O.P. Code: 17401

ಚತುರ್ಥ ಸೆಮಿಸ್ಟರ್ ಬಿ.ಕಾಂ./ಬಿ.ಬಿ.ಎಂ. ಪದವಿ ಪರೀಕ್ಷೆ, ಜುಲೈ/ಆಗಸ್ಟ್, 2023

(2016-17ರ ಸಾಲಿನಿಂದ ಪ್ರಚಲಿತ)

ಕನ್ನಡ ಭಾಷೆ

ಪತ್ರಿಕೆ - IV - ಕನ್ನಡ ಮಾಧ್ಯಮ

ಸಮಯ: 3 ಗಂಟೆಗಳು ಗರಿಷ್ಠ ಅಂಕಗಳು: 60

I. ಅ) ಯಾವುದಾದರೂ ಒಂದು ಪದ್ಯಕ್ಕೆ ಸಾಂದರ್ಭಿಕ ವಿಶ್ಲೇಷಣೆ ಬರೆಯಿರಿ. (1x5=5)

1) ಕಾವೇರಿಯಿಂದ ಗೋದಾವರಿವರೆಗ ಸು
ದಾ ವಸುಧಾತಳವಳದು
ಭಾವಿಸೆ ಕರ್ನಾಟಕ ಜನಪದದ
ನಾವನೊಲಿದು ಬಣ್ಣಿಸುವಾಸು

ಅಥವಾ

ಮೊಲೆ ಮುಡಿ ಬಂದರೆ ಹೆಣ್ಣೆಂಬರು
ಗಡ್ಡಮೀಸೆ ಬಂದರೆ ಗಂಡೆಂಬರು
ನಡುವೆ ಸುಳಿವಾತನು
ಗಂಡೂ ಅಲ್ಲ ಹೆಣ್ಣೂ ಅಲ್ಲ ರಾಮನಾಥ

ಆ) ಎಂಟು ಪದಗಳಿಗೆ ಶಬ್ದಾರ್ಥ ಬರೆಯಿರಿ. (8x½=4)

ಪೇಚರ, ಸುಡಿಪಕ್ಕಿ, ಕಾಷ್ಟ, ಓಗರ, ಕಜ್ಜರ, ಕಾಸ, ಪಾರಣೆ, ಒಡಲಾದರು, ವಸುದೆ, ಕೀಲಿ, ಗಾಡಿ, ಹಂದೆ

ಇ) ಮೂರಕ್ಕೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ. (3x2=6)

ನಯಸೇನ, ಪುರಂದರದಾಸ, ಕಂದಾರರ ಕೃತಿಗಳು, ಮಹಾಕ್ರಾಂತಿ ಪಾಟಕದ ಪಾತ್ರಗಳು, ಪತ್ರಿಕಾ ವಾಚನ

II. ಪಾಠಕ್ಕೆ ಸಂದರ್ಭ ಸ್ವಾರಸ್ಯ ಬರೆಯಿರಿ. (4x3=12)

1) ಅರಮನೆಯೊಳಜ್ಞಾತವಾಸವೇ ಲೇಸು.

2) ಆಚಾರವೇ ಕುಲ, ಅನಾಚಾರವೇ ಹೊಲೆ.

3) ದುರ್ಮಕಾರಿಗಳಿಲ್ಲಾ ನೆಲದೊಳು.

4) ಬಿತ್ತಿಸುವುದನದು ಬೆಳೆದು ಪೆರ್ಮರನಾಗಿ ಫಲಮಪ್ಪುದು

5) ಹೆಂಗ್ಸಂಗ ಸೋರಿದರ ಹಾಂಗ್ಯಾಗ ಸಲಿದಾವ

6) ಒಬ್ಬ ಪತಿವ್ರತೆ ಹೆಣ್ಣಿಗೆ ಎಷ್ಟೊಂದು ಅಗ್ನಿ ಪರೀಕ್ಷೆಗಳು.

III. ಅ) ಈ ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಸಾಂದರ್ಭಿಕ ಒಳನೋಟದೊಂದಿಗೆ ವಿಶ್ಲೇಷಿಸಿ: (3x8=24)

1) ಉಜ್ಜಯಿನಿಯ ಮಹೇಂದ್ರ ಅರಸನ ಅಪೇಕ್ಷೆಯಿಂದಾದ ಅಜಾತುರ್ಮನ್ನ ಚರ್ಚಿಸಿ.

ಅಥವಾ

ಕನ್ನಡ ನಾಡಿನ ಪ್ರಾಕೃತಿಕ ಸೌಂದರ್ಯವನ್ನು ಕವಿಯ ದೃಷ್ಟಿಯಲ್ಲಿ ವರ್ಣಿಸಿ.

2) 'ಮಹಾಕ್ರಾಂತಿ' ನಾಟಕದ ಆಶಯವನ್ನು ಕುರಿತು ವಿವರಿಸಿ.

ಅಥವಾ

ತೋಟಿ ಜನರ ಬದುಕಿನ ಹೀನ ಸ್ಥಿತಿಯನ್ನು ಕಾದಂಬರಿಕಾರರು ಹೇಗೆ ಚಿತ್ರಿಸಿದ್ದಾರೆ ? ಚರ್ಚಿಸಿ.

3) ಕೋವೂರ್‌ರವರು ನಡೆಸಿದ ಪ್ರಯೋಗಗಳಿಂದ ಮೂಢನಂಬಿಕೆಗಳನ್ನು ನಾಶ ಮಾಡಲು ಸಾಧ್ಯವಾಯಿತೆ? ವಿವರಿಸಿ.

ಅಥವಾ

ಆತ್ಮ ಮತ್ತು ಪರಮಾತ್ಮನ ಬಗೆಗಿರುವ ಲೇಖಕರ ಚಿಂತನೆಗಳನ್ನು ವಿಶ್ಲೇಷಿಸಿ.

IV. ಈ ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ವಿವರಣಾತ್ಮಕ ಉತ್ತರವನ್ನು ಬರೆಯಿರಿ: **(3x8=24)**

1) 'ಲೆಕ್ಕಾಚಾರದ ಅತ್ತೆ' ಕಥೆಯಲ್ಲಿ ಜಿಪುಣತನದಿಂದ ಬದುಕು ಸುಖಮಯವೇ? ಚಿತ್ರಿಸಿರಿ.

ಅಥವಾ

ಬಿದಿರಿನ ಬಹು ಉಪಯೋಗವನ್ನು ಕುರಿತು ವಿವರಿಸಿ.

2) ಸುಮಿತ್ರೆಯ ಮನಸ್ಸಿನ ತಳಮಳವನ್ನು ಕುರಿತು ಚರ್ಚಿಸಿ.

ಅಥವಾ

ಸಂತೆ ಒಂದು ಮಾಯಾಲೋಕ - ಕಥೆಯ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ವಿವರಿಸಿ.

3) ಪೋಲೀಸು, ಕೋರ್ಟು ನಿರೂಪಕಿಯನ್ನು ಕಂಗಾಲು ಮಾಡಿದ್ದು ಏಕೆ? ವಿಶ್ಲೇಷಿಸಿ.

ಅಥವಾ

ನವಿಲೇ ನವಿಲೇ ಕಾವ್ಯದ ಆಶಯವೇನು?

V. ಈ ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಉತ್ತರಿಸಿ: **(1x5=5)**

1) ಮಾಹಿತಿ ಸಂಪನ್ಮೂಲ ಕೇಂದ್ರದ ಧ್ಯೇಯಗಳಾವುವು ? ವಿವರಿಸಿ.

ಅಥವಾ

ಕನ್ನಡದಲ್ಲಿ ಆಗಬೇಕಾದ ಇ-ಕಲಿಕೆ ಕಾರ್ಯಗಳನ್ನು ಕುರಿತು ಚರ್ಚಿಸಿ.

* * *

QP CODE: 35402

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

Time : 2 Hours Max. Marks: 60

SECTION - A (FINANCIAL EXPERT)

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

1. Mention any four male characters and their relationship with other characters in the novel.
2. What is the idea given by Margayya to the villagers to earn money?
3. How Margayya happens to meet Dr. Pal?
4. Which business did Dr. Pal offer to Margayya?
5. What are Margayya's efforts to Balu's academic improvement?
6. How does Dr. Pal Make Balu go astray?
7. How does Margayya make the crowd of depositors to disperse.

B. **Answer any ONE of the following in page and half: (1x10=10)**

1. Analyse the rise and fall of Margayya's financial status.
2. Justify Dr. Pal as a villain in the novel.

SECTION - B (POETRY)

II. A. **Annotate any ONE of the following: (1x5=5)**

1. 'For those, whom thou think'st thou doest overthrow,
   Die not, poor Death, nor yet canst thou kill me'.
2. 'Most blameless is he, centred in the sphere
   of common duties, decent not to fail.

B. **Answer any ONE of the following a page: (1x5=5)**

1. 'Death is the beginning of new life'. Elucidate Donne's views.
2. Why is 'Ulysses' a philosophic poem?

SECTION - C (TED TALKS)

III. **Answer any ONE of the following in a page and a half. (1x10=10)**

1. Substantiate untired effort of Malala for being rewarded with Nobel Prize.
2. What is Madhavi Shankar's attitude towards women?

SECTION - D
(LANGUAGE PRACTICE)

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

1. Write a group discussion on the topic "Water Problem in Future' assuming five members, yourself moderator.
2. Prepare a travel writing imagining that you are on tour to the two places you like.
3. Write aletter of apology to your intimate friend whom you forgot to invite for your brother's marriage.
4. Write a public speech on 'Corruption'.
5. Write on 'Natural Calamities' as suitable to upload it to a blog.
6. Draft an E-mail informing the details of damaged books you received from Sapna Book House.

* * *

QP CODE: 35403

Fourth Semester B.Com. Degree Examination
July / August 2023
(NEP Scheme - 2021-22 Syllabus)

HINDI LANGUAGE
Paper IV : Sambhavami Yuge Yuge Anuvada Kaushal and Anuvada

Time: 2 Hours | Max. Marks: 60

I. एक शब्द, वाक्यांश या वाक्य में उत्तर लिखिए: (सभी प्रश्न अनिवार्य है) 10x1=10

1) सम्भवामि युगे युगे का लेखक कौन है ?

2) दुर्योधन का मामा कौन है ?

3) शकुनी पांडवों को कहाँ जलाना चाहा ?

4) विदर्भ राजा कौन है ?

5) किसने नशा भरी बाण को छोड़ा ?

6) श्रीकृष्ण आधा राज्य किसके लिए माँगते है ?

7) विदुर कौन थे ?

8) युद्ध के लिए अर्जुन किसे चुनते हैं ?

9) दुर्योधन का पिता कौन है ?

10) कुरुक्षेत्र युद्ध कितने दिन का है ?

II. किन्हीं दो संदर्भ के साथ स्पष्टिकरण दीजिए। 3x4=12

1) क्या भाई - भाई मीयाँ भाई नहीं होते ?

2) हाँ, दिखावा। यह ब्यापार और कोई नहीं, हमारा जयद्रथ है।

3) तुम्हारा काम शून्य से शुरू हुआ है और शून्य से पूरा होगा।

4) झूठे आश्वासनों की जयजयकार में लोग अपनत्व को भूल जाते हैं।

5) राजनीति में पक्षांतर साधारण बात है महाराज।

III. किन्हीं दो प्रश्नों का उत्तर लिखिए। 2x7=14

1) सम्भवामि युगे युगे नाटक का कथावस्तु विशेषणों साथ लिखिए।

2) शकुनी हत्या के प्रयत्न का नाटकीय वर्णन कीजिए।

3) गंगा नदी के शुद्धीकरण के प्रसंग का वर्णन कीजिए।

4) युद्ध के भीषण आघात का परिणाम लिखिए।

IV. किसी एक पर टिप्पणी लिखिए। 1x5=5

1) श्रीकृष्ण।

2) गांधारी।

3) युद्ध की नियमावली।

V. किन्हीं दो विषय पर टिप्पणी लिखिए। **2x7=14**

1) अनुवाद का स्वरूप।

2) अनुवाद के प्रकार।

3) अनुवाद का महत्व।

4) अनुवाद की आवश्यकताएँ।

VI. कन्नड या अंग्रेजी में अनुवाद कीजिए। **1x5=5**

आजकल हमारे देश में कागज के व्यवसाय की बड़ी वृद्धी हुई है। देश में साक्षरता बढ़ गई, इसलिए कागज़ की मांग बढ़ गई है। सार्वजनिक तथा निजी क्षेत्र में अनेक कागज के कारखाने होने पर भी करोड़ों रुपयों का कागज़ बाहर से मंगाना पड़ता है। हमारे देश में महाराष्ट्र, आंध्र, कर्नाटक, मध्य प्रदेश आदि राज्यों में अधिक कागज़ कारखाने है।

* * *

96352

IV Semester B.Com./B.C.A./B.S.W./B.B.M. Degree Examination, July/August 2023

(Semester Scheme – NEP Syllabus – 2022-23)

SKILL ENHANCEMENT COURSE

SEC2 – Artificial Intelligence

Time : 1 Hour Max. Marks : 30

Answer **any two** full questions, choosing one full question from each module.
ಯಾವುದಾದರೂ ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ, ಪೂರ್ಣ ಪ್ರಮಾಣದ ಒಂದು ಪ್ರಶ್ನೆಗೆ ಉತ್ತರಿಸಿ :

PART – A/ವಿಭಾಗ – ಎ

Answer all **three** questions each carries **5** marks. **(3 × 5 = 15)**
ಎಲ್ಲಾ **ಮೂರು** ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ, ತಲಾ **5** ಅಂಕಗಳು :

1. Define Artificial Intelligence. Describe any five applications of Artificial Intelligence in daily life.
ಕೃತಕ ಬುದ್ಧಿಮತ್ತೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ. ದೈನಂದಿನ ಜೀವನದಲ್ಲಿ ಕೃತಕ ಬುದ್ಧಿಮತ್ತೆಯ ಯಾವುದೇ ಐದು ಅನ್ವಯಿಕೆಗಳನ್ನು ವಿವರಿಸಿ.

2. What are the unique features and capabilities of Microsoft Azure?
Microsoft Azureನ ವಿಶಿಷ್ಟ ಲಕ್ಷಣಗಳು ಮತ್ತು ಸಾಮರ್ಥ್ಯಗಳು ಯಾವುವು?

3. Describe the Natural Language processing.
ನೈಸರ್ಗಿಕ ಭಾಷಾ ಸಂಸ್ಕರಣೆಯನ್ನು ವಿವರಿಸಿ.

Or/ಅಥವಾ

4. Explain the different types of machine learning methods.
ವಿವಿಧ ರೀತಿಯ ಯಂತ್ರ ಕಲಿಕೆ ವಿಧಾನಗಳನ್ನು ವಿವರಿಸಿ.

5. What is object detection? Write the uses of object detection.
ಆಬ್ಜೆಕ್ಟ್ ಡಿಟೆಕ್ಷನ್ ಎಂದರೇನು? ಆಬ್ಜೆಕ್ಟ್ ಡಿಟೆಕ್ಷನ್‌ನ ಉಪಯೋಗಗಳನ್ನು ಬರೆಯಿರಿ.

6. List some potential uses for image classification.
ಇಮೇಜ್ ವರ್ಗೀಕರಣಕ್ಕಾಗಿ ಕೆಲವು ಸಂಭಾವ್ಯ ಉಪಯೋಗಗಳನ್ನು ಪಟ್ಟಿಮಾಡಿ.

PART – B/ವಿಭಾಗ – ಬಿ

Answer all **three** questions each carries **5** marks. **(3 × 5 = 15)**

ಎಲ್ಲಾ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ, ತಲಾ 5 ಅಂಕಗಳು :

1. Explain Anomaly detection in Microsoft Azure.

   Microsoft Azureನಲ್ಲಿ ಅಸಂಗತ ಪತ್ತೆ ಹಚ್ಚುವಿಕೆಯನ್ನು ವಿವರಿಸಿ.

2. Explain the cognitive services of computer vision in Microsoft Azure.

   Microsoft Azureನಲ್ಲಿ ಕಂಪ್ಯೂಟರ್ ದೃಷ್ಟಿಯ ಅರಿವಿನ ಸೇವೆಗಳನ್ನು ವಿವರಿಸಿ.

3. Explain the Form recognizer in Azure.

   Azureನಲ್ಲಿನ ಫಾರ್ಮ್ ರೆಕಗ್ನೈಜರ್‌ನ್ನು ವಿವರಿಸಿ.

Or/ಅಥವಾ

4. Explain computer vision models and capabilities.

   ಕಂಪ್ಯೂಟರ್ ದೃಷ್ಟಿಯ ಮಾದರಿ ಮತ್ತು ಸಾಮರ್ಥ್ಯಗಳನ್ನು ವಿವರಿಸಿ.

5. What is Azure Automated Machine Learning? Explain the steps in a machine learning process.

   Azure Automated ಯಂತ್ರ ಕಲಿಕೆ ಎಂದರೇನು? ಯಂತ್ರ ಕಲಿಕೆ ಪ್ರಕ್ರಿಯೆಯಲ್ಲಿನ ಹಂತಗಳನ್ನು ವಿವರಿಸಿ.

6. List the uses of face detection and analysis.

   ಮುಖ ಪತ್ತೆ ಮತ್ತು ವಿಶ್ಲೇಷಣೆಯ ಉಪಯೋಗಗಳನ್ನು ಪಟ್ಟಿಮಾಡಿ.

35421

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

(NEP Syllabus)

Advanced Corporate Accounting

Time : 2 Hours Max. Marks : 60

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

1. (a) What are redeemable preference shares? **(2)**

(b) Bhavana Ltd., redeemed 10,000 preference shares of Rs.100 each at a premium of 10%. Though the company has sufficient balance in the reserve fund, it decided to make a fresh issue of 6,000 equity shares of Rs.100 each at a premium of 25% for this purpose. Pass necessary journal entries. **(4)**

(c) A company in a series of operations :

(i) Issue at par 20,000 redeemable preference shares of Rs.10 each redeemable premium of 0.50 paisa per share.

(ii) Redeems 10,000 of the redeemable preference shares out of surplus of the company.

(iii) Issue at par for each 20,000 equity shares of Rs.10 each and out of the proceeds redeems the balance of the redeemable preference shares.

Journalise these transactions including those relating to cash. **(6)**

Or

(d) Following is the Balance Sheet of 'A' Ltd. Company as at 31st March, 2022 :

		₹
I. Equity and Liabilities :		
1. Shareholders Funds :		
(a) Share Capital :		
(i) Equity share capital (fully paid)		18,00,000
(ii) 9% Redeemable preference shares of Rs.100 each fully paid	1,80,000	
Less : Calls in arrears	2,000	1,78,000

	₹
(b) Reserves and Surplus :	
Revenue Reserve	13,50,000
2. Current Liabilities :	
(a) Creditors	4,50,000
(b) Provisions	2,22,000
Total	40,00,000

II. Assets

1. Non-Current Assets :	
(a) Property, Plant and Equipment	27,00,000
(b) Investment (against Reserve)	2,00,000
2. Current Assets	11,00,000
Total	40,00,000

100 Preference shares, on which the last call of Rs.20 was not paid, were forfeited by the board of directors on 30th April, 2022.

The directors redeemed the remaining preference shares at a premium of 10% on 30th Sep, 2022. For this purpose 10,000 equity shares of Rs.10 each were issued at a premium of 10% and were fully paid up within 30th July, 2022. Current assets before redemption of preference shares included Rs.2,00,000 in Current Account with bankers. The company closes its accounts on 31st March every year.

Pass necessary journal entries and prepare balance sheet after redemption of preference Shares. **(12)**

2. (a) What do you mean by Purchase Consideration? **(2)**

(b) Bhoomika Ltd. is taken over by Chaitra Ltd, on the following terms: The assets and Liabilities of Bhoomika Ltd. shall be valued at Rs.30,00,000 and Rs.10,00,000 respectively. Rs.5,000 shall be paid in cash and the balance of consideration shall be discharged by the issue of shares of Rs.10 each at a premium of 50%.

Show the calculation of purchase consideration and also state the number of shares issued to the shareholders of Bhoomika Ltd. **(4)**

(c) Following is the balance sheet of X Co. Ltd. :

Liabilities	Rs.	Assets	Rs.
Share capital	6,00,000	Good will	1,00,000
General Reserve	3,00,000	Plant & Machinery	5,00,000
Profit & loss a/c	1,00,000	Furniture	1,00,000
10% debentures	3,00,000	Stock	6,00,000
Sundry Creditors	3,20,000	Debtors	2,00,000
		Bank	1,00,000
		Preliminary Expenses	20,000
	16,20,000		16,20,000

Y Ltd. takes over the business of X Ltd. on the following terms :

1. Goodwill is valued at Rs.2,00,000 while other assets are considered worth their book value.
2. Y Ltd. does not take over the balance at bank.
3. X Ltd. agrees to redeem the debenture itself.
4. Consideration is to be discharged in the form of 90,000 fully paid equity shares of Rs.10 each, valued at par and the balance in cash.

Calculate the purchase consideration. **(6)**

Or

(d) Following are the ledger balances of X Co. Ltd. as on 31st March, 2022 :

Cr. Balance	Rs.	Dr. Balance	Rs.
Share capital (12,000 shares of Rs.10 each fully paid up)	1,20,000	Land and Buildings	90,000
		Machinery	50,000
		Stock	17,000
Sundry Creditors	30,000	Sundry Debtors	20,000
Bank Overdraft	28,000	Surplus Account	1,000
	1,78,000		1,78,000

The company went into voluntary liquidation and the assets were sold to Y Co. Ltd. for Rs.1,50,000 payable as to Rs.60,000 in cash (which sufficed to discharge creditors and bank overdraft and pay the winding expenses of Rs.2,000) and as to Rs.90,000 by the allotment of Rs.12,000 shares of Rs.10 each of Y Co. Ltd. Rs.7.50 per share paid up, to the shareholders of X Co. Ltd. Draw up the journal entries to close the books of X Co. Ltd. and the journal entries for recording these transactions in the books of Y Co Ltd. **(12)**

3. (a) What do you mean by Internal Reconstruction? (2)

(b) On the reconstruction of a company, the following terms were agreed upon : The shareholders to receive in lieu of their present holding (viz. 50,000 shares of Rs.10 each) the following:

- Fully paid Equity shares equal to 2/5th of their holdings.
- 5% preference shares fully paid, to the extent of 1/5th of the above new Equity shares.
- Rs.60,000, 6% Second Debentures.

An issue of Rs.50,000, 5% First Debentures was made and allotted payment for the same having been received in cash. The Goodwill, which stood at Rs.3,00,000 was written down to Rs.1,50,000. The Plant and machinery, which stood Rs.1,00,000 were written down to Rs.75,000. The Freehold and Leasehold premises, which stood at Rs.1,50,000 were written down to Rs.1,25,000.

Make the Journal Entries in the books of the company necessitated by the above reconstruction. (4)

(c) Balance Sheet of ABC Ltd. Company stood as follows on 31.03.2023 :

Liabilities	Rs.	Assets	Rs.
19,000 shares of		Land & Buildings	1,00,000
Rs.100 each	19,00,000	Machinery	2,60,000
Creditors	1,00,000	Furniture	20,000
Debentures	1,00,000	Stock	3,70,000
		Debtors	1,80,000
		Goodwill	2,00,000
		Profit & Loss Account	9,70,000
	21,00,000		21,00,000

The company is to be reconstructed as follows:

- Shares of Rs. 100 are to be reduced to an equal number of fully paid shares of Rs.140 each.
- To issue 1,000 new shares of Rs.40 each as fully paid up to debentures holders in full settlement.

- The amount available is to be utilised in writing off the goodwill and profit and loss account and the balance in writing down the value of machinery.
- Authorised capital of the company is 30,000 shares of Rs. 100 each.

Give the necessary Journal Entries, Prepare Capital Reduction Account. **(6)**

Or

(d) The state of affairs of GPS Co. Ltd. on 31.03.2024 was as follows :

Liabilities	Rs.	Assets	Rs.
20,000 Equity shares of Rs. 10 each	2,00,000	Goodwill	80,000
15,000, 7% Preference Shares of Rs.10 each	1,50,000	Buildings	1,75,000
13,000, 5% Pref. shares of Rs. 10 each, Rs. 5 paid	65,000	Machinery	3,25,000
5% Debentures	1,50,000	Patents	54,000
8% Debentures	3,00,000	Furniture	15,000
Sundry Creditors	4,50,000	Investments	75,000
Debenture interest due	19,500	Sundry debtors	4,15,000
		Cash	2,000
		Bank	18,000
		Profit & Loss Account	1,75,500
	13,34,500		13,34,500

The following scheme of Capital reduction was submitted and approved by the Court:

- Equity shares of Rs.10 each were to be reduced to shares of Rs.5 each.
- 7% Preference shares of Rs.10 each fully paid were to be reduced to 6% preference shares of Rs.10 each, Rs. 6 per share paid.
- 5% preference shares of Rs.10 each, Rs.5 paid up were to be reduced to 4½% preference shares of Rs.10 each, Rs.3 per share paid up.

The Debenture holders agreed to forego the interest due to them. The company in the meantime recovered as damages a sum of Rs.74,000 from a third party and it was decided to use this amount also to write off the capital losses. The reconstruction expenses comes to Rs.7,250.

Give journal entries to record the above and draw the Reconstructed Balance Sheet. **(12)**

4. (a) Who is liquidator? (2)

(b) Calculate the amount of preferential creditors from the following information:

- Income Tax payable Rs.25,000.
- Salaries and wages payable to 10 workers at Rs.10,000 per month for the last 3 months.
- Remuneration to office as Rs.2,00,000.
- Compensation under the Workmen's Compensation Act 1928 in respect of death of an employee Rs.40,000 is due.
- Amount due to an employee, from a provident fund for the welfare of the employee, maintained by the company Rs. 20,000. (4)

(c) SPR Ltd. went into voluntary on 31.12.2022 when the state of affairs was as below:

Unsecured creditors was Rs.4,00,000 including Rs.50,000 preferential claim. Secured creditors, secured on plant and machinery, stood at Rs.2,00,000. Cash in hand was Rs.10,000.

The liquidator realised plant and machinery for Rs.1,50,000 and the other assets realised Rs.1,00,000. The liquidation expenses came to Rs.10,000 and liquidator's remuneration was fixed at 4% of the amount realised including cash balance and 2% of the amount distributed to unsecured creditors including preferential creditors.

Prepare Liquidator's Final Statement of Account showing the distribution of cash. (6)

Or

(d) AJS Co. went into voluntary liquidation on 1.1.2022. The liquidator is entitled to remuneration of 3% of realisation of Assets and 2% on the total final amount distributed to all shareholders. The following was the position as on 31.12.2022.

	₹
Assets realised (including assets given as security)	5,00,000
Liquidation Expenses	9,000
Creditors (including salaries and wages due, treated as preferential Rs 6,000 and loans of Rs.25,000 for which Assets offered as security realised Rs.18,000)	68,000
5,000, 6% preference shares of Rs. 30 each (dividend paid up to 31.12.2021)	1,50,000
10,000 Equity shares of Rs.10 each, Rs. 9 paid up	90,000
General Reserve	1,20,000
Profit and Loss account balance	20,000

Under the Articles of Association, the preference shareholders have the right to receive 1/3 of the surplus remaining after repayment of the Equity share capital and any arrears of dividend.

Prepare the Liquidator's account. **(12)**

5. (a) What is Environmental Accounting? **(2)**

(b) What are the objectives of social Responsibility Accounting? **(4)**

(c) State the advantages and disadvantages of Accounting Standards. **(6)**

Or

(d) Define HRA. Explain the methods of HRA. **(12)**

35422

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

(NEP Scheme)

Costing Methods and Techniques

Time : 2 Hours

Max. Marks : 60

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

1. (a) Write the meaning of Contract Costing. **(2)**

(b) Write the meaning of work certified and retention money. **(4)**

(c) You are required to prepare Contract account showing the profit on the contract for the year ending 30th April 2021 from the following particulars :

	₹
Contract price	10,00,000
Materials sent to site	3,22,500
Labour engaged on site	2,74,000
Plant installed at site	56,500
Work Certified	7,15,000
Cash received from contractee	6,50,000
Value of plant on 30/4/21	41,000
Cost of work done, but not certified	17,000
Direct expenditure	12,000
Cost of establishment	16,250
Wages outstanding on 30/4/21	9,000
Materials on hand	7,000
Direct expenses outstanding on 30/4/21	1,000
Materials returned to stores	2,000

(6)

Or

(d) The Enterprising Contractors Ltd., having an authorised capital of ₹ 10,00,000 divided into 5000, 6% preference shares of ₹ 100 each and 50,000 equity shares of ₹ 10 each. Commenced operation on 1st Jan 2022 and during 2022 were engaged on one contract of which contract price of ₹ 40,00,000. The trial balance extracted from their books on 31-12-2022 stood as follows :

Particulars	Debit (₹)	Credit (₹)
Share Capital :		
6% preference shares fully paid up	–	4,00,000
Equity Shares of ₹ 8 paid-up	–	4,00,000
Sundry Creditors	–	80,000
Land and Building	3,40,000	–
Cash at Bank	90,000	–
Contract Account :		
Materials	7,50,000	–
Plant	2,00,000	–
Wages	10,50,000	–
Expenses	50,000	–
Cash received (80% of work certified)	–	16,00,000
	24,80,000	24,80,000

Of the Plant and Materials charged to the contract, Plant costing ₹ 30,000 and Materials costing ₹ 24,000 were destroyed by an accident.

On 31-12-22 plant which cost ₹ 40,000 was returned to the stores. The value of materials on site was ₹ 30,000. Charge 10% depreciation on Plant. Uncertified work is valued at ₹ 20,000. Prepare Contract A/c for the year 2022 and a Balance Sheet as on that date. **(12)**

2. (a) Write the meaning of Abnormal loss. **(2)**

(b) State the features of process costing. **(4)**

(c) Prepare Process A/c from the following particulars :

Materials introduced into the process – 5000 units @ Rs.4

Sundry Materials – ₹ 5,000

Labour – ₹ 8,000

Overhead – ₹ 1,600

Normal loss – 4% of input having scrap value at ₹ 1 per unit.

The actual output is 4600 units. (6)

Or

(d) The following figures show the cost of three process of manufacture. Th production of each process is passed on to the next process :

Particulars	Process I	Process II	Process III
	₹	₹	₹
Direct Materials	2,000	3,020	3,462
Wages	3,500	4,226	5,000
Overheads	1,500	2,000	2,500

1000 units were issued to process I at a cost of ₹ 5 each.

Process	Normal Loss	Sale of products of wastage	Actual output
I	10%	₹ 3 per unit	920 units
II	5%	₹ 5 per unit	870 units
III	10%	₹ 6 per unit	800 units

Prepare Process Accounts.

3. (a) What is Service Costing?

(b) From the following information calculate :

(i) Total kilometers

(ii) Total passenger kilometers

No. of buses – 5

The buses operate between two towns, which are

No. of trips made by each bus – 1

Capacity of each bus – 40 passengers

Actual passengers earned – 70% of seating ca

The bus operates on all the days in the mont

(c) Calculate the cost per km of a vehicle from the following data :

Value of the vehicle	₹ 15,000
Road licence fee per year	₹ 500
Insurance charges per year	₹ 100
Garage rent per year	₹ 600
Drivers wages per month	₹ 200
Cost of petrol per litre	₹ 0.80
Kilometer per litre	8
Proportionate charges for tyre and maintenance per km	₹ 0.20
Estimated life (in km)	1,50,000
Estimated annual Kilometer	6,000

Ignore interest on capital.

(6)

Or

(d) Dharwad Transport Company runs fleet of buses as follows :

No. of buses	Carrying capacity
10	60 passengers capacity
5	40 passengers capacity

Each bus makes four trips in a day covering a distance of 5 km per trip. On an average 75% of seats are occupied in each trip. Assuming that the Company operates its fleet 25 days in a month, ascertain operating cost per passenger kilometer taking into account further information.

Wages of 15 drivers @ ₹ 250 per month each	
Diesel	₹ 4,375 p.m.
Repairs	₹ 2,500 p.m.
Tyres & Tubes	₹ 1,375 p.m.
Depreciation	₹ 7,500 p.m.
Garage rent	₹ 9,000 p.a.
Interest on capital	₹ 12,000 p.a.
General supervision	₹ 750 p.m.
Oil, Grease, cotton waste etc.	₹ 500 p.m.

(12)

4. (a) Write the meaning of P.V. ratio. **(2)**

(b) State the limitations of Marginal Costing. **(4)**

(c) The following information relates to a product of X Ltd. :

Sales – 10,000 units @ ₹ 20 per unit

Variable cost – ₹ 10 per unit

Fixed cost – ₹ 80,000

Find out

(i) BEP in units

(ii) BEP in amount (sale value)

(iii) What should be the sales to earn a profit of ₹ 60,000? **(6)**

Or

(d) You are given the following data :

Year	Sales (₹)	Profit (₹)
2020	1,20,000	8,000
2021	1,40,000	13,000

Find out :

(i) P.V. Ratio

(ii) BEP

(iii) Profit when sales are ₹ 1,80,000.

(iv) Sales required to earn a profit of ₹ 12,000. **(12)**

5. (a) Write the meaning of Budgetary Control. **(2)**

(b) From the following information calculate the :

(i) Labour cost variance

(ii) Labour rate variance

Labour rate – ₹ 5 per hour (standard rate)

Hours – 5 hours per unit (standard hours)

Actual production data are :

Units produced – 500

Labour rate – ₹ 4 per hour

Hours worked – 1000 hours **(4)**

(c) A company is expecting to have ₹ 32,000 cash in hand on 1-4-2021 and it requests you to prepare cash budget for the three months, April to June 2021. The following information is supplied to you :

Months	Sales (₹)	Purchases (₹)	Wages (₹)	Expenses (₹)
February	70,000	44,000	6,000	5,000
March	80,000	56,000	9,000	6,000
April	96,000	60,000	9,000	7,000
May	1,00,000	68,000	11,000	9,000
June	1,20,000	62,000	14,000	9,000

Other information :

(i) Period of credit allowed by suppliers is two months.

(ii) 25% of sales is for cash and the period of credit allowed to customers for credit sales is one month.

(iii) Delay in payment of Wages and Expenses one month.

(iv) Income tax ₹ 28,000 is to be paid in June 2021. **(6)**

Or

(d) From the following particulars; compute,

(i) Material cost variance

(ii) Material price variance

(iii) Material usage variance

Quantity of material purchase – 12,000 units

Value of material purchase – ₹ 36,000

Standard quantity of materials required per tonne of output – 60 units

Standard rate of materials – ₹ 5

Opening stock of materials – Nil

Closing stock of materials – 2,000 units

Output during the period – 160 tonnes **(12)**

IV Semester B.Com. Degree Examination, July/August 2014

(NEP Syllabus)

Business Regulatory Framework

Time : 2 Hours Max. Marks : 60

Answer the following questions. Answering one full question from each section is compulsory. Section wise Sub questions should be answered together.

I (a) Define contract. (2)

ಒಪ್ಪಂದವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.

(b) Write a note on free consent. (4)

ಮುಕ್ತ ಸಮ್ಮತಿಯ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

(c) Briefly explain the remedies for the breach of contract. (6)

ಒಪ್ಪಂದ ಉಲ್ಲಂಘನೆಗಾಗಿ ಪರಿಹಾರಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

Or / ಅಥವಾ

(d) Explain the essential elements of a valid contract. (12)

ಒಂದು ಸಿಂಧು ಒಪ್ಪಂದದ ಅಗತ್ಯ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿ.

2. (a) What do you mean by contract of sale of goods? (2)

ಸರಕುಗಳ ಮಾರಾಟದ ಒಪ್ಪಂದ ಎಂದರೆ ಏನು?

(b) Write the ingredients of contract of sale. (4)

ಮಾರಾಟದ ಒಪ್ಪಂದದ ಅಂಶಗಳನ್ನು ಬರೆಯಿರಿ.

(c) Distinguish between conditions and warranties. (6)

ಷರತ್ತುಗಳು ಮತ್ತು ಖಾತರಿಗಳ ನಡುವಿನ ವ್ಯತ್ಯಾಸವನ್ನು ಗುರುತಿಸಿ.

Or / ಅಥವಾ

(d) Explain the rights of an unpaid sellers against the goods and against the buyer. (12)

ಸರಕುಗಳ ವಿರುದ್ಧ ಮತ್ತು ಖರೀದಿದಾರರ ವಿರುದ್ಧ ಪಾವತಿಸದ ಮಾರಾಟಗಾರರ ಹಕ್ಕುಗಳನ್ನು ವಿವರಿಸಿ.

3. (a) Define consumer. (2)
ಗ್ರಾಹಕ ಪದವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.

(b) Mention the objectives of Competition Act. (4)
ಸ್ಪರ್ಧೆಯ ಕಾಯಿದೆಯ ಉದ್ದೇಶಗಳನ್ನು ತಿಳಿಸಿ.

(c) Explain the rights of Consumers. (6)
ಗ್ರಾಹಕರ ಹಕ್ಕುಗಳನ್ನು ವಿವರಿಸಿ.

Or/ಅಥವಾ

(d) Explain the consumer redressal agencies. (12)
ಗ್ರಾಹಕರ ಹಿತರಕ್ಷಣಾ ಪ್ರತಿನಿಧಿಗಳ ವೇದಿಕೆಗಳನ್ನು ವಿವರಿಸಿ.

4. (a) What do you mean by intellectual property rights? (2)
ಬೌದ್ಧಿಕ ಆಸ್ತಿ ಹಕ್ಕುಗಳು ಎಂದರೇನು?

(b) Write a note on Indian Patent Act. (4)
ಭಾರತೀಯ ಪೇಟೆಂಟ್ ಕಾಯಿದೆಯ ಮೇಲೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

(c) Write the scope of intellectual property rights. (6)
ಬೌದ್ಧಿಕ ಆಸ್ತಿ ಹಕ್ಕುಗಳ ವ್ಯಾಪ್ತಿಯನ್ನು ಬರೆಯಿರಿ.

Or/ಅಥವಾ

(d) Explain the procedure to get patent for inventions and non-inventions.
ಆವಿಷ್ಕಾರಗಳು ಹಾಗೂ ಅಲ್ಲದ ಆವಿಷ್ಕಾರಗಳಿಗೆ ಪೇಟೆಂಟ್‌ನ್ನು ಪಡೆಯುವ ಪ್ರಕ್ರಿಯೆಯನ್ನು ವಿವರಿಸಿ. (12)

5. (a) Define environmental pollution. (2)
ಪರಿಸರ ಮಾಲಿನ್ಯವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.

(b) What are the types of Environmental pollution? (4)
ಪರಿಸರ ಮಾಲಿನ್ಯದ ವಿಧಗಳು ಯಾವುವು?

(c) Brief about the cyber law. (6)
ಸೈಬರ್ ಕಾನೂನಿನ ಬಗ್ಗೆ ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಬರೆಯಿರಿ.

Or/ಅಥವಾ

(d) Explain the power of Government to take measures to protect and improve environment. (12)
ಪರಿಸರವನ್ನು ರಕ್ಷಿಸಲು ಮತ್ತು ಸುಧಾರಿಸಲು ಕ್ರಮಗಳನ್ನು ತೆಗೆದುಕೊಳ್ಳುವ ಸರ್ಕಾರದ ಶಕ್ತಿಯನ್ನು ವಿವರಿಸಿ.