CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
THIRD SEMESTER DEGREE EXAMINATION JANUARY 2023
HISTORY
Introduction to Epigraphy

Duration:2 Hours   **Max Marks:60**

Section-A

Answer any TWO of the following :   **2×5= 10**

1. What is called dating of Eras in Indian Epigraphy?

2. List any five inscriptions belonging to the Vijayanagara period.

3. Name the author of the Talagunda inscription. What does it concern with?

Section-B

Answer any TWO of the following :   **2×10= 20**

4. Examine the importance of the study of Epigraphy.

5. Examine the significance of land grants and its features.

6. Give an account of the features of the Allahabad Pillar Inscription.

Section-C

Answer any TWO of the following :   **2×15= 30**

7. Evaluate the role played by James Princep in the Discipherment of Indian scripts.

8. Examine the ancient medium of inscriptions and its significance.

9. Describe the process of Estampage of stone Inscriptions.

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CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
THIRD SEMESTER DEGREE EXAMINATION JANUARY 2023
Speaking and Listening Skills

Duration:2 Hours   **Max Marks:60**

I. Do as Directed

1. Transcribe the following words into IPA Script: **(5×2= 10)**

     a. Chill Out

     b. Look Within

     c. Lost Man

     d. Just Imagine

     e. Laughter Heals

2. Transcribe the following words into English Orthography: **(5×2= 10)**

     a. /ˈkætl/
        /fɑːm/

     b. /fɪkst/
        /dɪˈpɒzɪt/

     c. /ɪkˈstɜːnl/
        /ɪgˈzæmɪnər/

     d. /haʊs/
        /mæt/

     e. /smɔːl/
        /ʃɪp/

3. Answer the following questions in a sentence or two: **(5×2= 10)**

     a. Greet a colleague who has just joined your team.

     b. Apologise to your teacher for not submitting the assignment on time.

     c. Seek permission from the Principal to leave early from work.

     d. Disagreeing with a customer's complaint that the delivered product is defective.

     e. Invite a person to the opening of a new restaurant near your place.

II Write a short note on any TWO of the following: (2×5= 10)

   a. Give instructions to your friend in 4 - 5 steps to use Google Meet for the first time.

   b. Write a short note on Voiced and Voiceless sounds.

   c. What is good listening?

III Answer any ONE of the following: (1×10= 10)

   a. A farewell speech for a colleague who worked with you for the past five years.

   b. A Welcome Speech at the College Day Programme introducing and welcoming the Chief Guest, Ms Shailini Alva, Principal of National Institute of Fine Arts, Bengaluru.

IV Answer any ONE of the following: (1×10= 10)

   a. Explain the organs involved in the production of speech.

   b. Discuss the barriers to listening.

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CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
THIRD SEMESTER DEGREE EXAMINATION JANUARY 2023
OFFICE PRACTICE AND MANAGEMENT
Organisational Behaviour

Duration:2 Hours   **Max Marks:60**

Section-A

Answer any TWO of the following :   **2×5= 10**

1. State the challenges faced by organisations in fostering a positive organisational behaviour.

2. Write any two functions of Organisation Culture.

3. What is meant by Organisational Change? Explain any four external forces that necessitate the changes in an organisation.

Section-B

Answer any TWO of the following :   **2×10= 20**

4. Explain the Autocratic and Supportive models of OB.

5. Narrate the steps involved in creating organisation culture.

6. What is meant by organisational development? Explain its objectives.

Section-C

Answer any TWO of the following :   **2×15= 30**

7. Explain the nature of OB and its usefulness to an organisation.

8. Elaborate on the various types of organisational culture and its implications.

9. Elaborate on the various types of organisational change.

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CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME

THIRD SEMESTER DEGREE EXAMINATION JANUARY 2023

PSYCHOLOGY

Psychology and Mental Health

Duration:2 Hours **Max Marks:60**

Answer any THREE of the following : (3×2= 06)

1. What is the difference between Normality and Abnormality?

2. Mention any two Functions of Classification.

3. Mention any two Individual Risk Factors of Mental Health.

4. Mention any two Family Risk Factors of Mental Disorder.

5. With a help of an example define Tertiary Prevention.

Answer any FOUR of the following in not more than a page each : (4×6= 24)

6. Define Psychology. Give a brief history of the origin of Psychology.

7. Briefly explain the Myths and Misconceptions of Abnormal Behaviour.

8. Briefly explain Anxiety Disorder.

9. What are Psychological Risk Factors?

10. How to improve Mental Health?

11. Write a note on any three Coping Strategies.

Answer any THREE of the following in not more than two page each : (3×10= 30)

12. Discuss any five Fields of Psychology.

13. Discuss Mental Health Professionals.

14. Explain the Early Signs of Psychological Disorder.

15. Explain the Biological and Social Risk Factors of Mental Health.

16. Discuss any four Strategies of Anger Management.

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CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
THIRD SEMESTER DEGREE EXAMINATION JANUARY 2023
ECONOMICS
Economics of Insurance

Duration:2 Hours   **Max Marks:60**

Section - A

I. Answer any TWO of the following :   **2×5= 10**

1. Write a note on Principle of Proximate Cause.

2. Write a note on importance of Retirement and Pension Plans.

3. Write a note on health insurance products.

4. Write a note on Benefits and costs of Insurance.

Section - B

II. Answer any TWO of the following :   **2×10=20**

5. Briefly explain the principles of Insurance.

6. Explain Risk Pooling.

7. Explain Insurance documentation.

8. Briefly explain benefits of Agriculture Insurance.

Section - C

III. Answer any TWO of the following :   **2×15= 30**

9. Define Risk. Explain Perils and Hazards.

10. Define Insurance planning. Explain the Wealth accumulation planning.

11. Explain the fundamentals of Life and Health Insurance.

12. Critically examine IRDA.

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CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME

THIRD SEMESTER DEGREE EXAMINATION JANUARY 2023

JOURNALISM

Feature Writing and Freelancing

Duration:2 Hours   **Max Marks:60**

Section- A

Answer any FIVE of the following: 5×10= 50

1. What is feature writing? What are the characteristics of the feature story?

2. What are the types of feature articles in journalism?

3. Comment on the personal narrative skills compulsory for a freelancer.

4. What are the tools and resources available for the freelance writiers?

5. "Travel writing is a passion than the profession". Justify this statement in your own words.

6. What is the feature article and news articles? Explain with examples.

Section- B

Answer any TWO of the following: 2×5= 10

7. Technological trends in Feature writing.

8. Process of feature article writing.

9. Challenges faced by a freelancer.

10. Freelancing as a profession in India.

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CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
THIRD SEMESTER DEGREE EXAMINATION JANUARY 2023
MATHEMATICS
Quantitative Mathematics

Duration:2 Hours   Max Marks:60

PART - A

I. Answer any 8 questions . Each question carries 3 marks: **(3×8= 24 Marks)**

a. A manufacturer produces two types of models M_1 and M_2 . Each model of the type M_1 requires 4 hours of grinding and 2 hours of polishing; whereas each model of the type M_2 requires 2 hours of grinding and 5 hours of polishing. The manufacturer has 2 grinders and 3 polishers. Each grinder works 40hours a week and each polisher works 60 hours a week. Profit on M_1 model is \$3.00 and on model M_2 is \$4.00. Whatever is produced in a week is sold in the market . How should the manufacturer allocate his production capacity to the two types of models so that he may make the maximum profit in a week? Formulate the LPP.

b. A person requires 10, 12 and 12 units of chemicals A, B and C, respectively for his garden. A liquid product contains 5, 2 and 1 units of A, B and C respectively, per jar. A dry product contains 1, 2 and 4 units of A, B, C per carton. If the liquid product is sold for \$3 per jar and the dry product is sold for \$2 per carton, how many units of each product should be purchased, in order to minimize the cost and meet the requirements? Formulate the LPP.

c. Define feasible solution of a transportation problem.

d. Convert the following unbalanced transportation problem into a balanced transportation problem.

2	4	8	10
6	12	5	20
50	60	20	

e. Determine an initial basic feasible solution for the following TP, using VAM

	D_1	D_2	D_3	D_4	Supply
O_1	6	4	1	5	14
O_2	8	9	2	7	16
O_3	4	3	6	2	5
Demand	6	10	15	4	35

f. Find the maximum distance between two points on the perimeter of a rectangular garden whose length and breadth are $150m$ and $100m$.

g. Find the largest size of a bamboo that can be placed in a square of 100 sq.m.

h. Find the area of a triangle whose sides measures 12 cm, 13 cm and 14 cm.

i. Find the length of a rope by which a cow must be tethered in order that it may be able to graze on area of 9856 sq.metres.

j. A room is 12 metres long, 9 metres broad and 8 metres high. Find the length of the longest bamboo pole that can be placed in it.

k. Three spheres of radii 3 cm, 1 cm and 5 cm are melted to form a new sphere. Find the radius of the new sphere.

l. The diagonal of two squares are in the ratio 5:7. Find the ratio of their areas.

PART - B

2. Answer any 2 questions. Each question carries 6 marks: (6×2= 12 Marks)

a. Solve the following by the graphical method.
$$Max\ Z = x_1 - 3x_2$$
subject to ,
$$x_1 + x_2 \leq 300$$
$$x_1 - 2x_2 \leq 200$$
$$2x_1 + x_2 \leq 100$$
$$x_2 \leq 200$$
$$x_1, x_2 \geq 0$$

b. An egg contains 6 units of vitamin A and 7 units of vitamin B per gram ans costs 12 paise per gram. Milk contains 8 units of vitamin B per gram and costs 20 paise per gram. The daily minimun requirement of vitamin A and vitamin B are 100 units and 120 units respectively,. Solve it by graphical method and find the optimal product mix.

c. State VAM for transportation problem.

d. Solve the following transportation problem.

Source		Destination P	Q	R	S	Supply
	A	21	16	25	13	11
	B	17	18	14	23	13
	C	32	17	18	41	19
Demand		6	10	12	15	43

PART - C

3. Answer any 2 questions. Each question carries 6 marks: (6×2= 12 Marks)

a. Study the following table carefully and answer the questions that follow:
Number of Candidates (in lakhs) appearing in an entrance examination from Six different cities

City	A	B	C	D	E	F
Number of candidates	1.25	3.14	1.08	2.27	1.85	2.73

Ratio of candidates passing and failing within the city

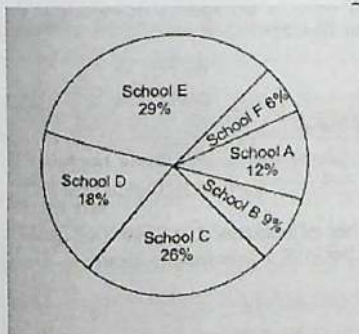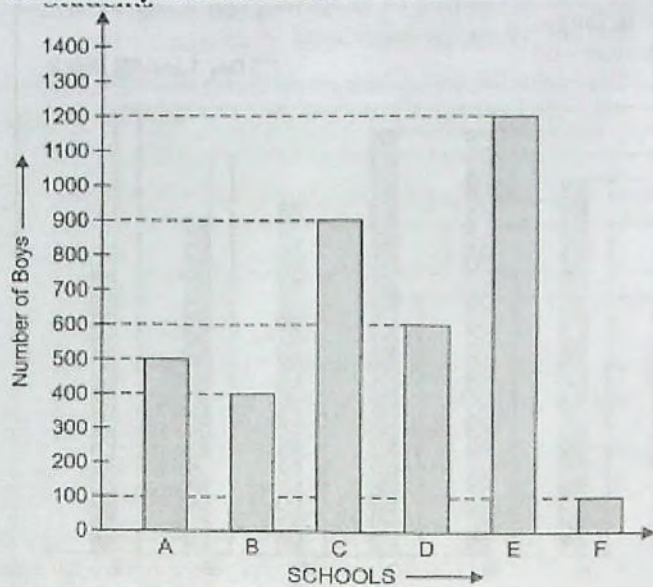| City	Ratio of Passing and Failing
A	7 : 3
B	5 : 3
C	4 : 5
D	1 : 3
E	3 : 2
F	7 : 5

a. What is the ratio of the number of candidates failing the exam from city D to that of those failing the exam in city A.

b. The number of candidates appearing for the exam from city C is what percent of the number of candidates appearing for the exam from city B?

c. The number of candidates passing the examination from city F is what percent of the total number of candidates appearing from all the cities together?

d. Which city has the highest number of students failing the entrance exam?
e. What is the number of candidates passing the exam from city E?

b. **Study the following pie-chart and bar diagram and answer the following questions:**
Percentage-wise distribution of students in 6 different schools.

Number of boys in each school out of 6000

Total number of students = 6000

a. What is the sum of the number of girls in school C, the number of girls in school E and the number of boys in school D together?
b. What is the ratio of the number of boys in school C, the number of girls in school B and the number of students in school E?
c. What is the difference between the total number of students in school F and the number of boys in school E?
d. In which of the schools is the total number of students equal to the number of girls in school E?
e. The number of girls in school A is approximately what parcentage of the total number of students in school B?

c. **Study the pie-chart given below carefuly and answer the questions that follow.**
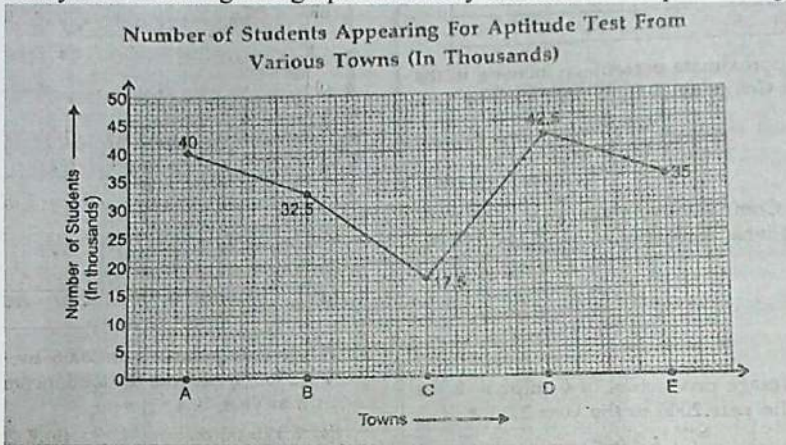Percentage-wise break up of students in terms of specialization in M.B.A.
Total number of students = 8000

a. What is the total number of students having specialisation in IR, Marketing and IT?

b. Students having IB as specialisation forms approximately what percent of students having Marketing as specialisation?

c. What is the total number of students having IB as specialisation?

d. What is the ratio of the students having Finance as specialisation to students having HR as specialisation?

e. Students having IR as specialisation forms approximately what percent of students having HR as specialisation?

d. Study the following line graph carefulluy and anwer the questions given below:

Number of Students Appearing For Aptitude Test From Various Towns (In Thousands)

a. What is the ratio of the number of students appearing for the Aptitude test from Town B to that from Town A?

b. What is the average number of students appearing for the aptitude test from all the towns together?

c. The number of the students appearing for the aptitude test from Town E is approximately what percent of the total number of students appearing for the aptitude test from all the towns E together?

d. The number of students appearing for the aptitude test town D is approximately what percentage of the number of students appearing for the aptitude test from town C?

e. What is the ratio of the number of students appearing for the aptitude test from towns C and D together to the number of students appearing for the aptitude test towns A, D and E

PART - D

4. Answer any 2 questions. Each question carries 6 marks: **(6×2= 12 Marks)**

a. Find the area of the largest circle that can be drawn inside a rectangle with sides 7 m by 6 m.

b. In measuring the sides of a rectangular plot, one side is taken 5% in excess and the other 6% in deficit. Find the error percent in area calculated, of the plot.

c. A rectangular sheet of paper, 12 cm long and 8 cm wide has squares of side 2 cm cut from each of its corners. The sheet is then folded to form a tray of depth 2 cm. Find the volume of this tray.

d. Find the volume, curved surface area and the total surface area of a cylinder with diameter of base 2cm and height 12 cm.

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CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
B.Sc. THIRD SEMESTER DEGREE EXAMINATION JANUARY 2023
PHYSICS
Medical physics

Duration:2 Hours   **Max Marks:60**

PART A

Answer any 5 questions: 5×3= 15

1   Mention any three functions of Human skeleton.

2   Draw a labeled diagram of ear.

3   What is ultra sound imaging?

4   How are X rays used in medical field?

5   How can you reduce radiation exposure?

6   What is the aim of radiation monitoring?

Answer any 5 questions: 5×9= 45

7   Explain energy change and heat loss in body.

8   Draw the diagram of mouth and explain speech production.

9   What is Mammography? Explain.

10 Explain in detail Nuclear Magnetic resonance (NMR). How NMR technology is used in medical field?

11 Write the advantages and disadvantages of Film badge and pocket dosimeter.

12 What are the somatic effects of radiations? Explain.

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CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
THIRD SEMESTER DEGREE EXAMINATION JANUARY 2023
ZOOLOGY
Endocrinology

Duration:2 Hours   **Max Marks:60**

SECTION - A

Answer the following strictly observing the internal choice provided: **4×5=20**

UNIT 1

1) What are neurohormones? Explain the structure and location of hypophysis.

OR

2) What is acromegaly and dwarfism. Explain its causes and symptoms.

UNIT 2

3) Write a short note on parathyroid gland.

OR

4) Write a short note on thyroid gland.

UNIT 3

5) Explain the mechanisms involved in treating Hyperinsulinism.

OR

6) List any five significance of glucose to human body.

UNIT 4

7) Write a note on long term effects of shift work.

OR

8) Write a note on N3 phase of sleep cycle.

SECTION - B

Answer the following strictly observing the internal choice provided: **4×10=40**

UNIT 1

9) Define endocrine system. Explain the role of endocrine glands in the physiology of human body with reference to their secretions.

OR

10) Where is pineal gland located? Explain the structure, function and importance of pineal gland.

UNIT 2

11) Where are the adrenal glands located? Explain the structure and functions of adrenal glands.

OR

12) Explain the problems associated with the high and low levels of prostaglandin production in the body.

UNIT 3

13) Explain in detail the source, stimulus and action of Gastrin, Enterogastrone and Secretin hormone.

OR

14) Give an account of symptoms Type I and Type II Diabetes.

UNIT 4

15) Explain the relation between biological clocks and Circardian Rhythms.

OR

16) Describe the relation between SCN and Pineal gland with examples.

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CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
B.Sc. THIRD SEMESTER DEGREE EXAMINATION JANUARY 2023
CHEMISTRY
Environmental Chemistry

Duration:2 Hours   **Max Marks:60**

PART A

I. Answer any FIVE of the following: **5×2= 10**

1 What are ozone depleting substances? Give one example.

2 Explain the term stratosphere.

3 What is E-factor?

4 Explain the role of Compact fluorescent lights in green energy.

5 What is carbon footprint?

6 What is the drawback of mass transit system?

PART B

II.Answer any FIVE of the following choosing at least one question from each Unit: 5×10= 50

UNIT I

7 a. What are the causes for acid rain?
   b. Write short note on Montreal protocol 1987. **(5+5)**

8 a. What are emerging pollutants? Explain taking any five examples.
   b. Write a note on Pollutant remover. **(7+3)**

UNIT II

9 Explain the green synthesis of poly lactic acid. **(10)**

10 Write short notes on green solvents and green catalysts. **(10)**

UNIT III

11 a. Explain the shortcomings of Environment Impact Assessment process.
    b. List the participants in Environment Impact Assessment process. **(5+5)**

12 State and explain the principles of environment management. **(10)**

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CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
B.COM. THIRD SEMESTER DEGREE EXAMINATION JANUARY 2023
COMMERCE
Advertising Skills

Duration:2 Hours   **Max Marks:60**

SECTION – A

Answer any TWO questions: **(15×2= 30)**

1) Explain the criticisms against Advertising.

2) Explain the different types of media. Explain their merits and demerits.

3) Explain a) Social Appeal b) Youth Appeal c) Status Appeal d) Beauty Appeal.

4) Explain Indian Ad Agencies with examples.

SECTION – B

Answer any FOUR questions :   **(5×4= 20)**

5) "Make the customer hero of your story." Give reasons.

6) What is meant by advertising? Explain its features.

7) What is meant by Media Planning? Explain the steps involved in Media Planning.

8) Explain the components of advertising copy.

9) Explain the difficulties of the effectiveness of advertising.

10) Explain the need for consumer action in Advertising.

SECTION – C

Answer any FIVE questions :   **(2×5= 10)**

11) State two functions of Advertising.

12) Mention any two types of feedback in the Communication Process.

13) State two advantages of Internet Media.

14) What is meant by post test in advertising effectiveness?

15) Mention any two basis of preparation of advertisement for different media.

16) What is meant by Deception Advertising?

17) Give two reasons behind hiring advertising agencies by companies.

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CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
B.COM. THIRD SEMESTER   DEGREE EXAMINATION JANUARY 2023
COMMERCE
Entrepreneurial Skills

Duration:2 Hours   **Max Marks:60**

SECTION – A

Answer any TWO questions: (15×2= 30)

1) Explain the steps involved in putting together a team to start a business.

2) Briefly explain the various financial schemes of SIDBI to SSI Units extended to MSME's.

3) Briefly explain the various aspects to be examined before starting a new business.

4) Name of the Borrower: Raj Rajeswari and Shobha
   Place: Hubli
   Bank: Canara Bank, Hubli Lakhmi nagar
   Activity: Incense Stick Manufacturing
   Category: Kishore Amount Disbursed: Rs. 2,49,000
   A Woman given an employment opportunity, shares it by creating livelihood for other family members too. Yes it can happen and here is a living example.Rajrajeshwari R Rathod and Shobha Havanur (Physically Challenged) were contributing to the family income by undertaking few household jobs at Hubli and earning meager income of around Rs.2000/-p.m.They came to know about the Mudra Scheme, which was receiving popularity. Both of them had attended the training to manufacture agarbatti. They decided to put to use this skill and approached Canara bank Hubli, Lakhminagar Branch seeking financial assistance for setting up an Aromatic Incense stick manufacturing unit. On discussing their proposal, the Branch Manager advised them to get tie up with a local dealer thus ensuring regular supply of raw materials and marketing.
   The bank sanctioned a loan of Rs.2,49,000/- for the machinery and working capital for raw material. Accordingly, they started the business and in initial stages they were producing around 40 kgs per day. As on date both are independently manufacturing around 70-80 kgs of agarbattis/day with income of roughly 560 per day after all expenses.Their success encouraged them persuade about 8-10 women of their locality to adopt this line of activity. All the units are functioning and able to repay the bank loan along with interest payments. Explain this case and specify the reason of success.

SECTION – B

Answer any FOUR questions :   (5×4= 20)

5) Briefly explain the characteristics of an Entrepreneur.

6) Distinguish between an Entrepreneur and an Intrapreneur.

7) Why Business monitoring is important?

8) Write a note on SIDBI.

9) Write an analytical note on DIC.

10) Write a short note on competitive analysis.

SECTION – C

11) What is a Business Model?

12) Expand MGIRI.

13) State any two objectives of NIMSME.

14) Expand the term LIC and UTI.

15) Expand the term NABARD and MSME.

16) What is distribution channel?

17) What is Technical Feasibility?

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CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
B.Com. THIRD SEMESTER DEGREE EXAMINATION JANUARY 2023
COMMERCE
Indirect Taxation

Duration:2 Hours   **Max Marks:60**

Section- A(compulsory)

I . Answer The Following Question :   **1×20= 20**

1. Answer all questions:

1. M/s Twins Electronics, a registered dealer, is supplying all types of electronic appliances in the State of Karnataka. Their aggregate turnover in the preceding financial year by way of supply of appliances was Rs. 120 lakh. The firm also expects to provide repair and maintenance service of such appliances from the current financial year. With reference to the provisions of the CGST Act, 2017, examine:

   1. Whether the firm can opt for the composition scheme, under section 10(1) and 10(2), for the current financial year, as the turnover may include supply of both goods and services?
   (6 marks)

   2. If yes, up to what amount, the services can be supplied?
   (4 marks)

2. Examine whether the following activities would amount to "supply" under GST law?

   1. Joy Ltd. is engaged in manufacturing and selling of cosmetic products. Seva Trust, a charitable organisation, approached Joy Ltd. to provide financial assistance for its charitable activities. Joy Ltd. donated a sum of Rs. 2 lakh to Seva Trust with a condition that Seva Trust will place a hoarding at the entrance of the trust premises displaying picture of products sold by Joy Ltd.
   (4 Marks)

   2. Mr. Sudhakar of Chennai is working as a manager with ABC Bank. He consulted M/s. John and Company of London and took its advice for buying a residential house in Mumbai and paid them consultancy fee of 200 UK Pound for this import of service.
   (4 marks)

3. State any two central levies subsumed under GST law **(2 marks)**

<center>**Section- B**</center>

II. Answer any Four of the following :

<div align="right">4×10= 40</div>

2. XYZ Pvt. Ltd. provided the following particulars relating to goods sold by it to ABC Pvt. Ltd.:

Particulars	Amount (Rs.)
List price of the goods (exclusive of taxes and discount)	50,000
Tax levied by the Municipal Authority on the sale of such goods	6,000
Packing charges (not included in the list price above)	2,500
Subsidy received from a NGO, directly linked to price (included in the list price above)	3,000
Paid to one of the vendors by ABC Pvt.in relation to the service provided by the vendor to XYZ Pvt. Ltd. (not included in the list price above)	2,000

XYZ Pvt. Ltd. offers 2% turnover discount on the list price after reviewing the performance of ABC Pvt. Ltd. The discount was known at the time of supply. ABC Pvt. Ltd. delayed the payment and paid Rs. 5,000 (including GST of 18%) as interest to XYZ Pvt. Ltd. Determine the value of taxable supply made by XYZ Pvt. Ltd. under GST law.

3. Answer all questions:

1. "Under the GST law, taxes on taxable services supplied by the Central Government or the State Government to a business entity in India are payable by recipient of services". State the exceptions of the above statement. **(5 marks)**

2. Mr. Anurag, a famous Author is engaged in supply of services by the way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher. Explain in brief the conditions under which an Author can choose to pay tax under forward charge. **(5 marks)**

4. A Ltd. Is engaged exclusively in supply of taxable goods from the following states. The particulars of intra-state supplies for the month of November 2022 are as follows:

State	Turnover (Rs.)
Madhya Pradesh	5,00,000
Gujarat	14,00,000
Tripura	12,00,000

1. A Ltd. seeks to know whether it is liable for registration under GST. Give your explanation

2. Will your answer be different if A Ltd. supplies only petrol and diesel from Tripura instead of any other taxable goods.

5. Explain the composite supply and mixed supply with examples. If a trader launches a package sale for marriage containing double bed, refrigerator, washing machine, wooden wardrobe at a single rate. He is issuing invoice showing value of each goods separately. Whether this is case of mixed supply or composite supply. Explain.

6. P Ltd, a registered person provided following information for the month of October, 2020:

Particulars	Amount (Rs.)
Intra-State outward supply	8,00,000
Inter-State exempt outward supply	4,00,000
Turnover of exported goods	20,00,000
Payment of IGST	1,20,000
Payment of CGST and SGST	45,000 each
Payment of custom duty on export	40,000
Payment made for availing GTA services	3,00,000

GST is payable on Reverse Charge for GTA services.

Explain the meaning of aggregate turnover u/s 2(6) of the CGST Act and compute the aggregate turnover of P Ltd. for the month of October, 2020. All amounts are exclusive of GST.

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CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
B.COM. THIRD SEMESTER DEGREE EXAMINATION JANUARY 2023
COMMERCE
International Financial Reporting

Duration:2 Hours   **Max Marks:60**

Section-A

Answer any TWO of the following :   **2×15= 30**

1.   A co takes 10% loan of $5,00,000 on 01/01/2021 to finance construction of own use building of which $3,00,000 is spent evenly during 2021 balance $2,00,000 is spent evenly during the first 9 months of 2022 construction completes on 30/09/2022. Assume that the interest on the $5,00,000 is payable for entire year in 2021 and 2022. Compute capitalized interest for 2021 and 2022.

2.   Texas company 10,000 shares at $10 par value issued at $15 per share. It repurchased 500 shares at $12 per share with the intention to resell. It resold 300 shares at $14 per share the company wants to retire the remaining shares. Pass journal entries for issue, repurchase, resell and retire of shares.

3.   What is discontinued operation? When a component is classified as held for sale?

Section-B

Answer any TWO of the following :   **2×10= 20**

4.   Prepare cash flow statement (direct method) of XYZ Inc. for the year ended 31-12-2021

Particulars	Amt in ($)
Beginning cash balance	10,500
Total sales	800,000
Credit sales during the year	250,000
Advance received from customers	40,000
Amount paid for the purchase of goods	100,500
Amount paid for selling and administrative expenses	33,000
Interest received	500
Dividend received	350
Dividend paid	1,500
The investment made in bonds of other company	45,000
Proceeds from issue of equity shares	100,000
Repayment of bank loan	50,000

5.   Small Inc agrees to sell its receivables of face value $ 500,000 without recourse to Big Inc. The factor (Black Inc) charges interest at the rate 30% for 90 days based on the weighted average time to maturity of the receivables, in addition to a 8% factoring fee and retains 5% hold back. Calculate the loss on sale of receivables

and pass journal entries in the books of Small Inc. Pass J/E if small Inc customer returns $ 7100 on 31/07/2022. The customer return privilege period expires on 30/09/2022 and remaining holdback is paid to small.

6. Pearl Corporation acquired manufacturing machinery on January 1 for $9,000. During the year, the machine produced 1,000 units, of which 600 were sold. There was no work-in-process inventory at the beginning or at the end of the year. Installation charges of $300 and delivery charges of $200 were also incurred. The machine is expected to have a useful life of five years with an estimated salvage value of $1,500. Pearl uses the straight-line depreciation method. What is the original cost of the machinery to be recorded in Pearls books?

Section-C

Answer any TWO of the following :   2×5= 10

7. Continental Industries follows the percentage of receivables method for calculating the allowance for bad debts.
The aging schedule of the company shows the following data bucket wise:

Days Outstanding	Amount $	Probability
0-30	1,45,000	0.05
31-60	88,000	0.08
61-90	58,500	0.1
91-120	20,500	0.15
Above 120	9,675	0.2

If Continental's trial balance shows an Allowance for Doubtful Accounts with a debit balance of $8,750, what is the adjusting entry the firm included on the balance sheet?

8. Explain the term Dividend and the forms in which dividend can be paid to shareholders.

9. What are the differences between sale type lease and direct financing lease?

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