

RCU RECOGNISED RESEARCH CENTRE FOR Ph.D IN COMMERCE
NAAC "A" GRADE

ಕರ್ನಾಟಕ ಉನ್ನತ ಶಿಕ್ಷಣ ಸಂಸ್ಥೆ

ಗೋಗಟೆ ವಾಣಿಜ್ಯ ಮಹಾವಿದ್ಯಾಲಯ.

ಬೆಲಗಾವಿ, ಬೆಲಗಾವಿ

Principal : Dr. H. H. VEERAPUR.

M.Com ,Ph.D ESTD:1954

E-mail: principal@gccbgm.org



Karnatak Law Society's

GOGTE COLLEGE OF COMMERCE

College Code : 4219

Tilakwadi, Belagavi - 590 006

Phone: 0831-2405504, FAX: 0831-2485983,

Website: www.gccbgm.org

65 years of Excellence

B.Com/BBA/BCA/M.Com/Ph.D/COP/CLBC Programmes

Date: 15.11.2022

STAFF NOTICE

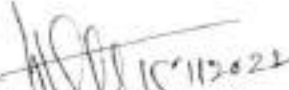
NEP 1st Internal Test for B.Com I SEMESTER,

It is decided to conduct B.Com- I Semester First Internal Test for the year 2022-23 from 28th to 30th November 2022. The question paper shall cover portion of 2 Units of the syllabus. The duration of the test is 01 hour.

QP PATTERN:-

The staff members are informed to follow RCU - QP PATTERN in each subject, if QP pattern does not match with RCU Format, the concerned QP setter is responsible.

The Heads of the Department are requested to handover the Hard & Soft Copy of the Question Papers to **Shri. Anand Shanbhag**, on or before **18th November 2022**. Failing which, HOD will be held responsible for any inconvenience caused before exam.


(Dr. Datta Kamkar)
Co-Ordinator, Exam




(Dr. H. H. Veerapur)
Principal
Gogte College of Commerce
BELAGAVI

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ಕರ್ನಾಟಕ ರಾಜ್ಯ ಸರ್ಕಾರದ
ಗೋಗಟೆ ವಾಣಿಜ್ಯ ಮಹಾವಿದ್ಯಾಲಯ,
ಛೇತಕವಾಡಿ, ಬೆಲಗಾವಿ

Principal : Dr. H. H. VEERAPUR,
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Website: www.gcccbgm.org

B.Com/BBA/BCA/M.Com/Ph.D/COP/CLBC Programmes

Date: 24.11.2022


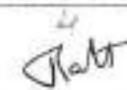

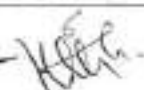

STUDENT NOTICE

The students of B.Com 1st Semester are hereby informed that the First Internal Test for odd semester is scheduled from **28th November to 1st December 2022**. The duration of the test is one hour. The detailed Time Table is displayed on the notice board.

All the students should take note of the same and appear for First Internal Test without fail.




(Dr. H.H. Veerapur)
PRINCIPAL
Gogte College of Commerce
BELAGAVI

Class	Div - A	Div - B	Div - C	Div - D	Div - E
B.Com - I Sem					


24/11/2022

KLS GOGTE COLLEGE OF COMMERCE, BELAGAVI
ODD SEMESTER FIRST INTERNAL TEST FOR B.COM- I SEMESTER (NEP)

2022-23

TIME TABLE

DAY & DATE	TIME	COURSE CODE	Cat. Of Courses	SUBJECT
28.11.2022 MONDAY	12.30 pm to 1.30 pm	B.Com 1.1	DSC-1	FINANCIAL ACCOUNTING
	2.30 pm to 3.30 pm	B.Com 1.2	DSC-2	MANAGEMENT PRINCIPLES AND APPLICATIONS
29.11.2022 TUESDAY	12.30 pm to 1.30 pm	B.Com 1.3	DSC-3	PRINCIPLES OF MARKETING
	2.30 pm to 3.30 pm	SEC- SB-1	SEC-SB	DIGITAL FLUENCY
30.11.2022 WEDNESDAY	12.30 pm to 1.30 pm		OEC-1	C-PROGRAMMING CONCEPTS/ PRE-REFORMS OF INDIAN ECONOMY
	2.30 pm to 3.30 pm	LANG. 1.1	AECC	ENGLISH
01.12.2022 THURSDAY	12.30 pm to 1.30 pm	LANG. 1.2	AECC	LANGUAGES (KANNADA, HINDI, SANSKRIT)



(Signature)
(Dr. D.B. KAMKAR)
Chairman Exam Committee



(Signature)
(Dr. H.H. VEERAPUR)
PRINCIPAL
Gogte College of Commerce
BELAGAVI

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NAAC "A" GRADE

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ಗೋಗಟೆ ವಾಣಿಜ್ಯ ಮಹಾವಿದ್ಯಾಲಯ,

ಟಿಲಕ್‌ವಡಿ, ಬೆಲಗಾವಿ

Principal :Dr. H. H. VEERAPUR,

M.Com ,Ph.D

E-mail: principal@gcobgm.org



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Website: www.gcobgm.org

B.Com/BBA/BCA/M.Com/Ph.D/COP/CLBC Programmes

Date: 16.12.2022

STAFF NOTICE

NEP 2nd Internal Test for B.Com I SEMESTER,

It is decided to conduct B.Com- I Semester Second Internal Test for the year 2022-23 from 23rd to 30th December 2022. The question paper shall cover portion of all Units of the syllabus. The duration of the test is 02 hour.

QP PATTERN:-

The staff members are informed to follow RCU - QP PATTERN in each subject, if QP pattern does not match with RCU Format, the concerned QP setter is responsible.

The Heads of the Department are requested to handover the Hard & Soft Copy of the Question Papers to **Shri. Anand Shanbhag**, on or before **19th December 2022**. Failing which, HOD will be held responsible for any inconvenience caused before exam.

For
(Dr. Datta Kamkar)
Co-Ordinator, Exam



(Signature)
(Dr. H. H. Veerapur)
Principal
PRINCIPAL
Gogte College of Commerce
BELAGAVI

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B.Com/BBA/BCA/M.Com/Ph.D/COP/CLBC Programmes

Date: 16.12.2022

STUDENT NOTICE

The students of B.Com 1st Semester are hereby informed that the Second Internal Test for odd semester is scheduled from **23rd to 30th December 2022**. The duration of the test is two hour. The detailed Time Table is displayed on the notice board.

All the students should take note of the same and appear for Second Internal Test without fail.



(Dr. H.H. Veerapur)
PRINCIPAL
Gogte College of Commerce
BELAGAVI

Class	Div - A	Div - B	Div - C	Div - D	Div - E
B.Com - I Sem	1	2	3	4	5

KLS GOGTE COLLEGE OF COMMERCE, BELAGAVI
ODD SEMESTER SECOND INTERNAL TEST FOR B.COM- I SEMESTER (NEP)

2022-23
TIME TABLE

DAY & DATE	TIME	COURSE CODE	Cat. Of Courses	SUBJECT
23.12.2022 FRIDAY	1.30 pm to 3.30 pm	B.Com 1.1	DSC-1	FINANCIAL ACCOUNTING
24.12.2022 SATURDAY	1.30 pm to 2.30 pm	SEC- SB-1	SEC-SB	DIGITAL FLUENCY (1 HOUR)
26.12.2022 MONDAY	1.30 pm to 3.30 pm	B.Com 1.2	DSC-2	MANAGEMENT PRINCIPLES AND APPLICATIONS
27.12.2022 TUESDAY	1.30 pm to 3.30 pm	B.Com 1.3	DSC-3	PRINCIPLES OF MARKETING
28.12.2022 WEDNESDAY	1.30 pm to 3.30 pm		OEC-1	C-PROGRAMMING CONCEPTS/ PRE-REFORMS OF INDIAN ECONOMY
29.12.2022 THURSDAY	1.30 pm to 3.30 pm	LANG. 1.2	AECC	ENGLISH 1.2.1
30.12.2022 FRIDAY	1.30 pm to 3.30 pm	LANG. 1.2	AECC	LANGUAGES (KANNADA, HINDI, SANSKRIT)

16/12/22
(Dr. D.B. KAMKAR)
Chairman Exam Committee



16/12/22
(Dr. H.C. VEERAPUR)
Principal
Gogte College of Commerce
BELAGAVI

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NAAC "A" GRADE

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ಗೋಗಟೆ ವಾಣಿಜ್ಯ ಮಹಾವಿದ್ಯಾಲಯ,
ಆಳಕವಾಡಿ, ಬೆಲಗಾವಿ

Principal : Dr. H. H. VEERAPUR,
M.Com, Ph.D

E-mail: principal@gccbgm.org



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Phone: 0831-2405504, FAX: 0831-2485983,

Website: www.gccbgm.org

B.Com/BBA/BCA/M.Com/Ph.D/COP/CLBC Programmes

Date: 24.12.2022

STAFF NOTICE

First Internal Test for B.Com-III (NEP) & V (CBCS) Semester

It is decided to conduct B.Com- III (NEP) & V (CBCS) Semester First Internal Test for the year 2022-23 from 10th to 13th January 2023. The question paper shall cover portion of Two Units of the syllabus.

QP PATTERN:-

The staff members are informed to follow RCU – QP PATTERN in each subject, if QP pattern does not match with RCU Format, the concerned QP setter is responsible.

The Heads of the Department are requested to handover the Hard & Soft Copy of the Question Papers to **Shri. Anand Shanbhag**, on or before **2nd January 2023**. Failing which, HOD will be held responsible for any inconvenience caused before exam.


(Dr. Datta Kamkar)
Co-Ordinator, Exam




(Dr. H. H. Veerapur)
Principal
Gogte College of Commerce
BELAGAVI

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NAAC "A" GRADE

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ಗೋಗ್ಡೆ ಕಾಲೇಜ್ ಆಫ್ ಕಾಂಮರ್ಸ್,
ಬೆಲಗಾವಿ, ಬೆಂಗಳೂರು
Principal : Dr. H. H. VEERAPUR,
M.Com , Ph.D
E-mail: principal@gccbgm.org



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Phone: 0831-2405504, FAX: 0831-2485983,
Website: www.aarham.net

B.Com/BBA/BCA/M.Com/Ph.D/COP/CLBC Programmes

Date: 03.01.2023


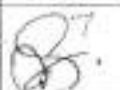



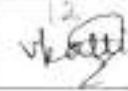




STUDENT NOTICE

The students of B.Com 3rd and 5th Semester are hereby informed that the First Internal Test for odd semester is scheduled from **10th January to 13th January 2023**. The duration of the test is 1½ hour for 3rd semester and 1 hour for 5th semester. The detailed Time Table is displayed on the notice board.

All the students should take note of the same and appear for First Internal Test without fail.




(Dr. H.H. Veerapur)
PRINCIPAL
Gogte College of Commerce
BELAGAVI

Class	Div - A	Div - B	Div - C	Div - D	Div - E
B.Com - III Sem					
B.Com - V Sem					



KLS GOGTE COLLEGE OF COMMERCE, BELAGAVI						
ODD SEMESTER FIRST INTERNAL TEST FOR B.COM III & V SEMESTER						
TIME TABLE 2022-23						
DAY & DATE	TIME	B.COM - III SEMESTER		TIME	B.COM - V SEMESTER	
		CODE	SUBJECT		CODE	SUBJECT
10.01.2023 TUESDAY	12.00 noon to 1.30 p.m.	AECC 1.1	ENGLISH	12.00 noon to 1.00 PM.	DSC 5.1	MANAGEMENT ACCOUNTING
	2.00 p.m. to 3.30 p.m.	DSC 3.3	COST ACCOUNTING	2.00 p.m. To 3.00 p.m.	DSC 5.4	INDIAN ACCOUNTING STANDARDS
11.01.2023 WEDNESDAY	12.00 noon to 1.30 p.m.	OEC 3.6	RURAL ECONOMICS	12.00 noon to 1.00 PM.	DSC 5.2	INCOME TAX - I
	2.00 p.m. to 3.30 p.m.	DSC 3.1	CORPORATE ACCOUNTING	2.00 p.m. To 3.00 p.m.	DSC 5.3	COST ACCOUNTING
12.01.2023 THURSDAY	12.00 noon to 1.30 p.m.	DSC 3.2	BUSINESS STATISTICS	12.00 noon to 1.00 PM.	DSCAT 5.5	ACCOUNTING FOR MANAGERIAL DECISIONS
	2.00 p.m. to 2.30 p.m.	SEC/SB 3.4	FINANCIAL EDUCATION & INVESTMENT AWARENESS	2.00 p.m. To 3.00 p.m.	DSCAT 5.6	GOODS & SERVICE TAX
13.01.2023 FRIDAY	12.00 noon to 1.30 p.m.	AECC 1.2	LANGUAGES	12.00 noon to 1.00 PM.	SEC 5.7	COMMUNITY SERVICES
				2.00 p.m. To 3.00 p.m.	SEC 5.8	E-ACCOUNTING

Handwritten signature and date: 13/01/2023
Dr. D.B. KAMKAR
 Chairman Exam Committee



Handwritten signature
PRINCIPAL
PRINCIPAL
 Gogte College of Commerce
 BELAGAVI

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NAAC "A" GRADE

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ಟಿಲಕ್‌ವಾಡಿ, ಬೆಲಗಾವಿ
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Website: www.gccbgm.org

B.Com/BBA/BCA/M.Com/Ph.D/COP/CLBC Programmes

Date: 20.01.2023

STAFF NOTICE

Second Internal Test for B.Com-III (NEP) & V (CBCS) Semester

It is decided to conduct B.Com- III (NEP) & V (CBCS) Semester Second Internal Test for the year 2022-23 from 1st to 9th February 2023. The question paper shall cover all Units of the syllabus.


QP PATTERN:-

The staff members are informed to follow RCU - QP PATTERN in each subject, if QP pattern does not match with RCU Format, the concerned QP setter is responsible.

The Heads of the Department are requested to handover the Hard & Soft Copy of the Question Papers to **Shri. Anand Shanbhag**, on or before **25th January 2023**. Failing which, HOD will be held responsible for any inconvenience caused before exam.


(Dr. Datta Kamkar)
Co-Ordinator, Exam




(Dr. H. H. Veerapur)
Principal,
Gogte College of Commerce
BELAGAVI

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ಉಳವಾಡಿ, ಬೆಲಗಾವಿ

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Website: www.ocebam.org

B.Com/BBA/BCA/M.Com/Ph.D/COP/CLBC Programmes

Date: 24.01.2023

STUDENT NOTICE

The students of B.Com. 3rd and 5th Semester are hereby informed that the Second Internal Test for odd semester is scheduled from 1st to 9th February 2023. The detailed Time Table is displayed on the notice board.

All the students should take note of the same and appear for Second Internal Test without fail.



(Dr. H.H. Veerapur)
PRINCIPAL
Gogte College of Commerce
BELAGAVI

Class	Div - A	Div - B	Div - C	Div - D	Div - E
B.Com - III Sem			 25/1/23		 25/1/23
B.Com - V Sem				 25/1/23 chris	

KLS GOGTE COLLEGE OF COMMERCE, BELAGAVI						
ODD SEMESTER SECOND INTERNAL TEST FOR B.COM III & V SEMESTER						
TIME TABLE 2022-23						
DAY & DATE	TIME	B.COM - III SEMESTER		TIME	B.COM - V SEMESTER	
		CODE	SUBJECT		CODE	SUBJECT
01.02.2023 WEDNESDAY	11.00 A.M. to 12.30 P.M.	AECC 1.1	ENGLISH	11.00 A.M. to 2.00 P.M.	DSC 5.1	MANAGEMENT ACCOUNTING
02.02.2023 THURSDAY	11.00 A.M. to 12.30 P.M.	DSC 3.3	COST ACCOUNTING	11.00 A.M. to 2.00 P.M.	DSC 5.4	INDIAN ACCOUNTING STANDARDS
03.02.2023 FRIDAY	11.00 A.M. to 12.30 P.M.	OEC 3.6	RURAL ECONOMICS	11.00 A.M. to 2.00 P.M.	DSC 5.2	INCOME TAX - I
04.02.2023 SATURDAY	11.00 A.M. to 12.30 P.M.	DSC 3.1	CORPORATE ACCOUNTING	11.00 A.M. to 2.00 P.M.	DSC 5.3	COST ACCOUNTING
06.02.2023 MONDAY	11.00 A.M. to 12.30 P.M.	DSC 3.2	BUSINESS STATISTICS	11.00 A.M. to 2.00 P.M.	DSCAT 5.5	ACCOUNTING FOR MANAGERIAL DECISIONS
07.02.2023 TUESDAY	11.00 A.M. to 11.30 P.M.	SEC/ SB	FINANCIAL EDUCATION & INVESTMENT AWARENESS	11.00 A.M. to 2.00 P.M.	DSCAT 5.6	GOODS & SERVICE TAX
08.02.2023 WEDNESDAY	11.00 A.M. to 12.30 P.M.	AECC 1.2	LANGUAGES	11.00 A.M. to 1.00 P.M.	SEC 5.7	COMMUNITY SERVICES
09.02.2023 THURSDAY				11.00 A.M. to 1.00 P.M.	SEC 5.8	E-ACCOUNTING

21/02/23
Dr. D.B. KAMKAR
Chairman Exam Committee



[Signature]
PRINCIPAL
PRINCIPAL
Gogte College of Commerce
BELAGAVI

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69 years of Excellence

B.Com/BBA/BCA/M.Com/Ph.D/COP/CLBC Programmes

Date: 30.05.2023

STAFF NOTICE

NEP & CBCS 1ST Internal Test for B.Com II, IV & VI SEMESTER,

It is decided to conduct B.Com- II, IV & VI Semester First Internal Test for the year 2022-23 from 20th to 22nd June 2023. The question paper shall cover two Units of the syllabus.

QP PATTERN:-

The staff members are informed to follow RCU – QP PATTERN in each subject, if QP pattern does not match with RCU Format, the concerned QP setter is responsible.

The Heads of the Department are requested to handover the Hard & Soft Copy of the Question Papers to **Shri. Anand Shanbhag**, on or before **10th June 2023**. Failing which, HOD will be held responsible for any inconvenience caused before exam.

(Dr. D.B. Kamkar)
Co-Ordinator, Exam



(Dr. H. H. Veerapur)
PRINCIPAL
KLS Gogte College of Commerce
Belagavi

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Principal : Dr. H. H. VEERAPUR,

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B.Com/BBA/BCA/M.Com/Ph.D/COP/CLBC Programmes

Date: 12.06.2023

STUDENT NOTICE

The students of B.Com. 2nd , 4th and 6th Semester are hereby informed that the First Internal Test for even semester is scheduled from 20th to 22nd June 2023. The detailed Time Table is displayed on the notice board.

All the students should take note of the same and appear for ^{First} ~~Second~~ Internal Test without fail.



(Dr. H.H. Veerapur)

Principal
PRINCIPAL

Gogte College of Commerce
BELAGAVI

Class	Div - A	Div - B	Div - C	Div - D	Div - E
B.Com - II Sem					
B.Com - IV Sem					
B.Com - VI Sem					

KLS GOGTE COLLEGE OF COMMERCE, BELAGAVI

EVEN SEMESTER FIRST INTERNAL TEST FOR B.COM II, IV & VI SEMESTER

TIME TABLE 2022-23

DAY & DATE	TIME	B.COM - II SEMESTER		TIME	B.COM - IV SEMESTER		TIME	B.COM - VI SEMESTER	
		CODE	SUBJECT		CODE	SUBJECT		CODE	SUBJECT
20.06.2023 TUESDAY	11.00 a.m.to 12.00 noon	DSC 2.1	ADVANCED FINANCIAL ACCOUNTING	11.00 a.m.to 12.30 p.m.	AECC 4.1	ENGLISH	11.00 a.m.to 12.00 noon	DSC 6.1	Principles and Practice of Auditing
	1.00 p.m. To 2.00 p.m.	DSC 2.2	CORPORATE ADMINISTRATION	1.00 p.m. To 2.30 p.m.	DSC 4.3	BUSINESS REGULATORY FRAMEWORK	1.00 p.m. To 2.00 p.m.	DSC 6.4	Indian Financial Institutions and Markets
	3.00 p.m. to 4.00p.m.	DSC 2.3	LAW & PRACTICE OF BANKING	3.00 p.m. to 4.30p.m.	DSC 4.2	COSTING METHODS & TECHNIQUES	3.00 p.m. to 4.00p.m.	SEC 6.7	Enterprise Resource Planning
21.06.2023 WEDNESDAY	11.00 a.m.to 12.00 noon	OEC 2.4	CONTAMPARORY INDIAN ECONOMY/ WEB DESIGNING	11.00 a.m.to 12.30 p.m.	DSC 4.1	ADVANCED CORPORATE ACCOUNTING	11.00 a.m.to 12.00 noon	DSC 6.5	Strategic Cost and Performance Management
	1.00 p.m. To 2.00 p.m.	AECC 2.1	ENGLISH	1.00 p.m. To 2.00 p.m.	AECC 4.4	CONSTITUTION OF INDIA (OMR)	1.00 p.m. To 2.00 p.m.	DSC 6.2	Income Tax-II
	3.00 p.m. to 4.00p.m.	AECC	ENVIRONMENTAL STUDIES (OMR)	3.00 p.m. to 4.30p.m.	AECC 4.2	LANGUAGE	3.00 p.m. to 4.00p.m.	DSC 6.3	Costing Methods
22.06.2023 THURSDAY	11.00 a.m.to 12.00 noon	AECC 2.2	LANGUAGE	11.00 a.m.to 12.00 p.m.	SEC 4.5	ARTIFICIAL INTELLIGENCE (OMR)	11.00 a.m.to 12.00 noon	DSC 6.6	Corporate Tax Planning and Management

Dr. D.B. Kamkar
20.06.2023
Dr. D.B. KAMKAR
Chairman Exam Committee



Principal
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Belagavi

RCU RECOGNISED RESEARCH CENTRE FOR Ph.D IN COMMERCE
NAAC "A" GRADE

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ಗೋಗಟೆ ವಾಣಿಜ್ಯ ಮಹಾವಿದ್ಯಾಲಯ,
ತಿಲಕ್‌ವಡಿ, ಬೆಲಗಾವಿ

Principal :Dr. H. H. VEERAPUR,
M.Com ,Ph.D
E-mail: principal@gccbgm.org



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GOGTE COLLEGE OF COMMERCE
College Code :4219
Tilakwadi, Belagavi - 590 006
Phone: 0831-2405504, FAX: 0831-2485983,
Website: www.gccbgm.org

B.Com/BBA/BCA/M.Com/Ph.D/COP/CLBC Programmes

Date: 10.07.2023

STAFF NOTICE

NEP & CBCS 2nd Internal Test for B.Com II, IV & VI SEMESTER,

It is decided to conduct B.Com- II, IV & VI Semester Second Internal Test for the year 2022-23 from 1st to 8th August 2023. The question paper shall cover entire syllabus.

QP PATTERN:-

The staff members are informed to follow RCU - QP PATTERN in each subject, if QP pattern does not match with RCU Format, the concerned QP setter is responsible.

The Heads of the Department are requested to handover the Hard & Soft Copy of the Question Papers to **Shri. Anand Shanbhag**, on or before **20th July 2023**.

10/07/2023
(Dr. Datta Kamkar)
Co-Ordinator, Exam

[Signature]
(Dr. H. H. Veerapur)
PRINCIPAL
KLS Gogte College of Commerce
Belagavi



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Date: 20.07.2023

STUDENT NOTICE

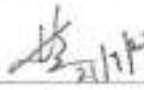
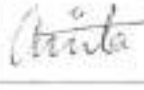
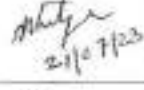








The students of B.Com. 2nd, 4th and 6th Semester are hereby informed that the Second Internal Test for even semester is scheduled from 1st to 8th August 2023. The detailed Time Table is displayed on the notice board.

All the students should take note of the same and appear for Second Internal Test without fail.




(Dr. H. H. Veerapur)
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Belagavi



Class	Div - A	Div - B	Div - C	Div - D	Div - E
B.Com - II Sem					
B.Com - IV Sem					
B.Com - VI Sem					

KLS GOGTE COLLEGE OF COMMERCE, BELAGAVI

EVEN SEMESTER SECOND INTERNAL TEST FOR B.COM II, IV & VI SEMESTER

TIME TABLE 2022-23

DAY & DATE	TIME	B.COM - II SEMESTER		TIME	B.COM - IV SEMESTER		TIME	B.COM - VI SEMESTER	
		CODE	SUBJECT		CODE	SUBJECT		CODE	SUBJECT
08.2023 ESDAY	1100 a.m.to 1.00 p.m.	DSC 2.1	ADVANCED FINANCIAL ACCOUNTING	1100 a.m.to 1.00 p.m.	AECC 4.1	ENGLISH	11.00 a.m.to 2.00 p.m.	DSC 6.1	Principles and Practice of Auditing
08.2023 WEDNESDAY	1100 a.m.to 1.00 p.m.	DSC 2.2	CORPORATE ADMINISTRATION	1100 a.m.to 1.00 p.m.	DSC 4.3	BUSINESS REGULATORY FRAMEWORK	11.00 a.m.to 2.00 p.m.	DSC 6.4	Indian Financial Institutions and Markets
08.2023 THURSDAY	1100 a.m.to 1.00 p.m.	DSC 2.3	LAW & PRACTICE OF BANKING	1100 a.m.to 1.00 p.m.	DSC 4.2	COSTING METHODS & TECHNIQUES	11.00 a.m. to 1.00 p.m.	SEC 6.7	Enterprise Resource Planning
08.2023 FRIDAY	1100 a.m.to 1.00 p.m.	OEC 2.4	COMPARATIVE INDIAN ECONOMY/ WEB DESIGNING	1100 a.m.to 1.00 p.m.	DSC 4.1	ADVANCED CORPORATE ACCOUNTING	11.00 a.m.to 2.00 p.m.	DSC 6.5	Strategic Cost and Performance Management
08.2023 SATURDAY	1100 a.m.to 1.00 p.m.	AECC 2.1	ENGLISH	1100 a.m.to 1.00 p.m.	AECC 4.4	INDIA & INDIAN CONSTITUTION (OMR)	11.00 a.m.to 2.00 p.m.	DSC 6.2	Income Tax-II
08.2023 SUNDAY	1100 a.m.to 12.00 p.m.	AECC	ENVIRONMENTAL STUDIES (OMR)	1100 a.m.to 1.00 p.m.	AECC 4.2	LANGUAGE	11.00 a.m.to 2.00 p.m.	DSC 6.3	Costing Methods
08.2023 ESDAY	1100 a.m.to 1.00 p.m.	AECC 2.2	LANGUAGE	1100 a.m.to 12.30 p.m.	SEC 4.5	ARTIFICIAL INTELLIGENCE (OMR)	11.00 a.m.to 2.00 p.m.	DSC 6.6	Corporate Tax Planning and Management

10/08/2023
Dr. DANITA KAMKAR
Chairman Exam Committee



[Signature]
PRINCIPAL
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Belagavi



KLS GOGTE COLLEGE OF COMMERCE, BELGAUM

Second Internal Test, Aug 2023

Second Semester (NEP)

ADVANCED FINANCIAL ACCOUNTING (DSC)

Roll No:

Duration: 2 hrs

Max Marks: 60

SECTION A

1. Answer any Five of the following questions

5 X 2 = 10

- What is consignment?
- What is hire purchase system?
- What is an independent branch?
- State any two advantages of LLP.
- Who are designated partner?
- Define co-operative society?
- What is Loading?

SECTION B


Answer any Three of the following questions

3 X 5 = 15

- Calculate commission from the following:
 - Cost of goods sent on consignment rs. 3,00,000
 - Loading on goods sent 25 % on invoice price
 - Commission at 15% on sales plus 25% on excess amount realized over and above the invoice price of goods sold.
 - Goods sold 90% of the consignment 4, 00,000.
- From the following information prepare Branch Debtors A/c.

Opening Debtors	30,000/-
Cash received from debtors	1,44,000/-
Bad debts	800/-
Goods return from customers	2,000/-
Discount allowed to customers	1200/-
Credit sales	1,41,000/-

- A Tata car is purchased on hire purchase basis. The cash price of the car is Rs.2,20,000/- Rs.20,000 is paid at the time of the delivery and the balance of cash price in 4 annual installments of Rs.50,000 each in addition to above 20% interest p.a is also payable .you are required to


Dr. Sanjay Nidayoshi



5. From the following information furnished by LLP, prepare the statement of asset and Liabilities :

Closing balance of contribution	1,70,000
Reserves and surplus	30,000
Secured loans	50,000
Unsecured loans	20,000
Sundry creditors	30,000
Fixed assets after deducting depreciation	1,50,000
Investments	30,000
Closing stock	80,000
Cash with banks	40,000

6. Explain The Characteristics of co-operative societies.

SECTION C

Answer any Two of the following questions

2 X 10 = 20

7. Dharwad head office has a branch at Belagavi. The goods are invoiced to branch at cost plus 50% from the following particulars prepare the necessary accounts in the books of head office under stock and debtors system .

Stock on 1-1-2019 (IP)	48,000
Debtors on 1-1-2019	24,000
Goods sent to branch (invoice price)	2,40,000
Cash sales	85,600
Credit sales	1,36,000
Cash received from debtors	1,16,800
Discount allowed to debtors	3,200
Goods returned from branch to H.O	12,000
Goods returned from debtors	8,000
Cash sent to branch for :	26,400
Salary - 16,000	
Rent - 8,000	
Expenses - 2,400	
Deficit in goods at branch (IP)	2,400
Stock on 31-12-2019 (invoice price)	60,000

8. Mr. Ram purchased a Vehicle on 1-1-18 on hire purchase system and the total payment was agreed upon at Rs. 1,20,000/- to be made as under.

On signing of the agreement on 1-1-2018	19,200
On 31-12-2018	32,400
On 31-12-2019	42,000
On 31-12-2020	26,400

Interest was charged at 10 % per annum by the vendor on the unpaid balance of the respective years. The depreciation on the Vehicle was written off at 20% per annum on the diminishing balance method.

Ascertain cash price and prepare necessary ledger accounts in the books of hire purchaser.

9. The following is the trial balance as at 31-3-2021 of M/s Shree Patil Bros, a limited partnership:

Particulars	Dr.	Cr.
Capital accounts:		
A	-	2,40,000
B	-	1,60,000
Drawings :		
A	80,000	
B	40,000	
Purchase and sales	4,00,000	16,00,000
Opening stock	4,00,000	
Wages	80,000	
Salaries	80,000	
Plant & machinery	2,40,000	
Furniture	1,60,000	
Printing and stationary	40,000	
Debtors & creditors	4,00,000	4,80,000
Cash in hand	1,60,000	

Other adjustments:

- Plant and machinery to be depreciated at 10 % and furniture @5%
- Provision for doubtful debts 5% on debtors.
- Salary outstanding 40,000
- Interest on capital is to be allowed at 5%p.a
- Profit & losses are shared equally.
- Closing stock is valued at Rs.2,40,000 as on 31-3-2021
- Provide 30% tax on profit.

Prepare the statement of income and expenditure and the statement of assets & liabilities as at 31-3-2021 of the above limited liability partnership.

10. Explain the characteristics of co-operative societies

SECTION D

Case Study (Compulsory)

1 X 15 = 15

11. Sujata of Savadatti consigned 100 cycles Costing rs.2000/- each to Deepa of Belagavi. She paid Rs. 10,000/- for freight and insurance. During the transit 5 cycles were totally damaged, the consignee took delivery of rest of the cycles and paid Rs. 7200/- for unloading and carriage charges subsequently she paid Rs 10,000/- godown rent and selling expenses of Rs. 24,000/- She sold 90 cycles at Rs.3600/- each and entitle to the commission at 10% on Gross sales. She also sent a bank draft in settlement of account. Prepare Consignment A/c in the books of Sujata in following cases.

Case 1: under Cost price method

Case 2: under invoice price method (loading is 25 % on cost price)

M. Madhavas [?]



Deepa
Dr. A.R. Deepak
 HOD.



Estd. 1954

Tilakwadi, Belagavi - 590 006.
NAAC "A" Grade College

MAIN ANSWER BOOK / IInd Test

Marks

70

No.: 10112

Name: Sanika S. Sangulkar

Class: B.Com. Semester: 2nd Roll No.: 312 Div.: D

Subject: Advanced Financial Accounting. Date: 01/08/2023

Rani Channamma
University Seat No.

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Signature of the invigilator with Date
K. 1/9/23

Section - A.

1. Answer the following.

a. Consignment is a person who sends the goods to other person to sell the goods on the commission base. The motive is to increase the sale.

b. Hire purchase system is a system where the hire vendor pays the ~~tax~~ some cash of amount on signing the agreement to the Hire purchase and the remaining amount of cash is paid in the form of Instalment.

$$\text{Hire purchase} = \text{Cash price} + \text{Interest}$$

d. The two advantages of LLP are:

1. It is the separate legal entity.
2. The partner has the limited liability.
3. It is easy to form and wind-up.

g. Loading is charged on ii items
goods sent, goods return, consignment stock,
opening stock.

$$\text{Loading} = \text{Cost price} + \text{Profit} = \text{Invoice price}$$

c) Independent Branch A/c is the A/c which is not dependent on other Branch.



Section - B.

Answer any Three.

3.

Branch Debtors A/c

Dr.		Cr.	
Particulars	Amt [Rs]	Particulars	Amt [Rs]
To opening Debtors	30,000	by cash received	
To credit sales	1,41,000	from Dr	1,44,000
		by Bad debts	800
		by Dist allowed	
		to customer	1200
		by goods return	
		from customer	2,000
		by closing ^{debtors} etc	23,000
	1,71,000		1,71,000

4.

Hire purchase

Chart showing interest and principal.
Date Instalment Interest Principal O/s Bal.

4.

Hire purchase chart.

Chart showing interest and principal.

Date	Advance Instalment	Interest	Principal	O/s Balance
	20,000	-	20,000	2,00,000
1 st	$50,000 \times 20\% = 90,000$	40,000	50,000	1,50,000
2 nd	$50,000 \times 20\% = 80,000$	30,000	50,000	1,00,000
3 rd	$50,000 \times 20\% = 70,000$	20,000	50,000	50,000
4 th	$50,000 \times 20\% = 60,000$	10,000	50,000	-
	<u>3,20,000</u>	<u>1,00,000</u>	<u>2,20,000</u>	

2. Calculation of commission.

Calculation on goods sent to consignment.
3,00,000.

Loading on goods sent = 25% at S.P.

$$C.P + P = S.P.$$

$$75 + 25 = 100$$

$$\frac{3,00,000 \times 25}{100} = \boxed{75,000}$$

Commission = 15% on sales, plus.

$$15 \times 4,00,000 \times 15/100 = \boxed{60,000}$$

Actual sales - sales at S.P.

$$₹ 4,00,000 - 3,00,000.$$

$$= 1,00,000.$$

$$1,00,000 \times 25/100 = \boxed{25,000}$$

$$\text{Total commission} = 25,000 + 60,000 = \boxed{85,000}$$

Section - C

Answer any Two of the following.

7.

Branch Debtors A/c

Dr

Cr

Particulars	Amt (₹)	Particulars	Amt
To opening Debtors	24,000	by cash received from Debtors	1,16
To credit sales	1,36,000	by Dist allowed to Dr by Goods returned from Debtors	3,80
		by closing Debtors	32,
	<u>1,60,000</u>		<u>1,64</u>

Branch A/c.

Dr.		Cr.	
Particulars	Amt [Rs]	Particulars	Amt [Rs]
To opening stock [I.P.]	48,000	by cash sales	85,60
To opening Debtors	24,000	by cash received from Debtors	1,16,80
To goods send to branch [I.P.]	2,40,000	by goods returned from Branch [H.O.]	12,00
To cash [Exp.]		by Deficit in goods at branch [I.P.]	2,400
Salary 16000		by closing stock [I.P.]	60,00
Rent 8000		by closing Debtors	32,00
Exp 2400	26,400	by loading on goods send [WN.3]	80,0
To loading on closing of stock [WN.2]	20,000.	by loading on opening stock [WN.1]	16,0
To loading on Deficit in goods at branch [WN.4]	800		
To P&L [Profit]	45,600		
	<u>4,04,800</u>		<u>4,04,800</u>

Goods send to branch.

Dr.	Cr.		
Particulars	Amt [Rs]	Particulars	Amt [Rs]
To loading on goods send	80,000.	by goods send to branch	240,0
To balance c/d.	1,60,000		
	<u>2,40,000</u>		<u>2,40,000</u>

Goods return to branch.

Dr.	Cr.		
Particulars	Amt [Rs]	Particulars	Amt [Rs]
To loading of goods return to branch	12,000	by loading on Deficit in goods at branch	800
	<u>12000</u>	by balance c/d	<u>11,200</u>
			<u>12000</u>

4. Working Note :

(1) Calculation of loading on opening stock

opening stock = 48000

$$\text{Cost price} + \text{profit} = \text{Invoice price.}$$
$$100 + 50 = 150.$$

$$\frac{48000 \times 50}{150} = \boxed{16,000}$$

(2) Calculation of loading on closing stock.

$$\text{Cost price} + \text{profit} = \text{Invoice price.}$$
$$100 + 50 = 150.$$

$$\frac{60000 \times 50}{150} = \boxed{20,000}$$

(3) Calculation of loading on goods sent to branch.

$$\text{Cost price} + \text{profit} = \text{Invoice price.}$$
$$100 + 50 = 150$$

$$\frac{2,40,000 \times 50}{150} = \boxed{80,000}$$

(4) Calculation of loading on deficit in goods at branch.

$$\text{Cost price} + \text{profit} = \text{Invoice price.}$$
$$100 + 50 = 150.$$

$$\frac{2,400 \times 50}{150} = \boxed{800}$$

8.

Here purchase cost

P.T.O.

Here purchase chare.

Chare showing Interest and Principal.

Date	Intalment	Interest	Principal	O/S Bal	Depts
1/1/2018	19200	-	19200	100800	
3/1/2018	32400 x 10% = 42480	10080	32400	68400	9600
3/1/2019	42000 x 10% = 48840	6840	42000	26400	768
3/1/2020	26400 x 10% = 29040	2640	26400	-	612
			<u>19,560</u>	<u>120,000</u>	
					<u>139,560</u>

Calculation of Population under D.B.M.

Date	Particulars	Ans.
	Cash paid	120,000
3/1/2018	10% Dep	24,000
		<u>96,000</u>
3/1/2019	10% Dep	1920
		<u>7680</u>
3/1/2020	10% Dep	1530
		<u>61,410</u>

Ledger A/c in the Book of Mr. Kam

Date	Particulars	Ans.	Particulars	Ans.
	Particulars		Particulars	
1/1/2018	To Vendor's A/c	19200	3/1/2018	By Dep A/c
3/1/2018	To Vendor's A/c	32400	3/1/2018	By Dep A/c
			3/1/2018	By balance C/D
				51,600
1/1/2019	To balance B/D	27600	3/1/2019	By Dep A/c
3/1/2019	To Vendor's A/c	42000	3/1/2019	By balance C/D
				50

31/12/2018	TO Balance B/d	50,400	31/12/2018	by Dep A/c	15
31/12/2019	To Vendors A/c	26,400			
			31/12/2020	by balance c/d.	61
		<u>76,800</u>			<u>76</u>

Dr			Vendor A/c		
Date	Particulars	Am't (Rs)	Date	Particulars	Am't
1/1/2018	To cash A/c	19,200	31/12/2018	by Assets A/c	19
31/12/2018	To cash A/c	42,480	31/12/2018	by Assets A/c & Interest A/c	42
		<u>61,680</u>			<u>61,6</u>
31/12/2019	To cash A/c	48,840	31/12/2019	by Assets A/c & Interest A/c	48
		<u>48,840</u>			<u>48</u>
31/12/2020	To cash A/c	29,040	31/12/2020	by Assets & interest A/c	290
		<u>29,040</u>			<u>29,0</u>

Dr			Interest A/c		
Date	Particulars	Am't (Rs)	Date	Particulars	Am't
31/12/18	To Vendors A/c	10,080	31/12/2018	By P & L A/c	10,80
		<u>10,080</u>			<u>10,08</u>
31/12/19	To Vendors A/c	6,840	31/12/2019	By P & L A/c	6,84
		<u>6,840</u>			<u>6,84</u>
31/12/20	To Vendors A/c	2640	31/12/2020	By P & L A/c	2640
		<u>2640</u>			<u>2640</u>

Dr			Depreciation A/c		
Date	Particulars	Am't (Rs)	Date	Particulars	Am't (Rs)
31/12/2018	To Assets A/c	24,000	31/12/2018	By P & L A/c	24,00
		<u>24,000</u>			<u>24,000</u>
31/12/2019	To Assets A/c	19,200	31/12/2019	By P & L A/c	19,20
		<u>19,200</u>			<u>19,20</u>
31/12/2020	To Assets A/c	15,360	31/12/2020	By P & L A/c	15,360
		<u>15,360</u>			<u>15,360</u>

31/12/2018	TO Balance B/D	50,400	31/12/2018	By Dep A/c
31/12/2019	To Vendors A/c	26,400		
			31/12/2019	By balance c/d.
		<u>76,800</u>		

By

Vendor A/c

Date	Particulars	Am't (Rs)	Date	Particulars
1/1/2018	To cash A/c	19,200	31/1/2018	By Assets A/c
31/12/2018	To cash A/c	42,480	31/12/2018	By Assets A/c & Interest A/c
		<u>61,680</u>		
31/12/2019	To cash A/c	48,840	31/12/2019	By Assets A/c & Interest A/c
		<u>48,840</u>		
31/12/2020	To cash A/c	29,040	31/12/2020	By Assets & Interest A/c
		<u>29,040</u>		

Interest A/c

Date	Particulars	Am't (Rs)	Date	Particulars
31/12/18	To Vendors A/c	10,080	31/12/2018	By P & L A/c
		<u>10,080</u>		
31/12/19	To Vendors A/c	6,840	31/12/2019	By P & L A/c
		<u>6,840</u>		
31/12/20	To Vendors A/c	2640	31/12/2020	By P & L A/c
		<u>2640</u>		

Depreciation A/c

Date	Particulars	Am't (Rs)	Date	Particulars
31/12/2018	To Assets A/c	24,000	31/12/2018	By P & L A/c
		<u>24,000</u>		
31/12/2019	To Assets A/c	19,200	31/12/2019	By P & L A/c
		<u>19,200</u>		
31/12/2020	To Assets A/c	15,360	31/12/2020	By P & L A/c
		<u>15,360</u>		

Section - D.

11. Case Study.

Case 1:
mm.

Consignment A/c in the
Book of Sujata under cost price

Particulars	Am't (Rs)	Particulars	Am't
To goods send [100 x 2000]	2,00,000	By sales: [90 x 3600]	3,24,000
To cash [exp]	10,000	By consignment stock	11,200
To Sujata [exp]	17,200	By Abnormal loss	10,000
7200 unloading		By loading on consignment stock	2,000
10000 cartage			
24000 godown rent	41,200		
To commission 10%	32,400		

Case 2:

Consignment A/c in the Book of
Sujata under invoice price method

Particulars	Am't (Rs)	Particulars	Am't
To goods send. [100 x 2000]	2,00,000	By sales [90 x 3600]	3,24,000
To cash [exp]	10,000	By consignment stock	11,200
To Sujata [exp]		By loading goods send	40,000
unloading 7200		By Abnormal loss	10,000
cartage 10000		By loading on consignment stock	2,000
godown rent 24000	41,200		
To commission	32,400		

* working note.

$$100 \times 2000 = 2,00,000$$

$$\textcircled{1} \quad \text{Cost price} + \text{profit} = \text{Invoice price.}$$
$$100 + 25 = 125.$$

$$\frac{2,00,000 \times 25}{125} = \boxed{40,000}$$

Abnormal loss calculation

$$100 =$$

No of goods damage x cost per unit.

$$5 \times 2000 = 10,000$$

Add pro NRE of consignor.

$$\frac{100}{5} \times \frac{10,000}{2} = 500$$

#

$$\underline{\underline{10,500}}$$

calculation of consignment stock

$$[100 - 5 - 90]$$

$$5 \times 2000 = 10,000$$

Add pro NRE of consignor

$$\frac{100}{5} \times \frac{10,000}{2} = 500$$

Add pro NRE of consignee

$$\frac{100}{5} \times \frac{95 \times 17,200}{2} = 900$$

$$\underline{\underline{11,400}}$$

calculation of loading on consignment stock under C.P.

$$C.P + P = I.P.$$

$$100 + 25 = 125.$$

$$\frac{10000 \times 25}{100} = \boxed{2500}$$

$$10000 + 2500 = 12500.$$

* working note.

$$100 \times 2000 = 2,00,000$$

$$\textcircled{1} \quad \text{Cost price} + \text{profit} = \text{Invoice price.}$$
$$100 + 25 = 125.$$

$$\frac{2,00,000 \times 25}{125} = \boxed{40,000}$$

Abnormal loss calculation

$$100 =$$

No of goods damage \times cost per unit.

$$5 \times 2000 = 10,000$$

Add pro NRE of consignee.

$$\frac{100}{5} \times \frac{10,000}{2} = 500$$

#

$$\underline{10,500}$$

Calculation of consignment stock

$$[100 - 5 - 90]$$

$$5 \times 2000 = 10,000$$

Add pro NRE of consignee.

$$\frac{100}{5} \times \frac{10,000}{2} = 500$$

Add pro NRE of consignor

$$\frac{100}{5} \times \frac{95 \times 17,200}{2} = 9,06$$

$$\underline{11,406}$$

Calculation of loading on consignment stock under C.P.

$$C.P + P = I.P.$$

$$100 + 25 = 125.$$

$$\frac{10000 \times 25}{125} = \boxed{2000}$$

100

$$10000 + 2500 = 12500.$$

② Calculation of loading under I.P.

$$C.P + P = C.P.$$

$$\frac{12000 \times 25}{125} = 2000.$$





KLS GOGTE COLLEGE OF COMMERCE, BELGAUM
First Internal Test, Jan 2023
Third Semester(NEP)
Corporate Accounting (DSC)

Duration: 1½ Hours

Max Marks: 34

Roll No:

SECTION – A

I. Answer any two of the following questions

2 X 2 = 4

1. What is underwriting?
2. Who are underwriters?
3. What is profit prior to incorporation?

SECTION – B

II. Answer any two of the following question

5 X 2=10

4. Hari & Co. Ltd was incorporated on 1-5-2021. It acquired a running business as from 1-1-2021. The information for the year ending 31-12-2021 was as under

Gross profit	4,00,000
Expenses	
Salaries	78,000
General expenses	18,000
Carriage outwards	30,000
Advertisement	40,000
Interest on debentures	12,000
Directors fees	8,000
Audit fees	9,000
Interest to vendors (up to 30 th june 2021)	18,000
Depreciation	36,000
Total exp	2,49,000
Profit (gross profit – Expenses)	1,51,000

Sales upto 1-5-2021 were Rs.4,00,000/- and after 1-5-2021 Rs. 16,00,000/- redraft the statement of profit & loss to show the profit prior to incorporation and after incorporation.

5. Vinay Ltd. issued 10,000 equity shares of Rs. 10 each at a premium of Rs.2 per share. The entire issue was underwritten by three underwriters A,B and C as follows:

A-40% B-40% C-20%

However total application received by the company for 8000 shares only.

Marked applications are as under

A-1,000 B-1,200 C-600

Determine underwriters liability.



6. Explain the needs of underwriting of shares or debentures

SECTION – C

III. Answer any two of the following questions

10 X 2 =20

7. XYZ Ltd issued 10,000 shares of Rs.100 each at a premium of rs.20 per share. The entire issue was underwritten by A,B,&C as follows:

A-5,000 shares (firm underwriting 1,000 shares)

B- 3,000 shares (firm under writing 500 shares)

C-2,000 sharers (firm under writing 500 shares)

Applications were received for 9,000 shares. The marked applications including firm underwriting were as follows:

A-3,500

B-1,400

C-1,600

Determine the liability of each underwriter and commission payable to each underwriter.

8. X Co. Ltd was incorporated on 1-7-2021 to take over the business of Amarcon as from 1-4-2021 the following was the information for the year ending 31-3-2022

Particulars	RS
Gross profit	1,40,000
Expenses :	
Salaries	72,000
Rent & rates	3,600
Office expenses	24,000
Commission on sales	16,000
Free samples	4,000
Audit fees	2,000
Depreciation	8,000
Interest on debentures	6,000
Directors fees	2,000
Formation exp	2,000
Printing & stationary	4,000
Sundry exp	800
Bad debts	1,600
Total exp	1,46,000
Net loss (exp-Gross profit)	6,000

Additional information :

- a) Sales upto 1-7-2021 amounted to Rs. 1, 60,000 and thereafter Rs.2.40, 000
b) rent was paid at rs.200 per month .
c) Bad debts upto 30-6-2021 were 400

Prepare a statement showing profit or loss prior incorporation

9. Explain the procedures for allocation of common expenses between pre-incorporation prior and post – incorporation



Estd.: 1954

Karnatak Law Society's

GOGTE COLLEGE OF COMMERCE

Tilakwadi, Belagavi - 590 006.

NAAC "A" Grade College

MAIN ANSWER BOOK / Ist Test

Marks

32/34

No.: 4575

Name: Shrusti Meleppanavarmath.

Class: B.Com. Semester: IIIrd Roll No.: 243 Div.: 'C'

Subject: Corporate Accounting. Date: 11/01/2023

Rani Channamma
University Seat No.

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Signature of the Invigilator with Date

QI

2. An issue of shares or debentures of the company for contract between the company and other persons is called as underwriters

3. A company buying the running business from the date of incorporation & its prior to the date of its incorporation. In such case the profit made by the business upto the date of its incorporation is called as profit prior to incorporation.

QII

4. i) Calculation of Time ratio:~

prior period	After period
1/1/21 - 11/5/21	1/5/21 - 31/12/22
4 months	8 months

$$4:8 \approx 1:2$$

$$\therefore \text{Time ratio} = 1:2$$

ii) Calculation of sales ratio:~

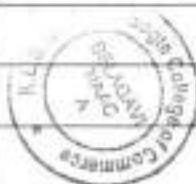
prior period = 14,00,000
After period = 16,00,000

$$\therefore \text{Sales ratio} = 1:4$$

iii) Calculation of Interest on vendor:~

11/1/21 - 11/5/21

11/5/21 - 30/6/22



statement of profit prior and after incorporation

Particulars	Basis on allocation	Before incorporation	After incorporation
Gross profit [1:4]	SIR	80,000	3,20,000
Expenses:-			
Salaries [1:2]	TIR	26,000	52,000
General expenses	TIR	6,000	12,000
Carriage outwards.	SIR	6,000	24,000
Advertisement	SIR	8,000	32,000
Interest on debentures	AII	-	12,000
Directors fees	AII	-	8,000
Audit fees.	TIR	3,000	6,000
Interest on vendors	Actual	12,000	6,000
Depreciation	TIR	12,000	24,000
		73,000	1,76,000
Profit [$\frac{\text{Gross profit}}{\text{Gross profit}} - \text{Expense}$]			
B.I = 80,000 - 73,000		7,000	1,44,000
A.I = 3,20,000 - 1,76,000			

∴ The profit prior to incorporation amount is 7000 has to be credited as capital reserves.

Statement for Underwritten Liability.

Particulars	A	B	C	Total
Gross Liability [2:2:1]	4,000	4,000	2,000	10,000
Marked application by firm undertaking	1,000	1,200	600	2,800
Bal. ~	3,000	2,800	1,400	7,200
unmarked application	2080	2080	1040	5,200
Net Liability	920	920	360	2,200

Working note ~

i) Calculation of Gross Liability ~

Simplify ~ $40 : 40 : 20$

A : B : C = 2 : 2 : 1

ii) Calculation of unmarked appⁿ ~

Total Appⁿ = 8,000

Marked appⁿ = 2,800

unmarked appⁿ → 5,200

A = $5,200 \times \frac{2}{5} = 2080$

B = $5,200 \times \frac{2}{5} = 2080$

C = $5,200 \times \frac{1}{5} = 1040$

Statement for underwriter liability.

Particulars	A	B	C	Total
Gross liability [5:3:2]	5,000	3,000	2,000	10,000
Marked application & firm undertaking	3,500	1,400	1,600	6,500
Bal ^o ~	1,500	1,600	400	3,500
Unmarked application [2,500 in 5:3:2]	1,250	750	500	2,500
Bal	250	850	(100)	1000
Excess of C distribute to A & B [5:3]	62.5	37.5	Nil (100)	100
bal:-	312.5	887.5	-	1000
firm underwriting	1000	500	500	2000
	1312.5	1388		
Net liability :-	1000	500	500	2100

Working note:-

i) Calculation of unmarked application:-

$$\text{Total app}^n = 9,000$$

$$\text{Marked app}^n = 6,500$$

$$\text{Unmarked app}^n = 2,500$$

$$A = 2,500 \times \frac{5}{10} = 1,250$$

$$B = 2,500 \times \frac{3}{10} = 750$$

$$C = 2,500 \times \frac{2}{10} = 500$$

ii) Excess of C distribution A & B

$$C = 100$$

$$A = 2,500 \times \frac{5}{8} = 62.5$$

$$B = 2,500 \times \frac{3}{8} = 37.5$$

iii) Underwriters commission =
Gross liability \times issue price \times % commission.
 $20,000 \times 100 \times 20\%$

$$A = 10,000 \times 100 \times 20\% = 1,00,000$$

$$B = 3,000 \times 100 \times 20\% = 60,000$$

$$C = 2,000 \times 100 \times 20\% = 40,000$$

9) The procedures for allocation of common expenses between pre-incorporation prior and post incorporation are:-

i) Sales ratio

ii) Time ratio

iii) Actual period

i) Sales ratio:-

- i) Gross profit.
- ii) Advertisement expenses.
- iii) Sales expenses
- iv) Traveller expenses
- v) Commission of sales
- vi) Bad debts
- vii) Discount allowed
- viii) Discount received.
- ix) Brokerages.
- x) other expense, which are variable in nature.
- xi) Carriage outwards.

ii) Time ratio:-

- i) Salary
- ii) Rent and rates
- iii) Taxes.

- iv) Miscellaneous expenses
- v) General expenses.
- vi) Insurance
- vii) Depreciation
- viii) Interest
- ix) Repairs
- x) Audit fees.
- xi) Electric charges.
- xii) Printing, stationery and postage

xiii) Actual expenses of both the period

Actual expenses incurred for both the period, separate adjustments will be given.

These are certain prior and after perspective for the periods.

Example: - { Bad debts
Interest on vendors
Rates.

Statement for underwriters liability.

particulars	A	B	C	Total
Gross liability (5:3:2)	5,000	3,000	2,000	10,000
Marked app ^m & from underwriting	<u>3,500</u>	<u>1,400</u>	<u>1,600</u>	<u>6,500</u>
bal:-	1,500	1,600	400	3,500
unmarked app ^m [2,500 in 5:3:2]	<u>1,250</u>	<u>750</u>	<u>500</u>	<u>2,500</u>
bal:-	250	850	(100)	1,000
Excess of c distrib - due to [A & B 5:3]	<u>62.5</u>	<u>37.5</u>	<u>100</u>	-
bal:-	187.5	812.5	+	1,000
from underwriting	<u>1,000</u>	<u>500</u>	<u>500</u>	<u>2,000</u>
Net liability.	<u>1,187.5</u>	<u>1,312.5</u>	<u>500</u>	<u>3,000</u>

Working note:-

i) Calculation of unmarked app^m :-
 Total app^m = 9,000
~~marked app^m = 6,500~~
~~unmarked app^m = 2,500~~

9

A = $2,500 \times \frac{5}{10} = 3,500$
 B = $2,500 \times \frac{3}{10} = 1,400$
 C = $2,500 \times \frac{2}{10} = 1,600$

ii) Excess of c distribution to A & B



C = 100
 A = $2,500 \times \frac{5}{8} = 62.5$
 B = $2,500 \times \frac{3}{8} = 37.5$

iii) Calculation of Underwriter's Commission
Gross liability \times price issue \times % Commission.

$$A = 5,000 \times 100 \times 20\% = 1,00,000$$

$$B = 3,000 \times 100 \times 20\% = 60,000$$

$$C = 2,000 \times 100 \times 20\% = 40,000$$



Roll No:

Duration: 2 hrs

Max Marks: 60

SECTION A

J. Answer any Five of the following questions

5 X 2 = 10

- What Do You Mean by Job Costing?
- What Is Retention Money?
- State Any 4 Undertaking Where Operating Costing Applies.
- What Is Process Costing?
- Write The Formula of Passenger Km.
- What do you mean by activity based costing?
- Define Budgetary control.

SECTION B

Answer any Three of the following questions

3 X 5 = 15

- Difference between process costing and job costing
- From the following information prepare a quotation for job, no 75
 - Direct materials Rs 6000
 - Direct wages Rs 4600
 - Direct expenses Rs 500
 - Factory expenses 60% on direct wages
 - Office expenses 12.5% on works cost
 - Profit 15% on selling price.
- From the Following Information Calculate Amount To Be Transferred To P&L A/C
 - Contract Price Rs 10,00,000
 - Notional Profit Rs 1,60,000
 - Work Certified Rs 80,000
 - Work Uncertified. Rs 50,000
 - Cash Received Rs 7,20,000
 - Estimated Profit Rs 1,50,000
- Sagar transportation company runs 5 buses between two cities namely A & B. The distance between two cities is about 80 km , capacity of each bus is 50 passengers. But on an average bus runs 20% empty all the busses runs all the days of august month and each bus makes 2 round trips per day calculate
 - Total kms and
 - Total passenger kms
- From the following calculate P/V Ratio and Fixed Cost
 - 1st year sales Rs 195,000 and profit Rs 9,000
 - 2nd year sales Rs 2,25,000 and profit Rs 15,000



SECTION C

Answer any Two of the following questions

2 X 10 = 20

7. Vinod construction Co.Ltd commenced construction of building on 1/1/17 for a contract price of Rs 6,00,000 the following is the trial balance of the company as on 31/12/2017

Particulars	Dr.(Rs)	Cr. (Rs)
Share capital	-	80,000
Contractee's a/c (80% of work certified)	-	2,40,000
Cash at bank	60,000	-
Charged to contract		
Materials	60,000	-
Plant	40,000	-
Wages	75,000	-
Office expenses	25,000	-
Supervisor salary	60,000	-
Total	3,20,000	3,20,000

The contractee pays 80% of the value of work certified

Additional information

- Wages outstanding Rs 5000
- Depreciate plant 20% P.a
- Plant costing Rs 5000 was returned to store.
- Plant destroyed by accident Rs 5000
- Materials at site on 31/12/2017 Rs 11,000
- Work uncertified Rs 19,000

Prepare contract a/c and also give the statement of assets and liabilities of the company as on 31/12/2017

8. A Product Passes Through Three Process Namely X Y &Z. The Details Of Each Process Are As Follows

	X	Y	Z
Input 500 Units	4000	-	-
Materials	5200	4000	2050
Direct Labour	4500	7360	2800
Production Overhead 100% Of Wages	-	-	-
Actual Out Put	450	340	270
Normal Loss	10%	20%	25%
Scrap Value	4	8	10

Prepare Process Accounts.

9. A transport company runs a tempo of 20 seats capacity between two cities covering distance of 20 kms. It makes 2 round trips in the morning and also in the evening for all days of the month generally 80% seats are occupied in morning trips and full 100% in evening trips.



Other details are as follows.

Cost of Tempo	Rs 1,80,000
Depreciation	10% p.a
Salary to cleaner	Rs 1,500 p.m
Diesel consumption	Rs 8 km per liter
Cost of diesel	Rs 40 per Ltr.
Repairs	Rs 4,800 p.a.
Permit fees	Rs 2,400 p.a
Tax	Rs 3,600 p.a
Oil	Rs 40 per 100 km
Tyers and tubes	Rs 1,800 p.m
Sundry Expenses	Rs 1,160 p.m
Salary to driver	Rs 4,800 p.m

Calculate cost per passenger km for the month of November 2020. Also fix up the fare for distance of two cities yielding 25% of profit on fare.

10. The following are information of BLtd

Year	Sales(Rs)	Profit(Rs)
2020	40,000	4,000
2021	60,000	8,000

Calculate

- P/V Ratio
- Fixed cost
- Break even sales
- Profit at sales of Rs 95,000
- Sales to earn profit of Rs 9,000

SECTION D

Case Study (Compulsory)

1 X 15 = 15

11. Samsung company produces and sold 300 TV sets during the year 2020 following are the details :

Direct materials	Rs 7,80,000
Direct wages	Rs 4,20,000
Factory overheads	Rs 2,10,000
Administrative overheads	Rs 1,41,000
Sales price per unit	Rs 6,000

For 2021 it is estimated that:

- Each TV set needs materials of Rs 2700 and direct wages of Rs 1500
- Factory overheads are recovered as percentages of direct wages
- Total administrative overheads are fixed at all level of activity

Prepare statement to show profit per unit if the selling price is reduced by Rs 100 each and actual out put and sales 500 TV in the year 2021 give the reason for decrease in profits and suggest how profit is to be increased.



R. K. ...

C. V. ...
IQAC Co-Ordinator
 Gogte College of Commerce
 BELAGAVI-05

...
Principal

...
PRINCIPAL
 KLS Gogte College of Commerce
 Belagavi

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ಆಡಳಿತಾತ್ಮಕ, ಬೆಂಗಳೂರು

Principal : **Dr. H.H. VEERAPUR**
M.Com Ph.D

E-mail: principal@gccbgm.org

E-mail: bba@gccbgm.org



Karnatak Law Society's
**GOGTE COLLEGE OF
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Phone: 0831-2405508/04 FAX: 0831-2485983

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15.11.2022

STUDENT NOTICE

Following is the Revised time table schedule for 1st Internals for BBA I Semester.

Date	Timing	I Sem
21.11.2022 (Monday)	09.00 AM To 10.00AM	English
22.11.2022 (Tuesday)	09.00 AM To 10.00AM	Kannada/Hindi
23.11.2022 (Wednesday)	09.00 AM To 10.00AM	Management Principles & Practice
24.11.2022 (Thursday)	09.00 AM To 10.00AM	Marketing Management
25.11.2022 (Friday)	09.00 AM To 10.00AM	Fundamentals of Business Accounting

Faculty members are requested to make a note of it and do not avail any kind of leaves on the said dates.



Shayara
Co-ordinator
KLS, Gogte College of Commerce
Bachelor of Business Administration
Belagavi-590006

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ಬೆಲಕವಾಡಿ, ಬೆಲಗಾವಿ

Principal : **Dr. H.H. VEERAPUR**
M.Com Ph.D

E-mail: principal@gccbgm.org

E-mail: bba@gccbgm.org



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20.12.2022

STUDENTS NOTICE

Following is the time table schedule for 2nd Internals 25 Marks for I Semester and 1st Internals 25 Marks for III Sem & 20 Marks for V Semesters Students.

Date	Timing	I Sem	III Sem	V Sem
26.12.2022	10:30am to 11:30am	C-Prog /HRES	Artificial Intelligence	Legal Aspects of Business
	11:30am to 12:30pm	BREAK		
	12:30pm to 1:30pm	English	Organizational Behavior	Income Tax
27.12.2022	10:30am to 11:30am	FBA	Cost Accounting	Personality Development I
	11:30am to 12:30pm	BREAK		
	12:30pm to 1:30pm	Management Principles & Practice	Statistics for Business Decisions	MKT SPL 1 Consumer Behavior
28.12.2022	10:30am to 11:30am	Marketing Management	Hindi/Kannada	MKT SPL 2 Digital Marketing
	11:30am to 12:30pm	BREAK		
	12:30pm to 1:30pm	Hindi/Kannada	English	Finance SPL 1 Financial Institutions and Markets
29.12.2022	10:30am to 11:30am	EVS	FEIA	Finance SPL 2 Financial Management
	12:30am to 1:30pm	-	-	HR SPL 1 HRD: Systems and Strategies
	2:30pm to 3:30pm	-	-	HR SPL 2 Labour Law

Faculty members are requested to make a note of it and do not avail any kind of leaves on the said dates.



[Signature]
Coordinator

KLS, Gogte College of Commerce
Bachelor of Business Administration

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M.Com Ph.D

Tilakwadi, Belagavi - 590 006

E-mail: principal@gccbgm.org

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20.01.2023

STUDENTS NOTICE

Following is the time table schedule for 2nd Internals 25 Marks for III Sem & 40 Marks for V Semesters Students.

Date	Timing	III Sem	Timing	V Sem
31.01.2023	-	-	10.30am to 12:00pm	Legal Aspects of Business ✓
	12.30pm to 2.00 BREAK			
01.02.2023	-	-	2:00pm to 3:30pm	Income Tax ✓
	10:30am to 11:30am	Organizational Behavior ✓	10:30am to 12:00pm	Personality Development I ✓
	12.30pm to 2.00 BREAK			
02.02.2023	2:00pm to 3:00pm	Cost Accounting ✓	2:00pm to 3:30pm	MKT SPL 1 Consumer Behavior ✓
	10:30am to 11:30am	Statistics for Business Decisions ✓	10:30am to 12:00pm	SM 2 Digital Marketing ✓
	12.30pm to 2.00 BREAK			
03.02.2023	2:00pm to 3:00pm	Hindi/Kannada ✓	2:00pm to 3:30pm	Finance SPL 1 Financial Institutions and Markets ✓
	10:30am to 11:30am	English ✓	10:30am to 12:00pm	Finance SPL 2 Financial Management ✓
04.02.2023	12.30pm to 2.00 BREAK			
	2:00pm to 3:00pm	Artificial Intelligence ✓	2:00pm to 3:30pm	HR SPL 1 HRD: Systems and Strategies ✓
04.02.2023	10:30am to 11:30am	FEIA ✓	10:30am to 12:00pm	HR SPL 2 Labour Law ✓
	12.30pm to 2.00 BREAK			
	2:00pm to 3:00pm	Rural Economics Internal Exam ✓	-	-

Faculty members are requested to make a note of it and do not avail any kind of leaves on the said dates.



Signature
Co-ordinator

KLS, Gogte College of Commerce
Bachelor of Business Administration

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ಔತಣವಾಡಿ, ಬೆಲಗಾವಿ

Principal : **Dr. H.H. VEERAPUR**
M.Com Ph.D

E-mail: principal@gccbgm.org

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28.06.2023

STUDENTS NOTICE

Following is the Time Table Reschedule for 1st Internals 25Marks for 2nd & 4th Semesters. & for 6th Semester 20Marks.

Date	Timing	II Sem	IV Sem	VI Sem
03.07.2023 (MON)	10.00 AM To 11:00 AM	Business Environment	Management Accounting	Production and Operation Management
	12:00 PM To 1:00 PM	English	Financial Markets & Services	Placement & Training
	02.30 PM to 03.30 PM	Human Resource Management	English	Finance 1 International Finance
04.07.2023 (TUE)	10.00 AM To 11:00 AM	Hindi/Kannada	Hindi/Kannada	Finance 2 Investment Analysis and Portfolio Management
	12:00 PM To 1:00 PM	Corporate Accounting & Reporting	Financial Management	Mkt 1 International Marketing
	02.30 PM to 03.30 PM	Web Designing	Constitution of India	Mkt 2 Advertising and Brand Management
05.07.2023 (WED)	10.00 AM To 11:00 AM	Digital Fluency	-	HR 1 Performance and Compensation Management
	12:00 PM To 1:00 PM	-	-	HR 2 Leadership and Change Management

Faculty members are requested to make a note of it and do not avail any kind of leaves on the said dates.


Co-ordinator

KLS, Gogte College of Commerce
Bachelor of Business Administration
Belagavi-590006




Principal
KLS Gogte College of Commerce
Belagavi-590006.

RCU RECOGNISED RESEARCH CENTRE FOR PH.D IN COMMERCE
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Principal : **Dr. H.H. VEERAPUR**
M.Com Ph.D

E-mail: principal@gccbmg.org

E-mail: bba@gccbmg.org



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Website: www.gccbmg.org

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Date: 03.08.2023

STUDENTS NOTICE


Following is the Time Table Schedule for 2nd Internals 25 Marks for II & IV Semesters. & 40 Marks for VI Semester.

Date	Timing	II Sem	IV Sem	VI Sem
21.08.2023 (Mon)	12.00pm To 01:00pm	✓ Business Environment 5	Management Accounting 4	Finance 1- International Finance 58 2
	02.00pm to 03.00PM	✓ Human Resource Management ✓	✓ Financial Markets & Services ✓	Finance 2 - Investment Analysis and Portfolio Management 58 6
22.08.2023 (Tue)	12.00pm To 01:00pm	✓ Corporate Accounting & Reporting ✓	✓ Financial Management ✓	Mkt 1-International Marketing 86 ✓
	02.00pm to 03.00PM	✓ Web Designing ✓	Constitution of India ✓	Mkt 2 -Advertising and Brand Management 86 ✓
23.08.2023 (Wed)	12.00pm To 01:00pm	✓ Digital Fluency ✓	-	HR 1- Performance and Compensation Management 84 ✓
	02.00pm to 03.00PM	-	-	HR 2- Leadership and Change Management 84 ✓
24.08.2023 (Thu)	12.00pm To 01:00pm	-	-	Production and Operation Management 114 ✓
	02.00pm to 03.00PM	-	-	Placement & Training 114 ✓

Faculty members are requested to make a note of it and do not avail any kind of leaves on the said dates.


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Bachelor of Business Administration
Belagavi-590006




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KLS GOGTE COLLEGE OF COMMERCE

Dept. of BBA 1st Internal Exam Jul-2023

Subject: Corporate Accounting and Reporting Semester: II Marks: 25M

SECTION A

Answer any **FOUR** of the following:

(4*2=08 Marks)

1. Define partnership.
2. What do you mean by partnership deed?
3. What is the meaning of Fluctuating capital method?
4. What is Goodwill?
5. State any two differences between purchased goodwill and non-purchased goodwill?
6. What is super profit?

SECTION B

Answer any **ONE** of the following:

(1*5=5 Marks)

7. Briefly explain any five clauses of Partnership Deed
8. The following are available in respect of business carried on by a firm.
 - (i) The profits earned during the past 4 years are: 2010-Rs.12,000, 2011-Rs.24,000, 2012-Rs.18,000, 2013-Rs.26,000.
 - (ii) The firm has average capital invested in the business Rs. 1,20,000
 - (iii) The pure rate of return in capital investments is 8% per annum and risk premium expected is 2%
 - (iv) The landlord has decided to increase the rent of the shop building by Rs 2,000 per annum.Calculate the value of goodwill of the business by capitalization of super profit method



PTO

SECTION C

Answer any **ONE** of the following:

(1*12=12 Marks)

9. Following trial balance of M/s A and B who share profits and losses in the ratio of 3:2 is given to you.

Particulars	Debit	Credit
A's Capital	--	1,20,000
B's Capital	--	80,000
A's Drawings	20,000	
B's Drawings	16,000	
Cash	1,18,000	
Sales return	13,000	
Establishment expenses	62,000	
Deposits with Bank	24,000	
Sales		8,00,000
Purchases	6,68,000	
Debtors	1,77,000	
Bad Debts	14,000	
Insurance	8,000	
Creditors		49,000
Purchase return		18,000
Commission		12,000
Opening Stock (1.4.21)	1,64,000	
Furniture and Fixtures	11,000	
Bills Payable		40,000
Bills Receivable	13,000	
Bank Overdraft		1,89,000
	13,08,000	13,08,000

Additional Information:

- 1) Outstanding expenses: Salary Rs. 6,000 and Rent Rs. 4,000.
- 2) Prepaid Insurance Rs. 2,000
- 3) Commission includes Rs. 3,000 received in advance for the next year.
- 4) Interest on Bank Overdraft Rs. 33,000 to be paid.
- 5) Depreciation on Furniture and Fixtures at 10% p.a
- 6) Stock as on 31.3.2022 Rs. 68,000.

Prepare Trading and Profit and Loss for the year ending 31st March 2022 and also Balance Sheet as on that date.



GOGTE COLLEGE OF COMMERCE

BACHELOR OF BUSINESS ADMINISTRATION (BBA)

Tilakwadi, Belagavi - 590 006.

NAAC 'A' Grade College

No. 2032

MAIN ANSWER BOOK

Marks
23
25

Name: Hanish JavalagiClass: BBA IInd Semester: I-II-III-IV-V-VI Div.: A Roll No.: 230Subject: CAR Date: 4/7/2023Rani Channamma
University Seal No.

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22/4/7
Date & Signature of the invigilator

1) According to Indian Partnership Act 1932 Partnership is a relation between the persons who have agreed to share profit of the business carried by all or acting for all any one of them acting for all

2) Partnership deed is a document of the firm it is an agreed the partnership rules and all partners sign and duly stamped paper. It means all partners have authority and responsible of the firm.

3) According institute of chartered accountant goodwill is an intangible asset. it helps to sound business it known as good name or reputation of the firm.

1) Purchase goodwill	2) Non-purchase goodwill
1) Purchase goodwill is purchase by the owner	1) It comes in the reputation
2) There are 2 types	2) There are only one type

4) Super profit is a profit which is the profit of the extra profit of the business it is super profit

$$\text{super profit} = \text{Avg profit} - \text{Normal profit}$$

9) Trading and P&L account as on 31/3/22

Dr		Cr	
Particulars	₹	Particulars	₹
To Opening stock	164000	By sales	800000
To Purchases	668000	By sales return	13000
By Purchase return	18000	By closing stock	68000
	650000		
To Gross Profit	41000		
	855000		855000
To Establishment expenses	62000	By Gross Profit	41000
To Bad debts	14000	By Commission	12000
To Insurance	8000	By Profit in advance	3000
By Prepaid I	2000		15000
To outstanding expenses			
salary	6000		
Rent	4000		
To Int on Bank a/c	33000		
To Depreciation			
Furniture and Fixtures	1100		
(11000 × 10%)		By Net loss	70100
		(Transfer into P&L A/c Account)	
	126100		126100

Dr P&L Appropriation account as on 31/3/22

Dr		Cr	
Particulars	₹	Particulars	₹
To Balance b/d	70100		
(Net loss transfer)		By Net loss	70100
		(Transfer into partners capital account)	
	70100		70100

Dr Partners capital account as on 31/3/2020 Cr

Particulars	A	B	Particulars	A	B
Net loss To Balance b/d (Net loss)	42060	28040	By Balance b/d	120000	80000
To Drawings	20000	16000			
To Balance c/d	57940	35960			
	120000	80000		120000	80000

Note:] Net loss in 9:2 partners sharing ratio

$$A = 70100 \times \frac{3}{5} = 42060$$

$$B = 70100 \times \frac{2}{5} = 28040$$

Balance sheet as on 31/3/2020

Liabilities	₹	Assets	₹
<u>Partners capitals</u>		<u>Fixed Assets</u>	
A	57940	Furniture & Fixtures 11000	
B	35960	Less Depreciation 1100	9900
<u>Current liabilities</u>		<u>Debtors</u> 177000	177000
creditors	49000	177000	177000
Bills Payable	40000	<u>Current Assets</u>	
Bank overdraft	189000	cash	118000
<u>all expenses</u>		cash at bank	24000
salary	6000	Bills Receivable	13000
Rent	4000	closing stock	6000
Prepaid insurance		Prepaid insurance	2000
Bank O/D Interest	33000	commission received in advance	2000
	144900		144900

KLS GOGTE COLLEGE OF COMMERCE
Dept. of BBA 2nd Internal Exam Aug-2023

Subject: International Finance (F 1)

Semester: VI

Marks: 40M

Answer any four of the following questions. Each question carries 10 marks.

1. Explain the challenges and emerging trends in International finance.
2. What is risk and exposure? Explain the classification of foreign exchange exposure.
3. What is BOP? Explain its components and features.
4. Explain the role and functions of a) World Bank b) EXIM BANK
5. Explain the role and functions of a) IMF b) IBRD





GOGTE COLLEGE OF COMMERCE

BACHELOR OF BUSINESS ADMINISTRATION (BBA)

Tilakwadi, Belagavi - 590 006.

NAAC 'A' Grade College

MAIN ANSWER BOOK

No. :

165

Marks

38
40

Name: Mansi P NadgeudaClass: VI A Semester: I-II-III-IV-V-VIDiv: A Roll No.: 652Subject: International financeDate: 21/08/2023Rani Channamma
University Seat No.

B	2	0	1	2	0	5	2				
---	---	---	---	---	---	---	---	--	--	--	--

Date & Signature of the Investigator

Answer the following

1. The challenges in international finance are:

- Exchange rate volatility
- Sovereign debt crisis
- Financial-technical [fin-tech] disruptions
- Geographical imbalances
- Inflow-outflow imbalances.

a) Exchange rate volatility

The fluctuations in exchange rates can cause the companies to face sudden losses or difficulties to carry on their business at international level.

b) Sovereign debt crisis

If the country is unable to fulfill its debt the the country may face debt crisis due which even the companies may face some problems while dealing internationally.

c) Financial-technological disruptions [fin-tech]

The emergence of technology in finance like crypto, blockchain although have various opportunities still it has to overcome certain challenges.

d) Geographical imbalances

If any country or region is facing some crisis then it becomes a challenge for other countries while dealing with such countries or region for export/import of goods or services.



d) Inflow-outflow imbalances

The sudden inflow or outflow of currencies from one country to another country may cause the bubble in assets of the country.

The emerging trends of international finance are

- a) Digitalisation & e-commerce
- b) Service trade enabled by technology
- c) Emerging market & sound trade
- d) Digital trade & data governance

a) Digitalisation & e-commerce

In today's world of technological advancements, the trade activities keep have become digitalized in form of e-commerce.

b) Service trade enabled by technology

There are certain services that are also enabled by technology & are tech-driven that is emerging day by day.

c) Emerging market & sound trade

The market is increasing day by day various opportunities are coming in today's world that can help in sound trade.

d) Digital trade & data governance

The world of digitalization has converted everything in digital form even the trade & data governance is digitalized.

2) Risk refers to the uncertainty or/and potential loss that is caused due to investment made in certain financial assets.

Exposure refers to the amount that the investors invests into financial assets & its tends to lose that amount in case of investment failure.

The foreign exchange exposure can be classified into three types:

- 1) Transactional exposure
- 2) Translation exposure
- 3) Economic exposure

1) Transactional exposure

The exposure caused due to the fluctuations ~~caused~~ of exchange rates that affects the future inflows or outflows is called as transactional exposure. If any country has to receive any amount in future from another country & during that period the currency fluctuates then there can be possibility ~~loss~~ of losses or profit.

2) Translation exposure

The exposure caused during the process of consolidating the financial statements of subsidiary foreign company with its parent company's currency is called as translation exposure.

3) Economic exposure

The sudden fluctuations in exchange rate cause the economic exposure where it affects the entire economy of a country while dealing in imports/exports for future.

3 Balance of payment records all the import & export of trade & service from country to another. This account records all the transactions of import & export.

The three major components of BOP are:

- 1) Current A/c
- 2) Capital A/c
- 3) Financial A/c

1) Current A/c

This A/c records all the transactions relating to export & import of trade & services from one country to another country. It records transactions like

- Foreign Direct Investments [FDI]
- Inflows & outflows.

2) Capital A/c

This A/c records all the transactions relating to intangible assets like copyrights, patent, trademark etc.

3) Financial A/c

This A/c records transactions relating to cash inflows & outflows from one country to another.

The features of BOP are

- 1) Exchange rate stability
- 2) Employment benefits
- 3) Foreign investments
- 4) Technological advancements
- 5) Economic growth

4. The role & functions of World Bank are as follows

- 1) Financial Assistance
- 2) Technological Assistance
- 3) Research & development
- 4) Risk mitigation
- 5) Response to crisis

1) Financial Assistance

World Bank provides financial assistance by granting loans to the developing countries carry on their projects smoothly.

2) Technological Assistance

Along with financial assistance, world bank also provides technological assistance to the countries those who are in need of such advancements.

3) Research & development

World Bank conducts research on various topics relating to finance & publish reports that guide various countries.

4) Risk mitigation

World Bank helps the countries to know the risk factor associated with certain investments or programs so that corrective measures are taken by such countries.

5) Response to crisis

World Bank helps the countries during the time of crisis happening in the country.

The role & functions of EXIM [Export-Import] Bank are

- 1) Provide credit
- 2) Overseas investment.
- 3) Export trading
- 4) Project & equipment finance
- 5) Capacity building
- 6) Export market & research

1) Provide credit

Exim Bank help the countries to deal internationally providing them credit while import & export of goods & services.

2) Overseas investment

Exim Bank also provide various opportunities for overseas investment.

3) Export trading

Exim Bank facilitates export trading by lowering the legal barriers.

4) Project & equipment finance

Exim Bank finances the potential projects of the developing countries in order to fulfill the project & equipment requirements.

5) Export market & research

Exim Bank carries them through market research & then finances the project / country, which helps in export trading.

G. V. H. L. D. J. G.

IQAC Co-Ordinator
Gogte College of Commerce
BELAGAVI-06



[Signature]

PRINCIPAL
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M.Com, Ph.D
E-mail: bca@gccbgm.org
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Date: 25.11.2022

STUDENTS NOTICE

BCA

All the students are here by informed that **1st Internal Test for I semesters** will be held from **29th November to 01st December 2022**. Time-Table for the same will be displayed shortly.

There will be 2 papers containing 30 marks on each day. The Test will be of 1 hour duration.

All students are hereby informed to prepare for the same and be present in the examination hall 15 minutes before of the scheduled time with Identity cards.




Co-ordinator

K.L.S. Gogte College of Commerce
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Belagavi-590006

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KLS GOGTE COLLEGE OF COMMERCE, BELAGAVI
BACHELOR OF COMPUTER APPLICATIONS
FIRST INTERNAL TEST NOVEMBER - 2022-23.

TIME TABLE

Day & Date	Time	Subjects
		I Sem
29.11.2022 Tuesday	01.30pm to 02.30pm	Programming in C ✓
29.11.2022 Tuesday	03.00pm to 04.00pm	Fundamentals of Computers ✓
30.11.2022 Wednesday	01.30pm to 02.30pm	English ✓
30.11.2022 Wednesday	03.00pm to 04.00pm	Accountancy / Mathematical Foundation
01.12.2022 Thursday	01.30pm to 02.30pm	Hindi /Kannada
01.12.2022 Thursday	03.00pm to 04.00pm	Personality Development ✓




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M.Com, Ph.D

E-mail: bca@gccbgm.org

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Date: 19.12.2022

STUDENTS NOTICE

BCA

All the students are here by informed that **2nd Internal Test for I semester** will be held from **29th December to 31st December 2022**. Time-Table for the same will be displayed shortly.

Further the **1st Internal Test for III & V semesters** will be held from **29th December to 31st December 2022**. Time-Table for the same will be displayed shortly.

There will be 2 papers containing 30 marks on each day.

The Test will be of 1 hour duration.

All students are hereby informed to prepare for the same and be present in the examination hall 15 minutes before the scheduled time with Identity cards



[Signature]
Co-ordinator

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IA	IB	IC	III A	III B	III C	VA	VB
<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>		<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>

KLS GOGTE COLLEGE OF COMMERCE, BELAGAVI
BACHELOR OF COMPUTER APPLICATIONS
SECOND INTERNAL TEST DECEMBER - 2022-23.

TIME TABLE

Day & Date	Time	Subjects
		I Sem
29.12.2022 Thursday	10.00am to 11.00am	Programming in C
29.12.2022 Thursday	11.30am to 12.30pm	English
30.12.2022 Friday	10.00am to 11.00am	Fundamentals of Computers
30.12.2022 Friday	11.30am to 12.30pm	Hindi /Kannada
31.12.2022 Saturday	10.00am to 11.00am	Accountancy / Mathematical Foundation
31.12.2022 Saturday	11.30am to 12.30pm	Personality Development



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Bachelor of Computer Applications
Belgavi-590006

KLS GOGTE COLLEGE OF COMMERCE, BELGAVI
BACHELOR OF COMPUTER APPLICATIONS
FIRST INTERNAL TEST DECEMBER - 2022-23.

TIME TABLE

Day & Date	Time	Subjects	
		III Sem	V Sem
29.12.2022 Thursday	01.30pm to 02.30pm	Database Management System	Advanced java
29.12.2022 Thursday	03.00pm to 04.00pm	Kannada / Hindi	.Net Using C# / Android Programming
30.12.2022 Friday	01.30pm to 02.30pm	Computer Communication and Networks	Network Security
30.12.2022 Friday	03.00pm to 04.00pm	English	PHP / Gaming & animation
31.12.2022 Saturday	01.30pm to 02.30pm	C# and .Net Framework	Data Warehousing and Mining



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Principal : **Dr. H. H. Veerapur**

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Date: 21.01.2023

STUDENTS NOTICE


BCA

All the students are here by informed that **2nd Internal Test** for III and V semesters will be held from **02nd to 04th February 2023**. Time-Table for the same will be displayed shortly.

There will be 2 paper containing 30 marks for 3rd Semester and 20 marks for 5th Semester. The Test will be of 1 hour duration.

All students are hereby informed to prepare for the same and be present in the examination hall 15 minutes before of the scheduled time with Identity cards.




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III A	III B	III C	V A	V B

KLS GOGTE COLLEGE OF COMMERCE, BELAGAVI
BACHELOR OF COMPUTER APPLICATIONS
SECOND INTERNAL TEST FEBRUARY - 2023.

TIME TABLE

Day & Date	Time	Subjects	
		III Sem	V Sem
02.02.2023 Thursday	10.30am to 11.30am	Database Management System	Advanced java
02.02.2023 Thursday	12.30pm to 01.30pm	Kannada / Hindi	.Net Using C# / Android Programming
03.02.2023 Friday	10.30am to 11.30am	Computer Communication and Networks	Network Security
03.02.2023 Friday	12.30pm to 01.30pm	English	PHP / Gaming & animation
04.02.2023 Saturday	10.30am to 11.30am	C# and .Net Framework	Data Warehousing and Mining
04.02.2023 Saturday	12.30pm to 01.30pm	Entrepreneurial Skills (1st Internal Test)	Personality Development (1st Internal Test)
04.02.2023 Saturday	02.30pm to 03.00pm	Constitution of India (1st Internal Test)	-




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KLS GOGTE COLLEGE OF COMMERCE, BELAGAVI
BACHELOR OF COMPUTER APPLICATIONS
FIRST INTERNAL TEST JUNE- 2022-23.

TIME TABLE

Day & Date	Time	Subjects		
		II Sem	IV Sem	VI Sem
26.06.2023 Monday	10.30am to 11.30am	Data Structures using C	Python Programming	Cyber Security
26.06.2023 Monday	12.30pm to 01.30pm	✓ Kannada / Hindi	✓ Kannada / Hindi	Cloud Computing
26.06.2023 Monday	02.30pm to 03.00pm	Environmental Studies	Open Source and Tools	
27.06.2023 Tuesday	10.30am to 11.30am	Object Oriented Concepts using Java	Operating System Concepts	Software Testing
27.06.2023 Tuesday	12.30pm to 01.30pm	English	English	Big Data Analytics / Image Processing
28.06.2023 Wednesday	10.30am to 11.30am	Discrete Mathematics	Multimedia & Animation	Artificial Intelligence
28.06.2023 Wednesday	12.30pm to 01.30pm	Open Elective Course	Open Elective Course [Time : 12.30pm to 01.00pm]	Communication Skills (Time: 12.30 to 01.15)


Co-ordinator
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 Bachelor of Computer Applications
 Belgavi-590006




Principal
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Principal : **Dr. H. H. Veerapur**

M.Com, Ph.D

E-mail: bca@gccbmg.org

principal@gccbmg.org



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Date: 01.08.2023


STUDENTS NOTICE

BCA

All the students are here by informed that **2nd Internal Test** for II, IV and VI semesters will be held from **17th to 19th August 2023**. Time-Table for the same will be displayed shortly.

There will be 2 papers containing 30 marks for 2nd and 4th Semesters and 20 marks for 6th Semester. The Test will be of 1 hour duration.

All students are hereby informed to prepare for the same and be present in the examination hall 15 minutes before the scheduled time with Identity cards.


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Escalator of Computer Applications
BELGAVI-590 006




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K.L.S. Gogte College of Commerce
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II A	II B	II C	IV A	IV B	IV C	VI A	VI B

KLS GOGTE COLLEGE OF COMMERCE, BELAGAVI
BACHELOR OF COMPUTER APPLICATIONS
SECOND INTERNAL TEST AUGUST- 2022-23.

TIME TABLE

Day & Date	Time	Subjects		
		II Sem	IV Sem	VI Sem
17.08.2023 Thursday	10.30am to 11.30am	Data Structures using C	Python Programming	Cyber Security
17.08.2023 Thursday	12.30pm to 01.30pm	Kannada / Hindi	Kannada / Hindi	Cloud Computing
17.08.2023 Thursday	02.30pm to 03.00pm	Environmental Studies	Open Source and Tools	-
18.08.2023 Friday	10.30am to 11.30am	Object Oriented Concepts using Java	Operating System Concepts	Software Testing
18.08.2023 Friday	12.30pm to 01.30pm	English	English	Big Data Analytics / Image Processing
19.08.2023 Saturday	10.30am to 11.30am	Discrete Mathematics	Multimedia & Animation	Artificial Intelligence
19.08.2023 Saturday	12.30pm to 01.30pm	Retail Management	Financial Education and Investment Awareness (Time: 12.30 to 01.00)	Communication Skills (Time: 12.30 to 01.15)


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KARNATAK LAW SOCIETY'S
Gogte College of commerce, Belagavi
Bachelor of Computer Applications
1st Internal Test – 2022-23

SUB: OPERATING SYSTEM SEM - IV DATE: 27.06.2023

TIME: 10.30am to 11.30am MARKS: 30

Answer the Questions (Any 5) (2*5 =10)

- 1) What is an Operating System?
- 2) List any 4 Functions of Operating System.
- 3) What is Batch Operating System?
- 4) Define the Process.
- 5) Define System Call.
- 6) What is Thread?

Answer the Questions (Any 2) (5*2=10)

- 1) Explain the types of Operating Systems. (Any 2)
- 2) What is Process Control Block?
- 3) Explain the operating system structure (Any 2)

Answer the Questions (Any 1) (10*1=10)

- 1) Explain process states with a neat diagram.
- 2) Explain types of Schedulers with neat diagram.





GOGTE COLLEGE OF COMMERCE

BACHELOR OF COMPUTER APPLICATIONS (BCA)

Tilakwadi, Belagavi - 590 006.

NAAC 'A' Grade College

No.: 6006

MAIN ANSWER BOOK

Marks
29/30

 29/30
 12
Name: RABKA RAMESH KALKUNJARKARClass: BcA Semester: I-II-III-IV-V-VI Div: C Roll No.: 1566Subject: Operating SystemDate: 27/6/23Rani Channamma
University Seat No.

U	I	S	B	M	2	1	S	O	1	1	7
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 27/6/23
 Date & Signature of the Invigilator

1) An operating system is a program that act as an interface between user and the Computer hardware and control the execution of all kind of information programs.

2) Batch operating system is the first operating system for second generation computer. Instead an operator takes up some jobs and group them together into Batch and then the execution make one by one based on the first serve principle.
Ex:- pay system.

3) 1) Process management
2) Device management
3) Memory management
4) Security.

4) Process is a junction in a operating system which is specifies in the programs of operating system.

5) Threads are the small part of programs.



- 9) System calls the Operating System in the form of signals. There are two modes in a system call
- 1) User mode
 - 2) System call

II

- i) Batch operating system
- * Batch operating system is the first operating system for second-generation computer.
 - * These OS does not directly interact with computer.
 - * Instead an operator take up some job and group them together into Batch and then the exec Batches are executed one by one based on the first serve principle.
 - * ex:- Pay System

Advantages

- 1) Multiple users can share Batch system.
- 2) Managing large work become easy in this system.

Disadvantage

- 1) It is hard to debug system.
- 2) Sometimes very costly.

ii) Multitasking operating system

- * Multitasking OS are designed to enable multiple application to run simultaneously.

* Multitasking : OS are allow user to work on some document or application simultaneously

Advantages

- 1) They take equal execution time
- 2) There are few chances changes in to duplication in the software

Disadvantages

- 1) process with higher priority cannot execute first as equal time for the each process and task
- 2) There is data communication problem.

2)

1) Process Id :

It is a unique identifier assigned for the process by operating system

2) Process context : A address are next to instruction of the process by the CPU

3) Process State :

It current process work on it such as running, ready, and wait or block

4) Memory management information :

The information about the process memory allocation such as limit

5) I/O information status :

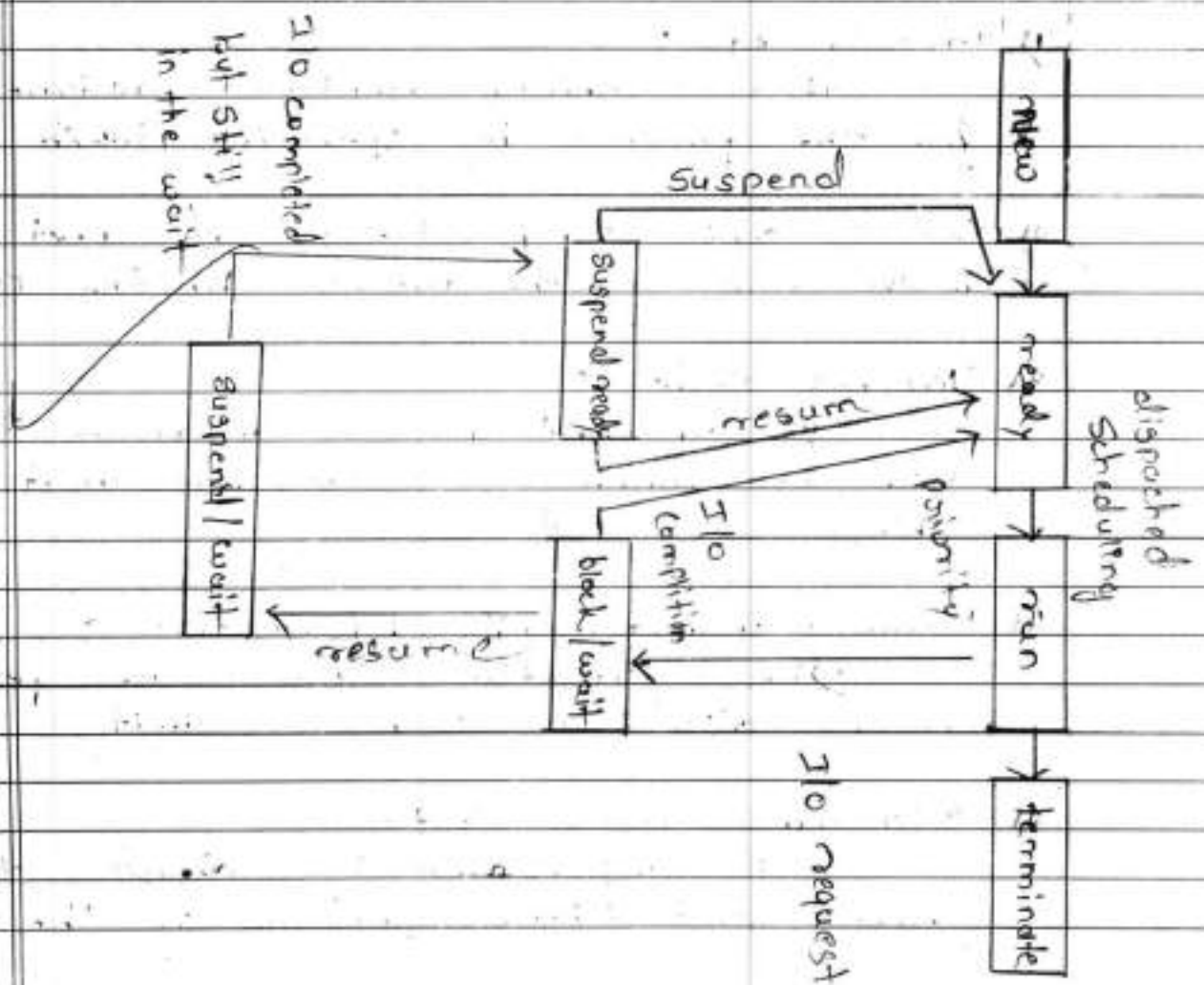
The information about the input and output operation of the process

6) CPU Scheduling Information : The information about the process and scheduler requirements.

7) CPU register : Information about the process of CPU and the ~~priority~~ priority based.

process state is a process creation take place, process in a new state, when the process is completed then the state is terminated or completed state.

States are process states are stored into the process control block (PCB)





GOGTE COLLEGE OF COMMERCE

BACHELOR OF COMPUTER APPLICATIONS (BCA)

Tilakwadi, Belagavi - 590 006. NAAC 'A' Grade College

No. : 6479

SUPPLEMENTARY ANSWER BOOK

Marks

Class: _____ Div.: _____ Roll No.: 566

Subject: _____ Date: _____

Rani Channamma
University Seat No.

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SPD 21/6/23
Date & Signature of the Invigilator

1) New state :

Process is creating creation taking place process is in a new state. It is the a state first state of the process lifecycle.

2) Ready state :

After being loaded in main memory and Ready for execution

3) Running state :

Whenever the process is in the ready state after that it changes to the running state.

4) Terminated state

when all the entire process has executed after that the state process is completed. The running state changes to terminated or completed state.

5) Blocked / wait state

in this state the process is blocked for taking of input output operation.

6) Suspended ready

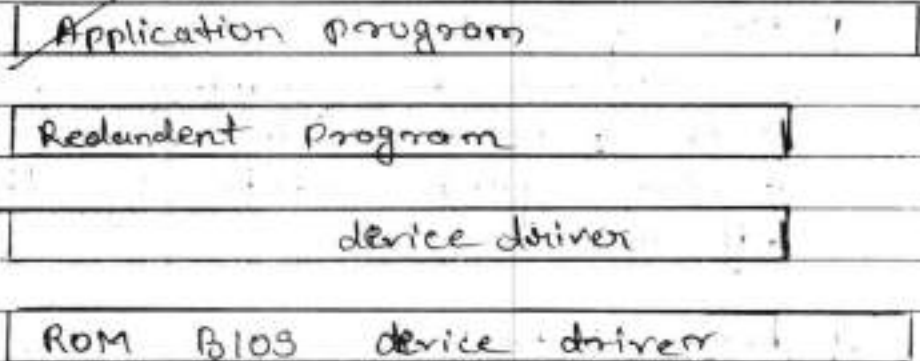
In this process state the process will stop at the ~~running~~ ready state.

10

II

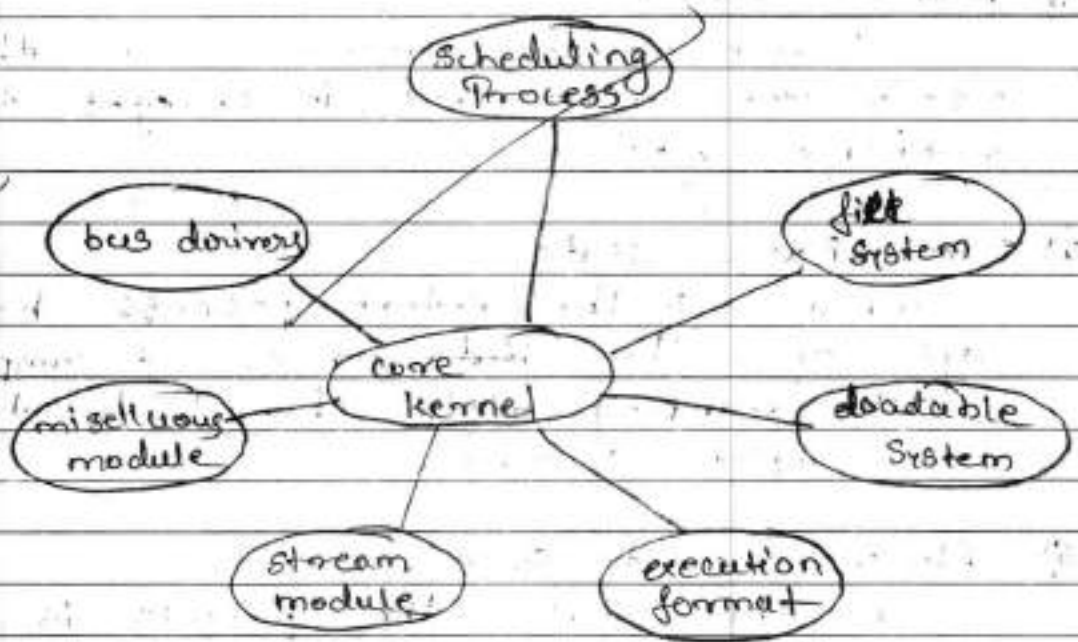
3) i) Simple structure

- * It is a simple structure that cannot be well defined
- * It is a simple, small and limited.
- * It is a type of operating system



ii) Module structure

entra



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Bachelor of Computer Applications
2nd Internal Test – 2022-23

SUB: Discrete Mathematics
TIME: 10.30am to 11.30am

SEM – II

DATE: 19.08.2023

MARKS: 30

I. Answer any 5 from the following questions [L] (5*2=10 Marks)

1. Define Permutation & Combination.
2. Define Rule of Sum & Product.
3. Define Pigeonhole Principal with formula.
4. State Well Ordering Principal.
5. Out of 6 boys & 4 girls a committee of 6 is to be formed. In how many ways can this be done if the committee contain utmost 1 girl.
6. Write the recursive formula for the sequence 3,7,11,15,.....

II. Answer any 5 from the following questions [H] (5*4=20 Marks)

7. Find the number of permutations of the letters of the word ENGINEERING.
 - i) How many of these begin with E and end with G?
 - ii) How many of these E's together?
8. Out of 17 players, 5 are bowlers how many ways a Cricket team can be formed using if
 - i) Exactly 3 bowlers.
 - ii) Atleast 3 bowlers.
9. Prove the following statement by mathematical induction :
 $1+5+9+\dots+(4n-3)=n(2n-1)$
10. Prove the following statement by mathematical induction:
 $1+2+3+\dots+n=[n(n+1)]/2$
11. Find the recursive definition for the following
 - i) $a_n=3n+4$
 - ii) $a_n=n(n+1)$
12. Find the recurrence relation (explicit form) for the following
 $a_n=a_{n-1} + n, a_1=4$ for $n \geq 2$.

LOTS: Lower Order Thinking Skills [L]

HOTS: Higher Order Thinking Skills [H]





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BACHELOR OF COMPUTER APPLICATIONS (BCA)

Tilakwadi, Belagavi - 590 006.

NAAC "A" Grade College

Marks

90 30

No. : 6753

MAIN ANSWER BOOK

Name : Chaitra S. Shintre

Class : BCA Semester : I-II-III-IV-V-VI Div. : A Roll No. : 279

Subject : Math DMS Date : 19/08/23

Rani Channamma
University Seat No.

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Date & Signature of the Invigilator

I

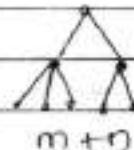
1. Permutation :- selecting 'r' object from 'n' object and arranging them in r!

Combination :- selecting 'r' object from 'n' object is known as combination.

2. Rule of sum

(m+n) :- If one task perform in 'm' ways and another task perform in 'n' way both cannot be performed simultaneously, either of one is performed in m+n ways

Ex :



Rule of product :

(m x n) :- If one task perform in 'm' ways and other in 'n' ways both can be performed simultaneously either of each is performed in m x n ways

Ex :-



3. Pigeonhole principle :- it state that 'm' pigeons occupy 'n' pigeonholes and if $m > n$ two or more pigeons occupy same pigeonhole

* formula = $p = \left\lfloor \frac{m-1}{n} \right\rfloor + 1$

4. Well ordering principle :- states that elements having a \mathbb{Z}^+ containing smallest element.

* $\mathbb{Z}^+ = \{x \in \mathbb{Z} : x > 0\}$:- the formula states that the 'x' belong to \mathbb{Z}^+ means x belongs to positive integers and x is greater than or equal to one.

c recursive formula for the sequence 3, 7, 11, 15, ...

$$a(n+1)$$

$$2 //$$

$$\begin{array}{l} 3 \rightarrow 4 \\ 7 \rightarrow 4 \\ 11 \rightarrow 4 \\ 15 \rightarrow 4 \end{array}$$

$$\therefore a_{n+1} = a_n + 2 \quad a_1 = 3 \quad n > 1$$

II.

7. ENGINEERING

$$n!$$

$$n_1! n_2!$$

$$E = 3$$

$$N = 3$$

$$G = 2$$

$$I = 2$$

Now

$$\frac{11!}{3!3!2!2!}$$

$$= \frac{11 \times 10 \times 9 \times 8 \times 7 \times 6 \times 5 \times 4 \times 3 \times 2 \times 1}{\cancel{3!} \cancel{3!} \cancel{2!} \cancel{2!}}$$

$$C.P = 554400$$

i)

$$[E]$$

ENGINEERING

$$[G]$$

$$1$$

$$9!$$

$$1$$

$$3!2!2!$$

$$= \frac{9 \times 8 \times 7 \times 6 \times 5 \times 4 \times 3 \times 2 \times 1}{\cancel{3!} \cancel{2!} \cancel{2!}}$$

$$= \underline{\underline{15120 \text{ ways}}}$$

ii) E's together

$$EEE \quad NGTNRTXIG \quad POS$$

$$1 \quad \times \quad \frac{8!}{3!2!2!} \quad \times \quad 9$$

$$1 \quad \times \quad \frac{8 \times 7 \times 6 \times 5 \times 4 \times 3 \times 2 \times 1}{3!2!2!} \quad \times \quad 9$$

15,120 ways

8.

1) Exactly 3 vowels

$$= {}^5C_3 \times {}^{12}C_8$$

$$= {}^5C_2 \times {}^{12}C_4$$

$$= 10 \times \frac{12 \times 11 \times 10 \times 9 \times 8}{4 \times 3 \times 2 \times 1}$$

$$= 10 \times 495$$

$$= 4950 \text{ ways}$$

case ii) ${}^5C_3 \times {}^{12}C_8 + {}^5C_2 \times {}^{12}C_7 + {}^5C_1 \times {}^{12}C_6$

$$= 4950 + {}^5C_1 \times {}^{12}C_5 + {}^5C_0 \times {}^{12}C_6$$

$$= 4950 + 5 \times \frac{12 \times 11 \times 10 \times 9 \times 8}{8 \times 4 \times 2 \times 1} + 1 \times \frac{12 \times 11 \times 10 \times 9 \times 8 \times 7}{6 \times 5 \times 4 \times 3 \times 2 \times 1}$$

$$= 4950 + 3960 + 924$$

$$= \underline{\underline{9834 \text{ ways}}}$$

$$9. \quad 1+5+9 \dots + (4n-3) = n(2n-1)$$

* Basic step

$$P(1) = 1(2(1)-1)$$

$$P(1) = 1$$

hence proved LHS = RHS

* Induction step

where n is there replace it k .

$$P(k) = 1+5+9 \dots + (4k-3) = k(2k-1)$$

replace k as $k+1$

$$P(k+1) = 1+5+9 \dots + (4(k+1)-3) = k+1(2(k+1)-1)$$

$$4k+1 = k+1(2k+1)$$

WKT

$$[k(2k-1) + (4k+1)]$$

$$\cancel{2k} [k -$$

$$[k(2k-1) + (4k+1)]$$

$$(2k^2 - k) + (4k+1)$$

$$2k^2 + 3k + 1$$

$$(2k+1)(k+1) //$$

\therefore hence we proved that LHS = RHS

$$k+1 = 2k+1$$

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Tilakwadi, Belagavi - 590 006. NAAC "A" Grade College

No. : 11048

SUPPLEMENTARY ANSWER BOOK

Marks

Class: BCA Div.: A Roll No.: 279Subject: DMS Date: 19/08/23Rani Channamma
University Seat No.

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$$10. \quad 1 + 2 + 3 + \dots + n = \frac{n(n+1)}{2}$$

Induction stepreplace $n \rightarrow k$

$$1 + 2 + 3 + \dots + k = \frac{k(k+1)}{2}$$

replace by $k+1 \rightarrow k$

$$1 + 2 + 3 + \dots + k+1 = \frac{(k+1)(k+2)}{2}$$

LHS

$$\Rightarrow \frac{k(k+1)}{2} + k+1$$

$$\Rightarrow k+1 \left[\frac{k+1}{2} \right] \quad \text{L.C.M.}$$

$$\Rightarrow \frac{k+1 [k+2]}{2}$$

$$\Rightarrow \therefore \frac{(k+1)(k+2)}{2} \quad \text{hence LHS} = \text{RHS proved}$$

Base step

$$P(1) = \frac{1(1+1)}{2}$$

$$(1) = (1) \quad \text{LHS} = \text{RHS proved}$$

$$12 \quad a_n = a_{n-1} + n, \quad a_1 = 4 \text{ for } n \geq 2.$$

$$a_{n-2} + (n-1) + n$$

$$a_{n-3} + (n-2) + (n-3) + n$$

⋮

⋮

$$a_1 + a_2 + \dots + a_{n-1} + n$$

$$1 + 2 + 3 + \dots + n = \frac{n(n+1)}{2}$$

$$a_{n+1} = a_{n-1} + \frac{n(n+1)}{2}$$

$$= 4 - 1 + \frac{n(n+1)}{2}$$

$$a_{n-1} = 3 + \frac{n(n+1)}{2} \quad \therefore \text{this is the recurrence relation}$$

11.

$$i) \quad a_n = 3n + 4$$

$$a_1 = 3(1) + 4 = 7$$

$$a_2 = 3(2) + 4 = 10$$

$$a_3 = 3(3) + 4 = 13$$

$$a_4 = 3(4) + 4 = 16$$

⋮

⋮

$$\therefore a_{n+1} = a_n + 3, \quad a_1 = 7 \quad n \geq 1$$

$$ii) \quad a_n = n(n+1)$$

$$a_1 = 1(1+1) = 2$$

$$a_2 = 2(2+1) = 6$$

$$a_3 = 3(3+1) = 12$$

$$a_4 = 4(4+1) = 20$$

⋮

⋮

$$a_{n+1} = a_n + 2n + 2, \quad a_1 = 2, \quad n \geq 1$$



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No. : 11055

SUPPLEMENTARY ANSWER BOOK

Marks
/

Class: Div: Roll No.:

Subject : Date :

Rani Channamma
University Seat No.

--	--	--	--	--	--	--	--	--	--

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5. 6 boys 4 girls

$$\Rightarrow {}^6C_1 \times {}^6C_3 + {}^6C_5 \times {}^6C_2$$

$$\Rightarrow 6 \times \frac{6 \times 5 \times 4 \times 3 \times 2 \times 1}{3 \times 2 \times 1} + 6 \times {}^6C_2$$

$$\Rightarrow 6 \times 20 + 6 \times 15$$

$$= 86$$



G.V. Hridyal
 IQAC Co-Ordinator
 Gogte College of Commerce
 BELAGAVI-06

[Signature]
 PRINCIPAL
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M.Com, Ph.D

E-mail: principal@gecbgm.org



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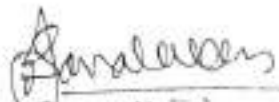
Date: 17.07.2023

STUDENT NOTICE

All the students of M.Com II & IV semester are informed that the First Internal test is scheduled from 24th July 2021 to 26th July 2023. The maximum marks for the test is 30 marks and the duration of the test is One hour. The students are requested to take the note of the same.

DAY & DATE	TIME	SUBJECT	
		II SEMESTER	IV SEMESTER
Monday 24.07.2023	09.30 am to 10.30 am	2.1 Corporate Restructuring	4.1 GST & Customes
	11.30 am to 12.30 pm	2.2 Quantitative Techniques	4.2 Business Ethics & Corporate Governance
Tuesday 25.07.2023	09.30 am to 10.30 am	2.3 Dynamics of Entrepreneurship Development	4.3 Techniques of Costing
	11.30 am to 12.30 pm	2.4 Advanced Corporate Accounting	4.4 Investment Analysis & Portfolio Management
Wednesday 26.07.2023	09.30 am to 10.30 am	2.5 Strategies of Teaching	4.6 Advanced Financial Accounting
	11.30 am to 12.30 pm	2.6 Accounting for Specialised Institutions	_____




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H. Com. Building
Belagavi - 590 006

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ಟಿಲಕ್‌ವಾಡಿ, ಬೆಳಗಾವಿ

Principal : **Dr. H.H. Veerapur**
M.Com, Ph.D

E-mail: principal@gocbgm.org



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Date: 31.08.2023

STUDENT NOTICE

All the students of M.Com II & IV semester are informed that the Second Internal test is scheduled from 11th September 2023 to 16th September 2023. The maximum marks for the test is 80 marks and the duration of the test is ~~Three~~ **Two** hour. The students are requested to take the note of the same.

DAY & DATE	TIME	SUBJECT	
		II SEMESTER	IV SEMESTER
Monday 11.09.2023	09.30 am to 12.30 pm	2.1 Corporate Restructuring	4.1 GST & Customes
Tuesday 12.09.2023	09.30 am to 12.30 pm	2.2 Quantitative Techniques	4.2 Business Ethics & Corporate Governance
Wednesday 13.09.2023	09.30 am to 12.30 pm	2.3 Dynamics of Entrepreneurship Development	4.3 Techniques of Costing
Thursday 14.09.2023	09.30 am to 12.30 pm	2.4 Advanced Corporate Accounting	4.4 Investment Analysis & Portfolio Management
Friday 15.09.2023	09.30 am to 12.30 pm	2.5 Strategies of Teaching	4.6 Advanced Financial Accounting
Saturday 16.09.2023	09.30 am to 12.30 pm	2.6 Accounting for Specialised Institutions	_____

[Handwritten signature]
10/9/23
M.Com IV Sem



[Handwritten signature]
Co-ordinator
KLS, Gogte College of Commerce
M. Com, Sem-IV
Belgaum - 590 006.

Paper -4.3: Techniques of Costing

Duration: 1 Hour

Total Marks: 30

SECTION - A

1. Answer any **five** of the following sub-questions. (2x5=10)
- Give the meaning of Budget.
 - What do you mean by Standard Costing?
 - Define Budgetary Control.
 - Mention two objectives of Standard Costing.
 - Give the meaning of Budget period.
 - Give the formula for Material Cost Variance.

SECTION - B

Answer any **one** of the following questions. (1x5=5)

- Explain the limitations of budgeting.
- Calculate labour cost variance

Standard hours per unit	15
Standard rate	Rs.4 per hour
Actual data :	
Actual production	1000 units
Actual hours	15,300 hours
Actual rate	Rs.3.90 per hour

SECTION - C

Answer the following questions. (1x15= 15)

4. Prepare a Cash Budget for the three months ending 30th June, 2010 from the information given below:

a)

Month	Sales (Rs.)	Materials (Rs.)	Wages (Rs.)	Overheads(Rs.)
February	14,000	9,600	3,000	1,700
March	15,000	9,000	3,000	1,900
April	16,000	9,200	3,200	2,000
May	17,000	10,000	3,600	2,200
June	18,000	10,400	4,000	2,300

b) Credit terms are :

Sales and Debtors – 10% of sales are on cash, 50% of the credit sales are collected next month and the balance in the following month:

Creditors ---- Materials 2 months
 Wages ¼ month
 Overheads ½ month



c) Cash and bank balance on 1st April 2010 is expected to be Rs.6,000.

d) Other relevant informations are :

i. Plant and machinery will be installed in February 2010 at a cost of Rs.96,000. The monthly instalment of Rs.2,000 is payable from April onwards.

ii. Dividend at 5% on Preference Share Capital of Rs.2,00,000 will be paid on 1st June.

iii. Advance to be received for sale of vehicles Rs.9,000 in June.

iv. Dividends from investments amounting to Rs.1,000 are expected to be received in June,

v. Income tax(advance) to be paid in June is Rs.2,000.

5. The standard cost card shows the following details relating to material needed to produce 1 kg. of groundnut oil :

Quantity of groundnut required	3 kg.
Price of groundnut	Rs.2.50 per kg
Actual production data :	
Production during the month	1000 kg.
Quantity of material used	3500 kg
Price of groundnut	Rs. 3 per kg.

Calculate :

a. Material Cost Variance

b. Material Price Variance

Material Usage Variance

K.L.S. GOGTE COLLEGE OF COMMERCE, BELAGAVI
M.COM IV SEM SECOND INTERNAL TEST, SEPTEMBER 2023

Roll No:

Paper -4.2: Business Ethics & Corporate Governance

Duration: 3 Hours

Total Marks: 80

Section A

1. Answer any 10 following questions. Each sub question carries 2 marks. (10 x 2 = 20)
- a. What is Recognition Ethics?
 - b. What is ethical relativism?
 - c. Define virtue ethics.
 - d. What are negative and positive rights theories?
 - e. What is Categorical Imperative?
 - f. What do you mean by ethical advertising?
 - g. Mention any four reasons in which whistle blowing is permitted.
 - h. Define Corporate Governance.
 - i. Mention the reasons for ethical dilemmas.
 - j. Explain any two reasons for corporate failure.
 - k. State the benefits of corporate governance.
 - l. Who is an independent director?

Section B

Answer any three of the following questions. Each question carries 5 marks. (3 x 5 = 15)

2. Write a note on Anglo-American model of Corporate Governance.
3. What is the relationship between business ethics and culture?
4. Write a note on ethical practices in HRM.
5. Explain the deontological theory of ethics.
6. How can a strategic board be built to ensure better governance practice?

Section C

Answer any three of the following questions. Each question carries 15 marks. (3 x 15 = 45)

7. Define business ethics. Explain the objectives and nature of business ethics.
8. Distinguish between Kantianism and Utilitarianism. How Utilitarianism is more relevant today? Explain.
9. Define ethical dilemma. Explain ethical issues relating to Information Technology in the current scenario.
10. Explain the theories of Corporate Governance.
11. Explain the types and functions of board in detail.



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Paper -1.6: Stock Market Operations

Duration: 3 Hours

Total Marks: 80

SECTION - A

1. Answer any 10 of the following questions.

10 x 2 = 20

- What are financial markets?
- What is insider trading?
- What is IOSCO?
- What is an IPO?
- What is a green shoe option?
- Who is an underwriter?
- What do you mean by speculation?
- State any 2 functions of NSDL.
- Mention any 2 credit rating agencies in India.
- What do you mean by ISIN?
- What are euro issues?
- Mention any four International stock exchanges.

SECTION - B

Answer any 3 of the following questions. Each question carries 5 marks.

3 x 5 = 15

- Write a short note on SEBI Act 1992.
- Explain the different types of intermediaries in new issue market.
- Explain the functions of stock exchanges.
- Write a short note on ADRs and GDRs.
- Briefly explain the role of depositories.

Answer any 3 of the following questions. Each question carries 15 marks.

3 x 15 = 45

- Explain the different methods of issuing securities in Primary market. Explain the Listing procedure in stock exchanges in India. (10 + 5)
- What is credit rating? What is its importance? Explain the mechanism of credit rating. (2+6+7)
- Differentiate between primary and secondary market. Explain the trading procedure in Indian stock exchange. (5+10)
- Explain the legal framework for Investor protection in India.
- What are the objectives of listing of securities? Explain the documents required for listing of securities at BSE.



K.L.S. GOGTE COLLEGE OF COMMERCE, BELAGAVI
M.COM II SEM SECOND INTERNAL TEST, SEPTEMBER 2023
PAPER 2.6: Accounting for Specialized Institutions

Roll No

Duration: 3 Hours

Total Marks: 80

SECTION A

1. Answer any TEN of the following questions, each carries TWO marks 10x2=20
- Mention different departments of hotel business.
 - On what basis room rates are charged?
 - A Five star hotel has 450 lettable rooms, out of which 300 rooms are single bed rooms and 100 are double bed rooms. On 20th Sept. 2020, 200 single rooms and 100 double rooms were occupied. Calculate Bed occupancy rate.
 - List out major features of Double account system.
 - Define Tariff & Dividend Control Reserve(TDCR).
 - List out the restrictions on payment of dividends under Double account system.
 - How do you calculate Capital base?
 - What do you mean by Non - banking assets?
 - Define Capital Adequacy Ratio(CAR).
 - Calculate the income to be recognized for the year ended 31/3/2022

Particulars	Interest earned (In Lakhs)	Interest received (In Lakhs)
Performing assets		
Term Loans	240	160
Cash credit & Over draft	1500	1240
Bills purchased & discounted	300	300
Non performing assets		
Term Loans	150	10
Cash credit & Over draft	300	24
Bills purchased & discounted	200	40

- List out the items to be taken under schedule 9 of final accounts of Insurance companies.
- What is catastrophe reserve?

SECTION B

Answer any THREE of the following questions, each carries FIVE marks 3x5=15

- Distinguish between Receipts & Payments a/c and Income & expenditure a/c.
- From the following information compute the amount of provisions to be made in the Profit & Loss a/c of a commercial bank for the year ending 31/3/2020

Assets	Amount (Rs. In Lakhs)
Standard Assets	7000
Sub standard Assets (includes secured portion of Rs. 1000 lakhs and balance unsecured portion worth Rs. 2500lakhs - includes Rs. 1500 lakhs in respect of infrastructure loan account where escrew accounts are available)	3500
Doubtful advances unsecured	1500
Doubtful advances secured	---
For Doubtful upto One Year	500
For Doubtful for more than 1 year and upto 3 years	600
For Doubtful for more than 3 years	300
Loss Advances	200



Particulars	Debit(Amount in Rupees)	Debit(Amount in Rupees)
Equity shares		1,64,700
Debentures		60,000
Sundry creditors on open accounts		300
Depreciation fund		75,000
Capital expenditure on 31/3/2019	2,85,000	
Capital expenditure during 2019 - 20	18,300	
Sundry debtors for current supplied	12,000	
Other debtors	150	
Stores in hand	1500	
Cash in hand	1500	
Cost of generation of electricity	9000	
Cost of distribution of electricity	1500	
Rent, rates and taxes	1500	
Management expenses	3600	
Depreciation	6000	
Interest on debentures	3000	
Interim dividend	6000	
Sale of current		39,000
Meter rent		1,500
Balance of Net revenue A/c on 1 st April 2019		8,550
	3,49,050	3,49,050

8. Raj Electricity Ltd. Earned a profit of Rs. 26,95,000 for the year ended 31st Mar 2022 after debenture interest at 14% on Rs. 5,00,000/- Calculate Reasonable Return.

Particulars	Amount(in Rupees)
Fixed Assets(Original cost)	2,00,00,000
Formation & other expenses	10,00,000
Monthly average of current assets (net)	5,00,000
Reserve fund (represented by 8% government securities)	20,00,000
Contingency reserve investment	5,00,000
Loan from electricity board	30,00,000
Total depreciation on fixed assets	40,00,000
Tariffs & Dividend Control reserves	1,00,000
Security deposits reserved from customers	4,00,000

Assume bank rate @ 10%.

9. Explain the important terms user under Life Insurance Companies accounting as per Insurance company Act 1938.

10. From the following trial balance of Savari Bank Ltd. As on 31st March 2018, prepare profit & loss a/c and Balance sheet.

Particulars	Amount (in '000s)	Particulars	Amount (in '000s)
Cash balance	200	Interest on advances	800
Balance with other banks	400	Interest from investments	125
Cash with RBI	100	Commission, exchange & brokerage	200
Investment in Government securities	300	Profit on sale of investments	20
Other approved securities	100	Other revenue assets	80
Bills purchased & discounted	250	Share capital	2000
Cash credit, Overdraft and	1425	Statutory reserve	900

Particulars	Debit(Amount in Rupees)	Debit(Amount in Rupees)
Equity shares		1,64,700
Debentures		60,000
Sundry creditors on open accounts		300
Depreciation fund		75,000
Capital expenditure on 31/3/2019	2,85,000	
Capital expenditure during 2019 - 20	18,300	
Sundry debtors for current supplied	12,000	
Other debtors	150	
Stores in hand	1500	
Cash in hand	1500	
Cost of generation of electricity	9000	
Cost of distribution of electricity	1500	
Rent, rates and taxes	1500	
Management expenses	3600	
Depreciation	6000	
Interest on debentures	3000	
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Particulars	Amount(in Rupees)
Fixed Assets(Original cost)	2,00,00,000
Formation & other expenses	10,00,000
Monthly average of current assets (net)	5,00,000
Reserve fund (represented by 8% government securities)	20,00,000
Contingency reserve investment	5,00,000
Loan from electricity board	30,00,000
Total depreciation on fixed assets	40,00,000
Tariffs & Dividend Control reserves	1,00,000
Security deposits reserved from customers	4,00,000

Assume bank rate @ 10%.

9. Explain the important terms user under Life Insurance Companies accounting as per Insurance company Act 1938.

10. From the following trial balance of Savari Bank Ltd. As on 31st March 2018, prepare profit & loss a/c and Balance sheet.

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Other approved securities	100	Other revenue assets	80
Bills purchased & discounted	250	Share capital	2000
Cash credit, Overdraft and	1425	Statutory reserve	900



demand loans			
Term loans	1275	P & L A/c	650
Premises(net)	1375	Fixed deposits	275
Furniture	250	Savings deposits	325
Interest paid	120	Current a/c	125
Salary	75	Borrowings from other banks	300
Printing & stationary	35	Borrowings from RBI	100
Postage & telegram	20	Bills payable(net)	25
Repairs	25	Interest accrued	75
Interest accrued	50		
TOTAL	6000	TOTAL	6000

Bills for collection is Rs. 235000.

Additional Information:

1. Advances have been classified as under: (Amount in Rs. 000s)

Particulars	Cash credit, over draft etc.	Term loans	Bills purchased
Standard assets	1000	975	225
Substandard assets	125	100	25
Doubtful assets			
Upto 1 year	100	20	----
1 to 3 years	120	150	----
Above 3 years	50	80	----
Loss assets	30	50	----
TOTAL	1425	1275	250

No provision has been made so far against these assets. Doubtful assets are secured to the extent of 50% of dues.

11. Write Short notes on:

1. Format of profit & loss a/c of insurance companies.
2. Replacement of an asset under double account system with journal entries.
3. Visitor's ledger with format.

K.L.S. GOGTE COLLEGE OF COMMERCE, BELAGAVI
M.COM I SEM SECOND INTERNAL TEST, APRIL 2023

Roll No: 18

Paper -1.6: Stock Market Operations

Duration: 3 Hours

Total Marks: 80

SECTION - A

1. Answer any 10 of the following questions.

10 x 2 = 20

- What are financial markets?
- What is insider trading?
- What is IOSCO?
- What is an IPO?
- What is a green shoe option?
- Who is an underwriter?
- What do you mean by speculation?
- State any 2 functions of NSDL.
- Mention any 2 credit rating agencies in India.
- What do you mean by ISIN?
- What are euro issues?
- Mention any four International stock exchanges.

SECTION - B

Answer any 3 of the following questions. Each question carries 5 marks.

3 x 5 = 15

- Write a short note on SEBI Act 1992.
- Explain the different types of intermediaries in new issue market.
- Explain the functions of stock exchanges.
- Write a short note on ADRs and GDRs.
- Briefly explain the role of depositories.

Answer any 3 of the following questions. Each question carries 15 marks.

3 x 15 = 45

- Explain the different methods of issuing securities in Primary market. Explain the Listing procedure in stock exchanges in India. (10 + 5)
- What is credit rating? What is its importance? Explain the mechanism of credit rating. (2+6+7)
- Differentiate between primary and secondary market. Explain the trading procedure in Indian stock exchange. (5+10)
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- What are the objectives of listing of securities? Explain the documents required for listing of securities at BSE.





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Karnatak Law Society's

GOGTE COLLEGE OF COMMERCE

P.G. CENTRE M.Com.

Tilakwadi, Belagavi - 590 006.

NAAC "A" Grade College

MAIN ANSWER BOOK / IInd Test

Marks
74
80

No.:

1999

Name: Jayashri K. Hegde

Class: M.Com.

Semester: I - II - III - IV

Roll No.: 13

Div.: 29/4/23

Subject: Stock Market Operations

Date: 29/4/23

Rani Chennamma
University Seal No.

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Signature of the invigilator with Date

Section A

I

a) Financial Market is a place where exchanges of Securities happen. It is a place for buying & selling of Securities in financial system.

b) Insider trading is the practice of purchasing and selling publicly listed companies securities while having price sensitive material information which is not yet made public. Trading having price sensitive information which is not yet public.

c) International organisation of securities commission is a international body who bring together world's securities regulators. International body who brings world's securities markets & regulators. it is the standard setter in international security market.

d) IPO stands for Initial public offering means selling or issuing share of the companies for the first time in primary market to the investors.



e) Speculation means buying and selling of securities in stock market with the hope that price may increase of the share & investor can get profit.

Buying Security in hope of price rise so that can sell and make profit.

f) Underwriter is a intermediary in stock exchange who promises or agree with issuer company that he will subscribe the share of the company if they are left unsubscribed by the public because of low demand. Underwriter is a intermediary who subscribe the unsubscribed shares in IPO.

h) Functions of NSDL

- * Converting physical securities into dematerialised form.
- * Pledging and hypothecation of securities.
- * Rematerialisation
- * Transfer of securities.

i) ISIN stands for International securities identification number which is 12 digit alphanumeric number / term which used to identify the securities in the stock market. It is a identification number to identify securities in international stock market.

j) Credit rating agencies

CRISIL → Credit rating information & Securities of India Ltd

ICRA → ^{Investment} Information and ^{and} agency credit rating agency of india

- 1) + New York stock Exchange
- + ~~South~~ American stock exchange
 - + African stock exchange
 - + London stock Exchange
 - + NYSE

Section B

- 2) SEBI Act 1992 establishes a regulatory body for the regulation of Securities market and financial system. This act established "Securities and Exchange board of India" to regulate the market.

This Act established SEBI to regulate the function of Securities market, reduces unfair trade practices in the markets.

This act provides the wide range of powers to SEBI regulate the market. This act makes it compulsory for intermediary to get registered with SEBI. SEBI issued many guidelines for the smooth functioning of the Securities market.

Features of SEBI act 1992

- Establishment of Regulatory Authority :- This act establish the regulatory authority as SEBI to look after the function.
- wide Range of function :- Act provide wide range of (wide range of authority) powers to SEBI in controlling the function of Securities market. SEBI has the power to control the functions of stock exchanges, Securities markets, intermediaries etc.
- Compulsory registration :- SEBI act made it compulsory that intermediaries, brokers, merchant bankers, stock exchanges get themselves registered under SEBI. Intermediaries who have registered themselves can only operate in the Securities market.

- * Investor education and awareness program
 :- SEBI Act made that investors should get good knowledge about the securities markets & their functions. For this SEBI has conducted many awareness program for the investors to make them aware about the market conditions.
- * Collaborating with other regulators :- Act given chance to the SEBI that it can join hands with other regulators like RBI, ministry of finance in regulating the function of securities market.
- * Regulating merges & acquisition :- SEBI can regulate the merges & acquisition in the Security Market.
- * Adjudication and appeal :- SEBI has the Committee to hear the investor problems. Hearing against the orders of the SEBI.
- * Protect the interest of investor is the primary objective of this act. To eliminate the fraudulent and unfair trade practices in the Stock exchange.
- * Prohibit the insider trading, and penalise the members who found guilty. Trading in Stock exchange having price sensitive information is treated as insider trading. These are price sensitive information which are not yet published.

3) Intermediaries in New Issue Market

Merchant Banker :- Issue to b Merchant banker, is the most important intermediary in primary market. It act as a link between issues company and investors. Merchant banker helps the company from start of preparing prospectus till the allotment of shares. Merchant banker also called as Lead Manager. Merchant banker perform pre-issue activities and post issue activities.

Pre Issue activities are

- * Preparing prospectus
- * Appointing banker to the issue
- * Appointing underwriters
- * Preparing allotment form
- * Publicity about the issue etc

Post Issue activities are

- * Collecting the allotment application
- * Fixing the price of the share
- * Sending allotment certificate and refund of application to the investors

Issues & Share Transfer Agent :- They are also the important intermediary

They help the issues company before issue, during issue and after issue.

Before Issue :- Helps in preparing prospectus, allotment forms and other materials.

During Issue :- Giving information to lead manager about day-to-day application received

After Issue :- Collecting application form, rejecting defective form and after allotment is done sending allotment letters & refund application

to the investors.

* Banker to the issue :- Issuer company has to select the bank before going to an IPO. Banker will collect the application form with the amount from the interested investors. Amount will be kept in escrow (Temporary account open for allotment process) account. They give regular update about the application forms & amount to merchant bankers. Even banker can sell the application for which he can get the commission.

* Depository :- Depository is the organisation who keep the investor securities in the dematerialised format. They are authorised owners of the securities.

Investor who want to trade in stock exchange have to open an demat account with the depository. There are 2 depositories in India namely NSDL, CDSL.

* Depository Participant :- Depository participant is the agent of depository. He is link between depository & investor. Investor cannot directly contact the depository so depository participant opens the demat account for the investors.

Broker - Stock broker buy & sell the securities on behalf of the investor. Investor open the accounts for the investors which is useful for the trading. He acts on behalf of investor in the stock market.

* Underwriter :- Underwriter subscribe the shares of the company if they are not subscribed by the public. Underwriter will be in agreement with the company to buy securities in IPO if they left unsubscribed.

4) Functions of Stock Exchanges

* Provides Liquidity :- Stock exchanges provides liquidity to the securities held by the investors. Investors can sell or buy the securities any time they want. Stock exchange give steady market for the investors to sell their securities and convert it into cash and investors can use their excess amount and buy the securities.

* Mobilisation of Saving :- Stock market encourages people to invest their savings in stock market and get better return on their savings. These mobilised savings can help the business with their capital requirement.

* Economic Barometer :- Stock exchange treated as economic barometer.

It shows the current economic condition of the country. If transactions in the market is high they it represent good economic conditions and its development in the country.

* Economic Growth :- When Securities gives high returns to the investor it's attract other people to invest in Securities market. Because of more investment in market Company can get the capital which will help them to expand their business. This will lead to economic growth.

* Secured transaction :- Stock exchange provide Secured transaction to its investors. Stock exchange are regulated by SEBI which acts to protect the interest of the investors.

* Speed transaction & Dematerialisation :- Stock exchange settle the transactions easily. It follows the T+2 format, transactions get settled in 2 working days which is useful for the investor. Securities are kept in dematerialised format which reduce the risk of theft & loss of physical securities.

Reduced Risk :- Stock exchange provide information about companies, their shares and prices. Investor according to his convenience can buy the security with minimum risk.

Pricing of Securities :- Stock Exchange prices the Securities on the current demand prevailing the market. Because of screen based trading investor can know the price of the different shares & make decision. Securities which are more in demand will be given high prices.

- * Stock exchange give the information about new equities in the market.
- * Stock exchange promotes saving & investment.
- * Stock exchange provide wide range of securities for the investors.
- * Mobilisation of saving & capital formation.
- * Economic development
- * Transfer of securities
- * Updated information to the investors

Section C

9) Difference between Primary Market & Secondary Market

Point	Primary Market	Secondary Market
• Meaning	It is the market where securities are issued for the first time.	• It is a market where already issued securities are traded.
• Buying & Selling between	• Between company and the investors	• Between investors
• Security sold for 1 st time	• Yes securities sold for the first time.	• No already issued securities are traded.
• Purchase method	• Direct method	• Indirect method
• Intermediaries	• Underwritten	• Brokers

* Profit goes to	Amount goes to the company	* Amount goes to the investor.
* Particular place	* There is no specific place.	* There is Specific place where trade happens
* Pricing	* Fixed method * Book building	* Based on demand and supply in the market
* Investment	Investment for new companies	Not an investment for building companies

Trading procedure in Indian stock Market

* What all things are necessary to trade in Stock exchange

i) Demat Account :- Demat account is necessary to trade in stock exchange. In this shares or securities will be in dematerialised form. Investor has to open an demat account with depository

ii) Trading Account :- Having trading account is also necessary for trading. Trading account will be connected with bank account of the owner. These accounts can be opened with depository participants, brokers.

iii) Bank Account :- Bank account of investor are also important. Amount will be taken by the bank account for the purpose of trading. Bank account will be connected with trading account of the investor.

* UPIID :- UPIID is necessary in trading of securities.

Trading Process in Indian Stock Exchange.

When investors want to buy the securities in stock exchange he have to follow these steps

i) Choosing a broker :- An investor can not trade in stock exchange without the help of broker. So he has to choose a broker for further process. Broker will be acting on behalf of investor in the stock market. He give valuable information to investor which reduces the investors risk. He have to open account broker.

ii) Open demat account with Depository :- After choosing the broker next step is to open an ^{demat} account with depository. There are 2 big depository namely NSDL, CDSL. Investor can open demat account with any of these 2 depository.

Investor has to open demat account with the depository participant who is the agent of depository. Investor can not directly contact the depository. Depository participant will open an demat account where securities will be in dematerialised form.

iii) Placing the orders :- Investor after opening demat account can start the trade.

Investor have to tell the broker how much securities he want to buy. Investor have to specify the which company security he want to buy, minimum and maximum price he have to mention according to the that broker place the orders.

Investor have to mention the price at which he want buy. Minimum amount, maximum amount, Stop the loss etc is to be mentioned.

(iv) Execution of orders :- According to the investor's choice broker on behalf of investor place the orders. Investor have already mention the quantity of shares to be purchased amount on which he have to purchase according to that broker will place the orders. After the execution of orders, broker prepare the agreement mentioning the parties, number of share bought, amount of share, company name and mentions his brokerage amount. This contract is duly signed by the broker.

v) Settlement :- After the execution of orders, settlement takes place. In trading there two important dates are there. Trading day the day on which transaction took place. Settlement day on the date buyer gets his security & seller gets his amount.

Usually, settlement is done after 2 working days of transaction days. There are 2 settlement types.

* Immediate Settlement :- Settlement happen immediately. that is in T+2 format. After 2 days settlement will be done.

* Forward Settlement :- Settlement will be done in T+5 and T+7 format. Settlement will be done afterwards like after 5 days or 7 days.

Different methods of issuing securities

* IPO - Initial public offering is the issuing shares for first time in primary market. Company prepares prospectus containing all the information about company, their investments, capital structure, for what they are issuing shares etc. Prospectus will be given to public for purchase of securities.

In IPO there are 2 kinds of pricing namely

• Fixed price method :- Company will fix the charges before issuing it to the public. It will be mentioned in the prospectus.

• Book-Building :- Company collect different allotment application and after taking into consideration of the amount quoted by public price will be fixed.

In recent times companies stopped using fixed price method. They usually go for book-building method. In prospectus amount per share is not mentioned only size of share will be mentioned.

* Private placement :- It is easy method compared to IPO. because private placement have the sell procedure than IPO.

In this method company issue its shares to the small group of people. These people may be financial sound and have knowledge of the market. company issue share to these small group of people. Process of private placement is simple. Because of issuing to small group of investors company can be still be private.

* Preferential Placement :- Here also companies issue shares to sound investors. Preferential Shareholders get the dividend / Return before the equity shareholders. In this method convertible / partly convertible debentures are issued to the small group of investors. Price will be more than market.

* Rights issues and Bonds Issues :- Rights issue and bonds issue will be made to the existing shareholders. Bonds issue will not generate additional capital for the company.

Rights issues means issuing securities to the existing shareholders with discounted amount. Rights issue can give company the shareholders control.

Bonds issues are given to the existing shareholders as a gift or complimentary but bonds issue will not give capital to company.

* Qualified institutional buyer placement :- Issuing shares to the qualified institutional buyers. QIB are the buyers who have adequate knowledge about the market. They are financially sound in the market. QIB are mutual funds, financial institution, insurance etc. Selling securities to these people also one of the methods in primary market.

Listing procedure

- Selection of Stock exchange :- Company have to select the stock exchange where it want to get listed. There are 2 big stock exchanges BSE and NSE.
- Appointment of Merchant banker :- Merchant banker act as a intermediary between stock exchange and issuing company.
- Filing of DHRP and RHP :- Filing of draft hearing and prospectus with the stock exchange and SEBI. DHRP will be having all the crucial information about the company like capital structure, past performance, profits, investment season size etc. After filling this Authority will check if anything is necessary company have to add those information.
- After this merchant banker will check all the documents are there according to SEBI's rules and company comes under listing criteria or no.
- Sending application to stock exchange :- Under Companies Act 2013 it is mandatory that company have send application to the stock exchange where it want to get registered.
- After the stock exchange will study the companies position and how financially they are sound if the company comes under this criteria they will be given permission and they comes into an agreement.

- * After coming into an agreement company has to pay registration fees every year according to their paid-up capital.
- * Company have to pay security fees also because if they fail to pay dividend to the investor stock exchange can use these amounts.
- * After this finally company shares will be listed in the stock exchange & trade starts.

8) Credit rating is the quantifiable analysis or measurement of credit worthiness of the company. Giving rating to the company and securities about their credit worthiness.

Importance of credit rating

- * Credit rating analyse the credit worthiness of the company.
- * It shows the risk associated with companies security.
- * Credit rating gives picture to investor in which firm or security they have to issue who can give better returns.
- * Credit rating improves the image of the company.
- * Investors trust the company who have good credit rating.
- * Credit rating will be given after the detailed study of company so investors can trust it easily.
- * Goodwill of the company improves if they have good rating.



Karnataka Law Society's

Gogte College of Commerce

Tilakwadi, Belagavi - 590 006.

NAAC "A" Grade College

MAIN ANSWER BOOK / IInd Test

Marks
/

No.:

18981

Class: _____ Semester: I-II-III-IV-V-VI Div. _____ Roll No. 13

Subject: _____ Date: _____

Rani Channamma
University Seat No.

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Date & Signature of the Invigilator

* Mechanism / Process of Credit Rating

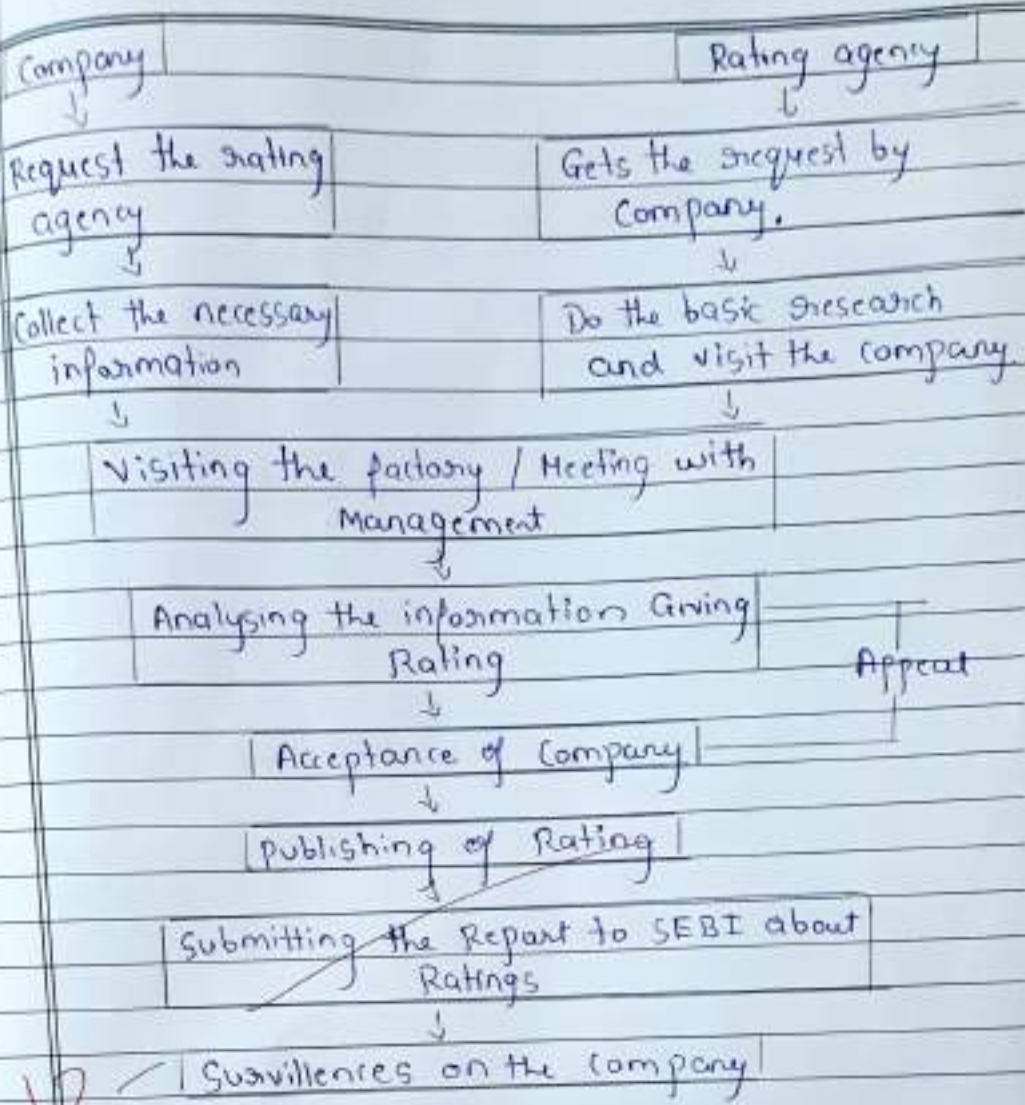
- i) Company Request :- Company has to request the credit rating company to analyse their company and give rating.
- ii) Rating committee sends the analyst team for the work. These analyst have proper knowledge and experience in their field.
- iii) Meeting with management :- Analyst team have the talk with the management. Crucial company information will be discussed. Company capital structure, profits of previous years, how much risky it to invest in their company.
- iv) After this team visits the factories of the company. and study the conditions of the company.
- v) After this analyst team will go back to the company give information collected by them to the rating committee.
- vi) Rating committee after evaluating all the information collected by the team. and comes to the conclusion.

- * Rating will be given to the issuing company. If issuing company accept the rating it will be published to public. If not it can appeal to the rating committee.
- * Company has to give necessary material information which can impact the ratings.
- * After the appeal committee evaluates the new information and give new ratings to the company and same will be communicated to the company.
- * After the acceptance of company, rating will be published in the media for the public.
- * Rating agency gives SEBI the rating information if any changed ratings are there company will intimate it to the SEBI.
- * Rating agency after giving rating have a continuous eye on the company work. They are working properly or no. Time to time they get the information from the company.

So this the credit rating mechanism.

Advantages

- * Investors will invest more in companies who have good rating.
- * Each securities will be given rating which helps investor before investing in those securities.
- * Rating agency keep a eye on the company work so companies will be working properly.



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G. V. S. Sridhar

IQAC Co-Ordinator
Gogte College of Commerce
BELAGAVI-05

Adde

PRINCIPAL
KLS Gogte College of Commerce
Belagavi