



**B.Com./BBM/BBA/IMB III Semester Degree Examination,  
March/April - 2023**

**BASIC KANNADA – ಭಾಷಾ ಪಠ್ಯ**

**Paper No. 3 : ವಾಣಿಜ್ಯ ವಿಜಯ-3**

**(NEP)**

Time : 2 Hours

Maximum Marks : 60

ಸೂಚನೆ : ಭಾಷೆ ಮತ್ತು ಬರಹದ ಶುದ್ಧಿಗೆ ಆದ್ಯತೆ ನೀಡಲಾಗುವುದು.

ವಿಭಾಗ - ಎ

1. ಕೆಳಗಿನ ಎಲ್ಲಾ ಪ್ರಶ್ನೆಗಳಿಗೆ ಒಂದೆರಡು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿರಿ.

10×1=10

- (a) ಯಾವ ನಗರದ ರಸ್ತೆಯುದ್ದಕ್ಕೂ ಸೆಕೆಂಡ್ ಹ್ಯಾಂಡ್ ಪುಸ್ತಕದ ಅಂಗಡಿಗಳು ವಿರಾಜಿಸಿವೆ ?
- (b) ಅರ್ಜುನಗೋಳಸಂಗಿಯವರ ಕಾವ್ಯನಾಮವನ್ನು ಹೆಸರಿಸಿರಿ.
- (c) ಕೆ.ಎಸ್. ನಿಸಾರ್ ಅಹಮದ್ ಅವರ ಜನ್ಮ ಸ್ಥಳ ತಿಳಿಸಿರಿ.
- (d) ಅ.ರಾ. ಮಿತ್ರರು ಕನ್ನಡ ಸಾಹಿತ್ಯದಲ್ಲಿ ಯಾವ ಹೆಸರಿನಿಂದ ಪ್ರಸಿದ್ಧರಾಗಿದ್ದಾರೆ ?
- (e) ಸಿರಿಗಾಪುರ ಬಂಡೆಪ್ಪ ಬರೆದ ತತ್ವಪದ ಯಾವುದು ?
- (f) ಅಗ್ನಿಭೂತಿ-ವಾಯುಭೂತಿಯರ ಗುರು ಯಾರು ?
- (g) ಸು.ರಂ. ಎಕ್ಕಂಡಿಯವರ ಎರಡು ಕೃತಿಗಳನ್ನು ಹೆಸರಿಸಿರಿ.
- (h) ಅಮ್ಮ ಕವನದ ಕರ್ತೃ ಯಾರು ?
- (i) ಹೊನ್ನಮ್ಮ ಮೈನೆರೆದು ಎಷ್ಟು ವರ್ಷಗಳಾಗಿತ್ತು ?
- (j) 'ಓಜ' ಪದದ ಅರ್ಥಗಳನ್ನು ತಿಳಿಸಿರಿ.



P.T.O.

## ವಿಭಾಗ - ಬಿ

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಟಿಪ್ಪಣಿ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿರಿ.

4x5=20

2. ಜಂಬಣ್ಣ ಅಮರಚಿಂತ ಅವರ 'ಏಸೊಂದು ಹಣತೆಗಳು ಕುಂಬಾರರ ಮನೆಯಲ್ಲಿ' ಕವಿತೆಯ ಸ್ವಾರಸ್ಯ ಬರೆಯಿರಿ.
3. ಅಕ್ಕ ತಂಗೇರ ಮನ ಎರಡಾಗತಾವ ಹಾಡಿನಲ್ಲಿರುವ ಸ್ವಾರಸ್ಯವನ್ನು ವಿವರಿಸಿರಿ.
4. ಮನೆಯಿಲ್ಲದವರು ಕವಿತೆಯ ಭಾವಾರ್ಥವನ್ನು ವಿಮರ್ಶಾತ್ಮಕವಾಗಿ ಹೇಳಿರಿ.
5. ಸಿದ್ದರಾಮನಾ ಕಥೆಯೊಂದು ಈ ಜನಪದ ಹಾಡಿನ ವಿವರಣೆಯನ್ನು ಬರೆಯಿರಿ.
6. ಸೆಕೆಂಡ್ ಹ್ಯಾಂಡ್ ಪುಸ್ತಕಗಳ ಮಹತ್ವವನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.
7. ಡಾ. ಸಿದ್ದಯ್ಯ ಪುರಾಣಿಕರ ಸಾಹಿತ್ಯಿಕ ಸಾಧನೆಗಳನ್ನು ವಿವರಿಸಿರಿ.

## ವಿಭಾಗ - ಸಿ

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ದೀರ್ಘ ಉತ್ತರ ಬರೆಯಿರಿ.

3x10=30

8. ಬಂಡೆ-ಹುಡುಗ ಮತ್ತು ಬೆಸ್ತ ಹಾಗೂ ಗುಪ್ತವಾಹಿನಿ ಕವನಗಳಲ್ಲಿನ ಸ್ವಾರಸ್ಯವನ್ನು ವಿವರಿಸಿರಿ.
9. ಡಾ. ಬಸವರಾಜ ಮಲಶೆಟ್ಟಿಯವರ ಜನಪದ ರಂಗಭೂಮಿ ಲೇಖನವನ್ನು ವಿಶ್ಲೇಷಣಾತ್ಮಕವಾಗಿ ಬರೆಯಿರಿ.
10. ಕಡಕೋಳ ಮಡಿವಾಳಪ್ಪನ ತತ್ವಪದ ಹಾಗೂ ಪುರಂದರದಾಸರ ಕೀರ್ತನೆಗಳಲ್ಲಿ ಅಡಗಿದ ಮೌಲ್ಯಗಳನ್ನು ವಿವರಿಸಿರಿ.
11. ವೈದೇಹಿ ಅವರ ಶಕುಂತಲೆಯೊಂದಿಗೆ ಕಳೆದ ಅಪರಾಹ್ನ ಕಥೆಯ ಸಾರಾಂಶವನ್ನು ಬರೆಯಿರಿ.
12. ಲಾವಣಿಯಲ್ಲಿ ಸಂಗೊಳ್ಳಿ ರಾಯಣ್ಣನ ವ್ಯಕ್ತಿತ್ವ ಅಭಿವ್ಯಕ್ತಗೊಂಡಿರುವುದನ್ನು ವಿವರಿಸಿರಿ.

- o o o -





**B.Com./BBM/BBA III Semester Degree Examination,  
March/April - 2023**

**ENGLISH**  
**Basic English**  
**(NEP)**

Time : 2 Hours

Maximum Marks : 60

**SECTION - A**

1. Answer the following in a word, phrase or a sentence each. **10x1=10**
- What does 'silver' symbolize in the play "The Silver Box" ?
  - Who helps Jack in opening the door of his room ?
  - Where did Rabindranath Tagore place the British in the first phase of his life ?
  - According to Rajiv Kumar what kind of emergency are we in ?
  - What is Persuasive Presentation ?
  - Define Decision Making Presentation
  - Give an example for Descriptive writing.
  - What is Reflective Writing ?
  - What is a Complaint Letter ?
  - State the purpose of "Letter of Enquiry".

**SECTION - B**

Answer **any four** of the following :

**4x5=20**

- Comment on the opening scene of the play. "The Silver Box".
- What are the observations of Rabindranath Tagore on 'Civilization' ?
- Define Informative Presentation. List its components.
- Write a description of Padmashri Manjamma Jogti.
- Narrate a road accident that you have seen.
- Write a letter to your Municipality Commissioner complaining the irregular water supply in your area.



**P.T.O.**

**SECTION-C**

Answer **any three** of the following :

**3x10=30**

8. John Galsworthy satirizes the social injustice in his play "The Silver Box". Elucidate.
9. According to Rajiv Kumar, natural farming can reverse climate change. Explain.
10. What is Informative/Instructional Presentation ? Explain its components and their functions.
11. Narrate the Welcome Day Event that took place in your college, in a detailed manner.
12. Write a letter to the Sales Manager, Dell Showroom, Ballari, ordering a laptop.

- o o o -




**B.Com./BBA III Semester Degree Examination, March/April - 2023**
**HINDI**
**III : The Study of Indian Language**
**(NEP)**

Time : 2 Hours

Maximum Marks : 60

सूचना : लिखावट शुद्ध और देवनागरी लिपि में हो।

**Text :** (i) नए एकांकी (ii) जनसंचार माध्यम हिन्दी।

1. किन्हीं दस प्रश्नों को चुनकर उत्तर लिखिए।

10x1=10

- दीपदान एकांकी के रचयिता का नाम क्या है?
- विनीत किस एकांकी का पात्र हैं?
- 'बहु की विदा' एकांकी के लेखक कौन है?
- नरक, दर नरक, कलचर, वलचर, किनके उपन्यास हैं?
- डॉ कौशिक किस एकांकी के पात्र हैं?
- ब्रजभूषण लिखित एकांकी कौन-सी है?
- भारत में पहला रेडियो प्रसारण कब और कहाँ से हुआ था?
- भारत में सर्वप्रथम दूरदर्शन का आगमन कब हुआ?
- भारत में पहली बोलती फिल्म का नाम क्या है?
- "और वह जा न सकी" एकांकी में प्रमुख पुरुष पात्र कौन है?
- नये एकांकी के संपादक का नाम क्या है?

2. किन्हीं दो की संदर्भ सहित व्याख्या कीजिए।

2x5=10

- और हाँ, कुँवर जी को लेकर तुम बेरिस नदी के किनारे मिलना, वहाँ जहाँ श्मशान है।
- पर जो खाना खाने आये हैं उन्हें खाना तो खिलाना ही होगा। यह उनकी और मेरी बात नहीं है, घर की बात है।
- देखिए बहिन जी आप दूसरे डिब्बे में आ जाइए और अगले स्टेशन पर आप दोनों को ही उतरना पड़ेगा, मामला पुलिस ही निबटा सकेगी।
- ठीक कह रहा हूँ। मेरा फैसला आखिरी है। विदा तभी होगी, जब पाँच हजार नगद इस हाथ पर रख दोगे।



P.T.O.

3. किन्हीं दो प्रश्नों के उत्तर लिखिए।

2x5=10

- 'इंटरनेट' के महत्व पर विस्तार से लिखिए।
- 'दीपदान' एकांकी का सार अपने वाक्य में लिखिए।
- 'रात के राही' एकांकी की आलोचना कीजिए।
- 'रेडियो' का विकास और विशेषताओं पर चर्चा कीजिए।

4. किन्हीं दो प्रश्नों के उत्तर लिखिए।

2x10=20

- 'दूरदर्शन' का महत्व पर एक लेख लिखिए।
- 'नो अडमिशन' एकांकी का सार अपने वाक्य में लिखिए।
- 'और वह जा न सकी' एकांकी का उद्देश्य स्पष्ट कीजिए।
- 'जान से प्यारे' एकांकी का आशय स्पष्ट कीजिए।

5. किसी एक विषय पर निबंध लिखिए।

1x10=10

- आजादी का अमृत महोत्सव
- बैंकों का महत्व
- वायुप्रदूषण
- राष्ट्र निर्माण में युवकों का पात्र

- o o o -





**B.Com. III Semester Degree Examination, March/April - 2023**

**COMMERCE**

**Business Statistics**

**(NEP)**

Time : 2 Hours

Maximum Marks : 60

**Notes :** Attempt **All** Sections.

**SECTION - A**

1. Answer the following Sub-questions. 10x1=10
- Define Statistics.
  - Mention the positional Averages.
  - State any two methods of measuring variations.
  - What is Skewness ?
  - Quote the two types of correlation.
  - What are the methods of regression analysis ?
  - Define index number.
  - Write the formula of laspeyres method.
  - What do you mean by probability ?
  - State any one probability distribution.

**SECTION - B**

- Answer **any four** of the following questions. 4x5=20
2. Find the missing frequency when arithmetic mean is 24.4
- |   |    |    |    |    |    |    |
|---|----|----|----|----|----|----|
| X | 10 | 15 | 25 | 35 | 45 | 50 |
| F | 8  | 5  | ?  | 4  | 2  | 3  |
3. Calculate standard deviation for the following data :  
Marks Obtained : 77, 73, 75, 70, 72, 76, 75, 72, 74, 76.
4. Calculate Rank correlation co-efficient between the ranks in two tests :
- |         |   |   |   |   |   |   |
|---------|---|---|---|---|---|---|
| Test-I  | 1 | 2 | 3 | 4 | 5 | 6 |
| Test-II | 2 | 1 | 5 | 6 | 4 | 3 |
5. From the following data of Madhava Co.Ltd., compute cost of living index.
- | Group    | Index No | Weights |
|----------|----------|---------|
| Food     | 350      | 05      |
| Fuel     | 220      | 01      |
| Clothing | 230      | 01      |
| Rent     | 160      | 03      |
| others   | 190      | 02      |



P.T.O.

6. From a pack of playing card, if one card is drawn what will be the probability.  
 (a) A king (b) A queen (c) An ace
7. Compute quartile deviation of Sahana Co.Ltd. as given below.  
 Monthly earnings(₹) 600, 800, 500, 900, 400, 700, 300.

### SECTION - C

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

3×10=30

8. Find mean, median and mode for the following data.  
 C.I 10-20, 20-30, 30-40, 40-50, 50-60, 60-70  
 F 01 03 07 12 05 02
9. Calculate Bowleys co-efficient skewness of Maruthi Co.Ltd. as given below.  
 X 20 30 40 50 60 70 80  
 F 08 12 18 25 19 11 07
10. Solve the Karl Pearsons co-efficient of correlation taking deviations from Actual mean.  
 X 10 12 09 14 15 16 11  
 Y 12 10 08 13 14 09 08
11. From the following table of Madhava Co.Ltd. Compute fisher's ideal, marshall edgeworth and Dorbish and Bowley's method of index numbers.

Commodity	Base year		Current year	
	Price	Qty	Price	Qty
A	100	16	150	20
B	50	12	60	12
C	20	6	30	8
D	40	4	50	6

12. (a) A coin is tossed three times. Find the probability of getting.  
 (i) All heads  
 (ii) At least one head  
 (iii) All tails
- (b) A ball is drawn at random from a box containing 6 red balls, 4 white balls and 5 blue balls.  
 Determine the probability that the ball drawn is :  
 (i) Red  
 (ii) White  
 (iii) Blue

- o o o -







**B.Com. III Semester Degree Examination, March/April - 2023**

**COMMERCE**

**Cost Accounting - I**

**(NEP)**

24364

Time : 2 Hours

Maximum Marks : 60

**SECTION - A**

Answer the following sub-questions. Each sub-question carries **one** mark. **10x1=10**

1. (a) What is costing ?
- (b) What is cost unit ?
- (c) Expand FIFO and LIFO.
- (d) Mention the types of materials.
- (e) State any two incentive schemes of labour cost.
- (f) What is labour cost ?
- (g) What is overhead ?
- (h) What are secondary distribution summary methods ?
- (i) State any one financial charge.
- (j) What is reconciliation statement ?

**SECTION - B**

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

**4x5=20**

2. Explain five similarities between cost accounting and financial accounting.
3. Calculate Economic order quantity from the following of Sahan Co. Ltd.  
Annual consumption 500 units  
Ordering cost ₹ 9 per order  
Carrying cost 10% of material price  
Material price per unit ₹ 12.



**P.T.O.**

4. Calculate the earnings of Mr. Madhava from the following information under :

- (a) Time rate
- (b) Piece rate system

Normal wages per day of 8 hours ₹ 24

Standard output per day 24 units

Actually he has worked 12 hours

He produced 40 units.

5. How do you apportion the following costs :

- (a) Indirect wages
- (b) Rent
- (c) Lighting and heating
- (d) Motive power
- (e) Sundry Expenses

6. Prepare Reconciliation statement from the following :

Profit as per Cost Account	₹ 20,000
Stores adjustment credited	₹ 1,000
Overhead over recovery	₹ 8,800
Goodwill written off	₹ 1,300
Under valuation of opening stock	₹ 1,500
Over valuation of closing stock	₹ 2,500

7. Calculate Re-order level and minimum stock level from the following :

Normal usage 200 units per week

Minimum usage 100 units per week

Maximum usage 300 units per week

Re-order quantity = 1,200 units per week

Re-order period = 4-6 weeks



## SECTION - C

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

3x10=30

8. From the following particulars prepare cost sheet showing.

- (a) Prime cost  
(b) Works cost  
(c) Cost of production  
(d) Profit

Stock on 1-1-2019

Raw materials	₹ 30,000
Work-in-progress	₹ 22,500

Stock on 31-12-2019

Raw materials	₹ 22,500
Work-in-progress	₹ 7,500

Purchase of Raw materials ₹ 2,40,000

Octroi ₹ 7,500

Carriage outwards ₹ 15,000

Wages ₹ 45,000

Sales ₹ 4,50,000

Salaries to salesman ₹ 12,000

Power (10% of sales office) ₹ 15,000

Salaries to office staff ₹ 12,000

Rent rates and Taxes  
(20% of sales office) ₹ 12,000

Printing and Stationery ₹ 6,000

Sale of scrap ₹ 4,500

Interest on capital ₹ 18,000

Publicity Expenses ₹ 22,500

Commission on sales staff ₹ 18,000

9. From the following transactions of Mr. Maruthi Ltd, prepare store ledger and find out the closing stock under FIFO method.

June 1 Balance of 250 units at ₹ 10 each.

June 5 Purchased 3,000 units at ₹ 12 each.

June 8 Issued 2,500 units.

June 10 Purchased 5,000 units at ₹ 14 each.

June 15 Return to suppliers 200 units purchased on 10<sup>th</sup> June.

June 16 Purchased 4,000 units @ ₹ 11 each.

June 20 Issued 6,000 units.

June 22 Issued 2,000 units.

June 24 Purchased 5,500 units at ₹ 15 each.

June 26 Issued 3,500 units.

June 30 Verification reveals a shortage of 100 units.



P.T.O.

10. Calculate earnings of workers P, Q, R and S under :

- Straight piece rate
- Time rate and
- Taylor differential piece rate system

Standard time per unit = 6 minutes

Normal rate = Rs. 5 per hour

Differential piece rates

80% of piece rate below the standard

120% of piece rate at or above the standard

In a day of 8 hours, the production by different workers is as under

P = 70 units Q = 80 units R = 90 units S = 100 units.

11. Mr. Madhava Steel Ltd. has three Production Departments P<sub>1</sub>, P<sub>2</sub> and P<sub>3</sub> and one Service Dept "S".

The following are the costs incurred in the month of January.

Rent of factory	₹ 2,000
Repairs to plant	₹ 1,200
Depreciation	₹ 900
Lighting and heating	₹ 200
Supervision	₹ 3,000
Insurance on stock	₹ 1,000
Employers liability insurance	₹ 300
Motive power	₹ 1,800

The following data are also available in respect of these four departments.

Departments	P <sub>1</sub>	P <sub>2</sub>	P <sub>3</sub>	S
Area in Sq.Ft	150	110	90	50
Number of workers	24	16	12	08
Total wages (₹)	8,000	6,000	4,000	2,000
Value of plant (₹)	24,000	18,000	12,000	6,000
Value of stock (₹)	15,000	9,000	6,000	-

Apportion the costs to the various department on primary distribution summary.



12. From the following figures, prepare a reconciliation statement.

Net profit as per Financial books	₹ 31,890
Net profit as per costing books	₹ 33,380
Factory cost under recovered in Cost Account	₹ 2,850
Administrative cost recovered in excess	₹ 2,125
Depreciation charged in Financial books	₹ 1,830
Depreciation charged in costing books	₹ 11,975
Interest received but not included in costing books	₹ 225
Income tax provided in financial books	₹ 300
Bank Interest credited in Financial books	₹ 115
Stores adjustment credited in Financial books	₹ 210
Depreciation of stock charged in financial accounts	₹ 430
Dividend paid in Financial books	₹ 600
Loss due to theft in Financial books	₹ 130

- o o o -





**B.Com. III Semester Degree Examination, March/April - 2023**

**COMMERCE**

**Corporate Accounting**

24376

**(NEP)**

Time : 2 Hours

Maximum Marks : 60

**Note :** Answer **all** the Sections.

**SECTION - A**

1. Answer the following sub-questions, each sub-question carries **one** mark. **10x1=10**
- (a) What is underwriting of shares ?
  - (b) Mention any two needs of underwriting.
  - (c) How do you treat profit prior incorporation ?
  - (d) What is sales Ratio ?
  - (e) What are the types of valuation of shares ?
  - (f) Give the meaning of 'warrant'.
  - (g) What is purchased goodwill ?
  - (h) What do you mean by superprofits ?
  - (i) What is final dividend ?
  - (j) Mention the statements which are prepared by the companies as per companies Act.

**SECTION - B**

Answer **any four** of the following questions, each question carries **five** marks.

**4x5=20**

2. The Oxygen Ltd. issued 80,000 shares of Rs. 10/- each of which 70,000 shares were underwritten by Mr. X. Applications were received for 74,000 shares, out of which 52,000 were marked applications. Determine the underwriter's liability.



**P.T.O.**

3. Calculate the value of equity shares based on rate of return (yield method)
- 4,000, 15% preference shares of Rs. 100/- each, fully paid up \_\_\_\_\_  
4,00,000.
  - 10,000 equity shares of Rs. 100/- each fully paid up \_\_\_\_\_ 10,00,000.
  - Normal rate of return is 15%.
  - Average profits before tax Rs. 8,00,000.
  - Rate of tax 32%.
  - Transfer to reserve fund is Rs. 10,000 per year.
4. Write the basis of allocation for the following expenses :
- Rent and rates
  - Director's fees
  - Preliminary expenses
  - Interest on loan
  - Advertisement expenses
  - Bank charges
  - Bad debts
  - Carriage outwards
  - Free samples
  - Interest on capital
5. Explain the factors which will affect the value of goodwill.
6. Write the format of Note No. 2 Reserves and surplus as per companies Act.
7. From the following particulars prepare Note No. 1 share capital appearing in the Balance sheet as per companies Act.

<b>Authorised capital</b>	<b>Rs.</b>
5,000, 10% preference shares of 100/- each.	5,00,000
2,00,000 equity shares of Rs. 10/- each.	20,00,000
<b>Issued and subscribed and paid up capital</b>	
5,000, 10% preference shares of 100/- each.	5,00,000
2,00,000 equity shares of Rs. 10/- each,	16,00,000
Rs. 8 per share called up.	
Calls unpaid by directors and officers.	20,000
Forfeited equity shares.	8000



## SECTION - C

Answer **any three** of the following questions, each question carries **ten** marks.

**3x10=30**

8. Write the functions of underwriters and SEBI guidelines on underwriting.
9. Sulphur Ltd. was formed on 01.07.2021, to takeover the business of Nitrogen traders with effect from 01-04-2021. The following was the position of the statement of profit and loss prepared for the year ending 31.03.2022.

Particulars	Note	Amount	Total
I. Continuing operations			
1. Revenue from operations (sales)	1		33,60,000
2. Other Income	2		-
		Total Revenue (a) →	<u>33,60,000</u>
3. Expenses			
(a) Cost of sales	3		26,60,000
(b) Employees benefit cost	4		
Salaries and allowances		1,60,000	
Director's fee		<u>18,000</u>	1,78,000
(c) Finance cost	5		
Interest on Debentures		18,000	
Interest to vendors (up to 30-09-2021)		<u>10,000</u>	28,000
(d) Depreciation and Amortisation	6		64,000
(e) Other expenses	7		
Rent and rates		35,000	
General expenses		48,000	
Commission on sales		56,000	
Advertisement		14,000	
Audit fees		<u>10,000</u>	1,63,000
		Total expenses (b) →	<u>30,93,000</u>
		Net profit (a - b) →	<u>2,67,000</u>

**The following additional information are given.**

- (a) The average monthly sales for the first three months were Rs. 1,60,000/-, where as the monthly average sales for the subsequent period was Rs. 3,20,000/-.
- (b) Rent was paid Rs. 2,000/- per month upto 30-06-2021 and thereafter it was 3000 per month.

Prepare the statement showing profit prior to incorporation of this company.



P.T.O.



10. From the following balances extracted from the books of Gold Ltd. for the year ending 31-03-2022, prepare the statement of assets and liabilities as on 31-03 2022 as per the schedule III of the companies Act.

Name of the Account	Debit	Credit
<b>Share capital</b>		
(15,000 equity shares of 10/- each)	-	1,50,000
(50,000 preference shares of 10/- each)	-	5,00,000
Securities premium	-	2,50,000
General reserve	-	5,62,500
Loss for the current year	1,50,000	-
Bonds and Debenture	-	3,00,000
Long term loan from bank		
Secured on Building	-	2,00,000
Other long term loans	-	1,00,000
Short term borrowings from others	-	1,50,000
Trade payables (creditors)	-	5,22,500
Other current liabilities	-	85,000
Provision for Income tax	-	3,25,000
Provision for salaries	-	25,000
Buildings	11,50,000	
Furniture	75,000	
Capital work in progress (Cost of construction)	50,000	
Investments - Government (Non - current)	1,50,000	
Investments in preference	62,600	
Closing stock	6,00,000	
Cash in hand	1,37,500	
Loose tools	29,000	
Trade Receivables		
Debtors	6,02,400	
Cash at Bank	1,63,500	
	<u>31,70,000</u>	<u>31,70,000</u>

**Additional Information :**

- (a) Authorised capital of the company consists of 20,000 equity shares of Rs. 10/- each and 1,00,000 preference shares of Rs. 10/- each.
- (b) Other current liabilities consists of income received in advance.



11. The following is the balance sheet shakti Ltd. for the year ending 31-03-2022.

Particulars	Note	Amount	Rs.
<b>I. Equity and liabilities :</b>			
(A) Share holder's funds :			
(i) Share capital	1	4,00,000	
(ii) Reserves and Surplus	2	3,10,000	7,10,000
(B) Non current liabilities			
Long term borrowings	3	1,00,000	1,00,000
(C) Current liabilities			
Trade payables	4	1,30,000	1,30,000
		Total	<u>9,40,000</u>
<b>II. Assets :</b>			
(A) Non-current Assets :			
(i) Tangible fixed assets	5	5,00,000	
(ii) Intangible fixed assets	6	40,000	5,40,000
(B) Current Assets :			
Trade receivables	7	4,00,000	4,00,000
		Total	<u>9,40,000</u>

Notes to statements of assets and liabilities.

Note 1.	Share capital :		
	40,000 equity shares of Rs. 10/- each fully paid		<u>4,00,000</u>
	Share capital		<u>4,00,000</u>
Note 2.	Reserves and Surplus		
	General Reserves	1,90,000	
	P & L a/c (credit balance)	<u>1,20,000</u>	<u>3,10,000</u>
	Reserves and Surplus		<u>3,10,000</u>
Note 3.	Long term borrowings		
	10% Debentures	1,00,000	<u>1,00,000</u>
	Long term borrowings		<u>1,00,000</u>
Note 4.	Trade Payables		
	Creditors	1,30,000	<u>1,30,000</u>
	Trade payables		<u>1,30,000</u>
Note 5.	Tangible fixed assets :		
	Land and Building	3,00,000	
	Plant and machinery	<u>2,00,000</u>	<u>5,00,000</u>
	Tangible fixed Assets		<u>5,00,000</u>
Note 6.	Intangible Assets :		
	Goodwill	40,000	<u>40,000</u>
	Intangible assets		<u>40,000</u>
Note 7.	Trade Receivables		
	Debtors	4,00,000	<u>4,00,000</u>
	Trade Receivables		<u>4,00,000</u>



P.T.O.

**Additional Information.**

1. The machinery and land buildings were independently valued at Rs. 1,00,000 and Rs. 1,60,000/- respectively.
  2. Goodwill valued at 50,000.
  3. The net profits before tax for the last 3 years are as follows :  
2019-20 - 1,60,000  
2020-21 - 1,80,000  
2021-22 - 1,40,000
  4. Tax rate is 30%.
  5. Transfer 20% of profits to general reserve.
  6. Normal rate of return in similar businesses is 18%. Determine value of equity under :
    - (i) Net assets method
    - (ii) Yield method
    - (iii) Fair value method
12. The following particulars are available in respect of the business carried on by a trader.
- (a) Profit earned for the following three years.  
2020 - 22000  
2021 - 29000  
2022 - 24000
  - (b) The normal rate of return is 10%.
  - (c) Average capital employed in the business 1,50,000/-.
  - (d) Present value of Annuity of Re 1 to 5 years at 10% is 3.78.
  - (e) The profit included non-recurring profit on an average basis Rs. 3000.
- You are required to calculate the value of the goodwill of the business on the basis of :
- (1) Five years purchase of super profits
  - (2) Annuity method of valuation
  - (3) Capitalisation of super profits
  - (4) Comment on each of the above value of goodwill

- o o o -





### III Semester Degree Examination, March/April - 2023

### POLITICAL SCIENCE

### SEC : India and Indian Constitution

### (NEP)

Time : 2 Hours

Maximum Marks : 60

**Note :** Answer **all** the sections.

**ಸೂಚನೆ :** ಎಲ್ಲಾ ವಿಭಾಗಗಳಿಗೂ ಉತ್ತರಿಸಿರಿ.

### SECTION - A / ವಿಭಾಗ - ಎ

1. Answer the following sub-questions carries **one** mark.

10x1=10

ಕೆಳಗಿನ ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರತಿ ಉಪ-ಪ್ರಶ್ನೆಗೆ ಒಂದು ಅಂಕ.

(a) What is Nationalism ?

ರಾಷ್ಟ್ರೀಯವಾದ ಎಂದರೇನು ?

(b) What is Secularism ?

ಜಾತ್ಯಾತೀತ ಎಂದರೇನು ?

(c) What is Traditions ?

ಸಂಪ್ರದಾಯ ಎಂದರೇನು ?

(d) What is Sathyagraha ?

ಸತ್ಯಾಗ್ರಹ ಎಂದರೇನು ?

(e) What is Bhoodan ?

ಭೂದಾನ ಎಂದರೇನು ?

(f) Write about Isuru struggle.

ಇಸೂರಿನ ಹೋರಾಟದ ಬಗ್ಗೆ ಬರೆಯಿರಿ.

(g) What is Citizenship ?

ನಾಗರಿಕತ್ವ ಎಂದರೇನು ?

(h) Who is the Chairman of Drafting Committee ?

ಕರಡು ಸಮಿತಿಯ ಅಧ್ಯಕ್ಷರು ಯಾರು ?



P.T.O.

(i) What is the meaning of Poverty ?

ಬಡತನದ ಅರ್ಥ ಬರೆಯಿರಿ.

(j) Write about Vrutti Dharma.

ವೃತ್ತಿ ಧರ್ಮದ ಬಗ್ಗೆ ಬರೆಯಿರಿ.

### SECTION - B / ವಿಭಾಗ - ಬಿ

Answer **any four** of the following questions. Each question carries **five** marks.

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರತಿಯೊಂದಕ್ಕೂ ಐದು ಅಂಕಗಳು.

4x5=20

2. Write about Revivalism.

ಪುನರುಜ್ಜೀವನದ ಬಗ್ಗೆ ಬರೆಯಿರಿ.

3. What is the role of Moderator in Indian Freedom Struggle ?

ಭಾರತದ ಸ್ವಾತಂತ್ರ್ಯದ ಹೋರಾಟದಲ್ಲಿ ಮಂದಗಾಮಿಗಳ ಪಾತ್ರವನ್ನು ವಿವರಿಸಿರಿ.

4. Write about Political contribution of Vinoba Bhave.

ವಿನೋಬಾ ಭಾವೆರವರ ರಾಜಕೀಯ ಕೊಡುಗೆಗಳನ್ನು ಬರೆಯಿರಿ.

5. Write a short note on Fundamental Duty.

ಮೂಲಭೂತ ಕರ್ತವ್ಯಗಳ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

6. Write about goals of Sustainable Development.

ಸುಸ್ಥಿರ ಅಭಿವೃದ್ಧಿಯ ಗುರಿಗಳ ಬಗ್ಗೆ ಬರೆಯಿರಿ.

7. Write a short note on Fundamental Rights.

ಮೂಲಭೂತ ಹಕ್ಕುಗಳ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

### SECTION - C / ವಿಭಾಗ - ಸಿ

Answer **any three** of the following questions. Each question carries **ten** marks.

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರತಿಯೊಂದಕ್ಕೂ ಹತ್ತು ಅಂಕಗಳು.

3x10=30

8. Explain the origin and growth of Indian Political Culture.

ಭಾರತದ ರಾಜಕೀಯ ಸಂಸ್ಕೃತಿಯ ಮೂಲ ಮತ್ತು ಬೆಳವಣಿಗೆಯನ್ನು ವಿವರಿಸಿರಿ.



9. Explain the various phases of Indian Freedom Struggle.  
ಭಾರತದ ಸ್ವಾತಂತ್ರ್ಯದ ಹೋರಾಟದ ವಿವಿಧ ಹಂತಗಳನ್ನು ವಿವರಿಸಿರಿ.
10. Explain the concept of Swarajya.  
ಸ್ವರಾಜ್ಯದ ಪರಿಕಲ್ಪನೆಯನ್ನು ವಿವರಿಸಿರಿ.
11. Explain the salient features of Indian Constitution.  
ಭಾರತದ ಸಂವಿಧಾನದ ಪ್ರಮುಖ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿರಿ.
12. Discuss the role of teachers and students in Nation Building.  
ರಾಷ್ಟ್ರ ನಿರ್ಮಾಣದಲ್ಲಿ ಶಿಕ್ಷಕರ ಮತ್ತು ವಿದ್ಯಾರ್ಥಿಗಳ ಪಾತ್ರವನ್ನು ಚರ್ಚಿಸಿರಿ.

- o o o -





**B.Com/B.Sc. III Semester Degree Examination,  
March/April - 2023**

**COMPUTER SCIENCE**

**Artificial Intelligence**

**(NEP)**

25652

Time : 1 Hour

Maximum Marks : 30

**Note :** Answer **all** Questions.

Answer **all** the following questions. Each question carries **one** mark.

1. A predictive app provides audio output for visually impaired users. Which Principle of Responsible AI is reflected here ?  
(A) Transparency (B) Inclusiveness  
(C) Fairness (D) Accountability
2. You want to create a model to predict sales of icecream based on historic data that includes daily icecream sales totals and weather measurements. Which Azure service should you use ?  
(A) Azure Machine Learning (B) Azure Bot  
(C) Language (D) Pipeline
3. You are designing an AI application that uses images to detect cracks in car windshields and warn the drivers when a windshield should be repaired or replaced. What AI workload is described ?  
(A) Computer Vision  
(B) Anomaly Detection  
(C) Natural Language Processing  
(D) Knowledge Mining
4. You want to use automated machine learning to train a regression model with the best possible R2 score. How would you configure the automated machine learning experiment ?  
(A) Set the primary metric to R2 score  
(B) Block all algorithms other than Gradient Boosting  
(C) Enable featurization  
(D) Set all the primary metric to zero



P.T.O.

5. In Azure Machine learning studio, what can you use to author regression machine learning pipelines using a drag-and-drop interface ?
- (A) Note books (B) Automated Machine learning  
(C) Designer (D) None of the above
6. A bank wants to use historic loan re-payment records to categorize loan applications as low-risk or high-risk based on characteristics like the loan amount, the income of the borrower and the loan period. What kind of machine learning model should the bank use automated machine learning to create ?
- (A) Regression (B) Classification  
(C) Time series forecasting (D) Association
7. You are using Azure Machine learning Designer pipeline to train and test a K-Means clustering model. You want your model to assign items to one of three clusters. Which configuration property of the K-Means clustering module should you set to accomplish this ?
- (A) Set Number of centroids to 3  
(B) Set Random number seed to 3  
(C) Set Iterations to 3  
(D) Set Functions to 3
8. You want to use the computer vision service to identify the location of individual items in an image. Which of the following features should you retrieve ?
- (A) Categories (B) Tags  
(C) Objects (D) Class
9. You want to use the Computer Vision Service to analyze images. You also want to use language service to analyse text. You want developers to require only one key and end point to access all of your services. What kind of resource should you create in your Azure subscription ?
- (A) Computer Vision (B) Cognitive Services  
(C) Custom Vision (D) Image Recognizer
10. What is one aspect that may impair facial detection ?
- (A) Glasses (B) Extreme angles  
(C) Fast shutter speed (D) Facial expression
11. You plan to use Computer Vision services **Read API**. What results can the ReadAPI provide ?
- (A) Results arranged in pages, lines and words  
(B) Only the bounding box coordinations  
(C) Results arranged by pages that have photographs first and then pages that exclusively have text  
(D) Results arranged by pages that have text first and then photographs





12. You plan to use the Form Recognizer pre-built receipt model. Which kind of Azure resource should you create ?
- (A) Computer Vision resource
  - (B) Form Recognizer or Cognitive Services resource
  - (C) Only Form Recognizer resource
  - (D) Only Cognitive Services
13. You are using the Form Recognizer Service to analyze Receipts that you have scanned into JPG format images. What is the maximum file size of JPG file you can submit to the pre-built receipt model ?
- (A) 2 MB
  - (B) 50 MB
  - (C) 200 MB
  - (D) 500 MB
14. You use the language service to perform sentiment analysis on a document and a score of 0.99 is returned. What does this score indicate about the document sentiment ?
- (A) The document is positive
  - (B) The document is neutral
  - (C) The document is negative
  - (D) The score is invalid
15. You want to use the language service to determine the key talking points in a text document. Which feature of the service should you use ?
- (A) Sentiment analysis
  - (B) Key phrase extraction
  - (C) Entity detection
  - (D) Object detection
16. You want to use the speech service to build an application that reads incoming email message subjects aloud. Which API should you use ?
- (A) Speech-to-Text
  - (B) Text-to-Speech
  - (C) Translate
  - (D) Reader
17. You are developing an application that must take English input from a microphone and generate a real-time based transcription in Hindi. Which service should you use ?
- (A) Translator
  - (B) Language
  - (C) Speech
  - (D) Reader
18. You want to create knowledge base for bots. What service would you use ?
- (A) Conversational Language Understanding
  - (B) Azure Bot
  - (C) Custom Services
  - (D) Question Answering



19. Which data format is accepted by Azure Cognitive Search when you are pushing data into the index ?  
(A) CSV (B) SQL (C) XLS (D) JSON
20. What is meant by seasonal data ?  
(A) Data based on the time or year it was recorded  
(B) How far apart the values are by default for each recorded period  
(C) Data occurring at regular intervals  
(D) Data occurring at irregular intervals
21. Which data role enables advanced capabilities specifically through reports and Visualizations ?  
(A) Data Scientist (B) Data Engineer  
(C) Data Analyst (D) Database Administrator
22. Which data analyst task has a critical performance impact on reporting and data analysis ?  
(A) Model (B) Analyze (C) Visualize (D) Transform
23. Which one of the following is the most important key benefit of data analysis ?  
(A) Decisive analytics (B) Informed Business Decisions  
(C) Complex reports (D) Descriptive analytics
24. Which of the following are the building blocks of power BI ?  
(A) Tiles, dashboards, databases, mobile devices  
(B) Visualizations, datasets, reports, dashboards etc.  
(C) Visual studio, C# and JSON files  
(D) Tiles, JSON files, databases
25. A collection of readymade visuals, pre-arranged in dashboards and reports is called what in power BI ?  
(A) The Canvas (B) Scheduled refresh  
(C) An app (D) Dashboard
26. When connecting to a SQL server database to get data, what language should you use to extract data ?  
(A) DAX (B) T-SQL  
(C) MDX (D) None of the above



27. You are creating a power BI report with data from an Azure Analysis Services MDX cube. When the data refreshes in the cube, you would like to see it immediately in the Power BI report. How should you connect ?
- (A) Import (B) T-SQL  
(C) Live Connection (D) Cannot be Connected
28. What can you do to improve performance when you are getting data in Power BI ?
- (A) Remove unnecessary columns and rows  
(B) Export database files to CSV to load  
(C) Combine date and time columns into a single column  
(D) Export files from excel only
29. Which of the following filters are not available in Power BI reports ?
- (A) Drill through (B) Report level  
(C) Page level (D) Page type
30. Power BI paginated reports are created by using which tool ?
- (A) Power BI Desktop (B) Power BI Service  
(C) Power BI Report Builder (D) Mobile Power BI App

- o O o -





**B.Com./B.B.A./B.H.M. III Semester Degree Examination,  
March/April - 2023**

**BASIC ENGLISH**

**Paper No. 3 : Basic English**

**(CBCS 2017-18)**

Time : 3 Hours

Maximum Marks : 70

- I.** Annotate **any two** of the following : **2x6=12**
- (a) 'There's doggers in men's smiles'
  - (b) 'Things bad begun make strong themselves by ill'.
  - (c) 'What's done cannot be undone'.
- II.** Write short notes on **any two** of the following : **2x6=12**
- (a) Prophecy of Witches
  - (b) Murder of Banquo
  - (c) Lady Macbeth
- III.** Answer **any one** of the following : **1x10=10**
- (a) How Shakespeare presents the idea of supernatural in the Play 'Macbeth'  
Explain.
  - (b) Discuss Macbeth's inner conflict in the play as a whole.
- IV.** Answer **any six** of the following : **6x6=36**
- (a) Write a telephone conversation between you and a reputed writer.
  - (b) Write a group discussion among four friends about should Hindi be the official, language of India.
  - (c) Write an E-mail to the sales manager Priyam Books, Ashok Vihar, Delhi, Placing order for five titles of Books that you need for educational Purpose.
  - (d) Draft a resume for the post of General Manager at Star Printers and Publishers, Bangalore.
  - (e) Explain the essential things to be followed while preparing for job interview.
  - (f) Write a speech on Indian Army.
  - (g) Write a covering letter for Job application for the post of lecturer in KLE society, Hubli.
  - (h) Define Debate. Write the purpose and importance of debate.

- o o o -





**B.Com. III Semester Degree Examination, March/April - 2023**

**COMMERCE**

**Quantitative Techniques-I**

**(CBCS)**

Time : 3 Hours

Maximum Marks : 70

**Note :** Answer **all** sections according to internal choice.

**SECTION - A**

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

**5x2=10**

1. Write any two objectives of Statistics.
2. What do you mean by 'Tabulation' ?
3. Write any two uses of diagrammatic representation.
4. What is 'Histogram' ?
5. Write the formula to calculate Harmonic mean.
6. What is 'Dispersion' ?
7. Define Skewness.

**SECTION - B**

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

**3x5=15**

8. Distinguish between primary and secondary data.
9. Present the following information in a tabular form. Out of a total 1750 workers in a factory, 1200 were members of trade union, the number of women employees were 200 out of which 175 did not belong to any trade union.



**P.T.O.**

10. The following details are relating to profits of two companies. Represent it by a suitable diagram.

	Year	2007	2008	2009	2010
Co.	A	41	40	35	37
Co.	B	31	26	22	18

11. Find median and quartiles.

X	4	5	6	7	8	9	10
F	2	5	8	9	12	14	16

12. The arithmetic means of the marks scored by 3 students A, B and C in a competitive exam are 50, 48 and 30 respectively. The S.D. of their marks are 15, 12 and 6 respectively. Who is most consistent ?

### SECTION - C

Answer any three of the following.

3x15=45

13. (a) Prepare a bivariate frequency table from the following data.

Age of Boys	24	26	27	25	28	24	27	28	25	26
Age of Girls	17	18	19	17	20	18	18	19	18	19
Age of Boys	25	26	27	25	27	26	25	26	26	26
Age of Girls	17	18	19	19	20	19	17	20	17	18

- (b) Draw a blank table and show parts of table.

14. The following data relates to IQ of 160 scientists represent it graphically with less than and more than curve. Locate median.

IQ levels	60-70	70-80	80-90	90-100	100-110	110-120	120-130	130-140	140-150	150-160
No. of Scientists	2	7	12	28	42	36	18	10	4	1

15. Calculate mean and median from the following data.

Size	100-200	200-300	300-400	400-500	500-600
F	10	14	18	8	4

16. Calculate S.D. and C.V. for the following distribution.

Age	20-25	25-30	30-35	35-40	40-45	45-50
No. of Persons	170	110	80	45	40	35

17. Calculate Karl Pearson's coefficient of skewness.

Class	10-12	12-14	14-16	16-18	18-20	20-22	22-24
Frequency	4	10	16	30	20	14	6

- o o o -



No. of Printed Pages : 2

Sl. No. 10024

37324

**B.Com. III Semester Degree Examination, March/April - 2023**

**COMPUTER SCIENCE**

**Paper No. 3.5 : Data Base Management System**

**(CBCS)**

Time : 3 Hours

Maximum Marks : 70

**SECTION-A**

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

**5x2=10**

1. (a) Expand DBMS.
- (b) What is attribute ?
- (c) Define term Entity.
- (d) Define Relation.
- (e) What is Primary Key ?
- (f) Expand SQL
- (g) Name the types of Backup.

**SECTION-B**

Answer **any four** questions. Each question carries **5** marks.

**4x5=20**

2. What are the components of DBMS ?
3. Write a short note on data dictionary.
4. Explain hierarchical data model.
5. What is Key ? Write the different types of key.
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 **10** marks.

**4x10=40**

8. Write advantages and disadvantages of DBMS.
9. What is DBA ? Explain the responsibilities of DBA.
10. Explain F.R diagram Notations with meaning.
11. Explain Third Normal form in brief.
12. What are the types of SQL statements ? Explain in brief.
13. Explain the importance of Backups.

- o o o -





No. of Printed Pages : 3

Sl. No. 10098

37326



**B.Com. III Semester Degree Examination, March/April - 2023**

**COMMERCE**

**Income Tax - II**

**(CBCS)**

Time : 3 Hours

Maximum Marks : 70

**Note :** Write answers according to internal choice.

**SECTION - A**

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

5x2=10

1. Define Capital gains.
2. What is interest on securities ?
3. What do you mean by set off of loss ?
4. State any two examples of investment or saving which qualify for deduction U/S 80C.
5. Who is Karta of HUF ?
6. What is short-term capital gain ?
7. What do you mean by sub-letting of house ?

**SECTION - B**

II. Answer **any three** of the following :

3x5=15

8. From the following information compute the taxable capital gains on transfer of land for the AY - 2022-23.  
Cost of acquisition - ₹ 14,85,530  
Year of acquisition - 2011-12  
Sale proceeds - ₹ 24,00,000  
Year of Sale - 2021-22  
Stamp duty value - ₹ 45,00,000  
Value determined by valuation officer - ₹ 34,09,310  
CII for 2011-12 - 184  
CII for 2021 - 22 - 317



P.T.O.

9. From the following particulars of Mrs. Nandini, compute her income from other sources for the AY - 2022-23.
- Interest on 16% Debentures (unlisted) of Kirloskar Co. Ltd. of ₹ 2,00,000/-
  - Interest received on Government Securities ₹ 24,000/-
  - Interest on tax free debentures of Toyota Co. Ltd. ₹ 54,000/-
  - Winning from lotteries ₹ 1,40,000 (Net)
  - ₹ 2000 paid for purchase of lottery ticket and ₹ 400 paid for collection charges
10. How do you treat regular business losses and speculation losses under set off of losses and carry forward of losses.
11. Compute the deduction U/S 80C from the following particulars :
- Life insurance premium on own Life ₹ 80,000/-
  - Life insurance premium on son's life ₹ 12,000/-
  - Contribution to Recognised provident fund ₹ 50,000/-
  - Repayment of housing Loan ₹ 12,000/-
  - Subscription to National saving certificate ₹ 10,000/-
  - Life insurance premium paid on brother's life ₹ 10,000/-
12. Explain the various heads of income in case of individual.

### SECTION - C

III. Answer **any three** questions.

**3x15=45**

13. From the following information compute the taxable capital gains for the Assessment year - 2022-23.

Details	Jewellery	Non-listed shares
Cost of acquisition	2,50,000	27,300
Year of purchase	1998-99	2002-03
Cost of additions	50,000	19,350
Year of additions	1999-00	2007-08
Cost of improvement	16,440	-
Year of improvement	2008-09	-
Selling expenses	-	2,500
Sales proceeds	13,27,540	2,19,970
Year of sale	2021-22	2021-22

The fair market value of Jewellery on 01.04.2001 was ₹ 3,50,000. The cost of inflation index were 2001-02-100, 2022-03-105, 2007-08-129, 2008-09-137 and 2021-22-301.



14. Mr. X of Bengaluru furnishes the following information. Compute his income from other sources for the AY - 2022-23.
- Agricultural income from UK ₹ 76,000.
  - Income from open plot ₹ 4800 p.m.
  - He has a stone mine in Ballari. It has been letout on a royalty of 50 paise per tonne of stone raised. During the year 58,400 tonnes of stone were raised. He spent ₹ 1800 to earn royalty.
  - He lives in a rented house paying rent of ₹ 8,000 pm. He has sublet 40% of this house at a rent of ₹ 6,000 pm. He paid ₹ 4000 as municipal tax on the house and spent ₹ 2000 on repairs of the whole house.
  - He has let Machinery and furniture at ₹ 12,000 pm. He spent ₹ 4000 on the repairs of these assets. Depreciation allowed on these assets is ₹ 24,000.
  - He has received an amount of ₹ 2,80,000 as lottery prize.
  - He borrowed ₹ 1,20,000 on 1.6.2021 from a bank at 18% PA interest. He invested the money in purchase of debentures of a company. During the year he has not received any interest on these debentures.
15. Explain the income tax provisions relating to set off and carry forward of losses under :
- The head of Salary.
  - The head of House property.
  - The head of capital gains.
16. Explain the conditions to be satisfied while calculating deductions U/S 80G and describe the steps to be followed while calculating deduction U/S 80G.
17. The following details have been supplied by the Karta of a HUF. Compute the total income of the family for the AY - 2022-23.
- Profits from business ₹ 84,000/-
  - Salary received by a member of HUF for his services elsewhere ₹ 20,000/-
  - Director's fee received by Karta by his personal exertion ₹ 4000/-
  - Annual rental value of the property let out ₹ 16000/-
  - Municipal taxes paid ₹ 800/-
  - Dividend from cooperative society ₹ 1500/-
  - Long-term capital gain from sale of buildings ₹ 6620/-
  - Short-term capital gain from investment ₹ 3500/-
  - Donations to an approved charitable institution ₹ 6,000/-
  - Share of profits from a partnership firm ₹ 3,500/-
  - Interest on saving bank deposits ₹ 12740/-

- o o o -





**B.Com. III Semester Degree Examination, March/April - 2023**

**COMMERCE**

**3.4 : Corporate Accounting - I**

**(CBCS)**

Time : 3 Hours

Maximum Marks : 70

**SECTION - A**

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

**5x2=10**

1. Give the meaning of Interim dividend.
2. What do you mean by statement of profit and loss ?
3. Name the types of amalgamation recommended by As-14.
4. What is a holding company ?
5. What do you mean by liquidation of company ?
6. What is sales ratio ? Give one example which is apportioned according to this ratio.
7. List out the methods of determining purchase consideration.

**SECTION - B**

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

**3x5=15**

8. Explain the order of payment to be made by the liquidator.
9. How do you apportion the following for computing pre-incorporation profit or loss ?
  - (a) General expenses
  - (b) Preliminary expenses
  - (c) Carriage outwards
  - (d) Interest on capital
  - (e) Salaries to staff
  - (f) Discount allowed
  - (g) Directors fees
  - (h) Printing and stationary
  - (i) Bad debts
  - (j) Debenture Interest



**P.T.O.**

10. A Ltd. and K Ltd. have decided to amalgamate and form R Ltd. when their financial position was as under :

	A - Ltd	K - Ltd
Assets (in Rs)	8,00,000	6,00,000
Liabilities (in Rs)	2,00,000	1,50,000
Equity share capital of - Rs 10 each (in Rs)	6,00,000	4,50,000

R Ltd. agreed to issue 60,000 shares of Rs. 10 each at 10% premium to A Ltd. and 40,000 shares of Rs. 10 each at 10% premium to K - Ltd. Calculate purchase consideration and goodwill or capital reserve.

11. From the following information furnished by Virupaksha and co. Ltd. Prepare a note to Tangible fixed assets as prescribed under schedule VI of Act.

Opening balance on 1-4-2016 :	
Land (at cost)	5,00,000
Buildings (at cost)	6,00,000
Plant and Machinery (at cost)	2,00,000
Furniture and Fixtures (at cost)	40,000

Depreciation provided upto 31-3-2016 :	
Buildings	2,00,000
Plant and Machinery	50,000
Furniture and Fixtures	20,000

Additions to furniture and fixture on 1-4-2016 Rs. 10,000

Provide depreciation on buildings at 5%, on plant and machinery at 10% and on furniture and fixture at 10%.

12. Explain the procedure for preparing consolidated statement.



**SECTION - C**

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

**3x15=45**

13. Following are the balances extracted from the books of Vidya Ltd. for the year ending 31-3-2021, prepare the statement of assets and liabilities as on 31-3-2021 as prescribed by schedule VI of the Companies Act.

Sl. No.	Name of the Accounts	Dr. (Rs)	Cr. (Rs)
1	<b>Share Capital :</b>		
	3,000 equity shares of Rs. 10 each	-	30,000
	10,000 preference shares of Rs. 10 each	-	1,00,000
2	Securities Premium	-	50,000
3	General Reserve	-	1,12,000
4	Loss for the Current Year	30,000	-
5	Bonds and Debentures	-	60,000
6	Long-term loans (from banks) (Secured on Buildings)	-	40,000
7	Other long-term loans	-	20,000
8	Short-term Borrowings (from others)	-	30,000
9	Trade Payables (short terms)	-	1,04,500
10	Other current liabilities	-	17,000
11	Provision for income tax	-	65,000
12	Provision for salaries and wages	-	5,500
13	Buildings (after depreciation Rs. 35,000)	2,30,000	-
14	Furniture (after depreciation Rs. 1,000)	15,000	-
15	Capital work-in-progress (cost of construction)	10,000	-
16	Investment in govt. instruments (non - current)	30,000	-
17	Investments in preferences shares (non-current)	12,520	-
18	Closing stock	1,20,000	-
19	Loose Tools	5,800	
20	Trade Receivables (short term)	1,20,480	
21	Cash-in-hand	27,500	
22	Cash at bank	32,700	
	<b>Total</b>	<b>6,34,000</b>	<b>6,34,000</b>

**Additional Information :**

- (a) Authorised Capital of the company consist of 4,000 equity shares of Rs. 10 each and 20,000 preference shares of Rs. 10 each.  
 (b) Other current liability consist of income received in advance.



**P.T.O.**

14. The Rekha Ltd. and Nandini Ltd. have agreed to amalgamate. A new company called Veda Ltd. with a nominal capital of 50,000 shares of Rs. 100 each has been formed to take over the above concerns on 31-3-2021. The following are the agreed balance sheets of the two companies.

Particulars		Note	Rekha Ltd. (Rs)	Nandini Ltd. (Rs)
<b>I</b>	<b>Equity and Liabilities :</b>			
<b>1</b>	<b>Shareholders fund</b>			
	Share capital	1	15,00,000	10,00,000
	Reserves and Surplus	2	6,00,000	4,00,000
<b>2</b>	<b>Non-current Liabilities :</b>			
	Long term borrowings	3	4,00,000	3,00,000
<b>3</b>	<b>Current Liabilities :</b>			
	Trade payables	4	-	1,00,000
	<b>Total</b>		<b>25,00,000</b>	<b>18,00,000</b>
<b>II</b>	<b>Assets :</b>			
<b>1</b>	<b>Non-Current Assets :</b>			
	Fixed Assets :			
	Tangible Assets	5	13,00,000	9,00,000
	Non-Current Investments	6	3,00,000	1,00,000
<b>2</b>	<b>Current Assets :</b>			
	Inventories	7	4,00,000	3,00,000
	Trade Receivables	8	3,00,000	4,00,000
	Cash and Cash equivalents	9	2,00,000	1,00,000
	<b>Total</b>		<b>25,00,000</b>	<b>18,00,000</b>



## Notes to Balance sheet as at 31-3-2021

Note	Particulars	Rekha Ltd.	Nandini Ltd.
1	<b>Share Capital :</b>		
	Shares of Rs. 100 each fully paid-up	15,00,000	10,00,000
	Share Capital →	15,00,000	10,00,000
2	<b>Reserves and Surplus :</b>		
	Dividend equalisation fund	1,00,000	-
	General Reserve	2,00,000	2,00,000
	Reserves →	3,00,000	2,00,000
	Surplus : Credit balance in P/L A/c	3,00,000	2,00,000
Reserves and Surplus →	6,00,000	4,00,000	
3	<b>Long-term Borrowings :</b>		
	Secured loans	4,00,000	-
	Unsecured loans	-	3,00,000
Long-term Borrowings →	4,00,000	3,00,000	
4	<b>Trade payables :</b>		
	Sundry creditors	-	1,00,000
Trade Payables →	-	1,00,000	
5	<b>Tangible Assets :</b>		
	Land and Buildings	8,00,000	5,00,000
	Plant and Machinery	5,00,000	4,00,000
Tangible Assets →	13,00,000	9,00,000	
6	<b>Non-Current Investments :</b>		
	In govt. securities	3,00,000	-
	In shares of companies	-	1,00,000
Non-Current Investments →	3,00,000	1,00,000	
7	<b>Inventories Stock :</b>	4,00,000	3,00,000
	Inventories →	4,00,000	3,00,000
8	<b>Trade Receivables :</b>		
	Sundry Debtors	3,00,000	4,00,000
Trade Receivables →	3,00,000	4,00,000	
9	<b>Cash and cash equivalents Bank :</b>	2,00,000	1,00,000
	Cash and cash equivalents →	2,00,000	1,00,000

Ascertain the purchase consideration payable to each of the above companies and prepare the balance sheet of new Company.



P.T.O.



15. J Co. Ltd. went into voluntary liquidation on 1-3-2021. The following was the position of the company.

Share Capital	1,56,000
<b>Liabilities :</b>	
• Preferential creditors	19,600
• Partly secured creditors (having a charge on the leasehold property)	44,000
• Unsecured creditors	78,000
<b>Assets realised :</b>	
• Leasehold property	40,000
• Other Assets	1,12,000

Cost of liquidation amounted to Rs. 3,200. The liquidator is entitled to a remuneration of Rs. 1000, a commission at 2 % on the asset realised and 2% on the amount paid to unsecured creditors and preferential creditors. Prepare the liquidators final statement of account.

16. Sagar Co. Ltd. was incorporated on 1-5-2016 to take over the business of Prasad and Co. as a going concern from 1-1-2016. Statement of profit and loss for the year ending 31-12-2016 was as follows.

	Particulars	Note	Amount	Total
<b>I.</b>	<b>Continuing operations :</b>			
1.	Revenue from operations (sales)	1		20,00,000
2.	Other Income	2		-
	Total Revenue (A) →			20,00,000
3.	<b>Expenses :</b>			
(a)	Cost of sales	3		17,00,000
(b)	<b>Employee Benefit Cost :</b>	4		
	Salaries		96,000	
	Director fees		4,000	1,00,000
(c)	<b>Finance Cost :</b>	5		
	Interest on Debentures		6,000	6,000
(d)	<b>Other Expenses :</b>	6		
	Office Expenses		8,400	
	Rent and Rates		30,000	
	Insurance		12,000	
	Electricity		9,600	
	Commission sales		10,000	
	Advertisement		5,000	
	Carriage on sales		10,000	
	Bank chargers		3,000	
	Audit fees		2,400	
	Bad debts		4,000	
	Preliminary expenses		7,000	1,01,400
	Total expenses (B) →			19,07,400
	Profit for the year (A-B) →			92,600



**Other Information :**

The total turnover for the year ending 31-12-2016 was Rs. 20,00,000 divided into Rs. 8,00,000 for the period up to 1-5-2016 and Rs. 12,00,000 for the remaining period

Ascertain the profit earned prior to and after incorporation of the company.

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

	Particulars	Notes	H. Ltd	S. Ltd
<b>I</b>	<b>Equity and Liabilities :</b>			
	1. Shareholders funds :			
	Share capital	1	8,00,000	4,00,000
	Reserves and Surplus	2	3,00,000	2,00,000
	2. Current Liabilities			
	Trade Payables	3	60,000	60,000
	<b>Total →</b>		<b>11,60,000</b>	<b>6,60,000</b>
<b>II</b>	<b>Assets :</b>			
	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 and Cash equivalents	8	16,000	14,000
	<b>Total →</b>		<b>11,60,000</b>	<b>6,60,000</b>



P.T.O.

## Notes to Accounts

		H Ltd	S Ltd
<b>Note - 1</b>	Share Capital :		
	Shares of Rs. 100 each fully paid	8,00,000	4,00,000
		8,00,000	4,00,000
<b>Note - 2</b>	Reserves and Surplus :		
	General Reserves (on 1/4/15)	1,60,000	1,00,000
	Profit and loss	1,40,000	1,00,000
		3,00,000	2,00,000
<b>Note - 3</b>	Trade Payables :		
	S. creditors	60,000	40,000
	Bills payable	-	20,000
		60,000	60,000
<b>Note - 4</b>	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
<b>Note - 5</b>	Non-Current Investments :		
	3,000 shares in S Ltd.	3,60,000	-
		3,60,000	-
<b>Note - 6</b>	Inventories :		
	Stock	1,60,000	1,20,000
		1,60,000	1,20,000
<b>Note - 7</b>	Trade Receivables :		
	S. Debtors	60,000	50,000
	Bills Receivables	10,000	-
		70,000	50,000
<b>Note - 8</b>	Cash and Cash equivalents :		
	Cash	16,000	14,000
		16,000	14,000

Prepare consolidated Statement.

- o o o -





**B.A./B.Com./B.Sc. III Semester Degree Examination,  
March/April - 2023**

**COMPUTER SCIENCE**

**Fundamentals of Computer and MS-Office  
(CBCS)**

Time : 3 Hours

Maximum Marks : 70

**SECTION - A**

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

**10x2=20**

1. Expand RAM.
2. Name any 2 Input devices.
3. Define Computer.
4. What is Software ?
5. Name the types of Computer Languages.
6. What is Operating System ?
7. What is Control Panel ?
8. What is Desktop ?
9. What is Word Processor ?
10. Name any 2 features of MS-Excel.
11. What is Spreadsheet ?
12. What is MS PowerPoint ?



**P.T.O.**

**SECTION - B**

Answer **any four** questions. Each question carries **five** marks.

**4x5=20**

13. Write the characteristics of Computer.
14. Compare Compiler and Interpreter.
15. What is Folder ? Write the procedure of Creating Folder.
16. Write the features of MS-Word.
17. Explain any three types of charts in MS-Excel.
18. How do you apply slide transition effect ?

**SECTION - C**

Answer **any three** of the following questions. Each question carries **ten** marks.

**3x10=30**

19. Explain Fundamental Block Diagram of Computer.
20. Explain different types of Computer Language.
21. How do you print a document in MS-Word ? Explain.
22. What is Mail Merge ? How do you merge two documents ?
23. Explain any five functions of MS-Excel with Syntax and Example.

- o o o -

