



B.Com. V Semester Degree Examination, September/October - 2023

COMMERCE

Cost Accounting - I

(CBCS)

100242

Time : 3 Hours

Maximum Marks : 70

SECTION - A

Answer **any five** of the following questions.

5x2=10

1. Define Cost Accounting.
2. What is Minimum Stock level ?
3. What do you mean by EOQ ?
4. State any two causes for labour turnover.
5. What is idle time ?
6. Define overhead.
7. What is meant by purely financial expenses ? Give examples.

SECTION - B

Answer **any three** of the following questions.

3x5=15

8. Explain the importance of cost accounting.
9. Calculate Economic Order Quantity from the following.
 - (a) Annual consumption 300 units.
 - (b) Ordering cost Rs. 6 per order.
 - (c) Carrying costs 10% of material price.
 - (d) Material price per unit Rs. 10.
10. Find out labour turnover rate under separation method from the following information.

Number of employees on 01.01.2022 -----	6,000
Number of employees on 31.12.2022 -----	8,000
Employees left -----	700
Employees recruited -----	2,700



11. Calculate Machine hour rate for the following.
- Cost of machine Rs. 23,500.
 - Estimated scrap value Rs. 1,500.
 - Repairs and Maintenance charges per month Rs. 150.
 - Standing charges allocated to machine per month Rs. 70.
 - Effective working life of machine 10,000 hours.
 - Running time per month 166 hours.
 - Power used by machine 7 units per hour at 0.25 paise per unit.
12. Briefly explain the memorandum reconciliation account.

SECTION - C

3x15=45

Answer **any three** of the following questions.

13. What are the differences between cost accounting and financial accounting ?
14. From the following information, prepare a store ledger under FIFO method.
2022
- | | |
|--------|--|
| Nov. 1 | Opening stock 400 units at Rs. 10 per unit. |
| 5 | Issued 100 units. |
| 6 | Received 1,600 units at Rs. 11 per unit. |
| 7 | Issued 600 units. |
| 10 | Returned to stores 40 units, which was issued on 5 th . |
| 12 | Received 600 units at Rs. 12 per unit. |
| 14 | Issued 640 units. |
| 18 | Received 200 units at Rs. 14 per units. |
| 20 | Issued 240 units. |
| 25 | Returned to vendors 80 units received on 18 th . |
| 25 | Received 400 units at Rs. 15 per unit. |
| 30 | Issued 500 units. |
15. Calculate the earnings of workers under Merrick's Differential Piece Rate System from the following particulars :
- Normal time rate Rs. 20 per hour.
Standard production 10 units per hour.

Differential rate to be applied :

- Efficiency upto 83% = Normal piece rate.
- Above 83% and upto 100% = 110% of piece rate.
- Above 100% efficiency = 120% of piece rate.

Actual production of workers in a day of 8 hours work.

M = 75 units

N = 79 units

O = 80 units and

P = 90 units.



16. Virat Company Ltd., has three production departments A, B and C and two service departments 'X' and 'Y'. The following information is collected from the records of the company.

	Rs.
Rent and rates	15,000
Indirect wages	5,000
Depreciation on machinery	35,000
Electricity charges	3,600
Power	7,000
Sundries	16,000

Particulars		Total	A	B	C	X	Y
1	Floor space sq.ft.	10,000	2,500	2,000	3,000	2,000	500
2	Light points	70	15	15	25	10	05
3	Direct wages (Rs.)	12,000	4,000	2,000	4,000	1,500	500
4	HP of machine	150	60	30	50	10	-
5	Value of machine (Rs.)	3,00,000	70,000	90,000	1,00,000	20,000	20,000

Apportion the costs to various departments on most equitable basis.

17. The profits disclosed by cost books and financial books were Rs. 17,000 and Rs. 17,800 respectively. The causes for difference in these profits figures have been ascertained as under :

1. Over recovery of administration overheads in cost accounts Rs. 2,000.
2. Loss due to obsolescence charged in financial accounts Rs. 6,000.
3. Depreciation charged in cost books Rs. 2,400.
4. Depreciation charged in financial a/c Rs. 1,600.
5. Loss due to depreciation in stock value Rs. 400.
6. Interest on investment received Rs. 8,000.
7. Income tax paid Rs. 1,000.
8. Bank interest received Rs. 1,000.
9. Works overhead under recovered in cost accounts Rs. 4,000.
10. Stores adjust (credited) in financial account Rs. 400.

Prepare a Reconciliation Statement.





B.Com. V Semester Degree Examination, September/October - 2023

COMMERCE

3.2 : Business Law

(CBCS)

100213

Time : 3 Hours

Maximum Marks : 70

Note : Read the questions carefully.

SECTION - A / ವಿಭಾಗ - ಎ

Answer **any five** of the following questions.

5x2=10

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಐದು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

1. Define Offer.
ಪ್ರಸ್ತಾಪಕ್ಕೆ ವ್ಯಾಖ್ಯೆಯನ್ನು ಕೊಡಿ.
2. Define Contract.
ಒಪ್ಪಂದವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
3. What is Co-ercion ?
ಜುಲುಮೆ ಎಂದರೇನು ?
4. Who is an unpaid seller ?
ಹಣ ಸಂದಾಯವಾಗದ ಮಾರಾಟಗಾರ ಎಂದರೆ ಯಾರು ?
5. Expand RTI.
RTI ವಿಸ್ತರಿಸಿರಿ.
6. Who is a Minor ?
ಅಪ್ರಾಪ್ತ ವಯಸ್ಕನೆಂದರೆ ಯಾರು ?
7. Define Goods.
ಸರಕುಗಳನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿರಿ.



P.T.O.

SECTION - B / ವಿಭಾಗ - ಬಿ

Answer **any three** of the following questions.

3x5=15

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

8. What is Acceptance ? Explain briefly the types of Acceptance.
ಒಪ್ಪಿಗೆ ಎಂದರೇನು ? ಒಪ್ಪಿಗೆಯ ವಿಧಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
9. Briefly explain about the disqualified person to make contract.
ಒಪ್ಪಂದಕ್ಕೆ ಅನರ್ಹ-ವ್ಯಕ್ತಿಗಳು ಯಾರು ಅನ್ನುವುದನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
10. Write the difference between Sale and Agreement to sell.
ಮಾರಾಟ ಮತ್ತು ಮಾರಟ ಒಡಂಬಡಿಕೆಗಳ ಮಧ್ಯದ ವ್ಯತ್ಯಾಸಗಳನ್ನು ಬರೆಯಿರಿ.
11. Discuss the Remedies for breach of contract.
ಒಪ್ಪಂದ ಉಲ್ಲಂಘನೆಗೆ ಇರುವ ಪರಿಹಾರಗಳನ್ನು ಚರ್ಚಿಸಿರಿ.
12. Distinguish between Void and Voidable contract.
ಅನೂರ್ಜಿತ ಒಪ್ಪಂದಗಳು ಮತ್ತು ಅನೂರ್ಜಿತವಾಗಬಲ್ಲ ಒಪ್ಪಂದಗಳ ಮಧ್ಯೆ ಇರುವ ವ್ಯತ್ಯಾಸಗಳೇನು ?

SECTION - C / ವಿಭಾಗ - ಸಿ

Answer **any three** of the following questions.

3x15=45

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

13. Explain the essential elements of valid contract.
ಊರ್ಜಿತ ಒಪ್ಪಂದದ ಅವಶ್ಯಕ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿರಿ.
14. Explain the Rights of an unpaid seller.
ಹಣ ಸಂದಾಯವಾಗದ ಮಾರಾಟಗಾರನ ಹಕ್ಕುಗಳು ಯಾವುವು ? ವಿವರಿಸಿರಿ.
15. Discuss briefly "Agreements Expressly Declared to be Void".
ಸ್ಪಷ್ಟವಾಗಿ ಅನೂರ್ಜಿತವೆಂದು ಘೋಷಿಸಿದ ಒಪ್ಪಂದಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಚರ್ಚಿಸಿರಿ.
16. What is Tender or Attempted Performance ? Write the essentials of valid tender of performance.
ಪ್ರಯತ್ನಿಸಿದ ನೆರವೇರಿಕೆ ಅಥವಾ ಸಲ್ಲಿಕೆ ಎಂದರೇನು ? ಊರ್ಜಿತ ಸಲ್ಲಿಕೆಯ ಅವಶ್ಯಕತೆಗಳನ್ನು ಬರೆಯಿರಿ.
17. Write a note on :
ಲಘು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
(a) Offer and Acceptance.
ಪ್ರಸ್ತಾಪ ಮತ್ತು ಒಪ್ಪಿಗೆ.
(b) Discharge of contract by Mutual Agreement.
ಪರಸ್ಪರ ಒಪ್ಪಂದದ ಮೂಲಕ ಒಪ್ಪಂದದ ವಿಸರ್ಜನೆ.
(c) RTI.
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B.Com. V Semester Degree Examination, September/October - 2023

COMMERCE

Principles and Practices of Auditing

(CBCS)

100222

Time : 3 Hours

Maximum Marks : 70

Note : Answer **all** Sections.

SECTION - A / ವಿಭಾಗ - ಎ

Answer **any five** of the following questions.

5x2=10

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಐದು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

1. Give the meaning of Auditing.
ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ಅರ್ಥವನ್ನು ಬರೆಯಿರಿ.
2. Mention any two types of reserves.
ಮೀಸಲು ನಿಧಿಗಳ ಯಾವುದಾದರೂ ಎರಡು ವಿಧಗಳನ್ನು ಬರೆಯಿರಿ.
3. What is Internal Audit ?
ಆಂತರಿಕ ಲೆಕ್ಕಪರಿಶೋಧನೆ ಎಂದರೇನು ?
4. What is Vouching ?
ದೃಢೀಕರಿಸುವಿಕೆ ಎಂದರೇನು ?
5. Define Investigation.
ತನಿಖೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
6. What are the errors in accounting ?
ಲೆಕ್ಕಶಾಸ್ತ್ರದಲ್ಲಿ ಉಂಟಾಗುವ ತಪ್ಪುಗಳು ಯಾವುವು ?
7. What is Continuous audit ?
ನಿರಂತರ ಲೆಕ್ಕಪರಿಶೋಧನೆ ಎಂದರೇನು ?

SECTION - B / ವಿಭಾಗ - ಬಿ

Answer **any three** of the following questions.

3x5=15

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

8. Explain the objectives of Auditing.
ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿ.



P.T.O.

9. Distinguish between Reserves and Provisions.
ಮೀಸಲು ನಿಧಿಗಳು ಮತ್ತು ಮುಂಜಾಗ್ರತ ನಿಧಿಗಳ ನಡುವಿನ ವ್ಯತ್ಯಾಸವನ್ನು ತಿಳಿಸಿ.
10. What is Internal check ? Explain the objectives of Internal check.
ಆಂತರಿಕ ಪ್ರತಿಬಂಧ ಎಂದರೇನು ? ಆಂತರಿಕ ಪ್ರತಿಬಂಧದ ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿ.
11. How do you verify stock in trade ?
ಸರಕು ಸಾಮಗ್ರಿಗಳ ಭೌತಿಕ ಪರಿಶೀಲನೆಯ ಕುರಿತು ವಿವರಿಸಿ.
12. Explain the objectives of Investigation.
ತನಿಖೆಯ ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿ.

SECTION - C / ವಿಭಾಗ - ಸಿ

Answer **any three** of the following questions.

3x15=45

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

13. Define Auditing. Explain the advantages and disadvantages of auditing.
ಲೆಕ್ಕಪರಿಶೋಧನೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ. ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ಅನುಕೂಲಗಳು ಮತ್ತು ಅನಾನುಕೂಲಗಳನ್ನು ವಿವರಿಸಿ.
14. What is General Reserve ? Explain the duties of an auditor as regards to General Reserve.
ಸಾಮಾನ್ಯ ಮೀಸಲು ನಿಧಿ ಎಂದರೇನು ? ಸಾಮಾನ್ಯ ಮೀಸಲು ನಿಧಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ಲೆಕ್ಕಪರಿಶೋಧಕನ ಕರ್ತವ್ಯಗಳನ್ನು ವಿವರಿಸಿ.
15. Explain Internal check for payment of Wager.
ದಿನಗೂಲಿ ಪಾವತಿಸುವುದಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಆಂತರಿಕ ಪ್ರತಿಬಂಧವನ್ನು ವಿವರಿಸಿ.
16. How do you verify and value the following.
ಕೆಳಗಿನವುಗಳಿಗೆ ಭೌತಿಕವಾಗಿ ಪರಿಶೀಲನೆ ಮತ್ತು ಮೌಲ್ಯಕರಣ ಪದ್ಧತಿಯನ್ನು ವಿವರಿಸಿ.
- (a) Fixed Assets - ಸ್ಥಿರಾಸ್ತಿಗಳು
(b) Cash in hand - ನಗದು ಹಣ
(c) Debtors - ಬರತಕ್ಕ ಸಾಲಗಳು
17. Define Investigation. Explain the investigation on behalf of a person intending to purchase a running business.
ತನಿಖೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ. ಚಾಲ್ತಿ ವ್ಯಾಪಾರವನ್ನು ಖರೀದಿಸುವ ಕಕ್ಷಿದಾರನ ಪರವಾಗಿ ತನಿಖಾ ಪದ್ಧತಿಯನ್ನು ವಿವರಿಸಿ.





B.Com. V Semester Degree Examination, September/October - 2023

COMMERCE

Income Tax - I

(CBCS)

100203

Time : 3 Hours

Maximum Marks : 70

SECTION - A

Answer **any five** of the following question.

5x2=10

1. Who is an assessee ?
2. What do you mean by previous year ?
3. Give any two partly tax free incomes.
4. What is Agriculture Income ?
5. Define perquisite.
6. What is annual value ?
7. What do you mean by Profession ?

SECTION - B

Answer **any three** of the following question.

3x5=15

8. What are the basic conditions to determine the Residential status of an individual ?
9. State with reasons whether the following are agricultural Income or not.
 - (a) Income from stone quarries
 - (b) Income from fisheries
 - (c) Salary received by manager of an agriculture
 - (d) Income from let-out for agriculture purpose
 - (e) Income from agricultural land situated in Russia
10. Mr. Vinay an employee of Raj Co. Ltd., received Rs. 18,00,000 as gratuity. He is covered by payment of Gratuity Act - 1972. He retires on 12-12-2021 after rendering services of 38 years and 8 months. At the time of retirements his monthly basic salary and dearness allowance were Rs. 48,000 and Rs. 16,000 respectively. Calculate Exempt and Taxable gratuity of the A.Y. 2022-23.



11. Calculate Gross Annual Value from the following details of Mr. Ajay.

Municipal Value	-	1,30,000
Fair rental Value	-	1,20,000
Standard Rent	-	1,40,000
Actual Rent Received	-	96,000
Vacant period	-	4 months

12. State whether the following are allowable or not while computing business Income.

- Income Tax Paid
- Interest on Capital
- Sales Tax
- Bad debts
- Winning from lotteries

SECTION - C

13. Answer **any three** of the following questions.

3x15=45

Mr. Raghu furnishes the following incomes during the financial year 2021-22.
Compute his gross total income if he is :

- Resident
 - Not ordinarily resident
 - Non-resident
- Profit from business in Ballari Rs. 50,000.
 - Rent from house property in Srilanka but received in India Rs. 50,000.
 - Profit from business in Japan but controlled from India Rs. 30,000 of which Rs. 20,000 remitted to India.
 - Income from agriculture in England received there Rs. 10,000.
 - Salary received in India for the services rendered in Canada Rs. 80,000.
 - Past untaxed foreign income brought into India Rs. 30,000.
 - Interest on investment in New York Rs. 20,000 and received there.
 - Interest on Post Office Savings Bank account Rs. 2,000.
 - Profit-from business in India but controlled from Pakistan Rs. 20,000.
 - Agriculture income in England Rs. 50,000. (half of the amount received in India)
 - Profit on Sale of building in India but received in USA Rs. 45,000.
 - Share of profit from Partnership firm in India Rs. 10,000 received in India.
 - Dividend from Indian Company Rs. 10,000.
 - Income from agriculture in India Rs. 50,000.



14. Mr. Anilkumar is an employee in TATA Co. Ltd. at Hyderabad. He gives the following information for the Assessment year 2022-23.
- Basic Salary Rs. 8000 per month.
 - Dearness Allowance Rs. 6,000 per month. (Rs. 1,000 enters into retirement benefits)
 - Family allowances Rs. 600 per month.
 - City compensatory allowance Rs. 800 per month.
 - Education allowance for '2' children at Rs. 350 per month per child.
 - Entertainment allowance Rs. 750 per month.
 - House rent allowance Rs. 1,600 per month, but he pays Rs. 3,000 per month as actual rent paid.
 - He is allowed to use one motor car of 1.6 litre CC both for official and personal purposes.
 - The company has paid his income tax of Rs. 6,420 during the previous year on his taxable income.
 - Conveyance allowance of Rs. 8,000 for visiting the branches.
 - Provision of the following domestic servants who were paid by the company :
 - Watchman Rs. 300 per month
 - Sweeper Rs. 180 per month
 - Gardener Rs. 180 per month
 - Cook Rs. 300 per month
 - He and the company contribute 14% of salary towards Recognised Provident Fund.
 - Interest on the above fund Rs. 15,000 at 15% per annum.
- Compute his income from salary for the assessment year 2022-23.

15. From the following particulars in respect of three house properties owned by Mr. Shiva. Compute his income from house property for the Assessment year 2022-23.

Particulars	Houses		
	I	II	III
Purpose	SOP	let-out for Residence	let-out for Business
Municipal value	8,000	21,000	24,000
Actual rent	-	18,000	30,000
Municipal taxes paid	1,200	3,600	7,200
Repairs to house	1,000	2,000	2,500
Fire insurance	100	200	400
Interest on loan for construction (for the current year)	6,000	2,000	1,000

The following points are to be taken into consideration :

- The house property let-out for business remained vacant for 2 months during the year.
- The unrealised rent for the year on the property let-out for residence was Rs. 1,000.



16. From the following particulars of Mr. Manjunath, Compute his income from business.

Dr.		Cr.	
Particulars	Amount	Particulars	Amount
To Salaries	2,20,000	By Gross profit b/d	12,00,000
To Office rent	1,80,000	By Rent from house property	1,44,000
To General Expenses	60,000		
To Sales Tax	20,000	By Interest on POSB	69,400
To Income Tax	30,000		
To Bad debts	15,000		
To Municipal Taxes	24,000	By Share of income from HUF	1,00,000
To R.B.D.D.	14,000		
To fire insurance	5,000		
To car expenses	80,000		
To life insurance premium	40,000		
To Donation	1,20,000		
To Depreciation	1,00,000		
To net profit	6,05,400		
	15,13,400		15,13,400

Other informations :

- Municipal taxed and fire insurance pertain to house property let-out.
- General Expenses include Rs. 15,000 compensation paid to an employee on termination of his office in the interest of business.
- Half of the car expenses relates to his personal use.
- Depreciation allowable amounted to Rs. 80,000.



17. Miss. Saraswathi is a registered practitioner in Ballari. Her receipts and payments account for the year 2021-22 was as follows :

Receipts	Amount	Payments	Amount
To balance b/d	8,500	By household expenses	45,000
To consultation fees	2,75,000	By purchase of surgical equipments	50,000
To visiting fees	25,000	By purchase of car	1,00,000
To gains on horse race	20,000	By salary to staff	80,000
To share in ancestral property	40,000	By Rent of dispensary	24,000
To dividend from Indian company	8,000	By Income tax	6,000
To gift from patients	20,000	By gift to daughter	8,000
To interest on securities	10,000	By car expenses	12,000
To interest on POSB account	2,500	By cost of medicines	60,000
To Bank Loan	50,000	By lab expenses	2,000
		By balance c/d	72,000
	4,59,000		4,59,000

Other informations :

- (I) Half of the car expenses are in relation to personal use.
 (II) Allowable depreciation amounted to Rs. 16,000.

Compute income from profession for the assessment year 2022-23.

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B.Com. V Semester Degree Examination, September/October - 2023

COMMERCE

5.5 : Business Environment

(CBCS)

100193

Time : 3 Hours

Maximum Marks : 70

SECTION - A / ವಿಭಾಗ - ಎ

Answer **any five** of the following questions.

5x2=10

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಐದು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

1. Define business environment.
ವ್ಯವಹಾರಿಕ ಪರಿಸರ ವ್ಯಾಖ್ಯಾನಿಸಿರಿ.
2. What is micro business environment ?
ಸೂಕ್ಷ್ಮ ವ್ಯವಹಾರಿಕ ಪರಿಸರ ಎಂದರೇನು ?
3. What is Globalisation ?
ಜಾಗತೀಕರಣ ಎಂದರೇನು ?
4. What is consumer protection ?
ಗ್ರಾಹಕರ ಹಿತರಕ್ಷಣೆ ಎಂದರೇನು ?
5. Expand FERA.
FERA ವಿಸ್ತರಿಸಿ ಬರೆಯಿರಿ.
6. Mention the two conditions of economic policies.
ಯಾವುದಾದರೂ ಎರಡು ಆರ್ಥಿಕ ನೀತಿಯ ಷರತ್ತುಗಳನ್ನು ಹೆಸರಿಸಿರಿ.
7. What do you mean by political environment ?
ರಾಜಕೀಯ ಪರಿಸರ ಎಂದರೇನು ?



SECTION - B / ವಿಭಾಗ - ಬಿ

Answer **any three** of the following questions.

3x5=15

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

8. Explain objectives of business.
ವ್ಯವಹಾರದ ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿರಿ.
9. Briefly explain about M.R.T.P.
M.R.T.P. ಯ ಬಗ್ಗೆ ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.
10. Explain benefits of environment study.
ಪರಿಸರ ಅಧ್ಯಯನದ ಪ್ರಯೋಜನಗಳನ್ನು ವಿವರಿಸಿರಿ.
11. Explain the factors of Indian economy.
ಭಾರತದ ಆರ್ಥಿಕತೆಯ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿರಿ.
12. Write a short note on Consumer Protection Act.
ಗ್ರಾಹಕರ ರಕ್ಷಣಾ ಕಾಯಿದೆಯ ಬಗ್ಗೆ ಲಘು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

SECTION - C / ವಿಭಾಗ - ಸಿ

Answer **any three** of the following questions.

3x15=45

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

13. Explain the social responsibilities of business.
ವ್ಯವಹಾರದ ಸಾಮಾಜಿಕ ಜವಾಬ್ದಾರಿಗಳನ್ನು ವಿವರಿಸಿರಿ.
14. What is Consumer Protection Act ? Explain its objectives.
ಗ್ರಾಹಕರ ಹಿತರಕ್ಷಣೆ ಕಾನೂನು ಎಂದರೇನು ? ಇದರ ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿರಿ.
15. Briefly explain the factors influencing on business environment.
ವ್ಯವಹಾರಿಕ ಪರಿಸರದ ಮೇಲೆ ಪ್ರಭಾವ ಬೀರುವ ಅಂಶಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.
16. Briefly explain the economic role of government.
ಆರ್ಥಿಕತೆಗೆ ಸರ್ಕಾರದ ಪಾತ್ರವನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.
17. Give the meaning of technological environment, explain the technological impact on business environment.
ಶಾಸ್ತ್ರೀಕ ಪರಿಸರದ ಅರ್ಥವನ್ನು ಕೊಡಿರಿ. ವ್ಯವಹಾರಿಕ ಪರಿಸರದ ಮೇಲೆ ತಂತ್ರಜ್ಞಾನದ ಪ್ರಭಾವವನ್ನು ವಿವರಿಸಿರಿ.





B.Com. V Semester Degree Examination, September/October - 2023

COMMERCE

5.3 : Financial Management

100396

(CBCS)

Time : 3 Hours

Maximum Marks : 70

Note : Attempt **all** questions according to internal choice.

SECTION - A

I. Answer **any five** of the following questions, each carries **two** marks. **5x2=10**

1. What is Business Finance ?
2. Mention two objectives of Capital budgeting.
3. Give the meaning of Capital Structure.
4. What is operating leverage ?
5. Write any four methods of estimating working capital.
6. What is retained earnings ?
7. State two merits of profit maximization.

SECTION - B

II. Answer **any three** of the following questions, each carries **five** marks. **3x5=15**

8. Briefly explain the managerial functions of financial management.
9. Explain the types of dividend. Briefly.



P.T.O.

10. Calculate the Average rate of return from the data given below.

Cost of the investment Rs. 6,30,000 scrap value at the end of five years Rs. 30,000. It is expected to yield profit after depreciation and taxes during the five years.

Year	Profit after depreciation and taxes
1	50,000
2	70,000
3	80,000
4	60,000
5	40,000

11. Calculate operating and financial leverage from the following information.

Selling price per unit Rs. 100

Number of units sold 2,000

Variable cost per unit Rs. 50

Fixed cost Rs. 30,000

Interest charges Rs. 12,000.

12. From the following information, estimate the amount of working capital by operating cycle method. Taking 360 days in a year.

Sales - 10,000 units @ Rs. 200 each

Material cost - Rs. 100 per unit

Labour cost - Rs. 50 per unit

Overdraft - Rs. 30 per unit

Customers are given 55 days credit and 50 days credit is taken from suppliers. Raw materials for 20 days and finished goods for 15 days are kept in stock. Production cycle period is 20 days.



SECTION - C

III. Answer **any three** of the following questions, each carries **15** marks.

3×15=45

13. What is Financial Management ? Explain the objectives of financial management.

14. The following information relating to Virupaksha Ltd.

Year	1	2	3	4	5
Profit after tax before dep	12,000	6,000	4,000	10,000	10,000
Discount rate @ 10%	0.909	0.826	0.751	0.683	0.620

Cost of the project is Rs. 20,000. The required rate of return is 10% and pays tax at 50%. The project has a life of 5 year and depreciated on straight line basis.

You are required to calculate :

- Pay - back - period
- Average rate of return
- Net present value

15. Shiva company has equity share capital of Rs. 5,00,000 divided into shares of Rs. 100 each. It has an expansion programme requiring an investment of Rs. 2,50,000. The management is considering the following alternatives for raising this amount :

- Issue of 2,500 equity shares of Rs. 100 each.
- Issue of 2,500, 8% preference shares of Rs. 100 each.
- Issue of 2,500, 10% Debentures of Rs. 100 each.

The company's present EBIT is Rs. 2,50,000 per annum.

You are required to calculate the effect of each of the above modes of financing on the earning per share assuming that the EBIT continues to be the same as before and the rate of income tax is 15%.



16. A proforma cost sheet of a Vidya Company provides the following particulars :

Elements of Cost :

Materials	50%
Direct Labour	10%
Overheads	10%

The following further particulars are available :

- It is proposed to maintain a level of activity 1,00,000 units.
- Selling price is Rs. 10 per unit.
- Raw materials are expected to be in the stores for an average of two months.
- Materials will be in process on average of one month.
- Finished goods are required to be in stock for an average of two months.
- Credit allowed to debtor is three months.
- Credit allowed to supplier is two months.

You may assume that sales and production follow a consistent pattern. You are required to prepare a statement of working capital requirements.

17. Following are the details regarding three companies, namely A, K and V Ltd.

Details	A Ltd	K Ltd	V Ltd
Internal rate of return	20%	15%	10%
Cost of capital	15%	15%	15%
Earnings per share	16	16	16

Calculate the value of an equity shares of each of these companies applying Walter's model, when dividend payout ratio is :

- 25%
- 50%
- 75%

You are asked to draw conclusion.

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B.Com. V Semester Degree Examination, September/October - 2023

Consumer Protection (Open Elective)

(CBCS)

Time : 3 Hours

Maximum Marks : 70

Note : Answer **all** the questions as per choice.

SECTION - A / ವಿಭಾಗ - ಎ

I. Answer **any five** for the following questions.

5x2=10

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಐದಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

1. Define Consumer.

ಗ್ರಾಹಕರನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.

2. What is an organisation ?

ಒಂದು ಸಂಸ್ಥೆ ಎಂದರೇನು ?

3. Give the meaning for complaint.

ದೂರಿನ ಅರ್ಥವನ್ನು ನೀಡಿ.

4. What is Labelling and Packaging ?

ಲೇಬಲಿಂಗ್ ಮತ್ತು ಪ್ಯಾಕೇಜಿಂಗ್ ಎಂದರೇನು ?

5. What do you mean by District Forums ?

ಜಿಲ್ಲಾ ವೇದಿಕೆಗಳು ಎಂದರೇನು ?

6. Define Market.

ಮಾರುಕಟ್ಟೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.

7. Write the meaning for unfair Trade Practices.

ಅನ್ಯಾಯದ ವ್ಯಾಪಾರ ಅಭ್ಯಾಸಗಳಿಗೆ ಅರ್ಥವನ್ನು ಬರೆಯಿರಿ.



P.T.O.

SECTION - B / ವಿಭಾಗ - ಬಿ

II. Answer **any three** of the following questions.

3x5=15

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

8. Write down the features of Consumer.
ಗ್ರಾಹಕರ ಲಕ್ಷಣಗಳನ್ನು ಬರೆಯಿರಿ.
9. Briefly explain the powers of District Forums.
ಜಿಲ್ಲಾ ವೇದಿಕೆಗಳ ಅಧಿಕಾರವನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.
10. Write the differences between Goods and Services.
ಸರಕು ಮತ್ತು ಸೇವೆಗಳ ನಡುವಿನ ವ್ಯತ್ಯಾಸವನ್ನು ಬರೆಯಿರಿ.
11. Explain the characteristics of Markets.
ಮಾರುಕಟ್ಟೆಯ ಗುಣಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿ.
12. Briefly explain the various types of unfair Trade practices.
ವಿವಿಧ ರೀತಿಯ ಅನ್ಯಾಯದ ವ್ಯಾಪಾರ ಪದ್ಧತಿಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.

SECTION - C / ವಿಭಾಗ - ಸಿ

III. Answer **any three** of the following questions.

3x15=45

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

13. Explain the objectives and importance of Consumer Protection Act, 1986.
ಗ್ರಾಹಕ ಸಂರಕ್ಷಣಾ ಕಾಯ್ದೆ 1986 ರ ಉದ್ದೇಶಗಳು ಮತ್ತು ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ವಿವರಿಸಿರಿ.
14. Explain the rights of a Consumer.
ಗ್ರಾಹಕರ ಹಕ್ಕುಗಳನ್ನು ವಿವರಿಸಿ.
15. Briefly explain the role of Supreme Court under CPA.
ಸಿ.ಪಿ.ಎ. ಅಡಿಯಲ್ಲಿ ಸರ್ವೋಚ್ಚ ನ್ಯಾಯಾಲಯದ ಪಾತ್ರವನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
16. Explain the procedure and grounds for filing a Complaint.
ದೂರು ಸಲ್ಲಿಸುವ ವಿಧಾನ ಮತ್ತು ಆಧಾರಗಳನ್ನು ವಿವರಿಸಿ.
17. Explain the Powers and Jurisdiction of State Commissions.
ರಾಜ್ಯ ಆಯೋಗದ ಅಧಿಕಾರ ಮತ್ತು ಅಧಿಕಾರ ವ್ಯಾಪ್ತಿಯನ್ನು ವಿವರಿಸಿ.

