



**B.Com./B.B.A./B.H.M. IV Semester Degree Examination,
September/October - 2023**

ಕನ್ನಡ ಬೇಸಿಕ್

ವಾಣಿಜ್ಯ ವಿಜಯ - 4

(NEP)

105074

Time : 2 Hours

Maximum Marks : 60

ಸೂಚನೆ : ಭಾಷೆ ಮತ್ತು ಬರಹದ ಶುದ್ಧಿಗೆ ಗಮನ ಕೊಡಲಾಗುವುದು.

ವಿಭಾಗ - ಎ

1. ಒಂದು ಅಂಕದ ಪ್ರಶ್ನೆಗಳು.

10x1=10

- ಪು.ತಿ.ನ. ಅವರ ಕಾವ್ಯನಾಮದ ಪೂರ್ಣ ಹೆಸರೇನು ?
- ಕರ್ಣಾಟ ಭಾರತ ಕಥಾಮಂಜರಿಯ ಲೇಖಕರನ್ನು ಹೆಸರಿಸಿ.
- ವಿ.ಕೃ. ಗೋಕಾಕ್ ಅವರ ನಿಮಗಿರುವ ಕವಿತೆ ಯಾವುದು ?
- ಶಾಸನ ಎಂದರೇನು ?
- ಕ್ಲಾಡಿಯಸ್ ಈ ಪಾತ್ರ ಬರುವ ಪಾಠದ ಹೆಸರೇನು ?
- ಭಾರತ ಯೋಧರ ಹಾಡು ಇದನ್ನು ಬರೆದ ಕವಿಯ ಹೆಸರೇನು ?
- ಚೆಂಬೆಳಕಿನ ಕವಿ ಎಂದು ಯಾರನ್ನು ಕರೆಯುತ್ತಾರೆ ?
- ಕವಿತೆ ಹೇರುವ ಮುನ್ನ ಕವಿಯನ್ನು ಹೆಸರಿಸಿ.
- ಕಣ್ಣೀರಿಗೆ ಊರು ತುಂಬದಿರಲಿ ಕವಿಯ ಹೆಸರನ್ನು ಹೆಸರಿಸಿ.
- ನಾನು ಕೊಂಡ ಹುಡುಗಿ ಲೇಖಕರನ್ನು ಹೆಸರಿಸಿ.

ವಿಭಾಗ - ಬಿ

ಬೇಕಾದ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

4x5=20

- ಮನುಷ್ಯನ ಹೆಜ್ಜೆ ಗುರುತುಗಳು-ಬದುಕಿನ ತಲ್ಲಣಗಳು ಮೂಡಿಬಂದಿರುವ ಬಗೆಯನ್ನು ವಿವರಿಸಿ.
- ಮಾದ್ರಿಯ ಚಿತ್ರ ಕವಿತೆಯಲ್ಲಿ ಮಾದ್ರಿಯ ಪ್ರೀತಿಯನ್ನು ಕುರಿತು ತಲ್ಲಣಗಳನ್ನು ಬರೆಯಿರಿ.
- ಯುದ್ಧ ಕವಿತೆಯಲ್ಲಿ ಚೆನ್ನವೀರ ಕಣವಿಯವರು ಭಾರತದ ಸಹನೆಯನ್ನು ಕುರಿತು ಚಿತ್ರಣವನ್ನು ವಿವರಿಸಿ.
- ನಾನು ಕೊಂಡ ಹುಡುಗಿ ಕಥೆಯನ್ನು ಕುರಿತು ವಿಮರ್ಶಾತ್ಮಕವಾಗಿ ಬರೆಯಿರಿ.
- ಕೌರವರು ವೇಷ ಬದಲಿಸಿಕೊಂಡ ಸನ್ನಿವೇಶದ ಸ್ವಾರಸ್ಯವನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.
- ಬುಕ್ಕರಾಯನ ಶಾಸನವು ಯಾವ ತತ್ವವನ್ನು ವಿವರಿಸುತ್ತದೆ ? ಚರ್ಚಿಸಿ.



P.T.O.

ವಿಭಾಗ - ಸಿ

ಬೇಕಾದ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

3x10=30

8. ಹತ್ಯೆ ಕಥೆಯ ಬಲರಾಮನ ಪಾತ್ರವನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.
9. ನಿಮಗಿರುವ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ಹ್ಯಾಮ್ಲೆಟ್ ತೊಳಲಾಟವನ್ನು ಕುರಿತು ಚರ್ಚಿಸಿರಿ.
10. ಕೋಗುಳಿ ಪಂಪಣ್ಣ ಅವರ ವ್ಯಕ್ತಿತ್ವವನ್ನು ಪರಿಚಯಿಸಿ.
11. ಕುಮಾರವ್ಯಾಸನು ಹೆಂಗಳೆಯರ ಮದ್ಯ ಕೊಚ್ಚಿಕೊಳ್ಳುವ ಉತ್ತರಕುಮಾರನ ಸನ್ನಿವೇಶವನ್ನು ಚಿತ್ರಿಸಿ.
12. ನಾನು ಕೊಂದ ಹುಡುಗಿ ಕತೆಯನ್ನು ವಿಮರ್ಶಾತ್ಮಕವಾಗಿ ಬರೆಯಿರಿ.

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**B.Com. BBA/BHM IV Semester Degree Examination,
September/October - 2023**

ENGLISH

Basic English

(NEP)

106413

Time : 2 Hours

Maximum Marks : 60

SECTION - A

Answer the following questions :

10x1=10

1. (a) Who does old major symbolise in 'Animal Farm' ?
- (b) To whom does Nepolean sell the farm's pile of timber ?
- (c) Which legendary actress wrote Urdu poetry under the pen name of Naz ?
- (d) What is the tool, when one seeks change in life according to Anna Nixon ?
- (e) What is pechakucha presentation ?
- (f) Define group discussion.
- (g) What is 'CC' in Email ?
- (h) What are apology letters ?
- (i) Who is a blogger ?
- (j) What is Twitter ?



SECTION - B

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

4x5=20

2. Describe in your own words 'Battle of Cowshed' in Animal Farm.
3. How does Nancy Hilton give reasons for the absence of gender neutral sports and games ?
4. Write a note on the importance of group discussion.
5. Write an Email apologising your teacher for misbehaving with him.
6. What are the advantages and disadvantages of Twitter ?
7. Critically comment on the poem 'Relationship' written by Malati Pattanashetti.

SECTION - C

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

3x10=30

8. Describe the new working system of the residents of the Animal Farm.
9. How does the poetess express her pain through the poem 'Bit by Bit' ?
10. What is Public Speaking ? And write a note on its purpose.
11. What is blog writing ? Provide some useful tips for effective blog writing.
12. Write a congratulation letter to your friend on his award-winning performance in the 'Cultural Fest.'

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B.Com. IV Semester Degree Examination, September/October - 2023

COMMERCE

DSC-12 : Business Regulatory Framework

(NEP)

104922

Time : 2 Hours

Maximum Marks : 60

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

SECTION - A / ವಿಭಾಗ - ಎ

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

ಕೆಳಗಿನ ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉಪ-ಪ್ರಶ್ನೆಯು ಒಂದು ಅಂಕವನ್ನು ಹೊಂದಿರುತ್ತದೆ.

- (a) Define Contract.
ಒಪ್ಪಂದವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
- (b) Define Acceptance.
ಸ್ವೀಕಾರವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
- (c) Who is an un-paid seller ?
ಪಾವತಿಸದ ಮಾರಾಟಗಾರ ಎಂದರೆ ಯಾರು ?
- (d) Define Warranties.
ವಾರಂಟಿಗಳನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
- (e) Who is a Consumer ?
ಗ್ರಾಹಕರು ಎಂದರೆ ಯಾರು ?
- (f) Expand CCI.
CCI ನ್ನು ವಿಸ್ತರಿಸಿ.
- (g) What is 'Patent' ?
ಪೇಟೆಂಟ್ (ಹಕ್ಕುಪತ್ರ) ಎಂದರೇನು ?
- (h) What do you mean by "Appellate" ?
ಮೇಲ್ಮನವಿಯ ಅರ್ಥವೇನು ?
- (i) What is 'Environment Protection' ?
'ಪರಿಸರ ಸಂರಕ್ಷಣೆ' ಎಂದರೇನು ?
- (j) What is 'Cyber Security' ?
'ಸೈಬರ್ ಭದ್ರತೆ' ಎಂದರೇನು ?



SECTION - B / ವಿಭಾಗ - ಬಿ

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

ಕೆಳಗಿನ ಯಾವುದೇ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ ಐದು ಅಂಕಗಳು.

4x5=20

2. Discuss the various essential features of a valid contract.
ಮಾನ್ಯವಾದ ಒಪ್ಪಂದದ ವಿವಿಧ ಅಗತ್ಯ ವೈಶಿಷ್ಟ್ಯಗಳನ್ನು ಚರ್ಚಿಸಿ.
3. Define Sale. Distinguish between Sale and Agreement to Sell.
ಮಾರಾಟವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ. ಮಾರಾಟ ಮತ್ತು ಮಾರಾಟದ ಒಪ್ಪಂದದ ನಡುವಿನ ವ್ಯತ್ಯಾಸವನ್ನು ಗುರುತಿಸಿ.
4. Explain the objectives of Competition Act.
ಸ್ಪರ್ಧೆ ಕಾಯಿದೆಯ ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿ.
5. Briefly explain the nature of Intellectual Property Rights.
ಬೌದ್ಧಿಕ ಆಸ್ತಿ ಹಕ್ಕುಗಳ ಸ್ವರೂಪವನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
6. Explain the objectives of FEMA.
ವಿದೇಶಿ ವಿನಿಮಯ ನಿರ್ವಹಣಾ ಪ್ರಾಧಿಕಾರದ ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿ.
7. Explain the merits and demerits of Cyber Law.
ಸೈಬರ್ ಕಾನೂನಿನ ಅನುಕೂಲಗಳು ಮತ್ತು ಅನಾನುಕೂಲಗಳನ್ನು ವಿವರಿಸಿ.

SECTION - C / ವಿಭಾಗ - ಸಿ

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

ಕೆಳಗಿನ ಯಾವುದೇ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ ಹತ್ತು ಅಂಕಗಳು.

3x10=30

8. Explain the various types of contracts.
ವಿವಿಧ ರೀತಿಯ ಒಪ್ಪಂದಗಳನ್ನು ವಿವರಿಸಿ.
9. Explain the rules relating to delivery of goods under Sale of Goods Act.
ಸರಕುಗಳ ಮಾರಾಟ ಕಾಯಿದೆಯಡಿಯಲ್ಲಿ ಸರಕುಗಳ ವಿತರಣೆಗೆ ಸಂಬಂಧಿಸಿದ ನಿಯಮಗಳನ್ನು ವಿವರಿಸಿ.
10. Define the term 'Penalty'. Explain the offences and penalties under the Competition Act.
'ದಂಡ' ಎಂಬ ಪದವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ. ಸ್ಪರ್ಧೆ ಕಾಯಿದೆ ಅಡಿಯಲ್ಲಿ ಅಪರಾಧಗಳು ಮತ್ತು ದಂಡಗಳನ್ನು ವಿವರಿಸಿ.
11. Explain the rights and obligations of patentee.
ಬೌದ್ಧಿಕ ಆಸ್ತಿಯ ಹಕ್ಕು ಪಡೆದವರ ಹಕ್ಕುಗಳು ಮತ್ತು ಕಟ್ಟುಪಾಡುಗಳನ್ನು ವಿವರಿಸಿ.
12. Define the term 'Environmental Pollution'. Discuss the different types of Environmental Pollution.
'ಪರಿಸರ ಮಾಲಿನ್ಯ' ಎಂಬ ಪದವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ. ವಿವಿಧ ರೀತಿಯ ಪರಿಸರ ಮಾಲಿನ್ಯವನ್ನು ಚರ್ಚಿಸಿ.





B.Com. IV Semester Degree Examination, September/October - 2023

COMMERCE

Costing Methods and Techniques

(NEP)

104905

Time : 2 Hours

Maximum Marks : 60

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

SECTION - A

1. Answer the following sub-questions, each sub-question carries **one** mark. **10x1=10**
- What do you mean by Job Costing ?
 - What is work certified ?
 - What is process costing ?
 - Give any two examples of running charge in case of transport costing.
 - What is marginal cost ?
 - What do you mean by Break-even Point ?
 - Define Budget.
 - What is flexible budget ?
 - State any two merits of standard costing.
 - What is material price variances ?

SECTION - B

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

4x5=20

2. What do you mean by Activity Based costing ? What are its objectives ?
3. From the following information, prepare an estimate for Job No. 77.
- | | |
|------------------------|-----------------------|
| Raw materials consumed | Rs. 1,00,000 |
| Direct wages | - Rs. 50,000 |
| Factory expenses | - 60% on wages |
| Office expenses | - 20% on factory cost |
- The quotation should include a profit of 20% on cost price.
4. A product passes through two processes A & B. From the following information prepare process 'A' Account.
- | Input | 10,000 Units |
|-----------------------|--------------|
| Rate Per Unit | Rs. 4 |
| Sundry Materials | Rs. 12,000 |
| Direct Labour | Rs. 14,000 |
| Manufactures expenses | Rs. 11,000 |
| Normal loss | 5% on input |
| Scrap P.U. | Rs. 2.00 |



P.T.O.

5. From the following particulars ; Calculate P/V Ratio :

Year	Sales(Rs)	Profit/Loss (Rs)
2020	6,00,000	60,000 (Loss)
2021	12,00,000	90,000 Profit

6. The following budget estimates are available from a factory working at 50% of its capacity.
- | | |
|------------------------|------------|
| Variable expenses | Rs. 60,000 |
| Semi-Variable expenses | Rs. 20,000 |
| Fixed expenses | Rs. 10,000 |
- Prepare a budget for 75% of the capacity assuming that Semi-Variable expenses increase by 10% for every 25% capacity.
7. From the following data calculate material cost variance.
- | | |
|---|--------------|
| Standard quantity specified for actual production | 10,000 units |
| Actual quantity used | 10,000 units |
| Standard Price Per Unit | Rs. 0.90 |
| Actual Price Per Unit | Rs. 1.00 |

SECTION - C

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

3x10=30

8. A firm of builders kept in a contract ledger a separate account for each contract. The following relates to certain contract carried out during the year ended 31-12-2022.

	Rs.
Work certified by architect	1,43,000
Cost of work uncertified	3,400
Plant installed at site	11,300
Depreciation on plant upto 31-12-22	3100
Materials sent to site	65,300
Wages paid at site	54,800
Establishment charges	3,250
Direct expenditure	2,400
Wages accrued on 31-12-2022	1,800
Materials cost at site	800
Direct expenditure due on 31-12-22	200
Contract price	2,00,000
Materials in hand on 31-12-2022	1,400
Material returned to stores	400
Cash received from contracts	1,30,000

You are required to prepare a contract account showing the profit transferred to profit and loss account.



9. Calculate the cost per passenger Km from the following particulars.

- (a) The cost of the vehicle is Rs. 4,00,000 estimated life is 2,00,000 kilometres. During the period it has made 10 trips per day of 20 days and 8 trips per day of 5 days.
- (b) The following are the details of passengers.

No. of Kilometers	No. of Passengers
2	3,000
4	6,000
6	4,000
8	2,000
10	4,000

- (c) Expenses incurred during the period were :

Rent and taxes	3,000
Repairs	2,000
Drivers and conductors salary	6,000
Permit fee	2,000
Establishment expenses	1,000
Insurance	2,000
Other expenses	2,000
Petrol and diesel	10,000
Tyres and tubes	5,000

10. The sales and profit of 2 Co. Ltd. during the two periods were as follows.

Period	Sales (Rs)	Profit (Rs)
2021	7,20,000	1,20,000
2022	9,60,000	1,80,000

You are required to calculate :

- (i) P/V Ratio.
- (ii) BEP.
- (iii) The sales required to earn a profit of Rs. 2,40,000.
- (iv) Profit when sales are Rs. 14,00,000.
- (v) Margin of safety at a profit of Rs. 3,00,000.
- (vi) Variable cost of the two periods.



11. Kamal and sons wish to approach the bankers for temporary overdraft facility for the period from 1st August 2015 to October 2015. During the period of these three months the firm will be manufacturing mostly for stock. You are required to prepare a cash budget for the above period from the following data indicating the overdraft facility by the firm at the end of each month.

Particulars	Sales (Rs)	Purchase (Rs)	Salaries (Rs)
June	36,000	24,960	2,400
July	38,400	28,800	2,800
August	21,600	48,600	2,200
September	34,800	49,200	2,000
October	25,200	53,600	3,000

- (a) 50% of credit sales are realized in the month following the sales and remaining 50% in the second month following.
 (b) Creditors are paid in the month following the month of purchase.
 (c) Estimated cash as on 1st August 2015 is Rs. 5,000.

12. Find out different labour variances and verify the results.

Particulars	Standard	Actual
Out put	1000 Units	1200 Units
Rate of payment (Rs)	6 Per Unit	-
Wage paid with bonus	-	Rs. 8,000
time taken	50 hours	40 hours

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B.Com. IV Semester Degree Examination, September/October - 2023

COMMERCE

**Advanced Corporate Accounting
(NEP)**

104945

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 do you mean by redeemable preference shares ?
 - (b) Give any two sources of capital reserves/profits for issue of bonus shares.
 - (c) What is amalgamation of companies ?
 - (d) What are the methods of purchase consideration ?
 - (e) What is internal reconstruction ?
 - (f) What is the reduction of share capital ?
 - (g) Expand NCLT.
 - (h) What is liquidators final statement of account ?
 - (i) What is Environmental Accounting ?
 - (j) Write any two accounting standards issued by ICAI.



SECTION - B

Answer **any four** of the following questions, each question carries **five marks. 4x5=20**

2. A company desires to redeem its 1,000 6% preference shares of Rs. 100 each fully paid at a premium of 5% for this purpose the Company issues 4,000 equity shares of Rs. 10 each at a premium of 10% and are duly subscribed and paid up. The Company has a balance of Rs. 30,000 to general reserve and Rs. 60,000 to the credit of profit and loss account. The shares are duly redeemed.

Pass the Journal entries to record the above transactions.

3. Following is the capital structure of X and Y Com. Ltd.

Authorised capital :

10,000 shares of Rs. 20 each 2,00,000

Issued and paid up capital :

10,000 shares of Rs. 20 each Rs. 15 paid up 1,50,000

X & Y com. Ltd declares bonus out of profits and general reserve at the rate of 33.33% on the paid up capital with the object of making all the above shares fully paid up. For this purpose the Company used the entire amount of Rs. 40,000 from the general reserve account and the balance from profit and loss account.

Pass the journal entries to record the above transactions.

4. Compute purchase consideration of each company from the following information.

Particulars	A Ltd. Rs	B Ltd. Rs
Share capital	2,00,000	1,50,000
8% Debentures	1,00,000	-
Creditors	50,000	50,000
Land & Buildings	1,20,000	80,000
Plant & Machinery	2,10,000	60,000
Debtors	20,000	60,000

A Ltd and B Ltd agreed to amalgamate and new Company called AB Ltd has been formed to take over the above concerns on 31/12/2022.

AB Ltd agreed to issue 20,000 equity shares of Rs.10 each at a premium of Rs. 2 per share to A Ltd and 10,000 equity shares of Rs. 10 each at 20% premium to B Ltd.



5. Explain the steps to be taken in formulating the scheme of reconstruction.
6. 'X' Com. Ltd. went into voluntary liquidation on 31-3-2023. It furnishes the following information.

Assets realised	Rs. 1,00,000
Unsecured creditors	Rs. 1,50,000
Preferential creditors	Rs. 25,000
Cost of liquidation	Rs. 2,300

Liquidator's Remuneration

- (a) 5% on assets realised
 (b) 3% on amount paid to unsecured creditors

Calculate liquidator's remuneration.

7. Write the meaning of Accounting Standards and explain the significance of Accounting Standards.

SECTION - C

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

8. The following is the Balance Sheet of Sri Lakshmi Ltd. as on 31/3/23. **3x10=30**

Particular	Note No.	Amount (Rs)
(I). Equity and Liabilities :		
1. Shareholders Funds :		
(a) Share Capital	1	11,20,000
(b) Reserves and Surplus (Profits)	2	6,00,000
2. Non Current Liabilities		
Long term borrowings		
(12% Debentures)	3	2,00,000
3. Current liabilities creditors	4	2,00,000
Total		21,20,000
(II). Assets :		
1. Non Current assets		
Tangible fixed assets	5	14,00,000
2. Current Assets :		
Cash and cash equivalent	6	7,20,000
Total		21,20,000



Notes to Balance Sheet :

1. Share capital :

4,000 equity shares of Rs. 200 each fully paid	8,00,000
2,000 redeemable preference shares of Rs. 200 each Rs. 160 paid up	3,20,000
Total	<u>11,20,000</u>

Preference share are redeemed on the above date at 10% premium.

Pass journal entries and prepare Balance Sheet after redemption.

9. The following are the balance sheets of P Ltd. and Q Ltd as on 31/3/2023.

Particulars	Note No.	P Ltd.	Q Ltd.
(I) Equity and Liabilities :			
Share holder Funds :			
Share Capital (Shares of Rs. 10 each)	1	3,00,000	1,50,000
Reserve & Surplus	2	60,000	50,000
Current Liabilities			
Trade Payables	3	65,000	50,000
Total		4,25,000	2,50,000
(II) Assets :			
Non Current Assets :			
Tangible fixed Assets	4	2,70,000	1,40,000
Current Assets :			
Inventories	5	50,000	40,000
Trade receivables	6	95,000	64,000
Cash & cash equivalent	7	10,000	6,000
Total		4,25,000	2,50,000



Notes to Accounts :

		P Ltd.	Q Ltd
Note No : 1	Equity share capital :		
	Equity share capital (Shares of Rs. 10 each)	3,00,000	1,50,000
		3,00,000	1,50,000
Note No. 2 :	Reserves & surplus :		
	Reserve Fund	60,000	40,000
	Workmen's compensation fund	-	10,000
		60,000	50,000
Note No : 3	Trade Payables :		
	Sundry creditors	60,000	40,000
	Bills Payables	5,000	10,000
	Total	65,000	50,000
Note No: 4	Tangible Fixed Assets :		
	Fixed Assets	2,70,000	1,40,000
		2,70,000	1,40,000
Note No : 5	Inventories :		
	Inventories /Stock	50,000	40,000
		50,000	40,000
Note No : 6	Trade receivables :		
	Sundry Debtors	80,000	60,000
	Bills Receivables	15,000	4,000
		95,000	64,000
Note No : 7	Cash & Cash equivalent :		
	Cash & bank balance	10,000	6,000
		10,000	6,000



Both the Companies have agreed to amalgamate and form R Ltd., Which will take over all the assets and liabilities of both companies.

- (a) The shareholders of P Ltd are issued four (4) share of Rs. 10 each at Rs. 12 per share in exchange for three (3) shares in P Ltd.
- (b) The assets and liabilities of Q Ltd are to be taken over at book values subject to 5% provision on debtors and bills receivables ; and 10% depreciation on sundry fixed assets. Goodwill of a Q Ltd was valued at Rs. 25,000.

Compute purchase consideration of both Companies and prepare amalgamated Balance Sheet of R Ltd.

10. The following is the balance sheet of Lucky Ltd. on 31/3/2023.

Particulars	Note No.	Rs.
(I). Equity & Liabilities :		
Shareholders Funds :		
Share capital	1	12,50,000
Reserves & Surplus	2	(-) 1,45,000
Current Liabilities :		
Trade payable	3	30,000
Other	4	20,000
Total		11,55,000
(II). Assets :		
Non current Assets :		
Tangible fixed assets	5	1,73,000
Intangible fixed assets	6	8,50,000
Current Assets :		
Inventories	7	55,000
Trade receivable	8	76,500
Cash and cash equivalents	9	500
Total		11,55,000



Notes to Accounts :

Note No : 1	Share Capital :	
	Authorised Capitals.	
	10,000 preference shares of Rs. 100 each	10,00,000
	10,000 equity shares of Rs. 100 each	10,00,000
	Subscribed Capitals :	
	7,500 preference shares of Rs. 100 each	7,50,000
	fully paid 5,000 equity shares of	5,00,000
	Rs. 100 each fully paid	
	Total	12,50,000
Note No : 2	Reserves & Surplus :	
	Discount on issue of shares	(-) 18,000
	Profit & Loss A/c. debit balance	(-) 1,15,000
	Priliminary expenses	(-) 12,000
		(-) 1,45,000
Note No : 3	Trade Payables creditors	30,000
		30,000
Note No : 4	Others :	
	Bank overdraft	20,000
	Total	20,000
Note No : 5	Tangible Fixed Assets :	
	Leasehold premises	1,30,800
	Plant & Machinery	42,200
	Total	1,73,000
Note No : 6	Intangible Fixed Assets :	
	Patents	8,50,000
		8,50,000
Note No : 7	Inventories Stock	55,000
		55,000
Note No : 8	Trade receivables :	
	Debtors	76,500
	Total	76,500
Note No : 9	Cash & Cash equivalent :	
		500
		500

The Company suffered heavy losses and was not getting well. The following scheme of reconstruction was adopted.

1. The preference shares be reduced to an equal number of fully paid shares of Rs. 50 each.
2. The equity shares be reduced to an equal number of fully paid shares of Rs. 25 each.



3. The amount so available be used to write off Rs. 30,800 of the leasehold premises ; Rs. 15,000 of stock ; 20% of plant and machinery and sundry debtors ; and balance available of patents.

Journalise the transactions and prepare balance sheet after the reconstruction has been carried out.

11. The Unlucky Ltd., went into voluntary liquidation on 31/3/2023, at which date preference shares dividend was in arrears for one year. The issued capital comprised of as under.

1,000 8% Preference share of Rs. 100 each fully paid up

10,000 Equity shares of Rs. 10 each fully paid up

20,000 equity shares of Rs. 10 each Rs. 8 paid up

30,000 equity shares of Rs. 10 each Rs. 5 paid up

The assets realised Rs. 1,50,000. Expenses of liquidation came to Rs. 1,600. The unsecured creditors amounted to Rs. 45,000 including Rs. 5,000 preferential creditors. The liquidator's remuneration is fixed at 3% commission on the amount of assets and 2% commission on the amount distributed to unsecured creditors.

The preference share holders have priority over all the equity share holders with regard to repayment of capital and dividends.

Prepare the liquidators final statement of account assuming that the necessary calls are made and received to settle the rights of the shareholders.

12. What is Human resource Accounting ? Explain the advantages and disadvantages of HRA.

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**B.Com/BCA/B.Sc. IV Semester Degree Examination, September/
October - 2023**

**Financial Education And Investment Awareness
(NEP)**

107252

Time : 1 Hour

Maximum Marks : 30

Note : Choose the right answer from the multiple choice.

Answer the following multiple choice questions.

30x1=30

ಈ ಕೆಳಗಿನ ಬಹು ಆಯ್ಕೆ ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

1. Investment is :

- (A) To keep money safe (B) To help money grow
(C) To earn a steady income (D) All of the above

ಪೂಡಿಕೆ ಎಂಬುದು :

- (A) ಹಣವನ್ನು ಸುರಕ್ಷಿತವಾಗಿರಿಸಲು (B) ಹಣ ಬೆಳೆಯಲು ಸಹಾಯ ಮಾಡಲು
(C) ಸ್ಥಿರವಾದ ಆದಾಯ ಗಳಿಸಲು (D) ಮೇಲಿನ ಎಲ್ಲವೂ

2. In which year was the RBI Act enacted ?

- (A) 1934 (B) 1947 (C) 1950 (D) 1881

RBI ಕಾಯ್ದೆಯನ್ನು ಯಾವ ವರ್ಷದಲ್ಲಿ ಜಾರಿಗೊಳಿಸಲಾಯಿತು ?

- (A) 1934 (B) 1947 (C) 1950 (D) 1881

3. Sovereign Gold bonds scheme was introduced by the government in the year _____.

- (A) 2001 (B) 2020 (C) 2015 (D) 2022

ಸರ್ಕಾರವು ಸೋವರಿನ್ ಗೋಲ್ಡ್ ಬಾಂಡ್ಸ್ ಸ್ಕೀಮ್ ಅನ್ನು ಪರಿಚಯಿಸಿದ ವರ್ಷ :

- (A) 2001 (B) 2020 (C) 2015 (D) 2022



4. Equation of savings :

- (A) Savings = Income – expenditure
 (B) Savings = Income + expenditure
 (C) Savings = Income
 (D) Savings = Profit + Loss

ಉಳಿತಾಯ ಸಮೀಕರಣ :

- (A) ಉಳಿತಾಯ = ಆದಾಯ – ವೆಚ್ಚ
 (B) ಉಳಿತಾಯ = ಆದಾಯ + ವೆಚ್ಚ
 (C) ಉಳಿತಾಯ = ಆದಾಯ
 (D) ಉಳಿತಾಯ = ಲಾಭ + ನಷ್ಟ

5. Expand GDP :

- (A) Gross Domestic Product (B) Gross Domestic Price
 (C) Gross Development product (D) None of the above

GDP ವಿಸ್ತರಿಸಿ :

- (A) ಒಟ್ಟು ದೇಶೀಯ ಉತ್ಪನ್ನ (B) ಒಟ್ಟು ದೇಶೀಯ ಬೆಲೆ
 (C) ಒಟ್ಟು ಅಭಿವೃದ್ಧಿ ಉತ್ಪನ್ನ (D) ಯಾವುದೂ ಅಲ್ಲ

6. Revenue expenses are :

- (A) Regular and recurring (B) Irregular and non-recurring
 (C) Both (A) and (B) (D) None of the above

ಆದಾಯದ ವೆಚ್ಚಗಳು :

- (A) ನಿಯಮಿತ ಮತ್ತು ಮರುಕಳಿಸುವ (B) ಅನಿಯಮಿತ ಮತ್ತು ಪುನರಾವರ್ತಿತವಲ್ಲದ
 (C) (A) ಮತ್ತು (B) ಎರಡೂ (D) ಮೇಲಿನ ಯಾವುದೂ ಅಲ್ಲ

7. ATM password to be shared only with :

- (A) Spouse (B) Son
 (C) Daughter (D) None of the above

ATM ಪಾಸ್‌ವರ್ಡ್‌ನ್ನು ಮಾತ್ರ ಹಂಚಿಕೊಳ್ಳಬೇಕು :

- (A) ಸಂಗಾತಿ (B) ಮಗ
 (C) ಮಗಳು (D) ಮೇಲಿನ ಯಾವುದೂ ಅಲ್ಲ

8. Expand ETF's :

- (A) External Trade Factor (B) Exchange Trade Funds
 (C) Exchange Trade Factor (D) All of the above

ETF's ಅನ್ನು ವಿಸ್ತರಿಸಿ :

- (A) ಬಾಹ್ಯ ವ್ಯಾಪಾರದ ಅಂಶ (B) ವಿನಿಮಯ ವ್ಯಾಪಾರದ ನಿಧಿಗಳು
 (C) ವಿನಿಮಯ ವ್ಯಾಪಾರದ ಅಂಶ (D) ಮೇಲಿನ ಎಲ್ಲವೂ



9. Greater the risk _____ the expected returns.
 (A) Greater (B) Lesser
 (C) Smaller (D) None of the above
 ಅಪಾಯವು ಹೆಚ್ಚಿದ್ದರೆ ನಿರೀಕ್ಷಿತ ಆದಾಯವೂ _____ ಆಗಿರುತ್ತದೆ.
 (A) ಹೆಚ್ಚಿನ (B) ಕಡಿಮೆ
 (C) ಚಿಕ್ಕದು (D) ಮೇಲಿನ ಯಾವುದೂ ಅಲ್ಲ
10. Which of these is not a money market instrument ?
 (A) Certificate of deposit (B) Commercial papers
 (C) T-bill (D) Bonds
 ಇವುಗಳಲ್ಲಿ ಯಾವುದು ಹಣದ ಮಾರುಕಟ್ಟೆ ವಿಮೆ ಅಲ್ಲ ?
 (A) ಠೇವಣಿ ಪ್ರಮಾಣ ಪತ್ರ (B) ವಾಣಿಜ್ಯ ಕಾಗದ
 (C) ಟಿ-ಬಿಲ್ (D) ಬಾಂಡ್
11. Customs duty comes under which type of tax in India ?
 (A) Direct tax (B) Indirect tax
 (C) Provisional (D) None of the above
 ಕಸ್ಟಮ್ಸ್ ಸುಂಕವು ಭಾರತದಲ್ಲಿ ಯಾವ ರೀತಿಯ ತೆರಿಗೆಯ ಅಡಿಯಲ್ಲಿ ಬರುತ್ತದೆ ?
 (A) ನೇರ ತೆರಿಗೆ (B) ಪರೋಕ್ಷ ತೆರಿಗೆ
 (C) ತಾತ್ಕಾಲಿಕ ತೆರಿಗೆ (D) ಯಾವುದೂ ಅಲ್ಲ
12. Bonds are _____ instruments.
 (A) Cash (B) Kind (C) Debt (D) Share
 ಬಾಂಡ್‌ಗಳು _____ ಉತ್ಪನ್ನಗಳಾಗಿವೆ.
 (A) ಹಣ (B) ವಸ್ತು (C) ಸಾಲ (D) ಶೇರು
13. Expand NPS :
 (A) New Pension Scheme (B) Natural Pension Scheme
 (C) Net Pension Scheme (D) National Pension Scheme
 NPS ಅನ್ನು ವಿಸ್ತರಿಸಿ :
 (A) ಹೊಸ ಪಿಂಚಣಿ ಯೋಜನೆ (B) ನೈಸರ್ಗಿಕ ಪಿಂಚಣಿ ಯೋಜನೆ
 (C) ನಿವ್ವಳ ಪಿಂಚಣಿ ಯೋಜನೆ (D) ರಾಷ್ಟ್ರೀಯ ಪಿಂಚಣಿ ಯೋಜನೆ
14. Net exports means _____.
 (A) Exports + Imports (B) Exports only
 (C) Exports - Imports (D) Import only
 ನಿವ್ವಳ ರಫ್ತು ಎಂದರೆ _____.
 (A) ರಫ್ತು + ಆಮದು (B) ರಫ್ತು ಮಾತ್ರ
 (C) ರಫ್ತು - ಆಮದು (D) ಆಮದು ಮಾತ್ರ



15. Physical assets are _____.

- (A) Real estate (B) Gold-Silver
(C) Vehicles (D) None of the above

ಭೌತಿಕ ಸ್ವತ್ತುಗಳು ಎಂದರೆ _____.

- (A) ರಿಯಲ್ ಎಸ್ಟೇಟ್ (B) ಚಿನ್ನ-ಬೆಳ್ಳಿ
(C) ವಾಹನಗಳು (D) ಮೇಲಿನ ಯಾವುದೂ ಅಲ್ಲ

16. Expand PMJDY :

- (A) Pradhan Mantri Jana Dhanya Yojana
(B) Pradhan Mantri Jan Dhan Yojana
(C) Pradhan Mantri Jag Dhan Yojana
(D) None of the above

PMJDY ವಿಸ್ತರಿಸಿ :

- (A) ಪ್ರಧಾನ ಮಂತ್ರಿ ಜನ ಧಾನ್ಯ ಯೋಜನೆ
(B) ಪ್ರಧಾನ ಮಂತ್ರಿ ಜನ್ ಧನ್ ಯೋಜನೆ
(C) ಪ್ರಧಾನ ಮಂತ್ರಿ ಜಗ್ ಧನ್ ಯೋಜನೆ
(D) ಮೇಲಿನ ಯಾವುದೂ ಅಲ್ಲ

17. _____ risk is integrate to investing in market, it cannot be avoided.

- (A) Systematic risk (B) Non systematic risk
(C) Both (A) and (B) (D) None of the above

_____ ಅಪಾಯವು ಮಾರುಕಟ್ಟೆಯಲ್ಲಿ ಪೂಡಿಕೆಗೆ ಅವಿಭಾಜ್ಯವಾಗಿದೆ ತಪ್ಪಿಸಲು ಸಾಧ್ಯವಿಲ್ಲ.

- (A) ವ್ಯವಸ್ಥಿತ ಅಪಾಯ (B) ವ್ಯವಸ್ಥಿತವಲ್ಲದ ಅಪಾಯ
(C) (A) ಮತ್ತು (B) ಎರಡೂ (D) ಮೇಲಿನ ಯಾವುದೂ ಅಲ್ಲ

18. Who is eligible for APY ? (Atal Pension Yojana)

- (A) Indian Citizen in the age group of 18-40 years
(B) All citizens of India
(C) Who are 60 years old
(D) None of the above

APY ಯಾರು ಅರ್ಹರು ? (ಅಟಲ್ ಪಿಂಚಣಿ ಯೋಜನೆ)

- (A) 18-40 ವರ್ಷ ವಯಸ್ಸಿನ ಎಲ್ಲಾ ಭಾರತೀಯ ಪ್ರಜೆಗಳು
(B) ಎಲ್ಲಾ ಭಾರತೀಯ ಪ್ರಜೆಗಳು
(C) 60 ವರ್ಷದ ವಯಸ್ಸಿನವರು
(D) ಮೇಲಿನ ಯಾವುದೂ ಅಲ್ಲ

19. Aadhar is :

- (A) 12 digit number (B) Identity proof
(C) Both (A) and (B) (D) None of the above

ಆಧಾರ್ ಆಗಿದೆ :

- (A) 12 ಅಂಕಗಳ ಸಂಖ್ಯೆ (B) ಗುರುತಿನ ಪುರಾವೆ
(C) (A) ಮತ್ತು (B) ಎರಡೂ (D) ಮೇಲಿನ ಯಾವುದೂ ಅಲ್ಲ



20. Which of this is known as liquid asset ?

- (A) Shares (B) Bonds (C) Gold (D) Certificates

ಇವುಗಳಲ್ಲಿ ಯಾವುದನ್ನು ದ್ರವ ಆಸ್ತಿ ಎಂದು ಕರೆಯಲಾಗುತ್ತದೆ ?

- (A) ಷೇರುಗಳು (B) ಬಾಂಡ್ (C) ಚಿನ್ನ (D) ಪ್ರಮಾಣ ಪತ್ರಗಳು

21. KYC means :

- (A) Know your customer (B) Know your character
(C) Both (A) and (B) (D) None of the above

KYC ಎಂದರೆ :

- (A) ನೋ ಯುವರ್ ಕಸ್ಟಮರ್ (B) ನೋ ಯುವರ್ ಕ್ಯಾಂಕ್ಷರ್
(C) (A) ಮತ್ತು (B) ಎರಡೂ (D) ಮೇಲಿನ ಯಾವುದೂ ಅಲ್ಲ

22. NEFT Stands for :

- (A) National Electric Fund Transfer
(B) National Electronic Fund Transfer
(C) National Electrical Fund Transfer
(D) None of the above

NEFT ಎಂದರೆ :

- (A) ನ್ಯಾಷನಲ್ ಇಲೆಕ್ಟ್ರಿಕ್ ಫಂಡ್ ಟ್ರಾನ್ಸ್‌ಫರ್
(B) ನ್ಯಾಷನಲ್ ಇಲೆಕ್ಟ್ರಾನಿಕ್ ಫಂಡ್ ಟ್ರಾನ್ಸ್‌ಫರ್
(C) ನ್ಯಾಷನಲ್ ಇಲೆಕ್ಟ್ರಿಕಲ್ ಫಂಡ್ ಟ್ರಾನ್ಸ್‌ಫರ್
(D) ಮೇಲಿನ ಯಾವುದೂ ಅಲ್ಲ

23. Expand TDS :

- (A) Tax on Direct Service (B) Tax at Source
(C) Tax deducted at Source (D) None of the above

TDS ವಿಸ್ತರಿಸಿ :

- (A) ನೇರ ಸೇವೆಯ ಮೇಲಿನ ತೆರಿಗೆ (B) ಮೂಲದಲ್ಲಿ ತೆರಿಗೆ
(C) ಮೂಲದಲ್ಲಿ ತೆರಿಗೆ ಕಡಿತಗೊಳಿಸಲಾಗಿದೆ (D) ಮೇಲಿನ ಯಾವುದೂ ಅಲ್ಲ

24. The Banking Industry in India is governed by :

- (A) IRDI (B) SEBI (C) RBI (D) IBRD

ಭಾರತದಲ್ಲಿ ಬ್ಯಾಂಕಿಂಗ್ ಉದ್ಯಮವನ್ನು ನಿಯಂತ್ರಿಸಲಾಗುತ್ತದೆ :

- (A) IRDI (B) SEBI (C) RBI (D) IBRD

25. GST is an example of :

- (A) Direct Tax (B) Indirect Tax
(C) Income from Salary (D) Income Tax

GST ಗೆ ಉದಾಹರಣೆಯಾಗಿದೆ :

- (A) ನೇರ ತೆರಿಗೆ (B) ಪರೋಕ್ಷ ತೆರಿಗೆ
(C) ಸಂಬಳದ ಆದಾಯ (D) ಆದಾಯ ತೆರಿಗೆ



26. Currency Notes are issued by :

- (A) RBI (B) NABARD
(C) Public Sector Banks (D) Central Government

ಕರೆನ್ಸಿ ನೋಟುಗಳನ್ನು ವಿತರಿಸಲಾಗುತ್ತದೆ :

- (A) RBI (B) NABARD
(C) ಸಾರ್ವಜನಿಕ ವಲಯದ ಬ್ಯಾಂಕುಗಳು (D) ಕೇಂದ್ರ ಸರ್ಕಾರ

27. In fundamental Analysis, EIC Stands for :

- (A) Equity, Investment, Capital
(B) Economy, Industry, Company
(C) Entrepreneur, Institution, Corporation
(D) All of the above

ಮೂಲಭೂತ ವಿಶ್ಲೇಷಣೆಯಲ್ಲಿ EIC ಎಂದರೆ :

- (A) ಈಕ್ವಿಟಿ, ಪೂಡಿಕೆ, ಬಂಡವಾಳ
(B) ಆರ್ಥಿಕತೆ, ಉದ್ಯಮ, ಕಂಪನಿ
(C) ವಾಣಿಜ್ಯೋದ್ಯಮಿ, ಸಂಸ್ಥೆ, ಕಾರ್ಪೊರೇಷನ್
(D) ಮೇಲಿನ ಎಲ್ಲವೂ

28. RTGS means :

- (A) Ready Time Gross Settlement
(B) Real Time Gross Settlement
(C) Ready Time Grocery Settlement
(D) None of the above

RTGS ಎಂದರೆ :

- (A) ರೆಡಿ ಟೈಮ್ ಗ್ರಾಸ್ ಸೆಟಲೆಂಟ್
(B) ರಿಯಲ್ ಟೈಮ್ ಗ್ರಾಸ್ ಸೆಟಲೆಂಟ್
(C) ರೆಡಿ ಟೈಮ್ ಗ್ರಾಸರಿ ಸೆಟಲೆಂಟ್
(D) ಮೇಲಿನ ಯಾವುದೂ ಅಲ್ಲ

29. PAN means :

- (A) A kind of utensil (B) Primary Account Number
(C) Permanent Account Number (D) None of the above

ಪ್ಯಾನ್ ಎಂದರೆ :

- (A) ಒಂದು ರೀತಿಯ ಪಾತ್ರೆ (B) ಪ್ರಾಥಮಿಕ ಖಾತೆ ಸಂಖ್ಯೆ
(C) ಶಾಶ್ವತ ಖಾತೆ ಸಂಖ್ಯೆ (D) ಮೇಲಿನ ಯಾವುದೂ ಅಲ್ಲ

30. Bank Provides loans for :

- (A) Home (B) Car (C) Education (D) All of the above

ಬ್ಯಾಂಕ್ ಸಾಲ ನೀಡುತ್ತದೆ :

- (A) ಮನೆ (B) ಕಾರು (C) ಶಿಕ್ಷಣ (D) ಮೇಲಿನ ಎಲ್ಲವೂ





**B.Com./B.B.M./B.B.A. IV Semester Degree Examination,
September/October - 2023**

ENGLISH

IV : Basic English

100488

(New CBCS 2017-18)

Time : 3 Hours

Maximum Marks : 70

- I.** Annotate **any two** of the following. **2x6=12**
- (a) How could she have been so brutal, so cruel to Miss Bates! How could she have exposed herself to such ill opinion in any one she valued.
 - (b) A mind like hers, once opening to suspicion, made rapid progress; she touched she admitted she acknowledged the whole truth.
 - (c) If I loved you less, I might be able to talk about it more.
- II.** Write short notes on **any two**. **2x6=12**
- (a) Theme of Marriage in Emma
 - (b) Jane Fair Fox
 - (c) George Knightly
- III.** Answer **any one** of the following. **1x10=10**
- (a) Describe the theme of 'Social Class' in Emma.
 - (b) Explain critically the relationship between Emma and Harriet.
 - (c) Illustrate the political attitudes or traditions does Jane Austen wish to change in Emma.
- IV.** Answer **any six** of the following. **6x6=36**
- (a) Body Language.
 - (b) Medias and Presentation.
 - (c) Dress Code for Interview.
 - (d) Table Manners.
 - (e) Etiquette Rules.
 - (f) Gender Bias.
 - (g) Presentation Styles.
 - (h) Audio-Visual Media.





B.Com. IV Semester Degree Examination, September/October - 2023

COMMERCE

**Corporate Accounting - II
(CBCS)**

100284

Time : 3 Hours

Maximum Marks : 70

SECTION - A

Answer **any five** from the following.

5x2=10

1. Define Banking Assets.
2. Define Insolvency.
3. What is Fire Insurance ?
4. Define Share.
5. What are the types of goodwill ?
6. What is Non-Banking Assets ?
7. Why the Self Balancing ledger are introduced ?

SECTION - B

Answer **any three** from the following.

3x5=15

8. Explain the treatment of the following items in insolvency account.
 - (a) Interest on Capital
 - (b) Unrecorded Assets
 - (c) Loan from Wife
 - (d) Bills Discounted
 - (e) Incomplete Account
9. Define Self Balancing System. What are the advantages of Self Balancing System ?



10. From the following prepare the debtors ledger adjustment account under Self Balancing System in general ledger.

Opening Balance of Debtors (Dr.)	1,00,000
Opening Balance of Debtors (Cr.)	6,000
Credit Sales	4,40,000
Cash received from debtors	3,40,000
Discount allowed	10,000
Returns inwards	6,000
Bad Debts recovered	6,000
Bills Receivable received	40,000
Provision for Bad Debts	10,000
Transfer from Debtors to Creditors ledger	4,000
Closing Credit balance of the Debtors	10,000
Bad Debts	6,000

11. From the following information prepare the profit and loss account and calculate statutory reserve of Sai Vritika Bank on 31-03-2019.

Particulars	Amount
Interest and Earned	4,00,000
Other Income	1,00,000
Interest Expended	1,80,000
Operating expenses	1,20,000
Profit and loss A/c Balance on 1/4/2018	1,00,000
Proposed Dividend	3,000
Provision for bad debts	15,000
Provision for taxation	60,000
Rebate on bills discounted	1,00,000

12. From the following particulars relating to Bhavani Company Ltd. Calculate the value if each class of Equity shares based on the deemed liquidation.

Total Assets	15,00,000
External liabilities	3,40,000
Share Capital :	
15% preference share of ₹ 100 each	3,00,000
20,000 Equity share of ₹ 10 each fully paid	2,00,000
30,000 Equity share of ₹ 10 each 8 paid	2,40,000



SECTION - C

Answer **any three** from the following.

3x15=45

13. The following are the ledger balances of the Narayana Bank Ltd. as on 31-3-2010.

Name of Accounts	Dr.	Cr.
Share capital		
10,000 share of ₹ 10 each		1,00,000
Statutory Reserve		75,000
Borrowing from other Bank		80,000
Net profits for the year (before appropriation)		1,25,000
Bills payable		20,000
Cash in hand	1,00,000	
Profit and loss account (Balance on 1/4/2009)		1,00,000
Cash with reserve Bank of India	25,000	
Cash with other Banks	1,20,000	
Current accounts		3,40,000
Savings Book Accounts		1,10,000
Fixed Deposits		1,50,000
Bills Purchased and Discounted	1,50,000	
Cash credits and overdrafts	2,37,500	
Money at Call and Short Notice	55,000	
Investments in Government Security	70,000	
Term loans	2,62,500	
Premises (at cost ₹ 60,000)	45,000	
Investments in Shares	20,000	
Furniture (at cost ₹ 25,000)	15,000	
	<u>11,00,000</u>	<u>11,00,000</u>

Other information :

- (a) Claims against the bank not acknowledged as debts ₹ 10,000.
- (b) Bills for collection amounted to ₹ 75,000 and acceptances and endorsements ₹ 80,000. Prepare the balance sheet of the books as on 31-03-2010 and also the relevant schedules.



14. A filed his Insolvency petition on 31-12-2019 when his position was as follows :

Creditors for goods	75,000
Bills Payable	5,000
Loan from Mrs. A	5,000
Creditors Secured by lien on shares	40,000
Creditors secured by lien on stock	15,000
Liability on bills discounted (Estimated to rank ₹ 3,000)	7,000
Mortgage on Mill	10,000
Preferential creditors	3,000
Consignment	10,000
Bank debts : Good	20,000
Doubtful and bad (Estimated to realized ₹ 2,000)	10,000
Shares (Estimated to realize ₹ 16,000)	15,000
Stock (Estimated to realize ₹ 40,000)	60,000
Cash	100
Bills of Exchange	1,400
Mill (Estimated to realize ₹ 11,000)	20,000
Machinery (Estimated to realize ₹ 12,000)	15,000
Furniture (Estimated to realize ₹ 1,500)	3,000
Loose tools (Estimated to realize ₹ 3,000)	6,800

On 1-1-2014 he had a capital of ₹ 50,000 profits for the first four years were ₹ 45,500 and losses for the last two years were ₹ 25,000 after allowing interest on capital at the rate of ₹ 2,500 per year, withdrawals for the whole period amount to ₹ 77,200. Prepare the statement of affairs and deficiency account.

15. A fire occurred in the business premises of Mr. Chandrashekar on 20-01-2017. The following figures were ascertained from his books.

Stock on 01-07-2015	54,000
Stock on 30-06-2016	72,000
Purchases during the year 2015-2016	5,82,500
Sales during the year of 2015-2016	7,50,000
Purchases from 01-07-2016 to 20-04-2017	3,87,500
Sales from 01-07-2016 to 20-04-2017	4,50,000
Value of salvaged stock	18,000

The business incurred an expenses of ₹ 3,000 to extinguish fire. There was a practice to value the stock at cost less 10%. He has taken fire insurance policy for ₹ 97,500 ascertain the stock destroyed by fire and prepare the statement of claim under average clause.



16. There are three self - balancing ledgers in use of the Hospet Cables Ltd. namely Purchases ledger, Sales ledger and General ledger from the following particulars write up the necessary ledger adjustment accounts as they would appear in the general ledger :

Debtors balance on 01-01-2003 (Dr.)	58,400
Debtors balance on 01-01-2003 (Cr.)	1,000
Creditors balance on 01-01-2003 (Cr.)	30,500
Creditors balance on 01-01-2003 (Dr.)	500
Credit sales	42,300
Cash sales	10,000
Cash purchases	20,000
Credit purchases	25,000
Creditors paid off	30,000
Provision for Doubtful debts	500
Received from Debtors	40,000
Provision for Doubtful debts	5,000
Discount allowed to business	1,400
Discount allowed by business	1,500
Bills receivable dishonoured	500
Return inwards	2,000
Return outwards	6,000
B/R Endorsed to creditors	1,000
Bills payable accepted	6,000
Bills receivable received interest charged for dishonoured bills	100
Allowances allowed by business	2,000
B/R endorsed dishonoured	500
Transfer from creditors ledgers to Debtors ledger	1,000
Bad debts	700
Debtors balance on 31-12-2003 (Cr.)	800
Creditors balance on 31-12-2003 (Dr.)	200



17. The following particulars are available in respect of the business of a company :

(i) Profits earned for the following year are as under.

2017-2018 2,00,000

2018-2019 2,40,000

2019-2020 2,20,000

(ii) Normal rate of return is 10%.

(iii) Average capital employed in the business ₹ 12,00,000.

(iv) Present value of an annuity of one rupee for 5 years at 10% is 3 : 78.

(v) The profits included non-recurring profit on an average basis of ₹ 20,000 per year.

You are required to calculate the value of goodwill of the company on the basis of :

(a) 5 year purchase of super profits.

(b) Annuity method of valuation of super profit.

(c) Capitalization and super profit method.

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37425

No. of Printed Pages : 2



Sl. No. 100083

B.Com. IV Semester Degree Examination, September/October - 2023

COMMERCE

Customs Duty

(CBCS)

Time : 3 Hours

Maximum Marks : 70

SECTION - A

Answer **any five** of the following.

5x2=10

1. What is bonafide baggage ?
2. What is importer ?
3. Expand ICEDIS.
4. Give the meaning of LOC.
5. What is green channel ?
6. Give the meaning of dutiable goods.
7. Mention any 4 powers of custom officer.

SECTION - B

Answer **any three** of the following.

3x5=15

8. What are the different types of customs duty ?
9. Explain the objectives of FTP 2015-20.
10. Examine the powers and functions of administrative authorities under the customs law.
11. What do you mean by custom duty ? Explain its nature.
12. What is Baggage ? Explain the kinds of baggage.



P.T.O.

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

13. Explain the Role of customs in International Trade.
14. Explain in detail about procedure of import under customs Act.
15. Explain Baggage Rules and Procedure.
 - (a) General passenger
 - (b) Tourist
16. Explain procedure of cargo through export under customs Duty.
17. An Importer has imported a machine from UK at FOB cost of 10,000 UK pounds. Other details are as follows :
 - (a) Freight from UK to Indian port was 700 pounds
 - (b) Insurance was paid to insurer in India, ₹ 6,000.
 - (c) Design and Development charges of 2000 UK pounds were paid to a consultancy firm in UK.
 - (d) The importer also spent an amount of ₹ 50,000 in India for development work connected with the machinery.
 - (e) ₹ 10,000 were spent in transporting the machinery from Indian port to the factory of importer.
 - (f) Rate of exchange as announced by CBEC Board by notification under section 14(3) ₹ 68.70 = one UK pound.
 - (g) Foreign exporters have an agent in India. Commission is payable to the agent in India is @ 5% on FOB. Rate of customs Duty is 25%. Find out Assessable Value and Customs Duty payable.

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