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BCMKAL 1

ಗುಣಾಂಕ ಆಧಾರಿತ ಮೊದಲನೆಯ ಸೆಮಿಸ್ಟರ್ ಬಿ.ಕಾಂ. ಪದವಿ ಪರೀಕ್ಷೆ, ನವಂಬರ್ / ಡಿಸೆಂಬರ್ 20

(2013-14 ಬ್ಯಾಚ್ ಮತ್ತು ಮುಂದಿನವರಿಗಾಗಿನ ಸ್ಥಿರ)

ಕನ್ನಡ ಭಾಷಾ ಪತ್ರಿಕೆ - 1

ಸಮಯ : 3 ಗಂಟೆಗಳು

ಗರಿಷ್ಠಾಂಕಗಳು

ಭಾಗ - 1

(ಕಾವ್ಯ)

I. ಅ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದು ಪ್ರಶ್ನೆಗೆ ಉತ್ತರಿಸಿರಿ. (1x8)

- 1) ಚಂದ್ರಹಾಸ ಮತ್ತು ವಿಷಯೆಯ ಮದುವೆಯ ಪ್ರಸಂಗವನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.
- 2) 'ಬಸವಣ್ಣ ಒಬ್ಬ ಪರಿಶುದ್ಧ ಶರಣ' ಎಂಬುದನ್ನು ಆತನ ಆತ್ಮವಿಮರ್ಶೆಯ ವಚನಗಳ ಮೂಲಕ ಹೇಗೆ ಕಂಡುಕೊಳ್ಳಬಹುದು ? ವಿವರಿಸಿ.

ಆ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದು ಪ್ರಶ್ನೆಗೆ ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಉತ್ತರಿಸಿರಿ. (1x5)

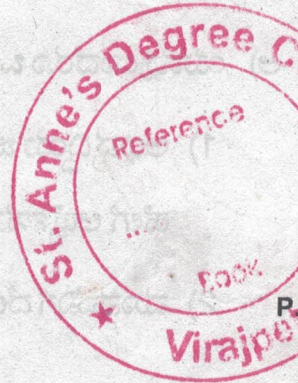
- 1) ನಿರೂಪಕ ಹಾಗೂ ರಾಮಯ್ಯ ಕಾವೇರಿ ನದಿಗೆ ಸ್ನಾನಕ್ಕೆಂದು ಹೋದಾಗ ನಡೆದ ಘಟನೆ ಕವಿತೆಯಲ್ಲಿ ಹೇಗೆ ವ್ಯಕ್ತವಾಗಿದೆ ?
- 2) ಮಾಸ್ತಿಯವರ ವ್ಯಕ್ತಿ ಚಿತ್ರಣ ನಿಸಾರ್ ಅಹಮ್ಮದ್ ಅವರ ಕವಿತೆಯಲ್ಲಿ ವ್ಯಕ್ತಗೊಂಡ ಬಗೆ ಹೇಗೆ ?

ಇ) ಎರಡನ್ನು ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ. (2x3)

- 1) ಷಟ್ಪದಿ
- 2) ವಚನಗಳು
- 3) ಸಿದ್ಧಲಿಂಗಯ್ಯ

II. ಅ) ಕೆಳಗಿನ ಒಂದು ಪದ್ಯಭಾಗದ ಸಂದರ್ಭ ಸೂಚಿಸಿ, ಭಾವ ಸ್ವಾರಸ್ಯವನ್ನು ಬರೆಯಿರಿ. (1x5)

- 1) ನನ್ನ ಸೀರೆಯ ಸೆರಗು ಮರೆ ಮಾಡಿಕೊಂಡಿರುವ ಜೋಪಡಿಯ ಲೋಕವನು ತೋರಲೇನು ?
ಹೊಟ್ಟೆಯೊಳಗಿನ ಬೆಂಕಿಯುಂಡೆಯೆಲ್ಲವನೆತ್ತಿ
ಮೆರೆವ ಜನಗಳ ಮೇಲೆ ಚೆಲ್ಲಲೇನು.





- 2) ಉಳ್ಳವರು ಶಿವಾಲಯವ ಮಾಡುವರು
ನಾನೇನ ಮಾಡುವೆ ಬಡವನಯ್ಯಾ
ಎನ್ನ ಕಾಲೇ ಕಂಭ ದೇಹವೇ ದೇಗುಲ
ಸಿರ ಹೊನ್ನ ಕಳಸವಯ್ಯಾ
ಕೂಡಲಸಂಗಮ ದೇವ ಕೇಳಯ್ಯಾ
ಸ್ಥಾವರಕೃತಿವುಂಟು, ಜಂಗಮಕೃತಿವಿಲ್ಲ

ಆ) ಕೆಳಗಿನ ವಾಕ್ಯಗಳಲ್ಲಿ ಎರಡರ ಸಂದರ್ಭ ಸೂಚಿಸಿ ಸ್ವಾರಸ್ಯವನ್ನು ಬರೆಯಿರಿ.

(2×3=6)

- 1) ಹಾವಿನ ಬಾಯ ಕಪ್ಪೆ ಹಸಿದು
ಹಾರುವ ನೋಣಕೆ ಆಸೆ ಪಡುವಂತೆ
- 2) ಉಲ್ಲಂಘಿಸುವವರುಂಟೆ ವಿಧಿಕ್ಯತವನು
- 3) ಗೆಲ್ಲ ಬಯಸದವನಿಗೆ ಸೋಲೇ ಇಲ್ಲ

III. ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಒಂದೊಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿರಿ.

(5×1=5)

- 1) 'ಜೈಮಿನಿ ಭಾರತ'ದ ಕರ್ತೃ ಯಾರು ?
- 2) ನಿರೂಪಕ ಮತ್ತು ರಾಮಯ್ಯ ಸ್ನಾನಕ್ಕೆಂದು ಯಾವ ನದಿಗೆ ಹೋದರು ?
- 3) 'ಕೃಷ್ಣ ಶಕ್ತಿ' ಯಾರು ಬರೆದ ಕವನ ?
- 4) ಮಾಸ್ತಿಯವರಿಗೆ ಜ್ಞಾನಪೀಠ ಪ್ರಶಸ್ತಿ ತಂದುಕೊಟ್ಟ ಕೃತಿ ಯಾವುದು ?
- 5) ಕೆಂಪೇಗೌಡ ಯಾರ ಬಳಿಯಲ್ಲಿ ಜೀತಕ್ಕಿದ್ದನು ?

ಭಾಗ - 2

(ಗದ್ಯ)

IV. ಅ) ಯಾವುದಾದರೂ ಒಂದು ಪ್ರಶ್ನೆಗೆ ಉತ್ತರಿಸಿರಿ.

(1×8=8)

- 1) ಅಭಿವೃದ್ಧಿಯ ಜೊತೆಗೆ ಪರಿಸರ ಸಂರಕ್ಷಣೆಯೂ ಅಗತ್ಯ ಎಂಬುದನ್ನು ನಾಗೇಶ ಹೆಗಡೆಯವರ ಲೇಖನ ಹೇಗೆ ಅರ್ಥೈಸುತ್ತದೆ ? ವಿವರಿಸಿರಿ.
- 2) ಮಾನವನಿಗೆ ದೇವರ ಪರಿಕಲ್ಪನೆ ಹೇಗೆ ಬಂದಿರಬಹುದೆಂಬುದನ್ನು ಲೇಖಕರು ಚರ್ಚಿಸಿದ್ದಾರೆ ? ವಿವರಿಸಿರಿ.



ಅ) ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಒಂದು ಪ್ರಶ್ನೆಗೆ ಉತ್ತರಿಸಿರಿ.

(1×8=8)

1) 'ಮನುಷ್ಯನ ಬಾಲ್ಯದ ದಿನಗಳು ಆತನ ವ್ಯಕ್ತಿತ್ವದ ಮೇಲೆ ಪರಿಣಾಮವನ್ನುಂಟು ಮಾಡುತ್ತದೆ' -

(8=8×1) 'ಪ್ರತೀಕಾರ' ಕತೆಯ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ಈ ಮಾತನ್ನು ಸಮರ್ಥಿಸಿ.

2) ಜಲಜ ಚಿಕ್ಕಿಯ ವ್ಯಕ್ತಿತ್ವ ಮಿತ್ರಾವೆಂಕಟ್ರಾಜ್ ಅವರ ಕಥೆಯಲ್ಲಿ ಹೇಗೆ ಚಿತ್ರಿತವಾಗಿದೆ ? ತಿಳಿಸಿ.

ಇ) ಯಾವುದಾದರೂ ಒಂದನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

(1×5=5)

(5=5×1) 1) ನಂಬಿಕೆಗಳು ಮತ್ತು ಆಚರಣೆಗಳು

2) ಧರ್ಮ ಮತ್ತು ಸಮಾಜ

V. ಕೆಳಗಿನ ಒಂದು ಪ್ರಶ್ನೆಗೆ ಉತ್ತರಿಸಿರಿ.

(1×5=5)

(5=1×5) 1) 'ಆಂಜನೇಯನ ವಿಗ್ರಹವನ್ನು ಮುಟ್ಟಲು ನನಗೆ ಹಿಂದೆಂದೂ ಅವಕಾಶ ಸಿಕ್ಕಿರಲಿಲ್ಲ. ಮುಂದೆ ದೇವಸ್ಥಾನ ಸಿದ್ಧವಾದ ಮೇಲಂತೂ ಈ ಅವಕಾಶ ಶಾಶ್ವತವಾಗಿ ಇಲ್ಲವಾಗುತ್ತಿತ್ತು' - ಲೇಖಕರ ಮಾತಿನಲ್ಲಿ ವ್ಯಕ್ತವಾಗುವ ನೋವಿನ ಧ್ವನಿಯನ್ನು ವಿವರಿಸಿರಿ.

2) "ಅರೆ.. ನೋಂಬಂದ್ರೆ ಇದೇ ಏನಮ್ಮಾ.. ? ಹೀಗೆ ನಾವು ತುಂಬಾ ಸಲ ಇದ್ದೆವೆಲ್ಲಾ..!" ಅದ್ಭುತ ಈ ಮಾತು ಬಡವ-ಶ್ರೀಮಂತರ ನಡುವಿನ ಧಾರ್ಮಿಕ ಆಚರಣೆಯ ವ್ಯತ್ಯಾಸವನ್ನು ಹೇಗೆ ತಿಳಿಸುತ್ತದೆ ?

3) "ವೈಯಕ್ತಿಕ ಮಟ್ಟದಲ್ಲಿ ಪರಸರ ಧ್ವಂಸ ಮಾಡುವವರಿಗಾಗಿ ಪ್ರತ್ಯೇಕ ಪಾಠದ ವ್ಯವಸ್ಥೆ ಜಾರಿಗೆ ಬರಬೇಕು"- ಲೇಖಕರ ಈ ಮಾತನ್ನು ಸಮರ್ಥಿಸಿ ಬರೆಯಿರಿ.

VI. ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಒಂದೊಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿರಿ.

(4×1=4)

1) ಮುಸ್ಲಿಂ ಸಮಾಜದವರು ಯಾವ ಹಬ್ಬದಂದು 'ನೋಂಬು' ಆಚರಿಸುತ್ತಾರೆ ?

2) ಕಪಿಲ್ ಭಟ್ಟಾಚಾರ್ಯ ಯಾರು ?

3) "ತುತ್ತೂರಿ" ಪತ್ರಿಕೆಯ ಸಂಪಾದಕ ಯಾರು ?

4) ಜಲಜ ಚಿಕ್ಕಿಗೆ ಚಿಕ್ಕಪ್ಪಯ್ಯನ ಒಸಗೆಯನ್ನು ಒಯ್ಯವರು ಯಾರು ?





ಭಾಗ - 3

(ಕ್ರಿಯಾತ್ಮಕ ಕನ್ನಡ)

VII. ಒಂದು ಪ್ರಶ್ನೆಗೆ ಉತ್ತರಿಸಿರಿ.

(1×8=8)

- 1) ವ್ಯವಹಾರ ಪತ್ರದ ವಿವಿಧ ಅಂಗಗಳನ್ನು ವಿವರಿಸಿರಿ.
- 2) ಆದೇಶ ಪತ್ರ ಎಂದರೇನು ? ಒಂದು ಮಾದರಿ ಪತ್ರವನ್ನು ರಚಿಸಿ, ಅದರ ಪ್ರಮುಖ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿರಿ.

VIII. ಒಂದು ಪ್ರಶ್ನೆಗೆ ಉತ್ತರಿಸಿರಿ.

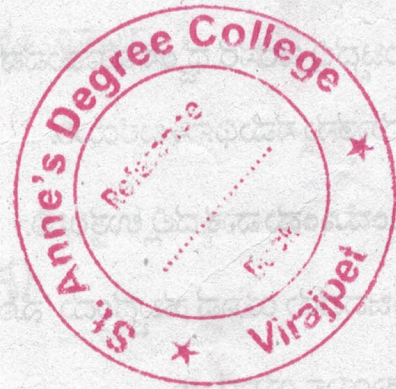
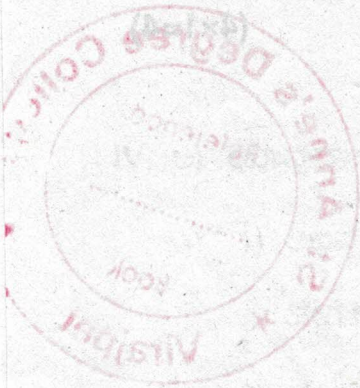
(1×5=5)

- 1) ಭೂಮಿಯ ವಿವಿಧ ಪ್ರಭೇದಗಳನ್ನು ವಿವರಿಸಿರಿ.
- 2) ಭೂ ಪರಿವರ್ತನೆ ಎಂದರೇನು ? ಇದಕ್ಕೆ ಸಂಬಂಧಿಸಿದ ನಿಯಮಗಳನ್ನು ತಿಳಿಸಿ.

IX. ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಒಂದೊಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿರಿ.

(2×1=2)

- 1) 'ಆರ್.ಟಿ.ಸಿ.' ಎಂಬುದಕ್ಕೆ ಕನ್ನಡದಲ್ಲಿ ಏನೆಂದು ಕರೆಯುತ್ತಾರೆ ?
- 2) ಆಕ್ಷೇಪಣಾ ಪತ್ರ ಎಂದರೇನು ?





**Credit Based First Semester B.Com. Degree
Examination, November/December 2015
(2015-16 Batch Onwards)
HINDI LANGUAGE (Group – I) (Paper – I)**

Time : 3 Hours

Max. Marks : 80

- Instructions:** 1) A single answer booklet containing 40 pages will be issued.
2) No additional sheets will be issued.
3) **Restrict** your answers to the usable pages in the answer booklet.

I. एक शब्द या वाक्य में उत्तर लिखिए :

(1×5 = 5)

- 1) “शम्बूक” काव्य के रचनाकार कौन है ?
- 2) गुरु वसिष्ठ को रास्ते में कौन मिला ?
- 3) पुष्पकयान का पता वनदेवता को किसने दिया ?
- 4) शम्बूक स्वाभिमान रहित व्यक्ति को क्या कहता है ?
- 5) शम्बूक अपने माथे पर किसे रक्त तिलक करने को कहता है ?

II. किन्हीं दो अवतरणों की सप्रसंग व्याख्या कीजिए :

(5×2 = 10)

- 1) बुझा मेरा वंश-दीपक आज राम यह कैसा “तुम्हारा राज”

शोक से ब्राह्मण हुआ निशब्द घट गये ज्यों आयु के सब अब्द

- 2) उन्हीं की माया, उन्हीं पर छा गयी

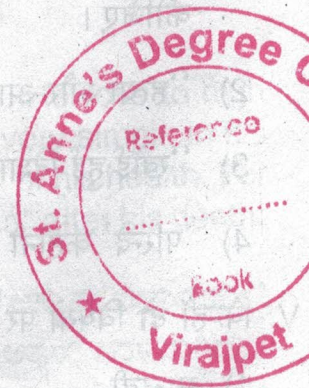
यह अपनी क्रूरता की आ गयी

किस तरह आँसू बहाती

गयीं बन की ओर

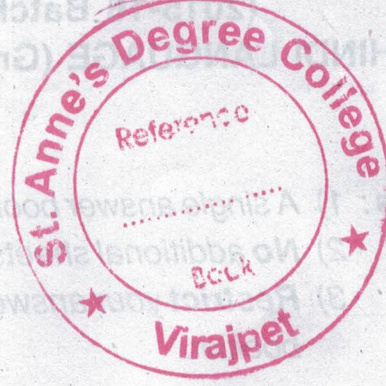
किस तरह टूटी खिंची

अपनत्व की मृदु डोर





- 3) काटकर धड़ से तुम्हारा शीश
आज दूँगा मैं तुम्हें आशीष
यदि तुम्हें स्वीकार हो तो
लो अतुल वैराज नामक लोक
मोदमय आनन्दमय गतशोक
वासनाएँ हों तुम्हारी पूर्ण
करूँगा अभिमान केवल चूर्ण



- 4) एक का हित

दूसरे का जब अहित बन जाय
दूर कर देना उसे है श्रेष्ठ राजन्याय

III. पठित काव्य के आधार पर पुष्पक यान प्रसंग का वर्णन कीजिये।

10

अथवा

शम्बूक का चरित्र चित्रण कीजिये।

IV. किन्हीं दो प्रश्नों के उत्तर लिखिए :

(10+10 = 20)

- 1) आज के यात्रीकृत जीवन में मनुष्य की भावनाएँ लुप्त हो गयी हैं। "गैंग्रीन" कहानी के आधार पर स्पष्ट कीजिए।
- 2) "हत्या और आत्महत्या के बीच" कहानी का सारांश लिखकर विशेषताओं पर प्रकाश डालिए।
- 3) "खोई हुई दिशाएँ" कहानी के आधार पर चन्द्र का चरित्र चित्रण कीजिए।
- 4) 'परिन्दे' कहानी का सार लिखकर विशेषताओं पर प्रकाश डालिए।

V. किन्हीं दो विषयों पर टिप्पणी लिखिए :

(5+5 = 10)

- 1) मालती
- 2) रेलवे पटरी पर हुई दुर्घटना
- 3) मेजर गिरीश नेगी के बारे में लतिका की स्मृतियाँ
- 4) चन्द्र



VI. अ) किन्हीं दो प्रश्नों के उत्तर लिखिए :

(4×2 = 8)

- 1) संज्ञा की परिभाषा देते हुए तीन भेदों को उदाहरण सहित समझाइए।
- 2) सकर्मक और अकर्मक क्रियाओं का अंतर उदाहरण सहित समझाइए।
- 3) विकारी और अविकारी का अंतर उदाहरण सहित समझाइए।

आ) वाक्य शुद्ध कीजिए :

(1×5 = 5)

- 1) लड़की हाथ धोई।
- 2) वृक्षों पर कौआ बैठा है।
- 3) महेश कि बहन नाच रही है।
- 4) उसने पुस्तक लायी।
- 5) आप कहाँ जाओगे ?

इ) अन्य लिंग रूप लिखिए : शेर, बैल

(1×2 = 2)

ई) अन्य वचन रूप लिखिए : घोड़ा, सिपाही

(1×2 = 2)

उ) निम्नलिखित अंग्रेज़ी पारिभाषिक शब्दों के हिन्दी रूप लिखिए :

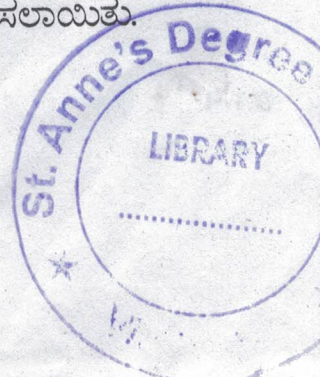
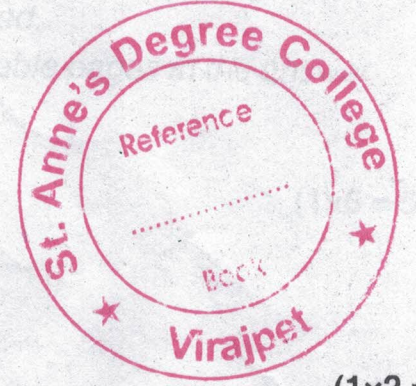
(1×3 = 3)

- 1) Affidavit
- 2) Cheque
- 3) Management

ऊ) हिन्दी में अनुवाद कीजिए :

Lal Bahadur Shastri was born and brought up in poverty. He rose to high office of Prime Minister. Even as Prime Minister, he was very simple in his dress and food. He worked for long hours even at the cost of his health. For his great services, he was honoured with the "Bharat Ratna" after his death.

लाल बहादुर शास्त्रीयवರು बಡತನದಲ್ಲೇ ಹುಟ್ಟಿ ಬೆಳೆದವರಾಗಿದ್ದು ನಂತರ ಅತ್ಯುನ್ನತ ಪ್ರಧಾನ ಮಂತ್ರಿ ಹುದ್ದೆಗೇರಿದರು. ಪ್ರಧಾನ ಮಂತ್ರಿಯಾದ ಬಳಿಕವೂ ಅವರ ಉಡುಪು, ಆಹಾರ ಅತ್ಯಂತ ಸರಳವಾಗಿದ್ದವು. ತನ್ನ ಆರೋಗ್ಯವನ್ನೂ ಲೆಕ್ಕಿಸದೆ ಗಂಟೆಗಟ್ಟಲೇ ಅವರು ಕೆಲಸ ಮಾಡುತ್ತಿದ್ದರು. ಅವರ ಶ್ರೇಷ್ಠವಾದ ಸೇವೆಯನ್ನು ಗುರುತಿಸಿ ಮರಣೋತ್ತರವಾಗಿ "ಭಾರತ ರತ್ನ" ಪ್ರಶಸ್ತಿ ನೀಡಿ ಅವರನ್ನು ಗೌರವಿಸಲಾಯಿತು.



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579 MAD

BCMENL 103

**Credit Based First Semester B.Com. Degree
Examination, November/December 2015
(Semester Scheme) (2014-15 Batch Onwards)**

ENGLISH

General Proficiency and Communicative English

Time : 3 Hours

Max. Marks : 80

**SECTION – A
(Prose and Poetry)**

- I. Answer **any one** of the following in **not more than two** pages : **(1×10=10)**
- 1) Sketch the character of Datta with reference to the story 'The Gold Frame'.
 - 2) How does Kalpana Jain reveal the inhuman treatment given to HIV positive patients in 'Stigma, Shame and Silence' ?
 - 3) What according to A. J. Cronin is the best investment that he has ever made in his life ?
- II. Answer **any two** of the following in **not more than a page each** : **(2×5=10)**
- 1) Give a description of Datta's 'The Modern Frame Works' in the lesson 'The Gold Frame'.
 - 2) Describe Jade Snow Wong's efforts to learn the American system of learning.
 - 3) Explain the incident that A. J. Cronin remembers when he recognises Mr. John in the lesson 'The Best Investment I Ever Made'.
 - 4) Why according to A. G. Gardiner it is important and necessary to help preserve both individual and social liberty ?
- III. Answer **any one** of the following in **not more than two** pages : **(1×10=10)**
- 1) Describe how the father in the poem 'The Felling of the Banyan Tree' works out a drastic change in the lives of his family members by his plans and deeds ?
 - 2) Explain the theme of freedom versus oppression that W. H. Auden focusses in the poem 'Refugee Blues'.
 - 3) Why does Wordsworth advise his friend to prefer nature to books in the poem 'The Tables Turned' ?

P.T.O.



IV. Select **any two** of the following passages and answer the questions set on them in **one** or **two** sentences **each** :

1) Went to a committee; they offered me a chair;

Asked me politely to return next year;

But where shall we go today, my dear, but where shall we go today ?

a) Who is the speaker ?

b) What do you understand of the committee ?

c) What does the last line reveal of his state ?

2) Books ! 'tis a dull and endless strife;

Come, hear the woodland linnet,

How sweet his music ! On my life,

There's more of wisdom in it.

a) Why does the poet want his friend to discard books ?

b) Name and explain the figure of speech in the third line.

c) What is the contrast made in the passage ?

3) When, in disgrace with Fortune and men's eyes,

I all alone be weep my outcast state,

And trouble deaf heaven with any bootless cries,

And look upon myself and curse my fate,

a) What does 'disgrace' mean in the first line ?

b) How is 'heaven' deaf to the poet ?

c) Why does the poet curse his fate ?

4) But only a host of phantom listeners

That dwelt in the lone house then

Stood listening in the quiet of the moonlight

To that voice from the world of men :

a) Mention the time referred to in the passage.

b) Who lived in the lone house and what were they doing ?

c) Explain the contrast made in the passage.

V. Answer **any two** of the following in **not** more than a page **each** : (2x5=10)

1) How does Dilip Chitre express his attitude towards the cutting down of the banyan tree ?

2) How does W. H. Auden present the persecution of German Jews in the poem 'Refugee Blues' ?



- 3) Explain how the thought of the friend makes the poet a different person in Sonnet 29.
- 4) How does Walter de la Mare attempt to create a sense of the super natural in the poem 'The Listeners' ?

SECTION – B

(Grammar)

VI. Do as directed :

1) In **each** of the following sentences a **word** is **underlined**. Choose the synonym of the word **underlined** from the choices given below **each** sentence : (2x1=2)

a) No one tried to intrude on his zone of silence.

- i) Encroach
- ii) Ponder
- iii) Lament
- iv) Comment.

b) Men are thoroughly drilled in the nuances of social relationships.

- i) Beaten
- ii) Dragged
- iii) Trained
- iv) Involved.

2) Fill in the blanks in the following sentences using the appropriate antonyms of the words underlined : (2x1=2)

a) A shallow gasp broke from the patient who was in _____ trouble.

b) A story is personal in tone, but an essay is _____

3) Fill in the blanks in the following sentences using the appropriate forms of the words given in brackets : (2x1=2)

a) Datta started at the _____ (disastrous) at his feet.

b) Most of the patients suffered from _____ (depress).

4) Fill in the blanks in the following sentences choosing the appropriate words given in brackets : (2x1=2)

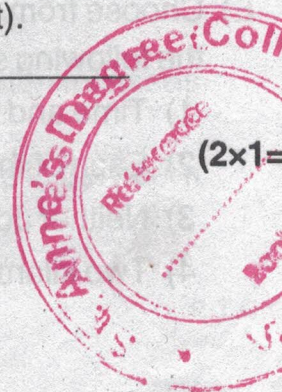
a) The lady was in an oval cut _____ (mound, mount).

b) The doctor was making the round of the promenade _____ (deck, duck) when he saw the stranger.

5) Write one-word substitutes for the following :

a) Expressing much in a few words _____

b) Thin watery swellings on the skin _____





VII. Do as directed :

A) Fill in the blanks in the following sentences with the appropriate articles : (4×1=4)

- 1) Rosie is _____ European name.
- 2) Haven't you brought any luggage from _____ station yet ?
- 3) Bank employees formed _____ union.
- 4) Prajwal is _____ honest employee.

B) Fill in the blanks in the following sentences choosing the appropriate prepositions given in brackets : (4×1=4)

- 1) They now live _____ the north of England.
- 2) Shilpa was absent _____ a week.
- 3) He quarrelled _____ his best friend.
- 4) Why do you stare _____ me ?
(for, with, in, at, for)

C) Rewrite the following sentences expanding the underlined phrases into clauses : (4×1=4)

- 1) A dead man needs no money.
- 2) She burst into tears after hearing the news.
- 3) In spite of being ill, she went to office.
- 4) He hopes to win the first prize.

D) Fill in the blanks in the following sentences with the appropriate forms of the verbs given in brackets : (4×1=4)

- 1) I _____ (finish) my work already.
- 2) My sister always _____ (carry) an umbrella.
- 3) The thief _____ (get) into a bus when the police at last found him.
- 4) They _____ (live) here since January 2015.

E) Choose from the brackets the word that agrees with the subject in **each** of the following sentences : (4×1=4)

- 1) Time and tide _____ (wait, waits) for no man.
- 2) Each of the boys _____ (is, are) working hard.
- 3) Neither John nor his friends _____ (have, has) arrived.
- 4) Two kilometers _____ (is, are) a short distance.



**Credit Based First Semester B.Com. Degree Examination,
November/December 2015
(2014 – 15 Batch Onwards)
Commerce
FINANCIAL ACCOUNTING – I**

Time : 3 Hours

Max. Marks : 120

Instruction : Provide working notes wherever necessary.

SECTION – A

Answer any four :

(4×6 = 24)

1. Briefly explain the different types of Errors.
2. Distinguish between Revenue Expenditure and Capital Expenditure.
3. Vinyas Ltd. purchased a lease for a term of 3 years by payment of Rs. 30,000/- on 1st January 2007. It was proposed to depreciate the lease by the Annuity method charging 6% interest. A reference to the Annuity Table shows that to depreciate Re. 1.00 over 3 years charging 6% interest one must write off Re. 0.374110. Show the Lease account for 3 years.
4. On July 31st 2013, Sri Vinay has an overdraft of Rs. 18,050 as shown by his cash book. From the following information prepare a Bank Reconciliation statement.
 - 1) Cheques paid in but not credited by the bank Rs. 9,000
 - 2) Cheques issued but not presented Rs. 6,500.
 - 3) Bill collected and credited in the bank statement only Rs. 650.
 - 4) Interest on overdraft not entered in cash book Rs. 75.
 - 5) Commission debited in the bank statement only Rs. 30.
 - 6) Wrong credit given in the cash book Rs. 180.





5. Pass Journal entries to rectify the following errors.

- a) A sale of Rs. 20,000/- to Smith & Co. was credited to their account.
- b) The returns inwards book has been cost Rs. 500/- short.
- c) A sale of Rs. 12,000/- had been passed through the purchase day book. The customer's account had, however, been correctly debited.
- d) Rs. 7,500/- paid for wages to workmen for making furniture had been charged to wages account.
- e) A purchase of Rs. 9,360/- from Priya & Co. had been posted to the debit of their account as Rs. 6,390/-
- f) Wages paid Rs. 4,000/- was recorded twice.

6. From the following ledger account balances on 1-1-2014, prepare the Balance Sheet and ascertain the capital fund.

	Rs.
Endowment fund	60,000/-
Equipments	30,000/-
Furniture and fixtures	9,000/-
Subscriptions in arrears	3,600/-
Outstanding payments	6,400/-
Excess of Income over expenditure	30,000/-
Subscriptions received in advance	1,200/-
Prepaid rent	400/-
Land and Buildings	70,000/-
Investments	50,000/-



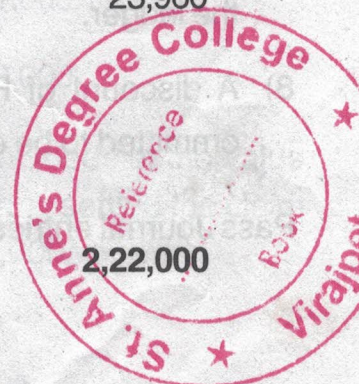
SECTION - B

Answer any four :

(4x12 = 48)

7. Define Accounting standards. Explain AS-1: Disclosure of Accounting policies.
8. Explain the reasons for difference in bank balance as per cash book and bank balance as per pass book.
9. On 1st July 2007, a company purchased a machine for Rs. 3,90,000/- and spent Rs. 10,000/- on its installation. It decided to provide depreciation at 15% p.a, using written down value method. On 30th November, 2010, the machine was sold for Rs. 1,00,000/-. On 1st December, 2010 the company acquired a new machine at a total cost of Rs. 7,60,000/-. The company closes its books of account on 31st March every year. Prepare machinery account for four years till 31-3-2011.
10. Following is the receipts and payments account of Mumbai Sports Club for the year ending on 31st March 2013.

	Rs.		Rs.
To Balance		By Rent	52,000
(1-4-2012)	3,000	By Stationery	30,680
To Entrance fees	5,500	By Wages	53,300
To Subscriptions		By Billiards Table	39,000
2011-12	2,000	By Repairs and renewals	8,060
2012-13	1,69,000	By Interest	15,000
2013-14	3,000	By Balance	23,960
To Locker Rent	5,000	(31-3-2013)	
To Special contribution for annual party	34,500		
	2,22,000		2,22,000



14



- 1) Locker rent Rs. 600/- for 2011–12 and Rs. 900/- for 2012–13 is still due.
- 2) Rent Rs. 13,000/- related to 2011–12 is still due.
- 3) Stationery expenses Rs. 3,120/- related to 2011 – 12 and Rs. 3,640/- related to 2012 – 13 is still due.
- 4) Subscription unpaid for 2012 – 13 is Rs. 4,680/-.
- 5) Special contribution for annual party outstanding Rs. 5,500/-

From the above information you are required to prepare Income and Expenditure account on 31-3-2013.

11. The books of Varun did not agree. The accountant transferred an amount Rs. 296 being excess debit to a suspense account. The following errors were subsequently discovered :

- 1) Sales book was overcost by Rs. 300/-
- 2) Purchase of furniture Rs. 615/- passed through purchases book.
- 3) An amount of Rs. 85/- received from Mr. Sampath was passed to his account as Rs. 850/-
- 4) The total of purchase returns book was carried forward as Rs. 221/- instead of Rs. 112/-.
- 5) A cash sale of Rs. 1,532/- though duly entered in the cash book was posted to sales account as Rs. 532/-
- 6) Salary a/c was overcost by Rs. 200/-
- 7) A cash sale of Rs. 1,800/- to Sumith was debited to his personal account in the ledger.
- 8) A discount of Rs. 1,530/- was duly credited to Raju's account but was committed to be entered in the discount column in the cash book.

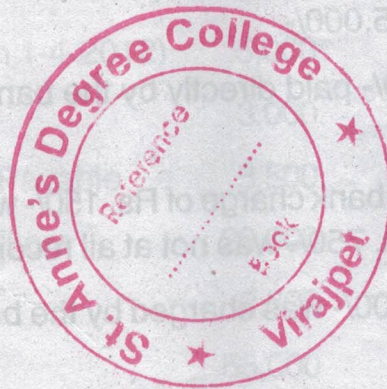
Pass Journal entries and prepare suspense account.



12. From the following particulars prepare Trading and Profit and Loss account for the year ending on 31st December 2013.

	Rs.
Purchases	3,28,000
Sales	7,00,000
Carriage inwards	10,000
Carriage outwards	70,000
Stock on 1-1-2013	30,000
Salaries	50,000
Wages	70,000
Fuel	10,000
Returns inwards	7,000
Returns outwards	1,000
Discount allowed	3,000
Discount received	5,000
Rent paid	2,000
Advertisements	8,000
Bad Debts	500
Bad debts recovered	1,000
Depreciation on Assets	20,000

Goods worth Rs. 2,000/- was distributed as free samples. Goods of the value Rs. 6,000/- was destroyed by fire and the insurance company settled the claim for Rs. 4,500/-. Stock on 31-12-2013 was valued at Rs. 25,000/-.





SECTION - C

Answer any two:

(2x)

13. From the following particulars prepare a Bank Reconciliation statement for Swadeshi Stores as on 30th June, 2014.
- Overdraft as on 30th June, 2014 as per bank statement Rs. 50,000/-
 - Cheque deposited in to the bank but not recorded in the cash book Rs. 50,000/-
 - Cheques received and recorded in the bank column but not sent to bank for collection Rs. 5,000/-
 - Several cheques totalling Rs. 75,000/- were drawn in the last week of June. Of these, cheques totalling only Rs. 45,000/- were cashed before 30th June.
 - Out of Rs. 45,000/- cheques sent to Bank for collection, cheques of the value of Rs. 17,500/- were collected and credited by the bank in July.
 - On 20th June, 2014, the credit side of the bank column of the cash book was undercost by Rs. 5,000/-
 - Fees of Rs. 1,250/- paid directly by the bank was not recorded in the cash book.
 - In the cash book a bank charge of Rs. 150/- was recorded twice while another bank charge of Rs. 750/- was not at all recorded.
 - Interest of Rs. 7,000/- was charged by the bank but was not recorded in the cash book.
 - The credit balance of Rs. 13,000/- on June 15, 2014 was brought forward on 16th June, 2014 as debit balance of Rs. 13,000/- in the cash book.
 - Dividend collected and credited by the bank amounted Rs. 500/-
 - A wrong debit was given in the bank pass book Rs. 7,500/-.
14. On 1st January 2006, a five years Lease was taken for Rs. 50,000/- and decided to create a depreciation fund in order to provide funds for its replacement. As per sinking fund table, Rs. 9,050/- should be invested every year @ 10% p.a. Investments were sold on 31st December 2010 for Rs. 41,000/-. Show the Lease account, depreciation fund account and depreciation fund investment account for five years.



15. From the following Trial Balance and adjustments extracted from the books of Kshithiraj for the year ending on 31st March, 2013, prepare a Trading, Profits and Loss account and Balance Sheet as on that date.

Particulars	Dr.	Cr.
	Rs.	Rs.
Capital and drawings	3,000	50,000
Stock (1-4-2012)	8,000	
Purchases and sales	20,000	80,000
Returns	1,500	400
Wages	6,900	
Advertisements	5,500	
Interest on loan to Smith		300
Office expenses	8,050	
Loan to Smith (@ 10% on 1-4-2012)	5,000	
Investments	3,000	
Bill Receivable and Bills Payable	3,500	2,500
Sundry Debtors and creditors	20,000	16,800
Furniture and Fixtures	2,500	
Land and Buildings	55,000	
Machinery	4,500	
Cash in hand	250	
Cash at Bank	3,300	
	1,50,000	1,50,000

Adjustments :

- 1) Stock in hand on 31-3-2013 Rs. 7,000/-.
- 2) Allow interest on capital Rs. 2,500/- and on drawings Rs. 80/-.
- 3) Stock valued at Rs. 3,000/- destroyed by fire and the insurance company admitted a claim for Rs. 2,000/-.





- 4) An amount of Rs. 10,000/- included in sales represents goods sent on sale or return basis. It includes a profit of 20%.
- 5) Write off Rs. 500 as Bad debts and Rs. 30/- as provision for doubtful debts.
- 6) The manager is entitled to a commission of 10% of net profit before charging such commission.

16. The following is the receipts and payments account of Mangala Sports Club for the year ended 31st December 2010.

Receipts	Rs.	Payments	Rs.
To Cash in hand	6,120	By Rent and Taxes	8,610
To Cash at Bank	8,000	" Salaries	9,400
" Entrance fees	5,520	" Light charges	420
" Subscriptions	22,000	" General expenses	1,250
" Donations	10,600	" Office expenses	4,500
" Interest	420	" Sports materials	3,120
" Receipts from		" Investments	14,000
Entertainment	820	" Cash at Bank	6,180
		" Cash in hand	6,000
	53,480		53,480

On 1-1-2010 the club had sports materials worth Rs. 30,000 and furniture Rs. 5,800/-

Adjustments :

- 1) Subscription outstanding were Rs. 600/- for the year 2009 and Rs. 700/- for the year 2010.
- 2) The outstanding rent was Rs. 1,800/- for the year 2009 and Rs. 1,800/- for the year 2010.
- 3) Write off depreciation Rs. 500/- from furniture and Rs. 3,000/- from Sports materials.
- 4) Entrance fees and donations are to be capitalised.
- 5) Following were outstanding expenses :
Salaries Rs. 1,500/-, Light charges Rs. 200/-

Prepare Income and Expenditure account for the year ended on 31st December 2010 and a Balance Sheet as on that date.



8. Explain the law of supply.
ಪೂರೈಕೆಯ ನಿಯಮವನ್ನು ವಿವರಿಸಿ.
9. Discuss the degrees (kinds) of price elasticity of demand.
ಬೆಲೆ ಬೇಡಿಕೆಯ ಸ್ಥಿತಿಸ್ಥಾಪಕತ್ವದ ಶ್ರೇಣಿಗಳನ್ನು (ಪ್ರಕಾರಗಳನ್ನು) ಚರ್ಚಿಸಿ.
10. Explain the law of diminishing marginal utility.
ಇಳಿಕೆಯ ಸೀಮಾಂತ ತುಷ್ಟಿಗುಣ ನಿಯಮವನ್ನು ವಿವರಿಸಿ.
11. Explain the meaning and measurement of elasticity of supply.
ಪೂರೈಕೆಯ ಸ್ಥಿತಿಸ್ಥಾಪಕತ್ವದ ಅರ್ಥ ಮತ್ತು ಮಾಪನವನ್ನು ವಿವರಿಸಿ.
12. Distinguish between increasing returns to scale and decreasing returns to scale in the long run.
ದೀರ್ಘಾವಧಿಯಲ್ಲಿ ಏರಿಕೆಯ ಪ್ರತಿಫಲ ಪ್ರಮಾಣ ಮತ್ತು ಇಳಿಕೆಯ ಪ್ರತಿಫಲ ಪ್ರಮಾಣ ಇವುಗಳ ನಡುವಿನ ವ್ಯತ್ಯಾಸವನ್ನು ತಿಳಿಸಿರಿ.

SECTION - C

ವಿಭಾಗ - ಸಿ

Answer any two questions :

ಯಾವುದಾದರೂ ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ :

13. Explain the law of demand. What is meant by Giffen's Paradox ?
ಬೇಡಿಕೆಯ ನಿಯಮವನ್ನು ವಿವರಿಸಿ. ಗಿಫೆನ್‌ನ ವೈರುಧ್ಯ ಎಂದರೇನು ?
14. Explain the theory of consumer's surplus. What is its importance ?
ಅನುಭೋಗಿಯ ಮಿಗತೆ ಸಿದ್ಧಾಂತವನ್ನು ವಿವರಿಸಿ. ಅದರ ಮಹತ್ವವೇನು ?
15. Explain the cost-output relationship of a firm in the long-run.
ದೀರ್ಘಾವಧಿಯಲ್ಲಿ ಕಾರ್ಖಾನೆಯ ವೆಚ್ಚ-ಉತ್ಪನ್ನ ಸಂಬಂಧವನ್ನು ವಿವರಿಸಿ.
16. Critically examine the law of variable proportions.
ವ್ಯತ್ಯಾಸಾತ್ಮಕ ಪ್ರತಿಫಲ ನಿಯಮವನ್ನು ವಿಮರ್ಶಾತ್ಮಕವಾಗಿ ಪರಿಶೀಲಿಸಿ.



**Credit Based I Semester B.Com. Degree
Examination, November/December 2015
(2014-15 Batch Onwards)
Principles of Management
COMMERCE**

Time : 3 Hours

Max. Marks : 120

SECTION - A

(4x6 = 24)

ವಿಭಾಗ - ಎ

Answer any four.

ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

1. Write a note on short range plan and long range plan.

ಅಲ್ಪಕಾಲಿಕ ಮತ್ತು ದೀರ್ಘಕಾಲಿಕ ಯೋಜನೆಗಳ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

2. What are the merits of line organisation ?

ಶ್ರೇಣಿ ಸಂಘಟನೆಯ ಅನುಕೂಲತೆಗಳಾವುವು ?

3. Write a note on barriers of Communication.

'ಸಂವಹನ'ಕ್ಕೆ ಇರುವ ಅಡಚಣೆಗಳ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

4. Mention the features of Management.

ನಿರ್ವಹಣೆಯ ಗುಣಲಕ್ಷಣಗಳನ್ನು ಬರೆಯಿರಿ.

5. Explain the decision making process.

ನಿರ್ಣಯ ಕೈಗೊಳ್ಳುವಿಕೆಯ ವಿವಿಧ ಹಂತಗಳನ್ನು ವಿವರಿಸಿರಿ.

6. Write a note on performance appraisal.

ಸಿಬ್ಬಂದಿ ಕಾರ್ಯ ವೈಖರಿಯ ಮೌಲ್ಯಮಾಪನದ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.





SECTION - B

(4×12 = 48)

ವಿಭಾಗ - ಬಿ

Answer any four.

ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

7. What is delegation of authority ? Explain the barriers of delegation of authority. ಅಧಿಕಾರದ ಪ್ರತಿನಿಯೋಜನೆ ಎಂದರೇನು ? ಅಧಿಕಾರದ ಪ್ರತಿನಿಯೋಜನೆಯಲ್ಲಿನ ಅಡಚಣೆಗಳು ಯಾವುವು ?
8. What is planning ? Explain the steps involved in planning process. ಯೋಜಿಸುವುದು ಎಂದರೇನು ? ಯೋಜಿಸುವಿಕೆಯ ವಿವಿಧ ಹಂತಗಳನ್ನು ವಿವರಿಸಿರಿ.
9. Explain the principles of scientific management. ವೈಜ್ಞಾನಿಕ ಆಡಳಿತ ತತ್ವಗಳನ್ನು ಬರೆಯಿರಿ.
10. Explain briefly different methods of training. ತರಬೇತಿಯ ವಿವಿಧ ವಿಧಾನಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.
11. Explain Douglas McGregor's Theory X and Theory Y. ಡಗ್ಲಾಸ್ ಮೆಕ್ ಗ್ರೆಗರ್ ಅವರ X ಮತ್ತು Y ಸಿದ್ಧಾಂತಗಳನ್ನು ವಿವರಿಸಿರಿ.
12. What do you mean by managerial control ? Bring out its importance. ಆಡಳಿತ ನಿಯಂತ್ರಣವೆಂದರೇನು ? ಅದರ ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ವಿವರಿಸಿರಿ.

SECTION - C

(2×24 = 48)

ವಿಭಾಗ - ಸಿ

Answer any two.

ಯಾವುದಾದರೂ ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

13. Explain in detail Henri Fayol's principles of management. ಹೆನ್ರಿ ಫೆಯೋಲರು ಪ್ರತಿಪಾದಿಸಿದ ನಿರ್ವಹಣಾ ತತ್ವಗಳನ್ನು ಸಮಗ್ರವಾಗಿ ವಿವರಿಸಿರಿ.
14. Explain the features of Line and Staff organisation. What are the merits and demerits ? ಶ್ರೇಣಿ ಮತ್ತು ಸಿಬ್ಬಂದಿ ಸಂಘಟನೆಯ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿರಿ ಮತ್ತು ಅದರ ಅನುಕೂಲತೆ ಹಾಗೂ ಅನಾನುಕೂಲತೆಗಳನ್ನು ವಿವರಿಸಿರಿ.



15. Explain Autocratic, Democratic and free-rein leadership styles along with their merits and demerits.

ನಿರಂಕುಶಕಾರಿ, ಪ್ರಜಾಸತ್ತಾತ್ಮಕ ಮತ್ತು ಅಲಿಪ್ತ ನಾಯಕತ್ವದ ಶೈಲಿಗಳನ್ನು ಪ್ರತಿಯೊಂದರ ಗುಣ ಮತ್ತು ಅವಗುಣಗಳೊಂದಿಗೆ ವಿವರಿಸಿರಿ.

16. Explain the communication process. What are the different types of communication ?

ಸಂವಹನ ಪ್ರಕ್ರಿಯೆಯನ್ನು ವಿವರಿಸಿರಿ. ಸಂವಹನದ ವಿವಿಧ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿರಿ.



24/11/2015

**Credit Based I Semester B.Com. Degree
Examination, November/December 2015
(New Scheme 2014-15 Batch Onwards)**

**COMMERCE
Business Economics**

Time : 3 Hours

Max. Marks : 80

SECTION - A

ವಿಭಾಗ - ಎ

Answer any four. Each answer not to exceed 1 ½ pages : (4×4=16)

ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರತಿ ಉತ್ತರವೂ 1 ½ ಪುಟಗಳಿಗೆ ಮೀರದಂತಿರಲಿ!

1. Point out the features of economic laws.

ಆರ್ಥಿಕ ನಿಯಮಗಳ ಲಕ್ಷಣಗಳನ್ನು ತಿಳಿಸಿರಿ.

2. Give reasons for the negative slope of the demand curve.

ಬೇಡಿಕೆ ರೇಖೆಯ ಋಣಾತ್ಮಕ ಇಳಿಜಾರಿಗೆ ಕಾರಣಗಳನ್ನು ನೀಡಿ.

3. What is cross elasticity of demand ?

ಭೇದಕ ಬೇಡಿಕೆ ಸ್ಥಿತಿಸ್ಥಾಪಕತ್ವ ಎಂದರೇನು ?

4. Briefly explain the law of supply.

ಪೂರೈಕೆಯ ನಿಯಮವನ್ನು ವಿವರಿಸಿರಿ.

5. Write a note on average cost and marginal cost.

ಸರಾಸರಿ ವೆಚ್ಚ ಮತ್ತು ಸೀಮಾಂತ ವೆಚ್ಚಗಳ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

6. What are the factors determining the elasticity of supply ?

ಪೂರೈಕೆಯ ಸ್ಥಿತಿಸ್ಥಾಪಕತ್ವವನ್ನು ನಿರ್ಧರಿಸುವ ಅಂಶಗಳಾವುವು ?



SECTION – B

ವಿಭಾಗ – ಬಿ

Answer any four. Each answer not to exceed 3 pages :

(4×8=32)

ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉತ್ತರವೂ 3 ಪುಟಗಳಿಗೆ ಮೀರದಂತಿರಲಿ :

7. Explain briefly the subject matter of Business Economics.
ವ್ಯವಹಾರ ಅರ್ಥಶಾಸ್ತ್ರದ ವಸ್ತು ವಿಷಯವನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
8. Distinguish between changes in quantity demanded and changes in demand.
ಬೇಡಿಕೆಯಲ್ಲಿ ಬದಲಾವಣೆ ಮತ್ತು ಬೇಡಿಕೆಯ ಪ್ರಮಾಣದಲ್ಲಿ ಬದಲಾವಣೆ ಇವುಗಳ ನಡುವಿನ ವ್ಯತ್ಯಾಸವನ್ನು ತಿಳಿಸಿ.
9. Define elasticity of supply. Explain the types of elasticity of supply.
ಪೂರೈಕೆಯ ಸ್ಥಿತಿಸ್ಥಾಪಕತ್ವ ಪರಿಕಲ್ಪನೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ. ಪೂರೈಕೆಯ ಸ್ಥಿತಿಸ್ಥಾಪಕತ್ವದ ವಿಧಗಳನ್ನು ವಿವರಿಸಿ.
10. Explain the law of diminishing marginal utility.
ಇಳಿಮುಖ ಸೀಮಾಂತ ತುಷ್ಟಿಗುಣ ನಿಯಮವನ್ನು ವಿವರಿಸಿ.
11. What are the practical utility of the concept of consumer surplus ?
ಅನುಭೋಗಿಯ ಮಿಗುತೆ ಪರಿಕಲ್ಪನೆಯ ಪ್ರಾಯೋಗಿಕ ಪ್ರಯೋಜನಗಳು ಯಾವುವು ?
12. Explain the cost-output relationship of a firm in the long-run.
ದೀರ್ಘಾವಧಿಯಲ್ಲಿ ಕಾರ್ಖಾನೆಯ ವೆಚ್ಚ-ಉತ್ಪನ್ನಗಳ ಸಂಬಂಧವನ್ನು ವಿವರಿಸಿ.

SECTION – C

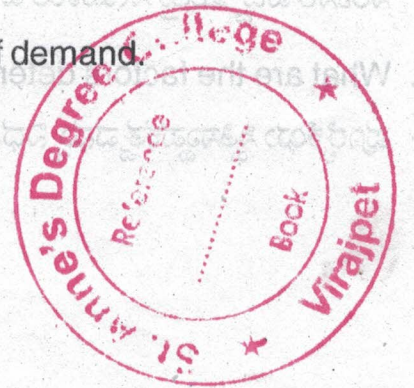
ವಿಭಾಗ – ಸಿ

Answer any two. Each answer not to exceed 6 pages :

(2×16=32)

ಯಾವುದಾದರೂ ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉತ್ತರವೂ 6 ಪುಟಗಳಿಗೆ ಮೀರದಂತಿರಲಿ :

13. Explain the law of demand. What are its exceptions ?
ಬೇಡಿಕೆಯ ನಿಯಮವನ್ನು ವಿವರಿಸಿ. ಬೇಡಿಕೆಯ ನಿಯಮದ ಅಪವಾದ ಸಂದರ್ಭಗಳು ಯಾವುವು ?
14. What are Business Objectives ? Explain the economic and non-economic objectives of a business concern.
ವ್ಯವಹಾರ ಸಂಸ್ಥೆಯ ಉದ್ದೇಶಗಳಾವುವು ? ವ್ಯವಹಾರ ಸಂಸ್ಥೆಯ ಆರ್ಥಿಕ ಮತ್ತು ಆರ್ಥಿಕೇತರ ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿ.
15. Describe the methods of measuring price elasticity of demand.
ಬೆಲೆ-ಬೇಡಿಕೆ ಸ್ಥಿತಿಸ್ಥಾಪಕತ್ವವನ್ನು ಅಳೆಯುವ ವಿಧಾನಗಳನ್ನು ವಿವರಿಸಿ.
16. Explain the law of variable proportions.
ವ್ಯತ್ಯಾಸಾತ್ಮಕ ಪ್ರಮಾಣಗಳ ನಿಯಮವನ್ನು ವಿವರಿಸಿ.



Reg. No.

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BCMCMC 106

**Credit Based First Semester B.Com. Degree Examination,
November/December 2015
(2014 – 15 Batch Onwards)
Commerce
FINANCIAL ACCOUNTING – I**

Time : 3 Hours

Max. Marks : 120

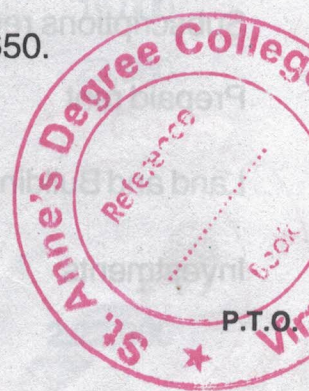
Instruction : Provide working notes wherever necessary.

SECTION – A

Answer any four :

(4×6 = 24)

1. Briefly explain the different types of Errors.
2. Distinguish between Revenue Expenditure and Capital Expenditure.
3. Vinyas Ltd. purchased a lease for a term of 3 years by payment of Rs. 30,000/- on 1st January 2007. It was proposed to depreciate the lease by the Annuity method charging 6% interest. A reference to the Annuity Table shows that to depreciate Re. 1.00 over 3 years charging 6% interest one must write off Re. 0.374110. Show the Lease account for 3 years.
4. On July 31st 2013, Sri Vinay has an overdraft of Rs. 18,050 as shown by his cash book. From the following information prepare a Bank Reconciliation statement.
 - 1) Cheques paid in but not credited by the bank Rs. 9,000
 - 2) Cheques issued but not presented Rs. 6,500.
 - 3) Bill collected and credited in the bank statement only Rs. 650.
 - 4) Interest on overdraft not entered in cash book Rs. 75.
 - 5) Commission debited in the bank statement only Rs. 30.
 - 6) Wrong credit given in the cash book Rs. 180.



27 35

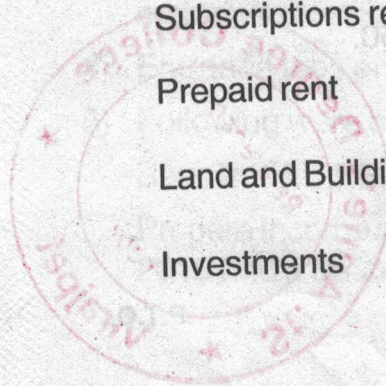
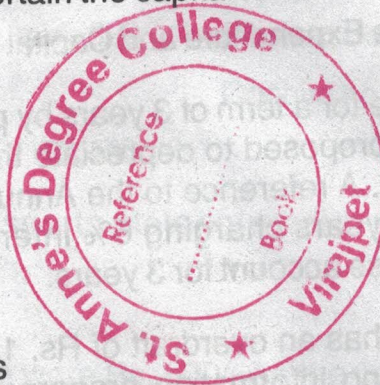


5. Pass Journal entries to rectify the following errors.

- a) A sale of Rs. 20,000/- to Smith & Co. was credited to their account.
- b) The returns inwards book has been cost Rs. 500/- short.
- c) A sale of Rs. 12,000/- had been passed through the purchase day book. The customer's account had, however, been correctly debited.
- d) Rs. 7,500/- paid for wages to workmen for making furniture had been charged to wages account.
- e) A purchase of Rs. 9,360/- from Priya & Co. had been posted to the debit of their account as Rs. 6,390/-
- f) Wages paid Rs. 4,000/- was recorded twice.

6. From the following ledger account balances on 1-1-2014, prepare the Balance Sheet and ascertain the capital fund.

	Rs.
Endowment fund	60,000/-
Equipments	30,000/-
Furniture and fixtures	9,000/-
Subscriptions in arrears	3,600/-
Outstanding payments	6,400/-
Excess of Income over expenditure	30,000/-
Subscriptions received in advance	1,200/-
Prepaid rent	400/-
Land and Buildings	70,000/-
Investments	50,000/-





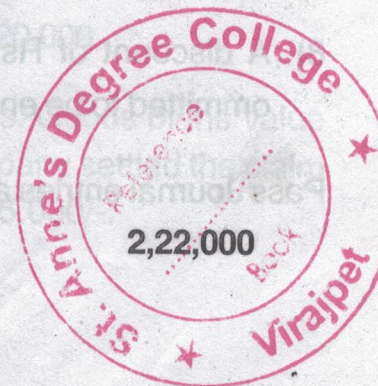
SECTION - B

Answer any four :

(4x12 = 48)

7. Define Accounting standards. Explain AS-1: Disclosure of Accounting policies.
8. Explain the reasons for difference in bank balance as per cash book and bank balance as per pass book.
9. On 1st July 2007, a company purchased a machine for Rs. 3,90,000/- and spent Rs. 10,000/- on its installation. It decided to provide depreciation at 15% p.a, using written down value method. On 30th November, 2010, the machine was sold for Rs. 1,00,000/-. On 1st December, 2010 the company acquired a new machine at a total cost of Rs. 7,60,000/-. The company closes its books of account on 31st March every year. Prepare machinery account for four years till 31-3-2011.
10. Following is the receipts and payments account of Mumbai Sports Club for the year ending on 31st March 2013.

	Rs.		Rs.
To Balance		By Rent	52,000
(1-4-2012)	3,000	By Stationery	30,680
To Entrance fees	5,500	By Wages	53,300
To Subscriptions		By Billiards Table	39,000
2011-12	2,000	By Repairs and renewals	8,060
2012-13	1,69,000	By Interest	15,000
2013-14	3,000	By Balance	23,960
To Locker Rent	5,000	(31-3-2013)	
To Special contribution for annual party	34,500		
	2,22,000		



29



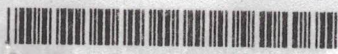
- 1) Locker rent Rs. 600/- for 2011–12 and Rs. 900/- for 2012–13 is still due.
- 2) Rent Rs. 13,000/- related to 2011–12 is still due.
- 3) Stationery expenses Rs. 3,120/- related to 2011 – 12 and Rs. 3,640/- related to 2012 – 13 is still due.
- 4) Subscription unpaid for 2012 – 13 is Rs. 4,680/-.
- 5) Special contribution for annual party outstanding Rs. 5,500/-

From the above information you are required to prepare Income and Expenditure account on 31-3-2013.

11. The books of Varun did not agree. The accountant transferred an amount of Rs. 296 being excess debit to a suspense account. The following errors were subsequently discovered :

- 1) Sales book was overcost by Rs. 300/-
- 2) Purchase of furniture Rs. 615/- passed through purchases book.
- 3) An amount of Rs. 85/- received from Mr. Sampath was passed to his account as Rs. 850/-
- 4) The total of purchase returns book was carried forward as Rs. 221/- instead of Rs. 112/-.
- 5) A cash sale of Rs. 1,532/- though duly entered in the cash book was posted to sales account as Rs. 532/-
- 6) Salary a/c was overcost by Rs. 200/-
- 7) A cash sale of Rs. 1,800/- to Sumith was debited to his personal account in the ledger.
- 8) A discount of Rs. 1,530/- was duly credited to Raju's account but was omitted to be entered in the discount column in the cash book.

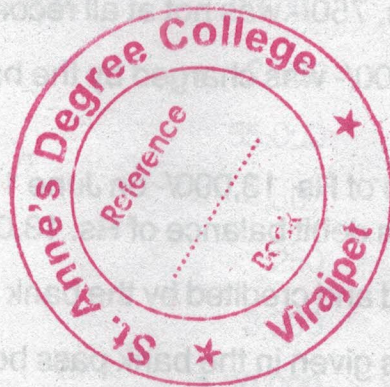
Pass Journal entries and prepare suspense account.



12. From the following particulars prepare Trading and Profit and Loss account for the year ending on 31st December 2013.

	Rs.
Purchases	3,28,000
Sales	7,00,000
Carriage inwards	10,000
Carriage outwards	70,000
Stock on 1-1-2013	30,000
Salaries	50,000
Wages	70,000
Fuel	10,000
Returns inwards	7,000
Returns outwards	1,000
Discount allowed	3,000
Discount received	5,000
Rent paid	2,000
Advertisements	8,000
Bad Debts	500
Bad debts recovered	1,000
Depreciation on Assets	20,000

Goods worth Rs. 2,000/- was distributed as free samples. Goods of the value Rs. 6,000/- was destroyed by fire and the insurance company settled the claim for Rs. 4,500/-. Stock on 31-12-2013 was valued at Rs. 25,000/-.





SECTION - C

Answer any two :

(2×24)

13. From the following particulars prepare a Bank Reconciliation statement for Swadeshi Stores as on 30th June, 2014.
- Overdraft as on 30th June, 2014 as per bank statement Rs. 50,000/-
 - Cheque deposited in to the bank but not recorded in the cash book Rs. 500/-
 - Cheques received and recorded in the bank column but not sent to bank for collection Rs. 5,000/-
 - Several cheques totalling Rs. 75,000/- were drawn in the last week of June. Of these, cheques totalling only Rs. 45,000/- were cashed before 30th June.
 - Out of Rs. 45,000/- cheques sent to Bank for collection, cheques of the value of Rs. 17,500/- were collected and credited by the bank in July.
 - On 20th June, 2014, the credit side of the bank column of the cash book was undercost by Rs. 5,000/-
 - Fees of Rs. 1,250/- paid directly by the bank was not recorded in the cash book.
 - In the cash book a bank charge of Rs. 150/- was recorded twice while another bank charge of Rs. 750/- was not at all recorded.
 - Interest of Rs. 7,000/- was charged by the bank but was not recorded in the cash book.
 - The credit balance of Rs. 13,000/- on June 15, 2014 was brought forward on 16th June, 2014 as debit balance of Rs. 13,000/- in the cash book.
 - Dividend collected and credited by the bank amounted Rs. 500/-
 - A wrong debit was given in the bank pass book Rs. 7,500/-.
14. On 1st January 2006, a five years Lease was taken for Rs. 50,000/- and was decided to create a depreciation fund in order to provide funds for its replacement. As per sinking fund table, Rs. 9,050/- should be invested every year @ 5% p.a. Investments were sold on 31st December 2010 for Rs. 41,000/-. Show the Lease account, depreciation fund account and depreciation fund investment account for five years.

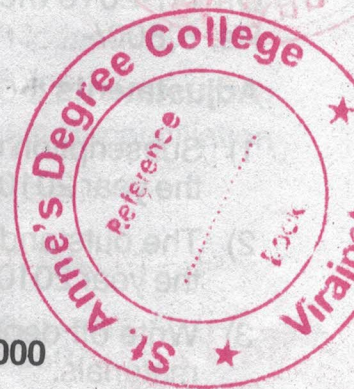


15. From the following Trial Balance and adjustments extracted from the books of Kshithiraj for the year ending on 31st March, 2013, prepare a Trading, Profits and Loss account and Balance Sheet as on that date.

Particulars	Dr.	Cr.
	Rs.	Rs.
Capital and drawings	3,000	50,000
Stock (1-4-2012)	8,000	
Purchases and sales	20,000	80,000
Returns	1,500	400
Wages	6,900	
Advertisements	5,500	
Interest on loan to Smith		300
Office expenses	8,050	
Loan to Smith (@ 10% on 1-4-2012)	5,000	
Investments	3,000	
Bill Receivable and Bills Payable	3,500	2,500
Sundry Debtors and creditors	20,000	16,800
Furniture and Fixtures	2,500	
Land and Buildings	55,000	
Machinery	4,500	
Cash in hand	250	
Cash at Bank	3,300	
	1,50,000	1,50,000

Adjustments :

- 1) Stock in hand on 31-3-2013 Rs. 7,000/-.
- 2) Allow interest on capital Rs. 2,500/- and on drawings Rs. 80/-.
- 3) Stock valued at Rs. 3,000/- destroyed by fire and the insurance company admitted a claim for Rs. 2,000/-.





- 4) An amount of Rs. 10,000/- included in sales represents goods sent on sale or return basis. It includes a profit of 20%.
 - 5) Write off Rs. 500 as Bad debts and Rs. 30/- as provision for doubtful debts.
 - 6) The manager is entitled to a commission of 10% of net profit before charging such commission.
16. The following is the receipts and payments account of Mangala Sports Club for the year ended 31st December 2010.

Receipts	Rs.	Payments	Rs.
To Cash in hand	6,120	By Rent and Taxes	8,610
To Cash at Bank	8,000	" Salaries	9,400
" Entrance fees	5,520	" Light charges	420
" Subscriptions	22,000	" General expenses	1,250
" Donations	10,600	" Office expenses	4,500
" Interest	420	" Sports materials	3,120
" Receipts from Entertainment	820	" Investments	14,000
		" Cash at Bank	6,180
		" Cash in hand	6,000
	53,480		53,480

On 1-1-2010 the club had sports materials worth Rs. 30,000 and furniture Rs. 5,800/-

Adjustments :

- 1) Subscription outstanding were Rs. 600/- for the year 2009 and Rs. 700/- for the year 2010.
- 2) The outstanding rent was Rs. 1,800/- for the year 2009 and Rs. 1,800/- for the year 2010.
- 3) Write off depreciation Rs. 500/- from furniture and Rs. 3,000/- from Sports materials.
- 4) Entrance fees and donations are to be capitalised.
- 5) Following were outstanding expenses :
Salaries Rs. 1,500/-, Light charges Rs. 200/-

Prepare Income and Expenditure account for the year ended on 31st December 2010 and a Balance Sheet as on that date.