss the functions of management. $4 + 3 + 5$
3. (a) Discuss the Line organizational structure of management with illustrations.
(b) How it differs from Line and Staff organizational structure ? $7 + 3$
4. (a) Do you think Vision and Mission of any organization are different? Justify.
(b) Why and when VMOSA is used?
(c) The vision, mission, strategies and action plan of the programme “Kanyashree” in West Bengal. $2 + 3 + 5$
5. (a) What are the characteristics of a sound organization ?
(b) Prepare a Gantt chart for one year (2016) to fulfill the following objective “Eradication of poverty” for a village. $5 + 5$
6. Write short notes on **any four** $2.5 \times 4 = 10$
(a) Principles of Management.
(b) Management as a profession - Discuss
(c) Matrix organizational structure.
(d) Gantt Chart
(e) Action steps
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