

**FINAL YEAR (NEW) PHARMACY
DRUGS STORE AND BUSINESS MANAGEMENT**

(205)

Time : Three Hours

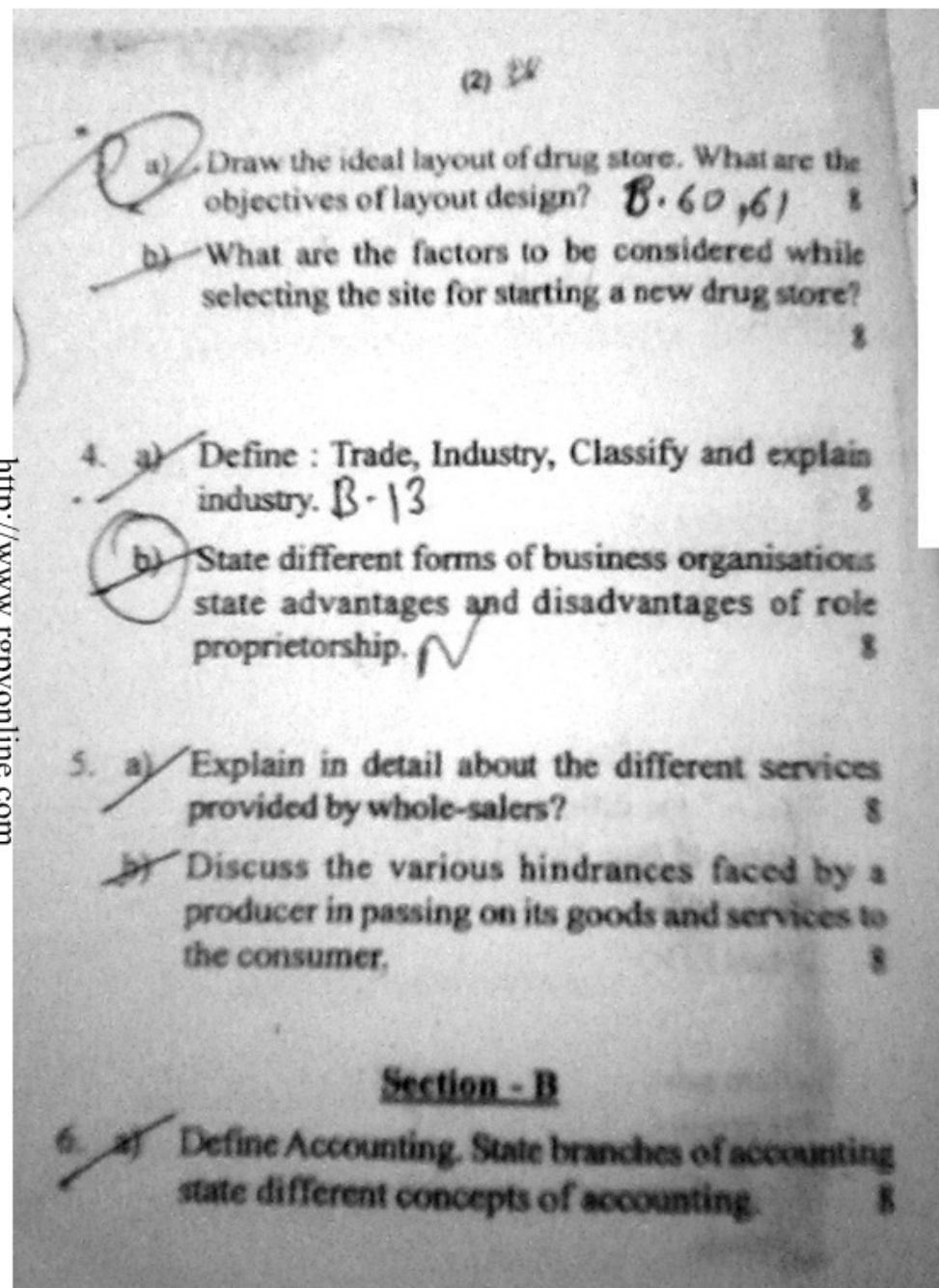
Maximum Marks : 80

- Note :** i) Attempt any *five* questions.
 ii) All questions carry equal marks.
 iii) Attempt atleast one question from section B.

Section - A

1. a) What are the different methods of codification of items of drug store? What are advantages of codification? 8
- b) Explain EOQ (Economic Order Quantity). 8
2. a) Explain sales promotion. What are the different sales promotion techniques? 8
- b) Define salesman. Explain different qualities and responsibilities of salesman. 8

F/2014/1953



(3) DB

b) Define Book Keeping. State different types of accounts. State various books of original entry. Explain the format of journal. 8

a) Classify different types of Banks. What are the services provided by Commercial Banks? 8

b) Define 'Finance'. What are the different sources of finance? 8

Journalize the following transactions of M/s. Balaji Medical Industry and post the entries to the Ledger. 16

i) Business commenced with a capital of Rs. 6,00,000.

ii) Rs. 4,50,000 deposited in a bank account.

iii) Rs. 2,30,000 plant and machinery purchased by paying Rs. 30,000 cash immediately.

iv) Purchased goods worth Rs. 40,000 for cash and Rs. 45,000 on account.

v) Paid a cheque of Rs. 2,00,000 to the supplier for plant and machinery.

vi) Rs. 70,000 cash sales (of goods costing Rs. 50,000).

8/2014/1953

Cash ML Dr 70,000

R.T.O.

(4)

vii) Withdrawn by the proprietor Rs. 35,000 cash for personal use.

viii) Insurance paid by cheque of Rs. 2,500.

ix) Salary of Rs. 5,500 outstanding.

x) Furniture of Rs. 30,000 purchased in cash.

