



**Credit Based Fourth Semester B.Com. Degree  
Examination, April/May 2015  
(2013-14 Batch Onwards)  
HINDI LANGUAGE  
(Group - 1) (Paper - IV)**

Time : 3 Hours

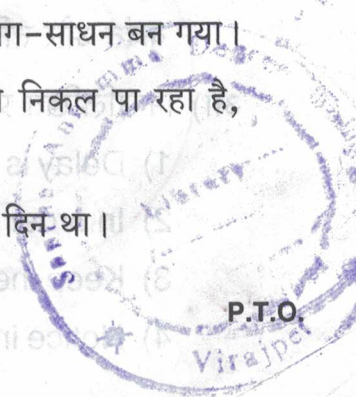
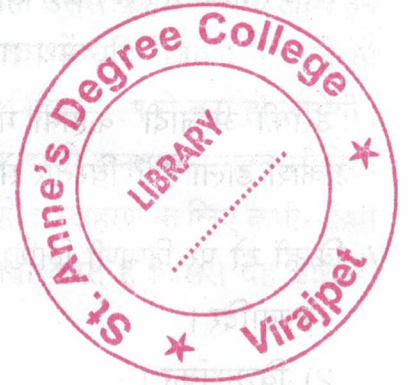
Max. Marks : 80

I. एक शब्द या एक वाक्य में उत्तर लिखिए : (1×10=10)

- 1) मुँह की सारी शोभा और भोज्य पदार्थों का स्वाद किस पर निर्भर है ?
- 2) चिडचिडाहट किन में अधिक पाई जाती है ?
- 3) दुःख कितने प्रकार के होते हैं ?
- 4) आचरण की सभ्यतामय भाषा कैसी रहती है ?
- 5) अपने सफेद बाल देखकर परसाई क्या खो बैठे ?
- 6) मानव कब तक सुखी और सानंद रहा ?
- 7) यमुना का भाई कौन है ?
- 8) देवदारु का पेड किसका दुलारा है ?
- 9) आज मनुष्य अन्य प्राणियों से कैसे मूर्धन्य बन गया है ?
- 10) महादेव ने समाधि लगाने के लिए कौनसी वेदी को चुना ?

II. किन्हीं दो अवतरणों का संदर्भ सहित अर्थ लिखिए : (2×5=10)

- अ) यह वह अंग है जिसमें पाकशास्त्र के छहों रस एवं काव्य-शास्त्र के नवों रस का आधार है ।
- आ) साहित्य अधिकांश में राष्ट्र के सामाजिक और राजनीतिक संगठनों का प्रयोग-साधन बन गया ।
- इ) इस घुडदौड़ में जो अन्धाधुन्ध घोडा दौडाये चला जा रहा है, वही आगे निकल पा रहा है, कलाबाजी करनेवाले सवार पीछे रह जा रहे हैं ।
- ई) शनिवार को वे बूढे लगते और सोमवार को जवान-इतवार उनका रंगने का दिन था ।



P.T.O.

Virajpet

III. निम्नलिखित प्रश्नों के उत्तर लिखिए :

(1×10=)

अ) सामाजिक जीवन में क्रोध का क्या महत्त्व है ? क्रोध के कारण, प्रकार और क्रोधी व्यक्ति की मानसिकता, आदि क्रोध के सभी पहलुओं पर एक लेख लिखिए।

अथवा

‘गेहूँ बनाम गुलाब, निबंध का सार लिखकर विशेषताओं पर प्रकाश डालिए।

आ) ‘जमुना के तीरे तीरे’ निबंध में अभिव्यक्त लेखक के विचारों पर एक लेख लिखिए।

(1×10=)

अथवा

‘पहला सफेद बाल’ निबंध का सार लिखकर विशेषताओं पर प्रकाश डालिए।

IV. ‘सिनेमा जो गिरिजा ने देखा’ कहानी में कहानीकार बसवराज कट्टीमनी ने जीवन की वास्तविकता का परिचय किस प्रकार किया है ? विस्तार से लिखिए।

अथवा

‘उसकी आज्ञादी’ कहानी में कामकाजी महिलाओं की किन-किन समस्याओं पर कहानीकार ने प्रकाश डाला है ? विस्तार से लिखिए।

V. किन्हीं दो पर टिप्पणी लिखिए।

(2×5=)

- 1) खादिर।
- 2) विद्याशंकर।
- 3) नलिनी कुलकर्णी।
- 4) कमलाकर सरनायक।

(VI. अ) उपसर्ग किसे कहते हैं ? तीन उदाहरण लिखिए।

(1×4=)

अथवा

कृदंत और तद्धित के अंतर को उदाहरण के साथ लिखिए।

आ) निम्नलिखित प्रशासनिक शब्दावलियों का हिन्दी रूप लिखिए।

(1×4=)

- 1) Delay is regretted - विलंब के लिए खेद है।
- 2) In order of merit - योग्यता क्रम में।
- 3) Keep the case pending - मामला विलंबित रखा जाय।
- 4) Notice in writing. - लिखित सूचना।





इ) हिन्दी में अनुवाद कीजिए :

(1×4=4)

By the grace of God the educated people of our country today are eager to reform the country. The first step for this is education. At present not even 25% of our people are educated. But among the free countries there are some where we cannot find even five percent of uneducated people.

ದೇವರ ಕೃಪೆಯಿಂದ ನಮ್ಮ ದೇಶದ ವಿದ್ಯಾವಂತರಲ್ಲಿ ದೇಶದಲ್ಲಿ ಸುಧಾರಣೆ ಮಾಡಬೇಕೆಂಬ ಆಸಕ್ತಿ ಇದೆ. ಸುಧಾರಣೆಯ ಮೊದಲ ಹೆಜ್ಜೆ ಶಿಕ್ಷಣ. ಈಗ ನಮ್ಮ ಜನಗಳಲ್ಲಿ ಶೇಕಡ 25 ಜನರೂ ಕೂಡ ವಿದ್ಯಾವಂತರಲ್ಲ ಆದರೆ ಸ್ವತಂತ್ರವಾಗಿರುವ ಕೆಲವು ದೇಶಗಳಲ್ಲಿ ನೂರಕ್ಕೆ ಐದು ಜನರೂ ಕೂಡ ಅವಿದ್ಯಾವಂತರು ಸಿಗಲಾರರು.

ई) निम्नलिखित लेख का संसिद्धीकरण कीजिए जो मूल से एक तिहाई से अधिक न हो और उचित शीर्षक दीजिए।

(1×4=4)

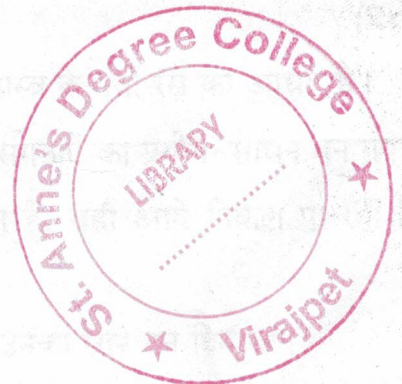
विज्ञापन करने का प्रधान साधन समाचार पत्र है। इससे विज्ञापन देनेवाले, समाचार पत्रों को निकालनेवाले और संबंधी उपभोक्ताओं को जहाँ लाभ होता है वहाँ उससे कहीं अधिक लाभ उन व्यक्तियों को होता है जो समाचार पत्रों को पढ़ते हैं। समाचार पत्र में यदि विज्ञापन न आवे तो उनका मूल्य बहुत कुछ बढ़ जावे जिससे पढ़नेवालों की संख्या भी निश्चित रूप से कम हो जायेगी। विज्ञापन का शिक्षा की दृष्टि से भी आधिक महत्त्व 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।

उ) किसी एक विषय पर टिप्पणी लिखिए :

(1×4=4)

1) राज भाषा

2) राष्ट्र भाषा





ಗುಣಾಂಕ ಆಧಾರಿತ ನಾಲ್ಕನೆಯ ಚತುರ್ಮಾಸ ಬಿ.ಕಾಂ. ಪದವಿ ಪರೀಕ್ಷೆ, ಎಪ್ರಿಲ್/ಮೇ 2015

(ಗುಣಾಂಕ ಆಧಾರಿತ ಸ್ತೀಮ್)

(2014-15 Batch and Onwards)

ಕನ್ನಡ ಭಾಷಾ ಪತ್ರಿಕೆ

ಸಮಯ : 3 ಗಂಟೆಗಳು

ಗರಿಷ್ಠ ಅಂಕಗಳು : 80

ಭಾಗ-1 (ಕಾವ್ಯ)

I. ಅ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದಕ್ಕೆ ವಿವರವಾಗಿ ಉತ್ತರಿಸಿರಿ: (1x8=)

- 1) ಚೆಂಡಾಟವಾಡಲು ಬಯಸಿದ ಕುಮಾರರಾಮನಿಗೆ ತಾಯಿ ಹೇಳಿದ ಬುದ್ಧಿವಾದವೇನು ?
- 2) ಮನುಕುಲದ ಮಹಾನ್ ಚೇತನ ಗಾಂಧೀಜಿಯವರ ಅಸಾಧಾರಣ ವ್ಯಕ್ತಿತ್ವವನ್ನು ಕವನ ಹೇಗೆ ಪಡಿಮೂಡಿಸಿದೆ ?

ಆ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದಕ್ಕೆ ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಉತ್ತರಿಸಿರಿ: (1x6=)

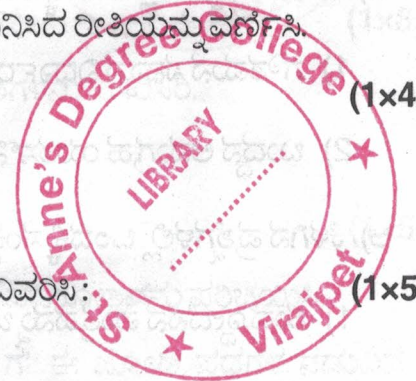
- 1) ಬೂಟಾಟಿಕೆಯ ಭಕ್ತಿಯನ್ನು ಕನಕದಾಸರು ಹೇಗೆ ವಿಡಂಬಿಸಿದ್ದಾರೆ ?
- 2) ಅಭಯರುಚಿ-ಅಭಯಮತಿಯರು ಒಬ್ಬರಿಗೊಬ್ಬರು ಸಮಾಧಾನಿಸಿದ ರೀತಿಯನ್ನು ವಿವರಿಸಿ.

ಇ) ಒಂದಕ್ಕೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ: (1x4=)

- 1) ಭಾಮಿಯಾನದ ಬುದ್ಧ
- 2) ಕುವೆಂಪು.

II. ಅ) ಒಂದು ಪದ್ಯಭಾಗದ ಸಂದರ್ಭವನ್ನು ಸೂಚಿಸಿ ಭಾವ ಸ್ವಾರಸ್ಯವನ್ನು ವಿವರಿಸಿ: (1x5=)

- 1) ಕನ್ನರ ಮಲ್ಲಗ ತನ್ನ ಬ್ಯಾನಿ ಹತ್ತಲಿ  
ಚೆನ್ನಮ್ಮನ ರಾಜ್ಯ ನಲಿಗಾಕೊ ಧ್ಯಾಕರೆಗೆ  
ಗುನ್ನ ಮಾಡುದಕ ಪುಸಲಿಟ್ಟೊ
- 2) ಗುಣಿಗಳ ಗುಣರತ್ನವಿಭೂ  
ಷಣ ಮೆಸೆವುದೆ ವಿಕಳ ಹೃದಯರಾದವರ್ಗೆ ನೃಪಾ  
ಗ್ರಣಿ ಪೇಟ್ ತುಪೈಱಿದ ದ  
ಪರ್ಣದೊಳ್ ಪಜ್ಜಳಿಸಲಾರ್ಪುದೇ ಪ್ರತಿಬಿಂಬಂ.



ಪು.ತಿ.ನ.





ಅ) ಕೆಳಗಿನ ವಾಕ್ಯಗಳಲ್ಲಿ ಎರಡರ ಸಂದರ್ಭವನ್ನು ಸೂಚಿಸಿ ಸ್ವಾರಸ್ಯವನ್ನು ವಿವರಿಸಿ :

(2×4=8)

- 1) ಕಟ್ಟಿಗೆ ಮೂರ್ತಿಯಲ್ಲಿ ಆತ್ಮವಿರುತ್ತದೆಯೆ ?
- 2) ಹೃದಯ ಜಿಹ್ವೆಗೆ ಜೇನಾಗಿತ್ತು.
- 3) ಆತ್ಮ ಯಾವ ಕುಲ ಜೀವ ಯಾವ ಕುಲ.

ಇ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಪ್ರತಿಯೊಂದಕ್ಕೂ ಒಂದೊಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿ:

(1×4=4)

- 1) ಜೆನ್ ಗುರು ಯಾರು ?
- 2) 'ನಡೆಯಬೇಕು' ಕವನದ ಕರ್ತೃ ಯಾರು ?
- 3) ಕನಕದಾಸರ ಕೀರ್ತನೆಗಳ ಅಂಕಿತನಾಮ ಯಾವುದು ?
- 4) 'ದೇವರ ರುಜು' ಎಂದು ಕವಿ ಯಾವುದನ್ನು ವರ್ಣಿಸಿದ್ದಾರೆ ?

### ಭಾಗ-2 (ಮಹಾಕಾವ್ಯ)

III. ಅ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದಕ್ಕೆ ಉತ್ತರಿಸಿರಿ:

(1×8=8)

- 1) ಗೌತಮನ ಸನ್ಯಾಸ ನಿರ್ಧಾರಕ್ಕೆ ಕಾರಣವಾದ ಅಂಶಗಳನ್ನು ವಿವೇಚಿಸಿರಿ.
- 2) ಬುದ್ಧನ ಅನುಗ್ರಹ ಯಶಸ್ವಿನಿಗೊದಗಿದ ಸಂದರ್ಭವನ್ನು ವರ್ಣಿಸಿರಿ.

ಆ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದಕ್ಕೆ ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಉತ್ತರಿಸಿರಿ:

(1×5=5)

- 1) ಶುದ್ಧೋದನನ ಪಾತ್ರವನ್ನು ಚಿತ್ರಿಸಿ.
- 2) ಗೌತಮನನ್ನು ಲೌಕಿಕ ಜೀವನಕ್ಕೆ ಆಕರ್ಷಿಸಲು ಉದಯನು ಮಾಡಿದ ಪ್ರಯತ್ನ ಅದಕ್ಕೆ ಗೌತಮನ ಪ್ರತಿಕ್ರಿಯೆ ಹೇಗೆ ವ್ಯಕ್ತಗೊಂಡಿದೆ ?

ಇ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಪ್ರತಿಯೊಂದಕ್ಕೂ ಒಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿರಿ:

(1×2=2)

- 1) ಗೌತಮನ ತಾಯಿ ಯಾರು ?
- 2) ತಥಾಗತ ಚಾರಿತ್ರ ಕಾವ್ಯವನ್ನು ಬರೆದ ಕವಿ ಯಾರು ?





## ಭಾಗ-3 (ಗದ್ಯ)

IV. ಅ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದಕ್ಕೆ ಉತ್ತರಿಸಿರಿ:

(1×8=)

- 1) 'ಮೌಲ್ಯಗಳು ಬಡವರ ಮೇಲೆ ಹೇರಲ್ಪಡುತ್ತದೆ' ಎಂಬ ಅರವಿಂದ ಚೊಕ್ಕಾಡಿಯವರ ಅಭಿಪ್ರಾಯವನ್ನು ವಿವರಿಸಿರಿ.
- 2) 'ಕರ್ಣನ ಅಪ್ಪ' ಎಂಬ ಬಿರುದನ್ನು ಗೌಡರಿಗೆ ನೀಡಲು ಕಾರಣವೇನು ? ವಿವರಿಸಿ.

ಆ) ಒಂದಕ್ಕೆ ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಉತ್ತರಿಸಿರಿ:

(1×5=)

- 1) ಬೋದಿಸತ್ತನ ಕತೆಯಲ್ಲಿ ಕಾಣುವ ಸವಿಮಾತಿನ ಶಕ್ತಿಯನ್ನು ವಿವರಿಸಿರಿ.
- 2) 'ನೋಡುವುದಕ್ಕೆ ಇಹಲೋಕದವರು ಕೇಳುವುದಕ್ಕೆ ಪುರಾಣ ಲೋಕದವರು' - ಈ ಹೇಳಿಕೆ ತಾಳಮದ್ದಲೆ ಕಲೆಗೆ ಹೇಗೆ ಹೊಂದುತ್ತದೆ ? ವಿವರಿಸಿ.

ಇ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಪ್ರತಿಯೊಂದಕ್ಕೂ ಒಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿರಿ:

(1×2=)

- 1) ಕರ್ನಾಟಕದಲ್ಲಿ ಎಷ್ಟು ಹೊಳೆಜಾಲಗಳಿವೆ ?
- 2) ಸಹಾಯಂ ಯಾರು ?

## ಭಾಗ-4 (ಕ್ರಿಯಾತ್ಮಕ ಕನ್ನಡ)

V. ಅ) ಒಂದು ಪ್ರಶ್ನೆಗೆ ಉತ್ತರಿಸಿರಿ:

(1×8=)

- 1) ಸಾಮಾನ್ಯ ಶಬ್ದಕೋಶವೆಂದರೇನು ? ವಿವಿಧ ರೀತಿಯ ಶಬ್ದಕೋಶಗಳನ್ನು ಹೆಸರಿಸಿರಿ.
- 2) ಸಮಾನಾರ್ಥಕ ಪದಕೋಶಗಳ ಪ್ರಯೋಜನವನ್ನು ವಿವರಿಸಿರಿ.

ಆ) ಒಂದಕ್ಕೆ ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಉತ್ತರಿಸಿರಿ:

(1×5=)

- 1) ಇಂಗ್ಲೀಷಿನ ಥೆಸಾರಸ್ ಹಾಗೂ ಕನ್ನಡದ ಆಧುನಿಕ ಸಮಾನಾರ್ಥ ಪದಕೋಶವನ್ನು ಪರಿಚಯಿಸಿ.
- 2) 'ಕೊಲ್ಲು' ಹಾಗೂ 'ಖೂನಿ ಮಾಡು', 'ಪ್ರಾಣಿ' ಹಾಗೂ 'ಮೃಗ' ಈ ಜೋಡಿ ಪದಗಳ ನಡುವಿನ ಅರ್ಥಗಳಲ್ಲಿರುವ ಸೂಕ್ಷ್ಮ ಅರ್ಥ ಭಿನ್ನತೆಯನ್ನು ವಿವರಿಸಿ.

ಇ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಒಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿ:

(1×2=)

- 1) ಪಡೆನುಡಿ ಎಂದರೇನು ?
- 2) ಕನ್ನಡದಲ್ಲಿ ಥೆಸಾರಸ್ ಪದನಿಧಿಯನ್ನು ರಚಿಸಿದವರು ಯಾರು ?



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**BCMENL 252**

**Credit Based IV Semester B.Com. Degree Examination, April/May 2015  
(Common to All Batches) (Semester Scheme)**

**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 2 pages each**. **(2×10=20)**

- 1) Willy is a man of illusions discuss.
- 2) How is the father-son relationship brought out in the play death of a salesman ?
- 3) Discuss death of a salesman as a symbolic play.
- 4) How is the concept of the 'American Dream' highlighted in the play ?

II. Answer **any five** of the following in **not more than a page each**. **(5×6=30)**

- 1) Write a note on Charley's relationship with Willy.
- 2) Write a note on Linda's love for her husband.
- 3) Comment on the ending of the play.
- 4) Sketch the character of Bernard.
- 5) Describe the Restaurant scene.
- 6) Briefly sketch the character of happy.
- 7) Write a note on Willy's attempts to get a transfer.
- 8) What is the significance of the Boston incident ?

III. Select **any two** of the following passages and answer the questions set on them in **one or two sentences each**.

- 1) I appreciate that, Willy, but there is just no spot here for you. If I had a spot, I'D slam you right in, but I just don't have a single solitary spot.
  - a) What does 'spot' mean here ? **1**
  - b) What is the occasion for the speech ? **2**
  - c) Why does the speaker say this ? **2**



P.T.O.



- 2) He is not the finest character that ever lived. But he's a human being and a terrible thing is happening to him. So attention must be paid.
- Who is the person referred to ?
  - What terrible thing is happening to him ?
  - What suggestion does the speaker give in the end ?
- 3) Figure it out work a lifetime to pay off a house. You finally own it, and there is nobody to live in it.
- What does the speaker mean by 'Pay Off' a house ?
  - Why does the speaker say this ?
  - Who according to the speaker should live in the house ?
- 4) But you are sixty years old. They cant expect you to keep travelling every week.
- Who is sixty years old ?
  - Why is the person travelling every week ?
  - What is the speaker suggesting ?

## SECTION - B

IV. A) Write a news report on **any one** of the following in about **80 - 100** words.

- A cultural fest organised in your college.
- Annual sports meet.

B) Write an essay on **any one** of the following in **not more than 300** words.

- Impact of advertisements.
- Terrorism : Root causes.
- Cell phones a boon or a bane.

C) 1) Write a letter of complaint to the Superintendent of Police of Mangalore. About anti-social activities in your town. You are Diya, Mulky, Mangalore.

OR

- Write an application for the post of a clerk to the Manager, L.I.C., Udupi. Your name and address is Ashwiny, Laxmi Nagar, Manipal, Udupi. Enclose a C.V. Separately.





BCMCMC 25

**Credit Based Fourth Semester B.Com. Degree Examination,**  
**April/May 2015**  
**(2007-08 Batch Onwards)**  
**COMMERCE**  
**International Trade and Finance – II**

Time : 3 Hours

Max. Marks : 80

SECTION – A

ವಿಭಾಗ - ಎ

Answer any four questions :

(4×4=16)

ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ:

1. What is foreign exchange market ? What are its features ?

ವಿದೇಶಿ ವಿನಿಮಯ ಮಾರುಕಟ್ಟೆ ಎಂದರೇನು ? ಅದರ ಲಕ್ಷಣಗಳ ಬಗ್ಗೆ ವಿವರಿಸಿರಿ.

2. Write a note on direct quotation of foreign exchange rates.

ವಿದೇಶಿ ವಿನಿಮಯ ದರದ 'ಪ್ರತ್ಯಕ್ಷ ಉಲ್ಲೇಖನಾ' ವಿಧಾನದ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

3. Write a note on NRI accounts.

ಅನಿವಾಸಿ ಭಾರತೀಯರ ಖಾತೆಯ ಕುರಿತಾಗಿ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

4. What is 'Foreign Direct Investment' ? Explain.

'ವಿದೇಶಿ ನೇರ ಹೂಡಿಕೆ' ಎಂದರೇನು ? ವಿವರಿಸಿರಿ.

5. What is flexible exchange rate ? Explain.

'ಬದಲಾಗುವ ವಿನಿಮಯ ದರ' ಇದರ ಬಗ್ಗೆ ವಿವರಿಸಿರಿ.

6. Write a note on 'Arbitrage'.

ಮಧ್ಯಸ್ಥಿಕೆ (ಆರ್ಬಿಟ್ರಿಜ್) ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.





## SECTION - B

## ವಿಭಾಗ - ಬಿ

Answer any four questions :

(4×8=32)

ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ:

7. Explain the functions of foreign exchange market.

ವಿದೇಶಿ ವಿನಿಮಯ ಮಾರುಕಟ್ಟೆಯ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿರಿ.

8. Explain the meaning and functioning of correspondent banking.

'ಕರೆಸ್ಪಾಂಡೆಂಟ್ ಬ್ಯಾಂಕಿಂಗ್' ನ ಅರ್ಥ ಮತ್ತು ಕಾರ್ಯ ವಿಧಾನಗಳನ್ನು ವಿವರಿಸಿರಿ.

9. Explain the meaning and features of forward exchange contract.

ಮುಂದಣ ವಿನಿಮಯ ಒಪ್ಪಂದದ ಅರ್ಥ ಮತ್ತು ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿರಿ.

10. Explain the merits and demerits of fixed exchange rate.

ಸ್ಥಿರ ವಿನಿಮಯ ದರದ ಒಳಿತು - ಕೆಡುಕುಗಳನ್ನು ವಿವರಿಸಿರಿ.

11. Write the meaning of foreign exchange rate. Explain the determination of foreign exchange rate.

ವಿದೇಶಿ ವಿನಿಮಯ ದರದ ಅರ್ಥವನ್ನು ಬರೆಯಿರಿ. ವಿದೇಶಿ ವಿನಿಮಯ ದರದ ನಿರ್ಧರಿಸುವಿಕೆಯನ್ನು ವಿವರಿಸಿರಿ.

12. Explain the instruments traded in the foreign exchange market.

ವಿದೇಶಿ ವಿನಿಮಯ ಮಾರುಕಟ್ಟೆಯಲ್ಲಿ ಬಳಸಲಾಗುವ ಉಪಕರಣಗಳ ಬಗ್ಗೆ ವಿವರಿಸಿರಿ.







**Credit Based Fourth Semester B.Com. Degree Examination, April/May 2015**  
(2007-08 Batch)

**COMMERCE**

**Financial Accounting – IV**

Time : 3 Hours

Max. Marks : 120

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

**SECTION – A**

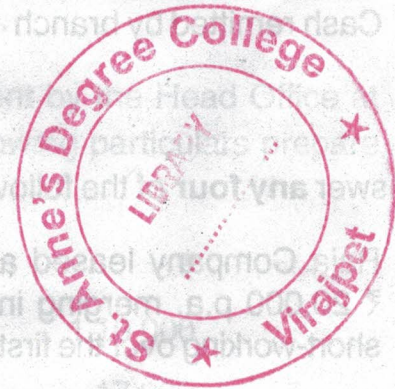
Answer **any four** of the following questions :

(4×6=24)

1. What is dependent branch ? Explain its features.
2. Write a note on royalty and shortworking.
3. How do you allocate the following items in departmental accounts ?
  - a) Bad debt
  - b) Labour welfare expenses
  - c) Repairs to machinery
  - d) Rent
  - e) Lighting
  - f) Advertisement.
4. From the following information, prepare Minimum Rent Account

Year	Royalty
2012	70,000
2013	90,000
2014	1,00,000

Minimum rent is Rs. 1,00,000.







5. Pass journal entries for the forfeiture of 2000 shares of ₹ 100 each at par for non payment of final call of ₹ 20 each and same being reissued at Rs. 90 each.
6. From the following information prepare Branch Account in the books of head office.

	₹	₹
Opening stock		10,000
Closing stock		15,000
Goods sent to branch		50,000
Goods returned by branch		1,000
Opening petty cash		200
Closing petty cash		300
Cash sent to branch for :		
Salary	4,000	
Rent	1,000	
Petty cash	<u>2,000</u>	7,000
Cash remitted by branch		30,000

**SECTION – B**

Answer any four of the following :

(4x12)

7. Raja Company leased a colliery on 1<sup>st</sup> January 2011 at a minimum rent of ₹ 20,000 p.a. merging into a royalty of ₹ 10 per ton with a power to recoup short-working over the first three years of the lease. The output of the coal mine are

2011	1200 tonnes
2012	1510 tonnes
2013	2190 tonnes
2014	2500 tonnes

Prepare :

- a) Royalty Account
- b) Shortworkings Account
- c) Landlord Account.





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8. Ramya Ltd. has two departments Dept. A and Dept. B. From the following particulars, prepare Columnar Departmental Trading and Profit and Loss Account for the year 2014

	Dept. A (₹)	Dept. B (₹)
Stock on 1-1-14	3,00,000	50,000
Purchases	20,00,000	15,000
Sales	22,00,000	4,50,000
Transfer to Dept. B	3,00,000	
Expenses –		
Manufacturing	–	60,000
Selling	20,000	6,000
Stock on 31-12-14	2,00,000	60,000



The stocks in Dept. B may be considered as consisting of 75% from Dept. A and 25% other expenses. Dept. A earned gross profit at the rate of 20% in 2013. Dept. B gets goods from Dept. A at usual selling price.

9. Rashmi Ltd. has a branch at Sringeri. Goods are sent by the Head Office at invoice price, which is cost plus 25%. From the following particulars prepare Branch Account in the books of Head Office.

Stock on 1-1-2014 (Invoice price)		₹ 1,10,000
Debtors on 1-1-2014		17,000
Petty cash on 1-1-2014		1,000
Goods sent to branch		2,00,000
Expenses paid by H.O.		
Rent	6,000	
Wages	2,000	
Salary	<u>9,000</u>	17,000





Cash sales	26,500
Cash from debtors	2,10,000
Goods returned by branch	4,000
Stock on 31-12-2014 (Invoice price)	1,30,000
Debtors on 31-12-2014	20,000
Petty cash	250

10. Ravindra Ltd. opened a branch at Honnavara on 1<sup>st</sup> January 2014. Goods were invoiced at cost plus 25%. From the following information, prepare -

- a) Branch Stock A/c
- b) Branch Debtors A/c
- c) Branch Adjustment A/c

Goods sent to branch (Invoice price)	₹ 30,000
Cash sales	10,000
Credit sales	14,000
Goods returned by branch (Invoice price)	1,200
Goods returned by customers	300
Cash from debtors	8,000
Discount allowed	100
Cash sent to branch for	
Rent	150
Salaries	<u>700</u> 850
Defective goods written off (at invoice price)	100
Stock on 31-12-2014 (Invoice price)	5,000





11. Miss Sowmya holds 100 shares of ₹ 100 each on which she has paid ₹ 10 per share as application money.

Miss Asha holds 200 shares of ₹ 100 each on which she has paid ₹ 10 per share on application and ₹ 20 per share as allotment money.

Miss Usha holds 300 shares of ₹ 100 each on which she has paid ₹ 10 per share on application, ₹ 20 per share on allotment and ₹ 30 per share as first call money.

They all failed to pay their arrears and final call money of ₹ 40 per share. The company forfeited their shares and these shares are reissued to Miss Poorvi for cash at a discount of 10%.

Give journal entries for the forfeiture and reissue of these shares.

12. Explain the features of independent branches.

SECTION – C

Answer any two of the following :

(2x24=48)

13. From the following Trial Balance of Nayak Ltd., prepare Departmental Trading and Profit and Loss A/c and Balance Sheet for the year ended 31-12-2014.

	Dr.	Cr.
	₹	₹
Stock on 1-1-2014		
X Dept.	1,74,000	—
Y Dept.	1,47,000	—
Purchases		
X Dept.	3,50,000	—
Y Dept.	3,00,000	—
Sales		
X Dept.	—	6,00,000
Y Dept.	—	4,00,000





Wages		
X Dept.	87,000	—
Y Dept.	22,000	—
Rent	93,900	—
Sundry expenses	36,000	—
Salaries	30,000	—
Lighting	21,000	—
Discount	22,200	6,500
Advertising	36,800	—
Carriage inward	23,400	—
Furniture	30,000	—
Plant	2,10,000	—
Debtors and creditors	60,600	3,06,500
Capital	—	4,76,600
Drawings	45,000	—
Cash at Bank	1,00,700	—
	<b>17,89,600</b>	<b>17,89,600</b>

### Adjustment:

- 1) Internal transfer of goods from Dept. X to Dept. Y ₹ 4,200.
- 2) The items rent, sundry expenses, lighting, salaries and carriage inwards be apportioned  $\frac{2}{3}$  to Dept. X and  $\frac{1}{3}$  to Dept. Y.
- 3) Advertising is to be apportioned equally.
- 4) Discounts are to be apportioned on the basis of sales and purchase (excluding transfer).
- 5) Depreciation at 10% p.a. on furniture and plant, to be charged  $\frac{3}{4}$  to Dept. X and  $\frac{1}{4}$  to Dept. Y.
- 6) The stock at 31-12-2014  
 Dept. X ₹ 1,67,400  
 Dept. Y ₹ 1,20,500





14. Nagesh obtains a lease from Suhas to work a mine, the terms being a royalty of Rs. 5 per ton merging in to a minimum rent of ₹ 5,000 p.a., there being granted to the lessee the right to recover shortworkings during the first four year of the lease. Nagesh sub-leases a part of the property to Kushal, the terms being a royalty of ₹ 7 per ton merging in to a minimum rent of ₹ 3,000 p.a. Kushal has the right of recovery in the two years following the shortworkings.

The production was as under

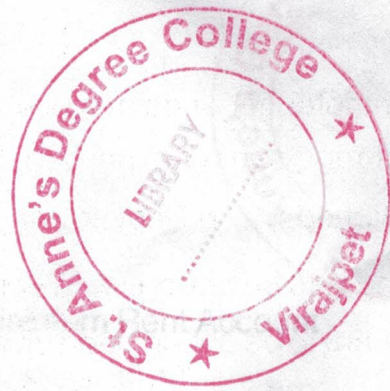
Year	Nagesh (tons)	Kushal (tons)
2010	500	100
2011	650	200
2012	890	340
2013	980	530
2014	1000	580

Prepare necessary ledger accounts in the books of Nagesh.

15. Smitha has a branch at Bangalore, goods are invoiced to the branch at cost plus 25%. Branch is instructed to deposit cash everyday in the Head Office account with the bank. All expenses are paid through cheques by the Head office except the petty expenses, which are paid by the branch manager.

Prepare Branch Account in the books of Head Office after taking into account the following information :

Stock as on 1-1-14 (invoice price)		₹ 8,20,000
Stock as on 31-12-14 (invoice price)		9,60,000
Debtors as on 1-1-14		3,17,000
Debtors as on 31-12-14		4,21,500
Furniture on 1-1-14		2,34,000
Cash sales		40,13,000
Credit sales		37,21,000
Cash from debtors		?
Goods sent to branch		62,80,000
Furniture purchased on 30-6-2014 by the branch manager		25,000
Branch expenses paid by H.O.		
Rent	3,20,000	
Salaries	<u>10,00,000</u>	13,20,000
Petty expenses paid by the branch		1,04,500
Charge depreciation on branch furniture @ 10% p.a.		







16. Pai Ltd. invited applications for 200000 equity shares of ₹ 10 each on the following forms.

₹ 5 per share on application

₹ 4 per share on allotment (including Re. 1 as premium)

₹ 2 per share on call

Applications were received for 250000 shares. It was decided

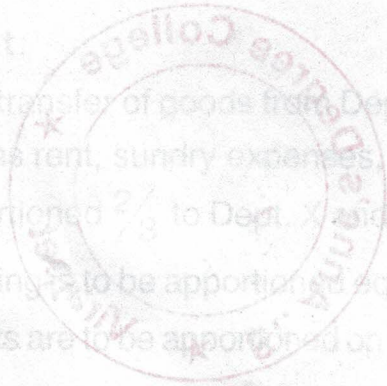
a) to refuse allotment to the applicants for 10000 shares.

b) to allot in full to the applicants for 40000 shares.

c) to allot the balance of the available shares prorata among the other applicants.

Mr. Srinivas, to whom shares had been allotted in full did not pay the amount due on call on his 240 shares and these shares were forfeited and were reissued at ₹ 9 per share.

Show the journal entries, prepare Cash A/c and Balance Sheet.





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**BCMCMC 253**

**Credit Based Fourth Semester B.Com. Degree Examination, April/May 2015**

**COMMERCE**

**Cost and Management Accounting – II**

**(2007-08 Batch)**

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. Explain Integrated Accounting System.
2. Write the suitable bases for the apportionment of the following overheads to different cost centres or departments :
  - a) Labour Welfare Expenses
  - b) Insurance
  - c) Sundry Expenses
  - d) Lighting
  - e) Electric Power
  - f) Depreciation on Machinery.
3. Explain Primary Distribution Summary of Overheads.
4. Pass Journal Entries for the following transactions under Non-Integrated System.  
Raw materials purchased (For special job)  
Raw materials purchased  
Direct materials issued to production  
Direct wages paid  
Factory expenses incurred  
Factory expenses charged to production.







5. Secondary distribution summary of Mahaveera Ltd. revealed the following :

Departments	Overheads (Rs.)	Labour (Hours)	Machine (Hours)
A	9,000	3,000	9,000
B	12,000	6,000	3,000
C	15,000	15,000	5,000

Calculate absorption overhead rate based on labour hours and machine hours.

6. Prepare Reconciliation Statement from the following information :

	Rs.
Net profit as per financial books	36,600
Net profit as per cost books	30,500
Interest on investment	17,500
Works overheads under-recovered in cost accounts	1,300
Income tax paid	9,000
Transfer fee	800
Administrative overhead over-recovered in cost accounts	1,100

SECTION – B

Answer any four of the following questions. (4x1)

7. The following information pertains to the 3 machines used in the shop.

Details	Machine A (in ₹)	Machine B (in ₹)	Machine C (in ₹)
Rent and taxes	75	59	120
Insurance	2	1	4
Power bill [@ 0.08 per unit]	128	146	270
Administration overhead	50	37	76
Factory overhead	307	252	389
Repairs	30	63	15
Oil and Sundries	8	15	10
Depreciation	40	37	68

Each machine uses 5 units of Power Per Hr. Calculate Machine Hour Rate.





8. Journalize the following transactions under Non-integrated system and also calculate Profit or Loss.

	<b>Rs.</b>
Factory overheads	31,000
Office overheads	20,000
Selling overheads	9,000
Overheads absorbed :	
Factory overheads	33,000
Office overheads	21,000
Selling overheads	8,500



9. The following particulars related to Dowell Ltd. which has three production departments A, B and C and two service departments X and Y.

Overheads as per Primary Distribution Summary :

Production Departments : A Rs. 4,00,000; B Rs. 3,50,000 and C Rs. 2,50,000

Service Departments : X Rs. 1,17,000 and Y Rs. 1,50,000

Charge the service departments overheads to the production departments in the following percentage :

Depts.	A	B	C	X	Y
X	20%	40%	30%	-	10%
Y	40%	20%	20%	20%	-

Find out the total overheads of production departments under Simultaneous Equation Method.

10. The following figures are related to a Public Ltd., Company :

Factory Overheads	Rs. 12,000
Direct Labour Hours	30000 hours
Machine Hours	24000 hours





The following information relates to Job No. 555.

Direct material cost	Rs. 2,400
Direct labour cost	Rs. 1,300
Direct labour hours	530
Machine hours	510

- a) Calculate factory overhead rates under direct labour hours and machine hours.
  - b) Find out the factory cost of the Job No. 555 in each case.
11. Explain the reasons which result in the difference of profit as shown between cost and financial books.
  12. Give the meaning of overhead. Classify the overheads on the basis of elements and behaviour.

**SECTION - C**

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

**(2x24=)**

13. A company has three production depts. and two service depts. The following information is available from the records of the factory.

	Rs.
Rent and rates	25,000
Lighting	3,000
Indirect wages	7,500
Power	15,000
Depreciation on Machine	50,000
Insurance on stock	15,000
Sundries	50,000



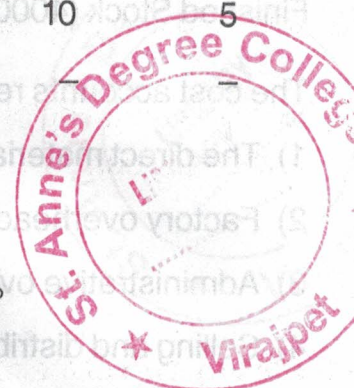


**Additional information :**

Particulars	Production Depts.			Service Depts.	
	A	B	C	X	Y
Direct Wages	15,000	10,000	15,000	7,500	2,500
HP of Machines	60	30	50	10	—
Cost of Machines	3,00,000	4,00,000	5,00,000	25,000	25,000
Value of Stock	5,000	4,000	3,000	—	3,000
Floor Area (Sq.ft.)	2,000	2,500	3,000	2,000	500
Light Points	10	15	20	10	5
Production Hours	6226	4028	4066	—	—

Allocation of service depts. Expenses is as follows :

Service Depts.	A	B	C	X	Y
X	40%	30%	20%	—	10%
Y	40%	20%	30%	10%	—



Show primary distribution summary using suitable bases and re-distribute the service departments' overheads to the production department using Repeated Distribution Method. Also calculate the overhead absorption rate per production hour of production departments.

14. The following figures are available from the financial books of Bright Ltd. for the year ending 13-12-2014.

	Rs.
Direct Materials	2,50,000
Direct Wages	1,00,000
Factory Overheads	3,80,000
Administrative Overheads	2,50,000
Selling and Distribution Overheads	4,80,000





Bad debts written off	20,000
Preliminary expenses written off	10,000
Legal charges	5,000
Dividend Received	50,000
Interest on deposit received	10,000
Sales (120000 units)	13,20,000
Closing Stock :	
Work-in-progress	80,000
Finished Stock (40000 units)	1,20,000

The cost accounts reveal the following :

- 1) The direct material consumption was Rs. 2,80,000.
- 2) Factory overhead was recovered at 20% on prime cost.
- 3) Administrative overhead was recovered at Rs. 3 per unit of production.
- 4) Selling and distribution overhead was recovered at Rs. 4 per unit sold.

Prepare :

- 1) Trading and Profit and Loss Account
  - 2) Cost Sheet
  - 3) Reconciliation Statement.
15. From the following particulars you are required to prepare various ledger accounts for the year 2014 under Integrated Accounting System.

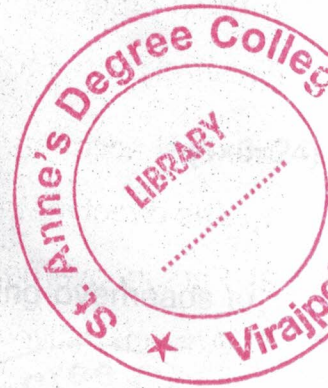
	<b>Rs.</b>
Share Capital	3,00,000
Sundry Creditors	4,00,000
Sundry Debtors	1,00,000
Opening Stores	1,50,000





Transactions during the year 2014 :

Stores purchased	10,00,000
Stores issued to production	10,50,000
Wages incurred	6,00,000
Direct wages charged to production	5,50,000
Manufacturing expenses incurred	2,75,000
Manufacturing expenses charged to production	2,50,000
Selling expenses	90,000
Finished production at cost	17,00,000
Sales	22,00,000
Closing stock of finished goods	50,000
Payment to creditors	10,00,000
Receipts from debtors	20,00,000



16. What is Non-Integrated Accounting System ? Explain its features, merits and demerits.

- 1. Lighting
- 2. Electric Power
- 3. Depreciation on Machinery
- 4. Provision for Distribution Summary of Overheads
- 5. Particular Entries for the following transactions under Non-Integrated System:
  - Raw materials purchased for special job
  - Raw materials purchased
  - Direct materials issued to production
  - Direct wages paid
  - Factory expenses incurred
  - Factory expenses charged to production



**Credit Based IV Semester B.Com. Degree Examination, April/May 2014**  
**(Credit Based Semester Scheme) (2007-08 Batch)**

**COMMERCE**

**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. Explain deductions permissible u/s 24(1) from annual value of house property.
2. Write a note on “Bond Washing Transactions”.
3. Determine the gross annual value of each of the following house properties.

Particulars	House 'A'	House 'B'	House 'C'	House 'D'
	Rs.	Rs.	Rs.	Rs.
Municipal valuation	20,000	24,000	28,000	30,000
Fair Rent	24,000	26,000	30,000	24,000
Standard Rent	—	30,000	24,000	40,000
Monthly Rent	3,000	3,600	4,000	2,800
Vacancy (month)	1	2	7	6

4. From the following information, compute depreciation allowable for the A.Y. 2014-15 :

	Rs.
W.D.V. of plant 'X' & 'Y' on 1-4-2013	4,00,000
Plant 'M' purchased in July 2013	50,000
Plant 'N' purchased in January 2014	30,000
Sale proceeds of Plant 'Y'	1,00,000
Rate of depreciation 15% and additional depreciation 20%.	





5. Mr. Murthy sells his only residential house in Bangalore on 18<sup>th</sup> August 2013, for Rs. 90,00,000/- and incurs an expenditure of Rs. 1,40,000/- in connection with the transfer. Cost of acquisition of the house for him in 1978 was Rs. 3,60,000/- and on 1<sup>st</sup> April 1981. The Fair Market Value was Rs. 4,00,000. On 10<sup>th</sup> January 2014, he purchased a residential apartment in Mangalore for Rs. 10,00,000 and deposited Rs. 2,00,000 in the Capital Gains Account Scheme.

Compute the taxable Capital Gains for the assessment year 2014-15. C.I.I. for 1981-82 : 100 and for 2013-14 : 939.

6. Mr. Pareek's investments during the year ended on 31<sup>st</sup> March, 2014 consisted of the following.

- a) Rs. 35,000 – 10% Govt. Securities
- b) Rs. 20,000 – 12% Poona Municipal bonds
- c) Rs. 40,000 – 9% Bombay Port Trust Bonds
- d) Rs. 20,000 – 7 Year Post Office NSC.
- e) Rs. 20,000 – 9% Securities issued by foreign government
- f) 7% – Govt. Bonds – Rs. 18,000
- g) 7% – National Plan Certificates Rs. 5,000

He paid Rs. 120/- as commission for collecting the interest taxable under the head interest on securities and Rs. 2,400/- as interest on loan taken for the purpose of purchasing the Bombay Port Trust Bonds.

Find out his income from other sources.

#### SECTION – B

Answer any four questions :

(4×8=32)

7. How to compute 'Annual Value' of both letout and self occupied house property ?
8. Distinguish between short-term capital gain and long-term capital gain.
9. What is grossing up of interest ? State the rules for grossing up of interest.





10. Dr. Rajkiran is a registered medical practitioner. From the following Income and Expenditure account for the year ending on 31<sup>st</sup> March 2014, prepare a statement showing his income from profession taxable for the Assessment Year 2014-15.

<b>Income and Expenditure A/c</b>			
	<b>Rs.</b>		<b>Rs.</b>
Household expenses	20,000	Consultation fees	10,000
Car purchased	30,000	Visiting fees	20,000
Travelling expenses (personal)	4,000	Race winnings	10,000
Charity and donations	1,000	Share in proceeds of an ancestral house	24,000
Income Tax	2,000	Profit on sale of shares	6,000
Salaries	8,000	Dividend on shares	5,000
Gift to daughter	7,000	Interest on POSB A/c	6,000
Establishment Expenses	1,000	Presents from Patients	2,000
Surgical Equipment	4,000	Bad Debts recovered (not allowed earlier)	2,600
Books	1,200	Interest on Fixed Deposits	5,300
Life Insurance Premium	2,000		
Wealth Tax	1,000		
Interest on capital	1,000		
Surplus	8,700		
	<b>90,900</b>		<b>90,900</b>



Rate of depreciation allowable on car and surgical equipment is 15% and on books 100%.





11. Mr. Ramson sold the following assets during the previous year 2013-14. Compute his taxable capital gain.

- i) Jewellery costing Rs. 1,00,000/- purchased on 6<sup>th</sup> January 2012, sold for Rs. 1,80,000/- in January 2014.
- ii) House at Udupi letout for residence, sold on 30-9-2013 for Rs. 30,00,000/-. It was inherited by him in 1980 and its FMV on 1-4-1981 was Rs. 2,00,000/-. His father had acquired it for Rs. 2,50,000/- in 1979. He purchased another house in July 2013 for Rs. 15,00,000/-.
- iii) Household furniture costing Rs. 28,000/- purchased in Oct. 2009, sold for Rs. 30,000/- in June 2013.
- iv) Agricultural land in Puttur sold for Rs. 8,25,000/-. It cost him Rs. 1,85,000/- in Dec. 2000. He purchased another agricultural land for Rs. 3,00,000/- in August 2013.
- v) Sold 1000 shares for Rs. 80 per share in Oct. 2013, these shares were purchased by him in January 2013 for Rs. 30 per share. He paid Rs. 800/- towards commission on sales.  
The CII for 1981-82 : 100 ;  
2000-01 : 406 ; 2005-06 : 497 ;  
2008-09 : 582 ; 2013-14 : 939.

12. Below are the particulars of income of Sri Madan for the assessment year 2014-15.

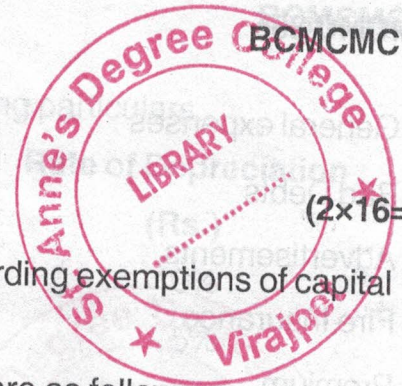
- a) Rent received from house property Rs. 28,000/-
- b) Profits from cloth business Rs. 1,75,000/-
- c) Share of profits from a firm of Ram, Madan and Sohan Rs. 52,000/-
- d) Speculation profits Rs. 13,000/-
- e) Capital gains from short-term capital assets Rs. 4,000/-
- f) Capital gains from long-term capital assets Rs. 2,000/-

The following losses have been carried forward from the previous year :

- i) Loss from cloth business Rs. 24,000/-
- ii) Speculation loss Rs. 15,000/-
- iii) Losses under the head capital gains :  
From short-term capital assets – Rs. 7,000/-  
From long-term capital assets – Rs. 1,300/-

Compute the Gross Total Income and the amount of losses to be carried forward





SECTION - C

Answer any two of the following :

(2x16=32)

- 13. Explain briefly the provisions of Income Tax Act regarding exemptions of capital gains.
- 14. Mr. Pradhan owns four houses, the details of which are as follows :

Particulars	I	II	III	IV
	Rs.	Rs.	Rs.	Rs.
AMV	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 third house, he had borrowed Rs. 2,50,000/- @ 12% p.a. on 1-8-2008. The house was completed on 31-10-2010. As on 1-4-2013 Rs. 2,00,000/- was outstanding. In respect of the fourth 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 2014-15.

- 15. From the following Profit and Loss account of a business for the period ended 31-3-2014. Ascertain the taxable profit from business and the Gross Total Income for the Assessment Year 2014-15.

Office Salaries	Rs. 10,000	Gross profits	Rs. 2,57,320
Proprietors salary	5,000	Capital gain on sales of Residential	
Interest on Proprietor's capital	2,000	House (computed)	25,000





General expenses	5,000	Interest from	
Bad Debts	2,000	Govt. Securities	4,500
Advertisements	4,500	Dividends (Gross)	3,200
Fire Insurance		Interest from Post	
Premium	2,000	Office Savings	
Depreciation	4,000	Bank A/c	2,000
Reserve for future			
losses	10,000		
Income tax on			
last assessment	4,000		
Advance Income			
tax paid	2,000		
Donations to Mysore University	1,000		
Legal charges for defending suit			
for alleged breach			
of a trading contract	500		
Motor-Car Expenses	1,000		
Net profit	2,39,020		
	<b>2,92,020</b>		<b>2,92,020</b>

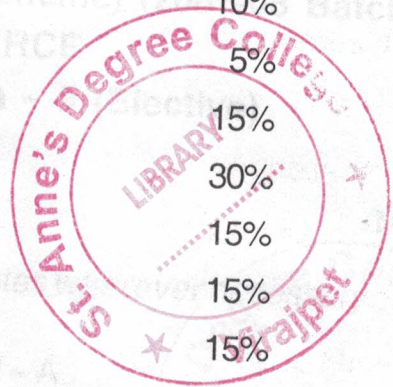
General expenses include Rs. 1,000/- paid as compensation to an old employee whose services were terminated as his continuance in service was considered detrimental to the profitable conduct of the company's business and Rs. 200 by way of help to a poor college student. The depreciation is found to be in excess by Rs 1,800. The advertisement cost includes, calenders and diaries Rs. 1,500. Motor-car expenses include Rs. 500/- as motor car expenses for private use. The assessee has received demand notices of sales tax for earlier years amounting to Rs. 10,000/- and has not disputed the liability. Reserve for future losses is meant for this liability.





16. Compute the allowable depreciation from the following particulars.

Asset	WDV on 1-4-2013 (Rs.)	Rate of Depreciation (Rs.)
i) Building	16,80,000	10%
ii) Building	6,20,000	5%
iii) Plant and Machinery	64,00,000	15%
iv) Plant and Machinery	4,00,000	30%
v) Typewriters	1,10,000	15%
vi) Scooters and Bikes	2,20,000	15%
vii) Motor Cars	4,50,000	15%
viii) Furniture	40,000	10%



During the year 2013-14, the following assets were purchased :

Date of purchase	Date of Putting to use	Asset	Cost (Rs.)
i) 1-6-2013	10-6-2013	Foreign Car (15%)	1,60,000
ii) 2-10-2013	9-10-2013	Trade Marks (25%)	50,000
iii) 10-6-2013	20-11-2013	Plant (30%)	3,00,000
iv) 20-11-2013	20-11-2013	Indian car (15%)	3,20,000
v) 4-12-2013	10-12-2013	Books (100%)	10,000

During the year 2013-14, the following assets were transferred.

- | Asset            | Date of Sale | Amount (Rs.) |
|------------------|--------------|--------------|
| i) Building (5%) | 16-10-2013   | 8,00,000     |
| ii) Typewriters  | 20-12-2013   | 10,000       |
- iii) One car (15%) was completely destroyed by fire on 12-01-2014 and the insurance company paid Rs. 80,000 as compensation.
- iv) One scooter was partially damaged on 13-6-2013 due to accident and Rs. 4,000/- claim was recovered from insurance company. Assessee spent Rs. 3,000/- on its repairs.