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V Semester B.Com. Degree Examination, April - 2022

COMMERCE

Marketing of Banking Products (Elective)

(CBCS Scheme Regular 2019-20)

Paper : BK. 5.4

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

Answers should be Written either English or Kannada.

SECTION-A

ವಿಭಾಗ - ಎ

Answer any Five questions. Each question carries 2 marks.
ಯಾವುದಾದರೂ 5 ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ 2 ಅಂಕಗಳು.

(5×2=10)

1. a) What is wholesale banking?
ಸಗಟು ಬ್ಯಾಂಕಿಂಗ್ ಎಂದರೇನು?
- b) Write the meaning of product modification?
ಉತ್ಪನ್ನ ಮಾರ್ಪಾಡು ಎಂದರೇನು?
- c) What do you mean by POS?
POS ಎಂದರೇನು?
- d) Name the two types of distribution channels of banking products.
ಬ್ಯಾಂಕಿಂಗ್ ಉತ್ಪನ್ನಗಳ ವಿತರಣೆಯ ಯಾವುದಾದರೂ ಎರಡು ಚಾನೆಲ್‌ಗಳನ್ನು ತಿಳಿಸಿರಿ.
- e) Write the meaning of Remittance.
ರವಾನೆ ಎಂದರೇನು?
- f) Mention any two modes of funds transfer.
ಹಣ ವರ್ಗಾವಣೆಯ ಯಾವುದಾದರೂ ಎರಡು ವಿಧಗಳನ್ನು ತಿಳಿಸಿ.
- g) Write the meaning of CRM.
CRM ದ ಅರ್ಥ ಬರೆಯಿರಿ.

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SECTION - B

ವಿಭಾಗ - ಬಿ

Answer any **Three** questions. Each question carries **5** marks.

(3×5=15)

ಯಾವುದಾದರೂ 3 ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ 5 ಅಂಕಗಳು.

2. Explain briefly types of retail banks.

ಚಿಲ್ಲರೆ ಬ್ಯಾಂಕಿಂಗ್‌ನ ವಿಧಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.

3. Briefly explain product life cycle of Banking products.

ಬ್ಯಾಂಕಿಂಗ್ ಉತ್ಪನ್ನ ಜೀವನ ಚಕ್ರದ ಬಗ್ಗೆ ಸಂಕ್ಷಿಪ್ತ ವಿವರಣೆ ನೀಡಿ.

4. Write a note on role of marketing officer in banking business.

ಬ್ಯಾಂಕಿಂಗ್ ವ್ಯವಹಾರದಲ್ಲಿ ಮಾರ್ಕೆಟಿಂಗ್ ಅಧಿಕಾರಿಯ ಪಾತ್ರವನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.

5. Write any 5 differences between Debit card and Credit card.

ಡೆಬಿಟ್ ಕಾರ್ಡ್ ಮತ್ತು ಕ್ರೆಡಿಟ್ ಕಾರ್ಡ್‌ಗಳ ಮಧ್ಯೆ ಇರುವ ಯಾವುದಾದರೂ 5 ಭಿನ್ನತೆಗಳನ್ನು ಬರೆಯಿರಿ.

SECTION - C

ವಿಭಾಗ - ಸಿ

Answer any **Three** questions. Each question carries **15** marks.

(3×15=45)

ಯಾವುದಾದರೂ 3 ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ 15 ಅಂಕಗಳು.

6. Explain in detail various environmental factors affecting banking operations.

ಬ್ಯಾಂಕಿಂಗ್ ಕಾರ್ಯಾಚರಣೆಯಲ್ಲಿ ಪರಿಣಾಮ ಬೀರುತ್ತಿರುವ ಪರಿಸರದ ಅಂಶಗಳನ್ನು ವಿವರವಾಗಿ ಬರೆಯಿರಿ.



7. Write in detail factors influencing pricing decisions in banking products and services.

ಬ್ಯಾಂಕಿಂಗ್ ಪದಾರ್ಥ ಮತ್ತು ಸೇವೆಗಳ ಬೆಲೆ ನಿರ್ಧಾರದಲ್ಲಿ ಪ್ರಭಾವ ಬೀರುವ ಅಂಶಗಳನ್ನು ವಿವರವಾಗಿ ಬರೆಯಿರಿ.

8. Explain in detail the role of promotion in marketing of banking products.

ಬ್ಯಾಂಕಿಂಗ್ ಪದಾರ್ಥಗಳ ಮಾರ್ಕೆಟಿಂಗಿನಲ್ಲಿ ಪ್ರಚಾರದ ಪಾತ್ರವನ್ನು ವಿವರವಾಗಿ ವಿವರಿಸಿ.

9. Explain in detail types of traditional and modern delivery channels.

ಸಾಂಪ್ರದಾಯಿಕ ಮತ್ತು ಆಧುನಿಕ ವಿತರಣಾ ಚಾನೆಲ್‌ಗಳ ವಿಧಗಳನ್ನು ವಿವರವಾಗಿ ಬರೆಯಿರಿ.



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V Semester B.Com./B.Com. LSCM/BCTT Degree Examination,

March/April - 2022

COMMERCE

Auditing and Corporate Governance

(CBCS Scheme Regular)

Paper : 5.2

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

Answers should be Written Completely either in English or in Kannada.

SECTION - A

ವಿಭಾಗ - ಎ

Answer any 5 sub-questions. Each sub-question carries 2 marks. (5×2=10)
ಯಾವುದಾದರೂ 5 ಉಪ - ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉಪ-ಪ್ರಶ್ನೆಗೆ 2 ಅಂಕಗಳು.

1. a) Define Auditing.
ಲೆಕ್ಕ ಪರಿಶೋಧನೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
- b) Give the meaning of internal check.
ಆಂತರಿಕ ಪ್ರತಿಬಂಧದ ಅರ್ಥವನ್ನು ತಿಳಿಸಿರಿ.
- c) What is meant by vouching?
ಲೆಕ್ಕ ದೃಢಪಡಿಸುವಿಕೆ ಎಂದರೇನು?
- d) What is meant by contingent Liability?
ಸಂಭವನೀಯ ಹೊಣೆಗಾರಿಕೆ ಎಂದರೇನು?
- e) State any two principles of corporate Governance.
ಕಂಪನಿ ಆಡಳಿತ ನಿರ್ವಹಣೆಯ ಯಾವುದಾದರೂ ಎರಡು ತತ್ವಗಳನ್ನು ತಿಳಿಸಿ.
- f) Give the meaning of professional ethics.
ವೃತ್ತಿ ನೈತಿಕತೆಯ ಅರ್ಥವನ್ನು ನೀಡಿ.
- g) What is primary Voucher?
ಪ್ರಾಥಮಿಕ ಲೆಕ್ಕ ದೃಢೀಕರಣ ಪುರಾವೆ ಎಂದರೇನು?

[P.T.O.]



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SECTION - B

ವಿಭಾಗ - ಬಿ

Answer any **Three** questions. Each question carries **5** marks.

(3×5=15)

ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ 5 ಅಂಕಗಳು.

2. What are the advantages and disadvantages of internal Audit?

ಆಂತರಿಕ ಲೆಕ್ಕ ಪರಿಶೋಧನೆಯ ಅನುಕೂಲತೆಗಳು ಹಾಗೂ ಅನಾನುಕೂಲತೆಗಳಾವುವು?

3. Distinguish between Accountancy and Auditing.

ಲೆಕ್ಕಶಾಸ್ತ್ರ ಮತ್ತು ಲೆಕ್ಕಪರಿಶೋಧನೆಗಳಿಗಿರುವ ವ್ಯತ್ಯಾಸಗಳನ್ನು ತಿಳಿಸಿ.

4. "Vouching is the essence of Auditing" - Analyze.

“ರುಜುವಾತಿಸುವಿಕೆ ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ತಿರುಳು” - ವಿಶ್ಲೇಷಿಸಿ.

5. Explain the importance of corporate Governance.

ಕಂಪನಿ ಆಡಳಿತ ನಿರ್ವಹಣೆಯ ಮಹತ್ವವನ್ನು ವಿವರಿಸಿ.

SECTION - C

ವಿಭಾಗ - ಸಿ

Answer any **Three** questions. Each question carries **15** marks.

(3×15=45)

ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ 15 ಅಂಕಗಳು.

6. Explain rights and duties of a company Auditor.

ಕಂಪನಿ ಲೆಕ್ಕ ಪರಿಶೋಧಕನ ಹಕ್ಕು ಮತ್ತು ಕರ್ತವ್ಯಗಳನ್ನು ವಿವರಿಸಿ.



7. How do you adopt internal check to the following?

- a) Wage payment.
- b) Cash purchases.

ಈ ಕೆಳಗಿನವುಗಳಿಗೆ ಆಂತರಿಕ ಪ್ರತಿಬಂಧವನ್ನು ಹೇಗೆ ಅಳವಡಿಸುವಿರಿ.

- a) ಮಜೂರಿ ಸಂದಾಯ
- b) ನಗದು ಖರೀದಿ.

8. How do you vouch the following items as an auditor?

- a) Receipt from Debtors.
- b) Cash sales.

ಈ ಕೆಳಗಿನ ಅಂಶಗಳನ್ನು ಲೆಕ್ಕಪರಿಶೋಧಕನು ಹೇಗೆ ದೃಢೀಕರಿಸುತ್ತಾನೆ?

- a) ಋಣಿಗಳಿಂದ ಸಂದಾಯ.
- b) ನಗದು ಮಾರಾಟ.

9. How do you verify and value the following items?

- a) Goodwill
- b) Contingent Liabilities.
- c) Plant and machineries.

ಈ ಕೆಳಗಿನವುಗಳನ್ನು ಹೇಗೆ ಪರಿಶೀಲಿಸುವಿರಿ ಮತ್ತು ಮೌಲ್ಯೀಕರಿಸುವಿರಿ?

- a) ಕೀರ್ತಿಮೌಲ್ಯ
 - b) ಸಂಭವನೀಯ ಜವಾಬ್ದಾರಿಗಳು.
 - c) ಯಂತ್ರೋಪಕರಣಗಳು.
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V Semester B.Com. Degree Examination, April - 2022

COMMERCE

Regulatory Framework of Banking

(CBCS Semester Scheme)

Paper : BK 5.3

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

Answers should be Written completely either in English or in Kannada.

SECTION - A

ವಿಭಾಗ - ಎ

Answer any Five sub-questions. Each sub-question carries 2 marks. (5×2=10)

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಐದು ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರತಿ ಉಪ-ಪ್ರಶ್ನೆಗೆ 2 ಅಂಕಗಳು.

1. a) Define banking.
'ಬ್ಯಾಂಕಿಂಗ್' ನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
- b) State any two grounds for the cancellation of licence granted to a banking company.
ಬ್ಯಾಂಕಿಂಗ್ ಕಂಪನಿಗೆ ನೀಡಲಾದ ಪರವಾನಗಿಯನ್ನು ರದ್ದುಗೊಳಿಸಲು ಯಾವುದಾದರೂ ಎರಡು ಆಧಾರಗಳನ್ನು ತಿಳಿಸಿ.
- c) Who is an ombudsman?
ಓಂಬುಡ್ಸಮನ್ ಎಂದರೆ ಯಾರು?
- d) Who is an Official Liquidator?
'ಅಧಿಕೃತ' ಲಿಕ್ವಿಡೇಟರ್ ಎಂದರೆ ಯಾರು?
- e) What do you mean by money laundering?
ಮನಿ ಲಾಂಡರಿಂಗ್ ಎಂದರೇನು?
- f) What is Reserve fund?
'ಮೀಸಲು ನಿಧಿ' ಎಂದರೇನು?
- g) What do you mean by winding up?
'ಪರ್ಯಾವಸಾನ' ಎಂದರೇನು?

[P.T.O.]



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SECTION - B**ವಿಭಾಗ - ಬಿ**

Answer any **Three** questions from the following. Each question carries **5** marks. (3×5=15)

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಸರಿಯಾದ ಉತ್ತರಕ್ಕೆ 5 ಅಂಕಗಳು.

2. Write a short note on RBI Act, 1934.
ಆರ್. ಬಿ.ಐ. ಕಾಯಿದೆ, 1934 ರ ಕುರಿತು ಕಿರು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
3. State any five conditions to be satisfied before granting a licence u/s 22.
ವಿಭಾಗ 22 ರ ಅಡಿಯಲ್ಲಿ ಪರವಾನಗಿ ನೀಡುವ ಮೊದಲು ಪೂರೈಸಬೇಕಾದ ಐದು ಷರತ್ತುಗಳನ್ನು ತಿಳಿಸಿ.
4. Write a note on penalties under Banking Regulation Act.
ಬ್ಯಾಂಕಿಂಗ್ ನಿಯಂತ್ರಣ ಕಾಯಿದೆಯಡಿಯಲ್ಲಿ 'ದಂಡ' ಗಳ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
5. What are the records to be maintained by every banking company as per money laundering Act, 2002?
ಮನಿ ಲಾಂಡರಿಂಗ್ ಕಾಯಿದೆ, 2002 ರಡಿಯಲ್ಲಿ ಪ್ರತಿ ಬ್ಯಾಂಕಿಂಗ್ ಕಂಪನಿಯು ಯಾವ ದಾಖಲೆಗಳನ್ನು ನಿರ್ವಹಿಸಬೇಕು?

SECTION - C**ವಿಭಾಗ - ಸಿ**

Answer any **Three** questions from the following. Each question carries **15** marks. (3×15=45)

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಸರಿಯಾದ ಉತ್ತರಕ್ಕೆ ಹದಿನೈದು ಅಂಕಗಳು.

6. Discuss the role of board of directors and chairman in a banking company.
ಬ್ಯಾಂಕಿಂಗ್ ಕಂಪನಿಯಲ್ಲಿ ನಿರ್ದೇಶಕರ ಮಂಡಳಿ ಹಾಗೂ ಅಧ್ಯಕ್ಷರ ಪಾತ್ರವನ್ನು ಚರ್ಚಿಸಿ.
7. Briefly explain the role of an ombudsman in a banking company.
ಬ್ಯಾಂಕಿಂಗ್ ಕಂಪನಿಯಲ್ಲಿ ಓಂಬುಡ್ಸ್‌ಮನ್ ಪಾತ್ರವನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
8. Explain the provisions for amalgamation under Banking Regulation Act.
ಬ್ಯಾಂಕಿಂಗ್ ನಿಯಂತ್ರಣ ಕಾಯಿದೆಯಡಿಯಲ್ಲಿ ವಿಲೀನದ ನಿಬಂಧನೆಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
9. Briefly explain the various types of endorsement.
ವಿವಿಧ ರೀತಿಯ ಅನುಮೋದನೆಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.



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V Semester B.Com. Degree Examination, March/April - 2022

COMMERCE (COSTING METHOD)

Methods & Techniques of Cost Accounting

(CBCS Scheme Regular/Fresher)

Paper : AC 5.4

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

Answer the questions in English.

SECTION - A

Answer any **FIVE** of the following sub questions. Each question carries 2 marks. (5×2=10)

1. a) What is batch costing?
- b) Give any four examples of industries where job costing is applicable.
- c) Define process costing.
- d) What is meant by work certified?
- e) What is retention money?
- f) State the industries in which operating costing is applied.
- g) What are cost drivers?

SECTION - B

Answer any **THREE** questions. Each question carries 5 marks.

(3×5=15)

2. Prepare a cost sheet from the following data.

Rawmaterials consumed Rs. 15,000

Direct labour Rs. 9,000

Machine hours worked Rs. 900

[P.T.O.]



Machine hour rate Rs. 5/-

Administrative overhead 20% on works cost

Selling overheads Rs. 0.50 per unit sold

Units produced 20,000

Units sold 18,000 at Rs. 4 per unit.

3. A company manufactured a product, 4,000 kgs of rawmaterials at Rs. 16 per kg were supplied to process I. Labour cost amounted to Rs. 8,000 and production overhead incurred was Rs. 4000. The normal loss was estimated 10% and it was sold for Rs. 4 per kg. Actual production (out put) in the process was 3520 kgs.

Prepare process I account and the value of abnormal loss.

4. The following particulars relate to a contract work carried out during the year ended 31 Dec 2021.

	(in Rs.)
Work certified	1,43,000
Cash received from contractee	1,30,000
Materials sent to site	64,500
Labour	56,600
Plant installed at site	11,300
Value of the plant at the end	8,200
Cost of work not yet certified	3,400
Establishment charges	3,250
Direct expenditure	2,600
Materials on hand at the end	1,400
Materials returned to stores	400
Contract price	2,00,000
Prepare the contract account for the year ended 31 Dec. 2021.	

5. State the objectives of Activity Based Costing.

SECTION - C

Answer any **THREE** of the following questions. Each carries 15 marks. (3×15=45)

6. From the following particulars of three jobs of a manufacturing company, ascertain the total cost of each job and selling price of each job. Assuming that profit mark up 25% on selling price.



Particulars		Job-A	Job-B	Job-C
Materials	Rs.	1600	2000	2400
Wages	Rs.	800	1000	1200
Direct expenses	Rs.	160	200	240

Works overheads is 50% of prime cost and office overhead is 20% on works cost.

7. A product passes through 3 process 'X' 'Y' and Z. Normal wastage of each process is as follows.

Process 'X'=5%, Process 'Y'=10% and process Z=15%. Wastage of process X was sold at Rs. 2 per unit, that of process Y at Rs. 4 and that process 'Z' at Rs. 5 per Unit. 1,000 units at Rs. 3 per unit were introduced in process 'X'. The output of each process passes direct to next process and finally finished stock. The production overheads are recovered at 100% of direct wages. The other expenses were as follows.

Particulars	Total	Process-X	Process-Y	Process-Z
Direct materials	7542	2600	1980	2962
Wages	9000	2000	3000	4000
Production overhead	9000	-	-	-

Prepare process accounts.

8. The following information relates to a building contract for Rs. 10,00,000

	2020	2021
	Rs.	Rs.
Materials	3,00,000	84,000
Direct Wages	2,30,000	1,05,000
Direct expenses	22,000	10,000
Indirect expenses	6,000	1,400
Work certified	7,50,000	10,00,000
Work uncertified	8,000	-
Materials of site	5,000	7,000
Plant issued	14,000	2,000
Cash received from contractee	6,00,000	10,00,000

The value of plant of the end of 2020 and 2021 was Rs. 7,000 and Rs. 5,000 respectively.

Prepare:-

- Contract Account.
- Contractee account for two years.



9. Following expenses were incurred by a transport company on two Lorries for 25 days.

Particulars	Lorry 'X'	Lorry 'Y'
Driver's wages	8,400	8,500
Cleaner's wages	5,600	6,200
Diesel	30,000	45,000
Oil	3,500	5,000
Depreciation	14,400	12,200
Repairs	5,600	5,600
Supervision	3,200	3,200
Garage rent	5,600	4,200
Road Tax	3,600	3,600
Other overhead expenses	2,800	3,200

Lorry 'X' carried 100 tons of Raw materials covered a distance of 3,000 K.M. in 25 days and Lorry 'Y' 120 tons at Rawmaterials and covered or distance of 4,500 K.M. in 25 days.

Find out the cost per K.M. and cost per ton Kilometers by preparing an operating cost sheet of two Lorries.



34526

Reg. No.

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V Semester B.Com. Degree Examination, April - 2022

COMMERCE

Financial Services

(CBCS Scheme)

Paper : F 5.4

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

Answer should be Written completely either in English or in Kannada.

SECTION - A

ವಿಭಾಗ - ಎ

Answer any Five of the following questions. Each carries Two marks.

(5×2=10)

ಯಾವುದಾದರೂ ಐದು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉತ್ತರಕ್ಕೆ 2 ಅಂಕಗಳು.

1. a) What do you mean by financial system?
ಹಣಕಾಸು ವ್ಯವಸ್ಥೆಯ ಅರ್ಥವೇನು?
- b) Write any four financial services available in India.
ಭಾರತದಲ್ಲಿ ಲಭ್ಯವಿರುವ ಯಾವುದೇ ನಾಲ್ಕು ಹಣಕಾಸು ಸೇವೆಗಳನ್ನು ಬರೆಯಿರಿ.
- c) Who is a Factor?
ಫ್ಯಾಕ್ಟರ್ ಎಂದರೆ ಯಾರು?
- d) Give the meaning of consumer credit.
ಗ್ರಾಹಕ ಸಾಲದ ಅರ್ಥವನ್ನು ನೀಡಿ.
- e) Expand CRISIL and CAMEL.
CRISIL ಮತ್ತು CAMEL ಯನ್ನು ವಿಸ್ತರಿಸಿ.
- f) Who is an angel investor?
ಎಂಜೆಲ್ ಹೂಡಿಕೆದಾರರು ಯಾರು?
- g) What is discount market?
ರಿಯಾಯಿತಿ ಮಾರುಕಟ್ಟೆ ಎಂದರೇನು?

[P.T.O.]



(2)

34526

SECTION - B

ವಿಭಾಗ - ಬಿ

Answer any **Three** of the following questions. Each carries **Five** marks.

(3×5=15)

ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉತ್ತರಕ್ಕೆ 5 ಅಂಕಗಳು.

2. Elucidate the structure of indian financial system.
ಭಾರತೀಯ ಹಣಕಾಸು ವ್ಯವಸ್ಥೆಯ ರಚನೆಯನ್ನು ವಿವರಿಸಿ.
3. Write a note on venture capital funds.
ಸಾಹಸೋದ್ಯಮ ಬಂಡವಾಳ ನಿಧಿಗಳ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
4. Write the conditions of registrations as a stock broker in India.
ಭಾರತದಲ್ಲಿ ಸ್ಟಾಕ್ ಬ್ರೋಕರ್‌ಅನ್ನು ನೋಂದಣಿಗಿರುವ ಷರತ್ತುಗಳನ್ನು ಬರೆಯಿರಿ.
5. Why do companies go for leasing of assets? Explain.
ಕಂಪನಿಗಳು ಆಸ್ತಿಗಳ ಗುತ್ತಿಗೆಗೆ ಏಕೆ ಹೋಗುತ್ತವೆ? ವಿವರಿಸಿ.

SECTION - C

ವಿಭಾಗ - ಸಿ

Answer any **Three** of the following questions. Each carries **Fifteen** marks.

(3×15=45)

ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉತ್ತರಕ್ಕೆ 15 ಅಂಕಗಳು.

6. Explain the role of SEBI in primary and secondary market.
ಪ್ರಾಥಮಿಕ ಮತ್ತು ಮಾಧ್ಯಮಿಕ ಮಾರುಕಟ್ಟೆಯಲ್ಲಿ SEBI ಯ ಪಾತ್ರವನ್ನು ವಿವರಿಸಿ.
7. Explain the procedure for credit rating of a company.
ಕಂಪನಿಯ ಕ್ರೆಡಿಟ್ ರೇಟಿಂಗ್ ವಿಧಾನವನ್ನು ವಿವರಿಸಿ.
8. Discuss the role & functions of depositories.
ಲೇವಣಿಗಳ ಪಾತ್ರ ಮತ್ತು ಕಾರ್ಯಗಳನ್ನು ಚರ್ಚಿಸಿ.
9. Give the meaning of financial services. Explain the characteristic features & problems of financial services sector.
ಹಣಕಾಸು ಸೇವೆಗಳ ಅರ್ಥವನ್ನು ನೀಡಿ. ಹಣಕಾಸು ಸೇವಾವಲಯದ ವಿಶಿಷ್ಟ ಲಕ್ಷಣಗಳು ಮತ್ತು ಸಮಸ್ಯೆಗಳನ್ನು ವಿವರಿಸಿ.



34525

Reg. No.

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V Semester B.Com. Degree Examination, April - 2022

COMMERCE (Finance - Elective)

Advanced Financial Management

(CBCS Scheme)

Paper-FN 5.3

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

Answer should be in English.

SECTION-A

Answer any Five Sub - Questions. Each Sub-question carries 2 Marks. (5×2=10)

1. a) Define Financial Management.
- b) List any Four Profitability Ratios.
- c) What is Cost of Capital?
- d) What is Beta?
- e) Define Corporate Valuation.
- f) What is take over?
- g) What is Demerger?

SECTION-B

Answer any Three questions. Each question carries 5 Marks. (3×5=15)

2. Explain major categories of Corporate Restructuring.
3. Calculate the future value of annuity of Rs.5,000 deposited at the end of each year at 6% for a period of 5 years.

[P.T.O.]



4. From the following Balance Sheets of A.Ltd. Prepare common size Balance Sheet.

Particulars	31-3-2020	31-3-2021
	Rs.	Rs.
Share capital	2,00,000	2,50,000
Reserves and Surplus	1,00,000	1,50,000
Long-term loans	2,00,000	1,00,000
Creditors	3,00,000	4,00,000
	<u>8,00,000</u>	<u>9,00,000</u>
Buildings	2,00,000	2,50,000
Plant	2,00,000	2,50,000
stock	3,50,000	3,25,000
Cash	50,000	75,000
	<u>8,00,000</u>	<u>9,00,000</u>

5. The following details of a 'X' Company

Particulars	Company X
Total Debt	140 Crores
Total Equity	350 Crores
Debt to Equity Ratio	40%
Tax rate	30%
Calculate Beta of Company	X.

Assume Calculated beta of similar co.Y. is 1.1.



SECTION-C

Answer any **Three** questions. Each question carries **15 Marks**.

(3×15=45)

6. Briefly explain the approaches to Practice value Based Management.
7. XYZ Co. Ltd. has the following capital structure.

Sources of Finance	Amount Rs.	After Tax Cost %.
Debt Capital	15,00,000	4.0
Preference shares		
Rs.100 each	5,00,000	8.5
Equity share capital		
Rs.10 each	10,00,000	11.5
Retained Earnings	20,00,000	10.0
	<u>50,00,000</u>	

The Market value per equity share is Rs.28 each Calculate weighted average cost of capital.

- i) Based on book values.
- ii) Based on Market values.
8. Following is the condensed income statement of a firm for the current year.

Particulars	Amount Rs.(in lakhs)
Sales Revenue	500.0
Less:- Operating cost	300.0
Interest	12.0
	→ <u>312.0</u>
Earnings before tax	188.0
Less:- Tax at 40%	75.2
Earnings After Tax	<u>112.8</u>

[P.T.O.]



The firms existing capital consists of Rs.150 lakhs equity funds having 15% cost and Rs.100 lakhs 12% Debt.

Determine Economic value Added (EVA) during the year.

9. Company 'A' plans to acquire Company 'B'. Following are the statistics of Companies before the merger.

Particulars	A	B
	Rs.	Rs.
Market value per share	50	20
Number of shares	2,50,000	1,25,000
Market value of the Firm	1,25,00,000	25,00,000

The merger is expected to bring gains, which have a Present Value (PV) of Rs.25,00,000 Company 'A' offers 62,500 shares in exchange for Rs.1,25,000 shares to the share holders of Company B. Calculate the Net present Value (NPV) of the merger of the Two Companies.



34521

Reg. No.

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V Semester B.Com. (LSCM/BCTT/Travel/Tourism Degree Examination,

March/April - 2022

INCOME TAX-I

(CBCS Scheme Regular)

Paper: 5.1

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

Answers should be in English only.

SECTION-A

Answer any **Five** Sub questions. Each question carries **Two** Marks.

(5×2=10)

1. a) State the meaning of Deemed Assessee.
b) Expand ITAT and CBDT.
c) What do you mean by Previous Year?
d) What is Arrears of salary?
e) Name any two exemptions under section 10.
f) What do you mean by Incidence of Tax?
g) Who is a person?

SECTION-B

Answer any **THREE** sub questions. Each question carries **5** Marks.

(3×5=15)

2. Mr. Govardhan an Indian citizen left India on 22-9-2020 for the first time to work as an officer of a company in Germany. Determine the residential status of Govardhan for the assessment year 2021-22.
3. Write the difference between Capital receipts and Revenue receipts.
4. State whether the following are agriculture income or not.
 - a) Remuneration received as manager of an agricultural farm house.
 - b) Income from poultry farming.
 - c) Income from interest on simple mortgage of land used for agriculture.
 - d) Income from sale of plants from nursery.
 - e) Rent from house property situated in a village.

[P.T.O.]



5. From the following information compute net annual value of house property for the A.Y.2021-22

PARTICULARS	Rs.
Municipal Value	1,20,000
Fair Rent	1,30,000
Standard Rent	1,10,000
Annual Rent, if property is let out throughout the previous year	1,26,000
Unrealized Rent of previous year	10,500
Vacancy period	1 month
Municipal tax paid by owner in the previous year	17,000
Municipal tax paid by tenant in the previous year	6,000

SECTION-C

Answer any **Three** Sub questions. Each question carries **15** Marks. (3×15=45)

6. Mr. Muni Raju submits the following particulars of his income for the assessment year 2021-22.
- Royalty income received from the Government Company Rs.42,000.
 - Income from business earned in Afghanistan Rs.52,000 of which Rs.25,000 is received in India (Business is controlled from Bengaluru).
 - Interest received from Mr. Balu a non - resident against a loan provided to him to run a business in India Rs.50,000.
 - Received Agricultural Income in Mysore Rs.20,000.
 - Income from business in Jaipur Rs.40,000, Business is controlled from France and Rs.8,000 is remitted to France.
 - Share of profit from HUF Rs.2,00,000.
 - Dividends from UK based company Rs.25,000
 - Dividend received from a Domestic company 5,000.
 - Interest earned on post office Savings bank A/C - 3,000.
 - Gift in cash from Mother - 60,000.
 - Gift in cash from friend - 60,000.
 - Agricultural income earned in Bhutan - 38,000.
 - Past untaxed foreign income brought to India - 30,000.



Find out his total income if his Residential status is:

- a) Ordinary Resident.
- b) Not-ordinary Resident.
- c) Non-resident Indian.

7. Mr. Rajesh is an employee of HMT Ltd. Bangalore. He supplies you the following particulars of his Income for the previous year 2020-21.

- a) Basic Salary 30,000 per month.
- b) Dearness Allowance 18,000 per month.
- c) Family Allowance 1,800 p.m.
- d) Education allowance for two children at 700 p.m. per child.
- e) City compensation allowance 1,600 p.m.
- f) House Rent allowance Rs.6,000 p.m. but he pays Rs.9,000 per month as actual rent.
- g) 'Company has paid his last years' income tax amounted 18,000.
- h) Company has paid Rs.20,000 for travelling to and from branches (Amount fully utilized).
- i) Mr. Rajesh has contributed 14% of his salary towards RPF and equal amount by the company.
- j) Interest on RPF is 30,000 at 15% per annum.

Compute his salary income for the assessment year 2021-22. (Ignore Alternative Tax Regime under Section 115BAC).

8. From the following information calculate the income from salary of Ms. Supriya for the A.Y. 2021-22. (Ignore New Tax Regime under Section 115BAC).

- a) Basic salary Rs.40,000 p.m.
- b) Dearness allowance 60% of basic forming part of salary.
- c) Commission Rs.18,000.
- d) Bonus Rs.60,000.
- e) Employer and employees' contribution to SPF is 15% of salary.
- f) Interest credited to SPF is Rs.12,000 at 10% p.a.
- g) He is also provided with a car less than 1600 C.C. by the employer both for personal and official use. All the expenses of the car including salary of the driver are paid by the employer.
- h) Free telephone at his residence is provided by the employer valued at Rs.10,000.

[P.T.O.]



- i) Professional tax paid by him Rs.200 p.m.
- j) Gift voucher worth Rs.13,000 were issued by the employer.

9. Mr. Dewnash owns three houses in Bangalore. From the following particulars compute his taxable income from house property for the Assessment Year 2021-22.

Particulars	House A	House B	House C
Annual Fair Rent	18,000	15,000	12,000
Municipal Valuation	15,000	20,000	10,000
Rent per month	2,000	1,500	1,250
Nature of usage	Let-out For Residential Purpose	Let-out for Office	Let-out For Residential purpose
Construction Started	--	--	--
Construction Completed			
Repair Expenses	1,000	--	4,000
Collection charges	2,000	500	--
Interest on loan			
For Construction	10,000	--	--
For marriage of Daughter	--	6,000	--
For repair	--	--	1,000

Municipal tax is 10% of municipal valuation. Municipal tax of House A was paid by owner but Municipal tax of house B was not paid upto 31st March, 2021. Municipal tax of House C was paid by the tenant. The House C was vacant for four months during the previous year 2020-21. Compute the Income from house property for the assessment year 2021-22.



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Reg. No.

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V Semester B.Com. Degree Examination, March/April - 2022**COMMERCE****Advanced Accounting****(CBCS Scheme)****Paper: AC 5.3****Time : 3 Hours****Maximum Marks : 70****Instructions to Candidates:**

Answer should writing in english only.

SECTION - A**Answer any Five sub-questions. Each sub-question carries 2 marks. (5×2=10)**

1.
 - a) What are non-banking assets?
 - b) What is meant by reinsurance?
 - c) Give two examples of contingent liabilities in banking companies.
 - d) Give the meaning of reserve for unexpired risk.
 - e) What is ex-interest and cum-interest of securities?
 - f) State any two reasons for the Buyback of shares.
 - g) What do you mean by the term 'Vesting period' under ESOP?

SECTION - B**Answer any Three of the following; each question carries five marks. (3×5=15)**

2. From the following, calculate the benefits paid as per Insurance Regulation Act.

Claims by death	Rs. 1051500
Annuities	Rs. 202250
Surrenders	Rs. 282000
Bonus in cash	Rs. 19500
Bonus in reduction of premium	Rs. 25500
Additional Information :	
Further bonus in reduction of premium	Rs. 12500

[P.T.O.]



(2)

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3. Calculate Rebate on Bills Discounted for the year ended 31.03.2021.

Date of the Bill	Amount (Rs)	Period in months	Rate of Interest
12-01-2021	42000	5	8.0%
15-02-2021	96000	4	8.25%
18-03-2021	58000	3	8.5%

4. Indus India Ltd decides to buyback 10% of Rs. 100 crores paid up equity capital. The face value per equity share is Rs. 10 but the market value per share is Rs. 15. Indus India Ltd takes the following steps for buyback of shares:

- To issue 14% debentures of Rs. 100 each at par for face value of Rs. 10 crores.
- To utilize general reserve.
- To sell investments of Rs. 7 crores for Rs. 8 crores.
- To buyback the shares at a market price.
- To immediately cancel the shares bought back.

Journalize the above transactions.

5. Zenith Limited has its Share Capital divided into Equity Shares of Rs. 10 each. On 01.10.2020, it granted 70000 Employee's Stock Option at Rs. 50 per share when the market value of each share was Rs. 120 per share. The option is to be exercised between 15th December 2020 and 31st March 2021. The employees exercised their options for 55000 shares only and the remaining options lapsed. The company closes its books on 31st March every year.

Show journal entries (with narration) as it would appear in the books of the company up to 31st March 2021.



(3)

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SECTION - C

Answer any Three questions. Each question carries 15 marks.

(3 × 15 = 45)

6. The following are the balances of Mysore Bank Ltd. Prepare the Profit and Loss Account and Balance Sheet as on 31.03.2021.

	Debit (Rs)	Credit (Rs)
Interest & Discount		390000
Share Capital		900000
Reserve Fund		450000
Deposits		1200000
Telegraphic transfer		300000
Traveler's letter of credit		450000
Gift Cheques		90000
Pension fund		150000
Borrowings from Bank		112500
Unclaimed Dividend		37500
Rent		30000
Commission		75000
Profit & Loss Account as on 01.04.2020		60000
Bills payable		15000
Buildings	375000	
Money at Call & Short Notice	412500	
Furniture	60000	
Cash in hand	412500	
Cash at Bank	487500	
Investments	262500	
Loan, cash credit & overdrafts	1710000	
Interest on deposits	262500	

[P.T.O.]



(4)

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Audit fees	15000	
Salaries	75000	
Director's fees	7500	
Printing & Stationery	7500	
Depreciation	11250	
Non-Banking Asset	150000	
Other Expenditure	11250	
	4260000	4260000

Adjustments :

- Provide Rs. 7500 for rebate on bills discounted.
- Bills for collection amounted to Rs. 15750.
- Provide Rs. 3750 for income tax.
- Directors propose 5% dividend on Share Capital.

7. From the following balances of India Insurance Company Limited as on 31.03.2021, prepare

- Fire Revenue Account.
- Marine Revenue Account.
- Profit & Loss Account.

	Fire (Rs.)	Marine (Rs)
Bad debts	15000	36000
Reserve as on 01.04.2020	750000	2460000
Claims paid & outstanding	570000	1140000
Commission paid	270000	324000
Additional reserve as on 01.04.2020	150000	—
Premium less reinsurance	1800000	3240000
Management expenses	435000	1200000
Commission on reinsurance ceded	90000	180000

Auditor's fees	9000
Director's fees	9600



(5)

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Share transfer fees	2400
Bad debts recovered	3600
Depreciation	105000
Interest & Dividend received	42000
Difference in exchange (Credit)	900
Miscellaneous receipts	15000
Profit on sale of land	180000

In addition to the usual reserve, an additional reserve in case of Fire Insurance is to be increased by 5% of Net premium.

8. The following are the balances extracted from the books of Life line Insurance Co. Ltd. as on 31.03.2021.

Life Assurance Fund (01-04-2020)	2205000
Premium	315000
Management expenses	29835
Consideration for annuities granted	15930
Dividend paid	30000
Fines	138
Annuities	44130
Claims by death	119970
Claims by maturity	54630
Commission	39677
Interest, Dividend & Rent	83192

[P.T.O.]



(6)

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Income tax on interest	4590
Surrenders	32790
Bonus paid in cash	14175
Preliminary expenses	300
Claims admitted but not paid	120051
Outstanding premium	3750
Stamps on hand	600
Annuities due but not paid	33570
Government securities	1306335
Mortgages loan	463665
Freehold premises	750000
House properties	150000
Share Capital	600000
Furniture	30000
Loans on company policies	300000

Prepare Revenue Accounts and Balance Sheet after taking into consideration the following :

- Claims covered under reinsurance is Rs. 30000.
- Further claims intimated Rs. 3750.



9. Mr. Pradyumna makes the following investments during the year ended 31st March 2021.

- 10/04/2020 Purchased 600000, 10% bonds in Religere Ltd at 120. Interest is payable on 1st September and 1st March.
- 01/05/2020 Purchased 10% convertible debentures of Likith Ltd. for Rs. 12,00,000. Interest is due for payment on 1st October & 1st April.
- 15/08/2020 Converted the debentures of Likith Ltd into equity shares of Rs. 100 each. The market value of these shares on this date was Rs. 20. The accrued interest to date was paid.
- 20/09/2020 Received 10% dividend on equity shares of Likith Ltd.
- 31/12/2020 Likith Ltd announced rights issue of 1 equity share for every 10 equity shares held at Rs. 12 per share. The market value of shares was Rs. 25.
- 31/01/2020 Mr. Pradyumna sold the rights shares for Rs. 25 each.
- 15/03/2020 Mr. Pradyumna sold 5000 shares at Rs. 25 each.

Prepare separate accounts for each category of investment. Ignore tax and brokerage charges.



13524

Reg. No.

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V Semester B.Com./BCTT/LSCM B.Com. (Tourism) Degree Examination,
March/April - 2022

COMMERCE
Costing Methods
(CBCS Scheme Regular/Repeaters)

Paper : 5.4

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

Answers should be written completely either in Kannada or in English.

Section - A

ವಿಭಾಗ - ಎ

Answer any FIVE sub-questions. Each sub-question carries 2 marks.

(5×2=10)

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಐದು ಉಪ ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿಯೊಂದು ಪ್ರಶ್ನೆಗೆ ಎರಡು ಅಂಕಗಳು.

1. a) Give the meaning of work uncertified.
'ಪ್ರಮಾಣೀಕರಿಸದ ಕೆಲಸ' ಅರ್ಥವನ್ನು ತಿಳಿಸಿ.
- b) What is job casting ?
ಬಡಿಕೆಲಸ ವೆಚ್ಚ ನಿರ್ಣಯ ಶಾಸ್ತ್ರವೆಂದರೇನು ?
- c) Mention any two industries where operating costing is used.
ಕಾರ್ಯನಿರ್ವಹಣಾ ವೆಚ್ಚ ಪದ್ಧತಿಯನ್ನು ಉಪಯೋಗಿಸುವ ಯಾವುದಾದರೂ ಎರಡು ಕೈಗಾರಿಕೆಗಳನ್ನು ತಿಳಿಸಿ.
- d) Give the meaning of 'by-products', with suitable example.
'ಉಪ ಉತ್ಪನ್ನಗಳು' ಎಂದರೇನೆಂಬುದನ್ನು ಸೂಕ್ತ ಉದಾಹರಣೆಯೊಂದಿಗೆ ಅರ್ಥೈಸಿ.
- e) What is retention money ?
ಉಳಿಸಿಕೊಂಡ (ಧಾರಣ) ಹಣ ಎಂದರೇನು ?
- f) What is 'Escalation Clause' ?
'ವರ್ಧಿತ (ಏರಿಕೆ) ಷರತ್ತು' ಎಂದರೇನು ?
- g) What do you mean by 'abnormal process loss' ?
'ಅಸಾಮಾನ್ಯ ಪ್ರಕ್ರಿಯಾ ನಷ್ಟ' ಎಂದರೇನು ?

[P.T.O.]



Section - B

ವಿಭಾಗ - ಬಿ

Answer any THREE questions. Each question carries 6 marks.

(3×6=18)

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿಯೊಂದಕ್ಕೂ ಆರು ಅಂಕಗಳು.

2. Briefly explain the different methods of costing.

ವೆಚ್ಚನಿರ್ಣಯಶಾಸ್ತ್ರದ ವಿವಿಧ ವಿಧಾನಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

3. Annual demand for the component: 9000 units; set-up cost per batch Rs. 900; carrying cost per unit of production: 2% per annum, manufacturing cost per unit Rs. 90;

Calculate: a) Economic Batch Quantity and

- b) find out the number of batches to be produced to meet the annual requirements.

ಒಂದು ವಸ್ತುವಿನ ವಾರ್ಷಿಕ ಬೇಡಿಕೆ : 9000 ಘಟಕಗಳು, ಸ್ಥಾಪನಾ ವೆಚ್ಚ : ರೂ.900 (ಪ್ರತಿ ಗುಂಪಿಗೆ/ಸಮೂಹಕ್ಕೆ); ವಾರ್ಷಿಕ ಸರಕು ಸಂಗ್ರಹಣಾ ವೆಚ್ಚ (ಪ್ರತಿ ಘಟಕಕ್ಕೆ); 2%, ಉತ್ಪಾದನಾ ವೆಚ್ಚ: ರೂ.900 (ಪ್ರತಿ ಘಟಕಕ್ಕೆ). ಈ ವಿವರಗಳಿಂದ

- a) ಸಮರ್ಪಕ ಉತ್ಪಾದನಾ ಪ್ರಮಾಣವನ್ನು ಹಾಗೂ

- b) ವಾರ್ಷಿಕ ಬೇಡಿಕೆಯನ್ನು ಪೂರೈಸಲು ಉತ್ಪಾದಿಸಬೇಕಾದ ಒಟ್ಟು ಗುಂಪು (ಬ್ಯಾಚ್)ಗಳನ್ನು ಕಂಡುಹಿಡಿಯಿರಿ.

4. The following information relates to Contract No. 971

Particulars	Amount (Rs.)
Contract Price	80,00,000
Materials	7,00,000
Labour	5,00,000
Tools & Equipment	5,00,000
Plant	12,00,000
Materials at site	1,00,000
Tools & Equipment at the end	4,50,000
Depreciate Plant @ 5%	
Work-in-Progress	
Work Certified	12,00,000
Work Uncertified	2,00,000
Cash received	10,00,000
Date of commencement of contract	01-06-2021

Prepare Contract account as on 31st March 2022.



ಈ ಕೆಳಗಿನ ವಿವರಗಳು ಗುತ್ತಿಗೆ ನಂ.971 ಕ್ಕೆ ಸಂಬಂಧಿಸಿವೆ.

ವಿವರಗಳು	ಮೊತ್ತ (ರೂ.)
ಗುತ್ತಿಗೆಯ ಮೊತ್ತ	80,00,000
ಸಾಮಗ್ರಿಗಳು	7,00,000
ಕೂಲಿ	5,00,000
ಪರಿಕರ ಮತ್ತು ಸಲಕರಣೆಗಳು	5,00,000
ಯಂತ್ರಗಳು	12,00,000
ನಿವೇಶನದಲ್ಲಿರುವ ಸಾಮಗ್ರಿಗಳ ಅಂತಿಮ ದಾಸ್ತಾನು	1,00,000
ಪರಿಕರ ಮತ್ತು ಸಲಕರಣೆಗಳ ಮೊತ್ತ(31.3.2022 ರಲ್ಲಿ)	4,50,000
ಯಂತ್ರಗಳ ಮೇಲಿನ ಸವಕಳಿ 5%	
ಪ್ರಗತಿಯಲ್ಲಿರುವ ಕೆಲಸ:	
ಪ್ರಮಾಣೀಕರಿಸಿದ ಕೆಲಸ	12,00,000
ಪ್ರಮಾಣೀಕರಿಸದ ಕೆಲಸ	2,00,000
ಗುತ್ತಿಗೆ ನೀಡಿದವರಿಂದ ಪಡೆದ ಹಣ	10,00,000
ಗುತ್ತಿಗೆಯ ಪ್ರಾರಂಭದ ದಿನಾಂಕ	01-06-2021

31.03.2022 ಕ್ಕೆ ಕೊನೆಗೊಳ್ಳುವ ವರ್ಷಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಗುತ್ತಿಗೆ ನಂ. 971 ರ ಖಾತೆಯನ್ನು ತಯಾರಿಸಿ.

5. A Transport company is running 5 busses between two cities which are 100 Kms apart. The seating capacity of each bus is 50 passengers. The actual passengers carried were 80%. Each bus made one round trip per day. All the busses run on all the days of the month. Calculate for the month of January 2022: a) Total Kms and b) Total Passenger Kms.

ಒಂದು ಸಾರಿಗೆ ಸಂಸ್ಥೆಯು 100 ಕಿ.ಮೀ. ಅಂತರವಿರುವ ಎರಡು ನಗರಗಳ ಮಧ್ಯೆ 5 ಬಸ್‌ಗಳನ್ನು ಓಡಿಸುತ್ತಿದೆ. ಪ್ರತಿ ಬಸ್‌ನ ಆಸನ ಸಾಮರ್ಥ್ಯ 50 ಪ್ರಯಾಣಿಕರು. ಪ್ರಯಾಣಿಸಿದ ಸರಾಸರಿ ಪ್ರಯಾಣಿಕರ ಸಂಖ್ಯೆ : ಶ. 80 ರಷ್ಟು. ಪ್ರತಿ ಬಸ್ ದಿನಕ್ಕೆ ಒಂದು ಬಾರಿ ಒಂದು ನಗರದಿಂದ ಮತ್ತೊಂದು ನಗರಕ್ಕೆ ಹೋಗಿ ವಾಪಸ್ ಬರುತ್ತದೆ. ಎಲ್ಲ ಬಸ್‌ಗಳು ತಿಂಗಳಿನ ಎಲ್ಲ ದಿನಗಳಲ್ಲೂ ಸಂಚರಿಸುತ್ತವೆ.

ಈ ಮೇಲಿನ ವಿವರಗಳಿಂದ ಜನವರಿ 2022 ಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ a) ಒಟ್ಟು ಕಿ.ಮೀ.ಗಳು ಮತ್ತು b) ಒಟ್ಟು ಪ್ರಯಾಣಿಕ ಕಿ.ಮೀ.ಗಳನ್ನು ಕಂಡುಹಿಡಿಯಿರಿ.

6. A factory producing article 'X' also yields Y and Z as by-products. The Joint cost of manufacture and subsequent expenses are as below:

Particulars	Joint Expenses (Rs.)	X	Subsequent Expenses (Rs.)	
			Y	Z
Materials	1,00,000	20,000	10,000	5,000
Labour	50,000	15,000	10,000	2,500
Overheads	25,000	5,000	5,000	2,500
Total	1,75,000	40,000	25,000	10,000
Selling Prices		2,50,000	1,00,000	75,000
Estimated profit on selling price		35%	40%	50%

Show how you would propose to apportion the joint cost of manufacture, under reverse cost method.



ಒಂದು ಕಾರ್ಖಾನೆಯಲ್ಲಿ ಮೂಲ ಉತ್ಪನ್ನ 'X' ಅನ್ನು ತಯಾರಿಸುವಾಗ 'Y' ಮತ್ತು 'Z' ಎಂಬ ಉಪ ಉತ್ಪನ್ನಗಳು ತಯಾರಾಗುತ್ತವೆ. ಇವುಗಳ ಜಂಟಿ ಖರ್ಚಿನ ಹಾಗೂ ತರುವಾಯದ ಖರ್ಚಿನ ವಿವರಗಳು ಈ ಕೆಳಕಂಡಂತಿವೆ.

ವಿವರಗಳು	ಜಂಟಿ ಖರ್ಚುಗಳು (ರೂ.)	ತರುವಾಯದ ಖರ್ಚುಗಳು (ರೂ.)		
		X	Y	Z
ಸಾಮಗ್ರಿಗಳು	1,00,000	20,000	10,000	5,000
ಕೂಲಿ	50,000	15,000	10,000	2,500
ಮೇಲ್ವಿಚ್ಛ	25,000	5,000	5,000	2,500
ಒಟ್ಟು	1,75,000	40,000	25,000	10,000
ಮಾರಾಟದ ಬೆಲೆ		2,50,000	1,00,000	75,000
ಮಾರಾಟದ ಬೆಲೆಯ ಮೇಲಿನ ಅಂದಾಜು ಲಾಭ		35%	40%	50%

ಜಂಟಿ ಖರ್ಚುಗಳನ್ನು ಯಾವ ರೀತಿ ಹಂಚುವಿರಬುದನ್ನು ಹಿಮ್ಮುಖ ಖರ್ಚು ಲೆಕ್ಕಾಚಾರದ ವಿಧಾನದಲ್ಲಿ ಜಂಟಿ ಖರ್ಚುಗಳನ್ನು ವಿಭಾಗಿಸುವ ಪಟ್ಟಿಯನ್ನು ತಯಾರಿಸಿ.

Section - C

ವಿಭಾಗ - ಸಿ

Answer any THREE questions. Each question carries fourteen marks. (3×14=42)

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿಯೊಂದಕ್ಕೂ ಹದಿನಾಲ್ಕು ಅಂಕಗಳು.

7. Product 'A' passes are through three process for completion. For the month ending December 2021 the following the details:

Particulars	Total	Process		
		I	II	III
Direct materials (Rs.)	74,620	10,000	30,000	34,620
Direct labour (Rs.)	2,90,000	2,00,000	40,000	50,000
Direct expenses (Rs.)	75,000	40,000	20,000	15,000
Production overhead (Rs.)	15,590	4,350	8,710	2,530
Normal loss		3%	5%	10%
Sale of scrap per unit (Rs.)		10	30	50
Production in units		950	900	830

1,000 units at Rs. 100 per unit were issued to process I.

Prepare process accounts, abnormal loss and abnormal gain account.



'A' ವಸ್ತುವು ಮೂರು ಉತ್ಪಾದನಾ ಹಂತಗಳ ಪ್ರಕ್ರಿಯೆಗಳಿಂದ ಸಿದ್ಧ ವಸ್ತುವಾಗುತ್ತದೆ. ಡಿಸೆಂಬರ್ 2021 ರ ತಿಂಗಳಾಂತ್ಯಕ್ಕೆ ಈ ಕೆಳಕಂಡ ವಿವರಗಳು ಲಭ್ಯವಾಗಿವೆ.

ವಿವರಗಳು

ಪ್ರಕ್ರಿಯೆಗಳು

	ಒಟ್ಟು	I	II	III
ನೇರ ಕಚ್ಚಾ ಸಾಮಗ್ರಿಗಳು (ರೂ.)	74,620	10,000	30,000	34,620
ನೇರ ಕೂಲಿ (ರೂ.)	2,90,000	2,00,000	40,000	50,000
ನೇರ ಖರ್ಚುಗಳು (ರೂ.)	75,000	40,000	20,000	15,000
ಉತ್ಪಾದನಾ ಮೇಲ್ವಿಚ್ಛಗಳು (ರೂ.)	15,590	4,350	8,710	2,530
ಸಾಮಾನ್ಯ ನಷ್ಟ		3%	5%	10%
ತ್ಯಾಜ್ಯದ (scrap) ಮಾರಾಟದ ಬೆಲೆ				
(ಪ್ರತಿ ಘಟಕಕ್ಕೆ) (ರೂ.)		10	30	50
ಉತ್ಪಾದಿತ ಘಟಕಗಳು		950	900	830

ಪ್ರತಿ ಘಟಕಕ್ಕೆ 100 ರೂ.ಗಳಂತೆ 1,000 ಘಟಕಗಳನ್ನು I ನೇ ಉತ್ಪಾದನಾ ಪ್ರಕ್ರಿಯೆಗೆ ನೀಡಲಾಗಿದೆ. ಉತ್ಪಾದನಾ ಪ್ರಕ್ರಿಯೆಯ ವಿವಿಧ ಹಂತದ ಖಾತೆಗಳನ್ನು ಹಾಗೂ ಅಸಾಮಾನ್ಯ ನಷ್ಟ ಮತ್ತು ಅಸಾಮಾನ್ಯ ಲಾಭದ ಖಾತೆಗಳನ್ನು ತಯಾರಿಸಿ.

8. A transport service company is running 4 buses between two cities, which are 150 Kms apart. Seating capacity of each is 60 passengers. The following particulars were obtained from the books for the month of November 2021.

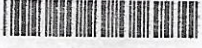
Wages of drivers, conductors, cleaners	Rs. 2,40,000
Diesel, oil etc.,	Rs. 4,00,000
Salaries of office staff	Rs. 1,00,000
Repairs and maintenance	Rs. 80,000
Taxes and insurance	Rs. 1,60,000
Depreciation	Rs. 2,60,000
Interest and other charges	Rs. 2,00,000

Actual passengers carried were 90% of the seating capacity. All the busses run 25 days of the month. Each bus made one round trip per day. Find out:

Cost per Kilometer and b) Cost per Passenger Kilometer

ಒಂದು ಸಾರಿಗೆ ಸೇವಾ ಸಂಸ್ಥೆಯು 150 ಕಿ.ಮೀ. ಅಂತರವಿರುವ ಎರಡು ನಗರಗಳ ಮಧ್ಯೆ 4 ಬಸ್ಸುಗಳನ್ನು ಓಡಿಸುತ್ತಿದೆ. ಪ್ರತಿ ಬಸ್ಸಿನ ಆಸನ ಸಾಮರ್ಥ್ಯ 60 ಪ್ರಯಾಣಿಕರು. ನವೆಂಬರ್ 2021 ಕ್ಕೆ ಸಂಬಂಧಿಸಿದ ವಿವರಗಳನ್ನು ಸಂಸ್ಥೆಯ ಲೆಕ್ಕಪತ್ರದ ದಾಖಲೆಗಳಿಂದ ಪಡೆದು ಈ ಕೆಳಗೆ ನೀಡಲಾಗಿದೆ.

ಚಾಲಕರು, ನಿರ್ವಾಹಕರು ಮತ್ತು ಕ್ಲೀನರ್‌ಗಳ ಮಜೂರಿ (ಕೂಲಿ)	Rs.2,40,000
ಇಂಧನ, ಕೀಲೆಣ್ಣೆ, ಇತ್ಯಾದಿ	Rs.4,00,000
ಕಛೇರಿ ಸಿಬ್ಬಂದಿಯ ಸಂಬಳ	Rs.1,00,000
ದುರಸ್ತಿ ಮತ್ತು ನಿರ್ವಹಣೆ	Rs.80,000
ತೆರಿಗೆ ಮತ್ತು ವಿಮೆ	Rs.1,60,000
ಸವಕಳಿ	Rs.2,60,000
ಬಡ್ಡಿ ಮತ್ತು ಇತರೆ ವೆಚ್ಚಗಳು	Rs.2,00,000



ಪ್ರಯಾಣಿಸಿದ ಸರಾಸರಿ ಪ್ರಯಾಣಿಕರ ಸಂಖ್ಯೆ ಶೇ. 90 ರಷ್ಟು ಎಲ್ಲ ಬಸ್ಸುಗಳು ತಿಂಗಳಿನಲ್ಲಿ 25 ದಿನಗಳು ಸಂಚರಿಸುತ್ತವೆ. ಪ್ರತಿ ಬಸ್ಸು ದಿನಕ್ಕೆ ಒಂದು ಬಾರಿ ಒಂದು ನಗರದಿಂದ ಮತ್ತೊಂದು ನಗರಕ್ಕೆ ಹೋಗಿ ವಾಪಸ್ಸು ಬರುತ್ತದೆ.

ಸಂಸ್ಥೆಗೆ a) ಪ್ರತಿ ಒಂದು ಕಿಲೋಮೀಟರ್‌ಗೆ ತಗಲುವ ಖರ್ಚು ಮತ್ತು b) ಪ್ರತಿ ಒಂದು ಪ್ರಯಾಣಿಕ ಕಿಲೋಮೀಟರ್‌ಗೆ ತಗಲುವ ಖರ್ಚಿನ ಮೊತ್ತಗಳನ್ನು ಕಂಡು ಹಿಡಿಯಿರಿ.

9. A company have undertaken the construction of a building on 01-07-2020 for Rs. 99,00,000. The details regarding contract as on 31-03-2021 are as follows:

Particulars

Amount (Rs.)

Materials:

Direct from suppliers	25,00,000
From Stores	5,00,000
Direct labour	25,00,000
Direct expenses	2,00,000
Value of plant installed at site	10,00,000
Administrative overheads chargeable to the contract	50,000
Materials returned to suppliers	25,000
Materials returned to stores	5,000
Materials on hand at site	22,500
Accrued direct labour	30,000
Accrued chargeable expenses	10,000
Sub-contract cost	3,00,000
Work Certified as approved by the architect	60,00,000
Work Uncertified at cost	2,00,000

Cash received 90% of work certified

Charge depreciation@ 15% p.a., on the value of plant

Prepare: 1) Contract Account and 2) Contractee Account

ಒಂದು ಕಂಪನಿಯು 90 ಲಕ್ಷ ರೂಪಾಯಿಗಳ ಕಟ್ಟಡ ನಿರ್ಮಾಣದ ಗುತ್ತಿಗೆಯ ಕಾರ್ಯವನ್ನು ದಿನಾಂಕ 01-07-2020 ರಂದು ಕೈಗೊಂಡಿದೆ. 31-03-2021 ರ ವರ್ಷಾಂತ್ಯದ ವೇಳೆಗೆ ಗುತ್ತಿಗೆಗೆ ಸಂಬಂಧಿಸಿದ ವಿವರಗಳು ಈ ಕೆಳಕಂಡಂತಿವೆ.

ವಿವರಗಳು

ಮೊತ್ತ (ರೂ.)

ಸಾಮಗ್ರಿಗಳು:

ಸರಬರಾಜುದಾರರಿಂದ ನೇರವಾಗಿ ಕಳುಹಿಸಿದ್ದು	25,00,000
ಮಳಿಗೆಯಿಂದ ಕಳುಹಿಸಿದ್ದು	5,00,000
ನೇರ ಕೂಲಿ	25,00,000
ನೇರ ಖರ್ಚುಗಳು	2,00,000
ನಿವೇಶನದಲ್ಲಿ ಸ್ಥಾಪಿಸಿರುವ ಯಂತ್ರ ಸಾವರಗಳು	10,00,000
ಗುತ್ತಿಗೆಗೆ ಸಂಬಂಧಿಸಿದ ಆಡಳಿತಾತ್ಮಕ ಮೇಲ್ವಿಚ್ಛಗಳು	50,000
ಸರಬರಾಜುದಾರರಿಗೆ ಹಿಂದಿರುಗಿಸಿದ ಸಾಮಗ್ರಿಗಳು	25,000
ಮಳಿಗೆಗೆ ಹಿಂದಿರುಗಿಸಿದ ಸಾಮಗ್ರಿಗಳು	5,000
ನಿವೇಶನದಲ್ಲಿದ್ದಿರುವ ಸಾಮಗ್ರಿಗಳು	22,500
ನೇರ ಕೂಲಿಯ ಬಾಕಿ (ಸಂಚಿತ)	30,000
ನೇರ ಖರ್ಚುಗಳ ಬಾಕಿ (ಸಂಚಿತ)	10,000
ಉಪ-ಗುತ್ತಿಗೆಯ ಮೊತ್ತ	3,00,000
ವಾಸ್ತುಶಿಲ್ಪಿಯಿಂದ ಪ್ರಮಾಣೀಕರಿಸಲ್ಪಟ್ಟ ಕೆಲಸ	60,00,000
ಪ್ರಮಾಣೀಕರಿಸದ ಕೆಲಸ	2,00,000



ಗುತ್ತಿಗೆ ನೀಡಿದವರಿಂದ ಪಡೆಯಲಾದ ಹಣ - ಪ್ರಮಾಣೀಕರಿಸಿದ ಕೆಲಸದ ಶೇ.90 ರಷ್ಟು
ಯಂತ್ರ ಸ್ಥಾವರಗಳ ಮೇಲಿನ ಸವಕಳಿ - ವಾರ್ಷಿಕ 15%

1) ಗುತ್ತಿಗೆ ಖಾತೆ ಮತ್ತು (2) ಗುತ್ತಿಗೆ ನೀಡಿದವರ ಖಾತೆಯನ್ನು ತಯಾರಿಸಿ.

10. The following expenses were incurred on Job No. J-1234.

- (a) Direct Materials Rs. 45,000
- (b) Direct Wages:
- | | |
|--------------|----------------------------|
| Department X | 25 hours @ Rs. 90 per hour |
| Department Y | 20 hours @ Rs. 50 per hour |
| Department Z | 15 hours @ Rs. 80 per hour |
- (c) Works overheads of these departments were estimated as under:
- | | |
|--------------|------------------------------------|
| Department X | Rs. 40,000 for 2,500 working hours |
| Department Y | Rs. 60,000 for 3,000 working hours |
| Department Z | Rs. 30,000 for 2,250 working hours |
- (d) Office overheads were Rs. 2,00,000 when total direct wages paid in all these departments were Rs. 5,00,000. It is the practice to recover office expenses as a percentage of direct wages.

You are required to calculate the cost of Job No. J-1234 and the price to give a profit of 50% on selling price.

ಈ ಕೆಳಕಂಡ ವಿವರಗಳು ಬಿಡಿ ಕೆಲಸ J-1234 ಗೆ ಸಂಬಂಧಿಸಿವೆ.

- (a) ನೇರ ಸಾಮಗ್ರಿಗಳು ರೂ.45,000
- (b) ನೇರ ಕೂಲಿ:
- | | |
|---------|--------------------------------------|
| ವಿಭಾಗ X | 25 ಗಂಟೆಗಳು, ಪ್ರತಿ ಗಂಟೆಗೆ ರೂ. 90 ರಂತೆ |
| ವಿಭಾಗ Y | 20 ಗಂಟೆಗಳು, ಪ್ರತಿ ಗಂಟೆಗೆ ರೂ. 50 ರಂತೆ |
| ವಿಭಾಗ Z | 15 ಗಂಟೆಗಳು, ಪ್ರತಿ ಗಂಟೆಗೆ ರೂ. 80 ರಂತೆ |
- (c) ಈ ವಿಭಾಗಗಳ ಕಾರ್ಖಾನೆ ಮೇಲ್ವಿಚ್ಛವನ್ನು ಈ ಕೆಳಕಂಡಂತೆ ಅಂದಾಜು ಮಾಡಲಾಗಿದೆ.
- | | |
|---------|----------------------------------|
| ವಿಭಾಗ X | 2,500 ಕೆಲಸದ ಗಂಟೆಗಳಿಗೆ ರೂ. 40,000 |
| ವಿಭಾಗ Y | 3,000 ಕೆಲಸದ ಗಂಟೆಗಳಿಗೆ ರೂ. 60,000 |
| ವಿಭಾಗ Z | 2,250 ಕೆಲಸದ ಗಂಟೆಗಳಿಗೆ ರೂ. 30,000 |
- (d) ಈ ಎಲ್ಲ ವಿಭಾಗಗಳ ನೇರ ಕೂಲಿಯ ಮೊತ್ತವು ರೂ. 5,00,000 ಗಳಿದ್ದಾಗ, ಕಛೇರಿ ಮೇಲ್ವಿಚ್ಛವು ರೂ.2,00,000 ಗಳಾಗಿರುತ್ತದೆ. ಇದುವರೆಗೂ ಪಾಲಿಸಿಕೊಂಡು ಬಂದ ಅಭ್ಯಾಸದ ಪ್ರಕಾರ ಕಛೇರಿ ಮೇಲ್ವಿಚ್ಛವನ್ನು ನೇರ ಕೂಲಿಯ ಶೇಕಡಾವಾರು ಪ್ರಮಾಣದ ಮೇಲೆ ಭರಿಸಲಾಗುತ್ತದೆ.
- ಬಿಡಿ ಕೆಲಸ J-1234 ರ ಒಟ್ಟು ವೆಚ್ಚವನ್ನು ಹಾಗೂ ಮಾರಾಟದ ಬೆಲೆಯ ಮೇಲೆ ಶೇ. 50 ರಷ್ಟು ಲಾಭಾಂಶ ಬರುವಂತೆ ಮಾರಾಟದ ಬೆಲೆಯನ್ನು ಕಂಡುಹಿಡಿಯಿರಿ.



11. In manufacturing the main product EXE, a company processes the resulting waste material into two by-products X1 & X2. Using the reverse cost method, you are required to prepare a comparative profit and loss statement of the three products from the following data:

Total cost upto separation point was Rs. 1,36,000.

Particulars	Main	By-Product	
	Product EXE	X-1	X-2
Sales (all production)	3,28,000	32,000	48,000
Cost after separation	---	9,600	14,400
Estimated profit % on selling price	?	20%	30%
Estimated selling expenses as a percentage to sales	20%	20%	20%

ಒಂದು ಕಂಪನಿಯು ಮೂಲ ಉತ್ಪನ್ನವಾದ EXE ಯನ್ನು ತಯಾರಿಸುವಾಗ, ಉಳಿದ ತ್ಯಾಜ್ಯದಲ್ಲಿ X1 ಮತ್ತು X2. ಎಂಬ ಎರಡು ಉಪ-ಉತ್ಪನ್ನಗಳನ್ನು ತಯಾರಿಸುತ್ತದೆ. ಈ ಕೆಳಗೆ ಕೊಟ್ಟಿರುವ ವಿವರಗಳಿಂದ ಹಿಮ್ಮುಖ ಖರ್ಚು ಲೆಕ್ಕಾಚಾರ ವಿಧಾನವನ್ನು ಬಳಸಿಕೊಂಡು ತುಲನಾತ್ಮಕ ಲಾಭ ಮತ್ತು ನಷ್ಟದ ಪಟ್ಟಿಯನ್ನು ತಯಾರಿಸಿ. ಉತ್ಪನ್ನಗಳು ಪ್ರತ್ಯೇಕಗೊಳ್ಳುವವರೆಗಿನ ಒಟ್ಟು ಖರ್ಚು ರೂ.1,36,000.

ವಿವರಗಳು	ಮೂಲ	ಉಪ-ಉತ್ಪನ್ನ	
	ಉತ್ಪನ್ನ EXE	X-1	X-2
ಮಾರಾಟ (ಸಂಪೂರ್ಣ ಉತ್ಪಾದನೆ)	3,28,000	32,000	48,000
ಉತ್ಪನ್ನಗಳು ಪ್ರತ್ಯೇಕಗೊಂಡ ನಂತರದ ಖರ್ಚು	---	9,600	14,400
ಮಾರಾಟದ ಬೆಲೆಯ ಮೇಲೆ ಅಂದಾಜು ಶೇಕಡಾವಾರು ಲಾಭ	?	20%	30%
ಮಾರಾಟದ ಮೇಲೆ ಅಂದಾಜು ಶೇಕಡಾವಾರು ಮಾರಾಟದ ಖರ್ಚು	20%	20%	20%



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Reg. No.

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V Semester B.Com. Degree Examination, April - 2022

COMMERCE

Practicals On Skill Development
(CBCS Scheme 2019-20 Regular)

Time : 2 Hours**Maximum Marks : 50****Instructions to Candidates:***Answer should be completely in English.***SECTION - A**

- I.** Answer any **Four** questions. Each question carries **Five** marks. (4×5=20)
1. Mention the powers of Commissioner of Income Tax.
 2. Ascertain the Residential Status of an Indian citizen with one imaginary date of departure from India and one imaginary date of arrival to India.
 3. Find out Gross Annual Value of house property of Mr. Anand with imaginary.
 - a) Fair Rental Value
 - b) Municipal Rental Value
 - c) Standard Rent
 - d) Actual Rent
 4. Draft an clean audit report of a company with imaginary data.
 5. Write the verification procedure with respect to freehold land and building.

SECTION - B

- II.** Answer any **Three** questions. Each question carries **Ten** marks. (3×10=30)
6. Calculate the taxable salary of Smt. Rama. For the assessment year 2021-2022 with nine imaginary figures.
 7. Calculate the Income from house property of Smt. Ramya. For the assessment year 2021-2022 assuming House-I (Self occupied) and House-II (Let out). With imaginary figures.
 8. Prepare an audit plan and programme of a trading company, assuming that you are an auditor of a trading company, with imaginary information.
 9. If you are the auditor of XYZ Company. What documents to be necessarily verified in the Audit Process.
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