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**IV Semester B.Com. Degree Examination, April/May 2019***(Credit Based Semester Scheme)**(2016-17 Batch onwards)***HINDI LANGUAGE****Group I – Paper IV**

Time : 3 Hours]

[Max. Marks : 80

I. एक शब्द या एक वाक्य में उत्तर लिखिए।

(5 × 1 = 5)

1. भीलराज को 'नीच' कहकर अपमान करने पर विक्रम को कौन डाँटती है?
2. कर्मवती हुमायूँ को क्या भेजती है?
3. धनदास कौन है?
4. चारणी श्यामा को मोहनिद्रा से कैसे जगाती है?
5. चाँदखाँ किसकी शरण में आया था?

II. किन्हीं तीन की संदर्भ सहित व्याख्या कीजिए।

(3 × 5 = 15)

1. राखी पाने के बाद भी क्या कोई वैर-विरोध याद रख सकता है?
2. मुहब्बत और यकीन से ही दुनिया चल रही है।
3. चलो बेटा, मेवाड़ के महलों के गद्दों पर नहीं, मेवाड़ की धूल पर ही तुम्हारा वास्तविक आसन है।
4. हा! हा! हा! इस आग को देखकर रोना नहीं आता, हृदय उत्साह से पागल हो उठता है।

III. किन्हीं दो प्रश्नों के उत्तर लिखिए।

(2 × 10 = 20)

1. 'रक्षा बंधन' नाटक का सारांश लिखते हुए लेखक के विचारों पर प्रकाश डालिए।
2. हुमायूँ का चरित्र चित्रण कीजिए।
3. नाटक के आधार पर कर्मवती की चरित्रगत विशेषताओं का वर्णन कीजिए।
4. 'रक्षा बंधन' के आधार पर विक्रम और चाँदखाँ के संवाद का वर्णन कीजिए।



IV. किन्हीं दो पर टिप्पणी लिखिए।

1. भीलराज
2. माया
3. जवाहरबाई
4. शाहशेख

V. (अ) भारतीय सेना में कार्यरत सैनिकों के बच्चों को शुल्करहित शिक्षा-पदान करने की सूचना देते हुए गृह मंत्रालय, कर्नाटक सरकार, की ओर से अधीनस्थ सभी विश्वविद्यालयों के कुलपति के नाम एक परिपत्र तैयार कीजिए।

(1 × 5 = 5)

अथवा

सपना प्रकाशन, कुवेंपु नगर, मैसूर से जो पुस्तकें माँगायी हैं, वह आदेश के अनुसार नहीं हैं। इसकी शिकायत करते हुए अपनी ओर से एक पत्र लिखिए।

(आ) निम्नलिखित गद्यांश को पढ़कर नीचे दिये गये प्रश्नों के उत्तर लिखिए।

(5 × 1 = 5)

धन का व्यय विलास में करने से केवल क्षणिक आनंद की प्राप्ति होती है। यह धन का दुरुपयोग है, किंतु धन का सदुपयोग सुख और शांति देता है। धन के द्वारा सबसे अधिक महत्वपूर्ण कार्य हो सकता है, वह है परोपकार। भूखों को अन्न, नंगों को वस्त्र, रोगियों को दवा, अनाथों को घर द्वार, अपाहिजों के लिए आराम के साधन, विद्यार्थियों के लिए पाठशालाएँ आदि धन के द्वारा जुटाई जा सकती हैं। धन रहने के कारण एक अमीर आदमी को लोगों की भलाई करने के अनेक अवसर प्राप्त होते हैं, जोकि एक गरीब आदमी को उपलब्ध नहीं है, चाहे वह इसके लिए कितना भी इच्छुक क्यों न हो, पर संसार में ऐसे अमीर आदमी बहुत ही कम हैं जो अपना भोग-विलास त्याग कर अपने धन को परोपकार में लगाते हैं।

प्रश्न :

1. धन का व्यय विलास में करने से किसकी प्राप्ति होती है?
2. धन का सदुपयोग क्या देता है?
3. धन के द्वारा सबसे महत्वपूर्ण कार्य क्या हो सकता है?
4. धन के द्वारा क्या-क्या जुटाई जा सकती हैं?
5. संसार में कैसे अमीर आदमी बहुत ही कम हैं?



VI. (अ) विवाह विज्ञापन के आलोक में नयना के नाम से एक स्ववृत्त तैयार कीजिए। (1 × 5 = 5)

(आ) निम्नलिखित गद्यांश का संक्षिप्तीकरण कीजिए जो मूल से एक तिहाई (⅓) से अधिक न हो और उचित शीर्षक दीजिए। (1 × 5 = 5)

आर्थिक क्रांति ने आज दुनिया को युद्ध का मैदान बना दिया है। हर जगह अशांति और आंदोलन नज़र आ रहा है। विभिन्न देशों की परिस्थितियों के परिशीलन के बल से यही मालूम होता है कि दूसरे महायुद्ध कालों का अंत हो गया है, लेकिन युद्ध के कारण तो ज्यों-के-त्यों बने हुए हैं। बात यह है कि हर जगह युद्ध तो नहीं हो रहा है किंतु सैनिक शक्ति दिन-दुगुनी और रात चौगुनी बढ़ती जा रही है।

विभिन्न जातियों के बीच और राष्ट्रों के बीच एवं गुटों के बीच ईर्ष्या और द्वेष की आग छलकती जा रही है और उस आग की चिंगारियाँ दुनिया के कोने-कोने में फैलती जा रही हैं। संयुक्त राष्ट्र की स्थापना विश्व में शांति की स्थापना के उद्देश्य से हुई थी। किंतु आज जब हम इसकी तरफ़ नज़र दौड़ाते हैं तो यही दिखाई देता है कि उसमें भी दलबंटियाँ हैं जो अपने-अपने स्वार्थों के लिए आपस में संघर्ष कर रही हैं। तब यह प्रश्न सहज हो पैदा हो जाता है कि इन ईर्ष्या और द्वेषों से तथा भयानक युद्धों से मानवता की रक्षा हो सकती है? क्या निकट भविष्य में फिर प्रचण्ड प्रलयकारी युद्ध का भयंकर विस्फोट न होगा? क्या इस अणु बम के युग में युद्ध और हिंसा के द्वारा शांति की स्थापना सफल होगी?

VII. किन्हीं दो प्रश्नों के उत्तर लिखिए।

(2 × 5 = 10)

1. अपने युवक मंडल के वार्षिकोत्सव के संदर्भ का एक ब्यानर तैयार कीजिए।
2. अपने दादा के षष्ठ्यब्ध महोत्सव के संदर्भ का निमंत्रण-पत्र तैयार कीजिए।
3. आपने एक नया शांपू तैयार किया है। इसका एक विज्ञापन निकालिए।

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BCMENL 253

**IV Semester B.Com. Degree Examination, April/May 2019**

*(Credit Based Semester Scheme)*

*(Common to all Batches)*

**ENGLISH**

**General Proficiency and Communicative English**

Time : 3 Hours]

[Max. Marks : 80

**SECTION – A**

Answer **any two** of the following in not more than two pages each : **(2 × 10 = 20)**

1. Discuss 'The Importance of Being Earnest' as a farce.
2. Bring out explicitly the character traits of Lady Bracknell.
3. Contrast the character of Gwendolen and Cecily with reference to 'The Importance of Being Earnest'.
4. What attitudes towards marriage do Oscar Wilde's characters exhibit in the play?

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

5. Write a note on Miss Prism.
6. Why does Jack find it necessary to "kill" his brother Ernest?
7. What is Wilde's views on formal education?
8. Who is a "Bunburyist"? Why does Algernon find it necessary to be one?
9. Why does Jack assume a double identity?
10. Describe Lady Bracknell's interview with Jack.
11. Write a note on Dr. Frederick Chasuble.
12. How does Gwendolen react to Jack's declaration of love?

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Select **any two** of the following passages and answer the questions set on them : (2 × 5 = 10)

13. Both? To lose one parent, Mr. Worthing, may be regarded as a misfortune; to lose both looks like carelessness. Who was your father? He was evidently a man of some wealth. Was he born in what the Radical papers call the purple of commerce, or did he rise from the ranks of the aristocracy?
- (a) Who is the speaker? (1)
  - (b) Why does the speaker make these enquiries? (2)
  - (c) Explain the illogicality of the Speaker's argument. (2)
14. Pardon me, you are not engaged to anyone. When you do become engaged to someone. I, or your father, should his health permit him, will inform you of the fact. An engagement should come on a young girl as a surprise, pleasant or unpleasant as the case may be. It is hardly a matter that she could be allowed to arrange for.
- (a) Why does the speaker say 'you are not engaged to anyone'? (1)
  - (b) Explain the paradox in these lines. (2)
  - (c) What do these lines reveal about the speaker? (2)
15. 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 jolly? 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)
16. To save my poor, innocent, trusting boy from the machinations of any other girl there are no lengths to which I would not go.
- (a) Who does 'poor, innocent, trusting boy' refer to? (1)
  - (b) Who is the other girl? What machinations does the speaker refer to? (2)
  - (c) What did the speaker do to 'save the poor innocent boy'? (2)



SECTION - B

17. (a) Write an essay on **any one** of the following topics in not more than two pages : **(10)**
- (i) Students and social media.
  - (ii) The effects of fast food on health.
  - (iii) A visit to an industrial unit.
- (b) Write a report on **any one** of the following in about 20–25 lines : **(5)**
- (i) A literary festival held at Government Science College, Bangalore.
  - (ii) A Medical Camp organized in your town.
- (c) Write a job application along with C.V. for the post of an accountant. Address your application to : **(5)**
- The Managing Director  
Apex Iron and Steel Co. Ltd.  
Kurve Road, Pune – 420052  
Sender's address : Reena Goenka  
A-134/B, Netaji Road, Bangalore – 18.

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**BCMCMC 260**

**IV Semester B.Com. Degree Examination, April/May 2019**

*(Credit Based Semester Scheme)*

*(Common to all Batches)*

**COMMERCE**

**Financial Accounting – IV**

Time : 3 Hours]

[Max. Marks : 120

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

SECTION – A

Answer **any four** questions :

**(4 × 6 = 24)**

1. Write a note on royalty and short workings.
2. Pass necessary journal entries in the books of lessee to record the following transactions with minimum rent account.  
Minimum rent Rs. 4,00,000  
Royalties Rs. 3,20,000  
Short workings not recouped 40,000
3. What do you mean by independent branches and state its features.
4. From the following information prepare branch account in the books of head office when goods are supplied at cost price.

	Rs.
Stock on 1.1.2018	2,00,000
Stock on 31.12.2018	2,40,000
Petty cash on 1.1.2018	4,000
Petty cash on 31.12.2018	6,000
Furniture on 1.1.2018	1,00,000
Goods sent to branch	6,00,000

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	Rs.
Goods returned by branch	20,000
Cash sent to branch	80,000
Cash remitted by branch to head office	6,40,000

Charge depreciation on branch furniture at 10% per annum.

5. How do you allocate the following items in departmental accounts?
- (a) Discount allowed
  - (b) Bad debts
  - (c) Freight
  - (d) Lighting
  - (e) Advertisement
  - (f) Rent
6. A company issues 2,00,000 equity shares of Rs. 100 each. 60% of the issue was underwritten by Mehta and Sharma in the ratio of 3:2. Applications for 1,60,000 shares were received in all, out of which the marked applications were :
- Mehta – 50,000 and Sharma – 24,000
- Determine the liability of the underwriters.

SECTION – B

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

7. Ashok Company leased on colliery on 1<sup>st</sup> January 2014 at a minimum rent of Rs. 4,00,000 per annum merging into a royalty of Rs. 20 per ton with a power of recoup short workings over the first three years of the lease. The output of the coal mines are :
- |      |               |
|------|---------------|
| 2014 | 24,000 tonnes |
| 2015 | 30,200 tonnes |
| 2016 | 43,800 tonnes |
| 2017 | 50,000 tonnes |

Prepare :

- (a) Royalty account
- (b) Short workings account
- (c) Landlord's account

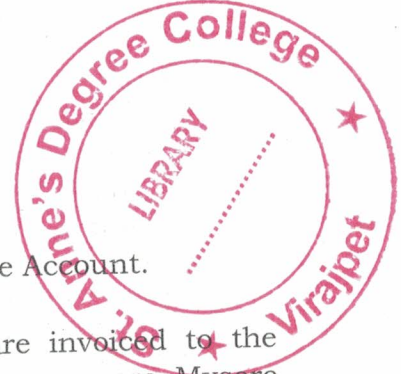




8. Amar obtains a lease from Akbar to work a mine, the terms being a royalty of Rs. 20 per ton merging into a minimum rent of Rs. 2,00,000 per annum, there being granted to the lessee the right to recoup short workings during the first four years of lease period.

Amar sublets a part of the property to Antony, the terms being a royalty of Rs.24 per ton, merging into minimum rent of Rs. 60,000 per year. Antony has the right of recoupment in the subsequent two years of the each year's short workings. The details of the output for the first five years were given below :

Year	Amar (tons)	Antony (tons)	Total
2014	10,000	2,000	12,000
2015	13,000	4,000	17,000
2016	18,000	7,000	25,000
2017	19,600	12,400	32,000
2018	20,000	13,000	33,000



Prepare the Royalty Payable Account and Royalty Receivable Account.

9. Ambani Limited operates a branch at Mysore. Goods are invoiced to the branch at cost plus 25%. From the following particulars, prepare Mysore Branch account in the books of Head Office.

	Rs.
Balances on 1.4.2017 :	
Branch stock at invoice price	3,00,000
Petty cash	10,000
Branch debtors	1,70,000
Furniture	40,000
Cash sales	11,20,000
Total sales	17,60,000
Cash from debtors	5,70,000



		Rs.
Goods sent to branch		16,00,000
Goods returned by branch		20,000
Goods returned by debtors		8,000
Discount allowed		5,000
Petty expenses		7,200
Expenses paid by Head Office :		
Rent	48,000	
Salary	84,000	1,32,000
Branch stock on 31.3.2018 (at invoice price)		2,40,000

It is required to write off depreciation at 10% per annum on furniture.

10. Delhi branch sent the following trial balance to its Head Office at Mangaluru as on 31.3.2018.

	Debit	Credit
	Rs.	Rs.
Stock on 1.4.2017	4,100	-
Debtors and Creditors	23,200	18,000
Cash in hand	13,300	-
Furniture	4,200	-
Goods from head office	78,000	-
Purchases and Sales	1,22,900	2,30,000
Wages	11,800	-
Trade expenses	10,500	-



	Debit	Credit
	Rs.	Rs.
Good returned to Head Office	-	3,700
Head Office account	-	15,500
Discount received	-	800
	2,68,000	2,68,000

The stock on 31.3.2018 was Rs. 11,600.

Pass journal entries to incorporate the above figures in the Head Office books and prepare Delhi branch account.

11. Bharath Ltd., has two departments, Department Y and Department Z. From the following particulars, prepare (a) Columnar Departmental Trading and Profit and Loss Account (b) General profit and loss account for the year 2018.

	Dept. Y	Dept. Z
	Rs.	Rs.
Stock on 1.1.2018	6,00,000	1,00,000
Purchases	40,00,000	30,000
Sales	44,00,000	9,00,000
Transfer to Dept. Z	6,00,000	-
Expenses - Manufacturing	-	1,20,000
Expenses - Selling	40,000	12,000
Stock on 31.12.2018	4,00,000	1,20,000

The stock in department Z may be considered as consisting of 75% from Department Y and 25% other expenses. Department Y earned gross profit at the rate of 20% in 2017. General expenses of the business as a whole came to Rs. 2,00,000. Department Z gets goods from department Y at usual selling price.

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12. A, B and C underwrite 80% of an issue of 2,00,000 equity shares of Rs. 100 each in the ratio of 2 : 2 : 1. The "Firm" and "Marked" applications of the underwriters as follows :

	Firm	Marked
A	24,000	40,000
B	20,000	30,000
C	16,000	10,000

Applications for 1,60,000 shares were received.

Prepare a statement showing the liability of each of the underwriters.

**SECTION - C**

Answer **any two** questions :

**(2 × 24 = 48)**

13. Arun Brothers obtained a lease of coal mine on 1.1.2014 on the following terms from Mr. Rajesh :

- (a) Royalty of Re. 1 per ton
- (b) Minimum rent Rs. 12,000 per annum
- (c) Recoupment of short workings of each year during the next three years subject to a maximum of Rs. 2,500 per annum.
- (d) In the event of strike, the minimum rent would be taken prorata on the basis of actual working days, but in the event of lockout the lessee would enjoy a concession in respect of minimum rent for 50% of the period of lockout.
- (e) The workings for the first five years is as follows :

Year	Royalty (Rs.)
2014	7,000
2015	10,200
2016	19,000
2017	10,800 (strike for 73 days)
2018	9,000 (lockout for 4 months)

Show Royalty Accounts, Short workings Account and Rajesh's Account in the books of Arun Brothers.



14. Sandesh Printers has a branch at Belgaum to which the goods are supplied at selling price being 20% profit on sales. From the following information, prepare the necessary accounts in the books of Head Office under "Stock and Debtors System".

	Rs.
Stock at branch on 1.4.2017 (at invoice price)	20,000
Branch debtors on 1.4.2017	16,000
Goods sent to branch (at cost price)	80,000
Cash sales	54,000
Credit sales	40,000
Cash received from debtors	28,800
Discount allowed to debtors	1,200
Goods returned by debtors	8,000
Goods returned by branch	5,000
Branch expenses paid by Head Office	2,000
Surplus in branch stock	1,000
Cash remitted by the branch to Head Office	80,000
Expenses paid by the branch	2,800

15. Following are the balances of ledger account of Branch and Head Office as on 31<sup>st</sup> March 2018.

Dr.	Head Office	Branch	Dr.	Head Office	Branch
	Rs.	Rs.		Rs.	Rs.
Stock 1.4.2017	22,500	8,200	Creditors	10,150	2,700
Purchases	55,000	12,800	Goods sent to branch	7,200	-
Wages	40,400	6,550	Sales	1,65,100	34,950
Manufacturing expenses	17,700	3,400	Discount earned	550	150

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Dr.	Head Office	Branch	Dr.	Head Office	Branch
	Rs.	Rs.		Rs.	Rs.
Machinery :			Purchases return	1,250	300
HO	50,000	-	Capital	1,00,000	-
Branch	25,000	-	Head Office Account	-	14,000
Furniture :					
HO	2,500	-			
Branch	1,000	-			
Rent	3,000	2,700			
Salaries	16,000	5,500			
Debtors	19,000	4,000			
General expenses	9,000	1,000			
Good received from Head Office	-	7,200			
Cash	5,150	750			
Branch Account	18,000	-			
		2,84,250			2,84,250

Closing stock at Head Office was Rs. 19,350 and at Branch Rs. 14,350. Depreciation is to be allowed at 10% on machinery and 15% on furniture. Rent still payable in respect of 2017-18 at branch was Rs. 300. On 29.3.2018 branch sent Rs. 4,000 to head office but the head office received it on 3.4.2018.

Prepare Trading and Profit and Loss Account on columnar form and consolidated Balance Sheet. Give journal entries to incorporate branch items in the books of Head Office.

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16. The following Trial Balance was extracted from the books of Wholesaler's Ltd., as on 31<sup>st</sup> March 2018.

	Debit	Credit
	Rs.	Rs.
Capital		1,00,000
Drawings	20,000	
Stock on 1.4.2017 :		
A Dept.	11,400	
B Dept.	9,800	
Purchases :		
A Dept.	39,600	
B Dept.	37,400	
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 and Catalogues	8,700	
Dividend on shares in B Ltd.		1,050
Shares in B Ltd.	23,000	

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**P.T.O.**



	Debit	Credit
	Rs.	Rs.
Debtors	49,200	
Creditors		29,740
Carriage inwards	2,400	
Rents and 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 Account and a Balance Sheet as at 31.3.2018 after making the following adjustments :

- Write off bad debts Rs. 1,200 and increase the provision for doubtful debts to 5% of book debts
- Sundry expenses outstanding Rs. 400
- Depreciate furniture by 10%
- The catalogues in hand were valued at Rs. 600
- The stock at the close was : A Dept. Rs. 29,600, B Dept. Rs. 17,000
- The interdepartmental transfers were made at cost price
- The expenses to be allocated as follows : A Dept. 2/3 and B Dept. 1/3.



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**IV Semester B.Com. Degree Examination, April/May 2019**

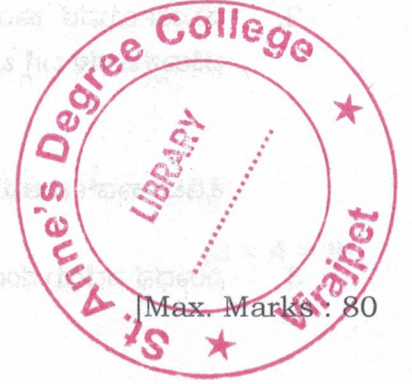
(Credit Based Semester Scheme)

(2018-19 Batch onwards)

**KANNADA**

**ಕನ್ನಡ ಭಾಷೆ**

**ಕನ್ನಡ ಭಾಷಾ ಪತ್ರಿಕೆ - IV**



Time : 3 Hours]

[Max. Marks : 80

I. ಕೆಳಗಿನ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ :

(3 × 8 = 24)

1. ಖಾಂಡವವನ ದಹನದ ಸಂದರ್ಭದಲ್ಲಿ ಅರ್ಜುನನಿಗೆ ಎದುರಾದ ಸಮಸ್ಯೆಗಳಾವುವು? ಅವುಗಳನ್ನು ಆತ ಹೇಗೆ ಎದುರಿಸಿದ? ವಿವೇಚಿಸಿರಿ.

ಅಥವಾ

ಕವಿ ಸಿದ್ಧಲಿಂಗಯ್ಯನವರ ಪ್ರಕಾರ ನಲವತ್ತೇಳರ ಸ್ವಾತಂತ್ರ್ಯವು ಯಾರಿಗೆ ಬಂತು, ಎಲ್ಲಿಗೆ ಬಂತು ಎಂಬುದನ್ನು ವಿವರಿಸಿರಿ.

2. ಶಾಂತಿ ಮತ್ತು ಶಿಕ್ಷಣ ಅನುಷ್ಠಾನದ ಬಗ್ಗೆ ಮಾಲಾಲಾಳ ಸಾಧನೆಯನ್ನು ವಿವರಿಸಿರಿ.

ಅಥವಾ

ಪ್ರತಿಯೊಬ್ಬ ಮನುಷ್ಯನು ಯಾಕೆ ವೈಜ್ಞಾನಿಕ ಅಕ್ಷರಜ್ಞನಾಗಬೇಕಾಗಿದೆ ಎಂಬುದನ್ನು ನಮ್ಮ ನಿಮ್ಮ ಮನಸ್ಸಿನ ನೋವಿನ ಕಥೆಗಳು - ಈ ಲೇಖನದ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ವಿವರಿಸಿರಿ.

3. ದಂಡಕಾರಣ್ಯದಲ್ಲಿ ರಾಮ-ಸೀತೆ ಮತ್ತು ಲಕ್ಷ್ಮಣರಿಗೆ ಎದುರಾದ ಸಂದರ್ಭ ಸನ್ನಿವೇಶಗಳಾವುವು? ವಿವರಿಸಿರಿ.

ಅಥವಾ

ಅತ್ರಿಯಿಂದ ಅಗಸ್ತ್ಯವರೆಗೆ ರಾಮನ ಪ್ರಯಾಣದ ಸನ್ನಿವೇಶವನ್ನು ವಿವರಿಸಿರಿ.

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P.T.O.



II. ಕೆಳಗಿನ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಉತ್ತರಿಸಿ :

(3 × 5 = 15)

1. 'ಮಂತ್ರವೊಂದು ನನ್ನ ಬಳಿ ಇದ್ದಿದ್ದರೆ' ಕವನದಲ್ಲಿ ವ್ಯಕ್ತವಾಗುವ ಕವಿಯ ಸಾಮಾಜಿಕ ಕಳಕಳಿಯನ್ನು ನಿರೂಪಿಸಿರಿ.

ಅಥವಾ

'ಮಿಥಿಲೆ' ಕವನದ ಆಶಯವನ್ನು ವಿವರಿಸಿರಿ.

2. ಮೂರ್ತಿಯವರ ಕಾಯಿಲೆಯ ಬಗ್ಗೆ ಮೋಹನ ಮತ್ತು ಮನೆಯವರು ತೆಗೆದುಕೊಂಡ ಎಚ್ಚರಿಕೆ ಮತ್ತು ಚಿಕಿತ್ಸಾಕ್ರಮಗಳ ಬಗ್ಗೆ ಬರೆಯಿರಿ.

ಅಥವಾ

ಕ್ರೈಟ್ ಕಾರ್ಡ್‌ನ ಅನುಕೂಲ ಮತ್ತು ಅನಾನುಕೂಲಗಳನ್ನು ವಿವರಿಸಿರಿ.

3. ವಿರಾಧನ ವಧೆಯ ಸಂದರ್ಭವನ್ನು ವಿವರಿಸಿರಿ.

ಅಥವಾ

ವಾತಾಪಿ-ಇಲ್ವಲರ ಕಥೆಯನ್ನು ವಿವರಿಸಿರಿ.

III. ಒಂದು ಪದ್ಯದ ಸಂದರ್ಭ ಹಾಗೂ ಭಾವಾರ್ಥದೊಂದಿಗೆ ಸ್ವಾರಸ್ಯವನ್ನು ವಿವರಿಸಿರಿ.

(1 × 5 = 5)

1. ಇಂತಪ್ಪ ಬನಮನಿದನಿ

ನ್ನೆಂತ ನಲಿನನೂಡಲೆಂದು ಪೂಣ್ಡಿಯ ಮುಂ ಪೂ

ಣ್ಣ ತೂಡು ಪೂಡು ಶಿತತರ

ಸಂತತಿಯಂ ಬಿಲ್ಲೊಳೆಕೆ ನೀಂ ತಡೆದಿರ್ಪಯ್||

ಅಥವಾ

2. ಅಮ್ಮ ಎತ್ತಿಡುತ್ತಾಳೆ ಕಾಲಾಂತರದಿ ಕಾಪಿಟ್ಟು

ಗಂಡ ಮಕ್ಕಳು ಮೊಮ್ಮಕ್ಕಳು ನೂರಾರು ಮೈಲಿ

ದೂರವಿದ್ದೂ ಚದರ ಚದರದಲಿ ಬಿಡದೆ

ಪದರ ಪದರದಲಿ ಬರೆದ ಪತ್ರಗಳ ಕಂತೆಯನ್ನು

ಮಂಚದ ಕಾಲಡಿಗೆ ತಳ್ಳಿದ ಟ್ರಂಕಿನಲ್ಲಿ

ಓದಿ ಮುಗಿಸಲಾಗದ ನೂರಾರು ಎತ್ತರ ಬಿತ್ತರಗಳ

ನೆನೆದು ಒಮ್ಮೊಮ್ಮೆ ಇದ್ದಕ್ಕಿದ್ದಂತೆ ಬರಿ ..... ಮೌನವಾಗುತ್ತಾಳೆ.



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

1. ಎಲ್ಲೆಲ್ಲಿ ನೋಡಿದರೂ, ಕೊಡಗಳೆಲ್ಲ ಖಾಲಿ ಖಾಲಿ
2. ಜಾತಕ ನೋಡಬೇಡ, ಪಾತಕವ ಮಾಡಬೇಡ
3. ತೆನೆ ತುಂಬಿದ ಗದ್ದೆಯಂಚಿನ ತಂಗಾಳಿಯಾಗುತ್ತಾಳೆ
4. ಗಿಳಿಗಳಿವೆ, ಇಲ್ಲ ಪಂಜರದ ನೋವು

(ಆ) ಎರಡರ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ : (2 × 4 = 8)

1. ಸೋಮನಾಥ
2. ಟೈಸನ್ ಬಾಕ್ಸಿಂಗ್
3. ಪ್ರೊ. ಜಿ.ಟಿ. ನಾರಾಯಣ ರಾವ್
4. ಡಾ. ಸಿ.ಆರ್. ಚಂದ್ರಶೇಖರ್

(ಇ) ಎರಡರ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ : (2 × 4 = 8)

1. 'ಶ್ರೀ ರಾಮಾಯಣ ದರ್ಶನಂ'
2. ಅನಸೂಯೆ
3. ವಾತಾಪಿ - ಇಲ್ಲು
4. ಮಾಂಡಕರ್ಣಿ

V. ಒಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿರಿ : (12 × 1 = 12)

1. ಶಚೀಪತಿ ಎಂದರೆ ಯಾರು?
2. ಸು.ರಂ. ಎಕ್ಕುಂಡಿಯವರ ಹುಟ್ಟೂರು ಯಾವುದು?
3. 'ಮಾತು - ಅರ್ಥ - ಮೌನ' ಈ ಪದ್ಯವನ್ನು ಬರೆದ ಕವಿ ಯಾರು?
4. ಕವಿ ಸಿದ್ಧಲಿಂಗಯ್ಯನವರ ಪ್ರಕಾರ ಯಾರ ಪಾಲಿಗೆ ನಲವತ್ತೇಳರ ಸ್ವಾತಂತ್ರ್ಯ ಬಂತು?
5. 'ಪಾಲು' ಕಥೆಯ ಸೋಮನಾಥನ ಅಮ್ಮನ ಹೆಸರೇನು?
6. ಮಾಲಾಲ ಹೇಳುವಂತೆ ಯಾವ ಕ್ಷಿಪಣಿ ದಾಳಿಯಿಂದ ಮಕ್ಕಳು ಸಾಯುತ್ತಿದ್ದಾರೆ?
7. 'ಹುಡುಗಿಯನ್ನು ಕೆಣಕಿದ ಮುದುಕ' ಲೇಖನದ ಸಾಕಮ್ಮ ಯಾರ ಹೆಂಡತಿ?
8. ಅನಾರೋಗ್ಯ ಅಪಘಾತಗಳಿಗಾಗಿ ಯಾವ ಅವಧಿಯ ಸಾಲವನ್ನು ಪಡೆಯಬಹುದು?
9. ಸೀತೆಗೆ ಪತಿವ್ರತಾ ಮಹಿಮೆಯನ್ನು ಉಪದೇಶಿಸಿದವರು ಯಾರು?
10. ರಾಮಾಯಣ ದರ್ಶನಂ ಕಾವ್ಯವು ಯಾವ ಛಂದಸ್ಸಿನಲ್ಲಿದೆ?
11. ಇಲ್ಲು - ವಾತಾಪಿಯರ ಕಥೆಯನ್ನು ಯಾರು ಯಾರಿಗೆ ಹೇಳಿದರು?
12. ಪಂಚವಟಿಯು ಯಾವ ನದೀ ತೀರದಲ್ಲಿದೆ?

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BCMCMC 261

### IV Semester B.Com. Degree Examination, April/May 2019

(Credit Based Semester Scheme)

(Common to All Batches)

### Cost and Management Accounting - II

Time : 3 Hours]

[Max. Marks : 120

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

#### SECTION - A

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

1. What are overheads? Explain the classification of overheads on the basis of functions.
2. State the advantages and disadvantages of machine hour rate method.
3. State the features of non-integrated accounting system.
4. Manav Manufacturing Ltd., has 3 production departments namely X, Y and Z and 4 service departments namely P, Q, R and S. Distribute service department expenses to production departments using step ladder method.

Particulars	X	Y	Z	P	Q	R	S
Factory Overheads (Rs.)	1,930	640	830	450	750	1,050	300
Direct labour hours	400	300	400	100	500	600	300
No. of employees	100	125	85	10	50	40	50
Area (in sq.mts.)	300	150	150	50	150	100	100

The overhead costs of 4 service departments are distributed in the order of P, Q, R, S on the following basis :

P - on the basis of no. of employees

Q - on the basis of direct labour hours

R - on the basis of area

S - on the basis of direct labour hours.

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P.T.O.