

INTERNAL ASSIGNMENT QUESTIONS

B.Com. I YEAR

ANNUAL EXAMINATIONS - 2026



PROF. G. RAM REDDY CENTRE FOR DISTANCE EDUCATION

(RECOGNISED BY THE DISTANCE EDUCATION BUREAU, UGC, NEW DELHI)

OSMANIA UNIVERSITY

(A University Accredited by NAAC with "A" + Grade Category – I Graded Autonomy by UGC)

DIRECTOR

Prof. N.Ch. Bhattacharyulu

Hyderabad – 7, Telangana State

**PROF.G.RAM REDDY CENTRE FOR DISTANCE EDUCATION
OSMANIA UNIVERSITY, HYDERABAD – 500 007**

Dear Students,

Each student has to write the answers to the Assignment questions with neat own handwriting using **BLUE PEN** (Black Ink not allowed) for each paper. Assignments have to submit after the payment of Rs.500/- by showing the receipt of the same. If the Assignment is not submitted within stipulated time i.e. before the theory exams / last date is treated as absent.

Methodology for writing the Assignments (Instructions) :

1. First read the subject matter in the course material that is supplied to you.
2. If possible read the subject matter in the books suggested for further reading.
3. You are welcome to use the PGRRCDE Library on all working days for collecting information on the topic of your assignments. (10.30 am to 5.00 pm).
4. Give a final reading to the answer you have written and see whether you can delete unimportant or repetitive words.
5. The cover page of the each theory assignments must have information as given in FORMAT below.

FORMAT

1. NAME OF THE STUDENT :
2. ENROLLMENT NUMBER :
3. NAME OF THE COURSE :
4. YEAR (I, II & III) :
5. TITLE OF THE PAPER :
6. DATE OF SUBMISSION :

6. Write the above said details clearly on every subject assignments paper, otherwise your paper will not be valued.
7. Tag all the assignments paper wise and submit them in the concerned counter.
8. Submit the assignments on or before **15th June, 2026** at the concerned counter at PGRRCDE, OU on any working day and obtain receipt.

DIRECTOR

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INTERNAL ASSIGNMENT - ANNUAL - 2026
PAPER - I Subject : BUSINESS ECONOMICS

Note : Write the Answers in A4 size white papers with Blue ink / ball point pen only

Section – A

Answer the following short questions (each question carries two marks) (5Qx2M=10 Marks)

1. Differentiate Micro and Macro Economics.
2. Briefly state the internal economies of scale.
3. What is Oligopoly? What are its features.
4. What are business cycles? Give its features
5. What is the purpose of capital account of the balance of payments.

Section – B

Answer the following Questions (each question carries Five marks) (2Qx5M=10 Marks)

1. Explain critically the different theories of Profit.
2. What have been the objectives of GATT? Critically examine its role.

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PAPER – II Subject : FINANCIAL ACCOUNTING

Note : Write the Answers in A4 size white papers with Blue ink / ball point pen only

Section – A

Answer the following short questions (each question carries two marks) (5Qx2M=10 Marks)

1. What do you understand by subsidiary books? List its types.
2. Ms. Sujata receives two bills from Ms. Aruna dated 1st January 2022 for 2 months. The first bill is for Rs10,200 and the second bill is for Rs15,000. The First bill is discounted immediately with the bank for Rs. 10,000 and the second bill was endorsed in favour of Mr. Sree on 3rd January 2022. Pass the necessary journal entries in the books of Ms. Sujata.
3. Trial balance of Anurag did not agree. It showed an excess credit Rs.10,000. Anurag put the difference to suspense account. He located the following errors : (i) Sales return book over cast by Rs 1,000. (ii) Purchases book was undercast by Rs. 600. (iii) Goods to Ram Rs. 1,000 were recorded through sales book. (iv) Credit purchases from M & Co. Rs. 8,000 were recorded through sales book. (v) Salary paid Rs 2,000 was debited to employee's personal account.
4. What do you mean by Joint Ventures? How is it different from consignment?
5. Define provision and reserve. List its types.

Section – B

Answer the following short questions (each question carries two marks) (5Qx2M=10 Marks)

1. Prepare Bank Reconciliation Statement of M/s Ashima Travels, from the following Informations :
Bank overdraft as per Cash Book on 31st July, 2014 Rs 45,000
Cheques issued but not presented for payment Rs 17,500
Cheques deposited but not yet collected by the bank RS 9,600
Interest on investment collected by the bank Rs 2,300
Bank charges Rs 350 debited by the bank not yet entered in the cashbook.

2. From the following trial balance of M/s Kaushal Traders, prepare Trading and Profit and Loss Account for the year ended 31st March 2012 and a Balance Sheet as on that date :

Dr . Balances	Rs.	Cr. Balances	Rs.
Opening Stock as on 01.04.2011	16,000	Capital	80,000
Purchases	75,000	Sales	200000
Sales returns	5,000	Purchase returns	2000
Carriage Inwards	1,500	Discount	500
Plant & Machinery	40,000	Sundry Creditors	10000
Furniture & Fixtures	5,000	Bills Payable	1500
Freehold property	45,650		
Cash in hand	5,000		
Carriage outwards	400		
Wages	30,000		
Salaries	18,000		
Lighting (factory)	800		
Sundry Debtors	28,000		
Travelling expenses	1200		
Rent and Taxes	4,800		
Drawings	5,000		
Insurance	450		
General expenses	12,200		
	2,94,000		2,94,000

Adjustments:

- i. Stock on 31st March 2012 was valued at Rs 38,000 (market value Rs. 20,000).
- ii. Wages amounting to Rs 2,000 and salaries amounting to Rs. 1,500 are outstanding.
- iii. Prepaid insurance amounted to Rs 150.
- iv. Provide depreciation on plant and machinery at 5% and on furniture and fixtures at 10%.

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PAPER – III Subject : Industrial Organisation & Management (IOM)

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Section – A

Answer the following short questions (each question carries two marks) (5Qx2M=10 Marks)

1. Aids to trade.
2. Partnership Deed.
3. Differences between Formal and Informal Organisation.
4. Explain the levels of Management.
5. Line and Staff Organisation.

Section – B

Answer the following Questions (each question carries Five marks) (2Qx5M=10 Marks)

1. Explain the 14 Principles of Henry Fayol ?.
2. Define stock exchange and explain its functions.

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PAPER – IV Subject : QUANTITATIVE TECHNIQUES - I

Note : Write the Answers in A4 size white papers with Blue ink / ball point pen only

Section – A

Answer the following short questions (each question carries two marks) (5Qx2M=10 Marks)

1. Definition of statistics.
2. Primary Data.
3. Find out Arithmetic Mean

x: 1600 1560 1440 1530 1670 1860 1750 1910 1490 1800

4. Write Two Regression Equations
5. Union of Two Sets.

Section – B

Answer the following Questions (each question carries Five marks) (2Qx5M=10 Marks)

1. Calculate the Regression Equations

X:	5	8	7	6	4
Y:	3	4	5	2	1

2. Draw a Pie Diagram for the following Data.

Class:	LKG	UKG	I	II	III	IV	V
No. of Students	40	70	60	55	65	75	35
