



37402

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

ಬೇಸಿಕ್ ಕನ್ನಡ

Paper IV - ಹರಿಶ್ಚಂದ್ರ ಕಾವ್ಯ ಮತ್ತು ಸರ್ವಜ್ಞನ ವಚನಗಳು

(New - CBCS)

Time : 3 Hours

Max. Marks : 70

ಭಾಷೆ ಹಾಗೂ ಬರಹದ ಶುದ್ಧಿಗೆ ಗಮನ ಕೊಡಲಾಗುವುದು.

1. (a) ಇಂದ್ರನ ಪ್ರಶ್ನೆ, ವಸಿಷ್ಠನ ಉತ್ತರ ಮತ್ತು ಅದಕ್ಕೆ ವಿಶ್ವಾಮಿತ್ರನ ಆಕ್ಷೇಪಗಳನ್ನು ವಿವರಿಸಿ.
ಅಥವಾ
(b) ಬಹು ಸುವರ್ಣ ಯಾಗವನ್ನು ಯಾರು ಮಾಡಿದರು? ಯಾರು ಏಕೆ ಮಾಡಿಸಿದರು? ಅದರ ಪರಿಣಾಮ ಏನಾಯಿತು? (10)
2. (a) ಹರಿಶ್ಚಂದ್ರನು ಭೇಟಿಗೆ ಹೊರಡಲು ಕಾರಣವೇನು? ಅವನು ಹಂಪಿಯಲ್ಲಿ ವಸಿಷ್ಠರನ್ನು ಭೇಟಿಯಾದ ಪ್ರಸಂಗವನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.
ಅಥವಾ
(b) 'ಹರಿಶ್ಚಂದ್ರ ಕಾವ್ಯವು ಒಂದು ಅತ್ಯುತ್ತಮ ನಾಟಕದಂತೆ ಇದೆ' - ಈ ಹೇಳಿಕೆಯನ್ನು ಸಮರ್ಥಿಸಿ. (10)
3. (a) ಸರ್ವಜ್ಞನ ವಚನಗಳಲ್ಲಿರುವ ಆತನ ವೈಯಕ್ತಿಕ ಬದುಕಿನ ಮುಖ್ಯಾಂಶಗಳನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.
ಅಥವಾ
(b) ಸರ್ವಜ್ಞನ ವಚನಗಳಲ್ಲಿ ಹೇಳಿದ ಗುರುವಿನ ಮಹತ್ವವನ್ನು ವಿವರಿಸಿ. (10)
4. (a) ಸರ್ವಜ್ಞನ ವಚನಗಳಲ್ಲಿ ಬರುವ ರಾಜನೀತಿಯನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.
ಅಥವಾ
(b) ಸರ್ವಜ್ಞನ ಮಾತುಗಳಲ್ಲಿ ದಾನದ ವಿಧಾನ ಮತ್ತು ಫಲಗಳನ್ನು ವಿವರಿಸಿ. (10)
5. (a) ಗಾನ ರಾಣಿಯರ ವಕ್ರ ಸ್ವಭಾವವನ್ನು ತಿಳಿಸಿ.
ಅಥವಾ
(b) ಚಂದ್ರಮತಿಯ ಸ್ವಭಾವ ಎಂತಹುದು? (5)
6. (a) ಸರ್ವಜ್ಞನ ವಚನದಲ್ಲಿರುವ ಒಗಟುಗಳ ಬಗ್ಗೆ ಬರೆಯಿರಿ.
ಅಥವಾ
(b) ಸರ್ವಜ್ಞನ ವಚನಗಳಲ್ಲಿರುವ ಜಾತಿ ಸ್ಮರಣ ಪದ್ಧತಿಯನ್ನು ವಿವರಿಸಿ. (5)



7. ಈ ಕೆಳಗಿನ ಯಾವುದೇ ನಾಲ್ಕಕ್ಕೆ ಮಾತ್ರ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ :

(4 × 5 = 20)

- (a) ಲೋಹಿತಾಶ್ವ
- (b) ಜ್ಞಾನಿಯ ವರ್ತನ ಪದ್ಧತಿ
- (c) ರಾಘವಾಂಕ
- (d) ಲಿಂಗಾತಿಶಯ ಪದ್ಧತಿ
- (e) ಕೌಶಿಕ
- (f) ಸರ್ವಜ್ಞ
- (g) ಹಂದಿಯ ವರ್ಣನೆ
- (h) ಐಕ್ಯಸ್ಥಲ ವಚನಗಳು



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

ENGLISH

Paper IV – Basic English

(CBCS – New – 2017-18)

Time : 3 Hours

Max. Marks : 70

- Texts :**
- 1) *Emma*
 - 2) *Communication and Analysis skills*

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

- (a) Miss Bates stood in the very worst predicament in the world for having much of the public favour, and she had no intellectual superiority to make atonement to herself, or frighten those who might hate her into outward respect. She had never boasted either beauty or cleverness.
- (b) Emma has been meaning to read more ever since she was twelve years old. I have seen a great many lists of her drawing up at various times of books that she meant to read regularly through – and very good lists they were – very well chosen, and very neatly arranged – sometimes alphabetically, and sometimes by some other rule ... But I have done with expecting any course of steady reading from Emma. She will never submit to anything requiring industry and patience, and a subjection of the fancy to the understanding.
- (c) A few minutes were sufficient for making her acquainted with her own heart. A mind like hers, once opening to suspicion, made rapid progress; she touched – she admitted she acknowledged the whole truth. Why was it so much worse that Harriet should be in love with Mr. Knightley than with Frank Churchill? Why was the evil so dreadfully increased by Harriet's having some hope of a return? It darted through her with the speed of an arrow that Mr. Knightley must marry no one but herself !

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

- (a) Harriet Smith
- (b) Frank Churchill
- (c) Jane Fairfax

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

(1 × 10 = 10)

- (a) How does Mr. George Knightley help the reader to get a comprehensive understanding of Emma, Woodhouse in Jane Austen's novel 'Emma'?
- (b) Discuss love and marriage as predominant themes in the novel 'Emma'.

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

(6 × 6 = 36)

- (a) Why is etiquette important in daily life?
 - (b) What is a suitable dress code for formal occasions?
 - (c) How can one use audio-visual media in presentations?
 - (d) How does eye contact help in understanding an audience?
 - (e) Give any four examples of behaviour to be avoided while working in a team.
 - (f) Write a note on gender bias in communication.
 - (g) How do personal conduct and appearance create an impression?
 - (h) Serial order presentation.
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**IV Semester B.Com. Degree Examination,
September/October 2020**

COMMERCE

**Company Law and Secretarial Practice
(CBCS)**

Time : 3 Hours

Max. Marks : 70

Instruction : Attempt all Sections according to internal choice.

ಸೂಚನೆ : ಆಂತರಿಕ ಆಯ್ಕೆಯ ಮೇರೆಗೆ ಎಲ್ಲಾ ಭಾಗಗಳನ್ನು ಉತ್ತರಿಸಿರಿ.

SECTION - A/ಭಾಗ - ಅ

Answer **any five** of the following :

(5 × 2 = 10)

ಯಾವುದಾದರೂ ಐದಕ್ಕೆ ಉತ್ತರಿಸಿರಿ :

1. Define Company.
ಕಂಪನಿಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿರಿ.
2. Who is pro term Secretary?
ಸ್ಥಾಪನಾ ಪೂರ್ವದ ಕಾರ್ಯದರ್ಶಿ ಯಾರು?
3. Who is a promoter?
ಪ್ರವರ್ತಕ ಎಂದರೆ ಯಾರು?
4. Define Memorandum of Association.
ಮನವಿ ಪತ್ರವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿರಿ.
5. State any four contents of prospectus.
ಪರಿಚಯ ಪತ್ರಿಕೆಯ ನಾಲ್ಕು ಅಂಶಗಳನ್ನು ತಿಳಿಸಿರಿ.
6. Define allotment of shares.
ಶೇರುಗಳ ಹಂಚಿಕೆಯ ವ್ಯಾಖ್ಯೆ ನೀಡಿರಿ.
7. Define meeting of a company.
ಕಂಪನಿಯ ಸಭೆಯ ವ್ಯಾಖ್ಯೆ ನೀಡಿರಿ.

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SECTION - B/ಭಾಗ - ಬ

(3 × 5 = 15)

Answer **any three** of the following :

ಯಾವುದಾದರೂ ಮೂರಕ್ಕೆ ಉತ್ತರಿಸಿರಿ :

8. What are the special features of a private company?
ಖಾಸಗಿ ಕಂಪನಿಗಳ ವಿಶೇಷ ಲಕ್ಷಣಗಳು ಯಾವುವು?
9. What is an Annual General Meeting? Explain.
ವಾರ್ಷಿಕ ಸರ್ವ ಸಾಮಾನ್ಯ ಸಭೆ ಎಂದರೇನು? ವಿವರಿಸಿರಿ.
10. What are the conditions of issuing prospectus?
ಪರಿಚಯ ಪತ್ರಿಕೆ ನೀಡುವ ಷರತ್ತುಗಳು ಯಾವುವು?
11. Explain the different types of resolutions.
ವಿವಿಧ ಪ್ರಕಾರದ ಗೊತ್ತುವಳಿಗಳನ್ನು ವಿವರಿಸಿರಿ.
12. What are the duties of Secretary to share holders?
ಶೇರುದಾರರಿಗೆ ಸಂಬಂಧಿಸಿದ ಕಾರ್ಯದರ್ಶಿಯ ಕರ್ತವ್ಯಗಳು ಯಾವುವು?

SECTION - C/ಭಾಗ - ಕ

(3 × 15 = 45)

Answer **any three** of the following :

ಯಾವುದಾದರೂ ಮೂರಕ್ಕೆ ಉತ್ತರಿಸಿರಿ :

13. Define a Public Company. Explain its various features.
ಸಾರ್ವಜನಿಕ ಕಂಪನಿಗಳ ವ್ಯಾಖ್ಯೆ ನೀಡಿರಿ. ಅದರ ವಿವಿಧ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿರಿ.
14. Define Memorandum of association. Explain its contents.
ಮನವಿ ಪತ್ರದ ವ್ಯಾಖ್ಯೆ ನೀಡಿರಿ. ಅದರ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿರಿ.
15. Define Company Secretary. Explain the qualities and qualifications.
ಕಂಪನಿ ಕಾರ್ಯದರ್ಶಿಯ ವ್ಯಾಖ್ಯೆ ನೀಡಿ. ಸಂಕ್ಷಿಪ್ತದಲ್ಲಿ ಗುಣಲಕ್ಷಣಗಳು ಮತ್ತು ಅರ್ಹತೆಯನ್ನು ವಿವರಿಸಿರಿ.
16. Define Allotment of shares. Explain the procedure of valid allotment.
ಶೇರುಗಳ ಹಂಚಿಕೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿರಿ. ಅದರ ಕ್ರಮಬದ್ಧ ವಿಧಾನವನ್ನು ವಿವರಿಸಿರಿ.
17. Define meeting. Explain the procedure of valid meeting.
ಸಭೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿರಿ. ಶಾಸನಬದ್ಧ ಸಭೆಯ ನಿಯಮಗಳನ್ನು ವಿವರಿಸಿರಿ.



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

COMPUTER SCIENCE – Vocational

**Paper 4.6 – Management Information System – II
(CBCS)**

Time : 3 Hours

Max. Marks : 70

SECTION – A

Answer **any five** from the following :

(5 × 2 = 10)

1. (a) What is Decoupling?
- (b) What is System Entropy?
- (c) What is Deterministic System?
- (d) Compare Open and Close systems.
- (e) What is Boundary concept?
- (f) What is Expert System?
- (g) What is Sub System?

SECTION – B

Answer **any four** from the following :

(4 × 5 = 20)

2. Write the concept of Organizational Planning.
3. Write a note on Organizational Change.
4. Write the concept of System Stress.
5. How Information system supports for MIS?
6. Write about Organizational Culture & Power.
7. Write a note on Organizational Planning.

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SECTION - C

Answer **any four** from the following :

(4 × 10 = 40)

8. Describe the Sub System.
 9. What is computational support for Planning?
 10. Explain the Decision Support System.
 11. What are approaches for development of Decision Support System?
 12. Explain the Control Support System.
 13. Explain the basic model of the Organization Structure.
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**IV Semester B.Com. Degree Examination,
September/October 2020
COMMERCE – Vocational – Computer Science
Paper 4.5 – Business Computing
(CBCS)**

Time : 3 Hours

Max. Marks : 70

SECTION – A

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

1. (a) Expand HTML.
(b) What is <dl> tag in HTML?
(c) Name any two markup tags in HTML.
(d) What is frame in HTML?
(e) What is Web Design?
(f) What is Spreadsheet?
(g) Write any two characters of spreadsheet.

SECTION – B

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

2. Explain the structure of HTML program with suitable example.
3. With example write a note on line breaks in HTML.
4. Write HTML program to illustrate the working of headings.
5. Explain any three markup tags in HTML.
6. What is navigation? Write the different types of it.
7. What is chart? Explain any one type of it.

SECTION – C

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

8. Explain on any five HTML tags with a suitable example.
9. Write HTML program to illustrate the working of frame.



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10. What is list? Explain any two types of lists in HTML.
 11. Explain the basic principles of effective web design.
 12. Explain the screen components of Excel.
 13. With example explain any five functions in Ms-Excel.
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**IV Semester B.Com. (Computer Science) Degree Examination,
September/October 2020**

ECONOMICS

**Monetary Economics
(CBCS)**

Time : 3 Hours

Max. Marks : 70

Instruction : Answer all the questions.

ಸೂಚನೆ : ಎಲ್ಲಾ ವಿಭಾಗದ ಪ್ರಶ್ನೆಗಳಿಗೆ 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. Define Inflation.
ಅತಿಪ್ರಸರಣವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
4. What is Unit Banking?
ಏಕ ಘಟಕ ಬ್ಯಾಂಕಿಂಗ್ ಎಂದರೇನು?
5. Define Central Bank.
ಕೇಂದ್ರ ಬ್ಯಾಂಕನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
6. What is demand pull inflation?
ಬೇಡಿಕೆ ಎಳೆದ ಅತಿಪ್ರಸರಣ ಎಂದರೇನು?
7. What is Monetary Policy?
ಹಣಕಾಸಿನ ಧೋರಣೆ ಎಂದರೇನು?



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SECTION - B/ವಿಭಾಗ - ಬಿ

(3 × 5 = 15)

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

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ :

8. Explain the role of money in Economic Development.
ಆರ್ಥಿಕ ಅಭಿವೃದ್ಧಿಯಲ್ಲಿ ಹಣದ ಪಾತ್ರವನ್ನು ವಿವರಿಸಿ.
9. Explain the types of Inflation.
ಅತಿಪ್ರಸರಣದ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿ.
10. Explain the merits of Branch Banking.
ಶಾಖಾ ಬ್ಯಾಂಕಿಂಗ್‌ನ ಗುಣಗಳನ್ನು ವಿವರಿಸಿ.
11. Explain types and uses of Index Number.
ಸೂಚ್ಯಂಕದ ಪ್ರಕಾರಗಳು ಮತ್ತು ಉಪಯೋಗಗಳನ್ನು ವಿವರಿಸಿ.
12. Explain selective credit control measures of Central Bank.
ಕೇಂದ್ರ ಬ್ಯಾಂಕಿನ ಆಯ್ದ ಸಾಲದ ನಿಯಂತ್ರಣದ ಸಾಧನಗಳನ್ನು ವಿವರಿಸಿ.

SECTION - C/ವಿಭಾಗ - ಕೆ

(3 × 15 = 45)

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

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ :

13. Explain the functions of Money.
ಹಣದ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿ.
14. Explain Cambridge Equation.
ಕೇಂಬ್ರಿಡ್ಜ್ ಸಮೀಕರಣವನ್ನು ವಿವರಿಸಿ.
15. Explain credit creation process of Commercial Bank.
ವಾಣಿಜ್ಯ ಬ್ಯಾಂಕಿನ ಪತ್ತೆ ನಿರ್ಮಾಣ ಕ್ರಮವನ್ನು ವಿವರಿಸಿ.
16. Explain the functions of Commercial Bank.
ವಾಣಿಜ್ಯ ಬ್ಯಾಂಕಿನ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿ.
17. Explain the role of Central Bank in economic development.
ಆರ್ಥಿಕ ಅಭಿವೃದ್ಧಿಯಲ್ಲಿ ಕೇಂದ್ರ ಬ್ಯಾಂಕಿನ ಪಾತ್ರವನ್ನು ವಿವರಿಸಿ.



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

COMMERCE

Paper 4.3 – Quantitative Techniques – II

(New)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

(10 × 2 = 20)

1. What is 'zero correlation'?
2. Define 'Regression'.
3. Write any two assumptions of Karl Pearson's correlation.
4. Write any two uses regression analysis.
5. What are the types of index numbers?
6. What is CPI?
7. What are the components of time-series?
8. What is seasonal variation?
9. What are irregular variations?
10. What is probability?
11. What are independent events?
12. What do you mean by mutually exclusive events?

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SECTION - B

(3 × 5 = 15)

Answer **any three** of the following :

13. Define Correlation. Explain the uses of correlation.
14. From the following data, estimate the value of Y when $X = 50$ and also find out correlation coefficient.

$$\bar{X} = 53$$

$$\bar{Y} = 27$$

The regression coefficient of y on $X = -1.5$

The regression coefficient of X on $Y = -0.2$

15. Ascertain the trend by the method of semi-averages is represent graphically.

Year	Production (in million tonnes)
1994	100
1995	120
1996	95
1997	105
1998	108
1999	102
2000	112
2001	110

16. Calculate cost of living index method by family budget method.

Group	Index number	Weights
Food	350	5
Fuel	220	1
Clothing	230	1
Rent	160	3
Others	190	2

17. In a class there are thirteen students. 5 of them are boys and rest are girls. Find the probability that two students selected at random will be both girls.



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SECTION - C

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

(3 × 15 = 45)

18. Calculate coefficient of correlation from the following taking 65 and 70 as assumed mean for X and Y respectively.

X: 45 55 56 58 60 65 68 70 75 80 85

Y: 56 50 48 60 62 64 65 70 74 82 90

19. From the data below, calculate two regression equations, taking deviations from actual means.

X: 25 28 35 32 31 36 29 38 34 32

Y: 43 46 49 41 36 32 31 30 33 39

20. From the following data fit a trend line by the method of least squares. Show trend line on the graph.

Year Profit (in lakhs)

2003 12

2004 13

2005 13

2006 16

2007 19

2008 23

2009 21

2010 23

21. Calculate Fisher's Ideal Index and show that it satisfies TRT and FRT.

Commodity	2005		2006	
	Price	Quantity	Price	Quantity
A	4	40	5	50
B	8	64	9	80
C	10	70	10	70
D	2	10	4	16

22. Define probability. Explain the uses and limitations of probability.



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

COMMERCE

**Quantitative Techniques – II
(CBCS – 2019-2020 – New)**

Time : 3 Hours

Max. Marks : 70

SECTION – A

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

1. What is probable error of the co-efficient of correlation?
2. What are the types of regression?
3. Mention any two uses of regression analysis.
4. Define Index number.
5. What is seasonal variation?
6. What are the components of time series?
7. What do you mean by sample space?

SECTION – B

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

8. Calculate Spearman's coefficient of correlation between marks assigned by Judges X and Y for 10 students.

SINo.	1	2	3	4	5	6	7	8	9	10
X:	52	53	42	60	45	41	37	38	25	27
Y:	65	68	43	38	77	48	35	30	25	50

9. With the help of following data, you are required to find :

- (a) Two regression equations
- (b) Estimate the value of X when Y = 75

	X	Y
Arithmetic Mean	36	85
Standard Deviation	11	08
r	0.66	

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10. The following are the Index numbers of prices. Recast the index numbers taking 2004 as base.

Year	Index
1998	100
1999	110
2000	120
2001	120
2002	200
2003	410
2004	400
2005	380
2006	370

11. Calculate 3 yearly moving average and draw the trend for the data given below :

Year	Production (in tonnes)
1993	15
1994	21
1995	30
1996	36
1997	42
1998	46
1999	50
2000	56
2001	63
2002	70
2003	74
2004	82
2005	90
2006	95
2007	102

12. Define probability. What are the uses of probability?

SECTION - C

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

(3 × 15 = 45)

13. Calculate co-efficient of correlation from the following data by taking 65 and 70 as assumed mean for X and Y respectively.

X:	45	55	56	58	60	65	68	70	75	80	85
Y:	56	50	48	60	62	64	65	70	74	82	90



14. Calculate two regression equation from the data given below, taking deviation from actual means of X and Y.

Price (X)	10	12	14	16	18	20
Demand (Y)	40	38	43	45	34	40

15. From the following data you are required to calculate Laspeyre's, Paasche's, Fisher's index numbers.

Commodity	Base Year		Current Year	
	Price	Value	Price	Value
A	4	200	10	400
B	5	100	8	64
C	2	10	4	16
D	10	50	20	80

16. Fit a straight line trend by the method of least squares for the following data and represent the trend graphically.

Year :	2001	2002	2003	2004	2005	2006	2007
Earnings (in lakhs) :	80	90	92	83	94	99	92

Estimate the value for 2008.

17. Two fair dice are rolled simultaneously. Find the probability that
- (a) the sum is equal to 4
 - (b) the sum of the numbers is a perfect square
 - (c) the sum of the numbers is less than 1.
-



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

COMMERCE

Paper SC 4.4 – Corporate Accounting – II

Time : 3 Hours

Max. Marks : 70

SECTION – A

Answer **any five** from the following :

(5 × 2 = 10)

1. What is statutory reserve?
2. State any two functions of Bank.
3. Name the two insolvency acts prevailing in India.
4. What is purchased goodwill?
5. What is statement of affairs?
6. What is self balancing ledger system?
7. How do you ascertain the rate of gross profit of the previous year?

SECTION – B

Answer **any three** from the following :

(3 × 5 = 15)

8. Name the schedules of profit and loss account of the banking company.
9. Explain the features of goodwill.
10. Fire occurred in the premises of Mr. Suresh as on 30-6-2019. The following information is available :

(a) Sundry creditors on 1-1-2019	Rs. 75,000
(b) Sundry creditors on 30-6-2019	Rs. 60,000
(c) Cash paid to creditors	Rs. 3,90,000



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(d) Stock on 1-1-2019	Rs. 45,000
(e) Sales from 1-1-2019 to 30-6-2019	4,02,000
(f) Average gross profit ratio on sales	20%

You are required to prepare a statement of fire claim assuming that there is value of stock salvaged Rs. 20,000.

11. Mr. Ashok has been adjudged as insolvent on 31-12-2019 his creditors are as follows :

Sundry creditors	Rs. 1,00,000
Income tax	Rs. 1,200
Municipal tax	Rs. 1,000
Salary for 4 clerks for 4 months	Rs. 4,000
Wages for 3 workers for 4 months	Rs. 700
Rent due to landlord for 3 months	Rs. 3,000
Loan from wife (Sheedhan)	5,000
Private Loan	Rs. 10,000

Find out the amount due to unsecured creditors and preferential creditors under the provisions for presidency town insolvency act 1909.

12. From the following prepare the debtors ledger adjustment Account in the general ledger.

Debtors Balance on 1-1-2019 (Dr.)	20,000
Debtors Balance on 1-1-2019 (Cr.)	1,000
Credit Sales	50,000
Cash Sales	15,000
Cash received from debtors	25,000
Discount allowed	1,500
Bills receivable received	15,000
Bills receivable dishonoured	500
Bad debts written off	Rs. 500
Provision for doubtful debts	250
Returns from debtors	2,000
Debtors Balance on 31-12-2019 (Cr.)	750



SECTION - C

Answer **any three** from the following :

(3 × 15 = 45)

13. From the following ledger balances of the Karnataka Bank Ltd. Prepare the Balance Sheet as at 31-3-2019 and also the relevant Schedules :

Name of the Accounts	Dr.	Cr.
Share capital		
20,000 shares of Rs. 10 each		2,00,000
Statutory Reserve		1,50,000
Net profit for the year (Before appropriation)		2,50,000
Profit and loss account (on 1-4-2018)		2,00,000
Current accounts		6,80,000
Savings bank accounts		2,20,000
Fixed deposits		3,00,000
Borrowings from other banks		1,60,000
Bills payable		40,000
Cash in hand	2,00,000	
Cash with R.B.I.	50,000	
Cash with other Banks	2,40,000	
Money at call and short-notice	1,10,000	
Investment in Govt. Securities	1,40,000	
Investment in gold	40,000	
Bills purchased and discounted	3,00,000	
Cash credits and overdrafts	4,75,000	
Term loans	5,25,000	
Premises (Cost Rs. 1,20,000)	90,000	
Furniture (Cost Rs. 50,000)	30,000	
	<u>22,00,000</u>	<u>22,00,000</u>

Other information :

- (a) Claims against the bank not acknowledge as debts Rs. 20,000.
(b) Acceptances and endorsements amounted to Rs. 1,60,000.
(c) Bills for collection amounted to Rs. 1,50,000.



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14. From the following information prepare a statement of affairs and deficiency account in respect of Mr. Anil who filed his petition on 31-12-2018.

Sundry creditors	60,000
Creditors partly secured by lien on shares	35,000
Liability on bills discounted (estimated to be dishonoured Rs. 3,000)	6,000
Mortgage on building	10,000
Creditors for Rent taxes, Salaries etc	3,000
Book debts : Good	
Doubtful (estimated to produce Rs. 2,000)	5,000
Bad	4,000
Stock (estimated to realize Rs. 30,000)	40,000
Shares (estimated to realize Rs. 12,000)	15,000
Cash at Bank	1,000
Bills Receivable	1,500
Buildings (Valued at Rs. 16,000)	18,000
Machinery (Valued at Rs. 4,000)	8,000
Furniture (Valued at Rs. 1,500)	2,000
Debentures in Textiles Mills Ltd. (estimated at Rs. 3,000)	3,500
Loss in speculation	9,000
Loss through Betting	6,000

On 1-1-2014 he had a capital of Rs. 35,000. The business resulted in a profit of Rs. 30,000 in the first three years and a loss of Rs. 2,500 in the last two years after allowing Rs. 1,500 for interest on capital each year. The total withdrawals amounted to Rs. 45,000 during the period.



15. Mr. Prakash of Ballari maintains three ledgers namely Debtors ledger, Creditors ledger and general ledger on self Balancing system. From the following particulars prepare the debtors ledger adjustment account and creditors ledger adjustment account as they would appear in the general ledger.

Debit balance of debtors (1-1-2019)	1,70,000
Credit balance of debtors (1-1-2019)	800
Debit balance of creditors (1-1-2019)	400
Credit balance of creditors (1-1-2019)	2,00,000
Total Sales	3,50,000
Total Purchases	2,00,000
Cash purchases	60,000
Cash sales	50,000
Cash received from debtors	2,40,000
Cash paid to creditors	1,20,000
Return inwards	15,000
Return outwards	5,000
Discount allowed	15,000
Discount earned	7,000
Sundry expenses charged to debtors	3,000
Bills receivable received	25,000
Bills payable accepted	20,000
Bad debts	12,000
Provision for bad debts	7,000
Bills receivable dishonoured	6,000
Bad debts recovered	6,000
Transfers	10,000
Debit balance of creditors (31-12-2019)	100
Credit balance of debtors (31-12-2019)	500

37421



16. Fire occurred in the premises of Mangalore stores on 20-5-2018. The following figures were available, from the records of the stores.

Stock on 1-1-2017	1,00,000
Stock on 31-12-2017	2,32,000
Sales during the year 2017	9,00,000
Purchases during the year 2017	7,40,000
Sales returns during the year 2017	60,000
Purchases returns during the year 2017	20,000
Sales from 1-1-2018 to 20-5-2018	4,80,000
Purchases from 1-1-2018 to 20-5-2018	3,56,000
Sales returns 1-1-2018 to 20-5-2018	40,000
Goods drawn for personal use	10,000
Value of salvaged stock	90,000
The stores has taken fire policy	1,62,000

Ascertain the stock destroyed by fire and prepare a statement of fire claim under average clause.

17. Explain the need for valuation of shares of a company and what are the methods of valuation of shares of a company?



37421

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

COMMERCE

Paper SC 4.4 – Corporate Accounting – II

Time : 3 Hours

Max. Marks : 70

SECTION – A

Answer **any five** from the following :

(5 × 2 = 10)

1. What is statutory reserve?
2. State any two functions of Bank.
3. Name the two insolvency acts prevailing in India.
4. What is purchased goodwill?
5. What is statement of affairs?
6. What is self balancing ledger system?
7. How do you ascertain the rate of gross profit of the previous year?

SECTION – B

Answer **any three** from the following :

(3 × 5 = 15)

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9. Explain the features of goodwill.
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(a) Sundry creditors on 1-1-2019	Rs. 75,000
(b) Sundry creditors on 30-6-2019	Rs. 60,000
(c) Cash paid to creditors	Rs. 3,90,000



(d) Stock on 1-1-2019	Rs. 45,000
(e) Sales from 1-1-2019 to 30-6-2019	4,02,000
(f) Average gross profit ratio on sales	20%

You are required to prepare a statement of fire claim assuming that there is value of stock salvaged Rs. 20,000.

11. Mr. Ashok has been adjudged as insolvent on 31-12-2019 his creditors are as follows :

Sundry creditors	Rs. 1,00,000
Income tax	Rs. 1,200
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Wages for 3 workers for 4 months	Rs. 700
Rent due to landlord for 3 months	Rs. 3,000
Loan from wife (Sheedhan)	5,000
Private Loan	Rs. 10,000

Find out the amount due to unsecured creditors and preferential creditors under the provisions for presidency town insolvency act 1909.

12. From the following prepare the debtors ledger adjustment Account in the general ledger.

Debtors Balance on 1-1-2019 (Dr.)	20,000
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Cash Sales	15,000
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Discount allowed	1,500
Bills receivable received	15,000
Bills receivable dishonoured	500
Bad debts written off	Rs. 500
Provision for doubtful debts	250
Returns from debtors	2,000
Debtors Balance on 31-12-2019 (Cr.)	750



37421

SECTION - C

Answer **any three** from the following :

(3 × 15 = 45)

13. From the following ledger balances of the Karnataka Bank Ltd. Prepare the Balance Sheet as at 31-3-2019 and also the relevant Schedules :

Name of the Accounts	Dr.	Cr.
Share capital		
20,000 shares of Rs. 10 each		2,00,000
Statutory Reserve		1,50,000
Net profit for the year (Before appropriation)		2,50,000
Profit and loss account (on 1-4-2018)		2,00,000
Current accounts		6,80,000
Savings bank accounts		2,20,000
Fixed deposits		3,00,000
Borrowings from other banks		1,60,000
Bills payable		40,000
Cash in hand	2,00,000	
Cash with R.B.I.	50,000	
Cash with other Banks	2,40,000	
Money at call and short-notice	1,10,000	
Investment in Govt. Securities	1,40,000	
Investment in gold	40,000	
Bills purchased and discounted	3,00,000	
Cash credits and overdrafts	4,75,000	
Term loans	5,25,000	
Premises (Cost Rs. 1,20,000)	90,000	
Furniture (Cost Rs. 50,000)	30,000	
	<u>22,00,000</u>	<u>22,00,000</u>

Other information :

- (a) Claims against the bank not acknowledge as debts Rs. 20,000.
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**37421**

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Total Purchases	2,00,000
Cash purchases	60,000
Cash sales	50,000
Cash received from debtors	2,40,000
Cash paid to creditors	1,20,000
Return inwards	15,000
Return outwards	5,000
Discount allowed	15,000
Discount earned	7,000
Sundry expenses charged to debtors	3,000
Bills receivable received	25,000
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Credit balance of debtors (31-12-2019)	500

37421

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Purchases during the year 2017	7,40,000
Sales returns during the year 2017	60,000
Purchases returns during the year 2017	20,000
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Purchases from 1-1-2018 to 20-5-2018	3,56,000
Sales returns 1-1-2018 to 20-5-2018	40,000
Goods drawn for personal use	10,000
Value of salvaged stock	90,000
The stores has taken fire policy	1,62,000

Ascertain the stock destroyed by fire and prepare a statement of fire claim under average clause.

17. Explain the need for valuation of shares of a company and what are the methods of valuation of shares of a company?



10909

**IV Semester B.A./B.Com./B.B.M./B.Sc.(Non-Computer Science)
Degree Examination, September/October 2020**

COMPUTER SCIENCE

Paper 4.3 – Computer Applications

(New)

Time : 3 Hours

Max. Marks : 80

SECTION – A

I. Answer **any ten** from the following : **(10 × 2 = 20)**

1. What is Multimedia?
2. What is Image?
3. Expand LAN.
4. Define Internet.
5. Who is the developer of C language?
6. Name any two Relational operators.
7. What is variable?
8. Write the syntax of scanf() statement.
9. Write the syntax of if statement.
10. What is Array?
11. Define String.
12. Name the types of functions.

10909



SECTION - B

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

(3 × 5 = 15)

13. Name the different opportunities in Multimedia.
14. Write a note on LAN.
15. Write the difference between While & Do While statements.
16. What are Arithmetic operators available in C?
17. Write a C program to find Simple Interest.

SECTION - C

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

(3 × 15 = 45)

18. What is Internet? Explain its uses.
 19. Explain the basic structure of C program with suitable example.
 20. What are loop statements? Explain any one with suitable example.
 21. Explain string handling functions with example.
 22. Write a C program to find largest of three numbers.
-



10910

IV Semester B.A./B.Com./B.B.A./B.Sc.(Non-Computer Science)
Degree Examination, September/October 2020

COMPUTER SCIENCE

Paper 4.3 – Computer Applications

(CBCS)

Time : 3 Hours

Max. Marks : 70

SECTION – A

I. Answer **any ten** from the following :

(10 × 2 = 20)

1. Who is the developer of C language?
2. What is identifier?
3. Define Variable.
4. Write any two arithmetic operators in C.
5. Evaluate $X = 4*(2 + 3) - (8-4/2)$.
6. Write the symbols of increment and decrement operators in C.
7. Write the syntax of scanf() function.
8. Convert 45 to binary.
9. What is logic gate?
10. Find 1's complement of 1110111.
11. Expand WWW.
12. What is Internet?

10910



SECTION - B

(4 × 5 = 20)

II. Answer **any four** from the following :

13. Write the characteristics of C language.
14. What is Constant? Write different types of it.
15. Explain Relational operators with suitable example.
16. Write a C program to find simple interest.
17. Explain AND gate with truth table.
18. Write a note on E-mail.

SECTION - C

(3 × 10 = 30)

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

19. Write the basic structure of C program with suitable example.
20. Explain any five mathematical functions with suitable example.
21. Write a C program to find area and circumference of circle.
22. Subtract the following :
 - (a) 1110 – 1010 using 1's complement method
 - (b) 1100 – 1110 using 2's complement method
23. What is Network? Explain any two types of network.



37403

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

HINDI (Basic)

Paper IV – Study of Indian Language

Time : 3 Hours

Max. Marks : 70

सूचना : लिखावट शुद्ध और देवनागरी लिपि में हों।

पठित पुस्तकें : 1. प्रवाद पर्व, 2. जनसंचार माध्यम और हिन्दी

1. किन्हीं दो की संदर्भ सहित व्याख्या कीजिए।

(2 × 10 = 20)

(a) यह कोई आवश्यक नहीं कि सत्य

अपनी ऐतिहासिक अभिव्यक्ति के लिए

केवल राजपुरुषों या पंडितों को ही चुने।

(b) परंतु भाषा-व्याकरण और अर्थ-गंध से युक्त भाषा देश और काल को

वहन तथा अभिव्यक्त करने वाली गायत्री स्वरूप महाशक्ति।

(c) जब प्रकृतियाँ विपरीत होती हैं

जब नियतियाँ भिन्न होती हैं तब आर्यपुत्र!

ये इतिहास के नहीं पुराण के लक्षण होते हैं!

2. किन्हीं दो प्रश्नों के उत्तर लिखिए।

(2 × 10 = 20)

(a) प्रवाद पर्व लंबी कविता के माध्यम से कवि हमें क्या संदेश देना चाहते हैं?

(b) प्रवाद पर्व काव्य के आधार पर सीता का व्यक्तित्व चित्रण कीजिए।

(c) नरेश मेहता जी अपने काव्य के माध्यम से संविधान के कौन से मुद्दे के तरफ़ इशारा किया है।

37403



3. किन्हीं दो प्रश्नों का उत्तर लिखिए।

(2 × 10 = 20)

- (a) जनसंचार माध्यम की परिभाषा देते हुए उसकी विशेषताओं पर प्रकाश डालिए।
- (b) जनसंचार माध्यम में इंटरनेट का महत्व स्पष्ट कीजिए।
- (c) समाचार माध्यम में दूरदर्शन का महत्व समझाइए।

4. किन्हीं दो पर टिप्पणी लिखिए।

(2 × 5 = 10)

- (a) रेडियो
 - (b) समाचारपत्र
 - (c) सीता
 - (d) लक्ष्मण
-



32421

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

COMMERCE

Corporate Accounting – II

(New)

Time : 3 Hours

Max. Marks : 80

SECTION – A

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

(10 × 2 = 20)

1. What is bank?
2. What is non-banking asset?
3. What is a statement of affairs?
4. Give four examples of in-secured creditors.
5. Define “Self Balancing Ledger System”.
6. Mention two advantages of self-balancing ledger system.
7. What do you understand by ‘Stock of Salvage’?
8. What is average clause?
9. Mention two names of Debtor’s ledger.
10. What are Bonus shares?
11. What is net assets methods of valuation of shares?
12. Mention any two methods of valuation of Goodwill.



SECTION - B

(3 × 5 = 15)

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

13. What is deficiency account? Give the specimen of deficiency account.
14. Explain briefly the guidelines issued by the SEBI for issue of bonus shares.
15. From the following information of Basaveshwar Bank Ltd, prepare the profit and loss account for the year ending 31-03-2019.

Particulars	(₹)
(a) Interest and Discount	1,50,000
(b) Interest on borrowing from RBI	30,000
(c) Income on investment	25,000
(d) Interest on deposits	50,000
(e) Interest on balance with RBI	5,000
(f) Commission and exchange	20,000
(g) Salary and allowances to staff	20,000
(h) Travelling expenses	3,000
(i) Directors fees	2,000
(j) Auditors fees	1,000
(k) P/L A/c (Credit balance on 31-03-2018)	40,000

16. Calculate the value of Goodwill from the following information under simple average profit method.

The profit of the past five years

2001 - Rs. 20,000, 2002 - Rs. 22,000

2003 - Rs. 24,000, 2004 - Rs. 20,000

2005 - Rs. 26,000

It is agreed to purchase the 3 years profits of the average profit of the past five years.

**32421**

17. From the following figures as extracted from the books of Mr. Poornachandra. Prepare the creditor's ledger adjustment account :

	₹
Creditor's balance (01-01-2019) Cr.	90,200
Creditor's balance (01-01-2019) Dr.	5,500
Credit purchases	2,45,200
Cash paid to creditors	1,60,000
Bills payable accepted	1,05,000
Goods returned to creditors	5,200
Discount earned from creditors	5,400
Transfer from creditor ledger to debtors ledger	5,000
Creditor's balance (31-12-2019) Dr.	6,800

SECTION - C

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

(3 × 15 = 45)

18. Prepare proforma schedule II of bank account :

Name of Accounts	Dr.	Cr.
(a) Share capital 10,000 shares of Rs. 10 each		1,00,000
(b) Statutory Reserve		75,000
(c) N/P for the year (before appropriation)		1,25,000
(d) P/L A/c (Bal on 01-04-18)		1,00,000
(e) Current accounts		3,40,000
(f) Saving's bank accounts		1,10,000
(g) Fixed deposits		1,50,000
(h) Borrowings from other Bank's		80,000
(i) Bills payable		20,000
(j) Cash in hand	1,00,000	
(k) Cash with RBI	25,000	

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17. From the following figures as extracted from the books of Mr. Poornachandra. Prepare the creditor's ledger adjustment account :

	₹
Creditor's balance (01-01-2019) Cr.	90,200
Creditor's balance (01-01-2019) Dr.	5,500
Credit purchases	2,45,200
Cash paid to creditors	1,60,000
Bills payable accepted	1,05,000
Goods returned to creditors	5,200
Discount earned from creditors	5,400
Transfer from creditor ledger to debtors ledger	5,000
Creditor's balance (31-12-2019) Dr.	6,800

SECTION - C

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

(3 × 15 = 45)

18. Prepare proforma schedule II of bank account :

Name of Accounts	Dr.	Cr.
(a) Share capital 10,000 shares of Rs. 10 each		1,00,000
(b) Statutory Reserve		75,000
(c) N/P for the year (before appropriation)		1,25,000
(d) P/L A/c (Bal on 01-04-18)		1,00,000
(e) Current accounts		3,40,000
(f) Saving's bank accounts		1,10,000
(g) Fixed deposits		1,50,000
(h) Borrowings from other Bank's		80,000
(i) Bills payable		20,000
(j) Cash in hand	1,00,000	
(k) Cash with RBI	25,000	



(l)	Cash with other Banks	1,20,000	
	Name of Accounts	Dr.	Cr.
(m)	Money at call and short notice	55,000	
(n)	Investment in Gold	90,000	
(o)	Bills purchased and discounted	2,37,500	
(p)	Cash credits and overdrafts	2,62,500	
(q)	Term loans	1,50,000	
(r)	Premises (cost Rs. 60,000)	45,000	
(s)	Furniture (cost Rs. 25,000)	15,000	
		<u>11,00,000</u>	<u>11,00,000</u>

Other informations :

- (i) Claim's against the bank not acknowledge as debts Rs. 10,000.
- (ii) Acceptance and endorsements amounted to Rs. 80,000.
- (iii) Bills for collections amounted to Rs. 75,000.

19. Mr. Uma Shankar filed his insolvency petition on 31-12-2019. He had the following assets and liabilities.

Particulars	(₹)
(a) Un-secured creditors : Trade Creditors	1,12,500
Bill's Payable	12,000
(b) Creditor's fully secured on building	15,000
(c) Building (Estimated to produce Rs. 29,000)	30,000
(d) Creditor's partly secured on shares in 'A' Ltd	18,000
(e) Preferential creditor's payable in full	3,000
(f) Shares in 'A' Ltd (Estimated to Realise Rs. 13,500)	21,000
(g) Cash in hand	1,500
(h) Machinery (Estimated at Rs. 7,500)	10,500
(i) Furniture (Estimated to produce Rs. 2,250)	4,500
(j) Stock-in trade (Estimated at Rs. 19,500)	27,000
(k) Book debts : Good	28,600
Doubtful (Estimated to Rs. 5,900)	8,900
Bad	9,000
(l) Bill's receivable (Estimated at book value)	8,250

He started his business with a capital of Rs. 90,000 on 01-01-2016. His business resulted in a profit of Rs. 28,500. In the first two years and incurred a loss of Rs. 66,750. In the last two years after allowing interest on capital Rs. 3,000 each year. His total drawings were Rs. 75,000 during the above period.

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Prepare statement of affairs and insolvency account.

20. On 28-06-2019, fire occurred in the premises of Gadag stores. The following figures are available from the records of the stores.

Particulars	(₹)
Stock on 31-12-2018	29,000
Stock on 01-01-2018	12,500
Purchases during the year 2018	92,500
Sales during the year 2018	1,12,500
Purchase returns during 2018	2,500
Sales returns during 2018	7,500
Sales from 01-01-19 to 28-06-19	60,000
Purchases from 01-01-19 to 28-06-19	44,500
Sales return from 01-01-19 to 28-06-19	5,000
Good drawn for personal use (2019)	1,250
Value of salvaged stock	11,250
The stores has taken fire policy	20,250

Ascertain the stock destroyed by fire and prepare a statement of fire claim under average clause.

21. Mr. Saikiran, provides the following information who keeps Debtors ledger, Creditors ledger and General ledger on self balancing system.

Debtors balance as on 01-01-2019 (Dr.) 75,000

Creditors balance as on 01-01-2019 (Cr.) 62,500

Transactions for the half year ending 30-06-2019

Credit sales	3,00,000
Credit purchases	1,87,500
Return inwards	12,500
Cash received from debtors	2,25,000
Discount allowed to debtors	7,500

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Cash paid to creditors	1,50,000
Discount earned from creditors	6,000
Acceptance received from debtors	50,000
Return outwards	5,000
Creditors bills accepted	20,000
Bad debts written off	2,500
Bills receivable dishonoured	1,250
Bills payable dishonoured	1,000
Cash refunded to debtors	3,500
Discount allowed to debtors but later on disallowed	250

Prepare debtors ledger adjustment account and creditors ledger adjustment account as they would appear in General ledger.

22. What is Goodwill? And explain the methods of valuation of Goodwill.



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

COMMERCE

**Paper SC 4.4 – Corporate Accounting – II
(Old)**

Time : 3 Hours

Max. Marks : 80

SECTION – A

Answer **any ten** of the following :

(10 × 2 = 20)

1. What is performing assets?
2. State any two functions of Bank.
3. What is fully secured creditors?
4. Who is insolvent?
5. What do you mean by self-balancing system?
6. Mention two types of goodwill.
7. What do you mean by bonus shares?
8. What is fire insurance?
9. What is average clause?
10. State any two advantages of self balancing system.
11. Name the methods of valuation of Goodwill.
12. What is non-banking asset?

SECTION – B

Answer **any three** from the following :

(3 × 5 = 15)

13. Give the format of deficiency Account.
14. Give the names of the schedules of profit and loss account of the banking company.
15. Calculate the amount of goodwill from the following information under purchase of past profits method.

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Profit of the past 5 years are :

2015 = Rs. 20,000

2016 = Rs. 24,000

2017 = Rs. 28,000

2018 = Rs. 22,000

2019 = Rs. 30,000

It is agreed to purchase the 3 years profit of the average profit of 5 years.

16. A fire occurred at the premises of a trader on 31-5-2018 destroying a major portion of stock.

Stock on 1-1-2018 was Rs. 90,000. The stock salvaged was Rs. 20,250. The gross profit as sales was 30% and sales amounted to Rs. 2,29,500 from January to date of fire. The purchase for the same period was Rs. 1,55,250.

Prepare a statement of claim to submit it to the insurance company.

17. From the following information prepare the debtors ledger adjustment accounts in the general ledger as on 31-12-2018.

Balance of debtors on 1-1-2018 (Dr.)	30,000
Balance of Debtors on 1-1-2018 (Cr.)	1,500
Credit sales	75,000
Cash received from debtors	40,000
Cash sales	35,000
Discount allowed	2,500
Bills receivable received	25,000
Bad debts written off	750
Return from debtors	3,000
B/R dishonoured	1,250
Transfers from creditors ledger	3,000
Bills receivable discounted	2,000
Balance of debtors as 31-12-2018	1,000

SECTION - C

Answer **any three** of the following :

(3 × 15 = 45)

18. From the following ledger balances of the Karnataka Bank Ltd. Prepare the balance sheet as on 31-12-2019 and also the relevant schedules.

Name of the accounts	Dr.	Cr.
Share capital (20,000 shares of Rs. 10 each)	-	2,00,000
Statutory Reserve	-	1,50,000
Net profit for the year (Before appreciation)	-	2,50,000
Profit and loss A/c (on 1-4-17)	-	2,00,000
Current Account	-	6,80,000
Savings bank account		2,20,000

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Name of the accounts	Dr.	Cr.
Fixed deposits		3,00,000
Borrowings from other Banks		1,60,000
Bills payable	-	40,000
Cash in hand	2,00,000	
Cash with RBI	50,000	
Cash with other Banks	2,40,000	
Money at call and short notice	1,10,000	
Investment in securities	1,40,000	
Investment in shares	40,000	
Bills purchased and discounted	3,00,000	
Cash credits and overdrafts	4,76,000	
Term loans	5,24,000	
Premises (Cost Rs. 1,20,000)	90,000	
Furnitures (Cost Rs. 50,000)	30,000	
	<u>22,00,000</u>	<u>22,00,000</u>

Other information :

- (a) Claims against the bank not acknowledged as debts Rs. 20,000
- (b) Acceptances and endorsements Rs. 1,60,000
- (c) Bills for collection amounted to Rs. 1,50,000.

19. From the following particulars prepare the necessary ledger adjustment accounts in the ledger of Ramesh who keeps his books on self-balancing system.

Debtors balance on 1-1-2018 (Dr.) Rs. 38,000 (Cr)	400
Creditors balance on 1-1-2018 (Cr.) 47,000 (Dr.)	700
Credit sales	1,50,000
Credit purchases	1,20,000
Cash received from debtors	1,23,000
Cash paid to creditors	97,000
Allowances to customers	1,000
Bad debts written off	20,000
Bills received	5,000
Bills accepted	6,000
Discount allowed by creditors	700
Return outwards	12,000
Return inwards	9,600
Cash paid to customers	40,000
Bills receivable endorsed to creditors	2,000
Bills receivable endorsed dishonoured	800
Bad debts written off previously now recovered	1,300
Sundry expenses charged to debtors	50



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20. A fire occurred in the premises of X and Co Ltd. on 1-9-2016 and the stock of the value of Rs. 50,000 was salvaged. The books and records of the business were saved.

The following information was obtained :

Stock on 1-4-2015	1,50,000
Stock on 31-3-2016	1,70,000
Purchases for the year ending 31-3-2016	3,40,000
Sales for the year ending 31-3-2016	5,50,000
Purchases from 1-4-2016 to 1-9-2016	1,25,000
Sales from 1-4-2016 to 1-9-2016	1,80,000

The stock on 31-3-2016 was overvalued by Rs. 10,000

In April 2016 the selling price was lowered by 10%.

Calculate the amount of claim.

21. Mr. Ashok filed his insolvency petition on 31-12-2019. He had the following assets and liabilities.

Trade creditors	75,000
Bills payable	8,000
Creditors fully secured on buildings	10,000
Buildings (estimated to Rs. 16,000)	20,000
Creditors partly secured on shares in 'y' Ltd	12,000
Shares in 'y' Ltd (estimated to realize 9,000)	14,100
Creditors payable in full	2,000
Cash in hand	1,000
Stock in trade (estimated at Rs. 13,000)	18,000
Machinery (estimated value Rs. 5,000)	7,000
Furniture (estimated value Rs. 1,500)	3,000
Book debts : Good	19,000
Doubtful (estimated Rs. 4,000)	8,000
Bad	6,000
Bills receivable (estimated at Book value)	5,500

He started his business with a capital of Rs. 60,000 on 1-1-2015. His business resulted in a profit of Rs. 19,000 in the first two years and incurred a loss of Rs. 44,500 in the last two years after allowing interest on capital of Rs. 2,000 each year. His total drawings were Rs. 50,000 during the above period.

22. Define shares and explain the different methods of valuation of shares.