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**BCMCCE 237**

**III Semester B.Com. Examination, April 2021  
(Choice Based Credit System)  
(2020-21 Batch Onwards)  
Group – II : Elective Courses : COMMERCE  
Personal Investment Management**

Time : 2 Hours

Max. Marks : 40

**Instruction :** Show working notes *wherever* necessary.

**SECTION – A**

Answer **any four** of the following :

**(2×4=8)**

1. Mention any two documents required for opening demat account.
2. Give the meaning of ELSS in equity investment.
3. Expand SENSEX and NIFTY.
4. State whether the following investments will give returns in the short run or the long run.
  - a) Real estate investment
  - b) Debt mutual funds.
5. Mention the kind of risk involved in the following situation.  
– Covid situation affecting all businesses around the world.
6. Sensex is the benchmark index of which stock exchange and how many shares make up for sensex ?

**SECTION – B**

Answer **any four** of the following :

**(4×4=16)**

7. Write a note on NIFTY.
8. If the rate of return on investment is 8.75%, tax rate is 10% and inflation rate is 3.25%. Find the real rate of return.

**P.T.O.**





9. Explain the concept of real estate investment.
10. Mention the benefits of mutual fund investment.
11. Write a short note on unsystematic risk.
12. Explain the role of diversification in investment.

## SECTION – C

Answer **any two** of the following :

(2×8=16)

13. Explain the basic requirements for investment in shares.
14. From the following information find NAV of a Mutual Fund Unit.

Investment – ₹ 1,05,62,000

Cash equivalents – ₹ 3,75,000

Accrued income – ₹ 7,20,000

Accounts receivable – ₹ 7,45,000

Other current assets – ₹ 4,10,000

Accounts payable – ₹ 4,45,000

Current liabilities – ₹ 2,75,000

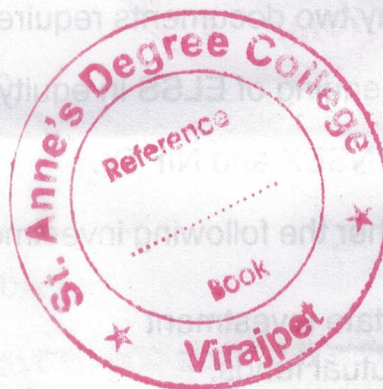
Other short term liabilities – ₹ 4,80,000

Long term liabilities – ₹ 9,75,000

and Total units of the fund – ₹ 4,10,000

15. Explain in brief the various investment avenues.
16. Pooja is 28 years old and married. Her monthly income is ₹ 60,000. She has a housing loan commitment of ₹ 8,000 p.m. for the next 8 years.
- She is seeking your advice on investment for the following purposes.
- Purchase of a car in the next 5 years (mid level segment) and
  - Retirement planning (at around 60 years)

**Note :** She can contribute upto ₹ 35,000 p.m. towards the above two purposes from as on today. Kindly advice.







ಕನ್ನಡ ಆವೃತ್ತಿ

ವಿಭಾಗ - ಎ

3

ಯಾವುದಾದರೂ 4 ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ :

(2×4=8)

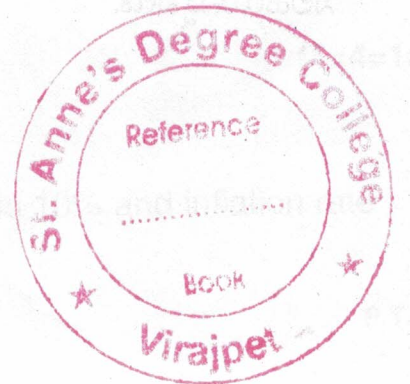
1. ಡಿಮ್ಯಾಟ್ ಖಾತೆಯನ್ನು ತೆರೆಯಲು ಬೇಕಾದ ಎರಡು ದಾಖಲೆಗಳನ್ನು ತಿಳಿಸಿ.
2. ಈಕ್ವಿಟಿ ಹೂಡಿಕೆಯಲ್ಲಿ ELSS ನ ಅರ್ಥ ಬರೆಯಿರಿ.
3. SENSEX ಮತ್ತು NIFTY ಪದಗಳನ್ನು ವಿಸ್ತರಿಸಿ.
4. ಈ ಕೆಳಗಿನ ಹೂಡಿಕೆಗಳು ನೀಡುವ ಆದಾಯವು ಅಲ್ಪಾವಧಿ ಅಥವಾ ದೀರ್ಘಾವಧಿ ಎಂಬುದನ್ನು ತಿಳಿಸಿ.  
a) ರಿಯಲ್ ಎಸ್ಟೇಟ್‌ನಲ್ಲಿ ಹೂಡಿಕೆ  
b) ಸಾಲ ಮ್ಯೂಚುವಲ್ ಫಂಡ್.
5. ಈ ಕೆಳಗಿನ ಸಂದರ್ಭದಲ್ಲಿ ಬರುವ ಅಪಾಯದ ವಿಧ ತಿಳಿಸಿ.  
- ವಿಶ್ವದಾದ್ಯಂತ ವ್ಯವಹಾರದ ಮೇಲೆ 'ಕೋವಿಡ್' ನ ಪರಿಣಾಮ.
6. ಸೆನೆಕ್ಸ್ ಯಾವ ಷೇರು ಮಾರುಕಟ್ಟೆಯ ಮಾನದಂಡವಾಗಿರುತ್ತದೆ ? ಸೆನೆಕ್ಸ್ ಅಂಕಗಳನ್ನು ನಿರ್ದರಿಸಲು ಎಷ್ಟು ಕಂಪೆನಿಯ ಷೇರುಗಳು ಅಗತ್ಯವಿರುತ್ತದೆ ?

ವಿಭಾಗ - ಬಿ

ಯಾವುದಾದರೂ 4 ಪ್ರಶ್ನೆಗಳನ್ನು ಉತ್ತರಿಸಿ :

(4×4=16)

7. 'ನಿಷ್ಟ'ಯ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
8. ಹೂಡಿಕೆಯ ಮೇಲಿನ ಆದಾಯದ ದರ 8.75%, ತೆರಿಗೆ ದರ 10% ಮತ್ತು ಹಣದುಬ್ಬರದ ದರ 3.25% ಆದರೆ ನಿಜವಾದ ಆದಾಯದ ದರವನ್ನು ಕಂಡುಹಿಡಿಯಿರಿ.
9. 'ರಿಯಲ್ ಎಸ್ಟೇಟ್' ನಲ್ಲಿ ಹೂಡಿಕೆಯ ಪರಿಕಲ್ಪನೆಯನ್ನು ವಿವರಿಸಿ.
10. 'ಮ್ಯೂಚುವಲ್ ಫಂಡ್'ನಲ್ಲಿ ಹೂಡಿಕೆಯ ಪ್ರಯೋಜನಗಳನ್ನು ತಿಳಿಸಿ.
11. ಅವ್ಯವಸ್ಥಿತ ಅಪಾಯಗಳ ಬಗ್ಗೆ ಕಿರುಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
12. ಹೂಡಿಕೆಯಲ್ಲಿ ವೈವಿಧ್ಯೀಕರಣದ ಪಾತ್ರವನ್ನು ವಿವರಿಸಿ.





ವಿಭಾಗ - ಸಿ

4

ಯಾವುದಾದರೂ ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ :

(2×8=16)

13. ಷೇರುಗಳಲ್ಲಿ ಹೂಡಿಕೆಗೆ ಬೇಕಾದ ಮೂಲಭೂತ ಅಗತ್ಯಗಳನ್ನು ವಿವರಿಸಿ.

14. ಈ ಕೆಳಗಿನ ಮಾಹಿತಿಗಳಿಂದ ಮ್ಯೂಚುವಲ್ ಫಂಡ್ ಘಟಕದ ನಿವ್ವಳ ಆಸ್ತಿ ಮೌಲ್ಯವನ್ನು ಕಂಡುಹಿಡಿಯಿರಿ :

ಹೂಡಿಕೆ - ₹ 1,05,62,000

ನಗದು ಸಮಾನ - ₹ 3,75,000

ಸಂಚಿತ ಆದಾಯ - ₹ 7,20,000

ಸ್ವೀಕರಿಸುವ ಖಾತೆಗಳು - ₹ 7,45,000

ಇತರೇ ಪ್ರಸ್ತುತ ಸ್ವತ್ತುಗಳು - ₹ 4,10,000

ಪಾವತಿಸಬೇಕಾದ ಖಾತೆಗಳು - ₹ 4,45,000

ಪ್ರಸ್ತುತ ಹೊಣೆಗಾರಿಕೆಗಳು - ₹ 2,75,000

ಇತರ ಅಲ್ಪಾವಧಿಯ ಹೊಣೆಗಾರಿಕೆಗಳು - ₹ 4,80,000

ದೀರ್ಘಕಾಲದ ಹೊಣೆಗಾರಿಕೆಗಳು - ₹ 9,75,000

ನಿಧಿಯ ಒಟ್ಟು ಘಟಕಗಳು - ₹ 4,10,000

15. ಹೂಡಿಕೆಯ ವಿವಿಧ ಆಯಾಮಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

16. ಪೂಜಾ 28 ವರ್ಷದ ವಿವಾಹಿತೆ. ಅವಳ ಮಾಸಿಕ ಆದಾಯ ₹ 60,000 ಮುಂದಿನ 8 ವರ್ಷಗಳವರೆಗೆ ಅವರ ಗೃಹ ಸಾಲದ ಕಂತು ತಿಂಗಳಿಗೆ ₹ 8,000 ಆಗಿರುತ್ತದೆ.

ಈ ಕೆಳಗಿನ ಉದ್ದೇಶಗಳಲ್ಲಿ ಹೂಡಿಕೆಯನ್ನು ಮಾಡಲು ನಿಮ್ಮ ಸಲಹೆಯನ್ನು ಯಾಚಿಸುತ್ತಾಳೆ.

- ಮುಂದಿನ 5 ವರ್ಷಗಳಲ್ಲಿ ಕಾರು ಖರೀದಿಸುವುದು (ಮಧ್ಯಮ ಮಟ್ಟದ ವಿಭಾಗ)

- ನಿವೃತ್ತಿ ಯೋಜನೆ (60 ವರ್ಷದ ಸಮೀಪ)

ಸೂಚನೆ : ಮೇಲಿನ ಎರಡು ಉದ್ದೇಶಗಳಿಗಾಗಿ ಅವಳು ಮಾಸಿಕ ₹ 35,000 ನ್ನು ತೆಗೆದಿರಿಸಬಹುದು. ಸೂಕ್ತ ಸಲಹೆಯನ್ನು ನೀಡಿ.





# BASGEF 231/BCMGEF 231/BSCGEF 231/BCAGEF 231/ BBAGEF 231



## Third Semester Examination, April 2021 Common to All Other UG Courses (Choice Based Credit System) (2020-21 Batch Onwards) GENDER EQUITY

ಲಿಂಗತ್ವ ಸಮನ್ವಯ  
(Elective Foundation Course)  
(Compulsory Paper)

Max. Marks : 40

Time : 2 Hours

### SECTION – A

**Note :** a) Answer any ten of the following.

ಕೆಳಗಿನ ಯಾವುದಾದರೂ 10 ಪ್ರಶ್ನೆಗಳನ್ನು ಉತ್ತರಿಸಿರಿ.

(2×10=20)

b) Answer each question in 2-3 sentences.

ಪ್ರತಿಯೊಂದು ಪ್ರಶ್ನೆಗೂ 2-3 ವಾಕ್ಯಗಳಲ್ಲಿ ಉತ್ತರಿಸಿ.

1. What is Gender Equity ?

ಲಿಂಗತ್ವ ಸಮನ್ವಯ ಎಂದರೇನು ?

2. Give any two examples of Gender Bias.

ಲಿಂಗ ಪೂರ್ವಗ್ರಹಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ಯಾವುದಾದರೂ ಎರಡು ಉದಾಹರಣೆಗಳನ್ನು ಕೊಡಿ.

3. What is discrimination against women ?

ಮಹಿಳೆಯರ ಮೇಲಿನ ತಾರತಮ್ಯ ಎಂದರೇನು ?

4. What is 'Socialisation' ?

'ಸಾಮಾಜೀಕರಣ' ಎಂದರೇನು ?

5. What is Matriarchy ?

ಮಾತೃ ಪ್ರಧಾನ ವ್ಯವಸ್ಥೆ ಎಂದರೇನು ?





6. What is Sex Ratio ?

ಲಿಂಗ ಅನುಪಾತ ಎಂದರೇನು ?

7. Give two reasons for Infanticide.

'ಶಿಶು ಹತ್ಯೆ'ಗೆ ಯಾವುದಾದರೂ ಎರಡು ಕಾರಣಗಳನ್ನು ಕೊಡಿ.

8. State any two adverse effects of Child Marriage.

ಬಾಲ್ಯ ವಿವಾಹದ ಯಾವುದಾದರೂ ಎರಡು ದುಷ್ಪರಿಣಾಮಗಳನ್ನು ತಿಳಿಸಿ.

9. What is trafficking in women ?

ಮಹಿಳೆಯರ ಕಳ್ಳ ಸಾಗಾಟ ಎಂದರೇನು ?

10. What is women empowerment ?

ಮಹಿಳಾ ಸಬಲೀಕರಣ ಎಂದರೇನು ?

11. What is commodification of women ?

ಸ್ತ್ರೀಯರ ಶರೀರದ ಸರಕೀಕರಣ ಎಂದರೇನು ?

12. Mention any two special features of Child Marriage Prohibition (Amendment) Act, 1978.

ಬಾಲ್ಯ ವಿವಾಹ ನಿಷೇಧ (ತಿದ್ದುಪಡಿ) ಕಾಯ್ದೆ, 1978ರ ಯಾವುದಾದರೂ ಎರಡು ವಿಶೇಷ ಲಕ್ಷಣಗಳನ್ನು ತಿಳಿಸಿ.

13. What is dowry ? Why taking dowry is illegal ?

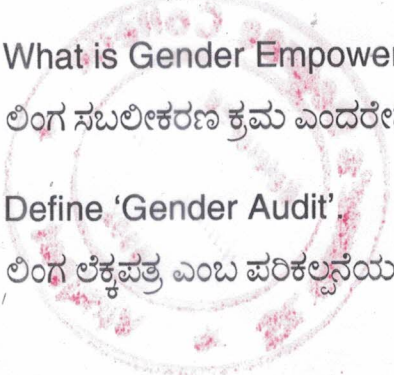
'ವರದಕ್ಷಿಣೆ' ಎಂದರೇನು ? ಅದನ್ನು ಪಡೆಯುವುದು ಯಾಕೆ ಕಾನೂನು ಬಾಹಿರ ?

14. What is Gender Empowerment Measure ? Give a definition.

ಲಿಂಗ ಸಬಲೀಕರಣ ಕ್ರಮ ಎಂದರೇನು ? ಇದನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿರಿ.

15. Define 'Gender Audit'.

ಲಿಂಗ ಲೆಕ್ಕಪತ್ರ ಎಂಬ ಪರಿಕಲ್ಪನೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿರಿ.





SECTION – B

**Note :** a) Answer **any four** of the following.

**(5×4=20)**

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳನ್ನು ಉತ್ತರಿಸಿರಿ.

b) Answer **each** in about **300** words.

ಪ್ರತಿ ಪ್ರಶ್ನೆಯನ್ನು **300** ಪದಗಳಲ್ಲಿ ಉತ್ತರಿಸಿರಿ.

16. What is Internalization of Gender values ? Explain.

ಲಿಂಗ ಮೌಲ್ಯಗಳ ಅಂತರಂಗೀಕರಣ ಎಂದರೇನು ? ವಿವರಿಸಿ.

17. Distinguish between Gender Equity and Gender Equality.

'ಲಿಂಗತ್ವ ಸಮನ್ವಯ' ಮತ್ತು 'ಲಿಂಗತ್ವ ಸಮಾನತೆ'ಯ ನಡುವಿನ ವ್ಯತ್ಯಾಸಗಳನ್ನು ತಿಳಿಸಿರಿ.

18. Explain different forms of domestic violence.

ಗೃಹ ಹಿಂಸೆಯ ವಿವಿಧ ಸ್ವರೂಪಗಳನ್ನು ವಿವರಿಸಿರಿ.

19. How is the state of Women's participation in Indian politics ? Analyse.

ಭಾರತದ ರಾಜಕಾರಣದಲ್ಲಿ ಮಹಿಳೆಯರ ಪಾಲ್ಗೊಳ್ಳುವಿಕೆಯ ಬಗ್ಗೆ ವಿಶ್ಲೇಷಿಸಿ.

20. Describe the main features of 'CEDAW'.

'CEDAW'ನ ಪ್ರಮುಖ ಲಕ್ಷಣಗಳನ್ನು ಚರ್ಚಿಸಿರಿ.

21. Examine the importance of Millennium Development Goals (MDG's).

ಸಹಸ್ರಮಾನ ಅಭಿವೃದ್ಧಿ ಉದ್ದೇಶಗಳ ಮಹತ್ವಗಳನ್ನು ಚರ್ಚಿಸಿ.

22. Explain the salient features of the Protection of Women from Domestic Violence (Prevention) Act, 2005.

ಗೃಹ ಹಿಂಸೆ (ನಿವಾರಣೆ)ಯಿಂದ ಮಹಿಳೆಯರ ಸಂರಕ್ಷಣಾ ಕಾಯ್ದೆ, 2005ರ ಪ್ರಮುಖ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿ.

23. What is 'GEM' (Gender Empowerment Measures) ? Explain its purposes.

'GEM' (ಲಿಂಗ ಸಬಲೀಕರಣ ಕ್ರಮ) ಎಂದರೇನು ? ಇದರ ಪ್ರಮುಖ ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿರಿ.



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BCMCMC 232

**III Semester B.Com. Examination, April 2021**  
**(Choice Based Credit System) (2020-21 Batch Onwards) (New Scheme)**  
**Group – I : Core Courses : COMMERCE**  
**Financial Accounting – III**

Time : 3 Hours

Max. Marks : 120

**Instruction : Provide working notes wherever necessary.**

## SECTION – A

Answer any four :

(4×6=24)

1. State the reasons for the admission of a new partner.
2. What is Gain Ratio ? What is the need of Gain Ratio ?
3. State any four differences between Revaluation A/c and Realization A/c.
4. Pranitha and Meghana are partners sharing profits and losses in the ratio of 3 : 2. Soujanya was admitted as a partner and Pranitha surrendered 1/3 of her share in favour of Soujanya and Meghana surrendered 1/2 of her share to Soujanya. Find out the new profit sharing ratio and sacrifice ratio.
5. Motu, Pathlu and Shiva were the partners sharing profits and losses in the ratio of 4 : 3 : 2. Their Balance Sheet as on 1<sup>st</sup> April 2020 was as follows :

Liabilities	₹	Assets	₹
Creditors	2,35,000	Cash at bank	25,000
Capitals :		B/R	1,40,000
Motu	16,00,000	Debtors	2,60,000
Pathlu	15,00,000	Less : RBD	20,000
Shiva	14,00,000	Stock	4,50,000
		Furniture	1,80,000
		Plant	12,00,000
		Building	25,00,000
	<b>47,35,000</b>		<b>47,35,000</b>



P.T.O.





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Shiva retired on the above date and following adjustments have been agreed upon :

- 1) The building be appreciated by ₹ 1,00,000.
- 2) The stock and furniture be depreciated by 10%.
- 3) RBD should be kept at ₹ 15,000.
- 4) Accrued income not appearing in the books ₹ 7,500.

Prepare Revaluation Account on the retirement of Shiva.

6. Stephy, Kamala and Jeba are partners who share profits in the ratio of 5 : 3 : 2. Their Balance Sheet as on 31-03-2020 was as under :

Liabilities	₹	Assets	₹
Creditors	40,000	Debtors	60,000
Stephy's loan	10,000	Stock	30,000
Reserve	20,000	Plant	70,000
Capital : Stephy	45,000	Profit and Loss Account	10,000
Kamala	12,000		
Jeba	<u>43,000</u>		
	<b>1,00,000</b>		
			<b>1,70,000</b>

Prepare statement showing Surplus Capital for Piecemeal distribution.

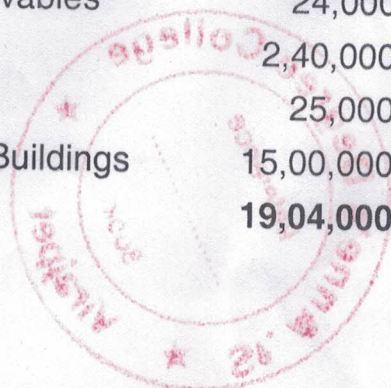
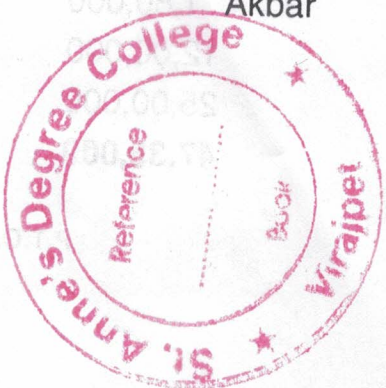
**SECTION – B**

Answer any four :

(4×12=48)

7. Amar and Akbar are partners sharing Profits and Losses in the ratio of 2 : 1. Their Balance Sheet as at 31<sup>st</sup> March 2020 stands as under :

Liabilities	₹	Assets	₹
Creditors	1,04,000	Cash at Bank	30,000
Capitals : Amar	10,00,000	Debtors	85,000
Akbar	8,00,000	Bills Receivables	24,000
		Stock	2,40,000
		Furniture	25,000
		Land and Buildings	15,00,000
	<b>19,04,000</b>		<b>19,04,000</b>





Antony is admitted to partnership from 01-04-2020 on the following terms :

- That he brings in ₹ 8,20,000 as his Capital for  $\frac{1}{4}$  share and pays ₹ 80,000 for goodwill.
- To provide for outstanding legal charges ₹ 3,200.
- That the stocks are to be reduced to ₹ 2,25,000 and furniture by ₹ 2,000.
- That 5% provision for doubtful debts is to be created.
- That the value of land and buildings is to be appreciated by 15%.
- That the profit sharing ratio of the old partners will not change.
- The new firm decided to show the assets and liabilities except cash and capital at its original value.

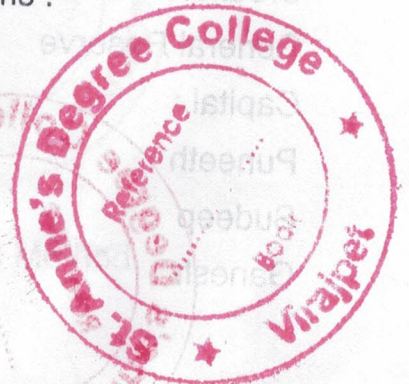
Prepare Memorandum Revaluation A/c.

8. Iron Man, Super Man and Spider Man were partners sharing profits and losses in the ratio of 2 : 3 : 3 and their Balance Sheet as on 31-03-2020 was as follows :

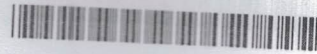
Liabilities		₹	Assets		₹
Creditors		2,70,000	Cash at Bank		35,000
Bills Payable		30,000	Debtors	1,40,000	
Capitals :			Less : RBD	<u>10,000</u>	1,30,000
Iron Man	11,00,000		Stock		2,40,000
Super Man	10,12,500		Motor Car		7,20,000
Spider Man	<u>10,12,500</u>	31,25,000	Building		17,00,000
			Plant		6,00,000
		<b>34,25,000</b>			<b>34,25,000</b>

'Super Man' retires on the above date on the following terms :

- Goodwill of the firm is valued at ₹ 2,00,000.
- Stock and building are to be appreciated by 10%.
- Plant and Motor car depreciated by 10%.
- Provision for doubtful debt is no more necessary.







- e) A liability for workmen's compensation to be brought into account for ₹ 14,400.
- f) Amount payable to Super Man is transferred to his loan account.

Prepare Revaluation Account and Partner's Capital Accounts.

9. Dhoni, Virat and Rohit were partners sharing profits and losses in the ratio of 2 : 1 : 1. On 31<sup>st</sup> March 2020 their Balance Sheet was as under :

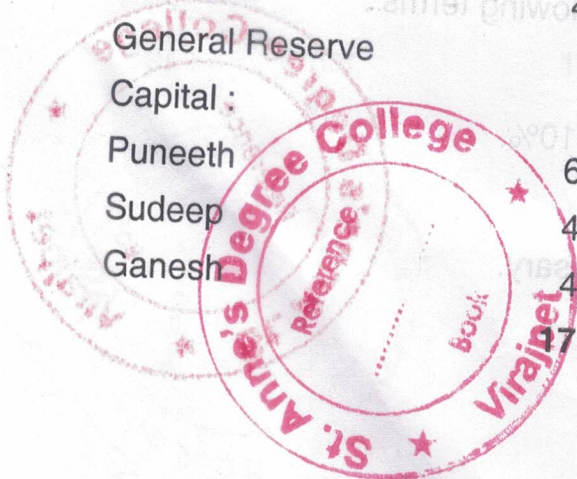
<b>Liabilities</b>	₹	<b>Assets</b>	₹
Creditors	2,20,000	Cash at Bank	40,000
Loan from Sachin	17,000	Stock	3,10,000
Dhoni's Loan	30,000	Debtors	1,80,000
Reserve Fund	20,000	Less : RBD	<u>8,000</u>
Capitals : Dhoni	4,50,000	Joint Life Policy	1,72,000
Virat	2,00,000	Plant and Machinery	15,000
Rohit	2,00,000		6,00,000
	<b>11,37,000</b>		<b>11,37,000</b>

The firm was dissolved on that date. Stock realized ₹ 3,00,000, Debtors ₹ 1,70,000 and Plant and Machinery ₹ 5,80,000. JLP was taken over by Dhoni at ₹ 16,000. All Liabilities were paid and a total discount of ₹ 2,000 was allowed by the creditors. Expenses of realisation came to ₹ 5,000.

Prepare Realisation A/c, Partner's Capital A/c and Bank A/c.

10. Puneeth, Sudeep and Ganesh share profits in the ratio of 5 : 3 : 2 ratio. Ganesh died on 1<sup>st</sup> October 2020. The Balance Sheet on 31-03-2020 was as under :

<b>Liabilities</b>	₹	<b>Assets</b>	₹
Creditors	2,45,000	Cash at Bank	32,000
General Reserve	32,000	Debtors	1,45,000
Capital :		Stock	1,90,000
Puneeth	6,00,000	Investments	90,000
Sudeep	4,80,000	Building	12,00,000
Ganesh	4,00,000	Goodwill	1,00,000
	<b>7,57,000</b>		<b>17,57,000</b>







The following arrangements were agreed upon :

- a) Building be valued at ₹ 12,80,000; Investments at ₹ 85,000, Stock ₹ 1,84,000.
- b) Ganesh's share of profit to the date of death is ₹ 4,800.
- c) Allow salary for six months @ ₹ 20,000 p.m.
- d) Allow Interest on capital @ 15% for six months.
- e) Goodwill be valued at two years purchase of average profits of the past five years. The profits of the last five years were : 2019 – 20 – ₹ 52,000, 2018 – 19 – ₹ 44,000, 2017 – 18 – ₹ 46,000, 2016 – 17 – ₹ 60,000, 2015 – 16 – ₹ 64,000.

Prepare Ganesh's Executors Account.

11. Arun, Varun and Tharun were partners sharing profits in the ratio of 2 : 2 : 1. The firm took out a joint life policy on 10<sup>th</sup> January 2017 for ₹ 1,00,000, the annual premium was ₹ 5,400. Varun died on 12-02-2020 and the policy amount is immediately realized. Surrender Value of the policy 2017 – Nil, 2018 – ₹ 1,200, 2019 – ₹ 2,300.

Prepare Joint Life Policy A/c and Joint Life Policy Reserve A/c assuming that the books are closed on 31<sup>st</sup> March every year.

12. X, Y and Z are the partners sharing profits and losses in the ratio of 2 : 2 : 1. On the date of dissolution their Balance Sheet was as follows :

<b>Liabilities</b>	₹	<b>Assets</b>	₹
Creditors	50,000	Cash	30,000
X's Loan	30,000	Sundry assets	2,70,000
Capital : X	1,10,000		
Y	80,000		
Z	30,000		
	<b>3,00,000</b>		<b>3,00,000</b>

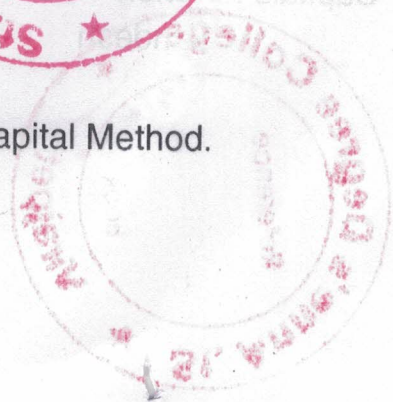
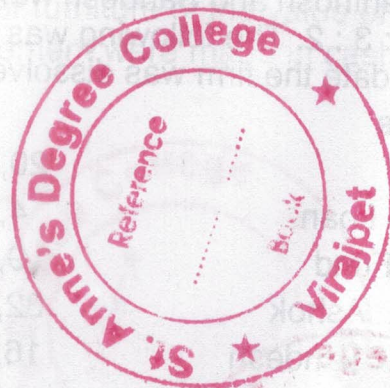
The assets realised as follows :

First realisation ₹ 70,000

Second realisation ₹ 80,000

Final realisation ₹ 1,00,000

Show the distribution of cash under Proportionate Capital Method.







## SECTION – C

13

Answer any two :

(2×24=48)

13. Amitha and Neha are partners in the firm sharing profits and losses equally. On 31-03-2020, their balance Sheet stood as follows :

Liabilities	₹	Assets	₹
Creditors	70,000	Stock	1,05,000
Bills Payable	50,000	Debtors	1,41,500
General reserve	50,000	Furniture	7,500
Amitha's Capital	1,00,000	Investments	10,000
Neha's Capital	50,000	Bank	56,000
	<b>3,20,000</b>		<b>3,20,000</b>

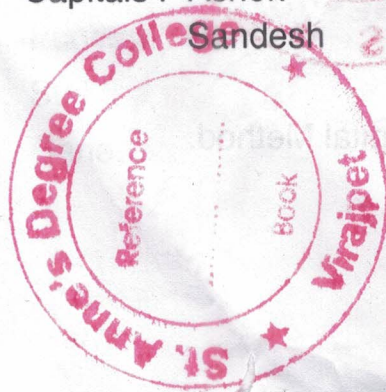
Shraddha is admitted into the firm on the following terms :

- 1) To write off bad debts amounting to ₹ 5,500.
- 2) To write down furniture by 10%.
- 3) To depreciate stock by ₹ 5,000.
- 4) To provide for outstanding legal charges ₹ 4,750.
- 5) Shraddha to introduce ₹ 50,000 as goodwill and ₹ 2,00,000 as her capital for a fifth share in the profits.
- 6) To adjust the capitals of Amitha and Neha according to the new profit sharing ratio based on the capital of Shraddha, through current accounts.

Prepare Revaluation Account, Partners Capital Accounts and Balance Sheet after Shraddha's admission.

14. Ashok, Santhosh and Sandesh were partners sharing profits and losses in the ratio of 4 : 3 : 2. The following was the Balance Sheet as on 31<sup>st</sup> March, 2020 on which date the firm was dissolved :

Liabilities	₹	Assets	₹
Creditors	20,000	Bank	8,500
Mortgage Loan	4,000	Debtors	30,000
Reserve Fund	9,000	Stock	22,100
Capitals : Ashok	32,000	Furniture	5,000
Sandesh	16,500	Property	9,000
		Capital : Santhosh	4,200
		Profit and Loss A/c	2,700
	<b>81,500</b>		<b>81,500</b>







14

They realised the assets as under :

Property ₹ 6,000, Furniture ₹ 3,000, Stock ₹ 12,000, Debtors realised 40% less than book value. Expenses of realisation amounted ₹ 2,000. Creditors agreed to take 75 paise in the Rupee in full satisfaction. Santhosh had become insolvent and a dividend of 40% was received from his private asset. As per Partnership Deed, any capital deficiency should be shared equally by solvent partners.

Prepare Realisation A/c, Partner's Capital Accounts and Bank A/c in the books of the firm.

15. David and John are in partnership with 3 : 2 as their profits sharing ratios. The Balance Sheet of the firm on 31-03-2020 is given below :

<b>Liabilities</b>	₹	<b>Assets</b>	₹
Creditors	28,640	Fixed Assets	42,000
John's Loan	6,000	Stock	22,400
Reserves	12,400	Debtors	39,200
Capital : David	48,000	Cash at Bank	7,440
John	16,000		
	<b>1,11,040</b>		<b>1,11,040</b>

Sagar Ltd. agreed to takeover Fixed Assets and Stock for a price of ₹ 96,000, which it pays in cash ₹ 32,000, in 320, 8% Preference Shares of ₹ 100 each and the balance in 3,200 equity shares of ₹ 10 each.

The debtors realized ₹ 38,400 and the creditors were fully paid off for ₹ 28,000. Partners agreed to divide equity shares in the profit sharing ratio, but preference shares equally after adjusting preference shares against John's loan to the extent required. David takes over furniture of the value of ₹ 16,000 at an agreed value of ₹ 16,500. Final settlement were made in cash.

**Prepare :**

- 1) Realization A/c
- 2) Partners' Capital Accounts
- 3) Sagar Ltd.'s A/c
- 4) Equity Shares A/c
- 5) Preference Shares A/c
- 6) Bank A/c.





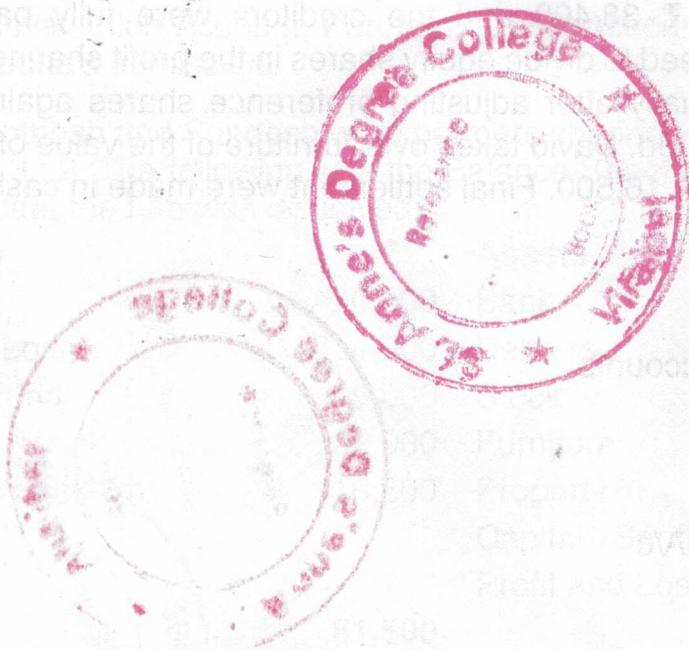


16. Praveen and Iqbal were carrying on business in partnership sharing profits and losses equally. It was agreed that Praveen should retire from the firm on 31-03-2020 and that Arun should join Iqbal from 01-04-2020 and should be entitled to 1/3 profits. The Balance Sheet of Praveen and Iqbal was as follows :

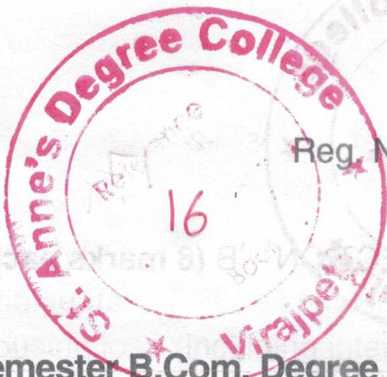
Liabilities	₹	Assets	₹
Creditors	59,000	Cash at Bank	66,000
Capitals : Praveen	2,04,000	Debtors	96,000
Iqbal	1,69,000	Stock	66,000
		Furniture	24,000
		Buildings	1,20,000
		Goodwill	60,000
	<b>4,32,000</b>		<b>4,32,000</b>

On 31-03-2020 Goodwill was valued at ₹ 90,000, Buildings at ₹ 1,80,000, Stock at ₹ 60,000 and Furniture at ₹ 20,000. It was agreed that enough money should be introduced to enable Praveen to be paid out and leave ₹ 30,000 cash by way of working capital. Iqbal and Arun were to provide such sums as would make their capitals proportion to their share of profits.

Prepare Revaluation A/c, Partners Capital Accounts and the New Balance Sheet.







Reg. No.

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**BCMCMC 213**

**Credit Based III Semester B.Com. Degree Examination, April 2021  
(2019 – 2020 and Earlier Batches) (Repeaters)**

**COMMERCE  
Business Taxation – I (Elective)**

Time : 3 Hours

Max. Marks : 80

**Instruction :** Provide working notes **wherever** necessary.

**SECTION – A (4 marks each)**

Answer **any four** questions.

**(4×4=16)**

1. Define Previous Year. Explain the exceptions to the general rule.
2. Define the term assessee.
3. Explain the provisions of 'Free meals' and 'Gifts' while calculating taxable salary.
4. Mr. Mohan Kumar, an Indian citizen working in Kuwait came to India on 28-09-2019 and stayed up to 26-03-2020 when he returned Kuwait. Compute his residential status for previous year 2019 – 2020.
5. From the following particulars find out Taxable House Rent Allowances.
  - a) Basic salary Rs. 12,000 p.m.
  - b) Dearness allowance Rs. 2,500 p.m. (50% enters into retirement benefits)
  - c) Commission 1% of turnover of Rs. 20 lakhs.
  - d) HRA received Rs. 3,500 p.m.
  - e) Rent paid for the house at Mumbai Rs. 4,500 p.m.
6. Ishwar retired on 31<sup>st</sup> December after 25 years of service. During the 10 months ending on 30<sup>th</sup> November, he was drawing a monthly salary of Rs. 1,20,000 and conveyance allowances of Rs. 8,000. He was eligible to receive a gratuity of Rs. 10,40,000 from his employer. He had received Rs. 2,50,000 as gratuity from a previous employer which was then exempt. Compute Taxable Gratuity.

P.T.O.





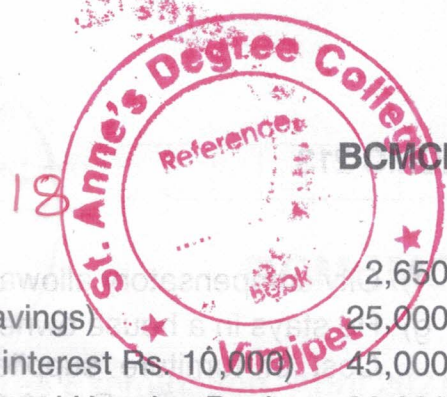
## SECTION – B (8 marks each)

Answer any four questions.

(4×8=32)

7. What is income ? State the characteristics of income.
8. Explain the rules to determine residential status of an individual assessee.
9. Explain the income tax provisions relating to Statutory Provident Fund and Recognized Provident Fund.
10. Mr. Raju retired from service on 30<sup>th</sup> June of previous year after service of 30 years 9 months and 23 days. His last drawn emoluments are :  
 Basic salary Rs. 20,000 p.m.  
 DA Rs. 5,000 p.m. (20% taken for retirement benefits)  
 Annual increment of basic salary of Rs. 1,000 p.m. falls due on 1<sup>st</sup> January every year  
 Gratuity received Rs. 4,80,000  
 Find out taxable gratuity if  
 a) He is covered by Payment of Gratuity Act, 1972  
 b) He is not covered by Payment of Gratuity Act, 1972.
11. Mr. Skanda is working in Tata Steels Ltd. From the following particulars, compute the perquisites value of accommodation provided.  
 a) Basic salary Rs. 20,000 p.m.  
 b) Bonus equal to one month's salary  
 c) Furnished accommodation provided to the employee for which the rent paid by the Co. is Rs. 80,000 p.a.  
 d) Rent recovered from Mr. Skanda is Rs. 10,000 p.a.  
 e) Furniture costing Rs. 80,000 is also provided in the house for which the Co. pays a rent of Rs. 1,000 p.m.  
 f) Population of the place of employment is 26 lakhs.
12. From the following information, compute the amount of deductions available u/s 80C of Income Tax Act.
- |  |        |
|--|--------|
| a) Life Insurance premium paid on own life     | 20,000 |
| b) Life insurance premium paid on mothers life | 5,000  |
| c) Contribution to Recognised Provident Fund   | 10,000 |
| d) NSC VIII issue purchased                    | 22,000 |
| e) Interest received on NSC matured            | 6,000  |





- f) Accrued interest on NSC 2,650
- g) Fixed deposit for 5 years in SBI (tax savings) 25,000
- h) Repayment of housing loan (including interest Rs. 10,000) 45,000
- i) Deposit in Home Loan Account of National Housing Bank 20,000
- j) Interest accrued there on 8,400

**SECTION – C (16 marks each)**

Answer **any two** questions.

**(2×16=32)**

- 13. Define and explain agricultural income with examples. What is the present position of agricultural income ?
- 14. From the following particulars compute the Tax Liability of Mr. Samanth, if his residential status is (I) OR (II) NOR (III) NR.
  - a) Business income from Mumbai controlled from London Rs. 6,00,000
  - b) Business income from Pakistan controlled from Bangalore Rs. 2,00,000
  - c) Income from agriculture in Mandya Rs. 10,000
  - d) Gift from a friend received outside India Rs. 4,00,000
  - e) Salary received in India for services rendered in Australia Rs. 54,000
  - f) Rental income from a property in India Rs. 48,000
  - g) Interest on deposit with Pakistani Branch of SBI Rs. 60,000
  - h) Pension from former employer in India received in England Rs. 2,00,000
  - i) Past untaxed foreign income brought into India during previous year Rs. 90,000
  - j) Gift from relatives in India Rs. 52,000
  - k) Interest on deposit with Bangalore branch of HSBC Bank Rs. 30,000
  - l) Dividends from Indian company Rs. 20,000
  - m) Interest on bank fixed deposit Rs. 15,000 (accrued but not received)
  - n) Interest on PQSB A/c Rs. 6,000
  - o) Interest on Indian Government Securities Rs. 5,500
  - p) Dividends from foreign companies, received outside India Rs. 1,20,000.
- 15. Mr. Sagar gives the following particulars.
  - a) Basic salary Rs. 18,500 p.m.
  - b) Dearness allowance Rs. 300 p.m.
  - c) Conveyance allowance Rs. 500 p.m. (50% is spent for official duties)
  - d) Transport allowance Rs. 900 p.m.
  - e) Helper allowance Rs. 800 p.m. (actual payment Rs. 500 p.m.)



- f) City compensatory allowance Rs. 600 p.m.
- g) He stays in a house owned by the company FRV of which is Rs. 28,000. Cost of furniture supplied amounted to Rs. 80,000 which included computer costing Rs. 40,000
- h) The company reimbursed his medical bills amounting to the extent of Rs. 18,000 where as actual expenses came to Rs. 24,000
- i) He contributes 10% of Basic + DA to RPF. The company contributes 12.5%. Interest credited during the year amounted to Rs. 12,500 at 10% p.a.
- j) Company paid his income tax Rs. 15,000

During the year he made the following payments :

- a) LIC premium on own life policy Rs. 22,000, on wife's policy Rs. 12,000
- b) PPF deposit Rs. 25,000
- c) Repayment of housing loan taken for repairs of the house Rs. 25,000 which included Rs. 12,000 for interest.

Compute Taxable Salary and deductions u/s 80C. (city population is 6 lakhs)

16. Compute Taxable Income under the head salary of Mr. Prajwal Kumar for the previous year from the following information.
- a) Basic salary Rs. 25,000 p.m.
- b) Dearness allowance (60% of which is included for retirement benefits) Rs. 10,000 p.m.
- c) Children education allowance for three children Rs. 250 p.m. per child
- d) Children hostel allowances for three children Rs. 400 p.m. per child
- e) Reimbursement of club facility bill availed by the Mr. Prajwal Kumar from his employer Rs. 15,000
- f) Gift of fast track watch Rs. 8,000
- g) Rent free unfurnished accommodation at Mumbai (population more than 25 lakhs) owned by the employer
- h) Motor car of 1.8 liter with driver both for official and private purpose
- i) Facility of cook, sweeper, gardener and watchman each being paid Rs. 1,200 p.m. by the employer
- j) Telephone facility at his residence. The employer incurred Rs. 1,200 for this purpose
- k) The employer deducted Rs. 200 p.m. as his professional tax.







**III Semester B.Com. Examination, April 2021  
(2020-21 Batch Onwards) (New Scheme) (Choice Based Credit System)  
Group – I : Core Courses : COMMERCE  
Direct Tax – I**

Time : 3 Hours

Max. Marks : 80

**Instruction : Provide working notes wherever necessary.**

## SECTION – A

Answer any four questions :

(4×4=16)

1. Write a note on the term 'Person'. 4
2. Write an explanatory note on the term 'Assessee'. 4
3. State whether the following incomes from land situated in India are agricultural income or non-agricultural income : 4
  - a) Income from the sale of replanted trees.
  - b) Income from fisheries.
  - c) Compensation received from the insurance company on account of loss of crop due to flood.
  - d) Income from supply of water for irrigation purpose.
4. Mr. Samson, an Australian, has been living in India since 2009-10. He leaves India on 16-08-2019 on a visit to Germany and returns to India on 17-02-2020. Determine his residential status for the assessment year 2020-21. 4
5. Mr. Giridhar retired from service on 30<sup>th</sup> November of the previous year after serving for 29 years and 10 months. His last drawn salary was basic ₹ 40,000, D. A. 30% of basic. He received gratuity of ₹ 10,00,000. Earlier he had received ₹ 2,00,000 as gratuity which was then exempt from tax. 4  
Compute taxable gratuity if he is :  
Covered under the payment of Gratuity Act, 1972.



P.T.O.





6. From the following particulars, compute taxable house rent allowance : 4
- Basic salary ₹ 30,000 p.m.
  - D. A. ₹ 3,000 p.m. (40% Enters into retirement benefit)
  - Commission at 1% of the turnover of ₹ 10,00,000.
  - HRA received ₹ 5,000 p.m.
  - Rent paid by Mr. Kiran for the house at Hubli ₹ 7,000 p.m.

## SECTION – B

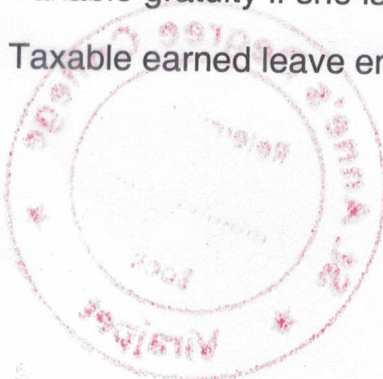
Answer **any four** questions :

(4×8=32)

- Give the meaning and characteristics of the term 'Income'. 8
- Write a note on provident fund. Explain the income tax provisions relating to SPF, RPF and PPF. 8
- Define previous year. State the general rule of previous year. Explain the exceptions to the general rule. 8
- Mrs. Diana retired from service on 31<sup>st</sup> March 2020. After serving for 26 years and 8 months. Her Basic salary was ₹ 25,000 on 1-1-2020. D. A. ₹ 2,000 (Fixed). D.A. was considered for PF Benefits. Annual increment of ₹ 500 falls. Due on 1<sup>st</sup> September every year. She received gratuity of ₹ 8,00,000 and ₹ 2,00,000. As earned leave encashed. She had to credit 9 months approved earned leave. 8

Compute :

- Taxable gratuity if she is not covered under the payment of Gratuity Act.
- Taxable earned leave encashment







11. From the following particulars, compute the allowable deductions under Section 80C :

8

- a) Life insurance premium of ₹ 25,000 on own life policy of ₹ 2,00,000. (Policy taken on 1-4-2018)
- b) Premium paid on the Life Policy of married daughter ₹ 8,000.
- c) Fixed deposit in Union Bank of India for 2 years ₹ 40,000.
- d) Contribution to RPF ₹ 12,000, Interest accrued thereon ₹ 1,000.
- e) Invested in Sukanya Samruddhi Account ₹ 2,000 p.m.
- f) Repayment of Housing Loan (including interest of ₹ 16,000) ₹ 30,000.
- g) Investment in NSC ₹ 20,000, Interest received on NSC matured ₹ 1,200.
- h) Deposited in PPF ₹ 25,000, interest accrued thereon ₹ 1,600 .

12. From the following particulars, compute the taxable perquisite value of rent free accommodation :

8

- a) Basic salary ₹ 7,20,000 p.a.
- b) Bonus ₹ 20,000.
- c) D. A. 10% of basic (Forms part of retirement benefit)
- d) Commission ₹ 10,000.
- e) Medical allowance ₹ 2,000 p.m.
- f) Furnished accommodation provided to the employee for which rent paid by the company ₹ 1,20,000.
- g) The cost of furniture is ₹ 60,000, the company pays ₹ 700 p.m. as hire charges.







## SECTION - C

23

Answer any two questions :

(2×16=32)

13. Define and explain the term 'Agricultural income'. What is the present position of agricultural income ? How the tax liability of an individual assessee is computed if he has both agricultural income and non-agricultural income ? Explain.

16

14. From the following information, compute the total income of Mr. Aziz, if he is :

16

a) OR

b) NOR

c) NR.

a) Salary received in Kolar (including ₹ 30,000 for service rendered in Dubai) ₹ 90,000.

b) Business income from Bellary controlled from Italy ₹ 3,00,000.

c) Dividend received from Swadeshi Co. ₹ 5,000.

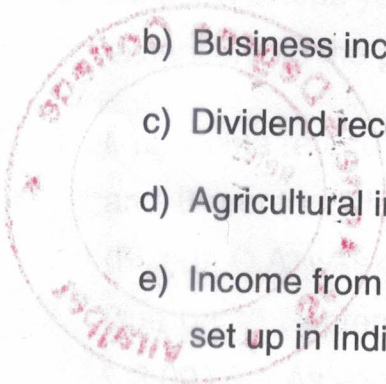
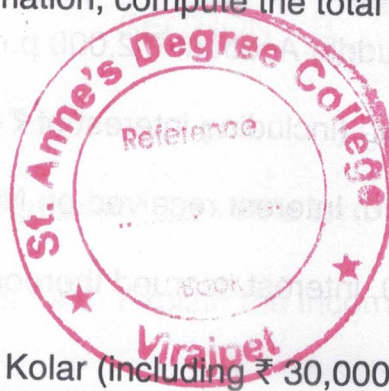
d) Agricultural income from Israel ₹ 40,000.

e) Income from profession in London received there. The profession was set up in India ₹ 40,000.

f) Gift from a friend in Paris received there ₹ 80,000.

g) Interest on deposit with Kuwait Branch of Canara Bank ₹ 13,000.

h) Property income in Sydney (Out of which ₹ 60,000 remitted to India) ₹ 3,00,000.



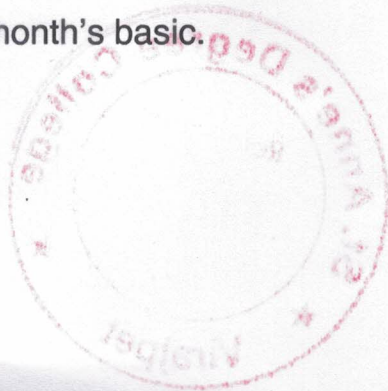




- i) Interest on Deposit with Delhi Branch of a Foreign Bank ₹ 35,000.
- j) Income from Business in Korea ₹ 1,00,000 controlled from India ( $\frac{1}{2}$  of the income received in India)
- k) Income from U. K. Development Bonds ( $\frac{1}{5}$  Received in Mandya) ₹ 5,00,000.
- l) Past untaxed Foreign Income Brought into India during the P. Y. ₹ 77,000.
- m) Interest on POSB A/c ₹ 6,000.
- n) Income accrued in India, received in U. S. A. ₹ 35,000.
- o) Income from Business in Chennai ₹ 80,000.

15. Compute taxable salary of Mr. Vinod from the following information : **16**

- a) Basic salary ₹ 30,000 p.m.
- b) Dearness allowance (25% of Basic).
- c) CCA ₹ 600 p.m.
- d) Children Education Allowance for three children ₹ 200 p.m. per child.
- e) Hostel allowance for two children ₹ 400 p.m. per child.
- f) Medical allowance ₹ 500 p.m.
- g) Daily allowance ₹ 700 p.m. (80% spent for official purpose).
- h) Bonus 1 month's basic.



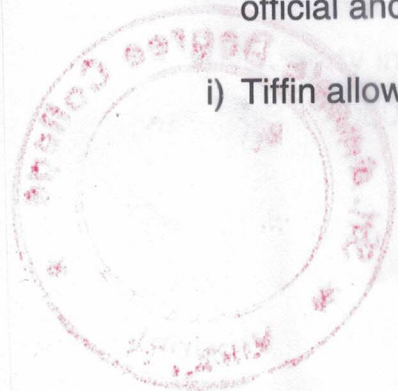




- i) Co. has provided car of 1.4 CC for official and personal use. All the expenses of the car including Driver's salary are met by the Co.
- j) He contributes 13% of his salary to RPF with equal contribution from the Co.
- k) Interest credited to RPF at 10.5% p.a. amounted to ₹ 25,000.
- l) Profession tax paid by him ₹ 2,000.
- m) Reimbursement of medical bill amounted to ₹ 22,000. He took the treatment in the Govt. Hospital.
- n) The Co. gifted him a watch costing ₹ 4,000.

16. From the following information compute the taxable salary of Mrs. Bhavana : 16

- a) Basic salary ₹ 35,000 p.m.
- b) Dearness allowance ₹ 4,000 p.m. (50% Enters into retirement benefit)
- c) Bonus 1 month's basic.
- d) CCA ₹ 500 p.m.
- e) Medical allowance ₹ 400 p.m.
- f) Education allowance for two children ₹ 300 p.m. per child.
- g) Hostel allowance of ₹ 400 p.m. for one child.
- h) The Co. provided her a large car along with the driver which is used for official and personal purpose.
- i) Tiffin allowance ₹ 300 p.m.







- j) Two of her sister's children study in the school run by the Co. The cost in a similar institution in the locality is ₹ 1,600 p.m. per child.
- k) She contributed 14% of her salary to RPF to which the Co. contributed 15%.
- l) Interest credited to RPF at 11% p.a. amounted to ₹ 33,000.
- m) The Co. met the electricity and water charges amounted to ₹ 2,000 p.m. and ₹ 800 p.m. respectively.
- n) Profession tax paid by her ₹ 200 p.m.
- o) Her son was admitted to a private hospital, medical bill amounted to ₹ 60,000. The Co. paid 50% of this bill amount.





Reg. No.

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BCMCMC 209

Credit Based III Semester B.Com. Examination, April 2021

(2019-20 and Earlier Batches)

COMMERCE

International Trade and Finance – I

Time : 3 Hours

Max. Marks : 80

**Instructions :** 1) A **single** answer booklet containing **40** pages will be issued.

40 ಪುಟಗಳ ಒಂದು ಉತ್ತರ ಪತ್ರಿಕೆಯನ್ನು ನೀಡಲಾಗುವುದು.

2) **No** additional sheets will be **issued**.

ಹೆಚ್ಚಿನ ಹಾಳೆಗಳನ್ನು ನೀಡಲಾಗುವುದಿಲ್ಲ.

SECTION – A

ವಿಭಾಗ - ಎ

Answer **any four** questions. Each answer **not** to exceed **1½** pages. (4×4=16)

ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉತ್ತರ ಒಂದೂವರೆ ಪುಟಗಳಿಗೆ ಮೀರದಂತಿರಲಿ.

1. Write a note on the advantages of International Trade.

ಅಂತರರಾಷ್ಟ್ರೀಯ ವ್ಯಾಪಾರದ ಒಳಿತುಗಳನ್ನು ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

2. What are the merits of free trade ?

ಮುಕ್ತ ವ್ಯಾಪಾರ ನೀತಿಯ ಒಳಿತುಗಳು ಯಾವುವು ?

3. Write a note on the objectives of Economic Integration.

ಆರ್ಥಿಕ ಒಕ್ಕೂಟಗಳ ಉದ್ದೇಶಗಳನ್ನು ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

4. Explain the structure of balance of payments.

ಪಾವತಿ ಶಿಲ್ಪಿನ ರಚನೆಯನ್ನು ವಿವರಿಸಿ.

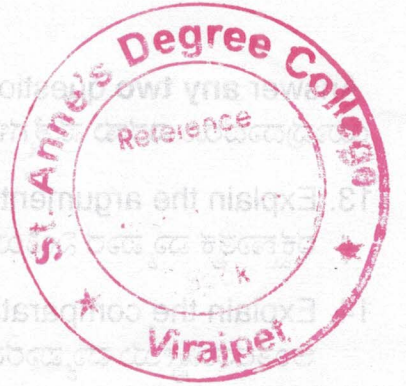
5. Distinguish between balance of trade and balance of payments.

ವ್ಯಾಪಾರ ಶಿಲ್ಪು ಮತ್ತು ಪಾವತಿ ಶಿಲ್ಪುಗಳ ನಡುವಿನ ವ್ಯತ್ಯಾಸ ತಿಳಿಸಿ.

6. Write a note on Doha Ministerial Conference.

ದೋಹಾ ಸಚಿವರುಗಳ ಸಮ್ಮೇಳನದ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

P.T.O.







## SECTION - B

## ವಿಭಾಗ - ಬಿ

Answer **any four** questions, **not exceeding 3 pages each** :

(4×8=32)

ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ ಮೂರು ಪುಟಗಳಿಗೆ ಮೀರದಂತೆ ಉತ್ತರಿಸಿ :

7. What are the types of Quotas ?

ಕೋಟಾಗಳ ವಿಧಗಳಾವುವು ?

8. Briefly explain the Heckscher Ohlin theory of International Trade.

ಹೆಕ್ಶರ್ ಒಹ್ಲಿನ್ ಅಂತರರಾಷ್ಟ್ರೀಯ ವ್ಯಾಪಾರ ಸಿದ್ಧಾಂತದ ಕುರಿತು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಬರೆಯಿರಿ.

9. Explain the salient features of International Trade.

ಅಂತರರಾಷ್ಟ್ರೀಯ ವ್ಯಾಪಾರದ ಪ್ರಮುಖ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿರಿ.

10. Explain the different concepts of terms of trade.

ವ್ಯಾಪಾರ ಕರಾರುಗಳ ವಿವಿಧ ಪರಿಕಲ್ಪನೆಗಳನ್ನು ವಿವರಿಸಿ.

11. Briefly explain the measures to correct disequilibrium in the balance of payment.

ಪಾವತಿ ಶಿಲ್ಪಿನ ಅಸಮತೋಲನವನ್ನು ಸರಿಪಡಿಸುವ ವಿಧಾನಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

12. Explain the objectives and working of the World Trade Organisation.

ವಿಶ್ವ ವ್ಯಾಪಾರ ಸಂಘಟನೆಯ ಉದ್ದೇಶ ಮತ್ತು ಕಾರ್ಯ ವಿಧಾನಗಳನ್ನು ವಿವರಿಸಿರಿ.

## SECTION - C

## ವಿಭಾಗ - ಸಿ

Answer **any two** questions, **not exceeding six pages each** :

(2×16=32)

ಯಾವುದಾದರೂ ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ ಆರು ಪುಟಗಳಿಗೆ ಮೀರದಂತೆ ಉತ್ತರಿಸಿ :

13. Explain the arguments for and against the protection trade policy.

ರಕ್ಷಣಾತ್ಮಕ ವ್ಯಾಪಾರ ನೀತಿಯ ಪರ ಹಾಗೂ ವಿರುದ್ಧ ವಾದಗಳನ್ನು ವಿವರಿಸಿರಿ.

14. Explain the comparative cost theory of International Trade.

ಅಂತರರಾಷ್ಟ್ರೀಯ ವ್ಯಾಪಾರದ ತುಲನಾತ್ಮಕ ವೆಚ್ಚ ಸಿದ್ಧಾಂತವನ್ನು ವಿವರಿಸಿ.

15. Explain the objectives and working of the European Union.

ಐರೋಪ್ಯ ಒಕ್ಕೂಟಗಳ ಉದ್ದೇಶ ಮತ್ತು ಕಾರ್ಯ ವಿಧಾನಗಳನ್ನು ವಿವರಿಸಿ.

16. Explain various methods of exchange control.

ವಿನಿಮಯ ನಿಯಂತ್ರಣದ ವಿವಿಧ ವಿಧಾನಗಳನ್ನು ವಿವರಿಸಿ.





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BCMCMC 234

III Semester B.Com. Degree Examination, April 2021

(Choice Based Credit System)

(2020-21 Batch Onwards)

Group – I : Core Courses : COMMERCE

Cost and Management Accounting – I

Time : 3 Hours

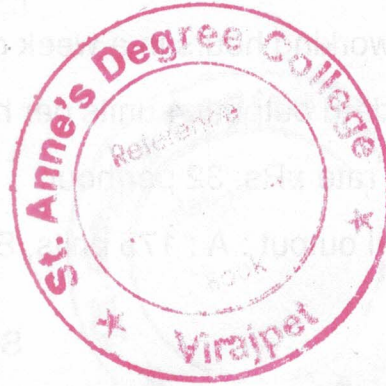
Max. Marks : 120

SECTION – A

I. Answer **any four** of the following :

(4×6=24)

- 1) Define the terms "Costing" "Cost Accounting" and "Cost Accountancy".
- 2) Classify the cost on the basis of their behavior.
- 3) How you treat the following items while preparing the cost sheet ?
  - a) Normal idle time cost
  - b) Counting house salary
  - c) Legal expenses
  - d) Drawing office salary
  - e) Demonstration expenses
  - f) Interest on bank loan
  - g) Bad debts
  - h) Interest on capital
  - i) Chargeable expenses
  - j) Recruitment expenses
  - k) Trade journals
  - l) Dividend received.



P.T.O.





4) Find out EOQ from the following particulars :

Annual usage 6,000 units

Cost of materials per unit Rs. 20

Cost of placing and receiving one order Rs. 60

Annual carrying cost of one unit 10% of inventory value.

5) A supplier quotes for material 'N' as follows.

Lot price      400 Kg at Rs. 10 per Kg

                  1,000 Kg at Rs. 7 per Kg

                  1,600 Kg at Rs. 5 per Kg

Supplier allows a trade discount of 25% and a cash discount of 5%, if the payment is made within 15 days. One container is required for every 100 Kg of the materials and the containers are charged at Rs. 20 each with return value of Rs. 10 each. The buyer decides to buy 1,000 Kgs. Transport charges amounting to Rs. 300 charged by the supplier. Calculate purchase price of 1,000 Kg of material 'N'.

6) From the following information, calculate the earnings of A, B and C under Taylors differential piece rate system.

The working hours in a week consisted of 48 hours.

Standard output : 4 units per hour

Time rate : Rs. 32 per hour

Actual output : A : 175 units, B – 192 units, C – 200 units.

### SECTION – B

II. Answer any four of the following :

(12×4=48)

7) Explain the advantages of cost accounting.

8) What is centralized purchasing ? What are the advantages and disadvantages of centralized purchasing ?





58

31

9) M/S Shanthi Sales Corporation supplies you the following figures and information relating to a product during the month of January 2021.

Materials consumed	Rs. 30,000
Direct wages	Rs. 18,000
Machine hours worked	1800 hours
Machine hour rate	Rs. 5
Administrative overhead	20% on works cost
Selling overhead	Re. 1 per unit
Units produced	17,100 units
Units sold	16,000 units at Rs. 8 per unit

Prepare a cost sheet.

10) In a factory 2 components P and Q are used as follows :

Normal usage 900 units per week each

Maximum usage 1,350 units per week each

Minimum usage 450 units per week each

Reorder quantity : P – 7,300

Q – 9,000

Reorder period : P – 2 to 4 week

Q – 4 to 6 week

Calculate for each component :

- Reorder level
- Minimum level
- Maximum level

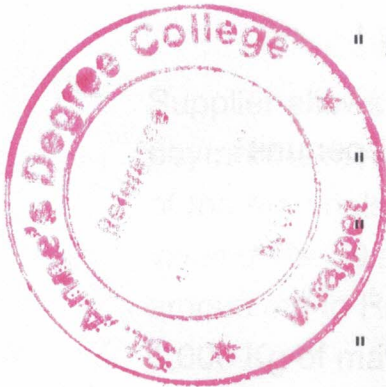






11) From the following details of stock receipts and issues of materials 'P' in a manufacturing unit, prepare the store ledger using Weighted Average Method of valuing the issues.

Date	Particulars
2020, April 1	Opening stock of material 'P' 2,400 units at Rs. 18 each
" 2	Issued 1,500 units to production
" 3	Received 5,600 units at Rs. 16 each
" 4	Issued 3,800 units to production
" 5	Returned to stores 100 units by production department issued on 2 <sup>nd</sup> April
" 6	Received 2,200 units at Rs. 15.50 each
" 7	Returned to supplier 200 units out of quantity received on 3 <sup>rd</sup> April
" 8	Received 4,500 units at Rs. 16. each
" 9	Issued 3,400 units to production
" 10	Received 4,800 units at Rs. 18.50 each
" 11	Issued 3,600 units to production



12) In a factory Taylor's wage system is in operation. Standard output is fixed at 20 units per hour and basic wage rate is Rs. 8 per hour. The piece rates are prescribed as under :

120% of normal piece-rate when output is at or above standard. 80% of normal piece rate when output is below the standard. In a day of 8 hrs. workman A and B have turned out 158 units and 162 units of output respectively.

Calculate the total wages of A and B under

- a) Time wage system
- b) Straight piece-rate system.
- c) Taylor's differential piece rate system.





SECTION - C

33

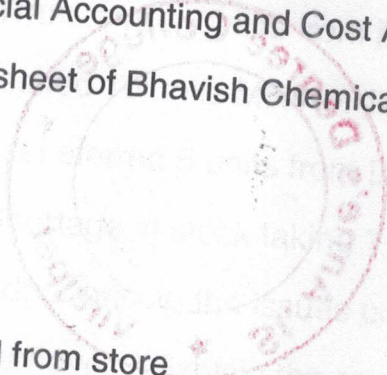
III. Answer any two of the following :

(24x2=48)

13) What are the limitations of Financial Accounting and explain the difference between Financial Accounting and Cost Accounting.

14) Prepare a cost sheet of Bhavish Chemicals Pvt. Ltd., for January 2020.

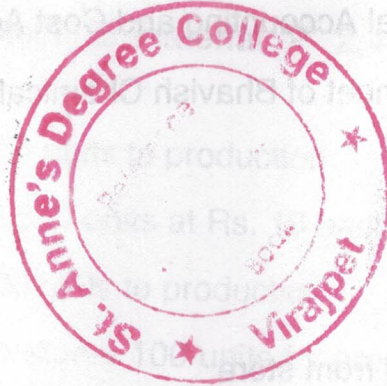
	Rs.
Purchases	90,000
Direct wages	96,000
Material supplied from store	7,000
Factory stores	8,000
Trade magazines	1,600
General manager's salary	12,000
Depreciation on furniture	1,800
Office salary	4,600
Debenture interest	3,000
Sales [15,000 units]	3,15,000
Finished stock insurance	2,400
Delivery Van expenses	3,500
Sales office expenses	2,800
Donations	10,000
Stores expenses	6,500
Material expenses	2,500
Loss on sale of furniture	1,000
Cost of defective work	3,800







Coal, gas, water	12,400
Audit fee	3,000
Goodwill written off	8,000
Underwriting commission	4,000
Interest on bank loan	600
Legal charges	1,000
Samples distributed	2,500
Packing charges	1,600
Showroom expenses	2,200



	<u>1-1-20</u>	<u>31-01-20</u>
Stock as on		
Materials (Rs.)	15,000	-
W-I-P (Rs.)	14,000	15,200
Finished stock (units)	-	1,000

15) The following particulars are taken from the books of manufacturing company in respect of material 'X' during the month of October 2020.

- October 1 Opening balance 25 units valued at Rs. 162.5.
- 4 Issued 8 units, MR No.58.
- 6 Received from Mohan and Co. 50 units, GRN No. 62 at Rs.5.75 per unit.
- 7 Issued 12 units, MR No.85.
- 10 Returned to Mohan and Co. 10 units.
- 13 Issued 35 units, MR No.114.
- 15 Received from Mohan and Co. 25 units at Rs. 6.10 per unit. GRN No.94.
- 17 Issued 10 units, MR No. 119.





- 19 Received replacement from Mohan and Co. 10 units, GRN No. 101.
- 20 Returned from department 5 units.
- 22 Transferred 5 units from job 182 to job 187.
- 26 Issued 10 units MR No. 146.
- 29 Transferred 5 units from Department A to Department B.
- 30 Shortage in stock taking 7 units.

Prepare stores ledger pricing the issues under 'FIFO' method.

16) What is Labour Turnover ? Explain the causes of labour turnover and what measures do you consider to reduce excessive labour turnover.





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**BCMENL 203**

**Credit Based III Semester B.Com. Degree Examination, April 2021  
(Semester Scheme)  
(2019-20 and Earlier Batches)**

**ENGLISH**

**General Proficiency and Communicative English**

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

- I. Answer **any three** of the following questions in **not** more than **two** pages **each** : (3×10=30)
- 1) Describe Billy's friendship with Romi.
  - 2) Attempt a character sketch of Billy Biswas in Arun Joshi's novel 'The Strange Case of Billy Biswas'.
  - 3) Why does Billy decide to leave the civilized society and join the tribal world ?
  - 4) Give an account of Billy's life in America.
  - 5) Describe the circumstances that lead to Billy's death.

**SECTION – B**

- II. Answer **any five** of the following questions in **a page each** : (5×6=30)
- 1) Give an account of Billy's visit to Bhubaneswar.
  - 2) What do you gather about the character of Dhunia ?
  - 3) Bring out the character of Tuula Lindgren.
  - 4) Write a note on Billy's parents.
  - 5) What role does Bilasia play in the novel ?
  - 6) Narrate the incidents involving Rima Kaul.
  - 7) How does Billy cure Situ's illness ?
  - 8) Comment on Chandtola.



P.T.O.





## SECTION - C

III. Do as directed :

- 1) Punctuate the following sentence and use capital letters wherever necessary.

Siri says what time will you be home

5

- 2) Rearrange the following details in bibliographical format.

Title of the book : All the lives we never lived

Publisher : Hachette Book Publishing India Pvt. Ltd.

Author : Anuradha Roy

Year : 2019

Place : Gurugram

3

- 3) Interpret **any one** of the following notices in **one** or **two** sentences :

2

a) No Parking

b) Beware of Dogs

c) Maintain silence : Hospital zone.

- 4) Write a dialogue about **10-15** sentences on **one** of the following : (1×5=5)

a) Guruva and Chinkra discuss the rise in the prices of petroleum products.

b) Rachana and Ruchika discuss an online ordered dinner.

c) Teacher and student discussing the effects of online classes.

- 5) a) Neethu Pvt. Co. Ltd. is launching a new umbrella. Prepare an 'advertisement' with in a 'frame' with a slogan and 'USP'.

5

OR

- b) Tinku Pvt. Co. Ltd. is launching a watch. Prepare an 'advertisement' with in a 'frame' with a slogan and 'USP'.







Reg. No.

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**BCMENL 231**

**III Semester B.Com. Examination, April 2021  
(2020 – 21 Batch Onwards)  
(Choice Based Credit System)  
COMPULSORY FOUNDATION COURSE IN ENGLISH**

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

**(One Act Plays)**

I. Answer **any two** of the following in **not** more than **two** pages **each** : (2×10=20)

- 1) Attempt a detailed character sketch of Dona Laura's role in 'A Sunny Morning'.
- 2) Analyze the character of Matilda Walters in the play 'Fail Not Our Feast'.
- 3) Explain how the events unfold in the first act of Rostand's 'The Romancers'.
- 4) Attempt a character sketch of Prince Dimitri from your reading of the play 'The Death Trap'.

II. Answer **any five** of the following in about **a page each** : (5×6=30)

- 1) What were the circumstances that led Gonzalo to flee Valencia in 'A Sunny Morning' ?
- 2) What is the reason for Nora's imprisonment in 'Fail Not Our Feast' ? How does she manage to attend the annual reunion ?
- 3) How does Percinet justify his presence in the garden in 'The Romancers' ?
- 4) Write a note on the instances of irony in the play 'The Death Trap'.
- 5) How do Laura and Gonzalo conceal their real identities in 'A Sunny Morning' ? Why ?
- 6) Write a note on the role played by the maid, Mason, in the play 'Fail Not Our Feast'.
- 7) What is the ultimate goal of Bergamin and Pasquinot in the play 'The Romancers' ?

P.T.O.





III. Select **any two** of the following passages and answer the questions set on them :

1) Here they come! They know just when to expect me. These are for the spryest, these for the gluttons, and these for the little ones which are the most persistent.

a) Who is the speaker in the passage ?

1

b) Who are referred to as 'they' in the passage ? How do they know when to expect the speaker ?

2

c) What qualities does the speaker ascribe to 'them' ? What does this tell us about the speaker ?

2

2) You'd be in the devil of a tangle if they found me here. I'm not going to get you into a mess. I shouldn't have come.

a) Who is the speaker addressing in the passage ?

1

b) Explain the phrase 'devil of a tangle'.

2

c) What is the speaker referring to when she says, "I shouldn't have come" ?

2

3) The thought often pains me and makes me cry when I am alone. Last month, when I came home from the convent, my father pointed out your father's park, and said to me : 'My dear child, you behold there the domain of my mortal enemy Bergamin.'

a) Who is the speaker in the passage ?

1

b) Which 'thought' is the speaker speaking about ? Why does it make her cry ?

2

c) Explain the last line of the passage with reference to the context.

2

4) Yes, I do. I am trapped. Since I came to the throne three years ago as a boy of fourteen. I have been watched and guarded against this moment, but it has caught me unawares.

a) Who is 'trapped' ?

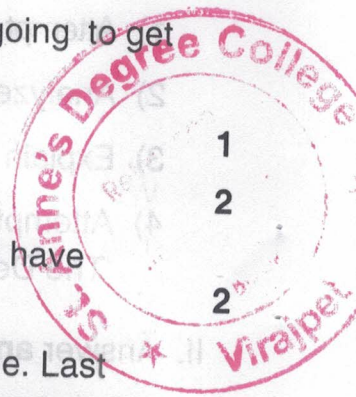
1

b) Since when has the speaker been watched and guarded ? Why ?

2

c) What has caught him 'unawares' ?

2







SECTION - B  
(Composition)

40

IV. Do as directed :

1) Write an essay on **any one** of the following in **not more than two** pages :  
(1×10=10)

- a) Harmful effects of Junk Food.
- b) Covid-19 Pandemic, Lockdown and its effects.
- c) Online shopping.

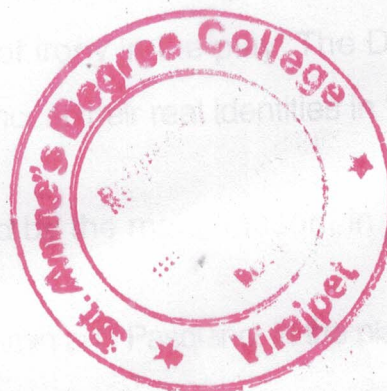
2) Write a dialogue of about **10 – 15** sentences on **any one** of the following :  
(1×5=5)

- a) Two friends are discussing a film they both have watched.
- b) Two ladies are comparing their cooking skills.
- c) Two citizens are complaining about the pot holes on the roads in their city.

3) Write an application with CV for the post of Chief Accountant. (1×5=5)

The letter should be addressed to : Manager, Rodeo Enterprises,  
Ashoknagar, Bengaluru.

Sender's address : Samarth Devadiga, Motidhaam, 7<sup>th</sup> Main, 5<sup>th</sup> Cross,  
Hosahalli, Ramanagaram.





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Reg. No.

Grid for registration number

BCMCMC 217

Credit Based III Semester B.Com. Degree Examination, April 2021 (2019-20 and Earlier Batches) COMMERCE Financial Accounting – III

Time : 3 Hours

Max. Marks : 120

Instruction : Provide working notes wherever necessary.

SECTION – A

Answer any four questions :

(4x6=24)

- 1. Write a note on sacrifice ratio and gain ratio.
2. What is purchase consideration ? State the methods of calculation of purchase consideration on sale of firm to a company.
3. Write a note on Joint Life Policy and Individual Policy.
4. Sandhya and Sangeetha are partners sharing profits and losses in the ratio of 5 : 3. They admit Sampreetha and give her 1/5th share. Sandhya and Sangeetha agree to share the remaining profits between themselves in the ratio of 2 : 1. Calculate new profit sharing ratio and sacrifice ratio.
5. The Balance Sheet of Govind, Gopal and Gokul who were sharing Profit and Losses in the ratio of 3 : 2 : 1 stood as follows :

Balance Sheet as on 31-3-2020

Table with 4 columns: Liabilities, Rs., Assets, Rs. Rows include Capital (Govind, Gopal, Gokul), Debtors, Less: RBD, Stock, Land and Building, and totals of 45,000.

P.T.O.





Gopal retired on the above date and following adjustments have been agreed upon :

- 1) Stock be depreciated by 10%.
  - 2) The RBD be brought upto 5% of debtors.
  - 3) Land and building be appreciated by 20%.
  - 4) That a provision for outstanding repairs will be made at Rs. 900.
- Prepare Revaluation Account on retirement of Gopal.

6. Good, Better and Best are partners who share Profits and Losses in the ratio of 3 : 2 : 1. Their Balance Sheet as on 31-3-2020 was as under :

Liabilities	Rs.	Assets	Rs.
Capitals :		Sundry Assets	2,60,000
Good	30,000		
Better	50,000		
Best	50,000		
Reserve	60,000		
Creditors	70,000		
	<b>2,60,000</b>		<b>2,60,000</b>

Prepare statement showing Surplus Capital.

SECTION - B

Answer any four questions :

(4x12=48)

7. The Balance Sheet of Reena and Meena, who share Profits and Losses in the ratio of 3 : 1, was as follows as on 31-3-2020 :

Liabilities	Rs.	Assets	Rs.
Creditors	41,500	Cash at Bank	22,500
Reserve	4,000	Bills receivable	3,000
Capitals :		Debtors	16,000
Reena	27,000	Stock	20,000
Meena	15,000	Furniture and fixture	1,000
		Building	25,000
	<b>87,500</b>		<b>87,500</b>







Teena was taken as a new partner on the following terms. She has to pay Rs. 10,000 as her capital and Rs. 5,000 as goodwill for 1/5<sup>th</sup> share in the future profits.

- a) Stock and furniture and fixtures reduced by 10%.
- b) 5% provision is to be created on debtors and bills receivables.
- c) Building to be appreciated by 20%.
- d) A provision of Rs. 1,000 was to be made for outstanding repairs bills.
- e) An item of Rs. 650 included in the creditors is not likely to be claimed and hence should be written off.

Prepare Revaluation Account and show necessary Capital Account.

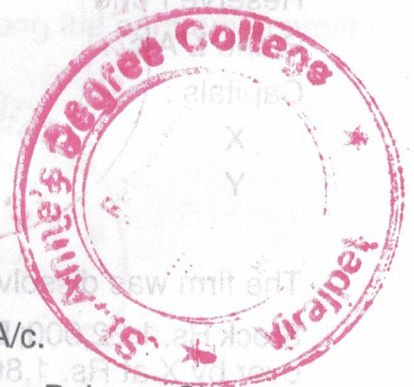
8. Leela, Mala and Neela are partners sharing Profits and Losses in the ratio of 2 : 1 : 1. Their Balance Sheet on 31-3-2020 was as under :

Liabilities	Rs.	Assets	Rs.
Capitals :		Buildings	36,000
Leela	32,000	Plant	28,000
Mala	24,000	Furniture	8,000
Neela	20,000	Stock	20,000
Reserve	10,000	Debtors	14,000
B/P	4,000	Less : RBD	<u>2,000</u>
Creditors	16,000	Cash	2,000
	<b>1,06,000</b>		<b>1,06,000</b>

Mala retires on that date on the following items :

- a) The goodwill of the firm is valued at Rs. 14,000.
- b) Stock and Buildings are to be appreciated by 10%.
- c) Plant and Furniture are to be depreciated by 10%.
- d) Provision for bad debts is no more necessary.
- e) Amount payable to Mala is transferred to her loan A/c.

Prepare Revaluation A/C, Partners Capital A/C and New Balance Sheet.







9. Sharuk, Ameer and Salman are the partners sharing Profits and Losses in the ratio of 3 : 2 : 1 respectively.

Their capitals as on 31-12-2020 stood as follows :

Sharuk	Rs. 3,00,000
Ameer	Rs. 3,60,000
Salman	Rs. 2,00,000

On 31<sup>st</sup> March 2021 Sharuk died and his executor claimed the following :

- 1) Allow interest on capital at the rate of 6% per annum.
- 2) The firm has insured partner's life individually-Sharuk Rs. 40,000, Ameer Rs. 30,000 and Salman Rs. 24,000. The surrender values of these policies on the date of death amounted to half of the sums assured.
- 3) Sharuk's share of profit till the date of death is to be calculated on the basis of immediate previous year's profit.
- 4) Sharuk's share of goodwill is to be calculated on the basis of two years purchase of the average profits of last three years. The profits of the last three years were :  
2020-Rs. 60,000, 2019-Rs. 80,000, 2018-Rs. 1,00,000.
- 5) Sharuk's drawings till the date of death amounted to Rs. 50,000.
- 6) Immediately on the date of death Rs. 2,00,000 is paid to the Sharuk's Executor and the balance is retaining in the firm.

Prepare Sharuk's Executor A/C.

10. X, Y and Z sharing Profits and Losses in the ratio of 3 : 2 : 1 had their Balance Sheet on 31-12-2020 as follows :

Liabilities	Rs.	Assets	Rs.
Creditors	2,00,000	Cash	9,500
Bills Payable	50,000	Stock	1,55,000
X's Loan	60,000	Debtors	3,20,000
Reserve Fund	1,20,000	Furniture	50,000
P and L A/c	60,000	Plant	2,10,000
Capitals :		Z's Capital	56,000
X	2,00,000	Goodwill	39,500
Y	1,50,000		
	<b>8,40,000</b>		<b>8,40,000</b>

The firm was dissolved. The amount realized as follows :

Stock Rs. 1,22,000; Debtors Rs. 3,05,000; Furniture Rs. 42,000. Plant was taken over by X at Rs. 1,80,000, Realisation expenses amounted to Rs. 6,000.

Prepare necessary Accounts to close the books of the firm.





11. Aravind and Charan are sharing Profits and Losses in the ratio of 2 : 3. They had taken a joint life policy on 1<sup>st</sup> January 2017 for Rs. 10,000 for 10 years. The premium of policy amounts to Rs. 1,000 per annum.

Charan died on 1<sup>st</sup> March 2020 and the claim was received on 1<sup>st</sup> May 2020. The books of the firm closed on 31<sup>st</sup> December every year. The surrender value of the policy for the year 2017, 2018, 2019 and 2020 were Nil, Rs. 200, Rs. 600 and Rs. 1,200 respectively.

Prepare Joint Life Policy A/C and Joint Life Policy Reserve A/C.

12. Arun, Kiran and Varun were partners in a firm sharing Profits and Losses in the ratio of 2 : 1 : 2. They decided to convert the firm into Exide Ltd., on which date their Balance Sheet stood as under :

Liabilities		Rs. Assets		Rs.
Capitals :		Goodwill		80,000
	Arun	25,000	Machinery	50,000
	Varun	85,000	Stock	50,000
Varun's Loan	50,000	Debtors		80,000
Bank Overdraft	30,000	Cash		10,000
Creditors	60,000	Capital : Kiran		30,000
Bills Payable	50,000			
	<b>3,00,000</b>			<b>3,00,000</b>

All assets (except cash) and all liabilities are taken over by company for a consideration of Rs. 2,00,000 to be discharged through 20,000 equity shares of Rs. 10 each fully paid. The shares were allocated among the partners in profit sharing ratio.

Prepare :

- 1) Realization A/C
- 2) Partners' Capital A/C
- 3) Exide Ltd., A/C
- 4) Equity Shares A/C
- 5) Bank A/C.







SECTION - C

Answer any two questions :

(2x24=48)

13. The following is the Balance Sheet of Tulsi and Tapasvi as at 31<sup>st</sup> March, 2020. Manasi is admitted as a partner on that date when the position of the firm was as follows :

Liabilities	Rs.	Assets	Rs.
Capitals : Tulsi	15,000	Debtors	16,000
Tapasvi	12,000	Buildings	15,000
Creditors	12,000	Machinery	15,000
Reserves	26,000	Cash at Bank	3,000
Workmen Compensation		Stock	20,000
Fund	4,000		
	<b>69,000</b>		<b>69,000</b>

Tulsi and Tapasvi shared Profits in the ratio of 3 : 2. The following terms of admission are agreed upon :

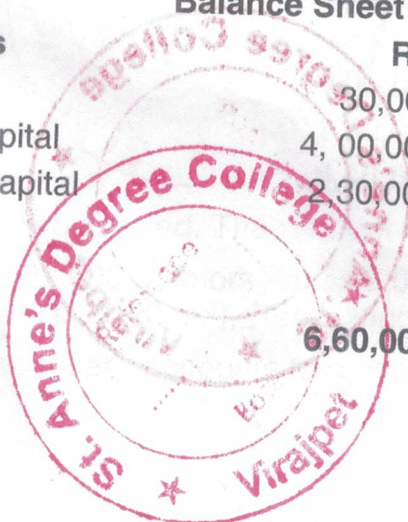
- 1) Revaluation of assets : Buildings Rs. 25,000, Stock Rs. 26,000, Debtors to be reduced by Rs. 2,000.
- 2) Manasi brought her share of goodwill Rs. 12,000 in cash.
- 3) The liabilities on workmen compensation fund is determined at Rs. 3,000.
- 4) Manasi was to bring further cash as would make her capital equal at 25% of combined capital of Tulsi and Tapasvi, after the above adjustments.
- 5) The future profit sharing ratio is 2 : 2 : 1.

Prepare Revaluation A/C, Partners Capital A/C and Balance Sheet of the new firm.

14. Akhil and Suhail were partners sharing Profits and Losses equally. On 31-12-2020, Akhil decided to retire and his son Nithin would be admitted as a partner from 1<sup>st</sup> January 2021 and his share of profits will be 1/3.

Balance Sheet as on 31-12-2020

Liabilities	Rs.	Assets	Rs.
Creditors	30,000	Building	5,00,000
Akhil's Capital	4,00,000	Office Equipment	20,000
Suhail's Capital	2,30,000	Furniture	30,000
		Debtors	50,000
		Bank	60,000
	<b>6,60,000</b>		<b>6,60,000</b>







84

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It was further decided as follows:

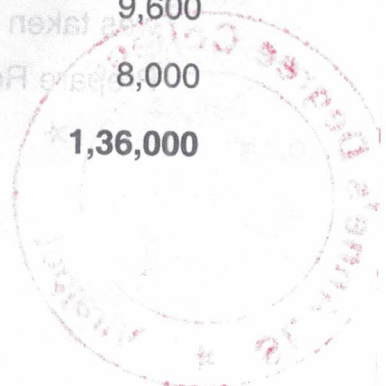
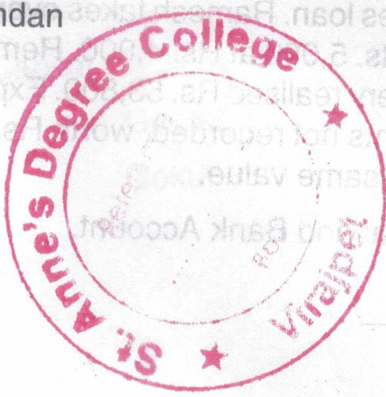
- 1) Goodwill should be valued at Rs. 40,000.
- 2) Office equipment would be taken over by Akhil at its book value.
- 3) The value of building be increased by Rs. 1,20,000.
- 4) Suhail and Nithin would introduce sufficient capital to pay off Akhil and to leave thereafter a sum of Rs. 30, 000 as working capital in a manner that the capitals of the new partners will be in proportion to their new profit sharing ratio.
- 5) One half of the capital payable by Nithin was to be gifted to him by his father.

Prepare Revaluation A/C, Capital A/C, Bank A/C and Balance Sheet of new firm.

15. The Goodluck Company Ltd. was formed to acquire the business of Chandan and Vandan who share profits 2/3 and 1/3 respectively. The Balance Sheet of Chandan and Vandan was as under on 31-12-2020 :

**Balance Sheet as on 31-12-2020**

Liabilities	Rs.	Assets	Rs.
B/P	7,200	Land and Buildings	40,000
Sundry Creditors	21,600	Machinery	20,000
Mrs. Chandan's Loan	3,200	Stock	24,000
Capitals :			
Chandan	64,000	Debtors	23,200
Vandan	40,000	B/R	6,400
		Investments	4,800
		Cash at Bank	9,600
		Goodwill	8,000
	<b>1,36,000</b>		<b>1,36,000</b>







It was agreed by the company to take over the assets at book value with the exception of Land and Buildings and Stock, which are taken over at Rs. 45,000 and Rs.30,000 respectively. They also discharge the loan of Mrs. Chandan. The company takes over the remaining liabilities. The value of goodwill is fixed at Rs. 28,800.

The purchase consideration is discharged as follows :

10,000 Equity Shares of Rs. 10 each and balance in cash. The equity shares were sold for Rs. 97,000.

Prepare necessary ledger A/Cs in the books of the firm to close the books of the firm.

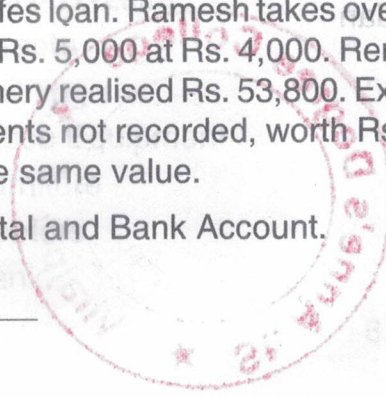
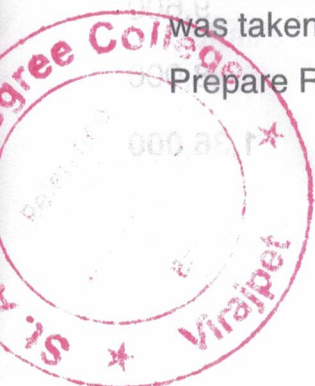
16. Dinesh, Ramesh and Hareesh sharing Profits and Losses in the ratio of 3 : 2 : 1, agreed to dissolve firm on 31-3-2020 :

**Balance Sheet as on 31-3-2020**

Liabilities	Rs.	Assets	Rs.
Creditors	18,500	Machinery	40,500
Mrs. Dinesh's loan	10,000	Investments	20,830
Life Policy Fund A/C	14,000	Stock	7,550
Investment Fluctuation Fund A/C	6,000	Debtors	9,300
		Less : RBD	<u>600</u>
			8,700
Dinesh's Capital	40,000	Bank	5,420
Ramesh's Capital	20,000	Joint Life Policy	14,000
		Capital of Hareesh	11,500
	<b>1,08,500</b>		<b>1,08,500</b>

The life policy was surrendered for Rs. 12,000. Dinesh took over the investments at Rs. 17,500 and agreed to discharge his wife's loan. Ramesh takes over all the stock at Rs. 7,000 and debtors amounting to Rs. 5,000 at Rs. 4,000. Remaining debtors realised at 50% of book value, machinery realised Rs. 53,800. Expenses of realisation amounted to Rs. 870. Investments not recorded, worth Rs. 3,000 was taken over by one of the creditors at the same value.

Prepare Realisation Account, Partners Capital and Bank Account.





Reg. No.

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BCMCMC 233

III Semester B.Com. Degree Examination, April 2021  
(Choice Based Credit System) (2020-21 Batch Onwards)

Group – I : Core Courses : COMMERCE  
Modern Bank Management

Time : 3 Hours

Max. Marks : 80

**Instructions :** 1) A single answer booklet containing 40 pages will be issued.

40 ಪುಟಗಳ ಒಂದು ಉತ್ತರ ಪತ್ರಿಕೆಯನ್ನು ನೀಡಲಾಗುವುದು.

2) No additional sheets will be issued.

ಹೆಚ್ಚಿನ ಹಾಳೆಗಳನ್ನು ನೀಡಲಾಗುವುದಿಲ್ಲ.

SECTION – A

ವಿಭಾಗ - ಎ

Answer any four of the following questions :

ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳನ್ನು ಉತ್ತರಿಸಿ :

(4×4=16)

1. Write a note on segment banking.

ವಿಭಾಗೀಯ ಬ್ಯಾಂಕಿನ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

4

2. Write a note on Pradhana Manthri Jana Dhana Yojana.

ಪ್ರಧಾನ ಮಂತ್ರಿ ಜನ ಧನ ಯೋಜನೆಯ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

4

3. Write a note on micro finance.

ಸಣ್ಣ ಹಣಕಾಸಿನ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

4

4. Write a note on collecting banker.

ಪಾವತಿ ಬ್ಯಾಂಕಿನ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

4

P.T.O.





5. Write a note on digital cash.

ಡಿಜಿಟಲ್ ನಗದಿನ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

4

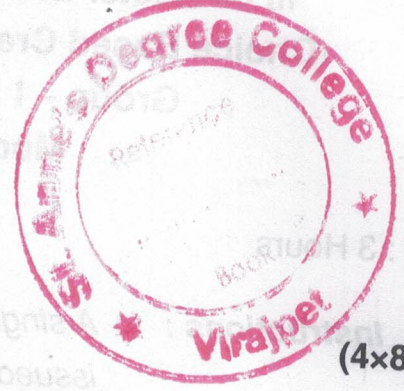
6. Write a note on Repo and Reverse Repo Rates.

ರೆಪೋ ಮತ್ತು ರಿವರ್ಸ್ ರೆಪೋ ದರದ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

4

SECTION – B

ವಿಭಾಗ - ಬಿ



(4×8=32)

Answer **any four** of the following :

ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳನ್ನು ಉತ್ತರಿಸಿರಿ :

7. Explain the merits and demerits of retail banking.  
ಚಿಲ್ಲರೆ ಬ್ಯಾಂಕಿನ ಒಳಿತು ಮತ್ತು ಕೆಡುಕುಗಳನ್ನು ವಿವರಿಸಿರಿ. 8
8. Explain the objectives and need of financial inclusion.  
ಒಳಗೊಳ್ಳುವಿಕೆ (ಆರ್ಥಿಕ ಸೇರ್ಪಡೆ) ಹಣಕಾಸಿನ ಉದ್ದೇಶಗಳನ್ನು ಮತ್ತು ಅಗತ್ಯತೆಗಳನ್ನು ವಿವರಿಸಿರಿ. 8
9. Explain the meaning and features of negotiable instruments.  
ನೆಗೋಶಿಯೇಬಲ್ ಸಾಧನದ ಅರ್ಥ ಮತ್ತು ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿ. 8
10. Explain the merits and demerits of internet banking.  
ಅಂತರ್ಜಾಲ ಬ್ಯಾಂಕಿನ ಒಳಿತು ಮತ್ತು ಕೆಡುಕುಗಳನ್ನು ವಿವರಿಸಿ. 8
11. What is Unified Payment Interface (UPI) ? What are its advantages and disadvantages ?  
ಏಕೀಕೃತ ಪಾವತಿ ವ್ಯವಸ್ಥೆ ಎಂದರೇನು ? ಅದರ ಅನುಕೂಲಗಳು ಮತ್ತು ಅನಾನುಕೂಲಗಳು ಯಾವುವು ? 8
12. Explain the role of NABARD in agricultural credit.  
ಕೃಷಿ ಪತ್ತಿನ ಸಾಲಭ್ಯದಲ್ಲ NABARDನ ಪಾತ್ರವನ್ನು ವಿವರಿಸಿ. 8





SECTION - C

ವಿಭಾಗ - ಸಿ

51

Answer any two of the following :

ಯಾವುದಾದರೂ ಎರಡು ಪ್ರಶ್ನೆಗಳನ್ನು ಉತ್ತರಿಸಿರಿ :

(16×2=32)

13. What is commercial banking ? Explain its functions.

ವಾಣಿಜ್ಯ ಬ್ಯಾಂಕುಗಳೆಂದರೇನು ? ವಾಣಿಜ್ಯ ಬ್ಯಾಂಕುಗಳ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿ.

16

14. Explain the principles of investment policy of a commercial bank.

ವಾಣಿಜ್ಯ ಬ್ಯಾಂಕಿನ ಹೂಡಿಕೆ ನೀತಿಯ ತತ್ವಗಳನ್ನು ವಿವರಿಸಿ.

16

15. What are the objectives of core banking system ? Explain the need and benefits of core banking system.

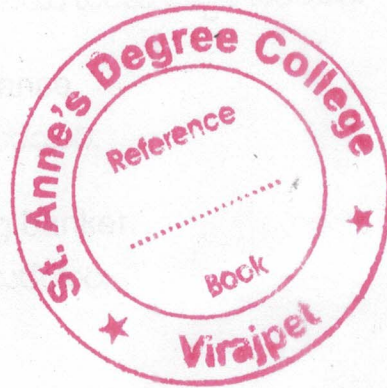
ಕೋರ್ ಬ್ಯಾಂಕಿನ ಪದ್ಧತಿಯ ಉದ್ದೇಶಗಳಾವುವು ? ಕೋರ್ ಬ್ಯಾಂಕಿನ ಪದ್ಧತಿಯ ಅಗತ್ಯತೆಗಳು ಮತ್ತು ಒಳಿತುಗಳನ್ನು ವಿವರಿಸಿ.

16

16. Explain the origin, development and functions of RBI.

ಕೇಂದ್ರೀಯ ಬ್ಯಾಂಕಿನ (RBI) ಹುಟ್ಟು, ಬೆಳವಣಿಗೆ ಮತ್ತು ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿ.

16





Reg. No.

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52

BCMCMC 211

Credit Based III Semester B.Com. Degree Examination, April 2021

(Semester Scheme)

(2019 – 20 and Earlier Batches)

COMMERCE

Cost and Management Accounting – I

Time : 3 Hours

Max. Marks : 120

**Instruction :** Provide working notes wherever necessary.

SECTION – A

Answer any four of the following .

(4×6=24)

1. What is a cost centre ? What are its types ?
2. What is overtime ? What are the causes of overtime ?
3. Explain ABC analysis as a means of inventory control.
4. Find out the EOQ from the following information.

Monthly consumption : 250 units

Cost of placing and receiving one order : ₹ 30

Price per unit : ₹ 5

Storage and carrying cost : 10% of inventory value.

5. A factory purchased 100 quintals of material 'X' at ₹ 100 per quintal, less 2% trade discount on invoice price. Freight paid was ₹ 300 . Cartage and coolie ₹ 100 and octroi at 5% on the invoice price. The expenses of purchases and storage for the year amount to ₹ 2,000. Ascertain the cost of material per kg to be charged to jobs.
6. Calculate the earnings of Ananth and Sumanth under Taylor's differential piece rate system using the following information.

Standard production : 20 units per hour

Normal time rate : 50 per hour.

Differentials to be applied are : 80% of the normal piece rate when the efficiency is below standard and 120% of the normal piece rate when the efficiency is at or above standard.

In a day of 8 hours Ananth produced 150 units and Sumanth produced 180 units.

SECTION – B

Answer any four of the following.

(4×12=48)

7. Explain the different objectives of cost accounting.
8. Enumerate the differences between Financial Accounting and Cost Accounting.

P.T.O.





9. The following information regarding receipt and issues of pigments has been extracted from the stores records of Kiran Ltd., for Aug. 2020.

Aug. 1	Opening stock of pigments	7,500 Kgs.
" 2	Issued on requisition No.1	3,900 Kgs.
" 3	Issued on requisition No.2	600 Kgs.
" 5	Receipts from a supplier by GR No. 31	9,000 Kgs.
" 7	Issued on requisition No. 3	3,000 Kgs.
" 9	Issued on requisition No. 4	1,500 Kgs.
" 16	Receipts from a supplier by GR No. 84	3,000 Kgs.
" 17	Issued on requisition No. 5	1,350 Kgs.

On 6<sup>th</sup> Aug. stock was verified and a shortage of 150 Kgs. was noticed  
Maximum stock level 15,000 Kgs.

Minimum stock level 2,400 Kgs.

ROL 2,500 Kgs.

Prepare BIN card No. 15 for the item 'pigment' for which symbol allotted is XA- 81.

10. Two components XZ and YZ are used as follows :

Normal usage – 300 units per week each.

Maximum usage – 450 units per week each.

Minimum usage – 150 units per week each.

Reorder Quantity : XZ – 2400 units

YZ – 3600 units

Reorder period : XZ – 4 to 6 weeks

YZ – 2 to 4 weeks

Calculate for each component :

- Reorder level
- Minimum level
- Maximum level
- Average stock level

11. From the following transactions prepare stores ledger account pricing the issues at weighted Average price.

2020

Jan. 1 Opening balance – 3000 Kgs. at ₹ 5.00 per Kg.

Jan. 3 Purchased 5000 Kgs. at ₹ 16.16 per Kg.

" 4 Issued – 1200 Kgs.

" 10 Surplus from work order returned to stores 300 Kgs.

" 20 Issued – 4000 Kgs.

" 25 Purchased 4,980 Kgs. at ₹ 13.00 per Kg.

" 30 Issued – 3000 Kgs.







12. A worker takes 9 hours to complete a job on daily wages and 6 hours on a scheme of payment by results. His day rate is 75 paise an hour. The material cost of the product is ₹ 4 and the overheads at 150% of the total direct wages. Calculate the factory cost of the product under :

- i) Piece work plan      ii) Rowan Plan      iii) Halsey Plan

SECTION – C

Answer any two of the following.

(2x24=48)

13. Prepare a Stores Ledger Account under FIFO method.

2020

- Sept. 1 Opening balance 500 units at ₹ 1 per unit
- Sept. 3 Issued 100 units MR No. 61
- " 6 Received 1,600 units at ₹1.10 per unit GR No. 13
- " 7 Issued 600 units MR No. 63
- " 8 Returned to stores 40 units issued out of MR No. 61.
- " 12 Received 600 units at ₹ 1.20 per unit GR No. 15
- " 15 Issued 640 units MR No. 83
- " 18 Received 200 units at ₹1.20 per unit GR No. 77
- " 20 Issued 240 units MR No. 102.
- " 23 Returned to vendors 80 units received as per GR No. 77
- " 26 Received 400 units at ₹ 1.25 per unit GR No. 96
- " 30 Issued 500 units MR No. 113

14. Raj Ltd. furnishes the following information for the month of September 2020.

Stock on 31<sup>st</sup> August 2020 :

Materials ₹15,000

Work in Progress ₹ 14,000

Stock on 30<sup>th</sup> September 2020 :

Work in progress ₹15,200

Finished Stock 1,000 units

	Amt. (₹)
Purchases	97,000
Direct wages	96,000
Factory supplies	8,000
Trade Magazine	1,600
Manager's salary (office)	16,600
Depreciation on furniture	11,800
Debenture interest	4,500
Sales (15,000 units)	3,15,000
Finished Stock Insurance	2,400
Delivery van expenses	3,500
Sales office expenses	2,800







Donations	5,000
Stores expenses	6,500
Material handling	2,500
Loss on sale of furniture	250
Cost of defective work	3,800
Coal, gas, water	12,400
Audit fees	3,000
Goodwill written off	2,000
Underwriting commission	1,000
Interest on bank loan	1,500
Legal charges	1,000
Samples	2,500
Packing	1,600
Show room expenses	2,200

Prepare cost sheet showing cost of production and profit per unit of output.

15. Pavan Engineering Co. Ltd. Manufactured and sold 4,000 sewing machines in 2020. Following are the particulars obtained from the records of the company.

	Amt.(₹)
Cost of materials	80,000
Wages paid	1,20,000
Manufacturing expenses	50,000
Salaries	60,000
Office rent, rates and insurance	10,000
Selling expenses	30,000
General expenses	20,000
Sales	4,00,000



The company plans to manufacture 6,000 sewing machines in 2021. You are required to submit a statement showing the price at which machine should be sold at a profit of 20% on sales. The following additional information is supplied to you.

- a) The price of materials will rise by 10% on previous years's level.
- b) Wage rate will rise by 15% .
- c) Manufacturing expenses will rise in proportion to the combined cost of materials and wages.
- d) Selling expenses per unit remains unaffected.
- e) Other expenses will be unaffected by the rise in output.

16. Explain briefly the different methods and techniques of costing.



**III Semester B.Com. Degree Examination, April 2021  
(Choice Based Credit System/Credit Based Semester Scheme)  
(2018 – 19 to 2020 – 21) (2020 – 21 Batch Onwards)**

**KANNADA LANGUAGE (Paper – III)**

**ಕನ್ನಡ ಭಾಷೆ (ಪತ್ರಿಕೆ – III)**

Time : 3 Hours

Max. Marks : 80

I. ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ :

(3×8=24)

- 1) ದುರ್ಮೋಧನನ ಸ್ವಾಭಿಮಾನ, ಛಲದ ಗುಣಗಳು ರನ್ನನ ಕಾವ್ಯ ಭಾಗದಲ್ಲಿ ಚಿತ್ರಿತವಾದ ಬಗೆಯನ್ನು ವಿವರಿಸಿರಿ.

ಅಥವಾ

ರೂಪ ಹಾಸನರ 'ತನ್ನಷ್ಟಕ್ಕೆ' ಕವನದ ಆಶಯವನ್ನು ಪರಿಚಯಿಸಿರಿ.

- 2) ಅತಿಯಾದ ಆಧುನಿಕತೆ ತಂದ ಆಪತ್ತುಗಳನ್ನು 'ಪರಿಸರ ಮಾಲಿನ್ಯ ಮತ್ತು ಲಿಂಗಪರಿವರ್ತನೆ' ಲೇಖನದ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ವಿಶ್ಲೇಷಿಸಿರಿ.

ಅಥವಾ

'ಬದುಕಿನ ಇಬ್ಬದಿಗಳು' ಪ್ರಬಂಧದ ಆಶಯವನ್ನು ವಿವರಿಸಿರಿ.

- 3) ಸಾವನ್ನು ಗೆದ್ದು ಬಂದ ನಿರೂಪಕಿ ಭಾರತಿಯವರ ಅನುಭವಗಳನ್ನು ವಿಶ್ಲೇಷಿಸಿರಿ.

ಅಥವಾ

ಮನುಷ್ಯರಲ್ಲಿ ಬೆಳೆದು ಬಂದ ಕ್ರೌರ್ಯ ನಿರೂಪಕಿಗೆ ಅನುಭವಕ್ಕೆ ಬಂದ ಪ್ರಸಂಗವನ್ನು ವಿವರಿಸಿರಿ.

II. ಕೆಳಗಿನ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ :

(3×5=15)

- 1) ಪಾಂಡ್ಯ ಅರಸನ ಪತ್ನಿ ಗಂಡನನ್ನು ತೊರೆದು ತವರನ್ನು ಸೇರಲು ಕಾರಣವೇನು ? ವಿವರಿಸಿ.

ಅಥವಾ

ಮಂಟೇಸ್ಸಾಮಿಯು ಬಸವಣ್ಣನವರ ಭಕ್ತಿಯ ದೃಢತೆಯನ್ನು ಪರೀಕ್ಷಿಸಿದ ಸಂದರ್ಭವನ್ನು ವಿವರಿಸಿರಿ.



- 2) ಸುಬ್ಬಣ್ಣ-ಸರಸುವಿನ ದಾಂಪತ್ಯ ಜೀವನವು ಮುಗಿಯದ ಕಥೆಯೆನಿಸಿದ ಪರಿಯನ್ನು ನಿರೂಪಿಸಿರಿ.

ಅಥವಾ

ಬಳಕೆದಾರರ ವೇದಿಕೆಯ ಯಾವುದಾದರೂ ಎರಡು ಯಶಸ್ವೀ ಹೋರಾಟವನ್ನು ನಿರೂಪಿಸಿರಿ.

- 3) ಕಿಮೋಥೆರಪಿ ಎಂದರೇನು ? ನಿರೂಪಕಿಯ ಬದುಕಲ್ಲಿ ಈ ಚಿಕಿತ್ಸೆಯ ಪರಿಣಾಮಗಳನ್ನು ವಿವರಿಸಿರಿ.

ಅಥವಾ

ನಿರೂಪಕಿ ಆಚರಿಸಿಕೊಂಡ ಸಂಭ್ರಮದ ಹುಟ್ಟುಹಬ್ಬದ ಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿರಿ.

- III. ಒಂದು ಪದ್ಯಭಾಗದ ಸಂದರ್ಭ ಸೂಚಿಸಿ ಭಾವಾರ್ಥದೊಂದಿಗೆ ವಿವರಿಸಿರಿ.

(1×5=5)

- 1) ಪರಿಣತ ವಯಸರೆಮಿರ್ಕ

ಣ್ಣುರುಡರೆಮೆಮಗಿಂಬುಕೆಯ್ದು ಚಿತಂ ನಿನ್ನೀ

ಗುರು ನುಡಿದ ನುಡಿಗೊಡಂಬಡು

ಗುರು ವಚನ ಮಲಂಘನೀಯಮೆಂಬುದು ಮಗನೇ

- 2) ಬರುವಾಗ ನೀನು ತಂದಿರುವೆ ಏನನ್ನು  
ಮರಳುವಾಗ ಏನನ್ನು ತಾನೇ ಒಯ್ಯುವೆ

ನಿನ್ನ ಗಂಟು, ನಿನ್ನ ಮೂಟೆ

ಇಲ್ಲೆ ಇರುವಲ್ಲೆ ಉಳಿವುದು

ಮರಿಮಕ್ಕಳ ಚಿಂತೆ ನಿನಗ್ಯಾಕೆ ?

- IV. ಅ) ಎರಡು ವಾಕ್ಯಗಳ ಸಂದರ್ಭ ತಿಳಿಸಿ, ಸ್ವಾರಸ್ಯ ಬರೆಯಿರಿ :

(2×4=8)

- 1) ಕೋಗಿಲೆ ಕವನವ ನುಲಿಯುತ್ತಿದೆ !

- 2) ಕೆಚ್ಚೆದ ತೋರ್ವಳು ರಣ ಪಣದೆ !

- 3) ಕುಷ್ಟಕಾಯಿಲೆ ಇರೋರು ಬರುತಾರೆ

- 4) ಬಂದಿಲ್ಲ ಅಮ್ಮ, ತಂದಿಲ್ಲ ಅಪ್ಪ, ಕಂಡಿಲ್ಲ ಮಳೆಯುಳುಮೆ.

- ಆ) ಎರಡರ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

(2×4=8)

- 1) ಪ್ರೊ. ಕೆ. ಎಸ್. ನಿಸಾರ್ ಅಹಮದ್

- 2) ಜಾಗತೀಕರಣ ಮತ್ತು ಜಾನಪದ

- 3) 'ತಂಗಳನ್ನ' ಶಬ್ದದ ಹಿನ್ನೆಲೆ, ನಿಷ್ಪತ್ತಿ ಮತ್ತು ಅರ್ಥ ಬರೆಯಿರಿ.

- 4) 'ಅಂಗುಲ' ಶಬ್ದದ ಹಿನ್ನೆಲೆ, ನಿಷ್ಪತ್ತಿ ಮತ್ತು ಅರ್ಥ ಬರೆಯಿರಿ.



ಇ) ಎರಡರ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

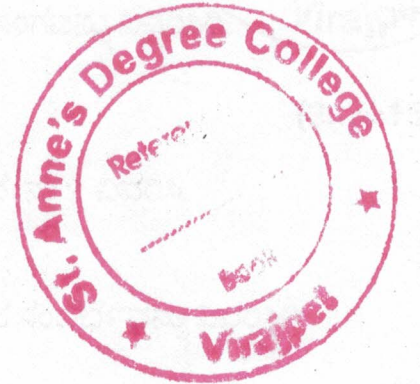
(2×4=8)

- 1) ಭಾರತಿಯವರು ನೇಮಿಸಿಕೊಂಡ ಅಡುಗೆಯವಳು.
- 2) ಡಾ| ಶ್ರೀನಾಥ್.
- 3) ಭಾರತಿಯವರ ಕುಟುಂಬದವರ ಸೇವಾಕಾರ್ಯ.
- 4) ನಿರೂಪಕಿಯ ವಿಗ್.

V. ಒಂದು ವಾಕ್ಯ ಅಥವಾ ಪದದಲ್ಲಿ ಉತ್ತರಿಸಿರಿ.

(12×1=12)

- 1) ಅಬ್ಬಕ್ಕರಾಣಿಗೆ ಯಾರೊಂದಿಗೆ ವಿವಾಹ ನಡೆಯಿತು ?
- 2) ಮಂಟೇಸ್ಸಾಮಿಯು ಧರಿಸಿದ ವೇಷ ಯಾವುದು ?
- 3) "ಸಮರಾನುಬಂಧಮಂ ಮಾಣ್ಬುದು" - ಕಾವ್ಯಭಾಗವನ್ನು ಯಾವ ಮಹಾಕಾವ್ಯದಿಂದ ಆಯ್ದುಕೊಳ್ಳಲಾಗಿದೆ ?
- 4) ಅರೆಭಾಷೆಯಲ್ಲಿ ಬರೆದಿರುವ ಸುನೀತ (ಸಾನೆಟ್) ಕವನ ಯಾವುದು ?
- 5) 'ಕಾದಂಬರಿಯ ಸಾರ್ವಭೌಮ' ಎಂದು ಯಾರನ್ನು ಕರೆಯುತ್ತಾರೆ ?
- 6) ಯಾವ ದಿನವನ್ನು ವಿಶ್ವ ಪರಿಸರ ದಿನವೆಂದು ಆಚರಿಸಲಾಗುತ್ತದೆ ?
- 7) 'ಒಡೆಯರಲ್ಲ ಸೇವಕರು' ಇದು ಯಾರು ಬರೆದ ಕೃತಿ ?
- 8) 'ಪದ ಪದಾರ್ಥಗಳು' ಲೇಖನದ ಭಾಗವನ್ನು ಯಾವ ಕೃತಿಯಿಂದ ಆಯ್ದುಕೊಳ್ಳಲಾಗಿದೆ ?
- 9) ಭಾರತಿಯವರಿಗೆ 'ಕಿಷೋರ್‌ರಪಿ' ನಡೆಸಿದ ಡಾಕ್ಟರ್ ಯಾರು ?
- 10) ಭಾರತಿಯವರ ಹುಟ್ಟೂರು ಯಾವುದು ?
- 11) ಸತ್ತರೆ ಸ್ವರ್ಗದಲ್ಲಿ ಸ್ವಾಗತಕ್ಕೆ ಯಾರು ಕಾದಿದ್ದಾರೆಂದು ನಿರೂಪಕಿ ಧೈರ್ಯಗೊಂಡಿದ್ದರು ?
- 12) ಕ್ಯಾನ್ಸರ್ ರೋಗಿಯೊಬ್ಬನಿಗೆ ಕೊಡಬಹುದಾದ ಅತ್ಯುತ್ತಮ ಗಿಫ್ಟ್ ಯಾವುದು ?





**Third Semester B.Com. Degree Examination, April 2021  
(Choice Based Credit System) (2020 – 21 Batch Onwards)  
(Group – III) (Paper – III)**

**Compulsory Foundation Language – HINDI**

Time : 3 Hours

Max. Marks : 80

I. किन्हीं दो अवतरणों की सप्रसंग व्याख्या कीजिए। (5×2=10)

- 1) क्या लगे हुए हैं। पाँच साल हो गये पर ताजमहल बनना तो अभी शुरू भी नहीं हुआ है।
- 2) नहीं नहीं सेठी साहब, हमारे रहते ऐसा नहीं हो सकता। भैयाजी ऐसा नहीं कर सकते, आखिर ईमान भी तो कोई चीज़ होती है।
- 3) अरे सुनिए जनाब, ये ताजमहल आपको कोई बिजलीघर नज़र आ रहा है, क्यों जी? अरे ये एक मकबरा है, कोई पावर हाउस नहीं।
- 4) जल्दी करो, जल्दी करो, अरे मैं कोई बावर्चीखाना बनवा रहा हूँ जो दो दिन में बनकर तैयार हो जाएगा।

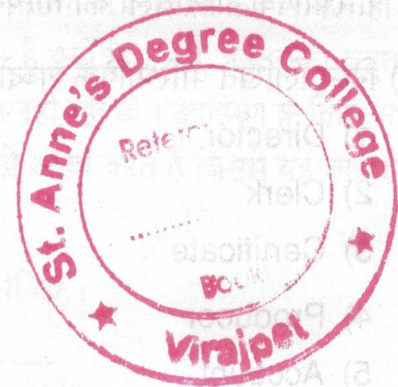
II. ताजमहल का टेंडर नाटक का सारांश अपने शब्दों में लिखिए। 10

अथवा

पठित नाटक के आधार पर गुप्ताजी का चरित्र चित्रण कीजिए।

III. एक शब्द अथवा एक वाक्य में उत्तर लिखिए। (1×5=5)

- 1) मनुष्य द्वारा बनाये गये मुखौटे की क्या विशेषता है?
- 2) मुखौटा पहनकर कौन राजा बन सकता है?
- 3) बाजार में मुखौटे किसे खोजते हैं?
- 4) कवि किस तरह की कविता की खोज में है?
- 5) “ससन दिरी” किसे कहते हैं?



P.T.O.





## IV. सप्रसंग व्याख्या कीजिए ।

पर अन्ततः सभी समझ जाते हैं,  
मुखौटा सच नहीं कह सकता  
क्योंकि उसकी भाषा में ही छिपा हुआ है झूठ ।

अथवा

क्या युद्ध हवाई जहाजों, युद्ध-पोतों, टैंकों  
और अन्ततः दो राष्ट्राध्यक्षों के बीच  
उनके हस्ताक्षर से लड़ा जाता है ... ?

## V. "मुखौटा" - कविता का सारांश लिखकर विशेषताओं पर प्रकाश डालिए ।

अथवा

अनुज लुगुन ने "गुरिल्ले का आत्मकथन" - कविता में आदिवासियों के विस्थापन की पीड़ा का चित्रण कैसे किया है ?

## VI. किन्हीं दो प्रश्नों के उत्तर लिखिए ।

- 1) प्रयोजन मूलक हिंदी की विभिन्न प्रयुक्तियों का परिचय दीजिए ।
- 2) भेंटवार्ता लेखन की तैयारी कैसे की जाती है ?
- 3) 'विज्ञापन' के विभिन्न स्वरूपों का परिचय दीजिए ।
- 4) पारिभाषिक शब्दावली का तात्पर्य समझाइए ।

## VII. अ) निम्न लिखित पारिभाषिक शब्दों के हिंदी रूप लिखिए ।

- 1) Director
- 2) Clerk
- 3) Certificate
- 4) Producer
- 5) Account

आ) आप हिन्दी पुस्तकों की एक नयी दुकान खोल रहे हैं, इसका एक विज्ञापन प्रस्तुत कीजिए ।

इ) अपने मनपसंद किसी अभिनेता/राजनेता से संबंधित भेंटवार्ता प्रस्तुत कीजिए ।





ई) निम्न लिखित पद्य भाग पढ़कर दिए गए प्रश्नों के उत्तर लिखिए ।

(1×5=5)

चारों ओर गन्दगी फैली, कूड़े-करकट का अम्बार ।

यह तो बाहरी गन्दगी, कर लो तुम इसका उपचार ॥

मंत्र स्वच्छता का अपनाओ, स्वस्थ सबल जीवन का दान ।

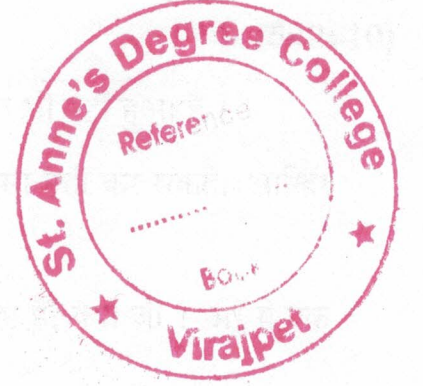
दूर करो गन्दगी, बच्चों, करो देश भर का कल्याण ॥

दूर गन्दगी होने से, खुशियों का संसार बसेगा ।

बस्ती अपनी सुन्दर होगी, वायु, देह, मन शुद्ध रहेगा ॥

प्रश्न :

- 1) पद्यांश के लिए उचित शीर्षक दीजिए ।
- 2) बाहरी गन्दगी से कवि का तात्पर्य क्या है ?
- 3) कवि ने कौन-सा मंत्र अपनाने को कहा है ?
- 4) कल्याण का क्या अर्थ है ?
- 5) खुशियों का संसार कब बसेगा ?



उ) निम्न लिखित गद्यभाग को मूल की 1/3 में संक्षिप्त कर लिखिए ।

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विज्ञापन करने का प्रधान साधन समाचार पत्र है । इससे विज्ञापन देनेवाले, समाचार पत्रों को निकालनेवाले और संबंधी उपभोक्ताओं को जहाँ लाभ होता है वहाँ उससे कहीं अधिक लाभ उन व्यक्तियों को होता है जो समाचार पत्रों को पढ़ते हैं । समाचार पत्र में यदि विज्ञापन न आवे तो उनका मूल्य बहुत कुछ बढ़ जावे जिससे पढ़ने वालों की संख्या भी निश्चित रूप से कम हो जायेगी । विज्ञापन का शिक्षा की दृष्टि से भी अधिक महत्व होता है क्योंकि इससे जनता को बहुत सी ऐसी वस्तुओं के बारे में ज्ञान हो जाता है जो उनको पहले मालूम नहीं रही हो । उदाहरण के लिए कभी-कभी समाचार पत्रों में हम देखते हैं कि बहुत सी दवाइयों के नुस्खे आया करते हैं जिससे यह ज्ञात हो जाता है कि अमुक दवाई में कौन-कौन सी वस्तुएँ मिली हैं ।

ऊ) क्रिकेट को लेकर दो मित्रों के बीच का संवाद प्रस्तुत कीजिए ।

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