

## B.Com./B.B.M./B.B.A. III - Semester (CBCS) Degree Examination,

Nov./Dec. - 2018

KANNADA (Basic)

ಟೋಳುಗಟ್ಟಿ ನಾಟಕ ಮತ್ತು ಸುಬ್ಬಣ್ಣ ಕಾದಂಬರಿ

Paper - III

(New)

Time : 3 Hours

Maximum Marks : 70

## Instructions to Candidates:

ಭಾಷೆ ಹಾಗೂ ಬರಹದ ಶುದ್ಧಿಗೆ ಗಮನ ಕೊಡಲಾಗುವುದು.

1. a) ಸುಬ್ಬಣ್ಣ ದಂಪತಿಗಳ ಕಲ್ಪತೆಯ ಪ್ರಯಾಣದ ಅನುಭವಗಳನ್ನು ವಿವರಿಸಿರಿ. (10)  
(ಅಥವಾ)  
b) ಸುಬ್ಬಣ್ಣ ಬಾಂಬೆಗೆ ಬಂದ ನಂತರದ ಘಟನೆಗಳನ್ನು ಪರಿಚಯಿಸಿರಿ.
2. a) ಸುಬ್ಬಣ್ಣ ಸಂಗೀತ ಕಲೆಯನ್ನು ಪಡೆಯಲು ಹೋಗಿ ಎದುರಿಸಿದ ಸಂದಿಗ್ಧ ಬದುಕಿನ ಸ್ವರೂಪವನ್ನು ವಿವರಿಸಿರಿ. (10)  
(ಅಥವಾ)  
b) ಲಲಿತೆಯ ಬದುಕನ್ನು ಕುರಿತು ವಿಮರ್ಶಾತ್ಮಕವಾಗಿ ವಿವರಿಸಿರಿ.
3. a) ಟೋಳು ಮತ್ತು ಗಟ್ಟಿತನಗಳ ಪರಿಚಯದಲ್ಲಿ ಪುಟ್ಟು-ಮಾಧುಗಳ ವ್ಯಕ್ತಿತ್ವಗಳನ್ನು ನಾಟಕ ಹೇಗೆ ಪರಿಚಯಿಸಿದೆ ವಿವರಿಸಿರಿ. (10)  
(ಅಥವಾ)  
b) ಟೋಳುಗಟ್ಟಿ ನಾಟಕದಲ್ಲಿ ಅಭಿವ್ಯಕ್ತಗೊಂಡ ಮಹಿಳಾ ಪಾತ್ರಗಳನ್ನು ವಿಮರ್ಶಿಸಿ ಬರೆಯಿರಿ.
4. a) ಗುಂಡೂರಾಯನು ಬರೆದ ಹೊಸ ನಾಟಕವನ್ನು ಪ್ರಯೋಗಿಸಲು ಮಾಡಿದ ಕಸರತ್ತುಗಳನ್ನು ಆತನ ಮಾತುಗಳ ಮೂಲಕವೇ ವಿವರಿಸಿರಿ. (10)  
(ಅಥವಾ)  
b) ಮಕ್ಕಳ ಶಿಕ್ಷಣವೆಂದರೆ, ಬರೀ ಪುಸ್ತಕದ ಓದಲ್ಲ, ಮಾನವತೆಯ ಜನಾನುರಾಗಿ ಪ್ರೇಮವೂ ಹೌದು ಎಂಬುದನ್ನು ಟೋಳುಗಟ್ಟಿ ನಾಟಕದ ಮೂಲಕ ವಿವರಿಸಿರಿ.



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5. ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಉತ್ತರಿಸಿರಿ.

a) ನಾಗಮ್ಮನ ಸಾಂಪ್ರದಾಯಿಕದ ರಂಪಾಟ.

(05)

(ಅಥವಾ)

b) ಭಾಗಿರತಮ್ಮನ ವ್ಯಕ್ತಿತ್ವವನ್ನು ಪರಿಚಯಿಸಿರಿ.

6. ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಒಂದಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

a) ಯಜಮಾನಿಯ ವ್ಯಕ್ತಿತ್ವ.

(05)

(ಅಥವಾ)

b) ನಾರಾಯಣಶಾಸ್ತ್ರಿಗಳ ಜೀವನ.

7. ಕೆಳಗಿನವುಗಳಲ್ಲಿ ನಾಲ್ಕಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

(4×5=20)

a) ಸುಬ್ಬಣ್ಣ

b) ಮಾಸ್ತಿ

c) ನೀಲಾಸಾನಿ

d) ಸಾತು-ಪಾತು

e) ಹಿರಣ್ಣಯ್ಯ

f) ರಾಮಾಶಾಸ್ತ್ರಿ

g) ಗುಂಡೂರಾಯರು

h) ಟಿ.ಪಿ. ಕೈಲಾಸಂ

B.A./B.Sc./B.Com./B.B.M/B.S.W/B.C.A/G.M.T. III - Semester

Degree Examination, Nov./Dec. - 2018

**ADDITIONAL ENGLISH**

(CBCS - 2016-17)

Time : 3 Hours

Maximum Marks : 70

**Texts:**

1. English for students of commerce.
2. Some selected plays.

**I. Answer any THREE of the following : (3×14=42)**

- a) What are the ways suggested by Roger - Von Oech to unlock your own creativity?
- b) What are the false promises made through advertisements and how the author wants them to leave that profession?
- c) What are the qualities of a good entrepreneur.
- d) How does the poet describe the common man in the poem "The Unknown Citizen".

**II. Answer any TWO of the following : (2×14=28)**

- a) Describe the meeting between the Bishop and the convict in the play, 'The Bishop's candlesticks'.
- b) Bring out the humour in the play 'The Dear Departed'.
- c) Sketch the character of corporal Gregory Brewster.



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B.Com./B.B.M. III - Semester (CBCS) Degree Examination,

Nov./Dec. - 2018

HINDI (Basic)

Study of Hindi language

Paper -III

Time : 3 Hours

Maximum Marks : 70

सूचना : लिखावट शुद्ध और देवनागरी लिपि में हो।

पठित पुस्तकें- i) माधवी नाटक ii) व्यवसायिक संप्रेषण

1. किन्हीं दो की संदर्भ सहीत व्याख्या कीजिए। (2×7=14)
  - a) “मेरे पिता भी मुझे सुखी देखना चाहते थे। अयोध्या-नरेश भी मुझे सुखी देखना चाहते है।”
  - b) “अभी तक तो जो रानियाँ हमारे रानिवास में आयी है, उनसे हमें पुत्री-लाभ ही हुआ है। इस समय सत्रह पुत्रियाँ हमारी रानिवास की शोभा बढा रही हैं।”
  - c) जब उन्होंने बालक को मेरी गोद में रखा तो मैं उसके चेहरे में तुम्हारे नाक-नक्षा ढूँढ रही थी।
2. किन्हीं दो प्रश्नों के उत्तर लिखिए। (2×10=20)
  - a) माधवी एक स्त्री संवेदनात्मक नाटक है, स्पष्ट कीजिए।
  - b) माधवी नाटक में आधुनिकता का बोध कैसे व्यक्त हुआ है? समझाइये।
  - c) गालव पात्र का चरित्र-चित्रण कीजिए।
3. किन्हीं दो प्रश्नों के उत्तर लिखिए। (2×10=20)
  - a) संप्रेषण की परीभाषा देते हुए उसके प्रकारों की चर्चा कीजिए।
  - b) पत्र किसे कहते हैं? उसके भेदों पर प्रकाश डालिए।

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c) व्यवसायीक पत्र के तत्व कितने है विस्तार से समझाइए।

4. किन्हीं दो पर टिप्पणी लिखिए।

(2×5=10)

- आप "धर्मयुग" साप्ताहिक पत्रिता के ग्राहक बनना चाहते है। चंदेकी रकम भेजते हुए विक्रय व्यवस्थापक, धर्मयुग, मुंबई-10 के नाम पत्र लिखिए।
- आप ने हाली में प्रवास किए हुए क्षेत्रों का वर्णन करते हुए अपने मित्र को एक पत्र लिखिए।
- अर्थ-लेखक के पद की नौकरी के लिए अध्यक्ष सिंडिकेट बैंक प्रधान कार्यालय बल्लारी, के नाम पर आवेदन पत्र लिखिए।

5. किन्हीं दो प्रश्नों के उत्तर लिखिए।

(2×3=6)

- लिंग की परीभाषा देते हुए उसके प्रकारों की चर्चा कीजिए।
  - उपसर्ग क्या है, तीन उपसर्गों को बताइए।
  - काल किसे कहते हैं? उसके प्रकारों पर लिखिए।
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B.Com. III - Semester (CBCS) Degree Examination, Nov./Dec. - 2018

**ECONOMICS**

**Business Economics (Computers)**

(New)

Time : 3 Hours

Maximum Marks : 70

**Instructions to Candidates:**

**Answer all Questions.**

ಎಲ್ಲ ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

**Section - A**

**ವಿಭಾಗ - ಅ**

**Answer any Five questions**

**(5 × 2 = 10)**

ಯಾವುದಾದರೂ ಐದು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

1. What is Business Economics ?

ವ್ಯವಹಾರಿಕ ಅರ್ಥಶಾಸ್ತ್ರ ಎಂದರೇನು ?

2. What is marginal utility ?

ಸೀಮಾಂತ ತುಷ್ಟಿಗುಣ ಎಂದರೇನು ?

3. What is consumer surplus ?

ಅನುಭೋಗಿಯ ಅಧಿಕ ತೃಪ್ತಿ ಎಂದರೇನು ?

4. What is production function ?

ಉತ್ಪಾದನಾ ಕಾರ್ಯ ಎಂದರೇನು ?

5. What is monopoly ?

ಏಕಸ್ವಾಮ್ಯ ಎಂದರೇನು ?

6. What is perfect competition ?

ಪರಿಪೂರ್ಣ ಪೈಪೋಟಿ ಎಂದರೇನು ?

7. What is ISO-Quants ?

ಸಮ ಉತ್ಪನ್ನ ರೇಖೆಗಳೆಂದರೇನು ?

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Section - B

ವಿಭಾಗ - ಬಿ

Answer any Three questions.

(3 × 5 = 15)

ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

8. Explain law of demand and its importance.  
ಬೇಡಿಕೆಯ ನಿಯಮವನ್ನು ವಿವರಿಸಿ ಹಾಗೂ ನಿಯಮದ ಮಹತ್ವ ತಿಳಿಸಿ.
9. What is income elasticity of demand and explain its types.  
ಆದಾಯದ ಬೇಡಿಕೆಯ ಸ್ಥಿತಿಸ್ಥಾಪಕತ್ವ ಎಂದರೇನು ? ಹಾಗೂ ಆದಾಯದ ಬೇಡಿಕೆ ಸ್ಥಿತಿಸ್ಥಾಪಕತ್ವದ ಪ್ರಕಾರಗಳನ್ನು ತಿಳಿಸಿ.
10. Explain features of monopoly.  
ಏಕಸ್ವಾಮ್ಯ ಮಾರುಕಟ್ಟೆಯ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿ.
11. Explain properties of ISO-Quants.  
ಸಮ ಉತ್ಪನ್ನ ರೇಖೆಯ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿ.
12. Explain role of business economics.  
ವ್ಯವಹಾರಿಕ ಅರ್ಥಶಾಸ್ತ್ರಜ್ಞನ ಪಾತ್ರವನ್ನು ವಿವರಿಸಿ.

Section - C

ವಿಭಾಗ - ಕೆ

Answer any Three questions.

(3 × 15 = 45)

ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

13. Explain responsibilities of business economist.  
ವ್ಯವಹಾರಿಕ ಅರ್ಥಶಾಸ್ತ್ರಜ್ಞನ ಜವಬ್ದಾರಿಗಳನ್ನು ವಿವರಿಸಿ.
14. Explain features of indifference curve.  
ಉಪೇಕ್ಷಿತ ರೇಖೆಯ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿ.
15. Explain Law of Equi-Marginal Utility.  
ಸಮ ಅಂಚಿನ ತುಷ್ಟಿಗುಣದ ನಿಯಮವನ್ನು ವಿವರಿಸಿ.
16. Evaluate Law of variable proportion.  
ಬದಲಾಗುವ ಉತ್ಪಾದನಾಂಗದ ಪ್ರತಿಫಲದ ನಿಯಮವನ್ನು ವಿಮರ್ಶಿಸಿ.
17. Explain price and output determination Under perfect competition  
ಪರಿಪೂರ್ಣ ಪೈಪೋಟಿ ಮಾರುಕಟ್ಟೆಯಲ್ಲಿ ಉತ್ಪನ್ನದ ಬೆಲೆ ನಿರ್ಧಾರದ ವಿಧಾನವನ್ನು ವಿವರಿಸಿ.

B.Com. III - Semester Degree Examination, Nov./Dec. - 2018

**ECONOMICS**

**Monetary Economics**

(2013-14)

(Old)

Time : 3 Hours

Maximum Marks : 80

**Instructions to Candidates:**

Answer all questions.

**Section - A**

Answer any Ten of the following.

(10 × 2 = 20)

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಹತ್ತಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

1. What is Money ?

ಹಣ ಎಂದರೇನು ?

2. What is Deflation ?

ಕುಗ್ಗು ಪ್ರಸರಣ ಎಂದರೇನು ?

3. What is Galloping Inflation ?

ನಾಗಾಲೋಟದ ಅತಿಪ್ರಸರಣ ಎಂದರೇನು ?

4. What is Index Number ?

ಸೂಚ್ಯಂಕ ಎಂದರೇನು ?

5. What is Bank ?

ಬ್ಯಾಂಕು ಎಂದರೇನು ?

6. What is Bank Rate Polling ?

ಬ್ಯಾಂಕು ದರದ ಧೋರಣೆ ಎಂದರೇನು ?

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7. What is credit creation ?  
ಪತ್ತು ನಿರ್ಮಾಣ ಎಂದರೇನು ?
8. What is full employment ?  
ಪೂರ್ಣೋದ್ಯೋಗ ಎಂದರೇನು ?
9. What is Barter system ?  
ವಸ್ತು ವಿನಿಮಯ ಪದ್ಧತಿ ಎಂದರೇನು ?
10. Name of three motives of liquidity preference?  
ನಗದು ಹಣದೊಲವಿನ ಮೂರು ಉದ್ದೇಶಗಳನ್ನು ಹೆಸರಿಸಿರಿ.
11. What is velocity of circulation of money ?  
ಹಣದ ಚಲಾವಣೆಯ ವೇಗ ಎಂದರೇನು ?
12. What is open market operation ?  
ಮುಕ್ತ ಪೇಟೆಯ ವ್ಯಾಪಾರ ಎಂದರೇನು ?

### Section - B

Answer any Three of the following.

(3 × 5 = 15)

ಯಾವುದಾದರೂ ಮೂರಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

13. Explain defects of Barter system ?  
ವಸ್ತು ವಿನಿಮಯ ಪದ್ಧತಿಯ ದೋಷಗಳನ್ನು ವಿವರಿಸಿರಿ.
14. Explain the qualities of good money.  
ಉತ್ತಮ ಹಣದ ಗುಣಗಳನ್ನು ವಿವರಿಸಿರಿ.
15. Explain the limitations of Index number.  
ಸೂಚ್ಯಂಕದ ಮಿತಿಗಳನ್ನು ವಿವರಿಸಿರಿ.
16. Explain selective credit control measures.  
ಆಯ್ದ ಸಾಲದ ನಿಯಂತ್ರಣದ ಕ್ರಮಗಳನ್ನು ವಿವರಿಸಿರಿ.

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17. Explain three motives of demand for liquidity preference ?

ನಗದು ಹಣದೊಲುವಿನ ಬೇಡಿಕೆಯ ಮೂರು ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿರಿ.

**Section - C**

**Answer any Three of the following.**

**(3 × 15 = 45)**

ಯಾವುದಾದರೂ ಮೂರಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

18. Explain the functions of money ?

ಹಣದ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿ.

19. Explain Fisher's equation.

ಫೀಶರ್ ರವರ ಸಮೀಕರಣವನ್ನು ವಿವರಿಸಿ.

20. What is monetary policy ? Explain objectives ?

ಹಣಕಾಸು ನೀತಿ ಎಂದರೇನು ? ಅದರ ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿ.

21. Explain functions of Central Bank.

ಕೇಂದ್ರ ಬ್ಯಾಂಕಿನ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿ.

22. Explain causes and types of inflation.

ಅತಿಪ್ರಸರಣದ ಕಾರಣ ಹಾಗೂ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿ.



37323(New)

B.Com. III Semester (CBCS) Degree Examination, Nov/Dec - 2018

COMMERCE

Quantitative Techniques - I

(New)

Time : 3 Hours

Maximum Marks : 70

**Instructions to Candidates:**

Logarithmic and **graphs** are supplied on request.

**Section - A**

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

(5×2=10)

1. Define statistics.
2. What is frequency distribution.
3. Mention types of diagrams.
4. Define harmonic mean.
5. What are the objectives of dispersion.
6. Give the meaning of standard deviation.
7. State any two features of skewness.

**Section - B**

Answer any **three** of the following questions

(3×5=15)

8. "The proper function of statistics is to enlarge individual experiences" comment.

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(2)



9. Draw a pie diagram for the following data.

Commodity	Expenditure in Rs.
Food	300
Rent	200
Cloth	125
Education	110
Miscellaneous	75
Savings	90

10. Calculate Arithmetic mean for the following data.

Temperature in Centigrade	No. of days
-40- -30	10
-30 - -20	28
-20 - -10	30
-10 - 0	42
0-10	65
10-20	180
20-30	10
	<u>365</u>

11. Calculate positional average for the following data.

X :	0-5	5-10	10-20	20-25	25-40	40-35	35-50	50-60	60-80	80-90	90-100	Above 100
F :	1	2	5	8	10	10	7	6	5	3	2	3

12. Calculate upper quartile, Decile 8 and percentile 72 from the following data.

Height in cm	No. of children
0-10	2
10-20	4



(3)

37323(New)

20-30	8
30-40	10
40-50	5
50-60	1

**Section - C**

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

(3×15=45)

- 13. Explain the features, significance and limitations of statistics.
- 14. Calculate Mean, Median and Mode from the following data.

Class	Frequency
Less than 10	4
Less than 20	16
Less than 30	40
Less than 40	76
Less than 50	96
Less than 60	112
Less than 70	120
Less than 80	125

- 15. Draw an Ogive (both the type) for the following data and find the value of median from it.

Class	frequency
10-20	3
20-30	16
30-40	22
40-50	35
50-60	24
60-70	15
70-80	5

**[P.T.O**



16. Compute mean deviation from mean median and mode and their co-efficient.

Class	frequency
300-500	15
500-700	20
700-900	28
900-1100	22
1100-1300	20
1300-1500	12

17. Calculate Karlpearson's co-efficient of skewness from the following data.

Marks	No.of Students
Above 0	150
Above 10	140
Above 20	100
Above 30	80
Above 40	80
Above 50	70
Above 60	30
Above 70	14
Above 80	0

B.Com. III - Semester (CBCS) Degree Examination, Nov./Dec. - 2018

COMMERCE

Corporate Accounting - I

(New)

Time : 3 Hours

Maximum Marks : 70

Section - A

I. Answer any Five of the following :

(5×2=10)

1. What is dividends?
2. What is divisible profit?
3. What is Amalgamation?
4. What are types of amalgamation?
5. What is subsidiary company?
6. What is time ratio? Give two examples.
7. State any two rights of liquidators?

Section - B

II. Answer any Three of the following :

(3×5=15)

8. Draw the chart showing the minority interest?
9. What are fully and partly secured creditors? Give examples.
10. From the following information by Suresh Ltd prepare reserve and surplus note no. two, under prescribed revised schedule VI of the company act (vertical form).

1. Opening balances :	
Capital Reserve	Rs. 60000
Dividend equalization fund	Rs. 50000
General Reserve	Rs. 40000
Surplus Balance (Cr.)	Rs. 32000
2. Profit after tax for the year	Rs. 76,755

3. Appropriation of profit : Rs. 30000  
 a. Transfer to general Reserve Rs. 20,000  
 b. Proposed dividend Rs. 5,000  
 c. Tax on dividend

11. Calculate purchase consideration of both the company :

	Asha ltd.	Deepa ltd
Assets	315000	350000
Cash	9000	25000
Current liabilities	24000	115000
Equity share capital at Rs. 10 each	200000	300000

- i) Ashadeep agreed to take over the business of Asha ltd and in exchange for which it agreed to issue its 5 shares for every 4 shares in Asha ltd.  
 ii) Deep ltd assets except cash were valued at 10% less than the book values and the liabilities are taken over at Book value.

12. State the basis of allocation for calculating profit prior to incorporation :

- a) Debenture interest  
 b) Gross profit  
 c) Formation expenses  
 d) Audit fees  
 e) General expenses.

### Section - C

III. Answer any Three of the following :

(3×15=45)

13. From the following balance extracted from the books of Keerthi co.ltd. for the year ending 31.3.2017. Prepare the statements of assets and liabilities as on 31.3.2017 by schedule - VI of the companies act (Revised).

	Dr.	Cr.
Share capital :		
15000 equity shares of Rs. 10 each		150000
50000 preference share of Rs. 10 each		500000
Securities premium		250000
General reserve		562500
Loss for current year	150000	
Bonds & Debentures		300000
Long term loans from Bank		200000



Other long term loans		100000
Short term borrowings		150000
Trade payable		522500
Other current liabilities		85000
Provision for income tax		325000
Provision for salary		25000
Building	11,50,000	
Furniture	75,000	
Capital work in progress	50,000	
Investment in govt.	1,50,000	
Investment in preference shares	62600	
Closing stock	6,00,000	
Cash in hand	137500	
Loose tools	29,000	
Trade receivable	602400	
Cash at bank	163500	
	<u>31,70,000</u>	<u>31,70,000</u>

**Additional information :**

- a) Authorized capital of the company consists of 20000 equity shares of Rs. 10 each and 100000 preference shares of Rs. 10 each.
- b) Other current liabilities consists of income received in advance.

14. The following particulars relate to a company which has gone into liquidation on 31.3.2016.

Secured creditors (security on plant)	100000
Insecured creditors	240000
Preferential creditors	20000
1000 equity shares of Rs. 100 each called up Rs. 75	75000
500 equity shares of Rs. 100 each called up Rs. 60	30000
The liquidators realized the assets is as under :	
Plant	140000
Cash	10000
Land and building	200000
Stock	60000

The liquidation expenses amounted to Rs. 2800. The liquidator is entitled to commission of 3% on the assets realized except cash and 2% on the amount paid to unsecured creditors.

Prepare liquidators final statement of account.

15. Spoorthi Co.ltd incorporated on 1.8.2015 to takeover the business of Keerthi Brothers partnership firm as a going concern from 1-4-2015.  
The average monthly sales for the first four months were Rs. 2,00,000. The average monthly sales for the next eight months were Rs. 1,50,000. The following are the balances as on 31.3.2016 extracted from the ledger.

<u>Particulars</u>	<u>Note</u>	<u>Amount</u>	<u>Rs.</u>
I. Continuing operations :			
1. Revenue form operations	1		20,00,000
2. Other Income	2		—
			<u>20,00,000</u>
3. Expenses :			
a. cost of sales	3		15,00,000
b. employees benefit cost :	4		
salaries		60000	
directors fees		20000	
M.D. Remuneration		<u>4000</u>	84,000
c. Depreciation	5		6000
d. Other expenses :	6		
Rent and taxes		24000	
Advertisement		30000	
Sales commission		30000	
Bad debts		20000	
Preliminary expenses		<u>20000</u>	<u>124000</u>
			1714000
Net profit			286000
			<u>20,00,000</u>

**Other information :**

Rent was paid at the rate of Rs. 1500 per month upto 1-8-2015 and there after it was increased to Rs. 2000 per month for the remaining eight months period.

Prepare the statement of profit and loss showing profit or loss to incorporation and after incorporation of the company.

16. From the following information prepare the consolidated statement of assets and liabilities as on 31.3.2016.

Statement of Assets & Liabilities as on 31.3.2016.

Particulars	Note	H. Co. Ltd.	S. Co. Ltd
<b>I. Liabilities :</b>			
1. Share holders fund :			
a. Share capital	1	300000	200000
b. Reserve and surplus	2	115000	95000
2. Non - current liabilities :			
12% Debentures	3	100000	-
3. Current liabilities :			
Trade payable	4	75000	87500
		<u>590000</u>	<u>382500</u>
<b>II. Assets :</b>			
1. Non - current assets :			
Tangible fixed assets	5	150000	125000
Intangible fixed assets	6	50000	1,00,000
Non - current investment	7	180000	-
2. Current Assets :			
Inventories	8	100000	67500
Trade receivable	9	100000	70000
Cash	10	10000	20000
		<u>590000</u>	<u>382500</u>

Notes of Account

	H. Ltd	S. Ltd
1. Share capital at Rs. 10 each	300000	200000
	<u>300000</u>	<u>200000</u>
2. Reserve and surplus :		
General Reserve	30000	20000
P & L A/c (Cr.) on 1-4-2015	35000	30000
P & L A/c (Cr.) for the year	50000	45000
	<u>115000</u>	<u>95000</u>
3. Long term borrowings :		
12% debentures	100000	-

(6)

	<u>100000</u>	-
4. Trade payables :		
Creditors	75000	87500
	<u>75000</u>	<u>87500</u>
5. Tangible assets :		
Buildings	100000	75000
Machinery	50000	50000
	<u>150000</u>	<u>125000</u>
6. Intangible assets :		
Good will	50000	100000
	<u>50000</u>	<u>100000</u>
7. Non - current investment :		
15000 shares in S ltd.	180000	-
	<u>180000</u>	-
8. Inventories :		
Stock	100000	67500
	<u>100000</u>	<u>67500</u>
9. Trade receivable :		
Debtors	100000	70000
	<u>100000</u>	<u>70000</u>
10. Cash	10000	20000
	<u>10000</u>	<u>20000</u>

**Adjustments :**

- 1) H. Ltd acquired the shares in S. Ltd on 1-8-2015.
  - 2) General reserve of S.Ltd on 1-4-2015 was Rs. 17000
  - 3) Debtors of S.ltd included the amount of Rs. 10000 for supply of goods to H. ltd.
  - 4) The stock of H. ltd included the goods purchased from S. ltd worth Rs. 5000. The goods were supplied by S.ltd at cost +25% The above goods still in stock.
17. A & B two companies agreed to amalgamate by transferring their undertaking to a new company, as AB co. ltd. Formed, on that date of amalgamation their statement of assets and liabilities were as under.



<u>Particulars</u>	<u>Note</u>	<u>A. Co. Ltd.</u>	<u>B. Co. Ltd</u>
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## I. Liabilities :

## 1. Share holders fund :

a. Share capital	1	100000	70000
b. Reserve and surplus	2	30000	20500

## 2. Non - current liabilities :

Long term borrowings	3	50000	-
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## 3. Current liabilities :

Trade payable	4	30000	34000
		<u>210000</u>	<u>124500</u>

## II. Assets :

## 1. Non - current assets :

Fixed tangible assets	5	150000	62000
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## 2. Current assets :

Inventories	6	10000	7500
Trade receivable	7	40000	45000
Cash	8	10000	10000
		<u>210000</u>	<u>124500</u>

## Notes of Accounts :

	A. Ltd	B. Ltd
1. Share capital at Rs. 10 each	100000	70000
	<u>100000</u>	<u>70000</u>
2. Reserve and surplus :		
Reserve Fund	8000	5500
P and L A/c (Cr. Balance)	22000	15000
	<u>30000</u>	<u>20500</u>
3. Long term borrowings :		
Debentures	50000	-
	<u>50000</u>	
4. Trade payable :		
Creditors	24500	30000
Bills payable	5500	4000
	<u>30000</u>	<u>34000</u>

5. Tangible fixed assets :		
Leasehold property	120000	62000
Freehold property	30000	-
	<u>150000</u>	<u>62000</u>
6. Inventories :		
Stock	10000	7500
	<u>10000</u>	<u>7500</u>
7. Trade Receivable :		
Debtors	40000	45000
	<u>40000</u>	<u>45000</u>
8. Cash	10000	10000
	<u>10000</u>	<u>10000</u>

For the purpose of Amalgamation the assets are to be valued as under :

	A. Co. Ltd.	B. Co. Ltd.
Leasehold property	140000	65000
Freehold property	50000	-
Debtors	35000	40000
Stock	9000	4000
Goodwill	10000	11000

The new AB Co. Ltd issued shares to A & B Co. at Rs. 10 each and at a premium of Rs. 5 per share.

You are required to calculate :

- i) Purchase consideration.
- ii) Write up ledger account of Realization account, purchasing co. A/c and equity share holders A/c in the books of both the A and B co. ltd.
- iii) Pass the incorporating opening journal entries in the books of new AB Co. Ltd



23302(New)

B.Com. III - Semester Degree Examination, Nov./Dec. - 2018

**CORPORATE ACCOUNTING - I**

(New)

Time : 3 Hours

Maximum Marks : 80

**SECTION - A**

I. Answer any **Ten** of the following :

(10×2=20)

1. What is proposed Dividend?
2. What is meaning of minority interest?
3. Name two examples of chargeable after incorporation?
4. What is net assets method?
5. What is meaning of Amalgamation?
6. What is the meaning of subsidiary company?
7. What is pre - acquisition profit?
8. What do you mean by liquidation of company?
9. What is purchase consideration?
10. What is time ratio?
11. What is the meaning of Holding company?
12. What is meaning of unrealised profit?

**SECTION - B**

II. Answer any **Three** of the following.

(3×5=15)

13. Briefly explain the various methods of purchase consideration?
14. State the basis of allocation for calculating profit prior to incorporation :
  - i) Gross profit
  - ii) Preliminary expenses.
  - iii) Advertisement exp.
  - iv) Rent and Rates.
  - v) Director fees.

**[P.T.O**

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(2)

15. Explain the order of payments to be made by the liquidator.
16. Calculate the purchase consideration :

	Ram Ltd.	Bheem Ltd
Goodwill	100000	75000
Freehold property	300000	100000
Machinery	410000	280000
Investment	40000	50000
Debtors	240000	122000
5% Debentures	100000	100000
S.creditors	220000	47000

17. Following are details of Beta Ltd as on 31.12.2016.

Share capital	Rs. 100000
(at Rs. 10 each)	
Reserve fund	40000
P & L A/c (Cr.)	60000

Alpha Ltd purchased 7,500 shares in Beta Ltd as on 1.7.2016.

Calculate the minority interest assuming that beta Ltd had a credit balance of P & L A/c Rs. 20,000 and general reserve 10,000 as on 1.1.2016.

### SECTION - C

III. Answer any Three of the following :

(3×15=45)

18. The Quick Ltd went into voluntary liquidation on 31.3.2016 at which date its capital consisted :
- 5000 9% preference shares of Rs. 10 each fully paid.
  - 10,000 Equity shares of Rs. 10 each fully paid.

The Assets realised Rs. 1,38,000 the expenses liquidation Rs. 1860 and the unsecured creditors were Rs. 17,500, including Rs. 3000 preferential creditors. The liquidator remuneration was fixed at 3% commission on the assets realised. Preference dividend was arrears one year. Preference shares and preference dividend was carry preferential right to payment as compared to equity.

Prepare the liquidators final statement of account.



19. Sagar Ltd. was incorporated on 1.5.2016. The company bought the Business of sunil ltd with effect from 1.1.2016 from the following figures relating to the year ending 31.12.2016. Find out profit prior to incorporation.

Statement of P and L for the year ending 31-12-2016

<u>Particulars</u>	<u>Note</u>	<u>Amount</u>	<u>Total</u>
I. Continuing operation :			
1. Revenue from operations	1		6,00,000
2. Other incomes	2		—
			<u>6,00,000</u>
3. Expenses :			
a. Cost of sales	3		420000
b. Employee benefit cost :	4		
salaries		15000	
Director fees		<u>4800</u>	19800
c. Finance cost :	5		
Interest on Debentures		5000	
Int vendors up to 1-9-2016		<u>3000</u>	8000
d. Depreciation	6		24000
e. Other expenses :	7		
Rent		9000	
Audit fees		1500	
Discount on sale		3600	
Advertisement		18000	
Bad debts		<u>1500</u>	<u>33600</u>
			505400
			<u>94600</u>
		<b>Profit</b>	<u>94600</u>

The following information is further available :

- 1) Rs. 500 relating to bad Debts created prior to incorporation.
- 2) Sales for the year Rs. 6,00,000 out of which sales upto 1.5.2016. were Rs. 250000.

(4)

20. A.Co. Ltd acquired 60% of both the types of shares in B.Co. Ltd on 1-7-2016.

Particulars	Note	A.Ltd	B.Ltd
<b>I. Liabilities :</b>			
1. Shareholders fund :			
Share Capital	1.	6,50,000	3,00,000
Reserve and surplus	2	1,90,000	1,40,000
2. Current Liabilities :			
Trade payable	3.	90,000	60,000
		<u>930000</u>	<u>500000</u>
<b>II. Assets :</b>			
1. Non - current assets :			
Tangible fixed assets	4.	350000	300000
Intangible fixed assets	5.	75000	50000
Non - current investment	6.	220000	-
2. Current Assets :			
Inventories	7.	170000	70000
Trade receivable	8.	55000	30000
Cash	9.	60000	50000
		<u>930000</u>	<u>500000</u>

## Notes of Accounts

	A.Ltd	B.Ltd
1. Share capital at Rs. 10 each	650000 <u>650000</u>	300000 <u>300000</u>
2. Reserve and surplus :		
General Reserve	80,000	60,000
Profit and loss A/c (Cr.)	1,10,000	80,000
	<u>190000</u>	<u>140000</u>
3. Trade Receivable :		
Sundry creditors	90,000	60,000

4. Tangible Assets :	<u>90,000</u>	<u>60,000</u>
Building	1,50,000	1,00,000
Machinery	2,00,000	2,00,000
	<u>3,50,000</u>	<u>3,00,000</u>
5. Goodwill	75,000	50,000
6. Non - current investments :		
In equity shares of B.Co. Ltd	2,20,000	-
	<u>2,20,000</u>	-
7. Inventories stock	80,000	70,000
8. Trade Receivable :		
Sundry creditors	55,000	30,000
	<u>55,000</u>	<u>30,000</u>
9. Cash	60,000	50,000
	<u>60,000</u>	<u>50,000</u>

**Additional information :**

- a) B.Co. Ltd had to its credit of general reserve and profit and loss Account of Rs. 40000 and Rs. 30000 respectively on 1.1.2016.
- b) Creditors of B.Co.Ltd included Rs. 25000 for goods supplied by A.Co.Ltd.
- Prepare the consolidated statement of assets and liabilities of A.Co. Ltd as on 31.12.2016.

21. From the following information of Anand Co.Ltd for the year ending 31.3.2017, prepare the statement of profit and loss for the year ending in the prescribed form along with relevant notes of accounts.

	Debit	Credit
Sale of service		30,000
Sale of goods		3,05,000
Excise duty	30,000	
Dividend incomes		3,000
Net gain on sale of investments		4,500

Interest income	
Other operating income	30000
Opening stock of material	82500
Purchase of Raw - material	30000
Purchase of stock in trade	45000
Opening stock of finished goods	30000
Opening stock of work in progress	25500
Opening stock of stock in trade	54000
Salaries and wages	1500
Staff welfare expenses	4500
Contribution to P.F	3000
Power and level	12000
interest expenses	7500
Rent and rates	1800
Repairs	2400
Legal expenses	1000
Insurance	2100
Audit fees	1200
Loss on sale of investment	

**Adjustments :**

1. Provide depreciation of Rs. 15000 on fixed assets.
2. Closing stock on 31.3.2017 :
  - a) Finished goods - 39000
  - b) Work - in - progress - 27000
  - c) Stock in trade - 24000
  - d) Closing stock in Raw - material - 37500.
22. X.Co. Ltd and Y.Co.Ltd decided to amalgamate their statement of Assets and Liabilities to form a new XY Co.Ltd with an authorised capital of Rs. 1500000 divided in to Rs. 100000 each.  
Financial statement as on 31.3.2016.

(7)

23302(New)

Particulars	Note	X.Ltd	Y.Ltd
<b>I. Liabilities :</b>			
1. Share holders funds :			
Share capital	1.	2,00,000	3,75,000
Reserve and surplus	2	2,47,500	-80,000
2. Non - current liabilities :			
Long term borrowings	3	—	1,00,000
3. Current liabilities :			
Trade payable	4	34,000	45,000
		<b><u>4,81,500</u></b>	<b><u>4,40,000</u></b>
<b>II. Assets :</b>			
1. Non - current Assets :			
Tangible fixed Asset	5.	3,20,000	3,60,000
Intangible fixed assets	6	60,000	—
2. Current Assets :			
Inventories	7.	29,500	34,500
Trade Receivable	8.	42,750	24,500
Cash	9.	29,250	21,000
		<b><u>4,81,500</u></b>	<b><u>4,40,000</u></b>

Notes of Accounts :

	X.Co.	Y.Co
1. Share capital at Rs. 10 each	2,00,000	3,75,000
	<b><u>2,00,000</u></b>	<b><u>3,75,000</u></b>
2. Reserve and surplus :		
Reserve fund	72,500	—
Profit and loss A/c (Cr.)	1,75,000	-80,000
	<b><u>2,47,500</u></b>	<b><u>-80,000</u></b>
3. Long - term borrowings :		

		100000
6% Debentures	—	<u>100000</u>
4. Trade payable :	34000	45000
Sundry creditors	<u>34000</u>	<u>45000</u>
5. Tangible fixed assets :		
Plant and Machinery	3,20,000	3,60,000
	<u>3,20,000</u>	<u>3,60,000</u>
6. Goodwill	60,000	—
	<u>60,000</u>	—
7. Inventories :		
Stock	29,500	34,500
	<u>29,500</u>	<u>34,500</u>
8. Trade Receivable :		
Sundry debtors	42,750	24,500
	<u>42,750</u>	<u>24,500</u>
9. Cash	29,250	21,000
	<u>29,250</u>	<u>21,000</u>

The following are terms of agreement :

1. X.Co. Ltd assets and liabilities are to be takenover at book values except goodwill, plant and machinery and stock which are to be valued at Rs. 90000, Rs. 3,00,000 and Rs. 32,000 respectively.
2. Y.Co. Ltd assets except cash are valued at 10% less than book values and liabilities are taken over at book figures.

You are calculate :

- a) Purchase consideration of Both the companies of A and B.
- b) Prepare the statement of Assets and liabilities of a new company.

B.Com. III Semester (CBCS) Degree Examination, Nov./Dec. - 2018

**COMMERCE (TAX PROCEDURE AND PRACTICE)**

**Income Tax - II**

(New)

Time : 3 Hours

Maximum Marks : 70

**Section - A**

I. Answer any **five** of the following questions: (5×2=10)

1. What is long - term capital assets?
2. What is cost of improvement?
3. Mention the types of securities?
4. What is the limit for deduction U/S 57 in respect of family pension?
5. State the amount of deduction allowable for treatment of dependent person with disability and also for severe disability U/S 80DD.
6. How do you treat dividend received by an individual from foreign company and Co-operative society?
7. State any two incomes which are not treated as Hindu undivided family incomes.

**Section - B**

II. Answer any **three** of the following questions : (3×5=15)

8. Mr. Arun had purchased a land situated in urban area in oct 2006. for Rs. 2,80,600 and had spent Rs. 60,000 in January 2013 for improvement of land. He sold the said land in the month of November 2017 for Rs. 8,36,800 and incurred an expenditure of Rs. 29,600 in connection with sale. He purchased a residential house for Rs. 6,05,400 in Feb. 2018. The cost inflation index for the financial year 2006-07, 2012-13 & 2017-18 were 122, 200 and 272 respectively. Compute his taxable capital gain for the A.Y. 2018-19.
9. Mr. Ramkrishna furnishes the following particulars of his income pertaining of to the previous year 2017-18 :

**[P.T.O**

- a) Dividend from co-operative society Rs. 4,000.
- b) Family pension Rs. 60,000.
- c) Interest received on Rs. 40,000, 11% debentures of 'Z' Co. Ltd.
- d) Directors fees received Rs. 5,000.
- e) Interest on fixed deposit with SBI Rs. 3,000. He has paid collection charges Rs. 400 to his banker. Compute his income from other sources for the assessment years 2018-19.

10. From the following particulars of income and loss, compute the gross total income of Mr. Patil after set off losses for the A.Y. 2018-19.

- a) Income from let out property Rs. 70,000.
- b) Loss from self occupied property Rs. 80,000.
- c) Income from salary Rs. 40,000.
- d) Profit from speculative business Rs. 1,00,000.
- e) Loss from speculative business Rs. 80,000.
- f) Short term capital gain Rs. 1,00,000.
- g) Short term capital loss Rs. 1,20,000.
- h) Long term capital gain Rs. 90,000.

11. From the following information furnished by Sri Prathab, compute the deduction allowable to him U/S 80C for the A.Y. 2018-19 :

- a) Subscription to NSC (VIII issue) Rs. 8,000.
- b) Contribution to public provident fund Rs. 15,000.
- c) Life Insurance premium on his own life Rs. 20,000 (policy is issued before 01/4/2012).
- d) Accrued interest on NSC (VIII issue) Rs. 8,000.
- e) Life Insurance premium on father's life Rs. 5,000.

12. From the following information, compute income from business of Hindu undivided family.

Net profit Rs. 4,05,000 after charging salary to members 'X' Rs. 9,000 per month and 'Y' Rs. 15,000 per month. The debits and credits in the profit and loss A/c included the following:

- a) Taxable income from house property Rs. 60,000.
- b) Loss from speculation business Rs. 45,000.



- c) Winnings from lotteries Rs. 30,000.  
 d) Life insurance premium paid on the lives of members of family Rs. 45,000.

Assessing officer considers that Y's salary is excessive. The justified amount is Rs. 12,000 p.m.

### Section - C

I. Answer any **Three** of the following :

(3×15=45)

13. From the following information compute the taxable capital gains of Mr. Chetan for A.Y. 2018-19 :

<u>Particulars</u>	<u>Jewellery</u>	<u>Non - listed shares</u>
Cost of acquisition	2,00,000	21,000
Year of purchase	1969-70	2002-03
Cost of additions	40,000	25,800
Year of additions	1999-00	2007-08
Cost of improvement	1,17,000	—
Year of improvement	2005-06	—
Selling expenses	—	1,000
Sale of proceeds	13,54,600	1,55,800
Year of sale	2017-18	2017-18

The fair market value of jewellery as on 01/4/2001 was Rs. 2,80,000. The cost inflation indices were : 2001-02 : 100; 2002 -03 : 105, 2005-06: 117, 2007-08: 129 and 2017-18 : 272.

14. From the following information furnished by Mr. Manju, compute his income from other sources for the A.Y 2018-19 :

- a) Dividend on shares of Indian company Rs. 8,000.  
 b) Income from writing articles in magazines Rs. 4,000.  
 c) He lives in a rented house paying rent of Rs. 6,000 per month. Since the house is too big, he has sublet 1/3<sup>rd</sup> portion of the house at a rent of Rs. 3,000 per month. He pays municipal taxes of Rs. 1,500 on the whole house & for repairs of the whole house Rs. 2,700.  
 d) He received Rs. 10,000 as interest on term deposit with bank.  
 e) He earned winnings from lotteries Rs. 15,000 & also winnings from chess game Rs. 3,000.



- f) He received Rs. 12,150 as interest on debentures of a company (unlisted).
- g) Received Rs. 2,700 as interest on tax free debentures of a company listed in a stock exchange.
- h) Interest on Government of England Bonds Rs. 5,000.
- i) Interest on post office savings Bank account Rs. 500.
- j) Interest on the central government securities Rs. 9,000.
- k) He received Rs. 500 per lecture for 20 lectures delivered in a college.
- l) Income from undisclosed sources Rs. 50,000.
- m) Collection charges paid on interest Rs. 200.

15. From the following Profit and Loss A/c of Sri. Pavan, compute his total income for the A.Y. 2018-19 :

	Amount		Amount
To salary to staff	75,000	By Gross profit	1,28,000
To Bonus to staff	5,400	By interest on tax free government securities	3,000
To office rent	3,000	By profit on sale of securities (after two years)	4,000
To office expenses	11,000	By bad debts recovered (previously disallowed)	2,000
To proprietors drawings	24,000	By net loss	20,000
To income tax paid	2,000		
To sales tax	5,000		
To postage and telegraphs	800		
To entertainment expenditure	1,600		
To sales commission	2,000		
To printing charges	200		
To Advertising	1,600		
To reserve for doubtful debts	1,400		
To Depreciation	8,400		
To Repairs and renewals	3,000		
To gifts and presents	600		
To LIC premium (on his own life)	12,000		
	<u>1,57,000</u>		<u>1,57,000</u>

(5)

37326 (New)

- On scrutiny of the books of accounts following information were available :
- Office expense include Rs. 400 being cost of furniture and Rs. 1,400 being cost of plant purchased during the year.
  - Depreciation allowable amounted to Rs. 9,800 including cost of furniture and plant purchased during the year.
  - Gifts and presents made to relatives.
  - Donations of Rs. 4,000 to PM's national relief fund out of his drawings.

16. From the following Receipts and payments statement of Miss. Sushma, a lawyer, compute her total income for the A.Y 2018-19 :

<u>Receipts</u>	<u>Amount</u>	<u>Payments</u>	<u>Amount</u>
Professional fees	17,500	Salary to staff	3,000
Arbitration fees	5,000	General expenses	2,500
Salary from a college	3,000	Office rent	2,400
Dividend from co-operative society	500	Telephone charges	600
Interest on tax free debentures (Gross)	500	Car expenses	2,250
Profit on sale of securities	8,500	Furniture purchased	2,250
		Municipal taxes	150
		Income tax	1,200
		Household expenses	6,000
		LIC premium	1,500
		Closing balance	13,150
	<u>35,000</u>		<u>35,000</u>

She has also furnished the following information :

- General expenses include Rs. 500 being donation paid to a political party.
- 1/3 of car expenses relate to her private purposes.
- Municipal taxes paid were pertaining to her self - occupied house of which she is the owner. Its municipal value was Rs. 1,500.
- Depreciation allowable as per IT rules Rs. 1,500.
- The above securities which were purchased on 01/5/2016 for Rs. 15,000 have been sold for Rs. 23,500 on 15/4/2017.

[P.T.O]

(6)

17. Sri. Nagesh is the karta of a HUF. The family is carrying cloth business along with some speculation business also. Following are the particulars of income of family and its members for the previous year 2017-18.

- i) Salary received by Sri. Rajan, a coparcener Rs. 20,000 per month from 'X' Co. Ltd.
- ii) Salary received from HUF by Raghav and Raghuram other members of the HUF 15,200 p.m. and Rs. 19,200 p.m. respectively. The assessing officer considers that Sri. Raghuram's salary is excessive. The justified amount is Rs. 16,000 per month.
- iii) Interest and Income :
  - a) On government securities held in the name of Karta purchased from HUF funds Rs. 20,000.
  - b) On units of UTI inherited by the family Rs. 14,000.
- iv) Family Business income :

Net profit is Rs. 1,80,000 after charging salary to Raghav and Raghuram. The debits and credits in the P and L A/c included the following :

Taxable income from house property - Rs. 64,000.

Loss from speculation business - Rs. 40,000

Winnings from crossword puzzles Rs. 32,000.

LIC premium paid on the lives of the members of the family Rs. 40,000.

Contribution to public provident fund in the name of Raghav Rs. 40,000.

Compute the total income of the HUF for the A.Y 2018-19.



95215

B.A./B.Com./B.Sc. III - Semester Degree Examination, Nov./Dec. - 2018

JOURNALISM - III (Open Elective)

Journalism and Writing Skills for Media (OEC)

Paper - 3.2

Time : 3 Hours

Instructions to Candidates:

Maximum Marks : 70

- 1) Part 'A' any Ten questions.
- 2) Part 'B' any Two questions.
- 3) Part 'C' any Two questions.

Part - A

ಭಾಗ - ಅ

Answer any Ten of the following.

(10×2=20)

ಯಾವುದಾದರೂ ಹತ್ತಕ್ಕೆ ಉತ್ತರಿಸಿ.

1. Folio  
ಪೋಲಿಯೋ
2. Editorial  
ಸಂಪಾದಕೀಯ
3. News Desk  
ಸುದ್ದಿ ಮೇಜು
4. Review  
ವಿಮರ್ಶೆ
5. Lay out  
ವಿನ್ಯಾಸ
6. Spelling errors.  
ಅಕ್ಷರ ದೋಷ

[P.T.O]



7. OPED  
ಓಪೆಡ್
8. Columns writing.  
ಅಂಕಣ ಬರಹ
9. Banner headline  
ಬ್ಯಾನರ್ ಶೀರ್ಷಿಕೆ
10. Photo Cropp  
ಚಿತ್ರ ಕತ್ತರಿ
11. PTI  
ಪಿಟಿಐ
12. Style Sheet  
ಸ್ಟೈಲ್ ಶೀಟ್

**Part - B**

**ಭಾಗ - ಬ**

**Answer any Two of the following.**

**(2×10=20)**

ಯಾವುದಾದರೂ ಎರಡಕ್ಕೆ ಉತ್ತರಿಸಿ.

13. Explain the organisation structure of editorial section.  
ಸಂಪಾದಕೀಯ ವಿಭಾಗದ ಸಾಂಸ್ಥಿಕ ರಚನೆಯನ್ನು ವಿವರಿಸಿ.
14. Describe the types of reporting.  
ವರದಿಗಾರಿಕೆಯ ಪ್ರಕಾರಗಳನ್ನು ವಿಶ್ಲೇಷಿಸಿ.
15. Explain the interview types and techniques.  
ಸಂದರ್ಶನದ ಪ್ರಕಾರ ಮತ್ತು ತಂತ್ರಗಳನ್ನು ವಿವರಿಸಿ.
16. Discuss the columns and feature writings.  
ಅಂಕಣ ಮತ್ತು ನುಡಿಚಿತ್ರ ಬರಹಗಳ ಕುರಿತು ಚರ್ಚಿಸಿ.

(3)

Part - C

ಭಾಗ - ಕ

95215

Answer any Two of the following.

(2×15=30)

ಯಾವುದಾದರೂ ಎರಡಕ್ಕೆ ಉತ್ತರಿಸಿ.

17. Explain the values and sources of news.

ಸುದ್ದಿಯ ಅಂಶಗಳು ಹಾಗೂ ಮೂಲಗಳನ್ನು ವಿವರಿಸಿ.

18. Describe the role of news editor and subeditor in news desk.

ಸುದ್ದಿ ಮೇಜಿನಲ್ಲಿ ಸುದ್ದಿ ಸಂಪಾದಕ ಹಾಗೂ ಉಪಸಂಪಾದಕನ ಪಾತ್ರ ವಿಶ್ಲೇಷಿಸಿ.

19. Discuss the importance of Grammar in print media.

ಮುದ್ರಣ ಮಾಧ್ಯಮದಲ್ಲಿ ವ್ಯಾಕರಣದ ಮಹತ್ವವನ್ನು ಚರ್ಚಿಸಿ.

20. Explain the types of leads and news writing techniques.

ಸುದ್ದಿ ಬರೆಯುವ ತಂತ್ರಗಾರಿಕೆ ಮತ್ತು ಲೀಡ್‌ನ ವಿಧಗಳನ್ನು ವಿವರಿಸಿ.

37322(New)

B.Com. III - Semester (CBCS) Degree Examination, Nov./Dec. - 2018

COMMERCE

Marketing Management

Paper - 3.3

(New)

Time : 3 Hours

Instructions to Candidates:

Maximum Marks : 70

Attempt all Sections according to the internal choice.

Section - A

ವಿಭಾಗ - ಅ

Answer any Five of the following.

(5 × 2 = 10)

ಕೆಳಗಿನ ಯಾವುದೇ ಐದು ಉತ್ತರಿಸಿ.

1. What is Marketing ?

ಮಾರಾಟ ಪ್ರಕ್ರಿಯೆ ಎಂದರೇನು ?

2. State any two differences between selling and marketing.

ಮಾರಾಟ ಮತ್ತು ಮಾರಾಟ ಪ್ರಕ್ರಿಯೆ ಇವುಗಳ ನಡುವೆ ಇರುವ ಯಾವುದಾದರೂ ಎರಡು ವ್ಯತ್ಯಾಸಗಳನ್ನು ಹೇಳಿರಿ.

3. What is market segmentation ?

ಮಾರುಕಟ್ಟೆ ವಿಭಜನೆ ಎಂದರೇನು ?

4. What is product life cycle ?

ವಸ್ತುವಿನ ಜೀವಿತ ಕಾಲಚಕ್ರ ಎಂದರೇನು ?

5. What is green marketing ?

ಹಸಿರು ಮಾರಾಟಗಾರಿಕೆ ಎಂದರೇನು ?

6. State the types of channel conflict.

ಮಾರ್ಗಗಳ ತಿಕ್ಕಾಟದ ಪ್ರಕಾರಗಳನ್ನು ಹೇಳಿರಿ.

7. What is marketing mix ?

ಮಾರಾಟ ಪ್ರಕ್ರಿಯೆಯ ಮಿಶ್ರಣ ಎಂದರೇನು ?

[P.T.C





(2)

37322(New)

Section - B

ವಿಭಾಗ - ಬ

(3 × 5 = 15)

Answer any Three of the following.

ಕೆಳಗಿನ ಯಾವುದೇ ಮೂರು ಉತ್ತರಿಸಿ.

8. Distinguish between market and marketing.  
ಮಾರುಕಟ್ಟೆ ಮತ್ತು ಮಾರಾಟ ಪ್ರಕ್ರಿಯೆ ಇವುಗಳ ನಡುವಿನ ವ್ಯತ್ಯಾಸ ತಿಳಿಸಿರಿ.
9. State the benefits of market segmentation.  
ಮಾರುಕಟ್ಟೆ ವಿಭಜನೆಯ ಲಾಭಗಳನ್ನು ಹೇಳಿರಿ.
10. Explain briefly channels of distribution for manufactured consumer goods.  
ಉತ್ಪಾದಿತ ಗ್ರಾಹಕರ ಸರಕುಗಳ ವಿತರಣಾ ಮಾರ್ಗಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.
11. State the benefits of customer relationship management.  
ಗ್ರಾಹಕ ಸಂಬಂಧ ನಿರ್ವಹಣೆಯ ಲಾಭಗಳನ್ನು ಹೇಳಿರಿ.
12. Explain briefly different stages of product life cycle.  
ವಸ್ತುವಿನ ಜೀವಿತ ಕಾಲಚಕ್ರದ ವಿವಿಧ ಹಂತಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.

Section - C

ವಿಭಾಗ - ಕ

Answer any Three of the following.

(3 × 15 = 45)

ಕೆಳಗಿನ ಯಾವುದೇ ಮೂರು ಉತ್ತರಿಸಿ.

13. Explain the various functions of marketing.  
ಮಾರಾಟ ಪ್ರಕ್ರಿಯೆಯ ವಿವಿಧ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿರಿ.
14. What do you mean by product mix? Explain components of product Mix?  
ವಸ್ತುವಿನ ಮಿಶ್ರಣ ಎಂದರೇನು ? ವಸ್ತುವಿನ ಮಿಶ್ರಣದ ಅಂಗಗಳನ್ನು ವಿವರಿಸಿರಿ.
15. Explain types and importance of market segmentation.  
ಮಾರುಕಟ್ಟೆ ವಿಭಜನೆಯ ವಿಧಗಳು ಮತ್ತು ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ವಿವರಿಸಿರಿ.
16. Define distribution channel and explain the different classification of distribution channels and intermediaries.  
ವಿತರಣಾ ಮಾರ್ಗವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿರಿ ಹಾಗೂ ವಿತರಣಾ ಮಾರ್ಗಗಳ ವಿವಿಧ ವಿಂಗಡಣೆಗಳನ್ನು ಮತ್ತು ಮಧ್ಯವರ್ತಿಗಳನ್ನು ವಿವರಿಸಿರಿ.
17. What is E-Marketing ? Explain briefly benefits of E-marketing.  
ಇ-ಮಾರಾಟಗಾರಿಕೆ ಎಂದರೇನು ? ಇ-ಮಾರಾಟಗಾರಿಕೆಯ ಉಪಯೋಗಗಳನ್ನು ವಿವರಿಸಿರಿ.

B.A./B.Com./B.Sc./B.B.A./G.M.T. III - Semester Degree Examination,  
Nov./Dec. - 2018

10908(New)

**COMPUTER SCIENCE**  
**(Computer Fundamentals)**

**Paper - 3.3**  
**(New)**

**Time : 3 Hours**

**Maximum Marks : 80**

**SECTION-A**

Answer any **TEN** from the following

**(10×2=20)**

1. Who is Father of Computer?
2. Expand ALU, RAM
3. Write any two limitations of computer.
4. What is Software?
5. Name any two Operating System.
6. What is Recycle Bin?
7. Write the shortcut key for copy, paste.
8. What is Table?
9. What is Text Formatting?
10. Write the meaning of cell address.
11. How many rows and columns are available in worksheet?
12. What is presentation?

**[P.T.O**

(2)

**SECTION-B**

(3×5 =15)

Answer any **THREE** from the following

13. What are characteristics of computer?
14. Write the procedure to create icon on the desktop
15. How do you find and replace text in MS word?
16. Write the procedure to save a Workbook.
17. Write a note on Normal view in MS power point.

**SECTION-C**

Answer any **THREE** from the following

(3×15 = 45)

18. Write the features of generation of computers.
  19. What is Header and Footer? How do you insert Header and Footer?
  20. What is Mail Merge? How do you merge documents?
  21. What is Chart? Write the procedure to insert charts.
  22. What is slide Transition? Write the procedure to apply slide transition
-

B.A./B.Com./B.B.M./B.Sc (Non-Computer) III - Semester (CBCS)

Degree Examination, Nov./Dec. - 2018

**COMPUTER SCIENCE**

**Fundamentals of Computers and MS-Office**

**Paper - 3.3**

**Time : 3 Hours**

**Maximum Marks : 70**

**SECTION - A**

a) Answer any **Ten** questions.

b) Each question carries **Two** marks.

**(10×2=20)**

1. What is Computer?
2. Write the types of Memory.
3. Expand ENIAC.
4. What is Application Software?
5. What is translator?
6. What is Operating Systems.
7. What is folder?
8. What is Word Processor?
9. Write the short cut keys for copy and print.
10. Write the number of rows and columns present in a worksheet.
11. What is Chart?
12. What is Presentation?



(2)

10918

**SECTION - B**

(4×5=20)

- a) Answer any **Four** questions.
- b) Each question carries **Five** marks.
- 13. Draw a neat Block diagram of Computer and mention the parts.
- 14. Write the types of Operating Systems.
- 15. What is window? Write any four features of windows.
- 16. What are features of MS Word?
- 17. Write a note on Find and Replace in MS Excel.
- 18. How do you apply Slide Transitions?

**SECTION - C**

(3×10=30)

- a) Answer any **Three** questions.
- b) Each question carries **Ten** marks.
- 19. Write a short note on computer history.
- 20. Explain different types of computer languages.
- 21. Define the followings
  - a) My computer
  - b) My document
  - c) Recycle bin
  - d) Desktop
  - e) File
- 22. What is Mail Merge? How do you merge two documents?
- 23. Explain any five functions of MS Excel with syntax and example.

23310 (New)

B.Com. III Semester Degree Examination, Nov./Dec.- 2018

COMMERCE

Marketing Management

Paper - 3.5

(New)

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:

Attempt All sections according to the internal choice.

Section - A

I. Answer any Ten of the following.

(10×2=20)

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಹತ್ತು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

1. Define Marketing Management.

ಮಾರಾಟ ಪ್ರಕ್ರಿಯೆಯ ನಿರ್ವಹಣೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿರಿ.

2. What is Market Segmentation ?

ಮಾರುಕಟ್ಟೆ ವಿಭಜನೆ ಎಂದರೇನು ?

3. What is Local Market ?

ಸ್ಥಳೀಯ ಮಾರುಕಟ್ಟೆ ಎಂದರೇನು ?

4. Name the 4p's of marketing mix.

ನಾಲ್ಕು 'p' ಗಳನ್ನು ಮಿಶ್ರಣ ವಿಕ್ರಯಶಾಸ್ತ್ರಕ್ಕೆ ಸಂಬಂಧಿಸಿದ ಹೆಸರಿಸಿರಿ.

5. Define product planning.

ವಸ್ತು ಯೋಜಿಸುವಿಕೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿರಿ.

6. What is channels of distribution ?

ವಿತರಣಾ ಮಾರ್ಗಗಳು ಎಂದರೇನು ?

[P.T.O

7. Define Consumer Satisfaction.

ಗ್ರಾಹಕರ ಸಂತೃಪ್ತಿಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿರಿ.

8. What do you mean by product mix strategy ?

ವಸ್ತುಗಳ ಮಿಶ್ರಣ ತಂತ್ರ ಎಂದರೇನು ?

9. What is Product Life Cycle ?

ವಸ್ತುವಿನ ಜೀವಿತ ಕಾಲಚಕ್ರ ಎಂದರೇನು ?

10. What is E-marketing ?

ಇ-ಮಾರಾಟಗಾರಿಕೆ ಎಂದರೇನು ?

11. What do you mean by Product Line ?

ವಸ್ತುವಿನ ಪಂಕ್ತಿ ಎಂದರೇನು ?

12. Define Niche Market.

ನಿಚೆ ಮಾರುಕಟ್ಟೆಯ ವ್ಯಾಖ್ಯೆ ನೀಡಿರಿ.

### Section - B

II. Answer any Three of the following.

(3×5=15)

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

13. Difference between market and marketing.

ಮಾರುಕಟ್ಟೆ ಮತ್ತು ಮಾರಾಟ ಪ್ರಕ್ರಿಯೆಗಳಲ್ಲಿನ ವ್ಯತ್ಯಾಸಗಳನ್ನು ಬರೆಯಿರಿ.

14. Explain Factors Affecting Product Mix.

ವಸ್ತುಮಿಶ್ರಣದ ಮೇಲೆ ಪ್ರಭಾವ ಬೀರುವ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿರಿ.

15. Explain role of channels distribution.

ವಿತರಣೆಯ ಪಥಗಳ ಪಾತ್ರಗಳನ್ನು ವಿವರಿಸಿ.

16. Explain the benefits of customer satisfaction.

ಗ್ರಾಹಕರ ಸಂತೃಪ್ತಿಯ ಪ್ರಯೋಜನಗಳನ್ನು ವಿವರಿಸಿರಿ.

(3)

23310 (New)

17. Write in short the Reasons for failure of new product.

ಹೊಸ ವಸ್ತುವಿನ ವಿಫಲವಾಗುವಿಕೆಯ ಕಾರಣಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.

Section - C

III. Answer any Three of the following.

(3×15=45)

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

18. What do you mean by Marketing Management? Explain function of marketing management.

ಮಾರಾಟ ಪ್ರಕ್ರಿಯಾ ನಿರ್ವಹಣೆ ಎಂದರೇನು ? ಮಾರಾಟ ಪ್ರಕ್ರಿಯಾ ನಿರ್ವಹಣೆಯ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿರಿ.

19. Explain the basis for Market Segmentation.

ಮಾರುಕಟ್ಟೆ ವಿಭಾಗೀಕರಣದ ಆಧಾರಗಳನ್ನು ವಿವರಿಸಿರಿ.

20. What is Product Life Cycle ? Explain the stages of product life cycle.

ವಸ್ತುವಿನ ಜೀವಿತ ಕಾಲಚಕ್ರ ಎಂದರೇನು ? ವಸ್ತುವಿನ ಜೀವಿತ ಕಾಲಚಕ್ರದ ಹಂತಗಳನ್ನು ವಿವರಿಸಿರಿ.

21. Explain classification of Channel Distribution.

ವಿತರಣಾ ಮಾರ್ಗಗಳ ವರ್ಗೀಕರಣಗಳನ್ನು ವಿವರಿಸಿರಿ.

22. Explain the benefits of Customer Relationship Management (CRM).

ಗ್ರಾಹಕರ ಸಂಬಂಧ ನಿರ್ವಹಣೆಯ ಪ್ರಯೋಜನಗಳನ್ನು ವಿವರಿಸಿರಿ.



B.Com. (Vocational) III - Semester (CBCS) Degree Examination,  
Nov./Dec. - 2018

37324

COMMERCE  
COMPUTER SCIENCE  
Data Base Management System  
Paper - 3.5

Time : 3 Hours

Maximum Marks : 70

Section - A

- a. Answer any **Five** questions.
- b. Each question carries **Two** marks. (5×2=10)
1. a) Expand DBMS.  
b) What is attribute?  
c) Name the types of DBMS.  
d) Define relation.  
e) What is primary key?  
f) Expand SQL.  
g) Name the types of Backup.

Section - B

- a. Answer any **four** questions. (4×5=20)
- b. Each question carries **five** marks.
2. Write the advantages of DBMS.
3. Explain Logical database model.

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(2)

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4. Write a note on data dictionary.
5. Explain BCNF in brief.
6. Write the importance of backups.
7. Name the different recovery techniques.

**Section - C**

- a. Answer any **Four** questions.
- b. Each question carries **Ten** marks.
8. Explain the components of DBMS.
9. What is DBA? Write the responsibilities of DBA.
10. Explain E-R Diagram Notations with example.
11. Explain Second and Third Normal Forms.
12. Explain any five built - in functions of SQL.
13. Explain the causes of Database Failure.

(4×10=40)

B.Com. (Vocational) III - Semester (CBCS) Degree Examination,  
Nov./Dec. - 2018

37325

**COMPUTER SCIENCE**  
**Management Information System - I**  
**Paper - 3.6**

Time : 3 Hours

Maximum Marks : 70

**Section - A**

1. Answer any **Five** from the following : (5×2=10)
- What is DSS?
  - Write any two functions of MIS.
  - What is Transaction processing system?
  - Write the meaning of Master file.
  - Name the types of information system.
  - Expand IRM, EDP.
  - What is Data Communication?

**Section - B**

- Answer any **Four** from the following questions. (4×5=20)
- What are characteristics of MIS?
  - What is the role of computerized MIS?
  - Write a short note on sub system of MIS.

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5. What are methods of processing transactions?
6. Write the difference between physical and logical model of data.
7. Write about synthesis of MIS structure.

**Section - C**

Answer any **Four** from the following questions.

(4×10=40)

8. Explain MIS and other academic, disciplines.
  9. What is Data model? Explain the types of data model.
  10. Explain different classification of computers.
  11. Explain different types of Data communication.
  12. Explain the methods of processing control.
  13. Explain different types of file organizations.
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B.Com. III - Semester Degree Examination, Nov./Dec. - 2018

37328

COMMERCE

Integrated Goods and Services Tax

Paper - 3.6

Time : 3 Hours

Maximum Marks : 70

SECTION - A

Answer any FIVE of the following questions, each carries TWO marks. (5×2=10)

1. What do you mean by integrated tax?
2. Define import of services.
3. Give the meaning of inter-state supply of goods.
4. Specify the place of supply of goods in case of import and export.
5. What do you mean by zero rated supply?
6. Who is a tourist under IGST Act?
7. What is reverse charge?

SECTION - B

Answer any THREE of the following questions, each carries FIVE marks. (3×5=15)

8. Briefly explain the features of IGST Act, 2017.
9. From the following information determine the assessable value and IGST payable.
  - a) Price of goods before adjusting the following Rs. 5,00,000/-
  - b) Cost of primary packing Rs. 8000/-
  - c) Freight and insurance Rs. 7000/-

[P.T.O]

(2)



- d) Discount allowed as per invoice Rs. 10,000/-
- e) Commission paid Rs. 15,000/-
- f) Rate of IGST is 28%.

10. How do you determine the taxable value of domestic inter - state supplies? Explain.
11. Explain the place of supply of goods other than import and export.
12. 'A' Ltd. of Bidar has purchased raw materials worth Rs. 40,000 from 'B' Ltd of Ballari and it has sold goods worth Rs. 60,000 to Mr. 'C' of Hyderabad. Calculate net GST payable. Assuming CGST is 14%, SGST is 14% and IGST is 28%.

### SECTION - C

Answer any **THREE** of the following questions, each carries **FIFTEEN** marks. (3×15=45)

13. Explain the provisions of Appointment of officers of IGST in detail and give the list of officers appointed by CBIT in accordance with IGST Act, 2017.
14. From the following details, calculate the IGST payable by a dealer in Ballari.
- a) Supply to a dealer in Kalaburagi Rs. 280,000/-
  - b) Transfer to branch in Ananthpur Rs. 2,50,000/-
  - c) Supply made to registered dealer in Hyderabad Rs. 50,000/-
  - d) Supply made to registered dealer in Chennai Rs. 2,00,000/-
  - e) Supply made to registered dealer in Pune Rs. 1,50,000/-
  - f) Supply made to an unit in Hassan SEZ Rs. 20,000/-.

Following are the returns made within 6 months.

- i) Chennai dealer returned goods worth Rs. 15,000/-
- ii) Pune dealer returned goods worth Rs. 7,500/-

- iii) Dealer in Kalaburagi has also returned goods worth Rs. 35,000/-  
The rate of IGST is 28%.
15. Explain the various classifications of supply in detail.
16. Write a note on the determination of place of supply of services in case of domestic supplies.
17. From the following information of 'X' Co. in Bengaluru, compute the eligible input tax credit and net GST payable.
- i) Purchase of Raw material - 'A' from a supplier in Mysore for Rs. 1,00,000/- at 5% GST.
  - ii) Purchase of raw material - 'B' from a supplier in Mumbai for Rs. 5,00,000/- at 12% IGST.
  - iii) Sale of Rs. 3,00,000 to Mandya at 18% GST.
  - iv) Supply of goods worth Rs. 2,00,000 to Vijayapura at 12% GST.