

Reg. No.

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BCMKA 254

Credit Based IV Semester B.Com.Degree Examination, Sept./Oct. 2020
(Repeaters) (2018-19 Batch Onwards) (ಕುಮಸ್ವರ ಸ್ಥಿತಿ)
KANNADA

ಕನ್ನಡ ಭಾಷೆ
ಕನ್ನಡ ಭಾಷಾ ಪತ್ರಿಕೆ - IV



Time : 3 Hours

Max. Marks : 80

I. ಕೆಳಗಿನ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ :

(3x8=24)

1) ಅಗ್ನಿಯ ಬಯಕೆಯನ್ನು ಈಡೇರಿಸುವಲ್ಲಿ ಅರ್ಜುನನ ತ್ಯಾಗ ಮತ್ತು ಪರಾಕ್ರಮ ಕಾವ್ಯಮುಖದಲ್ಲಿ ಹೇಗೆ ಬಿಂಬಿತವಾಗಿದೆ ? ಖಾಂಡವ ವನ ದಹನದ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ವಿವರಿಸಿ.

ಅಥವಾ

ಹವಿಗನ್ನಡ ತ್ರಿಪದಿಗಳು ಯುವ ಜನಾಂಗದ ಮನ-ಅರಳಿಸುವಲ್ಲಿ ಮಾತು-ಅರ್ಥ-ಮಾನದ ನೆಲೆಗಳನ್ನು ಚರ್ಚಿಸಿರಿ.

2) 'ಪಾಲು' ಕಥೆಯಲ್ಲಿ ಸ್ಥಳೀಯ ಸಂಸ್ಕೃತಿಯ ಮಹತ್ವ, ಮನುಷ್ಯ ಸಂಬಂಧಗಳ ಸೂಕ್ಷ್ಮತೆಗಳು ಅನಾವರಣಗೊಂಡ ಬಗೆ ಹೇಗೆ ? ವಿವರಿಸಿ.

ಅಥವಾ

ಮಿದುಳು ಮತ್ತು ಮನಸ್ಸಿಗೆ ಕಾಯಿಲೆ ಬಂದಾಗ ಆಗುವ ಪರಿಣಾಮವೇನು ? ನರಸಿಂಹ ಮೂರ್ತಿಯವರ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ಚರ್ಚಿಸಿ.

3) ವನವಾಸದ ಸಂದರ್ಭದಲ್ಲಿ ಸೀತೆಯ ಮಾನಸಿಕ ತುಮುಲ ಕಾವ್ಯದಲ್ಲಿ ಹೇಗೆ ಅನಾವರಣಗೊಂಡಿದೆ ? ವಿವರಿಸಿ.

ಅಥವಾ

ಅತ್ರಿಯಿಂದ ಅಗಸ್ತ್ಯನವರೆಗಿನ ಸೀತಾರಾಮಲಕ್ಷ್ಮಣರ ಪ್ರಯಾಣ ಸಂದರ್ಭದಲ್ಲಿ ಒದವಿದ ಮಹತ್ವದ ಸನ್ನಿವೇಶಗಳನ್ನು ವಿವರಿಸಿ.

II. ಕೆಳಗಿನ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ :

(3x5=15)

1) ಸಮಾನತೆಯ ಕನಸು 'ನಲ್ಲತ್ತೇಳರ ಸ್ವಾತಂತ್ರ್ಯ' ಕವಿತೆಯಲ್ಲಿ ವಿಡಂಬನಾತ್ಮಕವಾಗಿ ಹೇಗೆ ಮೂಡಿದೆ ? ವಿವರಿಸಿ.

ಅಥವಾ

ನೈತಿಕತೆಯಿಂದ ಜಾರಿಕೊಳ್ಳುವ ರಾಷ್ಟ್ರವನ್ನು ಮೇಲೆತ್ತಬಹುದಿತ್ತು ಎಂಬ ಗ್ರಹಿಕೆ ಕವನದಲ್ಲಿ ಹೇಗೆ ಚಿಂತನೆಗೊಂಡಿದೆ ? ಚರ್ಚಿಸಿ.

P.T.O.



2) ಪಾಕಿಸ್ತಾನ ಮತ್ತು ಅಮೇರಿಕೆಯ ಶಿಕ್ಷಣ ಮತ್ತು ಸಾಮಾಜಿಕ ಸಂದರ್ಭಗಳನ್ನು ಮಲಾಲ ಅವರು ಹೇಗೆ ಗಮನಿಸಿದ್ದಾರೆ ? ವಿವರಿಸಿ.

ಅಥವಾ

ಕ್ರೆಡಿಟ್‌ಕಾರ್ಡ್‌ಗಳ ಅನುಕೂಲ ಹಾಗೂ ಅನಾನುಕೂಲತೆಗಳೇನು ? ವಿವರಿಸಿ.

3) 'ಪಂಚಾಪ್ಸರ' ಸರೋವರದ ವೈಶಿಷ್ಟ್ಯವೇನು ? ವಿವರಿಸಿ.

ಅಥವಾ

ರಾಮಾದಿಗಳು ಅಗಸ್ತ್ಯಮುನಿಯ ಆಶ್ರಮಕ್ಕೆ ದಿದ ಸಂದರ್ಭವನ್ನು ವಿವರಿಸಿ.

III. ಒಂದು ಪದ್ಯದ ಸಂದರ್ಭ ಹಾಗೂ ಭಾವಾರ್ಥದೊಂದಿಗೆ ಸ್ವಾರಸ್ಯವನ್ನು ವಿವರಿಸಿ :

(1×5=5)

1) ಅಲ್ಲಿಹವು ಎತ್ತರದ ಮನೆಗಳು ಮಂದಿರವು

ಅಲ್ಲಿ ಬೇಕಾದಷ್ಟು ತುಳಸಿ ಹೂವು

ಹೆಜ್ಜೆ ಹೆಜ್ಜೆಗೆ ಅಲ್ಲಿ ಸಂಪಗೆಯ ಮರಗಳಿವೆ

ಗಿಳಿಗಳಿವೆ. ಇಲ್ಲ ಪಂಜರದ ನೋವು.

ಅಥವಾ

2) ಎಲ್ಲರ ಕಣ್ಣು ನೋಟ ಬೀರುತ್ತಿವೆ ಆಕಾಶದತ್ತ

ಮೋಡ ಕವಿಯುತ್ತಿದೆಯೋ ಎಂದು ತಿಳಿಯುವ ಆಸೆ

ಬಿಸಿಲ ಧಗೆಗೆ ಆಗಿದೆ ಭೂಮಿ ಬೆಂಕಿಯುಂಡೆ

ಸುಟ್ಟು ಕರಕಲಾಗುತ್ತಿದೆ, ಎಲ್ಲವುಗಳ ನೆರಳು.

IV. ಅ) ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ಸಂದರ್ಭ ಸ್ವಾರಸ್ಯ ಬರೆಯಿರಿ :

(2×4=8)

1) ಸುಕ್ಕಾದ ಮಾವನ ಶಾಲು ಬುಡಕಿತ್ತ ಅಮ್ಮನ ನತ್ತು..

2) ಪ್ರಪಂಚದ ಹೊಸ ನಕ್ಷೆಯನ್ನು ಬರೆಯುತ್ತಿದ್ದೆ..

3) ಪದರ ಪದರದಲಿ ಬರೆದ ಪತ್ರಗಳ ಕಂತೆ.

4) ಆದರೂ ಇದೆಯೇ ಕೃತಜ್ಞತೆ ಈ ಮನುಷ್ಯನಿಗೆ ?

ಆ) ಎರಡರ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ :

(2×4=8)

1) ಅಲ್ಬರ್ಟ್ ಐನ್‌ಸ್ಟೀನ್

2) ಷೇರು ಮಾರುಕಟ್ಟೆ

3) ನಾ. ಸೋಮೇಶ್ವರ

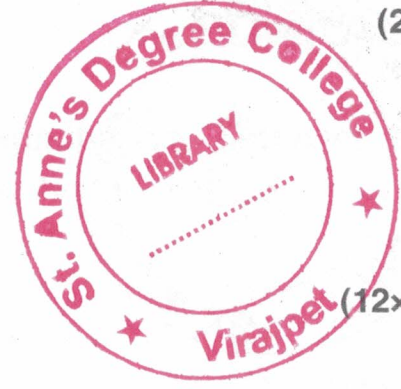
4) ಡೆಮೆನ್ಸಿಯ.



ಇ) ಎರಡರ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ :

- 1) ಅತ್ರಿಮುನಿ
- 2) ಸೀತೆ
- 3) ಕುವೆಂಪು
- 4) ಲಕ್ಷ್ಮಣ.

(2×4=8)

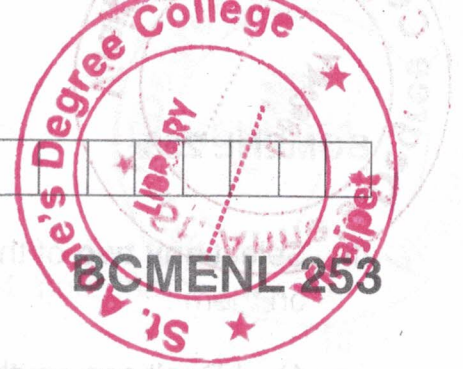


V. ಒಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿ :

- 1) ಯಮುನಾ ತಟದಲ್ಲಿದ್ದ ವನದ ಹೆಸರೇನು ?
- 2) ಅರೀಘ್‌ರಾಜಾ ಅವರ ಹುಟ್ಟೂರು ಯಾವುದು ?
- 3) ಬ್ಯಾರಿ ಭಾಷೆಯಲ್ಲಿ ಬಂದ ಕವನದ ಹೆಸರೇನು ?
- 4) ಡಾ. ಹರಿಕೃಷ್ಣ ಭರಣ್ಯ ಯಾವ ವಿಶ್ವವಿದ್ಯಾಲಯದಲ್ಲಿ ಕನ್ನಡ ವಿಭಾಗದ ಮುಖ್ಯಸ್ಥರಾಗಿದ್ದರು ?
- 5) 'ಆಪ್ತ ಸಲಹೆಯ ಮಹಾನ್ ಕೃತಿ' ಎಂಬುದಾಗಿ ಯಾವುದನ್ನು ಕರೆಯುತ್ತಾರೆ ?
- 6) ಸಿಆರ್‌ಸಿ ಅವರ ಪೂರ್ಣ ಹೆಸರೇನು ?
- 7) ಬಿ.ಬಿ.ಸಿ.ಯ ವಿಸ್ತೃತ ರೂಪವೇನು ?
- 8) 'ಹತ್ತೊಡಲ ಹಲವು ಮುಖ' ಯಾರ ಕೃತಿ ?
- 9) ಅತ್ರಿಮುನಿಯ ಪತ್ನಿಯ ಹೆಸರೇನು ?
- 10) ಅಗಸ್ತ್ಯರು ಕೊಂದ ರಾಕ್ಷಸರ ಹೆಸರೇನು ?
- 11) ಉರ್ಮಿಳಾವಲ್ಲಭನ ಹೆಸರೇನು ?
- 12) 'ಕಿತ್ತಡಿ' ಎಂದರೆ ಯಾರು ?

(12×1=12)

Reg. No.



Credit Based IV Semester B.Com. Degree Examination, Sept./Oct. 2020
(Semester Scheme)
(Common to all Batches) (Repeaters)
ENGLISH

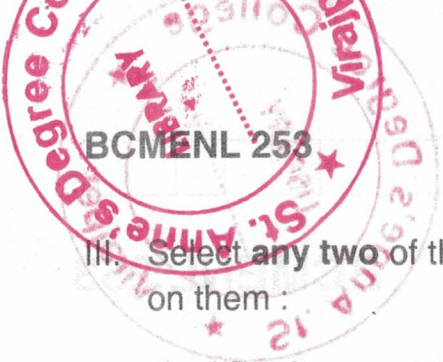
General Proficiency and Communicative English

Time : 3 Hours

Max. Marks : 80

SECTION – A

- I. Answer **any two** of the following in **not more than two pages each** : (2×10=20)
- 1) Bring out the use of paradoxical statements in 'The Importance of Being Earnest'.
 - 2) Sketch the character of John Worthing.
 - 3) What attitudes of aristocracy can be seen in Lady Bracknell's dialogue ?
 - 4) Compare and contrast the characters of Gwendolen and Cecily.
- II. Answer **any five** of the following in **not more than one page each** : (5×6=30)
- 1) Why does Jack initially lie about his relationship to Cecily ? What does his decision to lie say about his attitude towards Algernon ?
 - 2) Why does Lady Bracknell not consider Jack an eligible husband for Gwendolen ?
 - 3) What impression of Miss Prism do you get from the play ?
 - 4) What attitudes toward marriage do Algernon and Lady Bracknell represent ?
 - 5) Who is a "Bunburyist"? Why does Algernon find it necessary to be one ?
 - 6) Examine the role of Dr. Chasuble in the play 'The Importance of Being Earnest'.
 - 7) Evaluate the episode where Jack is interviewed by Lady Bracknell!
 - 8) Why does Jack establish two different identities for himself ?



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

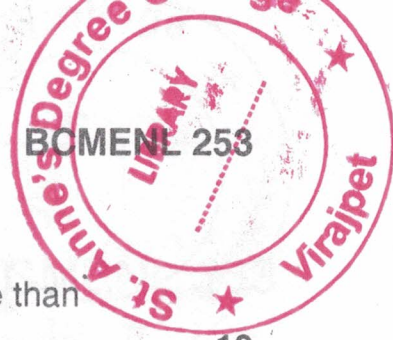
- 1) I Don't see anything romantic in proposing. It is very romantic to be in love. But there is nothing romantic about a definite proposal. Why, one may be accepted. One usually is, I believe. Then the excitement is all over. The very essence of romance is uncertainty.
 - a) Who is the speaker ? 1
 - b) Why does the speaker call proposing 'unromantic' ? 2
 - c) Identify and explain the epigram in these lines. 2

- 2) A country house! How many bedrooms ? Well, that point can be cleared up afterwards. You have a town house, I hope ? A girl with a simple, unspoiled nature like Gwendolen, could hardly be expected to reside in the country
 - a) Who are these lines addressed to ? 1
 - b) Explain the context in which these lines are spoken . 2
 - c) Explain the paradox in these lines. 2

- 3) This is strange. Were I fortunate enough to be Miss Prism's pupil, I would hang upon her lips. (Miss PRISM glares.) I spoke metaphorically. - My metaphor was drawn from bees.
 - a) Who is Miss Prism's pupil ? 1
 - b) What in the speaker's opinion is strange ? 2
 - c) Explain the line-My metaphor is drawn from bees. 2

- 4) Unmarried ! I do not deny that is a serious blow. But after all, Who has the right to cast a stone against one who has suffered ? Cannot repentance wipe out an act of folly ? Why should there be one law for men and another for women ? Mother, I forgive you.
 - a) Who does the speaker call 'mother' in these lines ? 1
 - b) What does 'cast a stone' allude to ? 2
 - c) Explain the humour in these lines. 2

15

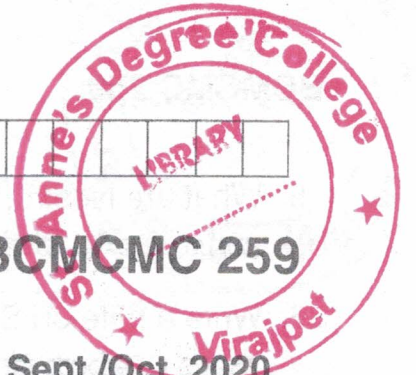


SECTION – B

- IV.1) Write an essay on **any one** of the following topics in **not** more than **two** pages : 10
- a) Can computer replace teachers ?
 - b) Human Resource Development
 - c) Digital India.
- 2) Write a report on **any one** of the following in **20 – 25** lines : 5
- a) A Book Fair in Mangalore.
 - b) A Flower Show at Kadri Park.
- 3) Write a job application to the Director for the post of a Manager. The name of the firm is Messrs Green, Blue and Co. Ltd., Harrison Road, Chennai. You are Vikas Sehgal from Indira Nagar Bangalore. Enclose a C.V. separately. 5

Reg. No.

BCMCMC 259



Credit Based IV Semester B.Com. Degree Examination, Sept./Oct. 2020
(Semester Scheme) (Repeaters)
(Common to All Batches)
COMMERCE – ECONOMICS
International Trade and Finance – II

Time : 3 Hours

Max. Marks : 80

- Instructions :** 1) **Section – A : Answer any four questions.**
2) **Section – B : Answer any four questions:**
3) **Section – C : Answer any two questions.**

SECTION – A

ವಿಭಾಗ – ಎ

Answer **any four** questions.

(4×4=16)

ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

1. Write a note on foreign direct investment. **4**
ವಿದೇಶೀ ನೇರ ಹೂಡಿಕೆಯ ಮೇಲೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
2. Write a note on fixed exchange rate. **4**
ಸ್ಥಿರ ವಿನಿಮಯ ದರದ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
3. What is FEDAI ? What are its functions ? **4**
ಫೆಡಾಯಿ ಎಂದರೇನು ? ಅದರ ಕಾರ್ಯಗಳಾವುವು ?
4. Write a note on methods of quoting exchange rate. **4**
ವಿನಿಮಯ ದರ ಉಲ್ಲೇಖನ ವಿಧಾನಗಳ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

5. What are Nostro, Vostro and Loro Accounts ?
ನಾಸ್ತ್ರೊ, ವಾಸ್ತ್ರೊ ಮತ್ತು ಲೋರೊ ಖಾತೆಗಳು ಎಂದರೇನು ?

4

6. Write a note on Spot Exchange Rate and Forward Exchange Rate.
ತಕ್ಷಣದ ವಿನಿಮಯ ದರ ಮತ್ತು ಮುಂದಣ ವಿನಿಮಯ ದರಗಳ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

4

SECTION - B

ವಿಭಾಗ - ಬಿ

Answer any four questions.

(4×8=32)

ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

7. Explain the factors influencing International Capital Movement.
ಅಂತರಾಷ್ಟ್ರೀಯ ಬಂಡವಾಳ ಚಲನೆಯ ಮೇಲೆ ಪ್ರಭಾವ ಬೀರುವ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿ.

8

8. Explain the causes of fluctuations in the foreign exchange rate.
ವಿದೇಶೀ ವಿನಿಮಯ ದರದ ಏರಿಳಿತದ ಕಾರಣಗಳನ್ನು ವಿವರಿಸಿ.

8

9. What is meant by Foreign Exchange Market ? Who are the participants in Foreign Exchange Market ?
ವಿದೇಶೀ ವಿನಿಮಯ ಮಾರುಕಟ್ಟೆ ಎಂದರೇನು ? ಅದರಲ್ಲಿ ಪಾಲ್ಗೊಳ್ಳುವವರು ಯಾರು ?

8

10. Explain the meaning, types and facilities available to NRI Accounts.
ಅನಿವಾಸಿ ಭಾರತೀಯ ಖಾತೆಗಳ ಅರ್ಥ, ವಿಧಗಳು ಮತ್ತು ಖಾತೆದಾರರಿಗೆ ದೊರೆಯುವ ಸವಲತ್ತುಗಳನ್ನು ವಿವರಿಸಿ.

8

11. Explain the ready rates for trading transactions.
ವ್ಯಾಪಾರ ವ್ಯವಹಾರಗಳ ಸಿದ್ಧ ದರಗಳನ್ನು ವಿವರಿಸಿ.

8

12. Explain the inter-bank deals in the Foreign Exchange Market.
ವಿದೇಶೀ ವಿನಿಮಯ ಮಾರುಕಟ್ಟೆಯ ಅಂತರ್-ಬ್ಯಾಂಕ್ ವ್ಯವಹಾರಗಳನ್ನು ವಿವರಿಸಿ.

8

SECTION - C

ವಿಭಾಗ - ಸಿ

Answer any two questions.

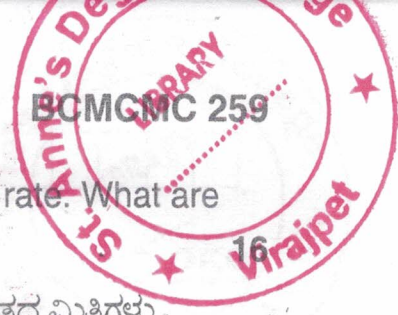
(2×16=32)

ಯಾವುದಾದರೂ ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

13. What are MNCs ? Explain the growth and role of MNCs in developing countries.

16

ಬಹುರಾಷ್ಟ್ರೀಯ ಕಂಪೆನಿಗಳೆಂದರೇನು ? ಅಭಿವೃದ್ಧಿಶೀಲ ರಾಷ್ಟ್ರಗಳಲ್ಲಿ ಅವುಗಳ ಬೆಳವಣಿಗೆ ಮತ್ತು ಪಾತ್ರವನ್ನು ವಿವರಿಸಿ.



14. Explain the purchasing power parity theory of foreign exchange rate. What are its limitations ?

ವಿದೇಶೀ ವಿನಿಮಯ ದರದ ಕೊಳ್ಳುವ ಶಕ್ತಿ ಸಮತೆಯ ಸಿದ್ಧಾಂತವನ್ನು ವಿವರಿಸಿ. ಈ ಸಿದ್ಧಾಂತದ ಮಿತಿಗಳು ಯಾವುವು ?

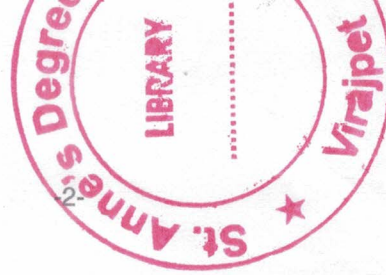
15. Explain the functions and instruments traded in the foreign exchange market. 16

ವಿದೇಶೀ ವಿನಿಮಯ ಮಾರುಕಟ್ಟೆಯ ಕಾರ್ಯಗಳನ್ನು ಮತ್ತು ಅಲ್ಲಿ ಬಳಸಲಾಗುವ ಉಪಕರಣಗಳನ್ನು ವಿವರಿಸಿರಿ.

16. Discuss the organization and working of the foreign exchange department of a bank. 16

ಒಂದು ಬ್ಯಾಂಕಿನ ವಿದೇಶೀ ವಿನಿಮಯ ವಿಭಾಗದ ಸಂಘಟನೆ ಮತ್ತು ಕಾರ್ಯ ವಿಧಾನವನ್ನು ಚರ್ಚಿಸಿ.

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4. Journalise the following transactions under nonintegrated system of Accounting :

	Rs.
Direct wages	1,20,000
Purchases :	
Cash	50,000
Credit	20,000
Raw materials purchased for special job	10,000
Direct materials issued to production	60,000
Direct wages paid	40,000
Factory Expenses incurred	15,000

5. Profit as per cost accounts was Rs. 6,00,000. Reconcile the following items and find out financial profits :

a) Factory overheads over absorbed	11,000
b) Income Tax paid	50,000
c) Interest received Govt. securities	35,000
d) Administration overheads under absorbed	13,000
e) Stores ledger adjustment credit (in financial book)	8,000
f) Depreciation of stock charged in financial books	15,000

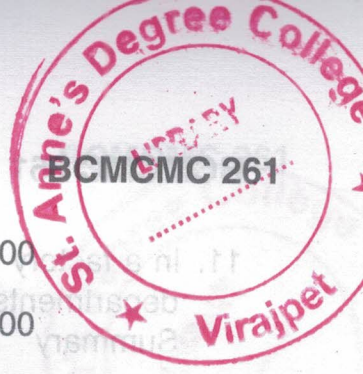
6. What is secondary distribution of overheads ? State different methods of reapportionment of service department costs to production departments.

SECTION – B

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

7. Calculate the Machine Hour Rate from the following information

	Rs.
Cost of the machine	2,00,000
Cost of installation of machine	60,000



Scrap value after ten years	20,000
Rent and rates per month	2,000
Supervisors salary per month	9,000
Insurance premium for the machine (per year)	4,800
Repairs and maintenance (per annum)	3,000
Factory lighting per month	2,000
Power bill for the month	12,000
(10 units per hour rate of Rs. 6 per unit)	
Wages of operator per month	4,000
Cotton waste oil etc. per month	400

The machine occupies one fourth of total area of the factory. The supervisor spends one fourth of his time on this machine.

8. In Kumar Engineering Company there are three production departments A, B and C and two service departments M and N. As per primary distribution summary the overheads of these departments are A – Rs. 80,000, B – Rs. 1,00,000, C – Rs. 40,000, M – Rs. 45,000 and N – Rs. 20,000

The expenses of the service departments are to be apportioned on percentage basis as follows :

	A	B	C	D	E
M	30	40	20	-	10
N	30	30	20	20	-

Prepare statement showing the distribution of service department's expenses to production departments under simultaneous equation method.

9. What is Reconciliation Statement ? Why is it prepared ? Explain
10. What is absorption of overheads ? Explain different methods of absorption of overheads.

12



11. In a factory there are three production departments P, Q, R and two service departments A and B. From the following details prepare Primary Distribution Summary

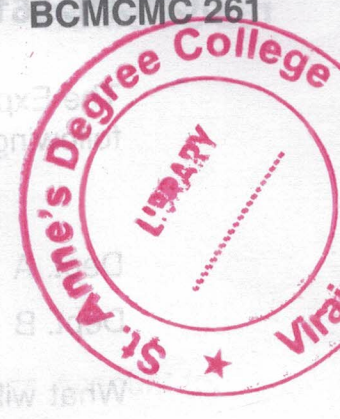
Indirect materials	Rs. 1,500
Indirect wages	Rs. 1,500
Depreciation on machinery	Rs. 2,400
Rent and taxes	Rs. 1,000
Power	Rs. 1,000
Lighting	Rs. 3,500
Sundries	Rs. 1,500

Other details are as follows :

	P	Q	R	A	B
Direct materials (Rs.)	20,000	10,000	20,000	5,000	5,000
Direct wages (Rs.)	10,000	10,000	4,000	2,000	4,000
Value of machinery	50,000	1,00,000	75,000	25,000	50,000
Floor area (sq. ft.)	1,000	1,500	1,500	500	500
H.P. of machine	8	7	15	5	5
Light points	6	8	12	4	5

12. From the following information you are required to pass necessary journal entries under integrated system of accounts :

	Rs.
Materials purchased for cash	2,96,000
Wages paid	3,36,000
Wages charged to production (direct wages)	2,96,000
Indirect wages (factory)	40,000
Materials issued to production	2,56,000
Factory expenses	1,30,000
Factory expenses allocated	1,72,000



Administrative expenses incurred	88,000
Administrative expenses charged	87,000
Selling expenses	90,000
Sales on credit	7,80,000
Cost of sales	6,00,000

SECTION - C

Answer any two of the following questions : (2x24=48)

13. Corona Enterprises has three Production Departments XYZ and two Service Departments A and B following figures extracted from records of the company for month of July 2019

Rent and rates	Rs. 50,000
General lighting	Rs. 6,000
Indirect wages	Rs. 15,000
Power	Rs. 1,50,000
Depreciation of machinery	Rs. 1,00,000
Sundries	Rs. 1,00,000

The following additional information also available.

Particulars	X	Y	Z	A	B
Floor space (sq.ft.)	4,000	5,000	6,000	4,000	1,000
Light Points	20	30	40	20	10
Direct Wages (Rs.)	6,000	4,000	6,000	3,000	1,000
HP of machine	120	60	100	20	-
Value of machines	1,20,000	1,60,000	2,00,000	10,000	10,000
Working Hours	62,260	40,380	40,530	-	-

14



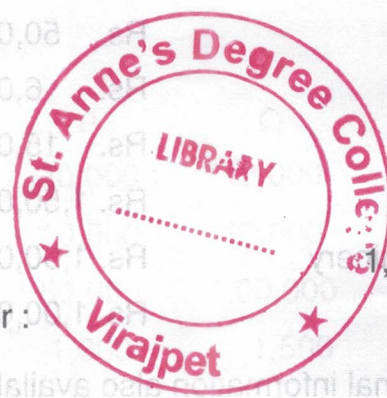
The Expenses of A and B are to be allotted to other departments in the following percentages under direct redistribution method.

	X	Y	Z	A	B
Dept. A	20%	30%	40%	-	10%
Dept. B	40%	20%	30%	10%	-

What will be the total cost of an article, if its raw material cost Rs. 500, labour cost Rs. 300 and passes through departments X, Y and Z for 4, 5 and 3 hours respectively.

14. From the following information write up necessary accounts in the general ledger of a factory when cost and financial accounts are integrated :

Ledger balance as on 1 st April 2019	Rs.
Plant and machinery	1,25,000
Sundry debtors	20,000
Sundry creditors	30,000
Bank overdraft	40,000
Stock of raw materials	50,000
share capital	1,25,000
Transactions during the year :	
Material purchased	80,000
Share capital	1,25,000
Transactions during the year	
Material purchased	80,000
Material issued to Production	1,00,000
Material on hand 31 st March 2020	26,000
Direct wages incurred	95,000
Direct wages charged to production	93,000
Manufacturing expenses incurred	87,500
Manufacturing expenses charged to production	93,000
Selling expenses	10,000

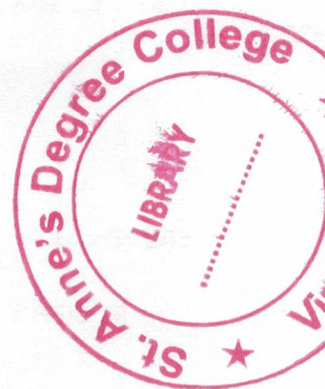




Finished stock at production cost	1,91,000
Sales (at selling price)	2,86,000
Closing stock	—
Payment to creditors	85,000
Receipts from Debtors	3,00,000

15. Rana associates submit the following Trading and Profit & Loss Account for the year ended 31-12-2019.

	Rs.
Purchases	2,52,100
Direct wages	1,05,000
Works expenses	1,23,100
Administration overheads	53,400
Selling expenses	71,000
Preliminary expenses written off	11,000
Sales 50,000 units at Rs. 15 each	7,50,000
Discount received	2,600
Profit on sale of land	64,200
Closing stock	50,000



Prepare Profit & Loss Account and Cost Sheet for the period ending 31st December 2019 and Reconciliation Statement.

Other relevant information :

- a) In cost account closing stock was valued at Rs. 42,800.
- b) Work expenses in cost account were taken as 100% of direct wages.
- c) Selling expenses and administrative expenses were absorbed in cost account at 10% of sales and @ 10 paise per unit respectively.
- d) Depreciation in cost account was Rs. 8,000.

16. What do you mean by control accounts ? Explain various control accounts kept in cost ledger.

Reg. No.

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BCMCMC 263

**Credit Based IV Semester B.Com. Degree
Examination, September/October 2020
COMMERCE
(Semester Scheme)
(Common to All Batches) (Repeaters)
Business Taxation – II (Elective)**

Time : 3 Hours

Max. Marks : 80

Instruction : Provide working notes *wherever necessary*.

SECTION – A

Answer **any four** questions :

(4×4=16)

1. Mention the four exceptions to the income from house property.
2. Write a note on "Bond Washing Transactions".
3. State whether the following items are deductible under the head business income :
 - i) Penalty paid for illegal import of goods.
 - ii) Expenditure on income tax proceedings.
 - iii) Amortization of preliminary expenses.
 - iv) Subscription given to an association.
4. Mr. Sumanth sold the residential house for ₹ 25,00,000 in Nov. 2018. This house was purchased in 2003-04 for ₹ 5,00,000. He has spent ₹ 40,000 in 2006-07 for additions to the house. The selling expenses amounted to ₹ 20,000. He immediately purchased another house in July 2019 for ₹ 7,50,000 and deposited ₹ 1,50,000 in CGAS. Compute taxable capital gains.

CII for 2003-04 – 109

2006-07 – 122

2018-19 – 280

P.T.O.



5. Determine the gross annual value of each of the following house properties.

	A	B	C	D
Municipal Value	30,000	36,000	42,000	45,000
Fair Rental Value	36,000	39,000	45,000	36,000
Standard Rent	—	40,000	36,000	30,000
Monthly Rent	4,500	4,800	6,000	4,200
Vacancy (month)	1	2	7	6

6. From the following information compute depreciation allowable.

WDV of machinery as on 01-04	10,00,000
Machinery purchased in	
July of previous year	3,00,000
January of previous year	4,00,000
Sold on 1 st Feb. of Previous year	5,00,000
Rate of depreciation	15%

SECTION – B

Answer **any four** questions :

(4×8=32)

7. Distinguish between short term capital gains and long term capital gains.

8. What is Grossing up of interest ? State the rules for grossing up of interest.

9. Mr. Monish sold the following properties :

- Jewellery costing ₹ 1,50,000 in Jan. 2017, sold for ₹ 4,00,000 in Dec. 2018.
- House at Bangalore letout for residence, sold on 30th Nov. 2018 for ₹ 40,00,000. It was inherited by him in 1994 and its fair market value on 1-4-2001 was ₹ 9,20,000. His father had acquired it for ₹ 2,00,000 in 1990. He purchased another flat in Feb.2019 for ₹ 16,00,000.
- Household furniture costing ₹ 36,000 in Oct. 2018 sold for ₹ 50,000 on Dec. 2018

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- iv) Agricultural land in Mysore sold for ₹ 12,00,000. It had cost him ₹ 1,70,000 in Dec. 2005. He purchased agricultural land for ₹ 7,40,000 in July 2019.
- v) Sold 3000 shares for ₹ 240 per share in Dec. 2018. These shares were purchased by him in Oct. 2015 for ₹ 120 per share. He paid ₹ 1,000 as commission and ₹ 860 as STT.

Find out taxable capital gains. CII for 2001-02 : 100, 2005-06 : 117, 2018-19 : 280.

10. Compute income from other sources of Mr. Gahan.

- i) Royalty income ₹ 15,000.
- ii) Income from agriculture in India ₹ 10,000.
- iii) ₹ 3,600 as interest (Less-tax) on securities (listed).
- iv) ₹ 4,500 as interest on tax-free commercial securities.
- v) Examinership remuneration ₹ 2,400.
- vi) ₹ 4,000 interest received on National Development Bonds.
- vii) Interest on POSB a/c received ₹ 10,000.
- viii) He won ₹ 25,000 (Gross) in crossword puzzles.

11. From the following particulars, calculate the depreciation for the previous year and indicate the WDV as on 31st March.

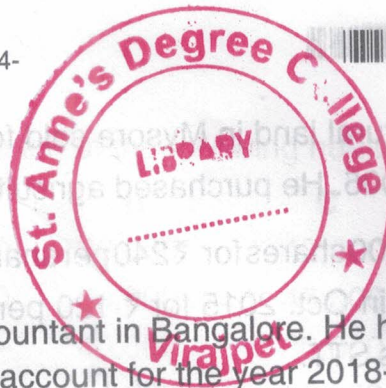
Assets	WDV	Rate
i) Building X and Y	800,000	10%
ii) Plant A and B	240,000	15%
iii) Furniture	22,000	10%
iv) Motor Cars	500,000	15%
v) Motor Truck (one)	6,00,000	30%
vi) Patents	100,000	25%

Following assets were purchased during the previous year :

- i) Building Z on 1st Jan. for 20,00,000
- ii) Machinery C on 1st Dec. for 700,000
- iii) Motor Car on 1st June for 200,000

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Following assets were sold :

- i) Building X for 280,000
- ii) Motor Truck for 460,000.

12. Mr. Sanath Kumar is a Chartered Accountant in Bangalore. He has submitted the following income and expenditure account for the year 2018-19. Compute his Income from profession for the A. Year 2019-20.

Expenses		Income	
To Office rent	66,000	By Audit fees	6,00,000
To Salary to staff	1,50,000	By Financial Consultancy	
To Charities	10,000	Service	1,20,000
To Gifts to relatives	12,000	By Int. on deposits in a Bank	44,000
To Subscription to journals	4,800	By Dividends on units	12,000
		of UTI	
To Drawings	32,000	By Accountancy works	64,000
To Car expenses	48,000		
To Household expenses	17,200		
To NSC purchased	40,000		
To Net income	4,60,000		
	8,40,000		8,40,000

Additional Information :

- 1) Depreciation of car during the year is ₹ 12,000
- 2) 30% of car expenses are related to personal purpose.

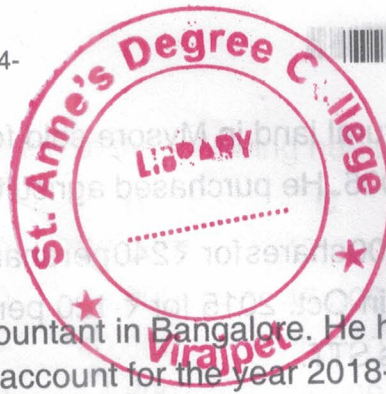
SECTION – C

Answer **any two** questions :

(2×16=32)

- 13. Explain the rules regarding exemption of capital gains under Section 54, 54B, 54EC and 54F.
- 14. Mr. Jashan owns 5 houses, Municipal valuations of these houses are ₹ 15,000, ₹ 18,000, ₹ 25,000, ₹ 24,000 and ₹ 52,000 respectively. Municipal taxes are levied at 10% of Annual Municipal Value.

20



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To Salary to staff	1,50,000	By Financial Consultancy	
To Charities	10,000	Service	1,20,000
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		of UTI	
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To Car expenses	48,000		
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To NSC purchased	40,000		
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	8,40,000		8,40,000

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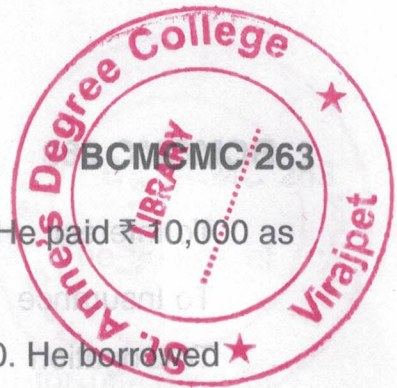
SECTION – C

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1st house : Its FRV is ₹ 20,000. It is used for own business. He paid ₹ 10,000 as interest on loan borrowed for its construction.

2nd house : Its FRV is ₹ 16,000 and standard rent is ₹ 20,000. He borrowed ₹ 3,00,000 at 12% p.a for its construction on 1-1-2014 and house was completed on 31-12-2016. This house is used as own residence.

3rd house : Its FRV is ₹ 18,000. He resided in this house upto 31st July and then let it out for residential purpose on 1st Aug. 2018 at ₹ 2,500 p.m., Municipal taxes were not paid during the year.

4th house : Its FRV is ₹ 26,000 and standard rent is ₹ 25,000. It has been letout on a rent of ₹ 2,000 p.m. This house was vacant for 2 months. He paid ₹ 35,000 as interest on loan borrowed for its renovation.

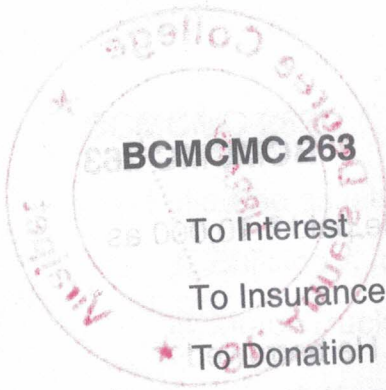
5th house : Its FRV is ₹ 50,000 and standard rent is ₹ 48,000. It has been letout for a composite rent of ₹ 48,500 p.a. The assessee pays ₹ 3,000 as electricity charges and ₹ 1,500 as water charges. The tenant has paid 50% of municipal taxes and incurred cost of repairs ₹ 20,000. During the year he recovered ₹ 5,000 being unrealised rent of the year 2013-14.

Compute income from house property for A.Yr. 2019-20.

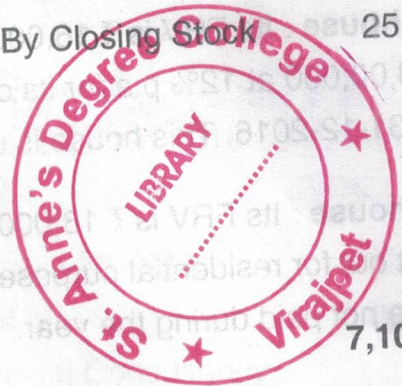
15. The following is the Profit and Loss a/c of the Skanda Traders for the previous year :

To Opening stock	30,000	By Sales	6,10,000
To Purchases	1,59,000	By Dividends	6,000
To Wages and salaries	50,000	By Rent from staff	
To Rent	20,000	quarters	7,000
To RBD	10,000	By Interest on Govt.	
To Advertisement	5,000	Securities	50,000
To Reserve for income tax	7,000	By Income from	
To Depreciation on machinery	5,000	Smuggling	10,000

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To Interest	7,000	By Dividends from	
To Insurance	2,000	Foreign Co.	2,000
To Donation	32,000	By Closing Stock	25,000
To Loss on sale of old typewriters	3,000		
To Computer	45,000		
To Staff Welfare Fund	40,000		
Net Profit	2,95,000		
	7,10,000		7,10,000



You are required to compute Gross total income after taking into account the following information :

- a) Bad debts amounted to ₹ 2,000.
- b) Purchases include ₹ 25,000 paid in cash.
- c) Traced embezzlement by an employee in business ₹ 3,000.
- d) Allowable depreciation amounted to ₹ 4,000 excluding computer.
- e) Interest of ₹ 7,000 includes interest on loan taken to buy shares ₹ 3,000.

16. From the following information furnished by Mr. Prajwal compute his Income from other sources.

- a) ₹ 72,000, 10% tax free debentures of LIC of India (Listed).
- b) ₹ 40,000, 12% commercial securities.
- c) ₹ 12,000, 10% Central Government Securities.
- d) ₹ 5,000 interest received on Karnataka Government Bonds.
- e) ₹ 20,000, 12% tax-free debentures (listed) of Reliance Ltd. purchased on 1st October of previous year.
- f) ₹ 15,000 dividend received on equity shares of an Indian Company.
- g) Family pension ₹ 90,000.



- h) Cash worth ₹ 1,00,000 was found in his private locker. The source of which could not be explained by him.
- i) Winnings from lottery ₹ 70,000 (net). He spent ₹ 100 for purchase of lottery tickets.
- j) Interest received after TDS on fixed deposit with Canara Bank ₹ 10,800 (net).
- k) Dividends received from a Co-operative society ₹ 5,000.
- l) Rent from subletting a house ₹ 1,500 p.m. (rent paid to the owner ₹ 1,000 p.m. and repair expenses ₹ 200).
- m) Gift from brother-in-law ₹ 30,000, gifts from other persons ₹ 65,000.
- n) Remuneration from articles published in a magazine ₹ 2,000.

During the year, he inherited ₹ 5,000, 12% Bombay Government loan from his father on 1st Nov. Interest is payable on 30th June and 31st Dec. every year. Collection charges of the Banker are ₹ 490.