



SINDHI COLLEGE

SINDHI COLLEGE

(Permanently Affiliated to Bengaluru City University)

Re-accredited by NAAC B++ (CGPA 2.98), Recognized by

UGC under 2(f) & ISO 9001:2015 Certified Institution

33/2B, Kempapura, Hebbal, Bengaluru - 24.

I / II Internal Examination

Date : 17-07-2022	VI81P2100258	Marks Awarded 10/10
Name/Reg. No. : Sahil Kumar 158		Maximum Marks 10/10
Sem. & Course : 2nd sem. B.com		
Section : A		Signature of the Valuer with date
Subject : BLOP		
No. of Pages Used :		Signature of the Invigilator

INSTRUCTIONS :

1. Rough work, if any, should be done in the answer scripts.
2. Copying, carrying book or manuscripts and any malpractice is strictly prohibited.
3. Nothing to be written on the Question Papers.
4. Do not waste Answer Scripts.
5. Answers must be Legibly written.

ANSWERS :

I.

a) A Banker is a person or a company carrying on the business of receiving money and collecting the deposits for customer, subject to the obligation of honouring cheque drawn upon them from time to time by the customer to the extent of the amount available to their bank accounts.

b) A customer is a person who seeks to open an account in a particular bank and once the account is opened with the proper introduction the customer is called as customer.

9) The Indian Banking regulation act 1949 defines the term bank as, "the accepting for the purpose of lending or investing the deposit of money from public, repayable on order or otherwise and withdrawable by cheque, order, draft or otherwise."

10) The term Garnishee means, to what this order wants, the holder of the money of debtor will not make any payment until the court directs.

Garnishee order is issued by the court on the request of the judgement creditor.

II.

① RBI is also known as reserve bank of India. It was established in 1935 but got nationalised in 1st Jan. 1949.

It is also known as banker's bank & lender of last resort.

Function of RBI are :

- Monopoly of ~~issuing~~ issuing notes
 - RBI has the right to issue currency in India. For that it has two departments:
 - 1) Issuing department
 - 2) Banking department

- Banker's Bank

— RBI is also known as Banker's Bank.
It has a control over all the Banks of India.
It frames policies, plans which should be followed by all the commercial banks.

- Lender of last resort

— When the commercial banks will be having emergency the RBI provides loans to them to cover up their debt. Because of that RBI is known as lender of last resort.

- Advisor to the ~~RBI~~ Government

— RBI acts as advisor to the Government when they want to invest in foreign trade. RBI provides them information to take right decisions.

- Controller of credit

— RBI controls the credit to know the economic situation of the country for the purpose of framing, 5-year plan, policies etc. with the help of Government.

- Banker to the Government

- Bank of settlement

- Information & research

Following was some of the functions of RBI.

②

Relationship between Banker & customer

General
relationship

Special
relationship

General relationship includes the following :

- Debtor & creditor

— When a customer opens an account & have some credit balance in the account then the Banker becomes debtor & customer becomes creditor. In the case of loan it is vice-versa.

- Pledgor & Pledgee

— At the time of taking loan customer gives some assets to bank as a security, that time the Banker becomes Pledgor & customer becomes Pledgee.

- Agent and principal

— Banker provides various agency function to their customer. So, here the Banker becomes Agent & the customer becomes principal.

- Licensor & licensee

— When the customer wants to put some assets in the locker, that time Banker becomes Licensor and customer becomes licensee.

Name : Sahil Kumar

Reg. No. : 258

Class/Sec/Sem : 2nd year Bcom 'A'

Subject : 8109

Sign. of the invigilator with date

• Advisor and client

— when the ~~customer~~^{customer} wants to deal in Government securities, then the Bank provides him advice on that. Here, the Banker becomes advisor and the customer becomes client.

• Hypothecator and Hypothecatee

• Trustee and Beneficiary.

Following are the General relationship between Banker & customer.

There should be a general understanding between the customer & the Banker. Customer should feel safe while doing transactions.

If the information of the customer leaks it may affect his reputation. So, Banker should be very careful.

Obligation to the banker which leads to disclosure are as follows :

- When there is an express consent of the customer.
— Here, the customer may allow the banker to send his information to the 3rd party due to some work or his own use.

- When the ~~Banker~~ is compelled by the law of country.
— Here, the banker gives the information of the customer to the government to investigate about the tax.

- When he is under public duty to disclose.
— Here, the information is given because may be he is on a private mission, or on war with the enemy country.

- When own interest to disclose.
— Here, the banker discloses the information of the customer for the personal use.

- When an enquiry is asked by any other fellow Banker.

— Here, information will be given to the other banker, if the customer is taken loan from them & not paying it. This information can also asked by the court.

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I / II Internal Examination

ADDITIONAL SHEET

Name : Jahil Kumar

Reg. No. : 258

Class/Sec/Sem : 2nd sem Bcom 'A'

Subject : BLDP

[Signature]
Sign. of the invigilator with date

III.

①

Relationship between Banker & customer

General
relationship

Special
relationship

~~Special relationship~~

Q. Right of Banker

It includes the following :

- Right to Lien

— Lien refers to the right to retain the asset till such time until the debt is paid to the retainer of the asset.

It is of 2 types :

→ ~~Particular Lien~~

→ ~~General Lien~~

- Right to set-off

— Here, the bank is asked to make payment of customer's debt from the amount he is having in the other account.

- Right to charge, interest, commission, incidental & commitment charges.

→ Interest — Interest is charged by the bank on the loan provided by them to their customers.

→ Commission — Commission is charged on the services provided by bank to their customers.

→ Incidental charges — These charges will be forced by the bank on ~~retail~~ ^{retail} accounts.

→ Commitment charges — These charges are applied on the ~~utilised~~ ^{utilised} part of the overdraft.

- Right to make appropriate payment

— Customer should have appropriate balance to pay all the installments of the loan taken from bank or to pay EMI.

- Right not to maintain Books of Accounts

— Banker will send only those part of account to the court which he thinks that it is need. No need to send all the books of accounts related to customer to the court.

Name : Sahil Kumar

Reg. No. : 258

Class/Sec/Sem : 2nd sem. Bcom 'A'

Subject : BLOP

Sign. of the invigilator with date

• Rights under Garnishee order

— The term Garnishee means to what this good want, the holder of money of debtor not to make any payment until the court directs.

It is issued by court on the request of judgment creditor.

It is of 2 types:

→ order nisi

→ order absolute.

b) Obligations to a Banker

It includes the following:

• Obligation to honour customer's cheque

— Appropriate amount should be there for the honouring of cheque in customer's A/c.

Conditions for honouring customer's cheque:

→ Fund should must available

→ Payment must be properly applicable to honour the cheque.

→ Banker must be needed to honour the cheque.

→ There must be no legal Bank preventing the honour of cheque.

→ No obligation on honouring cheque drawn without sufficient funds against unhonoured cheque or bill.

- obligation to maintain secrecy of customer's account

— There should be a general understanding between customer & banker. If the customer's information is leaked, it may affect the customer's reputation.

Circumstances under disclosure are as follows.

- when there is an express consent of the customer.
- when he is compelled by the law of the country.
- when he is under public duty to disclose.
- when own interest of banker to disclose.
- when a fellow banker asks an enquiry to disclose.

following are the special relationship between customer & banker.

Name : Faruk Rumar

Reg. No. : 258

Class/Sec/Sem : 2nd sem B.com 'A'

Subject : BIOG


Sign of the invigilator with date

10

①

A bank is a financial institution deals in money.

It accepts deposit from public & lend it for the development of trade & commerce.

Steps for opening bank account are :

- selecting bank in which you want to open an account.
- visiting nearby branch of that bank.
- filling up of form by putting details such as : Name, Address, sex, occupation etc.
- submitting the paper by attaching the documents such as Aadhar card, photo, PAN etc.
- once the bank A/c is opened passbook will be given that day itself.
- For ATM card should wait for next 14 days.
- minimum balance should be maintained.
- cheque will be given to people of above 18 years & extra charge will be paid for that.

05

NAME:- UDAY KIRAN D S

Reg no:- U18IPR1C0263

CLASS:- II Sem B.Com 'A'

SINDHI COLLEGE
INTERNAL EXAMINATION -I (2021- 2022)

SUB: Environmental Studies

Class: II Sem B.Com/ B.Sc/BCA

MARKS: 40

DATE: 28/07/2022

TIME: 1 ½ hour

I. Answer the following Questions:

(1*20=20)

1. The sun emits _____ radiation which hits the earth.
a. Solar radiation✓
b. Rays of Light
c. Ultraviolet
d. Solar Energy
2. All living organisms, whether plant or animals or human being is surrounded by the environment, on which it derives its needs for its survival is called as
a. Ecology
b. Communities
c. environment
d. Bio diversity✓
3. Animals cannot synthesis their food directly but depend on the plants either directly or indirectly. This interaction among different groups of organisms and with environment is known as _____
a. Primary consumers
b. Ecosystem✓
c. Producers
d. Secondary consumers
3. Desert occupies about ____ of our world's land area and having less than ____ cm rainfall.
a. 70% and 30 cm
b. 35% and 25 cm✓
c. 55% and 35 cm
d. 25% and 25 cm
4. Zooplanktons is also known as _____ consumers
a. Primary✓
b. All of the above
c. Tertiary
d. secondary
5. _____ lakes have low pH, high humic and content and brown waters
a. Oligotrophic lakes
b. Volcanic lakes
c. Dystrophic lakes✓
d. Eutrophic lakes
6. _____ zones of lake is the top layer of lake and it has a shallow water.
a. Profundal Zone
b. All of the above
c. Littoral Zone✓
d. Benthic Zone
7. Wildlife (protection) Act 1972, amended in the year _____
a. 1990
b. 1991✓
c. 1995
d. 1993
8. There is very fast movement of water from ocean and land into the atmosphere and an average residence time of water in the air is only about _____
a. 10 days✓
b. 05 days
c. 07 days
d. 15 days

9

9. On global basis, the _____ cycle is perfectly balanced as the total annual evaporation matches with annual precipitation
- Hydrogen
 - hydrological ✓
 - Environmental
 - Biological
10. The availability of minerals will probably be exhausted within next
- 50 to 100 years ✓
 - 30 to 100 years
 - 15 to 100 years
 - 20 to 100 years
11. _____ energy is obtained from those materials whose origin can be traced to photosynthesis such as live plant material and dried residues, fresh water and marine algae, agricultural and forest residues
- Biomass ✓
 - Solar
 - Wind
 - Hydro
12. _____ is the water falling from a height turns turbines at the bottom of dams to generate electricity.
- Thermal power
 - Hydro power ✓
 - Wind power
 - Solar Power
13. _____ National park is world famous for the Royal Bengal Tigers.
- Bannerghata National Park
 - Sundarbans National Park ✓
 - Balpakram National park
 - Gugamal National park
14. Madumalai Wildlife sanctuary and nature reserve is famous for _____
- Elephant
 - Tiger ✓
 - Lion
 - Indian Deer
15. Which is the first Hydro power station in INDIA?
- Sivasamudram hydro power plant ✓
 - Sardar sarovar hydro power plant
 - Sharavathi Hydro Power plant
 - Bansagar Hydro power plant
16. Movement of water and air removes the top soil from the land by the process of _____
- Pollution
 - Decomposition
 - Erosion ✓
 - None of the above

8

17. Heated groundwater flowing upward as hot water or steam, or as hot springs, can be used to turn turbines and generate electricity in _____ power plant.
- Ocean waves
 - Wind energy
 - Tidal energy
 - Geothermal ✓

18. The conversion of grassland (or forest) to desert is called
- Grassland management
 - Desertification ✓
 - Rotation grazing
 - All the above

19. The Narmada Bachao Andolan in India is an example of
- A movement against large dams ✓
 - A movement against hydro power station
 - A movement against pollution
 - A movement to protect the marine population.

II. Answer the following Questions:

(2*10=20)

20. _____ is a mixture of gases which includes methane, carbon dioxide, hydrogen sulphide and water vapour.
- LPG gas
 - Petroleum Gas
 - Bio gas ✓
 - All the above
21. According to UNESCO (1971): The following are the objectives of environmental:
- Awareness ✓
 - Knowledge
 - Attitudes and skills
 - d.All the above
22. Threats of Biodiversity are
- Climate Change ✓
 - Deforestations and Over pollution
 - Over Exploitation
 - All the above
23. Conservation can broadly be divided into
- In- Situ conservation
 - Ex-Situ conservation
 - Both (a) and (b) ✓
 - None of the above
24. Abbreviation of IUCN
- International Union for Conservation of Nature ✓
 - Indian Union for Conservation of Nature
 - Indian Union for Conservation of Natural Resources
 - International Union for Conservation of Natural Resources

25. Which animal/s is/ are declared as endangered species
- Greater One-Horned Rhinoceros ✓
 - Nilgiri Tahr
 - Bengal Tigers
 - All the above
26. An Act to provide for the protection of wild animals, birds and plants and for matters connected therewith or ancillary or incidental thereto with a view to ensuring the ecological and environmental security of the country.
- Wildlife Protection Act, 1982
 - Wildlife Protection Act, 1985
 - Wildlife Protection Act, 1971
 - Wildlife Protection Act, 1972 ✓
27. _____ of the Constitution specifies that the State shall endeavor to protect and improve the environment and to safeguard the forests and wildlife of the country. _____ further provides that every citizen shall protect the environment.
- Article 48A and Article 51 A ✓
 - Article 48 A and Article 53 A
 - Article 49 A and Article 53 A
 - Article 49 A and Article 52 A
28. The _____ is a law meant to achieve three main objectives: * the conservation of biodiversity; *the sustainable use of biological resources; *equity in sharing benefits from such use of resources
- Biological Diversity Act 2002 ✓
 - United Nations Convention on Biological Diversity (CBD) 1992
 - National Biodiversity Authority
 - Biodiversity Management Committees
29. Montreal Protocol relates to _____
- to reduce carbon dioxide (CO₂) emissions and the presence of greenhouse gases (GHG) in the atmosphere.
 - on Substances that Deplete the Ozone Layer ✓
 - Water pollution
 - Biodiversity Protection

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I / II Internal Examination

Date : 24/08/2022

Reg. No. : C2017832 Chandana A Pawar

Sem. & Course : Bcom IV sem

Section : C

Subject : GST

No. of Pages Used :

Instructions :

1. Rough work, if any, should be done in the answer scripts.
2. Copying, carrying books or manuscripts and any malpractice is strictly prohibited.
3. Nothing to be written on the Question Papers.
4. Do not waste Answer Scripts.
5. Answers must be Legibly written.

Signature of the Invigilator

For the Use of Examiners only
Marks Awarded

Section A

Q. No	1	2	3	4	5	6	7	8	Total
Marks									

Section B

Q. No	1	2	3	4	5	6	7	8	Total
Marks									

Section C

Q. No	1	2	3	4	5	6	7	8	Total
Marks									

Languages

Q. No	I	II	III	IV	V	VI	VII	VIII	Total
Marks									

Grand Total in words		Grand Total in figures	
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Signature of the valuer with date

15 mark mark :

	Particulars	CGST	SGST	IGST	Total
	Output tax liability				
1)	Sale of goods purchased and imported raw material who opted composition scheme.				
	CGST - IGST - $(3000000 \times 5/100)$	-	-	150000	
	SGST -				
2)	Goods sold to a dealer of Mangalore				
	CGST - $1,50,00,000 \times 12/100 \times 1/2$	900000			
	SGST - $1,50,00,000 \times 12/100 \times 1/2$		900000		
3)	Sale of goods p to a union territory	-	-	-	-
4)	Purchased raw ^{from} raw material B in Belagavi				
	CGST - $1000000 \times 28/100 \times 1/2$	140000			
	SGST - $1000,000 \times 28/100 \times 1/2$		140000		
5)	Sale of goods purchased from raw material c to SEZ	0	0	0	-
	(A)	1040000	1040000	150000	2230000
	Less : Input tax credit				
1)	Raw material purchased from another state				
	IGST - $1200000 \times 5/100$	-	-	60000	
2)	Raw material purchased from within state				
	CGST - $4000,000 \times 12/100 \times 1/2$	240000			
	SGST - $4000000 \times 12/100 \times 1/2$		240000		
3)	Raw material purchased				

from USA

$$1000000 \times (12,98,000 \times 100/118)$$

11,00,000

- 4) Raw material B purchased within state who opted composition scheme

$$\text{CGST} - 800000 \times 2/100 \times 1/2$$

8000

$$\text{SGST} - 800000 \times 2/100 \times 1/2$$

8000

- 5) Raw material C purchased from a SEZ.

(B)

248000

248000

11,60,000

1656000

(A-B)

792000

792000

1010000

Excess credit

792000

218000

0

1010000

5 mark.

	Particulars	CGST	SGST	IGST	Total
	Output tax liability				
1.	IGST - $20000 \times \frac{18}{100}$			3600	
2.	Goods supplied within state				
	CGST - $220000 \times \frac{9}{100}$	19800			
	SGST - $220000 \times \frac{9}{100}$		19800		
3.	(A)	19800	19800	3600	43200
	Less: Input tax credit				
1.	Goods received from TN.				
	IGST - $180000 \times \frac{18}{100}$			32400	
2.	Value received within the state				
	CGST 20000 - $20000 \times \frac{9}{100}$	1800			
	SGST - $20000 \times \frac{9}{100}$		1800		
	(B)	1800	1800	32400	36000
	(A-B)	18000	18000	-28800	
	Excess credit	18000	18000	-	

04

SINDHI COLLEGE

I / II Internal Examination

ADDITIONAL SHEET

Name : Ashwitha A

Reg. No. : 2017816

Class/Sem/Sem : 4th Sem B.com 'A'

Subject : E-Business & Accounting

Sign. of the invigilator with date

1) creation of a company in Tally

Tally ERP 9

P: Print | E: export | M: E-mail | O: upload | S: Tallyshop | K: keyboard H: help
creation of company

Directory :

Name :

Primary Mailing Details

Mailing name :

Address :

country

state

Pincode

contact details

Ph. No :

Mobile No :

Fax No :

website :

Books and Financial Year information

Financial Year :

Books Beginning from :

Security control

Tally vault password (if any)

(Repeat)

Use security control :

Base currency Information

Base currency symbol :

No. of decimals after symbol

Formal Name :

Name after the decimal

Space between the amount and symbol :

Suffix after the value and symbol :

Amount in millions :

→ Directory

Creation of company in Tally ERP-9
Gateway of Tally → company info → company creation

→ Directory:- It contains the companies information that is stored in the hard disk. It is the location where the stored information is maintained.

→ Name:-

The company name is an important character in the creation of the company. The name should be provided so that this name may appear in all the reports, like statement of accounts. This is very essential part that cannot be skipped in Tally for any reasons.

→ Mailing address

Tally provides mailing address by default as in company name. The accountant can change the mailing address as required. Address should be the Address of registered office of the company.

→ Country

List is provided so that the accountant can choose a relevant country.

→ State:- List of states are provided, path will be chosen as relevant state.

→ PIN code

PIN code should be provided.

→ Contact details

Mobile number and Email address should be given so that the internet facilities will be given to that addresses.

→ Books and financial year information

Financial year in India is for 12 months beginning from 1st April and ending on 31st March.

The companies may start their business in the middle of the year, so they have option to change the date from the books begin.

→ Base Security control.

Tally valut password is provided so that the data will be secured only the accountant can open the Tally and record the transactions. he will be given all the permissions.

→ Base currency information

Currency symbol will be provided as the country which you have chosen based on the country currency symbol is provides.

Normal name of currency is full name of the symbol that is Indian Rupee, dollars and pound etc.

→ After the value decimals are provided in India 2 decimals but upto 4 is available.

2 Ans.

Different types of vouchers in Tally.

Voucher is the proof for the transaction that is recorded in the Tally. It is the document that is shown online in Tally as a proof for the every transaction made in the company.

There are two types of vouchers

1) Accounting vouchers

2) Inventory vouchers

Accounting vouchers

a) contra voucher (FH)

contra voucher is a voucher where, cash to bank transactions, Bank to cash transaction and Bank to bank transactions are recorded.

Press <F4> to enter contra transactions in Tally.

Ex:- 1) Deposited cash in SBI Bank a/c.

2) cash paid on account.

2) Payment voucher (F5)

where all the payments transactions are recorded, outflow of cash, transactions are shown in this voucher.

Press <F5> to enter payment transactions in Tally.

Ex:- Paid rent through cash

Paid commission with cash.

3) Receipt voucher (F6)

where all the inflow of cash transactions are recorded and all the receipts transactions are shown in the receipt voucher.

Press <F6> to enter receipt transactions in Tally.

4) Journal voucher (F7)

In the Journal Voucher (Adjustment voucher) where all the adjustment transactions are recorded.

Press <F7> to enter receipt journal transactions in tally.

Eg:- o/s salary

5) Sales voucher (F8)

In the sales voucher all the credit sales transactions are recorded in sales voucher except cash transactions.

Press <F8> to enter sales transactions in Tally.

Eg:- sold goods to ravi.

6) Credit note ctrl + F8

where all the sales return transaction

are recorded

Press < Ctrl + F8 > to record sales return transactions in Tally. Eg:- Goods return from ravi

7) Purchase voucher (F9)

where all the purchases on credit transactions are recorded.

Press < F9 > to record purchase transaction in Tally

Eg:- purchased goods from rahul.

8) Debit note (Ctrl + F9)

Purchase return transactions are recorded in Debit note voucher.

Press (Ctrl + F9) to record purchase return transactions.

Eg:- Goods Return to supplier.

9) memo voucher F11

It is non-accounting transactions ~~are~~ voucher record. Press < F11 > for memo voucher.

3)
sl.no

Journal entries

Particulars

Debit (₹)

Credit (₹)

Voucher

1.

Cash a/c

Dr

100,000

To savitha capital a/c

100,000

F6

(Being commenced business)

(Receipts)

2.

Axis bank a/c

Dr

5000

To cash a/c

5000

F4

(contra)

(Being deposited cash in Axis bank)

- | | | | | | |
|----|------------------------------------|----|------|------|------------------|
| 3. | Purchase a/c | Dr | 3000 | | |
| | To suraj a/c | | | 3000 | F9
(Purchase) |
| | (Being purchased goods from suraj) | | | | |
| 4. | Cash a/c | Dr | 8000 | | F6
Receipts |
| | To sales a/c | | | 8000 | |
| | (Being sold to tanya for cash) | | | | |
| 5. | Srinath a/c | Dr | 5000 | | F8
Sales |
| | To sales a/c | | | 5000 | |
| | (Being goods sold to srinath) | | | | |
| 6. | Drawin | | | | |