



VI Semester B.Com. Degree Examination, Sept./Oct. - 2021

FINANCIAL SERVICES

(General and TPP)

33113

(CBCS)

Time : 3 Hours

Maximum Marks : 70

Instruction : Attempt according to internal choice.

SECTION - A / ವಿಭಾಗ - ಎ

Answer any five of the following.

5x2=10

ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಬೇಕಾದ ಐದಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

1. Define financial services.
ಹಣಕಾಸಿನ ಸೇವೆಗಳನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
2. What is bills discounting ?
ಹುಂಡಿ ಸೋಡೀಕರಣ ಎಂದರೇನು ?
3. What is credit rating ?
ಪತ್ತಿನ ದರ್ಜೆ ನಿರ್ಧರಿಸುವಿಕೆ ಎಂದರೇನು ?
4. Expand SEBI.
ಸೆಬಿ (SEBI) ಯನ್ನು ವಿಸ್ತರಿಸಿ.
5. What is factoring ?
ಫ್ಯಾಕ್ಟರಿಂಗ್ ಎಂದರೇನು ?
6. What is prospectus ?
ಪರಿಚಯ ಪತ್ರಿಕೆ ಎಂದರೇನು ?
7. Define merger.
ವಿಲೀನೀಕರಣವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.

SECTION - B / ವಿಭಾಗ - ಬಿ

Answer any three of the following.

3x5=15

ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಬೇಕಾದ ಮೂರಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

8. Explain briefly features of financial services.
ಹಣಕಾಸು ಸೇವೆಗಳ ಲಕ್ಷಣಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.

P.T.O.

9. Explain the objectives of factoring.
ಫ್ಯಾಕ್ಟರಿಂಗ್‌ನ ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿರಿ.
10. Briefly explain the content of prospectus.
ಪರಿಚಯ ಪತ್ರಿಕೆಯಲ್ಲಿ ಒಳಗೊಂಡ ಅಂಶಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.
11. Briefly explain the advantages of mutual fund.
ಪರಸ್ಪರ ನಿಧಿಯ ಅನುಕೂಲತೆಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
12. Explain the features of credit rating.
ಪತ್ತಿನ ಶ್ರೇಣೀಕರಣದ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿರಿ.

SECTION - C / ವಿಭಾಗ - ಸಿ

Answer any three of the following.

3x15=45

ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಬೇಕಾದ ಮೂರಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

13. Explain the types of financial services.
ಹಣಕಾಸಿನ ಸೇವೆಗಳ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿರಿ.
14. Define Insurance. Explain the importance of Insurance.
ವಿಮೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ. ವಿಮೆಯ ಮಹತ್ವವನ್ನು ವಿವರಿಸಿರಿ.
15. Define Merchant Bank and explain the functions of Merchant Bank.
ವರ್ತಕ ಬ್ಯಾಂಕನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ ಮತ್ತು ವರ್ತಕ ಬ್ಯಾಂಕಿನ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿರಿ.
16. What is venture capital ? Explain the importance of venture capital.
ಸಾಹಸಿ ಬಂಡವಾಳ ಎಂದರೇನು ? ಸಾಹಸಿ ಬಂಡವಾಳದ ಪ್ರಯೋಜನಗಳನ್ನು ವಿವರಿಸಿರಿ.
17. Explain the types lease in detail.
ಗೇಣಿಯ ಪ್ರಕಾರಗಳನ್ನು ವಿಸ್ತಾರವಾಗಿ ವಿವರಿಸಿರಿ.

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VI Semester B.Com. Degree Examination, Sept./Oct. - 2021

COMMERCE

(All CBCS)

33795

Human Resource Management (ಮಾನವ ಸಂಪನ್ಮೂಲ ನಿರ್ವಹಣೆ)

Time : 3 Hours

Maximum Marks : 70

Instruction : Answer all the questions according to the given choice.

SECTION - A / ವಿಭಾಗ - ಎ

Answer any five of the following.

5x2=10

ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಬೇಕಾದ ಐದಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

1. Mention any four limitations of Human Resource Planning.
ಮಾನವ ಸಂಪನ್ಮೂಲ ಯೋಜನೆಯ ಯಾವುದಾದರೂ ನಾಲ್ಕು ನಿರ್ಬಂಧಗಳನ್ನು ತಿಳಿಸಿರಿ.
2. What is Human Resource Accounting ?
ಮಾನವ ಸಂಪನ್ಮೂಲ ಲೆಕ್ಕಾಚಾರ ಎಂದರೇನು ?
3. What is Transfer ?
ವರ್ಗಾವಣೆ ಎಂದರೇನು ?
4. What is Human Resource Management ?
ಮಾನವ ಸಂಪನ್ಮೂಲದ ನಿರ್ವಹಣೆ ಎಂದರೇನು ?
5. What is Promotion ?
ಪದೋನ್ನತಿ ಎಂದರೇನು ?
6. Mention any four causes for Labour Turn-over.
ನೌಕರರು ಒರ-ಹೊರ ಹೋಗುವಿಕೆಯ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಕಾರಣಗಳನ್ನು ತಿಳಿಸಿರಿ.
7. What is Human Resource Planning ?
ಮಾನವ ಸಂಪನ್ಮೂಲದ ಯೋಜನೆ ಎಂದರೇನು ?

P.T.O.

SECTION - B / ವಿಭಾಗ - ಬಿ

Answer any three of the following.

3x5=15

ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಬೇಕಾದ ಮೂರಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

8. Distinguish between H.R.M. and H.R.D.
ಮಾನವ ಸಂಪನ್ಮೂಲ ನಿರ್ವಹಣೆ ಮತ್ತು ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿಯ ನಡುವಿನ ವ್ಯತ್ಯಾಸಗಳನ್ನು ಬರೆಯಿರಿ.
9. Explain the needs of H.R.M.
ಮಾನವ ಸಂಪನ್ಮೂಲ ನಿರ್ವಹಣೆಯ ಅವಶ್ಯಕತೆಗಳನ್ನು ತಿಳಿಸಿ.
10. What are the objectives of promotion ?
ಪದೋನ್ನತಿಯ ಉದ್ದೇಶಗಳು ಯಾವುವು ?
11. Explain the principles of Job Evaluation.
ಉದ್ಯೋಗ ಮೌಲ್ಯೀಕರಣದ ತತ್ವಗಳ ಬಗ್ಗೆ ಸ್ಪಷ್ಟೀಕರಣ ನೀಡಿರಿ.
12. Distinguish between Training and Development.
ತರಬೇತಿ ಮತ್ತು ಅಭಿವೃದ್ಧಿಯ ನಡುವಿನ ವ್ಯತ್ಯಾಸಗಳನ್ನು ಬರೆಯಿರಿ.

SECTION - C / ವಿಭಾಗ - ಸಿ

Answer any three of the following.

3x15=45

ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಬೇಕಾದ ಮೂರಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

13. Explain the components of H.R.M.
ಮಾನವ ಸಂಪನ್ಮೂಲ ನಿರ್ವಹಣೆಯ ಕ್ರಮಗಳನ್ನು ವಿವರಿಸಿರಿ.
14. What are the advantages and disadvantages of promotion ?
ಪದೋನ್ನತಿಯ ಲಾಭ ಮತ್ತು ಗುಣದೋಷಗಳನ್ನು ವಿವರಿಸಿರಿ.
15. Explain the steps in selection.
ಆಯ್ಕೆ ವಿಧಾನದ ಹಂತಗಳನ್ನು ವಿವರಿಸಿರಿ.
16. Explain the techniques of H.R.P.
ಮಾನವ ಸಂಪನ್ಮೂಲ ನಿಯೋಜನೆಯ ತಂತ್ರಗಳನ್ನು ಕುರಿತು ವಿವರಿಸಿರಿ.
17. Explain the methods of Job Evaluation.
ಉದ್ಯೋಗ ಮೌಲ್ಯೀಕರಣದ ವಿವಿಧ ಪದ್ಧತಿಗಳ ಬಗ್ಗೆ ವಿವರ ನೀಡಿರಿ.

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No. of Printed Pages : 2

37623



23655

VI Semester B.Com. Degree Examination, Sept./Oct. - 2021
HUMAN RESOURCE MANAGEMENT (ALL) (ಮಾನವ ಸಂಪನ್ಮೂಲ ನಿರ್ವಹಣೆ)
(CBCS)

Time : 3 Hours

Maximum Marks : 70

SECTION - A / ವಿಭಾಗ - ಎ

Answer any five of the following.

5x2=10

ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಬೇಕಾದ ಐದಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

1. Name any two objectives of Human Resource Management.
ಮಾನವ ಸಂಪನ್ಮೂಲ ನಿರ್ವಹಣೆಯ ಯಾವುದಾದರೂ ಎರಡು ಉದ್ದೇಶಗಳನ್ನು ತಿಳಿಸಿ.
2. What is Job Analysis ?
ಉದ್ಯೋಗ ವಿಶ್ಲೇಷಣೆ ಎಂದರೇನು ?
3. What is Job Evaluation ?
ಉದ್ಯೋಗ ಮೌಲ್ಯೀಕರಣ ಎಂದರೇನು ?
4. What is Training ?
ತರಬೇತಿ ಎಂದರೇನು ?
5. What is Informal Interview ?
ಅನೌಪಚಾರಿಕ ಸಂದರ್ಶನ ಎಂದರೇನು ?
6. What do you mean by Performance Appraisal ?
ಕಾರ್ಯನಿರ್ವಹಣಾ ಗುಣಾವಗುಣ ನಿಷ್ಕರ್ಷೆ ಎಂದರೇನು ?
7. What do you mean by Demotion ?
ಹಿಂಬಡತಿ ಎಂದರೇನು ?

P.T.O

SECTION - B / ವಿಭಾಗ - ಬಿ

Answer any three of the following.

3x5=15

ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಬೇಕಾದ ಮೂರಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

8. Explain the Managerial functions of HRM.
ಮಾನವ ಸಂಪನ್ಮೂಲ ನಿರ್ವಹಣೆಯ ಕಾರ್ಯನಿರ್ವಾಹಕ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿರಿ.
9. Explain the Human Resource planning process.
ಮಾನವ ಸಂಪನ್ಮೂಲ ಯೋಜನೆ ಪ್ರಕ್ರಿಯೆಯನ್ನು ವಿವರಿಸಿ.
10. What are the Advantages of Job Evaluation ?
ಉದ್ಯೋಗ ಮೌಲ್ಯೀಕರಣದ ಅನುಕೂಲತೆಗಳು ಯಾವುವು ?
11. Explain the Importance of Training.
ತರಬೇತಿಯ ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ವಿವರಿಸಿ.
12. What do you mean by Transfer ? Explain the types of Transfer.
ವರ್ಗಾವಣೆ ಎಂದರೇನು ? ವರ್ಗಾವಣೆಯ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿರಿ.

SECTION - C / ವಿಭಾಗ - ಸಿ

Answer any three of the following.

3x15=45

ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಬೇಕಾದ ಮೂರಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

13. Discuss the Role and Responsibilities of H.R. Manager.
ಮಾನವ ಸಂಪನ್ಮೂಲ ವ್ಯವಸ್ಥಾಪಕರ ಪಾತ್ರ ಮತ್ತು ಜವಾಬ್ದಾರಿಗಳನ್ನು ಕುರಿತು ಚರ್ಚಿಸಿರಿ.
14. Explain various sources of Recruitment.
ನೇಮಕಾತಿಯ ವಿವಿಧ ಮೂಲಗಳನ್ನು ವಿವರಿಸಿರಿ.
15. What is Training ? Explain the methods of Training.
ತರಬೇತಿ ಎಂದರೇನು ? ತರಬೇತಿಯ ಪದ್ಧತಿಗಳನ್ನು ವಿವರಿಸಿರಿ.
16. Explain the techniques of Performance Appraisal.
ಕಾರ್ಯನಿರ್ವಹಣಾ ಗುಣಾವಗುಣ ನಿಷ್ಕರ್ಷೆಯ ತಂತ್ರಗಳನ್ನು ವಿವರಿಸಿರಿ.
17. What do you mean by an Interview ? Explain the different methods of interview.
ಸಂದರ್ಶನ ಎಂದರೇನು ? ಸಂದರ್ಶನದ ವಿವಿಧ ವಿಧಗಳನ್ನು ವಿವರಿಸಿರಿ.

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VI Semester B.Com. Degree Examination, Sept./Oct. - 2021

COMMERCE

6.3 Management Accounting

(CBCS New)

33835

Time : 3 Hours

Maximum Marks : 70

Instruction : Attempt all the questions to internal choice.

SECTION - A

I. Answer any five of the following questions.

5x2=10

1. Give the meaning of Management Accounting.
2. What is Financial Interpretation ?
3. Write the formula to calculate Liquid Ratio.
4. If a company has earn Net profit of ₹ 1,00,000 and its Net sales amounts to ₹ 4,00,000 what is Net Profit Ratio ?
5. What are Non-operating Incomes ?
6. What is funds from operation ?
7. Give any four examples of Financing Activities in Cash Flow Statement.

SECTION - B

II. Answer any three of the following questions.

3x5=15

8. Give briefly the functions of Management Accounting.
9. State the reasons whether the following transactions result in In-flow or Out-flow or No-flow of cash.
 - (a) Sale of Investment for cash.
 - (b) Purchase of Fixed Assets for cash.
 - (c) Cash collected from Debtors.
 - (d) Payment of supplies of goods.
 - (e) Issue of shares for cash.

P.T.O.

10. From the following information rearrange the figures in a comparative form.

Particulars	31.12.2018	31.12.2019
Net Sales	15,00,000	18,00,000
Cost of Sales	8,00,000	9,00,000
Other expenses	2,70,000	3,00,000
Interest paid	40,000	60,000
Income tax	1,20,000	1,40,000

11. From the following information calculate creditors turnover ratio and payment period.

Bills payable opening	-	62,500
Bills payable closing	-	78,000
Creditors at opening	-	57,500
Creditors at closing	-	82,000
Total purchases for the year	-	5,85,000
Cash purchases for the year	-	25,000

12. Calculate Funds from operations from the summarised statement of Assets and Liabilities.

Particulars	31.12.2018	31.12.2019
General Reserve	1,58,000	1,78,000
Goodwill	69,120	46,900
Preliminary expenses	24,690	6,900
Provision for Depreciation	66,660	88,880
Provision for Doughtful debts	4,680	7,380
Long-term loans	90,000	80,000
Statement of profit and loss	2,50,000	2,80,000



III. Answer any three of the following questions.

13. Explain the importance of Management Accounting.

14. From the given statement of Assets and Liability of Bidar company Ltd: as on 31.12.2018 and 31.12.2019 you are require to prepare comparative statements of Assets and Liabilities and also comment.

Statement of Assets and Liabilities

Particulars	Note		2018		2019
I. Equity and Liabilities					
(1) Shareholders Funds					
Share Capital	1	4,00,000		4,00,000	
Reserves and Surplus	2	1,00,000	5,00,000	1,25,000	5,25,000
(2) Non-current Liabilities					
Long-term Loan	3		50,000		50,000
(3) Current Liability					
Tr. Payable	4		1,50,000		1,90,000
Total			7,00,000		7,65,000
II. Assets					
(1) Non-current Assets					
(a) Fixed Assets					
Tangible Assets	5		5,25,000		5,35,000
(2) Current Assets					
Current Investments	6		40,000		50,000
Inventories	7		50,000		60,000
Trade Receivable	8		75,000		1,00,000
Cash	9		10,000		20,000
Total			7,00,000		7,65,000



Notes to Accounts

		2018	2019
Note 1	Share Capital		
	Equity Share Capital	3,00,000	3,00,000
	Preference Share Capital	1,00,000	1,00,000
	Total	4,00,000	4,00,000
Note 2	Reserves and Surplus		
	Reserves	1,00,000	1,25,000
	Total	1,00,000	1,25,000
Note 3	Long-term borrowings		
	12% Debentures	50,000	50,000
	Total	50,000	50,000
Note 4	Trade payable		
	B/P	60,000	90,000
	Creditors	90,000	1,00,000
		1,50,000	1,90,000
Note 5	Tangible Assets		
	Furniture	25,000	20,000
	Plant and Machinery	2,50,000	2,00,000
	Land and Buildings	2,50,000	3,15,000
	Total	5,25,000	5,35,000
Note 6	Current Investments		
	Investments (Temporary)	40,000	50,000
Note 7	Inventories		
	Stock	50,000	60,000
		50,000	60,000
Note 8	Trade Receivable		
	Debtors	75,000	1,00,000
		75,000	1,00,000
Note 9	Cash and Cash equivalents		
	Cash	10,000	20,000
		10,000	20,000



15. From the following information calculate given Ratio.

- (a) Current Ratio
- (b) Liquid Ratio
- (c) Gross profit Ratio
- (d) Net profit Ratio
- (e) Stock turn-over Ratio
- (f) Debtors turn-over Ratio
- (g) Working capital turn-over Ratio
- (h) Creditors turn-over Ratio

Sales all credit	24,00,000
Gross profit	4,00,000
Rate of Tax	50%
Short-term borrowings (B.O.D.)	1,00,000
Trade payable (creditors)	2,40,000
Short-term provisions	1,20,000
Current Investments	80,000
Inventories (Stock)	3,00,000
Trade Receivables (Debtors)	1,60,000
Cash	40,000
Short-term Loans and Advances	40,000
Other Current Assets	20,000
Net profit before tax	2,00,000
Credit purchases	20,00,000



16. From the following particulars prepare Fund Flow Statement for the year ended 31.12.2019.

Net profit	68,000
Purchase of Land	80,000
Purchase of Investment	1,60,000
Issue of shares	2,00,000
Sale of Plant	40,000
Depreciation charged	12,000
Dividend Receivable	4,000
Decrease in working Capital	36,000
Redemption of debentures	40,000
Redemption of preference shares	80,000
Dividend paid	20,000
Payment of tax	20,000
Sale of Investment	28,000
Transfer to Reserve	20,000

17. Comparative and summarised statement of Assets and Liabilities of Amar company Ltd. are as under.

Particulars	Note	2018		2019	
		Amount	Total	Amount	Total
I. Equity and Liability					
(1) Shareholders Funds					
(a) Share Capital	1	1,90,000		1,80,000	
(b) Reserves and Surplus	2	35,000	2,25,000	29,000	2,09,000
(2) Current Liability					
Trade Payable	3		76,000		64,000
Total			3,01,000		2,73,000
II. Assets					
(1) Non-current Assets					
(a) Fixed Assets					
(i) Tangible	4	62,000		50,000	
(ii) Intangible	5	9,000	71,000	8,000	58,000
(2) Current Assets					
(a) Trade Receivable	6	1,90,000		1,55,000	
(b) Cash and Cash equivalent	7	40,000	2,30,000	60,000	2,15,000
			3,01,000		2,73,000

Notes to Accounts

		2018	2019
Note 1	Share Capital	1,90,000	1,80,000
		1,90,000	1,80,000
Note 2	Reserves and Surplus		
	Profit and Loss A/c	35,000	29,000
		35,000	29,000
Note 3	Trade payable		
	Bills payable	76,000	64,000
		76,000	64,000
Note 4	Tangible Assets		
	Land and Buildings	62,000	50,000
		62,000	50,000
Note 5	Intangible Assets		
	Patents	9,000	8,000
		9,000	8,000
Note 6	Trade Receivables		
	Debtors	1,90,000	1,55,000
		1,90,000	1,55,000
Note 7	Cash and Cash equivalents		
	Cash	40,000	60,000
		40,000	60,000

Prepare Cash Flow Statement as per Accounting Standard - 3 Revised.



VI Semester B.Com. Degree Examination, Sept./Oct. - 2021

COMMERCE

20053

Management Accounting (All)
(NEW)

Time : 3 Hours

Maximum Marks : 80

Instruction : Attempt all Sections according to internal choice.

SECTION - A

I. Answer any ten of the following questions.

10x2=20

1. What is Management Accounting ?
2. State two objectives of Management Accounting.
3. What is Financial Statement ?
4. What is Financial Analysis ?
5. What is Ratio Analysis ?
6. State two types of Ratio.
7. What is Fund Flow Statement ?
8. State two uses of Fund Flow Statement.
9. Give the meaning of Cash Flow.
10. State two objectives of Cash Flow Statement.
11. State two differences between Fund Flow and Cash Flow Statement.
12. What is EPS ?

SECTION - B

II. Answer any three of the following questions.

3x5=15

13. What are the features of Management Accounting ?
14. Explain the importance of Ratio's.

P.T.O.

15. From the following given information calculate the Debtors Turnover Ratio (DTR) and Average Collection Period (ACP).

Total sales - ₹ 6,40,000

Cash sales - ₹ 4,00,000

Debtors at the beginning ₹ 20,000 at the end ₹ 28,000

Bills Receivable at beginning ₹ 16,000 and Bills Receivable at the end ₹ 24,000

16. From the following information calculate funds from operations.

Particulars	31-03-2016	31-03-2017
Profit and Loss	45,000	75,000
General Reserve	20,000	25,000
Good will	15,000	10,000
Preliminary expenses	10,000	4,500
Proposed Dividend	10,000	15,000
Loss on sale of investments	₹ 2,000	

17. From the following information calculate cash from operations.

Particulars	2016	2017
Profit and Loss	80,000	1,00,000
Debtors	40,000	52,000
Bills Receivable	40,000	24,000
Prepaid Expenses	6,000	7,600
Good will	40,000	28,000
Depreciation	64,000	80,000
Creditors	40,000	60,000

SECTION - C

- III. Answer any three of the following questions.

3x15=45

18. From the following data prepare common size income statement.

Particulars	31-03-2016	31-03-2017
Sales	2,80,000	3,30,000
Cost of sales	1,70,000	2,10,000
Other expenses	44,000	54,000
Income-Tax	30%	30%



19. From the following information calculate.

- (a) Gross Profit Ratio (b) Operating Ratio
 (c) Earning Per Ratio (d) Debt Equity Ratio
 (e) Capital Gearing Ratio

Cash Sales - ₹ 3,00,000, Credit sales - ₹ 3,25,000

Sales Returns - ₹ 25,000

Cost of Goods Sold - ₹ 4,00,000

Operating cost - ₹ 75,000, Net Profit - ₹ 75,000

Preference share dividend - ₹ 2,000

Long-term loan - ₹ 2,00,000

Debentures - ₹ 1,00,000,

Preference share capital - ₹ 20,000

Equity share capital - 10,000 shares of ₹ 10 each, ₹ 1,00,000

20. From the following statement of Assets and Liabilities. Prepare Funds Flow Statement.

Particulars	Note	01-01-2017		31-12-2017	
		Amount	Total	Amount	Total
I. Equity and Liabilities					
1. Shareholders Funds					
(a) Share Capital	1	1,00,000		1,20,000	
(b) Reserve and Surplus	2	13,500	1,13,500	41,700	1,61,700
2. Non-current Liabilities					
Long-term borrowings	3				26,000
3. Current Liabilities					
Trade Payables	4	33,500		36,400	
Short-term Provisions	5	19,800	53,300	22,900	59,300
	Total		1,66,800		2,47,000
II. Assets					
1. Non-current Assets					
(a) Fixed assets					
(b) Tangible assets	6		93,400		1,67,000
2. Current assets					
(a) Inventories	7	36,500		38,000	
(b) Trade receivables	8	32,100		38,000	
Cash and cash equivalents	9	4,800	73,400	4,000	80,000
			1,66,800		2,47,000

Depreciation written off during the year on Machinery ₹ 12,000 and on Furniture ₹ 400.

Notes to Accounts

Particulars		01-01-2017	31-12-2017
Note 1	Share Capital		
	Equity shares of ₹ 10 each	1,00,000	1,20,000
2	Reserves and Surplus		
	Share premium	-	10,000
	General Reserve	6,000	11,000
	Profit and Loss	7,500	20,700
	Res. and Surplus	13,500	41,700
3	Long-term borrowings		
	8% Debentures	-	26,000
4	Trade payables		
	S. Creditors	33,500	36,400
5	Short-term Provisions		
	Provision for taxation	9,800	10,900
	Proposed dividend	10,000	12,000
		19,800	22,900
6	Tangible Assets		
	Land and Building	55,400	1,13,200
	Machinery	35,600	51,300
	Furniture	2,400	2,500
		93,400	1,67,000
7	Inventories		
	Stock	36,500	38,000
8	Trade Receivables		
	Debtors	32,100	38,000
9	Cash and Cash equivalents		
	Cash at Bank	4,800	4,000

21. From the following statement of assets and liabilities of N. Ltd. Prepare Cash Flow Statement.

Particulars	Note	2014		2015	
		Amount	Total	Amount	Total
I. Equity and Liabilities					
1. Shareholders Funds					
(a) Share Capital	1		14,00,000		16,00,000
2. Current Liabilities					
Trade Payable	2		3,00,000		2,00,000
			17,00,000		18,00,000
II. Assets					
1. Non-current Assets					
(a) Fixed assets					
(b) Tangible assets	3		16,00,000		14,40,000
2. Current Assets					
(1) Inventories	4	20,000		30,000	
(2) Trade receivable	5	60,000		46,000	
(3) Cash and Cash equivalent	6	20,000	1,00,000	2,84,000	3,60,000
			17,00,000		18,00,000

Notes to Accounts

		2014	2015
Note 1	Share Capital	14,00,000	16,00,000
2	Trade Payable		
	Creditors	2,00,000	1,60,000
	Bills Payable	1,00,000	40,000
	Trade Payable	3,00,000	2,00,000
3	Tangible Assets		
	Machinery	4,00,000	3,60,000
	Buildings	12,00,000	10,80,000
	Tangible Assets	16,00,000	14,40,000
4	Inventories		
	Stock	20,000	30,000
5	Trade Receivables		
	Debtors	40,000	30,000
	Bills Receivable	20,000	16,000
	Trade Receivable	60,000	46,000
6	Cash and Cash equivalents		
	Cash	20,000	2,84,000

Other information :

There was neither drawings not any additional capital. But increase in capital is net profit.

22. Explain the advantages and disadvantages of Cash Flow Statement.

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No. of Printed Pages : 2

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23481

VI Semester B.Com. Degree Examination, Sept./Oct. - 2021

COMMERCE

Contemporary Auditing
(CBCS)

Time : 3 Hours

Maximum Marks : 70

SECTION - A / ವಿಭಾಗ - ಅ

Answer any five of the following.

5x2=10

ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಬೇಕಾದ ಐದಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

1. Who can be a Company Auditor ?
ಯಾರು ಕಂಪನಿ ಲೆಕ್ಕ ಪರಿಶೋಧಕನಾಗಬಹುದು ?
2. What is audit report ?
ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ವರದಿ ಎಂದರೇನು ?
3. What is Divisible Profits ?
ಹಂಚಬಹುದಾದ ಲಾಭ ಎಂದರೇನು ?
4. Give two merits of Audit for Partnership Firm.
ಲೆಕ್ಕ ಪರಿಶೋಧನೆಯಿಂದ ಪಾಲುದಾರಿಕೆ ಸಂಸ್ಥೆಗಿರುವ ಎರಡು ಪ್ರಯೋಜನಗಳನ್ನು ತಿಳಿಸಿರಿ.
5. What is Social Audit ?
ಸಾಮಾಜಿಕ ಲೆಕ್ಕ ಪರಿಶೋಧನೆ ಎಂದರೇನು ?
6. Define Business Ethics.
ವೃತ್ತಿಪರ ನೀತಿ ಅರ್ಥ ವಿವರಿಸಿರಿ.
7. Define Professional Negligence.
“ವೃತ್ತಿ ನಿರ್ಲಕ್ಷ್ಯತನ” ವ್ಯಾಖ್ಯಾನಿಸಿ.

P.T.O.

SECTION - B / ವಿಭಾಗ - ಬ

Answer any three of the following questions.

3x5=15

ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಬೇಕಾದ ಮೂರಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

8. Explain Qualifications of Company Auditor.
ಕಂಪನಿ ಲೆಕ್ಕಪರಿಶೋಧಕರ ಅರ್ಹತೆಗಳನ್ನು ವಿವರಿಸಿ.
9. Explain the various kinds of audit report.
ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ವರದಿಯ ವಿವಿಧ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿ.
10. Explain the different types of dividend.
ಲಾಭಾಂಶದ ಪ್ರಕಾರಗಳು ವಿವರಿಸಿರಿ.
11. Define Cost Audit and state its objectives.
ವೆಚ್ಚ ಲೆಕ್ಕ ಪರಿಶೋಧನೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿರಿ. ಅದರ ಉದ್ದೇಶಗಳನ್ನು ತಿಳಿಸಿ.
12. Explain Professional misconduct with examples.
ವೃತ್ತಿಯಲ್ಲಿ ದುರ್ನಡತೆ ಉದಾಹರಣೆಯೊಂದಿಗೆ ವಿವರಿಸಿರಿ.

SECTION - C / ವಿಭಾಗ - ಕ

Answer any three of the following questions.

3x15=45

ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಬೇಕಾದ ಮೂರಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

13. Explain the Rights and Duties of company auditor.
ಕಂಪನಿ ಲೆಕ್ಕ ಪರಿಶೋಧಕರ ಹಕ್ಕುಗಳು ಮತ್ತು ಕರ್ತವ್ಯಗಳನ್ನು ವಿವರಿಸಿರಿ.
14. What are the contents of Audit Reports ?
ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ವರದಿಯ ಮುಖ್ಯಾಂಶಗಳನ್ನು ವಿವರಿಸಿರಿ.
15. Explain the duties of an auditor towards declaration and payment of final dividend.
ಲಾಭಾಂಶ ಘೋಷಣೆ ಹಾಗೂ ವಿತರಣೆಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ಲೆಕ್ಕ ಪರಿಶೋಧಕನ ಕರ್ತವ್ಯಗಳನ್ನು ವಿವರಿಸಿರಿ.
16. Give detailed audit programme for partnership firm.
ಪಾಲುದಾರಿಕೆಯ ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ಕಾರ್ಯಕ್ರಮವನ್ನು ವಿವರವಾಗಿ ಬರೆಯಿರಿ.
17. Write audit programme for Bank Audit.
ಬ್ಯಾಂಕುಗಳ ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ಕ್ರಿಯಾಯೋಜನೆಯನ್ನು ಬರೆಯಿರಿ.

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VI Semester B.Com. Degree Examination, Sept./Oct. - 2021

20051

COMMERCE

Income Tax - II (General & Computers)
(NEW)

Time : 3 Hours

Maximum Marks : 80

Instruction : Attempt all sections according to internal choice.

SECTION - A

10x2=20

Answer any ten of the following questions.

1. What is capital gain ?
2. State the types of capital asset.
3. State the types of securities.
4. What is Grossing up ?
5. Who is called as an individual ?
6. What is Hindu Undivided Family ?
7. State any two incomes which are not treated as HUF incomes.
8. Who is working partner ?
9. Define partnership.
10. What is carry forward of losses ?
11. What is total income ?
12. What is step system of taxation ?

P.T.O.

SECTION - B

Answer any three of the following.

3x5=15

13. What are provisions for set off and carry forward of losses ?
14. What are the conditions for assessing the firm separately ?
15. From the following details of Mr. Arjun compute his income from other sources.
- (a) Family pension ₹ 72,000.
 - (b) Winnings from lotteries (net) ₹ 1,68,000.
 - (c) Royalty income (manuscript expenses ₹ 4,000) ₹ 50,000.
 - (d) Income from agriculture in England ₹ 80,000.
 - (e) Interest on bank deposit ₹ 40,000.
 - (f) Dividend from co-operative society ₹ 60,000.
16. Mr. Abhishek purchased a house in April 2006 for ₹ 2,44,000 and had spent ₹ 3,50,880 in May 2007 on additions to the house. He sold the same on 3-10-2019 for ₹ 20,00,000. The cost inflation index for the financial year 2006-2007 was 122 for 2007-2008=129 and 2019-20=289.
- Compute his capital gain for the A.Y. 2020-21.
17. From the following information compute the tax liability of Smt. Kavitha for the Assessment year 2020-21.
- (a) Income from salary = ₹ 50,000.
 - (b) Income from House property = ₹ 4,00,000.
 - (c) Income from business = ₹ 2,00,000.
 - (d) Income from other sources = ₹ 1,00,000.
- During the year he paid life insurance premium on his own life ₹ 10,000.
- Compute his tax liability for the A.Y. 2020-21.



SECTION - C

3x15=45

Answer any three of the following.

18. From the following particulars of income of Shri Avinash compute the taxable capital gain for the A.Y. 2020-2021.

Particulars	House I	House II
Date of purchase	May 1997	Dec. 2000
Date of acquisition	1,90,000	2,50,000
Cost of improvement in the year 2000	10,000	25,000
Fair market value on 1-4-2001	1,75,000	3,50,000
Cost of improvement	48,000	72,000
Sales proceeds of properly	6,53,000	10,88,800

Cost inflation index for the financial year 2001-2002, 2014-2015 and 2019-20 were 100, 240 and 289 respectively.

19. Mrs. Rekha submits the following particulars of her income for the year ended 31 March 2020 :

- Family pension received from the government of Karnataka ₹ 30,000.
- Royalty received from the publisher ₹ 50,000. Allowable expenses in this respect ₹ 5,000.
- Winnings from lottery (Net) ₹ 56,000.
- Winnings from horse race (Net) ₹ 28,000.
- Interest on tax-free debentures of Mysore Electric Company ₹ 7,200.
- Interest on 10% tax-free bonds of the Govt. of India ₹ 10,000.
- Dividend received from a foreign company ₹ 8,000.

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

20. From the following particulars of income of Mr. Suresh compute his total income for the A.Y. 2020-21.

- (a) Salary at ₹ 9,600 P.M.
- (b) Rent from house property ₹ 3,000 P.M.
- (c) Interest on fixed deposit with bank 2,400.
- (d) Interest on deposits with X Co. Ltd. 2,700 (Net)
- (e) Interest on Govt. securities ₹ 15,000.
- (f) Dividend received from Co-operative society ₹ 10,000.
- (g) Dividend from Indian company 2,000.
- (h) He owns a poultry farm from which his profit are ₹ 50,000.
- (i) He sold his residential-house ₹ 15,00,000 which he had purchased for ₹ 3,20,000 in May 1999 and its fair market value on 1-4-2001 was ₹ 4,00,000.

Cost inflation index in 2001-2002 was 100 and 2019-20 was 289.

21. From the following particulars furnished by Mr. Anand, who is the Karta of a Hindu undivided family for the previous year ending 31-3-2019. Compute his total income for the assessment year 2020-21.

- (a) Profit from business ₹ 1,00,000.
- (b) Salary received by Mr. Nagesh from a Co. ₹ 80,000.
- (c) Directors fees received by Karta who became by his personal capacity ₹ 10,000.
- (d) Rental value of the property letout ₹ 50,000.
- (e) Municipal taxes paid ₹ 5,000.
- (f) Agriculture income of the family ₹ 10,000.
- (g) Interest on bank deposit ₹ 15,250.
- (h) Lottery income of the family (Net) ₹ 35,000.
- (i) Mr. Nagesh lost ₹ 20,000 on horse race.
- (j) On 1-12-2019 the family sold the shares for ₹ 79,350 which were purchased by it on 1-10-2013 for ₹ 33,000.

The cost inflation index for the financial years 2013-14 and 2019-20 were 220 and 289 respectively.



2. A, B and C are partners in a firm with sharing ratio 2 : 2 : 1. The Profit and Loss Account for the year ending 31-3-2020 are as follows :

	(₹)		(₹)
To Sundry expenses	2,00,000	By Gross profit	5,80,000
To interest on capital @ 20%		By Interest on securities	20,000
A	₹ 32,000		
B	₹ 28,000		
C	<u>₹ 24,000</u>		
To Rent to B	84,000		
	60,000		
To Salary to B	1,44,000		
To Commission to C	72,000		
To Net profit	40,000		
	<u>6,00,000</u>		<u>6,00,000</u>

Compute the total income of the firm.

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VI Semester B.Com. Degree Examination, Sept./Oct. - 2021

COMMERCE

Income Tax - II (General & Computers)
(CBCS)

Time : 3 Hours

Maximum Marks : 70

Instruction : Answer all Sections according to internal choice.

SECTION - A

Answer any five of the following :

5x2=10

1. State the types of capital asset.
2. What is cost of acquisition ?
3. State the types of securities.
4. What is grossing up ?
5. Who is Karta ?
6. State any two incomes which are not treated as H.U.F. Incomes.
7. Who is a working partner ?

SECTION - B

Answer any three of the following :

3x5=15

8. State the provisions for set off and carry forward of losses.
9. Mr. Karthik purchased a residential house in April 2006 for ₹ 2,44,000 and had spent ₹ 3,50,880 in May 2007 on additions to the house. He sold the same on 3-10-2019 for ₹ 15,83,280. The cost inflation index for the financial year 2006-2007 = 112, 2007-2008 = 129 and 2019-2020 = 289.
Compute his capital gain for the A.Y. 2020-21.
10. From the following details of Guru, compute his income from other sources for the assessment year 2020-21.
 - (a) Family pension ₹ 24,000
 - (b) Winnings from lottery (net) ₹ 56,000
 - (c) Royalty income (manuscript expenses ₹ 4,000) ₹ 20,000.
 - (d) Income from agriculture in Pakistan ₹ 20,000
 - (e) Directors fees ₹ 6,000

P.T.O.

11. Compute the deduction U/s 80C from the following particulars.

- Life insurance premium paid on own life ₹ 80,000
- Life insurance premium on daughters life ₹ 15,000
- Contribution to PPF ₹ 50,000
- Interest on housing loan ₹ 8,000
- Subscriptions to unit linked insurance plan ₹ 12,000
- LIP paid on mother's life ₹ 10,000

12. From the following information compute the tax liability of Smt. Rohini for the Assessment year 2020-21.

- Income from house property ₹ 4,50,000
- Income from business ₹ 1,50,000
- Income from other sources ₹ 2,00,000

During the year he paid own health insurance premium by cheque ₹ 20,000.
Compute his tax liability for A.Y. 2020-21.

SECTION - C

3x15=45

Answer any three of the following :

13. From the following information compute the taxable capital gains for the assessment year 2020-21.

Particulars	House A	House B
Data of purchase	01-06-1997	31-3-1998
Cost of acquisition	5,70,000	3,75,000
Cost of improvement in 2000	25,000	25,000
Fair market value as on 1-4-2001	5,25,000	5,25,000
Cost of improvement in 2004-05,	1,55,940	2,33,345
Sales proceed of property in 2019-20	21,78,120	23,42,035

Cost inflation index :

For 2001-02 : 100 for 2004-05 : 113 for 2019-20 : 289.



14. An individual has the following investments during the previous year 2019-20.

- (a) ₹ 60,000 9% Government paper
- (b) ₹ 46,000 8% Municipal debentures
- (c) ₹ 40,000 7.5% Port trust bonds
- (d) ₹ 32,000 11% Bangalore development loan
- (e) ₹ 80,000 7% State Government securities
- (f) ₹ 40,000 18% Tax-free debentures of X Co.Ltd. (Listed in recognised stock exchange)
- (g) ₹ 20,000 13% debentures of cotton Co. Ltd.

On 1-12-2019 he bought 40,000 10% Karnataka Government Loan for ₹ 50,000. For this purpose he took a loan of ₹ 40,000 from his bankers at 15% p.a. and the balance of ₹ 10,000 were financed out of a previous loan taken some other purpose at 14% p.a. The bank also charged ₹ 400 commission on realisation of Interest and 1% commission on purchase of securities.

Compute the income from other sources for A.Y. 2020-21 assuming that interest is payable on the securities on 30th June and 31st December every year.

15. From the following particulars of income of Mr. Sunil, compute his total income for the A.Y. 2020-21.

- (a) Salary at ₹ 4,800 p.m.
- (b) Rent from house property ₹ 3,000 p.m.
- (c) Interest on fixed deposit with bank ₹ 2,400
- (d) Interest on deposit with X Co. Ltd. ₹ 2,700
- (e) Interest on Government securities ₹ 15,000
- (f) Dividend received from co-operative society ₹ 10,000
- (g) Dividend from Indian company ₹ 2,000
- (h) He owns a poultry farm from which his profit are ₹ 50,000
- (i) He sold his residential house for ₹ 13,94,000 which he had purchased for ₹ 3,20,000 in May 1999 and its fair market value on 1-4-2001 was ₹ 4,00,000 cost inflation index in 2001-2002 was 100 and 2019-20 was 289.



16. Abdul, Narayan and Fernandes are equal partners in a firm. Abdul is a nonworking partner. Their profit and loss account for the year ending 31-3-2020 is as follows.

Salaries	1,27,600	Grass profit	5,30,000
Office expenses	25,000		

Interest on Capital :

Abdul	45,600
Narayan	22,800
Fernandes	19,000

Commission :

Abdul	15,000
Narayan	10,000
Fernandes	5,000

Net profit	2,60,000
	<u>5,30,000</u>

5,30,000

Additional information :

- Salaries include salary to Narayan ₹ 10,000 and to Fernandes ₹ 15,000.
- Capital of partners on 1-4-2019 were Abdul ₹ 2,40,000, Narayan ₹ 1,20,000 and Fernandes ₹ 1,00,000.
- Office expenses include bonus to Abdul ₹ 1,000 Narayan ₹ 1,500 and Fernandes ₹ 2,500.

Compute the book profit and the total income of the firm for the assessment year 2020-21.

17. From the following details furnished by Mr. Mahesh, Karta of a Hindu undivided family compute total income for the assessment year 2020-2021.

- Profit from business ₹ 60,000
- Salary received by a member of the family for his service in a college ₹ 10,000
- Directors fees received by the Karta ₹ 7,140
- Annual rental value of the property let out ₹ 12,000
- Municipal taxes paid ₹ 600
- Interest on bank term deposit ₹ 450
- Donation to college (approved) ₹ 8,000
- Life insurance premium on Karta's policy ₹ 450
- The family has sold on 1-12-2019 its open site for ₹ 1,15,980 which was purchased by it on 1-6-2009 for ₹ 51,800. The cost inflation index for the financial years 2007-08 and 2019-2020 were 129 and 289 respectively.

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23879

VI Semester B.Com. Degree Examination, Sept./Oct. - 2021

COMMERCE

Cost Accounting - II (ALL)
(CBCS)

Time : 3 Hours

Maximum Marks : 70

SECTION - A

Answer any five of the following questions.

5x2=10

1. Mention 2 objectives of Cost Sheet.
2. What is Operating Costing ?
3. Name the parties to the contract.
4. State any two characteristics of process costing.
5. What is Contribution ?
6. Give four examples of incomes which are excluded from cost sheet.
7. What is retention money ?

SECTION - B

Answer any three of the following questions.

3x5=15

8. Define cost sheet and describe the objectives of cost sheet.
9. From the following particulars prepare cost sheet.

	₹
Opening stock of materials	1,00,000
Closing stock of materials	75,000
Materials issued from stores	20,000
Materials purchased	2,55,000
Direct wages	2,00,000
Sales	8,00,000

Factory overhead 50% of Direct Wages Administrative overhead 25% of factory cost.

P.T.O.

10. Following is the information relating to Contract No. 111.
- | | |
|--|------------|
| Plant on 01.01.2007 | ₹ 1,00,000 |
| Plant purchased | ₹ 7,00,000 |
| Plant issued from stores | ₹ 2,00,000 |
| Plant costing ₹ 1,20,000 sold for ₹ 1,40,000 | |
| Plant costing ₹ 80,000 returned to stores. | |
| Plant costing ₹ 40,000 lost by accident. | |
| Charge depreciation on plant at 10% p.a. | |
- Calculate plant at site on 31.12.2007.
11. Kiran Transport Company runs the following buses in the Gulbarga city limits for 30 days in the month.
- 10 Buses of 40 passenger capacity.
10 Buses of 45 passenger capacity.
- On an average each bus makes 10 trips per day covering a distance of 8 kms. In each trip with 80% of seats occupied. Generally 5 buses are kept away from the roads for repairs. Calculate total passenger kilometers.
12. A Ltd has total turnover of ₹ 10 lakhs. It is enjoying 30% margin of safety. Its total variable cost is 60% of sales.
- Determine :
1. Fixed cost
 2. BEP Sales

SECTION - C

Answer any three of the following questions.

3x15=45

13. The following are the expenses of a company for manufacturing 1000 units for the year ending 2008.

Direct Materials

Stock on 01.01.2008	₹ 60,000
Stock on 31.12.2008	₹ 1,20,000
Purchase	₹ 5,80,000
Direct wages	₹ 3,00,000
Direct expenses	₹ 20,000
Factory overheads (60% variable)	₹ 1,40,000
Administrative overheads (fixed)	₹ 60,000
Selling overheads (70% fixed)	₹ 96,000



Prepare a statement of estimated cost for 2009 and find cost per unit using the following information.

- The output expected to be 3000 units.
- Direct wages are expected to decline by 10%.
- Fixed factory overheads would go up by ₹ 19,000.
- Administrative overheads will rise by 20%.
- Fixed selling overheads will rise by 25%.

14. The following is the summary of entries in a contract ledger of ABC construction company as on 31.12.2002 in respect of contract No. 2 :

	₹
Materials purchased	30,000
Materials from stores	6,500
Wages	17,210
Direct expenses	6,710
Establishment charges	8,000
Plant	34,200
Sale of scrap	1,820
Sub contract cost	7,210

Additional information :

- Accruals on 31.12.2002 are wages ₹ 800 and direct expenses ₹ 1,120.
- Depreciation on plant ₹ 8,550.
- Included in the above summary of entries are wages ₹ 1,000 and other expenses ₹ 1,500 since certification. The value of materials used since certification is ₹ 2,080.
- Materials at site on 31.12.2020 cost ₹ 10,000.
- ₹ 62,500 has been certified upto 31.12.2002.
- The total contract price was ₹ 1,00,000.

Prepare Contract No. 2 Account.



15. From the following information calculate the cost per running a kilometer of a vehicle.

	₹
Value of vehicle	3,00,000
Garage rent per annum	4,800
Insurance per annum	2,200
Road tax per annum	6,000
Driver's wages per month	800
Cleaner's wages per month	200
Cost of petrol per litre	16
Miscellaneous expenses per kilometer (Including tyre and maintenance)	2
Estimated life 1,50,000 kilometers	
Kilometers per litre of petrol - 8 kms.	
Estimated annual kilometers run - 10,000 kms.	

16. A product passes through three processes A, B and C. The details of each process are as follows.

Particulars	A	B	C
Input (500 units) (₹)	4,000	-	-
Sundry Materials (₹)	5,200	4,000	2,050
Direct Labour (₹)	4,500	7,360	2,800
Production overhead 100% of wages			
Actual output (units)	450	340	270
Normal Loss (% on input)	10%	20%	25%
Scrap value per unit (₹)	4.00	8.00	10.00

Prepare Process Accounts.

17. From the following information find out :

- (a) P/v Ratio
- (b) BEP
- (c) Sales required to earn a profit of ₹ 90,000
- (d) Profit when sales are ₹ 7,50,000

Year	Sales (₹)	Total cost (₹)
2008	4,50,000	3,90,000
2009	5,10,000	4,35,000

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VI Semester B.Com. Degree Examination, Sept./Oct. - 2021

COMMERCE

20051

Cost Accounting - II (ALL)
(NEW)

Time : 3 Hours

SECTION - A

Maximum Marks : 80

Answer any ten of the following questions.

10x2=20

1. What is Prime Cost ?
2. Why is Cost sheet prepared ?
3. Give two examples of office overheads.
4. What do you mean by contract costing ?
5. What is retention money ?
6. State any two objectives of transport costing.
7. Give any two examples of running charges in case of transport costing.
8. What is process costing ?
9. State any two characteristics of process costing.
10. Define marginal costing.
11. What do you mean by Break-Even Point ?
12. What is Contribution ?

P.T.O.

SECTION - B

Answer any three of the following questions.

3x5=15

13. Define Cost Sheet and describe the objectives of Cost Sheet.
14. A company manufactures a product 'Q' and furnishes the following information.
- | | |
|----------------------|-------------------|
| Direct Materials | ₹ 80,000 |
| Wages | ₹ 60,000 |
| Machine hours worked | 1000 |
| Machine hour rate | ₹ 20 |
| Selling expenses | ₹ 4 P.U. |
| Office expenses | 25% on works cost |
| Units produced | 10,000 |
| Closing stock units | 2,000 |
- Prepare a statement of cost.
15. From the following information calculate the amount of profit to be transferred to profit and loss A/c and reserve for unrealised profit.
- | | |
|------------------|-------------|
| Notional profit | ₹ 2,60,000 |
| Estimated profit | ₹ 3,20,000 |
| Work certified | ₹ 30,00,000 |
| Contract price | ₹ 40,00,000 |
16. From the information given below, calculate the cost per passenger kilometer.
- Total standing charges for the month ₹ 25,000
- Total maintenance charges for the month ₹ 15,000
- Total running charges for the month ₹ 60,000
- The Bus travels a distance of 100 kms each way and completes the trip on same day. It operates for 30 days in a month with carrying capacity of 50 passengers.
17. The following information relates to Sagar Co. Ltd. Calculate
- (i) P/v Ratio
- (ii) MOS
- Sales - ₹ 2,50,000
- Variable cost - ₹ 1,00,000
- Profit - ₹ 75,000



SECTION - C

Answer any three of the following questions.

3×15=45

18. From the following particulars, prepare a cost statement showing the component of total cost and the profit for the year ended 31st December 2009.

Particulars	01-01-2009 (₹)	31-12-2009 (₹)
Stock of finished goods	6,000	15,000
Stock of raw-materials	40,000	50,000
Work-in-progress	15,000	10,000
Purchase of raw-materials		4,75,000
Carriage inwards		12,500
Wages		1,75,000
Works manager salary		30,000
Factory employees salary		60,000
Factory rent, taxes and insurance		7,250
Power expenses		9,500
Other production expenses		43,000
General expenses		32,000
Sales for the year		8,60,000
Income tax paid in advance		500
Dividend		1,000
Debenture interest		5,000
Transfer to sinking fund for replacement of Machinery		10,000
Goodwill written off		10,000
Payment of sales tax		16,000

19. Anil builders took up a building contract for ₹ 26,50,000 on 1st June 2007. As on 31st March 2008, the company had work-in-progress in the balance sheet as follows :

Work in progress	₹
Work certified	16,00,000
Work uncertified	<u>1,00,000</u>
	17,00,000
Less : Cash received	<u>12,80,000</u>
	4,20,000
Less : Reserve	<u>20,000</u>
	<u>4,00,000</u>



P.T.O.

Below transactions took for the year 2008-09 :

	₹
Materials issued from stores	2,10,000
Materials purchased	20,000
Cost of sub-contract	40,000
Wages paid	1,60,000
Administrative expenses	20,000
Plant issued	80,000
Materials returned to stores	10,000
Materials returned to supplier	4,000
Work certified for the year	10,50,000
Plant returned to stores at the end of the contract	60,000
Prepare contract account and contractee account.	

20. A transport company supplies the following information in respect of a 10 ton lorry.

Cost of lorry	₹ 15,000
Estimated life	10 years
Diesel, oil and grease	₹ 30 per trip each way
Repairs and maintenance	₹ 1,000 p.m
Driver's wages	₹ 1,000 p.m
Cleaner's wages	₹ 500 p.m
Insurance of vehicle	₹ 9,600 per year
Vehicle tax	₹ 4,800 per year
General supervision charges	₹ 9,600 per year

The lorry carries goods to and from the city covering a distance of 100 miles each way. While going to the city freight is available in full capacity and on return journey 20% of its capacity.

Assuming that the truck runs on an average of 25 days in a month, calculate the cost per ton mile.



21. A product passes through two processes 'M' and 'N' and then to finished stock. Prepare process accounts and calculate abnormal loss or gain from the following figures :

Particulars	Process M (₹)	Process N (₹)
Materials 10,000 units at ₹ 5 P.U	50,000	-
Sundry materials	10,000	8,000
Wages	20,000	42,000
Overheads	8,400	11,180
Normal loss (% of input)	2%	4%
Scrap value per unit	₹ 1.00	₹ 2.00
Actual output	9,500 units	9,200 units

There was no opening or closing stock.

22. From the following information find out
- P/v Ratio
 - BEP
 - Sales required to earn profit of ₹ 30,000
 - Profit when sales are ₹ 2,50,000

Years	Sales (₹)	Total cost (₹)
2007	1,50,000	1,30,000
2008	1,70,000	1,45,000

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