



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

COMMERCE

**Cost Accounting - II
(CBCS)**

104295

Time : 3 Hours

Maximum Marks : 70

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

SECTION - A

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

5x2=10

1. What is Prime Cost ?
2. How do you classify the Costs in case of transport costing ?
3. What is Cost Plus Contract ?
4. What is retention money ?
5. What is abnormal gain in case of process costing. How is it calculated ?
6. Define marginal costing ?
7. What do you mean by Break-Even Point ?

SECTION - B

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

3x5=15

8. Anil steels Ltd. Manufactures steel furniture. It has received an order for supply of 200 chairs. The estimated cost is as under :

Raw materials	:	800 Kgs at Rs. 30 per Kg
Wages	:	100 days at Rs. 120 per day
Variable overheads	:	Factory Rs. 150 per day
Variable overheads	:	Office Rs. 80 per day
Fixed overheads	:	Factory Rs. 20,000
Fixed overheads	:	Office Rs. 8,000

 Prepare a statement showing the price to be fixed per chair if he expects 20% profit on sales.

9. The local lorry transport operates a fleet of vehicles furnishes the following information :

No. of Vehicles	Capacity	Capacity utilized
10	10 tons	80%
20	08 tons	50%
30	05 tons	60%

On an average each vehicle makes 4 trips per day covering a distance of 50 Kms. The fleet operates 30 days in a month. The records shows that 10% of the vehicles are laid for repairs every day. Calculate effective ton Kms for the period.



10. From the following information calculate the amount of reserve for unrealized profit on estimated profit basis. Assuming that the contract is nearing completion.
- Total cost incurred upto the date Rs. 5,50,000
 - Estimated further total expenses for completion of contract Rs. 1,60,000
 - Contract price Rs. 8,00,000
 - Work certified Rs. 6,40,000
 - Cash received 75% of work certified
 - Work uncertified Rs. 10,000
11. 1,000 units of output are transferred from process 'A' to process 'B' at a cost of Rs. 4 per unit. Normal loss in process 'B' is 6% and scrap value is Rs. 2 per unit. Actual output of process 'B' is 900 units other expenses in the process 'B' are :
- | | |
|-----------|-----------|
| Materials | Rs. 1,000 |
| Wages | Rs. 1,200 |
| Overheads | Rs. 2,380 |
- Prepare Process 'B' account.
12. Kiran Ltd. gives the following information :
- Sales 20,000 units at Rs. 20 Per unit
 Profit volume ratio 50%
 Fixed cost Rs. 1,60,000
 Calculate Break-Even Point in value and in units.

SECTION - C

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

3x15=45

13. The records of Girish Company Ltd, furnishes the following information for the year 2021.
 Output is 4,000 tons.

Particulars	Amount
Materials :	
Opening stock	40,000
Closing stock	1,00,000
Purchases	8,60,000
Wages	4,80,000
Production overheads	3,20,000
Administrative overheads	1,60,000
Selling and Distribution overheads	40,000

Rate of profit 25% on selling price.

It is estimated that production can be increased in the year 2022 by 50% due to spare capacity. Raw materials price will increase by 20%. The rate of profit will remain the same. 50% of all overheads are fixed and other 50% are variable. The wages will increase by 10%.

Prepare a statement showing cost, profit and sales of cost sheet and estimated cost sheet.



14. Union Transport Company supplied the following details in respect of a truck of 5 ton capacity.
- Cost of truck Rs. 90,000
 - Estimated life 10 years
 - Scrap value Rs. 4,500
 - Repairs and maintenance Rs. 5,000 per month
 - Driver's wages Rs. 5,000 per month
 - Cleaner's wages Rs. 2,500 per month
 - Insurance charges Rs. 4,800 per annum
 - Taxes Rs. 2,400 per annum
 - General supervision charges Rs. 4,800 per annum
 - Diesel, oil and grease Rs. 15 per trip each way
 - The truck carries goods to and from the city covering a distance of 50 miles each way.
 - On outward trip freight is available to the extent of full capacity and on return 20% of capacity.

Assuming that the truck runs on an average 25 days a month, work out total operating cost and operating cost per tonne mile.

15. A firm of builders kept in a contract ledger a separate account for each contract. The following relates to a certain contract carried out during the year ended 31/12/2020.

Particulars	Amount
Work certified by architect	42,90,000
Cash received from contractee	39,00,000
Materials sent to site	19,35,000
Labour engaged at site	16,44,000
Plant installed on site	3,39,000
Value of plant on 31/12/2020	2,46,000
Cost of work not yet certified	1,02,000
Establishment charges	97,500
Direct expenditure	72,000
Wages accrued on 31/12/2020	54,000
Materials returned to stores	12,000
Direct expenditure due on 31/12/2020	6,000
Contract price	60,00,000
Materials in hand on 31/12/2020	42,000

You are required to prepare a contract account showing the profit transferred to profit and loss account.



16. A product passes through the primary, secondary and final processes. The normal wastage of each process is as under :

Primary process is 3%

Secondary process is 5%

Final process is 10%

Wastage of primary process was sold at Rs. 2.50 per unit and wastage of secondary process was sold at Rs. 5.00 per unit and wastage of final process was sold at Rs. 0.50 per unit.

10,000 units were issued to primary process in the beginning of July 1998 at the cost of Rs. 100 per unit.

Other expenses were as follows :

Particulars	Process		
	Primary	Secondary	Final
Materials	10,000	15,000	5,000
Labour	50,000	80,000	65,000
Direct expenses	10,450	15,895	20,090
Actual output (units)	9,500	9,100	8,100

Prepare process accounts assuming that there was no opening or closing stock. You are also required to prepare abnormal loss wastage account and abnormal gain account.

17. The sales and profits of Amit Company Ltd. during the two periods were as follows :

Period	Sales (Rs)	Profit (Rs)
2019	1,80,000	30,000
2020	2,40,000	45,000

You are required to calculate :

- Profit volume ratio
- Break - Even Point
- The sales required to earn a profit of Rs. 60,000
- Profit when sales are Rs. 3,50,000
- Margin of safety at a profit of Rs. 75,000
- Variable costs of the two periods.





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

COMMERCE

**Management Accounting
(CBCS)**

104302

Time : 3 Hours

Maximum Marks : 70

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

SECTION - A

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

5x2=10

1. Write any four uses of Management Accounting.
2. What do you mean by Horizontal Analysis ?
3. Write any two limitations of ratio analysis.
4. Why debt-equity ratio is calculated ?
5. What are non-operating incomes ?
6. Define Fund Flow Statement.
7. Give any four examples for Cashflow from Operating Activities.



P.T.O.

SECTION - B

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

3x5=15

8. What is Management Accounting ? Explain the salient features of Management Accounting.
9. From the information given below you are required to prepare common size income statement assuming tax rate is 50% on PBT.

Particulars	Note	2021 (₹)	2022 (₹)
1. Continuing operations			
1. Revenue from operation	1	3,80,000	4,30,000
2. Other income	2	20,000	30,000
Total Revenue (A)		<u>4,00,000</u>	<u>4,60,000</u>
3. Expenses			
Cost of sales	3	1,70,000	2,10,000
Other expenses	4	44,000	54,000
Total expenses (B)		<u>2,14,000</u>	<u>2,64,000</u>
Profit (before tax)		<u>1,86,000</u>	<u>1,96,000</u>

10. Calculate :

- (a) Current assets
 (b) Liquid assets
 (c) Inventory with the help of the following information given by Venus Ltd.
 Current Ratio 3 : 1
 Acid Test Ratio 2 : 1
 Current liabilities ₹ 50,000

11. From the following information relating to Sun Shine Ltd. you are required to prepare schedule of changes in working capital.

Particulars	2019 (₹)	2020 (₹)
Goodwill	30,000	50,000
Stock	2,00,000	3,00,000
Debtors	1,00,000	1,00,000
Bills Receivable	50,000	60,000
Cash	20,000	40,000
Bank	10,000	30,000
Interest income (accrued but not received)	15,000	25,000
Creditors	80,000	85,000
Bills payable	25,000	24,000
Provision for taxation	12,000	15,000
Outstanding expenses	6,000	3,000



12. Calculate cashflow from investing activities with the data given below :

	(₹)
Purchase of Machinery	5,00,000
Sale of Buildings	7,00,000
Sale of Investments	2,00,000
Sale of Patents	1,00,000
Purchase of furniture	3,00,000
Purchase of copy rights	2,00,000
Interest Received	20,000
Dividend Received	40,000

SECTION - C

Answer **any three** of the following.

3x15=45

13. Explain the scope and importance of Management Accounting.
14. From the following extracts of statement of assets and liabilities of Gold Ltd. prepare comparative statement of assets and liabilities and comment on financial position of the company.

Particulars	2020	2021
	(₹)	(₹)
Equity and liabilities		
Equity Share Capital	2,50,000	3,50,000
8% preference Share Capital	50,000	1,50,000
Reserves fund	35,000	50,000
P and L a/c	45,000	60,000
12% Debentures	1,00,000	1,00,000
Creditors	20,000	30,000
Total	<u>5,00,000</u>	<u>7,40,000</u>
Assets		
Land and Buildings	1,50,000	2,00,000
Plant and Machinery	1,00,000	2,00,000
Investments	90,000	1,00,000
Stock	60,000	1,40,000
Debtors	30,000	15,000
Bills Receivable	10,000	5,000
Cash in Hand	10,000	60,000
Bank	50,000	20,000
Total	<u>5,00,000</u>	<u>7,40,000</u>



15. Following are the particulars of Galaxy Ltd.

Particulars	Amount (₹)
Cash	30,000
Debtors	65,000
Bills Receivable	35,000
Stock	80,000
Gross Profit	1,60,000
Bills Payable	10,000
Creditors	40,000
Net Sales	8,00,000
Net Profit	1,20,000

Calculate :

- (a) Debtors turnover ratio (b) Debt Collection Period
(c) Working Capital turnover ratio (d) Gross Profit ratio
(e) Net Profit ratio

16. From the following statement of Assets and Liabilities of Moon Light Ltd. prepare Fund flow statement

Particulars	Note	2019		2020	
		Amount	Total	Amount	Total
I. Equity and Liabilities					
1. Shareholder's fund					
(a) Share Capital	1	1,00,000		1,20,000	
(b) Reserves and Surplus	2	<u>30,000</u>	1,30,000	<u>31,000</u>	1,51,000
2. Non current liabilities			20,000		10,000
Long term Borrowing	3				
3. Current liabilities		9,200		6,200	
Trade payables	4		<u>25,200</u>	18,000	<u>24,200</u>
Short term provisions	5	16,000			
Total			1,75,200		1,85,200
II. Assets					
1. Non current Assets					
(a) Fixed assets					
(i) Tangible assets	6	77,000		72,000	
(ii) Intangible assets	7	12,000		12,000	
(b) Non current investments	8	<u>30,000</u>	1,19,000	<u>31,000</u>	1,15,000
Current Assets					
Inventory	9	30,000		23,400	
Trade receivables	10	19,600		31,600	
Cash and cash equivalent	11	6,600	56,200	15,200	70,200
Total			1,75,200		1,85,200



	Notes to accounts	2019	2020
Note 1	Share capital	1,00,000	1,20,000
	Share capital	<u>1,00,000</u>	<u>1,20,000</u>
Note 2	Reserves and surplus		
	General reserves	14,000	18,000
	Profit and loss	<u>16,000</u>	<u>13,000</u>
	Reserves and surplus	<u>30,000</u>	<u>31,000</u>
Note 3	Long term Borrowings		
	Debentures	20,000	10,000
	Long term Borrowings	<u>20,000</u>	<u>10,000</u>
Note 4	Trade payables		
	Sundry creditors	8,000	5,400
	Bills payable	<u>1,200</u>	<u>800</u>
	Trade payable	<u>9,200</u>	<u>6,200</u>
Note 5	Short term provisions		
	Provision for Tax	<u>16,000</u>	<u>18,000</u>
	Short term provisions	<u>16,000</u>	<u>18,000</u>
Note 6	Tangible assets		
	Buildings	40,000	36,000
	Plant	<u>37,000</u>	<u>36,000</u>
	Tangible assets	<u>77,000</u>	<u>72,000</u>
Note 7	Intangible assets		
	Goodwill	<u>12,000</u>	<u>12,000</u>
	Intangible assets	<u>12,000</u>	<u>12,000</u>
Note 8	Non current investments		
	Investments (long term)	<u>30,000</u>	<u>31,000</u>
	Non current investments	<u>30,000</u>	<u>31,000</u>
Note 9	Inventories		
	Stock	<u>30,000</u>	<u>23,400</u>
	Inventories	<u>30,000</u>	<u>23,400</u>
Note 10	Trade Receivables		
	Debtors	18,000	19,000
	Less PDP	<u>- 400</u>	<u>- 600</u>
		17600	18,400
	Bills Receivable	<u>2000</u>	<u>13,200</u>
	Trade Receivables	<u>19,600</u>	<u>31,600</u>
Note 11	Cash and cash equivalents		
	Cash at bank	<u>6,600</u>	<u>15,200</u>
	Cash and cash equivalents	<u>6,600</u>	<u>15,200</u>



Additional Information :

- (a) Depreciation on plant ₹ 4,000 and buildings ₹ 4,000
 (b) Tax paid during the year ₹ 19,000
 (c) Interim dividend of ₹ 8,000 was paid during 2020.

17. Following are the statement of Assets and Liabilities of Silver Ltd. prepare cashflow statement.

Particulars	Note	2021		2022	
		Amount	Total	Amount	Total
I. Equity and Liabilities					
1. Shareholder's fund					
(a) Share Capital	1	70,000		74,000	
(b) Reserves and Surplus	2	10,040	80,040	10,560	84,560
2. Non current liabilities long term Borrowing	3		12,000		6,000
3. Current liabilities Trade payables	4		10,360		11,840
			1,02,400		1,02,400
II. Assets					
1. Non current Assets					
(a) Fixed assets					
Tangible assets	5	20,000		30,000	
Intangible assets	6	10,000	30,000	5,000	35,000
2. Current Assets Inventories	7	49,200		42,700	
Trade Receivables	8	14,200		16,900	
Cash and cash equivalents	9	9,000	72,400	7,800	67,400
			1,02,400		1,02,400



	Notes to accounts	2021	2022
Note 1	Share capital	70,000	74,000
Note 2	Reserves and Surplus		
	Profit and Loss	10,040	10,560
	Reserves and surplus	<u>10,040</u>	<u>10,560</u>
Note 3	Long term borrowings		
	Debentures	12,000	6,000
	Long term borrowings	<u>12,000</u>	<u>6,000</u>
Note 4	Trade payables		
	Creditors	10,360	11,840
	Trade payables	<u>10,360</u>	<u>11,840</u>
Note 5	Tangible assets		
	Land and Buildings	20,000	30,000
	Tangible assets	<u>20,000</u>	<u>30,000</u>
Note 6	Intangible assets		
	Goodwill	10,000	5,000
	Intangible assets	<u>10,000</u>	<u>5,000</u>
Note 7	Inventories		
	Stock	49,200	42,700
	Inventories	<u>49,200</u>	<u>42,700</u>
Note 8	Trade Receivables		
	Debtors	14,900	17,700
	Less P.D.D.	700	800
	Trade Receivables	<u>14,200</u>	<u>16,900</u>
Note 9	Cash and cash equivalents	9,000	7,800
		<u>9,000</u>	<u>7,800</u>

Additional Information :

1. Dividend paid ₹ 3500
2. Goodwill written off ₹ 5000
3. Land was purchased for ₹ 10,000
4. Debentures paid off ₹ 6,000





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

COMMERCE (GENERAL)

23609 : Financial Services

(CBCS)

103425

Time : 3 Hours

Maximum Marks : 70

Note : Attempt according to internal choice.

SECTION - A / ವಿಭಾಗ - ಎ

Answer **any five** of the following.

5x2=10

ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಬೇಕಾದ ಐದಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

1. Define Financial Services.

ಹಣಕಾಸಿನ ಸೇವೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿರಿ.

2. What is Corporate Counselling Services ?

ಕಂಪನಿಗಳಿಗೆ ಸಲಹೆ ನೀಡುವ ಸೇವೆ ಎಂದರೇನು ?

3. What is Hire Purchase System ?

ಬಾಡಿಗೆ ಖರೀದಿ ವ್ಯವಸ್ಥೆ ಎಂದರೇನು ?

4. Name any two merchant banking institution in India.

ಭಾರತದಲ್ಲಿನ ಯಾವುದಾದರೂ ಎರಡು ವರ್ತಕ ಬ್ಯಾಂಕು ಸಂಸ್ಥೆಗಳನ್ನು ಹೆಸರಿಸಿ.

5. What is Forfaiting ?

ಫಾರ್‌ಫೇಟಿಂಗ್ ಎಂದರೇನು ?

6. What is Dematerialisation ?

ಅಭೌತೀಕರಣ ಎಂದರೇನು ?

7. What is Credit Rating ?

ಪತ್ತಿನ ಶ್ರೇಣೀಕರಣ ಎಂದರೇನು ?



SECTION - B / ವಿಭಾಗ - ಬಿ

Answer **any three** of the following.

3x5=15

ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಬೇಕಾದ ಮೂರಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

8. Briefly explain the features of Financial Services.
ಹಣಕಾಸು ಸೇವೆಗಳ ಲಕ್ಷಣಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
9. Briefly explain the advantages of lease to lessor.
ಗೇಣಿದಾರನಿಗೆ ಗೇಣಿಯಿಂದಾಗುವ ಪ್ರಯೋಜನಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
10. Who is Merchant Banker ? Briefly explain the advantages of Merchant Banking Services.
ವರ್ತಕ ಬ್ಯಾಂಕರ್ ಎಂದರೆ ಯಾರು ? ವರ್ತಕ ಬ್ಯಾಂಕಿಂಗ್ ಸೇವೆಗಳ ಅನುಕೂಲತೆಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
11. Write the note on Factoring and Forfaiting.
ಫ್ಯಾಕ್ಟರಿಂಗ್ ಮತ್ತು ಫಾರ್ಫೇಟಿಂಗ್ ಕುರಿತು ಟಿಪ್ಪಣಿಯನ್ನು ಬರೆಯಿರಿ.
12. Briefly explain the role of Discount House in financial market.
ಹಣಕಾಸು ಮಾರುಕಟ್ಟೆಯಲ್ಲಿ ಸೋಡಿಗೊಳಿಸುವ ಮನೆಗಳ ಪಾತ್ರವನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

SECTION - C / ವಿಭಾಗ - ಸಿ

Answer **any three** of the following.

3x15=45

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

13. Explain the different types of Financial Services.
ಹಣಕಾಸು ಸೇವೆಗಳ ವಿವಿಧ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿರಿ.
14. Explain the different types of lease system.
ಗೇಣಿ ವ್ಯವಸ್ಥೆಯ ವಿವಿಧ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿರಿ.
15. Explain the different types of functions of merchant banking.
ವರ್ತಕ ಬ್ಯಾಂಕಿನ ವಿವಿಧ ಪ್ರಕಾರಗಳ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿರಿ.
16. Explain the different types of factoring services.
ಫ್ಯಾಕ್ಟರಿಂಗ್ ಸೇವೆಗಳ ವಿವಿಧ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿರಿ.
17. Explain the types of Insurance services.
ವಿಮಾ ಸೇವೆಯ ವಿವಿಧ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿರಿ.





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

COMMERCE

**6.1 : Contemporary Auditing
(CBCS)**

104057

Time : 3 Hours

Maximum Marks : 70

SECTION - A / ವಿಭಾಗ - ಎ

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

5x2=10

ಈ ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಯಾವುದಾದರೂ ಐದು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

1. Define Company Auditor.
ಕಂಪನಿಯ ಲೆಕ್ಕಪರಿಶೋಧಕನನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
2. What is Qualified Report ?
ಶುದ್ಧವಾದ ವರದಿ ಎಂದರೇನು ?
3. Give the meaning of Divisible Profit.
ಹಂಚಬಹುದಾದ ಲಾಭದ ಅರ್ಥವನ್ನು ಬರೆಯಿರಿ.
4. What is Social audit ?
ಸಾಮಾಜಿಕ ಲೆಕ್ಕಪರಿಶೋಧನೆ ಎಂದರೇನು ?
5. What are two types of Dividend ?
ಲಾಭಾಂಶದ ಎರಡು ಪ್ರಕಾರಗಳು ಯಾವುವು ?
6. What is professional ethics ?
ವೃತ್ತಿಪರ ನೈತಿಕತೆ ಎಂದರೇನು ?
7. What is Interim Dividend ?
ಮಧ್ಯಂತರ ಲಾಭಾಂಶ ಎಂದರೇನು ?



P.T.O.

SECTION - B / ವಿಭಾಗ - ಬಿ

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

3x5=15

ಈ ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ವಿವರಿಸಿ.

8. Explain the Qualification and Disqualification of a Company Auditor.
ಕಂಪನಿಯ ಲೆಕ್ಕಪರಿಶೋಧಕನ ಅರ್ಹತೆ ಮತ್ತು ಅನರ್ಹತೆಯನ್ನು ವಿವರಿಸಿ.
9. What is Audit Report ? Explain the types of audit report.
ಲೆಕ್ಕಪರಿಶೋಧನಾ ವರದಿ ಎಂದರೇನು ? ಲೆಕ್ಕಪರಿಶೋಧನಾ ವರದಿಯ ವಿಧಗಳನ್ನು ವಿವರಿಸಿ.
10. Explain the determinants of divisible profit.
ಹಂಚಬಹುದಾದ ಲಾಭವನ್ನು ನಿರ್ಧರಿಸುವ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿ.
11. What is Management Audit ? Explain the objectives of Management Audit.
ವ್ಯವಸ್ಥಾಪನಾ ಲೆಕ್ಕಪರಿಶೋಧನೆ ಎಂದರೇನು ? ವ್ಯವಸ್ಥಾಪನಾ ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿ.
12. Write about professional ethics and misconduct.
ವೃತ್ತಿಪರ ನೈತಿಕತೆ ಮತ್ತು ದುರ್ನಡತೆಯ ಕುರಿತು ವಿವರಿಸಿ.

SECTION - C / ವಿಭಾಗ - ಸಿ

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

3x15=45

ಈ ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

13. Define a Company Auditor. Explain the Rights of a Company Auditor.
ಕಂಪನಿಯ ಲೆಕ್ಕಪರಿಶೋಧಕನನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ. ಕಂಪನಿಯ ಲೆಕ್ಕಪರಿಶೋಧಕನ ಹಕ್ಕುಗಳನ್ನು ವಿವರಿಸಿ.
14. Explain the Audit Programme for Banking Companies.
ಬ್ಯಾಂಕಿಂಗ್ ಕಂಪನಿಗಳಿಗೆ ಲೆಕ್ಕಪರಿಶೋಧನಾ ಕಾರ್ಯಕ್ರಮವನ್ನು ವಿವರಿಸಿ.
15. What is final dividend ? Explain the procedure to declaration and payment of final dividend.
ಅಂತಿಮ ಲಾಭಾಂಶ ಎಂದರೇನು ? ಅಂತಿಮ ಲಾಭಾಂಶವನ್ನು ನಿರ್ಧರಿಸುವ ಮತ್ತು ಪಾವತಿಸುವ ಅಂಶಗಳ ವಿಧಾನದ ಕುರಿತು ವಿವರಿಸಿ.
16. Explain the matters to be included in audit report for manufacturing companies.
ಉತ್ಪಾದನಾ ಕಂಪನಿಗಳಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ಲೆಕ್ಕಪರಿಶೋಧನಾ ವರದಿಯು ಒಳಗೊಂಡಿರುವ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿ.
17. Explain the Appointment Procedure of a Company Auditor.
ಕಂಪನಿಯ ಲೆಕ್ಕಪರಿಶೋಧಕನ ನೇಮಕಾತಿಯ ವಿಧಾನವನ್ನು ವಿವರಿಸಿ.





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

COMMERCE

**6.5 : Human Resource Management
(CBCS)**

104210

Time : 3 Hours

Maximum Marks : 70

Note : Answer **all** the questions according to the given choice.

SECTION - A / ವಿಭಾಗ - ಎ

Answer **any five** of the following.

5x2=10

ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಯಾವುದಾದರೂ ಐದು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

1. Mention any two objectives of Human Resource Management. 2
ಮಾನವ ಸಂಪನ್ಮೂಲ ನಿರ್ವಹಣೆಯ ಎರಡು ಉದ್ದೇಶಗಳನ್ನು ತಿಳಿಸಿ.
2. What do you mean by H.R. Planning ? 2
ಮಾನವ ಸಂಪನ್ಮೂಲ ಯೋಜನೆ ಎಂದರೇನು ?
3. Give the meaning of Job Design. 2
ಉದ್ಯೋಗ ಮಾದರಿಯ ಅರ್ಥವನ್ನು ಬರೆಯಿರಿ.
4. Define Recruitment. 2
ನೇಮಕಾತಿಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
5. What is promotion ? 2
ಪದೋನ್ನತಿ ಎಂದರೇನು ?
6. What is Job Evaluation ? 2
ಉದ್ಯೋಗ ಮೌಲ್ಯಮಾಪನ ಎಂದರೇನು ?
7. Mention any two techniques of H.R. Planning. 2
ಮಾನವ ಸಂಪನ್ಮೂಲ ಯೋಜನೆಯ ಎರಡು ತಂತ್ರಗಳನ್ನು ಬರೆಯಿರಿ.



SECTION - B / ವಿಭಾಗ - ಬಿ

Answer **any three** of the following.

3x5=15

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

8. Write the differences between Personnel Management and Human Resource Management. 5
ವೈಯಕ್ತಿಕ ನಿರ್ವಹಣೆ ಮತ್ತು ಮಾನವ ಸಂಪನ್ಮೂಲ ನಿರ್ವಹಣೆ ನಡುವಿನ ವ್ಯತ್ಯಾಸಗಳನ್ನು ಬರೆಯಿರಿ.
9. Explain the importance of H.R. Planning. 5
ಮಾನವ ಸಂಪನ್ಮೂಲ ಯೋಜನೆಯ ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ವಿವರಿಸಿ.
10. Explain the objectives of work measurement. 5
ಕೆಲಸದ ಅಳತೆಯ (ಮಾಪನ) ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿ.
11. Discuss the various external sources of recruitment. 5
ನೇಮಕಾತಿಯ ಬಾಹ್ಯ ಮೂಲಗಳನ್ನು ಚರ್ಚಿಸಿ.
12. Discuss briefly the modern methods of performance appraisal. 5
ಕಾರ್ಯಕ್ಷಮತೆಯ ವಿಶ್ಲೇಷಣೆಯ ಆಧುನಿಕ ವಿಧಾನಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಚರ್ಚಿಸಿ.

SECTION - C / ವಿಭಾಗ - ಸಿ

Answer **any three** of the following.

3x15=45

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

13. Define Human Resource Management. Explain the functions of H.R. Management. 15
ಮಾನವ ಸಂಪನ್ಮೂಲ ನಿರ್ವಹಣೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ. ಅದರ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿ.
14. What do you mean by Job Analysis ? Discuss its objectives and advantages. 15
ಉದ್ಯೋಗ ವಿಶ್ಲೇಷಣೆ ಎಂದರೇನು ? ಅದರ ಉದ್ದೇಶಗಳನ್ನು ಮತ್ತು ಅನುಕೂಲತೆಗಳನ್ನು ಚರ್ಚಿಸಿ.
15. Explain the different types of interviews. 15
ಸಂದರ್ಶನದ ವಿವಿಧ ವಿಧಗಳನ್ನು ವಿವರಿಸಿ.
16. What is training ? Discuss various methods of training. 15
ತರಬೇತಿ ಎಂದರೇನು ? ತರಬೇತಿಯ ವಿವಿಧ ವಿಧಾನಗಳನ್ನು ಚರ್ಚಿಸಿ.
17. Define H.R. Planning. Explain the objectives and process involved in H.R. Planning. 15
ಮಾನವ ಸಂಪನ್ಮೂಲ ಯೋಜನೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ. ಮಾನವ ಸಂಪನ್ಮೂಲ ಯೋಜನೆಯ ಉದ್ದೇಶಗಳು ಮತ್ತು ಪ್ರಕ್ರಿಯೆಯನ್ನು ವಿವರಿಸಿ.





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

COMMERCE

Income Tax - II

103642

(CBCS)

Time : 3 Hours

Maximum Marks : 70

- Note :** (i) Attempt **all** sections according to internal choice.
(ii) Working note is the part of your answer.

SECTION - A

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

5x2=10

1. How do you treat long term capital loss ?
2. What is Family Pension ?
3. What is Gross interest ?
4. State any two losses which cannot be set off against income under other heads.
5. What is Mitakshara School ?
6. State any two examples of disallowed expenses in case of a firm.
7. Who is an Individual ?

SECTION - B

Answer **any three** of the following :

3x5=15

8. Mr. Kartik purchased agriculture land situated in Mysore for Rs. 2,26,000 in March 2005 and sold for Rs. 14,70,000 in December 2021. The Assessee purchased another piece of land on 1-2-2022 for Rs. 3,00,000 and deposited Rs. 2,00,000 in April 2022 in Capital Gain Account Scheme.
Find out taxable capital gain for the Assessment year 2022-23. The cost inflation index in 2004-05=113 and in 2021-2022=317.



9. From the following details of Sudarshan, compute his income from other sources for the assessment year-2022-23.

(a) Family pension	Rs. 24,000
(b) Winning from lottery (Net)	Rs. 56,000
(c) Royalty Income (Manuscript Expenses Rs. 1,400)	Rs. 16,400
(d) Income from agriculture in England	Rs. 20,000
(e) Director fees	Rs. 6,000
(f) Interest on Fixed deposit with Bank	Rs. 80,000

10. Mr. Prasad submits the following information related to the previous year 2021-22.

(i) Income from salary	Rs. 5,00,000
(ii) Loss from self-occupied property	Rs. 75,000
(iii) Business loss	Rs. 2,00,000
(iv) Income from Bank Interest	Rs. 1,00,000
(v) Winning from lottery (gross)	Rs. 50,000

11. Calculate Income from business of HUF from the following information, profits from family business as per P & L A/c. Rs. 50,000. The profit was computed after debiting the following items.

(a) Salary to Karta	Rs. 10,000
(b) Loss from speculation business	Rs. 5,000
(c) An irrecoverable loan given to a relative of Karta	Rs. 12,500

12. Explain the different kinds of securities under the Head of Income from Other Sources.



SECTION - CAnswer **any three** of the following :**3x15=45**

13. From the following information furnished by Mr. Hariprasad, compute his capital gains for the Assessment year 2022-23.

Particulars	Residential House	Jewellery
Cost of acquisition	8,00,000	10,00,000
Year of acquisition	1998-99	1988-89
Cost of additions	2,00,000	2,00,000
Year of additions	1977-78	1979-80
Cost of Improvement	1,46,400	70,200
Year of Improvement	2006-07	2005-06
Selling expenses	15,000	-
Sale proceeds	51,99,400	46,57,000
Year of sale	2021-22	2021-22

The fair market value of the house property and jewellery on 1-4-2001, was 12,00,000 and 14,00,000 respectively. He purchased a new residential house costing Rs. 8,00,000 on 02-02-2022. The cost inflation index for the financial year was :

2001-02 : 100,	2003-04 : 109,
2004-05 : 113,	2005-06 : 117,
2006-07 : 122,	2021-22 : 317,



14. Mr. Mohan furnishes the following particulars of his investments for the previous year 2021-22.

- (a) Rs. 10,000 - 10% Central Government securities
- (b) Rs. 20,000 - 18% Tax free debentures of 'X' Co. Ltd. (Non-listed)
- (c) Rs. 40,000 - 10% U.P. Government securities
- (d) Rs. 36,000 - 10% Tax free commercial securities
- (e) Rs. 30,000 - 13.5% Securities of Deepak Company Limited.

He also received during the same previous year :

- (1) Rs. 2,000 as interest on bank deposits.
- (2) Rs. 9,000 as interest on debentures of a company (Net).
- (3) Rs. 10,000 Director's sitting fees.
- (4) Rs. 9,000 Dividend from Indian company.
- (5) Rs. 70,000 Winning from lottery (Net).

He claims the following expenses :

- (i) Bank collection charges Rs. 100 related to taxable interest incomes.
- (ii) Cost of lottery tickets purchased Rs. 1,000.

Compute his taxable income from other sources for the Assessment year 2022-23.

15. The following details have been supplied by the Karta of a HUF, compute the total income of the family for the A.Y. 2022-23.

(a) Profit from Business	Rs. 2,52,000
(b) Salary received by a member of HUF for his services elsewhere	Rs. 60,000
(c) Director's fees received by Karta by his personal exertion	Rs. 12,000
(d) Annual rental value of the property let	Rs. 48,000
(e) Municipal taxes paid	Rs. 2,400
(f) Dividend from co-operative society	Rs. 4,500
(g) Long term capital gain from sale of buildings	Rs. 19,880
(h) Short term capital gain from investments	Rs. 10,000
(i) Donation to an approved charitable institution	Rs. 18,000
(j) Share of Profit from a partnership firm	Rs. 10,000



16. X, Y and Z, are equal partners in a firm with 'X' being Non-working partner. The P & L A/c for the year ended 31-03-2022 is as under :

Dr		Cr	
To Rent	1,05,000	By Gross Profit	12,15,000
Office expenses	1,05,000	Discount	30,000
Salaries	3,00,000	Bad debts recovered	6,000
Charity and Donation	15,000	Bank interest	9,000
Bad debts reserves	30,000		
Bad debts	45,000		
Sundry Expenses	60,000		
Depreciation	75,000		
Interest on capital :			
X	1,50,000		
Y	90,000		
Z	60,000		
Commission :			
X	45,000		
Y	30,000		
Z	15,000		
Net Profit	1,35,000		
	12,60,000		12,60,000

Other Information :

- Salaries include partners salaries 'Y' Rs. 45,000 and 'Z' Rs. 30,000
- Bad debts admissible by income tax department Rs. 37,500
- Furniture purchase by 'X' for personal use Rs. 30,000 has been debited to sundry expenses
- Donation includes donation to local school Rs. 10,500, to a club Rs. 3,000 and to trade association Rs. 1,500
- Capital accounts of partners at the beginning of previous year were as follows :
 - X = Rs. 6,00,000
 - Y = Rs. 3,60,000
 - Z = Rs. 2,40,000



17. Mr. Arjun a resident Individual gives the following particulars of his income earned during the year 2021-22.

- (1) Basic salary (After deducting contribution to recognised provident fund Rs. 36,000) Rs. 2,44,000
- (2) Employer's contribution to above fund Rs. 36,000
- (3) Club bills and membership fees paid by the employer Rs. 12,000
- (4) Entertainment allowance Rs. 16,000

Mr. Arjun's other income for the same period as under :

- (i) Interest on government securities Rs. 8,000
- (ii) Rent from house property Rs. 40,000
- (iii) Long term capital gains Rs. 20,000
- (iv) Income from units of Mutual Fund Rs. 10,000
- (v) Dividend from Indian Company Rs. 2,000

He also furnishes the following information :

- (a) Deposited in public provident fund Rs. 30,000
- (b) Life Insurance premium paid on his wife's policy Rs. 2,000
- (c) Medical Insurance premium paid by cheque to insurance corporation of India. Rs. 15,000.

Compute his total income for the assessment year 2022-23.

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**B.Com. VI Semester (TPP) Degree Examination,
September/October - 2023**

COMMERCE

**6.5 : Central Goods and Services Tax (CGST) - II
(CBCS)**

100700

Time : 3 Hours

Maximum Marks : 70

SECTION - A

Answer **any five** of the following :

5x2=10

1. What is Self Assessment ? Who can conduct Self Assessment ?
2. What do you mean by CAG Audit ?
3. What is search under GST ?
4. What do you mean by cognizable offence ?
5. Expand - SCN, AAAR.
6. Give the meaning of offence under GST.
7. What do you mean by Schedule - I under CGST ?

SECTION - B

Answer **any three** of the following :

3x5=15

8. Write short note on Audit under GST.
9. What is search warrant ? What are its contents ?
10. Write short note on Appeals under CGST.
11. Mr. Prakash is an unregistered person purchases the Goods supplied by Mr. Naresh who is a registered person without receiving a Tax Invoice from Mr. Naresh and thus helps in Tax evasion by Mr. Naresh.
What Disciplinary Action may be taken by Tax Authorities to curb such type of cases and on whom ?
12. Pavan a supplier not generated E-way bill for all outward supplies under GST.
What is the penalty for not obtaining E-way Bills ?



SECTION - C**3x15=45**Answer **any three** of the following :

13. What are the different types of Assessments under GST ? Explain.
14. Specify various offences under Section 122 of CGST Act.
15. Raghavendra studio has furnished the following information regarding the photography services to its customers for the month ending 31.03.2023.
1. Videograph performed at various occasions for which an amount of ₹ 2,72,000 charged.
 2. Amount received from Baby Shower photoshoot ₹ 1,20,000.
 3. Photographs taken at annual function of a college for which an amount of ₹ 2,85,000 charged.
 4. Amount realised from photographs shooted in studio ₹ 4,15,000.
 5. Pre-wedding photoshoot ₹ 1,86,000 has been charged.
 6. Realised from Birthday shoot ₹ 1,86,000.
 7. Function photos sold in Albums ₹ 4,35,000.
 8. Amount generated from other functions ₹ 1,45,000.

Compute :

- (a) Value of Taxable services provided by the photo studio and calculate Tax Liability.
- (b) What is the amount of late fee ? If the Raghavendra photo studio filed GSTR-3B delayed by 1.5 months from due date.

NOTE :

- * Studio has not charged GST separately.
- * Rate of GST is 18%.



16. Rudrappa a registered supplier in Karnataka, submits the following information for the month of Feb. 2023.

Inward Supply

Particulars	GST%	Value (₹)
1. Material purchased from Bihar	5%	10,00,000
2. Raw material 'X' purchased from Mangalore	12%	12,00,000
3. Material 'A' purchased from a unit of EOU (Incl. IGST & BCD @ 10%)	28%	28,00,000
4. Raw material 'R' purchased from U.K.	18%	12,98,000
5. Raw materials purchased from a dealer opted for composition scheme	Nil	1,00,000
6. Material 'B' purchased from Hyderabad	12%	2,00,000
7. Material 'S' purchased from unregistered supplier	5%	3,00,000

Details of Outward Supply

Particulars	Rate	Value (₹)
1. Sold Goods to Registered Supplier Hyderabad	12%	12,50,000
2. Goods sold to dealer of Mangalore registered under composition scheme	12%	30,00,000
3. Sold Goods at local market	18%	30,00,000
4. Sold Goods at Lakshadweep	28%	28,00,000
5. Sold Goods to dealer in France	0%	13,00,000
6. Sold Goods to unit of SEZ Gujarat	0%	25,00,000
7. Sold Goods to an unregistered supplier of Pune	18%	12,00,000

Compute Tax Liability.

GST officer has come to know that, Mr. Rudrappa has issued bills without supplying of goods and Rudrappa has not paid liability of ₹ 120 lakhs.

State applicability of penalty under Sec. 122 of GST Act.



17. Mouth watering Restaurant (Non-Alcoholic) supply, Gangavathi provides following services during the quarter of April - June 2023.

Outward Supplies

1. Turnover from supply of water bottles ₹ 14,00,000.
2. Supply of food for catering services ₹ 17,50,000.
3. Supply of ice creams ₹ 2,60,000.
4. Supply of soft drinks ₹ 5,500.
5. Supply of snacks to factory canteen 310 quantities at ₹ 12 per quantity.
6. Rent from Party Hall in restaurant ₹ 3,50,000.
7. Food supplied for marriage reception 4800 plates @ ₹ 285 per plate.
8. Cakes supplied for ₹ 1,98,000.

Inward Supplies

1. Cleaning and maintenance service ₹ 17,500, labour ₹ 4,20,000.
2. Supply (Inward) 1 Ltr. water bottles ₹ 1,00,000.
3. Beverages purchased ₹ 50,000.
4. Electricity charges ₹ 87,500.

From the above information, state whether they are eligible for composition levy.

- (a) Calculate Tax Liability.
- (b) What is the due date for filing Quarterly Return ?
- (c) Specify the conditions for composition levy.

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

COMMERCE

**6.7 : Taxplanning - II
(CBCS)**

100699

Time : 3 Hours

Maximum Marks : 70

SECTION - A

Answer **any five** of the following :

5x2=10

1. Give any two Reasons for studying Tax Planning.
2. What is Professional Tax ? Specify the amount of Professional Tax.
3. What do you mean by dividend policy ?
4. What is standard deduction ?
5. Write the meaning of Double Taxation.
6. Specify the conditions for HRA.
7. What do you understand by the term Own or Lease ?

SECTION - B

Answer **any three** of the following :

3x5=15

8. Differentiate between Tax Evasion and Tax Avoidance.
9. Write the Capital Structure Decisions for make or buy.
10. Write about conversion of a Firm into Company.
11. Mention the following items are Allowable or Not, while Computing Business Income ?
 - (a) Bad debts
 - (b) Income Tax
 - (c) GST
 - (d) Interest on Capital
 - (e) Provision for Doubtful Debts



12. A motor car company requires 10,000 units of a part of car Engines. From the following information suggest to this company whether it should make the part itself or Buy it from the market.

Direct Material	-	20,000
Direct Labour	-	80,000
Variable Factory Over Head	-	40,000
Fixed Factory Over Head	-	80,000
		2,20,000

A manufacture offers to sale the same product/part @ ₹ 20 per unit. Suggest the company for make or Buy Decision.

SECTION - C

Answer **any three** of the following :

3x15=45

13. Explain Tax planning Aspects available towards Individual/Proprietorship
Firm
Company
HUF
14. Explain Tax Planning Aspects for :
(a) Make or Buy
(b) Own or Lease
(c) Replace or Repair
15. Explain Tax Planning Aspects for Employees Remuneration.
16. Rutwik Ltd, is a widely held Co., It is currently considering a major expansion of its production facilities and the following alternatives are available.

	Alternatives		
	A	B	C
Capital	9,00,000	7,00,000	3,00,000
Loans	----	2,00,000	6,00,000
Total Investments	9,00,000	9,00,000	9,00,000
Rate of Interest	10%	10%	10%
Rate of Return	25%	10%	8%
Rate of Tax	30%	30%	30%

Suggest suitable Alternatives.



17. Amrutha, Jayalakshmi and Prema have decided to start up a business for this purpose they contributed ₹ 6,00,000, 3,00,000 and 3,00,000 respectively as a Capital. They wish to charge Interest on their Capital or Loan @ 12 % per annum. Salary to miss Jayalakshmi 10,000 per month, Amrutha 20,000 p.m. and Prema ₹ 10,000 per month and share the profits in the ratio of 2:1:1.

OR

Jayalakshmi and Prema to receive half of the Income as salary nominating miss Amrutha as a sole owner of the Business.

Their expected income from Business is ₹ 8,00,000 (Before charging interest on capital or loan) during the Relevant year.

As an Income Tax Experts you are approached by Amrutha, Jayalakshmi and Prema suggest which form of Business Organization they choose.

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

COMPUTER SCIENCE

6.6 : Multimedia

(CBCS)

100233

Time : 3 Hours

Maximum Marks : 70

SECTION - A

1. Answer **any five** from the following :

5x2=10

- (a) Name the elements of multimedia.
- (b) What is Development System ?
- (c) Name the types of Animation.
- (d) Expand MPEG.
- (e) What is Sound ?
- (f) What is Virtual Reality ?
- (g) What is Internet ?

SECTION - B

Answer **any four** from the following :

4x5=20

2. Explain growth of multimedia as Marketing stand point.
3. Write about scanner & digital camera used in multimedia.
4. Explain the types of 2D Animation.
5. What are methods of delivering multimedia ?
6. Write a note on Planning phase of developing multimedia.
7. What are guidelines for interactive design for multimedia titles ?



P.T.O.

SECTION - C

Answer **any four** from the following :

4x10=40

8. Explain advantages & disadvantages of multimedia.
9. Explain Text and Graphics elements of multimedia.
10. Explain various hardware requirements of multimedia.
11. What are features of Graphics Program ? Explain.
12. What are Multimedia issues ? Explain.
13. Explain the importance of multimedia in www.

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

COMPUTER SCIENCE

6.5 : Internet and E-Governance

(CBCS)

100223

Time : 3 Hours

Maximum Marks : 70

SECTION - A

1. Answer **any five** from the following :

5x2=10

- (a) What is Data Communication ?
- (b) Write the types of Data Transmission.
- (c) What is Internet ?
- (d) Expand HTML.
- (e) What is Website ?
- (f) Write any two applications of E-Commerce.
- (g) What is Usenet ?

SECTION - B

Answer **any four** from the following :

4x5=20

2. Write the different modes of communication.
3. Write a note on LAN.
4. Write about TCP/IP in brief.
5. Write a note on History of Internet.
6. What is News Groups ? Explain.
7. Write a note on HTTP.



SECTION - C

Answer **any four** from the following :

4x10=40

8. Explain the components of Data Communication.
9. Briefly explain about E-mail.
10. Explain different types of Network.
11. Explain the framework of E-Commerce.
12. Explain briefly about Client/Server network security.
13. Explain about the process of EDI.

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