



Reg. No.

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BCMHDL 204

**III Semester B.Com. Degree Examination,  
October/November 2019**

*(Credit Based Semester Scheme)*

*(Common to All Batches)*

**HINDI LANGUAGE**

**Group I - Paper III**

Time : 3 Hours]

[Max. Marks : 80

I. एक शब्द या वाक्य में उत्तर लिखिए।

(10 × 1 = 10)

1. कबीर भक्तिकाल के किस काव्य धारा के कवि माने जाते हैं?
2. तुलसीदास के बालक राम किस चीज़ को पाने का हठ कर रहे हैं?
3. कृष्ण किसे ब्रज भेजता हैं?
4. मीरा के अनुसार मनुष्य जन्म कैसे मिलता है?
5. जयशंकर प्रसाद जी किस युग के कवि हैं?
6. निराला जी ने अपनी बेटी की याद में कौन सी कविता लिखी?
7. किसके प्रभाव से घर में कई दिनों तक खाना नहीं पकाया गया?
8. दुखान मास्टर किसकी ज्ञान देखते हैं?
9. दूर-तारा किसका राही है?
10. भूल गलती क्या पहनकर बैठी है?

II. किन्हीं दो की सप्रसंगं व्याख्या कीजिए।।

(2 × 5 = 10)

1. पानी केरा बुदबुदा, इस मानस की जात।  
देखत ही धिप जाएगा, ज्यों तारा प्रभात।।
2. पंचबटी बर पर्नकुटी तर बैठे हैं। रामु सुभायँ सुहाए।  
सोहै प्रिया, प्रिय बंधु लसै, तुलसी सब अंग घने धनि धाए।।  
देखि मृगा मृगनैनी कहे प्रिय बैन, ते प्रीतमके मन भाए।  
हेमकुरंगके संग सरासुन सायकु लै रघुनायकु धाए।।

P.T.O.



3. यह चित्त होत जाऊँ मैं अबहीं, यहाँ नहीं मन लागत।  
गोप सुगवाल गाय बन चारत अति दुख पायो त्यागत।।  
कहाँ माखन चोरी? कहीं जसुमाति पूत जेव करि प्रेम।  
कसूर स्याम के बचन सहित सुनि व्यापत आपन नेम।।

III. किन्हीं दो की सप्रसंग व्याख्या कीजिए।

(2 × 5 = 10)

1. कई दिनों तक चूल्हा रोथा, चक्की रही उदास  
कई दिनों तक कानि कुतिया सोई उनके पास  
कई दिनों तक लगी भीत पर छिपकलियों की गरत  
कई दिनों तक चूहों की भी हालत रही शिकस्त।

2. सरित-तड़ित-गति चकित पवन में

मन में, विजन-गहन-कानन में,  
आनन-आनन में, ख-घोर कठोर-  
राग-अमर! अम्बर में भर निज रोर!  
बरस तू बरस-बरस रसधार!

3. चुपके से क्षत-विक्षत डैने उठाकर

मुझे जगह दे देता है।

मानो कहता हौ,

अब बहुत थक गयो हो तुम,

योद्धा, विश्राम करो!

IV. (अ) गुरु की महिमा और मनुष्य जन्म के बारे में कबीर के क्या विचार हैं? लिखिए।

(1 × 10 = 10)

अथवा

पठित पदों के आधार पर मीराबाई की कृष्ण भक्ति का परिचय दीजिए।



(आ) ले चल वहाँ भुलावा देकर कविता का सार लिखकर उसकी विशेषताओं पर प्रकाश डालिए।  
(1 × 10 = 10)

अथवा

कमरे का दानव कविता का सारांश लिखकर विशेषताओं पर प्रकाश डालिए।

V. किन्हीं दो प्रश्नों के उत्तर लिखिए।

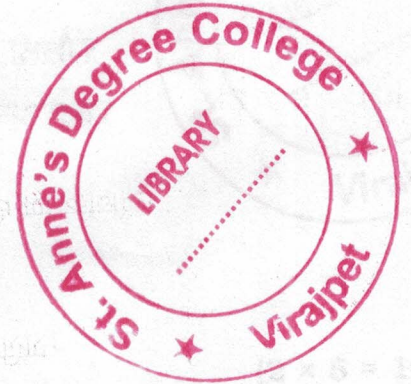
(2 × 10 = 20)

1. अपवाद उपन्यास के शीर्षक की सार्थकता पर प्रकाश डालिए।
2. यति का चरित्र-चित्रण कीजिए।
3. पठित उपन्यास के आधार पर अनुराग शर्मा का चरित्र-चित्रण कीजिए।

VI. किन्हीं दो पर टिप्पणी लिखिए।

(2 × 5 = 10)

1. सुनील
2. कठोपनिषद की कथा
3. राजेश
4. चोपडां साहब



Reg. No. \_\_\_\_\_



**III Semester B.Com. Degree Examination,  
October/November 2019**

(Credit Based Semester Scheme)

(2018-19 Batch onwards)

**Kannada Language**

**ಕನ್ನಡ ಭಾಷೆ - III**

Time : 3 Hours]

[Max. Marks : 80

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

1. 'ತನ್ನ ಅಳಿಯನಿಗೇ ತನ್ನ ಸಂಪತ್ತು ಸೇರಲಿ' ಎಂದು ದೇವ ಪಾಂಡ್ಯನು ಘೋಷಿಸಲು ಕಾರಣವೇನು? ವಿವರಿಸಿರಿ.

ಅಥವಾ

'ಭೀಮಾರ್ಜುನನನ್ನು ಕೊಂದ ಬಳಿಕವೇ ಸಂಧಿಯ ಮಾತು' - ದುರ್ಮೋಧನನ ನಿರ್ಧಾರದ ಸಂದರ್ಭ, ಹಿನ್ನೆಲೆ, ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿರಿ.

2. ಬದುಕಿನಲ್ಲಿ ಔಚಿತ್ಯ ಪ್ರಜ್ಞೆಯ ಅವಶ್ಯಕತೆಯನ್ನು 'ಬದುಕಿನ ಇಬ್ಬದಿಗಳು' ಪ್ರಬಂಧದಲ್ಲಿ ಲೇಖಕರು ನಿರೂಪಿಸಿದ ಬಗೆಯನ್ನು ನಿಮ್ಮ ಮಾತುಗಳಲ್ಲಿ ಬರೆಯಿರಿ.

ಅಥವಾ

ಅತಿಯಾದ ಆಧುನಿಕತೆ ತಂದ ಆಪತ್ತುಗಳನ್ನು "ಪರಿಸರ ಮಾಲಿನ್ಯ ಮತ್ತು ಲಿಂಗ ಪರಿವರ್ತನೆ" ಲೇಖನದ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ವಿಶ್ಲೇಷಿಸಿರಿ.

3. ಡಾ. ಶ್ರೀನಾಥ್ ಅವರ ವ್ಯಕ್ತಿತ್ವ ಹಾಗೂ ಅವರ ಚಿಂತಾ ವಿಧಾನದ ಪರಿಯನ್ನು ವಿವರಿಸಿರಿ.

ಅಥವಾ

ಮನುಷ್ಯರಲ್ಲಿ ಬೆಳೆದು ಬಂದ ಕ್ರೌರ್ಯ ನಿರೂಪಣೆಗೆ ಅನುಭವಕ್ಕೆ ಬಂದ ಪ್ರಸಂಗವನ್ನು ವಿವರಿಸಿರಿ.

3

P.T.O.



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

1. ಮಂಟೇಸ್ವಾಮಿಯ ಬಸವಣ್ಣನವರ ಭಕ್ತಿಯ ದೃಢತೆಯನ್ನು ಪರೀಕ್ಷಿಸಿದ ಸಂದರ್ಭವನ್ನು ವಿವರಿಸಿರಿ.

ಅಥವಾ

ರೂಪಾ ಹಾಸನರ 'ತನ್ನಷ್ಟಕ್ಕೆ' ಕವನದ ಆಶಯವನ್ನು ವಿವರಿಸಿರಿ.

2. 'ಮುಗಿಯದ ಕಥೆಯ ಆಶಯವು ಸರ್ವರ ಕುಟುಂಬದ ಮುಗಿಯದ ಕಥೆಯಾಗಿ ಅನ್ವಯವಾಗುವ ಬಗೆ' ಎಂಬ ಮಾತನ್ನು ವಿಶ್ಲೇಷಿಸಿರಿ.

ಅಥವಾ

'ಜಾಗತೀಕರಣ ಮತ್ತು ಜಾನಪದ' ಲೇಖನದ ಆಶಯವೇನು?

3. ಭಾರತಿಯವರಿಗೆ ಕ್ಯಾನ್ಸರ್ ಎಂದು ಗೊತ್ತಾದಾಗ ಕುಟುಂಬ ಸದಸ್ಯರ ಪ್ರತಿಕ್ರಿಯೆ ಹೇಗಿತ್ತು? ವಿವರಿಸಿರಿ.

ಅಥವಾ

'ಕಿಮೋಥೆರಪಿ' ಎಂದರೇನು? ಅದರಿಂದ ನಿರೂಪಕಿಯ ಮೇಲಾದ ಪ್ರಭಾವವೇನು?

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

1. ವೀರ ಶತಜನನಿಗೀ ಗಾಂ

ಧಾರಿಗೆ ಶತದುಃಖ ಜನನಿವೆಸರಾಯ್ತೀಗಳ್

ಕೆರವಪತಿ ದುಃಖ ಮಹಾ

ಭಾರವನಾಂತಾಯಸಕ್ಕೆ ಗುಱಿಯಾದುದಱಿಂ.

2. ಇವರು ಮಡ್ಡೀ ಮಾಂಸ ತಿನ್ನುವರೂ

ಈವಾಗಲೀಗ ಇವತ್ತೀನ ದಿವಸದಲ್ಲಿ

ಬಸವಣ್ಣೋರು ಬತ್ತಗಿಟ್ಟವರು ಅಂತೇಳಿ

ಈ ಬತ್ತಗೆಟ್ಟೋರ ಮನೇಲಿ

ಅನ್ನ ಉಂಡು ಬಿಟ್ಟ ನಾವು ಸುದ್ದದಾಗಿಲ್ಲ

IV. (ಅ) ಎರಡು ವಾಕ್ಯಗಳಿಗೆ ಸಂದರ್ಭ ತಿಳಿಸಿ, ಸ್ವಾರಸ್ಯ ಬರೆಯಿರಿ : (2 × 4 = 8)

1. ಉಳ್ಳಾಲದ ರಾಣಿ ಅಬ್ಬಕ್ಕ! ಮಣ್ಣಿನ ಮಗಳು ಅಬ್ಬಕ್ಕಾ!

2. ನಾಲ್ಕೇ ದಿನದ ಅತಿಥಿ ನೀನಿಲ್ಲಿ

3. ಏನು ಮಾಡುವುದು ನಮ್ಮ ಕಣ್ಣಿಗದು ಕಾಣುವುದೇ ಇಲ್ಲ

4. ಏನು ಎಂದು ಬರುವುದೋ ಗುಳಿಯಿದ್ದು ಹೋದ ಬರದೂರು.



(ಆ) ಎರಡರ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ :

(2 × 4 = 8)

1. ಪ್ರೊ. ಎ.ವಿ. ನಾವಡ
2. ಅನ್ಯಾಯವಾದರೂ ನಾಗರಿಕ ಸಮಾಜದ ತಾಟಸ್ಥ್ಯಕ್ಕೆ ಡಾ. ಕಾಮತರು ಕಂಡುಕೊಂಡ ಕಾರಣಗಳು
3. 'ಅಂಗುಲ' ಶಬ್ದದ ಹಿನ್ನೆಲೆ, ಪದ ನಿಷ್ಪತ್ತಿ ಮತ್ತು ಅರ್ಥ
4. 'ಸೋಡಾ ಚೀಟಿ' ಪದವನ್ನು ವಿಶ್ಲೇಷಿಸಿರಿ.

(ಇ) ಎರಡರ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ :

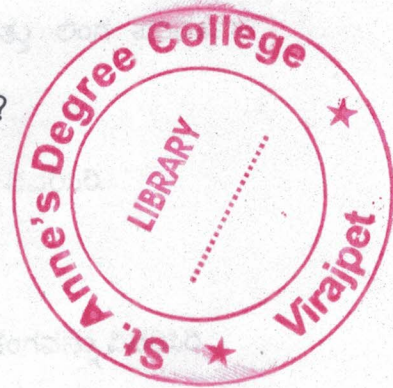
(2 × 4 = 8)

1. ನವೆಂಬರ್ 26, 2011 ಶನಿವಾರ
2. ಮೊದಲ ಬಾರಿಗೆ ಆಸ್ಪತ್ರೆಗಳಲ್ಲಾದ ಅನುಭವ
3. ಭಾರತಿಯವರು ನೇಮಿಸಿಕೊಂಡ ಅಡುಗೆಯವಳು
4. ನಿರೂಪಕಿಯ ವಿಗ್

V. ಒಂದು ವಾಕ್ಯ ಅಥವಾ ಪದದಲ್ಲಿ ಉತ್ತರಿಸಿರಿ :

(12 × 1 = 12)

1. 'ಒಂದು ಪ್ರಾತಃಕಾಲ ಕವಿತೆಯನ್ನು ಯಾವ ಕವನ ಸಂಕಲನದಿಂದ ಆಯ್ದುಕೊಳ್ಳಲಾಗಿದೆ?
2. ರಾಣಿ ಅಬ್ಬಕ್ಕ ಯಾರ ದ್ರೋಹ ಸಂಚಿಗೆ ಗುರಿಯಾದಳು?
3. ಕಟುಗರ ಸಂಗಯ್ಯ ಕುಷ್ಠ ರೋಗಿಯ ಹೆಕ್ಕತ್ತಿನ ಮೇಲೆ ಗುದ್ದಿದ ಏಟು ಯಾರಿಗೆ ತಾಗಿತು?
4. ಧೃತರಾಷ್ಟ್ರ-ಗಾಂಧಾರಿಯರ ಜೊತೆಗಿದ್ದು ಸಮಾಧಾನಿಸುತ್ತಿದ್ದವನು ಯಾರು?
5. 'ಮಳೆ ಹಕ್ಕಿ' ಕವನದ ಮೂಲ ಭಾಷೆ ಯಾವುದು?
6. 'ಕಾದಂಬರಿಯ ಸಾರ್ವಭೌಮ' ಎಂದು ಖ್ಯಾತರಾದವರು ಯಾರು?
7. 'ಕುರಿಗಳು ಸಾರ್ ಕುರಿಗಳು' - ರಾಜಕೀಯ ವಿಡಂಬನೆಯ ಪ್ರಸಿದ್ಧ ಕವನವನ್ನು ರಚಿಸಿದವರು ಯಾರು?
8. ನ್ಯೂಯಾರ್ಕ್‌ನ ವಿದ್ಯಾರ್ಥಿ ರಿಕ್ ಕೋರ್ಮಿಯರ್ ಯಾರ ಡಾಕ್ಯುಮೆಂಟರಿ ರಚಿಸಲು ಸಹಾಯ ಕೊರಿದನು?
9. ಫಿಂಚ್ ಹಕ್ಕಿಗೆ ಜೀಬ್ರಾ ಫಿಂಚ್ ಹೆಸರು, ಬರಲು ಕಾರಣವೇನು?
10. ಅರಬ್ಬೀ ಭಾಷೆಯ 'ಸಹೀಹ್' ಕನ್ನಡದಲ್ಲಿ ಯಾವ ರೂಪದಲ್ಲಿ ಬಳಕೆಯಾಗುತ್ತಿದೆ?
11. 'ಸಾವಿ ತಂದವಳು' - ಇದು ಯಾರ ಆತ್ಮಕಥೆ?
12. ನಿರೂಪಕಿಗೆ 'ಕಿಮೋಥೆರಪಿ' ನಡೆಸಿದ ಡಾಕ್ಟರ್ ಯಾರು?



Reg. No.

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BCMCMC 209

**III Semester B.Com. Degree Examination,  
October/November 2019**

(Credit Based Semester Scheme)

(Common to all Batches)

**INTERNATIONAL TRADE AND FINANCE - I**

Time : 3 Hours]

[Max. Marks : 80

**Instructions to Candidates :**

ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ಸೂಚನೆಗಳು :

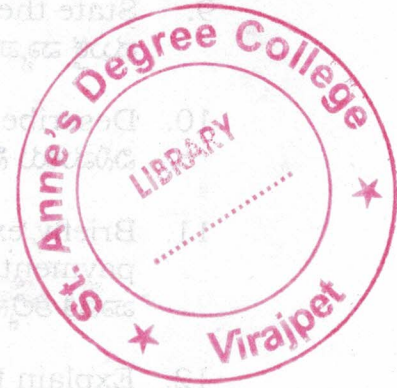
- 1) A single answer booklet of 40 pages will be issued.  
40 ಪುಟಗಳ ಒಂದು ಉತ್ತರ ಪತ್ರಿಕೆಯನ್ನು ನೀಡಲಾಗುವುದು.
- 2) No additional sheets will be issued.  
ಹೆಚ್ಚಿನ ಹಾಳೆಗಳನ್ನು ನೀಡಲಾಗುವುದಿಲ್ಲ.

SECTION - A/ವಿಭಾಗ - ಎ

Answer **any four** questions. Each answer not to exceed one and a half pages : **(4 × 4 = 16)**

ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉತ್ತರ ಒಂದೂವರೆ ಪುಟಗಳಿಗೆ ಮೀರದಂತಿರಲಿ :

1. Write a note on important quotas. **(4)**  
ಆಮದು ಕೋಟಾದ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
2. State the types of tariffs. **(4)**  
ಸಂಕಗಳ ವಿಧಗಳನ್ನು ತಿಳಿಸಿ.
3. What are the causes of disequilibrium in the balance of payments? **(4)**  
ಪಾವತಿ ಶಿಲ್ಪಿನ ಅಸಮತೋಲನಕ್ಕೆ ಕಾರಣಗಳಾವುವು?
4. Write a note on W.T.O. **(4)**  
ವಿಶ್ವ ವ್ಯಾಪಾರ ಸಂಘಟನೆಯ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
5. Write a note on the objectives of economic integration. **(4)**  
ಆರ್ಥಿಕ ಒಕ್ಕೂಟಗಳ ಉದ್ದೇಶಗಳನ್ನು ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
6. Write a note on the advantages of International Trade. **(4)**  
ಅಂತರರಾಷ್ಟ್ರೀಯ ವ್ಯಾಪಾರದ ಒಳಿತುಗಳನ್ನು ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.



P.T.O.





## SECTION - B/ವಿಭಾಗ - ಬಿ

Answer **any four** questions. Each answer not to exceed three pages :

(4 × 8 = 32)

ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉತ್ತರವು ಮೂರು ಪುಟಗಳಿಗೆ ಮೀರದಂತಿರಲಿ :

7. What are the features of International Trade? (8)  
ಅಂತರರಾಷ್ಟ್ರೀಯ ವ್ಯಾಪಾರದ ಲಕ್ಷಣಗಳು ಯಾವುವು?
8. Explain the factors determining terms of trade. (8)  
ವ್ಯಾಪಾರದ ಕರಾರುಗಳನ್ನು ನಿರ್ಧರಿಸುವ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿ.
9. State the merits of free trade policy. (8)  
ಮುಕ್ತ ವ್ಯಾಪಾರ ನೀತಿಯ ಒಳಿತುಗಳನ್ನು ವಿವರಿಸಿ.
10. Describe the methods of exchange control. (8)  
ವಿನಿಮಯ ನಿಯಂತ್ರಣದ ವಿಧಾನಗಳನ್ನು ವಿವರಿಸಿ.
11. Briefly explain the measures to correct disequilibrium in the balance of payment. (8)  
ಪಾವತಿ ಶಿಲ್ಕಿನ ಅಸಮತೋಲನವನ್ನು ಸರಿಪಡಿಸುವ ವಿಧಾನಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
12. Explain the effects of tariffs. (8)  
ಸುಂಕಗಳ ಪರಿಣಾಮಗಳನ್ನು ವಿವರಿಸಿ.

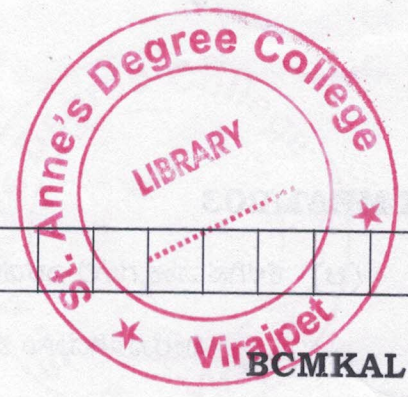
## SECTION - C/ವಿಭಾಗ - ಸಿ

Answer **any two** questions. Each answer not to exceed six pages :

(2 × 16 = 32)

ಯಾವುದಾದರೂ ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉತ್ತರ ಆರು ಪುಟಗಳಿಗೆ ಮೀರದಂತಿರಲಿ :

13. Describe the various concepts of terms of trade. (16)  
ವ್ಯಾಪಾರದ ಕರಾರುಗಳ ವಿವಿಧ ಪರಿಭಾವನೆಗಳನ್ನು ವಿವರಿಸಿ.
14. Explain the comparative cost theory of International Trade. (16)  
ಅಂತರರಾಷ್ಟ್ರೀಯ ವ್ಯಾಪಾರದ ತುಲನಾತ್ಮಕ ವೆಚ್ಚ ಸಿದ್ಧಾಂತವನ್ನು ವಿವರಿಸಿ.
15. State the arguments in favour and against protection trade policy. (16)  
ರಕ್ಷಣಾ ನೀತಿಯ ಪರ ಮತ್ತು ವಿರುದ್ಧ ವಾದಗಳನ್ನು ತಿಳಿಸಿ.
16. Explain the objectives and working of the European Union. (16)  
ಐರೋಪ್ಯ ಒಕ್ಕೂಟಗಳ ಉದ್ದೇಶ ಮತ್ತು ಕಾರ್ಯ ವಿಧಾನಗಳನ್ನು ವಿವರಿಸಿ.



Reg. No.

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BCMKAAL 203

**III Semester B.Com. Degree Examination,  
October/November 2019**

*(Credit Based Semester Scheme)*

*(2017-18 and earlier Batches)*

**Kannada**

**ಕನ್ನಡ ಭಾಷಾ ಪತ್ರಿಕೆ - III**

Time : 3 Hours]

[Max. Marks : 80

ಭಾಗ - 1

(ಕಾವ್ಯ)

- I. (ಅ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದನ್ನು ವಿವರವಾಗಿ ಉತ್ತರಿಸಿರಿ : (1 × 8 = 8)
1. ಕನ್ನಡ ಕಾವ್ಯ ಭಾಗದಲ್ಲಿ ಕೌರವನು ಭೀಮನನ್ನು ಮೂದಲಿಸಿದ ಬಗೆಯನ್ನು ವಿವರಿಸಿರಿ.
  2. ನಾಗಣ್ಣ ತನ್ನ ಮಕ್ಕಳನ್ನು ತಪ್ಪದೆ ಶಾಲೆಗೆ ಕಳುಹಿಸಿದ ಸಂದರ್ಭವನ್ನು ವಿವರಿಸಿರಿ.
- (ಆ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಉತ್ತರಿಸಿರಿ : (1 × 6 = 6)
1. ಅಲ್ಲಮನ ರೂಢಿಗಚ್ಚರಿಯಾದ ಬಾಲ ಲೀಲೆಯನ್ನು ವಿವರಿಸಿರಿ.
  2. ಕಣಿವೆಯ ಮುದುಕನ ದುಗುಡ ಯಾವ ಬಗೆಯದು?
- (ಇ) ಒಂದು ವಿಷಯಕ್ಕೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ : (1 × 4 = 4)
1. ಶಿಶುನಾಳ ಶರೀಫ
  2. ಸ. ಉಷಾ
- II. (ಅ) ಒಂದು ಪದ್ಯ ಭಾಗದ ಸಂದರ್ಭವನ್ನು ಸೂಚಿಸಿ : (1 × 5 = 5)
1. ಆ ರವಮಂ ನಿರ್ಜಿತಕಂ  
ರೀರವ ರವಮಂ ನಿರಸ್ತಘನರವಮಂ ಕೋ  
ಪಾರುಣನೇತ್ರಂ ಕೇಳ್ತಾ  
ನೀರೊಳಗಿದುಂ ಬೆಮರ್ತನುರಗ ಪತಾಕಂ
  2. ಗಗನವಳೆಯುವ ಮಿಂಚು ಮುದುಕನ  
ಮೊಗದಿ ಬಿಂಬಿಸಿತಂದು - ಕಂಡೆನು  
ಉಗುವ ಕಂಬನಿ ಹೊನಲು ಸೋಜಿಗ!  
ಅಳುವನೇನಿ ಮುದುಕನು!

019

P.T.O.

BCMKAL 203



(ಆ) ಕೆಳಗಿನ ವಾಕ್ಯಗಳಲ್ಲಿ ಎರಡರ ಸಂದರ್ಭವನ್ನು ಸೂಚಿಸಿ ಸ್ವಾರಸ್ಯವನ್ನು ಬರೆಯಿರಿ : (2 × 4 = 8)

1. ನೀರೊಳಗಿದ್ದುಂ ಬೆಮರ್ತನುರಗ ಪತಾಕಂ
2. ಬಿಸಿಲು ತಾಗದು ಬೇನೆಯಾಗದು, ಪಿಸುರು ಬಾರದು ಕಣ್ಣಿಗೆ
3. ನೇಸರಿನ ಬಲು ಬಿಸಿಲು ಬೆಳೆದುದಂತರಂಗದಲಿ

(ಇ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಪ್ರತಿಯೊಂದಕ್ಕೂ ಒಂದೊಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿರಿ : (4 × 1 = 4)

1. ರನ್ನ ಕವಿಯ ಆಶ್ರಯದಾತೆ ಯಾರು?
2. ತಂಬೂರಿ ಯಾವುದಕ್ಕೆ ಸಂಕೇತ?
3. ಪು.ತಿ.ನ. ಅವರ ಪೂರ್ತಿ ಹೆಸರೇನು?
4. 'ಬಸವಾದಿ ಶರಣರು' ಕವಿತೆಯನ್ನು ಬರೆದ ಕವಿ ಯಾರು?

ಭಾಗ - 2

(ಕಾದಂಬರಿ)

III. (ಅ) ಕೆಳಗಿನ ಒಂದು ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದನ್ನು ಉತ್ತರಿಸಿರಿ : (1 × 8 = 8)

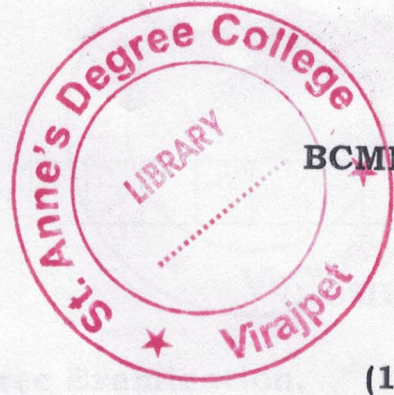
1. ಆಧುನಿಕತೆಯ ಕುರೂಪವನ್ನು 'ಕೃಷ್ಣೇಗೌಡನ ಆನೆ' ಹೇಗೆ ಚಿತ್ರಿಸುತ್ತದೆ?
2. 'ಭ್ರಷ್ಟ ವ್ಯವಸ್ಥೆಯಲ್ಲಿ ಆನೆ ಮತ್ತು ಬೀದಿನಾಯಿ ಪರಸ್ಪರ ವ್ಯತ್ಯಾಸ ಪಡೆಯದೇ ಹೋಗುತ್ತದೆ' ಚರ್ಚಿಸಿರಿ.

(ಆ) ಯಾವುದಾದರೂ ಒಂದು ಪ್ರಶ್ನೆಗೆ ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಉತ್ತರಿಸಿ : (1 × 5 = 5)

1. ವೇಲಾಯುಧನ ದುರಂತವನ್ನು ವಿವರಿಸಿರಿ.
2. ನಾಗರಾಜನ ಪಾತ್ರ ಚಿತ್ರಣವನ್ನು ಮಾಡಿರಿ.

(ಇ) ಪ್ರತಿಯೊಂದಕ್ಕೂ ಒಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿರಿ : (2 × 1 = 2)

1. ಕುವೆಂಪು ಬಗ್ಗೆ ತೇಜಸ್ವಿ ಬರೆದ ಜೀವನ ಚರಿತ್ರೆಯ ಹೆಸರೇನು?
2. 'ಪರಿಸರದ ಕಥೆ' ಯಾರ ಕೃತಿ?



ಭಾಗ - 3  
(ಗದ್ಯ)

IV. (ಅ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದನ್ನು ಉತ್ತರಿಸಿರಿ :

(1 × 8 = 8)

1. ಕುಂದಗನ್ನಡ ನೆಲದ ಜನಪದ ವೈವಿಧ್ಯವನ್ನು ವಿವರಿಸಿರಿ.
2. 'ಬಜವರಿಗೆ ಬದುಕು ತುಟ್ಟಿ, ಸಾವು ಇನ್ನೂ ತುಟ್ಟಿ - ಈ ಮಾತನ್ನು ಆಶಾ ಈ ಮಾತನ್ನು ಬೆನಕಪ್ಪರ ಪ್ರಬಂಧದ ಮೂಲಕ ಚರ್ಚಿಸಿ.

(ಆ) ಒಂದನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಉತ್ತರಿಸಿರಿ :

(1 × 5 = 5)

1. ತಿಳಿಯದೆ ಮಾಡುವ ಪಾಪದ ಬಗ್ಗೆ ನಾಗಸೇನನ ವಿವರಣೆಯೇನು?
2. 'ಆಣಿ ಮುತ್ತು' ಪ್ರಬಂಧದ ಪ್ರಮುಖ ಮೌಲ್ಯವೇನು?

(ಇ) ಒಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿರಿ :

(2 × 1 = 2)

1. 'ಮಿಲಿಂದ ಪ್ರಶ್ನೆ' ಎಂಬ ಪುಸ್ತಕ ಯಾವ ಭಾಷೆಯಲ್ಲಿದೆ?
2. 'ಕ್ಷಣ ಹೊತ್ತು ಆಣಿ ಮುತ್ತು' ಯಾವ ಪತ್ರಿಕೆಯಲ್ಲಿ ಪ್ರಕಟವಾದ ಅಂಕಣ?

ಭಾಗ - 4

(ಕ್ರಿಯಾತ್ಮಕ ಕನ್ನಡ)

V. (ಅ) ಒಂದು ಪ್ರಶ್ನೆಗೆ ಉತ್ತರಿಸಿರಿ :

(1 × 8 = 8)

1. ವ್ಯಂಗ್ಯ ಚಿತ್ರದ ಪ್ರಮುಖ ಗುಣಲಕ್ಷಣಗಳಾವುವು?
2. ವ್ಯಂಗ್ಯ ಚಿತ್ರಗಳ ಹುಟ್ಟು ಮೂಲ ಚರಿತ್ರೆಯನ್ನು ದಾಖಲಿಸಿರಿ.

(ಆ) ಒಂದು ಪ್ರಶ್ನೆಗೆ ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಉತ್ತರಿಸಿರಿ :

(1 × 5 = 5)

1. 'ಬಡವನ ಊಟ' ವ್ಯಂಗ್ಯ ಚಿತ್ರವನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.
2. 'ಮೇಡ್ ಇನ್ ಚೈನಾ' - ವ್ಯಂಗ್ಯ ಚಿತ್ರ ಒಳಗೊಂಡಿರುವ ಗಂಭೀರತೆಯೇನು?

(ಇ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಒಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿರಿ :

(2 × 1 = 2)

1. 'ಕೊರವಂಜಿ' ಪತ್ರಿಕೆಯ ಕ್ಯಾತ ವ್ಯಂಗ್ಯ ಚಿತ್ರಕಾರರು ಯಾರು?
2. ಆರ್.ಕೆ. ಲಕ್ಷ್ಮಣ್ ಯಾವ ಪತ್ರಿಕೆಗೆ ನಿಯತವಾಗಿ ವ್ಯಂಗ್ಯ ಚಿತ್ರ ಬರೆಯುತ್ತಿದ್ದರು?

Reg. No. 

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**BCMCMC 213**

**III Semester B.Com. Degree Examination,  
October/November 2019**

*(Credit Based Semester Scheme)*

*(Common to all Batches)*

**COMMERCE**

**Business Taxation — I (Elective)**

Time : 3 Hours]

[Max. Marks : 80

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

**SECTION - A**

Answer **any four** questions : **(4 × 4 = 16)**

1. Define 'previous year' and mention exceptions to the general rule.
2. Write a note on PAN.
3. Define the term 'Assessee'.
4. Mr. Atharva, an engineer working in BEL, Bangalore was deputed to Japan on 10<sup>th</sup> August 2016 for 6 months training. After his return he was in India upto 15<sup>th</sup> June 2018 and then left India for employment in a German Company. Find out his residential status for the previous year 2018-2019.
5. After serving for 30 years, 9 months in Nippon Motors Ltd. Mr. Abhinandan who is covered under Payment of Gratuity Act 1972, retires from service on 31<sup>st</sup> December of P.Y. The employer pays him a gratuity of Rs. 10,00,000. His monthly basic salary at the time of retirement was Rs. 30,000, D.A. (fixed) Rs. 10,000 and HRA Rs. 5,000 p.m. Earlier he had received Rs. 3,00,000 as gratuity from a previous employer which was then exempt. Compute taxable gratuity.

**P.T.O.**



6. During the previous year Mr. Adwik received the following emoluments:

- Basic: Rs. 20,000 p.m.
- DA: 25% of basic (50% enters PF)
- HRA: Rs. 6,000 p.m.
- CCA: Rs. 500 p.m.

The rent actually paid for the house at Chennai was Rs. 8,000 p.m. till 31<sup>st</sup> January, 2019 when he shifted his residence to his own house. Find out taxable HRA.

**SECTION - B**

Answer **any four** questions :

(4 × 8 = 32)

7. Explain any 8 characteristics of the term 'Income'.
8. Explain the provisions of income tax relating to Statutory Provident Fund and Recognised Provident Fund.
9. Explain the rules to determine residential status of an individual.
10. From the following particulars calculate deduction under Section 80C.
  - (a) LIC premium of Rs. 12,000 on own life policy of Rs. 1,00,000. (Policy is taken after 1.4.2012).
  - (b) Rs. 20,000 subscribed to home loan account of National Housing Bank, interest accrued there on Rs. 8,000.
  - (c) Fixed deposit for 5 years in SBI (tax savings) Rs. 30,000.
  - (d) Repayment of Rs. 12,000 which was taken for extension of the house.
  - (e) Contribution to unrecognized provident fund Rs. 20,000.
  - (f) Purchase of NSC VIII issue Rs. 90,000.
  - (g) Contribution to Recognized Provident Fund Rs. 38,000 (interest accrued thereon Rs. 10,000).
  - (h) Interest accrued on NSC Rs. 5,000; interest on NSC matured Rs. 8,000.

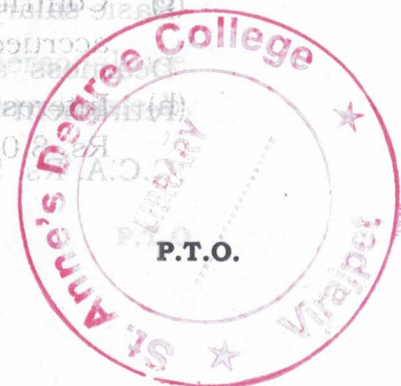
11. Mr. Vishruth retired from service on 30<sup>th</sup> November 2018 after serving for 25 years, 6 months, 10 days and received Rs. 5,00,000 as gratuity and Rs. 4,00,000 as leave encashment. His basic was Rs. 20,000 on 1.1.2018 and the annual increment of Rs. 500 falls due on 1<sup>st</sup> July every year. He gets 30% of his basic as D.A (20% taken for retirement benefits). During the year he also received a commission of 1% on the sales turnover of Rs. 20 lakh achieved during last 10 months prior to the month of retirement. He had 8 months earned leave to his credit. Compute taxable gratuity and taxable leave encashment. He is not covered under Payment of Gratuity Act 1972.
12. From the following particulars compute the perquisite value of accommodation:
- Basic salary Rs. 3,00,000 p.a.
  - D.A. 50% of basic (Half of this considered for retirement benefits).
  - Bonus 2 months basic.
  - Medical allowance Rs. 1,000 p.m.
  - City compensatory allowance Rs. 15,000 p.a.
  - Commission 2% of turnover of Rs. 20 lakh.
  - Furnished accommodation provided to the employee for which actual rent paid by the company Rs. 90,000 p.a.
  - Rent recovered from the employee Rs. 20,000 p.a.
  - Cost of furniture provided Rs. 1,00,000 and company pays Rs. 800 p.m. as hire charges.

**SECTION - C**

Answer **any two** questions : (2 × 16 = 32)

- Define and explain agricultural income with examples. What is the present position of taxability of agricultural income?
- Calculate total income of Mr. Parithosh from the following particulars if he is
  - Ordinarily Resident
  - Not Ordinarily Resident
  - Non Resident

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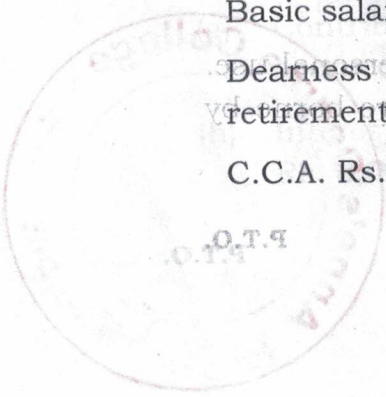
- (i) Business income from Mumbai controlled form London Rs. 5,00,000.
- (ii) Profit on sale of building in Bangalore, received in France Rs. 2,00,000.
- (iii) Salary received in India (including Rs. 20,000 for service rendered in UK) Rs. 3,50,000.
- (iv) Interest on Indian Government Securities Rs. 6,000.
- (v) Past untaxed foreign income brought into India during previous year Rs. 20,000.
- (vi) Rental income from a property in India Rs. 38,000.
- (vii) Income from business in Dubai Rs. 1,00,000, controlled from India. Half of the income received in India.
- (viii) Interest on deposit with Bangalore Branch of a Foreign Bank Rs. 25,000.
- (ix) Income from agriculture in Mysore Rs. 10,000.
- (x) Pension from former employer in India received in England Rs. 22,000.
- (xi) Income from Agriculture in Malaysia received there, but later on remitted to India Rs. 60,000.
- (xii) Dividend from Foreign companies Rs. 33,000.
- (xiii) Interest on deposit with Pakistani Branch of SBI Rs. 60,000.
- (xiv) Dividend received from Indian Companies Rs. 26,000.
- (xv) Gift from a friend on the occasion of marriage Rs. 76,000.
- (xvi) Gift from a friend in Russia received there Rs. 55,000.

15. Mr. Vrushank is an employee in a Robotics System Company at Chennai gives the following information:

Basic salary Rs. 30,000 p.m.

Dearness allowance Rs. 1,000 p.m. (60% of which is included (for retirement benefits))

C.C.A. Rs. 500 p.m. Medical allowance Rs. 200 p.m.







Education allowance (for three children) Rs. 250 p.m. per child.

HRA received Rs. 10,000 p.m. whereas the rent actually paid by the employee Rs. 12,000.

He received hostel allowance of Rs. 400 p.m. for one child.

He contributes 10% of his salary to RPF to which his employer contributes 13%. Interest credited to the P.F. A/c at 10% is Rs. 15,000.

He is given with a car of 1.8 CC for both private and official purposes. The running and maintenance of this car is met by him.

His father was admitted to private hospital and medical bill amounted to Rs. 50,000. Company paid 50% of this bill amount.

He has made the following payments:

Contribution to ULIP Rs. 12,000.

Repayment of housing loan, principal Rs. 20,000.

LIC premium (own) paid Rs. 25,000.

Compute the taxable salary and deduction u/s 80C.

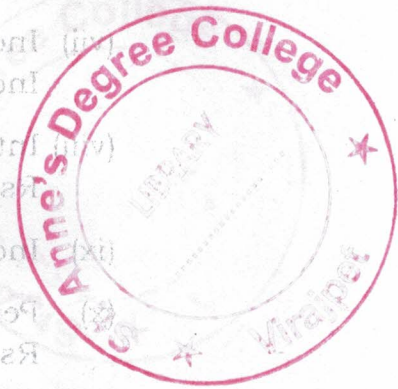
16. Mr. Raveendra furnished the following details of his salary:

(a) Net salary Rs. 1,00,000 after deducting Rs. 6,000 for income tax Rs. 20,000 as contribution to recognized provident fund and Rs. 5,000 as rent of bungalow.

(b) Conveyance allowance Rs. 8,000 p.a. He has spent Rs. 5,000 p.a. for official duties.

(c) He lived in a bungalow at Mumbai (population more than 25 lakh) owned by the company. Its fair rental value is Rs. 4,000 p.m. The company has provided on this bungalow facility of a gardener and watchman who are paid Rs. 3,000 p.m. and Rs. 5,000 p.m. respectively. The company paid in respect of this bungalow Rs. 3,000 as electric bill and Rs. 5,000 for water bill.

(d) Company has provided car of 1.4 CC for official and personal use. All the expenses of the car including driver's salary are borne by the company.





**BCMCMC 213**

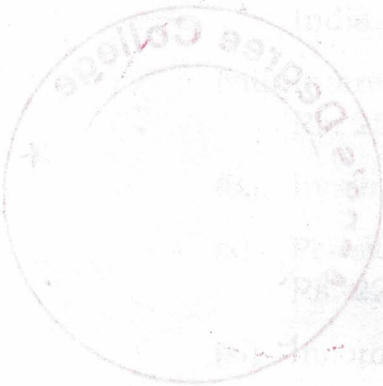
(e) The following amounts were deposited in his provident fund account:

(i) Co's contribution Rs. 20,000.

(ii) Interest at 10.5% per annum amounts to Rs. 10,500.

He took a vehicle loan of Rs. 2,00,000 at 7% p.a. (SBI rate of 10% p.a.) He was given lunch coupons worth Rs. 80 each for 300 days.

Compute the taxable salary considering the professional tax paid Rs. 200 p.m.



(a) Net salary Rs. 1,00,000 after deducting Rs. 6,000 for income tax Rs. 20,000 as contribution to recognized provident fund and Rs. 5,000 as rent of bungalow.

(b) Conveyance allowance Rs. 8,000 p.a. He has spent Rs. 2,000 p.a. for official duties.

(c) He lived in a bungalow at Mumbai (population more than 25 lakh) owned by the company. Its fair rental value is Rs. 4,000 p.m. The company has provided on this bungalow facility of a gardener and watchman who are paid Rs. 3,000 p.m. and Rs. 2,000 p.m. respectively. The company paid in respect of this bungalow Rs. 3,000 as electric bill and Rs. 5,000 for water bill.

(d) Company has provided car of 1.4 CC for official and personal use. All the expenses of the car including driver's salary are borne by the company.



## SECTION - C

3. Do as directed :

(a) Punctuate the following sentence using capital letters wherever necessary : (5)

the visitor asked where is the railway station

(b) Rearrange the following details in bibliographic format : (3)

Book : Wise and otherwise

Publisher : East West Company

Place : Madras

Author : Sudha Murthy

Year : 2002

(c) Interpret **any one** of the following notices in **one or two** sentences : (2)

(i) Keep silence

(ii) No parking

(iii) Photography prohibited

4. Write a dialogue of about **10-15 sentences** on any **one** of the following : (5)

(a) Two men discuss their plans after retirement.

(b) Two classmates discuss their education tour to Madikeri.

(c) Two women exchange ideas about planning Diwali celebration.

5. (a) Prepare an advertisement within a frame with a slogan and USP for a newly launched Android Phone. (5)

Or

(b) Prepare an advertisement within a frame with a slogan and USP for a newly launched Organic Shampoo.

Reg. No. \_\_\_\_\_

**BCMENL 203**

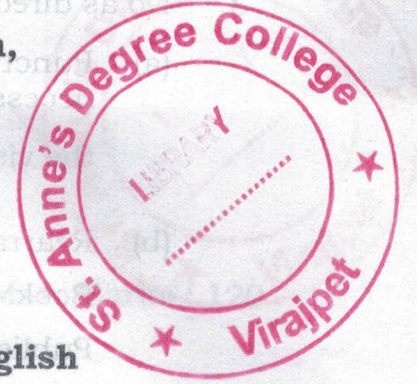
**III Semester B.Com. Degree Examination,  
October/November 2019**

*(Credit Based Semester Scheme)*

*(Common to All Batches)*

**ENGLISH**

**General Proficiency and Communicative English**



Time : 3 Hours]

[Max. Marks : 80

**SECTION - A**

1. Answer **any three** of the following questions in not more than **two** pages each : **(3 × 10 = 30)**
- Discuss Billy Biswas as a tragic character.
  - What are your impressions of Romi as a narrator?
  - Compare and contrast Meena and Tuula Lindgren.
  - Describe the significance of the Chandtola in the tribal world.
  - Attempt a character sketch of Billy Biswas based on the study of The Strange Case of Billy Biswas.

**SECTION - B**

2. Answer **any five** of the following questions in **a** page each : **(5 × 6 = 30)**
- How does Billy cure Situ's illness?
  - What is the significance of the incident of Banjaras?
  - Write a note on the relationship between Situ and Meena.
  - What is the significance of the incident involving Rima in Bombay?
  - Write a note on Billy's parent.
  - What are the various theories proposed regarding the disappearance of Billy and how does it conclude?
  - Write a short note on Dhunia.
  - Why do the tribals revere Chandtola?

20

P.T.O.

Reg. No. \_\_\_\_\_

**BCMENL 203**

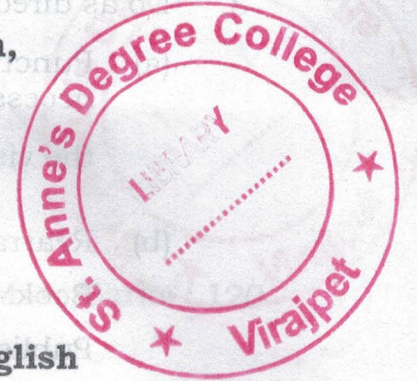
**III Semester B.Com. Degree Examination,  
October/November 2019**

*(Credit Based Semester Scheme)*

*(Common to All Batches)*

**ENGLISH**

**General Proficiency and Communicative English**



Time : 3 Hours]

[Max. Marks : 80

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1. Answer **any three** of the following questions in not more than **two** pages each : **(3 × 10 = 30)**
- Discuss Billy Biswas as a tragic character.
  - What are your impressions of Romi as a narrator?
  - Compare and contrast Meena and Tuula Lindgren.
  - Describe the significance of the Chandtola in the tribal world.
  - Attempt a character sketch of Billy Biswas based on the study of The Strange Case of Billy Biswas.

**SECTION - B**

2. Answer **any five** of the following questions in **a** page each : **(5 × 6 = 30)**
- How does Billy cure Situ's illness?
  - What is the significance of the incident of Banjaras?
  - Write a note on the relationship between Situ and Meena.
  - What is the significance of the incident involving Rima in Bombay?
  - Write a note on Billy's parent.
  - What are the various theories proposed regarding the disappearance of Billy and how does it conclude?
  - Write a short note on Dhunia.
  - Why do the tribals revere Chandtola?

20

P.T.O.



## SECTION - C

3. Do as directed :

- (a) Punctuate the following sentence using capital letters wherever necessary : (5)

the visitor asked where is the railway station

- (b) Rearrange the following details in bibliographic format : (3)

Book : Wise and otherwise

Publisher : East West Company

Place : Madras

Author : Sudha Murthy

Year : 2002

- (c) Interpret **any one** of the following notices in **one** or **two** sentences : (2)

(i) Keep silence

(ii) No parking

(iii) Photography prohibited

4. Write a dialogue of about **10-15 sentences** on any **one** of the following : (5)

(a) Two men discuss their plans after retirement.

(b) Two classmates discuss their education tour to Madikeri.

(c) Two women exchange ideas about planning Diwali celebration.

5. (a) Prepare an advertisement within a frame with a slogan and USP for a newly launched Android Phone. (5)

Or

- (b) Prepare an advertisement within a frame with a slogan and USP for a newly launched Organic Shampoo.

Reg. No.

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BCMCMC 217

**III Semester B.Com. Degree Examination,  
October/November 2019**

*(Credit Based Semester Scheme)*

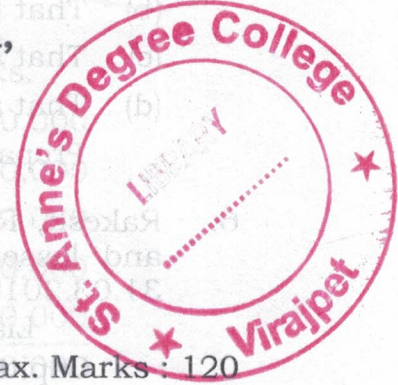
*(2016-17 Batch Onwards)*

*(Common to all Batches)*

**Financial Accounting — III**

Time : 3 Hours]

[Max. Marks : 120



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

**SECTION - A**

Answer **any four** questions :

**(4 × 6 = 24)**

- Write a note on joint life policy.
- State the reasons for dissolution of a partnership firm.
- Seetha, Geetha and Neetha are partners sharing profits and losses in the ratio of 4 : 3 : 2. Geetha retires from the firm. The new profit sharing proportion of Seetha and Neetha is 5/8 and 3/8. Compute the gain ratio.
- A and B are sharing profits equally. They admit C with 1/5 share in future profits. The value of existing goodwill in the books of A and B is Rs. 10,000. C brings his share of goodwill Rs. 15,000 in cash. Give entries for goodwill treatment.
- Balance Sheet of Amar and Akbar who share profits in the ratio of 3 : 1 is as follows :

Liabilities	Rs.	Assets	Rs.
Creditors	1,00,000	Cash	1,00,000
Capitals :		Bills receivable	15,000
Amar	2,25,000	Debtors	80,000
Akbar	1,25,000	Stock	1,00,000
		Fixtures	25,000
		Buildings	1,30,000
	<u>4,50,000</u>		<u>4,50,000</u>

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**P.T.O.**



Axar is admitted as partner for 1/5 share on the following terms :

- (a) That stock and fixtures be appreciated by 10%.
- (b) That buildings be increased by 20%.
- (c) That a provision of 5% created on debtors.
- (d) That a provision of Rs. 2,500 be made for outstanding bills.

Prepare Revaluation Account.

6. Rakesh, Raveesh and Ramesh are partners in a firm sharing profits and losses in the ratio of 4 : 3 : 2. Their Balance Sheet as on 31.03.2019 was as follows :

Liabilities	Rs.	Assets	Rs.
Capitals :		Sundry assets	4,50,000
Rakesh	1,50,000		
Raveesh	1,05,000		
Ramesh	60,000		
General reserve	1,35,000		
	4,50,000		4,50,000

Prepare a statement showing surplus capital for piecemeal distribution.

SECTION - B

Answer **any four** questions : (4 × 12 = 48)

7. Mohan and Sohan are partners sharing profits and losses in the ratio of 2 : 1. Their Balance Sheet as at 31<sup>st</sup> March, 2019 stands as under :

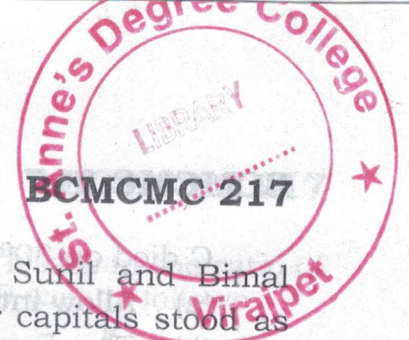
Liabilities	Rs.	Assets	Rs.
Creditors	44,000	Cash	17,000
Capitals :		Debtors	19,000
Mohan	30,000	Stock	25,000
Sohan	20,000	Fixed assets	33,000
	94,000		94,000

Jagan is admitted on 1.4.2019 on the following terms :

- (a) He brings in Rs. 15,000 as his capital for 1/4 share in profits.
- (b) He brings Rs. 6,000 towards goodwill in cash.
- (c) Stock to be reduced to Rs. 23,000.
- (d) Fixed assets to be appreciated by Rs. 8,000.
- (e) A provision of 10% to be made for doubtful debts.
- (f) A bill of Rs. 2,450 for electric charges to be provided for.

Prepare Revaluation A/c and Partners' Capital Accounts.





8. On 31<sup>st</sup> March 2019, the Balance Sheet of Anil, Sunil and Bimal sharing profits and losses in the proportion of their capitals stood as follows :

Liabilities	Rs.	Assets	Rs.
Capitals :		Land and Buildings	2,00,000
Anil	3,00,000	Machinery	3,00,000
Sunil	2,00,000	Stock	1,00,000
Bimal	2,00,000	Debtors	1,00,000
Creditors	1,00,000	Bank	1,00,000
	<u>8,00,000</u>		<u>8,00,000</u>

On that date Anil desired to retire from the firm. It was decided as follows :

- (a) Land and Buildings be appreciated by 30%.
- (b) Machinery be depreciated by 20%.
- (c) Stock be valued at Rs. 75,000.
- (d) Provision for bad debts be made at 5%.
- (e) Goodwill of the entire firm be valued at Rs. 1,40,000 and Anil's share be adjusted to the capitals of Sunil and Bimal.
- (f) Amount due to Anil settled 50% in cash and the balance transferred to his loan account.

Prepare Revaluation A/c and Partners' Capital Accounts.

9. A, B and C were in partnership sharing profits and losses in the ratio of 4 : 3 : 3. The balances in the books of the firm on 31<sup>st</sup> March, 2019 were as follows :

Liabilities	Rs.	Assets	Rs.
Capitals :		Land and Buildings	1,50,000
A	1,50,000	Furniture	1,45,000
B	90,000	Debtors	75,000
C	75,000	Stock	90,000
Creditors	45,000	Bank	50,000
Profit and Loss A/c	1,50,000		
	<u>5,10,000</u>		<u>5,10,000</u>



C died on 30<sup>th</sup> September, 2019. On the date of death it was agreed:

- Allow interest on capital at 10% p.a.
- The firm has insured partners lives severally: A – Rs. 50,000; B – Rs. 40,000 and C – Rs. 40,000. The surrender value of each policy amounted to half of the sum assured.
- C's drawings to the date of death amounted to Rs. 18,000.
- C's share of profit till the date of death is to be calculated on the basis of average profits of the last three years.
- Goodwill of the firm is to be valued on the basis of two year's purchase of the average profits of the last three years. The profits of the last three years were:

	Rs.
2017	35,000
2018	45,000
2019	55,000

Prepare C's Executors Account.

10. Raksha, Deeksha and Sudheeksha are equal partners, decided to dissolve the firm. Their Balance Sheet on 31<sup>st</sup> March, 2019 is furnished below :

Liabilities	Rs.	Assets	Rs.
Capitals:		Land and Buildings	5,00,000
Raksha	4,50,000	Plant and Machinery	2,00,000
Deeksha	4,50,000	Furniture	50,000
Sudheeksha	2,00,000	Stock	3,00,000
General reserve	2,10,000	Debtors	5,00,000
Creditors	2,90,000	Bank	50,000
	<u>16,00,000</u>		<u>16,00,000</u>

The assets realised as follows :

Assets	Rs.
Land and Buildings	3,50,000
Plant and Machinery	1,50,000
Furniture	20,000
Stock	2,00,000
Debtors	2,50,000

Prepare in the books of the firm :

- Realisation A/c.
- Partners' Capital Accounts.
- Bank A/c.



11. P, Q and R were in partnership sharing profits and losses in the ratio of 4 : 2 : 1. Their Balance Sheet as on 31<sup>st</sup> March 2019 was as follows :

Liabilities		Rs.	Assets		Rs.
Creditors		20,000	Bank		15,000
General reserve		14,000	Sundry assets		1,90,000
Profit and Loss A/c		7,000			
Capitals :					
P		28,000			
Q		74,000			
R		62,000			
		<u>2,05,000</u>			<u>2,05,000</u>

- (a) The partners decided that an amount of Rs. 3,000 should be set aside for expenses of realisation.
- (b) Actual expenses after all realisation came to Rs. 2,000.
- (c) The assets were realized piecemeal as under :

	Rs.
First realisation	50,000
Second realisation	95,000
Third realization	34,000

Show the piecemeal distribution of cash.

12. X, Y and Z were partners sharing profits in the ratio of 2 : 2 : 1. They took out a joint life policy on 10.1.2010 for Rs. 2,50,000, the annual premium being Rs. 6,250. Y died on 15.2.2013. The surrender values of the policy were :

2010 - Nil; 2011 - Rs. 1,750; 2012 - Rs. 3,000.

Prepare joint life policy and joint life policy reserve account.

SECTION - C

Answer any two questions :

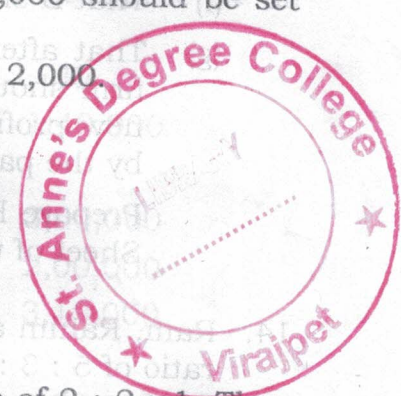
(2 x 24 = 48)

13. The following is the Balance Sheet of A, B and C sharing profits and losses in the ratio of 6 : 5 : 3 respectively.

Liabilities		Rs.	Assets		Rs.
Creditors		18,900	Bank		1,890
Bills payable		6,300	Debtors		26,460
General reserve		10,500	Stock		29,400
Capitals:			Furniture		7,350
A		35,400	Land and Buildings		45,150
B		29,850	Goodwill		5,250
C		14,550			
		<u>1,15,500</u>			<u>1,15,500</u>

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P.T.O.





They agreed to take D into partnership and give him 1/8 share on the following terms :

- (a) That furniture be depreciated by Rs. 920.
- (b) That stock be depreciated by 10%.
- (c) That a provision of Rs. 1,320 be made for outstanding repair bills.
- (d) That the value of Land and Buildings having appreciated be brought upto Rs. 59,850.
- (e) That the value of goodwill be Rs. 16,800 and D's share of goodwill is adjusted through capital accounts.
- (f) That D should bring in Rs. 16,100 as his capital.
- (g) That after making the above adjustments the total capital of the firm should be Rs. 1,12,000 and be adjusted on the basis of the new profit sharing ratio. Actual cash to be paid off or brought in by the partners as the case may be.

Prepare Revaluation A/c, Partners' Capital Accounts and Balance Sheet of the new firm.

14. Ram, Rahim and Robert are partners sharing profits and losses in the ratio of 5 : 3 : 2. It was decided that Robert would retire on 31<sup>st</sup> March, 2019 and in his place, Richard would be admitted as a partner with new profit sharing ratio between Ram, Rahim and Richard at 3 : 2 : 1. The Balance Sheet on that date:

Liabilities	Rs.	Assets	Rs.
Capitals:		Bank	1,20,000
Ram	1,00,000	Debtors	5,00,000
Rahim	1,50,000	Stock	2,00,000
Robert	2,00,000	Plant and Machinery	3,00,000
General reserve	2,00,000	Land and Buildings	5,30,000
Creditors	8,00,000		
Richard's loan	2,00,000		
	16,50,000		16,50,000

Retirement of Robert and admission of Richard is on the following terms :

- (a) Plant and Machinery to be depreciated by Rs. 30,000.
- (b) Land and Buildings to be valued at Rs. 6,00,000.
- (c) Stock to be valued at 95% of book value.
- (d) Provision for doubtful debts at 10% provided on debtors.
- (e) The firm's goodwill to be valued at Rs. 90,000.



(f) Out of the amount due to Robert Rs. 2,00,000 would be retained as loan and the balance will be settled immediately.

(g) Richard's capital should be equal to 50% of the combined capital of Ram and Rahim; he brings in necessary cash after transferring from his loan a/c.

Prepare Revaluation A/c, Partners' Capital Accounts and Balance Sheet of the new firm.

15. A, B, C and D are partners in a firm sharing profits and losses in the ratio of 4 : 3 : 2 : 1. The following is their Balance Sheet as on 31<sup>st</sup> March, 2019 :

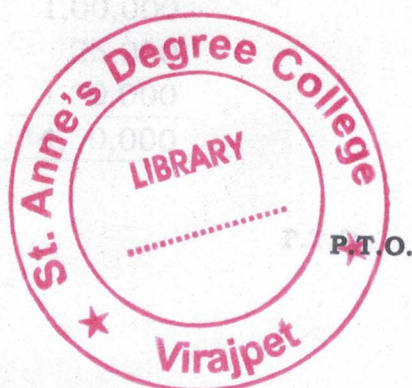
Liabilities	Rs.	Assets	Rs.
Creditors	3,00,000	Bank	1,40,000
Capitals :		Debtors	3,50,000
A	7,00,000	Less : RBD	50,000
B	3,00,000	Stock	2,00,000
		Other assets	3,10,000
		Capitals :	
		C	2,00,000
		D	1,50,000
	<u>13,00,000</u>		<u>13,00,000</u>

On 31<sup>st</sup> March 2019, the firm dissolved and the following points are agreed upon :

- A to take over debtors at 80% of book value.
- B to take over the stock at 95% of the value.
- C to discharge the creditors.
- Other assets realized Rs. 3,00,000 and expenses of realization came to Rs. 30,000.
- D becomes insolvent and Rs. 17,000 is realized from his estate.
- A, B and C decided to share D's deficiency in profit sharing ratio.

Prepare :

- Realisation A/c.
- Partners' Capital Accounts.
- Bank A/c.





16. Ramu and Somu were in partnership sharing profits and losses in the ratio of 3 : 2. Their Balance Sheet as on 31<sup>st</sup> March 2019 was as under :

Liabilities	Rs.	Assets	Rs.
Creditors	70,000	Bank	10,000
Bills payable	30,000	Investments	30,000
Ramu's loan	40,000	Debtors	60,000
Reserve fund	50,000	Stock	2,00,000
Capitals :		Furniture	30,000
Ramu	2,00,000	Machinery	2,10,000
Somu	1,50,000		
	<u>5,40,000</u>		<u>5,40,000</u>

On 1.4.2019 Ajantha Ltd was incorporated to take over certain assets and liabilities of the firm :

- (a) The company takes over all assets [except cash and investments] and all liabilities [except Ramu's loan].
- (b) The purchase consideration was agreed at Rs. 6,00,000 payable 1/5 in cash and the balance in equity shares of Rs. 10 each.
- (c) The firm sold investments and paid off Ramu's loan.
- (d) The expenses of dissolution amounted to Rs. 10,000.
- (e) Equity shares are to be distributed between the partners in the ratio of 5 : 3.

Show the following ledger accounts:

- (i) Realisation A/c.
- (ii) Partners' Capital Accounts.
- (iii) Ajantha Ltd's A/c.
- (iv) Equity Shares A/c.
- (v) Bank A/c.



Reg. No.

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BCMCMC 211

**III Semester B.Com. Degree Examination,  
October/November 2019**

*(Credit Based Semester Scheme)*

*(Common to all Batches)*

**COMMERCE**

**Cost and Management Accounting — I**

Time : 3 Hours]

[Max. Marks : 120

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

**SECTION - A**

Answer **any four** of the following : **(4 × 6 = 24)**

1. What are the advantages of cost accounting system to workers?
2. Classify the 'Cost' on the basis of their functions.
3. What is idle time? State the causes for idle time.
4. From the following information, find out EOQ.

Yearly consumption 800 units, Cost per unit Re. 0.30, Buying cost per order Rs. 7.00 and Warehouse charges of inventory 15%.

5. A firm purchased a raw material Z from Rituparna Ltd. Quantity purchased 4500 kgs at Rs. 20 per kg. Company allows a Trade discount of 10%. Freight charges Rs. 2 per kg., Inspection charges Re. 0.10 per kg., Unloading charges 15 paise per kg. Calculate the purchase price of Material Z.
6. From the following information, calculate the earnings of Azad, Bhagath, Rajguru and Sukhdev under Taylor's differential Piece Rate System.

The working hours in a week consisted of 48 hours.

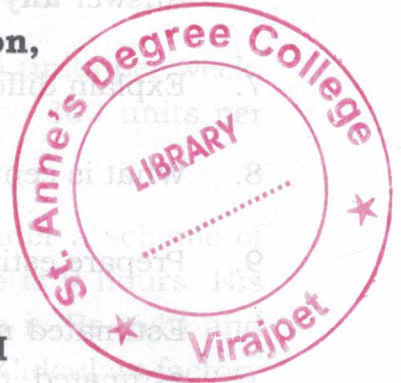
Standard output: 4 units per hour

Time rate: Rs. 32 per hour

Actual output: Azad - 180 units, Bhagath - 195 units, Rajguru - 192 units, Sukhdev - 204 units.

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P.T.O.





SECTION - B

Answer **any four** of the following :

(4 × 12 = 48)

7. Explain different Methods of Costing.
8. What is centralized purchasing? Explain the merits and demerits.
9. Prepare estimated cost sheet from the following data:

Estimated material Rs. 48,000, Estimated labour cost Rs. 54,000. It is estimated that the factory overhead will be 100% of direct wages. Administrative overhead will be 50% of works cost, selling and distribution overhead will be 10% on cost of production. The expected profit will be 33.33% on the sales.

10. The following information regarding receipt and issues of pigments has been extracted from the stores records of Saifuddin Ltd., for Aug. 2019. 2019 Aug.

1	Opening stock of pigments	7500 kgs.
2	Issued on requisition No. 1	3900 kgs.
3	Issued on requisition No. 2	600 kgs.
5	Receipts from a supplier by GR No. 31	9000 kgs.
7	Issued on requisition No. 3	3000 kgs.
9	Issued on requisition No. 4	1500 kgs.
16	Receipts from a supplier by GR No. 84	3000 kgs.
17	Issued on requisition No. 5	1350 kgs.

Examination by the stock verifier on 6<sup>th</sup> morning revealed a shortage of 150 kgs. Maximum limit was 15000 kgs. Minimum limit was 2400 kgs. Ordering level was 2500 kgs.

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





11. Using the following information, calculate maximum, minimum, re-order and average stock level :

Normal usage: 50 units per week, Minimum usage: 25 units per week, Maximum usage: 75 units per week, Re-order quantity: 300 units per week. Re-order period: 4-6 weeks.

12. Mr. Udham Singh takes 6 hours to complete a job under a scheme of payment by results. Standard time allowed for the job is 9 hours. His wage rate is Rs. 60 per hour. Material cost of the job is Rs. 640 and overheads are recovered at 200% of total direct wages. Calculate factory cost of the job under Rowan and Halsey premium plans.

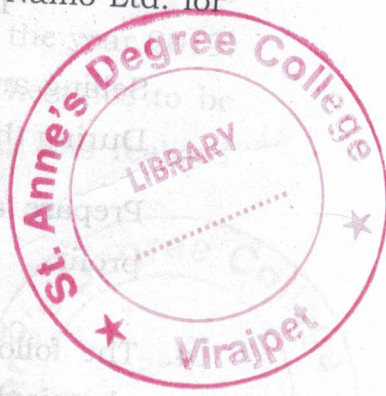
SECTION - C

Answer **any two** of the following :

(2 × 24 = 48)

13. The following details are available from the books of Mr. Namo Ltd. for the year ending 31.12.2018.

	Rs.
Direct wages	6,00,000
Purchase of raw materials	7,20,000
Wages of Foreman and store keeper	48,000
Other indirect wages	6,000
Cost of research and experiments	30,000
Office manager salary	72,000
Employees State Insurance	6,000
Power, Fuel and Haulage	54,000
Drawing office expenses	36,000
Printing and Stationery	12,000
Counting House Salary	12,000
Other materials	36,000





Carriage inwards	8,640
Sales	18,00,000
Stock on 01.01.2018:	
Raw materials	1,20,000
Working progress	28,800
Finished products (units) 6000	
Stock on 31.12.2018:	
Raw materials	1,33,440
Working progress	96,000
Finished products (units) 12000	
Income tax	22,000
Donations	5,000

Selling and distribution expenses are to be charged at Re. 1 per unit.  
 During the year 96000 units were produced.

Prepare a cost sheet showing the different elements of cost and the profit.

14. The following is an extract of the record of receipts and issues of a chemical during August 2019. On August 1, 2019, opening balance was 300 units at Rs. 20 per unit.

- August 3 Issued 150 units
- 4 Issued 100 units
- 6 Ordered for 250 units with buyer at Rs. 19 per unit
- 10 Received from supplier 200 units at Rs. 19 per unit
- 12 Freight paid on purchase made on 10<sup>th</sup> August Rs. 100
- 14 Issued 65 units

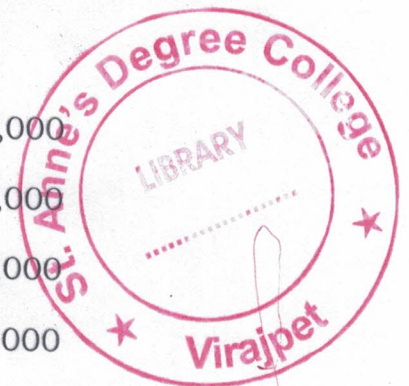


- 16 Returned to stores 50 units issued on 4<sup>th</sup> August
- 17 Transferred 30 units from Job 'M' to Job 'N'
- 20 Received from supplier 240 units at Rs. 22 per unit
- 24 Returned to supplier 20 units out of purchase of 20 August
- 25 Purchase 100 units at Rs. 24 per unit
  
- 26 Issues 180 units

On August 14 returned from manufacturing department to stores 15 units. Stock verification on 18 August revealed a shortage of 10 units and on 31 August showed an excess of 5 units. Write up stores ledger account of Ratandevi Ltd., on FIFO.

15. Mr. Sathyapal Mallik, an electronic computer manufacturer desired to quote for a contract for the supply of 500 computers for the year 2019. From the following data prepare a statement showing the price to be quoted to give the same percentage of profit on sales as was realized during the year 2018.

	Rs.
Stock of raw materials on 01.01.2018	5,00,000
Stock of raw materials on 31.12.2018	70,000
Purchase of raw materials	7,50,000
Factory wages	15,00,000
Indirect wages	2,50,000
Sales	27,00,000
Completed stock on 01.01.2018	Nil
Completed stock on 31.12.2018	5,00,000



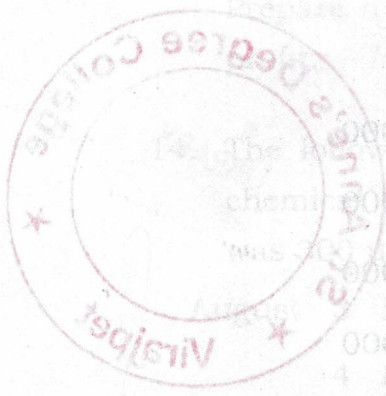
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The number of computers manufactured during the year 2018 was 200 including those sold and those in stock at the close of the period. The computers to be quoted are of uniform size and quality and are similar to those manufactured during 2018. As from 01.01.2019, the cost of factory labour increased by 10% and that of material by 15%.

16. What is Labour Turnover? Explain briefly the causes for labour turnover.

15. Mr. Satyajeet Malik, an electronic computer manufacturer desired to quote for a contract for the supply of 500 computers for the year 2019. From the following data prepare a statement showing the price to be quoted to give the same percentage of profit on sales as was realized during the year 2018.



Completed stock on 31.12.2018	5,00,000
Completed stock on 01.01.2018	Nil
Sales	27,00,000
Factory wages	15,00,000
Indirect wages	3,50,000
Purchase of raw materials	7,50,000
Stock of raw materials on 01.01.2018	5,00,000