

BCom VIB NOV 2018

1359 – E05 – VSC – R – N – 18

1 to 35 page.



FIFTH SEMESTER B.COM. DEGREE EXAMINATION, NOVEMBER 2018
PRINCIPLES AND PRACTICE OF AUDITING (Revised)

Time : 3 Hours]

Max. Marks : 80



Instructions : Answer all questions subject to internal choice.

Question No. 13 is compulsory.

SECTION – A

1. Answer any ten of the following :

(10×2=20)

ಬೇಕಾದ ಹತ್ತಕ್ಕೆ ಉತ್ತರ ಬರೆಯಿರಿ :

a) Who is an auditor ?

ಲೆಕ್ಕ ಪರಿಶೋಧಕ ಎಂದರೆ ಯಾರು ?

b) Name the subsidiary objectives of an auditing.

ಲೆಕ್ಕ ಪರಿಶೋಧನೆಯ ಪೂರಕ ಉದ್ದೇಶಗಳನ್ನು ಹೆಸರಿಸಿರಿ.

c) What do you mean by error ?

ತಪ್ಪುಗಳು ಎಂದರೇನು ?

d) What is joint audit ?

ಸಂಯುಕ್ತ ಲೆಕ್ಕ ಪರಿಶೋಧನೆ ಎಂದರೇನು ?

e) Expand : i) FCA ii) LIFO.

ವಿಸ್ತರಿಸಿರಿ : i) FCA ii) LIFO.

f) What are the types of internal control ?

ಆಂತರಿಕ ನಿಯಂತ್ರಣದ ವಿವಿಧ ಪ್ರಕಾರಗಳು ಯಾವುವು ?

g) What is meant by audit working papers ?

ಲೆಕ್ಕ ಪರಿಶೋಧನೆ ಕಾರ್ಯ ನಿರ್ವಹಣೆಯ ಕಾಗದ ಪತ್ರಗಳು ಎಂದರೇನು ?

h) What are the two types of vouchers ?

ಪುರಾವೆ ಪಾವತಿಯ ಎರಡು ಪ್ರಕಾರಗಳು ಯಾವುವು ?

[P.T.O.]

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13. Case study (Compulsory question) :

ಪ್ರಕರಣ ಅಧ್ಯಯನ (ಕಡ್ಡಾಯ ಪ್ರಶ್ನೆ) :

The following transactions have been wrongly recorded in the books of Angadi Co. Ltd.

ಅಂಗಡಿ ಕಂ. ನಿ. ಪುಸ್ತಕದಲ್ಲಿ ಈ ಕೆಳಗಿನ ವ್ಯವಹಾರಗಳನ್ನು ತಪ್ಪಾಗಿ ನಮೂದಿಸಲಾಗಿದೆ.

- Credit purchase of ₹ 10,000 not recorded in any book.
ಉದ್ದರಿಯಾಗಿ ಕೊಂಡ ರೂ. 10,000 ಬಾಬತ್ತನ್ನು ಯಾವುದೇ ಪುಸ್ತಕದಲ್ಲಿ ನಮೂದಿಸಲಾಗಿಲ್ಲ.
- Salary paid ₹ 5,000 recorded two times in cash book.
ಪಗಾರ ಕೊಟ್ಟಿದ್ದು ರೂ. 5,000 ನ್ನು ನಗದು ಪುಸ್ತಕದಲ್ಲಿ ಎರಡು ಬಾರಿ ದಾಖಲಿಸಲಾಗಿದೆ.
- An item of rent paid ₹ 5,000 was posted to general expenses account.
ರೂ. 5,000 ಬಾಡಿಗೆ ಕೊಟ್ಟ ಬಾಬತ್ತನ್ನು ಸಾಮಾನ್ಯ ವೆಚ್ಚಗಳ ಖಾತೆಗೆ ವರ್ಗಾಯಿಸಲಾಗಿದೆ.
- Arun's A/c which was to be debited for ₹ 4,000 was credited for ₹ 4,000 similarly Akash's A/c which was to be credited for ₹ 4,000 was debited for ₹ 4,000.
ಅರುಣನ ಖಾತೆಗೆ ರೂ. 4,000 ಖರ್ಚು ಹಾಕುವುದರ ಬದಲು ರೂ. 4,000 ಜಮೆ ಮಾಡಲಾಗಿದೆ. ಅದೇ ರೀತಿಯಾಗಿ ಆಕಾಶನ ಖಾತೆಗೆ ರೂ. 4,000 ಜಮೆ ಮಾಡುವುದರ ಬದಲು ರೂ. 4,000 ಖರ್ಚು ಹಾಕಲಾಗಿದೆ.
- Stationary ₹ 3,000 recorded in wage account. As you are being an auditor of the company, you are required to identify the above, types of errors and steps to be taken by you to prevent such errors.
ಸ್ಥೇಷನರಿ ರೂ. 3,000 ಬಾಬತ್ತನ್ನು ಕೂಲಿ ಖಾತೆಯಲ್ಲಿ ದಾಖಲಿಸಲಾಗಿದೆ. ನೀವು ಲೆಕ್ಕ ಪರಿಶೋಧಕನೆಂದು ತಿಳಿದು, ಈ ಮೇಲೆ ಕಾಣಿಸಿದ ತಪ್ಪುಗಳು ಯಾವ ಪ್ರಕಾರದ ತಪ್ಪುಗಳೆಂದು ಗುರುತಿಸಿರಿ ಮತ್ತು ಅವುಗಳು ಪುನಃ ಸಂಭವಿಸಲಾರದಂತೆ ತೆಗೆದುಕೊಳ್ಳಬೇಕಾದ ಕ್ರಮಗಳನ್ನು ತಿಳಿಸಿರಿ.

H

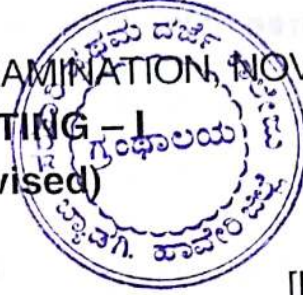
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FIFTH SEMESTER B.COM. DEGREE EXAMINATION, NOVEMBER 2018

COST ACCOUNTING – I

Paper – I (Revised)



Time : 3 Hours]

[Max. Marks : 80

- Instructions :**
- 1) Attempt questions according to **internal** choice in **each** Section.
 - 2) Give working notes **wherever** necessary.
 - 3) Non-programmable calculator is **allowed**.
 - 4) Question No. 13 (case study) is **compulsory**.

SECTION – A

1. Answer **any ten** of the following :

(10×2=20)

- a) What is material requisition ?
- b) Give four examples of incentive plans.
- c) What is piece rate system of wage payment ?
- d) What is EOQ ? How do you calculate it ?
- e) What is indirect labour cost ?
- f) Give two uses of time-keeping.
- g) Calculate cost of production. If sales are Rs. 1,00,000 and the profit is 25% on cost.
- h) What is a cost centre ?
- i) What is prime cost ?
- j) What do you mean by inventory control ?
- k) What do you mean by functional classification of overhead ?
- l) What do you mean by overhead ?

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[P.T.O.]



SECTION – B

Answer **any three** of the following :

(3×5=15)

2. What are the advantages of cost accounting to management ?
3. Roopa and Co., produces a product. From the following data prepare a statement of cost and show the profit.

Raw material consumed	Rs. 1,80,000
Direct wages (labour)	Rs. 1,08,000
Machine hours worked	1,800 hours
Machine hour rate	Rs. 60
Administration overhead	20% on works cost
Selling cost	Rs. 6 per unit
Unit produced	30,000 units
Unit sold	28,000 at Rs. 50 per unit.

4. From the following information relating to Siddarood Ltd. for the year ending 31-12-2017, compute material turnover ratio for material X and Y. Also express it in terms of number of days.

	Material X	Material Y
	Rs.	Rs.
Stock as on 31-12-2017	30,000	1,25,000
Purchases during 2017	3,80,000	2,50,000
Stock as on 31-12-2016	50,000	1,75,000

5. A dealer buys material X from suppliers at Rs. 50 p.u.

Total annual requirement is 1,800 units.

Calculate the economic order quantity considering the following :

Rent, taxes and insurance, per unit is Rs. 4 P.a.

Cost of placing an order is Rs. 100.

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6. The following particulars relating to Mr. Kotresh.
Standard time allowed 50 Hours.
Actual time taken 40 hours.
Wage rate Rs. 200 per day of 8 hours.
Find out Kotresh's earnings under Rowan plan and also find out the effective wage rate.
7. From the following information provided by BRTS Co. Ltd. for the year ended 31st March 2018.
Factory overhead Rs. 1,24,000
Direct labour cost Rs. 1,96,000
Direct labour hours – 1,45,000 hrs.
Machine hours – 40,000 hrs.
From the above figures, calculate overhead absorption rate using
- 1) Direct labour hours
 - 2) Machine hours
 - 3) Direct labour cost.

SECTION – C

Answer any three of the following :

(3×15=45)

8. What is Cost Accounting ? Explain the differences between Cost Accounting and Financial Accounting.
9. Prepare a cost-sheet from the following for the financial year ending 31st March 2018.

Particulars	01-04-2017	31-03-2018
	Rs.	Rs.
Stock of raw materials	40,000	50,000
Stock of work-in-progress	15,000	10,000

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Stock of finished goods	6,000	15,000
Purchase of raw materials	–	4,75,000
Carriage inwards	–	12,500
Wages	–	1,75,000
Works manager's salary	–	30,000
Factory employees salary	–	60,000
Factory rent, taxes and insurance	–	7,250
Power expenses	–	9,500
Production expenses	–	43,000
General expenses	–	32,500
Sales	–	8,60,000
Income tax	–	5,000
Dividend	–	6,000
Debenture Interest	–	7,000
Selling expenses	–	9,250

10. Write stores ledger card using FIFO method of pricing the issues :

2018

- July 1 Opening stock 2,000 units at Rs. 13.50 per unit
 3 Issued 1,000 units
 5 Issued 700 units
 8 Purchased 1,500 units at Rs. 13.80 per unit
 10 Issued 400 units
 14 Issued 310 units

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- 17 Purchased 1,200 units at Rs. 13.70 per unit
- 20 Issued 1,400 units
- 21 Returned to vendors from goods purchased on 17th July 40 units
- 24 Received back from production department, out of goods issued on 14th July 30 units
- 26 Issued 400 units
- 27 Purchased 600 units at Rs. 14.50 per unit.
- 28 Issued 350 units
- 30 Purchased 1,600 units at Rs. 14.20 per unit
- 31 Issued 300 units.

On stock verification on 31st July a surplus of 15 units were found.

11. Calculate the earnings of worker from the following under :

- a) Straight piece rate system
- b) Taylor's differential piece rates
- c) Halsey plan
- d) Rowan plan.

Working hours in a week – 48 hours

Normal wage per hour – Rs. 30

Standard time per piece – 20 minutes

Actual output for the week – 156 pieces

Differential piece rates to be applied :

80% of piece rate for below standard

120% of piece rate for at and above standard.

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12. Nandita & Co. Ltd. has three production departments A, B and C and two service departments X and Y. The following data are extracted from the records of the company for the year 2017.

	Rs.
Rent rates	25,000
General lighting	3,000
Indirect wages	7,500
Power	7,500
Depreciation on machinery	50,000
Sundries	50,000

Additional Information :

Particulars	Production Departments			Service Departments	
	A	B	C	X	Y
Direct wages (Rs.)	15,000	10,000	15,000	7,500	2,500
H.P. of machines (H.P.)	60	30	50	10	-
Machine value (Rs.)	3,00,000	4,00,000	5,00,000	25,000	25,000
Area (sq. mtrs)	2,000	2,500	3,000	2,000	500
Light points (points)	10	15	20	10	5

The service departments have rendered the service on % basis as under :

Departments	Production Departments			Service Departments	
	A	B	C	X	Y
Service Department X	20%	30%	40%	-	10%
Service Department Y	40%	20%	30%	10%	-

You are required to find out overhead of production departments. Repeated distribution method is to be adopted.

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13. Case Study (**Compulsory** question) :

The following information relates to the activities of a production department for a certain period :

Material used (Rs.) – 72,000

Direct labour (Rs.) – 60,000

Hours of machine operation – 20,000 hours

Labour hours worked – 24,000 hours

Overhead chargeable to the department Rs. 48,000

On the order carried out in the department during the period. The related data are : .

Materials used Rs. 4,000

Direct wages Rs. 3,300

Labour hours worked – 1650 hours

Machine hours worked – 1,200 hours

Prepare a comparative statement of cost of this order using following three methods of recovery of overheads :

- a) Direct labour hour rate method
- b) Direct labour cost rate method
- c) Machine hour rate method.

Comment : Which method looks to be more rational and why ?



- g) How do you treat “unrealised rent” in computing income from house property ?
- h) State the provisions of Income Tax Act relating to municipal taxes in computing income from house property.
- i) State any four expenses which are disallowed in computing income from business.
- j) How do you treat the following expenses in computing the income from business ?
 - i) Provision for doubtful debts.
 - ii) Bad debts recovered (previously disallowed).
- k) State any two professional receipts of a medical practitioner.
- l) What do you mean by depreciation ?

SECTION – B

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

(3×5=15)

2. Ascertain the residential status of the assessees in the following cases for the assessment year 2018-19.
 - a) Mr. Arun is a citizen of India. He left for France on 15th May, 2017 and could not return to India till the end of the financial year 2017-18.
 - b) Mrs. Leena left for Germany on 10th March, 2016 after having lived in India for 20 years. She returned to India on 15th September 2017.
3. State the following statements are **true** or **false**.
 - a) The income earned from illegal business is also taxable.
 - b) Income from house property in Pakistan is taxable in case “non-resident” individual in India.
 - c) Income tax paid is an allowable expenses in computing “income from business”.

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- d) Penalty paid to the customs authority for importing prohibited goods is disallowable expenses in computing "income from business".
- e) Employer's contribution to employee's recognised provident fund is tax free up to 15% of salary.

4. From the following information compute the taxable house rent allowance for the assessment year 2018-19.

Particulars	Dr. Jayanna	Ravishankar
	Davangere	Delhi
	Rs.	Rs.
Basic salary per month	20,000	40,000
Dearness allowance per month (50% enters into retirement benefit)	10,000	20,000
Bonus per annum	15,000	10,000
Commission (1% on sales achieved)	25,000	—
House rent allowance per month	5,000	7,500
Actual rent paid per month	8,000	6,000

5. Smt. Renuka gives the following particulars relating to house property for the previous year 2017-18.

	Rs.
Municipal value	82,000
Fair rental value	80,000
Actual rent (Rs. 7,000 p.m.)	84,000
Municipal tax paid	8,000
Repairs to the house	10,000

The house remained vacant for one month during the previous year. Compute the "income from house property" for the assessment year 2018-19.

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6. From the following information of a Chartered Accountant, compute taxable income from profession for the assessment year 2018-19.

Receipts	Amt. Rs.	Payments	Amt. Rs.
To Balance b/d	10,000	By Office rent	12,500
" Consultation fee	1,25,000	" Stipend to article clerks	10,000
" Gifts from clients	10,000	" Professional books	9,000
" Audit fees	11,000	" Donations	2,000
" Gift from father-in-law	15,000	" Professional tax	1,000
		" Purchase of car	87,000
		" Balance c/d	49,500
	1,71,000		1,71,000

Allow depreciation on books at 40%.

7. Sri Srinath is a Govt. employee. The particulars of his salary income for the previous year 2017-18 are as follows :

- Basic salary Rs. 15,000 p.m.
- D.A. (enters into retirement benefit) Rs. 5,000 p.m.
- City compensatory allowance Rs. 1,000 p.m.
- Bonus Rs. 8,000 p.a.
- Entertainment allowance Rs. 2,000 p.m.
- He paid Rs. 200 p.m. as professional tax.

Compute his income from salary for the assessment year 2018-19.

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SECTION – C

Answer **any three** of the following. Question No. 13 is **compulsory**.

Each question carries **15** marks.

(3×15=45)

8. Following are the particulars of income of Mr. Harsha for the previous year ending on 31-3-2018.
- Profits from business in Raichur, the business being controlled from America Rs. 1,50,000.
 - Salary received in India for the services rendered in France Rs. 80,000.
 - Profits from business in Sri Lanka, the business being controlled from Germany Rs. 2,50,000 of which Rs. 1,00,000 received in India.
 - Income from investments in England Rs. 25,000.
 - Income from house property in Bangaluru Rs. 75,000. (Rs. 50,000 received in Canada and spent there)
 - Interest received from a non-resident against the loan given to him to run a business in Hubli Rs. 25,000.
 - Salary received in Germany for the services rendered in Indian embassy of Germany Rs. 1,00,000.
 - Dividend from JSW Ltd., Rs. 10,000.
 - Past untaxed income earned in Singapur brought to India during the previous year Rs. 5,00,000.
 - Agriculture income from land situated in Bangladesh Rs. 50,000 deposited in a bank there.

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- k) Profit on sale of building in South Africa Rs. 1,50,000 of which 50% received in India.

Compute the gross total income of Mr. Harsha for the assessment year 2018-19, if he is

- i) Ordinarily Resident in India.
- ii) Not Ordinarily Resident in India.
- iii) Non-Resident.

9. Mrs. Triveni Gupta working in Tata Ltd., gives the following information for the previous year 2017-18.

- a) Basic salary Rs. 10,000 p.m.
- b) Dearness allowance Rs. 8,000 p.m. (50% enters into retirement benefit)
- c) Project allowance Rs. 1,000 p.m.
- d) City compensatory allowance Rs. 500 p.m.
- e) Bonus Rs. 20,000 p.a.
- f) Entertainment allowance Rs. 1,000 p.m.
- g) Children education allowance Rs. 200 p.m. per child for two children.
- h) She has been provided with the rent free accommodation in Bengaluru for which the employer pays the rent of Rs. 8,000 p.m. The furniture provided in the house is Rs. 75,000.
- i) The company has provided a telephone at her residence and the expenses incurred by the employer is Rs. 10,000 p.a.
- j) She is allowed to use big motor car both for official and private purpose. All the expenses including driver salary are paid by the employer.
- k) She is contributing 15% of salary towards the recognised provident fund with equal contribution from the employer.
- l) Interest credited to the above said fund at the rate of 12% amounted to Rs. 12,000.

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- m) Insurance premium on her life Rs. 10,000 paid by the employer.
- n) She is also provided with watchman and a sweeper and the salary Rs. 500 p.m. to watchman and Rs. 400 p.m. to sweeper are paid by the employer.
- o) She paid Rs. 300 p.m. as professional tax.

Compute her income from salary for the assessment year 2018-19.

10. Shri Dinesh Kulkarni is the owner of three houses. The particulars are as under

Particulars	House A	House B	House C
	Rs.	Rs.	Rs.
Fair rental value	2,40,000	1,80,000	2,00,000
Municipal value	2,00,000	1,60,000	2,20,000
Use of the house	SOP	Let out	Let out
Standard rent	–	1,40,000	2,40,000
Repairs	10,000	20,000	15,000
Interest on loan :			
i) For construction	–	50,000	–
ii) For daughter's education	50,000	–	–
iii) For repairs	10,000	–	20,000
Rent per month	–	15,000	20,000
Unrealised rent	–	10,000	25,000
Vacant period	–	2 months	–

Municipal tax is 10% of the municipal value. Municipal tax of house 'A' was not paid upto 31-3-2018. Municipal tax of house 'B' was paid by the owner where as the municipal tax of house 'C' was paid by tenant.

Compute income from house property of Shri Dinesh Kulkarni for the assessment year 2018-19.



11. Mr. Raghu running a commission agency business, has prepared the following profit and loss account for the year ended 31-3-2018.

Profit and Loss Account for the year ended 31-3-2018

Particulars	Amt. Rs.	Particulars	Amt. Rs.
To Salary	1,00,000	By Gross Profit	3,00,000
" Rent	20,000	" Bad debts recovered	15,000
" House hold expenses	30,000	" Dividend on shares	10,000
" Legal expenses	10,000	" Rent of building	50,000
" Income tax	15,000	" Interest on debentures	15,000
" Discount allowed	5,000	" Long term capital gain	50,000
" Bad debts	10,000		
" Advertisement	8,000		
" Donations to PM's relief fund	12,000		
" Office expenses	15,000		
" Interest on capital	12,000		
" Reserve for bad debts	8,000		
" Life insurance premium	5,000		
" Postage and telegrams	1,000		
" Depreciation	20,000		
" Audit fees	10,000		

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" Goods and service tax	5,000	
" Fire insurance premium	4,000	
" Net profit	1,50,000	
	4,40,000	4,40,000

Additional information :

- 1) Salary includes Rs. 15,000 paid to the workers employed at home.
- 2) Allowable depreciation is Rs. 18,000.
- 3) Office expenses include Rs. 5,000 as contribution to staff welfare fund.
- 4) Out of bad debts recovered only Rs. 8,000 were allowed as deduction earlier.
- 5) Legal expenses include Rs. 3,000 paid to the lawyer in connection with personal case.

12. From the following particulars of assets of XYZ Ltd. Calculate the depreciation allowable for the A.Y. 2018-19 and show the W.D.V. as on 31-3-2018.

Particulars of assets	W.D.V. on 1-4-2017	Rate of Depreciation
Building X and Y	Rs. 4,00,000	10%
Machinery P and Q	Rs. 2,00,000	15%
Furniture A and B	Rs. 1,00,000	10%

The company purchased the following assets during the year 2017-18.

Building 'Z' on 1-9-2017 for Rs. 1,50,000.

Machinery 'R' on 1-11-2017 for Rs. 1,00,000.

Furniture 'C' on 1-2-2018 for Rs. 50,000.

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The company also sold the following assets during the year 2017-18.

Building X sold for Rs. 2,00,000

Machinery Q sold for Rs. 50,000

Furniture A sold for Rs. 20,000

The company received the subsidy from the Govt. to purchase the Machinery 'R' Rs. 50,000.

13. Compulsory : Case Study :

Mr. Ramlal an employee working in Bengaluru. The following particulars are available regarding his salary income for the year ending on 31-3-2018.

- a) Basic salary Rs. 20,000 p.m.
- b) Dearness allowance Rs. 10,000 p.m. (enters into retirement benefit)
- c) City compensatory allowance Rs. 2,000 p.m.
- d) Bonus Rs. 5,000 p.a.
- e) He retired from service on 31-12-2017 after completing 32 years and 8 months of service.
- f) His pension was fixed at Rs. 8,000 p.m. after commutation of $\frac{2}{3}$ of his pension and received Rs. 7,20,000 as commuted value of pension.
- g) He also receives gratuity of Rs. 8,00,000 which is covered under payment of Gratuity Act, 1972.

Compute his income from salary for the assessment year 2018-19, if he is

- i) A government employee.
- ii) A employee working in a private sector.

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FIFTH SEMESTER B.COM. DEGREE EXAMINATION, NOVEMBER 2018

Paper – II : ACCOUNTING THEORY (Revised)

Time : 3 Hours]

[Max. Marks : 80

- Instructions :** 1) **All Sections are compulsory.**
2) **Question No. 13 is compulsory.**

SECTION – A

1. Answer **any ten** of the following :
- What is Accounting Practice ?
 - State any two objectives of Accounting.
 - What is Measurement theory ?
 - What do you mean by accounting environment ?
 - What is Authoritarian Approach ?
 - What are the steps in inductive approach ?
 - What do you mean by Accounting Postulate ?
 - What is dual aspect principle ?
 - What is current assets ?
 - What is capital expenditure ?
 - What do you mean by Accounting Standards ?
 - Expand the following :
 - GAAP
 - IFRS.

(10×2=20)

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[P.T.O.]



SECTION – B

Answer **any three** of the following :

2. Explain briefly importance of Accounting Theory.
3. Explain ethical approach in brief.
4. Mr. Ashok invested Rs. 20,00,000 in a business by which he purchased Plant and machinery Rs. 10,00,000, Furniture Rs. 50,000, Deposited in to Bank Rs. 3,50,000 and bought Stock Rs. 6,00,000. He also purchased goods on credit from Mr. Vijaya worth Rs. 2,00,000.

Prepare Balance Sheet by applying dual aspect concept.

5. Explain the types of expenditure.
6. State the needs of accounting standard.
7. Calculate the value of stock at the end of financial year 31-3-2017 from the following given data :

Materials	Cost Rs.	NRV Rs.
A	20,000	30,000
B	48,000	40,000
C	84,000	1,00,000
D	60,000	72,000
E	96,000	76,000

(3×5=15)

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SECTION – C

Question 13 is **compulsory** and answer **any two** from the **remaining**.

- 8. Define Accounting Theory. Explain its needs.
- 9. Explain principles of cost, matching and full disclosure.
- 10. Explain different methods of measurement of assets.
- 11. Explain various advantages of accounting standards.
- 12. A) Calculate the profit by matching principle from the following information :
 - a) Financial year : 01-4-2017 to 31-3-2018.
 - b) Capital introduced in business : Rs. 3,20,000.
 - c) Purchase of goods for the year 2017-18 : 8000 units at Rs. 50 each.
 - d) Sale of goods for the year 2017-18 : 6000 units at Rs. 90 each.
 - e) Salary paid to Staff : 5000 pm for 11 months
 - f) Miscellaneous income received : Rs. 2,000.
 - g) Rent for the building paid : Rs. 6,000 pm for 11 months.
 - h) Paid to sundry suppliers for purchase : Rs. 2,40,000.
 - i) Received cash on account of sales : Rs. 3,60,000.
- B) Find out the owners shares from the given balance sheet under proprietary theory.

Balance Sheet			
Liabilities	Amt. (Rs.)	Assets	Amt. (Rs.)
Capital	16,00,000	Fixed Assets :	
Reserves	8,00,000	Plant and Machinery	14,00,000

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P and L A/c	6,00,000	Land and Buildings	10,00,000
Creditors	10,00,000	Current Assets :	
Bills Payable	4,00,000	Stock	7,00,000
		Debtors	6,00,000
		Bills receivable	5,00,000
		Cash in hand	2,00,000
	44,00,000		44,00,000

Case study (compulsory) :

13. Surekha manufacturing company gives the following information.
Prepare the Stores Ledger according to FIFO method.

01-08-2018	Purchased	8000 units at Rs. 15 each
03-08-2018	Issued	2000 units
06-08-2018	Issued	4000 units
10-08-2018	Purchased	8000 units at Rs. 16 each
12-08-2018	Issued	6000 units
18-08-2018	Purchased	8000 units at Rs. 18 each
22-08-2018	Issued	4000 units
26-08-2018	Issued	6000 units
30-08-2018	Purchased	10000 units at Rs. 20 each
31-08-2018	Issued	6000 units

You are required to answer the following :

- What is the value of closing inventory according to periodic inventory system ?
- What will be the effect on closing inventory under FIFO ?
- When company wants to satisfy the share holders ? Will it be advisable to continue FIFO ? Why ?

(3×15=45)

25

1360 – E06 – VSC – R – N – 18



FIFTH SEMESTER B.COM. DEGREE EXAMINATION, NOV. 2018

INDIAN ECONOMY
Compulsory (Revised)



[Max. Marks : 80]

Time : 3 Hours]

- Instructions :** 1) All sub-questions should be answered at one place **continuously**.
2) Quote facts and figures to support your answer.
3) Answer to all Sections should be written in the **same answer book**.

SECTION – A

1. Answer any ten of the following questions in 2-3 sentences each. (10×2=20)

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಹತ್ತು ಪ್ರಶ್ನೆಗಳಿಗೆ, ಪ್ರತಿಯೊಂದಕ್ಕೂ 2-3 ವಾಕ್ಯಗಳಲ್ಲಿ ಉತ್ತರಿಸಿರಿ.

- a) What is under developed economy?
ಅರೆ ಅಭಿವೃದ್ಧಿ ಆರ್ಥಿಕ ವ್ಯವಸ್ಥೆ ಎಂದರೇನು ?
- b) State the meaning of economic inequality.
ಆರ್ಥಿಕ ಅಸಮತೋಲನದ ಅರ್ಥ ಹೇಳಿರಿ.
- c) Give the meaning of secondary sector.
ದ್ವಿತೀಯ ವಲಯದ ಅರ್ಥ ನೀಡಿರಿ.
- d) Calculate NNP from the following data :

GNP = Rs. 80,000 Cr., Depreciation charge = Rs. 10,000 Cr.

ಕೆಳಗಿನ ಅಂಕ ಸಂಖ್ಯೆಗಳ ಸಹಾಯದಿಂದ NNPಯನ್ನು ಲೆಕ್ಕಾಚಾರ ಮಾಡಿ.

ಒಟ್ಟು ರಾಷ್ಟ್ರೀಯ ಉತ್ಪನ್ನ = ರೂ. 80,000 Cr., ಸವಕಳಿ ವೆಚ್ಚ = ರೂ. 10,000 Cr.

[P.T.O.]



- e) Expand NITI.
NITI ವಿಸ್ತರಿಸಿರಿ.
- f) What is density of population ?
ಜನಸಾಂದ್ರತೆ ಎಂದರೇನು ?
- g) Find out PCI.
NI = Rs. 1,00,000, Total population = 1000
ತಲಾ ಆದಾಯವನ್ನು ಕಂಡುಹಿಡಿಯಿರಿ.
ರಾಷ್ಟ್ರೀಯ ಆದಾಯ = ರೂ. 1,00,000, ಒಟ್ಟು ಜನಸಂಖ್ಯೆ = 1000
- h) What do you mean by rural migration ?
ಗ್ರಾಮೀಣ ವಲಸೆ ಎಂದರೇನು ?
- i) Who is the chairman of NITI Ayog ?
ನೀತಿ ಆಯೋಗದ ಅಧ್ಯಕ್ಷರು ಯಾರು ?
- j) Write the period of 12th Five Year Plan.
ಹನ್ನೆರಡನೇ ಪಂಚವಾರ್ಷಿಕ ಯೋಜನೆಯ ಅವಧಿಯನ್ನು ಬರೆಯಿರಿ.
- k) Mention any two institutional sources of finance to agriculture.
ಕೃಷಿ ಹಣಕಾಸಿನ ಯಾವುದಾದರೂ ಎರಡು ಸಾಂಘಿಕ ಮೂಲಗಳನ್ನು ತಿಳಿಸಿರಿ.
- l) Expand AGMARK.
AGMARK ವಿಸ್ತರಿಸಿರಿ.

SECTION – B

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

(3×5=15)

ಕೆಳಗಿನ ಬೇಕಾದ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

2. Is India a developing economy ? Discuss.

ಭಾರತ ಒಂದು ಅಭಿವೃದ್ಧಿಶೀಲ ಆರ್ಥಿಕ ವ್ಯವಸ್ಥೆಯೇ ? ಚರ್ಚಿಸಿರಿ.

3. Explain the difficulties involved in the estimation of national income.

ರಾಷ್ಟ್ರೀಯ ಆದಾಯವನ್ನು ಅಂದಾಜು ಮಾಡುವಲ್ಲಿ ಇರುವ ತೊಂದರೆಗಳನ್ನು ವಿವರಿಸಿರಿ.

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4. Describe the various reasons for liberalisation in India.
ಭಾರತದಲ್ಲಿ ಉದಾರೀಕರಣದ ವಿವಿಧ ಕಾರಣಗಳನ್ನು ವರ್ಣಿಸಿರಿ.
5. Is India over populated ? Give reasons.
ಭಾರತವು ಒಂದು ಅಧಿಕ ಜನಸಂಖ್ಯೆಯ ರಾಷ್ಟ್ರವೇ ? ಕಾರಣಗಳನ್ನು ತಿಳಿಸಿರಿ.
6. Explain the problems of agricultural marketing.
ಕೃಷಿ ಮಾರುಕಟ್ಟೆಯಲ್ಲಿಯ ಸಮಸ್ಯೆಗಳನ್ನು ವಿವರಿಸಿರಿ.
7. What are the major objectives of five year plans in India ?
ಭಾರತದ ಪಂಚವಾರ್ಷಿಕ ಯೋಜನೆಗಳ ಪ್ರಮುಖ ಉದ್ದೇಶಗಳಾವುವು ?

SECTION - C

Answer any three of the following questions. Question No. 13 is compulsory.

(3×15=45)

ಕೆಳಗಿನ ಬೇಕಾದ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರಶ್ನೆ ಸಂಖ್ಯೆ 13 ಕಡ್ಡಾಯವಾಗಿದೆ.

8. What is economic reforms ? Explain its effects on Indian economy.
ಆರ್ಥಿಕ ಸುಧಾರಣೆಗಳು ಎಂದರೇನು ? ಭಾರತದ ಆರ್ಥಿಕ ವ್ಯವಸ್ಥೆಯ ಮೇಲೆ ಇದರ ಪರಿಣಾಮಗಳನ್ನು ವಿವರಿಸಿರಿ.
9. Define national income. Explain its different concepts and uses.
ರಾಷ್ಟ್ರೀಯ ಆದಾಯವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿರಿ. ಇದರ ವಿವಿಧ ಪರಿಭಾಷನೆಗಳನ್ನು ಮತ್ತು ಉಪಯೋಗಗಳನ್ನು ವಿವರಿಸಿರಿ.
10. Write a note on :
 - a) Occupational structure in India.
 - b) Density of population in India.ಇವುಗಳ ಮೇಲೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ :
 - a) ಭಾರತದಲ್ಲಿ ವೃತ್ತಿಪರ ರಚನೆ.
 - b) ಭಾರತದಲ್ಲಿ ಜನಸಾಂದ್ರತೆ.
11. Examine the objectives and achievements of 11th five year plan in India.
ಭಾರತದಲ್ಲಿ ಹನ್ನೊಂದನೇ ಪಂಚವಾರ್ಷಿಕ ಯೋಜನೆಯ ಉದ್ದೇಶಗಳು ಮತ್ತು ಸಾಧನೆಗಳನ್ನು ಪರಿಶೀಲಿಸಿರಿ.

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12. Describe the causes for low agriculture productivity in India.

ಭಾರತದಲ್ಲಿ ಕೃಷಿ ಉತ್ಪಾದಕತೆ ಕಡಿಮೆಯಿರುವುದಕ್ಕೆ ಕಾರಣಗಳನ್ನು ವರ್ಣಿಸಿರಿ.

13. Case Let.

India's population has grown at the rate of 1.9 percent p.a. She is the second largest country in terms of population next only to China. The growth of population has slowed down the rise in per capita income. Population policy has not curbed the growth. India continues to face the problem of population. India has 2.5% of world's land area and 15% of world's population.

Questions :

- 1) Is population a deterrent to growth ?
- 2) What is the position of India in terms of population ?
- 3) Whether population policy curbed population growth ?
- 4) What proportion of world's population lives in India ?

ಪ್ರಕರಣ ಅಧ್ಯಯನ.

ಭಾರತದ ಜನಸಂಖ್ಯೆಯು ವಾರ್ಷಿಕ ಶೇಕಡಾ 1.9 ದರದಲ್ಲಿ ಬೆಳವಣಿಗೆಯಾಗಿದೆ. ಚೀನಾ ಬಿಟ್ಟರೆ, ಭಾರತವು ಜನಸಂಖ್ಯೆಯಲ್ಲಿ 2ನೇ ಗರಿಷ್ಠ ರಾಷ್ಟ್ರವಾಗಿದೆ. ಜನಸಂಖ್ಯೆ ಬೆಳವಣಿಗೆ ತಲಾ ಆದಾಯದಲ್ಲಿನ ಏರಿಕೆಯನ್ನು ಕುಗ್ಗಿಸಿದೆ. ಜನಸಂಖ್ಯಾ ನೀತಿಯು ಜನಸಂಖ್ಯೆ ಬೆಳವಣಿಗೆಯನ್ನು ನಿರ್ಬಂಧಿಸಿಲ್ಲ ಹಾಗಾಗಿ ಭಾರತವು ಜನಸಂಖ್ಯಾ ಸಮಸ್ಯೆಯನ್ನು ನಿರಂತರವಾಗಿ ಎದುರಿಸುತ್ತಿದೆ. ಭಾರತವು ಜಗತ್ತಿನ ಭೂ ಪ್ರದೇಶದ ಶೇಕಡಾ 2.5 ರಷ್ಟು ಮತ್ತು ವಿಶ್ವದ ಜನಸಂಖ್ಯೆಯ ಶೇಕಡಾ 15ರಷ್ಟನ್ನು ಹೊಂದಿದೆ.

- 1) ಜನಸಂಖ್ಯೆಯು ಆರ್ಥಿಕ ಬೆಳವಣಿಗೆಗೆ ಆತಂಕವಾಗಿದೆಯೇ ?
- 2) ಜಗತ್ತಿನ ಜನಸಂಖ್ಯೆಯಲ್ಲಿ ಭಾರತದ ಸ್ಥಾನ ಯಾವುದು ?
- 3) ಜನಸಂಖ್ಯಾ ನೀತಿ ಜನಸಂಖ್ಯೆ ಬೆಳವಣಿಗೆಯನ್ನು ನಿಯಂತ್ರಿಸುವಲ್ಲಿ ಸಹಕಾರಿ ಆಯಿತೇ ?
- 4) ಜಗತ್ತಿನ ಜನಸಂಖ್ಯೆಯ ಶೇಕಡಾ ಎಷ್ಟರಷ್ಟು ಭಾರತದಲ್ಲಿ ಜೀವಿಸಿದ್ದಾರೆ ?

29

1363 – E11 – VSC – R – N – 18



FIFTH SEMESTER B.COM. DEGREE EXAMINATION, NOVEMBER 2018
FINANCIAL SERVICES (Revised)



[Max. Marks : 80]

- Instructions :** 1) **All Sections are compulsory.**
2) Answer the questions according to internal choice.
3) **Use of simple calculator is allowed.**
4) Question 13 (case study) is **compulsory.**

SECTION – A

1. Answer **any ten** of the following :

(10×2=20)

ಕೆಳಗಿನ ಬೇಕಾದ ಹತ್ತು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ :

- Define Financial Services.
ಹಣಕಾಸಿನ ಸೇವೆಗಳು ಇದರ ವ್ಯಾಖ್ಯೆ ಕೊಡಿರಿ.
- What are fund based activities ?
ನಿಧಿ ಆಧಾರಿತ ಚಟುವಟಿಕೆಗಳೆಂದರೇನು ?
- What is meant by loan syndication ?
ಸಾಲದ ಕೂಟ ರಚನೆ ಎಂದರೇನು ?
- What is meant by Mutual Fund ?
'ಪರಸ್ಪರ ನಿಧಿ' ಎಂದರೇನು ?
- Expand N.S.D.L. and C.D.S.L.
ವಿಸ್ತರಿಸಿ : N.S.D.L. ಮತ್ತು C.D.S.L.
- Define operating lease.
ಕಾರ್ಯಾತ್ಮಕ ಗೇಣಿಯ ವ್ಯಾಖ್ಯೆ ನೀಡಿರಿ.
- What is meant by Depository Services ?
ದೇಪೋಜಿಟರಿ ಸೇವೆಗಳು ಎಂದರೇನು ?
- What is online trading ?
ಅಂತರ್ಜಾಲ ವ್ಯವಹಾರ ಎಂದರೇನು ?
- Who is factor ?
ಫ್ಯಾಕ್ಟರ್ ಎಂದರೆ ಯಾರು ?
- What is rematerialisation ?
ಮರುಭೌತೀಕರಣವೆಂದರೇನು ?
- What is close ended scheme ?
ಹೂಡಿಕೆಗೆ ಮುಚ್ಚಿಟ್ಟಿರುವ ಯೋಜನೆ ಎಂದರೇನು ?
- What is credit rating ?
ಪತ್ತಿನ ದರ್ಜೆ ನಿರ್ಧರಿಸುವಿಕೆ ಎಂದರೇನು ?

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[P.T.O.]



SECTION – B

Answer any three of the following :

(3×5=15)

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ :

2. Explain any two fund based financial services.
ಯಾವುದೇ ಎರಡು ನಿಧಿಯಾಧಾರಿತ ಹಣಕಾಸು ಸೇವೆಗಳನ್ನು ವಿವರಿಸಿರಿ.
3. State any five differences between financial lease and operating lease.
ಹಣಕಾಸು ಗೇಣಿ ಮತ್ತು ಕಾರ್ಯಾತ್ಮಕ ಗೇಣಿಗಳ ನಡುವಿನ ಯಾವುದಾದರೂ ಐದು ವ್ಯತ್ಯಾಸಗಳನ್ನು ಬರೆಯಿರಿ.
4. Write a note on C.D.S.L.
ಸಿ.ಡಿ.ಎಸ್.ಎಲ್. ಕುರಿತಾಗಿ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
5. Discuss different types of lease.
ಗೇಣಿಯ ವಿವಿಧ ಪ್ರಕಾರಗಳನ್ನು ಚರ್ಚಿಸಿರಿ.
6. Distinguish between factoring and forfeiting.
ಫ್ಯಾಕ್ಟರಿಂಗ್ ಮತ್ತು ಫೋರ್ಫೇಟಿಂಗ್ ಇವುಗಳ ನಡುವಿನ ವ್ಯತ್ಯಾಸಗಳನ್ನು ಬರೆಯಿರಿ.
7. Write the functions of depository participant.
ಡಿಪೋಜಿಟರಿ ಭಾಗೀದಾರನ ಕಾರ್ಯಗಳನ್ನು ಬರೆಯಿರಿ.

SECTION – C

Answer any three of the following. Question No. 13 is compulsory (case study).

(3×15=45)

ಕೆಳಗಿನ ಬೇಕಾದ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರಶ್ನೆ ಸಂಖ್ಯೆ 13 ಕಡ್ಡಾಯವಾಗಿರುತ್ತದೆ (ಪ್ರಕರಣ ಅಧ್ಯಯನ).

8. Explain the characteristics of financial services.
ಹಣಕಾಸಿನ ಸೇವೆಗಳ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿರಿ.
9. What is meant by dematerialisation ? Describe its merits and demerits.
ಅಭೌತೀಕರಣ ಎಂದರೇನು ? ಅಭೌತೀಕರಣದ ಅನುಕೂಲತೆ ಮತ್ತು ಅನಾನುಕೂಲತೆಗಳನ್ನು ವಿವರಿಸಿರಿ.
10. What is lease ? Explain the advantages of leasing to the lessee.
ಗೇಣಿ ಎಂದರೇನು ? ಗೇಣಿದಾರನಿಗೆ ಗೇಣಿಯ ಅನುಕೂಲತೆಗಳನ್ನು ವಿವರಿಸಿರಿ.
11. Discuss the advantages and disadvantages of credit rating.
ಪತ್ತಿನ ಶ್ರೇಣೀಕರಣದ ಅನುಕೂಲತೆ ಹಾಗೂ ಅನಾನುಕೂಲತೆಗಳನ್ನು ಚರ್ಚಿಸಿರಿ.

31



12. M/s. Neha Co. Ltd. is interested in purchasing an asset costing Rs. 10,00,000. It has two choices.

- i) To borrow the amount at 20% p.a. interest repayable in 5 equal installments.
or
- ii) To take asset on lease for a period of 5 years. The rent at the end of each year is Rs. 2,40,000. The company is in the tax bracket of 50% p.a and follows a depreciation on reducing balance method at 20%. The asset will have salvage value of Rs. 3,50,000, at the end of five years.

The company is asking your advise whether buy the asset or take an asset on lease ?

Note :

- 1) The present value of Re. 1 at 10% discount factor is as follows :

1 st year	0.909	2 nd year	0.826
3 rd year	0.751	4 th year	0.683
5 th year	0.621		
- 2) The present value and annuity of Re. 1 at 20% is Rs. 2.9906 for 5th year and @ 10% is Rs. 3.791.

ಮ. ನೇಹಾ ಕಂ. ಲಿ. ಇದು ರೂ. 10,00,000 ಮೌಲ್ಯದ ಆಸ್ತಿಯನ್ನು ಖರೀದಿಸುವ ಆಲೋಚನೆಯಲ್ಲಿದೆ. ಅದಕ್ಕೆ ಎರಡು ಆಯ್ಕೆಗಳಿವೆ.

- i) ಈ ಹಣವನ್ನು ಶೇ. 20 ರಂತೆ ಸಾಲ ಪಡೆದು ಸಮನಾದ 5 ವಾರ್ಷಿಕ ಕಂತುಗಳಲ್ಲಿ ಹಿಂದಿರುಗಿಸುವುದು. ಅಥವಾ
- ii) ಆಸ್ತಿಯನ್ನು ಗೇಣಿಯ ಮೂಲಕ 5 ವರ್ಷಗಳವರೆಗೆ ಪಡೆಯುವುದು. ಹೀಗಾಗಿ ಪ್ರತಿ ವರ್ಷಕ್ಕೆ ಪಾವತಿಸುವ ಬಾಡಿಗೆಯು ರೂ. 2,40,000 ರಷ್ಟಾಗುತ್ತದೆ. ಕಂಪನಿಯು ಶೇ. 50 ರ ತೆರಿಗೆಗೆ ಒಳಪಟ್ಟಿದೆ. ಈ ಕಂಪನಿಯಲ್ಲಿ ಶೇ. 20ರಷ್ಟು ಸವಕಳಿಯನ್ನು ಆಸ್ತಿಯ ಇಳಿಮುಖ ಶಿಲ್ಕು ಪದ್ಧತಿಯಂತೆ ಮಾಡುತ್ತಾರೆ. ಆಸ್ತಿಯ ಆಯುಷ್ಯವು ಮುಗಿದ ನಂತರ ಅದರ ಉಳಿಕೆಯ ಮೌಲ್ಯವು 5 ವರ್ಷದ ನಂತರ ರೂ. 3,50,000 ದೊರೆಯಬಹುದು.

ಈ ಸಂದಿಗ್ಧ ಸ್ಥಿತಿಯಲ್ಲಿ ಕಂಪನಿಯು ಆಸ್ತಿಯನ್ನು ಖರೀದಿಸಬೇಕೇ ಅಥವಾ ಗೇಣಿಗಾಗಿ ಪಡೆಯಬೇಕೇ? ಎಂಬುದರ ಬಗ್ಗೆ ಸಲಹೆ ನೀಡಿರಿ.

ಸೂಚನೆ :

- 1) ಶೇ. 10 ರ ಕಡಿತದ ದರದಂತೆ ರೂ. 1 ರ ಸದ್ಯದ ನಿವ್ವಳ ಮೌಲ್ಯ ಈ ಕೆಳಗಿನಂತಿದೆ :

1ನೇ ವರ್ಷ	0.909	2ನೇ ವರ್ಷ	0.826
3ನೇ ವರ್ಷ	0.751	4ನೇ ವರ್ಷ	0.683
5ನೇ ವರ್ಷ	0.621		
- 2) ಶೇ. 20ರ ಕಡಿತದ ದರದಂತೆ ರೂ. 1 ವಾರ್ಷಿಕ ಆದಾಯದ ಮೊತ್ತ 5 ವರ್ಷಗಳ ನಂತರ ರೂ. 2.9906 ಆದರೆ ಶೇ. 10 ರಂತೆ ರೂ. 3.791 ಇರುತ್ತದೆ.

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13. A) ABC Electrical Co. Ltd. is manufacturing electronics goods and supplies the product to various wholesalers and retailers. But the company found maximum dues from the purchasers. Hence, the company is thinking about whether to create a credit collection department or to go for making agreement with factors.

You are requested to advice the ABC company whether to go for factoring or not. If yes explain the advantages of factoring.

B) Mr. BES is having Rs. 10,00,000. He is thinking about investing the money in mutual fund scheme. As a financial expert advice Mr. BES, how the mutual fund scheme is better than investing in banking companies and write the benefit of mutual funds.

C) Mr. Pavan has purchased many company shares before introducing Demat Accounting System. But now Mr. Pavan wants to open the Demat Account to make the daily transactions. As a depository participant advice the investor regarding process of opening of demat account.

A) ABC ಎಲೆಕ್ಟ್ರಿಕಲ್ ಕಂಪನಿ ನಿಯಮಿತವು ಎಲೆಕ್ಟ್ರಾನಿಕ್ ವಸ್ತುಗಳನ್ನು ಉತ್ಪಾದಿಸುತ್ತಿದ್ದು, ಅನೇಕ ಸೆಟ್ಪಾ ವ್ಯಾಪಾರಸ್ಥರಿಗೆ ಮತ್ತು ಕಿರುಕುಳ ವ್ಯಾಪಾರಸ್ಥರಿಗೆ ಉದ್ದರಿ ಆಧಾರದ ಮೇಲೆ ಮಾರಾಟ ಮಾಡಲಾಗುತ್ತದೆ. ಆದರೆ ಇತ್ತೀಚೆಗಾಗಿ ABC ಕಂಪನಿಗೆ ಬರಬೇಕಾದ ಬಾಕಿ ಹಣದ ಪ್ರಮಾಣವು ಹೆಚ್ಚಾಗಿರುತ್ತದೆ. ಆದ್ದರಿಂದ ABC ಕಂಪನಿಯು ಸಾಲ ವಸೂಲಿ ವಿಭಾಗವನ್ನು ರಚಿಸಬೇಕೋ ಅಥವಾ ಫ್ಯಾಕ್ಟರಿಂಗ್‌ನಿಂದ ಒಪ್ಪಂದ ಮಾಡಿಕೊಳ್ಳಬೇಕೋ ಎಂಬ ವಿಚಾರದಲ್ಲಿದ್ದಾರೆ. ಆದ್ದರಿಂದ ನೀವು ಒಬ್ಬ ತಜ್ಞರಾಗಿ ಫ್ಯಾಕ್ಟರಿಂಗ್ ಪದ್ಧತಿಯನ್ನು ಸ್ವೀಕರಿಸಬೇಕೋ ಅಥವಾ ಬೇಡವೋ ಎಂಬುದನ್ನು ತಿಳಿಸಿ. ಫ್ಯಾಕ್ಟರಿಂಗ್ ಪದ್ಧತಿ ಹೌದಾದರೆ ಇದರ ಅನುಕೂಲತೆಗಳನ್ನು ವಿವರಿಸಿರಿ.

B) ಶ್ರೀ ಬಿ. ಇ. ಎಸ್. ಇವರ ಹತ್ತಿರ ರೂ. 10,00,000 ಇರುತ್ತದೆ. ಇವರು ತಮ್ಮ ಹಣವನ್ನು ಪಾರಸ್ಪರಿಕ ನಿಧಿಯಲ್ಲಿ ಹೂಡಲು ವಿಚಾರಿಸುತ್ತಿದ್ದಾರೆ. ಆದ್ದರಿಂದ ನೀವು ಒಬ್ಬ ಉತ್ತಮ ಹೂಡಿಕೆ ಸಲಹೆಗಾರರಾಗಿ, ಪಾರಸ್ಪರಿಕ ನಿಧಿಯಲ್ಲಿ ಹಣವನ್ನು ಹೂಡುವುದು ಬ್ಯಾಂಕುಗಳಲ್ಲಿ ಹೂಡುವುದಕ್ಕಿಂತ ಹೇಗೆ ಹೆಚ್ಚು ಲಾಭದಾಯಕ ಎಂಬುದನ್ನು ತಿಳಿಸಿರಿ ಹಾಗೂ ಪಾರಸ್ಪರಿಕ ನಿಧಿಯೋಜನೆಯಲ್ಲಿರುವ ಅನುಕೂಲತೆಗಳನ್ನು ವಿವರಿಸಿರಿ.

C) ಶ್ರೀ ಪವನ್ ಇವರಲ್ಲಿ ಅನೇಕ ಕಂಪನಿಯ ಶೇರುಗಳನ್ನು ಅಭೌತೀಕರಣ ಲೆಕ್ಕ ಪದ್ಧತಿಯನ್ನು ಪರಿಚಯಿಸುವುದಕ್ಕಿಂತ ಮೊದಲೇ ಖರೀದಿಸಿರುತ್ತಾರೆ. ಆದರೆ ಶ್ರೀ ಪವನ್ ಇವರು ತಮ್ಮ ಶೇರು ವ್ಯವಹಾರವನ್ನು ಅಭೌತೀಕರಣ (Demat) ವ್ಯವಸ್ಥೆಯಡಿ ಮಾಡಲು ಇಚ್ಛಿಸುತ್ತಾರೆ. ಆದ್ದರಿಂದ ತಾವು ಒಬ್ಬ ಸಂಗ್ರಾಹಕ ಭಾಗಿದಾರರಾಗಿ (Depository participant) ಶ್ರೀ ಪವನ್ ಇವರಿಗೆ ಅಭೌತೀಕರಣ ತಪ್ಪಿಯನ್ನು ತೆರೆಯುವ ವಿಧಾನಗಳನ್ನು ವಿವರಿಸಿರಿ.

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1362 – E08 – VSC – R – N – 18



FIFTH SEMESTER B.COM. DEGREE EXAMINATION
NOVEMBER 2018
COMPUTER APPLICATIONS IN BUSINESS (Revised)
RDBMS and E-Business Applications



Time : 3 Hours]

[Max. Marks : 80

- Instructions :* 1) Answer all questions of all Sections, subject to internal choice.
2) Question No. 12 is compulsory.

SECTION – A

1. Answer any ten questions from the following. Each carries 2 marks.
(10×2=20)
- What is Integration ?
 - What do you mean by Hyperlink ?
 - What is Network Model ?
 - Define Attributes.
 - What is Primary key ?
 - Expand DDL and DCL.
 - What is the use of Alter Command ?
 - What do you mean by Direct Selling ?
 - What is Social Marketing ?
 - Mention the meaning of Smart Card.
 - Write any two uses of Mobile Banking.
 - What is Cyber cash ?

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[P.T.O.]



SECTION – B

(3×5=15)

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

2. Explain the uses of integration.
3. Describe the advantages of DBMS.
4. Explain the types of relationships.
5. Explain the DDL Commands.
6. Discuss the Benefits of E-Business.
7. Explain the Mobile Banking Services.

SECTION – C

Answer **any three** questions including Question No. 12, which is **compulsory**.
(3×15=45)

8. Explain the methods of integrating MS-Word documents and MS-Powerpoint files in MS-Excel.
9. Explain different data Models.
10. What is Direct Marketing ? Explain the different tools of Direct Marketing.
11. How do you will strengthen the customer relationship ? Explain in detail.
12. Create a table "Employee" in SQL with fields Emp_id, Emp_name, Basic, HRA, DA, IT, PF, Gross_pay, Tot_deductions, Net_pay. And perform the queries :
 - a) Add five records in employee.
 - b) Calculate HRA = 18%, DA = 20%, IT = 10%, PF = 5%, Total_deductions, Gross_pay, Net_pay.
 - c) Display all records of "employee".
 - d) Display Emp_name, Gross_pay whose Net_pay > 25,000.
 - e) Delete record no. 4.

13. Write a short note on **any three** of the following :

(3×5=15)

- a) Any five object types in MS-Powerpoint.
- b) Merits and demerits of RDBMS.
- c) Logical functions in SQL.
- d) Benefits of e-commerce.
- e) Advantages of Debit card.

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