INSTRUCTIONS

(Please read each of the following instructions carefully before attempting questions)

There are EIGHT questions divided in two sections and printed both in KANNADA and in ENGLISH.

Candidate has to attempt FIVE questions in all.

Question No. 1 and 5 are compulsory and out of the remaining, THREE are to be attempted choosing at least ONE question from each Section.

The number of marks carried by a question/part is indicated against it.

Answer must be written in the medium authorized in the Admission Certificate which must be stated clearly on the cover of this Question-cum-Answer (QCA) Booklet in the space provided. No marks will be given for answers written in a medium other than the authorized one.

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1. ಬೀದಿಗಳು ಶುರುಗೊಳ್ಳುವ ವಾರಾಂಶ.

(a) (A) ಕೆಮಿಸ್ ಉತ್ಪನ್ನಾರುಗಳಿರುವ ವಾರಾಂಶ
(B) ಹೊಸ ವಾರಾಂಶ ಅಂತ್ಯನ ಶುರುಪಟ್ಟಿರುವ ವಾರಾಂಶ
(C) ಪ್ರತಿಯೊಂದು ವಾರಾಂಶ ವಾರಾಂಶ
(D) ಆಧಿಪತ್ಯ ಶುಭ್ರ

ಎರಡನೆಯ ವಾರಾಂಶ:

(i) ಉತ್ಪನ್ನ ಶರಿಯೆಂದರೆ ವಾರಾಂಶ 8000 ದಂದ್ರೆಯರಿಗೆ ಅರಿಯವಾಗಿದೆ, ಹಾಗಾಗಿ ವಾರಾಂಶ 3200 ದಂದ್ರೆ, ವಾರಾಂಶ 960 ದಂದ್ರೆ, ತನ್ನಾರಾಂಶ 3200 ದಂದ್ರೆ.

(ii) ವಾರಾಂಶ ಶರಿಯ ವಾರಾಂಶ 9200 ದಂದ್ರೆ.

(iii) ವಾರಾಂಶಕ್ಕೆ ಮೊದಲೆ ವಾರಾಂಶ ಹೊಸ ವಾರಾಂಶ ಕ್ರಿಯೆ 36800 ದಂದ್ರೆ.
    ವಾರಾಂಶ 16,900 ದಂದ್ರೆ, ತನ್ನಾರಾಂಶ 8,250 ದಂದ್ರೆ.

(iv) ವಾರಾಂಶ ಮೂಲ: ವಾರಾಂಶ ಹೊಸ ವಾರಾಂಶ 8%

(ವರ್ತವ ಕೆಮಿಸ್ WIP + ಉತ್ಪನ್ನ ವಾರಾಂಶಗಳು)

(v) ಚೆನ್ನಿ ಲಾಫ್ಟ್ ಶಾಲೆ: ಹೆಚ್ಚಿರು 10 ವಾರಾಂಶಗಳನ್ನು 40 ದಂದ್ರೆ, ವಾರಾಂಶ

(vi) ಮುಖ್ಯ ಕೋರದ ಶುಷ್ಕವಿಷ್ಟದಿಂದ: 900 ವಾರಾಂಶಗಳು

(vii) ಮೂಲಕ ಕೆಮಿಸ್ ವಾರಾಂಶದಲ್ಲಿ: 7900 ವಾರಾಂಶಗಳು

(viii) ಮುಖ್ಯ ಕೋರದ ಶುಷ್ಕವಿಷ್ಟ

<table>
<thead>
<tr>
<th>ವಾರಾಂಶ</th>
<th>ಸಂಖ್ಯೆ</th>
<th>ಸಂಖ್ಯೆಯ ಹೆಸರು(%)</th>
<th>ಸಂಖ್ಯೆಯ ಹೆಸರು(%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>ವಾರಾಂಶ</td>
<td>100</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>ವಾರಾಂಶ</td>
<td>70</td>
<td>80</td>
<td></td>
</tr>
<tr>
<td>ತನ್ನಾರಾಂಶ</td>
<td>30</td>
<td>20</td>
<td></td>
</tr>
</tbody>
</table>
Answer the following

(a) Prepare the following

(A) Statement of equivalent production.

(B) Statement of cost per equivalent unit

(C) Statement of evaluation

(D) Process account:

i. Opening work in progress: 800 units valued as under
   Material Rs.3200 : Labour Rs.960; Overheads Rs.320

ii. Input of materials: Rs. 9,200 units

iii. Current cost incurred in process:
   Material Rs. 36,800 : Labour Rs. 16,900;
   Overheads Rs. 8,250

iv. Normal loss: 8% of total input
   (i.e. opening WIP + units put in)

v. Scrap realised @ Rs. 40 per 10 units

vi. Closing work in progress: 900 units

vii. Transfer to next process: 7900 units

viii. Degree of completion

<table>
<thead>
<tr>
<th></th>
<th>Closing stock (%)</th>
<th>Scrapped units (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Material</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>Labour</td>
<td>70</td>
<td>80</td>
</tr>
<tr>
<td>Overheads</td>
<td>30</td>
<td>20</td>
</tr>
</tbody>
</table>

(b) சேவையாளர்களுடன் வந்து மாநிலத்தான் வைக்கப்பட்டு வருமனையை என்ன செய்துள்ளது?

What are the powers/rights of auditors as per the companies Act?
<table>
<thead>
<tr>
<th></th>
<th>H साल</th>
<th>S साल</th>
</tr>
</thead>
<tbody>
<tr>
<td>संगम रेखा वाले:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>संगम रेखा वाले:</td>
<td>12,00,000</td>
<td>4,00,000</td>
</tr>
<tr>
<td>12% हकारा सिद्धांत</td>
<td>2,00,000</td>
<td>1,00,000</td>
</tr>
<tr>
<td>राजस्व नागरिक</td>
<td>4,50,000</td>
<td>2,10,000</td>
</tr>
<tr>
<td>राजस्व राजस्व शॉर्ट प्रीमियर</td>
<td>2,80,000</td>
<td>1,29,000</td>
</tr>
<tr>
<td>राजस्व</td>
<td>1,90,000</td>
<td>1,00,000</td>
</tr>
<tr>
<td>राजस्व</td>
<td>23,20,000</td>
<td>9,39,000</td>
</tr>
<tr>
<td>राजस्व</td>
<td>5,00,000</td>
<td>3,20,000</td>
</tr>
<tr>
<td>राजस्व</td>
<td>7,10,000</td>
<td>1,50,000</td>
</tr>
<tr>
<td>राजस्व</td>
<td>1,34,000</td>
<td>85,000</td>
</tr>
<tr>
<td>S खपत वाले 100 अंक वाले</td>
<td>5,10,000</td>
<td></td>
</tr>
<tr>
<td>संगम रेखा: 309,500 रुपये</td>
<td></td>
<td></td>
</tr>
<tr>
<td>संगम रेखा: 2,96,000</td>
<td>2,04,000</td>
<td></td>
</tr>
<tr>
<td>संगम रेखा: 1,30,000</td>
<td>1,10,000</td>
<td></td>
</tr>
<tr>
<td>संगम रेखा: 40,000</td>
<td>30,000</td>
<td></td>
</tr>
<tr>
<td><strong>संगम रेखा</strong></td>
<td><strong>23,20,000</strong></td>
<td><strong>9,39,000</strong></td>
</tr>
</tbody>
</table>

**प्रमाणपत्र**

(i) 2010 वर्षाच्या 1 जिन्हील्या S संगम रेखा 309,500 रुपये हाजी होते म्हणून, संगम रेखा 1,30,000 रु. आणि 1,20,000 रु. संगम रेखा 1,30,000 रु. संगम रेखा 1,20,000 रु. संगम रेखा 1,30,000 रु.

(ii) 2010 वर्षाच्या 31 जूनील्या S संगम रेखा 1,30,000 रुपये म्हणून, संगम रेखा 22% हकारे संगम रेखा 2010 वर्षातील S संगम रेखा 309,500 रुपये म्हणून, संगम रेखा 1% हकारे संगम रेखा 22% हकारे S संगम रेखा 1,30,000 रुपये म्हणून, संगम रेखा 309,500 रुपये म्हणून, संगम रेखा 1,30,000 रुपये म्हणून, संगम रेखा 1,30,000 रुपये.
(iii) S received केंड्रकाव ३०,०००. नै. भारतीय नम्बरांने, ज्याम 2011 मध्ये 31 मार्च H संगठनात करण्यास दरम्यान राष्ट्रीय करण्यात आलेले असतात. करण्यात जाणारे संचालन S केंद्रात गेल्यास त्याचे संचालनेवर अवलंबन केले जातात. त्याने त्याच H 25% केले अवलंबण करते.

(iv) S केंद्रात 2,500 रु. कर्याचे राष्ट्रीय अियमसंदर्भात 75% देखील संचालनेवर अवलंबन केले जाते. त्याने त्याच H केंद्रात अियमसंदर्भात अवलंबन केल्यास 25% राष्ट्रीय अियमसंदर्भात अवलंबन केले जाते.

From the following balance sheets and the additional information given thereafter, prepare consolidated balance sheet of H Ltd and its subsidiary S Ltd as on 31st March 2011.

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>H Ltd Rs.</th>
<th>S Ltd Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equity share capital, fully paid shares of Rs. 100 each.</td>
<td>12,00,000</td>
<td>4,00,000</td>
</tr>
<tr>
<td>12% preference share capital</td>
<td>2,00,000</td>
<td>1,00,000</td>
</tr>
<tr>
<td>General Reserve</td>
<td>4,50,000</td>
<td>2,10,000</td>
</tr>
<tr>
<td>Profit and Loss a/e</td>
<td>2,80,000</td>
<td>1,29,000</td>
</tr>
<tr>
<td>Creditors</td>
<td>1,90,000</td>
<td>1,00,000</td>
</tr>
<tr>
<td><strong>Assets</strong></td>
<td><strong>23,20,000</strong></td>
<td><strong>9,39,000</strong></td>
</tr>
<tr>
<td>Land and Buildings</td>
<td>5,00,000</td>
<td>3,20,000</td>
</tr>
<tr>
<td>Plant and Machinery</td>
<td>7,10,000</td>
<td>1,90,000</td>
</tr>
<tr>
<td>Furniture and Fittings</td>
<td>1,34,000</td>
<td>85,000</td>
</tr>
<tr>
<td>3000 equity shares in S Ltd, purchased on 30.9.2010</td>
<td>5,10,000</td>
<td>–</td>
</tr>
<tr>
<td>Stock</td>
<td>2,96,000</td>
<td>2,04,000</td>
</tr>
<tr>
<td>Debtors</td>
<td>1,30,000</td>
<td>1,10,000</td>
</tr>
<tr>
<td>Cash at Bank</td>
<td>40,000</td>
<td>30,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>23,20,000</strong></td>
<td><strong>9,39,000</strong></td>
</tr>
</tbody>
</table>
Additional Information:

(i) On first April 2010 S Ltd.'s General reserve and Profit and Loss percentage showed balance of Rs. 1,30,000 and Rs. 1,20,000 respectively.

(ii) In October 2010 S Ltd. declared and paid full year's preference dividend and equity dividend @ 22% for year ended on 31st March 2010. It also paid corporate dividend tax @ 11%. H Ltd. Credited the dividend received by it to its Profit and Loss a/c.

(iii) Included in creditors of S Ltd. is sum of Rs. 30,000 for goods supplied by H Ltd. on 31st March 2011. Half of these goods were lying unsold in S Ltd.'s godown. H Ltd. Charged profit @ 25% on sales.

(iv) S Ltd. has a contingent liability of Rs. 2,500 in a suit pending in a court of Law.

3. (a) What is a Provision?  
(b) What is a Reserve?  

State the special points which require your particular attention while auditing the final accounts of the following companies:

(a) A general insurance company  
(b) A banking company.

4. (a) What is optimum working Capital?  

(b) Briefly explain the factors which determine the working Capital.
5. (a) What are the essentials of a sound investment policy of banks? Discuss the various fields of investment of a commercial bank.

(b) "Financial Management is more than procurement of funds". Explain.

6. Discuss the composition, features and weaknesses of the Indian money market and steps taken by RBI to develop the money market.

7. What is SEBI? Explain the powers and functions of SEBI. How far SEBI has been successful in promoting the interest of investors?

8. Discuss the objectives, functions and various schemes of assistance extended by Industrial Development Bank of India (IDBI) for promoting Industrial growth in India.
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QCA : 07/II

COMMERCE AND ACCOUNTANCY : Paper-II

2014

Maximum marks : 250

Instructions:

(1) Read the questions carefully.

(2) Write your answers in KANNADA.

(3) Write your answers in ENGLISH.

(4) Select five questions in all.

(5) Questions 1 and 5 are compulsory.

(6) Choose at least one question from each section.

(7) The number of marks for each question is indicated against it.

(8) Answer must be written in the medium authorized in the Admission Certificate.

(9) Word limit in questions, wherever specified, should be adhered to.

(10) Attempts of questions are counted in chronological order. If not struck off, the attempt is counted even if attempted partly.

(11) Any page or portion of the page left blank must be clearly struck off.

07 Commerce & Accountancy-11
1. (a) What is Matrix organisation structure? Discuss in detail the merits and demerits associated with matrix organisation structure.

2. How the neo-classical theory is superior to classical theory of organisation? Evaluate in the light of criticisms of classical theory.

3. (a) Under what circumstances informal organisations are formed? Discuss.

4. How high morale can be developed? Explain the relationship between morale and productivity.
5. (a) अंतरराष्ट्रीय निर्माण संघर्षनियमाधीन निर्माण में सोचना और चालन.
हेलियोर के साथ समझौते मार्ग.
Discuss in brief the mission and strategic objectives of International Labour Organisation.

6. भारत, देश के क्षेत्र में निर्माण अनुभव के लक्षणों का समावेश करता है।
संयुक्त राष्ट्र, न्यूज़ीलैंड की समस्याओं का समाधान.
Discuss the problems associated with trade union movement in India. Suggest the remedial measures to solve the problems.

(b) निर्माण कार्य में अनुभवों को रोकने के लिए कुछ मापदंडों के साथ
निर्माण अर्थव्यवस्था में लॉक वर्कर्स विधेयक.
Write a note on labour absenteeism covering its types and causes.

7. संयुक्त राष्ट्र के निर्माण संघर्ष का मुख्य मतदान निम्न अनुभव
में होता है।
Explain in detail the different methods of workers participation in management.

8. उद्योग में संघर्ष के कारण हैं? उद्योग में संघर्ष में संघर्ष के कारण
उद्योग के संगठन ने उद्योग के मजदूरों में विभाजन मार्ग सुझाव दिया।
What are the causes for industrial disputes? Discuss various strategies used to resolve the industrial disputes in Indian context.