



UG – 269

VI Semester B.Com. Examination, September/October 2022
(CBCS) (2016 – 17 and Onwards) (Fresh + Repeaters)

COMMERCE

Paper – 6.4 : Management Accounting

Time : 3 Hours

Max. Marks : 70

Instruction : Answer should be written **completely** either in **English** or in **Kannada**.

SECTION – A

ವಿಭಾಗ – ಎ

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

1. a) What do you mean by Management Accounting ?
ನಿರ್ವಹಣಾ ಲೆಕ್ಕಶಾಸ್ತ್ರ ಎಂದರೇನು ?
- b) State any four functions of Management Accounting.
ನಿರ್ವಹಣಾ ಲೆಕ್ಕಶಾಸ್ತ್ರದ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಕಾರ್ಯಗಳನ್ನು ತಿಳಿಸಿ.
- c) What is common size statement ?
ಸಮಾನಗಾತ್ರ ಪಟ್ಟಿ ಎಂದರೇನು ?
- d) What is fund flow statement ?
ನಿಧಿ ಚಲನಾ ಪಟ್ಟಿ ಎಂದರೇನು ?
- e) Gross profit ratio is 30%, gross profit is ₹ 8,00,000. Calculate the cost of goods sold.
ಸ್ಥೂಲ ಲಾಭದ ಅನುಪಾತ 30%, ಸ್ಥೂಲ ಲಾಭ ರೂ. 8,00,000. ಅಸಲು ಮಾರಾಟ ಬೆಲೆ ಕಂಡುಹಿಡಿಯಿರಿ.
- f) Given current ratio is 3.5, working capital is ₹ 4,00,000. Calculate the amount of current assets and current liabilities.
ಚಾಲ್ತಿ ಅನುಪಾತ 3.5, ಕಾರ್ಯಕಾರಿ ಬಂಡವಾಳ ₹ 4,00,000 ಇದ್ದಾಗ ಚಾಲ್ತಿ ಆಸ್ತಿಗಳು ಮತ್ತು ಚಾಲ್ತಿ ಜವಾಬ್ದಾರಿಗಳನ್ನು ಕಂಡುಹಿಡಿಯಿರಿ.
- g) Write any four components of current assets.
ಚಾಲ್ತಿ ಆಸ್ತಿಯ ನಾಲ್ಕು ಅಂಶಗಳನ್ನು ಬರೆಯಿರಿ.

P.T.O.



SECTION – B

ವಿಭಾಗ – ಬಿ

Answer **any three** of the following questions. **Each** question carries **6** marks. **(3×6=18)**

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ **6** ಅಂಕಗಳು.

2. Briefly explain the objective of Management Accounting.

ನಿರ್ವಹಣಾ ಲೆಕ್ಕಶಾಸ್ತ್ರದ ಉದ್ದೇಶಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ತಿಳಿಸಿ.

3. Given gross profit ₹ 3,20,000, Net profit ₹ 1,92,000, Gross sales ₹ 16,56,000, Sales returns ₹ 56,000, Opening stock ₹ 3,60,000 and Closing stock ₹ 2,80,000.

Calculate :

- i) Gross profit ratio
- ii) Net profit ratio
- iii) Cost of goods sold
- iv) Stock turnover ratio.

ಮಾಹಿತಿಗಳನ್ನು ನೀಡಲಾಗಿದೆ : ಒಟ್ಟು ಲಾಭ ₹ 3,20,000, ನಿವ್ವಳ ಲಾಭ ₹ 1,92,000, ಒಟ್ಟು ವಿಕ್ರಯಗಳು ₹ 16,56,000, ವಿಕ್ರಯಗಳ ವಾಪಸಾತಿ ₹ 56,000, ಆರಂಭಿಕ ದಾಸ್ತಾನು ₹ 3,60,000 ಮತ್ತು ಅಂತಿಮ ದಾಸ್ತಾನು ₹ 2,80,000.

ಕೆಳಗಿನವುಗಳನ್ನು ಲೆಕ್ಕಹಾಕಿ :

- i) ಒಟ್ಟು ಲಾಭ ಅನುಪಾತ
- ii) ನಿವ್ವಳ ಲಾಭ ಅನುಪಾತ
- iii) ವಿಕ್ರಯವಾದ ಸರಕುಗಳ ವೆಚ್ಚ
- iv) ದಾಸ್ತಾನು ವಿಕ್ರಯ ಅನುಪಾತ.



4. Calculate trend percentages from the following figures of Ramya Enterprises taking 2018 – 19 as base.

	2018 – 19	2019 – 20	2020 – 21	2021 – 22
	₹	₹	₹	₹
Net sales	4,00,000	3,60,000	4,80,000	6,00,000
Less : Cost of goods sold	2,40,000	2,40,000	2,80,000	3,20,000
Gross profit	1,60,000	1,20,000	2,00,000	2,80,000
Less : Operating expenses	40,000	40,000	60,000	80,000
Net operating profit	1,20,000	80,000	1,40,000	2,00,000
Less : Income tax	60,000	40,000	70,000	1,00,000
Profit after tax	60,000	40,000	70,000	1,00,000

2018 – 19ನೇ ಇಸವಿಯನ್ನು ಮೂಲವರ್ಷವನ್ನಾಗಿಟ್ಟುಕೊಂಡು, ಈ ಕೆಳಗೆ ನೀಡಿರುವ ಅಂಕಿ ಅಂಶಗಳ ಆಧಾರದ ಮೇಲೆ ರಮ್ಯಾ ಎಂಟರ್‌ಪ್ರೈಸಸ್‌ನ ಪ್ರವೃತ್ತಿ ಶೇಕಡಾವಾರುವನ್ನು ಲೆಕ್ಕ ಮಾಡಿ.

	2018 – 19	2019 – 20	2020 – 21	2021 – 22
	₹	₹	₹	₹
ವಿಕ್ರಯಗಳು	4,00,000	3,60,000	4,80,000	6,00,000
(-) ವಿಕ್ರಯವಾದ ಸರಕುಗಳ ವೆಚ್ಚ	2,40,000	2,40,000	2,80,000	3,20,000
ಸ್ಥೂಲ ಲಾಭ	1,60,000	1,20,000	2,00,000	2,80,000
(-) ಕಾರ್ಯಾಚರಣೆಯ ವೆಚ್ಚಗಳು	40,000	40,000	60,000	80,000
ನಿವ್ವಳ ಕಾರ್ಯಾಚರಣೆಯ ಲಾಭ	1,20,000	80,000	1,40,000	2,00,000
(-) ವರಮಾನ ತೆರಿಗೆ	60,000	40,000	70,000	1,00,000
ತೆರಿಗೆಯ ನಂತರದ ಲಾಭ	60,000	40,000	70,000	1,00,000



5. Prepare schedule of changes in working capital.

Particulars	31-3-2021	31-3-2022
	₹	₹
Bank overdraft	64,000	—
Creditors	3,20,000	3,60,000
Bills payable	40,000	64,000
Outstanding expenses	12,000	20,000
Stock	1,20,000	2,40,000
Debtors	1,60,000	3,20,000
Bills receivable	40,000	25,000
Cash in hand	25,000	65,000
Cash at bank	—	75,000
Prepaid expenses	16,000	24,000

ಈ ಕೆಳಗಿನ ವಿವರಗಳಿಂದ ಕಾರ್ಯಶೀಲ ಬಂಡವಾಳ ಬದಲಾವಣೆ ಪಟ್ಟಿಯನ್ನು ತಯಾರಿಸಿ.

ವಿವರಗಳು	31-3-2021	31-3-2022
	₹	₹
ಬ್ಯಾಂಕ್ ಮೀರೆಳೆತ	64,000	—
ಧನಿಗಳು	3,20,000	3,60,000
ಪಾವತಿ ಹುಂಡಿಗಳು	40,000	64,000
ಬಾಕಿ ಇರುವ ವೆಚ್ಚಗಳು	12,000	20,000
ದಾಸ್ತಾನು	1,20,000	2,40,000
ಋಣಿಗಳು	1,60,000	3,20,000
ಸ್ವೀಕೃತಿ ಹುಂಡಿಗಳು	40,000	25,000
ನಗದು	25,000	65,000
ಬ್ಯಾಂಕಿನಲ್ಲಿನ ನಗದು	—	75,000
ಮುಂಗಡ ಪಾವತಿಸಿದ ಖರ್ಚು	16,000	24,000



6. From the following you are required to find out cash generated from operation under indirect method.

Particulars	31-3-2021	31-3-2022
	₹	₹
Debtors	2,80,000	2,10,000
Creditors	1,50,000	1,90,000
Stock	1,90,000	2,20,000
Bills receivable	90,000	1,10,000
Bills payable	60,000	20,000

- a) The Balance of Profit and Loss Account on 31-3-2021 ₹ 3,50,000 and on 31-3-2022 ₹ 5,90,000.
- b) Preliminary expenses written off ₹ 15,000.
- c) Depreciation on plant ₹ 42,000.

ಈ ಕೆಳಕಂಡ ವಿವರಗಳಿಂದ ಚಟುವಟಿಕೆಗಳಿಂದ ಬಂದ ನಗದನ್ನು ಕಂಡುಹಿಡಿಯಿರಿ.

ವಿವರಗಳು	31-3-2021	31-3-2022
	₹	₹
ಮಣಿಗಳು	2,80,000	2,10,000
ಧನಿಗಳು	1,50,000	1,90,000
ದಾಸ್ತಾನು	1,90,000	2,20,000
ಬರಬೇಕಾದ ಹುಂಡಿಗಳು	90,000	1,10,000
ಕೊಡಬೇಕಾದ ಹುಂಡಿಗಳು	60,000	20,000

- a) ಲಾಭ ಮತ್ತು ವೆಚ್ಚ ಖಾತೆಯ ಲಾಭ 31-3-2021 ರಂದು ₹ 3,50,000 ಮತ್ತು 31-3-2022 ರಂದು ₹ 5,90,000.
- b) ಪ್ರಾರಂಭದ ವೆಚ್ಚ ₹ 15,000 ತೆಗೆದುಹಾಕಲಾಗಿದೆ.
- c) ಯಂತ್ರಗಳ ಮೇಲಿನ ಸವಕಳಿ ₹ 42,000.



SECTION – C

ವಿಭಾಗ - ಸಿ

Answer **any three** of the following questions. **Each** question carries **14** marks. (3×14=42)
 ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ 14 ಅಂಕಗಳು.

7. Following are the Balance Sheets of Rama Ltd. and Lakshmana Ltd. as on 31-3-2022.

Liabilities	Rama Ltd.	Lakshmana Ltd.
	₹	₹
Equity share capital	4,00,000	10,00,000
10% preference share capital	2,00,000	3,00,000
5% debentures	2,00,000	2,00,000
Reserves and surplus	2,00,000	2,40,000
Provision for taxation	1,00,000	1,40,000
Sundry creditors	5,00,000	8,20,000
Bank overdraft	—	1,00,000
	16,00,000	28,00,000
Assets		
Land and buildings	6,00,000	12,50,000
Plant and machinery	3,60,000	8,40,000
Stock	3,00,000	4,00,000
Sundry debtors	2,00,000	2,70,000
Cash in hand	1,40,000	40,000
	16,00,000	28,00,000

You are required to prepare common size Balance Sheet and comment.



ರಾಮಾ ಕಂ. ಲಿಮಿಟೆಡ್ ಮತ್ತು ಲಕ್ಷ್ಮಣ ಕಂ. ಲಿಮಿಟೆಡ್‌ಗಳ ಅಥಾವೆ ಪಟ್ಟಿಗಳಿಂದ ದಿನಾಂಕ 31-3-2022 ರ ಸಾಮಾನ್ಯ ಗಾತ್ರದ ಅಥಾವೆ ಪಟ್ಟಿಯನ್ನು ತಯಾರಿಸಿ ಮತ್ತು ವಿಮರ್ಶಿಸಿ.

ಜವಾಬ್ದಾರಿಗಳು	ರಾಮಾ ಕಂ. ₹	ಲಕ್ಷ್ಮಣ ಕಂ. ₹
ಸಾಮಾನ್ಯ ಶೇರು ಬಂಡವಾಳ	4,00,000	10,00,000
10% ಆದ್ಯತಾ ಶೇರು ಬಂಡವಾಳ	2,00,000	3,00,000
5% ಸಾಲಪತ್ರಗಳು	2,00,000	2,00,000
ಮೀಸಲು ಲಾಭಾಂಶ	2,00,000	2,40,000
ತೆರಿಗೆ ಮೀಸಲಾತಿ	1,00,000	1,40,000
ಧನಿಗಳು	5,00,000	8,20,000
ಬ್ಯಾಂಕ್ ಮೀರೆಳೆತ	—	1,00,000
	16,00,000	28,00,000
ಆಸ್ತಿಗಳು		
ಜಮೀನು ಮತ್ತು ಕಟ್ಟಡಗಳು	6,00,000	12,50,000
ಸ್ಥಾವರ ಮತ್ತು ಯಂತ್ರಗಳು	3,60,000	8,40,000
ದಾಸ್ತಾನು	3,00,000	4,00,000
ಇತರೆ ಋಣಿಗಳು	2,00,000	2,70,000
ನಗದು	1,40,000	40,000
	16,00,000	28,00,000

8. From the following Balance Sheets of MRV Ltd. as on 31-3-2021 and 31-3-2022.

Liabilities	31-3-2021	31-3-2022	Assets	31-3-2021	31-3-2022
	₹	₹		₹	₹
Equity share capital	4,00,000	5,00,000	Land and buildings	4,00,000	4,80,000
General Reserve	80,000	1,40,000	Plant and machinery	3,60,000	2,60,000
P & L A/c	64,000	78,000	Stock	2,00,000	2,52,000
Long term loans	3,20,000	80,000	Debtors	1,60,000	1,28,000
Creditors	2,40,000	2,20,000	Cash at bank	1,04,000	18,000
Bills payable	60,000	40,000			
Provision for taxation	60,000	80,000			
	12,24,000	11,38,000		12,24,000	11,38,000

Additional information :

- During the year 31-3-2022, dividend of ₹ 84,000 was paid.
- Depreciation written off on Plant and machinery ₹ 24,000 and Land and buildings ₹ 45,000.
- Assets of another company were purchased for a consideration of ₹ 1,00,000 payable by issue of shares and assets consisted Land and Buildings ₹ 60,000 and Stock ₹ 40,000.
- Income tax paid during the year ₹ 80,000.

You are required to prepare

- Schedule of changes in working capital.
- Fund flow statement.



ಎಂ.ಆರ್.ವಿ. ಕಂ. ನಿಯಮಿತದ ಅಧಾವೆ ಪತ್ರಿಕೆಗಳು 31-3-2021 ಮತ್ತು 31-3-2022ರಂದು ಈ ಕೆಳಕಂಡಂತಿವೆ.

ಜವಾಬ್ದಾರಿಗಳು	31-3-2021	31-3-2022	ಆಸ್ತಿಗಳು	31-3-2021	31-3-2022
	₹	₹		₹	₹
ಸಾಮಾನ್ಯ ಶೇರು			ಭೂಮಿ ಮತ್ತು		
ಬಂಡವಾಳ	4,00,000	5,00,000	ಕಟ್ಟಡಗಳು	4,00,000	4,80,000
ಸಾಮಾನ್ಯ ನಿಧಿ	80,000	1,40,000	ಸ್ಥಾವರ ಮತ್ತು		
ಲಾಭ ಮತ್ತು ನಷ್ಟ ಖಾತೆ	64,000	78,000	ಯಂತ್ರಗಳು	3,60,000	2,60,000
ದೀರ್ಘಾವಧಿ ಸಾಲ	3,20,000	80,000	ದಾಸ್ತಾನುಗಳು	2,00,000	2,52,000
ಧನಿಗಳು	2,40,000	2,20,000	ಋಣಿಗಳು	1,60,000	1,28,000
ಕೊಡಬೇಕಾದ ಹುಂಡಿಗಳು	60,000	40,000	ಬ್ಯಾಂಕಿನ ನಗದು	1,04,000	18,000
ತೆರಿಗೆಗಾಗಿ					
ಮೀಸಲು	60,000	80,000			
	12,24,000	11,38,000		12,24,000	11,38,000

ಹೆಚ್ಚುವರಿ ಮಾಹಿತಿ :

- ಚಾಲ್ತಿ ವರ್ಷದ 31-3-2022ರಲ್ಲಿ ₹ 84,000 ಲಾಭಾಂಶವನ್ನು ಪಾವತಿಸಲಾಗಿದೆ.
- ಸ್ಥಾವರ ಮತ್ತು ಯಂತ್ರಗಳ ಮೇಲೆ ₹ 24,000 ಮತ್ತು ಭೂಮಿ ಮತ್ತು ಕಟ್ಟಡಗಳ ಮೇಲೆ ₹ 45,000ರಷ್ಟು ಸವಕಳಿಯನ್ನು ತೆಗೆಯಲಾಗಿದೆ.
- ಇನ್ನೊಂದು ಕಂಪನಿಯ ₹ 1,00,000 ಮೌಲ್ಯದ ಆಸ್ತಿಗಳನ್ನು ಶೇರುಗಳನ್ನು ಕೊಡುವುದರ ಮೂಲಕ ಕೊಂಡುಕೊಳ್ಳಲಾಗಿದೆ. ಸೇರ್ಪಡೆಯಾದ ಆಸ್ತಿಗಳು, ಭೂಮಿ ಮತ್ತು ಕಟ್ಟಡಗಳು ₹ 60,000 ಮತ್ತು ದಾಸ್ತಾನು ₹ 40,000.

d) ಈ ವರ್ಷದಲ್ಲಿ ಆದಾಯ ತೆರಿಗೆ ₹ 80,000ರಷ್ಟು ಪಾವತಿಸಲಾಗಿದೆ.

ಈ ಮೇಲಿನ ಮಾಹಿತಿಯನ್ನು ಆಧಾರವಾಗಿಟ್ಟುಕೊಂಡು

i) ಚರ ಬಂಡವಾಳ ಬದಲಾವಣೆ ಪಟ್ಟಿ ಮತ್ತು

ii) ನಿಧಿ ಚಲನಾ ಪಟ್ಟಿಯನ್ನು ತಯಾರಿಸಿ.

9. Using the following data prepare Balance Sheet.

Gross profit (20% on sales)	₹ 4,80,000
Share capital	₹ 4,00,000
Credit sales to total sales	80%
Stock turnover ratio (Cost of sales/closing stock)	8 times
Total Assets turnover ratio (Sales/total assets)	3 times
Average collection period (360 days in a year)	18 days
Current ratio	1.6 : 1
Long term debt to equity (Total)	40%

Current liabilities consist creditors and B.P. in the ratio of 2 : 1.

ಈ ಕೆಳಗೆ ಕೊಟ್ಟಿರುವ ಅಂಶಗಳಿಂದ ಆಸ್ತಿ ಜವಾಬ್ದಾರಿ ಪಟ್ಟಿಯನ್ನು ತಯಾರು ಮಾಡಿ.

ಒಟ್ಟು ಲಾಭ (ಮಾರಾಟದ ಮೇಲೆ 20%) ₹ 4,80,000

ಶೇರು ಬಂಡವಾಳ ₹ 4,00,000

ಒಟ್ಟು ಮಾರಾಟದಲ್ಲಿ ಸಾಲದ ಮಾರಾಟ 80%

ಸರಕು ವಹಿವಾಟು ಅನುಪಾತ 8 ಪಟ್ಟು

(ಅಸಲು ಮಾರಾಟ/ಅಂತಿಮ ದಾಸ್ತಾನು)

ಒಟ್ಟು ಆಸ್ತಿಯ ವಹಿವಾಟು ಅನುಪಾತ

3 ಪಟ್ಟು

(ಮಾರಾಟ/ಒಟ್ಟು ಆಸ್ತಿ)

ಸರಾಸರಿ ವಸೂಲಿ ಅವಧಿ

18 ದಿನಗಳು

(ವರ್ಷದಲ್ಲಿ 360 ದಿನಗಳು)

ಚಾಲ್ತಿ ಅನುಪಾತ

1.6 : 1

ಒಟ್ಟು ಈಕ್ವಿಟಿ ಬಂಡವಾಳದ ಮೇಲೆ ದೀರ್ಘಾವಧಿ ಸಾಲ

40%

ಚಾಲ್ತಿ ಜವಾಬ್ದಾರಿಗಳಲ್ಲಿ ಧನಿಗಳು ಮತ್ತು ಕೊಡತಕ್ಕ ಹುಂಡಿಗಳು 2 : 1 ರ ಅನುಪಾತದಲ್ಲಿ ಇರುತ್ತದೆ.

10. From the following Balance Sheets of M/s Kruthik Ltd. as on 31-3-2021 and 31-3-2022. Prepare cash flow statement as per AS-3.

Liabilities	2020 – 21		2021 – 22		Assets	2020 – 21		2021 – 22	
	₹	₹	₹	₹		₹	₹	₹	₹
Equity share capital	2,00,000	3,00,000			Land and Buildings	50,000		1,10,000	
Share premium	–	10,000			Plant and Machinery	2,00,000		3,00,000	
General reserve	50,000	80,000			Investments	10,000		50,000	
Profit and Loss A/c	50,000	70,000			Stock	80,000		60,000	
8% Debentures	1,00,000	50,000			Debtors	90,000		80,000	
Provision for taxation	30,000	40,000			Cash in hand	40,000		30,000	
Proposed dividend	20,000	30,000			Cash at bank	30,000		20,000	
Sundry creditors	50,000	70,000							
	5,00,000	6,50,000				5,00,000		6,50,000	

**Additional Information :**

- i) Investment costing ₹ 8,000 was sold for ₹ 15,000 the profit being credited to Profit and Loss A/c.
- ii) An interim dividend of ₹ 26,000 was paid during the year 2021-22.
- iii) Accumulated depreciation on Land and Buildings 2020 – 21 was ₹ 30,000 and 2021 – 22 was ₹ 40,000.
- iv) Treat provision for taxation and proposed dividends as current liabilities.
- v) Depreciation written off on Land and Buildings ₹ 20,000.

ಕೃತಿಕಾ ನಿಯಮಿತ ಅಥಾವೆ ಪತ್ರಿಕೆ ದಿನಾಂಕ 31-3-2021 ಮತ್ತು 31-3-2022 ಕ್ಕೆ ಕೊನೆಗೊಂಡ ವರ್ಷಕ್ಕೆ ಈ ಕೆಳಗಿನಂತಿವೆ. AS-3 ಪ್ರಕಾರ ನಗದು ಹರಿವು ಪಟ್ಟಿಯನ್ನು ತಯಾರಿಸಿ.

ಜವಾಬ್ದಾರಿಗಳು	2020 – 21	2021 – 22	ಆಸ್ತಿಗಳು	2020 – 21	2021 – 22
	₹	₹		₹	₹
ಈಕ್ವಿಟಿ ಶೇರು ಬಂಡವಾಳ	2,00,000	3,00,000	ಭೂಮಿ ಮತ್ತು		
ಶೇರು ಪ್ರೀಮಿಯಂ	–	10,000	ಕಟ್ಟಡಗಳು	50,000	1,10,000
ಸಾಮಾನ್ಯ ಮೀಸಲು	50,000	80,000	ಸ್ಥಾವರ ಮತ್ತು		
ಲಾಭ ನಷ್ಟ ಖಾತೆ	50,000	70,000	ಯಂತ್ರ	2,00,000	3,00,000
8% ಸಾಲಪತ್ರಗಳು	1,00,000	50,000	ಹೂಡಿಕೆಗಳು	10,000	50,000
ತೆರಿಗೆ ಮೀಸಲು	30,000	40,000	ದಾಸ್ತಾನು	80,000	60,000
ಲಾಭಾಂಶ			ಋಣಿಗಳು	90,000	80,000
ನೀಡಿಕೆ	20,000	30,000	ನಗದು	40,000	30,000
ಧಣಿಗಳು	50,000	70,000	ಬ್ಯಾಂಕಿನ ನಗದು	30,000	20,000
	5,00,000	6,50,000		5,00,000	6,50,000



ಹೆಚ್ಚುವರಿ ಮಾಹಿತಿ :

- i) ₹ 8,000 ಮೂಲಬೆಲೆಯ ಹೂಡಿಕೆಗಳನ್ನು ₹ 15,000 ಕ್ಕೆ ಮಾರಾಟ ಮಾಡಲಾಗಿದ್ದು ಲಾಭವನ್ನು ಲಾಭ ನಷ್ಟ ಖಾತೆಗೆ ಜಮೆ ಮಾಡಲಾಗಿದೆ.
- ii) ಮಧ್ಯಂತರ ಲಾಭಾಂಶ ₹ 26,000ಗಳನ್ನು ಪ್ರಸಕ್ತ ಸಾಲಿನಲ್ಲಿ (2021 - 22) ಪಾವತಿಸಲಾಗಿದೆ.
- iii) ಒಟ್ಟುಗೂಡಿಸಿದ ಸವಕಳಿ ಭೂಮಿ ಮತ್ತು ಕಟ್ಟಡಗಳ 2020 - 21ಕ್ಕೆ ₹ 30,000 ಮತ್ತು 2021 - 22ಕ್ಕೆ ₹ 40,000.
- iv) ತೆರಿಗೆಗಾಗಿ ಮೀಸಲು ಮತ್ತು ಲಾಭಾಂಶ ನೀಡಿಕೆಯನ್ನು ಚಾಲ್ತಿ ಜವಾಬ್ದಾರಿಯನ್ನಾಗಿ ಪರಿಗಣಿಸಿ.
- v) ಭೂಮಿ ಮತ್ತು ಕಟ್ಟಡಗಳ ಮೇಲೆ ₹ 20,000 ಸವಕಳಿಯನ್ನು ತೆಗೆಯುವುದು.

11. a) State whether the following transactions results in increase or decrease or do not effect the working capital.

- i) Bills receivable dishonoured ₹ 45,000
- ii) Plant purchased by the issue of shares ₹ 1,00,000
- iii) Sale of temporary investments ₹ 50,000
- iv) Issue of shares for cash ₹ 2,00,000
- v) Redemption of debentures worth ₹ 1,50,000
- vi) Cash paid to creditors ₹ 60,000
- vii) Sale of fixed assets worth ₹ 2,50,000

b) Prepare a comparative income statement from the following income statement and comment.

Particulars	31-3-2021	31-3-2022
	(₹ '000)	(₹ '000)
Net sales	12,000	11,200
Less : Cost of goods sold	<u>8,400</u>	<u>7,200</u>

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-14-

	3,600	4,000
Gross profit		
	<u>2,400</u>	<u>2,400</u>
Less : Operating expenses		
	1,200	1,600
Operating profit		
	<u>1,000</u>	<u>800</u>
Less : Non operating expenses		
	200	800
	<u>100</u>	<u>80</u>
Add : Non-operating income		
	300	880
Net profit		

a) ಈ ಕೆಳಗೆ ತಿಳಿಸಿರುವ ವಹಿವಾಟುಗಳು ಕಾರ್ಯಕಾರಿ ಬಂಡವಾಳವನ್ನು ಹೆಚ್ಚಾಗಿಸುವುದೋ, ಕಡಿಮೆಯಾಗುವುದೋ ಅಥವಾ ಬದಲಾವಣೆಯಾಗುವುದಿಲ್ಲವೋ ಎಂದು ಕಾರಣ ಸಹಿತ ತಿಳಿಸಿ.

- i) ಸ್ವೀಕರಿಸಬೇಕಾದ ಹುಂಡಿಗಳ ನಿರಾಕರಣೆ ₹ 45,000
- ii) ಷೇರುಗಳನ್ನು ವಿತರಿಸಿ ಯಂತ್ರಸಾಧನವನ್ನು ಕೊಂಡುಕೊಳ್ಳುವಿಕೆ ₹ 1,00,000
- iii) ತಾತ್ಕಾಲಿಕ ಹೂಡಿಕೆಗಳ ಮಾರಾಟ ₹ 50,000
- iv) ಷೇರುಗಳ ವಿತರಣೆ ₹ 2,00,000
- v) ಸಾಲಪತ್ರಗಳ ಮರುಪಾವತಿ ₹ 1,50,000
- vi) ಧನಿಗಳಿಗೆ ಪಾವತಿಸಿದ ನಗದು ₹ 60,000
- vii) ಮಾರಾಟವಾದ ಸ್ಥಿರ ಆಸ್ತಿಗಳು ₹ 2,50,000



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VI Semester B.Com. Examination, September/October 2022
(2016-17 and Onwards) (CBCS) (F+R)
COMMERCE

Paper – 6.6 : International Auditing and Assurance

Time : 3 Hours

Max. Marks : 70

Instruction : Answer should be **completely** written either in **Kannada** or in **English**.

SECTION – A

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

ಯಾವುದಾದರೂ 5 ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉಪ-ಪ್ರಶ್ನೆಗೆ 2 ಅಂಕಗಳು.

1. a) What is Audit Documentation ?
ಲೆಕ್ಕ ಪರಿಶೋಧನೆಯ ದಸ್ತಾವೇಜು ಎಂದರೇನು ?
- b) What is audit framework ?
ಲೆಕ್ಕ ಪರಿಶೋಧನೆಯ ಫ್ರೇಮ್‌ವರ್ಕ್ ಎಂದರೇನು ?
- c) What is audit materiality ?
ಆಡಿಟ್ ಮೆಟೀರಿಯಾಲಿಟಿ ಎಂದರೇನು ?
- d) What are the types of Assurance Engagement ?
ಅಶ್ಯೂರೆನ್ಸ್ ಎಂಗೇಜ್‌ಮೆಂಟ್‌ನ ವಿಧಗಳು ಯಾವುವು ?
- e) Give examples for computer assisted audit techniques.
ಕಂಪ್ಯೂಟರ್ ಸಹಾಯದ ಆಡಿಟ್ ತಂತ್ರಗಳಿಗೆ ಉದಾಹರಣೆಯನ್ನು ಕೊಡಿ.
- f) State any 2 differences between internal and external audit.
ಆಂತರಿಕ ಮತ್ತು ಬಾಹ್ಯ ಪರಿಶೋಧನೆಯ ಯಾವುದಾದರೂ ಎರಡು ವ್ಯತ್ಯಾಸಗಳನ್ನು ಬರೆಯಿರಿ.
- g) Give the meaning of auditing.
ಆಡಿಟಿಂಗ್‌ನ ಅರ್ಥವನ್ನು ಬರೆಯಿರಿ.

SECTION – B

Answer **any three** of the following. **Each** question carries **6** marks. (3×6=18)

ಯಾವುದಾದರೂ 3 ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ 6 ಅಂಕಗಳು.

2. Explain the circumstances when written representation can be obtained in auditing.

ಆಡಿಟ್‌ನ ಲಿಖಿತ ಪ್ರಾತಿನಿಧ್ಯವನ್ನು ಪಡೆಯುವ ಸಂದರ್ಭಗಳನ್ನು ವಿವರಿಸಿ.

P.T.O



3. Explain the components of internal control system.
ಆಂತರಿಕ ನಿಯಂತ್ರಣ ವ್ಯವಸ್ಥೆಯ ಘಟಕಗಳನ್ನು ವಿವರಿಸಿ.
4. Explain the contents of Engagement letters.
ಎಂಗೇಜ್‌ಮೆಂಟ್ ಪತ್ರಗಳ ವಿಷಯಗಳನ್ನು ವಿವರಿಸಿ.
5. State the limitations of External Audit.
ಬಾಹ್ಯ ಲೆಕ್ಕ ಪರಿಶೋಧನೆಯ ಮಿತಿಗಳನ್ನು ವಿವರಿಸಿ.
6. Explain the components of Audit Risk.
ಆಡಿಟ್ ಅಪಾಯದ ಘಟಕಗಳನ್ನು ವಿವರಿಸಿ.

SECTION - C

Answer **any three** of the following. **Each** question carries **14** marks. (3×14=42)
ಯಾವುದಾದರೂ **3** ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಸರಿಯಾದ ಉತ್ತರಕ್ಕೆ **14** ಅಂಕಗಳು.

7. Explain the role and structure of audit committee.
ಆಡಿಟ್ ಸಮಿತಿಯ ಪಾತ್ರ ಮತ್ತು ರಚನೆಯನ್ನು ವಿವರಿಸಿ.
8. Explain the purpose, procedure and reliability of written representation in International Auditing.
ಅಂತಾರಾಷ್ಟ್ರೀಯ ಲೆಕ್ಕ ಪರಿಶೋಧನೆಯ ಲಿಖಿತ ಪ್ರತಿನಿಧ್ಯದ ಉದ್ದೇಶ, ಕಾರ್ಯವಿಧಾನ ಮತ್ತು ವಿಶ್ವಾಸಾರ್ಹತೆಯನ್ನು ವಿವರಿಸಿ.
9. Explain the control objectives and control procedures in relation to :
a) Non-current assets
b) The cash system.
ಈ ಕೆಳಗಿನವುಗಳನ್ನು ಸಂಬಂಧಿಸಿದಂತೆ ನಿಯಂತ್ರಣ ಉದ್ದೇಶಗಳು ಮತ್ತು ಕಾರ್ಯವಿಧಾನಗಳನ್ನು ವಿವರಿಸಿ :
a) ಪ್ರಸ್ತುತ ಆಸ್ತಿಯಲ್ಲ
b) ನಗದು ವ್ಯವಸ್ಥೆ.
10. Explain the different types of Assurance Engagement.
ಅಶೂರೆನ್ಸ್ ಎಂಗೇಜ್‌ಮೆಂಟ್‌ನ ವಿವಿಧ ವಿಧಗಳನ್ನು ವಿವರಿಸಿ.
11. Explain the problems associated with the audit and review of accounting estimates and control environment of small entities.
ಸಣ್ಣ ಘಟಕಗಳ ಆಡಿಟ್ ಮತ್ತು ವಿಮರ್ಶೆಯ ಅಕೌಂಟಿಂಗ್ ಅಂದಾಜು ಮತ್ತು ನಿಯಂತ್ರಣ ಪರಿಸರದ ತೊಂದರೆಗಳನ್ನು ವಿವರಿಸಿ.



UG – 278

VI Semester B.Com. Examination, September/October 2022
(CBCS – F + R – 2016 – 17 and Onwards)

COMMERCE

Paper – 6.6 : Elective Paper – IV : Marketing of Insurance Products

Time : 3 Hours

Max. Marks : 70

Instruction : Answers should be written completely in English or Kannada.

SECTION – A

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

1. a) Give the meaning of marketing mix.
- b) What is internal auditing ?
- c) Give the meaning of insurance marketing.
- d) Define the term pricing.
- e) Give the meaning of White labelling.
- f) What is Sales Management ?
- g) What is Emergency Communications Plan ?

SECTION – B

Answer **any three** of the following. **Each** question carries **6** marks. (3×6=18)

2. Explain importance of consumer protection in Insurance Industry.
3. Discuss the Ecological factors of marketing strategy for insurance products.
4. Explain the bases of segmentation of insurance customers.
5. Explain the purposes of identifying segments in insurance customers.
6. Explain the purposes of sponsorship for Insurance Products.



SECTION – C

Answer **any three** of the following. **Each** question carries **14** marks. **(3×14=42)**

7. Explain the procedure of creating a marketing strategy for insurance products.
8. Briefly explain the market segmentation of insurance customers.
9. Discuss the value and supply chain analysis of insurance products.
10. Discuss various types of advertising strategy for insurance products.
11. Discuss the procedure of managing the customer relationship in Insurance Industry.

ಕನ್ನಡ ಆವೃತ್ತಿ

ಸೂಚನೆ: ಉತ್ತರಗಳನ್ನು ಸಂಪೂರ್ಣವಾಗಿ ಇಂಗ್ಲೀಷ್ ಅಥವಾ ಕನ್ನಡದಲ್ಲಿ ಬರೆಯಬೇಕು.

ವಿಭಾಗ – ಎ

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಐದು ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಯು **2** ಅಂಕಗಳನ್ನು ಹೊಂದಿರುತ್ತದೆ. **(5×2=10)**

1. a) ಮಾರ್ಕೆಟಿಂಗ್ ಮಿಶ್ರಣದ ಅರ್ಥವನ್ನು ನೀಡಿ.
- b) ಆಂತರಿಕ ಲೆಕ್ಕಪರಿಶೋಧನೆ ಎಂದರೇನು ?
- c) ವಿಮಾ ಮಾರ್ಕೆಟಿಂಗ್ ಅರ್ಥವನ್ನು ನೀಡಿ.
- d) ಬೆಲೆ ನಿಗದಿ ಪದವನ್ನು ವಿವರಿಸಿ.
- e) ವೈಟ್ ಲೇಬಲಿಂಗ್‌ನ ಅರ್ಥವನ್ನು ನೀಡಿ.
- f) ಮಾರಾಟ ನಿರ್ವಹಣೆ ಎಂದರೇನು ?
- g) ತುರ್ತು ಸಂವಹನ ಯೋಜನೆ ಎಂದರೇನು ?



UG – 277

VI Semester B.Com. Examination, Sept./Oct. 2022
(CBCS) (2016-17 and Onwards) (F+R)
COMMERCE

Paper – 6.6 – Elective Paper – IV : Banking Technology and Management

Time : 3 Hours

Max. Marks : 70

Instruction : Answer should be written **completely** in **English only**.

SECTION – A

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

1. a) What is centralized banking ?
b) Write any two advantages of EFT.
c) Expand MICR and IFSC.
d) What is Network ?
e) Mention any two online payment gateway in India.
f) Give the meaning of Inter-Branch Reconciliation.
g) What is Repo ?

SECTION – B

Answer **any three**. **Each** question carries **six** marks. (6×3=18)

2. Briefly explain the benefits of RTGS.
3. State the Regulatory functions of SEBI.
4. Briefly explain the different services of phone banking.
5. Explain the benefits of knowledge management in banking.
6. Briefly explain the features of banking software.

P.T.



SECTION – C

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

7. Explain in brief opportunities and challenges of centralized banking.
 8. Explain the functions of commercial banks.
 9. Briefly explain the advantages and disadvantages of internet and mobile banking.
 10. Briefly explain the different types of risks involved in banking and how banks manage those risks ?
 11. What is E-money ? Explain the advantages and disadvantages of E-money.
-

SECTION - B
each carries six marks
of RTGS
of SEBI
of phone banking
management in banking
of banking software

(6×3=18)

B.T.D



UG – 271

VI Semester B.Com. Examination, Sept./Oct. 2022
(CBCS) (F+R) (2017-18 and Onwards)

COMMERCE

Paper – 6.5 : Elective Paper – III : Performance Management

Time : 3 Hours

Max. Marks : 70

Instruction : Answer should be written in **English** or in **Kannada**.

SECTION – A

ವಿಭಾಗ – ಎ

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

ಯಾವುದಾದರೂ 5 ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉಪ-ಪ್ರಶ್ನೆಗೆ 2 ಅಂಕಗಳು :

a) What is 'activity-based-costing' ?

'ಚಟುವಟಿಕೆ ಆಧಾರಿತ ವೆಚ್ಚಶಾಸ್ತ್ರ' ಎಂದರೇನು ?

b) What do you mean by divisional performance ?

ವಿಭಾಗೀಯ ಕಾರ್ಯಕ್ಷಮತೆ ಎಂದರೇನು ?

c) What is flexible budget ?

ಚಲನ ಆಯವ್ಯಯ ಎಂದರೇನು ?

d) What is target costing ?

ಗುರಿ ವೆಚ್ಚಶಾಸ್ತ್ರ ಎಂದರೇನು ?

e) How do you calculate debt-equity ratio ?

ಬಂಡವಾಳ-ಸಾಲಗಳ ಪರಿಮಾಣ ಹೇಗೆ ಕಂಡು ಹಿಡಿಯುವಿರಿ ?



f) What is zero-based budget ?

ಶೂನ್ಯ-ಆಧಾರಿತ ಆಯವ್ಯಯ ಎಂದರೇನು ?

g) Give the meaning of transfer price.

ಬದಲಾವಣೆ ಬೆಲೆಯ ಅರ್ಥವಿವರಣೆಯನ್ನು ಕೊಡಿ.

SECTION – B

ವಿಭಾಗ – ಬಿ

Answer **any 3** questions. **Each** question carries **6** marks :

(3×6=18)

ಯಾವುದಾದರೂ **3** ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ **6** ಅಂಕಗಳು :

2. Briefly explain importance of ethics in performance appraisal.

ಕಾರ್ಯಕ್ಷಮತೆ ಮಾಪನದಲ್ಲಿ ನೈತಿಕತೆಯ ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

3. Differentiate between Traditional Costing and Activity Based Costing (ABC).

ಸಾಂಪ್ರದಾಯಿಕ ವೆಚ್ಚಶಾಸ್ತ್ರ ಮತ್ತು ಚಟುವಟಿಕೆ ಆಧಾರಿತ ವೆಚ್ಚಶಾಸ್ತ್ರಗಳ ನಡುವಿನ ವ್ಯತ್ಯಾಸಗಳನ್ನು ತಿಳಿಸಿ.

4. Following are the information provided by X Ltd. Calculate :

a) Labour cost variance

b) Labour rate variance

c) Labour efficiency variance.

Standard hours 20,000 hrs.

Actual hours 25,000 hrs.

Standard wage rate ₹ 15 per hour.

Actual wage rate ₹ 12.5 per hour.



X ಕಂಪನಿಯು ಈ ಕೆಳಕಂಡ ಮಾಹಿತಿಯನ್ನು ನೀಡಿದೆ. ಅದರಂತೆ ಕೆಳಕಂಡವುಗಳನ್ನು ಕಂಡುಹಿಡಿಯಿರಿ :

a) ಶ್ರಮ ವೆಚ್ಚ ವ್ಯತ್ಯಯ

b) ಶ್ರಮ ದರ ವ್ಯತ್ಯಯ ಮತ್ತು

c) ಶ್ರಮ ಸಾಮರ್ಥ್ಯ ವ್ಯತ್ಯಯ.

ಪ್ರಮಾಣಿತ ಗಂಟೆಗಳು 20,000

ವಾಸ್ತವ ಗಂಟೆಗಳು 25,000

ಪ್ರಮಾಣಿತ ಕೂಲಿ ದರ ₹ 15 ಪ್ರತಿ ಗಂಟೆಗೆ

ವಾಸ್ತವ ಕೂಲಿ ದರ ₹ 12.5 ಪ್ರತಿ ಗಂಟೆಗೆ.

5. The following information relates to AB Ltd.

Selling price per unit – ₹ 50

Variable cost per unit – ₹ 40

Fixed cost – ₹ 1,50,000

Find out :

a) BEP in units and in amount.

b) Find out selling price per unit if BEP is brought down to 4,000 units.

ಈ ಕೆಳಗಿನ ಮಾಹಿತಿಯು AB Ltd. ಗೆ ಸೇರಿದೆ.

ಮಾರಾಟ ಬೆಲೆ ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ – ₹ 50

ಬದಲಾವಣೆ ವೆಚ್ಚ ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ – ₹ 40

ಸ್ಥಿರ ವೆಚ್ಚಗಳು – ₹ 1,50,000

ಕಂಡುಹಿಡಿಯಿರಿ :

a) ಸಮಸ್ಥಿತಿ ಬಿಂದು - ಯೂನಿಟ್‌ಗಳಲ್ಲಿ ಮತ್ತು ಮೊತ್ತದಲ್ಲಿ.

b) ಒಂದು ವೇಳೆ ಸಮಸ್ಥಿತಿ ಬಿಂದುವನ್ನು 4,000 ಯೂನಿಟ್‌ಗಳಿಗೆ ಕಡಿಮೆ ಮಾಡಿದಾಗ ಪ್ರತಿ ಯೂನಿಟ್ ಮಾರಾಟ ಬೆಲೆಯನ್ನು ಕಂಡುಹಿಡಿಯಿರಿ.

6. Briefly explain the steps in target costing.

ಗುರಿ ವೆಚ್ಚಶಾಸ್ತ್ರದ ಹಂತಗಳನ್ನು ವಿವರಿಸಿ.



SECTION – C

ವಿಭಾಗ – ಸಿ

Answer **any 3** questions. **Each** question carries **14** marks :

(3×14=42)

ಯಾವುದಾದರೂ **3** ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ **14** ಅಂಕಗಳು :

7. Explain the process of performance management information system.

ಕಾರ್ಯಕ್ಷಮತೆ ನಿರ್ವಹಣಾ ಮಾಹಿತಿ ವ್ಯವಸ್ಥೆಯ ಪ್ರಕ್ರಿಯೆಯನ್ನು ವಿವರವಾಗಿ ವಿವರಿಸಿ.

8. a) Briefly explain objectives of environmental accounting.

ಪರಿಸರ ಲೆಕ್ಕಶಾಸ್ತ್ರದ ಉದ್ದೇಶಗಳನ್ನು ತಿಳಿಸಿ.

b) Brief the advantages and dis-advantages of flexible budget.

ಚಲನ ಆಯವ್ಯಯದ ಅನುಕೂಲ ಮತ್ತು ಅನಾನುಕೂಲಗಳನ್ನು ತಿಳಿಸಿ.

9. Sai Co. reports the following information for 2 years :

Particulars	31-3-2020	31-3-2021
Sales	₹ 72,90,000	₹ 81,00,000
Profit	₹ 1,62,000	₹ 4,05,000

Calculate :

a) P/V ratio

b) Fixed cost

c) Sales to earn a profit of ₹ 27,00,000

d) BEP (in amount)

e) Margin of safety @ a profit of ₹ 6,48,000

f) Profit when sales are ₹ 90,00,000

g) Variable cost for 2 years.



ಸಾಯಿ ಕಂಪನಿಯು 2 ವರ್ಷಗಳಲ್ಲಿ ಈ ಕೆಳಕಂಡ ವಿವರಗಳನ್ನು ನೀಡಿದೆ :

ವಿವರ	31-3-2020	31-3-2021
ಮಾರಾಟ	₹ 72,90,000	₹ 81,00,000
ಲಾಭ	₹ 1,62,000	₹ 4,05,000

ಕಂಡುಹಿಡಿಯಿರಿ :

- a) ಲಾಭ ಮಾರಾಟ ಪರಿಮಾಣ
- b) ಸ್ಥಿರ ವೆಚ್ಚ
- c) ₹ 27,00,000 ಲಾಭಗಳಿಸಲು ಬೇಕಾಗಿರುವ ಮಾರಾಟ ಮೊತ್ತ
- d) ಸಮಸ್ಥಿತಿ ಬಿಂದು (ಮೊತ್ತದಲ್ಲಿ)
- e) ಲಾಭ ₹ 6,48,000 ಇದ್ದಾಗ ಕ್ಷೇಮ ಮಿತಿ ಅಂದಾಜು
- f) ₹ 90,00,000 ಮಾರಾಟಕ್ಕೆ ಬರುವ ಲಾಭ
- g) ಎರಡು ವರ್ಷಗಳಿಗೆ ಬದಲಾಗುವ ವೆಚ್ಚ.

10. X Ltd. is manufacturing company, is expecting to have ₹ 32,000 cash in hand on 1-4-2020 and it requested you to prepare a cash budget for 3 months April to June 2020. The following information is supplied to you :

Months	Sales (₹)	Purchases (₹)	Wages (₹)	Expenses (₹)
February	70,000	44,000	6,000	5,000
March	80,000	56,000	9,000	6,000
April	96,000	60,000	9,000	7,000
May	1,00,000	68,000	11,000	9,000
June	1,20,000	62,000	14,000	9,000

**Other informations :**

- Period of credit allowed by supplier is 2 months.
- 25% of sales are for cash and the period credit allowed to customer is one month.
- Delay in payment of wages and expenses is one month.
- Income tax ₹ 28,000 is to be paid in June 2020.

X Ltd. ಎಂಬ ಕಂಪನಿಯು 1-4-2020 ರಂದು ಕೈಯಲ್ಲಿರುವ ನಗದು ₹ 32,000 ಎಪ್ರಿಲ್-ಜೂನ್ 2020 ರ ನಡುವಿನ 3 ತಿಂಗಳ ನಗದು ಮುಂಗಡ ಪತ್ರವನ್ನು ತಯಾರಿಸಲು ಈ ಕೆಳಗಿನ ಮಾಹಿತಿಯನ್ನು ನೀಡಲಾಗಿದೆ :

ತಿಂಗಳು	ಮಾರಾಟ (₹)	ಖರೀದಿಗಳು (₹)	ಕೂಲಿ (₹)	ವೆಚ್ಚಗಳು (₹)
ಫೆಬ್ರವರಿ	70,000	44,000	6,000	5,000
ಮಾರ್ಚ್	80,000	56,000	9,000	6,000
ಎಪ್ರಿಲ್	96,000	60,000	9,000	7,000
ಮೇ	1,00,000	68,000	11,000	9,000
ಜೂನ್	1,20,000	62,000	14,000	9,000

ಇತರೆ ಮಾಹಿತಿಗಳು :

- ಪೂರೈಕೆದಾರರೂ 2 ತಿಂಗಳುಗಳ ಸಾಲ ಅವಧಿ ನೀಡಿರುತ್ತಾರೆ.
- ಮಾರಾಟದ 25% ರಷ್ಟು ನಗದು ಮಾರಾಟ ಮತ್ತು ಗ್ರಾಹಕರಿಗೆ 1 ತಿಂಗಳ ಸಾಲದ ಅವಧಿ ನೀಡಲಾಗಿದೆ.
- ಕೂಲಿ ಮತ್ತು ವೆಚ್ಚಗಳ ಪಾವತಿಯ ಅಂತರ 1 ತಿಂಗಳು.
- ₹ 28,000 ಆದಾಯ ತೆರಿಗೆಯನ್ನು ಜೂನ್ 2020 ರ ಮಾಹೆಯಲ್ಲಿ ಪಾವತಿಸಲಾಗಿದೆ.

11. The standard cost of a certain product component mixture is as follows :

40% – Material X – ₹ 160 per ton

60% – Material Y – ₹ 120 per ton

Standard loss of 10% is expected in production.

Actual cost of materials used is :

90 tons of Material – X – ₹ 168 per ton

160 tons of Material – Y – ₹ 92 per ton

Actual output is 230 tons.

Calculate all material variances.



63622

VI Semester B.Com. Examination, September/October 2022
(CBCS – F + R – 2016 – 17 and Onwards)

COMMERCE

Paper – 6.2 : Principles and Practice of Auditing

Time : 3 Hours

Max. Marks : 70

Instruction : Answers should be written in either **Kannada** or **English** only.

SECTION – A

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

1. a) Give the meaning of compensating error.
- b) Write any 2 objectives of internal control.
- c) Define routine checking.
- d) Who is a company auditor ?
- e) What is contingent liability ?
- f) What is cost audit ?
- g) Give the meaning of audit programme.

SECTION – B

Answer **any three** questions. **Each** question carries **6** marks. (3×6=18)

2. Give the difference between Accountancy and Auditing.
3. State the important contents of audit note book.
4. Briefly explain the professional ethics of an auditor.
5. State principles of a good internal control system.
6. How do you verify the investments and sundry creditors ?

P.T.O.



SECTION – C

Answer **any three** questions. **Each** question carries **14** marks.

(3×14=42)

7. Explain internal check as regards cash sales.
8. Give the meaning of internal audit. Explain its advantages and disadvantages.
9. How do you vouch the following items :
 - i) Receipts from debtors
 - ii) Proceeds of the sale of investments
 - iii) Cash purchases.
10. State the advantages of Auditing and Preparation before commencement of new Audit.
11. Explain the audit procedure of Insurance Companies.

ಕನ್ನಡ ಆವೃತ್ತಿ

ವಿಭಾಗ – ಎ

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಐದು ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿಯೊಂದು ಉಪ-ಪ್ರಶ್ನೆಗೆ 2 ಅಂಕಗಳು. (5×2=10)

1. ಎ) ಸರಿದೂಗಿಸುವ ತಪ್ಪು ಎಂದರೇನು ?
 - ಬಿ) ಆಂತರಿಕ ನಿಯಂತ್ರಣದ 2 ಉದ್ದೇಶಗಳನ್ನು ತಿಳಿಸಿ.
 - ಸಿ) ದೈನಂದಿನ ತಪಾಸಣೆಯ ವ್ಯಾಖ್ಯೆ ನೀಡಿ.
 - ಡಿ) ಕಂಪನಿ ಲೆಕ್ಕಪರಿಶೋಧಕ ಎಂದರೆ ಯಾರು ?
 - ಇ) ಸಂಭವನೀಯ ಹೊಣೆಗಾರಿಕೆ ಎಂದರೇನು ?
- ಎಫ್) ವೆಚ್ಚ ಲೆಕ್ಕಪರಿಶೋಧನೆ ಎಂದರೇನು ?
 - ಜಿ) ಲೆಕ್ಕಪರಿಶೋಧನಾ ಕಾರ್ಯಕ್ರಮದ ಅರ್ಥ ತಿಳಿಸಿ.

ವಿಭಾಗ – ಬಿ

ಕೆಳಗಿನ ಯಾವುದಾದರೂ 3 ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿಯೊಂದು ಪ್ರಶ್ನೆಗೆ 6 ಅಂಕಗಳು. (3×6=18)

2. ಲೆಕ್ಕಶಾಸ್ತ್ರ ಮತ್ತು ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ವ್ಯತ್ಯಾಸಗಳನ್ನು ತಿಳಿಸಿ.
3. ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ಟಿಪ್ಪಣಿ ಪುಸ್ತಕದಲ್ಲಿನ ಪ್ರಮುಖ ಅಂಶಗಳನ್ನು ತಿಳಿಸಿ.



UG – 274

VI Semester B.Com. Examination, Sept./Oct. 2022
(2016-17 and Onwards) (CBCS – F + R)

COMMERCE

Elective Paper – IV

Paper – 6.6 : Cost Management

Max. Marks : 70

Time : 3 Hours

Instruction : Answers should be written completely either in **English** or **Kannada**.

SECTION – A

ವಿಭಾಗ - ಎ

1. Answer **any five** sub-questions from the following. **Each** sub-question carries **2** marks. (5×2=10)

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

- a) What is standard costing ?

ಶಿಷ್ಟ ವೆಚ್ಚಶಾಸ್ತ್ರ ಎಂದರೇನು ?

- b) What is margin of safety ?

ಕ್ಷೇಮ ಮಿತಿ ಎಂದರೇನು ?

- c) State the benefits of ABC costing.

ಚಟುವಟಿಕೆ ಆಧಾರ ವೆಚ್ಚ ಶಾಸ್ತ್ರದ ಅನುಕೂಲತೆಗಳನ್ನು ತಿಳಿಸಿ.

- d) Give the meaning of fixed cost with an example.

ಒಂದು ಉದಾಹರಣೆಯೊಂದಿಗೆ ಸ್ಥಿರ ವೆಚ್ಚದ ಅರ್ಥವನ್ನು ನೀಡಿ.

- e) What is a sales budget ?

ಮಾರಾಟದ ಅಂದಾಜು ಪಟ್ಟಿ ಎಂದರೇನು ?

- f) A product 'y' requires 25 units of standard material at the rate of ₹ 5 per unit. The actual consumption of material for the manufacture of product 'Y' is 20 units at the rate of ₹ 4 per unit. Calculate material cost variance.

ಒಂದು ಪದಾರ್ಥ 'y'ಯನ್ನು ಉತ್ಪಾದಿಸಲು ಸ್ಥಾಪಿತ 25 ಯೂನಿಟ್ ಸಾಮಗ್ರಿ ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ ₹ 5 ರಂತೆ ಬೇಕಾಗಿದೆ. 'y' ಪದಾರ್ಥವನ್ನು ಉತ್ಪಾದಿಸಲು ವಾಸ್ತವಿಕವಾಗಿ ತೆಗೆದುಕೊಂಡ ಸಾಮಗ್ರಿ 20 ಯೂನಿಟ್ ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ ₹ 4ರಂತೆ, ಸಾಮಗ್ರಿ ವೆಚ್ಚ ಬದಲಾವಣೆಯನ್ನು ಕಂಡುಹಿಡಿಯಿರಿ.

- g) State two differences between cost reduction and cost control.

ವೆಚ್ಚ ಕಡಿತ ಮತ್ತು ವೆಚ್ಚ ನಿಯಂತ್ರಣದ ಎರಡು ವ್ಯತ್ಯಾಸಗಳನ್ನು ತಿಳಿಸಿ.

P.1



SECTION - B
ವಿಭಾಗ - ಬಿ

Answer any three of the following. Each question carries 6 marks.
ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ 6 ಅಂಕಗಳು.

(3×6=18)

2. What is P/V ratio ? Explain its uses.

ಲಾಭ ಗಾತ್ರ ಅನುಪಾತ ಎಂದರೇನು ? ಇದರ ಬಳಕೆಯನ್ನು ವಿವರಿಸಿ.

3. State any six differences between standard cost and estimated cost.

ಶಿಷ್ಟ ವೆಚ್ಚ ಮತ್ತು ಅಂದಾಜು ವೆಚ್ಚಗಳ ಯಾವುದಾದರೂ ಆರು ವ್ಯತ್ಯಾಸಗಳನ್ನು ತಿಳಿಸಿ.

4. From the following data calculate the amount of variable cost :

Break-even point - ₹ 60,000

Profit - ₹ 3,000

Fixed cost - ₹ 12,000

ಈ ಕೆಳಕಂಡ ವಿವರಗಳಿಂದ ಬದಲಾಗುವ ವೆಚ್ಚವನ್ನು ಕಂಡುಹಿಡಿಯಿರಿ :

ಸಮಸ್ಥಿತಿ ಬಿಂದು - ₹ 60,000

ಲಾಭ - ₹ 3,000

ಸ್ಥಿರ ವೆಚ್ಚ - ₹ 12,000

5. Using the following information calculate

i) Labour cost variance

ii) Labour rate variance

iii) Labour efficiency variance

Standard hours per unit - 15

Standard wage rate per hour - ₹ 4

Actual production - 1000 units

Actual hours - 15300 hours

Actual wage rate - ₹ 3.50 per hour

ಈ ಕೆಳಗಿನ ಮಾಹಿತಿಯಿಂದ

i) ಶ್ರಮ ವೆಚ್ಚ ವ್ಯತ್ಯಾಸ

ii) ಶ್ರಮ ದರ ವ್ಯತ್ಯಾಸ

iii) ಶ್ರಮ ಸಾಮರ್ಥ್ಯದ ವ್ಯತ್ಯಾಸಗಳನ್ನು ಕಂಡುಹಿಡಿಯಿರಿ.

ಪ್ರತಿ ಘಟಕಕ್ಕೆ 15 ಶಿಷ್ಟ ಗಂಟೆಗಳು

ಶಿಷ್ಟ ಕೂಲಿ ದರ ಪ್ರತಿ ಗಂಟೆಗೆ ₹ 4

ವಾಸ್ತವ ಉತ್ಪಾದನೆ - 1000 ಘಟಕಗಳು

ವಾಸ್ತವ ಗಂಟೆಗಳು - 15300 ಗಂಟೆಗಳು

ವಾಸ್ತವ ಕೂಲಿ ದರ - ₹ 3.50 ಒಂದು ಗಂಟೆಗೆ



6. Prepare a flexible budget for production 7500 units at (75% capacity) on the basis of following information.

- Production at 10% capacity 1000 units
- Raw material ₹ 60 per unit
- Direct labour ₹ 50 per unit
- Direct expenses ₹ 20 per unit
- Factory expenses ₹ 60,000 (30% fixed)
- Administrative expenses ₹ 40,000 (50% variable)

ಈ ಕೆಳಗಿನ ವಿವರಗಳಿಂದ 7500 ಯೂನಿಟ್‌ಗಳ (ಶೇಕಡಾ 75) ಒಂದು ಚರ ಆಯವ್ಯಯ ಪಟ್ಟಿಯನ್ನು ತಯಾರಿಸಿ.

- ಉತ್ಪಾದನೆ ಪ್ರತಿಶತ 10ರ ಸಾಮರ್ಥ್ಯದಲ್ಲಿ 1000 ಯೂನಿಟ್‌ಗಳು
- ಸಾಮಗ್ರಿಗಳ ವೆಚ್ಚ ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ ₹ 60
- ನೇರ ಕೂಲಿ ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ ₹ 50
- ನೇರ ಖರ್ಚುಗಳು ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ ₹ 20
- ಕಾರ್ಖಾನೆ ಖರ್ಚುಗಳು ₹ 60,000 (30% ಸ್ಥಿರ)
- ಆಡಳಿತ ಖರ್ಚುಗಳು ₹ 40,000 (50% ಚರ)

SECTION – C

ವಿಭಾಗ - ಸಿ

Answer any three of the following. Each question carries 14 marks. (14×3=42)

ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ 14 ಅಂಕಗಳು.

7. Calculate Break-even point in each of the following independent situations.

- i) Fixed cost ₹ 10,000, P/V ratio 50%
- ii) Fixed cost ₹ 15,000, contribution ₹ 3 per unit
- iii) Margin of safety 20%
- iv) Fixed cost ₹ 9,000, variable cost to sales ratio 60%
- v) Actual sales ₹ 50,000, margin of safety 30%
- vi) Profit ₹ 30,000, margin of safety 20%, variable cost is 70% of sales.
- vii) Margin of safety ₹ 70,000, actual sales ₹ 4,00,000
- viii) Actual sales 10000 units, margin of safety 2500 units.

ಈ ಕೆಳಗಿನ ಪ್ರತಿಯೊಂದು ಸಂದರ್ಭಕ್ಕೂ ಸಮಸ್ಥಿತಿ ಬಿಂದುವನ್ನು ಕಂಡುಹಿಡಿಯಿರಿ. ವಿವರಗಳು ಕೆಳಕಂಡಂತಿವೆ.

- i) ಸ್ಥಿರ ವೆಚ್ಚ ₹ 10,000, ಲಾಭ ಮಾರಾಟ ಪರಿಮಾಣ 50%
- ii) ಸ್ಥಿರ ವೆಚ್ಚ ₹ 15,000, ಕೊಡುಗೆ (contribution) ₹ 3 ಒಂದು ಯೂನಿಟ್‌ಗೆ

- iii) ಕ್ಷೇಮ ಮಿತಿ (Margin of safety) 20%
 iv) ಸ್ಥಿರ ವೆಚ್ಚ ₹ 9,000, ಬದಲಾಗುವ (variable) ವೆಚ್ಚ ಮಾರಾಟದ ಮೇಲಿನ ಅನುಪಾತ 60%
 v) ವಾಸ್ತವ ಮಾರಾಟ ₹ 50,000, ಕ್ಷೇಮ ಮಿತಿ 30%
 vi) ಲಾಭ ₹ 30,000, ಕ್ಷೇಮ ಮಿತಿ 20%, ಬದಲಾಗುವ ವೆಚ್ಚ ಮಾರಾಟದ ಮೇಲೆ 70%
 vii) ಕ್ಷೇಮ ಮಿತಿ ₹ 70,000, ವಾಸ್ತವ ಮಾರಾಟ ₹ 4,00,000
 viii) ವಾಸ್ತವ ಮಾರಾಟ 10000 ಯೂನಿಟ್‌ಗಳು, ಕ್ಷೇಮ ಮಿತಿ 2500 ಯೂನಿಟ್‌ಗಳು.

8. The budgeted overhead and cost driver volumes of Venkat Ltd., are as follows :

Cost pool	Budgeted overhead (₹)	Cost driver	Budgeted volume
Material procurement	4,05,000	No. of orders	900
Machine set up	3,59,000	No. of setups	450
Maintenance	2,40,000	Maintenance hours	3000
Quality control	1,40,000	No. of inspections	700
Machinery	4,80,000	No. of machine hours	24000

The company has produced a batch of 2500 components of 'A' its material cost was ₹ 1,10,000 and labour cost was ₹ 1,90,000. The usage of activities of this batch are as follows :

Material order – 21, setups of machine – 19, maintenance hours – 510, no. of inspections 26, machine hours – 1300.

Calculate cost driver rates that are used for computing appropriate amount of overhead to this batch and ascertain the cost of the batch of the components using activity based costing.

ವೆಂಕಟ್ ಲಿಮಿಟೆಡ್ ಸಂಸ್ಥೆಯ ಅಂದಾಜು ಮಾಡಲಾಗಿರುವ ಮೇಲ್ ವೆಚ್ಚ ಮತ್ತು ವೆಚ್ಚ ಚಾಲಕ ಪರಿಮಾಣ ಈ ಕೆಳಕಂಡಂತಿವೆ :

ವೆಚ್ಚ ಸಂಗ್ರಹಣೆ	ಅಂದಾಜು ಮಾಡಲಾದ ಮೇಲ್ ವೆಚ್ಚ (₹)	ವೆಚ್ಚ ಚಾಲಕ	ಅಂದಾಜು ಮಾಡಲಾದ ಪರಿಮಾಣ
ಸಾಮಗ್ರಿ ಖರೀದಿ	4,05,000	ಆಜ್ಞೆಯ ಸಂಖ್ಯೆ	900
ಯಂತ್ರ ಸ್ಥಾಪನೆ	3,59,000	ಸ್ಥಾಪನೆಗಳ ಸಂಖ್ಯೆ	450
ನಿರ್ವಹಿಸುವಿಕೆ	2,40,000	ನಿರ್ವಹಣೆ ಗಂಟೆಗಳು	3000
ಗುಣಮಟ್ಟ ನಿರ್ಬಂಧ ಯಂತ್ರಗಳು	1,40,000	ವೀಕ್ಷಣೆಗಳ ಸಂಖ್ಯೆ	700
	4,80,000	ಯಂತ್ರಗಳ ಸಂಖ್ಯೆ ಗಂಟೆಗಳು	24000

ಕಂಪನಿಯು ಒಂದು ಅವಧಿಯಲ್ಲಿ ಒಂದು ತಂಡದ 2500 ಅಂಶಗಳುಳ್ಳ 'A' ಪದಾರ್ಥ ತಯಾರಿಸಿದೆ. ಇದರ ಸಾಮಗ್ರಿಗಳ ಖರ್ಚು ₹ 1,10,000 ಮತ್ತು ಕೂಲಿ ಖರ್ಚು ₹ 1,90,000. ಉಪಯೋಗಿಸಲ್ಪಟ್ಟ ಚಟುವಟಿಕೆಗಳ

ಇತರೆ ಮಾಹಿತಿಗಳು :

- ಪೂರೈಕೆದಾರರು ಎರಡು ತಿಂಗಳ ಸಾಲದ ಅವಧಿ ನೀಡಿರುತ್ತಾರೆ.
- ಶೇ. 25 ನಗದು ಮಾರಾಟ ಮತ್ತು ಗ್ರಾಹಕರಿಗೆ ಒಂದು ತಿಂಗಳು ಸಾಲದ ಅವಧಿ ನೀಡಲಾಗಿದೆ.
- ಕೂಲಿ ಪಾವತಿ ಒಂದು ತಿಂಗಳ ಅಂತರ ಮತ್ತು ಮೇಲು ವೆಚ್ಚಗಳ ಪಾವತಿ ಅಂತರ ಎರಡು ತಿಂಗಳು.
- ಆದಾಯ ತೆರಿಗೆ ₹ 25,000 ಜೂನ್ 2021ರ ಮಾಹೆಯಲ್ಲಿ ಪಾವತಿಸಲಾಗಿದೆ.

10. The information regarding composition and the weekly wage rates of labour force engaged on a job scheduled to be completed in 60 weeks are as follows :

Types of Labour	No. of workers	Standard		Actual	
		Weekly wage rate per hour (₹)	No. of workers	Weekly wage rate per hour (₹)	No. of workers
Skilled	75	60	70	70	
Semi Skilled	45	40	30	50	
Unskilled	60	30	80	20	

The work completed in 62 weeks.

Calculate :

- Labour cost variance
- Labour rate variance
- Labour efficiency variance
- Labour mix variance

60 ವಾರಗಳಲ್ಲಿ ಮುಗಿಯುವ ಒಂದು ಕೆಲಸದ ವಾರದ ಕೂಲಿ ವಿವರಗಳು ಈ ಕೆಳಕಂಡಂತಿವೆ :

ವಿವರ	ಪ್ರಮಾಣ		ವಾಸ್ತವ	
	ಕೂಲಿಗಳ ಸಂಖ್ಯೆ	ವಾರದ ಕೂಲಿ ಪ್ರತಿ ಗಂಟೆಗೆ (₹)	ಕೂಲಿಗಳ ಸಂಖ್ಯೆ	ವಾರದ ಕೂಲಿ ಪ್ರತಿ ಗಂಟೆಗೆ (₹)
ಕೌಶಲ್ಯದ ಕಾರ್ಮಿಕ	75	60	70	70
ಅರೆ-ಕೌಶಲ್ಯದ ಕಾರ್ಮಿಕ	45	40	30	50
ಕೌಶಲ್ಯರಹಿತ ಕಾರ್ಮಿಕ	60	30	80	20

ಕೆಲಸವು 62 ವಾರಗಳಲ್ಲಿ ಮುಕ್ತಾಯಗೊಂಡಿತು.

ಕಂಡುಹಿಡಿಯಿರಿ :

- ಕಾರ್ಮಿಕ ವೆಚ್ಚ ವ್ಯತ್ಯಾಸ
- ಕಾರ್ಮಿಕ ದರ ವ್ಯತ್ಯಾಸ
- ಕಾರ್ಮಿಕ ದಕ್ಷತೆ ವ್ಯತ್ಯಾಸ
- ಕಾರ್ಮಿಕ ಮಿಶ್ರಣ ವ್ಯತ್ಯಾಸ.



11. A) Prepare a flexible budget for overhead expenses on the basis of the following data and determine the overhead rates at 70%, 80% and 90% capacity.

Particulars

At 80% capacity (₹)

Variable overhead

Indirect labour	12,000
Stores including spares	4,000

Semi-variable overheads

Power (30% fixed)	20,000
Repairs and maintenance (60% fixed)	2,000

Fixed overheads

Depreciation	11,000
Insurance	3,000
Salaries	10,000

Total overheads **62,000**

Estimated Direct Labour hours 1,24,000 hrs.

B) From the following particulars calculate :

- i) Material cost variance
- ii) Material price variance
- iii) Material usage variance

Quantity of material purchased 12000 units

Value of material purchased ₹ 36,000

Standard quantity of material :

Required material standard per unit of finished output 12 units

Standard price of material ₹ 10 per unit.

Closing stock of material 5000 units

Finished output during the year 320 units.



UG – 272

VI Semester B.Com. Examination, September/October 2022
(CBCS) (2016-17 and Onwards) (F+R)
COMMERCE

Paper – 6.5 : Information Technology and Audit
(Elective Paper – III)

Time : 3 Hours

Max. Marks : 70

Instruction : Answer should be written in **English** only.

SECTION – A

1. Answer **any five** sub-questions. **Each** sub-question carries **two** marks. (5×2=10)
- What do you mean by Audit Working Papers ?
 - What is a Voucher ?
 - What is statutory audit ?
 - Give the meaning of safeguard data.
 - What is Bills Receivable ?
 - What are Audit Notes ?
 - Give the meaning of Automated Backup and Recovery.

SECTION – B

Answer **any three** questions. **Each** question carries **six** marks. (3×6=18)

- Write the steps to check payments and receipts in the Cash Book.
- Write a note on Tax Audit.
- Briefly explain the different stock valuation methods.
- What are the merits of Accounting Software ?
- Explain the features of tally ERP 9.

P.T.O.



SECTION – C

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

7. How to Configure Balance Sheet using Accounting software ?
8. Explain the different types of groups in Tally.
9. Briefly explain the creation and maintenance of the Audit Program.
10. Briefly explain the Provision to mark Vouchers for Clarification/Verification.
11. What are the advantages and limitations of recording audit remarks and notes ?

SECTION – B

SECTION – B

(3×8=24)

Each question carries six marks.

Explain the different types of vouchers and receipts in the Cash Book.

Explain the different valuation methods.

Explain the different types of accounting software.

Explain the different types of audit.



UG – 270

VI Semester B.Com. Examination, September/October 2022
(CBCS) (F + R) (2017 – 18 and Onwards)
COMMERCE

Paper – 6.5 : Business Taxation (Elective Paper – III)

Time : 3 Hours

Max. Marks : 70

Instruction : Answers should be written either in **English** or in **Kannada**.

SECTION – A

1. Answer **any 5** sub-questions. **Each** sub-question carries **2** marks. (5×2=10)
- What is customs area ?
 - Who are the working partners ?
 - What do you mean by TDS ?
 - What is digital signature certificate ?
 - What is a non-resident company ?
 - Expand CBEC and PAN.
 - What is Block of Assets ?

SECTION – B

Answer **any 3** of the following. **Each** question carries **6** marks. (3×6=18)

- What are the methods of valuation under customs ?
- ABC Ltd. imported goods from USA which is valued in Indian currency amounting to ₹ 8,40,250.
Compute the customs duty from the following :
BCD – @ 10%, social welfare cess @ 10%, IGST @ 18%.
- X, Y and Z are partners sharing profits equally carrying on the business. The firm's net profit before partners salary and commission is ₹ 12,00,000. The partner's salary is X – ₹ 1,80,000, Y – ₹ 1,30,000 and Z – ₹ 1,90,000 and Commission ₹ 60,000, ₹ 80,000 and ₹ 1,00,000 respectively. Calculate allowance for remuneration.



5. From the following details of Income compute TDS for each transactions.
- 1) Real Estate Brokerage ₹ 50,000.
 - 2) Rent of Building paid ₹ 5,60,000 p.a.
 - 3) Winning from lottery ₹ 1,00,000.
 - 4) Interest on Post Office Deposits ₹ 2,500.
 - 5) Agricultural land sale for ₹ 40,00,000.
 - 6) Mr. Sanju agent of LIC earned a Commission ₹ 10,000.
6. Adarsh Ltd. had a Plant and Machinery having a W.D.V. of ₹ 20,00,000 on 1-4-2020. During the year an additional Machinery costing ₹ 12,00,000 was purchased on 31-8-2020. On 31-10-2020, fire had broken in the premises destroying a considerable part of the P and M. Insurance Co. paid damages ₹ 11,50,000. Calculate the amount of depreciation chargeable to P and L A/c for the year ended 31-3-21. Plant and Machinery is used in manufacturing industry. Rate of depreciation 15%. [Under existing Tax regime and alternative tax regime].

SECTION – C

Answer **any three** of the following. **Each** question carries **14** marks. **(3×14=42)**

7. M/s Raju Industry has imported a machine from Japan at an FOB cost of 1,80,000 Yen. The other expenses incurred are as follows :
- 1) Freight from Japan to Indian Port, 18,000 Yen.
 - 2) Insurance paid to Insurer in India ₹ 10,000.
 - 3) Design charges paid to consultancy firm in Japan 20,000 Yen.
 - 4) Transportation cost from Indian Port to the factory ₹ 20,000.
 - 5) Company spent ₹ 40,000 in India for development work connected with the machine.
 - 6) The Commission payable to the agent in India was 5% of FOB price.
 - 7) Exchange rate as per Central Govt. is 1 Yen = ₹ 0.62. However exchange rate prevailing in the market was 1 Yen = ₹ 0.60.
 - 8) BCD is 15%.
 - 9) Social welfare cess @ 10% on BCD.
 - 10) IGST 18%.

Calculate assessable value of machine and total customs duty payable.

8. Sathish, Sharma and Santhosh are equal partners in a firm. Santhosh is a non-working partner. The following is their Profit and Loss A/c for the year ended 31-3-2021.

Salary to Staff	35,000	Gross Profit	4,10,000
Salary to Partners :		Rent from Building letout	15,000
Sathish	70,000	Interest on Bank deposits	5,000
Sharma	60,000		



Interest on Capital @ 20%		
Sathish	30,000	
Sharma	18,000	
Santhosh	8,000	
GST paid	4,000	
Income Tax paid	6,000	
Donation to charitable institution (approved)	3,000	
Depreciation	8,000	
General Expenses	12,000	
Advertisement	15,000	
Net Profit	1,61,000	
	4,30,000	4,30,000

Other Information :

- a) According to Income Tax, depreciation allowable amounted to ₹ 12,000.
b) General Expenses include ₹ 9,000 being not deductible U/S 36 and 37.
Compute the total income of firm for the Assessment Year 2021 – 22.
9. The following are the estimated incomes of Mr. Pramod for the Assessment Year 2021 – 22.
- 1) Taxable Income from Salary ₹ 8,00,000.
 - 2) Taxable Income from house property ₹ 1,80,000.
 - 3) Taxable Income from business ₹ 6,00,000.
 - 4) Taxable LTCG ₹ 3,00,000.
 - 5) Income from Interest on Govt. securities ₹ 90,000
 - 6) Winning from Lottery (gross) ₹ 70,000
- Compute the amount of various installments of advance tax payments.

10. The following particulars are provided by ABC Co. Ltd.

Trading and P & L A/c for the year ended 31-3-2021

Purchases	2,00,000	Sales	19,19,000
Entertainment Exp.	18,000	Amt. withdrawn from	
Travelling Expenses	20,000	General Reserve	1,60,000
Depreciation	2,50,000	LTCG	60,000
Income Tax	1,60,000	Transfer fees	2,000
O/S Sales Tax	18,000	Profit on Sale of Motor Car	15,000
Provision for unascertained liability	25,000	Interest on tax free Govt. Securities	10,000



Proposed dividend	80,000	
Tax consultation fees	10,000	
Provision for loss of Subsidiary Co.	28,000	
Salaries	1,00,000	
Sundry Expenses	75,000	
Net Profit	11,82,000	21,66,000
	21,66,000	

Additional Information :

- 1) Value of Plant and Machinery as on 1-4-2020 was ₹ 28,00,000 and Buildings ₹ 5,00,000
- 2) Excise duty of 2019 – 20 paid during the year ₹ 35,000 was not charged to P and L A/c.
- 3) Sundry Expenses include an item of ₹ 20,000 paid in cash.
- 4) Out of the O/S sales tax ₹ 12,000 was paid before due date of filling the returns.
- 5) Unabsorbed business loss brought forward is ₹ 3,00,000 for IT purposes and ₹ 2,50,000 for accounting purposes.
- 6) Unabsorbed depreciation b/f is ₹ 1,60,000 for accounting purposes.

Compute :

- i) Book Profits U/S 115JB.
- ii) Tax under minimum alternative tax.

11. M Ltd. is a company. It showed a net profit of ₹ 8,50,000 during 2020 – 21. Scrutiny of the accounts revealed the following :

Debits to P and L A/c :

- a) Donations paid to approved public charitable trust ₹ 15,000.
- b) Provision for Income Tax ₹ 90,000.
- c) RBDD ₹ 20,000.
- d) Proposed dividend ₹ 1,50,000.

Credits to P and L A/c :

- a) Bad Debts allowed earlier recovered during the previous year ₹ 18,000.
- b) Interest on Bank Deposits ₹ 40,000.
- c) LTCG ₹ 1,50,000.
- d) Dividend from Indian company ₹ 15,000 (gross).

There was a) unabsorbed depreciation ₹ 50,000 and b) unabsorbed loss ₹ 45,000 brought forward from the earlier Assessment Year.

Compute Total Income and tax liability of the company for the Assessment Year 2021 – 22.



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VI Semester B.Com. Examination, September/October 2022
(CBCS) (Freshers + Repeaters – 2017-18 and Onwards)

COMMERCE

Accounting and Finance

6.5 : Elective Paper – III – Performance Management

Time : 3 Hours

Max. Marks : 70

Instruction : Answer should be written in **English** or in **Kannada**.

SECTION – A

1. Answer **any 5** questions. **Each** question carries **2** marks. (5×2=10)
- What is Life Cycle Costing ?
 - What is Margin of safety ?
 - What is Budgeting ?
 - What do you mean by Debt Equity Ratio ?
 - What is Management Report ?
 - What do you mean by Performance Appraisal ?
 - State any four sources of Management information.

SECTION – B

Answer **any 3** questions. **Each** question carries **6** marks. (3×6=18)

- Differentiate between Traditional Costing and Activity Based Costing.
- From the following information calculate.
 - Profit volume ratio
 - Fixed costs
 - Sales volume to earn a profit of ₹ 40,000

Sales ₹ 1,00,000
Profit ₹ 10,000
Variable cost 70%.

P.T.O



4. The standard quantity required to manufacture one unit of product X is 10 kg and the standard price per kg of material is 5/-. The cost accounting records however reveals that 11500 kgs of material costing ₹ 2,76,000 were used to manufacture 1000 units of product X. Calculate MCV, MPV and MUV.
5. Prepare a Flexible budget for the production at 80% (8000 units) on the basis of the following information :
- Production at 50 % capacity 5000 units
- Raw materials ₹ 80 per unit
- Direct labour ₹ 50 per unit
- Direct expenses ₹ 20 per unit
- Factory expenses ₹ 50,000 (50% fixed)
- Administration expenses ₹ 30,000 (40% variable).
6. From the following information calculate cost driver rates :
- Volume related cost ₹ 1,10,000
 - Purchase related cost ₹ 1,20,000
 - Set-up related cost ₹ 2,10,000
 - Relating to handling of orders ₹ 45,000
 - Shipment charges ₹ 50,000
 - Relating to quality inspection ₹ 1,40,000
- Cost allocation basis are :
- No. of Machine hour 22000
 - No. of Purchase orders 1200
 - No. of setups 50,000
 - No. of times materials handled 900
 - No. of times quality inspected 700
 - No. of shipments 250.



SECTION – C

Answer **any 3** questions. **Each** question carries **14** marks.

(3×14=42)

7. Explain the process of Performance Management Information System.

8. Price structure of a company is given below :

Material	₹ 60
Labour	₹ 20
Variable Overhead	₹ 20
Fixed cost	₹ 50
Profit	₹ 50
Selling price per unit	₹ 200

The above data is based on manufacturing of 1,00,000 cycles. Due to stiff competition, the company wants to reduce the selling price but wants to keep the same amount of profit, how many cycles the company should sell, to get the same amount of profit :

- a) If selling price is reduced by 10%
- b) If selling price is reduced by 20%.

9. A company is expected to have cash in hand on 01-04-2021 and it requires you to prepare a cash budget for 3 months April to June 2021. The following information is supplied to you.

Months	Sales	Purchases	Wages	Manufacturing Expenses
February	70,000	40,000	8,000	6,000
March	80,000	50,000	8,000	7,000
April	92,000	52,000	9,000	7,000
May	10,000	60,000	10,000	8,000
June	1,20,000	55,000	12,000	9,000

Other information :

- 1) Period of credit allowed by supplier is 2 months.
- 2) 25 % of sales is for cash and period of credit allowed to customer for credit sales is 1 month.
- 3) Delay in payment of wages and expenses one month.
- 4) Income Tax of ₹ 25,000 is to be paid in June 2021.
- 5) Opening balance on 1st April is ₹ 25,000.

10. The standard cost of a certain chemical mixture is :

40% Material A at ₹ 400 per ton

60% Material B at ₹ 600 per ton

A Standard loss of 10% is expected in production. Actual cost of material used is :

90 tons of Material A at a cost of ₹ 360 per ton

110 tons of Material B at a cost of ₹ 680 per ton

Actual output is 182 tons

Calculate MCV, MPV, MUV, MMV and MYV.

11. A manufacturing company has the production capacity of 20000 units p.a. The expenses for production of 10000 (50%) units for a period are furnished below :

Particulars	Per unit (₹)
Materials	40
Wages	20
Manufacturing expenses (40% fixed)	10
Administration expenses (All fixed)	5
Selling and Distribution expenses (60% fixed)	5
Total cost	80
Profit	20
Selling price	100

Prepare a Flexible budget for 60%, 70% and 90% levels of activity. It is expected that the present unit selling price will remain constant up to 60% activity beyond which a 5% deduction is contemplated up to 90% activity level.



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VI Semester B.Com. Examination, September/October 2022
(2016-17 and Onwards) (CBCS) (F+R)
COMMERCE

Paper – 6.6 : International Auditing and Assurance

Time : 3 Hours

Max. Marks : 70

Instruction : Answer should be **completely** written either in **Kannada** or in **English**.

SECTION – A

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

ಯಾವುದಾದರೂ 5 ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉಪ-ಪ್ರಶ್ನೆಗೆ 2 ಅಂಕಗಳು.

1. a) What is Audit Documentation ?

ಲೆಕ್ಕ ಪರಿಶೋಧನೆಯ ದಸ್ತಾವೇಜು ಎಂದರೇನು ?

b) What is audit framework ?

ಲೆಕ್ಕ ಪರಿಶೋಧನೆಯ ಫ್ರೇಮ್‌ವರ್ಕ್ ಎಂದರೇನು ?

c) What is audit materiality ?

ಆಡಿಟ್ ಮೆಟೀರಿಯಾಲಿಟಿ ಎಂದರೇನು ?

d) What are the types of Assurance Engagement ?

ಅಶ್ಯೂರೆನ್ಸ್ ಎಂಗೇಜ್‌ಮೆಂಟ್‌ನ ವಿಧಗಳು ಯಾವುವು ?

e) Give examples for computer assisted audit techniques.

ಕಂಪ್ಯೂಟರ್ ಸಹಾಯದ ಆಡಿಟ್ ತಂತ್ರಗಳಿಗೆ ಉದಾಹರಣೆಯನ್ನು ಕೊಡಿ.

f) State any 2 differences between internal and external audit.

ಆಂತರಿಕ ಮತ್ತು ಬಾಹ್ಯ ಪರಿಶೋಧನೆಯ ಯಾವುದಾದರೂ ಎರಡು ವ್ಯತ್ಯಾಸಗಳನ್ನು ಬರೆಯಿರಿ.

g) Give the meaning of auditing.

ಆಡಿಟಿಂಗ್‌ನ ಅರ್ಥವನ್ನು ಬರೆಯಿರಿ.

SECTION – B

Answer **any three** of the following. **Each** question carries **6** marks. (3×6=18)

ಯಾವುದಾದರೂ 3 ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ 6 ಅಂಕಗಳು.

2. Explain the circumstances when written representation can be obtained in auditing.

ಆಡಿಟ್‌ನ ಲಿಖಿತ ಪ್ರಾತಿನಿಧ್ಯವನ್ನು ಪಡೆಯುವ ಸಂದರ್ಭಗಳನ್ನು ವಿವರಿಸಿ.

P.T.O.

VI Semester B.Com. Examination, Sept./Oct. 2022
(CBCS – F+R – 2016-17 and Onwards)
COMMERCE
Paper – 6.1 : Business Regulations

Time : 3 Hours

Max. Marks : 70

Instruction : Answers should be written **completely** either in **Kannada** or in **English**.

SECTION – A

ವಿಭಾಗ – ಎ

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

ಯಾವುದಾದರೂ ಐದು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿಯೊಂದು ಪ್ರಶ್ನೆಯೂ ಎರಡು ಅಂಕಗಳನ್ನು ಹೊಂದಿರುತ್ತದೆ :

- 1) a) Mention any two sources of business law.
ವ್ಯವಹಾರಿಕ ಕಾನೂನಿನ ಯಾವುದಾದರೂ ಎರಡು ಮೂಲಗಳನ್ನು ನಮೂದಿಸಿ.
- b) Give the meaning of 'Contract'.
'ಕರಾರು' ಇದರ ಅರ್ಥವನ್ನು ನೀಡಿ.
- c) What is 'warranty' ?
'ಖಾತರಿ' ಎಂದರೇನು ?
- d) Expand TRIPS and FEMA.
TRIPS ಮತ್ತು FEMA ನ್ನು ವಿಸ್ತರಿಸಿ.
- e) Write any four rights of consumer.
ಗ್ರಾಹಕನ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಹಕ್ಕುಗಳನ್ನು ಬರೆಯಿರಿ.
- f) What is global warming ?
ಜಾಗತಿಕ ತಾಪಮಾನ ಎಂದರೇನು ?
- g) What is fraud ?
ವಂಚನೆ ಎಂದರೇನು ?

SECTION – B

ವಿಭಾಗ – ಬಿ

II. Answer **any three** questions. **Each** question carries **six** marks : (3×6=18)

ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿಯೊಂದು ಪ್ರಶ್ನೆಯೂ ಆರು ಅಂಕಗಳನ್ನು ಹೊಂದಿರುತ್ತದೆ :

2) Briefly explain the objectives of Environment Protection Act.

ಪರಿಸರ ಸಂರಕ್ಷಣೆ ಕಾಯ್ದೆಯ ಉದ್ದೇಶಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

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3) Write a note on Competition Commission of India.

ಭಾರತೀಯ ಸ್ಪರ್ಧಾ ಆಯೋಗದ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

4) What are the classification of contract ?

ಒಪ್ಪಂದದ ವಿಧಗಳು ಯಾವುವು ?

5) State any 6 objectives of COPRA.

ಗ್ರಾಹಕ ಸಂರಕ್ಷಣೆ ಕಾಯ್ದೆಯ ಯಾವುದಾದರೂ ಆರು ಉದ್ದೇಶಗಳನ್ನು ತಿಳಿಸಿ.

6) Distinguish between condition and warranty.

ಷರತ್ತು ಮತ್ತು ಖಾತರಿ ನಡುವಿನ ವ್ಯತ್ಯಾಸಗಳನ್ನು ತಿಳಿಸಿ.

SECTION – C

ವಿಭಾಗ – ಸಿ

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

ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿಯೊಂದು ಪ್ರಶ್ನೆಯೂ ಹದಿನಾಲ್ಕು ಅಂಕಗಳನ್ನು ಹೊಂದಿರುತ್ತದೆ :

7) What is a patent ? Explain in detail the procedure for obtaining patent in our country.

ಸನ್ನದು ಎಂದರೇನು ? ನಮ್ಮ ದೇಶದಲ್ಲಿ ಸನ್ನದು ಪಡೆಯುವ ವಿಧಾನವನ್ನು ವಿವರಿಸಿ ಬರೆಯಿರಿ.

8) Explain the essentials of valid contract.

ಉರ್ಜಿತ ಒಪ್ಪಂದದ ಪ್ರಮುಖ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿ.

9) What is environmental pollution ? Explain the various types of environmental pollution.

ಪರಿಸರ ಮಾಲಿನ್ಯ ಎಂದರೇನು ? ವಿವಿಧ ಬಗೆಯ ಪರಿಸರ ಮಾಲಿನ್ಯವನ್ನು ವಿವರಿಸಿ.

10) Who is an unpaid seller ? Explain rights of unpaid seller.

ಪಾವತಿಸಲ್ಪಡದ ಮಾರಾಟಗಾರ ಯಾರು ? ಪಾವತಿಸಲ್ಪಡದ ಮಾರಾಟಗಾರನ ಹಕ್ಕುಗಳನ್ನು ವಿವರಿಸಿ.

11) Define “consumer” and explain the rights of a consumer under Consumer Protection Act, 1986.

ಗ್ರಾಹಕರ ಸಂರಕ್ಷಣಾ ಕಾಯ್ದೆ, 1986ರ ಅನ್ವಯ “ಗ್ರಾಹಕ”ನನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ ಮತ್ತು ಗ್ರಾಹಕನ ಹಕ್ಕುಗಳನ್ನು ವಿವರಿಸಿ.



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VI Semester B.Com. Examination, September/October 2022
(CBCS) (F+R) (2016 – 17 and Onwards)
COMMERCE
6.5 : Risk Management
Elective Paper – 3

Time : 3 Hours

Max. Marks : 70

Instruction : Answer should be written either in **Kannada** or **English** only.

SECTION – A
ವಿಭಾಗ – ಎ

1. Answer **any 5** of the following. **Each** question carries **2** marks.

ಯಾವುದಾದರೂ 5 ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ 2 ಅಂಕಗಳು.

(5×2=10)

a) Give the meaning of hedging.

ಹೆಜ್ಜಿಂಗ್ ಅರ್ಥವನ್ನು ತಿಳಿಸಿ.

b) State the difference between currency risk and interest rate risk.

ಕರೆನ್ಸಿ ಅಪಾಯ ಮತ್ತು ಬಡ್ಡಿದರ ಅಪಾಯಗಳ ನಡುವಿನ ವ್ಯತ್ಯಾಸಗಳನ್ನು ತಿಳಿಸಿ.

c) Distinguish between pure risk and financial risk.

ಶುದ್ಧ ಅಪಾಯ ಮತ್ತು ಹಣಕಾಸಿನ ಅಪಾಯಗಳ ನಡುವಿನ ವ್ಯತ್ಯಾಸಗಳನ್ನು ತಿಳಿಸಿ.

d) What is peril ?

ಗಂಡಾಂತರ ಎಂದರೇನು ?

e) Define Derivative.

ಉತ್ಪನ್ನವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.

f) What is Interest rate ?

ಬಡ್ಡಿದರ ಎಂದರೇನು ?

g) What are Swaps ?

ಸ್ವಾಪ್ಸ್ ಎಂದರೇನು ?

P.T.O.



SECTION – B

ವಿಭಾಗ – ಬಿ

Answer **any 3** of the following. **Each** question carries **6** marks.
ಯಾವುದಾದರೂ 3 ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿಯೊಂದು ಪ್ರಶ್ನೆಗೆ 6 ಅಂಕಗಳು.

(3×6=18)

2. Explain the objectives of risk management.
ಅಪಾಯ ನಿರ್ವಹಣೆಯ ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿ.
3. Who are traders in derivatives ?
ಉತ್ಪನ್ನದ ವ್ಯಾಪಾರಿಗಳು ಯಾರು ?
4. List out the characteristics of Swaps.
'ಸ್ವಾಪ್ಸ್'ನ ಲಕ್ಷಣಗಳನ್ನು ಪಟ್ಟಿಮಾಡಿ.
5. Write a note on Speculative Risk.
ಊಹಾತ್ಮಕ ನಷ್ಟದ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
6. Discuss about interest rate risk at banks.
ಬ್ಯಾಂಕ್‌ಗಳಲ್ಲಿ ಬಡ್ಡಿದರದ ಅಡಚಣೆ ಬಗ್ಗೆ ಚರ್ಚಿಸಿ.

SECTION – C

ವಿಭಾಗ – ಸಿ

Answer **any 3** of the following. **Each** question carries **14** marks.
ಯಾವುದಾದರೂ 3 ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿಯೊಂದು ಪ್ರಶ್ನೆಗೆ 14 ಅಂಕಗಳು.

(3×14=42)

7. What are the difference between pure risk and speculative risk ?
ಶುದ್ಧ ಅಪಾಯ ಮತ್ತು ಊಹಾತ್ಮಕ ಅಪಾಯಗಳಿಗೆ ಇರುವ ವ್ಯತ್ಯಾಸಗಳನ್ನು ವಿವರಿಸಿ.
8. Explain the fundamental concepts of options and hedging.
ಆಯ್ಕೆಗಳು ಮತ್ತು ಹೆಜ್ಜಿಂಗ್‌ಗಳ ಮೂಲಭೂತ ಪರಿಕಲ್ಪನೆಗಳನ್ನು ವಿವರಿಸಿ.
9. Explain risk management process.
ಅಪಾಯ ನಿರ್ವಹಣೆಯ ಪ್ರಕ್ರಿಯೆಯನ್ನು ವಿವರಿಸಿ.
10. Discuss various processes of corporate risk management.
ಕಾರ್ಪೊರೇಟ್ ಅಡಚಣೆ ನಿರ್ವಹಣೆಯ ವಿವಿಧ ಪ್ರಕ್ರಿಯೆಗಳನ್ನು ವಿವರಿಸಿ.
11. Explain the fundamental concept of VAR.
VAR ವಿಧಾನದ ಮೂಲಭೂತ ಪರಿಕಲ್ಪನೆಗಳನ್ನು ವಿವರಿಸಿ.



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VI Semester B.Com. Examination, September/October 2022
(CBCS Scheme) (F+R) (2016 – 17 and Onwards)
COMMERCE

Paper – 6.6 : Cost Management (Elective Paper – IV)

Time : 3 Hours

Max. Marks : 70

Instruction : Answers should be written completely either in **English** or in **Kannada**.

SECTION – A

ವಿಭಾಗ – ಎ

1. Answer **any five** sub-questions from the following. **Each** sub-question carries **2** marks.

ಯಾವುದಾದರೂ 5 ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉಪ-ಪ್ರಶ್ನೆಗೆ 2 ಅಂಕಗಳು (5×2=10)

a) State the benefits of ABC Costing.

ಚಟುವಟಿಕೆ ಆಧಾರ ವೆಚ್ಚ ಶಾಸ್ತ್ರದ ಅನುಕೂಲತೆಗಳನ್ನು ತಿಳಿಸಿ.

b) Calculate P.V.Ratio, if selling price per unit is ₹ 20 and variable cost per unit is ₹ 15.

ಮಾರಾಟ ದರ ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ ₹ 20 ಹಾಗೂ ಬದಲಾಗುವ ವೆಚ್ಚ ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ ₹ 15, ಆಗಿದ್ದಾಗ ಲಾಭ ಗಾತ್ರ ಅನುಪಾತವನ್ನು ಕಂಡುಹಿಡಿಯಿರಿ.

c) What is value analysis ?

ಮೌಲ್ಯ ವಿಶ್ಲೇಷಣೆ ಎಂದರೇನು ?

d) What is variance analysis ?

ವ್ಯತ್ಯಾಸ ವಿಶ್ಲೇಷಣೆ ಎಂದರೇನು ?

e) Mention 2 types of material variance.

2 ವಿಧದ ವಸ್ತು ವ್ಯತ್ಯಾಸವನ್ನು ಉಲ್ಲೇಖಿಸಿ.

f) What is a cash budget ?

ನಗದು ಮುಂಗಡಪತ್ರ ಎಂದರೇನು ?

g) Give 2 advantages of Budgetary control.

ಮುಂಗಡಪತ್ರ ನಿಯಂತ್ರಣದ 2 ಪ್ರಯೋಜನಗಳನ್ನು ನೀಡಿ.

SECTION – B

ವಿಭಾಗ – ಬಿ

Answer **any three** of the following. **Each** question carries **6** marks.

ಕೆಳಗಿನ ಯಾವುದಾದರೂ 3 ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ 6 ಅಂಕಗಳು

(3×6=18)

2. Briefly explain the limitations of Budgetary control.

ಮುಂಗಡಪತ್ರ ನಿಯಂತ್ರಣದ ತೊಡಕುಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

3. Differentiate between cost control and cost reduction.

ವೆಚ್ಚ ನಿಯಂತ್ರಣ ಮತ್ತು ವೆಚ್ಚ ಕಡಿತದ ನಡುವಿನ ವ್ಯತ್ಯಾಸವನ್ನು ಪ್ರತ್ಯೇಕಿಸಿ.

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4. From the following information, calculate :

- Profit volume Ratio
 - Fixed costs
 - Sales required to earn a profit of ₹ 60,000.
- | | |
|---------------|------------|
| Sales | ₹ 1,50,000 |
| Profit | ₹ 20,000 |
| Variable cost | 60% |

ಈ ಕೆಳಗಿನ ಮಾಹಿತಿಯಿಂದ :

- ಲಾಭ ಗಾತ್ರ ಅನುಪಾತ
 - ಸ್ಥಿರ ವೆಚ್ಚ
 - ₹ 60,000 ಲಾಭ ಪಡೆಯಲು ಅವಶ್ಯಕತೆ ಇರುವ ಮಾರಾಟದ ಮೊತ್ತವನ್ನು ಕಂಡುಹಿಡಿಯಿರಿ.
- | | |
|---------------|------------|
| ಮಾರಾಟ | ₹ 1,50,000 |
| ಲಾಭ | ₹ 20,000 |
| ಬದಲಾಗುವ ವೆಚ್ಚ | 60% |

5. The below information is given for labour force to complete a job in 60 weeks.

Workers	Standard		Actual	
	No. of workers	Weekly wage rate per worker	No. of workers	Weekly wage rate per worker
Skilled	175	600	170	700
Semi-skilled	145	400	130	500
Unskilled	160	300	180	200

The work was completed in 64 weeks. Calculate : Labour cost variance, Labour efficiency variance and labour rate variance.

60 ವಾರಗಳಲ್ಲಿ ಕೆಲಸವನ್ನು ಪೂರ್ಣಗೊಳಿಸಲು ಕಾರ್ಮಿಕರಿಗೆ ಕೆಳಗಿನ ಮಾಹಿತಿಯನ್ನು ನೀಡಲಾಗಿದೆ.

ಕಾರ್ಮಿಕರು	ಶಿಷ್ಟ		ವಾಸ್ತವ	
	ಕೂಲಿಗಳ ಸಂಖ್ಯೆ	ವಾರದ ಕೂಲಿ ಪ್ರತಿ ಕಾರ್ಮಿಕನಿಗೆ	ಕೂಲಿಗಳ ಸಂಖ್ಯೆ	ವಾರದ ಕೂಲಿ ಪ್ರತಿ ಕಾರ್ಮಿಕನಿಗೆ
ಕೌಶಲ್ಯದ ಕಾರ್ಮಿಕ	175	600	170	700
ಅರೆ-ಕೌಶಲ್ಯದ ಕಾರ್ಮಿಕ	145	400	130	500
ಕೌಶಲ್ಯ ರಹಿತ ಕಾರ್ಮಿಕ	160	300	180	200

ಕೆಲಸವು 62 ವಾರಗಳಲ್ಲಿ ಮುಕ್ತಾಯಗೊಂಡಿತು. ಈ ಮೇಲ್ಕಂಡ ಮಾಹಿತಿಯಿಂದ ಕಾರ್ಮಿಕ ವೆಚ್ಚ ವ್ಯತ್ಯಾಸ, ಕಾರ್ಮಿಕ ದಕ್ಷತೆ ವ್ಯತ್ಯಾಸ ಹಾಗೂ ಕಾರ್ಮಿಕ ದರ ವ್ಯತ್ಯಾಸ ಕಂಡುಹಿಡಿಯಿರಿ.



6. Prepare a flexible budget for production of 9000 units @ 90% capacity on the basis of following information :

- Production @ 60% capacity 6000 units
- Raw materials @ ₹ 125 per unit
- Direct labour @ ₹ 75 per unit
- Direct expenses @ ₹ 30 per unit
- Factory expenses ₹ 60,000 (20% fixed)
- Administrative expenses ₹ 80,000 (50% variable)

ಕೆಳಗಿನ ವಿವರಗಳಿಂದ 9,000 ಯೂನಿಟ್‌ಗಳ (ಶೇಕಡಾ 90) ಒಂದು ಚರ ಆಯವ್ಯಯ ಪಟ್ಟಿಯನ್ನು ತಯಾರಿಸಿ.

- ಉತ್ಪಾದನೆ ಪ್ರತಿಶತ 60 ರ ಸಾಮರ್ಥ್ಯದಲ್ಲಿ 6000 ಯೂನಿಟ್‌ಗಳು
- ಕಚ್ಚಾ ಸಾಮಗ್ರಿಗಳ ವೆಚ್ಚ ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ ₹ 125
- ನೇರ ಕಾರ್ಮಿಕ ವೆಚ್ಚ ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ ₹ 75
- ನೇರ ಖರ್ಚುಗಳು ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ ₹ 30
- ಕಾರ್ಖಾನೆ ಖರ್ಚುಗಳು ₹ 60,000 (20% ಸ್ಥಿರ)
- ಆಡಳಿತ ಖರ್ಚುಗಳು ₹ 80,000 (50% ಚರ)

SECTION – C

ವಿಭಾಗ – ಸಿ

Answer any three of the following. Each question carries 14 marks.

ಕೆಳಗಿನ ಯಾವುದಾದರೂ 3 ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ 14 ಅಂಕಗಳು

(3×14=42)

7. From the following data, prepare the cash budget for the period April, May and June 2021 :

Month	Sales ₹	Purchases ₹	Wages ₹	Sundry expenses ₹
February	1,20,000	80,000	10,000	7,000
March	1,30,000	98,000	12,000	9,000
April	70,000	1,00,000	8,000	5,000
May	1,18,000	1,03,000	10,000	10,000
June	85,000	80,000	8,000	6,000

Further information :

- a) Sales 50% realised in the same month and balance in the next month.
- b) Suppliers have provided 2 months credit.
- c) Wages – 20% paid in arrears in the following month.



- d) Sundry expenses paid in the same month.
 e) Income tax paid ₹ 20,000 in the June.
 f) Dividend received ₹ 12,000 in June.

ಈ ಕೆಳಗಿನ ಮಾಹಿತಿಯಿಂದ ನಗದು ಮುಂಗಡಪತ್ರವನ್ನು ಎಪ್ರಿಲ್, ಮೇ ಹಾಗೂ ಜೂನ್ 2021ರ ಕೊನೆಯಲ್ಲಿ ತಯಾರಿಸಿರಿ :

ತಿಂಗಳು	ಮಾರಾಟ ₹	ಖರೀದಿ ₹	ಕೂಲಿ ₹	ಇತರೆ ವೆಚ್ಚಗಳು ₹
ಫೆಬ್ರವರಿ	1,20,000	80,000	10,000	7,000
ಮಾರ್ಚ್	1,30,000	98,000	12,000	9,000
ಎಪ್ರಿಲ್	70,000	1,00,000	8,000	5,000
ಮೇ	1,18,000	1,03,000	10,000	10,000
ಜೂನ್	85,000	80,000	8,000	6,000

ಹೆಚ್ಚಿನ ಮಾಹಿತಿ :

- a) ಮಾರಾಟದ ಶೇ. 50 ನಗದು ಮಾರಾಟ ಅದೇ ತಿಂಗಳು ಹಾಗೂ ಉಳಿದದ್ದು ಮುಂದಿನ ತಿಂಗಳು ಪಡೆಯುತ್ತಾರೆ.
 b) ಪೂರೈಕೆದಾರರು ಎರಡು ತಿಂಗಳ ಸಾಲದ ಅವಧಿ ನೀಡಿರುತ್ತಾರೆ.
 c) ಕೂಲಿ 20% ಬಾಕಿಯನ್ನು ಮುಂದಿನ ತಿಂಗಳು ಪಾವತಿಸುತ್ತಾರೆ.
 d) ಇತರೆ ವೆಚ್ಚವನ್ನು ಅದೇ ತಿಂಗಳಲ್ಲಿ ಪಾವತಿಸಲಾಗಿದೆ.
 e) ಆದಾಯ ತೆರಿಗೆ ₹ 20,000 ಜೂನ್ ತಿಂಗಳಲ್ಲಿ ಪಾವತಿಸಲಾಗಿದೆ.
 f) ಲಾಭಾಂಶ ₹ 12,000ವನ್ನು ಜೂನ್ ತಿಂಗಳಲ್ಲಿ ಪಡೆದಿರುತ್ತಾರೆ.

8. The budgeted expenses for the production of 10,000 units in a factory are furnished below :

	Per Unit ₹
Materials	70
Labour	25
Variable expenses (Direct)	5
Variable overheads	20
Fixed overheads (₹ 1,00,000)	10
Selling expenses (20% fixed)	15
Distribution expenses (25% fixed)	20
Administration expenses (₹ 50,000 fixed at all levels of production)	5
	170

Prepare a flexible budget for production of 6,000, 8000 and 10,000 units.



10,000 ಯೂನಿಟ್‌ಗಳ ಉತ್ಪಾದನೆಗೆ ಕಾರ್ಖಾನೆಯಲ್ಲಿ ಆಗಬಹುದಾದ ವೆಚ್ಚದ ಅಂದಾಜನ್ನು ನೀಡಲಾಗಿದೆ.

	ಒಂದು ಯೂನಿಟ್‌ಗೆ ₹
ಸಾಮಗ್ರಿಗಳು	70
ಕಾರ್ಮಿಕ ಕೂಲಿ	25
ಬದಲಾಗುವ ನೇರ ವೆಚ್ಚ	5
ಬದಲಾಗುವ ಮೇಲು ಖರ್ಚು	20
ಸ್ಥಿರ ಮೇಲು ಖರ್ಚು (₹ 1,00,000)	10
ಮಾರಾಟ ವೆಚ್ಚಗಳು (20% ಸ್ಥಿರ)	15
ವಿತರಣಾ ವೆಚ್ಚಗಳು (25% ಸ್ಥಿರ)	20
ಆಡಳಿತ ವೆಚ್ಚಗಳು (₹ 50,000 ಎಲ್ಲಾ ಹಂತದ ಉತ್ಪಾದನೆಗೂ ಸ್ಥಿರವಾಗಿದೆ)	5
	170

ಚಲನ ಆಯವ್ಯಯ ಪಟ್ಟಿಯನ್ನು 6,000, 8,000 ಹಾಗೂ 10,000 ಯೂನಿಟ್‌ಗಳ ಉತ್ಪಾದನೆಗೆ ತಯಾರಿಸಿ.

9. A Company manufactures two products X and Y, using common facilities. The following cost data for a month are presented to you :

	Product X	Product Y
Units produced	10,000	20,000
Direct labour hours p.u.	20	30
Machine hours p.u.	60	15
Set-up of machines	150	500
Orders	180	240
Maintenance hours	250	100
No. of Inspections	50	25
Machine activity expenses	₹ 3,00,000	
Set-up related expenses	₹ 30,000	
Expenses related to orders	₹ 40,000	
Maintenance expenses	₹ 80,000	
Quality control expenses	₹ 75,000	

Calculate the overhead per unit absorbed using Activity Based Costing Approach.



ಸಾಮಾನ್ಯ ಸೌಲಭ್ಯಗಳನ್ನು ಉಪಯೋಗಿಸಿ ಕಂಪನಿಯೊಂದು ಎರಡು 'X' ಮತ್ತು 'Y' ಪದಾರ್ಥಗಳನ್ನು ಉತ್ಪಾದಿಸುತ್ತದೆ.

ಒಂದು ತಿಂಗಳಿನ ವೆಚ್ಚಗಳು ಈ ಕೆಳಕಂಡಂತಿವೆ.

	ಪದಾರ್ಥ X	ಪದಾರ್ಥ Y
ಉತ್ಪಾದಿಸಿದ ಯೂನಿಟ್‌ಗಳು	10,000	20,000
ನೇರ ಕಾರ್ಮಿಕ ಗಂಟೆಗಳು (ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ)	20	30
ಯಂತ್ರ ಗಂಟೆಗಳು ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ	60	15
ಯಂತ್ರಗಳ ಸ್ಥಾಪನೆ	150	500
ಆದೇಶಗಳು	180	240
ನಿರ್ವಹಣೆ ಗಂಟೆಗಳು	250	100
ಪರಿವೀಕ್ಷಣೆಗಳ ಸಂಖ್ಯೆ	50	25
ಯಂತ್ರಗಳ ಚಟುವಟಿಕೆ ಖರ್ಚು	₹ 3,00,000	
ಸ್ಥಾಪನೆಗೆ ಸಂಬಂಧಿಸಿದ ಖರ್ಚುಗಳು	₹ 30,000	
ಆದೇಶಗಳಿಗೆ ಸಂಬಂಧಿಸಿದ ಖರ್ಚುಗಳು	₹ 40,000	
ನಿರ್ವಹಿಸುವಿಕೆಯ ಖರ್ಚುಗಳು	₹ 80,000	
ಗುಣಮಟ್ಟ ನಿರ್ಣಯದ ಖರ್ಚುಗಳು	₹ 75,000	

ಪ್ರತಿ ಯೂನಿಟ್‌ನ ಮೇಲೆ ಖರ್ಚುಗಳನ್ನು ಚಟುವಟಿಕೆ ಆಧಾರಿತ ಖರ್ಚು ವಿಧಾನವನ್ನು ಉಪಯೋಗಿಸಿ ಕಂಡುಹಿಡಿಯಿರಿ.

10. The standard mix to produce one unit of product is as follows :

Material X	600 Units @ ₹ 15 p.u.	=	9,000
Material Y	800 Units @ ₹ 20 p.u.	=	16,000
Material Z	1000 Units @ ₹ 25 p.u.	=	25,000
	2,400 Units		50,000

During the month of June 10 units were actually produced and consumption was as follows :

Material X	6400 Units @ ₹ 17.50 p.u.	=	1,12,000
Material Y	9500 Units @ ₹ 18.00 p.u.	=	1,71,000
Material Z	8700 Units @ ₹ 27.50 p.u.	=	2,39,250
	24,600 Units		5,22,250

Calculate Material Variances.

ಉತ್ಪನ್ನದ ಒಂದು ಯೂನಿಟ್‌ನ್ನು ಉತ್ಪಾದಿಸಲು ಶಿಷ್ಯ ಮಿಶ್ರಣವು ಈ ಕೆಳಗಿನಂತಿರುತ್ತದೆ.

ವಸ್ತು X	600 ಯೂನಿಟ್‌ಗಳು ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ ₹15 ರಂತೆ	= 9,000
ವಸ್ತು Y	800 ಯೂನಿಟ್‌ಗಳು ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ ₹ 20 ರಂತೆ	= 16,000
ವಸ್ತು Z	1000 ಯೂನಿಟ್‌ಗಳು ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ ₹ 25 ರಂತೆ	= 25,000
	2,400 ಯೂನಿಟ್‌ಗಳು	50,000

ಜೂನ್ ತಿಂಗಳಲ್ಲಿ 10 ಯೂನಿಟ್‌ಗಳನ್ನು ವಾಸ್ತವವಾಗಿ ಉತ್ಪಾದಿಸಲಾಯಿತು ಮತ್ತು ಬಳಕೆಯಾದ ವಸ್ತುಗಳ ವಿವರ ಹೀಗಿದೆ.

ವಸ್ತು X	6400 ಯೂನಿಟ್‌ಗಳು ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ ₹17.50 ರಂತೆ	= 1,12,000
ವಸ್ತು Y	9500 ಯೂನಿಟ್‌ಗಳು ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ ₹18.00 ರಂತೆ	= 1,71,000
ವಸ್ತು Z	8700 ಯೂನಿಟ್‌ಗಳು ಪ್ರತಿ ಯೂನಿಟ್‌ಗೆ ₹27.50 ರಂತೆ	= 2,39,250
	24,600 ಯೂನಿಟ್‌ಗಳು	5,22,250

ಎಲ್ಲಾ ವಸ್ತು ವ್ಯತ್ಯಾಸಗಳನ್ನು ಲೆಕ್ಕ ಹಾಕಿರಿ.

11. The Budgeted Overhead and Cost Driver volumes of universal Ltd are as follows :

Cost Pool	Budgeted overhead	Cost Driver	Budgeted Volume
	₹		₹
Material Procurement	4,00,000	No. of orders	800
Machine set-up	2,80,000	No. of set-ups	700
Maintenance	1,80,000	Maintenance Hours	2500
Quality control	1,25,000	No. of Inspections	625
Machinery	3,75,000	No. of machine hours	25,000

The company has produced a batch of 2500 components of 'Z'. Its material cost was ₹ 2,40,000 and Labour cost was ₹ 3,20,000. The usage of activities of this batch are as follows :

Material orders	25
Set-up of machines	30
Maintenance hours	500
No. of Inspections	40
Machine hours	2500

Calculate the Cost Driver rates that are used for computing the appropriate amount of overhead to this batch and ascertain the cost of the batch of 1 component using the Activity Based Costing.

VI Semester B.Com. Examination, September/October 2022
(CBCS) (F+R) (2016 – 17 and Onwards)
COMMERCE
Paper – 6.3 : Income Tax – II

Time : 3 Hours

Max. Marks : 70

Instruction : Answer should be written **completely** either in **English** or in **Kannada**.

SECTION – A

1. Answer **any five** sub-questions, **each** carries **2** marks. (5×2=10)
- Define profession.
 - What do you mean by cash system of accounting ?
 - What is capital asset ?
 - What are tax free Govt. Securities ?
 - State the tax provision U/S 80 DD.
 - Name any 4 incomes chargeable to tax under the head income from other sources.
 - What is indexed cost of acquisition ?

SECTION – B

Answer **any three** questions, **each** carries **6** marks. (3×6=18)

2. Explain the tax provisions for set off and carry forward of the following losses.
- Unabsorbed loss from house property.
 - Loss from speculation business.
 - Unabsorbed business loss.

P.T.O.

3. Mr. 'X' (age 48 years) is a member of Legislative Assembly. He has given the following particulars of his income for the P/Y 2020 – 21.

- Salary from Govt. ₹ 60,000 p.m.
 - Daily allowance for attending session ₹ 60,000
 - Rent from house property in Mysore ₹ 30,000 p.m.
 - Dividend from co-operative society ₹ 5,800
 - Dividend from domestic company ₹ 10,000
 - Remuneration from articles published in journals ₹ 5,000.
- Compute his income from other sources for the A/Y 2021 – 22.

4. State the condition and exemptions U/S 54B for claiming exemption from capital gain (Transfer of Agricultural Land).

5. From the following P & L A/c of Mr. Vignesh for the year ended 31-03-2021. Ascertain his taxable income from business for the A/Y 2021 – 22.

Particulars	₹	Particulars	₹
To Salary	4,800	By Gross profit	1,35,532
" General expenses	4,650	" Commission	1,205
" Reserve for bad debts	3,000	" Sundry receipts	953
" Fire insurance premium	2,950	" Rent from houses	52,640
" Interest on capital	2,550	" Capital gain	3,000
" Donation	3,875		
" Depreciation	1,200		
" Net profit	1,70,305		
	1,93,330		1,93,330

The amount of depreciation allowable as per IT Rules ₹ 2,000.



6. From the following incomes of Dr. Kumar (Resident) for the P/Y ended 31-03-2021. Compute his GTI for the A/Y 2021 – 22.
- Income from house property (computed) ₹ 60,000.
 - Directors fees ₹ 20,000.
 - Winning from lottery (net) ₹ 35,000.
 - Income from profession (computed) ₹ 3,00,000.
 - Dividend from co-operative society ₹ 10,000.
 - Long term capital gain ₹ 60,000.

SECTION – C

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

7. Mr. Murthy submits the following particulars of his income for the previous year ended 31-03-2021.
- Family pension ₹ 9,000 p.m.
 - Royalty from books written ₹ 45,000 (expenses incurred ₹ 10,000).
 - Income from articles published in 'Capital' ₹ 6,000.
 - He lives in a rented house paying a rent of ₹ 6,000 p.m. He has sub let half portion of the house for a rent of ₹ 4,500 p.m. He pays the Municipal tax for the entire house ₹ 5,000.
 - Interest on POSB A/c ₹ 5,000.
 - Dividend from foreign company ₹ 10,000.



- g) Ground rent for land received in Bengaluru ₹ 5,000.
- h) Interest on Central Govt. Securities ₹ 8,000.
- i) Interest on Deepak Fertilizers ₹ 3,550 (net) listed.
- j) During the year he also won a Kerala State lottery ₹ 27,600 (net) the expenses incurred on purchase of lottery tickets ₹ 6,000.

Compute his taxable income from other sources for the A/Y 2021 – 22.

8. Mr. Ravi has the following details of his incomes for the previous year 2020 – 21.

A) Being a Lawyer

i) Receipts :

Legal consultation fee ₹ 2,10,000

Gifts from clients ₹ 60,000.

ii) Payments :

Rent of office ₹ 36,000 ($\frac{1}{2}$ portion used for own use)

Electricity and water charges for the office building ₹ 10,000

Salary to staff ₹ 24,000

Stationery and other expenses ₹ 20,000.

B) Income from house property (computed) ₹ 35,000.

C) During the year he had sold 400 equity shares which were purchased by him during 2010 – 11 on which incurred a loss of ₹ 7,500.

D) Taxable income from other sources ₹ 30,000.



E) Mr. Ravi has paid the following amounts.

- i) LIC premium ₹ 12,000
- ii) Purchase of NSC worth ₹ 6,000
- iii) Donation to a recognised educational institution ₹ 6,000
- iv) Medical insurance premium paid by cash ₹ 5,000.

Compute his total income and tax liability for the A/Y 2021 – 22.

9. Mr. Swadeshi sold some of his properties during the P/Y 2020 – 21 is an under

- a) Jewellery costing ₹ 2,00,000 was sold for ₹ 3,50,000 in May 2020 which was acquired in June 2018.
- b) Residential house at Mandya which was inherited by him in 1998. Sold on 31-10-2020 for ₹ 20,00,000, FMV on 01-04-2001 ₹ 9,00,000. Cost of improvement made during the year 2012 – 13 ₹ 3,00,000. Expenses on transfer ₹ 60,000.
- c) House hold furniture costing ₹ 35,000 in 2012 – 13 was sold in March 2021 for ₹ 45,000.
- d) WDV of motor car on 01-04-2020 was ₹ 76,000 and was sold for ₹ 85,000 on 01-12-2020.
- e) Self cultivated land was compulsorily acquired under law for ₹ 10,00,000 on 01-01-2021 and its cost in 2004 – 05 was ₹ 5,20,000.

Compute his total taxable capital gains for the A/Y 2021 – 22

(CII 2000 – 01 = 100, 2004 – 05 = 113, 2012 – 13 = 200, 2020 – 21 = 301)

UG – 268

10. Following is the P & L A/c of Mr. Vikas for the year ending 31-03-2021.

Particulars		Particulars	
To Salary	8,000	By Gross profit	1,37,000
* Advertisement	4,000	* Rent from HP	16,000
* Sundry expenses	4,500	* Dividend from Indian company	4,000
* Interest on capital	2,000	* Winnings from lottery	15,000
* Fire insurance premium (₹ 1,500 relates to H.P)	3,000	* Interest on securities	92,000
* Income tax	7,000		
* Drawings	2,500		
* Bad debts	1,000		
* Provision for bad debts	500		
* Repair for house property	1,000		
* Municipal tax of H.P	3,600		
* Life insurance premium	6,000		
* Donation to political party	1,500		
* Depreciation	4,200		
* Net profit	2,16,000		
	2,64,800		2,64,800

Additional Information :

- Allowable depreciation as per IT Rules ₹ 3,000.
- Salary includes ₹ 2,000 paid to domestic servant.
- 50% of repair expenses in respect of H.P related to own use.

Compute his taxable income from business for the AY 2021 – 22.



11. Vimal a medical practitioner. Furnishes his receipts and payments A/c for the P/Y 2020 – 21. Compute his income from profession for the A/Y 2021 – 22.

Receipts	₹	Payments	₹
To bad b/d	40,000	By Purchase of	
" Visiting fees	1,00,000	professional books	50,000
" Consultation fees	1,00,000	" Subscription to Indian	
" Sale of Medicines	1,35,000	Medical Association	8,000
" Salary as a part-time		" Household expenses	28,000
lecturer in MIMS	26,000	" Rent of clinic	24,000
" Gifts from patients	50,000	" Income tax	26,000
" Interest on post office		" Purchase of medicine	1,00,000
saving Bank A/c	40,000	" Car expenses	40,000
" Dividend from domestic Co.	32,000	" Electricity and water	22,000
		" Salary to staff	56,000
		" Purchase of surgical	
		Equipments	40,000
		" Balance c/d	1,29,000
	5,23,000		5,23,000

Additional Information :

- a) 50% of motor car expenses relates to his personal use.
- b) Provide depreciation on surgical equipments and books at 40%.
- c) Gifts include ₹ 25,000 received from patients on the occasion of his birthday



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VI Semester B.Com. Examination, September/October 2022
(CBCS – F + R – 2016 – 17 and Onwards)

COMMERCE

Paper – 6.2 : Principles and Practice of Auditing

Time : 3 Hours

Max. Marks : 70

Instruction : Answers should be written in either **Kannada** or **English** only.

SECTION – A

Answer **any five** of the following sub-questions. **Each** sub-question carries **2** marks.

(5×2=10)

1. a) Give the meaning of compensating error.
- b) Write any 2 objectives of internal control.
- c) Define routine checking.
- d) Who is a company auditor ?
- e) What is contingent liability ?
- f) What is cost audit ?
- g) Give the meaning of audit programme.

SECTION – B

Answer **any three** questions. **Each** question carries **6** marks.

(3×6=18)

2. Give the difference between Accountancy and Auditing.
3. State the important contents of audit note book.
4. Briefly explain the professional ethics of an auditor.
5. State principles of a good internal control system.
6. How do you verify the investments and sundry creditors ?

SECTION – C

Answer **any three** questions. **Each** question carries **14** marks.

(3×14=42)

7. Explain internal check as regards cash sales.
8. Give the meaning of internal audit. Explain its advantages and disadvantages.
9. How do you vouch the following items :
 - i) Receipts from debtors
 - ii) Proceeds of the sale of investments
 - iii) Cash purchases.
10. State the advantages of Auditing and Preparation before commencement of new Audit.
11. Explain the audit procedure of Insurance Companies.

ಕನ್ನಡ ಆವೃತ್ತಿ

ವಿಭಾಗ - ಎ

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಐದು ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿಯೊಂದು ಉಪ-ಪ್ರಶ್ನೆಗೆ 2 ಅಂಕಗಳು. (5×2=10)

1. ಎ) ಸರಿದೂಗಿಸುವ ತಪ್ಪು ಎಂದರೇನು ?
 - ಬಿ) ಆಂತರಿಕ ನಿಯಂತ್ರಣದ 2 ಉದ್ದೇಶಗಳನ್ನು ತಿಳಿಸಿ.
 - ಸಿ) ದೈನಂದಿನ ತಪಾಸಣೆಯ ವ್ಯಾಖ್ಯೆ ನೀಡಿ.
 - ಡಿ) ಕಂಪನಿ ಲೆಕ್ಕಪರಿಶೋಧಕ ಎಂದರೆ ಯಾರು ?
 - ಇ) ಸಂಭವನೀಯ ಹೊಣೆಗಾರಿಕೆ ಎಂದರೇನು ?
 - ಎಫ್) ವೆಚ್ಚ ಲೆಕ್ಕಪರಿಶೋಧನೆ ಎಂದರೇನು ?
 - ಜಿ) ಲೆಕ್ಕಪರಿಶೋಧನಾ ಕಾರ್ಯಕ್ರಮದ ಅರ್ಥ ತಿಳಿಸಿ.

ವಿಭಾಗ - ಬಿ

ಕೆಳಗಿನ ಯಾವುದಾದರೂ 3 ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿಯೊಂದು ಪ್ರಶ್ನೆಗೆ 6 ಅಂಕಗಳು. (3×6=18)

2. ಲೆಕ್ಕಶಾಸ್ತ್ರ ಮತ್ತು ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ವ್ಯತ್ಯಾಸಗಳನ್ನು ತಿಳಿಸಿ.
3. ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ಟಿಪ್ಪಣಿ ಪುಸ್ತಕದಲ್ಲಿನ ಪ್ರಮುಖ ಅಂಶಗಳನ್ನು ತಿಳಿಸಿ.



UG - 266

VI Semester B.Com. Examination, September/October 2022
(CBCS) (F + R) (2016 – 17 and Onwards)
COMMERCE
Paper – 6.1 : Business Regulations

Time : 3 Hours

Max. Marks : 70

Instruction : Answers should be written **completely** either in **English** or in **Kannada**.

SECTION – A

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

1. a) Define Contract.
- b) Who is an unpaid seller ?
- c) What is Quasi contract ?
- d) What do you mean by consumer dispute ?
- e) What is Trade Mark ?
- f) Expand :
 - i) TRIPS
 - ii) FEMA.
- g) Define the term 'occupier'.

SECTION – B

Answer **any three** questions. **Each** question carries **six** marks. (3×6=18)

2. Define Consideration. What are the legal rules regarding consideration under the Indian Contract Act, 1872 ?
3. How many modes of discharge of contract are there ? Explain.

P.T.O.



4. State the objectives of Competition Act, 2002.
5. Explain the types of Patent.
6. Briefly explain the various types of Environmental Pollution.

SECTION – C

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

7. Enumerate the essential elements of valid contract.
8. What are the rights and duties of Bailor and Bailee ?
9. Explain the objectives and functions of CCI.
10. What are the remedies available to the patentee in case of infringement of patent rights ?
11. Explain the role of the central government in the prevention, control and abatement of the environmental pollution.

ಕನ್ನಡ ಆವೃತ್ತಿ

ವಿಭಾಗ - ಎ

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಐದು ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉಪ-ಪ್ರಶ್ನೆಗೆ ಎರಡು ಅಂಕಗಳು. (5×2=10)

1. a) ಕರಾರನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
- b) ಸಂದಾಯವಾಗದ ಮಾರಾಟಗಾರ ಎಂದರೇನು ?
- c) ಆರೆ ಕರಾರನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
- d) ಗ್ರಾಹಕ ವಿವಾದದ ಅರ್ಥವೇನು ?
- e) ಟ್ರೇಡ್‌ಮಾರ್ಕ್ ಎಂದರೇನು ?
- f) ವಿಸ್ತರಿಸಿ :
 - i) TRIPS
 - ii) FEMA.
- g) 'ಆಕ್ರಮಿ' ಪದವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.



63625

VI Semester B.Com. Examination, September/October 2022
(CBCS) (Fresh + Repeaters) (2017 – 18 and Onwards)

COMMERCE

Accounting and Taxation Group
Elective Paper – III : Business Taxation

Time : 3 Hours

Max. Marks : 70

Instruction : Answer should be written **completely** in **Kannada** or in **English**.

SECTION – A

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

1. a) Who is a working partner ?
- b) What is a widely held company ?
- c) What is Custom Duty ?
- d) Expand PAN and CIF.
- e) What is block of assets ?
- f) What is a resident firm ?
- g) What do you mean by self assessment ?

SECTION – B

Answer **any 3** questions. **Each** question carries **six** marks.

(3×6=18)

2. Explain the objectives of customs duty.
3. What do you mean by limited liability partnership ? State its features.
4. From the following information, compute the assessable value :
 - a) Value of machine in UK pounds 64,000 FOB
 - b) Engineering and design charges paid – UK pounds 24,000
 - c) Freight paid (Air) – UK pounds 12,000
 - d) Insurance – Not known
 - e) Commission payable to local agent @ 2% of FOB in Indian Rupees.
 - f) The exchange rate announced by the Central Government is ₹ 68 per 1 UK pound.



5. Mr. Hariwanth Ganesh estimated the following incomes relevant for the Assessment Year 2021 – 22.
- Computed income from House Property Rs. 70,000/-
 - Computed income from business Rs. 4,30,000/-
- Calculate advance tax payable.
6. A block of asset consist of 5 machines. The WDV of machinery as on 01-04-2020 is Rs. 1,80,000. Rate of depreciation is 15%. A new machine costing Rs. 1,60,000 was acquired in May 2020 but actually put to use only on 10-10-2020. Two old machines are also sold for Rs. 3,20,000 in Dec. 2020. Compute depreciation on block of assets for the A.Y. 2021 – 22.

SECTION – C

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

7. Swathi and Sneha are partners sharing profit and losses equally. The following is the Profit and Loss Account for the year ending 31-03-2021.

Particulars	₹	Particulars	₹
Office expenses	3,00,000	Receipts from clients	10,60,000
Salary to employees	80,000	Interest recovered from	
Income tax	40,000	Swathi and Sneha	5,000
Salary to Swathi	2,40,000	Interest from Govt.	
Salary to Sneha	2,64,000	securities	5,70,000
Interest on Capital Swathi		STCG	2,00,000
@ 15%	15,000		
Interest on Capital Sneha			
@ 15%	20,000		
Net profit	8,76,000		
	18,35,000		18,35,000

Additional Information :

- Out of Office Expenses ₹ 25,000 is not deductible by virtue of Section 30 to 37.
 - During the year the firm sells a Capital Asset for ₹ 10,00,000 (Indexed Cost of Acquisition being ₹ 2,00,000)
- Find out the net income and tax liability of the firm for the A.Y. 2021 – 22.



8. M/s Hariwanth imported a Machine for 20,000 dollars from USA. From the following information calculate assessable value and customs duty payable.
- a) Packing charges 480 dollars.
 - b) Design and development charges 1200 dollars.
 - c) Insurance 200 dollars.
 - d) Freight charges through air 640 dollars.
 - e) Commission paid to a broker who arranged the transaction 400 dollars.
 - f) Exchange rate specified by board one dollar = Rs. 70.
 - g) Basic customs duty 10%.
 - h) IGST @ 18%.
 - i) Social Welfare Cess applicable at 10% on BCD.
9. X Ltd., is a company in which public are substantially interested. It showed a Net Profit of Rs. ₹ 15,00,000 during 2020 – 21, scrutiny of the accounts revealed the following :

Debits of P/L Account :

- a) Donation paid to approved Public Charitable Trust Rs. 40,000.
- b) Provision for Income Tax ₹ 2,00,000.
- c) Family Planning Expenses ₹ 50,000.
- d) Capital expenditure on Family Planning ₹ 2,00,000.

Credits to P/L Account :

- a) Bad debts allowed earlier recovered during the previous year ₹ 20,000.
- b) Interest on Bank Deposits ₹ 60,000.
- c) Long Term Capital Gain ₹ 2,00,000.
- d) Dividend from Indian company ₹ 40,000 (gross)

There was :

- a) Unabsorbed Depreciation ₹ 70,000 and
- b) Unabsorbed Capital Loss ₹ 80,000 brought forward from the earlier Assessment Year.

Compute Total Income and Tax Liability of the company for the Assessment Year 2021 – 22.



10. The following is the information of Z & Co. for the A.Y. 2021 – 22.

Particulars	Amount	Particulars	Amount
	₹		₹
To Cost of goods sold	20,00,000	By Sales	28,00,000
” Tax relating to LTCG	6,000	” Long Term Capital	
” Depreciation	1,70,000	Gain (Exempt u/s 10 (38)	3,00,000
” Proposed dividend	2,60,000	” Interest on	
” Income Tax	1,20,000	Government Securities	30,000
” Net profit	5,74,000		
Total	31,30,000	Total	31,30,000

Additional Information :

- Depreciation allowable for the year as per Income Tax Act is ₹ 1,00,000.
- Brought forwarded Business Loss as per books of accounts is ₹ 2,50,000.
- Brought forwarded Unabsorbed Depreciation is ₹ 1,10,000.

Compute :

- Total Income of the company under normal provisions.
- Tax liability of the company.
- Tax payable u/s 115 – JB.

11. A person makes an Unauthorized Import of 10,000 pieces of Ophthalmic Rough Blanks CIF priced at 1 dollar per piece by Air from USA (Tariff heading 53.15.10). The Consignment is liable to be confiscated Import is adjudicated, Assistant Commissioner gives to the parties an option to pay fine in lieu of confiscation. It is proposed to impose fine equal to 50% of margin of profit. The market price is ₹ 100 per piece of ophthalmic rough blank. The rate of duties as per basic customs 10%, SWS as applicable and IGST 18%. Exchange rate is 1 US \$ = ₹ 60, Compute :

- Amount of fine
- Total amount payable by party to clear the consignment, what is the maximum amount of fine that can be imposed in this case ?



63627

**VI Semester B.Com. Examination, September/October 2022
(CBCS) (Freshers + Repeaters – 2017-18 and Onwards)**

COMMERCE

Accounting and Finance

6.5 : Elective Paper – III – Performance Management

Time : 3 Hours

Max. Marks : 70

Instruction : Answer should be written in **English** or in **Kannada**.

SECTION – A

1. Answer **any 5** questions. **Each** question carries **2** marks. **(5×2=10)**
- What is Life Cycle Costing ?
 - What is Margin of safety ?
 - What is Budgeting ?
 - What do you mean by Debt Equity Ratio ?
 - What is Management Report ?
 - What do you mean by Performance Appraisal ?
 - State any four sources of Management information.

SECTION – B

Answer **any 3** questions. **Each** question carries **6** marks. **(3×6=18)**

- Differentiate between Traditional Costing and Activity Based Costing.
- From the following information calculate.
 - Profit volume ratio
 - Fixed costs
 - Sales volume to earn a profit of ₹ 40,000

Sales ₹ 1,00,000
Profit ₹ 10,000
Variable cost 70%.

P.T.O.



4. The standard quantity required to manufacture one unit of product X is 10 kg and the standard price per kg of material is 5/-. The cost accounting records however reveals that 11500 kgs of material costing ₹ 2,76,000 were used to manufacture 1000 units of product X. Calculate MCV, MPV and MUV.
5. Prepare a Flexible budget for the production at 80% (8000 units) on the basis of the following information :
- Production at 50 % capacity 5000 units
- Raw materials ₹ 80 per unit
- Direct labour ₹ 50 per unit
- Direct expenses ₹ 20 per unit
- Factory expenses ₹ 50,000 (50% fixed)
- Administration expenses ₹ 30,000 (40% variable).
6. From the following information calculate cost driver rates :
- Volume related cost ₹ 1,10,000
 - Purchase related cost ₹ 1,20,000
 - Set-up related cost ₹ 2,10,000
 - Relating to handling of orders ₹ 45,000
 - Shipment charges ₹ 50,000
 - Relating to quality inspection ₹ 1,40,000
- Cost allocation basis are :
- No. of Machine hour 22000
 - No. of Purchase orders 1200
 - No. of setups 50,000
 - No. of times materials handled 900
 - No. of times quality inspected 700
 - No. of shipments 250.



SECTION – C

Answer **any 3** questions. **Each** question carries **14** marks.

(3×14=42)

7. Explain the process of Performance Management Information System.

8. Price structure of a company is given below :

Material	₹ 60
Labour	₹ 20
Variable Overhead	₹ 20
Fixed cost	₹ 50
Profit	₹ 50
Selling price per unit	₹ 200

The above data is based on manufacturing of 1,00,000 cycles. Due to stiff competition, the company wants to reduce the selling price but wants to keep the same amount of profit, how many cycles the company should sell, to get the same amount of profit :

- a) If selling price is reduced by 10%
- b) If selling price is reduced by 20%.

9. A company is expected to have cash in hand on 01-04-2021 and it requires you to prepare a cash budget for 3 months April to June 2021. The following information is supplied to you.

Months	Sales	Purchases	Wages	Manufacturing Expenses
February	70,000	40,000	8,000	6,000
March	80,000	50,000	8,000	7,000
April	92,000	52,000	9,000	7,000
May	10,000	60,000	10,000	8,000
June	1,20,000	55,000	12,000	9,000

Other information :

- 1) Period of credit allowed by supplier is 2 months.
- 2) 25 % of sales is for cash and period of credit allowed to customer for credit sales is 1 month.
- 3) Delay in payment of wages and expenses one month.
- 4) Income Tax of ₹ 25,000 is to be paid in June 2021.
- 5) Opening balance on 1st April is ₹ 25,000.



10. The standard cost of a certain chemical mixture is :

40% Material A at ₹ 400 per ton

60% Material B at ₹ 600 per ton

A Standard loss of 10% is expected in production. Actual cost of material used is :

90 tons of Material A at a cost of ₹ 360 per ton

110 tons of Material B at a cost of ₹ 680 per ton

Actual output is 182 tons

Calculate MCV, MPV, MUV, MMV and MYV.

11. A manufacturing company has the production capacity of 20000 units p.a. The expenses for production of 10000 (50%) units for a period are furnished below :

Particulars	Per unit (₹)
Materials	40
Wages	20
Manufacturing expenses (40% fixed)	10
Administration expenses (All fixed)	5
Selling and Distribution expenses (60% fixed)	5
Total cost	80
Profit	20
Selling price	100

Prepare a Flexible budget for 60%, 70% and 90% levels of activity. It is expected that the present unit selling price will remain constant up to 60% activity beyond which a 5% deduction is contemplated up to 90% activity level.

VI Semester B.Com. Examination, September/October 2022
(CBCS Scheme)
COMMERCE
Paper – 6.3 : Income Tax – II

Time : 3 Hours

Max. Marks : 70

Instruction : Answers should be written **completely** in **English** or **Kannada**.

SECTION – A

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

1. a) What do you mean by vocation ?
- b) State any 2 incomes which are taxable under the head income from other sources.
- c) How do you compute short term capital gain ?
- d) If Mr. Amit has received family pension of Rs. 50,000 from Government of Rajasthan. How do you treat it while calculating taxable income ?
- e) Expand : i) TDS and ii) CBDT.
- f) What is the maximum limit of amount of deduction u/s 80D ?
- g) How do you treat contribution by a businessman to an approved Research Association or University for research in social science or scientific research ?

SECTION – B

Answer **any three** questions. **Each** question carries **6** marks. **(3×6=18)**

2. From the following information of Meenakshi a Chartered Accountant, compute taxable income from profession for AY 2021 – 22.

Receipts	Rs.	Payments	Rs.
Consultation fees	75,000	Stipend to article clerks	22,500
Gifts from clients	25,000	Office rent	27,000
Gifts from father in law	25,000	Professional tax paid	2,500
Appellate tribunal appearance	23,500	Purchase of Professional books	13,500
Fees for drafting MOA	12,000	Charitable donation	3,500

3. Sri Vinayaka purchased a residential house in April 2003 for Rs. 2,56,000. He renovated the property in 2009 – 10 at a cost of Rs. 2,95,000 and the property was sold for Rs. 40,00,000 in August 2020 (Brokerage 2.5%). Another residential house was bought in March 2021 for Rs. 5,00,000 (brokerage 2%). Compute the Taxable Capital Gains for the AY 2021 – 22.
 CII 2003 – 04 = 109, 2009 – 10 = 148, 2020 – 21 = 301.

P.T.O.



4. Discuss the admissibility of following expenses while computing taxable business income :
- Provision for taxation.
 - Interest on loan taken for business purpose.
 - Income tax paid.
 - Theft in office premises.
 - Household telephone expenses.
 - Penalty paid to GST authorities.
5. Mr. Dhoni, a resident individual submits the following particulars for the year ended 31st March 2021.
- Agricultural income in England Rs. 15,000.
 - Salary as member of Parliament Rs. 1,00,000.
 - Daily allowance as MP Rs. 15,000.
 - Dividend received from a Co-operative society Rs. 5,000.
 - Royalty from a coal mine Rs. 20,000.
 - His residential house has been taken on a rent of Rs. 10,000 p.m. half of which he has sub-let at 6,000 p.m.
- He has incurred the following expenses :
- Paid collection charges Rs. 200 for collecting dividends, Rs. 3,000 spent for earning and collecting royalty.
- Compute Mr. Dhoni's income from other sources for The AY 2021 – 22.
6. Compute Total Income of Mr. Rajguru for the AY 2021 – 22 from the following information.
- Salary income (Computed) Rs. 1,43,920
 Income from House property (Computed) Rs. 14,000
 Taxable business income Rs. 1,12,500
 Capital Gain : LTCG Rs. 75,000 and STCG Rs. 25,000
 Income from other sources Rs. 12,975
- He paid insurance premium on his own life Rs. 20,000 and he contributed to RPF Rs. 12,500.

SECTION – C

Answer **any three** questions. **Each** question carries **14** marks. (3×14=42)

7. Mr. Sukhdev, an eminent advocate in Bangalore submits the following information.

Receipts and Payments Account for the year ending 31-3-2021

Receipts	Amount Rs.	Payments	Amount Rs.
To Balance b/d	30,000	By Salary to staff	1,20,000
To Fees from clients :		By Interest on loan	4,000
2020 – 21 = 5,77,000		By Office expenses	25,000
2019 – 20 = <u>15,000</u>	5,92,000	By Car expenses	16,000
To Presents from clients	12,000	By Purchase of Type Writer	23,000
To Loan from clients	5,000	By Income Tax	16,000



To Arbitration fees	15,000	By Contribution to PPF	67,000
To Remuneration from articles	10,000	By Purchase of notified bonds	95,500
		By Balance c/d	2,97,500
	6,64,000		6,64,000

Consider the following other details :

- Car is used for profession only.
- Depreciation on car is Rs. 12,000 and on Type Writer is 15%.
- He bought a computer for Rs. 80,000 on 10th March 2020 and put to use on the same day (Rate of depreciation is 40%).

Compute Taxable Income from Profession for the Assessment Year 2021 – 22.

8. During the financial year 2020 – 21 Sri Krishna sells the following assets.

Particulars	House	Gold	Shares
Date of acquisition	12-5-85	5-7-2000	12-5-2013
Date of sale	8-3-2021	13-5-2020	18-4-2020
Sale consideration (Rs.)	8,50,000	10,15,000	3,55,000
Cost of acquisition (Rs.)	3,50,000	75,000	65,000
Transfer expenses (Rs.)	10,000	15,000	–
Fair Market Value on 1-4-2001 Rs.	3,60,000	85,000	–

Compute the taxable capital gain (CII – 2001 – 02 = 100, 2013 – 14 = 220, 2020 – 21 = 301)

9. Smt. Saritha has prepared the following P & L A/c for the year ending 31-3-2021.

Particulars	Amount	Particulars	Amount
	Rs.		Rs.
To Salary paid	1,50,000	By Gross profit	4,45,300
To Advertisement	12,000	By Rent received	1,65,000
To General Expenses	43,500	By Dividend (Indian company)	25,000
To Interest on capital	10,000	By Lottery (gross)	1,00,000
To Fire insurance (10,000 relates to HP)	30,000	By Interest	1,50,000
To Income tax paid	27,000		
To House hold expenses	52,500		
To Bad debts	9,000		
To Provision for bad debts	11,500		
To Provision for Income Tax	50,000		
To Repairs to HP	12,000		
To Municipal taxes of HP	40,000		
To Life Insurance premium	7,000		
To Donation to Political party	15,000		
To Depreciation (allowable)	24,750		
To Net Profit	3,91,050		
	8,85,300		8,85,300

Saritha owns a house property, of which 25% area is used for own business purpose. Determine the Taxable Business Income of AY 2021 – 22.



10. Mr. Jaishankar provides the following information for the previous year 2020 – 21. Compute His income from other sources for the AY 2021 – 22.
- Interest on 7.5% tax free government securities Rs. 3,000
 - Director's fees Rs. 1,200
 - Ground rent Rs. 600
 - Interest on PO SB A/c Rs. 4,000
 - Winnings from lotteries Rs. (Net) received Rs. 14,000
 - Remuneration from articles published in a magazine Rs. 8,000
 - Dividend on preference shares of Indian company Rs. 3,200
 - Interest on bank deposits Rs. 2,500
 - Income from undisclosed sources Rs. 10,000
 - Dividend from co-operative society Rs. 4,000
 - Income from letting on hire of building and machinery under one composite lease Rs. 27,000

The following deductions are claimed by him.

- Collection charges of dividend Rs. 200
 - Allowable depreciation on building and machinery Rs. 4,000
 - Fire insurance on building and machinery Rs. 1,000.
11. Compute Total Income and tax liability (as per old tax regime) of Mr. Sai (Aged about 51 years) for the AY 2021 – 22 from the following information.
- Income from house property (computed) Rs. 85,000
 Taxable business income Rs. 10,12,500
 Income from other sources Rs. 32,560
 He paid insurance premium on his own life Rs. 20,000, on son's life 50,000
 He contributed to RPF Rs. 42,250
 He also contributed to PPF Rs. 75,000
 He made Investments in NSC VIII issue Rs. 10,000
 Donation made to PM's NRF Rs. 25,000.

ಕನ್ನಡ ಆವೃತ್ತಿ

ವಿಭಾಗ - ಎ

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಐದು ಉಪ ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿಯೊಂದು ಉಪ ಪ್ರಶ್ನೆಗೆ 2 ಅಂಕಗಳು. (5×2=10)

- ಜೀವನೋಪಾಯ ಎಂದರೇನು ?
 - ಇತರ ಮೂಲಗಳಿಂದ ಬರುವ ಆದಾಯದ ಅಡಿಯಲ್ಲಿ ತೆರಿಗೆ ವಿಧಿಸಬಹುದಾದ ಯಾವುದೇ 2 ಆದಾಯಗಳನ್ನು ತಿಳಿಸಿ.
 - ನೀವು ಅಲ್ಪಾವಧಿಯ ಬಂಡವಾಳ ಲಾಭವನ್ನು ಹೇಗೆ ಲೆಕ್ಕ ಹಾಕುತ್ತೀರಿ ?
 - ಶ್ರೀ ಅಮಿತ್ ರಾಜಸ್ಥಾನ ಸರ್ಕಾರದಿಂದ ಕುಟುಂಬ ಪಿಂಚಣಿ ರೂ. 50,000 ಪಡೆಯುತ್ತಾನೆ. ತೆರಿಗೆ ವಿಧಿಸಬಹುದಾದ ಆದಾಯವನ್ನು ಲೆಕ್ಕಾಚಾರ ಮಾಡುವಾಗ ನೀವು ಅದನ್ನು ಹೇಗೆ ಪರಿಗಣಿಸುತ್ತೀರಿ ?