



**B.Com. V Semester Degree Examination, Sept./Oct. - 2024**

**COMMERCE**

**Basics of Business Analytics**

**(NEP)**

Time : 2 Hours

Maximum Marks : 60

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**SECTION - A**

1. Answer the following questions, each question carries **one** mark. **10x1=10**
- (a) What is Business Analytics ?
  - (b) What is a Spreadsheet ?
  - (c) What are Missing Values ?
  - (d) What is Descriptive Analysis ?
  - (e) What is Social Network ?
  - (f) What is Google Analytics ?
  - (g) What is Linear Regression ?
  - (h) What is Data Vizualization ?
  - (i) What is Big Data ?
  - (j) What do you mean by Sampling ?

**SECTION - B**

Answer **any four** of the following questions, each question carries **five** marks.

**4x5=20**

- 2. Explain a SMART model.
- 3. Trace out the role of Data Scientist.
- 4. What are preductive models ?



**P.T.O.**

5. Provide an introduction to Health Information System.
6. Explain the features of HDFS.
7. Write a note on Social Network Analytics.

**SECTION - C**

Answer **any three** of the following questions, each question carries **ten** marks.

**3x10=30**

8. Explain the need of Business Analytics in the modern era.
9. What are the sources of Data collection and Tools needed ?
10. What do you mean by Data Warehouse ? Explain its significance.
11. Write a note on Trends in Data Analytics.
12. What are decision trees in Logistic Regression ?

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**B.Com. V Semester Degree Examination, Sept./Oct. - 2024**

**COMMERCE**

**VOC-1B : Digital Marketing**

**(NEP)**

Time : 2 Hours

Maximum Marks : 50

**SECTION - A / ವಿಭಾಗ - ಎ**

Answer **all** the questions.

**10x1=10**

ಎಲ್ಲಾ ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

1. (a) What is E-Mail marketing ?  
ಇ-ಮೇಲ್ ಮಾರ್ಕೆಟಿಂಗ್ ಎಂದರೇನು ?
- (b) Mention any three features of content marketing.  
ಕಂಟೆಂಟ್ ಮಾರ್ಕೆಟಿಂಗ್‌ನ ಯಾವುದೇ ಮೂರು ವೈಶಿಷ್ಟ್ಯಗಳನ್ನು ಉಲ್ಲೇಖಿಸಿ.
- (c) Expand OPO.  
ಓ.ಪಿ.ಓ. ಅನ್ನು ವಿಸ್ತರಿಸಿ.
- (d) Mention any two tools of search engine optimization.  
ಸರ್ಚ್ ಇಂಜಿನ್ ಆಪ್ಟಿಮೈಸೇಶನ್‌ನ ಯಾವುದೇ ಎರಡು ಸಾಧನಗಳನ್ನು ಉಲ್ಲೇಖಿಸಿ.
- (e) What is Google Ad Sense ?  
ಗೂಗಲ್ ಆಡ್ ಸೆನ್ಸ್ ಎಂದರೇನು ?
- (f) What is Keywords ?  
ಕೀವರ್ಡ್‌ಗಳು ಎಂದರೇನು ?
- (g) What is Social media marketing ?  
ಸಾಮಾಜಿಕ ಮಾಧ್ಯಮ ಮಾರ್ಕೆಟಿಂಗ್ ಎಂದರೇನು ?
- (h) What is Twitter marketing ?  
ಟ್ವಿಟರ್ ಮಾರ್ಕೆಟಿಂಗ್ ಎಂದರೇನು ?
- (i) What is Bumper Ads ?  
ಬಂಪರ್ ಜಾಹೀರಾತುಗಳು ಎಂದರೇನು ?
- (j) Define YouTube Advertising.  
ಯೂಟ್ಯೂಬ್ ಜಾಹೀರಾತುಗಳನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.



**SECTION - B / ವಿಭಾಗ - ಬಿ**

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

**4x5=20**

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

2. Write short notes on Digital Marketing Platforms.  
ಡಿಜಿಟಲ್ ಮಾರ್ಕೆಟಿಂಗ್ ಪ್ಲಾಟ್‌ಫಾರ್ಮ್‌ಗಳನ್ನು ಕುರಿತು ಕಿರು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
3. Explain the types of Search Engine Optimization.  
ಹುಡುಕಾಟ ಎಂಜಿನ್ ಆಪ್ಟಿಮೈಸೇಶನ್‌ನ ವಿಧಗಳನ್ನು ವಿವರಿಸಿ.
4. Write short notes on Snap chat marketing.  
ಸ್ನಾಪ್ ಚಾಟ್ ಮಾರ್ಕೆಟಿಂಗ್‌ನ ಕುರಿತು ಕಿರು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
5. What are the difference between Google Ad Words and Google Ad Sense ?  
ಗೂಗಲ್ ಜಾಹೀರಾತು ಪದಗಳು ಮತ್ತು ಗೂಗಲ್ ಆಡ್ ಸೆನ್ಸ್ ನಡುವಿನ ವ್ಯತ್ಯಾಸವೇನು ?
6. What are the components of SEO Marketing ?  
ಎಸ್.ಇ.ಒ. ಮಾರ್ಕೆಟಿಂಗ್‌ನ ಘಟಕಗಳು ಯಾವುವು ?
7. What are the In-search ads in YouTube advertising ?  
ಯೂಟ್ಯೂಬ್ ಜಾಹೀರಾತಿನಲ್ಲಿ ಹುಡುಕಾಟದ ಜಾಹೀರಾತುಗಳು ಯಾವುವು ?

**SECTION - C / ವಿಭಾಗ - ಸಿ**

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

**2x10=20**

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

8. Define an E-mail marketing. Briefly explain its importance.  
ಇ-ಮೇಲ್ ಮಾರ್ಕೆಟಿಂಗ್ ಅನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ. ಅದರ ಮಹತ್ವವನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
9. Briefly explain the types of Google Ad words.  
ಗೂಗಲ್ ಆಡ್ ವರ್ಡ್‌ನ ಪ್ರಕಾರಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
10. Explain the needs of Social media marketing.  
ಸಾಮಾಜಿಕ ಮಾಧ್ಯಮ ಮಾರ್ಕೆಟಿಂಗ್‌ನ ಅಗತ್ಯಗಳನ್ನು ವಿವರಿಸಿ.
11. Explain the contents of YouTube advertising.  
ಯೂಟ್ಯೂಬ್ ಜಾಹೀರಾತಿನ ಕಂಟೆಂಟ್‌ಗಳನ್ನು ವಿವರಿಸಿ.
12. Briefly explain the importance of digital marketing.  
ಡಿಜಿಟಲ್ ಮಾರ್ಕೆಟಿಂಗ್‌ನ ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

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**B.Com. V Semester Degree Examination, Sept./Oct. - 2024**

**COMMERCE**

**DSE - 1 : Financial Institutions and Markets**

**(NEP)**

Time : 2 Hours

Maximum Marks : 60

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

**SECTION - A/ವಿಭಾಗ - ಎ**

1. Answer the following sub-questions. Each sub-question carries **one** mark. **10x1=10**

ಕೆಳಗಿನ ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರತಿ ಉಪ-ಪ್ರಶ್ನೆಗೆ ಒಂದು ಅಂಕ.

(a) What are the Financial Assets ?

ಹಣಕಾಸಿನ ಆಸ್ತಿಗಳೆಂದರೇನು ?

(b) Write any two constituents of Financial System.

ಯಾವುದೇ ಎರಡು ಹಣಕಾಸಿನ ವ್ಯವಸ್ಥೆಯ ಘಟಕಗಳನ್ನು ಬರೆಯಿರಿ.

(c) Write any two features of Money Market.

ಹಣದ ಮಾರುಕಟ್ಟೆಯ ಯಾವುದೇ ಎರಡು ಲಕ್ಷಣಗಳನ್ನು ಬರೆಯಿರಿ.

(d) Name any two players in Capital Market.

ಬಂಡವಾಳ ಮಾರುಕಟ್ಟೆಯ ಯಾರಾದರೂ ಇಬ್ಬರು ಭಾಗೀದಾರರನ್ನು ಹೆಸರಿಸಿರಿ.

(e) Expand : NSE

ವಿಸ್ತರಿಸಿರಿ : NSE

(f) State any two merits of Stock Market.

ಷೇರು ಮಾರುಕಟ್ಟೆಯ ಯಾವುದೇ ಎರಡು ಪ್ರಯೋಜನಗಳನ್ನು ತಿಳಿಸಿರಿ.

(g) What are Savings Banks ?

ಉಳಿತಾಯ ಬ್ಯಾಂಕುಗಳು ಎಂದರೇನು ?

(h) When was NHB established ? Where is its Head Office ?

ಎನ್.ಎಚ್.ಬಿ. ಯಾವಾಗ ಸ್ಥಾಪನೆಯಾಯಿತು ? ಅದರ ಕೇಂದ್ರ ಕಛೇರಿ ಎಲ್ಲಿದೆ ?

(i) Give the meaning of Mutual Funds.

ಪರಸ್ಪರ ನಿಧಿಗಳ ಅರ್ಥವನ್ನು ನೀಡಿರಿ.

(j) What are Depository Services ?

ಸಂಗ್ರಾಹಕ ಸೇವೆಗಳೆಂದರೇನು ?



**SECTION - B/ವಿಭಾಗ - ಬಿ**

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

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ ಐದು ಅಂಕಗಳು.

**4x5=20**

2. Briefly explain the various Financial Concepts.  
ವಿವಿಧ ಹಣಕಾಸಿನ ಪರಿಕಲ್ಪನೆಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.
3. Briefly explain the importance of Money market.  
ಹಣದ ಮಾರುಕಟ್ಟೆಯ ಮಹತ್ವವನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.
4. Distinguish between Primary market and Secondary market.  
ಪ್ರಾಥಮಿಕ ಮಾರುಕಟ್ಟೆ ಮತ್ತು ಅನುಷಂಗಿಕ ಮಾರುಕಟ್ಟೆ ನಡುವಿನ ವ್ಯತ್ಯಾಸಗಳನ್ನು ಬರೆಯಿರಿ.
5. Explain the objectives of SEBI.  
ಸೆಬಿಯ ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿರಿ.
6. Write a note on SIDBI.  
ಎಸ್‌ಐಡಿಬಿಐ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
7. Explain the features of credit rating institutions.  
ಪತ್ತಿನ ಶ್ರೇಣಿಕರಣ ಸಂಸ್ಥೆಗಳ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿರಿ.

**SECTION - C/ ವಿಭಾಗ - ಸಿ**

Answer **any three** of the following questions. Each question carries **ten** marks.

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ ಹತ್ತು ಅಂಕಗಳು.

**3x10=30**

8. Explain the weaknesses of Indian Financial System.  
ಭಾರತದ ಹಣಕಾಸಿನ ವ್ಯವಸ್ಥೆಯ ದೌರ್ಬಲ್ಯಗಳನ್ನು ವಿವರಿಸಿರಿ.
9. Define 'Primary market'. Discuss the problems of Indian primary market.  
'ಪ್ರಾಥಮಿಕ ಮಾರುಕಟ್ಟೆ' ವ್ಯಾಖ್ಯಾನಿಸಿರಿ. ಭಾರತದ ಪ್ರಾಥಮಿಕ ಮಾರುಕಟ್ಟೆಯ ಸಮಸ್ಯೆಗಳನ್ನು ಚರ್ಚಿಸಿರಿ.
10. Explain the recent trends in Money Market.  
ಹಣದ ಮಾರುಕಟ್ಟೆಯ ಇತ್ತೀಚಿನ ಬೆಳವಣಿಗೆಗಳನ್ನು ವಿವರಿಸಿರಿ.
11. What are DFIs ? Explain their functions.  
ಅಭಿವೃದ್ಧಿ ಹಣಕಾಸಿನ ಸಂಸ್ಥೆಗಳೆಂದರೇನು ? ಅವುಗಳ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿರಿ.
12. What is Foreign Exchange Market ? Explain its merits.  
ವಿದೇಶಿ ವಿನಿಮಯ ಮಾರುಕಟ್ಟೆ ಎಂದರೇನು ? ಅದರ ಪ್ರಯೋಜನಗಳನ್ನು ವಿವರಿಸಿರಿ.

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**B.Com. V Semester Degree Examination, Sept./Oct. - 2024**

**COMMERCE**

**DSC-13 : Financial Management**

**(NEP)**

Time : 2 Hours

Maximum Marks : 60

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

**SECTION - A**

Answer the following sub-questions, each sub-question carries **one** mark. **10x1=10**

1. (a) Give the meaning of Financial Management.
- (b) What is Profit Maximisation ?
- (c) Write the meaning of present value of Money.
- (d) What is effective rate of Interest ?
- (e) Define Financial leverage.
- (f) What do you mean by Investing Decision ?
- (g) Define the term Payback period.
- (h) What is Optimum Capital Structure ?
- (i) State the meaning of operating cycle.
- (j) Give the meaning of Inventory Management.

**SECTION - B**

Answer **any four** of the following questions, each question carries **five** marks.

2. Explain the importance of Financial Planning. **4x5=20**
3. Below given are the cash flows in the next 5 years. The time preference for money (discounting rate) is 12% p.a. Findout the total present value of these 5 cash inflows.  
At the end of 1<sup>st</sup> year ₹ 20,000  
At the end of 2<sup>nd</sup> year ₹ 30,000  
At the end of 3<sup>rd</sup> year ₹ 40,000  
At the end of 4<sup>th</sup> year ₹ 36,000  
At the end of 5<sup>th</sup> year ₹ 18,000



4. Calculate operating leverage, financial leverage and combined leverage from the following data :

Sales (1,00,000 units)	₹ 2,00,000
Variable cost per unit	₹ 0.70
Fixed cost	₹ 65,000
Interest charges	₹ 15,000

5. The following information is available pertaining to Machine 'X'.

Initial Investment ₹ 10,00,000.

Required rate of return - 10%.

Cash inflows in various years.

Year	Cash Inflows (₹)
1	1,00,000
2	4,00,000
3	6,00,000
4	6,00,000
5	2,00,000

Calculate Payback period.

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

Sales 10,000 units @	₹ 200 each
Material cost	₹ 100 per unit
Labour cost	₹ 50 per unit
Overdraft	₹ 30 per unit

Customers are given 55 days credit and 50 days credit is taken from suppliers.

Raw material for 20 days and finished goods for 15 days are kept in stock.

Production cycle period is 20 days.

7. Calculate the degree of operating leverage, degree of financial leverage and the degree of combined leverage of 'P' Ltd.

Output (units)	3,00,000
Fixed cost	₹ 3,50,000
Variable cost per unit	₹ 1.00
Interest Expenses	₹ 25,000
Unit Selling Price	₹ 3.00





**SECTION - C**

Answer **any three** of the following questions, each question carries **ten** marks.

**3x10=30**

8. Explain the Goals and Objectives of Financial Management.
9. Calculate the future value at the end of Seven years of the following series of payments at 10% rate of interest :
- ₹ 4,000 at the end of 1<sup>st</sup> year  
 ₹ 5,000 at the end of 2<sup>nd</sup> year  
 ₹ 6,000 at the end of 3<sup>rd</sup> year  
 ₹ 7,000 at the end of 4<sup>th</sup> year  
 ₹ 8,000 at the end of 5<sup>th</sup> year  
 ₹ 9,000 at the end of 6<sup>th</sup> year  
 ₹ 10,000 at the end of 7<sup>th</sup> year
10. Determine the EPS of a company, which has an Earnings before Interest and tax (EBIT) of ₹ 2,00,000. Its capital structure consists of the following securities.
- 10% Debenture ₹ 6,00,000  
 → 12% Preference shares ₹ 2,00,000  
 → Equity shares of ₹ 100 each ₹ 5,00,000
- The Company is in the 50% tax bracket. Determine the percentage change in EPS associated with 25% increase and 25% decrease in EBIT.
11. Two competing projects, which require an equal investment of ₹ 50,000 and are expected to generate net cash flows as under :

Year	Project 'X'	Project 'Y'
1	25,000	10,000
2	15,000	13,000
3	10,000	18,000
4	-	25,000
5	12,000	8,000
6	6,000	4,000

The cost of the capital of the company is 10%. The following are the present value factors @ 10%.

Year	1	2	3	4	5	6
<b>P.V Factor @ 10%</b>	0.909	0.826	0.751	0.683	0.621	0.564

You are required to calculate :

- (a) Pay back period  
 (b) NPV



12. A proforma cost sheet of a company provides the following particulars :

<b>Particular</b>	<b>Amt per unit (₹)</b>
Raw material	80
Direct labour	30
Overheads	<u>60</u>
Total cost	<u>170</u>
Profit	<u>30</u>
Selling price	200

The following further particulars are available.

Raw materials are in stock on an average for one month, WIP on an average for half a month, Finished goods are in stock on an average for one month.

Credit allowed by suppliers is one month.

Credit allowed to customer is two months.

Lag in payment of wages is 1.5 weeks

Lag in payment of overhead expenses is one month.

1/4<sup>th</sup> of the output is sold against cash, cash in hand and at bank is expected to be ₹ 25,000.

You are required to prepare a statement showing the working capital needed to finance a level of activity of 1,04,000 units of production. You may assume that production is carried on evenly throughout the year, wages and overheads accrue similarly and time period of 4 weeks is equivalent to a month.

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**B.Com. V Semester Degree Examination, Sept./Oct. - 2024**

**COMMERCE**

**VOC - I : Goods and Services Tax - Law and Practice**

**(NEP)**

Time : 2 Hours

Maximum Marks : 50

**SECTION - A**

Answer the following sub-questions. Each sub-question carries **one** mark. **10x1=10**

1. (a) Give the meaning of GST.
- (b) Expand IGST.
- (c) Mention anyone type of supply of goods.
- (d) Who is liable for registration ?
- (e) What is input Tax credit ?
- (f) Give the meaning aggregate turnover.
- (g) Mention anyone type of consideration.
- (h) Give the meaning of value of supply.
- (i) What is Debit note ?
- (j) Write the meaning of invoice.

**SECTION - B**

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

**4x5=20**

2. Briefly explain structure of GST.
3. Determine whether company is required to have registration based on Aggregate Turnover. Supply of Goods ₹ 5,00,000, supply of non Taxable Goods ₹ 8,00,000, supply of Exempted Goods ₹ 12,00,000.



**P.T.O.**

4. ABC. Co. Ltd is Registered Company. Compute Input Tax Credit.

Items	Input Tax Paid (₹)
(1) Goods used in constructing on additional floor	₹ 30,000
(2) Packing material used in factory	₹ 5,800
(3) Goods destroyed by natural calamities	₹ 11,200
(4) Goods used for repairing office building	₹ 13,500
(5) Paper for photocopy machine used in office	₹ 1,250
(6) Goods given as gifts	₹ 30,000
(7) Inputs used for Testing or quality control	₹ 18,000

5. Find transactional value of taxable goods and GST payable from the following.

Goods sold to Mr. X from Bangaluru including GST 12% ₹ 4,20,000. The following are not included packing cost ₹ 20,000, special packing ₹ 25,000, Freight and Octroi ₹ 10,000 and discount ₹ 20,000.

6. Briefly explain GST Council Meetings.

7. Find the time of supply of Goods.

Date of removal Goods on 1-12-2023

Date of invoice on 2-12-2023

Date when Goods are made available to recipient on 3-12-2023

Date of Recipient to payment on 15-1-2024

### SECTION - C

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

8. (a) Explain advantages of GST. **2x10=20**  
 (b) What are the taxes subsumed under GST ?

9. Compute composition Levy and total tax liability. Mr. X Ltd. is a manufacturing Co. total supplies order including inward supplies ₹ 1,25,00,000 the breaking of supplies are as follows :

Particulars	Amount
Intra State Supplies at 5%	₹ 50,00,000
Intra State Supplies at 12%	₹ 20,00,000
Intra State Supplies at 0%	₹ 18,00,000
Intra State Supplies which are wholly exempt	₹ 22,00,000
Value of inward supplies under RCM (Reverse Charge Mechanism) at 5%	₹15,00,000



10. Compute Input Tax Credit available with Madhava Ltd. in respect of the following service.

- (1) Accounting and Audit Service ₹ 8,000
- (2) Health insurance service of employees ₹ 26,200
- (3) Routine maintenance of the car ₹ 21,000 (manufactured by Madhava Ltd)
- (4) Repairs service for office buildings ₹ 15,000
- (5) Hotel accommodation facility ₹ 5,250 (For employees on vacation)
- (6) Testing services availed car engines ₹ 12,200

11. Sai and Co Furnishes following and Find Transactional Value :

Cost of Material (inclusive IGST)	₹ 4,48,000
Direct wages	₹ 82,000
Other direct materials	₹ 50,000
Computer use for office purpose	₹ 95,000
Quality Control Test	₹ 52,000
Other Factory overheads	₹ 80,000
Sale of Scrap	₹ 24,000
Actual Profit Margin @ 10%	
Selling and distribution overhead	₹ 10,000

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**B.Com. V Semester Degree Examination, Sept./Oct. - 2024**

**COMMERCE**

**Human Resources Development**

**(NEP)**

Time : 2 Hours

Maximum Marks : 60

**SECTION - A / ವಿಭಾಗ - ಎ**

Answer the following sub-questions. Each sub-question carries **one** mark. **10x1=10**  
ಈ ಕೆಳಗಿನ ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉಪ-ಪ್ರಶ್ನೆಯು ಒಂದು ಅಂಕವನ್ನು ಹೊಂದಿರುತ್ತದೆ.

1. (a) Define Human Resource Development.  
ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
- (b) What do you mean by Talent Management ?  
ಪ್ರತಿಭೆ ನಿರ್ವಹಣೆ ಎಂದರೇನು ?
- (c) What is Training ?  
ತರಬೇತಿ ಎಂದರೇನು ?
- (d) What is T-Group ?  
ಟಿ-ಗುಂಪು ಎಂದರೇನು ?
- (e) Give the meaning of Socialization.  
ಸಾಮಾಜಿಕರಣದ ಅರ್ಥವನ್ನು ನೀಡಿ.
- (f) Define Management Development.  
ನಿರ್ವಹಣಾ ಅಭಿವೃದ್ಧಿಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
- (g) Mention any two importance's of Trade Union.  
ಕಾರ್ಮಿಕ ಸಂಘಟನೆಯ ಯಾವುದಾದರೂ ಎರಡು ಪ್ರಾಮುಖ್ಯತೆಗಳನ್ನು ತಿಳಿಸಿ.
- (h) What do you mean by Retention ?  
ಧಾರಣ ಪದದ ಅರ್ಥವೇನು ?
- (i) What is Expatriation ?  
ದೇಶಾಂತರ ಎಂದರೇನು ?
- (j) Define Realignment.  
ಮರುಜೋಡಣೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.



**SECTION - B / ವಿಭಾಗ - ಬಿ**

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

ಈ ಕೆಳಗಿನ ಯಾವುದೇ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ ಐದು ಅಂಕಗಳು.

**4x5=20**

2. Explain the Motivational Factors of HRD.  
ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿಯ ಪ್ರೇರಕ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿ.
3. Explain the importance of Brainstorming.  
ಮೆದುಳುದಾಳಿ ವಿಧಾನದ ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ವಿವರಿಸಿ.
4. Briefly explain the different methods of On-the Job Training Programs.  
ಕರ್ತವ್ಯ ನಿರತರ ತರಬೇತಿ ಕಾರ್ಯಕ್ರಮಗಳ ವಿವಿಧ ವಿಧಾನಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
5. Explain the advantages of Career Management and Development.  
ವೃತ್ತಿ ನಿರ್ವಹಣೆ ಮತ್ತು ಅಭಿವೃದ್ಧಿಯ ಪ್ರಯೋಜನಗಳನ್ನು ವಿವರಿಸಿ.
6. Explain the issues in Employee Counseling.  
ಉದ್ಯೋಗಿ ಸಮಾಲೋಚನೆಯಲ್ಲಿನ ಸಮಸ್ಯೆಗಳನ್ನು ವಿವರಿಸಿ.
7. Explain the importance of HR performance.  
ಮಾನವ ಸಂಪನ್ಮೂಲ ಕಾರ್ಯಕ್ಷಮತೆಯ ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ವಿವರಿಸಿ.

**SECTION - C / ವಿಭಾಗ - ಸಿ**

Answer **any three** of the following questions. Each question carries **ten** marks.

ಈ ಕೆಳಗಿನ ಯಾವುದೇ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ ಹತ್ತು ಅಂಕಗಳು.

**3x10=30**

8. Explain the concerns and objectives of the Trade Unions.  
ಕಾರ್ಮಿಕ ಸಂಘಟನೆಗಳ ಕಾಳಜಿ ಮತ್ತು ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿ.
9. Define Role Plays. Explain the advantages and disadvantages of Role Plays.  
ಪಾತ್ರ ವಹಿಸುವುದನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ. ಪಾತ್ರ ವಹಿಸುವ ವಿಧಾನದ ಅನುಕೂಲಗಳು ಮತ್ತು ಅನಾನುಕೂಲಗಳನ್ನು ವಿವರಿಸಿ.
10. Explain the Kirkpatrick's four level model of Evaluation.  
ಕಿರ್ಕ್ಪಾಟ್ರಿಕ್ ನಾಲ್ಕು ಹಂತದ ಮೌಲ್ಯಮಾಪನದ ಮಾದರಿಯನ್ನು ವಿವರಿಸಿ.
11. Explain the advantages and disadvantages of Employee wellness services.  
ಉದ್ಯೋಗಿ ಕ್ಷೇಮ ಸೇವೆಗಳ ಅನುಕೂಲಗಳು ಮತ್ತು ಅನಾನುಕೂಲಗಳನ್ನು ವಿವರಿಸಿ.
12. Explain the Impact of Globalization on Human Resource Development.  
ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿಯ ಮೇಲೆ ಜಾಗತೀಕರಣದ ಪರಿಣಾಮವನ್ನು ವಿವರಿಸಿ.

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**B.Com. V Semester Degree Examination, Sept./Oct. - 2024**

**COMMERCE**

**Income Tax Law and Practice - I**

**(NEP)**

Time : 2 Hours

Maximum Marks : 60

**SECTION - A**

Answer the following sub-questions, each sub-question carries **one** mark.

**10x1=10**

1. (a) What is Gross Total Income ?
- (b) State the basic conditions for determining the residential status of an Individual.
- (c) State any four fully exempted incomes.
- (d) Define perquisite U/S 17 (2).
- (e) What is net Annual value ?
- (f) What is Provident fund ?
- (g) What is Property ?
- (h) What do you mean by Tax Deducted at Source ?
- (i) What is Total income ?
- (j) Who is an Assessee ?

**SECTION - B**

Answer **any four** of the following, each questions carries **five** marks.

**4x5=20**

2. State with reasons whether the following are Agricultural incomes or not :
  - (a) Dividend received from a company engaged in Agriculture.
  - (b) Income from sale of grass and bamboos of spontaneous growth.
  - (c) Income from land let out for Agricultural purpose.
  - (d) Income earned by running a dairy farming.
  - (e) Income from sale of earth for brick-making.
3. Mr. Vinay is covered by payment of Gratuity Act 1972 retired from Mahesh Ltd. on 15-10-2022 after completing 29 years and 11 months of service. In the month of September his basic salary was Rs. 18,000 and dearness allowance (50% includes in retirement benefits) Rs. 8000. During the year he received gratuity of Rs. 5,00,000.  
Calculate exempt and taxable gratuity for the A.Y. 2023-24.





4. Mr. Sudarshan is an officer in State Bank of Mysore at Gulbarga the Bank has taken a building on rent of Rs. 6,000 p.m. and given it to Mr. Sudarshan for his residence at free of cost. Mr. Sudarshan's remuneration for the previous year 2022-23 is as follows :
- |   |                 |
|---|-----------------|
| Basic salary  | Rs. 30,000 p.m. |
| Dearness Allowance (50% included in retirement benefit) | Rs. 3,000 p.m.  |
| Medical Allowance                                       | Rs. 2,000 p.m.  |
| City Compensatory Allowance                             | Rs. 1,500 p.m.  |
- Compute the value of rent-free accommodation for A.Y. 2023-24.
5. Mr. Rahul owns a house property in Hubballi. During the previous year 2022-23. he let out 2/3<sup>rd</sup> portion of the house for Rs. 30,000 p.m. and remaining portion is used for his self occupation. The other details of the house are as under :
- |                 |              |
|-----------------|--------------|
| Municipal Value | Rs. 4,50,000 |
| Fair Rent       | Rs. 4,80,000 |
| Standard Rent   | Rs. 5,10,000 |
- The let out portion remained vacant for two months. Calculate the gross annual value of let out portion.
6. A resident employee Ramanand aged 50 years is working in an organisation on a monthly fixed salary of Rs. 1,00,000. He invested Rs. 50,000 in LIC, Rs. 60,000 in RPF, Rs. 40,000 in NSC. What will be the monthly TDS U/S 192 in the A.Y. 2023-24 ? Assume he has not opted for new tax regime.
7. Mr. Arjun Nayar whose gross total Income is 70,00,000 (Including Rs. 20,00,000 as share from association of person) makes the following donations.
- National Blood Transfusion Council Rs. 1,00,000
  - The Africa (Public contribution) fund Rs. 2,50,000
  - Municipal Corporation Fund Rs. 1,25,000
  - City Municipal Corporation, Gulbarga for promoting family planning Rs. 1,70,000.
  - Mr.Sunil Dutta, a social activist for charity purpose Rs. 50,000
  - The Indira Gandhi Memorial Trust Rs. 40,000.
  - Jawaharlal Nehru Memorial fund Rs. 2,50,000.
  - Notified temple for Repair Rs. 4,00,000
  - National Drug Abuse Rs. 25,000
- Calculate deduction U/S 80G.

### SECTION - C

Answer **any three** of the following, each questions carries **ten** marks. **3x10=30**

8. (a) Mrs. Shashikala of Chennai is employed as a Manager of TVS Company. The particulars of her salary for the P.Y. 2022-23 are as under :
- Basic salary Rs. 7,000 p.m.
  - DA (taken for RB) Rs. 3,000 p.m.
  - Conveyance allowance Rs. 1,000 p.m.
  - Commission at 1% on turnover of Rs. 7,00,000 achieved by her
  - HRA Rs. 3,000 p.m.
  - CCA Rs. 500 p.m.
  - Medical allowance Rs.1,000 p.m.
  - The Actual rent paid by her is Rs. 2,500 p.m.
- Calculate taxable HRA.



- (b) Mr. Rakesh, working in a private company, Retired on 1-02-2023 after completing 30 years and 6 months of Service encashment of leave salary received Rs. 1,00,000
- Average salary for last 10 months Rs. 4,500
  - He has availed 615 days leave (30 days leave permitted per year) Calculate the taxable encashment of leave salary.

9. From the following particulars of Mr. Prasad pertaining to P.Y. 2022-23, Compute his taxable income, if he is :

- Resident
  - Not Ordinarily Resident
  - Non Resident
- Income from Agriculture in Pakistan received in India Rs. 60,000.
  - Income accrued in India but received in Japan Rs. 24,000.
  - Payment received in USA for services rendered in India Rs. 24,000.
  - Salary received in India Rs. 40,000 for the services rendered in Iran.
  - Income from business (controlled from India) in Srilanka Rs. 30,000 recieved there and remitted to India.
  - Income earned and recieved in Bangladesh from Bank deposits Rs. 8000.
  - Interest in respect of Securities in a French company received outside India Rs. 20,000.
  - Served for two months in an Indian embassy situated in Siriya and salary received there Rs. 40,000.
  - Business profit earned in the past but remitted to India in the previous year Rs. 22,000.
  - Salary received from UNO Rs. 40,000.
  - Income from Agriculture in India Rs. 40,000.
  - Interest on Savings Bank A/c Rs. 2,000.

10. Mr. Jayadhar a plant Engineer in a Private Sector Company in Chennai furnishes the following information of his salary income for the previous year 2022-23.

- Basic pay 15000 p.m.
- Dearness allowances Rs. 4,000 p.m. considered for retirement benefits.
- Bonus equal to two months salary.
- City compensatory allowance Rs. 1,000 p.m.
- Medical allowance at Rs. 1500 p.m.
- Education allowance for one child at Rs. 900 p.m.
- House rent allowance at Rs. 4,500 p.m. He is living in a rented house in Chennai for which he pays a monthly rent of Rs. 6,000.
- He was provided with a motor car of 1600 CC along with driver and the company meets all the running and maintenance expenses. The car is used for private as well as official purposes.
- He contributes to recognised provident fund at 16% of his salary and employer also contributed equally.
- Interest credited to the above RPF balance at 11% was Rs. 4,000 per annum.
- Sweeper and a domestic servant were appointed for the services of the employee at a monthly wages of Rs. 400 and Rs. 800 respectively and are paid by the Company. The assessee paid professional tax at Rs. 200 p.m.

Compute his Income from salary for the assessment year 2023-24.



11. From the following particulars by Mr. Rajashekar compute his income from house property for the assessment year 2023-24.

<b>Particulars</b>	<b>House-I (Letout)</b>	<b>House-II (Letout)</b>
Municipal value	50,000	40,000
Actual Rent for the year	48,000	60,000
Unrealized rent for the year	4,000	-
Rent for the vacant period	8,000	-
Municipal taxes paid by the owner	5,000	4,000
Interest on loan taken for construction	6,000	5,000
Repairs	8,000	5,000

Municipal taxes paid in respect of the house-I includes arrears of earlier year Rs.1,000.

12. Mr. Ashwath has paid the following donations during the previous year 2022-23.

(a) National Defence Fund	Rs. 1,00,000
(b) National Children's Fund	Rs. 1,00,000
(c) Prime Ministers National Relief Fund	Rs. 2,00,000
(d) Prime Ministers Drought Relief Fund	Rs. 1,00,000
(e) An approved Medical college	Rs. 3,00,000
(f) An approved Charitable Institutions	Rs. 2,00,000
(g) For repairs and renovations of Notified temple	Rs. 50,000
(h) For Repairs and renovations of Notified Church	Rs. 50,000
(i) Books Donated to approved school	Rs. 50,000
(j) A Municipality for the promotion of family planning	Rs. 1,50,000

Mr. Ashwath's gross total income amounted to Rs. 52,00,000 which includes long term capital gains Rs. 1,00,000 and the share of Income of Rs.1,00,000 from the association of persons. (Whip has paid tax on its total Income). Compute the amount of deduction allowable to Mr. Ashwath for the assessment year 2023-24. Under Section 80G.



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**B.Com. V Semester Degree Examination, Sept./Oct. - 2024**

**COMMERCE**

**DSE - 1 : Indian Accounting Standards - I**

**(NEP)**

Time : 2 Hours

Maximum Marks : 60

**Note :** Answer to **all** Sections.

**SECTION - A**

Answer the following sub-questions, each sub-question carries **one** mark. **10x1=10**

1. (a) Give the meaning of IFRS.
- (b) What are Accounting Standards ?
- (c) Give the meaning of Non-Current Assets.
- (d) What is Expense ?
- (e) Mention any two Intangible assets.
- (f) Give the meaning of Investment properties.
- (g) What is meant by Events occurring after the Balance Sheet Date ?
- (h) What is Operating Segment ?
- (i) What is Provision ?
- (j) What do you mean by Obligating Event ?



**P.T.O.**

**SECTION - B**

Answer **any four** of the following questions, each question carries **five** marks.

**4x5=20**

2. State the objectives of Accounting Standards.
3. Under which heading and sub-headings will the following items appear in the Balance Sheet of a Company as per Schedule-III part-I of the Companies Act, 2013 ?
  - (i) Bills Payable
  - (ii) Bills Receivable
  - (iii) Trade-marks
  - (iv) Prepaid Insurance
  - (v) Stores and Spares parts
4. T limited has a plant whose original cost is ₹ 9,60,000 and accumulated depreciation amounted to ₹ 96,000. Another Company sold a similar plant for ₹ 3,60,000 and the selling expenditure amounted to ₹ 35,000. The management has determined the value in use of the plant of ₹ 4,10,000.  
Calculate the Impairment Loss.
5. State the disclosure requirement of Segment Reporting under Ind AS-108.
6. Explain the recognition of contingent liabilities.
7. Prepare income statement of Srinivas Limited for the period 31<sup>st</sup> March, 2023, from the following information :  
Revenue from sales - ₹ 8,78,240  
Cost of Goods sold - ₹ 97,400  
**Operating Expenses :**  
Selling Expenses - ₹ 1,04,600  
Administrative Expenses - ₹ 49,000  
Interest Expense - ₹ 9,400  
Tax Burden - ₹ 52,000



**SECTION - C**

Answer **any three** of the following questions, each question carries **ten** marks.

**3x10=30**

8. Briefly explain the four basic principles of Accounting Standards.
9. Following is the trial balance of Shreya Ltd. as on 31-03-2023.

<b>Debit</b>	<b>Amount</b>	<b>Credit</b>	<b>Amount</b>
Land	2,00,000	Equity Share Capital	3,00,000
Building	3,00,000	Loans from related parties	2,00,000
Brand or Trade-marks	2,00,000	Bond (Long term)	2,00,000
Loans	1,00,000	P and L A/c.	2,00,000
Investment in MF	1,50,000	Capital Redemption Reserve	1,00,000
Trade Receivables	50,000		
Cash and Cash Equivalent	2,00,000	Unpaid Dividend	2,00,000
Inventories	40,000	Current Liabilities	40,000
	<b>12,40,000</b>		<b>12,40,000</b>

Prepare a statement of financial position of Shreya limited as on 31-03-2023 as per Companies Act, 2013.

10. Ravi limited purchased a equipment for its company the price paid for the equipment is ₹ 2,50,000 inclusive of value added tax of ₹ 60,000. The entity gets a credit of value added of ₹ 60,000. The entity gets a credit of GST while calculating the tax payable on the finished goods sold.  
Additional cost incurred are :  
Freight ₹ 10,000  
Customs Duty ₹ 8,000  
Installation expenses ₹ 5,000  
The estimate of dismantling and removing the item would be ₹ 5,000.  
After the equipment was put to use ₹ 5,000 was spent on cleaning the spare parts.  
Calculate the cost of the asset according to Ind AS -16.
11. Discuss the disclosure requirements of events occurring after Balance Sheet Date as per Ind AS -10.
12. Explain the disclosure of information of financial statement in Ind AS - 37.







**B.Com. V Semester Degree Examination, Sept./Oct. - 2024**

**COMMERCE**

**DSC - 15 : Principles and Practice of Auditing**

**(NEP)**

Time : 2 Hours

Maximum Marks : 60

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

**SECTION - A / ವಿಭಾಗ - ಎ**

Answer the following sub-questions. Each sub-question carries **one** mark. **10x1=10**

ಈ ಕೆಳಗಿನ ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರತಿ ಉಪ-ಪ್ರಶ್ನೆಗೆ ಒಂದು ಅಂಕ.

1. (a) What is Audit Planning ?  
ಲೆಕ್ಕಪರಿಶೋಧನಾ ಯೋಜನೆ ಎಂದರೇನು ?
- (b) What is Audit note book ?  
ಲೆಕ್ಕಪರಿಶೋಧನಾ ಪುಸ್ತಕ ಎಂದರೇನು ?
- (c) Define Audit Risks.  
ಲೆಕ್ಕಪರಿಶೋಧನಾ ಅಪಾಯಗಳನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
- (d) Define Internal Check.  
ಆಂತರಿಕ ಪ್ರತಿಬಂಧವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
- (e) What is Goodwill ?  
ಪ್ರಖ್ಯಾತಿ ಪ್ರತಿತಿ ಎಂದರೇನು ?
- (f) Name any 2 examples for Intangible Assets.  
ಅಗೋಚರ ಆಸ್ತಿಗಳಿಗೆ ಯಾವುದಾದರೂ 2 ಉದಾಹರಣೆ ಕೊಡಿ.
- (g) Write any one reason for removal of an Auditor.  
ಲೆಕ್ಕಪರಿಶೋಧಕರನ್ನು ತೆಗೆದುಹಾಕಲು ಇರುವ ಯಾವುದಾದರೂ ಒಂದು ಕಾರಣವನ್ನು ತಿಳಿಸಿ.
- (h) Define the term Valuation.  
ಪರಿಶೀಲನೆ ಪದವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
- (i) What do you mean by Contingent Liabilities ?  
ಸಂಭವನೀಯ ಹೊಣೆಗಾರಿಕೆಗಳು ಎಂದರೇನು ?
- (j) State any 2 elements of audit report.  
ಲೆಕ್ಕಪರಿಶೋಧನಾ ವರದಿಯಲ್ಲಿನ ಯಾವುದಾದರೂ 2 ಅಂಶಗಳನ್ನು ತಿಳಿಸಿ.





**SECTION - B / ವಿಭಾಗ - ಬಿ**

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

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ ಐದು ಅಂಕಗಳು.

**4x5=20**

2. Write a note on Audit Programme.  
ಲೆಕ್ಕಪರಿಶೋಧನಾ ಕಾರ್ಯಕ್ರಮದ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
3. Explain the merits of Auditing.  
ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ಅನುಕೂಲಗಳನ್ನು ವಿವರಿಸಿರಿ.
4. Define Internal Control. State its Objectives.  
ಆಂತರಿಕ ನಿಯಂತ್ರಣವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ. ಇದರ ಉದ್ದೇಶಗಳನ್ನು ತಿಳಿಸಿ.
5. Briefly explain the Objectives of Verification and Valuation of Assets and Liabilities.  
ಆಸ್ತಿ ಮತ್ತು ಹೊಣೆಗಾರಿಕೆಗಳ ಪರಿಶೀಲನೆ ಮತ್ತು ಮೌಲ್ಯಮಾಪನದ ಉದ್ದೇಶಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
6. Explain the Rights of a Company Auditor.  
ಕಂಪನಿ ಲೆಕ್ಕಪರಿಶೋಧಕರ ಹಕ್ಕುಗಳನ್ನು ವಿವರಿಸಿ.
7. What is Professional Ethics ? Explain the Fundamental Principles of Professional Ethics.  
ವೃತ್ತಿಪರ ನೀತಿಸಂಹಿತೆ ಎಂದರೇನು ? ವೃತ್ತಿಪರ ನೀತಿಸಂಹಿತೆಯ ಮೂಲಭೂತ ತತ್ವಗಳನ್ನು ವಿವರಿಸಿರಿ.

**SECTION - C / ವಿಭಾಗ - ಸಿ**

Answer **any three** of the following questions. Each question carries **ten** marks.

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ ಹತ್ತು ಅಂಕಗಳು.

**3x10=30**

8. Explain the different types of Audit.  
ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ವಿವಿಧ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿರಿ.
9. Explain the Duties of an Auditor towards Internal Check Regards to cash sales.  
ನಗದು ಮಾರಾಟಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಆಂತರಿಕ ಪ್ರತಿಬಂಧದ ಲೆಕ್ಕಪರಿಶೋಧನಾ ಕರ್ತವ್ಯಗಳನ್ನು ವಿವರಿಸಿರಿ.
10. Explain the Procedures of Audit of Educational Institutions.  
ಶೈಕ್ಷಣಿಕ ಸಂಸ್ಥೆಗಳ ಲೆಕ್ಕಪರಿಶೋಧನಾ ಪದ್ಧತಿಯನ್ನು ವಿವರಿಸಿ.
11. Explain the Position of an Auditor regards Valuation and Verification of Plant and Machinery.  
ಯಂತ್ರೋಪಕರಣಗಳ ಭೌತಿಕ ಪರಿಶೀಲನೆ ಮತ್ತು ಮೌಲ್ಯೀಕರಣಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಲೆಕ್ಕಪರಿಶೋಧಕನ ಸ್ಥಾನವನ್ನು ವಿವರಿಸಿ.
12. What is Audit Report ? Explain the types of Audit Report.  
ಲೆಕ್ಕಪರಿಶೋಧನಾ ವರದಿ ಎಂದರೇನು ? ಲೆಕ್ಕಪರಿಶೋಧನಾ ವರದಿಗಳ ವಿಧಗಳನ್ನು ವಿವರಿಸಿರಿ.

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**B.Com. V Semester Degree Examination, Sept./Oct. - 2024**

**COMMERCE**

**Retail Management**

**(NEP)**

Time : 2 Hours

Maximum Marks : 60

**Note :** Answer **all** the sections according to internal choices.

**ಸೂಚನೆ :** ಆಂತರಿಕ ಆಯ್ಕೆಗಳಿಗನುಸಾರವಾಗಿ ಎಲ್ಲಾ ವಿಭಾಗಗಳಿಗೆ ಉತ್ತರಿಸಿ.

**SECTION - A / ವಿಭಾಗ - ಎ**

Answer the following sub-questions. Each sub-question carries **one** mark. **10x1=10**  
ಈ ಕೆಳಗಿನ ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರತಿ ಉಪ-ಪ್ರಶ್ನೆಯು ಒಂದು ಅಂಕವನ್ನು ಹೊಂದಿರುತ್ತದೆ.

1. (a) What do you mean by retail life cycle ?  
ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರದ ಜೀವನ ಚಕ್ರ ಎಂದರೇನು ?
- (b) What is value added service ?  
ಮೌಲ್ಯವರ್ಧಿತ ಸೇವೆ ಎಂದರೇನು ?
- (c) What is buyers motive ?  
ಖರೀದಿದಾರರ ಖರೀದಿ ಪ್ರೇರಣೆ ಎಂದರೇನು ?
- (d) What is consumer behaviour ?  
ಗ್ರಾಹಕರ ವರ್ತನೆ ಎಂದರೇನು ?
- (e) What is customer service ?  
ಗ್ರಾಹಕರ ಸೇವೆ ಎಂದರೇನು ?
- (f) What is product mix ?  
ವಸ್ತು ಮಿಶ್ರಣ ಎಂದರೇನು ?
- (g) What is promotion ?  
ಪ್ರವರ್ತನೆ ಎಂದರೇನು ?
- (h) What is on-line shopping ?  
ಆನ್-ಲೈನ್ ಶಾಪಿಂಗ್ ಎಂದರೇನು ?
- (i) What is Bar-coding ?  
ಬಾರ್‌ಕೋಡಿಂಗ್ ಎಂದರೇನು ?
- (j) What is Retail Management ?  
ಚಿಲ್ಲರೆ ವ್ಯವಸ್ಥಾಪನೆ ಎಂದರೇನು ?



**SECTION - B / ವಿಭಾಗ - ಬಿ**

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

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ ಐದು ಅಂಕಗಳು.

**4x5=20**

2. What are the challenges of retailing ?  
ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರದಲ್ಲಿ ಎದುರಿಸುವಂತಹ ಸವಾಲುಗಳು ಯಾವುವು ?
3. Briefly explain on consumer on-line shopping trends.  
ಗ್ರಾಹಕರ ಆನ್-ಲೈನ್ ಶಾಪಿಂಗ್‌ನ ಪ್ರವೃತ್ತಿಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
4. What are the functions of retail stores manager ?  
ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರ ಮಳಿಗೆಗಳ ನಿಬಂಧಕರ ಕಾರ್ಯಗಳು ಯಾವುವು ?
5. Write the different types of pricing methods.  
ಬೆಲೆ ನಿಗದೀಕರಣದ ವಿವಿಧ ವಿಧಾನಗಳನ್ನು ಬರೆಯಿರಿ.
6. What are the advantages of Bar-Coding ?  
ಬಾರ್‌ಕೋಡಿಂಗ್‌ನ ಅನುಕೂಲಗಳು ಯಾವುವು ?
7. Write the advantages of on-line shopping.  
ಆನ್-ಲೈನ್ ಶಾಪಿಂಗ್‌ನ ಅನುಕೂಲಗಳ ಬಗ್ಗೆ ಬರೆಯಿರಿ.

**SECTION - C / ವಿಭಾಗ - ಸಿ**

Answer **any three** of the following questions. Each question carries **ten** marks.

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ ಹತ್ತು ಅಂಕಗಳು.

**3x10=30**

8. What are the factors affecting the growth of retailing in India ? Explain.  
ಭಾರತದಲ್ಲಿ ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರದ ಬೆಳವಣಿಗೆಯ ಮೇಲೆ ಪರಿಣಾಮ ಬೀರುತ್ತಿರುವ ಅಂಶಗಳಾವುವು ? ವಿವರಿಸಿ.
9. What is consumer behaviour ? Explain its importance.  
ಗ್ರಾಹಕರ ವರ್ತನೆ ಎಂದರೇನು ? ಇದರ ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ವಿವರಿಸಿ.
10. Explain the steps involved in choosing retail location.  
ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರದ ಸ್ಥಳ ಆಯ್ಕೆಯಲ್ಲಿ ಒಳಗೊಳ್ಳುವ ವಿವಿಧ ಹಂತಗಳ ಕುರಿತು ವಿವರಿಸಿ.
11. Explain the steps involved in new product development.  
ಹೊಸ ಉತ್ಪನ್ನ/ವಸ್ತುವಿನ ಅಭಿವೃದ್ಧಿಯಲ್ಲಿ ಒಳಗೊಳ್ಳುವ ವಿವಿಧ ಹಂತಗಳನ್ನು ವಿವರಿಸಿ.
12. Explain the advantages of e-payments in on-line retail shopping.  
ಆನ್-ಲೈನ್ ರಿಟೈಲ್ ಶಾಪಿಂಗ್‌ನಲ್ಲಿ ವಿದ್ಯೂನ್ಮಾನ ಪಾವತಿಗಳಿಂದಾಗುವ ಪ್ರಯೋಜನಗಳನ್ನು ವಿವರಿಸಿ.

