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**BCMENL 103**

**Credit Based I Semester B.Com. Degree Examination, Sept./Oct. 2020**  
**(Common to all Batches)**

**(Semester Scheme) (Repeaters)**  
**(2018-2019 and Earlier Batches)**

**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 in the story "The Gold Frame".
  - 2) How does Jade Snow Wong compare the American and the Chinese system of Education ?
  - 3) How does the essay "On the Rule of the Road" show that liberty is a social contract and not a personal affair ?
- II. Answer **any two** of the following in **not** more than **a page each** : **(2×5=10)**
- 1) What is the 'Best Investment' referred to in A. J. Cronin's Story ? Explain.
  - 2) Describe Gardiner's experience with the loud-mouthed man on the train.
  - 3) How does Kalpana Jain reveal the inhuman treatment given to HIV positive patients in her essay 'Stigma, Shame and Silence' ?
  - 4) Trace the course of events that led to the rescue of the young man in the story "The Best Investment I Ever Made".
- III. Answer **any one** of the following in **not** more than **two** pages : **(1×10=10)**
- 1) How does Shakespeare celebrate the presence of love in "Sonnet 29" ?
  - 2) How does the poem "Refugee Blues" present the sufferings of the German Jews ?
  - 3) Explain how the poem "Listeners" puts side by side the two worlds of men and the superhuman.

P.T.O.



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

- |  |   |
|--|---|
| 1) Enough of Science and of Art<br>Close up those barren leaves;<br>Come forth, and bring with you a heart<br>That watches and receives.   |   |
| i) What are the barren leaves ?  | 1 |
| ii) What call does the speaker give ?  | 2 |
| iii) What should we watch and receive ?  | 2 |
| 2) Haply I think on thee, and then my state,<br>Like to the lark at break of day arising<br>From sullen earth, sings hymns at heaven's gate,<br>For thy sweet love remembered such wealth brings |   |
| i) Who is "thee" referred to in the first line ?   | 1 |
| ii) Why does the speaker compare himself to the lark ?   | 2 |
| iii) What wealth is referred to in the last line ?   | 2 |
| 3) Once we had a country and we thought it fair,<br>Look in the atlas and you'll find it there:<br>We cannot go there now, my dear, we cannot go there now.                                      |   |
| i) Who is the speaker ?  | 1 |
| ii) What do you find in the atlas ? What does he mean by that ?  | 2 |
| iii) Why can't they go there now ?   | 2 |
| 4) Soon afterwards we left Baroda for Bombay<br>Where there are no trees except the one<br>Which grows and seethes in one's dreams, its aerial roots<br>Looking for ground to strike             |   |
| i) What does the movement from Baroda to Bombay signify ?  | 1 |
| ii) What does the poet say about the trees in Bombay ?   | 2 |
| iii) What is the meaning of the last two lines ?   | 2 |

V. Answer **any two** of the following in **not** more than a page **each** : (2×5=10)

- 1) Explain how the poet narrates the incident of the felling of the Banyan tree.
- 2) How is the theme of freedom presented in "Refugee Blues" ?
- 3) What are the central concerns of the poem "The Tables Turned" ?
- 4) How does the second part of 'Sonnet 29' present a solution for the situation expressed in the first part ?



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 alternatives given below the sentence : 2
  - a) He spoke to her haltingly.
    - a) fluently      b) slowly      c) confidently      d) hesitantly
  - b) This would lead to universal chaos.
    - a) confusion      b) unity      c) peace      d) progress
- 2) Fill in the blanks in the following sentences using the appropriate antonyms of the words underlined : 2
  - a) When everyone's work looked credible, Jade's looked \_\_\_\_\_ .
  - b) The doctor sounded confident, but Ashok continued to be \_\_\_\_\_ .
- 3) Fill in the blanks in the following sentences using the appropriate forms of the words given in brackets: 2
  - a) Many qualities were \_\_\_\_\_ (generosity) attributed to him.
  - b) The \_\_\_\_\_ (reverence) look vanished from his face.
- 4) Fill in the blanks in the following sentences with the appropriate words from those given in the brackets : 2
  - a) If they had to go out, they would always take a longer \_\_\_\_\_. (root, route)
  - b) The instructor of the labour \_\_\_\_\_ (coarse, course) taught by encouraging questions.
- 5) Give one-word substitutes for the following : 2
  - a) Thin watery swellings on the skin.
  - b) Promulgate extensively.

VII. Do as directed :

- 1) Fill in the blanks in the following sentences using the appropriate articles : 4
  - a) He believes that honesty is \_\_\_\_\_ best policy.
  - b) \_\_\_\_\_ educated should teach the illiterate.
  - c) She speaks with \_\_\_\_\_ Indian lilt in her voice.
  - d) It has been \_\_\_\_\_ one-man show.

3



- 2) Fill in the blanks in the following sentences with the appropriate prepositions given in the brackets : (among, across, along, by, for) 4
- The river flows \_\_\_\_\_ the town.
  - Sita walked \_\_\_\_\_ the river.
  - The soldiers discussed the matter \_\_\_\_\_ themselves.
  - The child ran \_\_\_\_\_ the road.
- 3) Rewrite the following sentences after converting the underlined Adjective/ Adverb phrases into clauses : 4
- Being tired, the child fell asleep.
  - They are too poor to afford the expenses.
  - He grumbled for leaving him out.
  - I don't know the reason for his denial.
- 4) Fill in the blanks using the correct tenses of the verbs given in brackets : 4
- The lady felt that she \_\_\_\_\_ by the shopkeeper. (cheat)
  - They came to know about the theft when they \_\_\_\_\_ up. (wake)
  - Whatever he \_\_\_\_\_ is sold like hot cakes. (write)
  - I would have surely attended the programme if they had \_\_\_\_\_ me. (invite)
- 5) Choose from the brackets the word that agrees with the subject in each of the following sentences : 4
- Ravi is one of the tall boys who \_\_\_\_\_ selected for the team. (is/are)
  - Everyone of the clerks \_\_\_\_\_ applied for leave today. (has/have)
  - It is you who \_\_\_\_\_ to blame. (is/are)
  - The King, along with his ministers, \_\_\_\_\_ slain. (was/were)



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BCMCMC 108

Credit Based I Semester B.Com. Examination, September/October 2020  
(Common to All Batches) (2018-19 and Earlier Batches) (Repeaters)

COMMERCE (Optional)

Business Statistics and Mathematics – I

Time : 3 Hours

Max. Marks : 80

- Instructions :** 1) Non programmable calculators may be used.  
2) Logarithm tables are supplied on request.  
3) Provide working notes wherever necessary.

SECTION – A

Answer any four of the following questions.

(4×4=16)

1. What is an average ? What are the essentials of a good average ?
2. In the past four weeks, the inflation rates were 6.7, 5.4, 5.3 and 5.1 percent respectively. Find the average inflation rate.
3. The mean wage of 80 workers of Factory A is ₹ 15,000. The mean wage of Factory B is ₹ 14,000. If the mean wage of workers of Factory A and B put together is ₹ 14,800, find the number of workers in Factory B.

4. If  $A = \begin{pmatrix} 6 \\ 2 \\ 1 \end{pmatrix}$  and  $B = (2 \ 1 \ -2)$ , find AB.

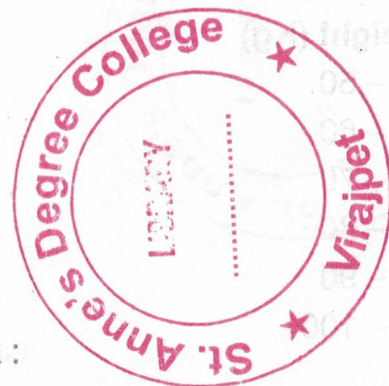
5. Evaluate the following determinant.

$$|A| = \begin{vmatrix} -1 & 5 & 1 \\ -18 & 7 & -6 \\ 9 & 3 & 6 \end{vmatrix}$$

6. Calculate standard deviation of the following data :

X: 10 11 12 13 14

F: 5 12 18 12 3



P.T.O.



SECTION – B

Answer **any four** of the following questions.

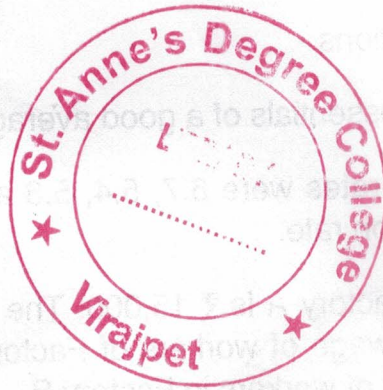
(4×8=32)

- What are index numbers ? Briefly explain the steps involved in the construction of index numbers.
- Calculate Fisher's index number from the following data :

Commodity	Base Year		Current Year	
	Price	Expenditure	Price	Expenditure
	₹	₹	₹	₹
A	50	100	60	180
B	40	120	40	200
C	100	100	120	120
D	20	80	25	100

- For the following data, calculate median and mode.

Marks (below)	Number of Students
10	5
20	20
30	50
40	105
50	190
60	250
70	295
80	320



- Calculate variance from the following data regarding weights of students of a class.

Weight (Kg)	Number of Students
40 – 50	7
50 – 60	10
60 – 70	20
70 – 80	18
80 – 90	7
90 – 100	3



6



11. If  $A = \begin{pmatrix} 1 & 0 & 2 \\ 0 & 1 & 3 \\ -1 & 0 & 2 \end{pmatrix}$

Find  $A^2 + 2A - 4I$ .

12. If  $A = \begin{pmatrix} 5 & 7 & -3 \\ 2 & 0 & -1 \end{pmatrix}$  and  $B = \begin{pmatrix} 3 & 5 & 0 \\ -1 & 3 & 6 \end{pmatrix}$ . Find  $AB'$  and  $A'B$ .

SECTION - C

Answer **any two** of the following questions.

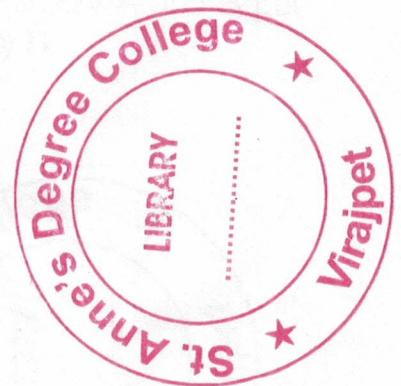
(2×16=32)

13. Calculate geometric mean and harmonic mean for the following data :

Class	Frequency
150 – 175	10
175 – 200	5
200 – 225	15
225 – 250	18
250 – 275	27
275 – 300	12
300 – 325	7
325 – 350	6

14. The following are the runs scored by two batsmen A and B in 10 innings.

A	B
101	97
27	12
0	40
36	96
82	13
45	8
7	85
13	8
65	56
14	15



Using appropriate measures answer the following.

- a) Who is a better run scorer ?
- b) Who is more consistent in scoring ?



15. Using Cramer's rule solve the following equations :

$$3x - y + 2z - 13 = 0$$

$$2x + y - z - 3 = 0$$

$$x + 3y - 5z + 8 = 0$$

16. Solve the following equations by matrix method.

$$2x + 5y + z = -1$$

$$x + 7y - 6z = -18$$

$$3y + 6z = 9$$

Class	Frequency
150 - 175	10
175 - 200	5
200 - 225	15
225 - 250	18
250 - 275	27
275 - 300	12
300 - 325	7
325 - 350	8

A	Frequency
101	15
27	18
36	22
45	25
52	30
62	35
73	40
85	45
95	50





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**BCMCMC 107**

**Credit Based I Semester B.Com. Examination, Sept./Oct. 2020  
(2018-19 and Earlier Batches) (Repeaters)  
COMMERCE  
Principles of Management (Optional)**

Time : 3 Hours

Max. Marks : 120

**SECTION – A**

**ವಿಭಾಗ - ಎ**

Answer any four questions :

**(4×6=24)**

ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ :

1. Define management. Mention the features of management.  
ನಿರ್ವಹಣೆಯ ವ್ಯಾಖ್ಯೆಯನ್ನು ಬರೆಯಿರಿ. ನಿರ್ವಹಣೆಯ ಗುಣಲಕ್ಷಣಗಳನ್ನು ತಿಳಿಸಿರಿ.
2. Give a note on short-range and long-range plans.  
ಅಲ್ಪಕಾಲಿಕ ಮತ್ತು ದೀರ್ಘಕಾಲಿಕ ಯೋಜನೆಗಳ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
3. Explain the importance of motivation in an organisation.  
'ಪ್ರೇರಣೆ'ಯ ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ವಿವರಿಸಿ.
4. Write a note on performance appraisal.  
ಸಿಬ್ಬಂದಿ ಕಾರ್ಯವೈಖರಿಯ ಮೌಲ್ಯಮಾಪನದ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
5. Briefly explain the types of communication.  
ಸಂವಹನದ ವಿಧಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
6. Bring out the importance of line-organisation.  
ಶ್ರೇಣಿ - ಸಂಘಟನೆಯ ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ವಿವರಿಸಿ.

**SECTION – B**

**ವಿಭಾಗ - ಬಿ**

Answer any four questions :

**(4×12=48)**

ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ :

7. Explain the principles of scientific management.  
ವೈಜ್ಞಾನಿಕ ಆಡಳಿತದ ತತ್ವಗಳನ್ನು ಬರೆಯಿರಿ.

P.T.O.



8. What is decision making ? Explain the steps involved in decision making process.  
ನಿರ್ಣಯ ಕೈಗೊಳ್ಳುವಿಕೆ ಎಂದರೇನು ? ನಿರ್ಣಯ ಕೈಗೊಳ್ಳುವಿಕೆಯ ಪ್ರಕ್ರಿಯೆಯ ವಿವಿಧ ಹಂತಗಳನ್ನು ವಿವರಿಸಿ.
9. What is delegation of authority ? What are the barriers to delegation ?  
ಅಧಿಕಾರ ಪ್ರತಿ ನಿಯೋಜನೆ ಎಂದರೇನು ? ಅಧಿಕಾರದ ಪ್ರತಿ ನಿಯೋಜನೆಯಲ್ಲಿನ ಅಡಚಣೆಗಳು ಯಾವುವು ?
10. Explain Maslow's theory of motivation.  
'ಮಾಸ್ಲೋ'ರ ಪ್ರೇರಣಾ ಸಿದ್ಧಾಂತವನ್ನು ವಿವರಿಸಿ.
11. Explain the barriers of communication. State the essentials of effective communication.  
'ಸಂವಹನ'ಕ್ಕೆ ಇರುವ ಅಡಚಣೆಗಳನ್ನು ಚರ್ಚಿಸಿ. ಪರಿಣಾಮಕಾರಿ ಸಂವಹನದ ಅವಶ್ಯಕತೆಗಳನ್ನು ತಿಳಿಸಿ.
12. Explain the various external sources of recruitment.  
ಸಿಬ್ಬಂದಿಗಳ ನೇಮಕಾತಿಯ ವಿವಿಧ ಬಾಹ್ಯ ಮೂಲಗಳನ್ನು ವಿವರಿಸಿ.

## SECTION - C

ವಿಭಾಗ - ಸಿ

Answer any two questions :

(2×24=48)

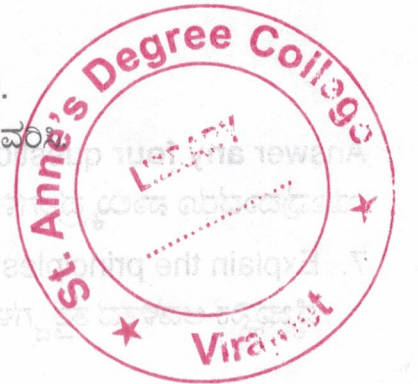
ಯಾವುದಾದರೂ ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ :

13. What are the contributions of Henry Fayol to management ?  
ನಿರ್ವಹಣೆಗೆ 'ಹೆನ್ರಿ ಫಾಯೋಲ'ರ ಕೊಡುಗೆಗಳು ಯಾವುವು ?

14. Explain the features of 'Line and Staff Organisation'. What are its merits and demerits ?  
'ಶ್ರೇಣಿ ಮತ್ತು ಸಿಬ್ಬಂದಿ' ಸಂಘಟನೆಯ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿ. ಇದರ ಅನುಕೂಲತೆ ಹಾಗೂ ಅನಾನುಕೂಲತೆಗಳು ಯಾವುವು ?

15. Explain the various steps involved in the selection of employees.  
ಸಿಬ್ಬಂದಿ ಆಯ್ಕೆಯಲ್ಲಿನ ವಿವಿಧ ಹಂತಗಳನ್ನು ಚರ್ಚಿಸಿ.

16. Define 'control'. Explain the various techniques of control.  
'ನಿಯಂತ್ರಣ'ದ ವ್ಯಾಖ್ಯೆ ನೀಡಿ. ನಿಯಂತ್ರಣದ ವಿವಿಧ ಕಾರ್ಯತಂತ್ರಗಳನ್ನು ವಿವರಿಸಿ.



**Credit Based I Semester B.Com. Degree Examination, Sept./Oct. 2020  
(2018-19 and Earlier Batches) (Repeaters)**

**COMMERCE**

**Business Economics (Optional)**

Max. Marks : 80

Time : 3 Hours

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

**ಸೂಚನೆಗಳು :** 40 ಪುಟಗಳ ಒಂದು ಉತ್ತರಪತ್ರಿಕೆಯನ್ನು ನೀಡಲಾಗುವುದು.

2) *No additional sheets will be provided.*

ಹೆಚ್ಚುವರಿ ಉತ್ತರಪತ್ರಿಕೆಯನ್ನು ನೀಡಲಾಗುವುದಿಲ್ಲ.

**SECTION - A**

**ವಿಭಾಗ - ಎ**

**Answer any four. Each answer not to exceed 1½ pages.**

(4×4=16)

ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ, ಪ್ರತಿಯೊಂದಕ್ಕೂ ಉತ್ತರ ಒಂದೂವರೆ ಪುಟ ಮೀರದಂತಿರಲಿ.

1. Examine the meaning and features of economic laws.

ಆರ್ಥಿಕ ನಿಯಮಗಳ ಅರ್ಥ ಮತ್ತು ಲಕ್ಷಣಗಳನ್ನು ಪರಿಶೀಲಿಸಿ.

4

2. What are the determinants of demand ?

ಬೇಡಿಕೆಯ ವಿವಿಧ ನಿರ್ಧಾರಕಗಳು ಯಾವುವು ?

4

3. What is income elasticity of demand ?

ಆದಾಯ ಬೇಡಿಕೆಯ ಸ್ಥಿತಿಸ್ಥಾಪಕತ್ವ ಎಂದರೇನು ?

4

4. State the law of supply.

ಪೂರೈಕೆಯ ನಿಯಮವನ್ನು ವಿವರಿಸಿ.

4

5. Distinguish between fixed cost and variable cost.

ಸ್ಥಿರವೆಚ್ಚ ಮತ್ತು ಬದಲಾಗುವ ವೆಚ್ಚಗಳ ನಡುವಿನ ವ್ಯತ್ಯಾಸ ತಿಳಿಸಿ.

4

6. Explain the law of diminishing returns.

ಇಳಿಕೆಯ ಪ್ರತಿಫಲ ನಿಯಮವನ್ನು ವಿವರಿಸಿ.

4



## SECTION – B

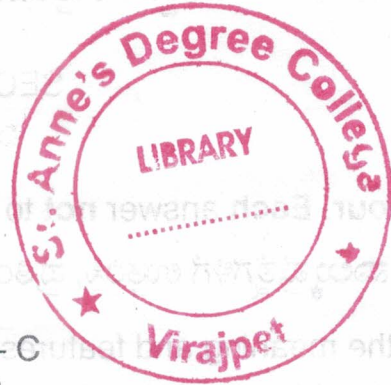
ವಿಭಾಗ – ಬಿ

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

(4×8=32)

ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ, ಪ್ರತಿ ಉತ್ತರವು 3 ಪುಟಗಳಿಗೆ ಮೀರದಿರಲಿ.

7. Explain the business objectives of a firm. 8  
ಉದ್ದಿಮೆಯೊಂದರ ವ್ಯವಹಾರ ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿ.
8. Distinguish between changes in demand and changes in quantity demanded. 8  
ಬೇಡಿಕೆಯಲ್ಲಿ ಬದಲಾವಣೆ ಮತ್ತು ಬೇಡಿಕೆಯ ಪ್ರಮಾಣದ ಬದಲಾವಣೆ ಇವುಗಳ ನಡುವಿನ ವ್ಯತ್ಯಾಸವನ್ನು ತಿಳಿಸಿ.
9. Explain the law of demand. What are its exceptions? 8  
ಬೇಡಿಕೆಯ ನಿಯಮವನ್ನು ವಿವರಿಸಿ. ಅದರ ಅಪವಾದಗಳು ಯಾವುವು ?
10. Explain the concept of consumers surplus. 8  
ಅನುಭೋಗಿಯ ಮಿಗುತೆ ಪರಿಕಲ್ಪನೆಯನ್ನು ವಿವರಿಸಿ.
11. Explain the various cost concepts. 8  
ವೆಚ್ಚದ ವಿವಿಧ ಪರಿಕಲ್ಪನೆಗಳನ್ನು ವಿವರಿಸಿ.
12. Explain the law of variable proportions. 8  
ವ್ಯತ್ಯಾಸಾತ್ಮಕ ಪ್ರಮಾಣಗಳ ನಿಯಮವನ್ನು 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 ಮೀರದಿರಲಿ.

13. Define business economics. Explain the nature and scope of business economics. 16  
ವ್ಯವಹಾರ ಅರ್ಥಶಾಸ್ತ್ರವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ. ವ್ಯವಹಾರ ಅರ್ಥಶಾಸ್ತ್ರದ ಸ್ವರೂಪ ಮತ್ತು ವ್ಯಾಪ್ತಿಯನ್ನು ವಿವರಿಸಿ.
14. What is price elasticity of demand. Explain the various degrees of price elasticity of demand. 16  
ಬೆಲೆ ಬೇಡಿಕೆ ಸ್ಥಿತಿಸ್ಥಾಪಕತೆ ಎಂದರೇನು ? ಬೆಲೆ ಬೇಡಿಕೆಯ ವಿವಿಧ ಶ್ರೇಣಿಗಳನ್ನು ವಿವರಿಸಿ.
15. Explain the law of diminishing marginal utility. What are its exceptions? 16  
ಇಳಿಮುಖ ಸೀಮಾಂತ ತುಷ್ಟಿಗುಣದ ನಿಯಮವನ್ನು ವಿವರಿಸಿ. ಅದರ ಅಪವಾದಗಳು ಯಾವುವು ?
16. Explain the cost-output relationship of a firm in the short run. 16  
ಅಲ್ಪಾವಧಿಯಲ್ಲಿ ಉದ್ಯಮ ಸಂಸ್ಥೆಯೊಂದರ ವೆಚ್ಚ ಮತ್ತು ಉತ್ಪನ್ನಗಳಿಗಿರುವ ಸಂಬಂಧವನ್ನು ವಿವರಿಸಿ.

Reg. No.

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**BCMCMC 106**

**Credit Based I Semester B.Com. Examination, Sept./Oct. 2020**  
**(2018-19 and Earlier Batches) (Repeaters)**  
**COMMERCE**

**Financial Accounting – I (Optional)**

Time : 3 Hours

Max. Marks : 120

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

**SECTION – A**

Answer **any four** questions.**(4x6=24)**

1. What is Accounting Standards ? What are its objectives ?
2. Distinguish between capital expenditure and revenue expenditure.
3. From the following prepare Trading account for the year ending 31-12-2019.

Particulars	₹
Sales	32,000
Opening Stock	10,000
Closing stock	14,000
Wages	600
Purchases	16,000
Sales returns	2,000
Carriage inwards	400
Purchase returns	1,000
Wages outstanding	100
Goods destroyed by fire	3,000
Goods withdrawn by the proprietor for personal use	1,000
Advertisement	1,400
Salary	800

P.T.O.



4. From the following information, prepare a Bank Reconciliation statement of Mr. Raju as on 31-12-2018
- Bank balance as per cash book ₹ 56,000.
  - Of the cheques issued to the customers in December totalling ₹ 25,700. Cheques totalling ₹ 7,600 were not presented to the bank for payment before 31-December 2018.
  - Cheques deposited into bank in December, but cleared in January 2019 ₹ 16,010.
  - Cheques for 2,400 entered as deposited into bank on 30<sup>th</sup> December has not been sent to bank till January 5<sup>th</sup>, 2019.
  - Trade Association fees ₹ 500 was paid by the bank, but was not recorded in the cash book.

5. On 1-1-2019 a lease was purchased for a term of 3 years by payment of ₹ 30,000. It was proposed to depreciate the lease by the Annuity method of charging 6% interest. A reference to the Annuity Table shows that, to depreciate ₹ 1.00 over 3 years charging 6% interest one must write off ₹ 0.374110. Show the lease Account for 3 years.

6. How do you treat the following items is not for profit organisations :

- Wages paid for erection of plant.
- White washing of factory building.
- Life membership fees.
- Materials and labour used for making own tools in the factory.
- Sale proceeds of old sports materials.

SECTION - B



Answer any four questions.

(4×12=48)

- Explain the reasons for difference in Bank Balance as per cash book and bank balance as per pass book.
- Given below is the Receipts and Payment account of Srinidhi sports club for the year ended 31-3-2018.

Receipts	₹	Payments	₹
To subscriptions	15,000	By Tournament Expenses	10,700
To Sale of old bats etc.	500	By Rates and insurance	2,000



To Tournament receipts	11,000	By Stationary	1,000
To Drawn from Bank	4,000	By General Expenses	4,100
To Donations to building fund	16,000	By Bats, Balls etc.	7,000
		By Deposited into Bank	21,700
	<b>46,500</b>		<b>46,500</b>

**Other informations :**

	<b>31-3-2017</b>	<b>31-3-2018</b>
Stock of Balls etc.	11,500	17,000
Printing and stationery	1,200	1,150
Subscription due	500	750
Subscription received in advance	150	250

Prepare Income and Expenditure Account for the year ending 31-3-2018.

9. Write a note on the following :

- a) Business entity concept
- b) Accrual concept
- c) Going concern concept.

10. A company purchased a machinery on 1<sup>st</sup> January 2015 for ₹ 76,000 and spent ₹ 4,000 for its installation. On 1<sup>st</sup> July 2016, it purchased another machinery for ₹ 20,000. On 1<sup>st</sup> July 2017 it sold the first machinery purchased in 2015 for ₹ 50,000. On the same day, it has purchased another machinery for ₹ 50,000. On 1<sup>st</sup> July 2018, the second machinery purchased for ₹ 20,000 was sold off for ₹ 4,000. Depreciation was provided on the machinery at 10% per annum on the original cost annually on 31<sup>st</sup> December every year.

Prepare the machinery account for 4 years ending 31-12-2018.

11. The books of Rakesh did not agree. The accountant put the difference in a Suspense Account. Rectify the following errors and prepare the Suspense Account.

- a) The total of return inward Book ₹ 2,200 was not posted in the ledger.
- b) A credit purchase of ₹ 4,000 from Vinod was entered in the sales book. However, his account was correctly credited.

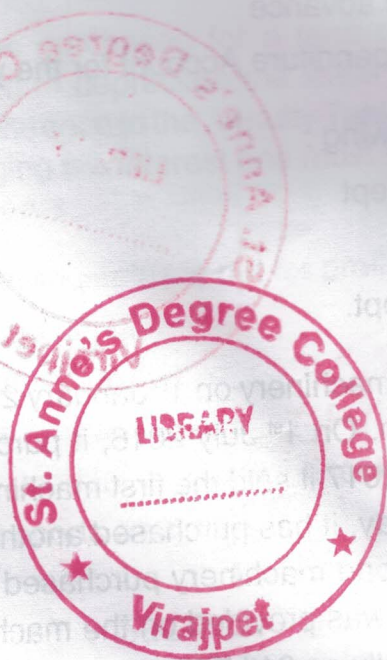


- c) A sale of ₹ 4,300 to Mrs. Veena was credited to her account as ₹ 3,400.
- d) Old furniture sold for ₹ 5,400 was entered in the Sales Account as ₹ 4,500.
- e) Goods taken by Mr. Rakesh for personal use ₹ 5,000 was not entered in the books.
- f) Repairs to motor van ₹ 5,000 were debited to Motor Van Account.
- g) Total of the discount column of the cash book (Cr.) was ₹ 1,000 short.
- h) A dividend of ₹ 1,500 received from the estate of Mohan, an insolvent was found to be posted to the debit of his account.

12. From the following particulars prepare Trading and Profit and Loss Account for the year ending 31-12-2018.

Purchases	₹ 3,28,000
Sales	7,00,000
Carriage inwards	10,000
Carriage outwards	70,000
Stock on 1-1-2018	30,000
Salaries	50,000
Wages	70,000
Fuel	10,000
Return inwards	7,000
Return outwards	1,000
Discount allowed	3,000
Discount received	5,000
Rent paid	2,000
Advertisement	8,000
Bad debts	500
Bad debts recovered	1,000
Depreciation on assets	20,000

Goods worth ₹ 2,000 was distributed as free samples. Goods of the value ₹ 6,000 was destroyed by fire and the insurance company settled the claim for ₹ 4,500. Stock on 31-12-2018 was valued at ₹ 25,000.







SECTION - C

Answer any two questions.

(2x24=48)

13. Following is the receipts and payments of Krishna sports club for the year ended 31-12-2018.

Receipts	₹	Payments	₹
Cash in hand	6,120	Rent and taxes	8,610
Cash at bank	8,000	Salaries	9,400
Entrance fees	5,520	Light charges	420
Subscriptions	22,000	General expenses	1,250
Donations	16,000	Office expenses	4,500
Interest	420	Sports materials	3,120
Receipt from entertainment	820	Investments	14,000
		Cash at bank	6,180
		Cash in hand	11,400
	<b>58,880</b>		<b>58,800</b>

On 1-1-2018 the club had sports materials worth ₹ 30,000 and furniture worth ₹ 5,800.

**Adjustments :**

- 1) Subscriptions outstanding were ₹ 600 for the year 2017 and ₹ 700 for the year 2018.
- 2) Outstanding rent was ₹ 1,800 for the year 2017 and ₹ 1,800 for the year 2018.
- 3) Write off depreciation ₹ 500 from furniture and ₹ 3,000 from sports materials.
- 4) Entrance fees and donations are to be capitalized.
- 5) Following were outstanding expenses.  
Salaries ₹ 1,500, Light charges ₹ 200,

**Prepare :**

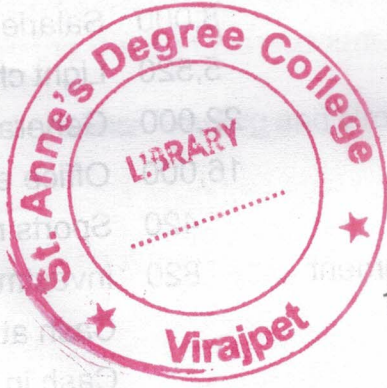
- 1) Balance Sheet as on 1-1-2018
- 2) Income and Expenditure Account for the year ending 31-12-2018
- 3) Balance Sheet as on 31-12-2018.





14. From the following Trial Balance of Bhanuprakash, prepare Trading and Profit and Loss Account for the year ending 31<sup>st</sup> December 2018 and a Balance Sheet as on that date :

	₹	₹
Capital	—	2,00,000
Plant and machinery	50,000	—
Depreciation on machinery	5,000	—
Repairs	3,000	—
Wages	60,000	—
Wages outstanding	—	4,000
Salary for 11 months	11,000	—
Income tax	2,000	—
Cash	5,000	—
Buildings	1,60,000	—
Depreciation on building	8,000	—
Purchases and sales	3,00,000	5,00,000
Debtors and creditors	80,000	45,000
B/R and B/P	30,000	16,000
Discount	—	8,000
Stock on 1-1-2018	70,000	—
Interest occurred	4,000	—
Overdraft	—	9,000
Commission	—	10,000
Bad debts	4,000	—
	<b>7,92,000</b>	<b>7,92,000</b>



**Adjustments :**

- 1) Stock on 31-12-2018, ₹ 70,000.
- 2) Write off further bad debts ₹ 4,000 and maintain 5% RBD.
- 3) One month salary was outstanding.
- 4) Goods costing ₹ 1,000 were used by the trader.
- 5) Goods of the value of ₹ 6,000 have been destroyed by fire and the insurance company has admitted the claim for ₹ 4,800.
- 6) Bills receivable dishonored ₹ 4,000.



15. A company purchased a machinery on 1<sup>st</sup> January 2000 for ₹ 52,000. The scrap value was estimated at ₹ 2,000. The machinery was to be replaced at the end of four years. It was decided to make a provision for its replacement by means of depreciation fund. The investments were expected to yield interest at 3% per annum. According to the sinking fund table ₹ 16176.50 are to be invested annually. At the end of 4 years, the investment, realised 5% less than book value.

**Prepare :**

- 1) Machinery Account
- 2) Depreciation Fund Account
- 3) Depreciation Fund Investment Account.

16. Prepare Bank Reconciliation statement as on 30-6-2018 on the basis of the following information :

- a) Overdraft balance as per pass book on 30-6-2018 was ₹ 25,000.
- b) A cheque of ₹ 500 was deposited into bank but was not recorded in the cash book.
- c) Insurance premium directly paid by the bank understanding advice ₹ 600.
- d) Bank charges entered twice in the cash book ₹ 10.
- e) Cheques received but not sent to Bank ₹ 1,000 (Recorded in the cash book)
- f) The credit side of the Bank column in the cash book was overcast to the extent of ₹ 700.
- g) Cheques of ₹ 15,000 were sent to Bank for collection. Out of these cheques of ₹ 4,000 were credited on 10-7-2018.
- h) Dividends of ₹ 250 collected by the bank and subscription of ₹ 150 paid by it were not recorded in the cash book.
- i) A cheque for ₹ 335 issued on 25-6-2018 was taken in the cash column.
- j) Salary paid in cash ₹ 2,000 was entered in the bank column of the cash book.
- k) Interest of ₹ 1,500 was charged by the bank but was not recorded in the cash book.

