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BCMCMC 259

Credit Based IV Semester B.Com. Degree Examination, April/May 2018
(2015-16 Batch Onwards)
COMMERCE – ECONOMICS
International Trade and Finance – II

Time : 3 Hours

Max. Marks : 80

- Instructions :** 1) Answer to **each** question should be **continuous**.
2) Write clearly the question number in the **margin**.

SECTION – A

ವಿಭಾಗ – ಎ

Answer **any four** questions :

(4×4=16)

1. Write a note on 'Foreign Direct Investment'.
'ವಿದೇಶಿ ನೇರ ಹೂಡಿಕೆ' ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
2. What is foreign exchange market ? What are its features ?
ವಿದೇಶಿ ವಿನಿಮಯ ಮಾರುಕಟ್ಟೆ ಎಂದರೇನು ? ಅದರ ಲಕ್ಷಣಗಳು ಯಾವುವು ?
3. Write a note on 'FEDAI'.
ಫೆಡಾಯಿ (FEDAI) ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
4. What is exchange rate ? How it is determined in the open market ?
ವಿನಿಮಯ ದರ ಎಂದರೇನು ? ಮುಕ್ತ ಮಾರುಕಟ್ಟೆಯಲ್ಲಿ ವಿನಿಮಯ ದರ ಹೇಗೆ ನಿರ್ಧಾರವಾಗುತ್ತದೆ ?
5. Write a note on fixed exchange rate.
ಸ್ಥಿರ ವಿನಿಮಯ ದರದ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
6. Write a note on 'Nostro, Vostro and Loro'.
'ನೋಸ್ಟ್ರೋ, ವೋಸ್ಟ್ರೋ ಮತ್ತು ಲೋರೋ' ಖಾತೆಗಳ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

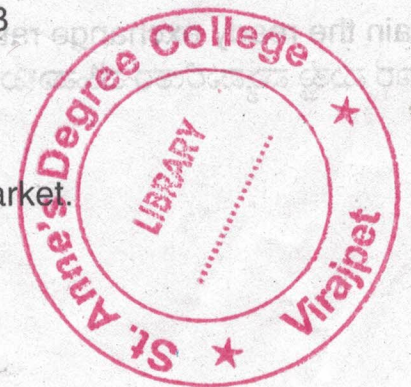
SECTION – B

ವಿಭಾಗ – ಬಿ

Answer **any four** questions :

(4×8=32)

7. Explain the functions of foreign exchange market.
ವಿದೇಶಿ ವಿನಿಮಯ ಮಾರುಕಟ್ಟೆಯ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿ.



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8. Explain the factors influencing international capital movement. 8
ಅಂತರರಾಷ್ಟ್ರೀಯ ಬಂಡವಾಳ ಚಲನೆಯ ಮೇಲೆ ಪ್ರಭಾವ ಬೀರುವ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿ.
9. Explain the meaning and services of correspondent banking. 8
ಕರೆಸ್ಪಾಂಡೆಂಟ್ ಬ್ಯಾಂಕಿಂಗ್‌ನ ಅರ್ಥ ಮತ್ತು ಸೇವೆಗಳನ್ನು ವಿವರಿಸಿ.
10. Explain the meaning and features of forward exchange contract. 8
ಮುಂದರಾ ವಿನಿಮಯ ಒಪ್ಪಂದದ ಅರ್ಥ ಮತ್ತು ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿ.
11. Explain the instruments traded in foreign exchange market. 8
ವಿದೇಶಿ ವಿನಿಮಯ ಮಾರುಕಟ್ಟೆಯಲ್ಲಿ ಬಳಸಲಾಗುವ ಉಪಕರಣಗಳನ್ನು ವಿವರಿಸಿ.
12. Explain the different types of NRI Accounts. 8
ವಿವಿಧ ನಮೂನೆಯ ಅನಿವಾಸಿ ಭಾರತೀಯ ಖಾತೆಗಳನ್ನು ವಿವರಿಸಿ.

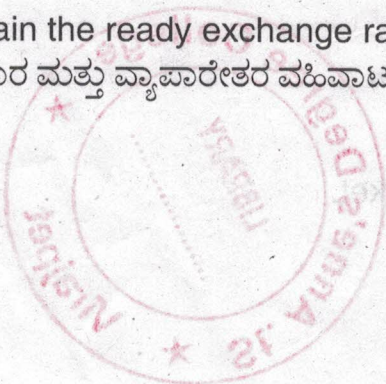
SECTION - C

ವಿಭಾಗ - ಸಿ

Answer any two questions :

(2×16=32)

13. Explain the meaning and growth of multinational corporations in developing countries. What are their advantages and disadvantages ? 16
ಅಭಿವೃದ್ಧಿಶೀಲ ರಾಷ್ಟ್ರಗಳಲ್ಲಿ ಬಹುರಾಷ್ಟ್ರೀಯ ಕಂಪನಿಗಳ ಅರ್ಥ ಮತ್ತು ಬೆಳವಣಿಗೆಗಳನ್ನು ವಿವರಿಸಿ. ಅವುಗಳ ಅನುಕೂಲತೆ ಮತ್ತು ಅನಾನುಕೂಲತೆಗಳು ಯಾವುವು ?
14. Explain the purchasing power parity theory of foreign exchange rate. What are its limitations ? 16
ವಿದೇಶಿ ವಿನಿಮಯ ದರದ ಕೊಳ್ಳುವ ಶಕ್ತಿಯ ಸಮತೆಯ ಸಿದ್ಧಾಂತವನ್ನು ವಿವರಿಸಿ. ಈ ಸಿದ್ಧಾಂತದ ಮಿತಿಗಳು ಯಾವುವು ?
15. What is meant by inter bank deals ? Explain the inter bank deals in foreign exchange market. 16
ಅಂತರ್-ಬ್ಯಾಂಕು ವ್ಯವಹಾರ ಎಂದರೇನು ? ವಿದೇಶಿ ವಿನಿಮಯ ಮಾರುಕಟ್ಟೆಯ ಅಂತರ್-ಬ್ಯಾಂಕು ವ್ಯವಹಾರಗಳನ್ನು ವಿವರಿಸಿ.
16. Explain the ready exchange rate for trading and non-trading transactions. 16
ವ್ಯಾಪಾರ ಮತ್ತು ವ್ಯಾಪಾರೇತರ ವಹಿವಾಟುಗಳ ಸಿದ್ಧ ವಿನಿಮಯ ದರಗಳನ್ನು ವಿವರಿಸಿ.



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Credit Based IV Semester B.Com. Examination, April/May 2018
(2014-15 and Earlier Batches)

BCMCMC 252

Commerce

FINANCIAL ACCOUNTING – IV

Time : 3 Hours

Max. Marks : 120

Instruction : Provide working notes wherever necessary.

SECTION – A

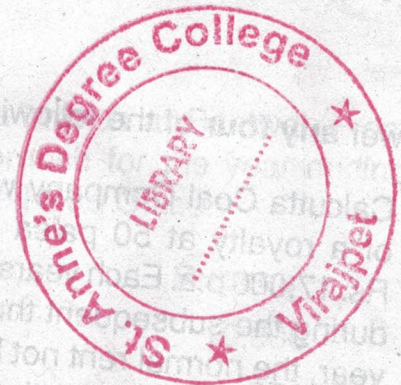
Answer any four of the following questions :

(4×6=24)

1. Write a note on Minimum Rent and Short Workings.
2. What is Independent Branch ? State its features.
3. How do you allocate the following items in departmental accounts ?
 - a) Carriage outward.
 - b) Discount received.
 - c) Lighting
 - d) Canteen expenses
 - e) Audit fee
 - f) Salary.
4. ABC Ltd. having branch at Bengaluru. Head Office sent the goods at cost. Branch sells the goods only for cash.

The following information is available :

Particulars	Rs.
Stock on 1-04-2016	25,000
Stock on 31-03-2017	29,000
Goods sent to Branch	90,800



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Goods return by Branch	1,200
Petty cash on 1-04-2016	300
Petty cash on 31-03-2017	640
Cash sales	1,62,400
Cash remitted by Head Office for expenses	13,400
Prepare Bangalore Branch Account.	

5. Pass adjusting entries in the books of Head Office to record the following transactions :
- Goods amounting to Rs. 8,000 transferred from Mumbai Branch to Bengaluru Branch, under instructions from Head Office.
 - Depreciation of branch fixed assets Bengaluru Rs. 3,000 and Mumbai Rs. 2,000, when such accounts are opened in the Head Office books.
6. Give journal entries for the forfeiture of 200 shares of Rs. 100 each issued at par for non payment of final call money of Rs. 20 each and the same being re-issued at a discount of 10%.

SECTION – B

Answer **any four** of the following :

(4×12=48)

7. Calcutta Coal Company worked under a lease which provided for a payment of a royalty at 50 paise per ton of coal extracted with a minimum rent of Rs. 17,000 p.a. Each years excess of minimum rent over royalty were recoverable during the subsequent three years. The lease however provided that if in any year, the normal rent not being reached due to strike or accident the minimum rent will reduce proportionately to the length of stoppage.

Prepare Royalty Account and Landlord's Accounts in the books of Calcutta Coal Company with the help of following particulars :

Year :	2012	2013	2014	2015	2016	2017
Output in tons :	4,000	28,000	30,000	46,000	30,000	50,000

In 2016, there was a strike for 3 months.



8. A departmental store carries a business through 3 departments A, B and C. The following information for the year 2016-2017 has made available to you.

Particulars	Amount
Salary	10,000
Rent	2,500
Insurance	1,500
Miscellaneous expenses	2,900

All these expenses are chargeable to each department in proportion to cost of articles sold in respective dept. The following balances as on 31-03-2017 has been made available.

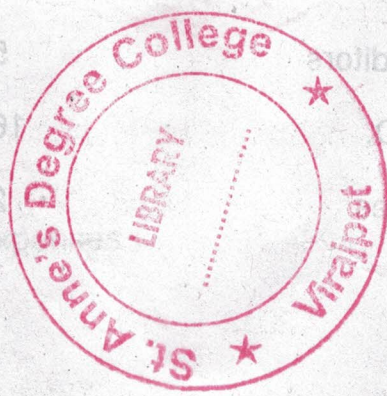
Particulars	A (Rs.)	B (Rs.)	C (Rs.)
Opening stock	10,000	6,000	15,000
Purchases	1,00,000	60,000	20,000
Sales	96,000	62,000	19,000
Closing stock	23,000	8,000	6,000

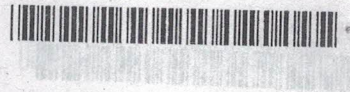
Prepare a departmental Trading and P&L A/c.

9. Nayak's Trading Company of Mangalore having a branch at Bantwal. From the following particulars available from Bantwal branch for the year ending 31-03-2017, prepare Branch A/c in the books of the Head Office.

Particulars	Rupees
Stock on 1-04-2016	10,000
Branch debtors on 1-04-2016	4,000
Furniture on 1-04-2016	2,000
Petty cash on 1-04-2016	500
Prepaid insurance on 1-04-2016	150
O/S salary on 1-04-2016	100
Goods sent to branch during the year	80,000
Cash sales during the year	1,30,000
Credit sales during the year	40,000

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Cash received from the debtors	35,000
Cash paid by debtors directly to the head office	2,000
Discount allowed to debtors	100
Cash sent to branch for rent	2,000
For salary	2,400
For petty cash	1,000
For insurance upto 30-06-2017	600
Goods returned by branch	1,000
Goods returned by debtors	2,000
Petty expenses paid by the branch	850
Stock on 31 st March 2017	
Provide depreciation at 10% on furniture	5,000

10. From the following Trial Balance of Mumbai Branch as on 31-03-2017, pass incorporating entries and prepare Mumbai Branch A/c in the books of H.O. under Three Entry Method.

Particulars	Dr. (Rs.)	Cr. (Rs.)
Opening stock	6,000	
Furniture	2,400	
Debtors and creditors	5,600	200
Goods from H.O.	16,000	
General expenses	2,200	
Bank balance	1,400	
Cash	400	
Sales		22,800
Head Office A/c		11,000

Other information: stock on 31-03-2017 Rs. 4,600.

E



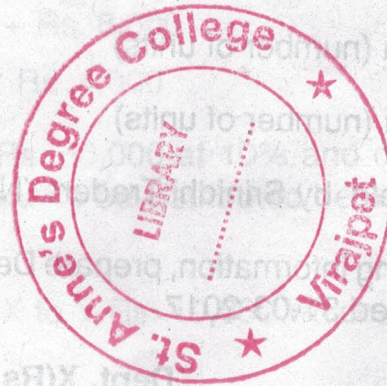
11. Shri Sharvani Ltd. issued 10,000 equity shares of Rs. 100 each payable
 Rs. 10 on application
 Rs. 20 on allotment
 Rs. 30 on first call and
 Rs. 40 on final call

All the shares were taken up and the money duly received except the first call on 1,000 shares and the final call on 2,000 shares.

Pass the journal entries in the books of Shri Sharvani Ltd.

12. A Ltd. is having a branch at Mangalore. From the following particulars prepare Branch Stock Account, Branch Debtors Account, Branch Cash Account and Branch Profit and Loss Account in the books of Head Office under stock and debtors system.

Particulars	Rs.
Balance on 1-04-2016 Stock	10,000
Cash	1,500
Debtors	6,250
Goods sent to branch	25,000
Cash sales	3,500
Credit sales	32,000
Bad debts	250
Cash remitted to Head Office	30,000
Goods returned by debtors	1,000
Cash remitted by Head Office for expenses	6,000
Goods returned by the branch	2,000
Balance on 31-03-2017 Debtors	7,500
Closing stock	8,000



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SECTION - C

Answer any two of the following :

(2×24=48)

13. Johnson Ltd. the patent holder of new type of Electric stove on 1st Jan. 2015 issued a licence to Swarna Traders for the manufacture and sale of the stove. On the same date Swarna Traders issued a sub-licence to Srinidhi Traders for the same purpose.

The license provided for a royalty of Rs. 10 per stove sold subject to minimum sum of Rs. 75,000 p.a. With a right to recoup short workings of any year within 2 subsequent years only. The sub licenses provided for a royalty of Rs. 15 per stove manufactured subject to a minimum sum of Rs. 30,000 p.a. with a right to recoup short workings of any year in the following year only.

From the information given below prepare necessary Ledger A/c in the books of Swarna Traders with the help of following particulars.

Year	2015	2016	2017
Sales of Swarna (number of units)	4,520	6,180	5,675
Sales of Srinidhi (number of units)	1,220	2,700	1,940
Closing stock held by Srinidhi Traders (No. of units)	340	60	400

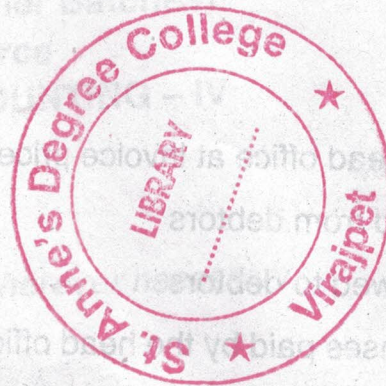
14. From the following information, prepare Departmental Trading and P/L Account for the year ended 31-03-2017.

Particulars	Dept. X(Rs.)	Dept. Y(Rs.)	Total (Rs.)
Opening stock	6,000	5,000	11,000
Purchases	62,000	31,000	93,000
Sales	1,01,500	76,000	1,77,500
Returns outwards	2,000	1,000	3,000
Wages	4,000	7,500	11,500
Returns inwards	1,500	1,000	2,500

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Salary to office staff	25,000
Rent and tax	4,500
Discount allowed	3,500
Discount earned	2,500
Carriage outwards	1,400
General expenses	4,200



Other Information :

Office staff appointed :	Dept. X – 8 persons
	Dept. Y – 12 persons
Area occupied	Dept. X – 400 sq. ft
	Dept. Y – 800 sq. ft
Closing stock	Dept. X – Rs. 8,000
	Dept. Y Rs. 4,000

Depreciation on machinery worth Rs. 50,000 at 10% and on furniture worth Rs. 15,000 at 20% to be charged and to be distributed between departments equally.

Inter departmental transfer : Dept. X to Y Rs. 10,000 which is not included in above information.

15. ABC Ltd. having its head office in Mumbai and branch at Delhi and the branch keeps debtors ledgers and deposits all its cash receipts to the Head Office Bank A/c.

Goods are invoiced to the branch at cost plus $33\frac{1}{3}\%$. On 1st April 2016, on the commencement of financial year, the balance in the financial ledger appeared as follows :

Particulars	Rupees
Branch debtors A/c	15,000
Branch stock adjustment A/c (credit)	1,500

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Following were the transactions of the branch during the year ended 31-03-2017

Cash sales	7,500
Credit sales	1,50,000
Goods from head office at invoice price	1,80,000
Cash received from debtors	1,44,000
Discount allowed to debtors	3,690
Branch expenses paid by the head office	37,500
Stock on 31-03-2017 at invoice price	24,000

Prepare :

- 1) Branch Stock Account
 - 2) Branch Debtors Account
 - 3) Branch Cash Account
 - 4) Branch Expenses Account
 - 5) Branch Profit and Loss Account
 - 6) Branch Stock Adjustment Account
16. ABC Ltd. issued a prospectus inviting application for 1,00,000 equity shares of Rs. 10 each payable - Rs. 2 with application, Rs. 4 on allotment and the balance on first and final call. Issue is made at a discount of Rupee 1 per share. Application were received for 99,000 shares and all the applications were accepted in full. The call was also made in due course and all the amount were duly received.

The company also issued 1000 equity shares as fully paid towards furniture purchase.

Journalise the above transactions and prepare Balance Sheet of ABC Ltd.

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**Credit Based IV Semester B.Com. Examination, April/May 2018
(2015 – 16 Batch Onwards Scheme)
FINANCIAL ACCOUNTING – IV**

Commerce

Time : 3 Hours

Max. Marks : 120

Instruction : Provide working notes wherever necessary.

SECTION – A

Answer **any four** questions :

(4×6=24)

1. Write a note on Royalty and short workings ?
2. What do you mean by invoice price ? Give adjusting entries in the books of Head Office under debtors system in branch accounts.
3. How do you allocate the following items in departmental accounts ?
 - a) Bad debts
 - b) Labour welfare expenses
 - c) Factory rent
 - d) Carriage inwards
 - e) Repairs to machinery
 - f) Expenses on power.

4. A Ltd. offered to the public 50,000 shares of ₹ 10 each. The entire issue was underwritten as follows :

M/s X – 30,000 shares

M/s Y – 15,000 shares

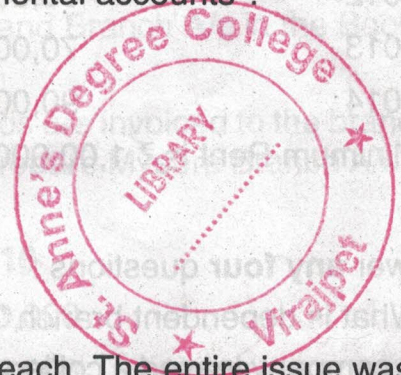
M/s Z – 5,000 shares

Out of the total issue, 45,000 shares including firm underwriting were subscribed. The following were the marked forms : M/s X – 16,000 shares, M/s Y – 10,000 shares and M/s Z – 4,000 shares.

Firm underwriting: M/s X – 5,000 shares, M/s Y – 2,000 shares and M/s Z – 1,000 shares.

Compute the liability of underwriters.

P.T.O.



11



5. Shama Ltd. invoices goods to Hospet branch at cost. The branch sells goods only for cash. From the following information prepare Branch A/c for the year ending 31-12-2017.

Stock on 01-01-2017		14,500
Stock on 31-12-2017		16,500
Goods sent to branch		47,400
Goods returned by branch		2,600
Petty cash on 01-01-2017		2,150
Petty cash on 31-12-2017		2,320
Cash Remitted to branch for :		
Salaries	6,500	
Rent	3,200	
Petty cash	<u>3,000</u>	12,700
Cash sales		83,300

6. From the following information prepare minimum rent account

Year	Royalty in Rs.
2012	50,000
2013	70,000
2014	90,000

Minimum Rent is ₹ 1,00,000.

SECTION - B

Answer any four questions :

(4x12=48)

7. What is dependent branch ? Explain its features.

8. A company leased a colliery on 01-01-2013 at a minimum rent of ₹ 20,000 p.a. merging into a royalty of ₹ 1.50 per ton with a power to recoup short workings over the first three years of the lease. The output for the first four years :

2013	-	9,000 Tons
2014	-	12,000 Tons
2015	-	16,000 Tons
2016	-	20,000 Tons

Show : Royalty A/c, Short workings A/c and Lessors A/c in the Books of Company.

9. Following is the Trial Balance of Mangaluru branch as at 31st March 2017 :

Particulars	Debit	Credit
Udupi Head Office A/c	32,400	
Stock on 01-04-2016	60,000	



Purchases	1,78,000	
Goods received from H.O.	90,000	
Sales		3,80,000
Goods supplied to H.O.		60,000
Salaries	15,000	
Debtors	37,000	
Creditors		18,500
Rent	9,600	
General expenses	4,700	
Cash at Bank	17,800	
Furniture	14,000	
	4,58,500	4,58,500

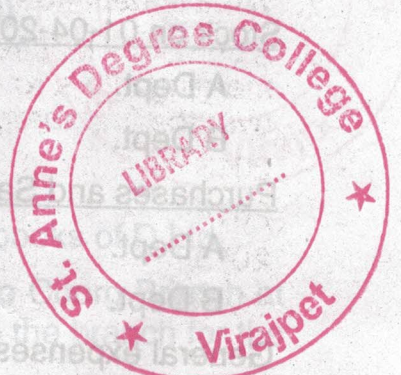
The stock on 31-03-2017 was valued at ₹ 27,000. The Branch A/c in the Head Office Books on 31-03-2017 stood at ₹ 4,600 (debit). On 28-03-2017 Head Office forwarded goods to the value of ₹ 25,000 to the branch which were received by the branch on 03-04-2017.

Prepare Branch Trading and Profit and Loss A/c and Branch A/c in the Books of Head Office.

10. Sharanya Ltd., operates a branch at Mysore. Goods are invoiced to the branch at cost plus 25%. From the following particulars prepare Mysore Branch A/c in the books of Head Office :

Balances on 01-04-2016

Branch Stock	1,50,000
Petty cash	5,000
Branch debtors	85,000
Furniture	20,000
Cash sales	5,60,000
Total sales	8,80,000
Cash from debtors	2,85,000
Goods sent to branch	8,00,000
Discount allowed	2,500
Goods returned by branch	10,000
Goods returned by debtors	4,000





Expenses paid by Head Office :

Rent	24,000	
Salary	<u>42,000</u>	66,000
Branch stock on 31-03-2017		1,20,000
Petty expenses		3,600

It is required to write off depreciation on furniture at 10% P.A.

11. X Ltd., issued 15,00,000 equity shares of ₹ 10 each. 30% of the issue was reserved for promoters and the balance was offered to the public. Sita, Gita and Mita have come forward to underwrite the public issue in the ratio of 3:1:1 and also agreed for firm underwriting of 30,000, 20,000 and 10,000 shares respectively. The underwriting commission was fixed at 4%. The details of subscriptions are :

Marked forms of Sita – 5,50,000 shares, Gita – 2,00,000 shares and Mita – 1,50,000 shares. Unmarked forms 50,000 shares.

You are required to :

- 1) Compute liability of each underwriter.
 - 2) Pass entries for underwriting.
12. From the following trial balance of AJ Rao Ltd., prepare departmental accounts and a Balance Sheet as on 31-03-2017 :

Particulars	Debit	Credit
Share capital		3,00,000
Buildings	1,25,000	
Machinery	25,000	
<u>Stock on 01-04-2016 :</u>		
A Dept.	30,000	
B Dept.	40,000	
<u>Purchases and Sales :</u>		
A Dept.	10,00,000	20,00,000
B Dept.	15,00,000	32,00,000
General expenses	14,00,000	
Debtors and creditors	2,00,000	1,00,000
Cash at Bank	12,80,000	
	56,00,000	56,00,000

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Additional information :

- 1) Closing stock of Dept. A is ₹ 1,30,000 including goods from Dept. B ₹ 40,000. Closing stock in Dept. B is ₹ 2,60,000 including goods from Dept. A ₹ 90,000. Both departments supplied goods at its usual selling price.
- 2) Sales of Dept. A includes ₹ 2,00,000 transferred to Dept. B and sales of Dept. B includes ₹ 3,00,000 transferred to Dept. A both at selling price.
- 3) Depreciate buildings by 5% and machinery by 10%.
- 4) Create 5% reserve for doubtful debts and 7½% reserve for discount on debtors.

SECTION - C

Answer any two questions :

(24x2=48)

13. On 01-01-2014 G Ltd., issued a license to D Ltd., which provided for a Royalty of ₹ 10 per Razor sold, subject to a minimum sum of ₹ 75,000 p.a. On the same date a sub-license was issued by D Ltd. to S Ltd. for a Royalty of ₹ 15 per Razor manufactured, subject to a minimum sum of ₹ 30,000 p.a.

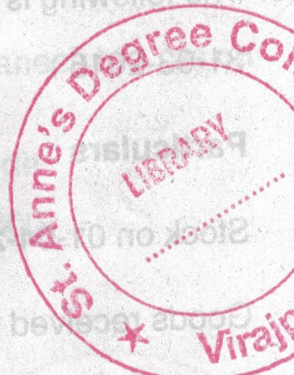
Both the license and sub license provided that, should the Royalties for any calendar year be less than the specified minimum rent, the short workings could be recouped out of Royalties in excess of the minimum rent in the two subsequent years. You are given the following information :

Year	Sales by D Ltd. (Razors)	Sales by S Ltd. (Razors)	Stock Held by S Ltd. (Razors)
2014	4,520	1,220	340
2015	6,180	2,790	60
2016	5,675	1,940	400

Prepare necessary accounts (without Min. rent A/c) in the books of D Ltd.

14. The Head Office of a Company at Mumbai sends goods to Coorg Branch at selling price which is cost plus 25%. The following relate to the branch for the year ended 31-03-2017 :

Opening stock (Invoice Price)	45,000
Opening Debtors	20,000
Opening fixed assets	25,000



LS



Goods sent to Branch (Invoice Price)	1,25,000
Returns to Head Office	6,000
Remittance to Branch for expenses	14,000
Total sales	1,57,500
Credit sales	1,05,000
Received from debtors	95,000
Discount Allowed	6,500
Bad Debts written off	2,000
Depreciation on fixed assets	3,750
Surplus in stock	1,500

Prepare : Branch stock A/c, Branch debtor A/c, Branch expenses A/c, Branch adjustment A/c, Branch profit and loss A/c.

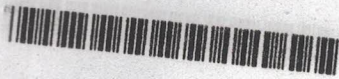
15. The following is the trial balance of Kamath Branch of Hubli Head Office as on

31-03-2016 :

Particulars	Debit	Credit
Stock on 01-04-2015	6,000	
Goods received from H.O.	12,000	
Purchases	30,000	
Cash in Hand	1,500	
Cash at Bank	2,000	
Sales		55,000
Commission received		1,000



1621



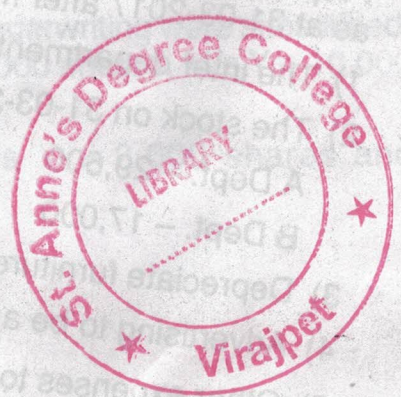
Bank interest		100
Wages		
Salaries	2,000	
Rent	3,000	
Furniture	1,000	
Debtors and Creditors	3,000	
Sales returns	10,000	7,500
Bills receivable	1,500	
Head Office A/c	3,000	
	75,000	11,400
		75,000

- 1) Branch A/c in the H.O. Books shows a debit Balance of ₹ 11,400.
- 2) The stock on 31-03-2016 is ₹ 9,000.
- 3) Wages outstanding are ₹ 250.
- 4) Depreciation on furniture @ 10%.

Give incorporation entries, prepare Branch A/c and Branch Trading and Profit and Loss A/c in the books of Head Office.

16. The following trial balance was extracted from the books of Ganesh Ltd., as on 31st March 2017 :

Particulars	Debit	Credit
Capital		1,00,000
Drawings	20,000	
Stock on 01-04-2016 :		
A Dept.	11,400	
B Dept.	9,800	
Purchases :		
A Dept.	39,600	
B Dept.	37,400	



817



Sales :		
A Dept.		74,000
B Dept.		66,300
Inter departmental Transfers :		
A Dept.		2,500
B Dept.	2,500	
Returns inwards :		
A Dept.	3,500	
B Dept.	2,800	
Wages and Salaries	16,500	
Advertising	8,700	
Dividend on shares in B Ltd.		1,050
Shares in B Ltd.	23,000	
Debtors	49,200	
Creditors		29,740
Carriage inwards	2,400	
Rent & Rates	18,300	
Furniture	15,000	
Sundry expenses	7,400	
Bank	6,840	
Provision for bad debts		750
	2,74,340	2,74,340

Prepare departmental Trading and Profit and Loss A/c and a Balance Sheet as at 31-03-2017 after making the following adjustments :

- 1) The inter departmental transfers were made at cost price.
- 2) The stock on 31-03-2017 :
 - A Dept. – 29,600
 - B Dept. – 17,000
- 3) Depreciate furniture by 10%.
- 4) Advertising to be apportioned equally.
- 5) Other expenses to be allocated as A Dept. $\frac{2}{3}$ and B Dept. $\frac{1}{3}$.

Total No. of Printed Pages : 7

Total No. of Questions : 16



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Sl.No. : 0227

Credit Based IV Semester B.Com. Degree

Examination, May 2018

(2014 - 15 and Earlier Batches)

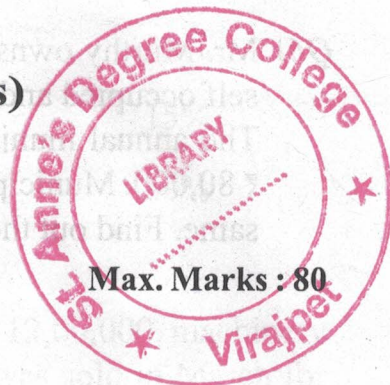
COMMERCE (Elective)

Business Taxation - II

Time : 3 Hours

Max. Marks : 80

Instruction : Provide working notes wherever necessary.



SECTION - A

Note : Answer any four of the following questions :

(4 × 4 = 16)

Q1) Write a note on "Bond Washing Transaction".

Q2) Define capital asset and state any four exceptions to the capital assets.

Q3) How to treat the following items, while computing Business Income?

- Expenditure on patent rights.
- Gratuity paid to an employee as a special case.
- Amount spent in a successful suit filed against another for infringing assessee's trade mark.
- Expenditure on Income Tax proceedings.

Q4) Mr. Shankar Rao is a resident of Mumbai. He did not own any house and lived in a rented house. He had purchased Jewellery for ₹ 2,00,000 in April 1981. He sold this Jewellery in July 2016 for ₹ 40,00,000 and incurred ₹ 20,000 as cost of transfer. He invested ₹ 15,00,000 in Aug. 2016 in the purchase of one residential house in Bangalore and deposited ₹ 1,00,000 in a CGAS 1988 Bank. Determine the taxable capital Gain of Mr. Shankar Rao. C.I.I. - 1981-82 : 100, 2016-17 : 1125.

Q5) From the following, compute allowable depreciation for assessment year 2017-18. W.D.V of plant and machinery on 01-04-2016 ₹ 20,00,000. Plant and machinery purchased on 15th November 2016 for ₹ 12,00,000. Sale of old plant in December 2016 for ₹ 5,00,000. Rate of depreciation is 15%.

Q6) Mr. Murthy owns a big house, 25% of which is used for own profession, 25% is self occupied and 50% is letout for business purpose at a monthly rent of ₹ 6,000. The annual municipal value of this house is ₹ 60,000 where as standard rent is ₹ 80,000. Municipal taxes are levied at 10% of AMV and Murthy bears 50% of the same. Find out the annual value of the house property.

SECTION - B

Note : Answer any four of the following questions :

(4 × 8 = 32)

Q7) How to compute 'Annual Value' of both letout and self occupied house property

Q8) Distinguish between short term capital gain and long term capital gain.

Q9) Mr. Ramesh submits following particulars of his income for the year ended 31.03.2017.

- Interest received from National Development Bonds ₹ 15,000.
- Winnings from horse-race ₹ 14,000 (net).
- Income from letting on hire of building and machinery under one composition lease ₹ 35,000.
- Dividend on preference shares ₹ 5,000.
- Interest on Bank deposit ₹ 3,500.
- Gift received from father ₹ 80,000.
- Income from undisclosed source ₹ 12,000.
- Gift from other persons ₹ 60,000.

He claimed the following deductions :

- Allowable depreciation on building and machinery ₹ 6,000.
- Fire Insurance on building and machinery ₹ 500.

Compute income from other sources.

Q10) From the following compute allowable depreciation -

Block of assets	W.D.V. (₹) as on 01-04-16	Rate
Building	4,50,000	10%
Furniture	40,000	10%
Plant & Machinery	16,00,000	15%
Computer	2,00,000	60%

The assets purchased during the year were :

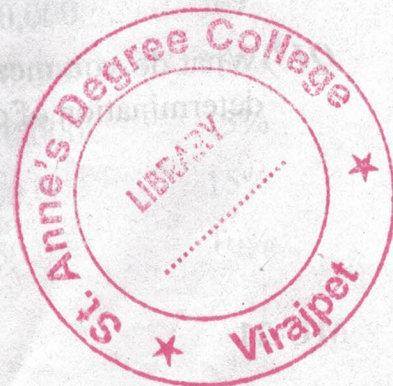
Building on 4th June for ₹ 8,00,000 plant on 20th August for ₹ 12,00,000, machinery on 14th Dec. for ₹ 20,00,000. A computer (cost ₹ 50,000) was sold in March for ₹ 20,000.

Q11) Mr. Mahesh sold the following assets during the previous year.

- Agricultural land in Mysore sold for ₹ 6,00,000 on Dec. 2016. It had cost him ₹ 85,000 in Dec. 1990. He purchased agricultural land for ₹ 1,20,000 in Feb. 2017.
- Household furniture costing ₹ 20,000 in Oct. 2016, sold for ₹ 30,000 on Dec. 2016.
- House at Mangalore letout for residence, sold on 30-11-2016 for ₹ 20,00,000. It was inherited by him in 1974 and its FMV on 01-04-1981 was ₹ 1,60,000. His father had acquired it for ₹ 1,00,000 in 1970. He purchased another flat in Feb. 2017 for ₹ 3,00,000.
- Jewellery costing ₹ 80,000 in 6th Jan. 2015, sold for ₹ 2,00,000 in Dec. 2016.

Compute his taxable capital gains.

C.I.I. for 1981-82 : 100, 1990-91 : 182, 2016-17 : 1125.



Q12) Mrs. Geetha is a registered medical practitioner. She gives you the following summary of cash book.

To Balance	10,000	By Rent of clinic	18,000
To Consultation fee	60,000	By Purchase of medicine	38,000
To Visiting fee	45,000	By Staff Salaries	24,000
To Gift and presents	8,000	By Surgical equipments	40,000
To Sale of medicine	42,000	By Motor car expense	8,000
To Dividend	6,000	By Purchase of motor car	1,40,000
To Life Insurance policy maturity sum	1,00,000	By House expenses	7,000
To Interest on National Defence Bonds	6,000	By Closing balance	2,000
	2,77,000		2,77,000

Other information :

- Gift and presents include ₹ 3,000 from relative.
- Depreciation allowable on motor car and surgical equipments is at 15%.
- 50% of the motor car expenses are in connection with profession.

Compute Taxable Income from Profession.

SECTION - C

Note : Answer any two of the following questions :

(2 × 16 = 32)

Q13) What do you mean by cost of acquisition? Explain the provisions governing the determination of cost of acquisition.

Q14) Mr. Madan owns four houses, the details of which are as follows :

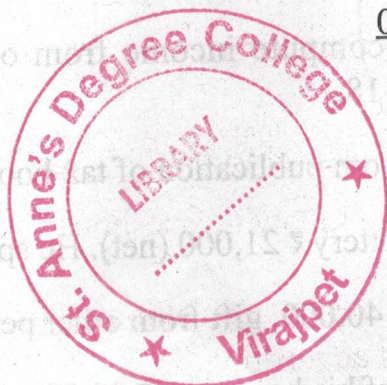
Particulars	A	B	C	D
A.M.V.	30,000	15,000	12,000	12,000
Fair Rent	28,000	21,000	18,000	20,000
Rent received	27,000	16,000	15,400	17,000
Standard Rent	32,000	18,000	21,000	18,000
Vacancy period (months)	3	-	1	1
Municipal Tax :				
Paid	3,000	1,500	-	-
Due	-	-	1,200	1,600
Repairs	10,000	12,000	6,000	14,000

For the construction of the 'C' house, he had borrowed ₹ 2,50,000 @ 12% p.a. on 01-08-2011. The house was completed on 31-10-2013. As on 01-04-2016 ₹ 2,00,000 was outstanding. In respect of the 'D' house one month rent was unrealised, the claim was genuine and satisfied the conditions, and the rent received was for 10 months.

Compute the taxable income from house property for Assessment year 2017-2018.

Q15) Compute the allowable depreciation from the following particulars.

<u>Asset</u>	<u>W.D.V on</u> <u>01-04-2016</u>	<u>Rate</u>
Building	17,00,000	10%
Building	6,50,000	5%
Plant and machinery	64,00,000	15%
Plant and machinery	5,00,000	30%
Typewriters	1,50,000	15%
Scooters and Bikes	2,50,000	15%
Motor cars	5,00,000	15%
Furniture	50,000	10%



During the year 2016-17, the following assets were purchased :

<u>Date of Purchase</u>	<u>Date of Putting to use</u>	<u>Asset</u>	<u>Cost</u> (₹)
01-06-2016	10-06-2016	Foreign car (15%)	1,70,000
02-10-2016	09-10-2016	Trade marks (25%)	60,000
10-06-2016	20-11-2016	Plant (30%)	3,50,000
20-11-2016	20-11-2016	Indian Car (15%)	3,20,000
04-12-2016	10-12-2016	Books (100%)	20,000

During the year 2016-17, the following assets were transferred.

<u>Asset</u>	<u>Date of Sale</u>	<u>Amount (₹)</u>
Building (5%)	16-10-2016	8,00,000
Typewriters	20-12-2016	10,000

One car (15%) was completely destroyed by fire on 12-01-2017 and the insurance company paid ₹ 80,000 as compensation.

One Scooter was partially damaged on 13-06-2016 due to accident and ₹ 5,000 claim was recovered from insurance company. Assessee spent ₹ 4,000 on its repairs.

Q16) From the following, compute income from other sources of Mr. Ashok for Assessment year 2017-18.

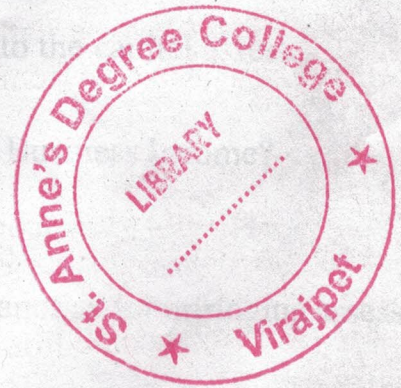
- 1) Royalty income from publication of tax books ₹ 20,000.
- 2) Winnings from Lottery ₹ 21,000 (net). He spent ₹ 300 on purchase of tickets.
- 3) Gift from Uncle ₹ 40,000, gift from other persons ₹ 55,000.
- 4) He has sub-let ½ of his house for ₹ 20,000 p.a. He paid ₹ 22,000 p.a. as rent for the entire house.

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- 5) Examinership remuneration ₹ 8,000. He also has the following investments and incomes.
- ₹ 11,000, 10% T.N. Govt. Loan.
 - ₹ 30,000, 6% tax-free Govt. Securities.
 - ₹ 15,000, 10% Central Govt. Securities.
 - ₹ 36,000, 10% tax free commercial Securities.
 - ₹ 20,000 units of U.T.I. dividend received ₹ 2,000.
 - ₹ 9,000 as interest received on debentures of local authority.
 - ₹ 5,000 as interest received on Karnataka Govt. bonds.
 - ₹ 5,000 dividend received from co-operative society.
 - Interest on deposit under National Deposits Scheme ₹ 8,000.
- 6) Family pension received ₹ 90,000.



Reg. No.

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BCM KAL 253

ಗುಣಾಂಕ ಆಧಾರಿತ ನಾಲ್ಕನೆಯ ಚತುರ್ಮಾಸ ಬಿ.ಕಾಂ. ಪದವಿ ಪರೀಕ್ಷೆ, ಏಪ್ರಿಲ್ / ಮೇ 2018
(Common to all Batches)

ಕನ್ನಡ ಭಾಷಾ ಪತ್ರಿಕೆ

ಸಮಯ : 3 ಗಂಟೆಗಳು

ಗರಿಷ್ಠಾಂಕಗಳು : 80

ಭಾಗ - 1 (ಕಾವ್ಯ)

I. ಅ) ಒಂದು ಪ್ರಶ್ನೆಗೆ ವಿವರವಾಗಿ ಉತ್ತರಿಸಿರಿ:

(1×8=8)

- 1) ಹಿಂಸಾನಿರತ ಮಾರಿದತ್ತನ ಮನಸ್ಸು ಪರಿವರ್ತನೆಗೊಂಡ ಸನ್ನಿವೇಶವನ್ನು ವಿವರಿಸಿರಿ.
- 2) ಚೆಂಡನ್ನು ಬೇಡಿದ ಕುಮಾರರಾಮನಿಗೆ ತಾಯಿ ಹೇಳಿದ ಬುದ್ಧಿವಾದಗಳೇನು ?

ಆ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದಕ್ಕೆ ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಉತ್ತರಿಸಿರಿ:

(1×6=6)

- 1) ಪ್ರಕೃತಿಯಲ್ಲಿ ದೇವರನ್ನು ಕಾಣುವ ಪರಿ ಕವನದಲ್ಲಿ ಹೇಗೆ ಮೂಡಿದೆ ? ವಿವರಿಸಿರಿ.
- 2) ಬ್ರಿಟಿಷರ ವಿರುದ್ಧದ ಹೋರಾಟದಲ್ಲಿ ಚೆನ್ನಮ್ಮನ ಧೈರ್ಯ ಸಾಹಸಗಳು ಹೇಗೆ ವ್ಯಕ್ತಗೊಂಡಿದೆ ?

ಇ) ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಒಂದು ವಿಷಯದ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

(1×4=4)

- 1) ಜನ್ಮ
- 2) ಸಂಗೊಳ್ಳಿ ರಾಯಣ್ಣ

II. ಅ) ಒಂದು ಪದ್ಯಭಾಗದ ಸಂದರ್ಭವನ್ನು ಸೂಚಿಸಿ ಭಾವಸ್ವಾರಸ್ಯವನ್ನು ವಿವರಿಸಿರಿ.

(1×5=5)

1) ಇಂತಿಂತೋರ್ವರನೋರ್ವರ್

ಸಂತೈಸುತ್ತಂ ನೃಪೇಂದ್ರ ತನುಜಾತರ್ ನಿ

ಶ್ಚಿಂತಂ ಪೊಕ್ಕರ್ ಪಸಿದ ಕೃ

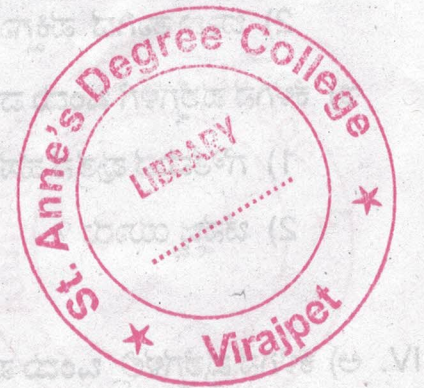
ತಾಂತನ ಬಾಣಸುವೊಲಿದ್ ಮಾರಿಯ ಮನೆಯಂ

2) ಮಂಡೆ ತುಂಬಿದ ಕಾರ್ಯವಿದ್ದು ನಿನಗೆ ರಾಮ

ಚೆಂಡಾಟ ಕೆಳಸಿತೆ ಚಿತ್ತ

ಕಂಡವರಿವನೇತನಿವನೆಂದೆನ್ನದೆ

ಕೊಂಡಾಡುವರೆ ನಿನ್ನನವರು



26

P.T.O.



ಅ) ಕೆಳಗಿನ ವಾಕ್ಯಗಳಲ್ಲಿ ಎರಡರ ಸಂದರ್ಭವನ್ನು ಸೂಚಿಸಿ ಸ್ವಾರಸ್ಯವನ್ನು ವಿವರಿಸಿರಿ : (2×4=8)

- 1) ತರುಣ ವನಹರಿಣಿಯುಗಮಂ ತರಕ್ಕು ಪಿಡಿವಂತೆ
- 2) ಕಳ್ಳರಿಗೆ ತಾ ವೀರಸ್ವರ್ಗ ದೊರಕುವುದೆ ?
- 3) ನಿನ್ನ ಮುತ್ತಾತನನ್ನು ಕೇಳು

ನನ್ನನ್ನು ಯಾಕೆ ಬಿಚ್ಚಿಟ್ಟು ಎಂದಿತು

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

- 1) ಚರಿಗೆಗೆ ಬೀಳ್ಕೊಡೆ - ಇಲ್ಲಿ 'ಚರಿಗೆ' ಎಂದರೇನು ?
- 2) ಬ್ರಿಟಿಷರನ್ನು ವಿರೋಧಿಸಿದ ಪ್ರಥಮ ಭಾರತೀಯ ನಾರಿ ಯಾರು ?
- 3) ಕುಮಾರರಾಮನ ತಂದೆಯ ಹೆಸರೇನು ?
- 4) ಕುವೆಂಪು ಅವರಿಗೆ ಜ್ಞಾನಪೀಠ ಪ್ರಶಸ್ತಿ ದೊರಕಿಸಿಕೊಟ್ಟ ಕೃತಿ ಯಾವುದು ?

ಭಾಗ - 2 (ಮಹಾಕಾವ್ಯ)

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

- 1) ಶಾಕ್ಯ ಸೇನಾಪತಿ ಮತ್ತು ಗೌತಮರ ನಡುವೆ ನಡೆದ ಸಂವಾದದ ಸ್ವಾರಸ್ಯವನ್ನು ಚಿತ್ರಿಸಿ.
- 2) ಯಶೋಧರೆಯ ಸ್ವಯಂವರದಲ್ಲಿ ಗೌತಮ ಭಾಗಿಯಾದಾಗ ನಡೆದ ಘಟನೆಯನ್ನು ವಿವರಿಸಿ.

ಆ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದಕ್ಕೆ ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಉತ್ತರಿಸಿರಿ : (1×5=5)

- 1) ಶ್ರೀಮಂತನಾದ ಯಶಸ್ ಭೋಗ ವಿಮುಖನಾದ ಸನ್ನಿವೇಶವನ್ನು ಚಿತ್ರಿಸಿ.
- 2) ಬಾಣ ತಾಗಿದ ಪಕ್ಷಿಗಾಗಿ ಗೌತಮನು ಪರಿತಪಿಸುವ ಪರಿಯನ್ನು ಚಿತ್ರಿಸಿ.

ಇ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಒಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿರಿ : (2×1=2)

- 1) ಗೌತಮನ ಪುತ್ರನ ಹೆಸರೇನು ?
- 2) ಚೆನ್ನಜ್ಜ ಯಾರು ?

ಭಾಗ - 3 (ಗದ್ಯ)

IV. ಅ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದು ಪ್ರಶ್ನೆಗೆ ಉತ್ತರಿಸಿರಿ : (1×8=8)

- 1) ತಾಳಮದ್ದಳೆ ಎಂಬ ಮಾತಿನ ಕಲೆಯ ಅನನ್ಯತೆಯನ್ನು ವಿಮರ್ಶಿಸಿರಿ.
- 2) ಪ. ರಾಮಕೃಷ್ಣ ಶಾಸ್ತ್ರಿಯವರು ವಿವರಿಸುವಂತೆ ಸಾಮಾಜಿಕ ಮತ್ತು ಕೌಟುಂಬಿಕ ಸಂಬಂಧಗಳು ಉನ್ನತವೆನಿಸುವುದು ಯಾವಾಗ ? ಚರ್ಚಿಸಿರಿ.



ಅ) ಒಂದಕ್ಕೆ ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಉತ್ತರಿಸಿರಿ :

(1×5=5)

- 1) ಬೋಧಿಸತ್ವನ ಕತೆಯಲ್ಲಿ ಕಾಣುವ ಸವಿಮಾತಿನ ಶಕ್ತಿಯನ್ನು ವಿವರಿಸಿರಿ.
- 2) ಅನಾಥನ ಶವಸಂಸ್ಕಾರವು ಸ್ವಾರ್ಥಕ್ಕೆ ಬಳಕೆಗೊಳ್ಳುವುದನ್ನು ಲೇಖಕರು ಹೇಗೆ ನಿರೂಪಿಸಿದ್ದಾರೆ ? ವಿವರಿಸಿ.

ಇ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಪ್ರತಿಯೊಂದಕ್ಕೂ ಒಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿರಿ.

(2×1=2)

- 1) ಬೀಚಿ ಅವರ ನಿಜನಾಮ ಯಾವುದು ?
- 2) ಶೇಣಿ ಗೋಪಾಲಕೃಷ್ಣ ಭಟ್ ಯಾವುದಕ್ಕೆ ಪ್ರಸಿದ್ಧರು ?

ಭಾಗ - 4 (ಕ್ರಿಯಾತ್ಮಕ ಕನ್ನಡ)

V. ಅ) ಒಂದು ಪ್ರಶ್ನೆಗೆ ಉತ್ತರಿಸಿರಿ :

(1×8=8)

- 1) ಶಬ್ದಕೋಶವೆಂದರೇನು ? ಅದರ ವಿಧಗಳು ಯಾವುವು ? ವಿವರಿಸಿ.
- 2) ಸಮಾನಾರ್ಥಕ ಪದಕೋಶ ಎಂದರೇನು ? ವಿವರಿಸಿ.

ಆ) ಒಂದು ಪ್ರಶ್ನೆಗೆ ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಉತ್ತರಿಸಿರಿ :

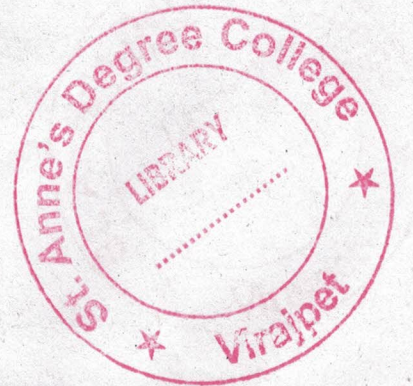
(1×5=5)

- 1) ಪಡೆನುಡಿ ಎಂದರೇನು ? ಉದಾಹರಣೆ ನೀಡಿ.
- 2) ಅವನೊಂದು ಮೃಗ ಹಾಗೂ ಅವನೊಂದು ಪ್ರಾಣಿ - ಈ ಎರಡರ ಅರ್ಥಭಾಯಿಯ ವ್ಯತ್ಯಾಸವೇನು ? ವಿವರಿಸಿ.

ಇ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಒಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿರಿ :

(2×1=2)

- 1) 'ಕನ್ನಡ ಪದನಿಧಿ' ಯ ಸಂಪಾದಕ ಯಾರು ?
- 2) 'ಸೂರ್ಯ' ಪದದ ಸಮಾನಾರ್ಥಕಗಳಾವುವು ?



Reg. No.

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BCMHDL 254

Credit Based Fourth Semester B.Com. Degree Examination, April/May 2018
(2016-17 Batch Onwards)

HINDI LANGUAGE
(Group – I) (Paper – IV)

Time : 3 Hours

Max. Marks : 80

I. एक शब्द या वाक्य में उत्तर लिखिए :

(1×5=5)

- 1) रक्षाबन्धन नाटक के नाटककार कौन हैं ?
- 2) चाँदखाँ कौन है ?
- 3) विजय किसका बेटा है ?
- 4) जवाहरबाई की मृत्यु कैसे हुई ?
- 5) हुमायूँ किसे फिर से चित्तौड़ के सिंहासन पर बिठाता है ?

II. किन्हीं तीन की संदर्भ सहित व्याख्या कीजिए :

(5×3=15)

- 1) जो वीर नागरिक राजाओं के सिर पर मुकुट रखते हैं वे उसे उतार भी सकते हैं ।
- 2) जो राजा अपने आपसे अपनी प्रजा को नीच समझता है, उसे राजसिंहासन पर बैठने का अधिकार नहीं ।
- 3) तुमने आज मेरी आँखें खोल दीं । उफ ! मैं कितनी गलती पर था, कैसा जघन्य पाप करने लगा था ।
- 4) कैसा त्याग भाभी ! यह तो तुच्छ प्रायश्चित्त है ; पिताजी के पाप का प्रायश्चित्त ।

III. किन्हीं दो प्रश्नों के उत्तर लिखिए :

(10×2=20)

- 1) 'रक्षाबन्धन' नाटक का सारांश अपने शब्दों में लिखिए ।
- 2) 'रक्षाबन्धन' ऐतिहासिक नाटक के आधार पर कर्मवती का चरित्र-चित्रण कीजिए ।
- 3) विक्रम और चाँदखाँ के संवाद का वर्णन कीजिए ।
- 4) 'रक्षाबन्धन' नाटक के आधार पर लेखक के आशय को स्पष्ट कीजिए ।

P.T.O.



IV. किन्हीं दो विषय पर टिप्पणी लिखिए ।

(5×2=10)

- 1) हुमायूँ
- 2) विक्रमादित्य
- 3) बाघसिंह
- 4) धनदास

V. अ) वाणी प्रकाशन, नई दिल्ली से कुछ किताबें मंगवाई हैं, वे आदेश के अनुसार नहीं हैं। इसकी शिकायत करते हुए एक पत्र लिखिए ।

(5×1=5)

अथवा

सरकारी कार्यालयों में हिन्दी अनुष्ठान के उद्देश्य से भारत सरकार, गृह मंत्रालय द्वारा एक परिपत्र तैयार कीजिए ।

आ) निम्नलिखित गद्यांश को पढ़कर नीचे दिए गये प्रश्नों के उत्तर लिखिए । (1×5=5)

“राजा राममोहन राय बचपन से ही बड़े प्रतिभाशाली थे। उनके पिता ने उनकी पढ़ाई का समुचित प्रबंध किया। गाँव की पाठशाला में उन्होंने बँगला सीखी। उन दिनों कचहरियों में फारसी का बोलबाला था। अतः उन्होंने घर पर ही मौलवी से फारसी पढ़ी। नौ वर्ष की उम्र में वे अरबी की उच्च शिक्षा के लिए पटना भेजे गए। वहाँ वे तीन वर्ष तक रहे। उन्होंने कुरान का मूल अरबी में अध्ययन किया। बारह वर्ष की उम्र में वे काशी गए। चार वर्ष तक वहाँ उन्होंने संस्कृत का अध्ययन किया। इस बीच उन्होंने भारतीय दर्शन का भी अध्ययन किया” ।

प्रश्न :

- 1) राजा राममोहन राय की पढ़ाई का प्रबंध किसने किया ?
- 2) राजा राममोहन राय ने बँगला कहाँ सीखी ?
- 3) उन्होंने अरबी की उच्च शिक्षा कहाँ से प्राप्त की ?
- 4) बारह वर्ष की उम्र में वे कहाँ गए ?
- 5) उन्होंने कितने वर्ष तक संस्कृत का अध्ययन किया ?



VI. अ) विवाह विज्ञापन के आलोक में अपना स्ववृत्त तैयार कीजिए ।

(5×1=5)

आ) निम्नलिखित गद्यांश का संक्षिप्तीकरण कीजिए जो मूल से एक तिहाई (1/3) से अधिक न हो और उचित शीर्षक दीजिए ।

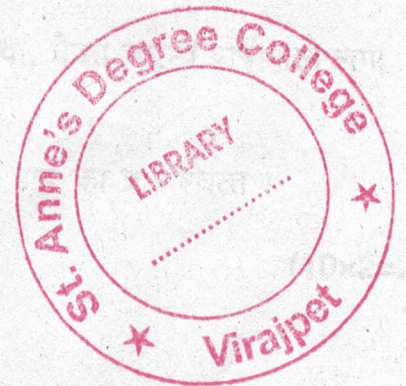
(5×1=5)

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

VII. किन्हीं दो प्रश्नों के उत्तर लिखिए ।

(5×2=10)

- 1) आपके पारिवारिक विवाहोत्सव हेतु एक निमंत्रण-पत्र का नमूना तैयार कीजिए ।
- 2) आप अपने कॉलेज में स्थानीय सरकारी अस्पताल के सहयोग से रक्तदान शिबिर को रेड क्रॉस यूनिट की ओर से आयोजित करना चाहते हैं । इसका एक ब्यानर तैयार कीजिए ।
- 3) अपने मोहल्ले में 'स्वच्छ ग्राम अभियान' हेतु स्थानीय रोटरी क्लब और युवक मण्डल के सहयोग से एक दिवसीय श्रमदान करनेवाले हैं । इसकी जानकारी देते हुए एक भित्ति-पत्र तैयार कीजिए ।



Reg. No.

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BCMENL 253

Credit Based IV Semester B.Com. Examination, April/May 2018
(Semester Scheme) (2015-16 Batch Onwards)

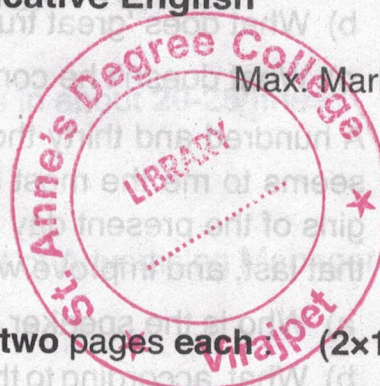
ENGLISH

General Proficiency and Communicative English

Time : 3 Hours

Max. Marks : 80

SECTION – A
(Drama)



- I. Answer **any two** of the following in **not more than two pages each** (2×10=20)
- 1) Sketch the character of John Worthing.
 - 2) Evaluate *The Importance of Being Earnest* as a comedy.
 - 3) Sketch the character of Algernon Moncrieff.
- II. Answer **any five** of the following questions in **a page each** : (5×6=30)
- 1) Who is a "Bunburyist" ? Why does Algernon find it necessary to be one ?
 - 2) What impression of Miss Prism do you get from the play ?
 - 3) What attitudes do Algernon and Lady Bracknell represent towards marriage ?
 - 4) Why does Jack establish two different identities for himself-one for the country and another for the city ?
 - 5) Write a note on Dr Frederick Chasuble.
 - 6) How does Jack convince Lady Bracknell that Cecily is a suitable wife for her nephew Algernon ?
 - 7) Why does Jack initially lie about his relationship to Cecily ? What does his decision to lie say about his attitude towards Algernon ?
 - 8) Why does Lady Bracknell not consider Jack an eligible husband for Gwendolen ?

P.T.O.

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

- 1) It isn't. It is a great truth. It accounts for the extraordinary number of bachelors that one sees all over the place. In the second place, I don't give my consent.
 - a) Who is the speaker of this passage ? 1
 - b) What does 'great truth' refer to ? 2
 - c) What doesn't he consent to ? 2

- 2) A hundred and thirty thousand pounds ! And in the Funds ! Miss Cardew seems to me the most attractive young lady, now that I look at her. Few girls of the present day have any really solid qualities, any of the qualities that last, and improve with time.
 - a) Who is the speaker of this passage ? 1
 - b) What, according to the speaker, makes Miss Cardew 'the most attractive young lady' ? 2
 - c) What do these lines reveal about the speaker ? 2

- 3) No, there is very little music in the name Jack, if any at all, indeed. It does not thrill. It produces absolutely no vibrations ... I have known several Jacks, and they all, without exception, were more than usually plain. Besides Jack is a notorious domesticity for John ! And I pity any woman who is married to a man called John. She would probably never be allowed to know the entrancing pleasure of a single moment's solitude. The only really safe name is Ernest.
 - a) What, according to the speaker, is wrong with the name Jack ? 1
 - b) Why does the speaker pity any woman married to a man called John ? 2
 - c) Why does the speaker call 'Ernest' a safe name ? 2

- 4) Considering that we have been engaged since February the 14th, and that I only met you to-day for the first time, I think it is rather hard that you should leave me for so long a period as half an hour. Couldn't you make it twenty minutes ?
 - a) Who is engaged to whom ? 1
 - b) What is strange about this engagement ? 2
 - c) What is 'rather hard' for the speaker to do ? 2

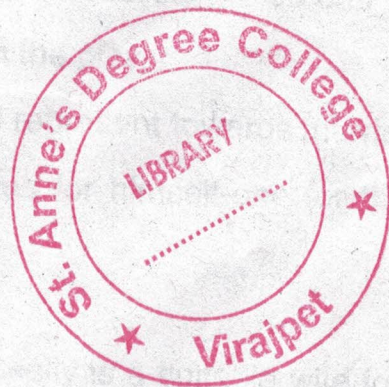
33



SECTION – B

(Grammar and Composition)

- IV. 1) Write an essay on **any one** of the following topics in **not more than two** pages : 10
- a) Social networking websites.
 - b) Importance of the alternative sources of energy.
 - c) Politics is a dirty game.
- 2) Write a report on **any one** of the following topics in about **20-25 lines** : 5
- a) Annual NSS Camp.
 - b) A Study Tour.
- 3) Write an application along with C. V. for the post of Advertising Manager to :
- The Managing Director,
India Inc. Pvt. Ltd.
Salem, Tamil Nadu.
- Sender's address : Mohini Narayan, Anna Salai, Chennai, Tamil Nadu. 5



Total No. of Printed Pages : 8

Total No. of Questions : 16



BCMCMC 261

Sl.No. : 11026

**Credit Based IV Semester B.Com. Degree Examination,
May 2018**

(2015 - 16 Batch Onwards)

COMMERCE

Cost and Management Accounting - II

Max. Marks : 120

Time : 3 Hours

Instructions : Provide working notes wherever necessary.

SECTION - A

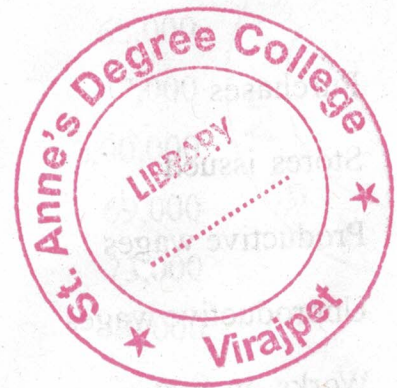
Note : Answer any 4 of the following questions :

(4 × 6 = 24)

Q1) What do you mean by allocation of overheads and apportionment of overheads? Differentiate between them.

Q2) Write the suitable basis for the apportionment of the following overheads to different cost centres or departments:

- Lighting
- Power
- Depreciation on buildings
- Insurance on stock
- Labour welfare expenses
- Rent and rates.



Q3) What is meant by Absorption of overheads? Name the different methods of Absorption of overheads.

MU-16

P.T.O.

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Q4) Prepare a memorandum Reconciliation account from the following information:

Profit as per cost accounts was Rs. 30,500

Profit as per financial accounts was Rs. 36,600

	Rs.
a) Office overheads over absorbed	1,100
b) Income tax paid	9,000
c) Interest on investment	17,500
d) Manufacturing overheads under absorbed	1,300
e) Transfer fees	800
f) Goodwill written off	3,000

Q5) What is meant by integrated accounts? State its advantages.

Q6) Journalise the following transactions assuming that concern maintains Non-integrated system of accounts:

	Rs.
Purchases	3,90,000
Stores issued	3,58,800
Productive wages	3,46,320
Unproductive wages	1,21,680
Works on cost	3,48,400
Cost of completed jobs	12,80,630

SECTION - B

(4 × 12 = 48)

Note : Answer any 4 of the following questions :

Q7) A factory has 3 production departments and 2 service departments. The primary overhead distribution summary shows the following:

	Production departments			Service departments	
	X	Y	Z	S	R
Overheads (Rs.)	80,000	62,000	59,200	34,000	42,000

Expenses of service departments are to be charged as follows:

Department		X	Y	Z	S	R
		S	40%	30%	20%	-
R	30%	40%	10%	20%	-	

Show how the expenses of the two service departments are to be charged to production departments under simultaneous equation method.

Q8) Journalise the following transactions assuming that cost and financial accounts are integrated.

	Rs.
Materials purchased	1,60,000
Direct material issued to production	1,20,000
Receipts from customers	68,000
Payment to creditors	47,000
Wages paid (40% indirect)	2,00,000
Manufacturing overheads paid	69,000
Manufacturing overheads absorbed	73,000
Selling and distribution overheads paid	40,000
Office and administration overheads paid	28,000
Finished goods at cost	60,000
Cash sales	78,000



37 88

Q9) Define overhead. Classify overheads on the basis of elements, functions and behaviour.

Q10) From the following figures prepare a reconciliation statement.

	Rs
Net profit as per cost records	1,72,400
Works overhead under recovered in cost books	3,120
Administration overhead recovered in excess	1,700
Depreciation charged in financial books	11,200
Depreciation charged in cost books	12,500
Interest received but not shown in cost books	8,000
Obsolescence loss charged in financial books	5,700
Income tax provided in financial books	40,300
Bank interest credited in financial books	750
Depreciation of stock charged in financial books	6,750
Stores adjustment credited in financial books	475
Goodwill written off	5,000
Transfer to general reserve	23,755

Q11) The following expenses have been incurred in respect of a shop having four identical machines.

	Rs
Rent and rates	12,000 p.a
Power consumed by the shop at 10 paise per unit	9,600 p.a
Repairs	10,000 p.a
Lighting	8,000 p.a
Shop supervisor's salary	6,000 p.m
Lubricants etc.	1,000 p.m
Depreciation per machine	6,000 p.a

There are two attendants in the shop each getting Rs. 120 per month. Each machine consumes 10 units of power per hour. Calculate machine hour rate.

Q12) The following figures are related to a Chanakya Ltd.

	Rs.
Factory overheads	30,000
Direct labour hours	30,000 hours
Machine hours	24,000 hours

The following information relates to Job No.689.

Direct material cost	24,000
Direct Labour cost	13,000
Direct labour hours	5,300 hours
Machine hours	5,100 hours

- a) Calculate factory overhead rates under direct labour hours and machine hours.
- b) Find out the factory cost of the Job No. 689 in each case.

SECTION - C

Note : Answer any 2 of the following questions :

(2 × 24 = 48)

Q13) Vibha limited has three production departments and two service departments. The details of which are as under:

	Production departments'			Service departments	
	M	N	O	A	B
Direct wages (Rs.)	6,000	4,000	6,000	3,000	1,000
Area occupied (Sq.ft.)	2,000	2,500	3,000	2,000	500
Light points	20	30	40	20	10
H. P. of machines	120	60	100	20	-
Cost of machines (Rs.)	24,000	32,000	40,000	2,000	2,000
Working hours	4,670	3,020	3,050	-	-

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The expenses of service departments A and B are re-apportioned to other departments in the following percentages under repeated distribution method.

Departments	M	N	O	A	B
R	20%	30%	40%	-	10%
S	40%	20%	30%	10%	-

The expenses for the period are:

	Rs.
Rent and rates	20,000
Lighting charges	2,400
Indirect wages	6,000
Power	6,000
Depreciation on machinery	40,000
Sundry expenses	40,000

Calculate overhead absorption rate in respect of each production department.

What will be the total cost of an article with material cost Rs.8, 000 and direct wages of Rs.4, 000 which passes through M, N, and O departments for 20, 30 and 40 hours respectively?

Q14) The following balances are extracted from the books of Narendra co. Ltd. as on October 2015.

	Dr (Rs.)	Cr (Rs.)
Stores Ledger control a/c	7,000	-
WIP Ledger control a/c	12,800	-
Finished Goods Ledger control a/c	2,000	-
General Ledger Adjustment a/c	-	21,800
	21,800	21,800

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Transactions during October 2015:

	Rs.
Purchase of material	40,000
Direct wages	60,000
Manufacturing Expenses	34,600
Selling and distribution expenses	5,400
Material issued to production	37,200
Manufacturing Expenses recovered	34,440
Selling and distribution expenses recovered	5,320
Sales	1,50,000
Stock of finished goods on Oct.31	4,700
Stock of work in progress on Oct.31	14,700

You are required to prepare the ledger accounts in cost books for October 2015. Also prepare costing profit and loss account and extract a trial balance.

Q15) Ajantha Ltd. has furnished you the following information from the financial books for the year ended 30th June:

Trading Profit and Loss account

	Rs.		Rs.
To Opening stock (500 units at Rs. 35 each)	17,500	By Sales (10250 units)	7,17,500
To Material used	2,60,000	By Closing stock (250 units at Rs. 50 each)	12,500
To Direct wages	1,50,000		
To Gross profit	3,02,500		
	7,30,000		7,30,000
To Factory overheads	94,750	By Gross profit	3,02,500
To Administrative Overheads	1,06,000	By Interest	250
To Selling expenses	55,000	By Rent	10,000
To Bad debts	4,000		
To Preliminary expenses	5,000		
To Net profit	48,000		
	3,12,750		3,12,750

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The cost sheet shows that factory overheads are absorbed at 60% of labour cost and administrative overheads at 20% of factory cost. Selling expenses are charged at Rs. 6 per unit.

The opening stock of finished goods is valued at Rs, 45 per unit.

You are required to prepare:

- a) A cost sheet for the year ended 30th June
- b) Reconciliation statement.

Q16) What is Non - Integrated Accounting System? Explain its features, merits and demerits. How is it different from integrated system?

