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BASECEN 304

**III Semester Open Elective (NEP 2020) Degree
Examination, February/March 2023
(2022-23 Batch Onwards)
ECONOMICS
International Economics**

Time : 2 Hours

Max. Marks : 60

Instructions : 1) An answer booklet of 40 pages will be issued.

ಸೂಚನೆಗಳು : 40 ಪುಟಗಳ ಒಂದು ಉತ್ತರ ಪತ್ರಿಕೆಯನ್ನು ನೀಡಲಾಗುವುದು.

2) No additional sheets will be issued.

ಹೆಚ್ಚುವರಿ ಹಾಳೆಗಳನ್ನು ನೀಡಲಾಗುವುದಿಲ್ಲ.

SECTION – A

ವಿಭಾಗ – ಎ

1. Answer all the following sub-questions, each sub-questions carries one mark.

(10×1=10)

ಈ ಕೆಳಗಿನ ಪ್ರತಿಯೊಂದು ಉಪ-ಪ್ರಶ್ನೆಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿಯೊಂದು ಉಪ-ಪ್ರಶ್ನೆಗೆ ಒಂದು ಅಂಕ.

A) What is meant by trade ?

ವ್ಯಾಪಾರ ಎಂದರೇನು ?

B) Who gave the infant industry argument ?

ಶೈಶಾವಸ್ಥೆ ಉದ್ಯಮದ ವಾದವನ್ನು ನೀಡಿದವರು ಯಾರು ?

C) What do you mean by devaluation ?

ಅಪಮೌಲ್ಯೀಕರಣ ಎಂದರೇನು ?

D) What is tied-aid ?

ಷರತ್ತುಬದ್ಧ ನೆರವು ಎಂದರೇನು ?

E) Who developed comparative cost advantage theory ?

ತುಲನಾತ್ಮಕ ವೆಚ್ಚ ಸಿದ್ಧಾಂತವನ್ನು ಯಾರು ಅಭಿವೃದ್ಧಿಪಡಿಸಿದರು ?

P.T.O.



- F) What is horizontal FDI ?
ಸಮತಲ FDI ಎಂದರೇನು ?
- G) What is meant by foreign capital ?
ವಿದೇಶಿ ಬಂಡವಾಳದ ಅರ್ಥವೇನು ?
- H) Write any two features of foreign exchange market.
ವಿದೇಶಿ ವಿನಿಮಯ ಮಾರುಕಟ್ಟೆಯ ಯಾವುದಾದರೂ ಎರಡು ವೈಶಿಷ್ಟ್ಯಗಳನ್ನು ಬರೆಯಿರಿ.
- I) What do you mean by cross rate ?
ಅಡ್ಡದರ ಎಂದರೇನು ?
- J) Who is the present Director General of WTO ?
WTO ನ ಈಗಿನ ಮಹಾ ನಿರ್ದೇಶಕರು ಯಾರು ?

SECTION – B

ವಿಭಾಗ – ಬಿ

Answer **any four** of the following questions, **each** question carries **five marks**. (4×5=20)

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ ಐದು ಅಂಕಗಳು.

2. Explain any three differences between internal and international trade.
ಆಂತರಿಕ ಮತ್ತು ಅಂತರರಾಷ್ಟ್ರೀಯ ವ್ಯಾಪಾರದ ನಡುವಿನ ಯಾವುದಾದರೂ ಮೂರು ವ್ಯತ್ಯಾಸಗಳನ್ನು ವಿವರಿಸಿ.
3. Write a note on free trade policy.
ಮುಕ್ತ ವ್ಯಾಪಾರ ನೀತಿಯ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
4. Explain the participants of foreign exchange market.
ವಿದೇಶಿ ವಿನಿಮಯ ಮಾರುಕಟ್ಟೆಯಲ್ಲಿ ಭಾಗವಹಿಸುವವರನ್ನು ವಿವರಿಸಿ.
5. Briefly explain the diamond theory of international trade.
ಅಂತರರಾಷ್ಟ್ರೀಯ ವ್ಯಾಪಾರದ ವಜ್ರದ ಸಿದ್ಧಾಂತವನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
6. Distinguish between balance of trade and balance of payments.
ವ್ಯಾಪಾರದ ಸಮತೋಲನ ಮತ್ತು ಪಾವತಿಗಳ ಸಮತೋಲನದ ನಡುವೆ ಇರುವ ವ್ಯತ್ಯಾಸಗಳನ್ನು ಗುರುತಿಸಿ.
7. Write a note on balance of payments theory of foreign exchange rate.
ವಿದೇಶಿ ವಿನಿಮಯ ದರದ ಪಾವತಿಗಳ ಸಮತೋಲನ ಸಿದ್ಧಾಂತದ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.



SECTION - C

ವಿಭಾಗ - ಸಿ

Answer any three of the following questions, each question carries ten marks. (3×10=30)

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ ಹತ್ತು ಅಂಕಗಳು.

8. Explain the features of international trade.

ಅಂತರರಾಷ್ಟ್ರೀಯ ವ್ಯಾಪಾರದ ವೈಶಿಷ್ಟ್ಯಗಳನ್ನು ವಿವರಿಸಿ.

9. Explain the factor endowment theory of international trade.

ಅಂತರರಾಷ್ಟ್ರೀಯ ವ್ಯಾಪಾರದ ಅಂಶ ದತ್ತಿ ಸಿದ್ಧಾಂತವನ್ನು ವಿವರಿಸಿ.

10. Explain arguments in favour of protectionist policy.

ರಕ್ಷಣಾತ್ಮಕ ನೀತಿಯ ಪರವಾಗಿ ವಾದಗಳನ್ನು ವಿವರಿಸಿ.

11. Define MNC. Explain the advantages of MNCs.

ಬಹುರಾಷ್ಟ್ರೀಯ ಕಂಪನಿಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ. ಬಹುರಾಷ್ಟ್ರೀಯ ಕಂಪನಿಗಳ ಅನುಕೂಲಗಳನ್ನು ವಿವರಿಸಿ.

12. Explain the factors influencing international capital movement.

ಅಂತರರಾಷ್ಟ್ರೀಯ ಬಂಡವಾಳ ಹರಿವಿನ ಮೇಲೆ ಪ್ರಭಾವ ಬೀರುವ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿ.

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BCMCMCN 301

**Third Semester B.Com. Degree Examination, February/March 2023
(NEP – 2020) (2022-23 Batch Onwards)
CORPORATE ACCOUNTING – I (DSCC)**

Time : 2 Hours

Max. Marks : 60

**Instruction : Answer all the Sections. Provide working notes
wherever necessary.**

SECTION – A

Answer **any five** questions.

(2×5=10)

1. State any two legal formalities to be followed by underwriting of shares.
2. What do you mean by marked and unmarked applications ?
3. How are pre-incorporation profits treated in the books ?
4. What do you mean by valuation of shares ?
5. What is intellectual Property Right ?
6. State any two advantages of Brand Valuation.
7. What do you mean by Right shares ?
8. State any two circumstances necessitating valuation of goodwill.

SECTION – B

Answer **any four** questions.

(5×4=20)

9. State the SEBI regulations regarding underwriting of shares.
10. Explain the factors affecting the valuation of goodwill.

P.T.O.



11. Abhay Ltd., was formed on 1st July 2021 to take over the business of Aman Traders with effect from 1st April 2021. The Profit and Loss A/c of the company for the year ending 31st March 2022 is given below :

	Rs.		Rs.
To Salary	27,000	By Gross Profit	1,40,000
To Rent and rates	12,000		
To Directors fees	3,600		
To Commission to agents	11,200		
To General expenses	9,600		
To Advertising	2,800		
To Audit fees	2,000		
To Debenture interest	3,600		
To Depreciation	14,800		
To Net profit	53,400		
	1,40,000		1,40,000

Additional Information :

- a) The average monthly sales for the first three months of 2020-21 were Rs. 32,000 and for the rest of the year was Rs. 64,000.
- b) Rent was paid at the rate of Rs. 1,000 per month.

Prepare a statement showing profit before and after incorporation.

12. A firm earned net profits during the last three years as follows :

I Year	Rs. 36,000
II Year	Rs. 40,000
III Year	Rs. 44,000

The capital investment of the firm is Rs. 1,00,000

Normal rate of return is 10%. Calculate the value of goodwill on the basis of 3 years purchase of super profit.

13. Sunrise Ltd. has 50,000, 8% Preference shares of Rs. 10 each and 50,000 Equity shares of Rs. 10 each. The company transfers 10% of divisible profits to general reserve every year. The expected profit before tax is Rs. 1,00,000 and the rate of tax is 40%. Normal rate of dividend is 12%. Find out the value of Equity Share by Yield method.

14. From the following information, you are required to prepare statement of Profit and Loss as per Schedule III :

	Rs.
Purchases	4,00,000
Opening stock	20,000
Closing stock	30,000
Wages	5,000
Salaries	6,000



Interest on loan	3,000
Depreciation on furniture	2,000
Printing and Stationery	1,000
Audit fee	3,000
Legal expenses	1,500
Other expenses	30,000
Sales	7,00,000

SECTION – C

Answer **any two** questions.

(15×2=30)

15. Nature Ltd., issued 4,00,000 Equity shares of Rs. 10 each. The entire issue was underwritten as follows :

A-25%, B-25%, C-25%, D-10% and E-15%

A commission of 2% was payable for underwriting. The marked applications were as follows :

A-1,02,000 shares, B-95,000 shares, C-60,000 shares, D-32,000 shares and E-51,000 shares. Direct applications were received for 10,000 shares.

Calculate :

- 1) The liability of each underwriter.
- 2) Give journal entries in the books of Nature Ltd.

16. Forest Ltd., was incorporated on 1st July 2020 to take over the business of Water Enterprises with effect from 1st April 2020. The following Profit and Loss A/c. for the year ended 31st March, 2021 was drawn up :

	Rs.		Rs.
To Commission	2,625	By Gross Profit	98,000
To Advertisement	5,250	By Bad debts recovered	500
To Directors salary	9,000		
To Depreciation	2,800		
To Salaries	18,000		
To Insurance	600		
To Preliminary Expenses	700		
To Rent	3,000		
To Discount	350		
To Bad Debts	1,250		
To Net Profit	54,925		
	98,500		98,500

The following details are available :

- a) The average monthly turnover from 1-7-2020 onwards was double than the that of previous months.
- b) Rent was paid at Rs. 250 per month.
- c) Advertisement expenses were directly apportioned to the sales.

Prepare a statement showing pre-incorporation and post incorporation profits.



17. The following is the balance sheet of R Ltd., as on 31-3-2022 :

Liabilities	Rs.	Assets	Rs.
Share capital Rs. 10 each	2,00,000	Land and Buildings	1,10,000
General reserve	40,000	Plant and Machinery at cost	
Taxation reserve	60,000	(less depreciation)	1,30,000
Workmen savings account	30,000	Trade marks	20,000
Profit and Loss account	32,000	Stock	48,000
Creditors	98,000	Debtors	88,000
		Cash	52,000
		Preliminary expenses	12,000
	4,60,000		4,60,000

The Plant and Machinery is worth Rs. 1,20,000 and Land and Buildings have been valued at Rs. 2,40,000 by an independent valuer. Rs. 8,000 of the debts is bad. The profits of the company have been as follows. 2020 – Rs. 80,000; 2021 – Rs. 90,000 and 2022 – Rs. 1,06,000. It is the company's practice to transfer 25% of the profits to reserve and provide 40% for taxation. Find out the fair value of the shares. Similar companies give an yield of 10% on the market value of their shares. Goodwill may be taken to be worth Rs. 1,60,000.

18. From the following information relating to Ram Ltd., Prepare a Balance Sheet as per Schedule III as on 31-3-2022.

Debit balance	Rs.	Credit balance	Rs.
Fixed Assets	50,00,000	Equity shares of	
Investments	2,50,000	Rs. 10 each	10,00,000
Debtors	13,80,000	Pref. shares of	
Loans and advances	5,30,000	Rs. 100 each	8,00,000
Miscellaneous expenditure	60,000	Securities Premium A/c	8,00,000
Profit and Loss A/c (loss)	4,00,000	Secured loans	18,00,000
Goodwill	3,00,000	Bills payable	3,00,000
Closing stock	14,00,000	General Reserve	32,00,000
Cash at bank	3,40,000	Unsecured loans	3,10,000
		Creditors	12,50,000
		Provision for taxation	2,00,000
	96,60,000		96,60,000

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BCMCMCN 302

**Third Semester B.Com. Degree Examination, February/March 2023
(NEP 2020) (2022-23 Batch Onwards)
BUSINESS STATISTICS (DSCC)**

Time : 2 Hours

Max. Marks : 60

SECTION – A

Answer any five of the following questions :

(2×5=10)

1. Define Statistics.
2. Give the meaning of Range and Skewness.
3. What is meant by Primary data and Secondary data ?
4. What is an event ?
5. Define correlation.
6. If C.V. is 22% and S.D. is 4, find the Mean.
7. In a collection of nuts and bolts, the mean weight of nuts is 3 gms and the mean weight of bolts is 8 gms and the combined mean is 4 gms, find the proportion of nuts in the collection.
8. What is meant by Index numbers ?

SECTION – B

Answer any four of the following questions.

(5×4=20)

9. From the following data compute Quartile Deviation and its coefficient.

Income in '000 Rs.	No. of People
Less than 20	10
Less than 30	14
Less than 40	21
Less than 50	45
Less than 60	78
Less than 70	91
Less than 80	108

P.T.O.



10. Six students are ranked in sports and studies are as follows.

Find the Rank correlation coefficient.

Student	1	2	3	4	5	6
Rank In Sports	1	2	3	4	5	6
Rank In Studles	4	5	6	2	1	3

11. The height and weight of students are as follows. Obtain the two regression equations.

Height (In cms.)	153	157	168	160	170	163
Weight (In kgs.)	48	50	50	49	54	53

12. A construction company is bidding for two contracts A and B . The probability that it will get contract A is $\frac{3}{5}$ and B is $\frac{1}{4}$ and the probability that it will get both the contracts is $\frac{1}{8}$. What is the probability that the company will get contract A or B ?

13. Compute Coefficient of Skewness from the following data.

Salaries (Rs. '000)	20	30	40	50	60	70	80
Employees	4	14	22	30	20	8	2

14. What is meant by Central Tendency ? Explain the properties of Arithmetic Mean.

SECTION – C

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

(15x2=30)

15. From the following data compute Mean, Median and Mode.

X	F
Less than 10	15
Less than 20	20
Less than 30	38
Less than 40	45
Less than 50	55



16. Prove using the following data, that Time Reversal Test and Factor Reversal Test are satisfied by Fisher's Ideal Formula of Index Number.

Commodity	Base Year		Current Year	
	Price	Quantity	Price	Quantity
A	6	50	10	56
B	2	100	2	120
C	4	60	6	60
D	10	30	12	24
E	8	40	12	36

17. Calculate Karl Pearson's coefficient of correlation to the following data.

X :	6	8	12	15	18	20	24	28	31
Y :	10	12	15	15	18	25	22	26	28

18. The Public Service Commission conducted an aptitude test for recruitment. The marks obtained follow a normal distribution. A mean 50 marks and standard deviation of 10 marks. If 20,000 candidates appeared for the test what number of candidates are expected to score :

- i) Less than 40 marks
- ii) More than 70 marks
- iii) Between 40 and 60 marks ?

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BCMCMCN 303

**III Semester B.Com. Degree Examination, February/March 2023
(NEP 2020) (2022 – 23 Batch Onwards)
COST ACCOUNTING (DSCC)**

Time : 2 Hours

Max. Marks : 60

SECTION – A

Answer any five of the following questions.

(2×5=10)

1. Define Costing.
2. What is a cost center ?
3. Mention any two objectives of cost accounting.
4. What do you mean by labour turnover ?
5. What is time keeping ?
6. What is centralized purchasing system ?
7. What is Reconciliation Statement ?
8. Calculate EOQ from the following :

Annual usage 6,000 units, cost of material per unit Rs. 20, cost of placing and receiving one order Rs. 60 and annual carrying cost of one unit of inventory is Rs. 2.

SECTION – B

Answer any four of the following questions.

(5×4=20)

9. Distinguish between Overhead Allocation and Apportionment.
10. The following figures have been obtained from the books of Bhuvan Ltd., for the year 2021 :

Particulars	Rs.
Cost of materials	3,00,000
Direct wages	2,50,000

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	1,50,000
Factory overheads	1,68,000
Administrative overheads	1,12,000
Selling overheads	70,000
Distribution charges	2,10,000
Profit	

A work order has been executed in 2022 and the following expenses have been incurred :

Material Rs. 4,000 and Wages Rs. 2,500.

Assuming that in 2022 the rate of factory charges has increased by 20%, distribution charges have gone down by 10% and selling and administration charges have each gone up by 12%, at what price should the product be sold so as to earn the same rate of profit on the selling price as in 2021 ?

Factory overhead is based on direct wages, while all other overheads are based on factory cost.

11. Following are the details relating to material 'T'. Write up the relevant Bin Card for February. Bin No. : 20, Code No. : PB 5, Minimum level : 3,000 units, Re-order level : 4,000 units. Re-order quantity : 3,000 units, Maximum level : 7,000 units.

Feb.	1	Opening stock	1,000 units
"	3	Issued SR No. 73	250 units
"	6	Received GR No. 57	4,000 units
"	11	Returned to store SC No. 33	1,500 units
"	15	Received GR No. 63	1,500 units
"	19	Issued SR No. 95	1,600 units
"	22	Received GR No. 73	500 units
"	23	Issued SR No. 99	600 units
"	25	Returned to supplier PO No. 27	200 units
"	"	Shortage	50 units.

12. Two components A and B are used as follows :
- Normal usage 300 units per week each, Maximum usage 450 units per week each
 - Minimum usage 150 units per week each
 - Reorder quantity A : 2400 units B : 3600 units
 - Reorder period A : 4 to 6 weeks, B : 2 to 4 weeks
- Calculate for each component : Reorder level, Minimum level, Maximum level and Average stock level.
13. Calculate the total earnings of two workers under :
- a) Halsey Plan
 - b) Rowan Plan
- Std. Time 48 Hrs., Time taken A : 50 Hrs, B : 42 Hrs., Time Rate Rs. 50 per hour.
14. Write the suitable basis for the apportionment of the following overheads to different cost centres or departments :
- a) Labour welfare expenses
 - b) Insurance
 - c) Sundry expenses
 - d) Lighting
 - e) Electric power
 - f) Depreciation on machinery
 - g) Rent
 - h) Indirect wages
 - i) Miscellaneous expenses
 - j) Selling and distribution overhead.



SECTION – C

(15×2=30)

Answer any two of the following questions.

15. The following details are extracted from the books of Canada Springs Limited, Mangalore for the year ending 31/03/2021.

Factory Wages	Rs. 6,00,000	Drawing office Expenses	Rs. 36,000
Purchase of Materials	Rs. 7,20,000	Printing, Stationery	Rs. 12,000
Lubricants	Rs. 36,000	Counting House Salary	Rs. 12,000
Carriage inwards	Rs. 8,640	Sales	Rs. 18,00,000
Wages of foreman	Rs. 48,000	Stock on 1/04/2020	
Wages of storekeeper	Rs. 6,000	Raw Materials	Rs. 1,20,000
Cost of Research	Rs. 30,000	Work-in-Progress	Rs. 28,800
Income tax	Rs. 22,000	Finished Products (units)	6,000
Donations	Rs. 5,000	Stock on 31/03/2021	
Office Managers Salary	Rs. 72,000	Raw Materials	Rs. 1,33,440
Other consumables	Rs. 6,000	Work-in-Progress	Rs. 96,000
Power and Fuel	Rs. 54,000	Finished Products (units)	12,000

Selling and distribution expenses are to be charged at Re. 1 per unit.

During the year 2020 – 21 the number of units produced is 96,000.

Prepare a cost sheet showing different elements of cost and profit.

16. From the following particulars, prepare a stores Ledger Account under FIFO method for the Month of August, 2021.

- August 1 Opening balance 250 units at Rs. 1.10 per unit
- " 3 Received 100 units @ Rs. 1.20 per unit GR No. 13
- " 4 Issued 50 units MR No. 61
- " 6 Received 800 units @ Rs. 1.30 per unit GR No. 14
- " 7 Issued 300 units MR No. 62
- " 8 Returned to stores 20 units issued out of MR No. 61
- " 12 Received 300 units @ Rs. 1.40 per unit GR No. 15
- " 15 Issued 320 units MR No. 63
- " 18 Received 100 units @ Rs. 1.40 per unit GR No. 16
- " 20 Stock verification revealed loss of 20 units
- " 21 Issued 100 units MR No. 64
- " 23 Returned to vendors 30 units received as per GR No. 16
- " 28 Received 200 units @ Re. 1 per unit GR No. 17
- " 30 Freight paid Rs.70 on purchase as per GR No. 17
- " 31 Issued 150 units MR No. 65
- " 31 Excess of 5 units were found on stock verification

17. A company has 3 production departments and 2 service departments.

The primary distribution summary reveals the following figures of overheads :

Production Departments :

A – Rs. 3000

B – Rs. 2000

C – Rs. 1000

Service Departments :

P – Rs. 234

Q – Rs. 300

The overheads of service departments are charged to production departments on a percentage basis.

Departments	A	B	C	P	Q
P	20%	40%	30%	–	10%
Q	40%	20%	20%	20%	–

Find out the total overheads of production departments under simultaneous equation method.

18. The profits as per Financial books for the year ended 31-12-2021 is Rs. 2,98,100. Following details are ascertained on comparison of cost and financial accounts.

Items	Cost A/c (Rs.)	Financial A/c (Rs.)
Stock on 01-01-2021		
Raw materials	1,00,000	1,20,000
Work-in-progress	1,30,000	1,40,000
Finished goods	90,000	1,00,000
Stock on 31-12-2021		
Raw materials	86,000	80,000
Work-in-progress	74,000	60,000
Finished goods	1,24,000	1,18,000
Direct expenses	–	60,000
Purchases	–	8,00,000
Wages	–	4,00,000

Factory expenses		
Sales	4,00,000	4,00,000
Interest received	-	22,00,000
Office expenses	-	32,000
Income tax	46,000	60,000
Loss on sale of Investments	-	15,000
Selling expenses	-	17,000
	90,000	80,000

Prepare a cost sheet showing costing profit and also draw up a reconciliation statement as on 31-12-2021.
