



37202

**II Semester B.Com./B.B.M./B.B.A. Degree Examination,
September/October 2020**

ಬೇಸಿಕ್ ಕನ್ನಡ

Paper II - ಪ್ರಾತಿನಿಧಿಕ ಸಣ್ಣ ಕಥೆಗಳ ಸಂಗ್ರಹ ಹಾಗೂ ಕನ್ನಡ ವಾಣಿಜ್ಯ ಸಂವಹನ

(CBCS)

Time : 3 Hours

Max. Marks : 70

ಭಾಷೆ ಹಾಗೂ ಬರಹದ ಶುದ್ಧಿಗೆ ಗಮನ ಕೊಡಲಾಗುವುದು.

1. (a) 'ಹುಟ್ಟು ಯಾವತ್ತು ಶ್ರೇಷ್ಠವಲ್ಲ, ಗುಣ ನಡತೆ ಶ್ರೇಷ್ಠವಾದುದು' ಈ ಮಾತನ್ನು 'ಕಾಗಿ ಶಕುನ' ಕಥೆಯಾಧರಿಸಿ ಬರೆಯಿರಿ.

ಅಥವಾ

- (b) ವಿಠ್ಠಲ ಗೋರಂಟಿಯವರ 'ಸೆರೆ' ಕಥೆಯು ವ್ಯವಸ್ಥೆಯ ಕರಾಳ ಮುಖವನ್ನು ಹೇಗೆ ಅನಾವರಣಗೊಳಿಸುತ್ತದೆ? ವಿವರಿಸಿ.

(10)

2. (a) ಶಾಂತರಸರ 'ಉರಿದ ಬದುಕು' ಕಥೆಯ ತಿಪ್ಪಣ್ಣನ ಪಾತ್ರವನ್ನು ಚಿತ್ರಿಸಿ.

ಅಥವಾ

- (b) ನ್ಯಾಯವಿದೆಯೇ? ಕಥೆಯಲ್ಲಿ ಕೌಟುಂಬಿಕ ಶೋಷಣೆಯ ವಿರುದ್ಧ ಎತ್ತಿರುವ ಪ್ರಶ್ನೆಗಳನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.

(10)

3. (a) ಬ್ಯಾಂಕಿಂಗ್ ವ್ಯವಸ್ಥೆಯಲ್ಲಿ ಕನ್ನಡ ಭಾಷೆಯ ಸ್ಥಿತಿಗತಿಗಳನ್ನು ಚರ್ಚಿಸಿ.

ಅಥವಾ

- (b) ಆಡಳಿತ ವ್ಯವಸ್ಥೆಯಲ್ಲಿ ತಂತ್ರಜ್ಞಾನದ ಬಳಕೆಯನ್ನು ಕುರಿತು ವಿವರಿಸಿ.

(10)

4. (a) 'ಇ' ವ್ಯವಹಾರವು ಸಾಂಪ್ರದಾಯಿಕ ವ್ಯವಹಾರ ಪದ್ಧತಿಯ ಸ್ಥಾನವನ್ನು ಆಕ್ರಮಿಸಿದ ಬಗೆ ಕುರಿತು ವಿವರಿಸಿ.

ಅಥವಾ

- (b) ಸಾರ್ವಜನಿಕ ಸಂವಹನ ಮಾದರಿಗಳು ಯಾವುವು? ವಿವರಿಸಿ.

(10)

5. (a) 'ನಿರ್ದೇಶಕಿಯಾದ ನನ್ನವ್ವ' ಕತೆಯ ಸ್ವಾರಸ್ಯವನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.

ಅಥವಾ

- (b) ಉರಿದ ಬದುಕು ಕಥೆಯ ಕಾಶೀಮಲಿಯ ವ್ಯಕ್ತಿತ್ವವನ್ನು ತಿಳಿಸಿ.

(5)

6. (a) ಆನ್‌ಲೈನ್ ಬ್ಯಾಂಕಿಂಗ್ ಕುರಿತು ಬರೆಯಿರಿ.

ಅಥವಾ

- (b) ಅಹ್ವಾನ ಪತ್ರಿಕೆಯ ಸ್ವರೂಪ ಮತ್ತು ಲಕ್ಷಣಗಳನ್ನು ಬರೆಯಿರಿ.

(5)

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7. ಈ ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಯಾವುದೇ ನಾಲ್ಕಕ್ಕೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ :

(4 × 5 = 20)

- (a) ಜೀನತ್
- (b) ನಬೆಮ್ಮ
- (c) ಎಚ್.ಟಿ. ಪೋತೆ
- (d) ಲಕ್ಕಯ್ಯ
- (e) ವೃತ್ತ ಪತ್ರಿಕೆ
- (f) ಇ-ಪುಸ್ತಕ
- (g) ಫೇಸ್ ಬುಕ್
- (h) ಡೆಬಿಟ್ ಕಾರ್ಡ್ - ಕ್ರೆಡಿಟ್ ಕಾರ್ಡ್



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**II Semester B.A./B.Sc./B.Com./B.B.M./B.S.W./B.C.A. Degree
Examination, September/October 2020**

BASIC ENGLISH

Paper II

(CBCS – New Syllabus)

Time : 3 Hours

Max. Marks : 70

Text : *Words and Beyond, Language Components.*

I. Annotate **any two** of the following : (2 × 4 = 8)

(a) 'Shall I come too. Father?' asked
Tembu sleeping still lying
huddled in a corner of the hut.

(b) I want a wife to keep
track of the children's doctor
and dentist appointments.
And keep track of mine, too.

(c) I give you my daughter to
take the place of one who
died. Don't cry anymore. I've
even dried your wet towel.

(d) These numbers tell us, quietly,
terrible story of inequality
and neglected leading to
the excess mortality of women.

II. Answer **any one** of the following : (1 × 15 = 15)

(a) Explain the tragedy of Baldeo and how it becomes a precursor to the new
story of Baldeo's son, Tembu.

(b) 'The Weed' is the story of innocence and ignorance. Elucidate.

III. Annotate **any two** of the following : (2 × 4 = 8)

(a) The squat pen rests.
I'll dig with it.



- (b) Of the wide. World I stand alone, and think
Till love and fame to nothingness do sink.
- (c) Policies taken out in his name prove
that he was fully insured.
And his health card shows he
Was once in hospital but left it cured.
- (d) They didn't tell me
How much of my pains
They needed to quench their thirst;

IV. Answer **any one** of the following : (1 × 15 = 15)

- (a) How does the poet Scamus Heaney keep himself away from his father and his grandfather?
- (b) How does the poet W.H. Auden depict "The Unknown Citizen"?

V. A. Change the following sentences into reported speech : (4 × 2 = 8)

1. Mukesh said, "I am writing poems".
2. He said, "Alas ! I am Undone".
3. The teacher said, "Honesty is the best policy".
4. The boy said, "We were playing".
5. The policeman said to us, "Where are you going".

B. Fill in the blanks with suitable modals given in the brackets : (4 × 2 = 8)

1. If it is made of plastic it _____ (can/will) float.
2. Take a taxi. You _____ (ought/might) miss the flight.
3. If we start now we _____ (can/could) be in time.
4. She said that she _____ (would/will) be there at 10'o clock.

C. Frame "Wh" questions to get the underlined part as answer : (4 × 2 = 8)

1. My uncle died in 1990.
2. There are forty five pupil in the class.
3. My grandfather is a astronomer.
4. I go to library for reading books.



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**II Semester B.A./B.Sc./B.Com./B.B.M./B.S.W./B.C.A./
B.Sc.(G.M.T.) Degree Examination, September/October 2020**

BASIC ENGLISH

Paper II

Time : 3 Hours

Max. Marks : 80

Texts : *Words and Beyond and Grammar*

- I. Annotate **any two** of the following : (2 × 6 = 12)
- (a) A low grunt resounded from the top of the cutting. In, a second Baldeo was awake, all his senses alter.
 - (b) I want a wife who will not bother me with sampling complaints about a wife's duties.
 - (c) 'Where does this weed come in?'
 - (d) The number of my taxi-cab was 1729. It seemed to me rather dull number.
- II. Answer **any one** of the following : (1 × 16 = 16)
- (a) Bring out the tragedy of Baldeo ... and how it becomes a precursor to the new story of Baldeo's son, Tembu.
 - (b) What are the responsibilities a wife has towards her husband as implied in this piece? How would you assess this attitude from the point of view of fairness?
- III. Annotate **any two** of the following : (2 × 6 = 12)
- (a) Under my window a clean
rasping sound
when the spade sinks into
gravelly ground;
 - (b) That I shall never look upon
thee more.
Never have relish in the
faery power
of unreflecting love;

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- (c) He was found by the Bureau of Statistics to be
One against whom there was no official complaint.
- (d) Remember, we who take arms against each other.
It is the human earth that we defile.

IV. Answer **any one** of the following :

(1 × 16 = 16)

- (a) Write a critical appreciation of John Keats poem "When I have Fears".
- (b) Explain why the W.H. Auden has not named the unknown citizen right through the poem.

(GRAMMAR)

V. A. Rewrite the following sentences into reported speech :

(4 × 2 = 8)

1. He said, "I clean my teeth twice a day".
2. He said, "Where is the book?"
3. The boys said, "Hurrah ! we've won the match".
4. She said, "please let me go".

B. Choose the right modal to fill in the blank :

(4 × 2 = 8)

1. You _____ to know better (could/ought)
2. _____ you lend me your scooter, please? (should/would)
3. Prices _____ come down soon. (should/ought to)
4. You _____ have been more careful. (shall/should)

C. Frame 'Wh' questions to get the underlined part as answer : (4 × 2 = 8)

1. I read comic books.
2. Savita is a sweet girl.
3. My house is 2 kilometres away from the city.
4. Taj Mahal is very beautiful.



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**II Semester B.A./B.Sc./B.Com./B.B.M./B.C.A./B.S.W./B.F.T.
Degree Examination, September/October 2020**

ENGLISH – Open Elective

Paper II – Soft Skills for English Communication

Time : 3 Hours

Max. Marks : 70

SECTION – A

Answer **any four** :

(4 × 5 = 20)

1. Describe 'COVID-19' control measures taken in your city to your friend who is in ENGLAND.
2. Give a telephonic conversation about opening a bank-account with SBI Manager, Bellary.
3. Give a conversation with your English lecture's about your future studies.
4. Give any summarized account of a great Leader's speech.
5. How shall the TV anchors attract the viewers?
6. Ask SBI Manager about the interest rates for ₹ 1,00,000 FD.

SECTION – B

Answer **any four** :

(4 × 5 = 20)

7. Explain the importance of oral communication.
8. Group discussion on E-learning.
9. Report an interview for the post of a 'BANK-PEON'.
10. Explain the purpose of an industrial tour to your peers.
11. What is stress and intonation?
12. Face an interview for the post of English Lecturer.

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SECTION - C



Answer **any two** :

(2 × 10 = 20)

13. Write a letter to the Registrar, VSKY, Bellary for convocation certificate.
14. Write a letter to the Registrar, VSKY, Bellary for your 'NAME - CORRECTION'.
15. Write a leave-letter for 10 days leave.
16. Explain with details about E-mail correspondence.

SECTION - D

Answer **any one** :

(10)

17. Reading Comprehension :

The postmaster first took up his duties in the village of Ulapur. This is a small village, but it has a indigo factory. The owner is an Englishman. Actually he brings the post-office and a post-man.

The post-man is from Calcutta. He feels like a fish out of water. His office and living room are in a small shed. The postman has no friends at all. He is good reader and writer. His salary is small. He prepares his own food.

Note : Answer the questions :

(5 × 2 = 10)

- (a) What is the status of Ulapur?
- (b) How many factories are there?
- (c) Who is the owner of the factory?
- (d) Is he happy in Ulapur?
- (e) What are his habits?

Or

18. Explain the role of 'COMPUTERISATION'.

(1 × 10 = 10)



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**II Semester B.Com./B.B.M./B.B.A./B.H.M. Degree Examination,
September/October 2020**

BASIC ENGLISH

Paper II

(CBCS - New Syllabus - 2017-18)

Time : 3 Hours

Max. Marks : 70

**SECTION - I
(SHORT STORIES)**

1. Annotate **any two** of the following : (2 × 3 = 6)
- (a) The child wept more bitterly than ever now and only cried : 'I want my mother, I want my father !'
 - (b) And so I became the tanpura player for Ustad Rahim Khan's group. I have played for him since then, for no one else.
 - (c) Having run to and fro in a rage of running, for a while he stood defeated, his cries suppressed into sobs.
2. Answer **any one** of the following : (1 × 10 = 10)
- (a) What were the things that the child wanted to have in the fair. When he was with his parents?
 - (b) Explain briefly about the bond between the accompanist and his Ustad.

**SECTION - II
(ESSAYS)**

3. Annotate **any two** of the following : (2 × 3 = 6)
- (a) He used an awl, the same tool that he had blinded him, to create his own raised-dot system.
 - (b) Ambani was an Indian credited with revolutionising capital market and shaping India's equity culture.
 - (c) He believed he had found the means by which the blind could finally read and write.



4. Answer **any one** of the following : (1 × 10 = 10)
- Describe how Louis Braille used an awl to invent a new method of reading and writing for the blind.
 - Describe how Ambani changed Indian corporate history.

SECTION - III

(POETRY)

5. Annotate **any two** of the following : (2 × 4 = 8)
- One short sleep past, we wake eternally.
And death shall be no more; Death,
Thou shalt die.
 - I hate hyphens
the artificial bridges
between artificial values.
 - The village school master taught
his little school;
A man severe he was, and
stern to view,

6. Answer **any one** of the following : (1 × 10 = 10)
- Why does the poet feel that death is arrogant in poem "Death Be Not Proud"?
 - Describe Syed Amanuddin's self assertion in the poem "Don't Call Me Indo - Anglican".

SECTION - IV

(GRAMMAR)

7. Fill in the blanks with suitable modals given in the bracket : (5 × 1 = 5)
- No civilized country _____ (should/might) allow such terrible injustice.
 - This medicine _____ (may/should) soothe your cough.
 - Children _____ (must/ought) to respect their elders.
 - Samarth _____ (could/shall) not find his purse.
 - You _____ (need/must) do your homework regularly.



8. Change the sentences according to the instruction given in the bracket :
(5 × 1 = 5)

- (a) No other planet is as big as Jupiter.
(Change into superlative degree)
- (b) London is the biggest city in the world.
(Change into comparative degree)
- (c) The giraffe is taller than any other animal.
(Change into superlative degree)
- (d) Platinum is the most precious metal.
(Change into comparative degree)
- (e) A cheetah can run faster than a deer.
(Change into positive degree)

9. Change the sentences according to the instruction given in the bracket :
(5 × 2 = 10)

- (a) I had completed my assignment last night.
(Change into simple past tense)
- (b) Yesterday I walked in the park.
(Change into past continuous tense)
- (c) Students were going to industrial visit.
(Change into past perfect tense)
- (d) He had earned a lot of money.
(Change into past perfect continuous tense)
- (e) Manvith was playing indoor games.
(Change into negative sentences)



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**II Semester B.Com./B.B.M. Degree Examination,
September/October 2020**

HINDI (Basic)

Paper II – Study of Indian Language

Time : 3 Hours

Max. Marks : 70

सूचना : लिखावट शुद्ध और देवनागरी लिपि में हों।

पठित पुस्तकें : 1. काव्यतारा, 2. हिन्दी व्याकरण

1. किन्हीं दो की संदर्भ सहित व्याख्या कीजिए।

(2 × 10 = 20)

(a) व्योममंडल में – जगतीतल में

सोती शांत सरोवर पर उस अमल कमलिनी-दल में
सौंदर्य-गर्विता सरिता के अतिविस्तृत वक्षःस्थल में
धीर वीर गंभीर शिखर पर हिमगिरि – अटल-अचल में

(b) उठे जहाँ भी घोष शांती का, भारत, स्वर तेरा है,
धर्म-दीप हो जिसके भी कर में वह नर तेरा है।
तेरा है वह वीर, सत्य पर जो उडने जाता है,
किसी न्याय के लिए प्राण अर्पित करने जाता है।

(c) खग कुल कुल सा बोल रहा,
किसलय का अंचल डोल रहा,।

2. किन्हीं दो प्रश्नों के उत्तर लिखिए।

(2 × 10 = 20)

(a) हिम-कुसुमों का चंचरिक, काव्य का सार अपने वाक्यों में विस्तार से लिखिए।

(b) प्रथम रश्मि, कविता के माध्यम से पंत जी हमें क्या संदेश देना चाहते हैं।

(c) नाश का त्योहार, में कवि का आशय क्या है विस्तार से लिखिए।

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3. किन्हीं दो प्रश्नों का उत्तर लिखिए।

(2 × 10 = 20)

- (a) सर्वनाम की परिभाषा लिखकर उसके भेदों पर प्रकाश डालिए।
- (b) संज्ञा और उसके प्रकारों पर विस्तार से लिखिए।
- (c) क्रिया किसे कहते हैं? और उसके भेदों पर चर्चा कीजिए।

4. (a) हिन्दी में अनुवाद कीजिए।

(1 × 5 = 5)

The river Ganga flows from Himalayan mountains.
We should have firm devotion in the Almighty.
Mother and Motherland are greater than heaven.
The great sage Valmiki composed Ramayana.
India vows global peace.

ಗಂಗಾ ನದಿಯು ಹಿಮಾಲಯ ಪರ್ವತದಿಂದ ಹರಿಯುತ್ತದೆ.

ಭಗವಂತನಲ್ಲಿ ದೃಢವಾದ ಭಕ್ತಿ ಇರಲಿ.

ತಾಯಿ ಮತ್ತು ತಾಯ್ನಾಡು ಸ್ವರ್ಗಕ್ಕಿಂತಲೂ ದೊಡ್ಡದು.

ವಾಲ್ಮೀಕಿ ಮಹರ್ಷಿಗಳು ರಾಮಾಯಣವನ್ನು ರಚಿಸಿದರು.

ಭಾರತವು ವಿಶ್ವ ಶಾಂತಿಗಾಗಿ ಪ್ರಯತ್ನಿಸುತ್ತದೆ.

(b) हिन्दी से कन्नड या अंग्रेजी में अनुवाद कीजिए।

(1 × 5 = 5)

हम जानना चाहिए कि पृथ्वी का आधार जल और जंगल है।

पर्यावरण को बचाना हमारी महत्वपूर्ण जिम्मेदारी है।

पर्यावरण का बचाव 'जीओ और जीने दो' के सिद्धांत पर आधारित है।

मानव प्रकृति के नियमों के अनुसार ही जन्म लेता और मरता है।

पानी, पेड़ और शुद्ध हवा, जीवन की अनमोल दवा है।



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**II Semester B.Com. (Gen.) Degree Examination,
September/October 2020**

**ECONOMICS
Monetary Economics
(CBCS)**

Time : 3 Hours

Max. Marks : 70

Instruction : Answer **All** questions.

ಸೂಚನೆ : ಎಲ್ಲಾ ವಿಭಾಗಗಳಿಗೆ ಉತ್ತರಿಸಿ.

SECTION - A/ವಿಭಾಗ - ಅ

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

(5 × 2 = 10)

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಐದು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ :

1. Define Money.
ಹಣವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
2. What is Index Number?
ಸೂಚ್ಯಂಕ ಎಂದರೇನು?
3. What is inflation?
ಅತಿಪ್ರಸರಣ ಎಂದರೇನು?
4. What is Commercial Bank?
ವಾಣಿಜ್ಯ ಬ್ಯಾಂಕು ಎಂದರೇನು?
5. What is Branch Banking?
ಶಾಖಾ ಬ್ಯಾಂಕು ಎಂದರೇನು?
6. Define Central Bank.
ಕೇಂದ್ರ ಬ್ಯಾಂಕು ಎಂದರೇನು?
7. What is Monetary Policy?
ಹಣಕಾಸಿನ ಧೋರಣೆ ಎಂದರೇನು?

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SECTION - B/ವಿಭಾಗ - ಬ

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

(3 × 5 = 15)

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ :

8. Explain the defects of barter system.
ವಸ್ತು ವಿನಿಮಯ ಪದ್ಧತಿಯ ದೋಷಗಳನ್ನು ವಿವರಿಸಿ.
9. Explain the types and uses of Index Number.
ಸೂಚ್ಯಂಕದ ಪ್ರಕಾರಗಳು ಮತ್ತು ಉಪಯೋಗಗಳನ್ನು ವಿವರಿಸಿ.
10. Explain types of Inflation.
ಅತಿಪ್ರಸರಣದ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿ.
11. Explain investment policy of Commercial Bank.
ವಾಣಿಜ್ಯ ಬ್ಯಾಂಕಿನ ಹೂಡಿಕೆ ನೀತಿಯನ್ನು ವಿವರಿಸಿ.
12. Explain selective credit control measure.
ಆಯ್ದ ಸಾಲದ ನಿಯಂತ್ರಣದ ಕ್ರಮಗಳನ್ನು ವಿವರಿಸಿ.

SECTION - C/ವಿಭಾಗ - ಕ

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

(3 × 15 = 45)

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ :

13. Explain the functions of Money.
ಹಣದ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿ.
14. Critically evaluate Fisher's taxation.
ಫಿಶರ್‌ರವರ ಸಮೀಕರಣವನ್ನು ವಿಮರ್ಶಾತ್ಮಕವಾಗಿ ವಿವರಿಸಿ.
15. Explain the causes and controlling measures of Inflation.
ಅತಿಪ್ರಸರಣದ ಕಾರಣಗಳು ಮತ್ತು ನಿಯಂತ್ರಣದ ಕ್ರಮಗಳನ್ನು ವಿವರಿಸಿ.
16. Explain the functions of Commercial Bank.
ವಾಣಿಜ್ಯ ಬ್ಯಾಂಕಿನ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿ.
17. Explain the functions of Central Bank.
ಕೇಂದ್ರ ಬ್ಯಾಂಕಿನ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿ.



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**II Semester B.Com. Degree Examination,
September/October 2020
COMMERCE – COMPUTER SCIENCE – Vocational
Paper 2.5 – Numerical and Statistical Methods
(CBCS)**

Time : 3 Hours

Max. Marks : 70

SECTION – A

Answer **any five** questions. Each question carries **2** marks : **(5 × 2 = 10)**

1. (a) What are the decimal codes for $(1010)_2$ and $(0101)_2$?
- (b) Is (82H6) Hexadecimal?
- (c) What is the 2's complement of 110011?
- (d) State the meaning of Secondary data.
- (e) Define Mean.
- (f) What do you mean by regression?
- (g) Give the meaning of moving average.

SECTION – B

Answer **any four** questions. Each question carries **5** marks : **(4 × 5 = 20)**

2. Convert octal 162 to decimal.
3. What is error? Write the different types of errors in computation.
4. Find 1's and 2's complement of 1010101.
5. Compute standard deviation from the following data :

Daily Wages :	100-110	110-120	120-130	130-140	140-150
No. of Employees :	23	18	23	25	31



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6. Compute the Mean wages of the following data :

Wages ():	4-6	6-8	8-10	10-12	12-14
No. of Workers :	6	12	17	10	5

7. Calculate rank correlation coefficient between X and Y series given below :

X:	70	65	71	62	58	69	78	64
Y:	91	76	65	83	90	64	55	48

SECTION - C

Answer **any four** questions. Each question carries **10** marks : **(4 × 10 = 40)**

8. Convert hexadecimal 3B9.2C to decimal and binary.
9. Calculate the binary addition and subtraction for the following (10110) and (0011).
10. Subtract 1001 – 1110 using 1's and 2's complement method.
11. Compute mode from the distribution :

Marks :	10-20	20-30	30-40	40-50	50-60	60-70
No. of Students :	5	8	12	16	10	8

12. Calculate standard deviation and coefficient of standard deviation for the following data :

X:	32	44	56	68	80	92
Y:	18	16	14	24	32	38

13. Find out the correlation between age of husband and age of wife.

Age of husband (X):	46	54	56	56	58	60	62
Age of wife (Y):	36	40	44	54	42	58	54

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**II Semester B.A./B.Com./B.Sc./B.B.M./B.C.A. Degree
Examination, September/October 2020
Environmental Studies – (Compulsory)
(CBCS)**

Time : 3 Hours

Max. Marks : 70

Instructions : 1) All questions are compulsory.
ಎಲ್ಲಾ ಪ್ರಶ್ನೆಗಳು ಕಡ್ಡಾಯ.

2) Draw labelled diagrams wherever necessary.
ಅವಶ್ಯವಿದ್ದಲ್ಲಿ ಚಿತ್ರಗಳನ್ನು ಬಿಡಿಸಿ.

SECTION – A / ವಿಭಾಗ – ಅ

(10 × 2 = 20)

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

ಯಾವುದಾದರೂ ಹತ್ತು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ :

1. What are sanctuaries?
ಪಕ್ಷಿ ಧಾಮಗಳೆಂದರೇನು?
2. Expand BNHS and CSE.
ಬಿ.ಎನ್.ಎಚ್.ಎಸ್. ಮತ್ತು ಸಿ.ಎಸ್.ಇ ವಿಸ್ತರಿಸಿ.
3. What is Cyclone?
ಚಂಡಮಾರುತ ಎಂದರೇನು?
4. What is non renewable resources? Give an example.
ಪುನರ್ ಬಳಸಲಾಗದ ಸಂಪನ್ಮೂಲ ಎಂದರೇನು? ಒಂದು ಉದಾಹರಣೆ ಕೊಡಿ.
5. Write any two Abiotic components of Ecosystem.
ಪರಿಸರ ವ್ಯವಸ್ಥೆಯ ಯಾವುದಾದರೂ ಎರಡು ಅಜೈವಿಕ ಘಟಕಗಳನ್ನು ಬರೆಯಿರಿ.
6. What is waste management?
ತ್ಯಾಜ್ಯ ನಿರ್ವಹಣೆ ಎಂದರೇನು?
7. What is infant mortality?
ಶಿಶು ಮರಣ ಪ್ರಮಾಣ ಎಂದರೇನು?

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8. What is Chipko movement? Who is the founder?
ಚಿಪ್ಕೋ ಚಳುವಳಿ ಎಂದರೇನು? ಅದರ ಸ್ಥಾಪಕರು ಯಾರು?
9. What is Red Data Book?
ಕೆಂಪು ದತ್ತಕ ಪುಸ್ತಕ ಎಂದರೇನು?
10. Define Food Web.
'ಆಹಾರ ಜಾಲ' ವ್ಯಾಖ್ಯಾನಿಸಿ.
11. Write any four problems of water logging.
ಜಾಗು ಪ್ರದೇಶದಿಂದಾಗುವ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಸಮಸ್ಯೆಗಳನ್ನು ಬರೆಯಿರಿ.
12. What is Noise pollution?
ಶಬ್ದ ಮಾಲಿನ್ಯ ಎಂದರೇನು?

SECTION - B/ವಿಭಾಗ - ಬ

Answer **any four** of the following :

(4 × 5 = 20)

ಕೆಳಕಂಡ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ :

13. Enumerate any four consequences of population explosion.
ಜನಸಂಖ್ಯಾ ಸ್ಫೋಟದ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪರಿಣಾಮಗಳನ್ನು ವಿವರಿಸಿ.
14. Define Biodiversity. Explain threats and causes of loss of Biodiversity.
ಜೀವ ವೈವಿಧ್ಯತೆ ಎಂದರೇನು? ಅದರ ಅಪಾಯಗಳು ಮತ್ತು ಕಾರಣಗಳ ಬಗ್ಗೆ ಬರೆಯಿರಿ.
15. Explain the Rain water harvesting.
ಮಳೆ ನೀರು ಕೊಯ್ಲಿನ ಬಗ್ಗೆ ವಿವರಿಸಿರಿ.
16. What are the main causes of ozone layer depletion?
ಓಝೋನ್ ಪದರದ ಅವನತಿಗೆ ಕಾರಣಗಳೇನು?
17. Explain the need of public awareness about the environment.
ಪರಿಸರದ ಬಗ್ಗೆ ಜನ ಜಾಗೃತಿಯ ಅಗತ್ಯತೆ ಕುರಿತು ವಿವರಿಸಿ.
18. Write a note on Human Rights.
ಮಾನವ ಹಕ್ಕುಗಳ ಬಗ್ಗೆ ಒಂದು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.



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SECTION - C/ವಿಭಾಗ - ಕ

Answer any three of the following questions :

(3 × 10 = 30)

ಕೆಳಕಂಡ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳನ್ನು ಉತ್ತರಿಸಿರಿ :

19. Explain the causes and effects of Sound Pollution.
ಶಬ್ದಮಾಲಿನ್ಯ ಕಾರಣಗಳು ಮತ್ತು ಪರಿಣಾಮಗಳ ಬಗ್ಗೆ ವಿವರಿಸಿರಿ.
20. Explain the causes, consequences and measures of desertification.
ಮರುಭೂಮಿಕರಣಕ್ಕೆ ಕಾರಣಗಳು, ಪರಿಣಾಮಗಳು ಮತ್ತು ಅದರ ಪರಿಹಾರೋಪಾಯಗಳನ್ನು ಕುರಿತು ವಿವರಿಸಿರಿ.
21. What is AIDS? Explain causes, mode of transmission, symptoms and preventive measures of AIDS.
ಏಡ್ಸ್ ರೋಗ ಎಂದರೇನು? ಏಡ್ಸ್ ರೋಗದ ಕಾರಣಗಳು, ಹರಡುವಿಕೆ, ಲಕ್ಷಣಗಳು ಮತ್ತು ಮುಂಜಾಗ್ರತ ಕ್ರಮಗಳನ್ನು ವಿವರಿಸಿ.
22. What is Ecosystem? Explain pond ecosystem.
ಪರಿಸರ ವ್ಯವಸ್ಥೆ ಎಂದರೇನು? ಕೊಳ ಪರಿಸರ ವ್ಯವಸ್ಥೆಯನ್ನು ವಿವರಿಸಿ.
23. What is earthquake? Explain the effects of earthquake and their disaster management.
ಭೂಕಂಪ ಎಂದರೇನು? ಭೂಕಂಪದ ಕಾರಣಗಳು ಮತ್ತು ಪರಿಣಾಮಗಳನ್ನು ವಿವರಿಸಿರಿ.



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**II Semester B.Com. Degree Examination,
September/October 2020**

COMPUTER SCIENCE – (Vocational)

**Paper 2.6 – Systems Analysis and Design
(CBCS)**

Time : 3 Hours

Max. Marks : 70

SECTION – A

Answer **any five** from the following :

(5 × 2 = 10)

1. (a) What is Data?
- (b) What are levels of Management?
- (c) What is Strategic Information?
- (d) What is Tally?
- (e) Name any two Groups in Tally.
- (f) What is Data Flow Diagram?
- (g) What is Decision Table?

SECTION – B

Answer **any four** from the following :

(4 × 5 = 20)

2. What are types of Information?
3. What are information sources?
4. Write a note on Payback Period.
5. How do you create ledgers in Tally?
6. How do you validate input data?
7. What are symbols used in Data Flow Diagram?

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SECTION - C

Answer **any four** from the following :

(4 × 10 = 40)

8. Explain qualities of Information.
 9. Explain attributes of System Analyst.
 10. What is Feasibility Analysis? Explain the types of feasibility.
 11. Write the steps in creating and altering a company in Tally.
 12. What is Cost Benefit Analysis? Explain.
 13. How do you design Output Reports? Explain.
-

**II Semester B.Com. Degree Examination,
September/October 2020**

COMMERCE

Principles and Practice of Business Management – II

(CBCS)

Time : 3 Hours

Max. Marks : 70

Instruction : Attempt all Sections according to internal choice.

SECTION – A/ವಿಭಾಗ – ಅ

Answer **any five** of the following :

(5 × 2 = 10)

ಯಾವುದಾದರೂ ಐದಕ್ಕೆ ಉತ್ತರಿಸಿರಿ :

1. What is directing?
ನಿರ್ದೇಶಿಸುವಿಕೆ ಎಂದರೇನು?
2. Define leadership.
ನಾಯಕತ್ವದ ವ್ಯಾಖ್ಯೆ ನೀಡಿರಿ.
3. State two types of motivation.
ಪ್ರೇರಣೆಯ ಎರಡು ಪ್ರಕಾರಗಳನ್ನು ತಿಳಿಸಿರಿ.
4. What is co-ordination?
ಸಮನ್ವಯ ಎಂದರೇನು?
5. Define management by objectives.
ಉದ್ದೇಶವನ್ನಾಧಾರಿತ ವ್ಯವಸ್ಥಾಪನಾ ಪ್ರಕ್ರಿಯೆ ಎಂದರೇನು?
6. State two assumptions of theory 'Y'.
ಸಿದ್ಧಾಂತ 'Y'ನ ಎರಡು ಕಲ್ಪನೆಗಳನ್ನು ಹೇಳಿರಿ.
7. State any two objectives of controlling.
ನಿಯಂತ್ರಣದ ಯಾವುದಾದರೂ ಎರಡು ಉತ್ತರಗಳನ್ನು ವಿವರಿಸಿರಿ.



SECTION - B/ವಿಭಾಗ - ಬ

Write **any three** of the following :

(3 × 5 = 15)

ಯಾವುದಾದರೂ ಮೂರಕ್ಕೆ ಉತ್ತರಿಸಿರಿ :

8. Explain the functions of Direction.
ನಿರ್ದೇಶನದ ಕಾರ್ಯಗಳನ್ನು ಬರೆಯಿರಿ.
9. State the requirements of an effective control system.
ಪರಿಣಾಮಕಾರಿ ನಿಯಂತ್ರಣ ವ್ಯವಸ್ಥೆಯ ಅವಶ್ಯಕತೆಗಳನ್ನು ತಿಳಿಸಿ.
10. Explain the importance of motivation.
ಪ್ರೇರಣೆಯ ಮಹತ್ವವನ್ನು ವಿವರಿಸಿ.
11. Explain the functions of a leader.
ನಾಯಕನ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿ.
12. What are the features of MBO? Explain.
ಉದ್ದೇಶಗಳ ಮೂಲಕ ವ್ಯವಸ್ಥಾಪನೆಯ ಲಕ್ಷಣಗಳು ಯಾವುವು? ವಿವರಿಸಿ.

SECTION - C/ವಿಭಾಗ - ಕ

Answer **any three** of the following :

(3 × 15 = 45)

ಯಾವುದಾದರೂ ಮೂರಕ್ಕೆ ಉತ್ತರಿಸಿರಿ :

13. Define co-ordination. Explain the principles and techniques of co-ordination.
ಸಮನ್ವಯದ ವ್ಯಾಖ್ಯೆ ಕೊಡಿರಿ. ಸಮನ್ವಯೀಕರಣದ ತತ್ವಗಳು ಹಾಗೂ ತಂತ್ರಗಳನ್ನು ವಿವರಿಸಿ.
14. Critically evaluate A.H. Maslow's theory of motivation based on hierarchy of needs.
ಎ.ಹೆಚ್. ಮಾಸ್ಲೋ ಅವರು ಸಾಧರಪಡಿಸಿದ ಪ್ರೇರಣೆ ಸಿದ್ಧಾಂತವನ್ನು ವಿವರಿಸಿರಿ. ಹಾಗೂ ಬೇಡಿಕೆ ವಿವಿಧ ಹಂತಗಳನ್ನು ವಿಮರ್ಶಿಸಿರಿ.
15. Explain the different types of leadership styles.
ನಾಯಕತ್ವದ ವಿವಿಧ ಶೈಲಿಗಳನ್ನು ವಿವರಿಸಿ.
16. What are the barriers to communication? What steps can be taken to overcome the barriers? Explain.
ಸಂವಹನದ ಅಡೆತಡೆಗಳು ಯಾವುವು? ಅಡೆತಡೆಗಳಿಂದ ಹೊರಬರುವ ಹಂತಗಳನ್ನು ವಿವರಿಸಿ.
17. Discuss the Douglas McGregor's theory 'X' and 'Y'.
ಡಗ್ಲಾಸ್ ಮ್ಯಾಕ್ ಗ್ರೆಗರ್‌ರವರ 'X' ಮತ್ತು 'Y' ಸಿದ್ಧಾಂತವನ್ನು ಚರ್ಚಿಸಿ.



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**II Semester B.Com. Degree Examination,
September/October 2020**

COMMERCE

Paper 2.3 – Financial Accounting – II

(CBCS – New)

Time : 3 Hours

Max. Marks : 70

Instructions : Neatness carries weightage.

SECTION – A

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

1. What is Dissolution of Firm?
2. State the methods of calculation of purchase consideration.
3. What are the accounts prepared when a separate set of books are maintained for joint venture transactions?
4. State the parties involved in patent Royalty.
5. Give the journal entry for writing off Goodwill in the books of New Firm.
6. What is piecemeal distribution of cash?
7. What is departmental accounts?

SECTION – B

II. Answer **any three** of the following : (3 × 5 = 15)

8. Write short note on :
- (a) Minimum rent
 - (b) Short workings
 - (c) Recoupment of short workings
 - (d) Minimum Rent in case of strike

1/6

P.T.O.



9. Distinguish between Realisation Account and Revaluation Account.
10. A, B and C are partners sharing profits and losses equally. From the following particulars prepare Realisation A/c.

Assets	Book value	Realised value
Machinery	12,500	11,000
Building	15,000	19,250
Stock	20,000	12,000
Debtors	9,000	7,500

Firm had creditors of Rs. 6,000 which were settled for Rs. 5,250.

11. Calculate the amount of purchase consideration from the following information :
- A cash payment of Rs. 25,000
 - Issue of 40,000 equity shares of Rs. 10 each fully paid at Rs. 15 per share
 - Issue of 25,000 preference shares of Rs. 10 each
 - Issue of 15,000 Debentures of Rs. 10 each at a discount at 10%.
12. On what basis the following expenses are allocated to Departments.
- Carriage inwards
 - Commission on sales
 - Rent and Rates
 - Audit fees
 - Accountancy charges

SECTION - C

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

(3 × 15 = 45)

13. The following is the Trial Balance of Gajanana Departmental Stores.

Trial Balance as on 31.3.2016

Capital		3,15,000
Sales	Dept X	2,73,000
	Dept Y	2,10,000
Purchases	Dept X	1,50,000
		-

	Dept Y	93,000	-
Opening stock	Dept X	30,000	-
	Dept Y	18,000	-
Insurance		9,000	-
Salaries		18,000	-
Furniture		60,000	-
Rent and Rates		18,000	-
Printing and Stationary		3,000	-
Commission		-	18,000
Wages	Dept X	30,000	-
	Dept Y	12,000	-
Debtors and Creditors		84,000	72,000
Machinery		2,28,000	-
Cash in hand		60,000	-
Discount		60,000	15,000
Bad debts		12,000	-
Carriage outwards		18,000	-
		<u>9,03,000</u>	<u>9,03,000</u>

Depreciate machinery at 10% and Furniture @ 20%.

Apportion all the Revenue Items Equally between both the Departments.
Stock on 31.3.2016 was Dept. X Rs. 60,000 and Dept 'Y' Rs. 45,000.

Prepare Departmental Trading and Profit and Loss Account for the year ending 31.3.2016 and also prepare the Balance Sheet.

14. The Balance Sheets of M/S A & B and M/S C & D as on 31.3.2018 where as Follows :

Liabilities	A & B	C & D	Assets	A & B	C & D
Capital			Buildings	10,000	12,000
A	10,000		Machinery	7,000	8,000
B	10,000		Furniture	3,000	3,500
C	-	10,000	Debtors	6,000	8,000
D	-	10,000	Stock	8,000	10,500
Creditors	15,000	10,000	Cash at Bank	3,000	1,000
Loan	-	10,000			
Outstanding expenses	2,000	3,000			
	<u>37,000</u>	<u>43,000</u>		<u>37,000</u>	<u>43,000</u>



The two firms decided to Amalgamate and form in M/S ABC and D with effect from 1.1.2019 and agreed to share the profits and losses equally in the New Firm. The terms of Amalgamation were as follows :

- (a) They agreed to the revaluation of Assets and Liabilities.

Assets	A & B	C & D
Buildings	12,000	15,000
Machinery	7,000	7,500
Furniture	2,500	2,500
Debtors	4,500	7,000
Stock	7,000	12,000
Outstanding expenses	2,000	3,500

- (b) The New Firm would not takeover the Loan of M/S C & D.
- (c) The Goodwill of A & B and C & D were valued at Rs. 10,000 and Rs. 5,000 respectively but for the purpose of the New Firm the combined Goodwill of the Firm should be Rs. 12,000.
- (d) Each partner should have Rs. 16,000 as capital in the New Firm and that cash should be brought in or paid off if necessary.

Prepare the necessary ledger accounts to close the books of the old firm and opening balance sheet of the New Firm.

15. X Y & Z carry on business in partnership sharing profits and losses in the Ratio of 4 : 3 : 1 respectively, on 31.3.2018 they agreed to sell their Business to Newly formed joint stock company, their position was as follows :

Liabilities	Amount	Assets	Amount
Capitals :		Buildings	18,000
X	20,000	Machinery	12,000
Y	15,000	Debtors	15,000
Z	13,000	Stock	13,000
Creditors	12,000	Cash	2,000
	<u>60,000</u>		<u>60,000</u>

The company took up the following assets at a valuation as follows :

Buildings Rs. 22,000, Machinery Rs. 10,000

Debtors 14,000, Stock 12,000, Goodwill 5,000



The purchase price of Buildings and Machinery was paid by the company in its shares and Debtors, stock and Goodwill were paid in cash.

The creditors were paid off by the Firm at a discount of 2½% and expenses of Realisation amounted to Rs. 100.

Prepare necessary ledger accounts to close the books of the firm.

16. Miss. Priya developed new software on Mobiles. Samsung company entered in to Agreement on 1.1.2016 with Miss. Priya to acquire the patent right for manufacture and sale of New Mobile sets.

The terms of Agreement were as follows :

- (a) Lease period – 5 years
- (b) Minimum rent – 30,000 P.A.
- (c) Royalty – 20% on sales
- (d) Recoupment of short workings → Next two years only
- (e) Details of sales :

Year	Sales
2015	1,00,000
2016	1,40,000
2017	1,95,000
2018	2,05,000
2019	2,30,000

Prepare :

- (i) Royalty Account
- (ii) Miss Priya A/c
- (iii) Shortworkings A/c in the Books of Samsung Company Ltd.

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17. Mahesh and Rajesh entered into contract on Joint Venture and agreed to share the profits or losses in the ratio of 3 : 2.

Mahesh and Rajesh brought Rs. 90,000 and Rs. 60,000 respectively for the venture and same is deposited into Bank.

Goods were purchased from Naresh for Rs. 1,50,000 and paid Rs. 1,20,000 in cash and the balance in Bills payable.

Mahesh and Rajesh paid Rs. 6,000 for carriage and Rs. 3,000 for Insurance. All the goods were sold for Rs. 2,16,000, Bill was duly met.

Prepare :

- (a) Joint Venture A/c
 - (b) Joint Bank A/c
 - (c) Venturers A/c
-



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**II Semester B.Com. Degree Examination,
September/October 2020**

COMMERCE

Paper 2.3 – Financial Accounting – II

(CBCS – New)

Time : 3 Hours

Max. Marks : 70

Instructions : Neatness carries weightage.

SECTION – A

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

1. What is Dissolution of Firm?
2. State the methods of calculation of purchase consideration.
3. What are the accounts prepared when a separate set of books are maintained for joint venture transactions?
4. State the parties involved in patent Royalty.
5. Give the journal entry for writing off Goodwill in the books of New Firm.
6. What is piecemeal distribution of cash?
7. What is departmental accounts?

SECTION – B

II. Answer **any three** of the following : (3 × 5 = 15)

8. Write short note on :
- (a) Minimum rent
 - (b) Short workings
 - (c) Recoupment of short workings
 - (d) Minimum Rent in case of strike



9. Distinguish between Realisation Account and Revaluation Account.
10. A, B and C are partners sharing profits and losses equally. From the following particulars prepare Realisation A/c.

Assets	Book value	Realised value
Machinery	12,500	11,000
Building	15,000	19,250
Stock	20,000	12,000
Debtors	9,000	7,500

Firm had creditors of Rs. 6,000 which were settled for Rs. 5,250.

11. Calculate the amount of purchase consideration from the following information :
- A cash payment of Rs. 25,000
 - Issue of 40,000 equity shares of Rs. 10 each fully paid at Rs. 15 per share
 - Issue of 25,000 preference shares of Rs. 10 each
 - Issue of 15,000 Debentures of Rs. 10 each at a discount at 10%.
12. On what basis the following expenses are allocated to Departments.
- Carriage inwards
 - Commission on sales
 - Rent and Rates
 - Audit fees
 - Accountancy charges

SECTION - C

- III. Answer **any three** of the following :

(3 × 15 = 45)

13. The following is the Trial Balance of Gajanana Departmental Stores.

Trial Balance as on 31.3.2016

Capital		3,15,000
Sales	Dept X	2,73,000
	Dept Y	2,10,000
Purchases	Dept X	1,50,000
		-

	Dept Y	93,000	-
Opening stock	Dept X	30,000	-
	Dept Y	18,000	-
Insurance		9,000	-
Salaries		18,000	-
Furniture		60,000	-
Rent and Rates		18,000	-
Printing and Stationary		3,000	-
Commission		-	18,000
Wages	Dept X	30,000	-
	Dept Y	12,000	-
Debtors and Creditors		84,000	72,000
Machinery		2,28,000	-
Cash in hand		60,000	-
Discount		60,000	15,000
Bad debts		12,000	-
Carriage outwards		18,000	-
		<u>9,03,000</u>	<u>9,03,000</u>

Depreciate machinery at 10% and Furniture @ 20%.

Apportion all the Revenue Items Equally between both the Departments.
Stock on 31.3.2016 was Dept. X Rs. 60,000 and Dept 'Y' Rs. 45,000.

Prepare Departmental Trading and Profit and Loss Account for the year ending 31.3.2016 and also prepare the Balance Sheet.

14. The Balance Sheets of M/S A & B and M/S C & D as on 31.3.2018 where as Follows :

Liabilities	A & B	C & D	Assets	A & B	C & D
Capital			Buildings	10,000	12,000
A	10,000		Machinery	7,000	8,000
B	10,000		Furniture	3,000	3,500
C	-	10,000	Debtors	6,000	8,000
D	-	10,000	Stock	8,000	10,500
Creditors	15,000	10,000	Cash at Bank	3,000	1,000
Loan	-	10,000			
Outstanding expenses	2,000	3,000			
	<u>37,000</u>	<u>43,000</u>		<u>37,000</u>	<u>43,000</u>



The two firms decided to Amalgamate and form in M/S ABC and D with effect from 1.1.2019 and agreed to share the profits and losses equally in the New Firm. The terms of Amalgamation were as follows :

- (a) They agreed to the revaluation of Assets and Liabilities.

Assets	A & B	C & D
Buildings	12,000	15,000
Machinery	7,000	7,500
Furniture	2,500	2,500
Debtors	4,500	7,000
Stock	7,000	12,000
Outstanding expenses	2,000	3,500

- (b) The New Firm would not takeover the Loan of M/S C & D.

- (c) The Goodwill of A & B and C & D were valued at Rs. 10,000 and Rs. 5,000 respectively but for the purpose of the New Firm the combined Goodwill of the Firm should be Rs. 12,000.

- (d) Each partner should have Rs. 16,000 as capital in the New Firm and that cash should be brought in or paid off if necessary.

Prepare the necessary ledger accounts to close the books of the old firm and opening balance sheet of the New Firm.

15. X Y & Z carry on business in partnership sharing profits and losses in the Ratio of 4 : 3 : 1 respectively, on 31.3.2018 whey they agreed to sell their Business to Newly formed joint stock company, their position was as follows :

Liabilities	Amount	Assets	Amount
Capitals :		Buildings	18,000
X	20,000	Machinery	12,000
Y	15,000	Debtors	15,000
Z	13,000	Stock	13,000
Creditors	12,000	Cash	2,000
	<u>60,000</u>		<u>60,000</u>

The company took up the following assets at a valuation as follows :

Buildings Rs. 22,000, Machinery Rs. 10,000

Debtors 14,000, Stock 12,000, Goodwill 5,000

The purchase price of Buildings and Machinery was paid by the company in its shares and Debtors, stock and Goodwill were paid in cash.

The creditors were paid off by the Firm at a discount of $2\frac{1}{2}\%$ and expenses of Realisation amounted to Rs. 100.

Prepare necessary ledger accounts to close the books of the firm.

16. Miss. Priya developed new software on Mobiles. Samsung company entered in to Agreement on 1.1.2016 with Miss. Priya to acquire the patent right for manufacture and sale of New Mobile sets.

The terms of Agreement were as follows :

- (a) Lease period – 5 years
- (b) Minimum rent – 30,000 P.A.
- (c) Royalty – 20% on sales
- (d) Recoupment of short workings → Next two years only
- (e) Details of sales :

Year	Sales
2015	1,00,000
2016	1,40,000
2017	1,95,000
2018	2,05,000
2019	2,30,000

Prepare :

- (i) Royalty Account
- (ii) Miss Priya A/c
- (iii) Shortworkings A/c in the Books of Samsung Company Ltd.



17. Mahesh and Rajesh entered into contract on Joint Venture and agreed to share the profits or losses in the ratio of 3 : 2.

Mahesh and Rajesh brought Rs. 90,000 and Rs. 60,000 respectively for the venture and same is deposited into Bank.

Goods were purchased from Naresh for Rs. 1,50,000 and paid Rs. 1,20,000 in cash and the balance in Bills payable.

Mahesh and Rajesh paid Rs. 6,000 for carriage and Rs. 3,000 for Insurance. All the goods were sold for Rs. 2,16,000, Bill was duly met.

Prepare :

- (a) Joint Venture A/c
 - (b) Joint Bank A/c
 - (c) Venturers A/c
-



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**II Semester B.Com. Degree Examination,
September/October 2020**

COMMERCE

Paper 2.3 – Financial Accounting – II

(New)

Time : 3 Hours

Max. Marks : 80

Instructions : *Neatness carries weightage.*

SECTION – A

Answer **any ten** of the following :

(10 × 2 = 20)

1. What is sale to a company?
2. Who is an insolvent partner?
3. Give the meaning of dissolution of Firm.
4. Give the meaning of piecemeal distribution of cash.
5. State the decisions in the Garner V/s Murray.
6. What do you mean by Amalgamation of Firms?
7. What is short working?
8. What is Royalty?
9. State the types of Royalties.
10. What is goods in Transit?
11. What is Revaluation Account?
12. Give two objectives of Departmental Accounts.

SECTION – B

Answer **any three** of the following :

(3 × 5 = 15)

13. On what basis the following expenses are allocated to Departments.
 - (a) Salary to office staff
 - (b) Rent
 - (c) Insurance on Goods
 - (d) Discount allowed
 - (e) Discount earned

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14. State the objectives of sale to a company.
15. Amith and Rohith are the partners sharing profits and losses equally. The Liability side of their Balance sheet showed the capital of Amith Rs. 5,000 Rohith Rs. 5,000, Creditors Rs. 3,000 and Bills payable Rs. 2,000.
- The Firm's dissolved and the Assets Realised 40% of their Book value.
- Prepare the Realisation Account.
16. From the following information Prepare Revaluation Account.
- (a) Book value of Machinery 9,000 revalued at Rs. 10,000.
 - (b) Book value of Furniture Rs. 12,000 depreciated by 10%.
 - (c) Book value of Stock Rs. 9,000 revalued at Rs. 6,000.
 - (d) Book value of Debtors Rs. 16,000 which bad debts Rs. 1,000.
 - (e) Book value of Building Rs. 80,000 appreciated by 10%.
17. Write a short note on :
- (a) Minimum Rent
 - (b) Short Workings
 - (c) Lessor and Lessee

SECTION - C

Answer **any three** of the following :

(3 × 15 = 45)

18. A, B and C were partners sharing profits and losses equally. Their balance sheet as on 31.03.2018 was as under :

Liabilities	Rs.	Assets	Rs.
Capitals : A	24,000	Sundry Assets	37,000
B	14,000	Cash	1,000
C	3,000	P & L A/c	12,000
Creditors	9,000		
	<u>50,000</u>		<u>50,000</u>

On the above date the partners decided to dissolve the firm. Sundry Assets were sold for Rs. 31,000. C Became Insolvent and was unable to bring anything from his private estate. Prepare necessary ledger accounts to close the books of the firm applying Garner V/s Murray Rule.

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19. From the following information prepare the Departmental Trading and Profits and Loss A/c for the year ending 31.12.2016.

Particulars	Dept A	Dept B	Total
Opening stock	8,000	10,000	18,000
Purchases	70,000	80,000	1,50,000
Sales	90,000	1,20,000	2,10,000
Salaries	4,000	5,900	9,900
General salaries	-	-	12,200
Rent and rates	-	-	6,000
Carriage inwards	-	-	15,000
Carriage outwards	-	-	2,800
Discount allowed	-	-	1,400
Discount earned	-	-	1,500
Advertisement	-	-	4,200
Accountancy charges	-	-	1,200
Insurance	-	-	600

Additional information :

- General salaries are to be allocated equally.
 - The area occupied in the Ratio of 2 : 1.
 - Insurance and Accountancy charges are not to be allocated to any Departments.
 - Inter Dept. and Transfer B to A worth Rs. 15,000
 - Closing stock of Dept. A was Rs. 20,000 and B Rs. 13,000.
20. On 1.1.2018 M/S Raj Materials obtained from Mr. Arun a lease of Coal Mine, the terms being a Royalty of Re. 1 per tonne of Coal raised subject to a Minimum Rent of Rs. 5,000 P.A. with a right to recoup short workings over the First 4 years of the lease. From the following details prepare the Royalty A/c, Short workings A/c, and Landlord A/c.

Year	Output (in tonnes)
2014	2500
2015	3700
2016	5000
2017	6000

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21. X, Y and Z are Partners Sharing Profit and Losses in the Ratio of 5 : 3 : 2. The following in the Balance sheet of the Firm as on 31.12.2016, when they dissolve the Firm.

Liabilities	Amount	Assets	Amount
Creditors	20,000	Building	20,000
x's Loan	5,000	Plant	15,000
Reserve	5,000	Stock	15,000
Capitals :		Debtors	30,000
X	22,500		
Y	6,000		
Z	21,500		
	<u>80,000</u>		<u>80,000</u>

It was decided to repay the dues to partners as and when the Assets Realised the details of realisation are as follows :

Ist Instalment - 15,000

IInd Instalment - 36,500

IIIrd Instalment - 23,500

Prepare statement showing Distribution of cash under surplus capital method.

22. Kumar of Kodagu and Ganesh of Gadag were in Joint Venture and decide to send 400 bags of wheat to Bharath of Ballari to sell of wheat an Joint Venture.

Kumar and Ganesh have agreed to share the profits equally.

Kumar sent 240 bags of wheat valued at Rs. 1,60,000 by Incurring Rs. 10,000 as expenses for freight and insurance.

Ganesh sent - 160 bags of wheat at Rs. 1,20,000 by incurring expenses of Rs. 6,000.

Bharath sold all the bags for Rs. 4,00,000. He is entitled for a commission at 5% on Sales and he incurred Rs. 4,000 as expenses. He has remitted the Balance to Kumar.

The Account between Kumar and Ganesh were settled. Show the necessary ledger accounts in the Books of Kumar and Ganesh.



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**II Semester B.Com. Degree Examination,
September/October 2020**

COMMERCE

**Income Tax – I (TPP)
(CBCS)**

Time : 3 Hours

Max. Marks : 70

Instructions : Students are required to answer questions as per internal choices.

SECTION – A

Answer **any five** of the following :

(5 × 2 = 10)

1. What is Income?
2. Who is a Residential Individual?
3. Give two examples of Non-Agricultural Income.
4. What do you mean by Tax free incomes?
5. What do you mean by self occupied property?
6. What do you mean by perquisites?
7. What is business?

SECTION – B

Answer **any three** of the following :

(3 × 5 = 15)

8. Mr. Ramesh is a citizen of India. He left for Germany on 1-4-2018 and returned to India on 1-1-2019. Determine his residential status for the A.Y. 2019-20.
9. Mr. Anand employed in a company received Rs. 5,40,000 gratuity covered under the payment of Gratuity Act 1972. He retired on 30-11-2018 after serving for 35 years and 4 months, at the time of retirement his monthly salary consisted of Rs. 13,260 Find out his exempted and Taxable Gratuity.

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10. Compute taxable HRA from the following information for the A.Y. 2019-20
Basic Salary – Rs. 30,000 D.A. – Rs. 20,000 (enters into R.B) commission on turnover – Rs. 25,000 Rent paid – Rs. 3,000 p.m. HRA received – Rs. 2,500 pm. House occupied by the assessee in Delhi.
11. From the following details of house property compute the Gross Annual Value :

	House I	House II
Fair rent	84,000	1,20,000
Municipal value	80,000	1,20,000
Standard value	82,000	1,00,000
Actual Rent	80,000	1,08,000

12. What is Annual value of letout property? How is it determined?

SECTION – C

Answer **any three** of the following :

(3 × 15 = 45)

13. Mr. x furnishes the following particulars of his income for the P.Y. 2018-19.
- (a) Profit from business in Raichur, the business being controlled from America Rs. 1,50,000.
 - (b) Salary received in India for the services rendered in France Rs. 80,000.
 - (c) Profits from business in Sri Lanka, the business being controlled from Germany Rs. 2,50,000 of which Rs. 1,00,000 received in India.
 - (d) Income from investments in England Rs. 25,000.
 - (e) Income from house property in Bangalore Rs. 75,000 (Rs. 50,000 received in Canada).
 - (f) Interest received from a non-resident against the loan given to him to run a business in Hubli Rs. 25,000.



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- (g) Salary received in Germany for the services rendered in Indian embassy of Germany Rs. 1,00,000.
- (h) Dividend from JSW Ltd Rs. 10,000.
- (i) Past untaxed income earned in Singapur brought to India during the previous year Rs. 5,00,000.
- (j) Agriculture income from Land situated in Bangladesh Rs. 50,000 deposited in a bank there.
- (k) Profit on sale of building in South Africa Rs. 1,50,000 of which 50% received in India.

Compute the total income of Mr. x if he is (i) Resident (ii) Not ordinary resident (iii) Non-resident.

14. From the following details of income furnished by Mr. Narayan Rao for the P.Y ending 31-3-2019. Compute Income from salary for the A.Y. 2019-20.

- (a) Basic salary – Rs. 2,40,000
- (b) D.A. – Rs. 60,000 (25% includes in R.B)
- (c) Bonus – Rs. 20,000
- (d) Education allowance Rs. 8,400 (For two children)
- (e) Entertainment allowance Rs. 12,000
- (f) Employer's contribution to Recognised provident fund Rs. 40,400
- (g) Interest credited to the above fund 12% Rs. 12,000
- (h) He is provided with rent free accommodation owned by the employer in city having a population of 12 Lakh.
- (i) Employer has also provided.
 - (i) Sweeper salary paid to him 300 p.m.
 - (ii) Domestic servant, salary paid to him Rs. 250 p.m.

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15. From the following particulars furnished by Mr. Natraj, compute his income from house property for the A.Y. 2019-20.

S.L.	Particulars	House I	House II	House III
1.	Municipal value	50,000	40,000	30,000
2.	Actual Rent	48,000	60,000	-
3.	Un-realised rent	4,000	-	-
4.	Rent for the vacant period	8,000	-	-
5.	Municipal tax paid	5,000	4,000	3,000
6.	Interest on loan taken for construction	6,000	5,000	5,000
7.	Repairs	12,000	6,000	5,000
8.	Insurance	1,000	500	400

Municipal taxes in respect of House 2 were paid by tenant.

16. From the following particulars of Trading, and Profit and Loss Account of Mr. Praveen, compute his income from business for the A.Y. 2019-20.

Trading, Profit and Loss Account

Dr.		Cr.	
Particulars	Amount	Particulars	Amount
To Opening stock	20,000	By Sales	1,44,000
To Purchases	1,09,000	By Closing stock	52,000
To Salaries	6,000	By Interest on debentures	2,000
To Rent	11,000	By Dividend from	
To Bonus	3,000	Domestic company	2,000
To Printing	4,000	By Discount	12,000
To Misc. Expenses	4,000	By Winning from Races	12,000
To Advertisement	22,000	By LIC amount	
To Drawings	12,000	received on maturity	15,000
To LIC premium	5,000	By Shares of profit	
To Car expenses	18,000	from a firm	30,000
To Property tax	4,000		



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Particulars	Amount	Particulars	Amount
To Medical Expenses (personal)	3,000		
To Cost of NSC	3,000		
To Net profit (B/F)	45,000		
	<u>2,69,000</u>		<u>2,69,000</u>

Additional information :

- Advertisement included cost of 20 gift packets of Rs. 1,100 each presented to customers on the occasion of deepawali.
- Property tax of Rs. 4,000 paid was in respect of his self occupied house.
- $\frac{1}{2}$ of car expenses pertains to private use.

17. Miss Saraswati is registered medical practitioner in Hassan. Her receipts and payments account for the year ending 31-3-2019 was as follows :

Receipts	Rs.	Payments	Rs.
To Bal b/d	8,500	By Household expenses	45,000
To Consultation fee	2,75,000	By Purchase of Surgical equipment	50,000
To Visiting fees	25,000	By Purchase of Car	1,00,000
To Gains on horse race	20,000	By Salary to staff	80,000
To Share in ancestral property	40,000	By Rent of dispensary	24,000
To Dividend from Indian company	8,000	By Income tax	6,000
To Gifts from patients	20,000	By Gift to daughter	8,000
To Interest on securities (Gross)	10,000	By Car expenses	12,000
To Interest on post office S.B. A/c	2,500	By Cost of medicines	60,000
To Bank Loan	50,000	By Laboratory expenses	2,000
	<u>4,59,000</u>	By Bal c/d	72,000
			<u>4,59,000</u>

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Additional information :

- (a) Half of car expenses are in relation to personal use.
 - (b) Allowable depreciation amounted to Rs. 16,000.
- Compute her income from profession for the A.Y. 2019-20.