37302

III Semester B.Com./B.B.M./B.B.A. Degree Examination, April/May - 2021
KANNADA BASIC
III : ಸುಬ್ಬಣ್ಣ (ಕಾದಂಬರಿ) ಟೊಳ್ಳುಗಟ್ಟಿ (ನಾಟಕ)

13247

(CBCS)

Time : 3 Hours   Maximum Marks : 70

ಸೂಚನೆ :   ಭಾಷೆ ಮತ್ತು ಬರಹದ ಶುದ್ಧಿಗೆ ಗಮನ ಕೊಡಲಾಗುವುದು.

1. (a) ಸುಬ್ಬಣ್ಣನ ಬದುಕಿನ ಏಳು–ಬೀಳುಗಳನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.   10

ಅಥವಾ

    (b) ಸುಬ್ಬಣ್ಣನ ಕಲ್ಪತೆಯ ಅನುಭವವನ್ನು ಸಂಗ್ರಹಿಸಿ ಬರೆಯಿರಿ.

2. (a) ಸುಬ್ಬಣ್ಣನ ದಾಂಪತ್ಯ ಜೀವನದ ಚಿತ್ರಣದ ಬಗೆಗೆ ವಿವರಿಸಿ.   10

ಅಥವಾ

    (b) ಸುಬ್ಬಣ್ಣನ ಚಾಂಬೆ ಮತ್ತು ತೊರವೆಪುರದ ಬದುಕಿನ ಚಿತ್ರಣವನ್ನು ವಿಶ್ಲೇಷಿಸಿರಿ.

3. (a) ಮಾನವೀಯ ಮೌಲ್ಯಗಳ ಮಹತ್ವವನ್ನು ಟೊಳ್ಳುಗಟ್ಟಿ ನಾಟಕ ಹೇಗೆ ಅಭಿವ್ಯಕ್ತಿಸುತ್ತದೆ ವಿವರಿಸಿ.   10

ಅಥವಾ

    (b) ಸಾಂಪ್ರದಾಯಿಕತೆ ಮತ್ತು ಆಧುನಿಕತೆಗಳ ಮುಖಾಮುಖಿ ಟೊಳ್ಳುಗಟ್ಟಿ ನಾಟಕದಲ್ಲಿ ಹೇಗೆ ವ್ಯಕ್ತವಾಗಿದೆ ವಿಮರ್ಶಿಸಿರಿ.

4. (a) ಟೊಳ್ಳುಗಟ್ಟಿ ನಾಟಕದ ಕೇಂದ್ರ ಆಶಯವನ್ನು ನಾಟಕದ ವಸ್ತುವಿನ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ಸಾದರಪಡಿಸಿ.   10

ಅಥವಾ

    (b) ಪುಟ್ಟು ಮತ್ತು ಮಾಧುವಿನ ವ್ಯಕ್ತಿತ್ವದ ಬಗೆಗೆ ವಿವರಿಸಿ.

5. (a) ಹಿರಣ್ಣಯ್ಯನ ಪಾತ್ರದ ಕುರಿತು ಬರೆಯಿರಿ.   5

ಅಥವಾ

    (b) ನಾಗಮ್ಮನ ಪಾತ್ರ ಚಿತ್ರಣವನ್ನು ವಿಶ್ಲೇಷಿಸಿ.

6. (a) ಸುಬ್ರಮಣ್ಯ ಸುಬ್ಬಣ್ಣನಾಗಿ ಉಳಿದ ಬಗೆಯನ್ನು ವಿಶ್ಲೇಷಿಸಿರಿ.   5

ಅಥವಾ

    (b) ಸುಬ್ಬಣ್ಣನ ಸಂಗೀತ ಕಲಿಕೆಯ ಬಗ್ಗೆ ನಾರಾಯಣ ಶಾಸ್ತ್ರಿಗಳ ಒಲವು–ನಿಲುವುಗಳ ಬಗೆಗೆ ವಿವರಿಸಿರಿ.

P.T.O.

7. ಈ ಕೆಳಗಿನ ವಿಷಯಗಳಲ್ಲಿ ಯಾವುದಾದರೂ ನಾಲ್ಕಕ್ಕೆ ಮಾತ್ರ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.   4x5=20

(a) ಪಾತು

(b) ಭಾಗೀರತಮ್ಮ

(c) ಸ್ಪಾತು

(d) ಟಿ.ಪಿ. ಕೈಲಾಸಂ

(e) ಮಾಸ್ತಿ

(f) ಲಲಿತೆ

(g) ವೆಂಕಟರಮಣ

(h) ನೀಲಸಾನಿ

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III Semester B.Com./B.B.A./B.H.M. Degree Examination, April/May - 2021

ENGLISH

BASIC ENGLISH

14548

(CBCS - 2017-18) (New)

Time : 3 Hours

Maximum Marks : 70

I. Annotate **any two** of the following dialogues :   2x6=12
   (a) "Fair is foul and foul is fair".
   (b) "All the perfumes of Arabia will not sweeten this little hand".
   (c) "Macduff was from his mother's womb untimely ripped".

II. Write short notes on **any two** of the following :   2x6=12
   (a) Lady Macbeth - A fourth witch.
   (b) King Duncan's murder scene.
   (c) Banquo's ghost.

III. Answer **any one** of the following questions.   1x10=10
   (a) Explain how the three witches persuades Macbeth and contributed for his fall ?
   (b) Elucidate 'Macbeth' as a tragedy.

IV. Answer **any six** of the following questions.   6x6=36
   (a) Write a telephone conversation between Suma and Ikbal, discussing about higher education after their graduation.
   (b) Imagine you are the Student Secretary of your college and inform your friend about safety measures have to be followed in your college for COVID-19 pandemic through E-mail.
   (c) Write a letter of application for the post of 'Assistant Manager', to the HR Manager, 'Infosys Foundations', 11th main, 4th Block, Jayanagara, Bengaluru - 560002.
   (d) Draft a resume for the post of 'Electrical Engineer'.
   (e) How to prepare for an interview ?
   (f) Imagine four friends as Nanni, Abdul, John, Swati and write a group discussion on 'Social Media'.
   (g) Write a short note on debate.
   (h) Write a speech on 'Importance of Books' in student life.

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35301

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III Semester B.A./B.Sc./B.Com./B.S.W./B.B.M./G.M.T./B.C.A. Degree Examination, April/May - 2021

BASIC ENGLISH (CBCS 2016-17) (NEW)

Basic English

10118

Maximum Marks : 70

Time : 3 Hours

Texts :

    (1)   A Book of Plays

    (2)   Language Component

I.   Annotate **any two** of the following :   2x5=10

    (a)   Perhaps it wasn't so surprising...after ten years. We were always very much alike.

    (b)   Come back from those steps; no one has leave to pass down them tonight.

    (c)   Good heavens! And how much do you earn ?

    (d)   How! I am speaking of the meadows lying between your birch woods and my brick-earth.

II.   Write short notes on **any two** of the following :   2x5=10

    (a)   Cassio

    (b)   Wesserkopf

    (c)   Aunt Jane

    (d)   Natalia

III.   Answer **any two** of the following :   2x13=26

    (a)   What is the theme of the Play in 'The Rising of the Moon' ?

    (b)   Bring out the humour in the Play "A Marriage Proposal".

    (c)   What is the effect of having Emilia Play such an important role after the murder ? Why is she now standing upto Othello and her husband ? What is her reward ?

    (d)   Write a critical review of the Play "The Never-Never Nest".

P.T.O.

IV. Language component.   3x8=24

   (a)   Write a job application along with resume for the Post of Manager in Hyundai Motors, Hospet.

   (b)   Write a complaint letter to the Municipal Commissioner, Ballari about inadequate water facility in your area.

   (c)   Write a news report about Environmental Awareness Programme conducted in your college.

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III Semester B.Com./B.B.M. Degree Examination, April/May - 2021

HINDI (BASIC)

Study of Indian Language

(CBCS)

10192

Time : 3 Hours

Maximum Marks : 70

सूचना : लिखावट शुद्ध और देवनागरी लिपि में हों।

पठित् पुस्तकें : (1) माधवी नाटक

(2) व्यवहारिक संप्रेषण

1. किन्हीं दो की संदर्भ सहित व्याख्या कीजिए।   2x7=14

(a) ठहरो, मुनिवर। तुमने मेरे आत्मसम्मान को चुनौती दी है। मेरे पास आने वाला कोई भी अभ्यर्थी आज तक खाली हाथ नहीं लौटा है।

(b) कौन भूखा है? बच्चे को भूल जाओ, माधवी। वह अब तुम्हारा कुछ नहीं लगता। अब उसके साथ तुम्हारा कोई सम्बन्ध नहीं रह गया।

(c) अश्वमेधी घोड़े पाकर तुम तो दायित्व से मुक्त हो जाओगे, पर हमें यदि पुत्र लाभ नहीं हुआ तो यह सौदा किस काम का? फिर क्या होगा?

2. किन्हीं दो प्रश्नों के उत्तर लिखिए।   2x10=20

(a) माधवी नाटक का उद्देश्य क्या है? स्पष्ट कीजिए।

(b) राजा ययाती का चरित्र-चित्रण कीजिए।

(c) माधवी नाटक की कथावस्तु को अपने वाक्य में वर्णन कीजिए।

3. किन्हीं दो प्रश्नों का उत्तर लिखिए।   2x10=20

(a) व्यवसायिक पत्र के प्रमुख कार्यों पर प्रकाश डालिए।

(b) भाषिक और भाषेतर संप्रेषण पर विस्तार से लिखिये।

(c) पत्र का महत्व बताते हुये उसके प्रमुख भेदों को स्पष्ट कीजिए।

4.   किन्हीं दो पत्रों को लिखिए।   2x5=10

     (a)   अपने भाई के जन्मदिन कार्यक्रम का वर्णन करते हुए अपने मित्र को एक पत्र लिखिए।

     (b)   केनरा बैंक में आप नया खाता खुलवाने के लिए मुख्य प्रबंधाधिकारी को एक पत्र लिखिए।

     (c)   आप के मोहल्ले में चार दिन से पीने का पानी नहीं आया है, मुनसिपाल्टी को एक शिकायत पत्र लिखिए।

5.   किन्हीं दो प्रश्नों के उत्तर लिखिए।   2x3=6

     (a)   प्रत्यय की परिभाषा देते हुए चार प्रत्ययों को लिखिए।

     (b)   वचन किसे कहते हैं? उसके प्रकारों पर प्रकाश डालिए।

     (c)   उपसर्ग किसे कहते हैं? संक्षिप्त में वर्णन कीजिए।

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III Semester B.Com. Degree Examination, April/May - 2021

COMMERCE

Corporate Accounting - I

(New)

Time : 3 Hours

Maximum Marks : 80

SECTION - A

I. Answer **any ten** of the following :   2×10=20

1.   Define Company Final accounts.

2.   Define Tangible fixed assets.

3.   What is Interim dividend ?

4.   What is pre-incorporation period ?

5.   What do you mean by Sales Ratio ?

6.   What is Amalgamation ?

7.   Give the meaning of purchase consideration.

8.   What is a Transferee Company ?

9.   What is a Holding Company ?

10. Give the meaning of Minority Interest.

11. What is voluntary liquidation ?

12. Who are the Preferential Creditors ?

SECTION - B

II. Answer **any three** of the following :   5x3=15

13. Prepare the format of Note 1 : Share Capital with adjusting entries.

14. State the methods of Valuation or Calculation of purchase consideration.

15. Draw the chart showing majority and minority interest.

16. Explain the procedure for preparation of consolidated statement.

17. How do you allocate the following for computing profit prior to incorporation ?
    (a) Bank charges
    (b) Audit fees
    (c) Free samples
    (d) Interest to vendors
    (e) Director fees

SECTION - C

III. Answer **any three** of the following :   15x3=45

18. The following particulars relate to a company which has gone into liquidation on 31-3-2017.

Secured creditors (Secured on Plant)	1,00,000
Unsecured creditors	2,40,000
Preferential creditors	20,000
1000 equity shares of ₹ 100 each, called up ₹ 75.	75,000
500 equity shares of ₹ 100 each, called up ₹ 60.	30,000
Assets realised	
Plant	1,40,000
Cash in hand	10,000
Land & Buildings	2,00,000
Stock	60,000

The liquidation expenses amounted to ₹ 2,800. The liquidator is entitled to commission of 3% on the assets realised (excluding cash) and 2% on the amount paid to unsecured creditors.

Prepare liquidator's final statement of Account.

19. Following is the Trial Balance of Aditi Co. Ltd. as on 31-3-2018.

Name of accounts	Debit	Credit
Share Capital (1,00,000 shares of ₹ 20 each)	-	20,00,000
Calls in arrears	30,000	-
General reserve	-	80,000
Profit and Loss	-	1,30,000
Bank	1,42,600	-
Debtors	3,48,000	-
Reserve for doubtful debts	-	17,400
Sundry Creditors	-	3,32,000
Goodwill	80,000	-
Building	16,00,000	-
Machinery	13,20,000	-
Furniture	28,800	-
Depreciation on machinery	-	1,32,000
Investments	1,90,000	-
Preliminary expenses	18,000	-
12% debentures	-	12,00,000
Outstanding Interest on debentures	-	56,000
Loans & advances	1,70,000	-
Closing stock	20,000	-
	39,47,400	39,47,400

Prepare the statement of Assets & Liabilities as per schedule VI of the Companies Act.

20. The statement of Assets & Liabilities of 'A' Ltd. & 'B' Ltd. are given below. They decided to amalgamate & form a new company called 'C' Ltd. decided to issue fully paid shares of ₹ 50 each.

Particulars	Notes	A Ltd.	B Ltd.
I. Equity & Liabilities			
1. Shareholders funds			
Share Capital	1	2,50,000	2,00,000
Reserve & Surplus	2	– 20000	60,000
2. Current liabilities			
Trade Payables	3	41,000	30,000
Total		2,71,000	2,90,000
II. Assets			
1. Non-current assets			
Fixed assets			
Tangible assets	4	1,65,000	1,75,000
Intangible assets	5	–	10,000
2. Current assets			
Inventories	6	95,000	45,000
Trade receivables	7	–	35,000
Cash & Cash equivalents	8	11,000	25,000
Total		2,71,000	2,90,000

Notes to Accounts

	A Ltd.	B Ltd.
Note 1 : Share Capital		
Shares of ₹ 10 each fully paid	2,50,000	2,00,000
Share Capital	2,50,000	2,00,000
Note 2 : Reserve & Surplus		
General reserve	-	50,000
Profit & Loss	– 20,000	10,000
	– 20,000	60,000
Note 3 : Trade Payables		
Sundry creditors	41,000	30,000
	41,000	30,000
Note 4 : Tangible assets		
Buildings	75,000	75,000
Machinery	90,000	1,00,000
	1,65,000	1,75,000
Note 5 : Intangible assets		
Goodwill	-	10,000
Note 6 : Inventories		
Stock	95,000	45,000
	95,000	45,000
Note 7 : Trade receivables		
Debtors	-	35,000
	-	35,000
Note 8 : Cash & Cash equivalents		
Cash	11,000	25,000
	11,000	25,000

Prepare Amalgamated statement of Assets & Liabilities of 'C' Ltd.

21. The Balance sheets of H Ltd. & S Ltd. as follows :

Particulars	Notes	H Ltd.	S Ltd.
I. Equity & Liabilities			
1. Shareholders funds			
Share Capital	1	2,00,000	1,00,000
Reserve & Surplus	2	1,00,000	50,000
2. Current Liabilities			
Trade Payables	3	80,000	10,000
		3,80,000	1,60,000
II. Assets :			
Sundry Assets	4	2,90,000	1,60,000
Non-current Investment	5	90,000	-
		3,80,000	1,60,000
Notes to Accounts			
Note 1 : Share Capital		H Ltd.	S Ltd.
Shares of ₹ 10 each		2,00,000	1,00,000
		2,00,000	1,00,000
Note 2 : Reserve & Surplus			
General reserve		60,000	30,000
Profit & Loss		40,000	20,000
		1,00,000	50,000
Note 3 : Trade Payables			
Creditors		80,000	10,000
		80,000	10,000
Note 4 : Sundry assets		2,90,000	1,60,000
		2,90,000	1,60,000
Note 5 : Non-current Investments			
6,000 shares in S Ltd.		90,000	-
		90,000	-

H Ltd. acquired 6,000 shares in S Ltd. on 1-4-2015, there was a credit balance of ₹ 20,000 to general reserve and ₹ 10,000 to profit & loss account of S Ltd. on 1-4-2015. Prepare consolidated statement of Assets & Liabilities of H Ltd. & S Ltd. in vertical format.

22. 'II' Co. Ltd. was incorporated on 1-5-2016. It acquired a running business as from 1-1-2016. The statement of profit & loss for the year ending 31-12-2016 was as follows :

Particulars	Notes	Amount	Total
1. Continuing operations			
1. Revenue from operations (sales)	1	-	20,00,000
2. Other income	2	-	-
Total Revenue (A)			20,00,000
3. Expenses :			
(a) Cost of sales	3	-	16,00,000
(b) Employee benefit costs	4		
Salaries		80,000	
Director fees		8,000	88,000
(c) Finance Costs	5		
Interest on debentures		12,000	
Interest to Vendors		20,000	32,000
(Up to 30-6-2016)			
(d) Depreciation & Amortization	6		
Depreciation			40,000
(e) Other expenses	7		
General expenses		20,000	
Carriage outwards		30,000	
Advertisements		40,000	
Audit fees		10,000	1,00,000
Total expenses (B)			18,60,000
Net profit (A – B)			1,40,000

Additional Information :

The Sales up to 1-5-2016 were ₹ 4,00,000 and from 1-5-2016 onwards ₹ 16,00,000. Redraft the statement of profit & loss to show the profit prior to and after incorporation.

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III Semester B.Com. Degree Examination, April/May - 2021

COMMERCE

3.4 : Corporate Accounting - I (all)

(CBCS)

Time : 3 Hours   Maximum Marks : 70

SECTION - A

I. Answer **any five** of the following.   5x2=10

1. State the Companies which cannot follow format of Company final accounts.

2. What do you mean by Amalgamation ?

3. What is Internal Reconstruction ?

4. What is partly owned Subsidiary Company ?

5. What do you mean by Overvaluation of assets ?

6. Define Secured Creditors.

7. What is Profit after Incorporation ?

SECTION - B

II. Answer **any three** of the following.   3x5=15

8. From the following information furnished by Ragu Co. Ltd. prepare a note of tangible fixed assets as prescribed under schedule VI of Act.

Opening balance on 1-4-2017

Land (at cost)	7,00,000
Buildings (at cost)	10,00,000
Plant & Machinery (at cost)	3,00,000
Furniture & Fixtures (at cost)	1,00,000

Depreciation provided upto 31-3-2017

Buildings	4,00,000
Plant & Machinery	1,00,000
Furniture & Fixtures	25,000
Additions to Furniture & Fixtures on 1-4-17	30,000

Provide depreciation on written down value of building at 5%, on plant & machinery at 10% and on furniture & fixtures at 10%.

P.T.O.

9. Calculate purchase consideration, Goodwill or Capital Reserve from the following information :

Particulars	M Ltd.	R Ltd.
Share Capital	2,00,000	1,50,000
8% debentures	1,00,000	-
Creditors	50,000	50,000
Land & Buildings	1,20,000	80,000
Plant & Machinery	2,10,000	60,000
Debtors	20,000	60,000

M Ltd. and R Ltd. have agreed to amalgamate and new Company called MR Ltd. has been formed to take over the above concern on 30-03-2018. MR Ltd. agreed to issue 20,000 Equity shares of ₹ 10 each at a premium of ₹ 2 per share to M Ltd. and 10,000 Equity shares of ₹ 10 each at 20% premium to R Ltd.

10. Explain the procedure for preparing consolidated statement.

11. State the list of Rank or Priority of Payment on liquidation process.

12. How do you allocate the following for computing pre-acquisition Profit or Loss ?

   (a) Commission on Sales

   (b) Depreciation

   (c) Formation Expenses

   (d) Bad debts

   (e) Insurance

SECTION - C

III. Answer **any three** of the following. 3x15=45

13. The statement of Assets & Liabilities of 'A' Ltd. and 'B' Ltd. are given below. They decided to amalgamate and form a new Company called 'C' Ltd. decided to issue fully paid shares of ₹ 50 each.

Particulars	Notes	A Ltd.	B Ltd.
I. Equity & Liabilities :			
1. **Shareholders funds**			
Share Capital	1	2,50,000	2,00,000
Reserves & Surplus	2	− 20,000	60,000
2. **Current Liabilities :**			
Trade Payables	3	41,000	30,000
		2,71,000	2,90,000
II. Assets :			
1. **Non-current assets**			
Fixed assets			
Tangible assets	4	1,65,000	1,75,000
Intangible assets	5	-	10,000
2. **Current assets**			
Inventories	6	95,000	45,000
Trade Receivables	7	-	35,000
Cash & Cash equivalents	8	11,000	25,000
		2,71,000	2,90,000

Notes to Accounts

		A Ltd.	B Ltd.
Note 1 :	Share Capital :		
	Share of ₹ 10 each fully paid	2,50,000	2,00,000
	Share Capital	2,50,000	2,00,000
Note 2 :	Reserves & Surplus :		
	General Reserve	–	50,000
	Profit & Loss	– 20,000	10,000
	Reserve & Surplus	– 20,000	60,000
Note 3 :	Trade Payables :		
	Sundry Creditors	41,000	30,000
	Trade Payables	41,000	30,000
Note 4 :	Tangible assets :		
	Buildings	75,000	75,000
	Machinery	90,000	1,00,000
	Tangible assets	1,65,000	1,75,000
Note 5 :	Intangible assets :		
	Goodwill	–	10,000
	Intangible assets	–	10,000
Note 6 :	Inventories :		
	Stock	95,000	45,000
	Inventories	95,000	45,000
Note 7 :	Trade Receivables :		
	Debtors	–	35,000
	Trade Receivables	–	35,000
Note 8 :	Cash & Cash equivalents		
	Cash	11,000	25,000
	Cash & Cash equivalents	11,000	25,000

Prepare Amalgamated Statement of Assets & Liabilities of 'C' Ltd.

14. From the following ledger balances extracted from the books of M/s Shakuntala Ltd. for the year ending 31-3-2018. Prepare the statement of Assets & Liabilities as on 31-3-2018 as prescribed by the schedule VI of the Companies Act.

Name of Account	Dr.	Cr.
Share Capital :		
30,000 Equity shares of ₹ 10 each	-	3,00,000
1,00,000 Preference shares of ₹ 10 each	-	10,00,000
Securities premium	-	5,00,000
General Reserve	-	11,25,000
Loss for the current year	3,00,000	-
Bonds & debentures	-	6,00,000
Long-term loans	-	4,00,000
Other long-term loans	-	2,00,000
Short-term borrowings	-	3,00,000
Trade Payables	-	10,45,000
Other Current Liabilities	-	1,70,000
Provision for Income tax	-	6,50,000
Provision for Salaries & Wages	-	50,000
Buildings	23,00,000	-
Furniture	1,50,000	-
Capital Work-in-progress	1,00,000	-
Investment in Equity shares (non-current)	3,00,000	-
Investment in preference shares (non-current)	1,25,200	-
Closing stock	12,00,000	-
Loose tools	58,000	-
Trade Receivable (Debtors)	12,04,800	-
Cash in hand	2,75,000	-
Cash at bank	3,27,000	-

Additional Information :

(a) Authorised Capital of the Company consists of 40,000 Equity shares of ₹ 10 each and 1,20,000 Preference shares of ₹ 10 each.

(b) Other Current Liabilities consists of income received in advance.

15. Star Ltd. went into Voluntary liquidation on 31-12-2016 on which date the position was as follows :

Unsecured creditors	50,000
Preferential creditors	6,000
Land realised by liquidator	24,000
Creditors secured by land	20,000
Cash at bank	1,700
Other assets realised	12,000
Cost of compensation	1,200

The liquidation expenses amounted to ₹ 1,200. The liquidators remuneration fixed at 4% on the assets realised and 2% on the amount paid to unsecured creditors. Prepare liquidators final statement of account.

16. H Co. Ltd. was incorporated on 1-5-2016. It acquired a running business as from 1-1-2016. The statement of Profit & Loss for the year ending 31-12-2016 was as follows.

Particulars	Notes	Amount	Total
I. Continuing Operations :			
1. Revenue from operations (sales)	1	-	10,00,000
2. Other income	2	-	-
Total Revenue (A)			10,00,000
3. Expenses :			
(a) Cost of Sales	3	-	8,00,000
(b) Employee benefit costs :	4		
Salaries		40,000	
Director fees		4,000	44,000
(c) Finance cost :	5		
Interest on debentures		6,000	
Interest to Vendors		10,000	16,000
(upto 30-6-2016)			
(d) Depreciation & Amortisation	6		20,000
(e) Other Expenses :	7		
General expenses		10,000	
Carriage outwards		15,000	
Advertisements		20,000	
Audit fees		5,000	50,000
Total expenses (B)			9,30,000
Net profit (A − B)			70,000

Additional Information :

The sales upto 1-5-2016 were ₹ 2,00,000 and from 1-5-2016 onwards ₹ 8,00,000. Redraft the statement of Profit & Loss to show the profit prior to and after Incorporation.

17. H Ltd. purchased the shares of S Ltd. on 1-4-2015 when the Profit & Loss account of 'S' Ltd. showed a credit balance of ₹ 30,000. The creditors of 'S' Ltd. include ₹ 20,000 due to 'H' Ltd. The following are the statement of assets & liabilities of 'H' Ltd. and 'S' Ltd. as at 31-3-2016.

Particulars	Notes	H Ltd.	S Ltd.
I. Equity & Liabilities :			
1. Shareholders funds :			
Share Capital	1	8,00,000	4,00,000
Reserves & Surplus	2	3,00,000	2,00,000
2. Current Liabilities :			
Trade Payables	3	60,000	60,000
Total		11,60,000	6,60,000
II. Assets :			
1. Non-current assets :			
Tangible fixed assets	4	5,54,000	4,76,000
Non-current investments	5	3,60,000	-
2. Current assets :			
Inventories	6	1,60,000	1,20,000
Trade Receivables	7	70,000	50,000
Cash & Cash equivalents	8	16,000	14,000
Total		11,60,000	6,60,000

Notes to Accounts

Note 1 :	**Share Capital**		
	Shares of ₹ 100 each fully paid	8,00,000	4,00,000
		8,00,000	4,00,000
Note 2 :	**Reserves & Surplus**		
	General Reserve (on 1-4-2015)	1,60,000	1,00,000
	Profit & Loss	1,40,000	1,00,000
		3,00,000	2,00,000
Note 3 :	**Trade Payables**		
	Sundry Creditors	60,000	40,000
	Bills Payable	-	20,000
		60,000	60,000
Note 4 :	**Tangible fixed assets**		
	Buildings	3,00,000	2,56,000
	Plant	2,14,000	2,00,000
	Furniture	40,000	20,000
		5,54,000	4,76,000
Note 5 :	**Non-Current Investments**		
	3,000 shares in 'S' Ltd.	3,60,000	-
		3,60,000	-
Note 6 :	**Inventories**		
	Stock	1,60,000	1,20,000
		1,60,000	1,20,000
Note 7 :	**Trade Receivables**		
	Sundry debtors	60,000	50,000
	Bills receivables	10,000	-
		70,000	50,000
Note 8 :	**Cash & Cash equivalents**		
	Cash	16,000	14,000
		16,000	14,000

Prepare consolidated statement.

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III Semester B.Com. Degree Examination, April/May - 2021

ECONOMICS

Business Economics (Computers)

10266

(New)

Time : 3 Hours

Maximum Marks : 70

Instruction :   Answer all sections.

ಎಲ್ಲಾ ವಿಭಾಗದ ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

SECTION - A / ವಿಭಾಗ – ಎ

Answer **any five** questions.

5x2=10

ಯಾವುದಾದರೂ ಐದು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

1.   What is Business Economics ?

ವ್ಯವಹಾರಿಕ ಅರ್ಥಶಾಸ್ತ ಎಂದರೇನು ?

2.   What is Marginal Utility ?

ಸೀಮಾಂತ ತುಷ್ಟಿಗುಣ ಎಂದರೇನು ?

3.   What is Consumer Surplus ?

ಅನುಭೋಗಿಯ ಅಧಿಕ ತೃಪ್ತಿ ಎಂದರೇನು ?

4.   Define Indifference Curve.

ಉಪೇಕ್ಷಿತ ರೇಖೆಯ ವ್ಯಾಖ್ಯೆ ಬರೆಯಿರಿ.

5.   What is Total Cost ?

ಒಟ್ಟು ವೆಚ್ಚ ಎಂದರೇನು ?

6.   What is Market ?

ಮಾರುಕಟ್ಟೆ ಎಂದರೇನು ?

7.   What is Monopolistic Competition Market ?

ಸ್ವಾಮ್ಯಯುತ ಪೈಪೋಟಿ ಮಾರುಕಟ್ಟೆ ಎಂದರೇನು ?

P.T.O.

SECTION - B / ವಿಭಾಗ – ಬಿ

Answer any three questions.   3x5=15

ಯಾವುದೇ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

8. Explain types of Income Elasticity of demand.

    ಆದಾಯದ ಬೇಡಿಕೆ ಸ್ಥಿತಿಸ್ಥಾಪಕತ್ವದ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿ.

9. Explain responsibilities of Business Economist.

    ವ್ಯವಹಾರಿಕ ಅರ್ಥಶಾಸ್ತ್ರಜ್ಞನ ಜವಾಬ್ದಾರಿಗಳನ್ನು ವಿವರಿಸಿ.

10. Explain properties of Iso-Quant Curve.

    ಸಮ ಉತ್ಪನ್ನ ರೇಖೆಯ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿ.

11. Explain features of Monopolistic Competition.

    ಸ್ವಾಮ್ಯಯುತ ಪೈಪೋಟಿಯ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿ.

12. Explain law of demand and its importance.

    ಬೇಡಿಕೆ ನಿಯಮವನ್ನು ವಿವರಿಸಿ ಹಾಗೂ ನಿಯಮದ ಮಹತ್ವವನ್ನು ತಿಳಿಸಿ.

SECTION - C / ವಿಭಾಗ – ಸಿ

Answer any three questions.   3x15=45

ಯಾವುದೇ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

13. Explain nature and scope of Business Economics.

    ವ್ಯವಹಾರಿಕ ಅರ್ಥಶಾಸ್ತ್ರದ ಸ್ವರೂಪ ಮತ್ತು ವ್ಯಾಪ್ತಿಯನ್ನು ವಿವರಿಸಿ.

14. Explain law of Diminishing Marginal Utility.

    ಇಳಿಮುಖದ ಸೀಮಾಂತ ತುಷ್ಟಿಗುಣದ ನಿಯಮವನ್ನು ವಿವರಿಸಿ.

15. Explain properties of Indifference Curve.

    ಉಪೇಕ್ಷಿತ ರೇಖೆಯ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿ.

16. Explain law of variable proportions.

    ಬದಲಾಗುವ ಪರಿಮಾಣಗಳ ನಿಯಮವನ್ನು ವಿವರಿಸಿ.

17. Explain price and output determination under Monopoly.

    ಏಕಸ್ವಾಮ್ಯ ಮಾರುಕಟ್ಟೆಯಲ್ಲಿ ಬೆಲೆ ಮತ್ತು ಉತ್ಪನ್ನ ನಿರ್ಧಾರದ ವಿಧಾನವನ್ನು ವಿವರಿಸಿ.

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III Semester B.Com. Degree Examination, April/May - 2021
COMMERCE
3.5 : Marketing Management (General)
(CBCS) (New)

13122

Time : 3 Hours

Maximum Marks : 70

Instruction : Attempt all sections according to the internal choice.

ಸೂಚನೆ : ಆಂತರಿಕ ಆಯ್ಕೆಯ ಪ್ರಕಾರ ಎಲ್ಲಾ ವಿಭಾಗಗಳಿಗೆ ಉತ್ತರಿಸಿ.

SECTION - A / ವಿಭಾಗ - ಎ

I. Answer **any five** of the following.   5×2=10

ಕೆಳಗಿನ **ಯಾವುದಾದರೂ ಐದಕ್ಕೆ** ಉತ್ತರಿಸಿ.

1. What is Marketing Management ?

    ಮಾರಾಟ ಪ್ರಕ್ರಿಯೆಯ ನಿರ್ವಹಣೆ ಎಂದರೇನು ?

2. State any 2 needs of Market Segmentation.

    ಮಾರುಕಟ್ಟೆಯ ವಿಭಜನೆಯ ಯಾವುದಾದರೂ ಎರಡು ಅಗತ್ಯಗಳನ್ನು ತಿಳಿಸಿ.

3. What is Product Life Cycle ?

    ವಸ್ತುವಿನ ಜೀವಿತ ಕಾಲಚಕ್ರ ಎಂದರೇನು ?

4. What is Niche Marketing ?

    ಸ್ಥಾಪಿತ ಮಾರ್ಕೆಟಿಂಗ್ ಎಂದರೇನು ?

5. What is Customer Relationship Management ?

    ಗ್ರಾಹಕ ಸಂಬಂಧ ನಿರ್ವಹಣೆ ಎಂದರೇನು ?

6. What do you mean by Product Mix Strategy ?

    ವಸ್ತುಗಳ ಮಿಶ್ರಣ ತಂತ್ರ ಎಂದರೇನು ?

7. Name 4p's of Marketing Mix.

    ಮಾರುಕಟ್ಟೆ ಮಿಶ್ರಣದ 4 ಅಂಶಗಳನ್ನು (4p's) ಬರೆಯಿರಿ.

P.T.O.

SECTION - B / ವಿಭಾಗ – ಬಿ

3x5=15

II. Answer any three of the following.

   ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರಕ್ಕೆ ಉತ್ತರಿಸಿ.

   8. Explain the functions of Marketing.

      ಮಾರುಕಟ್ಟೆಯ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿರಿ.

   9. Explain the characteristics of channels of distribution.

      ವಿತರಣೆಯ ಮಾರ್ಗಗಳ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿರಿ.

   10. Explain the benefits of Customer satisfaction.

       ಗ್ರಾಹಕರ ಸಂತೃಪ್ತಿಯ ಪ್ರಯೋಜನಗಳನ್ನು ವಿವರಿಸಿರಿ.

   11. Explain the benefits of Market Segmentation.

       ಮಾರುಕಟ್ಟೆ ವಿಭಜನೆಯ ಪ್ರಯೋಜನಗಳನ್ನು ವಿವರಿಸಿರಿ.

   12. Explain the essential features of a product.

       ವಸ್ತುವಿನ ಅವಶ್ಯಕ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿರಿ.

SECTION - C / ವಿಭಾಗ – ಸಿ

3x15=45

III. Answer any three of the following.

    ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರಕ್ಕೆ ಉತ್ತರಿಸಿ.

    13. What is Market ? Explain Classification of Markets.

        ಮಾರುಕಟ್ಟೆ ಎಂದರೇನು ? ಮಾರುಕಟ್ಟೆಗಳ ವರ್ಗೀಕರಣವನ್ನು ವಿವರಿಸಿರಿ.

    14. What is Product Life Cycle ? Explain the Stages of Product Life Cycle.

        ವಸ್ತುವಿನ ಜೀವಿತ ಕಾಲಚಕ್ರ ಎಂದರೇನು ? ವಸ್ತುವಿನ ಜೀವಿತ ಕಾಲಚಕ್ರದ ಹಂತಗಳನ್ನು ವಿವರಿಸಿರಿ.

    15. Explain the Marketing Mix Strategies. Discuss its Merits.

        ಮಾರುಕಟ್ಟೆ ಮಿಶ್ರಣ ತಂತ್ರಗಳನ್ನು ವಿವರಿಸಿರಿ. ಹಾಗೂ ಅದರ ಅನುಕೂಲಗಳನ್ನು ತಿಳಿಸಿ.

    16. Explain the benefits of Customer Relationship Management.

        ಗ್ರಾಹಕ ಸಂಬಂಧ ನಿರ್ವಹಣೆಯ ಪ್ರಯೋಜನಗಳನ್ನು ವಿವರಿಸಿರಿ.

    17. Explain the reasons for failure of new product.

        ಹೊಸ ವಸ್ತುವಿನ ವಿಫಲತೆಗೆ ಕಾರಣಗಳನ್ನು ವಿವರಿಸಿರಿ.

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III Semester B.Com. Degree Examination, April / May - 2021
COMMERCE

13274

3.6 : Quantitative Technique - I

(New-CBCS)

Time : 3 Hours

Maximum Marks : 70

Instruction : *Graphs are supplied on request.*

SECTION - A

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

5x2=10

1. Define Statistics.

2. State the types of diagrams.

3. Name two objectives of dispersion.

4. Define Harmonic mean.

5. Give two merits of Quartile deviation.

6. What are the relative measures of dispersion ?

7. State any two objectives of Skewness.

SECTION - B

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

3x5=15

8. Differentiate between statistics as a data and statistics as a method.

9. Construct frequency distribution table with classes 10 - 14, 15 - 19 etc. :

17	20	22	30	16	24	24	26	21	19
10	38	27	10	19	18	29	15	14	25
33	15	13	16	15	22	18	31	28	19
17	23	11	12	20	29	23	32	36	15

P.T.O.

10. From the following data find the missing frequency when mean is 15.38 :

x :	10	12	14	16	18	20
f :	3	7	?	20	8	5

11. Draw a rectangular diagram to represent the following data :

Items of Expenditure	Family A	Family B
Food	1,600	1,200
Cloth	800	320
Rent	600	480
Light & Fuel	200	160
Miscelleneous	800	240
	4,000	2,400

12. Find upper Quartile, Decile Seven and Sixtieth percentile, for the following data :

Wages :	10 - 20	20 - 30	30 - 40	40 - 50	50 - 60	60 - 70	70 - 80
No. of persons :	1	3	11	21	43	32	9

SECTION - C

Answer any three of the following questions :

3x15=45

13. Briefly explain the objectives, functions and limitations of statistics.

14. Draw Histogram for the following data and find the value of mode from it.

Marks :	0 - 10	10 - 20	20 - 30	30 - 40	40 - 50	50 - 60	60 - 70	70 - 80
No. of students :	04	10	16	22	20	18	08	02

37323

15. Calculate Mean, Median and Mode from the following data :

Class	Frequency
50 - 53	3
53 - 56	8
56 - 59	14
59 - 62	30
62 - 65	36
65 - 68	28
68 - 71	16
71 - 74	10
74 - 77	5

16. Calculate Quartile deviation and its co-efficient from the following data :

Marks	No. of students
Less than 10	8
Less than 20	26
Less than 30	56
Less than 40	70
Less than 50	86
Less than 60	107
Less than 70	132
Less than 80	158
Less than 90	188

17. From the following data calculate Bowley's Co-efficient of Skewness.

Age in Years :	20 - 25	25 - 30	30 - 35	35 - 40	40 - 45	45 - 50	50 - 55	55 - 60
Employees :	50	70	80	180	150	120	70	50

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23305

III Semester B.Com. Degree Examination, April/May - 2021

COMMERCE

3.6 - Quantitative Techniques - I (General)

(New)

Time : 3 Hours

Maximum Marks : 80

Instruction : *Graphs are supplied on request.*

SECTION - A

Answer **any ten** of the following.

$10 \times 2 = 20$

1. Define classification.

2. State any two objectives of tabulation.

3. Name the types of statistical series.

4. What is diagrammatical representation of data ?

5. State any two merits of range.

6. What are partition values ?

7. Define Harmonic mean.

8. Give the formula of combined mean.

9. What is standard deviation ?

10. Define Skewness.

11. State any two objectives of Skewness.

12. State any two differences between dispersion and Skewness.

P.T.O.

SECTION - B

Answer **any three** of the following.

13. Distinguish between Diagrams and Graphs.

14. The mean of the following series is 30.5. Find the missing variable.

Marks	10	20	x	40	50
No. of Students	8	10	20	15	7

15. Draw Pie diagram to represent the following data.

Items	Expenditure (in ₹)
Food	160
Rent	150
Clothing	100
Education	80
Fuel and light	30
Miscellaneous	80

16. The following data gives income of two villages.

	Village - A	Village - B
No. of people	1200	1000
Average income (₹)	350	372
Standard deviation	20	18

Find :

(A)   In which village the income is more ?

(B)   In which village income variation is more ?

17. Calculate upper Quartile (Q_3) 7th deciles (d_7) and 58th percentile (p_{58}).

X	100 - 110	110 - 120	120 - 130	130 - 140	140 - 150	150 - 160
Y	10	18	24	32	26	05

SECTION - C

Answer any three of the following.   3x15=45

18. Briefly explain the nature and scope of statistics.

19. The following data gives the weekly wages of 80 workers in a factory.

    Draw both curves (Less than and More than)

Weekly wages	20 - 25	25 - 30	30 - 35	35 - 40	40 - 45	45 - 50	50 - 55
No. of workers	5	8	12	15	20	10	6

20. Calculate mean, median and mode for the following data on weight measurements of 200 items.

Weights	No. of items
81 - 90	02
91 - 100	05
101 - 110	13
111 - 120	20
121 - 130	30
131 - 140	49
141 - 150	37
151 - 160	29
161 - 170	11
171 - 180	03
181 - 190	01

21. Compute mean deviation from mean and median for the following :

C.I.	0 - 10	10 - 20	20 - 30	30 - 40	40 - 50	50 - 60	60 - 70
F	3	6	9	13	8	7	4

22. Find Karl Pearson's co-efficient of skewness for the following distribution :

Marks	0 - 5	5 - 10	10 - 15	15 -20	20 - 25	25 - 30	30 - 35
No. of Students	02	05	07	13	21	16	08

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10918

III Semester B.Com/B.A./BBA/BBM/B.Sc./BSW (Non-Computer) Degree Examination, April/May - 2021
COMPUTER SCIENCE

21669

3.3 - Fundamentals of Computers & MS-Office
(CBCS)

Time : 3 Hours

Maximum Marks : 70

SECTION - A

Answer **any ten** questions. Each question carries 2 marks.

10x2=20

1. What is Computer ?

2. Expand ALU.

3. Name the different types of Mouse.

4. Define system software.

5. What is desktop ?

6. Expand MS-DOS.

7. Define my Computer.

8. What is folder ?

9. What is Ms-word ?

10. Write short cut keys to bold and paste the selected text.

11. Define spreadsheet.

12. What is slide ?

P.T.O.

SECTION - B

Answer **any four** questions. Each question carries **5 marks.**   4x5=20

13.   What is memory ? Write the different types of memory.

14.   Write the features of mini Computer.

15.   Write the advantages of high level language.

16.   What is window ? Write any two features of windows.

17.   Define alignment. Write the different types of alignment.

18.   What is formula in Ms-excel ? Write the different types of formulas.

SECTION - C

Answer **any three** questions. Each question carries **10 marks.**   3x10=30

19.   With block diagram of Computer explain input and output devices.

20.   What is translator ? Explain different types of translators.

21.   Explain any five options of start menu.

22.   Explain mail merge in Ms-word.

23.   With example explain any five functions of Ms-excel.

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III Semester B.Com. Degree Examination, April/May - 2021
COMPUTER SCIENCE (VOCATIONAL)
3.6 - Management Information System - I   10259
(CBCS)

Time : 3 Hours   Maximum Marks : 70

SECTION - A

Answer **any five** from the following.   5x2=10

1. (a)   Define DSS.

    (b)   Write any two applications of MIS.

    (c)   What is Transaction File ?

    (d)   What is WAN ?

    (e)   Write any two characteristics of MIS.

    (f)   What is File Organization ?

    (g)   Define Entity.

SECTION - B

Answer **any four** from the following.   4x5=20

2.   What is the role of Computerized MIS ?

3.   What are the uses of MIS Structure ?

4.   Write the difference between structured and unstructured decision.

5.   What are the controls for Transaction Processing ?

6.   Explain Decision Process with neat labeled diagram.

7.   Write a short note on communication networks.

P.T.O.

SECTION - C

Answer any four from the following.

4x10=40

8. Explain the evolving concept of MIS.

9. Explain MIS structure based on organization system.

10. What are data models ? Explain the types of models.

11. Explain the physical storage devices.

12. What are methods for processing control ?

13. Explain the user view of computer systems.

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III Semester B.Com. Degree Examination, April / May - 2021

COMMERCE (VOCATIONAL) T.P.P.

3.6 : Income Tax - II (TPP)

(New Scheme) (CBCS)

Time : 3 Hours   Maximum Marks : 70

Instruction :   Attempt all Sections according to internal choice.

SECTION - A

Answer **any five** of the following.   5x2=10

1.   What is indexed cost of acquisition ?

2.   Who are eligible for deduction U/S 80 C ?

3.   What do you mean by tax free commercial securities ?

4.   State any two losses which cannot be set-off against incomes under other heads.

5.   Name the schools of governing Joint Hindu Family.

6.   How do you treat dividend for Income Tax purpose ?

7.   How do you treat short-term capital loss ?

SECTION - B

Answer **any three** of the following.   3x5=15

8.   Explain the capital gains which are exempt from tax.

9.   Sri Ramesh is a member of Karnataka State legislature, has furnished details his income for the Assessment year 2020-2021. Compute Income from other sources.
       (a)   Salary received as MLA ₹ 24,000
       (b)   Remuneration by writing Articles ₹ 2,000
       (c)   Interest from National Plan Savings Certificate (10 years) ₹ 1,500
       (d)   Interest on Tax free Debentures of Tata Ltd. ₹ 3,600
       (e)   Winning from Lotteries (gross) ₹ 10,000
       (f)   Bank charges ₹ 50 as commission for collection of interest on tax free debentures.

P.T.O.

10. Compute the deduction U/S 80 C for the following particulars of Sri Anil for the A.Y. 2020-21.

   (a) Contribution to RPF ₹ 25,000

   (b) Life Insurance premium on own life ₹ 20,000

   (c) Life Insurance premium on Son's life ₹ 6,000

   (d) Repayment of Housing loan ₹ 50,000

   (e) Interest on housing loan ₹ 6,000

   (f) Payment of Son's tuition fees ₹ 15,000

   (g) Life Insurance premium on father's life ₹ 5,000

11. Mr. Prabhu submits the following information related to the previous year 2019-2020.

   (a) Income from salary ₹ 5,00,000

   (b) Loss from self-occupied property ₹ 75,000

   (c) Business loss ₹ 2,00,000

   (d) Income from Bank Interest ₹ 1,00,000

   (e) Dividend from Indian company ₹ 5,000

   (f) Winning from lottery ₹ 42,000 (Net)

   Compute gross total income for the A.Y. 2020-21.

12. Sri Krishana sold his agricultural land on 1.5.2019 for ₹ 42,90,000. He had purchased it for ₹ 1,67,000 on 12.05.2010, which he was cultivating since then. He purchased a new agricultural land on 1.2.2020 for ₹ 22,00,000. The cost Inflation Index for the financial years 2010-2011 and 2019-20 were 167 and 289 respectively. Compute the capital gain for the A.Y. 2020-2021.

SECTION - C

Answer any three of the following.   3×15=45

13. From the following information compute the taxable capital gains of Mr. Gururaj for the A.Y. 2020-21.

Particulars	Jewellery	Non-listed shares
Cost of Acquisition	10,00,000	1,09,000
Year of Purchase	1989-90	2003-04
Cost of Additions	2,00,000	74,000
Year of Additions	1999-2000	2009-10
Cost of Improvement	68,500	-
Year of Improvement	2008-09	-
Sale Proceeds	44,40,500	7,43,500
Year of Sale	2019-20	2019-20
Selling Expenses	-	10,000

The Fair Market value of Jewellery as on 1.4.2001 was ₹ 14,00,000. The Cost Inflation Index were : 2001-02 = 100, 2003-04 = 109, 2008-09 = 137, 2009-10 = 148, 2019-20 = 289.

14. Mr. Ajaya has furnished the following details on his income for the P.Y. 2019-2020.
    (1)   ₹ 12,000 received as Director sitting fees.
    (2)   ₹ 40,000 p.m. salary as a M.L.A.
    (3)   Winning from lotteries ₹ 35,000 (Net)
    (4)   Ground rent of ₹ 40,000 on mining land.
    (5)   ₹ 40,000 received as Dividend from Indian Company.
    (6)   ₹ 24,000 received as Dividend on shares from Foreign Company.

    He also Invested in the following :
    (a)   ₹ 50,000 12% Bangalore Development Authority Bonds.
    (b)   ₹ 72,000 10% Tax Free Commercial Securities.
    (c)   ₹ 40,000 8% Karnataka Government.
    (d)   ₹ 60,000 7% Capital Investment Bonds of Government of India.

    He claims the following Expenses :
    (1)   Interest on loan on purchasing securities ₹ 4,000.
    (2)   Collection charges to the Banker ₹ 400.
    (3)   ₹ 1,000 for purchasing lottery tickets.
    (4)   ₹ 1,000 Brokerage paid for purchasing securities.

    Compute his income from other sources for the A.Y. 2020-21.

P.T.O.

15. The following is the summary of cash book of Mr. Suresh, a medical practitioner for the P.Y. 2019-2020.

Receipts	Amount	Payments	Amount
Opening Balance	860	Salary to Staff	15,000
Consultation Fees	2,02,500	Cost of Medicines	3,750
Visiting Fees	16,250	Rent of Dispensary	7,500
Sale of Medicines	6,250	Laboratory expenses	3,125
Interest on Unlisted		Car expenses	7,500
Debentures (Net)	4,500	Surgical instruments	8,125
Interest on Central		Stationery	625
Government Securities	1,250	Medicals Journals	125
Interest on Treasury		Personal Drawings	1,75,000
Savings Certificates	1,040	Wealth tax	2,500
		Advance Income Tax	5,500
		Sundry expenses	850
		Closing Balance	3050
	2,32,650		2,32,650

Compute his total Income for the A.Y. 2020-21 after taking into consideration the following information :

(1) Half of the car expenses relate to his personal use.

(2) Sundry expenses include ₹ 500 being donation paid by him to the Air Force Central Welfare Fund.

(3) Depreciation allowable is ₹ 3,125 pertaining to profession.

16. Mr. Akash supplies the following information for the P.Y. 2019-20. You are required to compute Gross Total Income after set-off and carry forward of losses for the A.Y. 2020-2021.

	Particulars	Amount
(1)	Income from House property - A	1,00,000
(2)	Loss from House property - B	1,20,000
(3)	Loss from House property - C	1,10,000
(4)	Profit from business - X	1,08,000
(5)	Loss from business - Y	1,18,000
(6)	Profit from speculation business in Gold	1,10,000
(7)	Loss from speculation business in Silver	1,30,000
(8)	Short-term capital gains on machinery	1,06,000
(9)	Short-term capital loss on furniture	1,28,000
(10)	Long-term capital gains on land	12,000
(11)	Income from card games	80,000
(12)	Loss from card games	90,000
(13)	Loss on maintenance of race horses	70,000
(14)	Interest on securities	1,10,000

17. A HUF comprises of Saket, the Karta and his three brothers namely Satya, Sukdev and Sourav. The family and coparceners had the following incomes during the previous year 2019-2020.

(1) Salary of Sukdev as a manager of a company ₹ 54,000

(2) Rent from House property.

   (a) Ancestral house ₹ 36,000, Municipal taxes paid being ₹ 9,000

   (b) House in the name of Saket (bought in 1980 out of family funds) ₹ 21,600. Municipal taxes paid being ₹ 3,600

   (c) House of the Municipal value of ₹ 18,000 in which the family resides.

(3) Business and Profession incomes.

   (a) Family business income ₹ 1,05,000

   (b) Half share of income in a firm in which Saket is a partner as a family representative ₹ 10,800

   (c) Income of Sourav as lawyer ₹ 31,500

(4) Capital Gains.

   Long-term capital gains of ₹ 36,000 on the sale of Mr. Satya's Jewellery which were gifted to her by her father at the time of marriage.

(5) Dividend and Interest.

   (a) In the name of Saket bought out of family funds ₹ 9,000 (gross interest)

   (b) In the name of Saket's wife bought out of her Stridhan ₹ 3,600 (Dividend)

   (c) Gross Interest in the name of all coparceners ₹ 8,700 investment made out of the family income.

   Compute the total income of the family for the A.Y. 2020-2021.

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III Semester B.Com. Degree Examination, April/May - 2021

COMPUTERS SCIENCE   10265

3.5 - Data Base Management System (Computers)

(CBCS)

Time : 3 Hours   Maximum Marks : 70

SECTION - A

Answer **any five** questions. Each question carries **two** marks.   2x5=10

1.   (a)   Expand DBMS.

      (b)   What is attribute ? Give an example.

      (c)   What is data dictionary ?

      (d)   Name the different types of Schemas.

      (e)   Define DML.

      (f)   What is the purpose of INSERT command ?

      (g)   Define database recovery.

SECTION - B

Answer **any four** questions. Each question carries **five** marks.   5x4=20

2.   Write a short note on DBMS history.

3.   Explain any two DBMS users.

4.   Write a note on logical database model.

5.   What is key ? Write the different types of keys.

6.   Write the procedure for database creation in SQL.

7.   Explain any two causes of Database Failure.

P.T.O.

SECTION - C

Answer any four questions. Each question carries ten marks.   10x4=40

8.   Write advantages and disadvantages of DBMS.

9.   What is DBA ? Explain the responsibilities of DBA.

10.   Explain E-R Diagram Notations with meaning.

11.   Explain Second Normal Form in brief.

12.   What are the types of SQL statements ? Explain in brief.

13.   Explain the importance of backups.

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III Semester B.Com. Degree Examination, April / May - 2021

COMMERCE (VOCATIONAL) TPP

SC 3.6 : Integrated Goods and Service Tax (IGST) 10709

(NEW)

Time : 3 Hours

Maximum Marks : 70

Instruction : Attempt all Sections according to Internal Choice.

SECTION - A

Answer any five.

5x2=10

1. What do you mean by Dual - GST ?

2. IGST consist of _____ chapters and _____ sections.

3. Define Section 2(14) of IGST Location of Recipient of Services.

4. What do you mean by Zero Rated Supply ?

5. What are the two determinants to Ascertain Nature of Supply ?

6. Who is Tourist under IGST ?

7. Expand TDS, TCS.

SECTION - B

Answer any five questions.

5x3=15

8. Vyshnavi Ltd. of Telangana has purchased Raw Materials worth ₹ 40,000 from Jyothi Ltd. Ballari and it has Sold Goods worth ₹ 60,000 to Naresh of Hyderabad. Calculate NET GST payable. Assuming that Rate of GST is 18%.

9. Determine the Place of Supply from each of the following transactions.
   1. Place of Supply of Goods on the directions of the third party.
   2. Place of Supply of Assembly or Installation.
   3. Place of Supply of Services for sporting events.
   4. Place of Supply of Services on board a conveyance.
   5. If Company 'X' in India pays conference to be attend by its CEO Held in London.

P.T.O.

10. Murali Ltd. has the following details for the year ended March - 2020. Compute Aggregate turnover.

(a)	Inter-state Supplies	-	5,00,000
(b)	Intra-state Supplies	-	4,00,000
(c)	Non-Taxable Supplies	-	10,000
(d)	Exempt Supplies	-	5,000
(e)	Value of Export	-	15,000
(f)	IGST Paid	-	10,000
(g)	Inward Supplies (RCM)	-	15,000

11. What are the essential characteristics of IGST ?

12. Write short note on Sec. 5(3) of IGST Act, 2017.

SECTION - C

Answer **any three** of the following.   3x15=45

13. Samara A Registered Supplier in Himachal Pradesh from the following particulars, calculate Taxable turnover and GST payable.

   1. Chocolates worth ₹ 5,00,000 sold to a Registered supplier of Punjab (IGST 28%).
   2. Parle Biscuits supplied ₹ 1,10,000 were transferred to a Branch @ Kolkata (IGST 18%).
   3. Ayurvedic Medicines ₹ 1,64,800 are sold to a Registered Supplier of Madhya Pradesh (IGST @ 1%).
   4. Goods Amounting to ₹ 3,10,000 were supplied to a unit of London in the Course of Export.
   5. Masala powder worth ₹ 54,000 were supplied to U.P. (IGST @ 5%).
   6. Silver worth ₹ 9,40,000 are sold to a Registered supplier Bihar (IGST @ 3%).
   7. Coffee Beans worth ₹ 5,40,000 were supplied to Kolkata.
   8. Sale of Petroleum products to a Registered supplier in U.P. ₹ 2,50,000.
   9. Supply of Coffee powder to Telangana ₹ 95,000 @ 5% IGST.
   10. Supply of Zero Rated products to Rajasthan ₹ 4,15,000 @ 0% IGST.
   11. Biscuits ₹ 79,000 supplied to Amaravathi State IGST @ 5%.
   12. Sale of Alcohol liquor for Human Consumption to a Dealer in Madhya Pradesh ₹ 9,00,000.

14. Bhargavi and Kavya Registered supplier (Karnataka), the following Information is Given below.

Compute Net GST payable.

Inward Supply		Value	GST
(A)	Raw materials purchased from Bihar	10,00,000	5%
(B)	Raw materials X purchased from Mangalore	12,00,000	12%
(C)	Raw materials Y purchased from Bangalore	8,00,000	@ 5%
(D)	Materials purchased in Local Market	3,00,000	18%
(E)	Material 'A' purchased from EOU (including BCD @ 10% and IGST)	28,00,000	28%
(F)	Raw materials 'R' purchased from U.K. (including BCD @ 10% and IGST)	12,98,000	18%
(G)	Raw materials purchased from composition dealer	13,00,000	1%
(H)	Material 'S' purchased from unregistered supplier	3,00,000	5%

Outward Supply :			
(A)	Sold Goods to Registered Supplier of Hyderabad	12,50,000	12%
(B)	Goods Sold to Composition Dealer, Mangalore	30,00,000	12%
(C)	Goods Sold in Local Market	30,00,000	18%
(D)	Sold Goods to Lakshadweep	28,00,000	28%
(E)	Sold Goods to Unit of SEZ, Gujarat	25,00,000	0%
(F)	Sold Goods to Unregistered Dealer of Pune	12,00,000	0%

15. From the following details of Lavanya (Ballari), compute Taxable supply and GST payable, Rate of GST is 18%.

   1. Supply of Goods worth ₹ 2,50,000 to Pune.

   2. Supply executed against order no. 101 ₹ 5,00,000 to U.P.

   3. Inter-state supply worth ₹ 45,000.

   4. Supply Goods to Union Territories ₹ 65,000.

   5. Supply Against Invoice No. 105 to Bihar ₹ 4,00,000.

   6. Supply to Hyderabad Dealer ₹ 4,00,000.

   7. Supply to Anantapur Market ₹ 50,000.

   8. Supply to Supermarket Chennai ₹ 49,000.

   Other Information :

   1. Goods worth ₹ 7,000 were returned in 5 months.

   2. Goods worth ₹ 13,000 supplied on January 18th were returned on March 20.

   3. Goods worth ₹ 6,500 sold on 27th February were returned on 30th September.

   All the above supplies made in the course of Inter-state.

16. Explain the benefits of IGST towards different Sections.

17. Discuss about Section 12 of IGST, place of supplier of services and the Location of the Recipient of Services in India.

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