Register Number:
Name of the Candidate:

# M.Sc. DEGREE EXAMINATION, May 2015 <br> (REAL ESTATE VALUATION) 

(FIRST YEAR)
120: ACCOUNTANCY AND STATISTICS

## Answer any FIVE questions

1. Define book keeping. Explain accounting concepts and principle.
2. Explain different types of depreciation.
3. Explain the different methods of presentation of data.
4. Calculate mean, median, mode from the following data

| Marks | 0 | 20 | 40 | 60 | 80 | 100 | 120 |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| No. of students | 80 | 76 | 50 | 28 | 18 | 9 | 3 |

5. Explain different types of sampling methods.
6. Write short not on:
a) Uses of Index numbers
b) Problems of index numbers.
7. Explain different methods of forecasting.
8. From the following trail balance. Prepare trading. Profit and loss account and Balance sheet as on 31st March 2014.

| Debit balance | $₹$ | Credit balances | $₹$ |
| :--- | ---: | :--- | ---: |
| Drawings | 4,500 | Capital | 24,000 |
| Purchases | 20,000 | Sales | 30,500 |
| Return inwards. | 1,500 | Discount | 1,900 |
| Stock (1.4.2013) | 8,000 | Creditors | 10,000 |
| Salary | 4,200 | Bills payable | 2,500 |
| Wages | 1,200 |  |  |
| Rent | 350 |  |  |
| Bad debts | 400 |  |  |


| Debtors | 14,000 |  |  |
| :--- | ---: | ---: | ---: |
| Cash in hand | 260 |  |  |
| Cash at bank | 5,940 |  |  |
| Insurance | 400 |  |  |
| Trade expenses | 300 |  |  |
| Printing | 150 |  |  |
| Furniture | 2,000 |  | $\mathbf{6 8 , 9 0 0}$ |
| Machinery | 5,000 |  |  |
| Discounts | 700 |  |  |
|  | $\mathbf{6 8 , 9 0 0}$ |  |  |

## Adjustments:

a) Closing stock was valued at ₹ $7,000 /-$
b) Insurance was prepaid to the extent of ₹ $60 /-$
c) Outstanding liabilities were : salary ₹ 200/- ; Wages ₹200/-
d) Make provisions for doubtful debts at $5 \%$ on sundry debtors.
e) Calculate Interest on capital $5 \%$ p.a.
f) Depreciate machinery at $5 \%$ and furniture at $10 \%$
g) Provide for discount on creditors at $1 \%$
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