34625

Reg. No. | | | | | | | | |

VI Semester B.Com. Degree Examination, September/October - 2022

COMMERCE

International Finance

(CBCS Scheme 2019-20 (Fresher Onwards))

Paper : FN-6.3

Time : 3 Hours **Maximum Marks : 70**

Instructions to Candidates:

Answers should be written completely either in English or Kannada.

SECTION - A

ವಿಭಾಗ - ಎ

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

ಯಾವುದಾದರೂ **ಐದು** ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ **ಎರಡು** ಅಂಕಗಳು.

1. a) What is International Monetary System ?

ಅಂತರಾಷ್ಟ್ರೀಯ ಹಣಕಾಸು ವ್ಯವಸ್ಥೆ ಎಂದರೇನು ?

b) What is meant by ADRs ?

ADRs ಎಂದರೇನು ?

c) What are masala bonds ?

ಮಸಾಲ ಬಾಂಡ್‌ಗಳು ಯಾವುವು ?

d) What is purchasing power parity theory ?

ಕೊಳ್ಳುವ ಶಕ್ತಿಯ ಸಮಾನತೆಯ ಸಿದ್ಧಾಂತ ಎಂದರೇನು ?

e) What is meant by currency swaps ?

ಕರೆನ್ಸಿ ವಿನಿಮಯದ ಅರ್ಥವೇನು ?

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f) Give the meaning of money market.
ಹಣದ ಮಾರುಕಟ್ಟೆಯ ಅರ್ಥವನ್ನು ತಿಳಿಸಿ.

g) What is meant by Interest rate caps ?
ಬಡ್ಡಿದರದ ಮಿತಿಗಳ ಅರ್ಥವೇನು ?

SECTION - B

ವಿಭಾಗ - ಬಿ

Answer any **Three** questions. Each question carries **Five** marks.
ಯಾವುದಾದರೂ **ಮೂರು** ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ **ಐದು** ಅಂಕಗಳು. (3×5=15)

2. Briefly explain the importance of International Finance.
ಅಂತರಾಷ್ಟ್ರೀಯ ಹಣಕಾಸಿನ ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ವಿವರಿಸಿ.

3. Briefly explain the advantages of FCCBs to (a) The Company and (b) The bond holders.
FCCBs ಇಂದ (a) ಕಂಪನಿಗೆ ಮತ್ತು (b) ಬಾಂಡ್ ಹೊಂದಿದವರಿಗೆ ಆಗುವ ಪ್ರಯೋಜನಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

4. Bring out the differences between future contract and forward contract.
ಭವಿಷ್ಯದ ಒಪ್ಪಂದ ಮತ್ತು ಮುಂದಿನ ಒಪ್ಪಂದದ ನಡುವಿನ ವ್ಯತ್ಯಾಸಗಳನ್ನು ಬರೆಯಿರಿ.

5. Briefly explain the types of expectations theory.
ನಿರೀಕ್ಷೆಗಳ ಸಿದ್ಧಾಂತದ ಪ್ರಕಾರಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ 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. What is Bretton Woods System ? Explain the design and collapse of Bretton Woods System.

   ಬ್ರಿಟನ್ ವುಡ್ಸ್ ವ್ಯವಸ್ಥೆ ಎಂದರೇನು ? ಬ್ರಿಟನ್ ವುಡ್ಸ್ ವ್ಯವಸ್ಥೆಯ ವಿನ್ಯಾಸ ಮತ್ತು ಕುಸಿತವನ್ನು ವಿವರಿಸಿ.

7. Explain the factors affecting International Capital Budgeting.

   ಅಂತರಾಷ್ಟ್ರೀಯ ಬಂಡವಾಳ ಬಜೆಟ್‌ನ ಮೇಲೆ ಪರಿಣಾಮ ಬೀರುವ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿ.

8. What is Hedging ? Explain its techniques.

   ಹೆಡ್ಜಿಂಗ್ ಎಂದರೇನು ? ಅದರ ತಂತ್ರಗಳನ್ನು ವಿವರಿಸಿ.

9. Explain the functions and limitations of money market.

   ಹಣದ ಮಾರುಕಟ್ಟೆಯ ಕಾರ್ಯಗಳನ್ನು ಮತ್ತು ಅನಾನುಕೂಲಗಳನ್ನು ವಿವರಿಸಿ.

Reg. No.

VI Semester B.Com. Degree Examination, September/October - 2022

COMMERCE

E-Banking

(CBCS Scheme 2019-20 (F))

Paper : BK 6.3

Time : 3 Hours **Maximum Marks : 70**

Instructions to Candidates:

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

SECTION - A

ವಿಭಾಗ - ಎ

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

ಯಾವುದಾದರೂ **ಐದು** ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

1. a) What is core banking ?

   ಕೋರ್ ಬ್ಯಾಂಕಿಂಗ್ ಎಂದರೇನು ?

   b) Give the meaning of project management.

   ಯೋಜನಾ ನಿರ್ವಹಣೆಯ ಅರ್ಥವನ್ನು ನೀಡಿ.

   c) What is meant by 'cibil score' ?

   ಸಿಬಿಲ್ ಸ್ಕೋರ್ ಎಂದರೆ ಏನು ?

   d) Expand IDRBI & DBMS.

   IDRBI ಮತ್ತು DBMS ಅನ್ನು ವಿಸ್ತರಿಸಿ.

   e) What is tele conferencing ?

   ಟೆಲಿಕಾನ್ಫರೆನ್ಸಿಂಗ್ ಎಂದರೇನು ?

   f) Name any two electronic payment system.

   ಯಾವುದೇ ಎರಡು ಎಲೆಕ್ಟ್ರಾನಿಕ್ ಪಾವತಿ ವ್ಯವಸ್ಥೆಯನ್ನು ಹೆಸರಿಸಿ.

   g) What is digital signature ?

   ಡಿಜಿಟಲ್ ಸಹಿ ಎಂದರೇನು ?

SECTION - B

ವಿಭಾಗ - ಬಿ

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

ಯಾವುದಾದರೂ **ಮೂರು** ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

2. Explain the feature of E-Banking.
   ಇ-ಬ್ಯಾಂಕಿಂಗ್‌ನ ವೈಶಿಷ್ಟ್ಯವನ್ನು ವಿವರಿಸಿ.
3. Write a note on legal frame work of E-Banking.
   ಇ-ಬ್ಯಾಂಕಿಂಗ್‌ನ ಕಾನೂನು ಚೌಕಟ್ಟಿನ ಮೇಲೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
4. What is CIS and how is it benefitted.
   ಸಿಟಿಎಸ್ ಎಂದರೇನು ಮತ್ತು ಅದು ಹೇಗೆ ಪ್ರಯೋಜನ ಪಡೆಯುತ್ತದೆ.
5. Explain the benefits of Internet Banking.
   ಆನ್‌ಲೈನ್ ಬ್ಯಾಂಕಿಂಗ್‌ನ ಪ್ರಯೋಜನಗಳನ್ನು ವಿವರಿಸಿ.

SECTION - C

ವಿಭಾಗ - ಸಿ

Answer any **three** questions from the following. (3×15=45)

ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

6. What is E-Banking ? Explain in detail, advantages and disadvantage of E-banking.
   ಇ-ಬ್ಯಾಂಕಿಂಗ್ ಎಂದರೇನು ? ಇ-ಬ್ಯಾಂಕಿಂಗ್‌ನ ಅನುಕೂಲಗಳು ಮತ್ತು ಅನಾನುಕೂಲಗಳನ್ನು ವಿವರಿಸಿ.
7. a) What is tele conferencing ? Explain its pros & cons.
      ಟೆಲಿ ಕಾನ್ಫರೆನ್ಸಿಂಗ್ ಎಂದರೇನು ? ಅದರ ಸಾಧಕ - ಬಾಧಕಗಳನ್ನು ವಿವರಿಸಿ.
   b) Write a note on data warehousing & data mining.
      ಡೇಟಾ ವೇರ್‌ಹೌಸಿಂಗ್ ಮತ್ತು ಡೇಟಾ ಮೈನಿಂಗ್ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
8. Explain in detail recent trends in E-Banking.
   ಇ-ಬ್ಯಾಂಕಿಂಗ್‌ನಲ್ಲಿನ ಇತ್ತೀಚಿನ ಪ್ರವೃತ್ತಿಗಳನ್ನು ವಿವರವಾಗಿ ವಿವರಿಸಿ.
9. Explain in detail the role of IDRBT.
   IDRBT ಪಾತ್ರವನ್ನು ವಿವರವಾಗಿ ವಿವರಿಸಿ.

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Reg. No. | | | | | | | | |

VI Semester B.Com. Degree Examination, September/October - 2022
COMMERCE
Security Analysis & Portfolio Management
(CBCS Scheme 2019-20 Freshers-Regulars)
Paper : FN 6.4

Time : 3 Hours **Maximum Marks : 70**

Instructions to Candidates :

Answer should be written in English.

SECTION -A

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

1. a) What are Investments.

   b) What is call money Market.

   c) What is systematic risk.

   d) What is Net Asset value.

   e) Calculate the expected rate of return if the probability is 0.30 and rate of return is 40.

   f) What is portfolio.

   g) What are Bonds.

SECTION- B

Answer any **THREE** questions. Each question carries 5 marks. **(3×5=15)**

2. Elucidate the differences between Investment & Speculation.

3. What are the assumptions of CAPM? Enumerate the difference between CML & SML.

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4. An investor is considering 2 securities A & B. The details are as under:

A		B	
r (%)	Probability	r (%)	Probability
13.4	0.3	9.4	0.2
14.6	0.5	12.6	0.3
16.8	0.2	15.1	0.3
		18.4	0.2

a) Which security to be choosen for investment?

b) What is the return on investor earns if he invest 60% of his funds in security X & 40% in security Y.

5. Identify the stocks over valued & under valued relating to the expected return, given R_f-6%, R_m - 15% and expected return & Expected beta are furnished below:

Stock	ER (%)	SD (%)
L	14%	1.20
M	15%	0.75
N	13%	1.50
O	20%	1.60
P	10%	0.80

SECTION- C

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

6. Explain the investment alteratives available for investors.

7. Explain in detail fundamental analysis? How is it useful in the selection of securities.

8. Consider the following information for mutual funds. L,M & N and the market index.

Funds	Mean returns (%)	Standard deviation %	Beta
L	24	22	1.8
M	16	14	1.2
N	12	13	0.8
Market Index	10	10	1.00

The mean risk free rate was 7%. Calculate the Treynor measure, sharpe measure and Jensen measure for the four mutual fund and the market Index.

9. The committee of XYZ Ltd., recently used reports used from various security analysis to develop input for single index model. Output derived from single index model considered for full efficient portfolio.

Portfolio	ER (%)	SD (%)
1	8	3
2	10	6
3	13	8
4	17	13
5	20	18

a) If prevailing risk free rate is 6%, which portfolio is best one.

b) Assume that the policy committees would take to earn an expected return 10% with standard deviation of 4% is this possible.

c) If standard deviation of 12% were acceptable, what would be the expected portfolio return.

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Reg. No. | | | | | | | | |

VI Semester B.Com. Degree Examination, September/October - 2022

COMMERCE

Treasury & Forex Marketing

(CBCS New Scheme 2019-20 Freshers)

Paper : BK 6.4

Time : 3 Hours Maximum Marks : 70

Instructions to Candidates:

Answers should be written completely in English / Kannada only.

SECTION - A

ವಿಭಾಗ - ಎ

(5×2=10)

1. Answer any five questions from the following. Each question carries 2 marks.
ಯಾವುದಾದರೂ ಐದು ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉಪ-ಪ್ರಶ್ನೆಗೆ ಎರಡು ಅಂಕಗಳು.

   a) Give the meaning of Treasury Management.
   ಖಜಾನೆ ನಿರ್ವಹಣೆಯ ಅರ್ಥವನ್ನು ನೀಡಿ.

   b) State the current CRR and SLR as per RBI.
   RBI ಪ್ರಕಾರ ಪ್ರಸ್ತುತ CRR ಮತ್ತು SLR ಅನ್ನು ತಿಳಿಸಿ.

   c) Expand RTGS and CCIL.
   RTGS ಮತ್ತು CCIL ನ್ನು ವಿಸ್ತರಿಸಿ.

   d) What do you mean by ALM ?
   ALM ನ್ನು ಅರ್ಥೈಸಿ ಬರೆಯಿರಿ.

   e) Give the meaning of Derivatives.
   ಉತ್ಪನ್ನಗಳು ಎಂದರೇನು ?

   f) What do you mean by liquidity ?
   ಲಿಕ್ವಿಡಿಟಿ ಎಂದರೇನು ?

   g) Give the meaning of NPA.
   NPA ಎಂದರೇನು ?

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SECTION - B

ವಿಭಾಗ - ಬಿ

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

ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ ಐದು ಅಂಕಗಳು.

2. Briefly explain the quantitative measures of monetary control by RBI.
   RBI ಯಿಂದ ವಿತ್ತೀಯ ನಿಯಂತ್ರಣದ ಪರಿಮಾಣಾತ್ಮಕ ಕ್ರಮಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
3. What are the objectives of ALM ?
   ALM ನ ಉದ್ದೇಶಗಳೇನು ?
4. Briefly explain the uses of forex market.
   ವಿದೇಶೀ ವಿನಿಮಯ ಮಾರುಕಟ್ಟೆಯ ಉಪಯೋಗಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
5. Briefly explain the types of risks.
   ಅಪಾಯದ ಪ್ರಕಾರಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

SECTION - C

ವಿಭಾಗ - ಸಿ

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

ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ ಹದಿನೈದು ಅಂಕಗಳು.

6. Explain the objectives of Treasury Management.
   ಖಜಾನೆ ನಿರ್ವಹಣೆಯ ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿ.
7. Explain the functions of a Treasurer.
   ಖಜಾಂಚಿಯ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿ.
8. Explain any four major forex instruments.
   ಯಾವುದೇ ನಾಲ್ಕು ಪ್ರಮುಖ ವಿದೇಶೀ ವಿನಿಮಯ ಸಾಧನಗಳನ್ನು ವಿವರಿಸಿ.
9. Explain the objectives and functions of FEMA.
   FEMA ಯ ಉದ್ದೇಶಗಳು ಮತ್ತು ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿ.

Reg. No.

VI Semester B.Com. Degree Examination, September/October - 2022

COMMERCE

Accounting for Government And Local Bodies

(CBCS Scheme 2019-20 Freshers)

Paper : AC 6.4

Time : 3 Hours **Maximum Marks : 70**

Instructions to Candidates:

Answer should be in English only.

SECTION -A

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

1. a) What is Government Accounting?

   b) How many parts are there in Government Accounting?

   c) What is Vote on account?

   d) What are the three tier Panchayat Raj system?

   e) What are the two functions of urban Local bodies?

   f) What is performance Audit?

   g) Expand CAG

SECTION- B

Answer any **THREE** of the following questions. Each carries 5 marks. (3×5=15)

2. What are the objectives of Government Accounting?

3. Prepare a statement of income and expenditure of Chithrakuta village Panchayat for the year ending 31/3/2022.

   a) Grants from central Government Rs.8,00,000

   b) Grants from state Government Rs.3,10,000

   c) Nutrition programme expenses Rs.5,60,000

   d) Primary health care expenses Rs.2,05,000

   e) Salary to Anganvadi Teacher Rs.2,00,000

   f) Other expenses to run the self employment for women empowerment amount to Rs.80,000

[P.T.O.

4. Prepare a statement of General grants for the years 2021-22 from the following information in respect of Zilla Parishad Belgaum District.
   a) Grants from central Government Rs.30,00,000
   b) Grants from state Government Rs.6,00,000
   c) Grants to Pradhamic Arogya Kendra Rs.3,60,000
   d) Grant given to old age pension Rs.3,60,000
   e) Grant to Anganvadi kendra Rs.4,60,000
   f) Grant to Gramina shala Rs.4,00,000
   g) Grant to drinking water facilities Rs.3,00,000

5. Explain the objectives of Government Audit.

SECTION- C

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

6. a) Explain the need for accounting system in Government.
   b) What are the features of Government Accounting.

7. Prepare a Budget of Mysore city corporation for the year 2022-23 on the basis of the following expected inflows and outflows. Any deficit may be demanded as supplementary Grants from State Government.

Sources	**Rs.**
Tax on Advertisement	Rs. 92,00,000
Service charges on central Govt. properties	Rs. 42,00,000
Non - Tax Revenues	
Receipts from water supply	Rs. 93,00,000
Receipt from sewage and Drainage	Rs. 22,00,000
Receipts from corporation Markets	Rs. 17,00,000
Advertisement fees	Rs. 16,00,000
Govt Grants	
Fixed Grants	Rs. 36,00,000
Development Grants	Rs. 18,00,000
Out Flows	
General Administrative	Rs. 1,60,00,000
Public works	Rs. 1,42,00,000
Health care	Rs. 1,50,00,000
Education	Rs. 1,40,00,000
Sanitization & water supply	Rs. 41,00,000
Civic Amenities	Rs. 36,00,000
Other service	Rs. 58,00,000

Other information:

1) In the last year tax on trade and profession was Rs. 62,00,000 and is Likely to go up by 25% in the current year.
2) Property tax was Rs.66,00,000 in the last year and would be go up by 30% in the current year and is not included in the above information.

8. Following is the receipts and payments account of Mangalore corporation.

Receipts	Amount	Payments	Amount
To opening balance			
To Cash in hand	28,000	By Maintenance of community Assets	35,000
To Cash at bank	2,82,000		
To Balance in Treasury	3,00,000		
To Fees from Licences and other	2,60,000	By other Maintenance Expenses	40,000
To Tax on Motor vehicle	88,000	By Sewage & Wages	1,60,000
To Tax on Non Motor vehicle	28,000	By Travelling & Convence	28,000
To Advertisement tax	66,000	By Primary & Secondary School expenses	62,000
To House Tax	38,000	By Mid-day meals expenses	40,000
To Property tax on non-residential Building	80,000	By Market & Fair Expenses	52,000
To Int. on bank deposit	1,20,000	By Sports expenses	18,000
To Rent from building	72,000	By Hospital & dispensary Expenses	60,000
To Hire charges on equipment	78,000	By Family pension	40,000
		By SC/ST & weaker section welfare Expenses	42,000
To Receipt from market and firm	1,42,000	By Seeds purchased	1,90,000
		By Sewage & Sanitization Expenses	18,000
To Fines collected as penalties	26,000	By Balance c/d	18,500
		Cash in hand	
To Sewage and Sanitization Receipts	35,000	By Cash at bank	85,500
To Sale of seeds	2,80,000	By Balance in Treasury	10,34,000
	19,23,000		19,23,000

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Adjustments:

a) Out standing fees Rs.22,000

b) Out standing Remuneration to Adhyaksha - Rs.24,000

c) Closing stock of seeds Rs.24,000

d) Depreciation on Equipment Rs.18,000

Prepare Income and Expenditure account for the year ended 31/3/2022.

9. a) Explain about different types of Audit.

b) Explain the scope of Government Audit.

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VI Semester B.Com. B.Com. (Tourism)/LSCM Degree Examination,
September/October - 2022
COMMERCE
Indian Accounting Standards and IFRS
CBCS Scheme onwards 2019-20 (F)
Paper : 6.2

Time : 3 Hours **Maximum Marks : 70**

Instructions to Candidates :

Answers should be written Completely in English only.

SECTION - A

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

1. a) Give the meaning of Accounting Standards.
   b) Expand IASB and IFRS.
   c) What are Non-current Assets?
   d) Sports club charges Rs.2,00,000 as entrance fee. An additional annual fee of Rs.30,000 is charged for using the club facilities. Can Sports recognize the entrance fee as revenue upon receipt?
   e) Who is Key Management Personnel?
   f) What is meant by Holding Company?
   g) Give the meaning of Non-Controlling Interest.

SECTION - B

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

2. What are the disadvantages of IFRS?
3. X Ltd. acquired 60% shares of Y Ltd on 1-7-2021. The following information is available as on 31-3-2022 in respect of Y Ltd.
   a) Share Capital : 1,00,000 equity shares of Rs.50 each.
   b) General Reserve as on 1-4-2021 Rs.4,00,000
   c) P & L A/c balance (Cr) on 1-4-2021 Rs. 3,00,000
   d) Net Profit for the year ending 31-3-2022 Rs. 5,00,000

   Calculate Non-Controlling Interest.
4. From the following particulars of ABC Co. Ltd., prepare a statement of Profit and Loss for the year ended 31-03-2022 as per Schedule III of the Companies Act, 2013.

Particulars	**Amount (Rs.)**
Revenue from Operations	7,80,000
Cost of Materials Consumed	4,90,000
Other Income	1,20,000

[P.T.O.

Changes in Inventory	50,000
Changes in WIP	30,000
Finance Cost	20,000
Employees Benefit	40,000
Depreciation and Amortization	60,000
Other Expenses	10,000
Income tax Expenses	24,000
Non-Controlling Interest	80,000

5. A Ltd. purchased a plant from X Ltd. On 30-9-2020 with a quoted price of Rs. 200 lakhs. X Ltd offered a trade discount of 1.5% and GST payable @ 12% on the quoted price. A Ltd incurred 2% on transportation cost and 3% on erection cost of the quoted price. Pre-operative cost amounted to Rs. 2 Iakhs, Estimated life of the plant is 8 years. Residual value of the plant is Rs.20 lakhs.
   a) Calculate the original cost of the plant.
   b) Calculated depreciation for the first year under Straight Line Method.

SECTION - C

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

6. a) Mention the disclosure requirements of operating segments under Ind AS–108.
   b) Explain the contents of interim financial statements as per Ind AS–34.
7. a) The Trail Balance of Bangalore Ltd on 31-3-2022 was given as under:

Particulars	**Dr. (Rs.)**	**Cr. (Rs.)**
Share Capital: Shares of Rs.100 each	-	40,00,000
8% Mortgage Debentures	-	10,00,000
Plant & Machinery	45,00,000	-
Furniture	5,00,000	-
Land and Building	10,00,000	-
Accounts Payable	-	12,00,000
Long term Loans	-	20,00,000
Provision for depreciation	-	5,00,000
Inventories	18,00,000	-
Accounts Receivables	2,00,000	-
Investment in flats	16,00,000	-
Technical know-how	4,00,000	-
Cash and cash equivalents	2,00,000	-
Profit & Loss Account	-	13,00,000
Revenue received in advance	-	2,00,000
Total	**1,02,00,000**	**1,02,00,000**

Prepare a statement of financial position of Bangalore Ltd as on 31-3-2022 as per Schedule III of the Companies Act, 2013.

b) The particulars are given for Trivial Ltd for the year ending 31-3-2021:

Particulars	Rs.
Goods acquired	6,00,000
Stock of goods on 1-4-2020	80,000
Stock of goods on 31-3-2021	90,000
Sales	10,00,000
Depreciation on fixed assets	10,000
Preliminary expenses written off	8,000
Salaries to the employees	19,000
Rent of showroom	12,000
Interest on loan	10,000
Discount received from suppliers	5,000
Office expenses	2,000
Printing and stationeries	1,800
Carriage outwards	1,200
Advertisement	800
Income tax @ 40%	-

From the above particulars prepare a statement of Profit and Loss as per Schedule III of the Companies Act, 2013.

8. a) Qaid Ltd has purchased an equipment for its manufacturing unit. The price paid for the equipment is Rs. 4,40,000 inclusive of GST of Rs.79,200. The company gets a credit of GST while calculating tax payable on finished goods sold.

The additional costs incurred are:

Freight Rs. 9,000

Customs duty Rs. 8,000

Installation expenses Rs.6,000

Estimated cost of dismantling and removing the item would be Rs.3,000.

After the equipment was put into use Rs.22,000 was spent for cleaning the spare parts.

Calculate the cost of PPE as per Ind AS – 16.

b) Calculate the borrowing cost of Nice Ltd.

i) Rs. 8 crores arranged by a loan by issuing 8% debentures repayable after 10 years.

ii) Rs. 3 crores by a loan from IDBI with 10 years term at interest of 10% p.a.

iii) Rs. 3 crores overdraft from Canara Bank at interest of 10% p.a.

iv) Cost of issue of debentures is Rs.15,00,000,

v) Processing and consultancy charges for IDBI loan – 5% of loan.

vi) Debentures are repayable at 5% premium.

9. a) H Ltd acquired 4,000 equity shares of S Company Ltd as on 1st April 2021. The following are the Balance Sheets of the two companies as on 31-3-2022:

Assets	H Ltd.	S Co. Ltd.
Land and Buildings	10,00,000	9,00,000
Investments: Shares of S Co. Ltd.	10,00,000	--
Sundry Debtors	1,00,000	1,20,000
Inventories	1,50,000	1,00,000
B/R	80,000	10,000
Cash	5,00,000	3,20,000
Total	**28,30,0000**	**14,50,000**
Equity and Liabilities		
Equity Share Capital (Rs. 100 each)	20,00,000	10,00,000
General Reserves (1-4-2021)	4,00,000	2,00,000
P/L a/c (1-4-2021)	1,00,000	60,000
Profit during the year (2021-22)	2,00,000	80,000
Sundry Creditors	1,30,000	1,10,000
Total	**28,30,0000**	**14,50,000**

Calculate NCI (Non Controlling interest) and Goodwill / Capital Reserve.

b) X Ltd acquired whole of the shares in Y Ltd on 1-4-2021. The Balance Sheets as on 31-3-2022 were as follows:

Assets	X Ltd.	Y Ltd.
Sundry Assets	8,60,000	8,00,000
Investments: Share in Y Ltd.	5,40,000	
Total	**14,00,000**	**8,00,000**
Equity and Liabilities		
Share Capital (Rs. 10 each)	10,00,000	6,00,000
General Reserves	2,00,000	1,00,000
P and L a/c	1,00,000	50,000
Sundry Creditors	1,00,000	50,000
Total	**14,00,000**	**8,00,000**

From the above Balance Sheets, calculate Capital Reserve.

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VI Semester B.Com. Degree Examination, September/October - 2022

COMMERCE

Management Accounting

(Scheme CBCS 2019-20 Freshers) (Regular)

Paper : AC 6.3

Time : 3 Hours **Maximum Marks : 70**

Instructions to Candidates :

Answer should be written completely in English.

SECTION - A

1. Answer any **Five** sub-questions. Each question carries **2** marks. **(5×2=10)**
   a) What do you mean by Management Accounting?
   b) Write the meaning of Trend Analysis.
   c) Write any four components of current liabilities.
   d) What is Break-Even point?
   e) What do you mean by cash and cash equivalents? Give example.
   f) What is Flexible budget?
   g) What do you mean by variance Analysis.

SECTION - B

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

2. From the following information prepare comparative Income statement of 'B' Co. Ltd.

Particulars	31/12/2020 (Rs.)	31/12/2021 (Rs.)
Sales	21,50,000	25,00,000
Cost of Goods sold	13,00,000	14,50,000
Operating Expenses:		
Administration Expenses	2,10,000	1,80,000
Selling Expenses	1,90,000	2,50,000
Non operating Expenses:		
Intrest paid	1,40,000	1,20,000
Income Tax	1,70,000	2,30,000

[P.T.O.

3. The following information is obtained from Anurag Co. Ltd. for the year 2021.

Sales - Rs.1,20,000

Variable cost - Rs.60,000

Fixed cost - Rs.30,000

a) Calculate P/v ratio, BEP and Margine of safety, at given level.

b) If sales is increased by 10%

Calculate P/v ratio, and BEP.

4. Given,

GP = Rs.1,60,000

NP = Rs.90,000

Gross sales - Rs.8,24,000

Sales Returns - Rs.2,40,000

Opening stock - Rs.1,80,000

and closing stock - Rs.1,40,000.

Calculate:

1) GP Ratio

2) NP Ratio

3) Cost of Goods sold

4) Stock Turnover Ratio.

5. The standard material and standard cost per kg of material required for the production of one unit of product 'N' is as follows:

Material - 10 Kgs.

Standard price - Rs.4 per kg

The actual production and related materials data are as follows:

500 units of product N were produced.

Material used - 3,000 Kgs.

Price of material Rs.5 per Kg

Calculate:

a) Material cost variance

b) Material usage variance

c) Material Price variance.

SECTION - C

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

6. Following are the B/s of S & Co. and K and Co. as on 31/3/2020. Compare the financial position of the two Co's with the help of common Size B/s and comment.

Particulars	S & Co.	K & Co.
Assets:		
Land & Building	40,000	60,000
Plant & Machinery	1,50,000	3,12,500
Investments	50,000	1,00,000
Stock	75,000	1,00,000
Su - Debtors	50,000	60,000
Cash and Bank Balance	35,000	67,500
	4,00,000	**7,00,000**
Liabilities:		
Equity share capital	1,00,000	1,50,000
12% Debentures	50,000	1,00,000
10% preference Share capital	1,00,000	1,25,000
Reserve and Surplus	50,000	60,000
Provision for Dividend	25,000	35,000
Su - creditors	75,000	2,05,000
Bank O/D	-	25,000
	4,00,000	**7,00,000**

7. You are given the following data.

		Sales	Profit
Year	2021	1,20,000	8,000
	2022	1,40,000	13,000

Find out:

a) P/v ratio

b) B.E point

c) Profit when sales is 1,80,000

d) Sales required to earn a profit of Rs.12,000

e) Margine of safety in the year 2022.

[P.T.O.

8. The following Balance Sheets are given.

Liabilities	2021	2022	Assets	2021	2022
Equity share capital	3,00,000	4,00,000	Goodwill	1,15,000	90,000
Redeemable Pref. Capital	1,50,000	1,00,000	Land & Building	2,00,000	1,70,000
General Reserve	40,000	70,000	Plant	80,000	2,00,000
P/L A/c	30,000	48,000	Debtors	1,60,000	2,00,000
Proposed Dividend	42,000	50,000	Stock	77,000	1,09,000
Creditors	55,000	83,000	BR	20,000	30,000
B.P.	20,000	16,000	Cash in hand	15,000	10,000
Provision for Taxation	40,000	50,000	Cash at Bank	10,000	8,000
	6,77,000	8,17,000		6,77,000	8,17,000

It is also given that:

a) Depreciation of Rs.20,000 on Land and building and Rs.10,000 on plant has been charged in 2022.

b) Interim Dividend of Rs.20,000 has been paid in 2022.

c) Income Tax Rs.35,000 has been paid during 2022.

Prepare cash flow statement for the year 2022.

9. A company expects to have Rs.25,000 balance on 1st April, 2021 and requires you to prepare cash budget for 3 months i.e., April, May and June 2021.

The following information is available:

Month	Sales	Purchases	Wages	Office Exp.	Selling Exp.
March	50,000	30,000	6,000	4,000	5,000
April	56,000	32,000	6,500	4,000	5,500
May	60,000	35,000	7,000	4,000	6,000
June	80,000	40,000	9,000	4,000	7,500
July	90,000	40,000	9,500	4,000	8,000

Other information:

i) All sales are in Credit the amount is collected in the month following that of sales.

ii) Supplier supply goods at two month's credit.

iii) Wages and all other expenses are paid in the month following the one in which they are incurred.

iv) The company pays dividends to shareholders, and bonus to workers of Rs.10,000 and Rs.15,000 respectively in the month of April.

v) Income Tax to be paid in June Rs.25,000.

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VI Semester B.Com./B.Com. Tourism/B.Com. L.S.C.M. Degree Examination, September/October - 2022

COMMERCE

Income Tax - II

(CBCS Scheme 2019-20 Onwards Freshers)

Paper : 6.1

Time : 3 Hours **Maximum Marks : 70**

Instructions to Candidates :

Answers should be written in English.

SECTION - A

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

1. a) Mention Rates of depreciation charged for computer and Surgical Equipments.

   b) What is Short - Term capital Asset?

   c) What do you mean by casual Income. Give two examples.

   d) Classify the following expenses as admissible OR Inadmissible while computing income from Business.

      i) Provision for taxation.

      ii) Depreciation on plant & Machinery.

      iii) Income tax appeal expenses.

      iv) Bad debts.

   e) What do you mean by Gross Total Income?

   f) State any two donations of 100% deduction allowable U/s 80G.

   g) What is Set-off of losses?

SECTION - B

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

2. From the following Receipts & Payments account of a medical Doctor. Compute income from profession for the Assessment year 2021-2022.

Receipts	Rs.	Payments	Rs.
Consultation fees	50,000	Office Rent	1,20,000
Visiting fees for various hospitals	50,000	Salary to staff	44,000
Operation Theatre Rent	1,00,000	Donations	25,000
Sale of Medicines	40,000	Car Expenses [25% personal]	40,000
Dividend Received From Tata Co.	30,000	Surgical Equipment Purchase	25,000
Interest on Bonds	20,000	LIC premium	40,000
Gifts from patients	70,000	Contribution to PPF	56,000
		Electricity & Water	10,000
	3,60,000		**3,60,000**

3. Mr. Chandan sold a Residential house on 1/10/2020 for Rs.10,25,000 and incurred Expenses of Rs.25,000. This house was inherited to him during the year 1998-99 from his Father, who had constructed in 1995-96. For Rs.60,000 Mr.Chandan spent Rs.1,00,000 on Renovation of this house in 2008-09. Fair market value of this house on 1/4/2001 was Rs.4,60,000 Compute capital Gain for the A.Y. 2021-22.

[Cost inflation Index :

For 2001 - 02 = 100

For 2008 -09 = 137

For 2020-21 = 301

4. From the following incomes of Mr.Suresh for the previous year 2020-21. Compute income from other source for the Assessment year 2021-22.
   a) Director fees - - - - - - - - - - - - - - - - - Rs.20,000
   b) Dividend from Co-operative Society Rs.10,000
   c) Winnings from state Lottery (Net) Rs.35,000
   d) Interest on central Govt. securities Rs.4,000
   e) Interest on post-office S.B. account Rs.2,500
   f) Interest on Less-Tax commercial securities (Net) Rs.10800
   g) Rs.1,50,000, 9% tax - free commercial securities.
5. Briefly explain the provisions U/s 80D. Regarding Health Insurance Premium deductions from G.T.I.

SECTION - C

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

6. The following is the profit and Loss Account of Mr.Prasad for the year ending 31/3/2021.

Particulars	Rs.	Particulars	Rs.
To General Expenses	1,20,000	By Gross profit	5,20,000
To Bad debts	50,000	By Commission Received	40,000
To provision for Bad debts	40,000	By Sundry Receipts	96,000
To Insurance on House property	2,000	By Bad debts Recovered (disallowed earlier)	4,000
To salary to staff	70,000		
To salary to Prasad	46,000		
To Interest on Bank loan (Loan Taken for Business)	1,20,000	By Interest on Bank deposits	32,000
To Interest on Loan taken from his wife	10,000	By dividend on U.T.I	24,000
To Interest on own capital	24,000		
To Depreciation	1,10,000	By Rent from House Property	30,000
To Advertisement	20,000		
To Employer contribution to provident fund	20,000		
To Net profit	1,14,000		
	7,46,000		7,46,000

Adjustments:

a) The amount of depreciation allowable as per income tax rules Rs.80,000

b) Income of Rs.24,000 accured during the year is not recorded in above Profit & Loss Account.

c) Prasad paid Rs.30,000 as premium on his own life policy.

d) General expenses include Rs.9,000 given for arranging a party to his friends.

e) Employer contribution for PF for the last two months @ Rs.2,000 p.m. has not been paid within due date.

Compute the income from business for the Assessment year 2021 - 22.

7. Mr. Ganesh Kumar sold some of his properties during the previous year 2020-21.

i) Jewellary costing Rs.1,00,000 purchased in June 2018 has sold for Rs.1,20,000 in May 2020.

ii) Household furniture costing Rs.30,000 acquired in 2004 was sold in March 2021 for Rs.20,000

iii) He sold listed debentures of a company for Rs.1,90,000 which was purchased by him for Rs.1,30,000 on 1/3/2005.

iv) Machinery was sold on 1/12/2020 for Rs.50,000 which was purchased in February 2010 for Rs.80,000 and its written down value on 1/4/2020 Rs.40,000.

v) Self cultivated land was sold for Rs.7,00,000 and its cost in 2008-09 was Rs.3,00,000. He purchased a new piece of land for his own cultivation for Rs.1,20,000 in June 2021.

vi) Residential house at Bengaluru was inherited by him in 1985 and its Fair market value as on 1/4/2001 was Rs.4,50,000. Cost of Improvement during 2003-04 was Rs.60,000. This property sold as 31/10/2020 for Rs.22,00,000 [Selling Expenses paid Rs.20,000].

Cost inflation index

For 2001-02 = 100 FOR 2003 - 04 = 109

For 2008-09 = 137 FOR 2020 - 21 = 301

Compute capital Gains for the Assessment year 2021-22

8. Mr. Kiran submits the following details of his incomes for the previous year ending 31/3/2021.

i) He lives in a rented house and he pays rent of Rs.6,000 p.m. He has sub-let $\frac{1}{3}$ portion of the house on a rent of Rs.3,000 p.m. He has undertaken Liabilities of paying Muncipal tax Rs.1500 p.a. on the whole house and repair expenses on the whole house Rs.6,000 p.a.

ii) Income from Agricultural land situated in Bangladesh Rs.20,000.

iii) Dividend from Unit Trust of India Rs.4,000

iv) Honorarium received for writing articles in Magzines Rs.1,000

v) As an Examiner of University he has received Rs.20,000 as Exam Remuneration.

vi) Interest on post office savings Bank Account Rs.6500.

vii) **He hold the following investments.**

a) Rs.1,00,000, 8% tax - free commercial securities of TCS company.

b) Rs.30,000, 7% debentures of a chemicals company.

c) Rs.72,000, 10% tax-free debentures of LIC of India.

d) Rs.10,000, 10% U.P. state electricity Board Bonds.

Compute the cash income from other source for the Assessment year 2021-22.

9. Determine the total income of Ravindra for the Assessment year 2021 - 22, from the following particulars.

1)	Business Income (Computed) - - - - -	Rs.6,35,000
2)	Income from House property (Computed)	Rs.1,17,000
3)	Long term capital Gain (Computed)	Rs.1,10,000
4)	Income from Rajasthan State Lottery (Net)	Rs.1,92,500
5)	Income from Horse Race (Gross)	Rs.1,04,000
6)	Expenditure on purchase of Lottery Tickets	Rs.26,000
7)	Interest from IDBI Bonds (Gross)	Rs.18,000
8)	Interest paid on capital borrowed for- investing in IDBI Bonds	Rs.5,000
9)	Interest on company deposits (Gross)	Rs.48200

Deductions:

a)	Payment of LIC premium on own life policy	Rs.18,000

b)	Health insurance premium on wife policy	Rs.16,000
c)	Housing loan principal amount paid	Rs.12,000
d)	Donation to prime minister National Relief fund (100% eligible)	Rs.50,000
e)	Purchase of National saving certificates	Rs. 10,000

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VI Semester B.Com. Degree Examination, September/October - 2022

COMMERCE

Practicals On Skill Development

(CBCS Scheme Regular 2019-20 Freshers)

Time : 2 Hours **Maximum Marks : 50**

Instructions to Candidates:

Answers should be completely in English.

SECTION -A

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

1. Using imaginary figures, compute the "Income from other sources" of Mr. Raju, a friend of yours, with atleast ten sources/items.

2. Name the asset for which Ind AS 16 is relevant. Give any four examples of elements of cost not to be included as per Ind As 16.

3. Write a note on deductions admissible U/S 80G.

4. Explain the structure and composition of Indian accounting standard board.

5. Compute the tax liability of Mr. Murthy, 42 years of age, whose taxable income is Rs.16,75,000/-.

SECTION- B

II. Answer any **Three** questions. Each question carries **10** marks. **(3×10=30)**

6. Mr. Vivek is a chartered Accountant. Compute his taxable income and tax liability using imaginary figures with as many details as possible.

7. Demonstrate the calculation of minority interest with imaginary figures.

8. Name the financial statements as per Ind AS 1. Using imaginary figures, show the format of statement of profit and loss as per Ind AS 1.

9. Explain the provisions relating to exemptions from capital gains under section 54B.