

SECOND SEMESTER B.Com. (REVISED) DEGREE EXAMINATION,  
APRIL/MAY 2019

**For Reference Only**

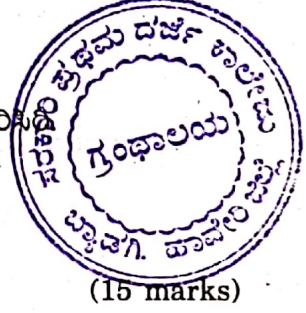
Paper : (MIL) KANNADA (New Syllabus)

Time : Three Hours

Maximum : 80 Marks

ಸೂಚನೆ : ಭಾಷೆ ಮತ್ತು ಬರಹದ ಶುದ್ಧಿಗೆ ಗಮನ ನೀಡಲಾಗುವುದು.

- I. ಭಾಷಣ ಪ್ರಸಂಗದಲ್ಲಿ ಲೇಖಕಿಯು ಅನುಭವಿಸಿದ ಪಜೀತಿ, ಅವಮಾನ ಪ್ರಸಂಗಗಳ ಕುರಿತಾಗಿ ವಿವರಿಸಿ  
ಅಥವಾ  
ಎನ್ಯೆ ಕುಲಕರ್ಣಿ ಅವರು ಪಾದರಕ್ಷೆಯ ಕುರಿತಾಗಿ ವ್ಯಕ್ತಪಡಿಸಿದ ವಿವರಗಳನ್ನು ಸಂಗ್ರಹಿಸಿ ಬರೆಯಿರಿ.



- II. ಬೇಕಾದ ಎರಡಕ್ಕೆ ಸಂದರ್ಭದೊಡನೆ ಸ್ಪಷ್ಟೀಕರಣ ನೀಡಿ :

1. "ಅದಾಗದು ನನಗೆ ಅರ್ಜಂಟ್ ಕೆಲಸವಿದೆ. ಈಗಲೇ ಸಾಗಿಸು".
2. ಮನದಾಸೆ ಒಂದು ಕೈ ನೋಡಿಯೇ ಬಿಡು ಎಂದು ಹೇಳತೊಡಗಿತು.
3. ಪ್ರಾಥಮಿಕ ಕನ್ನಡವನ್ನು ಸ್ವಲ್ಪ ಮಸ್ಸೂರಿಯಲ್ಲಿ ಕಲಿತಿದ್ದೆ.
4. ನಿಮಗೆ ಬೇಕಾದ ಪುಸ್ತಕ ಹೇಗೆ ಹುಡುಕುತ್ತೀರಿ ?

(5 × 2 = 10 marks)

- III. ಬೇಕಾದ ಎರಡಕ್ಕೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ :

1. ಡಾ.ಎಂ.ಎಸ್. ಸುಂಕಾಪುರ.
2. ಟೌನ್‌ಸೆಂಡರ ಕನ್ನಡ ಭಾಷಾ ಜ್ಞಾನ.
3. ಮೇಗರವಳ್ಳಿ ಮಾಧ್ಯಮಿಕ ಶಾಲೆಯ ಗ್ರಂಥಭಂಡಾರ.
4. ಡಾ. ಪಾಟೀಲ ಪುಟ್ಟಪ್ಪ.

(5 × 2 = 10 marks)

- IV. ಚೋಮನ ದುಡಿ ಕಾದಂಬರಿಯಲ್ಲಿ ಚಿತ್ರತಗೊಂಡ ದಲಿತರ ಬದುಕು - ಬವಣಿಗಳನ್ನು ಸಂಗ್ರಹಿಸಿ ಬರೆಯಿರಿ.

ಅಥವಾ

ಬೆಳ್ಳಿಯ ಪಾತ್ರ ಚಿತ್ರಣವನ್ನು ಸೋದಾಹರಣವಾಗಿ ವಿವರಿಸಿ.

(15 marks)

Turn over

V. ಯಾವುದೇ ಎರಡಕ್ಕೆ ಸಂದರ್ಭದೊಡನೆ ಸ್ಪಷ್ಟೀಕರಣ ನೀಡಿರಿ.

1. ನಿನ್ನ ದುಡಿ ಹಾಳಾಗಲಿ ಅದಕ್ಕೆ ಹೊತ್ತು ಗೊತ್ತೆಂಬುದು ಇಲ್ಲ.
2. ನೀನು ನಮಗೆ ಕ್ರಯಕ್ಕೆ ಕೊಟ್ಟರೂ ಚಿಂತೆಯಿಲ್ಲ.
3. "ನಿನಗೆ ಮತ್ತು ಮಾರಬಾರದೆಂದಿದ್ದರೆ ನನ್ನನ್ನು ಹೋಗಲು ಬಿಡು".
4. "ಅವರ್ಯಾವ ಜಾತಿಯೆಂದು ಗೊತ್ತೇ ? ನಮ್ಮವರಾದರೂ ಈಗ ಇಗರ್ಜಿಯವರಾಗಿದ್ದಾರೆ".

(5 × 2 = 10 marks)

VI. ಬೇಕಾದ ಎರಡಕ್ಕೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ :

1. ಗುರುವ.
2. ನೀಲನ ದುರಂತದ ಸಾವು.
3. ಕಳಸದ ಮಿಂಗೇಲ ದೊರೆಗಳು.
4. ಬಿರುಮ ಪೂಜಾರಿ.

(5 × 2 = 10 marks)

VII. ಕೆಳಗಿನ ಎಲ್ಲಾ ಪ್ರಶ್ನೆಗಳಿಗೆ ಒಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿರಿ.

1. ಕನ್ನಡ ವೆನೆ ಕುಣಿದಾಡುವದೆನ್ನೆದೆ ಎಂದು ಹೇಳಿದ ಕವಿ ಯಾರು?
2. ಗಡಂಗ ಎಂದರೇನು?
3. ಹಾಮಾನಾ ಅವರ ಪೂರ್ಣ ಹೆಸರೇನು?
4. ಡಾ. ಗುರುದೇವಿ ಹುಲೆಪ್ಪನವರ ಮಠ ಯಾವ ಭಾಷೆಯ ಪ್ರಾಧ್ಯಾಪಕರಾಗಿದ್ದಾರೆ?
5. 'ಕನ್ನಡದ ಕಂಪು' ಎಂಬ ಪ್ರಬಂಧವನ್ನು ಯಾವು ಪುಸ್ತಕದಿಂದ ಎತ್ತಿಕೊಳ್ಳಲಾಗಿದೆ?
6. ಸಿರಿಗನ್ನಡ ಅರ್ಥಕೋಶ ಪುಸ್ತಕದ ಬೆಲೆ ಎಷ್ಟು?
7. ಬಿರುಮ ಪೂಜಾರಿಯ ವೃತ್ತಿ ಯಾವುದು?
8. ಚೋಮನ ಹೆಂಡತಿ ಹೊಲತಿ ಹೇಗೆ ಸತ್ತಳು?
9. ಗುರುವನ ಹೆಂಡತಿಯ ಹೆಸರೇನು?
10. ಪಂಜುರ್ಲಿ ಎಂದರೇನು?

(1 × 10 = 10 marks)

(Pages : 2)

**8084—B 01—II SC R/O—May 2019**

SECOND SEMESTER B.Com. DEGREE EXAMINATION, APRIL/MAY 2019

**English (Basic)**

(New Syllabus—Revised)

Time : Three Hours

Maximum : 80 Marks

**Text : *Life and Learning***

I. Answer the following questions in a word, a phrase, or a sentence each. Each question carries 1 mark :

- (a) Name the essayist of "On Shaking Hands".
- (b) Which are the two religions of Indian origin ?
- (c) When was the party arranged in the story "The Diamond Necklace" ?
- (d) Who is Kunwar ?
- (e) How old is Sher Singh ?
- (f) In what form of poetry "La Belle Dame Sans Merci" is written ?
- (g) Where did the poet see the spider ?
- (h) Name the poet of "The Last of the Princes".
- (i) Who is Aurangzeb ?
- (j) What does the phrase "iron cell" refer to, in the poem "Ballad of the Landlord" ?

(10 × 1 = 10 marks)

II. Describe the efforts made by Sher Singh to save his little brother Kunwar.

*Or*

Explain the hardships faced by the Loisel family to replace the necklace.

(1 × 10 = 10 marks)

III. How does A.K. Ramanujan portray the pathetic plight of the descendants of the mighty Mughal dynasty ?

*Or*

Describe the Knight's experience in the poem "La Belle Dame Sans Merci".

(1 × 10 = 10 marks)

IV. Write short notes on any *two* of the following choosing one from prose and one from poetry :

- (a) Mme Forester.
- (b) Humour in "On Shaking Hands".
- (c) The Spider.
- (d) Aurangzeb.

(2 × 5 = 10 marks)

**Turn over**



V. Correct the following sentences :

- (a) Mr. Joseph Preaches Bible.
- (b) One of my colleague is going abroad.
- (c) I comb my hairs regularly.
- (d) My brother has purchased costly furnitures.
- (e) The bunch of roses are very pretty.
- (f) You must respect his elders.
- (g) He distributed the property among two sons.
- (h) We brought the luggages.
- (i) Patil is a elderly person.
- (j) Both Suma and Uma is present.

(10 × 1 = 10 marks)

VI. (A) Combine the following sentences with appropriate conjunctions given in the brackets :

(But, that, and, so, as well as).

- (a) Raju is not well. He is absent.
- (b) He will not tell. He will do.
- (c) Suma danced well. Sudha danced well.
- (d) She told me. She would come in the evening.
- (e) She is a dancer. She is a singer.

(5 × 1 = 5 marks)

(B) Fill in the blanks with proper adjectives/adverbs :

- (a) She speaks ——— English. (fluent/fluently)
- (b) Umesh was ——— busy. (terrible/terribly)
- (c) He pays the rent ———. (regular/regularly)
- (d) He works ———. (sincere/sincerely)
- (e) He is a ——— visitor to our house. (permanent/permanently)

(5 × 1 = 5 marks)

VII. (a) Sudhir is suffering from acute headache. Write an imaginary dialogue between Sudhir and Dr. Patil.

(1 × 5 = 5 marks)

(b) Write a short welcome speech on the occasion of Independence Day.

(1 × 5 = 5 marks)

VIII. (a) Imagine yourself as Satish/Sahana of Mysore. Write a resume for the post of Manager, State Bank of India, Davanagere.

(1 × 5 = 5 marks)

(b) Write an advertisement copy for an Air-cooler.

(1 × 5 = 5 marks)

SECOND SEMESTER B.Com. DEGREE EXAMINATION, APRIL/MAY 2019

FUNDAMENTALS OF COMPUTERS (Revised)

Time : Three Hours

Maximum : 80 Marks

1. Answer all the sections subject to internal choice.
2. Question No.12 is compulsory.

**Section A**

Answer any **ten** of the following.

Each question carries 2 marks.

1. (a) Define Computer.
- (b) Name any *two* impact printers.
- (c) What is Recycle bin ?
- (d) Name any *two* features of first generation computers.
- (e) Expand ENIAC and UNIVAC.
- (f) How do you delete a file ?
- (g) Define Internet.
- (h) Expand WWW and HTML.
- (i) What is E-mail ?
- (j) Name any *two* web browsers.
- (k) Expand CC and BCC.
- (l) Name any *two* social websites.

(10 × 2 = 20 marks)

**Section B**

Answer any **three** of the following.

Each question carries 5 marks.

2. Explain the characteristics of computer.
3. What is folder ? Explain the steps to create and to open folder.
4. Explain in brief Application Software.
5. Explain the different types of networks.
6. Explain the advantage of E-mail.
7. What are the services of You Tube and Facebook ?

(3 × 5 = 15 marks)

Turnover

**Section C**

**Answer any three questions including  
Question No.12 which is compulsory.**

**Each question carries 15 marks.**

8. Explain the classification of computers in detail.
9. Explain any *five* Input devices.
10. Explain Control Panel in detail.
11. Explain Windows Explorer in detail.
12. Assume that you are working as a computer operator in ABC Enterprises. You are asked to perform the following activities using any of the E-mail Service Websites (with necessary diagram)
  - (a) Create E-mail Id for the company.
  - (b) Write a mail regarding company achievements during current year and attach the soft copy.
  - (c) Send the same copy of E-mail to multiple mail address.
13. Write short notes on any *three* of the following :
  - (a) Generation of computers.
  - (b) Services of Internet.
  - (c) Accessories (Any *two*).
  - (d) Google search.
  - (e) Printers.

(3 × 15 = 45 marks)

(Pages : 4)

8104—B 96—II SC R—May 2019

SECOND SEMESTER B.Com. DEGREE EXAMINATION, APRIL/MAY 2019

(Revised)

**BUSINESS COMMUNICATION SKILLS**

Time : Three Hours

Maximum : 80 Marks

*Answer all the questions according to internal choice.  
Neatness, clarity and precise carry due weightage.*

**Question 13 is compulsory.**

**Section A**

1. Answer any *ten* of the following. Each question carries 2 marks :

- (a) Define Communication.
- (b) What is Silence Communication ?
- (c) What is Electronic Communication ?
- (d) What is Inquiry Letter ?
- (e) What is Complaint Letter ?
- (f) Expand (i) WAN ; (ii) LAN.
- (g) What is Trade Reference ?
- (h) What is Life Insurance ?
- (i) What is Quorum ?
- (j) What is Agenda ?
- (k) State *two* characteristics of Good Speech.
- (l) What is Statutory Report ?



(10 × 2 = 20 marks)

**Section B**

*Answer any three of the following.  
Each question carries 5 marks.*

2. Briefly explain the different types of communication.
3. Write an inquiry letter to Modern Electronics Ltd.
4. Explain the points to be kept in mind while drafting the Complaint Letter.
5. Write a Letter to National Insurance Co. for claiming damage of vehicle.
6. Explain the different types of reports.
7. Write a letter to your banker to close your SB Account.

(3 × 5 = 15 marks)

**Turn over**



**Section C**

**Answer any three of the following and Question 13 is compulsory.**

*Each question carries 15 marks.*

8. What is Business Letter ? Explain the different parts of Business Letter.
9. Write a letter to Shabadimath Book Depot, Gadag complaining that 20 books are defective in printing. And also write a suitable reply to it.
10. Draft a circular letter to your existing customers informing them that, you are opening a New Line of Business.
11. What is Written Communication ? Explain its merits and demerits.
12. What is Public Speech ? Explain the attributes of good speaker.
13. Case Study question. (*compulsory*) :
  - (a) You have Lost Your ATM card-Write a letter to your banker for issuing new ATM card.
  - (b) Write an application for the post of computer operator in a MNC.
  - (c) Write a letter to Muncipal Corporation for seeking permission to open a stall in Exhibition.

(3 × 15 = 45 marks)



(Pages : 4)

8100—B 41—II SC R—May 2019

SECOND SEMESTER B.Com. DEGREE EXAMINATION, APRIL/MAY 2019

Economics (Revised)

**Paper II—MANAGERIAL ECONOMICS**

Time : Three Hours

Maximum : 80 Marks

*All sub-questions should be answered continuously.*

*Draw diagrams wherever necessary.*

*All sections should be answered in the same answer-book.*

**Section A**

1. Answer any *ten* of the following. Each questions in *two* or *three* sentences :

- (a) Give the meaning of market.
- (b) What is long period ?
- (c) Mention *two* conditions required for equilibrium of the firm.
- (d) What is reserve price ?
- (e) What is natural monopoly ?
- (f) What is meant by first degree of price discrimination ?
- (g) Define selling costs.
- (h) Give the meaning of pricing policy.
- (i) What is dual pricing ?
- (j) State the meaning of gross profit.
- (k) What is meant by profit maximization ?
- (l) Define business cycle.

(10 × 2 = 20 marks)

**Section B**

Answer any *three* of the following questions.

*Each question carries 5 marks.*

2. Distinguish between "market price" and "normal price".
3. Explain the types of monopoly.
4. Discuss the advantages of price leadership.
5. Explain the features of monopolistic competition market.
6. Explain the preventive measures of business cycles.

Turn over

7. Calculate accounting profit and economic profit from the following data :

Particulars	Rs. in crores
(a) Sales revenue	24,000
(b) Cost of raw materials	6,000
(c) Depreciation charges	2,000
(d) Advertisement expenses	1,000
(e) Taxes paid to the Government	2,000
(f) Rent on own building	3,000
(g) Interest on own capital	2,000
(h) Wages for personal labour	3,000

(3 × 5 = 15 marks)

### Section C

Answer any three of the following questions, in which question No. 13 is compulsory.

Each question carries 15 marks.

8. Explain and illustrate price determination in the short period under perfect competition market.
9. Discuss the price-output determination under monopolistic competition.
10. Explain the methods and objectives of pricing policy.
11. Critically examine the risk and uncertainty theories of profit.
12. Explain the features and phases of business cycles.
13. Case let.

Following is the demand and supply schedule of an industry, which determines the equilibrium :

Price (Rs.)	Quantity demanded (units)	Quantity supplied (units)
100	6000	2000
200	5000	3000
300	4000	4000
400	3000	5000
500	2000	6000

Questions :

- (a) Draw the demand and supply curves.
- (b) Show the equilibrium price and quantity.
- (c) What is the market form? Explain its features.

(3 × 15 = 45 marks)

(Pages : 4)

8097—B31—II SC R—May 2019

SECOND SEMESTER B.Com. DEGREE EXAMINATION, APRIL/MAY 2019

(Revised)

**ENTREPRENEURSHIP AND SMALL ENTERPRISE MANAGEMENT**

Time : Three Hours

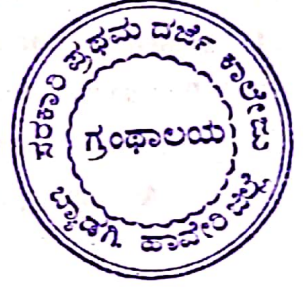
Maximum : 80 Marks

*Answer all questions subject to the internal choice.*

**Section A**

1. Answer any *ten* of the following. Each question carries 2 marks :

- (a) Define Entrepreneur.
- (b) What is creativity ?
- (c) What do you mean by seed money ?
- (d) What is skill ?
- (e) Who is Global Entrepreneur ?
- (f) Give the meaning of sericulture industry.
- (g) State any *four* outstanding qualities of women entrepreneurs.
- (h) Expand the following :
  - (i) CEDOK ; (ii) SIDBI.
- (i) What do you mean by project identification ?
- (j) What is feasibility analysis ?
- (k) Give *two* services given by TCO's.
- (l) State any *two* objectives of KVIC.



(10 × 2 = 20 marks)

**Section B**

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

2. Explain entrepreneurship.
3. Write a note on women entrepreneur.
4. Explain the importance of entrepreneurship development.
5. Explain the need and importance of small scale industries in India.
6. What are the objectives of project report ?
7. Explain the functions of any *two* support agencies to SSI's.

(3 × 5 = 15 marks)

**Turn over**



## Section C

**Question 13 is compulsory.**

*Answer any two of the remaining questions.*

*Each question carries 15 marks.*

8. What are the advantages and disadvantages of becoming an entrepreneur ?
9. What is EDP ? What are its objectives ?
10. Describe the main problems faced by the small scale industries in India.
11. Explain the various classification of projects.
12. What do you mean by DIC ? Explain the functions of DIC.
13. Case Study (compulsory) :

Assuming yourself as a promoter. Prepare a project report of beauty parlor or a furniture unit.

(3 × 15 = 45 marks)

(Pages : 14)

8096—B21—II SC—R—May 2019

SECOND SEMESTER B.Com. DEGREE EXAMINATION, APRIL/MAY 2019

(Revised)

**Paper II—FINANCIAL ACCOUNTING—II**

Time : Three Hours

Maximum : 80 Marks

*Attempt all sections according to internal choice.*

*Use of simple programme calculator is allowed.*

**Section A**

1. Answer any *ten* of the following. Each question carries 2 marks :

- (a) What do you mean by consignment ?
- (b) Who is consignor ?
- (c) What is del credere commission ?
- (d) State two features of hire purchase system.
- (e) Why hire purchase price is higher than cash price ?
- (f) What is instalment based purchase system ?
- (g) What is down payment ?
- (h) What is a branch ?
- (i) How do you close branch expenses account ?
- (j) What do you mean by cash in transit ?
- (k) What are the types of insurance claim ?
- (l) What is salvage value of stock ?



(10 × 2 = 20 marks)

**Turn over**

**Section B**

*Answer any three questions.*

*Each question carries 5 marks.*

2. Explain the difference between Hire Purchase system and Instalment system.
3. Calculate the commission from the following :
  - (a) Cost of goods sent on consignment Rs. 3,00,000.
  - (b) Loading on goods sent : 25 % on invoice price.
  - (c) Commission at 15 % on sales plus 25 % on excess amount realised over and above the invoice price of goods sold.
  - (d) Goods sold 90 % of the consignment for Rs. 4,00,000.
4. From the following information prepare "Branch Debtors Account" :

	Rs.
Debtors on 1-1-2017	... 30,000
Cash received from debtors	... 1,44,000
Discount allowed	... 1,200
Bad debts	... 800
Debtors on 31-12-2017	... 18,000
Goods return by customers	... 2,000



5. On 01-01-2015 Mr. Ashok purchased a motor cycle from Kala & Co. Gadag on hire purchase basis. The cash price of the motor cycle being Rs. 80,000 payable Rs. 20,000 on signing of the agreement and the balance in three equal annual instalment of Rs. 20,000 each on 31st December every year in addition to the above interest at 5 % p.a. is also payable to the vendor on the unpaid balance of cash price.

You are required to prepare hire purchase chart.

6. State how the following expenses are allocated among different departments :

- (a) Depreciation on machinery.
- (b) Carriage outwards.
- (c) Power expenses.
- (d) Advertisement.
- (e) Canteen expenses.
- (f) Bad debts.
- (g) Salesman salary.
- (h) Sundry expenses.
- (i) Office staff salaries.
- (j) Freight.

7. A fire occurred on premises of Mr. Ratik on 31.12.2013 and considerable stock was destroyed. The following data is available from the books :

- (a) Value of salvaged stock—Rs. 16,000.
- (b) Stock on 1-1-2013—Rs. 56,000.
- (c) Purchases for the year 2013—Rs. 2,24,000.
- (d) Sales for the year 2013—Rs. 2,40,000.

During the past 5 years, the average gross profit on sales was 25 % prepare a statement of insurance claim.

(3 × 5 = 15 marks)

**Turn over**

**Section C**

**Question 13 is compulsory.**

*Answer any two of the remaining questions.*

*Each question carries 15 marks.*

8. Sony TV Co. Ltd. consigned 100 TV sets to M/s Prakash Traders. The cost of each TV set Rs. 19,200 but proforma invoice was made out at Rs. 20,000 each TV set. Consignors paid for freight Rs. 1,12,000 and insurance Rs. 48,000.

10 TV sets were totally destroyed in transit for which insurance company paid Rs. 1,28,000 in full settlement directly to consignor.

M/s. Prakash Traders sold 70 TV sets at Rs. 24,800 each. They reported that they paid Rs. 40,000 towards showroom expenses and Rs. 56,000 towards godown insurance. They sent a draft to consignors after deducting their expenses and commission at 5 %.

Prepare necessary accounts in the books of consignors.

9. Asha Transport Ltd. Yellapur purchased a vehicle on hire purchase system. The terms of payment are as follows :

1-1-2011 on signing the agreement Rs. 32,000

31-12-2011 I instalment Rs. 44,800

31-12-2012 II instalment Rs. 41,600

31-12-2013 III instalment Rs. 38,400

31-12-2014 IV instalment Rs. 35,200

Depreciation is charged at 20 % p.a. on the reducing balance method. Interest is to be calculated at 10 % p.a.

Ascertain cash price and prepare necessary ledger account in the books of Asha Transport Ltd.

10. Gajanan Co. Ltd. purchased on 1.1.2015 a computers on instalment system from Computer Co. Belgaum. A sum of Rs. 24,000 was to be paid on delivery and the balance in four equal annual instalment of Rs. 24,000 each payable at the end of each year (i.e. 31st December). The cash price of the computers was Rs. 1,08,000. The vendors charge 5 % interest on unpaid balance of cash price. Gajanan Co. Ltd. charged depreciation at 10 % p.a. on reducing balance method.

You are required to prepare necessary ledger accounts in the books of Gajanan Co. Ltd.

11. Moon Co. Ltd. Karwar has a branch at Hubli goods were invoiced at branch at cost plus 50 % there on, Branch remits all cash received to head office and all expenses are met by head office.

From the information given below prepare the necessary ledger accounts under "stock and debtors", to show profit or loss earned by the branch :

	Rs.
Stock on 1-4-2018 (at invoice price) ...	74,400
Debtors on 1-4-2018 ...	70,400
Goods sent to branch (at cost price) ...	2,72,000
Sales at branch :	
Cash sales ...	2,00,000
Credit sales ...	2,48,000
Cash collected from debtors ...	2,43,200
Goods returned by branch ...	12,000
Goods returned by debtors ...	9,600
Surplus in stock ...	13,200
Discount allowed to debtors ...	1,600
Expenses at branch ...	43,200

Turn over



12. On 26-4-2010 fire occurred in the premises of Shinde Traders of Annigeri. The following figures are available from the records of the stores :

	Rs.
Stock on 1-1-2017	... 2,00,000
Stock on 31-12-2017	... 3,00,000
Purchases during the year 2009	... 27,00,000
Sales during the year 2009	... 32,50,000
Purchases from 1.1.2018 to 26.4.2018	... 18,00,000
Sales from 1.1.2018 to 26.4.2018	... 20,50,000
Value of salvaged stock	... 80,000

Prepare a statement of fire claim.

13. *Case Study (Compulsory)*

The following particulars are taken from the books of Vikas Company Ltd. for the year ending 31.12.2018 :

(i) Department	x	y	z
	Rs.	Rs.	Rs.
Stock on 1.1.2018	... 68,000	57,600	27,600
Purchases	... 1,40,000	1,20,000	1,00,000
Sales	... 2,40,000	2,00,000	1,60,000
Stock on 31.12.2018	... 66,960	48,200	52,000

(ii) Expenses common of all departments :

	Rs.
Salaries	... 42,000
Rent and rates	... 36,000
Discount allowed	... 12,000

(iii) Interdepartmental transaction :

x to y Rs. 19,200

x to z Rs. 9,600

y to z Rs. 12,800

(iv) Other information :

(a) No. of employees in x, y and z were 15, 10 and 5 respectively.

(b) Area occupied by each departments in sq.feet. were 200, 150 and 100 respectively.

(A) Calculate Profit or Loss of all departments.

(B) Suggest any changes you feel suitable for improving the efficiency of departments.

(3 × 15 = 45 marks)

Turn over