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III Semester B.C.A 3/B.B.A 3/B.C.A 4 Degree Examination, Nov./Dec. - 2019

KANNADA (Basic)

(Regular)

ಸಾಹಿತ್ಯ ಸಿಂಚನ - 3, ಸಂಪಾದಕರು : ಡಾ. ಕೆ.ಆರ್.ಮೆಳವಂಕಿ, ಡಾ. ಎಂ.ಎಸ್.ಮಾಗಣಗೇರಿ,
ಡಾ. ಪಾರ್ವತಿ ಚೌಕಿಮಠ

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:

ಭಾಷೆ ಮತ್ತು ಬರಹದ ಶುದ್ಧಿಗೆ ಗಮನ ಕೊಡಲಾಗುವುದು.

1. ಯುದ್ಧ ರಂಗಕ್ಕೆ ಬಂದ ಉತ್ತರನು ಕೌರವ ಸೇನೆಯನ್ನು ನೋಡಿ ಹೆದರಿ ನಗೆ ಪಾಟಲಾಗುವ ಸಂದರ್ಭವನ್ನು ವಿವರಿಸಿರಿ. (15)

(ಅಥವಾ)

'ಸಿರಿಯು ಕನಸಿನಂತೆ' ಕಥೆಯು ಇಹದ ಭೋಗದ ನಿಸ್ಸಾರತೆ ತಿಳಿಸುವ ರೂಪಕವಾಗಿದೆ ಹೇಗೆ ವಿವರಿಸಿರಿ.

2. ಲೋಭಕ್ಕೊಳಗಾದ ದುಷ್ಟಬುದ್ಧಿ ವಂಚಿಸಿ ತನ್ನ ಆಪ್ತಮಿತ್ರನ ಸ್ನೇಹವನ್ನಲ್ಲದೆ ತಂದೆಯನ್ನು ಕಳೆದುಕೊಂಡ ವೃತ್ತಾಂತ ವರ್ಣಿಸಿರಿ. (15)

(ಅಥವಾ)

ಯಾವದೇ ವರ್ಗದ ಶೋಷಣೆ ನಡೆಯುವದು ಆಯಾ ವರ್ಗದವರಿಂದಲೇ ಎಂಬ ಸ್ವಾರಸ್ಯ ಪ್ರಾಮಾಣಿಕತೆ ಕಥೆಯಿಂದ ವಿವರಿಸಿರಿ.

3. ಬೇಕಾದ ನಾಲ್ಕು ಕೆಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ. (4×5=20)

- ತುಳಸಿಕಟ್ಟೆ
- ಬಿದಿರಬಾಲೆ
- ಅಕ್ಕ-ತಂಗಿ
- ಸಿದ್ಧೇಶ್ವರ ಸ್ವಾಮಿಗಳು
- ಆ.ರಾ.ಮಿತ್ರ
- ಚನ್ನವೀರಪ್ಪ - ಗೌರಮ್ಮ ದಂಪತಿಗಳು

4. ಬೇಕಾದ ಮೂರಕ್ಕೆ ಸಂದರ್ಭದೊಡನೆ ಸ್ಪಷ್ಟೀಕರಿಸಿರಿ. (3×5=15)

- 'ಸಿಲುಕದಿರಿ ಮತವೆಂಬ ಮೋಹದ ಜ್ಞಾನಕ್ಕೆ'
- 'ತಳೆಯಿರಿ ಮೈತ್ರಿಯ ತುಳಿಯಿರಿ ವೈರಿಯ'
- 'ಮುತ್ತಿನಂಥ ಆಕ್ಷರ ಕೆಲವರದು ಈತನದೋ ಶುದ್ಧ ವೈದ್ಯಲಿಪಿ'

P.T.O.

- d. 'ನಿಮಗ ನಿದ್ದಿ ಬೇಸು ಬಂತೋ ಇಲ್ಲೊ'
- e. 'ನೋಡು, ನಿನ್ನ ಥರ್ಡ್ ಕ್ಲಾಸ್ ಗ್ರೂಪ್ ಮೊದಲು ಬಂದು ಬಿಟ್ಟಿತ್ತಲ್ಲ'

5. ಒಂದೇ ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿರಿ.

(1×15=15)

- a. ಕುಮಾರವ್ಯಾಸ ಭಾರತದ ಪರ್ಯಾಯ ಹೆಸರುಗಳೇನು ?
- b. ಎಲ್ಲರು ಮಾಡುವದು ಹೊಟ್ಟೆಗಾಗಿ ಎಂದವರಾರು ?
- c. ಕುವೆಂಪು ಅವರ ಸಂದೇಶ ಯಾವುದು ?
- d. ಭುಜೇಂದ್ರ ಮಹೀಶವಾಡಿಯವರ ಪಿ.ಎಚ್.ಡಿ. ಮಹಾ ಪ್ರಬಂಧ ಯಾವುದು ?
- e. ಬಿ.ಎ. ಸನದಿಯವರ ಪೂರ್ಣ ಹೆಸರೇನು ?
- f. ಬಿದಿರಬಾಲೆ ಕವಿತೆ ಬರೆದವರಾರು ?
- g. ಅಕ್ಕ-ತಂಗಿ-ಗೆಳತಿ ತ್ರಿಪದಿಯ ಸಂಪಾದಕರಾರು ?
- h. ಪಂಚ ತಂತ್ರದ ಕರ್ತೃ ಯಾರು ?
- i. ಸಿದ್ದೇಶ್ವರ ಶ್ರೀಗಳ ವಾಸಸ್ಥಾನ ಯಾವುದು ?
- j. ಪ್ರಾಮಾಣಿಕತೆ ಪಾಠದ ಲೇಖಕರಾರು ?
- k. ಅ.ರಾ.ಮಿತ್ರರ ಪೂರ್ಣ ಹೆಸರೇನು ?
- l. ಅಮರೇಶ ನುಗಡೋಣಿಯವರ ಜನ್ಮಸ್ಥಳ ಯಾವುದು ?
- m. ಒಪ್ಪಂದದ ಮದುವೆ ಲೇಖಕರಾರು ?
- n. ಒಂದು ಫೋಟೋದ ನೆಗೆಟಿವ್ ಲೇಖಕರಾರು ?
- o. ಮಲ್ಲಿಕಾರ್ಜುನ ಹುಲಗಬಾಳಿಯವರ ಲೇಖನ ಯಾವುದು ?



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III Semester B.B.A. 3 Degree Examination, Nov./Dec. - 2019
ENTREPRENEURSHIP DEVELOPMENT
(Regular)

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:

1. Write the question numbers correctly.
2. Section 'D' is compulsory.

SECTION - A

I. Answer any Ten of the following :

(10×2=20)

1. Who is an Entrepreneur?
2. What is Persistency?
3. What is Agency?
4. What is KVIC?
5. Mention any 4 causes of Industrial sickness.
6. Define MSME.
7. What is Copyrights?
8. Who is an Immitative Entrepreneur?
9. What is an (pow) and n (aff)?
10. Who are venture capitalist?
11. What is a Business plan?
12. State 2 function of SIDO.

SECTION - B

II. Answer any Four of the following :

(4×5=20)

13. Write short note on - Make in India concept and its impact on India's GDP.

P.T.O.



14. Briefly explain any 2 types of Entrepreneurs?
15. Briefly explain :
 1. Public Ltd Co and
 2. Sole Proprietorship form of business.
16. What are the hurdles faced by rural entrepreneurs in today's scenario.
17. Write a note on Dhirubhai Ambani's entrepreneurial successful journey?
18. What are the functions of commercial banks with other supporting agencies to boost entrepreneurship.

SECTION - C

III. Answer any **Three** of the following : (3×10=30)

19. Entrepreneur plays a vital role in economic development? Explain.
20. Entrepreneur is a True innovator. Discuss your views.
21. Explain various problem and suggestive measures for SSI's progress.
22. What are the charms of being self - employed?
23. Write short notes on :
 - a. Branding - a tool for success.
 - b. DIC - as a support agency for entrepreneur.

SECTION - D

IV. **Compulsory** (1×10=10)

24. Prepare a project report on
 - a. Fast food outlet
- OR**
- b. Two wheeler service station.



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III Semester B.B.A. 3 Degree Examination, Nov./Dec. - 2019**QUANTITATIVE TECHNIQUES****(Regular)****(New Syllabus)****Time : 3 Hours****Maximum Marks : 80****Instructions to Candidates:**

1. No use of scientific calculator.
2. Simple Calculator is allowed.
3. Section 'D' is compulsory.

SECTION -AAnswer any **Ten** of the following. Each carries **2** marks.**(10×2=20)**

1. What is correlation? Name two variables which are correlated.
2. If $\sum d^2 = 0$, what is the value of spearman's rank correlation coefficient.
3. Indicate scatter diagrams for $r = +1$ and $r = -1$.
4. Define equally likely events with an example.
5. What is complement of an event give an example.
6. If $P(A) = \frac{1}{13}$, $P(B) = \frac{1}{4}$ and $P(A \cap B) = \frac{1}{52}$ then find the value of $P(A \cup B)$.
7. Express variance in terms of expectation.
8. What is meant by probability distribution.
9. Write down the range and parameters of Binomial distribution.
10. What are the mean, variance and S.D of a poisson distribution.
11. What is type I error and type II error?
12. What is two tailed test?

P.T.O.



SECTION - B

Answer any **Four** of the following. Each carries **5** marks.

(4×5=20)

- What are properties of normal distribution?
- For the following probability distribution find $E(X)$ and $\text{Var}(x)$, $E(2x+3)$.

x	-2	3	1
$p(x)$	$\frac{1}{3}$	$\frac{1}{2}$	$\frac{1}{6}$
- A machine has two parts A and B. In a given period the probability of failure of part A is 0.07 and that of B is 0.05. What is the probability that the machine fails in that period?
- In a college 60% of the students are boys. In a random sample of 3 students, find the probability of getting
 - two boys
 - at least one boy.
- A random sample of 400 tins of vanaspati has mean weight 4.96 kg and standard deviation 0.4 kg. Test at 1% level of significance that the average weight of tins of vanaspati is 5 kg?

(Critical values -2.58 and +2.58)

- Calculate spearman's rank correlation from the following data.

X	12	9	8	10	11	13	7
Y	14	8	6	9	11	12	3

SECTION - C

Answer any **Three** of the following. Each carries **10** marks.

(3×10=30)

- Monthly income of employees follow normal distribution with mean Rs. 18000 and standard deviation Rs. 800. Find the probability that the employees with monthly income
 - less than Rs. 20000
 - lies between Rs. 16000 and Rs. 17000.

(Table value 0 to 2.5 is 0.4938 and 0 to 1.25 is 0.3944).
- The following data relates to the number of defective items in a sample of 5 for 500 samples taken during a week.

Number of defective items	0	1	2	3	4	5	total
Number of samples.	168	180	120	20	10	2	500

Fit a Binomial distribution to the data. Obtain the theoretical frequencies.



3. From the following data test whether mean daily wages of workers of factory A and Factory B are equal

Factory	No. of workers	Mean daily wages (in Rupees)	S.D. (in Rupees)
A	200	195	20
B	450	200	30

Test at 1% level of significance.

(critical values are -2.58 and +2.58)

4. Calculate the coefficient of correlation by Karl Pearson's method from following data relating to overhead expenses and cost of production.

Over head (000 Rs.)	80	90	100	110	120	130	140	150	160
Cost (000 Rs.)	15	15	16	19	17	18	16	18	19

5. In a correlation analysis between production and price of a commodity, the following data are obtained.

	Production index (x)	Price index (y)
Arithmetic mean	110	98
Standard deviation	12	5

Coefficient of correlation between production and price is -0.4. Obtain both the regression equations and estimate the price index when the production index is 116.

SECTION - D

Compulsory :

(1×10=10)

From the following data, test whether 'education' and 'employment' are independent at 1% level of significance.

Education	Employment	
	Employed	Unemployed
Educated	20	18
Uneducated	15	25

Apply chi - square test to see whether education and employment is same.

Table Value $\chi_{0.01}^2 = 6.63$



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III Semester B.B.A.2 Degree Examination, Nov./Dec. - 2019

FINANCIAL MANAGEMENT

(Repeater)

Time : 3 Hours

Maximum Marks : 80

SECTION - A

Answer any **Ten** of the following:

(10×2=20)

1. Define Financial management.
2. What is over capitalisation?
3. What is fair capitalisation?
4. What is cost of capital?
5. What is Final dividend?
6. What is Bonus shares?
7. What is Leverages?
8. What is high geared company?
9. What is EPS?
10. What is trading an equity?
11. What is profit maximisation?
12. What is wealth maximisation?

SECTION - B

Answer any **Five** of the following:

(5×8=40)

1. Calculate weighted average cost of capital.

Source of capital	Book value	Cost of capital
i) Debentures	1,00,000	8%
ii) Preference shares	2,00,000	10%
iii) Equity shares	4,00,000	12%

P.T.O.



2. Calculate operating leverage & Financial leverage contribution is Rs. 80,000 fixed cost 40,000 & Sales 2,00,000, interest 10,000.
3. Write functions of Finance Manager.
4. Explain the factors affecting dividend policy.
5. Write note on profit maximisation.
6. Ramesh ltd issued 40000 10% preference shares of Rs. 100 each. The cost of issue is 2%. Find out the cost of preference share capital if
 - i) Issued at Par
 - ii) Issued at 10% Premium
 - iii) Issued at 10% Discount

7. The Balance-sheet of Infosys company is as follows

Liabilities	Amount	Assets	Amount
Equity share capital (10000 shares of Rs.10 each)	1,00,000	Fixed Assets	1,00,000
General Reserve	30,000	Current Assets	80,000
Profit & Loss A/c	20,000		
Current Liabilities	30,000		
	<u>1,80,000</u>		<u>1,80,000</u>

The normal rate of earning in similar companies is 15% Ascertain the capitalisation if earning available to Equity shareholders are

- a) Rs. 12,000 b) Rs. 15,000 c) Rs. 20,000

SECTION - C (compulsory)

(1×20=20)

1. The existing company wants another Rs. 2,00,000 addition capital, company wants to raise this amount by following ways
 - i) Issue of debentures 10%
 - ii) Issue of Equity shares



(3)

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iii) Issue of Rs. 1,00,000 Equity shares & Remaining preference shares

The existing capital structure of Ganesh ltd is as follows:

4000 5% Debentures of Rs.100 each 4,00,000

2000 8% preference shares of Rs. 100 each 2,00,000

4000 Equity shares of Rs. 100 each 4,00,000

Advise the company by making EBIT- EPS analysis.

P.T.O.



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III Semester B.B.A. Degree Examination, Nov./Dec. - 2019
PERSONALITY DEVELOPMENT AND LIFE SKILLS
(Regular)

Time : 3 Hours

PART - A

Maximum Marks : 80

Answer any **Ten** questions.

(10×2=20)

1. Mention the traits of personality.
2. What is body language?
3. Define personality.
4. What is SWOT analysis?
5. What do you mean by grooming the self?
6. What is self analysis.
7. What is gratitude?
8. What is critical thinking?
9. Define leadership.
10. Define decision making.
11. What is team work?
12. What is lateral thinking?

PART - B

Answer any **Four** questions :

(4×5=20)

13. Explain the styles of leadership.
14. Explain the nature of personality.
15. Explain the features of leadership.
16. Explain the significance of personality development.
17. Explain the techniques of build self confidence.
18. Explain the attributes of SWOT analysis.

P.T.O.

**Part - C**Answer any **Three** questions :**(3×10=30)**

19. Explain the social etiquettes in business.
20. Explain the determinants of personality.
21. Explain the necessity of team work.
22. Explain the different types of decisions.
23. How the personality can be groomed? Explain.

Part - D**Compulsory**

Answer the question.

(1×10=10)

24. Explain the concept of Johari Window.
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III Semester B.B.A. Degree Examination, Nov./Dec. - 2019**COMPUTER APPLICATION - I****(Regular)****Paper - I****Time : 3 Hours****Maximum Marks : 80****SECTION - A**Answer any **Ten** questions.**(10×2=20)**

1. What is a software? List the types.
2. What is the purpose of operating system?
3. List any 4 symbols used in flow chat.
4. What is a datatype? Give example.
5. Differentiate between data and information.
6. Explain any two characteristics of computer.
7. Define compiler.
8. List the decision control structures.
9. Define preprocessor directive.
10. Define cache memory.
11. What is a low level language?
12. Give the syntax of scanf.

SECTION - BAnswer any **Four** questions :**(4×5=20)**

13. Explain second and third generation of computers.
14. What is an algorithm? Explain its characteristics.
15. What is a loop in C? Explain any 2 types of loop.
16. Give the classification of information.

P.T.O.



17. Draw the flow chart for computation of basic calculator. (Add, sub, multiple, divide).
18. Explain types of memory.

SECTION - C

Answer any **Three** questions :

(3×10=30)

19. Define computer. Explain with the block diagram the different parts of computer.
20. Explain the different types of operating system.
21. Write a C program to find the factorial of a given number. Give the algorithm and flow chart for the same.
22. Short notes : (any two)
 - a) Arrays
 - b) System Analyst
 - c) Problem solving
 - d) Input/Output devices.
23. Define MIS. Give the roles of MIS.

SECTION - D

Compulsory

(1×10=10)

24. Write a C program to subtract two matrices of the same order.
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III Semester B.B.A. 3 Degree Examination, Nov./Dec. - 2019

FUNDAMENTALS OF COST ACCOUNTING

(Regular)

Paper : I

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:

1. Simple calculator is allowed.
2. Part D is compulsory.

PART-A

Answer any **Ten** of the following.

(10×2=20)

1. What is Costing?
2. State any two objects of cost accounting.
3. What is minimum stock level.
4. What is EOQ?
5. What is 'Bin card'?
6. What is Abnormal gain?
7. What is overheads?
8. What is reconciliation statement?
9. What is P/V Ratio?
10. Name any two items which are charged in financial account?
11. What is marginal costing?
12. What is machine hour rate?

PART-B

Answer any **Four** questions:

(4×5=20)

13. What is cost - sheet? Give its brief format?
14. Explain different stock levels?

P.T.O.



15. Write short notes on
 a) FIFO method
 b) Material control.
16. Define overheads, Distinguish between direct expenses and indirect expenses.

17. From the following prepare cost sheet.

Stock of raw - materials on 1-1-2000	Rs. 1,50,000
Purchases of raw - materials	Rs. 5,00,000
Productive wages	Rs. 2,40,000
Stock of finished goods on 1-1-2000	Rs. 4,30,000
Works expenses	Rs. 1,80,000
Administration Expenses	Rs. 2,70,000
Selling Expenses	Rs. 2,50,000
Sales	Rs. 15,00,000
Stock of raw materials on 31-12-2000	Rs. 1,70,000
Stock of finished goods on 31-12-2000	Rs. 6,00,000

18. From the following data you are required to determine EOQ.

Annual consumption -8000 units

Cost per unit - Re. 0.30.

Buying cost - Rs. 7 per order.

Storage and carrying cost as a percentage of average inventory holding 15%.

PART -C

(3×10=30)

19. Following particulars are supplied in respect of machine No. 100.

Standing charges per month.

Rent (for the month)	Rs. 50
lighting (for dept. 2 out of 10 light points for the machine)	Rs. 30
Sundry stores (for the machine)	Rs. 20
Supervisory salary (Time devoted to the machine being one half)	Rs. 500
Other expenses	Rs. 90

Variable expenses.

Power 16 units 6 paise per unit per hour

Effective working hours for the machine 2160 p.a.

Other expenses Rs. 1.30 per hour.

During the month of March 1997 machine worked for only on job No. 100 total hours worked being 150. The remaining 30 hours were lost due to lack of proper planning. The direct cost of material and labour on the job amounted to Rs. 500.

You are required to calculate machine hour rate.

20. A product passes through three distinct processes for completion. Three processes are A, B and C During the week ended 31-3-1990, 2000 units are produced.

The following information is obtained.

Particulars	Process A	Process B	Process C
Material	Rs. 10000	Rs. 4000	Rs. 4000
Labour	Rs. 6000	Rs. 6000	Rs. 2000
Direct expenses	Rs. 2000	Rs. 800	Rs. 1600

The indirect expenses for the period were Rs. 5600 apportioned for the process on the basis of wages prepare process accounts.

21. The following particulars relate to receipt and issues of material during may 2016.

May 4	Received 500 units @ Rs. 2.00 p.u.
May 8	Received 350 units @ Rs. 2.10 each
May 12	Issued 600 units
May 16	Received 600 units @ Rs. 2.20 each
May 20	Issued 450 units.
May 24	Received 500 units @ Rs. 2.30 each
May 28	Issued 500 units
May 30	Issued 100 units

Prepare stores ledger account under FIFO method.



22. The cost books of M/S Sultan Ltd revealed a profit of Rs. 28660. Whereas profit as per financial book was different. The reasons for differences were as under.

Depreciation charged only in financial book	Rs. 800
Bank interest	Rs. 30
R.D.D.	Rs. 570
Directors fees charged only in financial book	Rs. 650
Income tax	Rs. 8300
Over recovery of overheads in cost book	Rs. 180

Prepare reconciliation statement and find out profit as per financial book.

23. You are given the following data.

Year	Sales	Profit
1980	Rs. 1,20,000	Rs. 8000
1981	Rs. 1,40,000	Rs. 13000

Find out :

- 1) P/V Ratio
- 2) BEP
- 3) Profit when sales are Rs. 1,80,000
- 4) Sales required to earn a profit of Rs. 12,000.
- 5) Margin of safety in 1981.

PART -D

Compulsory

(1×10=10)

24. Find which of the product mix is most profitable from the following :

	Product X (per unit)	Product Y (per unit)
Sales price	200	300
Raw materials	40	80
Direct wages	50	60
Variable overheads	30	40

The fixed cost Rs. 2,00,000

- I. X 10000 units and Y 6000 units.
- II. X 8000 units and Y 8000 units.
- III. X 4000 units and Y 12000 units.

Also find the net profit from the best product mix.



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III Semester B.B.A. 3 Degree Examination, Nov./Dec. - 2019
CORPORATE ACCOUNTING - 1
(Regular)

Time : 3 Hours**Maximum Marks : 80****Section - A**Answer any **TEN** of the following :**(10×2=20)**

1. Define internal Reconstruction.
2. Define Goodwill.
3. What is Net Assets method?
4. What is Amortization?
5. Mention methods of valuation of shares.
6. What do you mean by profit prior to incorporation?
7. Name the types of good will.
8. What is over subscription?
9. Define Reconstruction.
10. What do you mean by financial statement?
11. What is forfeiture?
12. Give two examples of expenses that are chargeable after incorporation.

Section - BAnswer any **FOUR** questions :**(4×5=20)**

13. What are the features of goodwill?
14. Explain need for valuation of shares.
15. Distinguish between purchased Goodwill and Non purchased goodwill.
16. Bad luck co. ltd decided to go in for internal reconstruction which was approved by the court. The scheme of Reconstruction is as follows.

P.T.O.



- a) 1,00,000 equity shares of Rs. 10 each fully paid by reduced by Rs. 7 per shares.
- b) 20,000 shares of Rs. 100 each fully paid be reduced by Rs. 20 per share.
- c) The reduction amount of share capital is utilised to write off accumulated loss balance of Rs. 460000 and the balance is used to write off the patents.

Pass the journal entries.

17. The following information is given to you by A ltd.

- i) Paid up share capital consists of
 - a) 4000 15% preference shares of Rs. 100 each
 - b) 80000 equity shares of Rs. 20 each fully paid
- ii) Average Annual profit after tax Rs. 300000.
- iii) The company transfers Rs. 30,000 to General Reserve
- iv) The Normal rate of return is 20%.
- v) Find value per share using Yield method.

18. Star company ltd issued 3000 equity shares of Rs. 200 each at par. The amount was payable as follows.

- a) Rs. 50 on application.
- b) Rs. 75 on allotment.
- c) Rs. 75 on first and final call

All the shares were subscribed and money duly received pass journal entries.

Section - C

Answer any **THREE** of the following.

(3×10=30)

19. From the following information relating to MK Ltd prepare the statement of profit and loss for the year ending 31-3-2019 in the prescribed form.

Particulars	Debit	Credit
1 Opening stock of raw materials (1-4-2018)	150000	-
2 Purchase of raw materials	330000	-
3 Purchase of stock in trade	105000	-
4 Opening stock of finished goods (1-4-2018)	120000	-
5 Opening stock of work in progress (1-4-2018)	30000	-



6	Opening stock of stock in trade (1-4-2018)	60000	-
7	Salaries & wages	114000	-
8	Contribution to provident fund	18000	-
9	Staff welfare expenses	6000	-
10	Interest Expenses	9000	-
11	Other borrowing costs	3000	-
12	Power and fuel	540000	-
13	Rent and taxes (Excluding income tax)	120000	-
14	Repairs	150000	-
15	Insurance	90000	-
16	Royalties	270000	-
17	Auditors Fees	120000	-
18	Miscellaneous Expenses	60000	-
19	Profit on sale of investment	-	12000
20	Loss on sale of Fixed assets	30000	-
21	Current tax	105000	-
22	Defered tax	3000	-
23	Sale of products	-	2250000
24	Other operating income	-	225000
25	Excise duty	150000	-
26	Interest from banks	-	48000
27	Dividend on investments	-	9000
28	Other non operating incomes	-	39000
		2583000	2583000

Adjustments

- i) Closing stock of goods on 31-3-2019
- a) Stock in trade 66000

P.T.O.



- b) Finished goods 126000
 c) Work in progress 36000
 d) Raw materials 180000
- ii) Provide Depreciation of Rs. 60000 on fixed Assets.
20. i) The Net profits of Sumit Ltd after provides of for income tax for the past 5 years are Rs. 88000, Rs. 80000, Rs. 112000, Rs. 92000, Rs. 128000 respectively.
- ii) The average capital employed in the business Rs. 800000.
- iii) The normal rate of return is 10%.
- iv) It is expected that the company will be able to maintain its super profit for the next 5 years.
- v) You are required to calculate the value of goodwill on the basis of
- a) 5 years purchase of super profit.
 b) Capitalization of super profit method.
21. Rani Ltd issued 5000 equity shares of Rs. 200 each. The amounts were payable as follows.
- a) Rs. 40 on Application
 b) Rs. 60 on Allotment
 c) Rs. 60 on first call
 d) Rs. 40 on final call.

The public applied for 7500 shares. One share holder failed to pay final call money on 200 shares. All these shares were forfeited and re - issued at Rs. 180 per share. Pass journal entries.

22. Following is the balance sheet of S Ltd as on 31-3-2019.

Particulars	Note no.	Amount
Equity and liabilities		
1. Share holders funds		
Share capital		
Reserves and surplus	1	1200000
2. Non current liabilities - Debentures	2	(-) 870000
3. Current liabilities		500000
Trade payables - sundry creditors		700000



Total equity and liabilities		1530000
Assets		
1. Non current Assets		
Tangible fixed Assets	3	780000
Intangible fixed Assets - Good will		200000
2. Current Assets		
Inventories - stock		370000
Trade receivable - Debtors		180000
Total Assets		1530000

Notes to Balance sheet

Note -1

Share capital

12000 equity shares of Rs. 100 each fully paid	1200000
Share capital	1200000

Note - 2

Reserves and surplus

Surplus - loss as per P and L A/C	(-) 870000
Reserves and Surplus	(-) 870000

Note -3

Tangible fixed assets

Land and Buildings	500000
Machinery	260000
Furniture	20000
Tangible fixed assets	780000

It is resolved to reconstruct the company on the basis of following scheme.

- The 12000 shares of Rs. 100 each are to be reduced to Rs. 50 each.
- Debenture holders are to be discharged by the issue of 8000 shares of Rs. 50 each in full settlement of their claims.

P.T.O.



- iii) The claims of creditors be reduced by 50% as agreed by them.
- iv) The amount available be used to write off profit and loss account. 50% of good will Rs.20000 of Stock and Rs. 30000 of machinery and also provide for doubtful debts to be made for the extent of Rs. 10000

Journalize the transactions and prepare the balance sheet after reconstruction.

23. The following is the balance sheet of Avani Ltd on 31-3-2019.

Particulars	Note no.	Amount
Equity and liabilities		
1. Share holders funds		
Share capital	1	100000
Reserves and surplus - General reserve		30000
2. Trade payable - Sundry creditors		94000
Total equity and liabilities		224000
Assets		
Non current Assets		
Fixed Assets - Tangible Assets	2	120000
Intangible Assets - Patents		10000
Current Assets		
Trade receivables - Debtors		44000
Inventories - stock		24000
Cash and Cash equivalent		26000
Total Assets		224000

Notes to Balance sheet

Note -1

Share capital

1000 equity shares of Rs. 100 each fully paid 100000

Share capital 100000



Note - 2

Tangible assets

Buildings	55000
Machinery	65000
Tangible Assets	120000

Additional information:

- a) The experts valued Buildings at Rs. 120000 Goodwill Rs. 80000 and machinery Rs. 60000.
- b) Out of Debtors Rs. 4000 value of debtors is Bad.
- c) The profits of the company were 2017 Rs. 42000- 2018 - 35000 2019 - Rs. 47000.
- d) The company follows a practice of transferring 20% of profits to general reserve.
- e) Similar companies earn at 10%.

Calculate value per share by using

- i) Intrinsic value method
- ii) Yield method.

Section - D

Compulsory

(1×10=10)

24. Samruddi Ltd was formed on 1-7-2018 to take over the business of swati Ltd with effect from 1-4-2018. The following was the position of the profit and loss account proposed for the year ending 31-3-2019.

Particulars	Amount
Revenue from operations	1680000
Total Revenue	1680000
Expenses	
Cost of sales	1330000
Salaries and Allowances	80000
Interest on Debentures	9000
Interest to vendors (up to 30-9-2018)	5000



Directors Fees	9000
Rent and rates	17500
General Expenses	24000
Commission on sales	28000
Advertisement	7000
Depreciation	32000
Audit fees	5000
Total Expenses	1546500
Profit	133500
Total	1680000

Additional information :

- 1) The sales for pre incorporation period is 240000 and for After incorporation period is 1440000.
- 2) Rent was paid Rs. 1000 per month up to 30-6-2018 and there after it was increased to Rs. 1500 per month.

Prepare the statement showing profit prior to incorporation of the company.
