QP CODE: 96322

Third Semester B.Com. Degree Examination
February / March 2023
(NEP Scheme)
FINANCIAL EDUCATION AND INVESTMENT AWARENESS

Time : 1 Hours **Max. Marks: 30**

Answer any THREE questions, it carries TEN marks each.

ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ತಲಾ ಹತ್ತು ಅಂಕಗಳು.

1. Define Banking. Explain the functions of Banking. **(10 Marks)**
   ಬ್ಯಾಂಕಿಗ್ ಅನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ. ಬ್ಯಾಂಕಿಗ್ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿ.

OR / ಅಥವಾ

2. What is Digital Payment System? Explain the types of Digital Payment System. **(10 Marks)**
   ಡಿಜಿಟಲ್ ಪಾವತಿ ವ್ಯವಸ್ಥೆ ಎಂದರೇನು? ಡಿಜಿಟಲ್ ಪಾವತಿ ವ್ಯವಸ್ಥೆಯ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿ.

3. What is Investment? Explain the Investment objectives. **(10 Marks)**
   ಹೂಡಿಕೆ ಎಂದರೇನು? ಹೂಡಿಕೆಯ ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿ.

OR / ಅಥವಾ

4. What is Risk? Explain the factors influencing the investor's risk.
   ಅಪಾಯ ಎಂದರೇನು? ಹೂಡಿಕೆದಾರರ ಅಪಾಯದ ಮೇಲೆ ಪ್ರಭಾವ ಬೀರುವ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿ. **(10 Marks)**

5. What is Mutual Fund? Explain the merits and demerits of Mutual Funds.
   ಪಾರಸ್ಪರಿಕ ನಿಧಿ ಎಂದರೇನು? ಪಾರಸ್ಪರಿಕ ನಿಧಿಯ ಅನುಕೂಲತೆ ಮತ್ತು ಅನಾನುಕೂಲತೆಗಳನ್ನು ವಿವರಿಸಿ. **(10 Marks)**

OR / ಅಥವಾ

6. What is Financial Planning? Explain the steps involved in Financial Planning.
   ಹಣಕಾಸಿನ ಯೋಜನೆ ಎಂದರೇನು? ಹಣಕಾಸಿನ ಯೋಜನೆಯಲ್ಲಿ ಒಳಗೊಂಡಿರುವ ಹಂತಗಳನ್ನು ವಿವರಿಸಿ. **(10 Marks)**

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96322

III Semester B.Com. Degree Examination, July/August 2023

(NEP Scheme)

Financial Education and Investment Awareness

Time : 1 Hour Max. Marks : 30

Answer **any three** questions, it carries **10** marks each. **(3 × 10 = 30)**

ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ ತಲಾ **10** ಅಂಕಗಳು.

1. Define Banking. Explain the functions of Banking.
ಬ್ಯಾಂಕಿಂಗ್ ಅನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ. ಬ್ಯಾಂಕಿಂಗ್‌ನ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿ.

Or/ಅಥವಾ

2. What are the factors influencing decision making in Investments? Explain.
ಹೂಡಿಕೆಯಲ್ಲಿ ನಿರ್ಧಾರ ತೆಗೆದುಕೊಳ್ಳುವಿಕೆಯ ಮೇಲೆ ಪ್ರಭಾವ ಬೀರುವ ಅಂಶಗಳು ಯಾವುವು? ವಿವರಿಸಿ.

3. What is Investment? Explain the Investment and Saving alternatives for a Common Investor.
ಹೂಡಿಕೆ ಎಂದರೇನು? ಸಾಮಾನ್ಯ ಹೂಡಿಕೆದಾರರಿಗೆ ಹೂಡಿಕೆ ಮತ್ತು ಉಳಿತಾಯ ಪರ್ಯಾಯಗಳನ್ನು ವಿವರಿಸಿ.

Or/ಅಥವಾ

4. What is stock market? What are the differences between primary market and secondary market?
ಶೇರು ಮಾರುಕಟ್ಟೆ ಎಂದರೇನು? ಪ್ರಾಥಮಿಕ ಮಾರುಕಟ್ಟೆ ಮತ್ತು ದ್ವಿತೀಯ ಮಾರುಕಟ್ಟೆಗಳ ನಡುವಿನ ವ್ಯತ್ಯಾಸಗಳು ಯಾವುವು?

5. What is mutual fund? Explain the types of mutual fund plans.
ಪಾರಸ್ಪರಿಕ ನಿಧಿ ಎಂದರೇನು? ಪಾರಸ್ಪರಿಕ ನಿಧಿ ಯೋಜನೆಯ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿ.

Or/ಅಥವಾ

6. What is Financial planning? Explain the steps involved in Financial planning.
ಹಣಕಾಸಿನ ಯೋಜನೆ ಎಂದರೇನು? ಹಣಕಾಸಿನ ಯೋಜನೆಯಲ್ಲಿ ಒಳಗೊಂಡಿರುವ ಹಂತಗಳನ್ನು ವಿವರಿಸಿ.

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Q.P. Code: 35301

ತೃತೀಯ ಸೆಮಿಸ್ಟರ್ ಬಿ.ಕಾಂ. ಪದವಿ ಪರೀಕ್ಷೆ, ಜುಲೈ/ಆಗಸ್ಟ್, 2023

(NEP Scheme 2020-21)

ಕನ್ನಡ ಭಾಷೆ

ಪತ್ರಿಕೆ - 3 ಕನ್ನಡ ವೈಶಾಖ - 3

ಸಮಯ: 2 ಗಂಟೆಗಳು | ಗರಿಷ್ಠಾಂಕಗಳು : 60

I. ಐದು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ: **(5x2=10)**

1) ಮನೋರಮೆ ಕೇಳಲು ಬಯಸಿದ ಕತೆ ಯಾವುದು?
2) ಚೋಮನ ಮಕ್ಕಳು ಯಾರು ಯಾರು?
3) ಚಾರ್ಲಿ ಚಾಪ್ಲಿನ್‌ನು ಗಾಂಧೀಜಿ ಬಗ್ಗೆ ಹೊಂದಿದ್ದ ಅಭಿಪ್ರಾಯವೇನು?
4) ದ.ರಾ. ಬೇಂದ್ರೆಯವರ ಕವನ ಸಂಕಲನಗಳು ಯಾವುವು?
5) ಮಂಜಮ್ಮ ಜೋಗತಿಯವರು 'ಜೋಗತಿ ದೀಕ್ಷೆ' ಎಲ್ಲಿ ಪಡೆದುಕೊಂಡರು?
6) ಫಾತಿಮಾ ಶೇಖ್‌ರವರು ಯಾರಿಗೆ ಆಶ್ರಯ ನೀಡಿದ್ದರು?

II. ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. **(4x5=20)**

1) ಚೋಮನ ಬದುಕಿನ ದುರಂತವನ್ನು ಬರೆಯಿರಿ.
2) ಕುರುಡು ಕಾಂಚಾಣದ ಆರ್ಭಟವನ್ನು ವರ್ಣಿಸಿ.
3) ಫಾತಿಮಾ ಶೇಖ್‌ರವರ ಅಕ್ಷರ ಪ್ರೇಮವನ್ನು ತಿಳಿಸಿ.
4) ವಚನ ಚಳುವಳಿಯ ಪ್ರಸ್ತುತತೆಯನ್ನು ವಿಶದೀಕರಿಸಿ.
5) 'ಬರ'ದ ಬಗೆಗೆ ಪಿ. ಸಾಯಿನಾಥರ ವಿಚಾರಧಾರೆಗಳೇನು?

III. ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ: **(3x10=30)**

1) ಮುದ್ದಣ್ಣ - ಮನೋರಮೆಯವರ ಸಂಭಾಷಣೆಯ ಸ್ವಾರಸ್ಯ ವಿವರಿಸಿ.
2) ಚಾರ್ಲಿ ಚಾಪ್ಲಿನ್‌ರವರ ಚಲನಚಿತ್ರ ಜೀವನವನ್ನು ವಿಶ್ಲೇಷಿಸಿ.
3) ಮಂಜಮ್ಮ ಜೋಗತಿಯವರ ಬದುಕಿನಲ್ಲಾದ ಬದಲಾವಣೆಗಳನ್ನು ಚರ್ಚಿಸಿ.
4) 'ನಾವು ಹುಡುಗಿಯರೇ ಹೀಗೆ' ಪದ್ಯದ ಸ್ತ್ರೀ ತಳಮಳವನ್ನು ವಿವರಿಸಿ.

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Q.P. Code: 35301

ಮೂರನೇ ಸೆಮಿಸ್ಟರ್ ಬಿ.ಕಾಂ./ಬಿ.ಸಿ.ಎ. ಪದವಿ ಪರೀಕ್ಷೆ, ಫೆಬ್ರವರಿ/ಮಾರ್ಚ್, 2023

ಕನ್ನಡ ಭಾಷಾ ಪತ್ರ

(NEP)

ಕನ್ನಡ ವೈಶಾಖ - 3

ಸಮಯ: 2 ಗಂಟೆಗಳು

ಗರಿಷ್ಠಾಂಕಗಳು : 60

I. ಈ ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಐದಕ್ಕೆ ಮಾತ್ರ ಉತ್ತರಿಸಿ: **(5x2=10)**

1) ಹೊಸಗನ್ನಡದ ಮುಂಗೋಳಿ ಎಂದು ಯಾರನ್ನು ಕರೆಯುತ್ತಾರೆ? ಅವರ ಕೃತಿಗಳನ್ನು ಹೆಸರಿಸಿ.
2) ಬೇಂದ್ರೆಯವರ ನಾಲ್ಕು ಕವನ ಸಂಕಲನಗಳನ್ನು ಹೆಸರಿಸಿ.
3) ಫಾತಿಮ ಮಹಿಳೆಯರಿಗೆ ಅಕ್ಷರ ಕಲಿಸಲು ಪ್ರೋತ್ಸಾಹ ನೀಡಿದ ದಂಪತಿಗಳ ಹೆಸರುಗಳನ್ನು ತಿಳಿಸಿ.
4) ಸಾಮಾಜಿಕ ಸಮಸ್ಯೆಗಳನ್ನು ತಿಳಿಸುವ ಕನ್ನಡ ಚಲನಚಿತ್ರಗಳನ್ನು ತಿಳಿಸಿ.
5) ಚಾಪ್ಲಿನ್‌ನ ವ್ಯಕ್ತಿತ್ವವನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.
6) ನದಿಗಳ ಜೋಡಣೆಯಿಂದ ಆಗುವ ಪರಿಸರಾತ್ಮಕ ಸವಾಲುಗಳನ್ನು ತಿಳಿಸಿ.

II. ಈ ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ನಾಲ್ಕಕ್ಕೆ ಮಾತ್ರ ಉತ್ತರಿಸಿ: **(4x5=20)**

1) ದುಡಿ ನೊಂದವರ ಸಂಗಾತಿಯಾಗುವ 'ಮಹತ್ವ'ವನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.
2) 'ಪಲಮಾವು' ಯಾಕೆ ಪ್ರತಿ ಸಲವು ಬರಗಾಲದ ಪಟ್ಟಿಯಲ್ಲಿ ಸೇರುತ್ತದೆ? ವಿವರಿಸಿ.
3) 'ನಾವು ಹುಡುಗಿಯರೇ ಹೀಗೆ' - ಕವಿತೆಯ ಆಶಯವನ್ನು ವಿವರಿಸಿ.
4) ಹರಪ್ಪ ಮತ್ತು ಮೊಹೆಂಜೊದಾರೋ ನಾಗರಿಕತೆಗೆ ಹೇಗೆ ಮಾದರಿಯಾಗಿದೆ. ವಿವರಿಸಿ.
5) ಜಾಗತೀಕರಣ ಪ್ರಭಾವದಿಂದ ಕ್ರೀಡೆಗಳು ಉದ್ಯಮವಾಗಿ ಬದಲಾಗುವ ಸಂದರ್ಭವನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.

III. ಈ ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಮೂರಕ್ಕೆ ಮಾತ್ರ ಉತ್ತರಿಸಿ: **(3x10=30)**

1) ಮುದ್ದಣ್ಣ - ಮನೋರಮೆಯವರ ನಡುವೆ ನಡೆದ ಸಂಭಾಷಣೆಯನ್ನು ಬರೆಯಿರಿ.
2) 'ಕುರುಡು ಕಾಂಚಾಣ' ಕವಿತೆಯಲ್ಲಿ ವ್ಯಕ್ತವಾಗಿರುವ ಸಾಮಾಜಿಕ ಕ್ರೌರ್ಯಗಳನ್ನು ವಿಶ್ಲೇಷಿಸಿರಿ.
3) 'ಮಂಜಮ್ಮ ಜೋಗತಿ' ಮಂಗಳಮುಖಿಯರಿಗೆ ಮಾದರಿಯಾಗಿರುವ ಬಗೆಯನ್ನು ವಿವರಿಸಿ.
4) ವಚನಗಳು ನಮ್ಮ ಜೀವನ ಮೌಲ್ಯಗಳ ಭಂಡಾರವೇ - 'ವಚನ ಚಳುವಳಿಯ ಪ್ರಸ್ತುತತೆ' ಎನ್ನುವ ಲೇಖನದ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ನಿರೂಪಿಸಿ.

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QP CODE: 35321

Third Semester B.Com. Degree Examination
February / March 2023
(NEP Syllabus)
CORPORATE ACCOUNTING

Time : 2 Hours **Max. Marks: 60**

Answer all the following questions:

1. a) What is Under writing. **(2 Marks)**

b) Rising River Ltd. issued 10,000 shares of Rs. 100 each. The whole issue was under written by Mr. Dam in addition. There is a firm under writing of 2000 shares by Mr. Dam. Applications for 9000 shares. Were received by the company in all. Calculate the liability of Mr. Dam. **(4 Marks)**

c) The Nilgiris Needles Ltd. issued 20,000 equity shares. The whole of the issue was under written as follows.
Ram 50%, Rahim 30% and Ralph 20%
Applications for 16000 shares were received in all out of which applications for 4500 shares had the stamp of Ram, those for 3000 shares that of Rahim and those for 2500 shares that of Ralph.
Determine the liability of the under writers. **(6 Marks)**

OR

d) Arunodhaya Ltd., issued 200000 shares of Rs. 10 each. The entire issue was underwritten as follows.
Arun 100000 shares (Firm under writing 20 000 shares)
Bharat 60000 shares (Firm underwriting 10000 shares)
Udhay 40000 shares (Firm under writing 10000 shares)

Shares applied for were 180000, the following being the marked forms including firm underwriting which is also regarded as marked forms.

Arun 70,000 shares
Bharat 28000 shares
Udhay 32000 shares

Calculate the Liability of the each under writer. **(12 Marks)**

2. a) What do you understand the term profits prior to Incorporation? **(2 Marks)**

b) A company purchased a business on 1st April 2021 but it was incorporated on 1st July 2021 Net profit for the year ending 31st March 2022 was Rs. 1,20,000. Sales up to 30th June was Rs. 400000 and sales for remaining 9 months was Rs. 16,00,000. How you will make the account of profit for the year in the books of company? **(4 Marks)**

c) XYZ Ltd., Company was incorporated on 30th June 2022 to acquire the business of Ram Prakash as from 1st January 2022 on the basic of the balance sheet of 31st December 2021. The accounts for the year ended December 31st 2022 disclosed the following information.

a. There was a gross profit of Rs. 240000.

b. The sales for the year amounted to Rs. 12,00,000, of which Rs. 5,40,000 were for the first Six months.

c. The expenses debited to profit and loss account included directors fee Rs. 15,000. Bad debts Rs. 3,600. Advertising Rs. 12,000 under the contract amounting to Rs. 1,000 per month salaries and General expenses Rs. 64,000. Preliminary expenses written off Rs. 5,000. Donation to political party given by the company Rs. 5,000.

Prepare a statement showing the amount of the profit made before incorporation.

(6 Marks)

OR

d) Ganesh Ltd., was incorporated on 1st August 2021. It took over the business of M/s Shankar and Shiva with effect from 1st April 2021 from the following figure relating to the year ending 31st march, 2022 ascertain profit prior to incorporation and profit after incorporation:

(i) Sales for the year were Rs. 60,00,000 out of which sales up to 1st August 2021 were Rs. 25,00,000

(ii) Gross profit for the year was Rs. 18,00,000

(iii) The expenses debited to profit and loss account were as follows:

	Amount (Rs.)
Rent	90,000
Salaries	1,50,000
Directors Fee	38,000
Interest on Debentures	60,000
Audit Fees	15,000
Discount on sales	36,000
Depreciation	2,40,000
General expenses	48,000
Advertising	1,80,000
Stationary and printing	36,000
Commission on sales	60,000
Interest to vendors on purchase consideration up to 1st Oct 2021	30,000
Bad debts	15,000

Rs. 5000 of Bad debts, mentioned above, relate to debts create prior to incorporation.

(12 Marks)

3. a) State the methods of valuation of Goodwill. **(2 Marks)**

b) Calculate Goodwill on the basis of two years purchase of average profits of Last Six Years profit are as follows.

Year	Amount (Rs.)	Profit / Loss
1st	60,000	Profit
2nd	40,000	Loss
3rd	30,000	Loss
4th	1,00,000	Profit
5th	1,70,000	Profit
6th	2,20,000	Profit

(4 Marks)

c) From the following information calculate the value of Goodwill by super profit method.

i) Average capital employed in the business is Rs. 3,60,000

ii) Net trading profits of the firm for the past three years were Rs. 64,560, Rs. 54,420 and Rs. 67,500.

iii) Rate of interest expected from capital having regard to the risk involved in 12% p.a.

iv) Fair remuneration to the partners for their service Rs. 7,200 p.a., not charged to profit statement of profit and loss so far.

v) Assume goodwill at 3 years purchase of super profit. **(6 Marks)**

OR

d) The following information is given

a) Average capital employed is Rs. 1,00,000

b) Present value of annuity of Rs. 1 for 5 years at 10% is Rs. 3.78.

c) Normal rate of profit is 10%

d) Net profit for 5 years are:

I year Rs. 15,000, II year Rs. 16,000, III year Rs. 17,000, IV year Rs. 18,000 and V year Rs. 20,000

Profit included non-recurring profit on an average basis of Rs. 1,500 out of which Rs. 300 had the recurring tendency. Remuneration of proprietor is Rs. 800 P.A. which is not charged in statement of profit and loss.

Find out Good Will

i) as per 5 years of purchase of Super profit

ii) as per annuity method

iii) as per capitalization of Supe˜ profit method. **(12 Marks)**

4. a) Write any Two requisite for valuation of shares. **(2 Marks)**

b) The following are the particulars of Renuka Sugars Ltd., Calculate net assets available to equity shareholders.

Total assets - Rs. 3,00,000

Outside liability - Rs. 1,40,000

10,000 equity shares of Rs. 10 each fully paid Rs. 1,00,000 proposed dividend @ 20% on the above shares. **(4 Marks)**

c) From the following information calculate the value of each equity share of the company.

	(Rs.)
Preference share capital (Rs. 100 fully paid)	1,00,000
10,000 equity shares of Rs. 10 each fully paid	1,00,000
5,000 equity shares of Rs. 10 each Rs. 8 paid up	40,000
5,000 equity shares of Rs. 10 each Rs. 5 paid up	25,000
Value of total Assets	4,35,000
External liabilities	1,10,000

(6 Marks)

OR

d) The balance sheet of Sri Ranganatha Co. Ltd., as on 31-12-2022 reveals the following:

Particulars	Note No.	Amount	Total
I. Equity and Liabilities			
1. Shareholders funds :			
Share capital	1	8,00,000	
Reserves & surplus	2	2,10,000	10,10,000
2. Non-current liabilities			
Long term borrowings	3	1,00,000	
Current liabilities : Trade Payable	4	2,50,000	3,50,000
Total equity & liabilities			13,60,000
II. Assets :			
1. Non-Current Assets			
Tangible fixed assets	5	7,90,000	
Intangible fixed assets	6	80,000	8,70,000
2. Current Assets : Trade Receivables	7		4,90,000
Total Assets			13,60,000

Note to Accounts

Note 1 Share capital :	
1,00,000 equity shares of Rs. 10 Rs. 8 paid up Share capital	8,00,000
Note 2 Reserves and Surplus:	
Reserves and Surplus	2,00,000
Profit as per P & L A/c.	20,000
Less : Discount on Debenture	10,000
	2,10,000
Note 3 Long term Borrowings:	
10% Debentures	1,00,000
Note 4 Trade Payables :	
Creditors	2,50,000
Note 5 Tangible Assets :	
Plant and Machinery	9,00,000
Less : Depreciation	1,10,000
	7,90,000
Note 6 In tangible Assets:	
Good will	80,000
Note 7 Trade receivables:	
Debtors	4,90,000

Additional Information:

a) Plant and Machinery and goodwill were revalued at Rs. 7,50,000 and Rs. 1,00,000 respectively

b) The net profit after tax for the immediately preceding three years were : Rs. 1,10,000, Rs. 1,05,000 and Rs. 1,45,000 of which 25% were transferred to reserve.

c) A fair return in the industry in which the company is engaged is considered to be 10%

Compute the value of company's share by:

1) Yield method
2) Earning capacity method.
3) Fair value method. **(12 Marks)**

5. a) What do you mean by Financial statements of Joint stock company? **(2 Marks)**

b) Prepare a statement of profit and loss as per Revised schedule:

		Rs.
1)	Revenue from operations	20,00,000
2)	Other Income	2,00,000
3)	Cost of sales	15,00,000
4)	Employee benefit expenses	3,20,000
5)	Tax expenses	1,80,000

(4 Marks)

c) Prepare with imaginary figures Note to Accounts1 for "Share Capital" as a company as prescribed in schedule VI of the Companies Act.

(6 Marks)

OR

d) From the following Trial Balance of M/s. Vinay Ltd., for the year ending 31-3-2021 prepare the balance sheet with notes.

Name of Accounts	Dr.	Cr.
Share capital		
15,000 equity shares of Rs. 10 each	-	1,50,000
50,000 preference shares of Rs. 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 Debentures	-	3,00,000
Long term loans (from banks)	-	2,00,000
Other Long term loans	-	1,00,000
Short term borrowings (from others	-	1,50,000
Trade payables (short term)	-	5,22,500
Other current liabilities	-	85,000
Provision for Income tax	-	8,25,000
Provision for Salaries & Wages	-	25,000
Buildings (after depreciation of Rs. 1,95,000)	11,50,000	-
Furniture (after depreciation of Rs. 5,000)	75,000	-
Capital work-in-progress (cost of construction)	50,000	-
Investments in Govt. Instruments (Non - current)	1,50,000	
Investments in preference shares (Non current)	62,000	-
Closing stock	6,00,000	-
Loose tools	29,000	-
Trade Receivables (Short - terms)	6,02,400	-
Cash - in - hand	1,37,500	-
Cash - at - Bank	1,63,500	-
	31,70,000	31,70,000

Additional Information:-

a) Authorised capital of the company consists as 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".

(12 Marks)

* * *

Third Semester B.Com. Degree Examination, July/Aug-2023

(N.E.P. Scheme)

CORPORATE ACCOUNTING-I

Time : 2 hours **Max. Marks: 60**

Answer the following questions:

1. a. Who is Underwriters? (2 marks)

   b. Explain the types of Underwriting. (4 marks)

   c. CT ltd. Incorporated on 1st April, 2021 issued a prospectus inviting applications for 5.00.000 equity shares of Rs. 10 each. The whole issue was underwritten by A. B. C and D as follows: A- 2,20,000 shares, B-1,10.000 shares, C-90.000 shares and D-10.000 shares. You are required to find out the liability of underwriters. (6 Marks)

   OR

   d. Able ltd., has an authorized capital of Rs. 25,00,000 divided into 50,000 equity shares of Rs. 0.50 each. The entire issue was underwritten as follows:

   X- 30,00 shares, (Firm underwriting -5.000 Shares)

   Y- 15,000 shares, (Firm underwriting – 2,000 Shares)

   Z – 5,000 shares, (Firm underwriting – 1,000 Shares)

   Out of the total issues, 45,000 shares including firm underwriting were subscribed.

   The following were the marked forms: S – 16,000 shares, Y – 10,000 shares, Z – 4,000 shares.

   Calculate the liability of each underwriter. (12 marks)

2. a. What is Time Ratio? (2 Marks)

   b. Mention the Basis of Apportionment of Expenses and Incomes. (4 Marks)

   c. ABC company Ltd., was incorporated on 30th September 2021 to take over the business of K. Mohan as from 1st April 2021. The financial accounts of the business for the year ended 31th March 2022, disclosed the following information:

Particulars	Rs.	Rs.
Sales:		
April to September	1,20,000	
October to March	1,80,000	3,00,000
Less:		
Purchases		
April to September	75,000	
October to March	1,20,000	1,95,000
Gross Profit		1,05,000
Less:		
Salaries	15,000	
Selling expenses	3,000	
Depreciation	1,500	
Director's remuneration	750	
Debenture Interest	90	
Administration expenses (Rent, Rates ect.,)	4,500	24,840
Profit for the year		80,160

You are requested to prepare a statement apportioning the balance of profit between the periods prior to and after incorporation and show the income statement for the year ended 31th march 2022. (6 Marks).

OR

d. Parinitha Ltd. Incorporated on 1th July, 2021 with a capital of Rs. 50,000 in equity shares of Rs. 10 each took over the running business of Parinitha as forms 1st April, 2021. The purchase price Rs. 20,000 was settled on 1st Oct, 2021, together with interest at 10% per annum by fully paid shares for Rs. 17,500 and the balance by cheque.

The company's Trial Balance as on March 31, 2022, was as below:

Particulars	Rs.	Rs.
Cash and Bank balances (cash Rs. 180)	4,860	
Share captial		22,500
Land and Building	8,000	
Fixtures	750	
Cycles	1,000	
Salaries	1,200	
Purchases	48,500	
Sales		45,000
Debtors and Creditors	4,500	3,000
Rent from tenants		600
Rent, rates and taxes	300	
Building upkeep	150	
Director's fees	720	
Sundry charges	120	
Interest to vender	1,000	
Total	**71,100**	**71,100**

Prepare the final accounts for the year ending March 31, 2022, considering the following additional details:

i) Stock at end Rs. 14,000

ii) Band debts Rs. 200 (including Rs. 50 on debtors taken from vendor) to be written off.

iii) Sales above include up to 1st July , 2021, Rs. 7,500.

iv) Provide for doubtful debts Rs. 250.

v) Depreciate building 5% and Cycles 20%. (12 Marks)

3. a. What is Goodwill? (2 Marks)

b. the net profit of the company for the past 5 years are -02017 – 18 Rs. 40,000, 2018-19 Rs. 45,000, 2019-20 Rs. 47,000, 2020-21 Rs. 40,000 and 2021-22 rs 48,000. The capital employed in the business is Rs. 4,00,000. On which a reasonable rate of return of 10% is expected. Calculate the goodwill of the company under:

i. 2years of Average Method

ii 4years of Super profit. (4 Marks)

average adjusted profits of the last 4 years are calculated to be Rs. 20,000. It is estimated that reasonable managerial remuneration is Rs 5,000 P.a. reasonable return on capital invested in such business is 10%. The net capital invested in such a business is Rs 80,000. Calculate the value of goodwill on the basis of 3 years purchase of average super profit. **(06 Marks)**

OR

d. From the following information, calculate the value of Goodwill under:

a. Super profit method

b.Capitilazation of super profit method

i. Average capital employed Rs.9, 70,000

ii. Net Profits of the firm for the past 3 years were Rs 1, 22,000; Rs 98,500; Rs1, 75,500

iii. Managerial remuneration if employed elsewhere Rs.20, 000 p.a.

Normal rate of return 10% **(12 Marks)**

4 a. What is meant by Valuation of shares? **(2 marks)**

b. state any four circumstances under which shares are valued? **(4 Marks)**

c. Following are the Particular of XYZ limited .

Equity Shares Rs.10 each	Rs 4,00,000
5% Debentures	Rs.1,00,000
Current Liabilities	Rs.1,30,000
Current assets	Rs 2,00,000
Fixed Assets	Rs.5,50,000
Goodwill	Rs. 50,000

The profit for the last three years was Rs.51,600, Rs 52,000 and Rs 51,650 Respectively. 20% is transferred to Reserve. Normal rate of return is 10%

Calculate the value of shares under.

a) Net asset method

b) Yield method **(06 marks)**

OR

d. On March 31,2022, the balance sheet of A limited company reveals the following position;

Liabilities	Rs.	Assets	Rs.
Issued capital in Rs. 10 Shares	4,00,000	Fixed Assets	5,00,000
Reserves	90,000	Current Assets	2,00,000
Profit & Loss A/c	20,000	Goodwill	40,000
5% Debentures	1,00,000		
Current Liabilities	1,30,000		
	7,40,000		7,40,000

On March 31, 2022, the fixed assets were independently valued at Rs. 3,50,000 & good will Rs.50,000. The net Profits for the three years were :2019-20- Rs.1,03,200;2020-21 – Rs.1,04,000;2021-22 – Rs. 1,03,000 of which 20% was placed under reserve, this proportion being considered reasonable in the industry in which the company is engaged & where a fair investment return may be taken at 10%. Compute the Value of the company's shares by

a. The Intersic value method

b. The yield value method

c. the fair market value method

(12 Marks)

5. a. what are current assets? (2 Marks)

b. under which heading the following items appear in the Balance sheet of a company as per Schedule III, Part-I of the companies act 2013?

i. Loose tools

ii. Good will

iii. Loan on Mortgage

IV. Proposed dividend (4 Marks)

C. The following information are extracted from the books of Nishi Trading Co., ltd you are required to prepare statement of profit and loss for the year ended 31st March 2022 with Prescribed format of companies act 2013.

Particulars	Rupees
Sales	6,54,000
Opening Inventories	58,400
Purchase of goods	2,32,080
Depreciation	15,500
Salaries	98,470
Freight	48,880
Amortization on Tangible Assets	18,500
Sundry Expenses	42,860
Power Fuel	54,200
Bad Debts	3,500

Closing Inventories Rupees 28,880 (06 Marks)

OR

d. Rabin Ltd., as provided information on 31st March,2022.

Particulars	Rupees
Share Capital (Rupees 10 Each)	10,00,000
Securities Premium	1,00,000
12% Debentures	4,00,000
Trade Payables	2,00,000
Proposed Dividend	50,000
Debit in statement of profit and loss	30,000
Investments in Govt.Bonds	4,00,000
Work in Progress	1,00,000
Patents	40,000
Unclaimed Dividend	10,000
Trade Receivables	20,000
Public Deposits	50,000
Plant and Equipment	6,00,000
Furniture and fixtures	1,00,000
Office equipment	2,00,000
Stock in trade	2,60,000
Stores and spares	40,000
Expenses on issue of debentures	20,000

You are required to prepare a Balance sheet of the company as per Schedule III Part-I of the companies Act 2013.

(12 Marks)

96343

III Semester B.A./B.Sc./B.Com./B.B.M./B.C.A. Degree Examinations, February/March 2023

(Semester Scheme – NEP – 2022-23 Syllabus)

COMPUTER SCIENCE

Open Elective – Electronic Commerce

Time : 2 Hours

Max. Marks : 60

PART – A/ಭಾಗ – ಎ

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

ಯಾವುದಾದರೂ ಐದಕ್ಕೆ ಉತ್ತರಿಸಿ :

1. What is E-Commerce?
   ಇ-ಕಾಮರ್ಸ್ ಎಂದರೇನು?

2. What is HTML?
   HTML ಎಂದರೇನು?

3. Write Table properties tags.
   ಟೇಬಲ್ ಗುಣಲಕ್ಷಣಗಳ ಟ್ಯಾಗ್‌ಗಳನ್ನು ಬರೆಯಿರಿ.

4. What is browser?
   ಬ್ರೌಸರ್ ಎಂದರೇನು?

5. What is E-marketing?
   ಇ-ಮಾರ್ಕೆಟಿಂಗ್ ಎಂದರೇನು?

6. What is social marketing?
   ಸಾಮಾಜಿಕ ಮಾರ್ಕೆಟಿಂಗ್ ಎಂದರೇನು?

7. Expand :
ವಿಸ್ತರಿಸಿ :

(a) WWW (b) .com

8. Write a structure of HTML program.
HTML ಪ್ರೋಗ್ರಾಂನ ರಚನೆಯನ್ನು ಬರೆಯಿರಿ.

PART – B / ಭಾಗ – ಬಿ

Answer **any five** of the following : (5 × 4 = 20)
ಯಾವುದಾದರೂ ಐದಕ್ಕೆ ಉತ್ತರಿಸಿ :

9. Explain the mobile marketing.
ಮೊಬೈಲ್ ಮಾರ್ಕೆಟಿಂಗ್ಅನ್ನು ವಿವರಿಸಿ.

10. What are the security threats of E-Commerce?
ಇ-ಕಾಮರ್ಸ್‌ನ ಭದ್ರತಾ ಬೆದರಿಕೆಗಳು ಯಾವುವು?

11. Write a short note on encryption.
ಗೂಢಲಿಪೀಕರಣದ ಕುರಿತು ಚಿಕ್ಕ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

12. What are public laws of payment system?
ಪಾವತಿ ವ್ಯವಸ್ಥೆಯ ಸಾರ್ವಜನಿಕ ಕಾನೂನುಗಳು ಯಾವುವು?

13. Write a short note on Digital Commerce.
ಡಿಜಿಟಲ್ ಕಾಮರ್ಸ್ ಕುರಿತು ಕಿರು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

14. Explain communication channels of E-Commerce.
ಇ-ಕಾಮರ್ಸ್‌ನ ಸಂವಹನ ಮಾರ್ಗಗಳನ್ನು ವಿವರಿಸಿ.

15. What is location based marketing?
ಸ್ಥಳ ಆಧಾರಿತ ಮಾರ್ಕೆಟಿಂಗ್ ಎಂದರೇನು?

16. What are the difference between convention commerce and E-Commerce?
ಕನ್ವೆನ್ಷನ್ ಕಾಮರ್ಸ್ ಮತ್ತು ಇ-ಕಾಮರ್ಸ್ ನಡುವಿನ ವ್ಯತ್ಯಾಸವೇನು?

PART – C/ಭಾಗ – ಸಿ

Answer **any three** of the following : (3 × 10 = 30)

ಯಾವುದಾದರೂ ಮೂರಕ್ಕೆ ಉತ್ತರಿಸಿ :

17. Explain the types of E-Commerce with examples.
ಇ-ಕಾಮರ್ಸ್‌ನ ಪ್ರಕಾರಗಳನ್ನು ಉದಾಹರಣೆಗಳೊಂದಿಗೆ ವಿವರಿಸಿ.

18. Explain B2B and B2C Models of E-Commerce.
ಇ-ಕಾಮರ್ಸ್‌ನ B2B ಮತ್ತು B2C ಮಾದರಿಗಳನ್ನು ವಿವರಿಸಿ.

19. Explain the advertising strategies of E-Commerce.
ಇ-ಕಾಮರ್ಸ್‌ನ ಜಾಹೀರಾತು ತಂತ್ರಗಳನ್ನು ವಿವರಿಸಿ.

20. Explain HTML table with an example.
ಉದಾಹರಣೆಯೊಂದಿಗೆ HTML ಟೇಬಲ್ ಅನ್ನು ವಿವರಿಸಿ.

21. Explain the applications of E-Commerce.
ಇ-ಕಾಮರ್ಸ್‌ನ ಅನ್ವಯಗಳನ್ನು ವಿವರಿಸಿ.

96343

III Semester B.A./B.Sc./B.Com./B.B.M./B.C.A. Degree Examinations, February/March 2023

(Semester Scheme – NEP – 2022-23 Syllabus)

COMPUTER SCIENCE

Open Elective – Electronic Commerce

Time : 2 Hours | Max. Marks : 60

PART – A/ಭಾಗ – ಎ

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

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   ಟೇಬಲ್ ಗುಣಲಕ್ಷಣಗಳ ಟ್ಯಾಗ್‌ಗಳನ್ನು ಬರೆಯಿರಿ.

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6. What is social marketing?
   ಸಾಮಾಜಿಕ ಮಾರ್ಕೆಟಿಂಗ್ ಎಂದರೇನು?

7. Expand :
ವಿಸ್ತರಿಸಿ :

(a) WWW (b) .com

8. Write a structure of HTML program.
HTML ಪ್ರೋಗ್ರಾಂನ ರಚನೆಯನ್ನು ಬರೆಯಿರಿ.

PART – B/ಭಾಗ – ಬಿ

(5 × 4 = 20)

Answer **any five** of the following :
ಯಾವುದಾದರೂ ಐದಕ್ಕೆ ಉತ್ತರಿಸಿ :

9. Explain the mobile marketing.
ಮೊಬೈಲ್ ಮಾರ್ಕೆಟಿಂಗ್‌ಅನ್ನು ವಿವರಿಸಿ.

10. What are the security threats of E-Commerce?
ಇ-ಕಾಮರ್ಸ್‌ನ ಭದ್ರತಾ ಬೆದರಿಕೆಗಳು ಯಾವುವು?

11. Write a short note on encryption.
ಗೂಢಲಿಪೀಕರಣದ ಕುರಿತು ಚಿಕ್ಕ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

12. What are public laws of payment system?
ಪಾವತಿ ವ್ಯವಸ್ಥೆಯ ಸಾರ್ವಜನಿಕ ಕಾನೂನುಗಳು ಯಾವುವು?

13. Write a short note on Digital Commerce.
ಡಿಜಿಟಲ್ ಕಾಮರ್ಸ್ ಕುರಿತು ಕಿರು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

14. Explain communication channels of E-Commerce.
ಇ-ಕಾಮರ್ಸ್‌ನ ಸಂವಹನ ಮಾರ್ಗಗಳನ್ನು ವಿವರಿಸಿ.

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ಸ್ಥಳ ಆಧಾರಿತ ಮಾರ್ಕೆಟಿಂಗ್ ಎಂದರೇನು?

16. What are the difference between convention commerce and E-Commerce?
ಕನ್ವೆನ್ಷನ್ ಕಾಮರ್ಸ್ ಮತ್ತು ಇ-ಕಾಮರ್ಸ್ ನಡುವಿನ ವ್ಯತ್ಯಾಸವೇನು?

PART – C/ಭಾಗ – ಸಿ

(3 × 10 = 30)

Answer **any three** of the following :

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17. Explain the types of E-Commerce with examples.
ಇ–ಕಾಮರ್ಸ್‌ನ ಪ್ರಕಾರಗಳನ್ನು ಉದಾಹರಣೆಗಳೊಂದಿಗೆ ವಿವರಿಸಿ.

18. Explain B2B and B2C Models of E-Commerce.
ಇ–ಕಾಮರ್ಸ್‌ನ B2B ಮತ್ತು B2C ಮಾದರಿಗಳನ್ನು ವಿವರಿಸಿ.

19. Explain the advertising strategies of E-Commerce.
ಇ–ಕಾಮರ್ಸ್‌ನ ಜಾಹೀರಾತು ತಂತ್ರಗಳನ್ನು ವಿವರಿಸಿ.

20. Explain HTML table with an example.
ಉದಾಹರಣೆಯೊಂದಿಗೆ HTML ಟೇಬಲ್ ಅನ್ನು ವಿವರಿಸಿ.

21. Explain the applications of E-Commerce.
ಇ–ಕಾಮರ್ಸ್‌ನ ಅನ್ವಯಗಳನ್ನು ವಿವರಿಸಿ.

Q.P. Code: 36218

Third Semester B.B.A. Degree Examination
February/March 2023
(NEP)
COST ACCOUNTING

Time : 2 Hours Max. Marks : 60

Answer the following questions.

1. a) What do you meant by Cost Accounting. **1x2=2**

   b) What are functions of Cost Accounting ? Explain. **1x4=4**

   c) From the following particulars prepare cost sheet. **1x6=6**

Opening stock of finished goods	=	9,750
Closing stock of finished goods	=	11,100
Raw materials purchased	=	35,250
Carriage on materials purchased	=	850
Direct wages	=	18,450
Factory expenses	=	2,750
Selling expenses	=	2,450
Office on cost	=	1,850
Sales	=	75,000
Sale of scrap	=	250

OR

   d) Prashant Colling Ltd. Harihar manufactured and sold 500 refrigerator in the year ending 31.12.2022. The summarised trading and profit loss account. **1x12=12**

	Rs.		Rs.
To Cost of materials	80,000	By Sales	4,00,000
To Direct wages	1,20,000		
To Other manufacturing cost	50,000		
To Gross profit	1,50,000		
	4,00,000		**4,00,000**
To Management & Staff Salaries	60,000	By Gross profit	1,50,000
To Rent, rates & insurance	10,000		
To Selling expenses	30,000		
To General expenses	20,000		
To Net profit	30,000		
	1,50,000		**1,50,000**

For the year ending 31.12.2022 it is estimated that:

a. Output and sales will be 600 refrigerators.

b. Price of materials will go up by 20% on the level of previous year.

c. Wages will rise by 5%.

d. Manufacturing cost will rise in production to the combined cost of materials and wages.

e. Selling cost per unit will remain unaffected.

f. Other expenses will also remain constant.

You are required to submit a statement to the Board & show profit per Refrigerator 25% on selling cost.

2. a) What is Material Control. **1x2=2**

b) Write a note on Bin Cards and Store Ledger. **1x4=4**

c) You are required to prepare store ledger under last in first out method **1x6=6**

Jan	1	2021	Balance 4000 units @ 10 per unit.
"	2	2021	Issued 1000 units
"	4	2021	Received 16000 units @ Rs. 11 per unit
"	6	2021	Issued 6000 units
"	10	2021	Refund to stores 400 units issued on 2nd April 2021
"	11	2021	Received 6000 units @ 12
"	14	2021	Issued 6400 units
"	16	2021	Received 2000 units @ 12 LIFO
"	20	2021	Issued 2400 units
"	22	2021	Returned to vendors 80 units received on 16th
"	25	2021	Received 400 units @ Rs. 10
"	27	2021	Freight charges paid on purchase Rs. 50
"	30	2021	Issued 5000 units

OR 6

d) The following information available from books of Philips T.V. Company. **1x12=12**

(i)

Reordering quantity	360 units
Maximum consumption	900 units per week
Normal consumption	600 units per week
Minimum consumption	300 units per week
Emergency period	2 weeks
Reorder period	3 to 5 weeks

Calculate : 1. Reorder level 2. Minimum stock level 3. Maximum stock level 4. Danger level 5. Average stock level

(ii) Compute EOQ and the total variable cost for the following

Annual Demand	500 units
Unit price	Rs. 20
Order cost	Rs. 16
Storage rate	2% per annum
Interest rate	12% per annum
Obsolescence rate	6% per annum

Determine the total variable cost that would result for the item if an in correct price of Rs. 12.80 is used.

3. a) What are advantages of Dial Recorder? **1x2=2**

b) What do you meant by Idle Time? What are causes for Idle time? **1x4=4**

c) Calculate the earning of Ram and Shyam under time rate & price rate system. **1x6=6**

Normal rate per hour Rs. 10 R.h = 10.
Normal piece rate is 20% above the time rate T =
Expected output 25 units per hour
Actual production in a day of 180 units & Shyam 200 units R 10.

OR

d) Calculate the total wages under **1x12=12**

1. Halsey plan 2. Rowan plan
Standard time fixed for a task is 50 hours 50, 40. 10.
Standard wage rate per hour is Rs. 10
Time taken by Sushma 40 hours and Sushmitha is 36 hours.

4. a) What do you meant by overhead? **1x2=2**

S.-50.
R.h = 10
T.T = 40

b) What do you meant by Apportionment & Absorption? **1x4=4**

c) Explain methods of Re-apportionment. P_0 P_0q_0 **1x6=6**

OR

d) TT Ltd. has two production departments P1 and P2 and two services department S1 and S2 expenses of there department as follows: **1x12=12**

P1 - 51,837 P2 - 12,163 S1 - 40,000 S2 - 16,000

The expenses of service department are to be apportioned are as follows: P_0

	P1	P2	S1	S2
S1	50%	40%	-	10%
S2	30%	50%	20%	-

Required apportion the cost of service department by using Simultaneous Equation Method.

5. a) What do you meant by Reconciliation Statement? 1x2=2

b) What are reason for over absorption & under absorption of overhead? 1x4=4

c) Prepare Reconciliation Statement. 1x6=6

Net profit per Financial books	31,890
Net profit as per costing books	~~33,380~~
Factory on cost under recovered in A/c.	2,850
Administrative on cost recovered in excess	2,125
Depreciation charges in financial book	1,830
Depreciation recovered in costing	1,975
Interest received but not included in costing book (+)	225
Income tax provided in financial books	300
Bank interest credited in financial book	115
Stores adjustment (credited in FB)	210
Depreciation of stock charged in FA	430
Dividends appropriated in financial books	600
Loss due to theft and pilferage provided (-) Only in financial book	130

OR

d) From the following particulars, prepare a Reconciliation Statement. 1x12=12

	Model 'A'	Model 'B'
Materials	Rs. 7,37,100	Rs. 9,78,120
Labour	Rs. 4,21,200	Rs. 5,66,280
Sale & output	234 units	286 units
Sale prices	Rs. 10,000 per T.V.	Rs. 11,000 per T.V

In cost accounts works overhead is charged @ 80% on labour and office overhead @ 15% on works cost.

Actual factory expenses are Rs. 8,70,000 and office expenses are Rs. 5,80,000

* * *

Time Keeping & Time booking

labour turnover

QP CODE: 35323

Third Semester B.Com. Degree Examination
February / March 2023
(NEP Syllabus)
COST ACCOUNTING

Time : 2 Hours Max. Marks: 60

Answer all the following questions, choosing ONE full question from each part.

1. a) Define Cost Accounting. (2 Marks)

   b) Write the objectives of Cost Accounting. (4 Marks)

   c) From the following information prepare a cost sheet; for the period ending 31st December 2021

	2021 Jan 1	2021 Dec. 31
Cost of Raw materials	30,000	25,000
Work-in-progress	12000	15000
Finished goods	60,000	55,000

Transactions during the year;

Purchases of Raw materials	;	Rs. 4,50,000
Wages paid	;	Rs. 2,30,000
Factory overhead	;	Rs. 92,000
Administration over head	;	Rs. 30,000
Selling & Dist. over head	;	Rs. 20,000
Sales	;	Rs. 9,00,000

(6 Marks)

OR

   d) The accounts of a machine manufacturing company discloses the following information for 6 months ending 31st Jan 2022.

		Rs.
Material used	;	1,50,000
Direct wages	;	1,20,000
Factory over head	;	30,000
Administration expenses	;	15,000

Prepare a cost - sheet of the machine & calculate the price which the company should quote for the manufacture of a machine requiring materials valued Rs. 15,000 & expenditure on productive wages Rs. 5,000. So that the price might yield a profit of 20% on the selling price. (12 Marks)

2. a) Write the meaning of material control. (2 Marks)

   b) Calculate Max level, Minmum level, & Recorder level from the following data;

   Reorder quantity ; 1500 units

Reorder period	;	4 to 6 weeks
Man consumption	;	400 units per week
Normal consumption	;	300 units per week
Minimum consumption	;	250 units per week

(4 Marks)

c) At the beginning of January 2021 a company had in stock 10,000 units @ Rs. 10 each purchases were made during the month as under.

Date	Receipts	Data	Issue
7/1/2021	4000 units @ Rs. 12.50 each	16/2/2021	16,000 units
14/1/2021	6000 units @ Rs. 15 each	28/1/2021	10,000 units
24/1/2021	8000 units @ Rs. 16.50 each		

Find out the value of closing stock under simple average method of pricing the issue.

(6 Marks)

OR

d) From the following particulars of material 'X', prepare the store ledger under FIFO method of pricing issue.

2021 Feb 1	;	Opening balance 400 units @ Rs. 10 percent.
2021 Feb 2	;	Issued 100 units.
2021 Feb 4	;	Received 1600 units @ Rs. 11 per unit
2021 Feb 6	;	Issued 600 units
2021 Feb 10	;	Returned to stores 40 units issued on 2nd February.
2021 Feb 11	;	Received 600 units @ Rs. 12 per unit.
2021 Feb 14	;	Issued 640 units.
2021 Feb 16	;	Received 200 units @ Rs. 12 per cent.
2021 Feb 20	;	Issued 240 units
2021 Feb 22	;	Returned to vendor 80 units received on 16th February.
2021 Feb 25	;	Received 400 units @ Rs. 10 per unit.
2021 Feb 28	;	Issued 500 units.

(12 Marks)

3\. a) What is time keeping? **(2 Marks)**

b) Standard time allowed for a job is 500 hrs. The hourly rate of wages is Rs. 20 for hour plus a dearness @ Rs. 25 per hour worked. The actual time taken by the worker was 400 hours. Calculate total wages on 'Halsey Plan'.

(4 Marks)

c) Calculate the earnings under Taylor differential piece rate from the given information.

Rate per hour Rs. 6

Standard time per unit = 30 minutes.

Differential piece rate to be applied;

75% of piece rate below standard.

125% of piece rate at (or) above standard.

In 8 hours of a day the actual output of the workers are:

Akash : 15 units Bandu : 25 units **(6 Marks)**

OR

d) From the following information you are required to compute the total wages as under;

a) Piece rate method

b) Halsey plan

c) Rowan plan

d) Time rate method

Weekly working hours : 48

Normal time per unit: 20 minutes

Actual weekly production : 150 units

Hourly wage rate : Rs. 7.50

Piece rate : Rs. 3

Normal production per week : 120 units. **(12 Marks)**

4. a) Write the meaning of overhead. **(2 Marks)**

b) Write a note on Cost Allocation and Cost Apportionment? **(4 Marks)**

c) Compute Machine Hour Rate (MHR).

i) Cost of the machine : Rs. 92,000

ii) Estimated working life : Rs. 18,000 hrs

iii) Scrap value : Rs. 2,000

iv) The machine will work for 1800 hours annually.

v) The repair charges will be Rs. 10,800 during the whole period of life of the machine.

vi) Rent Rs. 7800 P.A

vii) Foreman salary Rs. 6000 P.A

viii) Insurance premium Rs. 3600 P.A.

(6 Marks)

OR

d) In Bari Electronics, the following particulars have been given for the month ending 2021. You are required to prepare 'Secondary Distribution Summary'.

Particulars	Production Dept.			Service Dept.	
	A	B	C	D	E
Direct wages (Rs.)	2000	3000	4000	1000	2000
Direct materials (Rs.)	1000	2000	2000	1500	1500
Staff Nos.	100	150	150	50	50
Electricity kwh	4000	3000	2000	1000	1000
Light points Nos.	10	16	4	6	4
Assets value (Rs.)	60,000	40,000	30,000	10,000	10,000
Area occupied (Sq.ft.)	150	250	50	50	50

The expenses for the period were;

Motive power ; 110	Depreciation ; 30,000
Lighting power ; 200	Repairs ; 6,000
Stores overhead ; 800	General overhead ; 12,000
Amenities to Staff ; 3,000	Rent & taxes ; 550

Apportion the cost of service Dept 'E' on the basis of direct wages & that of Dept 'D' in the ration of 5:3:2 to production Dept., A, B & C respectively.

(12 Marks)

5. a) What is reconciliation statement ? **(2 Marks)**

b) Write the reasons for disagreement in profit of cost accounting & financial accounting. **(4 Marks)**

c) Prepare a reconciliation statement from the following

	Rs.
Profit as per cost accounts ;	34,600
Invest debited in Financial A/c.	1,600
Over absorption of over head in cost account	17,600
Preliminary expenses written off	2,400
Undervaluation of opening stock in cost accounting	2,800
Over valuation of closing stock in cost accounting	4,800

(6 Marks)

OR

d) The profit as per cost accounts is Rs. 82,650. The following details are ascertained on comparison of cost & Financial accounts.

	Cost Ales (Rs.)	Financial Ales. (Rs.)
1) Opening stock :		
Materials	16,300	16,500
Work-in-progress	10,000	10,500
2) Closing stock :		
Materials	18,000	17,200
Work-in-progress	8,000	7,600
Finished goods	4,000	4,500

3) Directors fees paid Rs. 500 in financial accounts, but ignored in cost - accounts.

4) Interest remitted but ignored in cost - accounts Rs. 400

5) Provide for bad debts Rs. 250 in financial books.

6) Dividend received Rs. 100 and transfer fees collected Rs. 150 in financial books, but not considered in cost accounts.

7) Rent charged in costing, but not in financial accounts Rs. 3000.

8) Preliminary expenses written off Rs. 6500, but not charged in costing.

9) Overhead charged in financial books Rs. 60,500, but recovered in costing Rs. 63,000.

Find out profit as per financial accounts, and draw up a reconciliation statement.

(12 Marks)

* * *

QP CODE: 35322

Third Semester B.Com. Degree Examination

February / March 2023

(NEP Syllabus)

BUSINESS STATISTICS

Time : 2 Hours **Max. Marks: 60**

Answer the following questions. Choosing one full question from each.

1. a) What is Classification? (1x2=2)

b) Calculate arithmetic mean under step deviation method (1x4=4)

Marks :	10-20	20-30	30-40	40-50	50-60	60-70	70-80
No. of : Students	4	6	10	16	12	7	3

c) Locate Median graphically.

Variable :	20-40	40-60	60-80	80-100	100-120	120-140	140-160
Frequency:	5	6	4	3	2	4	6

(1x6=6)

OR

d) Calculate Mean , Median and Mode from the following data

Marks : (Less than)	80	70	60	50	40	30	20	10
No. of Students :	50	45	40	30	16	10	07	03

(1x12=12)

2. a) What is Mean Deviation? (1x2=2)

b) Compute the range and co-efficient of range for the following distribution

Variable :	30	45	67	24	56	98	25	86	45	34	65	72
Frequency :	4	6	9	8	7	13	18	9	25	23	45	9

(1x4=4)

c) Calculate Bowley's co-efficient of Skewness from the following data.

Marks:	20-30	30-40	40-50	50-60	60-70	70-80	80-90	90-100
No. of Students	10	13	15	18	21	20	16	11

(1x6=6)

OR

d) The goal scored by 2 teams M and N in the football matches were as follows: Find which : Find which team to more consistent.

No. of Goals :	0	1	2	3	4
No. of M	24	9	8	5	4
Matches N	17	9	6	5	3

(1x12=12)

3. a) What is Probability. **(1x2=2)**

b) From a bag containing 5 white, 8 black and 17 Red balls, a ball is drawn at random. What is the probability that it is white and it is not white?

(1x4=4)

c) A problem of statistics is given to two students A and B. whose change of solving it independently are ½ and ⅓ respectively. What is the probability that:
   a) The problem is solved?
   b) Exactly one of them solves the problem? **(1x6=6)**

OR

d) The following table gives distribution of wages:

Wages : (Per day in Rs.)	30-35	35-40	40-45	45-50	50-55	55-60	60-65	65-70
No. of wages : Earners	9	108	488	230	112	30	16	7

An individuals is selected at random from the above group.
Find the probability that
(i) His wages are under Rs. 40
(ii) His wages are Rs. 55 or over.
(iii) His wages are either between Rs. 35-40 or 45-50. **(1x12=12)**

4. a) What is Correlation? **(1x2=2)**

b) Given N = 10, $\Sigma dx = -170$, $\Sigma dy = -20$, $\Sigma dx^2 = 8288$, $\Sigma dy^2 = 2264$, and $\Sigma dxdy = 3044$. Calculate the co-efficient of correlation.

(1x4=4)

c) From the following data calculate co-efficient of rank correlation between X and Y.

x :	36	56	20	65	42	33	44	50	15	62
Y :	55	35	70	25	58	75	60	45	80	38

(1x6=6)

OR

d) Find Karl - Pearson;s co-efficient of correlation from the following data.

Wages (x) : in (Rs.)	100	101	102	102	100	99	97	98	96	95
Cost of : Lifing (Y)	98	99	99	97	95	92	95	94	90	91

(1x12=12)

5. a) Write any two limitations of Index Number. (1x2=2)

b) Calculate Fisher's Index number from the following data. (1x4=4)

Commodities	Base Year Price	Base Year Quantity	Current year Price	Current year Quantity
A	12	100	20	112
B	04	200	02	240
C	08	120	12	120
D	20	60	24	48
E	16	80	24	52

c) Construct the consumer price index number for 2020 on the basis of 2021 from the following data using.

1) The Aggregate expenditure method and
2) Family Budget Method.

Commodity	Qty consumed in 2020	Units	Prices in 2020	Prices in 2021
A	6 Quintals	Quintals	5.75	6.0
B	6 Quintals	Quintals	5.00	8.0
C	1 Quintal	Quintals	6.00	9.0
D	6 Quintals	Quintals	8.00	10.0
E	4 Kg	Kg	2.00	1.50
F	1 Quintal	Quintals	20.00	15.00

(1x6=6)

OR

d) Calculate Fisher's Index from the following data and show How it satisfies both Time Reversal Test and Factors Reversal Test.

Commodities	Base Year Price	Base Year Value	Current Year Value	Current Year Quantity
P	10	200	300	25
Q	8	108	220	22
R	20	160	250	10
S	18	144	140	7
T	35	280	300	10

(1x12=12)

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III Semester B.Com. Degree Examination, July/August 2023

(NEP Syllabus)

Business Statistics

Time : 2 Hours | Max. Marks : 60

Answer the following questions. Choose one full question from each Part.

1. (a) What is Univariate and Bivariate data? **(2)**

(b) Calculate arithmetic mean from the following data : **(4)**

Wages (Rs.) :	20	30	40	50	60	70	80
No. of Persons :	10	4	6	10	3	2	5

(c) Draw a histogram and locate the Mode : **(6)**

Marks :	0-10	10-20	20-30	30-40	40-50
Frequency :	5	12	22	10	3

Or

(d) Calculate mean, median and mode from the following data : **(12)**

Variable :	Below 25	25-50	50-75	75-100	100-125	Above 125
Frequency :	10	30	40	25	20	15

2. (a) What is Skewness? **(2)**

(b) With the given data calculate mean deviation by using Mean : **(4)**

Marks (X) :	7	4	10	9	15	12	13

(c) Compute standard deviation from the following data : **(6)**

X:	10	20	30	40	50	60
f:	8	12	20	10	7	3

Or

(d) Calculate Karl Pearson's Coefficient of Skewness from the following : **(12)**

Marks (less than) :	10	20	30	40	50	60	70	80	90	100
No. of students :	5	13	21	40	63	80	88	94	96	100

3. (a) Write the meaning of dependent and independent events? (2)

(b) A ball is drawn at random from a box containing 6 red and 4 white balls. Determine the probability that it is (i) Red and (ii) White. (4)

(c) Tickets are numbered from 1 to 100. They are well shuffled and a ticket is drawn at random. What is the probability that the ticket has :

(i) An even number

(ii) A multiple of 5

(iii) A number which is greater than 75 (6)

Or

(d) Husband and wife appear in an interview for two vacancies in the same post. The probability of husband selection is 1/7 and that of wife's is 1/5. What is the probability that :

(i) Both of them be selected

(ii) Only one of them selected

(iii) None of them get selected (12)

4. (a) What is positive and negative correlation? (2)

(b) Calculate Karl Pearson's coefficient of correlation between X and Y where, sum of deviations of $X = 14$ and $Y = 18$. Sum of products of deviations of X and $Y = 1510$. Sum of squares of deviation of $X = 4304$ and $Y = 6308$. Number of pairs of observations are 12. (4)

(c) The following data prove the ranks of 10 students in statistics and mathematics. Calculate rank correlation. (6)

Stats :	9	6	1	2	3	7	10	5	8	4
Maths :	1	5	8	2	6	7	10	4	9	3

Or

(d) From the following table find the correlation coefficient between age and passing percentage of students : (12)

Age (years) :	15	16	17	18	19	20
Pass percentage :	45	50	40	30	60	50

5. (a) Define Index Numbers. **(2)**

(b) Calculate the index number using Aggregate Expenditure Method for 2022 : **(4)**

Commodity	Quantity in 2021	Price per unit 2021 ₹	Price per unit 2022 ₹
A	10	20	25
B	25	60	70
C	20	50	60
D	10	10	15

(c) Calculate Fisher's ideal index number from the data given below : **(6)**

Commodities	A	B	C	D
Base year price	8	12	6	10
Base year quantity	40	50	80	60
Current year price	12	14	8	8
Current year quantity	45	60	70	80

Or

(d) From the following data, calculate price index by using Fisher's ideal index. Also show that how it satisfies time and factor reversal test. **(12)**

	2020		2021	
Commodities	Price (Rs.)	Expenditure (Rs.)	Price (Rs.)	Expenditure (Rs.)
A	100	10000	120	14400
B	120	9600	150	22500
C	110	24200	100	25500
D	160	2560	180	3240
E	200	3420	240	48000
F	50	6000	60	6000

QP CODE: 35302

Third Semester B.Com./ B.B.A. Degree Examination
July / August 2023
(NEP Syllabus)
ENGLISH LANGUAGE
PAPER - III : HARVEST

Time : 2 Hours **Max. Marks: 60**

Instruction: Answer all main questions.

SECTION - A

I. Answer any FIVE questions of the following in two or three sentences each: **(5x2=10)**

1. Who was Eddie and how was he Killed?
2. What was the invention of Prof. Corrie?
3. What did Mrs. Meldon do to destroy the inventions of Professor Corrie in his laboratory before Killing him?
4. Why didn't Henry Corrie go to receive his sister at the railway station?
5. What does professor Henry Corrie want to sell? What is his demand?
6. What was the name of Eddie's father and what happend to him after Eddie's death?

II. Answer any ONE of the following questions in about Two pages: **(1x10=10)**

1. Explain the significance of the title of the play "Progress".
2. Sketch the character of Mrs. Meldon.

SECTION - B (PERSUASIVE SPEECH)

III. Answer any TWO of the following in about a page and half: **(2x10=20)**

1. Discuss Kalam's concept of India with the three visions.
2. Summarise the speech of Mahathmaji on Dandi March.
3. Comment on the spirit of Bose's speech.
4. Describe Tagore's views on civilization in his speech.

SECTION - C (WRITING SKILLS)

IV. Write any FOUR of the following: **(4x5=20)**

1. Write an informative presentation on C.C.T.V. and safety in the college campus.
2. Write a persuasive writing for donating eyes.
3. Write a letter enquiring the status of your result to your principal.
4. Write a complaint letter regarding the delivery of product that is damaged.
5. Write an advertisement on property sale.
6. Narrate a fresher's day event that occurred last week in your college (Essay).

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