



5. Write a note on structure of balance of payments.

ಪಾವತಿ ಶಿಲ್ಕಿನ ರಚನೆಯ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

6. What are the objectives of European Union ?

ಐರೋಪ್ಯ ಒಕ್ಕೂಟದ ಉದ್ದೇಶಗಳು ಯಾವುವು ?

SECTION – B

ವಿಭಾಗ - ಬಿ

Answer **any four** questions. **Each** answer not to exceed **3** pages. **(4×8=32)**

ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉತ್ತರ ಮೂರು ಪುಟಗಳಿಗೆ ಮೀರದಂತಿರಲಿ.

7. Distinguish between internal and international trade.

ಆಂತರಿಕ ವ್ಯಾಪಾರ ಮತ್ತು ಅಂತರರಾಷ್ಟ್ರೀಯ ವ್ಯಾಪಾರದ ನಡುವಿನ ವ್ಯತ್ಯಾಸಗಳನ್ನು ತಿಳಿಸಿ.

8. Explain the factors determining terms of trade.

ವ್ಯಾಪಾರದ ಕರಾರುಗಳನ್ನು ನಿರ್ಧರಿಸುವ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿ.

9. What is free trade policy ? Explain the arguments for free trade policy.

ಮುಕ್ತ ವ್ಯಾಪಾರ ನೀತಿ ಎಂದರೇನು ? ಮುಕ್ತ ವ್ಯಾಪಾರ ನೀತಿಯ ಪರ ವಾದಗಳನ್ನು ವಿವರಿಸಿ.

10. Explain the effects of tariffs.

ಸುಂಕಗಳ ಪರಿಣಾಮಗಳನ್ನು ವಿವರಿಸಿ.

11. Explain the causes of disequilibrium in balance of payments.

ಪಾವತಿ ಶಿಲ್ಕಿನ ಅಸಮತೋಲನದ ಕಾರಣಗಳನ್ನು ವಿವರಿಸಿ.

12. Explain the Heckscher-Ohlin theory of international trade.

ಹೆಕ್ಸರ್-ಒಹ್ಲಿನ್‌ರವರ ಅಂತರರಾಷ್ಟ್ರೀಯ ವ್ಯಾಪಾರ ಸಿದ್ಧಾಂತವನ್ನು ವಿವರಿಸಿ.



SECTION – C

ವಿಭಾಗ - ಸಿ

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

(2×16=32)

ಯಾವುದಾದರೂ ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉತ್ತರ 6 ಪುಟಗಳಿಗೆ ಮೀರದಂತಿರಲಿ.

13. Explain the comparative cost theory of international trade. What are its criticisms ?

ಅಂತರರಾಷ್ಟ್ರೀಯ ವ್ಯಾಪಾರದ ಸಾಪೇಕ್ಷ ವೆಚ್ಚ ಸಿದ್ಧಾಂತವನ್ನು ವಿವರಿಸಿ. ಅದರ ಟೀಕೆಗಳು ಯಾವುವು ?

14. Explain the arguments for and against protectionist trade policy.

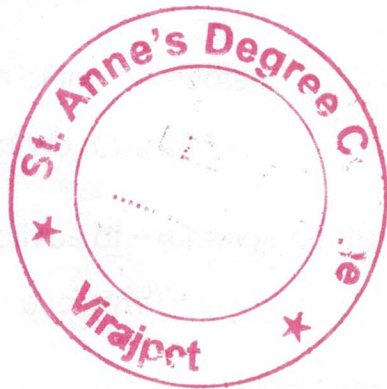
ರಕ್ಷಣಾತ್ಮಕ ವ್ಯಾಪಾರ ನೀತಿಯ ಪರ ಮತ್ತು ವಿರೋಧದ ವಾದಗಳನ್ನು ವಿವರಿಸಿ.

15. Explain the various methods of correcting disequilibrium in balance of payments.

ಪಾವತಿ ಶಿಲ್ಕಿನ ಅಸಮತೋಲನವನ್ನು ಸರಿಪಡಿಸುವ ವಿವಿಧ ವಿಧಾನಗಳನ್ನು ವಿವರಿಸಿ.

16. Explain the objectives, structure and working of world trade organisation.

ವಿಶ್ವ ವ್ಯಾಪಾರ ಸಂಘಟನೆಯ ಉದ್ದೇಶಗಳು, ರಚನೆ ಮತ್ತು ಕಾರ್ಯವಿಧಾನಗಳನ್ನು ವಿವರಿಸಿ.



Reg. No.

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BCMCMC 213

**Credit Based III Semester B.Com. Degree Examination,
September/October 2020
(Semester Scheme)**

**(2015 – 16 Batch Onwards) (Common to All Batches)
(Repeaters)**

COMMERCE

Business Taxation – I (Elective)

Time : 3 Hours

Max. Marks : 80

Instruction : Provide working notes *wherever necessary*.

SECTION – A

Answer **any four** questions.

(4×4=16)

1. Define the term :

a) Assessment Year

b) Previous Year.

2. Explain the provisions relating to "leave travel concession" as tax free perquisite.

3. State whether the following incomes from land situated in India are agricultural income or non-agricultural income.

a) Income from interest on arrears of rent payable in respect of land used for agricultural purposes.

b) Income from lease of land for grazing of cattle required for agricultural purposes.

c) Compensation received from the Insurance Company on account of loss of crop due to flood.

d) Prize money received by a farmer from the government on account of higher yield.

P.T.O.

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4. Mr. Peter, a foreigner, came to India from Poland for the first time on 1st April 2011. He stayed here continuously for 3 years and went to France 1st April 2014. He, however, returned to India on 1st July 2014 and went to Poland on 1st December 2015. He again came back to India on 25th January 2018 on a service in India.

What is his residential status for the Assessment Year 2018 – 19 ?

5. Pratap retired on 30th September 2017 and received Rs. 1,90,000 as earned leave encashment. He had to his credit 9 months approved earned leave. His last drawn basic salary was Rs. 13,000 and DA (fixed) Rs. 3,000. Annual increment of Rs. 600 falls due on 1st July every year. D.A. was treated part of salary for retirement benefits.

Compute taxable portion of encashment of earned leave for the Assessment Year 2018 – 19.

6. Sumanth was working in MCF Ltd., at Mangalore on a monthly salary of Rs. 10,000; Dearness Allowances at Rs. 2,000 per month; HRA at Rs. 1,200 per month and CCA at Rs. 1,000 per month. He paid a rent of Rs. 1,500 per month for the house occupied by him.

On 1st November 2017 he was transferred to Delhi where he got HRA at Rs. 2,200 per month. His other emoluments were the same. He paid a rent of Rs. 2,500 per month while at Delhi. Compute taxable amount of HRA for the Assessment Year 2018 – 19.

SECTION – B

Answer **any four** questions.

(4×8=32)

7. How to determine the “Residential Status” of an Individual Assessee ?
8. Explain the provisions of Income Tax Act relating to Statutory Provident Fund and Recognized Provident Fund.
9. Explain the provisions relating to valuation of perquisites :
 - a) Free Medical Facilities
 - b) Free or Concessional Education Facilities.



10. Shwetha retired from service on 30th November 2017 after serving for 25 years and 8 months. Her basic salary on 1-1-2017 was Rs. 15,000 and the annual increment of Rs. 500 falls due on 1st July every year. She gets 40% of her basic as DA (considered for retirement benefits). Shwetha received a gratuity of Rs. 9,00,000. Earlier she had received Rs. 1,50,000 as gratuity which was then exempted from tax. Compute taxable amount of gratuity Assessment Year 2018 – 19 assuming that she is :
- a) Covered under the Payment of Gratuity Act, 1972.
 - b) Not covered under the Payment of Gratuity Act, 1972.
11. From the following particulars calculate deduction U/S 80 C.
- a) LIC premium of Rs. 10,000 on own life policy of Rs. 40,000 (taken before 1-4-2012).
 - b) Purchased National Savings Certificate VIII issue Rs. 10,000.
 - c) Rs. 15,000 subscribed to home loan account of N.H. Bank; interest accrued there on Rs. 8,400.
 - d) Rs. 18,000 paid to the mutual fund of U.T.I.
 - e) Rs. 14,000 to unit linked insurance policy of UTI.
 - f) Rs. 16,450 as contribution to recognized Provident Fund; interest accrued there on Rs. 12,800.
 - g) Contribution to public Provident Fund Rs. 22,000, interest accrued there on Rs. 9,400.
 - h) Repayment of Rs. 12,000 which was taken for extension of the house.
12. Mr. Arun is working as Public Relation Officer in Tata Steels Ltd. From the following particulars compute the perquisite value of rent free accommodation provided to him :
- a) Basic Salary Rs. 8,000 P.M.
 - b) Dearness Allowance 50% of basic pay.
(Half of this is considered for retirement benefits)



- c) Dearness pay Rs. 1,000 PM (enters for retirement benefits)
- d) Bonus 2 months basic pay.
- e) Commission at 2% of turnover of Rs. 20 lakh.

He is provided with a rent free accommodation owned by the company at Delhi. The cost of furniture provided is Rs. 50,000 and the company pays Rs. 600 P.M. as its hire charges.

SECTION – C

Answer **any two** questions.

(2×16=32)

13. Define and explain the term “Agricultural Income”.

Explain the tax liability of Agricultural Income with an example.

14. From the following particular of incomes of Sri Krishna compute his total taxable income for the Assessment Year 2018 – 19 if he is OR, NOR and NR.

- a) Profit from the business in Iraq Rs. 1,00,000 (half received in India).
- b) Income from house property in Sri Lanka received in India Rs. 1,00,000.
- c) Income from house-property in Japan deposited in a bank there Rs. 50,000.
- d) Profits of business established in Iran, but remitted to India Rs. 2,00,000 (Business is controlled from India).
- e) Income from cotton business in Bangalore, which is received in Australia Rs. 50,000.
- f) Profit earned from business in Kanpur Rs. 60,000.



- g) Income from agriculture in Germany Rs. 1,00,000 (all spent there for education).
 - h) Royalty received by him in U.S.A. from the Govt. of India Rs. 90,000.
 - i) Income from salary received from a company at Delhi Rs. 1,20,000.
 - j) Interest on Post Office Savings Bank Rs. 8,000.
 - k) Past untaxed profits brought to India in the previous year Rs. 20,000.
 - l) Income from agriculture in Hubli Rs. 15,000.
 - m) Gift from a friend in USA received in India in foreign currency Rs. 1,00,000.
 - n) Interest on deposits with State Bank of India London branch Rs. 20,000.
 - o) Interest on deposits with Bombay branch of Foreign Bank Rs. 40,000.
15. Mr. Suresh furnished the following details of his salary for the Previous Year 2017 – 18.
- a) Basic salary Rs. 20,000 PM.
 - b) Dearness Allowance Rs. 10,000 PM (50% taken for retirement benefits).
 - c) Entertainment Allowance Rs. 500 PM.
 - d) Two of his children study in a school run by the employer. The cost of such education in Rs. 1,800 PM per child.
 - e) He is also provided with furnished accommodation owned by the employer. Furniture costing Rs. 80,000 (Written down value Rs. 50,000) is also provided to him. Population of the city is more than 30 lakhs.
 - f) His club bills and telephone bills of his residence amounting Rs. 2,000 and Rs. 5,000 respectively are paid by the employer.



- g) His father was admitted to a private hospital and medical bill amounted to Rs. 60,000. The employer paid 50% of this bill.
- h) He is given with a car of 1.8 CC for both private and official purposes. The running and maintenance expenses of this car is met by the employee.
- i) He contributed 14% of his salary to recognised Provident Fund and his employer also contributed an equal amount.
- j) Interest credited to his RPF at 14% amounted to Rs. 14,000.
- k) He has made the following payments :
- * Professional Tax Rs. 200 PM
 - * Contribution to ULIP Rs. 25,000
 - * NSC VIII issue purchased Rs. 10,000
 - * National Home Loan Account in Vijaya Bank Rs. 20,000.
 - * Investment in PPF A/C Rs. 15,000.

Compute his taxable income from salary and deductions U/S 80 C for the Assessment Year 2018 – 19.

16. Mr. S.P. Goyal is the Principal of a private college in Mumbai. He is in the grade of Rs. 27,000 – 1,000 – 45,000 – 1,500 – 60,000 since 1st January 2017. He gets Rs. 6,000 PM as Dearness Allowance and Rs. 600 PM as CCA.

He has been provided with furnished accommodation by the college. College is not the owner of this house. The annual rental value of the house is Rs. 6,000 PM and furniture costing Rs. 48,000 has also been provided by the college.

He has been given a small car, which in addition to the college work, is used by him for his private purposes also. All expenses relating to the use of car including driver salary are borne by the college. He has been provided with the facility of a Gardner, a watchman and a servant who are paid by the college at Rs. 300 PM, Rs. 400 PM and Rs. 800 PM respectively.



He contribution 15% of his basic pay to RPF A/C and the college also contributes an equal amount. Interest credited to the RPF A/C for the current year amounted to Rs. 12,000 at 12% pa.

During the year he made the following payments :

- a) Purchased books of his subject for Rs. 5,000.
- b) Paid employment tax Rs. 200 PM.
- c) Purchase of NSC VIII issue Rs. 10,000.
- d) Amount deposited in PPF A/C Rs. 15,000.
- e) Payment of LIC premium on his own life policy Rs. 16,000.
- f) Payment of tuition fees of his children Rs. 12,000.

Compute his taxable income from salary and deductions U/S 80 C for the Assessment Year 2018 – 19.

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BCMKA 204

**Credit Based III Semester B.Com. Examination, Sept./Oct. 2020
(2018-19 Batch Onwards) (Repeaters)**

ಕನ್ನಡ ಭಾಷೆ (Paper – III)

Time : 3 Hours

Max. Marks : 80

I. ಒಂದು ವಿಭಾಗದಿಂದ ಒಂದು ಪ್ರಶ್ನೆಯಂತೆ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. **(3×8=24)**

1) ಮಂಟೇಸ್ಸಾಬಿಯು ತನ್ನ ಪವಾಡಗಳ ಮೂಲಕ ಶರಣರ ಕಣ್ಣು ತೆರೆಸಿದ ಸನ್ನಿವೇಶವನ್ನು ವಿವರಿಸಿರಿ. **8**

ಅಥವಾ

ಸಂಧಾನಕ್ಕಾಗಿ ಧೃತರಾಷ್ಟ್ರ-ಗಾಂಧಾರಿಯರು ದುರ್ರೋಧನನ ಮನಃಪರಿವರ್ತನೆಗೆ ನಡೆಸಿದ ಪ್ರಯತ್ನ ಹಾಗೂ ಪರಿಣಾಮಗಳನ್ನು ವಿವರಿಸಿರಿ.

2) 'ಮುಗಿಯದ ಕಥೆ'ಯ ಆಶಯವು ಸರ್ವರ ಕುಟುಂಬದ ಮುಗಿಯದ ಕಥೆಯಾಗಿ ಅನ್ವಯವಾಗುವ ಬಗೆಯನ್ನು ಕಥೆಯ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ಚರ್ಚಿಸಿರಿ. **8**

ಅಥವಾ

'ಜಾಗತೀಕರಣದ ಹುಟ್ಟುಪರಿಣಾಮಗಳನ್ನು ದೇಶೀಯ ಜನಪದ ಸತ್ವವು ಸಮರ್ಥವಾಗಿ ಎದುರಿಸಬಲ್ಲದು' - ಜಾಗತೀಕರಣ ಮತ್ತು ಜನಪದ ಪ್ರಬಂಧದ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ಸಮರ್ಥಿಸಿರಿ.

3) ನಿರೂಪಕಿಯು ಕ್ಯಾನ್ಸರ್ ರೋಗದ ವಿರುದ್ಧ ಹೋರಾಡಿದ ಅನುಭವಗಳನ್ನು 'ಸಾಸಿವೆ ತಂದವಳು' ಆತ್ಮಕಥೆಯ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ವಿವರಿಸಿರಿ. **8**

ಅಥವಾ

ತನಗೆ ಅಂಟಿದ ರೋಗ ಕ್ಯಾನ್ಸರ್ ಎಂದು ತಿಳಿದಾಕ್ಷಣ ನಿರೂಪಕಿಯ ಮನಸ್ಸಿನಲ್ಲಾದ ತಳಮಳವನ್ನು ವಿವರಿಸಿರಿ.

II. ಒಂದು ವಿಭಾಗದಿಂದ ಒಂದರಂತೆ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. **(3×5=15)**

1) ಅಳಿಯ ಕಟ್ಟು ಅಥವಾ ಮಾತೃಪ್ರಧಾನ ಪದ್ಧತಿ ಬೆಳೆದು ಬರಲು ಕಾರಣವಾದ ಐತಿಹ್ಯವನ್ನು ವಿವರಿಸಿರಿ. **5**

ಅಥವಾ

ಪೋರ್ಚುಗೀಸರು ವಿರುದ್ಧ ಹೋರಾಡಿದ ಅಬ್ಬಕ್ಕ ರಾಣಿಯ ಶೌರ್ಯವನ್ನು ವಿವರಿಸಿರಿ.

ಪು.ತಿ.ನೋ.



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2) ಜೀಬ್ರಾಫಿಂಚ್ ಹಕ್ಕಿಯ ಲಿಂಗಪರಿವರ್ತನೆಗೆ ಕಾರಣಗಳೇನು ?

5

ಅಥವಾ

ವಾಯುಪಡೆಯ ನಿವೃತ್ತ ಸೇನಾನಿಯ ಹೋರಾಟಕ್ಕೆ ಬಳಕೆದಾರರ ವೇದಿಕೆ ನೀಡಿದ ಬೆಂಬಲವನ್ನು ವಿವರಿಸಿರಿ.

3) ನಿರೂಪಕಿಯು ಎದುರಿಸಿದ ಕಿರೋಧರಪಿಯ ಅನುಭವಗಳನ್ನು ವಿವರಿಸಿರಿ.

5

ಅಥವಾ

ಕ್ಯಾನ್ಸರ್ ರೋಗಿಗೆ ಆತ್ಮವಿಶ್ವಾಸವನ್ನು ತುಂಬುವ ಅಗತ್ಯವನ್ನು ನಿರೂಪಕಿಯ ಅನುಭವಗಳ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ವಿವರಿಸಿರಿ.

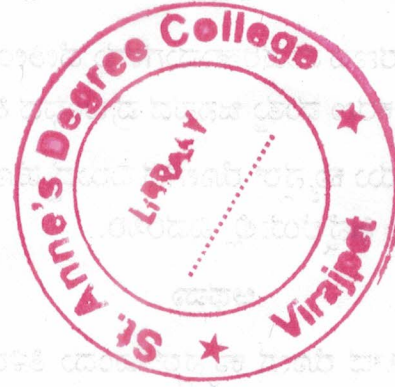
III. ಒಂದು ಪದ್ಯದ ಭಾವಾರ್ಥದೊಂದಿಗೆ ಸ್ವಾರಸ್ಯವನ್ನು ವಿವರಿಸಿರಿ. (1×5=5)

1) ಸಾಧಿಸುವೆಂ ಪಲ್ಲುಣನಂ

ಸಾಧಿಸುವೆಂ ಪವನಸುತನ ಬಸಿರಂ ಹಾ ಕ
ಣ್ಣ ದುಶ್ಯಾಸನ ತೆಗೆವೆಂ
ನಿದೋಷಿ ಬಳಿಕ್ಕೆ ಯಮಜನೊಳ್ ಪುದುವಾಳ್ವೆಂ ||

2) ಅದಕ್ಕೆ ಅದರದ್ದೇ

ಜನ್ಮಾಂತರದ ಕಥೆಗಳು
ಜೊತೆಗೇ
ಹೊಳೆದೂ ಹೊಳೆಯದ ನಕ್ಷತ್ರಗಳು
ನಂಟಿದ್ದೂ ಅಂಟಿಯೂ ಅಂಟದಂತೆ
ಹಿಂದಿಲ್ಲದೆ ಮುಂದಿಲ್ಲದೇ
ಬಯಲಲ್ಲಿ ವಿರಾಗಿಯಂತೆ
ನಿಂತ ಮರಕ್ಕೆ ||



IV. ಅ) ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ಸಂದರ್ಭ ಸ್ವಾರಸ್ಯ ಬರೆಯಿರಿ. (4×2=8)

- 1) ನರನ ಒಪ್ಪಿಸು ಸರಿಸಿ ಅರ್ಪಿಸು ಮೆಚ್ಚಿಸು.
- 2) ನಾಲೈ ದಿನದ ಅತಿಥಿ ನೀನಿಲ್ಲಿ.
- 3) ಎಂದು ಮರಳುವುದೋ ಗುಳೆ ಎದ್ದು ಹೋದ ಬರದೂರು.
- 4) ನೋಡಪ್ಪ ಧರೆಗೆ ದೊಡ್ಡವರು ಬರತವರೆ.





ಆ) ಎರಡರ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

- 1) ತಂಗುಳನ್ನ.
- 2) ನೆಗೆದು ಬಿದ್ದು ನೆಲ್ಲಿಕಾಯಿಯಾಗು.
- 3) ಡಾ. ಕಾಮತ್‌ರವರ ದೃಷ್ಟಿಯಲ್ಲಿ ತಾಟಸ್ಥ್ಯ.
- 4) ನಿಸಾರ್ ಅಹ್ಮದ್.

(2×4=8)

ಇ) ಎರಡರ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

- 1) ಬಯಾಪ್ಪಿ.
- 2) ನಿರೂಪಕಿ ಹಾಗೂ ಆಕೆಯ ಫ್ರೆಂಡ್ಸ್.
- 3) ಕಿಮೋಥೆರಪಿ
- 4) ನಿರೂಪಕಿ ಹಾಗೂ ವಿಗ್.

(2×4=8)

V. ಒಂದು ವಾಕ್ಯ ಅಥವಾ ಪದದಲ್ಲಿ ಕೆಳಗಿನ ಎಲ್ಲಾ ಪ್ರಶ್ನೆಗಳಿಗೂ ಉತ್ತರಿಸಿರಿ.

(1×12=12)

- 1) ಮಂಟೇಸ್ಸಾ ಮಿ ಧರಿಸಿದ ವೇಷ ಯಾವುದು ?
- 2) ಕುವೆಂಪುರವರು ರನ್ನನನ್ನು ಏನೆಂದು ಕರೆದಿದ್ದಾರೆ ?
- 3) ಎಸ್. ಯು. ಪಣಿಯಾಡಿಯವರು ಸ್ಥಾಪಿಸಿದ ಪತ್ರಿಕೆ ಯಾವುದು ?
- 4) ಕೊಂಕಣಿ ಅಂತರ್ಜಾಲ ಪತ್ರಿಕೆಯ ಹೆಸರೇನು ?
- 5) 'ನಿತ್ಯೋತ್ಸವ' ಯಾವ ಕವಿಯ ಸಂಕಲನ ?
- 6) 'ಕಾದಂಬರಿ ಸಾರ್ವಭೌಮ' ಎಂದು ಯಾರನ್ನು ಕರೆಯುತ್ತಾರೆ ?
- 7) ಬಳಕೆದಾರರ ವೇದಿಕೆಯು ಯಾವಾಗ ಅಸ್ತಿತ್ವಕ್ಕೆ ಬಂದಿತು ?
- 8) ಯಾವ ದಿನವನ್ನು ವಿಶ್ವಪರಿಸರ ದಿನವೆಂದು ಆಚರಿಸಲಾಗುತ್ತಿದೆ ?
- 9) ಪ್ಲಾಸ್ಟಿಕ್ ಸರ್ಜರಿ ಎಂದರೇನು ?
- 10) 'ಸಾಸಿವೆ ತಂದವಳು' ಕೃತಿಯ ಕರ್ತೃ ಯಾರು ?
- 11) ನಿರೂಪಕಿಗೆ ಚಿಕಿತ್ಸೆ ನೀಡಿದ ವೈದ್ಯರ ಹೆಸರೇನು ?
- 12) 'ಸಾಸಿವೆ ತಂದವಳು' ಕೃತಿಗೆ ಹಿನ್ನುಡಿ ಬರೆದ ಸಾಹಿತಿ ಯಾರು ?



Reg. No.

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BCMCMC 211

Credit Based III Semester B.Com. Degree Examination, Sept./Oct. 2020
(Common to all Batches) (Repeaters)
COMMERCE
Cost and Management Accounting – I

Time : 3 Hours

Max. Marks : 120

- Instructions :** 1) Answer questions from **all** Sections.
2) Provide working notes **wherever** necessary.

SECTION – A

Answer **any four** questions :

(4×6=24)

1. What is idle time ? What are its causes ?
2. Explain cost centre and cost unit.
3. Explain any four differences between Bin card and Stores ledger.
4. From the following information, calculate EOQ :
 - The cost of ordering is ₹ 240
 - The carrying cost of inventory is estimated to be ₹ 0.05 per month per unit.
 - The demand of the material is 250 units per month
5. On the basis of following information, calculate earnings of employees on Taylor's differential piece rate system :
 - a) Standard production – 8 units/hour
 - b) Normal rate – ₹ 40/hour
 - c) Differential piece rate applicable :
 - 80% of piece rate below standard
 - 120% of piece rate at or above standard
 - d) In an 8 hours day – Mr. Abhishek produces 54 units, Mr. Balram 64 units, Mr. Chirag 75 units.

P.T.O.

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6. The following information regarding Receipts and Issues of material PLUS has been obtained from stores records of a Company for January 2017 :

January 1	Opening Stock	25,000 kgs
January 2	Issued on Requisition No. 80	13,000 kgs
January 8	Purchase by GR No. 30	30,000 kgs
January 14	Issued on Requisition No. 81	15,000 kgs
January 20	Issued on Requisition No. 82	10,000 kgs

On January 15, 2017, stock was verified and a shortage of 20 kgs was noticed. Maximum level – 50,000 kgs, Minimum level – 8,000 kgs and Reorder level – 25,000 kgs.

Prepare a Bin Card No. 210 for material PLUS for which Code No. 604.

SECTION – B

Answer **any four** questions :

(4×12=48)

7. Explain the classification of cost on the basis of functions and elements.
8. Discuss the essentials of a good wage plan.
9. The following quotation is received from a supplier in respect of material X :

Lot price –	100 kgs at ₹ 5.00 per kg
	500 kgs at ₹ 4.50 per kg
	1,000 kgs at ₹ 4.00 per kg

Trade discount is 20%. One container is required for every 100 kgs of the material and container are charged at ₹ 10 each, but credited with ₹ 9, if returned within 3 months (which is a normal feature). The transportation charge for any order is ₹ 50.

100 kgs of material were lost in transit due to accident. A further provision of 5% should be provided for further deterioration.

Calculate the material cost for 500 kgs and per kg when the concern decides to purchase 500 kgs of the material.



10. Two components YEE and XED 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 – YEE 2,400 units
XED 3,600 units
- Reorder period – YEE 4 to 6 weeks
XED 2 to 4 weeks

Calculate for each component :

- i) Reorder Level
- ii) Minimum Stock Level
- iii) Maximum Stock Level
- iv) Average Stock Level.

11. From the following, prepare Stores Ledger Account pricing issues at weighted average price :

January 1	Opening balance	3,000 kgs @ ₹ 15/kg
January 3	Purchased	5,000 kgs @ ₹ 16/kg
January 4	Issued	1,200 kgs
January 10	Surplus from work order returned	300 kgs
January 15	Stock verified and found	7,050 kgs
January 20	Issued	4,000 kgs
January 25	Purchased	4,980 kgs @ ₹ 13/kg
January 30	Issued	3,000 kgs



12. The following are the particulars given to you :

Standard Time : 10 hours

Time Rate : ₹ 3 per hour

- a) Prepare a comparative table under Halsey Plan and Rowan Plan if time taken is 9 hours, 8 hours, 6 hours, 4 hours and 3 hours. The table should clearly show the amount of bonus payable, the amount of total wages and labour cost per hour under two methods.
- b) State atleast two points of distinction between Halsey Plan and Rowan Plan in the light of your calculations.

SECTION – C

Answer any two questions :

(2×24=48)

13. Manvith Ltd. furnishes the following for the month of September 2017 :

Particulars	Amount (₹)
Stock on 31st August 2017	
Materials	25,000
W-I-P	24,000
Finished Stock – 4,000 units	16,000
Stock on 30th September 2017	
W-I-P	28,200
Finished Stock – 5,000 units	
Purchases	85,000
Direct wages	96,000
Unproductive wages	2,000
Factory supplies	17,000
Counting house salary	16,000

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Factory Manager's salary	26,600
Depreciation on office furniture	3,800
Debenture interest	4,500
Sales (20,000 units)	4,40,000
Finished stock insurance	2,400
Delivery van expenses	3,500
Sales office expenses	12,800
Donations	5,000
Stores expenses	6,500
Material handling	4,500
Loss on sale of office furniture	250
Rectification cost of defective work	5,800
Coal, gas, water	6,400
Audit fees	8,000
Goodwill written off	2,000
Underwriting commission	1,000
Legal charges	8,000
Samples	4,500
Packing	8,600
Showroom expenses	2,000
Rent of sales depot	400

Prepare Cost Sheet showing cost of production and profit per unit of output.



14. Following information are available for month of March 2017 in respect of material BONUS 65. Write up the Stores Ledger Account under FIFO :

March 1	Opening balance 25 units at ₹ 6.50 per unit
March 4	Issued 8 units MR No. 85
March 6	Received 50 units at ₹ 5.75 per unit GR No. 26
March 7	Issued 12 units MR No. 87
March 8	Ordered 100 units purchase order No. 164
March 10	Returns to vendor 10 units at ₹ 5.75
March 12	Issued 15 units MR No. 108
March 13	Issued 20 units MR No. 110
March 15	Received 25 units at ₹ 6.10 per unit GR No. 33
March 17	Issued 10 units MR No. 121
March 19	Received replacement 10 units GR No. 38
March 20	Returns to stores 5 units
March 22	Transfer of 5 units from job 182 to 187
March 26	Issued 10 units MR No. 146
March 27	Excess 5 units
March 29	Transfer of 5 units from Dept. A to B
March 30	Shortage 2 units treated as abnormal



15. In respect of a factory, the following figures have been obtained for the year 2016 :

Particulars :	(₹)
Cost of materials	6,00,000
Direct wages	5,00,000
Factory overheads	3,00,000
Administration overheads	3,36,000
Selling overheads	2,24,000
Distribution charges	1,40,000
Profit	4,20,000

A work order has been executed in 2017 and the following expenses have been estimated : materials ₹ 8,000 and wages ₹ 5,000.

Assuming that in 2017, the rate of factory charges have increased by 20%, office overheads and selling overheads each will rise by 12.5% and distribution charges have gone down by 10%.

What price to be quoted for the product so as to earn the same rate of profit on cost ? Factory overheads are based on direct wages, while all other overheads are based on factory cost.

16. a) Distinguish between Cost Accounting and Financial Accounting.
b) Explain the different methods of costing.

Reg. No.

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BCMKAL 203

ಗುಣಾಂಕ ಆಧಾರಿತ ಮೂರನೇ ಸೆಮಿಸ್ಟರ್ ಬಿ.ಕಾಂ. ಪದವಿ ಪರೀಕ್ಷೆ, ಸೆಪ್ಟೆಂಬರ್ / ಅಕ್ಟೋಬರ್ 2020
(2017 - 18 and Earlier Batches) (Repeaters)

KANNADA

ಕನ್ನಡ ಭಾಷಾ ಪತ್ರಿಕೆ - III

Time : 3 Hours

Max. Marks : 80

ಭಾಗ - 1

I. ಅ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದನ್ನು ವಿವರವಾಗಿ ಉತ್ತರಿಸಿರಿ.

(1×8=8)

- 1) ರನ್ನನ ಕಾವ್ಯದಲ್ಲಿ ಸಿಂಹಾವಲೋಕನ ತಂತ್ರವು ಕಾವ್ಯದ ಯಾವ ಭಾಗದಲ್ಲಿ ಹೇಗೆ ವ್ಯಕ್ತವಾಗಿದೆ ?
- 2) ಶರಣರ ಕಾಲದ ಜೀವನ ಮೌಲ್ಯವನ್ನು ಸಮಕಾಲೀನ ಬದುಕಿನೊಡನೆ ಹೇಗೆ ಹೋಲಿಸಲಾಗಿದೆ ?

ಆ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಉತ್ತರಿಸಿರಿ.

(1×6=6)

- 1) ತಂಬೂರಿಯನ್ನು ಶಿಶುನಾಳ ಶರೀಫರು ಹೇಗೆ ಸಾಂಕೇತಿಕ ಅರ್ಥದಲ್ಲಿ ಬಳಸಿದ್ದಾರೆ ?
- 2) ಕಣಿವೆಯ ಮುದುಕನ ದುಗುಡ, ಗೊಂದಲ ಯಾವ ಬಗೆಯದು ?

ಇ) ಒಂದು ವಿಷಯಕ್ಕೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

(1×4=4)

- 1) ಚಾಮರಸ
- 2) ಪು.ತಿ.ನ.

II. ಅ) ಒಂದು ಪದ್ಯದ ಸಂದರ್ಭವನ್ನು ಸೂಚಿಸಿ, ಭಾವ ಸ್ವಾರಸ್ಯವನ್ನು ವಿವರಿಸಿರಿ.

(1×5=5)

- 1) ದಾನವಿಲ್ಲದ ಧನವು ಈಶ
ಧ್ಯಾನವಿಲ್ಲದ ತಪವು ಜೀವ
ಸ್ಥಾನದನುಸಂಧಾನವಿಲ್ಲದ ಯೋಗದಭ್ಯಾಸ |
ಜ್ಞಾನವಿಲ್ಲದ ಸಿದ್ಧಿ ವರ ಸಂ
ತಾನವಿಲ್ಲದ ಬಾಳ್ವೆಯಲಿ ಫಲ
ವೇನು ದೊರಕುವುದೆನುತ ನಿರಹಂಕಾರ ಚಿಂತಿಸಿದ



P.T.O.



15. In respect of a factory, the following figures have been obtained for the year 2016 :

Particulars :	(₹)
Cost of materials	6,00,000
Direct wages	5,00,000
Factory overheads	3,00,000
Administration overheads	3,36,000
Selling overheads	2,24,000
Distribution charges	1,40,000
Profit	4,20,000

A work order has been executed in 2017 and the following expenses have been estimated : materials ₹ 8,000 and wages ₹ 5,000.

Assuming that in 2017, the rate of factory charges have increased by 20%, office overheads and selling overheads each will rise by 12.5% and distribution charges have gone down by 10%.

What price to be quoted for the product so as to earn the same rate of profit on cost ? Factory overheads are based on direct wages, while all other overheads are based on factory cost.

16. a) Distinguish between Cost Accounting and Financial Accounting.
b) Explain the different methods of costing.

Reg. No.

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BCMKAL 203

ಗುಣಾಂಕ ಆಧಾರಿತ ಮೂರನೇ ಸೆಮಿಸ್ಟರ್ ಬಿ.ಕಾಂ. ಪದವಿ ಪರೀಕ್ಷೆ, ಸೆಪ್ಟೆಂಬರ್ / ಅಕ್ಟೋಬರ್ 2020
(2017 - 18 and Earlier Batches) (Repeaters)

KANNADA

ಕನ್ನಡ ಭಾಷಾ ಪತ್ರಿಕೆ - III

Time : 3 Hours

Max. Marks : 80

ಭಾಗ - 1

I. ಅ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದನ್ನು ವಿವರವಾಗಿ ಉತ್ತರಿಸಿರಿ.

(1×8=8)

- 1) ರನ್ನನ ಕಾವ್ಯದಲ್ಲಿ ಸಿಂಹಾವಲೋಕನ ತಂತ್ರವು ಕಾವ್ಯದ ಯಾವ ಭಾಗದಲ್ಲಿ ಹೇಗೆ ವ್ಯಕ್ತವಾಗಿದೆ ?
- 2) ಶರಣರ ಕಾಲದ ಜೀವನ ಮೌಲ್ಯವನ್ನು ಸಮಕಾಲೀನ ಬದುಕಿನೊಡನೆ ಹೇಗೆ ಹೋಲಿಸಲಾಗಿದೆ ?

ಆ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಉತ್ತರಿಸಿರಿ.

(1×6=6)

- 1) ತಂಬೂರಿಯನ್ನು ಶಿಶುನಾಳ ಶರೀಫರು ಹೇಗೆ ಸಾಂಕೇತಿಕ ಅರ್ಥದಲ್ಲಿ ಬಳಸಿದ್ದಾರೆ ?
- 2) ಕಣಿವೆಯ ಮುದುಕನ ದುಗುಡ, ಗೊಂದಲ ಯಾವ ಬಗೆಯದು ?

ಇ) ಒಂದು ವಿಷಯಕ್ಕೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

(1×4=4)

- 1) ಚಾಮರಸ
- 2) ಪು.ತಿ.ನ.

II. ಅ) ಒಂದು ಪದ್ಯದ ಸಂದರ್ಭವನ್ನು ಸೂಚಿಸಿ, ಭಾವ ಸ್ವಾರಸ್ಯವನ್ನು ವಿವರಿಸಿರಿ.

(1×5=5)

- 1) ದಾನವಿಲ್ಲದ ಧನವು ಈಶ
ಧ್ಯಾನವಿಲ್ಲದ ತಪವು ಜೀವ
ಸ್ಥಾನದನುಸಂಧಾನವಿಲ್ಲದ ಯೋಗದಭ್ಯಾಸ |
ಜ್ಞಾನವಿಲ್ಲದ ಸಿದ್ಧಿ ವರ ಸಂ
ತಾನವಿಲ್ಲದ ಬಾಳ್ವೆಯಲಿ ಫಲ
ವೇನು ದೊರಕುವುದೆನುತ ನಿರಹಂಕಾರ ಚಿಂತಿಸಿದ



P.T.O.



2) ಬಿಳಿಯ ಕನ್ನಡಿ ! ತಿಳಿಯ ಕನ್ನಡಿ !

ಕಳೆಯ ಬೇಡಿರಿ ಸಮಯವಾ

ಹಲವು ಜನಕಿದು ಭೂತ ಕನ್ನಡಿ !

ಬಲವು ಕೊಡುವುದು ಕಣ್ಣಿಗೆ !

ಆ) ಕೆಳಗಿನ ವಾಕ್ಯಗಳಲ್ಲಿ ಎರಡರ ಸಂದರ್ಭವನ್ನು ಸೂಚಿಸಿ ಸ್ವಾರಸ್ಯವನ್ನು ವಿವರಿಸಿರಿ.

(2×4=8)

1) ಮನದ ಮುಂದಣ ಆಸೆಗಂಜಿದರು

2) ನೇಸರಿನ ಬಲುಬಿಸಿಲು ಬೆಳೆದುದಂತರಂಗದಲಿ

3) ಅಲ್ಲಿ ಕನ್ನಡಿ ದೊರೆಯುವುದಿಲ್ಲವು; ಅಲ್ಲಿ ಕನ್ನಡ ದೊರೆಯುವುದು !

ಇ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಪ್ರತಿಯೊಂದಕ್ಕೂ ಒಂದೊಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿರಿ.

(4×1=4)

1) ರನ್ನ ಕವಿಯ ಕೃತಿಯ ಹೆಸರೇನು ?

2) 'ರಥಸಪ್ತಮಿ' ಯಾರ ಕೃತಿ ?

3) 'ವಿಶ್ವಾಸ' ಕವನ ಬರೆದ ಕವಿ ಯಾರು ?

4) ಪು.ತಿ.ನ. ಅವರ ಪೂರ್ತಿ ಹೆಸರೇನು ?

ಭಾಗ - 2

(ಕಾದಂಬರಿ)

III. ಅ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದನ್ನು ಉತ್ತರಿಸಿರಿ.

(1×8=8)

1) 'ಕೃಷ್ಣೇಗೌಡನ ಆನೆ' ಅಪರಾಧಿಯಾಗುತ್ತಾ ಹೋದ ಬಗೆ ಹೇಗೆ ?

2) ಆಧುನಿಕತೆಯ ಕುರೂಪವನ್ನು 'ಕೃಷ್ಣೇಗೌಡನ ಆನೆ' ಕಾದಂಬರಿ ಹೇಗೆ ನಿರೂಪಿಸುತ್ತದೆ ?

ಆ) ಯಾವುದಾದರೂ ಒಂದು ಪ್ರಶ್ನೆಗೆ ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಉತ್ತರಿಸಿರಿ.

(1×5=5)

1) ಬೀದಿನಾಯಿಂದಾಗಿ ಪ್ರೆಸಿಡೆಂಟ್ ಖಾನ್ ಸಾಹೇಬರಿಗೆ ಬಂದ ಸವಾಲು ಯಾವುದು ?

2) ನಾಗರಾಜನ ಪಾತ್ರವನ್ನು ಚಿತ್ರಿಸಿರಿ.

ಇ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಪ್ರತಿಯೊಂದಕ್ಕೂ ಒಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿರಿ.

(2×1=2)

1) 'ಪರಿಸರದ ಕತೆ'ಯ ಕರ್ತೃ ಯಾರು ?

2) ತೇಜಸ್ವಿಯವರು ಬರೆದ ಕೊನೆಯ ಪುಸ್ತಕ ಯಾವುದು ?



ಭಾಗ - 3

(ಗದ್ಯ)

IV. ಅ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದನ್ನು ಉತ್ತರಿಸಿರಿ.

(1×8=8)

- 1) ಷಡಕ್ಷರಿಯವರು ತಮ್ಮ ಪ್ರಬಂಧದಲ್ಲಿ ವ್ಯಕ್ತಿತ್ವ ವಿಕಸನದ ಮೌಲ್ಯವನ್ನು ಹೇಗೆ ಪ್ರತಿಪಾದಿಸಿದ್ದಾರೆ ?
- 2) 'ಬಡವರಿಗೆ ಬದುಕು ತುಟ್ಟಿ, ಸಾವು ಇನ್ನೂ ತುಟ್ಟಿ' ಆಶಾ ಬೆನಕಪ್ಪನವರ ಪ್ರಬಂಧದ ಮೂಲಕ ಚರ್ಚಿಸಿರಿ.

ಆ) ಒಂದನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಉತ್ತರಿಸಿರಿ.

(1×5=5)

- 1) 'ಮಶಕ ಪುರಾಣ' - ಒಂದು ವಿಶಿಷ್ಟ ಲಘು ಪ್ರಬಂಧ ಚರ್ಚಿಸಿರಿ.
- 2) 'ತಾಯಿಯ ಎದೆಹಾಲು ದ್ರವರೂಪದ ಚಿನ್ನ' - ಎಂಬ ಹೇಳಿಕೆಯನ್ನು ಸಮರ್ಥಿಸಿರಿ.

ಇ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಒಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿರಿ.

- 1) 'ಮಶಕ ಪುರಾಣ' - ಪ್ರಬಂಧ ಬರೆದ ಲೇಖಕರು ಯಾರು ?
- 2) 'ಮಿಲಿಂದ ಪ್ರಶ್ನೆ' ಎನ್ನುವ ಪುಸ್ತಕ ಯಾವ ಭಾಷೆಯಲ್ಲಿದೆ ?

ಭಾಗ - 4

(ಕ್ರಿಯಾತ್ಮಕ ಕನ್ನಡ)

V. ಅ) ಒಂದು ಪ್ರಶ್ನೆಗೆ ಉತ್ತರಿಸಿರಿ.

- 1) ವ್ಯಂಗ್ಯ ಚಿತ್ರ ಎಂದರೇನು ? ಪ್ರಮುಖ ಅಂಶಗಳು ಯಾವುವು ವಿವರಿಸಿರಿ.
- 2) ವ್ಯಂಗ್ಯ ಚಿತ್ರಗಳ ಹುಟ್ಟು, ಮೂಲ ಚರಿತ್ರೆಯನ್ನು ದಾಖಲಿಸಿರಿ.

ಆ) ಒಂದು ಪ್ರಶ್ನೆಗೆ ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಉತ್ತರಿಸಿರಿ.

(1×5=5)

- 1) 'ಬಾಲೆಗೆ ಹೆದರಿದ ತಾಲಿಬಾನ್' ವ್ಯಂಗ್ಯ ಚಿತ್ರವನ್ನು ವಿಶ್ಲೇಷಿಸಿ.
- 2) 'ಮೇಡ್ ಇನ್ ಚೈನಾ' - ವ್ಯಂಗ್ಯಚಿತ್ರ ಒಳಗೊಂಡಿರುವ ಗಂಭೀರತೆಯೇನು ?

ಇ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಒಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿರಿ.

(2×1=2)

- 1) ಭಾರತದಲ್ಲಿ ವ್ಯಂಗ್ಯಚಿತ್ರಗಳ ಪಿತಾಮಹ ಎಂದು ಯಾರನ್ನು ಕರೆಯುತ್ತಾರೆ ?
- 2) 'ಕೊರವಂಜಿ' ಪತ್ರಿಕೆಯ ಖ್ಯಾತ ವ್ಯಂಗ್ಯಚಿತ್ರಗಾರರು ಯಾರು ?



Reg. No.

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BCMCMC 217

Credit Based III Semester B.Com. Degree Examination, Sept./Oct. 2020
(2016-17 Batch Onwards) (Repeaters)
(Common to All Batches)

COMMERCE
Financial Accounting – III

Time : 3 Hours

Max. Marks : 120

Instruction : Provide working notes wherever necessary.

SECTION – AAnswer **any four** of the following :**(4×6=24)**

1. Write a note on Sacrifice Ratio and Gain Ratio.
2. State the adjustments to be made at the time of death of a partner.
3. What is Joint Life Policy ? What do you mean by surrender value of the policy ?
4. A and B are partners sharing profits and losses in the ratio of 2 : 1. They admit C and the new profit sharing ratio of A, B and C is 4 : 2 : 1 respectively. C's share of goodwill is valued at Rs. 30,000. Compute Sacrifice Ratio and pass journal entry for Goodwill.
5. P, Q and R are the partners sharing profits and losses in the ratio of 5 : 3 : 2. Q retires from the firm and his share of goodwill is valued at Rs. 1,20,000. The new profit sharing ratio of P and R is 2 : 1. Calculate Gain Ratio and pass journal entry for goodwill.
6. X, Y and Z are the partners sharing profits and losses in the ratio of 5 : 3 : 2. Their Balance Sheet as on 31st March, 2018 was as follow :

Liabilities	Rs.	Assets	Rs.
Capitals :		Cash at Bank	10,000
X	45,000	Sundry Assets	1,50,000
Y	12,000	Profit and Loss Account	10,000
Z	43,000		
Reserves	20,000		
Creditors	50,000		
	1,70,000		1,70,000

Prepare a statement showing surplus capital.

P.T.O.

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SECTION – B

Answer any four of the following :

(4×12=48)

7. Amar, Babar and Charles are equal partners. Their Balance Sheet as on 31st March 2017 was as follows, on which date they decided to dissolve their firm ?

Liabilities	Rs.	Assets	Rs.
Creditors	★ 1,00,000	Bank	2,000
Bills payable	32,000	Debtors	1,60,000
Reserve	90,000	Stock	2,50,000
Capitals :		Bills receivable	50,000
Amar	2,10,000	Machinery	1,50,000
Babar	1,30,000		
Charles	50,000		
	6,12,000		6,12,000

Assets realized for Rs. 3,10,000. Expenses on realization amounted to Rs. 6,000. Prepare Realization A/c, Capital Accounts and Bank A/c.

8. Red and White are the partners sharing profits and losses in the ratio of 3 : 2 took out a joint life policy on 1st January, 2014 for Rs. 2,00,000 for 10 years. The annual premium is Rs. 10,000. White died on 1st March, 2018 and the claim was received on 1st May, 2018. The books of the firm are closed on 31st December each year.

The surrender values of the policy at the end of each year :
 2014 – Rs. Nil; 2015 – Rs. 2,000; 2016 – Rs. 5,500 and 2017 – Rs. 7,800.
 Prepare Joint Life Policy A/c and Joint Life Policy Reserve A/c.

9. Balance Sheet of A, B and C who share profits and losses equally is as follows :

Liabilities	Rs.	Assets	Rs.
Capitals :		Buildings	10,00,000
A	7,00,000	Furniture	1,20,000
B	6,00,000	Plant	5,00,000
C	5,00,000	Stock	1,20,000
Creditors	80,000	Debtors	72,000
		Less : RBD	<u>2,000</u>
			70,000
		Bills Receivable	60,000
		Cash at Bank	10,000
	18,80,000		18,80,000

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B retired and following conditions are agreed upon :

- a) That stock and furniture be depreciated by 10%.
- b) That the value of building to be increased by 10%.
- c) That the RBD on debtors is no more required.
- d) That a provision of 5% to be created on bills receivable.
- e) That a provision of Rs. 4,000 be made for outstanding repair bills.
- f) That a reserve of 5% be created on creditors.

Prepare only Memorandum Revaluation A/c assuming that values of assets and liabilities are not to be altered.

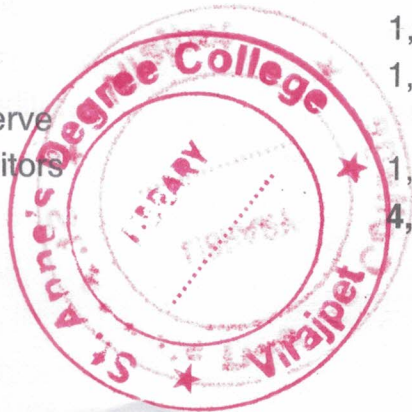
10. Rose, Lilly and Orchid are the partners sharing the profits and losses in the ratio of 3 : 2 : 1. Their capitals as on 31st December, 2017 are Rs. 40,000; Rs. 30,000 and Rs. 20,000 respectively. On 31st March, 2018 Orchid died and his executors claimed the following as per partnership deed :

- a) The joint and several life policies against which premium are charged to the profit and loss a/c are valued at 40% of the sums assured.
The policies of the partners are : Rose – Rs. 20,000; Lilly – Rs. 15,000 and Orchid – Rs. 34,000.
- b) Allow interest on capitals at 6% per annum.
- c) Orchid is entitled to a salary of Rs. 1,000 per month.
- d) Calculate Orchid's share of profit till the date of death on the basis of immediate previous years' profit.
- e) Calculate the share of goodwill of Orchid on the basis of 2 years purchase of the average profits of the preceding 3 years. The annual profit preceding 3 years was : 2015 – Rs. 6,000; 2016 – Rs. 9,000 and 2017 – Rs. 12,000.
- f) Orchid drawings till the date of death amounted to Rs. 4,000.

Prepare Orchid Executor's A/c.

11. X, Y and Z are the partners sharing profits and losses in the ratio of 3 : 2 : 1. Their Balance Sheet as on 31st March, 2017 was as follow :

Liabilities	Rs.	Assets	Rs.
Capitals :		Cash at Bank	40,000
X	60,000	Sundry Assets	3,60,000
Y	1,00,000	Profit and Loss Account	60,000
Z	1,00,000		
Reserve	60,000		
Creditors	1,40,000		
	4,60,000		4,60,000



30 29



The firm was dissolved on that date. The expenses of realization was estimated at Rs. 10,000 for which provision was made and actual expenses of 6,000 was met at the time of last realization.

The realizations of assets are as follows :

I Installment Rs. 1,20,000

II Installment Rs. 1,36,000

III Installment Rs. 56,000

Prepare a statement showing piecemeal distribution of cash.

12. The Balance Sheet of Raja, Rani and Mantri who were sharing profits and losses in the proportion of their capitals stood as follows on 31st March, 2018 :

Liabilities	Rs.	Assets	Rs.
Capitals :		Land and Buildings	2,50,000
Raja	2,00,000	Plant and Machinery	85,000
Rani	1,50,000	Stock	80,000
Mantri	1,00,000	Debtors	50,000
General Reserves	45,000	Less : RBD	<u>1,000</u> 49,000
Profit and Loss A/c	45,000	Cash at Bank	1,45,000
Sundry creditors	69,000		
	6,09,000		6,09,000

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

- 1) The stock to be depreciated at 10%.
- 2) The RBD be brought up to 5% on debtors.
- 3) The land and building be appreciated by 10%.
- 4) That a provision for outstanding repair bill Rs. 2,500 has to be provided.
- 5) That a liability for damages Rs. 4,000 has to be provided.
- 6) That the goodwill of the entire firm be fixed at Rs. 90,000.
- 7) Rani shall be paid Rs. 1,00,000 immediately and the balance will be transferred to her Loan Account.

Prepare :

- 1) Revaluation A/c
- 2) Capital Accounts; and
- 3) Balance Sheet of the new firm.



PG : 30



SECTION – C

Answer any two of the following :

(2×24=48)

13. Neema and Reema are the partners sharing profits and losses in the ratio of 3 : 2. Their Balance Sheet as on 1st Jan. 2018 was as follows :

Liabilities	Rs.	Assets	Rs.
Capitals :		Cash at Bank	20,000
Neema	3,60,000	Bills Receivable	20,000
Reema	4,00,000	Furniture	1,20,000
Creditors	30,000	Stock	1,20,000
Reserve	60,000	Debtors	70,000
		Land and Buildings	5,00,000
	8,50,000		8,50,000

They admitted Seema as a partner on the following terms :

- 1) That Seema should bring in cash Rs. 2,00,000 as her capital.
- 2) Seema's share of goodwill is valued at Rs. 12,000.
- 3) That furniture and stock be depreciated by 10%.
- 4) Create RBD at 10% on debtors.
- 5) A provision of Rs. 2,000 to be created as reserve on bills receivable.
- 6) An amount of Rs. 3,000 included in creditors is not likely to be claimed.
- 7) Appreciate the value of land and buildings by 5%.
- 8) The new profit sharing ratio of Neema, Reema and Seema is 2 : 2 : 1 respectively.

Prepare Revaluation Account, Partners Capital Accounts and the revised Balance Sheet of the newly constituted firm.

14. A and B were working as equal partners. On 31st March 2017, A decided to retire and in his place C has to be admitted for 1/3rd share in profits. Their Balance Sheet on 31st March, 2017 was as follows :

Liabilities	Rs.	Assets	Rs.
Capitals :		Goodwill	10,000
A	34,000	Debtors	16,100
B	28,200	Furniture	14,200
Creditors	9,800	Buildings	20,700
		Cash at Bank	11,000
	72,000		72,000



On 31st March, 2017 Goodwill was valued at Rs. 22,000, Buildings at Rs. 24,000. It was agreed that enough money should be introduced to enable A to be paid out and leave Rs. 10,000 cash by way of working capital. B and C were to provide such sums as would make their capitals proportionate to their shares of profits. A agreed to make a gift to C by transfer from his capital account half the amount which C had to provide.

Prepare Revaluation A/c, Partner's Capital A/cs, Bank A/c and the revised Balance Sheet of B and C.

15. A, B and C are the partners sharing profits and losses in the ratio of 4 : 3 : 3 respectively. They decided to dissolve the firm and appoint B to realize the assets and distribute the proceeds. B is to receive 5% of the amount realized from stock and debtors as his remuneration and is to bear all the expenses of realization.

The following is balance sheet on the date of dissolution.

Liabilities	Rs.	Assets	Rs.
Creditors	59,000	Cash	1,500
Capital Accounts :		Debtors	45,500
A	30,000	Less : RBD	<u>2,500</u>
B	20,000	Stock	60,000
		C Capital overdrawn	4,500
	1,09,000		1,09,000

B reports the results of realization as follows :

Debtors realized Rs. 35,000

Stock realized Rs. 45,000

The goodwill was sold for Rs. 2,000

Paid to Creditors Rs. 57,500 in full settlement and also paid unrecorded outstanding expenses Rs. 500.

The expenses of realization came to Rs. 600 which B met personally.

A and B agreed to receive from C Rs. 3,000 in full settlement of the firms' claim.

A and B agreed to share C's deficiency equally.

Prepare Realization A/c, Partner's Capital A/cs and Cash A/c.





16. Mindtree Ltd. was formed to acquire the business of Ram and Rahim who were sharing the profit and losses in the ratio of 2 : 1. Their Balance Sheet on 31st December 2017 was as follows :

Liabilities	Rs.	Assets	Rs.
Capitals :		Cash at Bank	9,600
Ram	64,000	Investments	4,800
Rahim	40,000	Stock	24,000
Mrs. Ram's Loan	3,200	Debtors	23,200
Sundry Creditors	21,600	Bills Receivable	6,400
Bills Payable	7,200	Machinery	20,000
		Land and Buildings	40,000
		Goodwill	8,000
	1,36,000		1,36,000

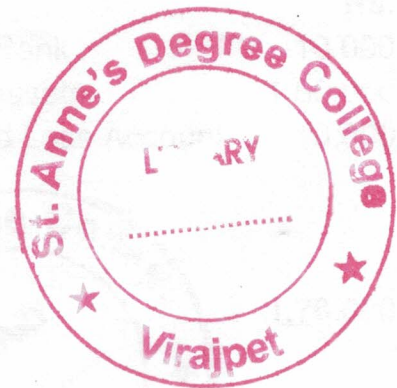
It was agreed by the purchasing company to take over the assets in their book values with the exception of Land and Buildings and Stock which are taken over at Rs. 45,000 and Rs. 20,000 respectively. The value of the goodwill is fixed at Rs. 28,800. Cash at bank and investments are retained by the firm. The firm sold its investments at Rs. 4,000.

The firm also discharged Mrs. Ram's loan at its book value. The purchasing company took over the remaining liabilities, creditors and bills payable at their book values.

The purchase consideration was discharged by issuing 10,000 equity shares of Rs. 10 each and the balance is paid in cash. The partners decided to distribute the equity shares in the ratio of 3 : 2.

Prepare :

- 1) Realization A/c
- 2) Partner's Capital Accounts
- 3) Mindtree Ltd. A/c
- 4) Equity shares in Mindtree Ltd. A/c; and
- 5) Bank A/c.



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BCMENL 203

**Credit Based III Semester B.Com. Examination, September/October 2020
(Common to All Batches)**

(Repeaters)

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) Comment on the title of the novel *The Strange Case of Billy Biswas*.
- 2) Attempt a character sketch of Romi, the narrator.
- 3) Critically analyse the character of Meena Biswas.
- 4) Write a note on Billy's marriage to Meena and its significance in the development of the plot of the novel.
- 5) Describe the circumstances that lead to Billy's death.

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

- 1) Sketch the character of Tuula Lindgren.
- 2) What impression of Billy's parents do you get from the novel ?
- 3) Narrate the story of Chandtola.
- 4) What is the significance of the incident involving Banjaras ?
- 5) How does Billy cure Situ's illness ?
- 6) Give an account of Billy's life in America.
- 7) Write a note on Billy's visit to Bhubaneshwar.
- 8) Comment on the role of Bilasia in the novel.

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P.T.O.



SECTION – B

III. Do as directed :

- 1) Punctuate the following sentence using capital letters wherever necessary : 5
is she angry with rima he wondered
- 2) Rearrange the following details in bibliographic format : 3
Manasa Gupta
Economic Theory and Global Warming
Mumbai
Rupa Books
2015
- 3) Interpret **any one** of the following notices in **one or two** sentences : 2
 - a) No Admission without Permission
 - b) Sound no Horn
 - c) No Smoking.
- 4) Write a dialogue of about **10-15** sentences on **any one** of the following : 5
 - a) Two friends are discussing the damages caused by floods in Kodagu.
 - b) Two students are talking about the forthcoming examinations.
 - c) Two ministers are discussing the condition of roads in the state.
- 5) Prepare an advertisement within a frame with USP and a slogan for a newly launched scooter. 5

OR

Prepare an advertisement within a frame with USP and a slogan for a newly launched vacuum cleaner.