III Semester B.Com./B.B.M./B.B.A. Degree Examination,
November/December 2019

**KANNADA BASIC**

ಟೊಳ್ಳುಗಟ್ಟಿ (ನಾಟಕ) ಸುಬ್ಬಣ್ಣ (ಕಾದಂಬರಿ)

**(CBCS – New)**

Time : 3 Hours

Max. Marks : 70

*ಸೂಚನೆ : ಭಾಷೆ ಮತ್ತು ಶುದ್ಧ ಬರಹಕ್ಕೆ ಆದ್ಯತೆ ಕೊಡಲಾಗುವುದು.*

1. (a) ಅಕ್ಷರ ಜ್ಞಾನಕ್ಕಿಂತ ಮಾನವೀಯ ಮೌಲ್ಯಗಳೇ ಮುಖ್ಯ ಎಂಬುದನ್ನು 'ಟೊಳ್ಳು ಗಟ್ಟಿ' ನಾಟಕ ಆಧರಿಸಿ ಬರೆಯಿರಿ.

ಅಥವಾ

   (b) ಪುಟ್ಟು ಮತ್ತು ಮಾಧುವಿನ ಗುಣ ಸ್ವಭಾವಗಳನ್ನು 'ಟೊಳ್ಳುಗಟ್ಟಿ' ನಾಟಕದ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ವಿವರಿಸಿರಿ. **(10)**

2. (a) "ಮನುಷ್ಯನ ಹಿರಿತನವಿರುವುದು ಬರಿ ಓದಿನಲ್ಲಲ್ಲ" ಎಂಬುದನ್ನು ಟೊಳ್ಳುಗಟ್ಟಿ ನಾಟಕ ಹೇಗೆ ನಿರೂಪಿಸುತ್ತಿದೆ? ವಿವರಿಸಿರಿ.

ಅಥವಾ

   (b) ಪುಟ್ಟುವಿನ ಟೊಳ್ಳುತನವನ್ನು ನಾಟಕ ಬಯಲಿಗೆಳೆದ ಬಗೆಯನ್ನು ವಿವರಿಸಿರಿ. **(10)**

3. (a) ಸುಬ್ಬಣ್ಣನ ಕಲ್ಯತೆಯ ಅನುಭವಗಳನ್ನು ವಿವರಿಸಿರಿ?

ಅಥವಾ

   (b) ಕಲಾ ಆರಾಧಕನಾದ ಸುಬ್ಬಣ್ಣನ ಬದುಕಿನ ಎಲು ಬೀಳುಗಳನ್ನು ಕುರಿತು ವಿವರಿಸಿರಿ. **(10)**

4. (a) ಸಂಗೀತ ಕಲಿಯಲು ಹೋಗಿ ಸುಬ್ಬಣ್ಣ ಅನುಭವಿಸಿದ ನೋವಿನ ಚಿತ್ರಣ ಕಾದಂಬರಿಯಲ್ಲಿ ಹೇಗೆ ಮೂಡಿ ಬಂದಿದೆ? ವಿವರಿಸಿರಿ.

ಅಥವಾ

   (b) ಸುಬ್ಬಣ್ಣನ ಬಾಂಬೆಯ ಅನುಭವಗಳ ಕುರಿತು ಚರ್ಚಿಸಿರಿ. **(10)**

P.T.O.

5. ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಉತ್ತರಿಸಿರಿ :

   (a) ಸಾತು-ಪಾತುನಿನ ಪಾತ್ರ ಚಿತ್ರಣ.

   <div align="center">ಅಥವಾ</div>

   ಹಿರಣ್ಣಯ್ಯ ನವರ ಪಾತ್ರ ಕುರಿತು ಬರೆಯಿರಿ.                          (5)

   (b) ಸುಬ್ಬಣ್ಣನ ಕೊನೆಯ ದಿನಗಳ ಚಿತ್ರಣ.

   <div align="center">ಅಥವಾ</div>

   ಸುಬ್ಬಣ್ಣನ ದಾಂಪತ್ಯ ಜೀವನ ಚಿತ್ರಣ.                             (5)

6. ಕೆಳಗಿನವುಗಳಲ್ಲಿ **ನಾಲ್ಕಕ್ಕೆ** ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ :                    (4 × 5 = 20)

   (a) ಕೈಲಾಸಂ

   (b) ಮಾಧು

   (c) ಲಲಿತೆ

   (d) ಪುಟ್ಟು

   (e) ಸುಬ್ಬಣ್ಣ

   (f) ಭಾಗೀರತಮ್ಮ

   (g) ಮಾಸ್ತಿ

   (h) ನಾಗಮ್ಮ

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**III Semester B.A./B.Sc./B.Com./B.B.M./B.S.W./G.M.T./B.C.A.**
**Degree Examination, November/December 2019**

# BASIC ENGLISH

## English — III

### (New)

*Texts :*   1) *A book of plays.*
        2) *Language component.*

Time : 3 Hours                                   Max. Marks : 80

I.   A.   Annotate **any two** of the following :                    (2 × 6 = 12)

  (a)   Then you must speak
        Of one that loved not wisely, but too well.

  (b)   It's those that are down that would be up and those that are up that
        would be down, if it wasn't for us.

  (c)   It was only the principle of the thing – the property isn't worth much to
        me, but the principle is worth a great deal.

  (d)   But that's absurd! How can you pay seven pounds eight and eight pence
        out of six pounds?

  B.   Write short notes on **any two** of the following :             (2 × 6 = 12)

  (a)   Mark Tallis.

  (b)   Tschubukov.

  (c)   Emilia.

  (d)   Wasserkopf's reasons for coming back to school.

2.   Answer **any two** of the following :                         (2 × 16 = 32)

  (a)   What is the motivation for the Sergeant to pursue the fugitive?

  (b)   How did the Reunion end?

  (c)   What does Cassio tell Othello about the handkerchief?

  (d)   How does the Mathematics teacher trick Wasserkopf?

3. Language component : (3 × 8 = 24)

   (a) Write an application for the job of a Receptionist at Berger Paints, Mumbai.

   (b) Write a letter of complaint to the District Commissioner about the problem of air pollution caused by a factory in your area.

   (c) Write a newspaper report about the program on Health Awareness program to prevent Dengue and Malaria conducted by your college.

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**III Semester B.A./B.Sc./B.Com./B.B.M./B.S.W./G.M.T./B.C.A. Degree Examination, November/December 2019**

### BASIC ENGLISH

### English — III

### (New) (CBCS 2016-17)

*Texts :*    1) *A book of plays.*

2) *Language component.*

Time : 3 Hours                                                                      Max. Marks : 70

1.  A.  Annotate **any two** of the following :                                    (2 × 5 = 10)

    (a)  Then you must speak
         Of one that loved not wisely, but too well.

    (b)  It's those that are down that would be up and those that are up that would be down, if it wasn't for us.

    (c)  It was only the principle of the thing – the property isn't worth much to me, but the principle is worth a great deal.

    (d)  But that's absurd! How can you pay seven pounds eight and eight pence out of six pounds?

    B.  Write short notes on **any two** of the following :                        (2 × 5 = 10)

    (a)  Mark Tallis.

    (b)  Tschubukov.

    (c)  Emilia.

    (d)  Wasserkopf's reasons for coming back to school.

2.  Answer **any two** of the following :                                          (2 × 13 = 26)

    (a)  What is the motivation for the Sergeant to pursue the fugitive?

    (b)  How did the Reunion end?

    (c)  What does Cassio tell Othello about the handkerchief?

    (d)  How does the Mathematics teacher trick Wasserkopf?

**P.T.O.**

3. Language component : (3 × 8 = 24)

    (a) Write an application for the job of a Receptionist at Berger Paints, Mumbai.

    (b) Write a letter of complaint to the District Commissioner about the problem of air pollution caused by a factory in your area.

    (c) Write a newspaper report about the program on health awareness to prevent Dengue and Malaria conducted by your college.

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**III Semester B.Com./B.B.M. Degree Examination,
November/December 2019**

**BASIC ENGLISH**

**English - III**

**(CBCS 2017-18) (New)**

**Texts :**   1) *Macbeth – W. Shakespeare.*

2) *Communication and Analysis Skills – Ashan Academy.*

Time : 3 Hours                                          Max. Marks : 70

I.   Annotate **any two** of the following :                    (2 × 6 = 12)

   (a)   Fair is foul and foul is fair;
       Hover through the fog and filthy air.

   (b)   Will all great Neptune's ocean
       Wash this blood
       Clean from my hand.

   (c)   Unnatural deeds
       Do breed unnatural troubles;
       infected minds
       To their deaf pillows will discharge
       their secrets.

2.   Write short notes on **any two** of the following :           (2 × 6 = 12)

   (a)   Lady Macduff.

   (b)   Unnatural events.

   (c)   King Duncan at Inverness.

3.   Answer **any one** of the following :                        (1 × 10 = 10)

   (a)   Analyse the play Macbeth as a tragedy.

   (b)   Compare and contrast between Macbeth and Banquo.

4. Answer **any six** of the following : (6 × 6 = 36)

(a) Write a Telephone conversation between Basavaraj, Secretary, Students' Union of XYZ College, Gadag and Krishna Rao, Director, Rao Academy, Bengaluru, inviting him as a speaker to give a talk on "How to prepare for competitive Exams".

(b) Write a group discussion between five youngsters about the new traffic rules.

(c) Write an email to vthreebags@gmail.com ordering for 500 bags to be distributed for students of your college.

(d) Write a Resume for the post of Office Accountant at Manjunatha Sponge Iron Company, Toranagal.

(e) What are the most essential things to keep in mind while preparing for a job interview?

(f) Write a speech on the importance of ban on plastic.

(g) Write a covering letter for a job application to Manjunatha Sponge Iron Company, Toranagal.

(h) What are the points to be kept in mind while preparing for a debate?

### III Semester B.Com./B.B.M. Degree Examination, November/December 2019

### BASIC HINDI

### Paper III – Study of Indian Language

### (CBCS)

Time : 3 Hours                                                                 Max. Marks : 70

**सूचना :** लिखावट शुद्ध और देवनागरी लिपि में हों ।

**पठित पुस्तकें :** 1. माधवी नाटक, 2. व्यवसायिक संप्रेषण

1.  किन्हीं दो की संदर्भ सहित व्याख्या कीजिए ।                                   (2 × 7 = 14)

    (a) तुम फ़िर अपने को धोखा दे रहे हो, गालव । यह छिछली भावुकता किस काम की ? यौवन और रूप तो मिल जायें गे, पर इस अपने दिल का क्या करूँगी जो छलनी हो चुका है ।

    (b) महाराज, मैं उसी भाँति आपकी आज्ञा का पालन करूँगी, जिस भाँति राजाओं के रानिवास में करती रही हूँ । मैं विशिष्ट लक्षणांवाली हूँ, महारज, आप कोभी मुझसे पुत्र लाभ होगा ।

    (c) जब उन्होंने बालक को मेरी गोद में रखा तो मैं उसके चेहरे में तुम्हारे नाक-नक्शा ढूँढ रही थी ।

2.  किन्हीं दो प्रश्नों के उत्तर लिखिए ।                                         (2 × 10 = 20)

    (a) माधवी एक स्त्री संवेदनात्मक नाटक है, स्पष्ट कीजिए ।

    (b) गालव अपने गुरू की गुरुदक्षिणा किस प्रकार देता है समझाइये ।

    (c) ययाती पात्र का चरित्र चित्रण कीजिए ।

3.  किन्हीं दो प्रश्नों के उत्तर लिखिए ।                                         (2 × 10 = 20)

    (a) संप्रेषण किसे कहते हैं उसके कित ने भेद है विस्ता से लिखिए ।

    (b) पत्र किसे कहते हैं ? उसके प्रकारों पर प्रकाश डालिए ।

    (c) व्यवसायीक पत्र के कार्य कितने है विस्तार से समझाइए ।

1/2                                                                             P.T.O.

4. किन्हीं **दो** पर टिप्पणी लिखिए ।  (2 × 5 = 10)

   (a) आप के गांव में बिजली की बार - बार कटौती होने के कारण विद्युत बोर्ड प्रबंधक के इ बि. को पत्र लिखिए ।

   (b) आप ने हाली में प्रवास किए हुए क्षेत्रों का वर्णन करते हुए अपने मित्र को एक पत्र लिखिए ।

   (c) अपने ग्राह कों को आपने शुरू किए नए बजाज शो-रूम की सूचना देते हुए एक परीपत्र लिखिए ।

5. किन्ही **दो** पर टिप्पणियाँ लिखिए ।  (2 × 3 = 6)

   (a) लिंग ।

   (b) वचन ।

   (c) उपसर्ग ।

**III Semester B.Com. Degree Examination,**
**November/December 2019**

**COMMERCE**

**Paper 3.4 – Corporate Accounting – I**

**(CBCS – New)**

Time : 3 Hours

Max. Marks : 70

### SECTION – A

(5 × 2 = 10)

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

1.   What is interim dividend?

2.   What is purchases consideration?

3.   Who is a liquidator?

4.   What is wholly owned subsidiary company?

5.   What is voluntary liquidation?

6.   What is profit prior to incorporation?

7.   Give two examples chargeable prior to incorporation.

### SECTION – B

(3 × 5 = 15)

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

8.   Distinguish between amalgamation and absorption of companies.

9.   Give the proforma of the liquidators final statement of account.

10.  Calculate Minority interest from the following:

| Particulars | X Ltd. Rs. | Y Ltd. Rs. |
|---|---|---|
| Share capital (Shares at Rs. 10 each) | 5,00,000 | 1,25,000 |
| General reserve on 1.4.2016 | 75,000 | 50,000 |
| Profit and Loss on 1.4.2016 (Cr.) | 1,00,000 | 25,000 |
| Total profit for the year | 1,25,000 | 62,500 |

X Ltd., acquired 7,500 shares in Y Ltd on 1.10.2016.

P.T.O.

11. From the following particulars furnished by A & Co. Ltd. prepare the note to share capital account and show how the share capital appears in the Balance Sheet of the company as prescribed under the schedule VI of the Act.

Authorised capital:

| | |
|---|---:|
| 5,000 10% preference shares of Rs. 100 each | 5,00,000 |
| 1,00,000 equity shares of Rs. 10 each | 10,00,000 |

Issued subscribed and paid up capital:

| | |
|---|---:|
| 5,000 10% preference shares of Rs. 100 each | 5,00,000 |
| 1,00,000 equity shares of Rs. 10 each Rs. 8 per share called | 8,00,000 |
| Calls unpaid by directors and officers | 10,000 |
| Forfeited equity shares | 5,000 |

12. How do you apportion the following for computing pre-incorporation profit or loss?

    (a) Interest on capital.

    (b) Goodwill written off.

    (c) Carriage outwards.

    (d) Preliminary expenses.

    (e) Interest to vendors.

## SECTION – C

III. Answer **any three** of the following :  (3 × 15 = 45)

13. From the following ledger balances extracted from the books of M/s Shakuntala Ltd. for the year ending 31.3.2018. Prepare the statement of assets and liabilities as on 31.3.2018 as prescribed by the schedule VI of the Companies Act (Revised).

| Name of Accounts | Dr. Rs. | Cr. Rs. |
|---|---:|---:|
| Share capital: | | |
| 30,000 equity shares of Rs. 10 each | – | 3,00,000 |
| 1,00,000 preference shares of Rs. 10 each | – | 10,00,000 |
| Securities premium | – | 5,00,000 |
| General reserve | – | 11,25,000 |
| Loss for the current year | 3,00,000 | – |
| Bonds and debentures | – | 6,00,000 |
| Long term loans from bank | – | 4,00,000 |
| Other long term loans | – | 2,00,000 |
| Short term borrowings | – | 3,00,000 |

| Name of Accounts | Dr. | Cr. |
|---|---|---|
| Trade payables | – | 10,45,000 |
| Other current liabilities | – | 1,70,000 |
| Provision for income tax | – | 6,50,000 |
| Provision for salaries and wages | – | 50,000 |
| Buildings | 23,00,000 | – |
| Furniture | 1,50,000 | – |
| Capital work in progress | 1,00,000 | – |
| Investments in equity shares | 3,00,000 | – |
| Investments in preference shares | 1,25,200 | – |
| Closing stock | 12,00,000 | – |
| Loose tools | 58,000 | – |
| Trade receivables | 12,04,800 | – |
| Cash in hand | 2,75,000 | – |
| Cast at Bank | 3,27,000 | – |
| | 63,40,000 | 63,40,000 |

Additional information :

(a) Authorised capital of the company consists of 40,000 equity shares of Rs. 10 each and 1,20,000 preference shares of Rs. 10 each.

(b) Other current liabilities consists of income received in advance.

14. A Co. Ltd. into voluntary liquidation on 1.4.2018. From the following particulars prepare the liquidators final statement of account.

(a) Creditors:

| | |
|---|---|
| Secured against building | 90,000 |
| Secured against stock | 60,000 |
| Preferential creditors | 35,000 |
| Bank loan (unsecured) | 75,000 |
| Trade creditors | 1,82,120 |

(b) Assets:

| | |
|---|---|
| Building (amount realized Rs. 1,20,000) | 1,60,000 |
| Machinery (amount realized Rs. 90,000) | 1,20,000 |
| Stock (amount realized at 60%) | 50,000 |
| Other assets realized (including cash) | 1,22,500 |

The liquidation expenses amounted to Rs. 1,390. The liquidator is entitled to a commission at 3% on the net assets realized and 2% on the amount paid to unsecured creditors.

3/8

P.T.O.

15. From the following statement of assets and liabilities and the particulars given below prepare the consolidated statement of assets and liabilities of Sun Ltd. and its subsidiary Moon Ltd. as on 31.3.2018.

| Particulars | Note | Sun Ltd. | Moon Ltd. |
|---|---|---|---|
| I.  Equity and liabilities | | | |
| 1.  Shareholders funds | | | |
| Share capital | 1 | 6,00,000 | 1,00,000 |
| Reserves and surplus | 2 | 2,00,000 | 90,000 |
| 2.  Current liabilities | | | |
| Trade payables | 3 | 1,50,000 | 85,000 |
| Total equity and liabilities = | | 9,50,000 | 2,75,000 |
| II.  Assets: | | | |
| 1.  Non-current assets: | | | |
| Tangible fixed assets | 4 | 5,00,000 | 1,40,000 |
| Intangible fixed assets | 5 | 50,000 | 30,000 |
| Non current investments | 6 | 1,20,000 | – |
| 2.  Current assets: | | | |
| Inventories | 7 | 1,60,000 | 40,000 |
| Trade receivables | 8 | 1,15,000 | 55,000 |
| Cash and cash equipments | 9 | 5,000 | 10,000 |
| Total assets = | | 9,50,000 | 2,75,000 |

**Notes to Accounts**

| | | Sun Ltd. | Moon Ltd. |
|---|---|---|---|
| Note 1 | Share capital | | |
| | Shares of Rs. 10 each fully paid up | 6,00,000 | 1,00,000 |
| | Share capital | 6,00,000 | 1,00,000 |
| Note 2 | Reserves and surplus | | |
| | General reserves | 60,000 | 40,000 |
| | Profit and Loss credit balance | 1,40,000 | 50,000 |
| | Reserves and surplus | 2,00,000 | 90,000 |
| Note 3 | Trade payables | | |
| | Sundry creditors | 1,25,000 | 75,000 |
| | Bills payable | 25,000 | 10,000 |
| | Trade payables | 1,50,000 | 85,000 |

|  |  | Sun Ltd. | Moon Ltd. |
|---|---|---|---|
| Note 4 | Tangible fixed assets |  |  |
|  | Land and Buildings | 3,00,000 | 80,000 |
|  | Plant and Machinery | 2,00,000 | 60,000 |
|  | Tangible fixed assets | 5,00,000 | 1,40,000 |
| Note 5 | Intangible fixed assets |  |  |
|  | Goodwill | 50,000 | 30,000 |
|  | Intangible fixed assets | 50,000 | 30,000 |
| Note 6 | Non current investments |  |  |
|  | 8,000 shares in Moon Ltd. | 1,20,000 | – |
|  | Non current investments | 1,20,000 | – |
| Note 7 | Inventories |  |  |
|  | Stock | 1,60,000 | 40,000 |
|  | Inventories | 1,60,000 | 40,000 |
| Note 8 | Trade receivables |  |  |
|  | Sundry debtors | 1,00,000 | 50,000 |
|  | Bills receivables | 15,000 | 5,000 |
|  | Trade receivables | 1,15,000 | 55,000 |
| Note 9 | Cash and cash equivalents |  |  |
|  | Cash in hand | 5,000 | 10,000 |
|  | Cash and cash equivalents | 5,000 | 10,000 |

Additional information :

(a) Sun Ltd. acquired the shares in Moon Ltd. on 1.10.2017.

(b) All the bills payable of Moon Ltd were in favour of Sun Ltd of which Sun Ltd. discounted bills worth Rs. 6,000.

(c) General reserve of Moon Ltd on 1.4.2017 was Rs. 30,000.

(d) Profit and Loss account on Moon Ltd. showed a credit balance of Rs. 10,000 on 1.4.2017.

(e) Creditors of Moon Ltd. included Rs. 10,000 payable to Sun Ltd. for goods supplied.

(f) Stock of Moon Ltd. included the goods of Rs. 5,000 supplied by Sun Ltd. at cost plus 25%.

P.T.O.

16. Cat Co. Ltd and Rat Co. Ltd decided to amalgamate their business and form a new Dog Co. Ltd with an authorized capital of Rs. 22,50,000 divided into shares of Rs. 10 each. Following are the statement of assets and liabilities as on 31.3.2016.

| Particulars | Note | Cat Ltd. | Rat Ltd. |
|---|---|---|---|
| I. Equity and liabilities | | | |
| 1. Shareholders funds | | | |
| Share capital (Shares of Rs. 10 each) | 1 | 3,00,000 | 5,62,500 |
| Reserves and surplus | 2 | 3,71,250 | (–) 1,20,000 |
| 2. Non-current liabilities | | | |
| Long term borrowings | 3 | – | 1,50,000 |
| 3. Current liabilities | | | |
| Trade payables | 4 | 51,000 | 67,500 |
| Total equity and liabilities | | 7,22,250 | 6,60,000 |
| II. Assets: | | | |
| 1. Non-current assets: | | | |
| Tangible assets | 5 | 4,80,000 | 5,40,000 |
| Intangible fixed assets | 6 | 90,000 | – |
| 2. Current assets: | | | |
| Inventories | 7 | 44,250 | 51,750 |
| Trade receivables | 8 | 64,000 | 36,750 |
| Cash and cash equipments | 9 | 44,000 | 31,500 |
| | | 7,22,250 | 6,60,000 |

### Notes to Accounts

| | | Cat Ltd. | Rat Ltd. |
|---|---|---|---|
| Note 1 | Share capital | | |
| | Equity shares of Rs. 10 each | 3,00,000 | 5,62,500 |
| | Share capital | 3,00,000 | 5,62,500 |
| Note 2 | Reserves and surplus | | |
| | Reserve fund | 1,08,750 | – |
| | Profit and Loss | 2,62,500 | (–) 1,20,000 |
| | Reserves and surplus | 3,71,250 | – 1,20,000 |

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|  | | Cat Ltd. | Rat Ltd. |
|---|---|---|---|
| Note 3 | Long term borrowings | | |
|  | 6% debentures | – | 1,50,000 |
|  | Long term borrowings | – | 1,50,000 |
| Note 4 | Trade payables | | |
|  | Creditors | 51,000 | 67,500 |
|  | Trade payables | 51,000 | 67,500 |
| Note 5 | Tangible assets | | |
|  | Machinery | 4,80,000 | 5,40,000 |
|  | Tangible assets | 4,80,000 | 5,40,000 |
| Note 6 | Intangible fixed assets | | |
|  | Goodwill | 90,000 | – |
|  | Intangible fixed assets | 90,000 | – |
| Note 7 | Inventories | | |
|  | Stock | 44,250 | 51,750 |
|  | Inventories | 44,250 | 51,750 |
| Note 8 | Trade receivables | | |
|  | Debtors | 64,000 | 36,750 |
|  | Trade receivables | 64,000 | 36,750 |
| Note 9 | Cash and cash equivalents | | |
|  | Cash at bank | 44,000 | 31,500 |
|  | Cash and cash equivalents | 44,000 | 31,500 |

The following are the terms of agreement:

(a) Cat Co. Ltd assets and liabilities are to be taken over at book values except machinery goodwill and stock which are to be valued at Rs. 4,50,000, Rs. 1,35,000 and Rs. 4,80,000 respectively.

(b) Rat Co. Ltd assets except cash at bank are valued at 10% less than book values and liabilities are taken over at book value.

Calculate purchase consideration and prepare amalgamated statement of assets and liabilities of Dog Co. Ltd.

17. XYZ Co. Ltd was incorporated on 1.5.2016 to take over the business of Hindu and Co. as a going concern from 1.1.2016. Statement of Profit and Loss for the year ending 31.12.2016 was as follows:

|  | Particulars | Note | Amount | Total amount |
|---|---|---|---|---|
| I. | Continuing operations | | | |
| 1. | Revenue from operations (sales) | 1 | | 10,00,000 |
| 2. | Other income | 2 | – | – |
|  | (A) Total Revenue | | | 10,00,000 |
| 3. | Expenses | | | |
|  | (a) Cost of sales | 3 | | 8,50,000 |
|  | (b) Employees benefit cost | 4 | | |
|  | Salaries | | 48,000 | |
|  | Directors fees | | 2,000 | 50,000 |
|  | (c) Finance cost | 5 | | |
|  | Interest on debentures | | | 3,000 |
|  | (d) Other expenses | 6 | | |
|  | Office expenses | | 4,200 | |
|  | Rent and rates | | 15,000 | |
|  | Insurance | | 6,000 | |
|  | Electricity | | 4,800 | |
|  | Commission on sales | | 5,000 | |
|  | Advertisement | | 2,500 | |
|  | Carriage on sales | | 5,000 | |
|  | Bank charges | | 1,500 | |
|  | Audit fees | | 1,200 | |
|  | Bad debts | | 2,000 | |
|  | Preliminary expenses | | 3,500 | 50,700 |
|  | (B) Total expenses | | | 9,53,700 |
|  | Profit for the year (A – B) | | | 46,300 |

Other information :

The total turnover for the year ending 31.12.2016 was Rs. 10,00,000 divided into Rs. 4,00,000 for the period upto 1.5.2016 and Rs. 6,00,000 for the remaining period.

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

## III Semester B.Com. Degree Examination, November/December 2019

## COMPUTER SCIENCE

## Paper 3.5 – Data Base Management System

## (CBCS)

Time : 3 Hours                                                                 Max. Marks : 70

### SECTION – A

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

1.  (a)  Expand DBMS.

    (b)  Define the term Entity.

    (c)  What is data model?

    (d)  What do you mean by schema?

    (e)  Define relation.

    (f)  Expand BCNF.

    (g)  What is Backup?

### SECTION – B

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

2.  What are the components of DBMS?

3.  Write a short note on data dictionary.

4.  Explain hierarchical data model.

5.  With their names write any five ER-Diagram Notations.

6.  Write a procedure for database creation in SQL.

7.  Write the importance of backups.

### SECTION – C

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

8.  Explain DBMS users in detail.

**37324**

9. What is DBA? Explain the responsibilities DBA.

10. What is normalization? Explain in brief second normal form.

11. Explain any five built-in functions of SQL.

12. What are the causes of database failure?

13. What are database recovery techniques? Explain.

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**III Semester B.Com. Degree Examination,**
**November/December 2019**

**Paper 3.6 – INCOME TAX – II (T.P.P) (Vocational)**

**(CBCS)**

Time : 3 Hours

Max. Marks : 70

**Instructions :** *Attempt all Sections according to the internal choice.*

## SECTION – A

Answer **any five** of the following :

(5 × 2 = 10)

1. What is indexed cost of improvement?

2. How do you treat donation given to Municipality for promoting family planning?

3. What is net interest?

4. State any two capital assets on which no indexation.

5. Name any two donations which are fully qualified without any limit for deduction U/S 80G at 50%.

6. Who are co-parceners of a family?

7. What is HUF?

## SECTION – B

Answer **any three** of the following :

(3 × 5 = 15)

8. Discuss the provisions of the Income-Tax Act regarding the carry forward and set-off of losses.

9. Sri. Anup has made donation to the following funds and institutions during the P.Y. 2018-19.

|     |                                                   | Rs.    |
| --- | ------------------------------------------------- | ------ |
| (a) | National defence fund                             | 30,000 |
| (b) | Prime Minister National Relief Fund               | 15,000 |
| (c) | Aid to poor students                              | 1,500  |
| (d) | Books donated to approved college                 | 3,000  |
| (e) | Vijayanagar University College – Association (approved) | 45,000 |
| (f) | Municipality for promoting family planning        | 15,000 |

His gross total income amounted Rs. 4,50,000 including long term capital gain of Rs. 90,000.

Compute the deduction allowable to him U/S 80G for the Assessment Year 2019-20.

P.T.O.

10. Smt. Shobha furnishes the following details for the previous year ending 31.3.2019.

|     |                                                      | Rs.    |
| --- | ---------------------------------------------------- | ------ |
| (a) | Interest on securities issued by Government of India | 20,000 |
| (b) | Winning from lotteries (Net)                         | 14,000 |
| (c) | Interest on debentures of 'XYZ' Co. Ltd.             | 3,600  |
| (d) | Dividend from Indian company                         | 2,000  |
| (e) | Income from Non-agricultural land                    | 6,000  |

Compute her income from other sources for the Assessment Year 2019-20.

11. From the following particulars of income of Mr. Deepak compute his gross total income for the A.Y. 2019-20.

|                                   | Rs.    |
| --------------------------------- | ------ |
| Income from House Property-I      | 22,000 |
| Loss from House Property-II       | 8,000  |
| Loss in cloth business            | 4,000  |
| Profit from speculation business  | 80,000 |
| Long-term capital gain            | 18,000 |
| Long-term capital loss            | 42,000 |
| Short-term capital loss           | 10,000 |

12. From the following information compute the capital gain of Sri. Rohit for the Assessment Year 2019-20.

| Particulars                                | House    |
| ------------------------------------------ | -------- |
| Date of purchase                           | May 1997 |
| Cost of acquisition                        | 1,90,000 |
| Cost of improvement in the year 2000       | 10,000   |
| Fair market value on 1.4.2001              | 1,75,000 |
| Cost of further improvement in 2014-15     | 48,000   |
| Sale proceeds of property in 2018-19       | 6,51,500 |

Cost inflation index for the financial year 2001–02, 2014–15 and 2018–19 were = 100, 240 and 280 respectively.

## SECTION – C

Answer **any three** of the following : (3 × 15 = 45)

13. From the following information compute the taxable capital gain of Smt. Anitha for the assessment year 2019-2020.

| Particulars | Jewellery |
|---|---|
| Year of purchase | 1995–96 |
| Cost of purchase | 1,00,000 |
| Cost of improvement in 1999-00 | 20,000 |
| Cost of improvement in 2009-10 | 29,600 |
| FMV as on 1.4.2001 | 1,50,000 |
| Sale proceeds on 1.12.2018 | 12,78,800 |
| Selling expenses | 10,000 |

Smt. Anitha has purchased a residential house costing Rs. 6,34,400 within the specified period. The Cost Inflation Index for the financial year 2001–02, 2009–10 and 2018–19 were 100, 148 and 280 respectively. He did not own any other residential house on the date of sale.

14. Compute the income from other sources of Mr. Ashok who held the following investments in the previous year 2018-19.

Rs. 11,000     10% Central Government securities

Rs. 36,000     10% tax-free commercial securities

Rs. 7,200     Received as interest on tax free Public Limited Company's securities (Listed)

Rs. 8,000     Received being interest on Karnataka State government securities

Rs. 3,600     Received as interest on Mangala Fertilisers Ltd. (Listed)

Rs. 30,000     13.5% securities of Joy Co. Ltd.

Rs. 35,000     11% securities of Paper Mill Co. Ltd.

Rs. 10,000     15% Mysore Municipal Corporation bonds

Rs. 5,000     Dividend received from Indian company

During the year he also got a prize in Karnataka State lottery. The net amount received by him was Rs. 70,000, on which bank charges of Rs. 200 paid as collection fees.

P.T.O.

15. The following is the Trading and Profit and Loss Account of Sri. Sudarshan a resident individual for the previous year ended 31.3.2018.

| | | Rs. | | | Rs. |
|---|---|---|---|---|---|
| To | Opening stock | 1,00,000 | By Sales | | 8,00,000 |
| " | Purchases | 5,00,000 | " Closing stock | | 1,20,000 |
| " | Carriage inward | 10,000 | | | |
| " | Wages | 1,70,000 | | | |
| " | Gross profit c/d | 1,40,000 | | | |
| | | 9,20,000 | | | 9,20,000 |
| To | Salary to staff | 32,000 | By Gross profit b/d | | 1,40,000 |
| " | Office rent | 14,400 | " Rent from building | | 24,000 |
| " | Municipal taxes | 2,400 | " Interest on debentures | | 12,720 |
| " | Interest on bank loan | 6,000 | " Interest on POSB A/c | | 1,280 |
| " | Interest on capital | 10,000 | " Bad debts recovered | | 1,000 |
| " | Advertisement | 1,200 | | | |
| " | General expenses | 9,600 | | | |
| " | Household expenses | 24,000 | | | |
| " | Repairs | 4,000 | | | |
| " | Bad debts | 2,000 | | | |
| " | Provision for bad debts | 4,000 | | | |
| " | Charity (to students) | 400 | | | |
| " | Depreciation | 5,000 | | | |
| " | Net-profit | 64,000 | | | |
| | | 1,79,000 | | | 1,79,000 |

Other information:

(a) General expenses included Rs. 1,000 given a donation to the Chief Minister and Lieutenant Governor's Relief Fund.

(b) Municipal taxes and repairs related to Building let out.

(c) Bad debts recovered had been allowed as deduction in the earlier assessments.

(d) Purchases include Rs. 10,000 being cost of goods utilized by the proprietor for his personal purposes.

(e) Depreciation allowable as per I.T. Rules Rs. 6,000.

Compute his total income for the Assessment Year 2019-2020.

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16. A; HUF consists of three members namely A, B and C of whom 'A' is the karta. From the following Profit and Loss Account compute its total income for the Assessment Year 2019-2020.

| | | Rs. | | | Rs. |
|---|---|---|---|---|---|
| To | Salaries | 30,000 | By | Gross profit | 1,27,700 |
| " | Office rent | 4,000 | " | Rent from house property | 6,000 |
| " | General expenses | 6,000 | " | Dividends from Indian | |
| " | Interest on loan | 3,000 | | Company | 10,000 |
| " | Income-tax | 10,000 | " | Profit from smuggling | 25,300 |
| " | Advertising | 2,000 | " | Profit on sale of buildings | |
| " | Bad debts | 1,000 | | (Bought on 1.3.2010) | 12,000 |
| " | Provision for bad debts | 2,000 | | | |
| " | Fire insurance | 200 | | | |
| " | Municipal taxes | 600 | | | |
| " | Household expenses | 15,700 | | | |
| " | Donations | 2,000 | | | |
| " | Depreciation | 3,500 | | | |
| " | Net profit | 1,01,000 | | | |
| | | 1,81,000 | | | 1,81,000 |

Other information:

(a) Salaries included Rs. 6,000 paid to 'A' who is managing the affairs of the family business and Rs. 4,000 paid to 'B' who is working as accountant.

(b) General expenses include Rs. 500 paid as penalty relating to smuggling business.

(c) Fire insurance of Municipal taxes paid are relating to House property let-out.

(d) Depreciation allowable on other block assets amounts Rs. 3,200.

(e) Donation paid to Jawaharlal Memorial Fund.

(f) Buildings (A Block of Assets) of WDV of Rs. 60000 are sold for Rs. 72,000 during the year.

17. Define transfer U/S 2(47). State the transactions which are not regarded as transfer.

**III Semester B.A./B.Com./B.Sc.(Non-Computer)/B.B.A.
Degree Examination, November/December 2019**

**COMPUTER SCIENCE**

**Paper 3.3 — Fundamentals of Computer and Ms-Office**

**(CBCS)**

Time : 3 Hours
Max. Marks : 70

### SECTION – A

I.  Answer **any ten** questions. Each question carries **2 marks** :  **(10 × 2 = 20)**

1.  Define Computer.

2.  Name any two output devices.

3.  Expand EDVAC.

4.  What is Software?

5.  Name types of Computer Languages.

6.  Define Windows.

7.  What is Recycle Bin?

8.  What is Mail Merge?

9.  Write shortcut keys for cut and paste.

10. What is Worksheet?

11. Define Chart.

12. What is MS Power Point?

### SECTION – B

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

13. What are the characteristics of computer?

14. Write the types of Operating System.

15. What is Folder? Write the procedure of creating Folder.

16. Write steps to save the document in MS Word.

17. Explain any three types of charts in MS Excel.

18. How do you apply slide transition effect?

P.T.O.

**10918**

## SECTION – C

III. Answer **any three** questions. Each question carries **10** marks : (3 × 10 = 30)

19. Explain fundamental block diagram of computer.

20. What is translator? Explain different types of it.

21. How do you print a document in MS Word? Explain.

22. Explain any five functions of MS Excel with syntax and example.

23. Explain different types of MS Power Point Views.

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### III Semester B.A./B.Com./B.Sc.(Non-Computer)/B.B.A. Degree Examination, November/December 2019

## COMPUTER SCIENCE

### Paper 3.3 – Fundamentals of Computer and Ms-Office

#### (New)

Time : 3 Hours

Max. Marks : 80

## SECTION – A

1. Answer **any ten** questions. Each question carries **2** marks :  (10 × 2 = 20)

1. What is Computer?

2. Expand CPU, ROM.

3. Write the types of memory.

4. Name the types of software.

5. Write the shortcut key for Copy, Paste.

6. What is Windows?

7. What is Folder?

8. What is MS Word?

9. Write the difference between Save and Save As.

10. What is Workbook?

11. What is Chart?

12. What is MS Power Point?

## SECTION – B

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

13. Write the features of First Generation of Computer

14. How do you copy or move files in My Computer?

15. How do you save documents in MS Word?

16. Write the procedure of inserting charts.

17. Write a note on Slide Sorter View.

P.T.O.

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

(3 × 15 = 45)

18. Explain Fundamental block diagram of Computer.

19. Explain different types of Computer Languages.

20. What is Table? Write the procedure to insert table.

21. Explain any five functions of MS Excel with syntax and example.

22. Explain different types of MS Power Point Views.

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III Semester B.Com. Degree Examination,
November/December 2019

COMPUTER SCIENCE (VOCATIONAL)

Paper 3.6 — Management Information System – I

(CBCS)

Time : 3 Hours

Max. Marks : 70

SECTION – A

Answer **any five** from the following :

(5 × 2 = 10)

1. (a) Define Decision Support System.

   (b) Write any two functions of MIS.

   (c) What is Transaction Processing System?

   (d) Write the meaning of Master File.

   (e) Name the types of Information System.

   (f) Expand DSS and TPS.

   (g) Define Data Communication.

SECTION – B

Answer **any four** from the following :

(4 × 5 = 20)

2. What are characteristics of MIS?

3. What is the role of Computerized MIS?

4. Write a short note on Subsystems of MIS.

5. What are methods of processing transactions?

6. Write the difference between physical and logical model of data.

7. Explain the synthesis of MIS Structure.

## SECTION – C

Answer **any four** from the following :                    **(4 × 10 = 40)**

8.   Explain the Subsystem of an MIS.

9.   What are data models? Explain the types of data models.

10.  Explain different classification of computers.

11.  What is Communication Network? Explain types of Communication Network.

12.  Explain the different types of File Organizations.

13.  Explain the methods of processing control.

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### III Semester B.Com. Degree Examination, November/December 2019

### Business Economics (Computers)

### (CBCS – New)

Time : 3 Hours

Max. Marks : 70

**Instructions :** *Answer* **all** *questions.*

ಸೂಚನೆ : ಎಲ್ಲಾ ವಿಭಾಗದ ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

#### SECTION – A/ವಿಭಾಗ – ಎ

Answer **any five** questions :

(5 × 2 = 10)

ಯಾವುದಾದರೂ ಐದು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ :

1. Define Business Economics.

   ವ್ಯವಹಾರಿಕ ಅರ್ಥಶಾಸ್ತ್ರವನ್ನು ಅರ್ಥೈಸಿ.

2. What is Marginal utility?

   ಸೀಮಾಂತ ತುಷ್ಟಿಗುಣ ಎಂದರೇನು?

3. Define Consumer Surplus.

   ಅನುಭೋಗಿ ಅಧಿಕ ತೃಪ್ತಿಯನ್ನು ಅರ್ಥೈಸಿ.

4. What is Average cost?

   ಸರಾಸರಿ ವೆಚ್ಚ ಎಂದರೇನು?

5. What is production function?

   ಉತ್ಪಾದನಾ ಕಾರ್ಯ ಬಿಂಬಕ ಎಂದರೇನು?

6. What is Monopoly?

   ಏಕಸ್ವಾಮ್ಯ ಎಂದರೇನು?

7. What is Oligopoly?

   ಕೆಲಜನ ಸ್ವಾಮ್ಯ ಮಾರುಕಟ್ಟೆ ಎಂದರೇನು?

**P.T.O.**

## SECTION – B/ವಿಭಾಗ – ಬಿ

Answer **any three** questions :                                  **(3 × 5 = 15)**
ಯಾವುದೇ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ :

8.  Define Cross elasticity of demand and explain its types.
    ಭೇದಕ ಬೇಡಿಕೆ ಸ್ಥಿತಿಸ್ಥಾಪಕತ್ವ ಎಂದರೇನು? ಭೇದಕ ಬೇಡಿಕೆಯ ಸ್ಥಿತಿಸ್ಥಾಪಕತ್ವದ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿ.

9.  Explain properties of ISO-Quants.
    ಸಮ ಉತ್ಪನ್ನ ರೇಖೆಯ ಗುಣಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿ.

10. Explain concept of Consumer Surplus.
    ಅನುಭೋಗಿಯ ಅಧಿಕ ತೃಪ್ತಿಯ ಪರಿಕಲ್ಪನೆಯನ್ನು ವಿವರಿಸಿ.

11. Explain Law of demand and its exceptions.
    ಬೇಡಿಕೆಯ ನಿಯಮವನ್ನು ವಿವರಿಸಿ ಮತ್ತು ನಿಯಮದ ವಿರೋಧಾಭಾಸಗಳನ್ನು ತಿಳಿಸಿ.

12. Explain features of Monopoly.
    ಏಕಸ್ವಾಮ್ಯ ಮಾರುಕಟ್ಟೆಯ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿ.

## SECTION – C/ವಿಭಾಗ – ಸಿ

Answer **any three** questions :                                  **(3 × 15 = 45)**
ಯಾವುದೇ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ :

13. Explain role and responsibilities of Business Economist.
    ವ್ಯವಹಾರಿಕ ಅರ್ಥಶಾಸ್ತ್ರಜ್ಞನ ಪಾತ್ರ ಮತ್ತು ಜವಾಬ್ದಾರಿಗಳನ್ನು ವಿವರಿಸಿ.

14. Explain properties of Indifference curve.
    ಉಪೇಕ್ಷಿತ ರೇಖೆಯ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿ.

15. Explain Law of variable proportion and its importance.
    ಬದಲಾಗುವ ಉತ್ಪಾದನಾಂಗದ ಪ್ರತಿಫಲದ ನಿಯಮವನ್ನು ವಿವರಿಸಿ ಮತ್ತು ನಿಯಮದ ಮಹತ್ವವನ್ನು ವಿವರಿಸಿ.

16. Explain price and output determination under monopolistic competition.
    ಸ್ವಾಮ್ಯಯುತ ಪೈಪೋಟಿ ಮಾರುಕಟ್ಟೆಯಲ್ಲಿ ಉತ್ಪನ್ನದ ಬೆಲೆ ನಿರ್ಧಾರವನ್ನು ವಿವರಿಸಿ.

17. Explain Break-even point analysis and its limitations.
    ಸಮಭೇದ ಬಿಂದುವಿನ ವಿಶ್ಲೇಷಣೆಯನ್ನು ವಿವರಿಸಿ ಮತ್ತು ವಿಶ್ಲೇಷಣೆಯ ಮಿತಿಗಳನ್ನು ವಿವರಿಸಿ.

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## III Semester B.Com. Degree Examination, November/December 2019

### (TPP) Vocational

### Paper 3.6 – INTEGRATED GOODS AND SERVICE TAX

### (CBCS)

Time : 3 Hours                                                                 Max. Marks : 70

### SECTION – A

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

1. What do you mean by IGST?

2. What is Continuous Journey?

3. What do you mean by Export of goods and services?

4. GST consists of ――――― Rules and ――――― Sections.

5. What is Supply?

6. Meaning of Aggregate turnover.

7. Meaning of Input tax credit.

### SECTION – B

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

8. What is GST Council? Explain its functions.

9. Write a short note on Input Tax Credit with respect to IGST?

10. Samarjit Enterprises inter supply of books for the month of April 2019, their gross liability is 2,90,000.

    (a) Compute Late-fee

    (b) Net liability.

    (They filed returns delayed by 40 days)

11. Murali sends goods to Sanjeev.

    Issue of invoice on – 10.01.2018

    Due date of invoice is – 20.01.2018

Payment entered in the suppliers books is 28.1.2018

Amount credited on 31.1.18

Find out the time of supply of goods.

12. From the following information determine the assessable value of IGST payable.

   (a) Price of goods before adjusting the following Rs. 7,00,000

   (b) Cost of primary packing – Rs. 15,000

   (c) Freight and insurance – Rs. 12,000

   (d) Discount allowed as per invoice – Rs. 20,000

   (e) Commission paid Rs. 30,000

   (f) Rate of IGST – 28%.

## SECTION – C

(3 × 15 = 45)

Answer **any three** of the following :

13. Mr. Anil is a registered dealer in Himachal Pradesh. From the following particulars find out taxable turnover under IGST.

   (a) Chocolates worth Rs. 2,04,000 sold to a Registered dealer of Punjab 28%.

   (b) Mineral water worth Rs. 2,20,000 were transferred to their branch at Kolkatta (IGST 18%).

   (c) Ayurvedic medicines Rs 1,64,800 are sold to the Registered dealer of Madhya Pradesh 12%.

   (d) Skimmed milk powder Rs. 54,000 are sold to the Registered dealer of UP @ 5%.

   (e) Goods amounting Rs. 3,10,000 were supplied to London in the course of export outside India @ 5%.

   (f) Silver worth Rs. 5,40,000 are sold to Registered dealer (AP) @ 5%.

   (g) Coffee beans worth Rs. 2,20,000 were transferred to their branch at Kolkata.

   (h) Sale of petroleum products to a Registered dealer in Madhya Pradesh for Rs. 4,50,000.

   (i) Sale of alcoholic liquor for human consumption to a dealer in Telangana Rs. 2,50,000.

14. Mr. Kiran Electronic Dealer, Ballari following details of his inward supply and outward supply are given for the month of April 2019.

### (A) Inward Supply

| Sl.No. | Items | Value | Rate | Type of supply |
|--------|-------|-------|------|----------------|
| 1. | Ear phones | 15000 | 18% | Inter state |
| 2. | Batteries | 200000 | 28% | Intra state |
| 3. | Back cases | 150000 | 28% | Inter state |
| 4. | Power Banks | 28000 | 28% | Inter state |
| 5. | Mobiles | 900000 | 12% | Inter state |
| 6. | Memory cards | 10000 | 18% | Inter state |

### (B) Outward Supply

| Sl.No. | Items | Value | Rate | Type of supply |
|--------|-------|-------|------|----------------|
| 1. | Batteries | 250000 | 28% | Intra state |
| 2. | Ear phones | 20000 | 18% | Intra state |
| 3. | Power Banks | 40000 | 28% | Intra state |
| 4. | Memory cards | 8000 | 18% | Intra state |
| 5. | Mobiles | 1000000 | 12% | Intra state |
| 6. | Back cases | 95000 | 28% | Inter state |

Compute:

(a) Inward supply

(b) Outward supply

(c) Eligible input credit

(d) Liability to be paid in cash

(e) What is the penalty for GSTR-3B late returns per day?

15. Write the features and importance of IGST in the present context.

16. What is Refund of tax? Explain the procedure for refund of Integrated Tax to a tourist leaving India.

17. From the following details of Narayana Shetty during the previous year, compute the Taxable supply and IGST payable.

    Rate of GST is 18%

    (a) Supply Against Invoice Number

        KA2019/001   Rs. 10,000

    (b) Supply Against Invoice Number

        KA2019GST002   Rs. 80,000

    (c) Supply Against Invoice Number

        KA2019GST/003   Rs. 60,000

    (d) Supply Against Invoice Number

        KA2019GST/0004   Rs. 14,000

    (e) Supply Against Invoice Number

        KA2019/0005   Rs. 18,000

    Other information:

    (i) Goods worth Rs. 7,000 were returned within one month of date of supply.

    (ii) Goods worth Rs. 13,000 supplied on January 18th were returned on 30th September.

    (iii) Goods returned after 6 months from the date of supply worth Rs. 6,000.

    Note: All the above supplies are Interstate supply.

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### III Semester B.Com. Degree Examination, November/December 2019

### COMMERCE

### Paper 3.3 – Marketing Management

### (CBCS – New)

Time : 3 Hours

Max. Marks : 70

**Instructions :** *Attempt all Sections according to the internal choice.*

SECTION – A/ ವಿಭಾಗ – ಅ

Answer **any five** of the following :

(5 × 2 = 10)

ಕೆಳಗಿನ **ಯಾವುದೇ ಐದು** ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ :

1. Define Marketing Management.

   ಮಾರಾಟ ಪ್ರಕ್ರಿಯೆಯ ನಿರ್ವಹಣೆಯ ವ್ಯಾಖ್ಯೆ ನೀಡಿರಿ.

2. What do you mean by Bullian Market?

   ಚಿನಿವಾರ ಮಾರುಕಟ್ಟೆ ಎಂದರೇನು?

3. What is Target Marketing?

   ಗುರಿಯಿಟ್ಟ ಮಾರಾಟ ಪ್ರಕ್ರಿಯ ಎಂದರೇನು?

4. What is consumer satisfaction?

   ಗ್ರಾಹಕರ ತೃಪ್ತಿ ಎಂದರೇನು?

5. Mention three features of Product Mix.

   ವಸ್ತು ಮಿಶ್ರಣದ ಮೂರು ಲಕ್ಷಣಗಳನ್ನು ಹೆಸರಿಸಿರಿ.

6. Write the name of two super markets.

   ಸೂಪರ್ ಮಾರ್ಕೆಟ್‌ಗಳ ಎರಡು ಹೆಸರುಗಳನ್ನು ಬರೆಯಿರಿ.

7. What is Rural Marketing?

   ಗ್ರಾಮೀಣ ಮಾರಾಟಗಾರಿಕೆ ಎಂದರೇನು?

**P.T.O.**

SECTION – B/ವಿಭಾಗ – ಬ

Answer **any three** of the following :               (3 × 5 = 15)
ಕೆಳಗಿನ **ಯಾವುದೇ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ** ಉತ್ತರಿಸಿರಿ :

8.   What is selling? Briefly explain the components of selling.
     ಮಾರುವುದು ಎಂದರೇನು? ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಮಾರಾಟದ ಘಟಕಗಳ ಬಗ್ಗೆ ವಿವರಿಸಿರಿ.

9.   What are the requirements of effective segmentation?
     ಪರಿಣಾಮಕಾರಿ ವಿಭಜನೆಯ ಆವಶ್ಯಕತೆಗಳು ಯಾವುವು?

10.  What is product planning? Briefly explain the objectives of product planning.
     ವಸ್ತು ಯೋಜನೆ ಎಂದರೇನು? ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಸ್ತು ಯೋಜನೆಯ ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿರಿ.

11.  What are the factors affecting product mix?
     ವಸ್ತು ಮಿಶ್ರಣದ ಮೇಲೆ ಪರಿಣಾಮ ಬೀರುವ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿರಿ.

12.  What is mail order houses? Briefly explain advantages and disadvantages.
     ಅಂಚೆ ಮೂಲಕ ಮಾರಾಟ ಅಂಗಡಿಗಳು ಎಂದರೇನು? ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಅನುಕೂಲತೆಗಳು ಮತ್ತು ಅನಾನುಕೂಲತೆಗಳನ್ನು ಬರೆಯಿರಿ.

SECTION – C/ವಿಭಾಗ – ಕ

Answer **any three** of the following questions :          (3 × 15 = 45)
ಕೆಳಗಿನ **ಯಾವುದೇ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ** ಉತ್ತರಿಸಿರಿ :

13.  What is Transportation? Explain the functions of Transportation.
     ಸಾರಿಗೆಯೆಂದರೇನು? ಸಾರಿಗೆಯ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿರಿ.

14.  Explain the benefits of market segmentation.
     ಮಾರುಕಟ್ಟೆ ವಿಭಜನೆಯ ಲಾಭಗಳನ್ನು ವಿವರಿಸಿರಿ.

15.  Define a new product. Explain the various stages involved in it.
     ಹೊಸ ವಸ್ತುವಿನ ವ್ಯಾಖ್ಯೆ ನೀಡಿರಿ. ಹೊಸ ವಸ್ತುವಿನ ವಿವಿಧ ಹಂತಗಳನ್ನು ವಿವರಿಸಿರಿ.

16.  What is Rural Marketing? Explain features of Rural Marketing.
     ಗ್ರಾಮೀಣ ಮಾರಾಟಗಾರಿಕೆ ಎಂದರೇನು? ಗ್ರಾಮೀಣ ಮಾರುಕಟ್ಟೆಯ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿ.

17.  What is E-Marketing? Explain briefly benefits of E-Marketing.
     ಇ-ಮಾರಾಟಗಾರಿಕೆ ಎಂದರೇನು? ಇ-ಮಾರಾಟಗಾರಿಕೆಯ ಉಪಯೋಗಗಳನ್ನು ವಿವರಿಸಿರಿ.

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**III Semester B.Com. Degree Examination,**
**November/December 2019**

**COMMERCE**

**Paper 3.6 – Quantitative Technique – I**

**(New)**

Time : 3 Hours

Max. Marks : 80

*Instructions : Graphs are supplied on request.*

### SECTION – A

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

(10 × 2 = 20)

1. Define Statistics.

2. What are exclusive series?

3. What is tabulation?

4. Mention types of one dimensional diagrams.

5. What are 'ogives'?

6. Define 'Mode'.

7. What do you mean by harmonic mean?

8. Define 'Dispersion'.

9. Write any two merits of range

10. What is 'skewness'?

11. Write the formula to calculate Q.D.

12. Write two types of skewed distribution.

### SECTION – B

Answer **any three** of the following :

(3 × 5 = 15)

13. Explain the importance of Statistics.

14. Represent the following data with the help of Pie diagram.

| Countries | Exports in crores |
|-----------|-------------------|
| India | 87 |
| Japan | 24 |
| Germany | 34 |
| USA | 20 |
| China | 15 |

P.T.O.

15. Tabulate the data given.

Town *A* :

Females were 40%, coffee drinkers were 46% and male non coffee drinkers were 20%.

Town *B* :

Males were 55%, male non coffee drinkers were 30% and female coffee drinkers were 15%.

16. Calculate combined mean from the data given below:

| Zone | Average | Number |
|------|---------|--------|
| North | 100 | 10 |
| South | 75 | 20 |
| East | 100 | 20 |
| West | 50 | 10 |

17. The arithmetic means of the runs scored by three batsman Virat, Rohit and Dhoni in one day international are 50, 48 and 30 respectively. The standard deviations of their runs are 15, 12 and 6 respectively. Who is the most consistent of the three?

### SECTION – C

Answer **any three** of the following :    (3 × 15 = 45)

18. Explain the importance of Statistics.

19. Draw Histogram and determine mode from the following data:

| Class | Frequency |
|-------|-----------|
| 20 – 25 | 1 |
| 25 – 30 | 3 |
| 30 – 35 | 8 |
| 35 – 40 | 12 |
| 40 – 45 | 7 |
| 45 – 50 | 5 |

20. Calculate mean, median and mode for the following data.

| Weight (in gms) | No. of Mangoes |
|-----------------|----------------|
| 100 – 200 | 14 |
| 200 – 300 | 20 |
| 300 – 400 | 42 |
| 400 – 500 | 54 |
| 500 – 600 | 45 |
| 600 – 700 | 18 |
| 700 – 800 | 7 |

21. Calculate mean deviation from mean.

| Wages (in Rs.) | No. of persons |
|---|---|
| 0 – 10 | 20 |
| 10 – 20 | 25 |
| 20 – 30 | 32 |
| 30 – 40 | 40 |
| 40 – 50 | 42 |
| 50 – 60 | 35 |
| 60 – 70 | 10 |
| 70 – 80 | 8 |

22. From the following frequency distribution, calculate Pearsonian coefficient of skewness.

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

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**III Semester B.Com. Degree Examination,**
**November/December 2019**

**COMMERCE**

**Paper 3.6 – Quantitative Technique – I**

**(New – CBCS)**

Time : 3 Hours                                                                Max. Marks : 70

**Instructions :** *Graphs are supplied on request.*

### SECTION – A

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

1.   What do you mean by 'frequency'?

2.   What are 'Qualitative data'?

3.   Mention four types of graph.

4.   What is harmonic mean?

5.   Write any two demerits of range.

6.   What do you mean by 'absolute dispersion'?

7.   Define 'skewness'.

### SECTION – B

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

8.   Distinguish between primary and secondary data.

9.   Draw multiple bar diagram to represent the following data.

| Year | Import of oil (in Rs. '000 crores) | |
|------|------|------|
|      | India | China |
| 2011 | 140 | 130 |
| 2012 | 150 | 160 |
| 2013 | 160 | 120 |
| 2014 | 130 | 100 |

**P.T.O.**

10. Find missing variable where mean = 28.77.

| X | 12 | 20 | 30 | ? | 50 | 60 |
|---|----|----|----|----|----|----|
| f | 12 | 15 | 25 | 10 | 6 | 2 |

11. Present the following information in tabular form, supplying the missing figures not directly given.

In a degree college, number of students admitted for two courses namely – Commerce and Arts for two years 2016 and 2017 are as below:

In the year 2016 there were total 2000 students among which 800 were female. For Commerce there were 950 male and 550 female students. In Arts, number of male and female students were in equal number.

In the year 2017, there were 2400 Commerce students, where number of male and female students are equal. Among total 3000 students 1400 were female.

12. Calculate Quartile deviation from the following data:

| Daily wage (Rs.) | Number of employees |
|------------------|---------------------|
| 20 | 3 |
| 30 | 61 |
| 40 | 132 |
| 50 | 153 |
| 60 | 140 |
| 70 | 51 |
| 80 | 3 |

## SECTION – C

Answer **any three** of the following :                    (3 × 15 = 45)

13. Define Statistics. Explain the functions of Statistics.

14. Draw histogram and locate mode from the following data:

| Size | Frequency |
|------|-----------|
| 0 – 10 | 6 |
| 10 – 20 | 8 |
| 20 – 30 | 19 |
| 30 – 40 | 21 |
| 40 – 50 | 16 |
| 50 – 60 | 10 |
| 60 – 70 | 8 |
| 70 – 80 | 6 |
| 80 – 90 | 3 |
| 90 – 100 | 1 |

15. Calculate mean, median and mode from the following data.

| Marks | No. of students |
|-------|-----------------|
| 0 – 10 | 15 |
| 10 – 20 | 20 |
| 20 – 30 | 25 |
| 30 – 40 | 24 |
| 40 – 50 | 12 |
| 50 – 60 | 31 |
| 60 – 70 | 71 |
| 70 – 80 | 52 |

16. Calculate standard deviation and its coefficient from the following data:

| Daily income | No. of shops |
|--------------|--------------|
| 5 – 10 | 6 |
| 10 –15 | 5 |
| 15 – 20 | 15 |
| 20 – 25 | 10 |
| 25 – 30 | 5 |
| 30 – 35 | 4 |
| 35 – 40 | 3 |
| 40 – 45 | 2 |

17. Find Karl Pearson's coefficient of skewness for the following distribution:

| Marks | No. of students |
|-------|-----------------|
| Less than 5 | 2 |
| Less than 10 | 7 |
| Less than 15 | 14 |
| Less than 20 | 27 |
| Less than 25 | 48 |
| Less than 30 | 64 |
| Less than 35 | 72 |
| Less than 40 | 75 |