



B.Com. V Semester Degree Examination, April/May - 2024

DIGITAL MARKETING

(NEP)

Time : 2 Hours

Maximum Marks : 50

SECTION- A / ವಿಭಾಗ - ಎ

1. Answer **all** the questions.

10x1=10

ಎಲ್ಲಾ ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

- (a) What is Digital marketing ?
ಡಿಜಿಟಲ್ ಮಾರ್ಕೆಟಿಂಗ್ ಎಂದರೇನು ?
- (b) What is Opt-In-list in Email marketing ?
ಮಿಂಚಂಚೆ ಮಾರ್ಕೆಟಿಂಗ್‌ನಲ್ಲಿ ಆಪ್ಟ್ ಇನ್ ಪಟ್ಟಿ ಎಂದರೇನು ?
- (c) What is Search Engine Optimisation ?
ಸರ್ಚ್ ಎಂಜಿನ್ ಆಪ್ಟಿಮೈಸೇಶನ್ ಎಂದರೇನು ?
- (d) What is Off-Page SEO ?
ಆಫ್-ಪೇಜ್ SEO ಎಂದರೇನು ?
- (e) What is Google Ad sense ?
ಗೂಗಲ್ ಆಡ್ ಸೆನ್ಸ್ ಎಂದರೇನು ?
- (f) What is Google Ad-Words ?
ಗೂಗಲ್ ಆಡ್ ವರ್ಡ್ಸ್ ಎಂದರೇನು ?
- (g) What is Facebook advertising ?
ಫೇಸ್‌ಬುಕ್ ಜಾಹೀರಾತು ಎಂದರೇನು ?
- (h) What is Web Analytics ?
ವೆಬ್ ಅನಾಲಿಟಿಕ್ಸ್ ಎಂದರೇನು ?
- (i) Give an example for video Advertising.
ವಿಡಿಯೋ ಜಾಹೀರಾತಿಗೆ ಉದಾಹರಣೆಯನ್ನು ಕೊಡಿರಿ.
- (j) What is Youtube Advertising ?
ಯೂಟ್ಯೂಬ್ ಜಾಹೀರಾತು ಎಂದರೇನು ?



SECTION- B / ವಿಭಾಗ - ಬಿ

Write **any four** questions.

4x5=20

ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

2. What are the advantages of Email marketing ?
ಮಿಂಚಂಚೆ ಮಾರ್ಕೆಟಿಂಗ್‌ನ ಅನುಕೂಲತೆಗಳನ್ನು ಬರೆಯಿರಿ.
3. What is the importance of Search Engine Optimisation (SEO) ?
ಸರ್ಚ್ ಎಂಜಿನ್ ಆಪ್ಟಿಮೈಸೇಶನ್ (SEO) ಇದರ ಪ್ರಾಮುಖ್ಯತೆ ತಿಳಿಸಿ.
4. Explain the different types of Google Ad words.
ಗೂಗಲ್ ಆಡ್ ವರ್ಡ್ಸ್‌ನ ವಿವಿಧ ಪ್ರಕಾರಗಳನ್ನು ತಿಳಿಸಿರಿ.
5. What are the common mistakes analysts make ?
ವಿಶ್ಲೇಷಕರು ಮಾಡುವ ಸಾಮಾನ್ಯ ತಪ್ಪುಗಳು ಯಾವುವು ? ತಿಳಿಸಿರಿ.
6. How do we choose audience for Video Ads ? Explain.
ವಿಡಿಯೋ ಜಾಹೀರಾತುಗಳಿಗಾಗಿ ನಾವು ಪ್ರೇಕ್ಷಕರನ್ನು ಹೇಗೆ ಆಯ್ಕೆ ಮಾಡುತ್ತೇವೆ ? ವಿವರಿಸಿರಿ.
7. What is the need for Digital Marketing ?
ಡಿಜಿಟಲ್ ಮಾರ್ಕೆಟಿಂಗ್‌ನ ಅಗತ್ಯತೆಯನ್ನು ತಿಳಿಸಿರಿ.

SECTION- C / ವಿಭಾಗ - ಸಿ

Answer **any two** questions.

2x10=20

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

8. What is Digital Marketing ? What are the different Digital Marketing Platforms ?
Explain.
ಡಿಜಿಟಲ್ ಮಾರ್ಕೆಟಿಂಗ್ ಎಂದರೇನು ? ಡಿಜಿಟಲ್ ಮಾರ್ಕೆಟಿಂಗ್‌ನ ವಿಧಾನಗಳನ್ನು ವಿವರಿಸಿರಿ.
9. Explain the different Social Media Marketing Platforms.
ವಿವಿಧ ಸಾಮಾಜಿಕ ಮಾಧ್ಯಮ ಮಾರ್ಕೆಟಿಂಗ್ ವೇದಿಕೆಗಳನ್ನು ವಿವರಿಸಿರಿ.
10. Explain how to measure the Youtube ad performance.
ಯೂಟ್ಯೂಬ್ ಜಾಹೀರಾತಿನ ಕಾರ್ಯಕ್ಷಮತೆಯನ್ನು ಅಳೆಯುವುದು ಹೇಗೆ ? ವಿವರಿಸಿರಿ.
11. Write a short notes on :
(a) Key Word Research and Analysis in SEO
(b) Eco System of a Search engine
ಈ ಕೆಳಗಿನ ವಿಷಯಗಳಿಗೆ ಲಘು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
(a) ಸರ್ಚ್ ಎಂಜಿನ್ ಆಪ್ಟಿಮೈಸೇಶನ್‌ನಲ್ಲಿ ಕೀ ವರ್ಡ್ ಸಂಶೋಧನೆ ಮತ್ತು ವಿಶ್ಲೇಷಣೆ
(b) ಸರ್ಚ್ ಎಂಜಿನ್ ಪರಿಸರ ವ್ಯವಸ್ಥೆ.
12. Difference between Traditional Marketing and Digital Marketing.
ಸಾಂಪ್ರದಾಯಿಕ ಮಾರ್ಕೆಟಿಂಗ್ ಮತ್ತು ಡಿಜಿಟಲ್ ಮಾರ್ಕೆಟಿಂಗ್‌ನ ವ್ಯತ್ಯಾಸಗಳನ್ನು ತಿಳಿಸಿ.

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B.Com. V Semester Degree Examination, April/May - 2024

COMMERCE

DSE - 1 : Financial Institutions and Markets

(NEP)

Time : 2 Hours

Maximum Marks : 60

Note : Answer **all** sections.

ಸೂಚನೆ : ಎಲ್ಲಾ ವಿಭಾಗಗಳನ್ನು ಉತ್ತರಿಸಿ.

SECTION - A / ವಿಭಾಗ - ಎ

Answer **all** the following questions.

10x1=10

ಈ ಕೆಳಗಿನ ಎಲ್ಲಾ ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

1. (a) Define financial system.
ಹಣಕಾಸಿನ ವ್ಯವಸ್ಥೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
- (b) Expand 'MMMFs'
'ಎಂ.ಎಂ.ಎಂ.ಎಫ್.'ಗಳನ್ನು ವಿಸ್ತರಿಸಿ.
- (c) What do you mean by money market ?
ಹಣದ ಮಾರುಕಟ್ಟೆ ಎಂದರೇನು ?
- (d) What is a commercial paper ?
ವಾಣಿಜ್ಯ ಪತ್ರ ಎಂದರೇನು ?
- (e) What do you mean by new issue market ?
ಹೊಸ ನೀಡಿಕೆ ಮಾರುಕಟ್ಟೆ ಎಂದರೇನು ?
- (f) Write any two players in stock market.
ಷೇರು ಮಾರುಕಟ್ಟೆಯ ಯಾರಾದರು ಇಬ್ಬರು ಭಾಗೀದಾರರನ್ನು ಹೆಸರಿಸಿ.
- (g) What are commercial banks ?
ವಾಣಿಜ್ಯ ಬ್ಯಾಂಕುಗಳೆಂದರೇನು ?
- (h) Expand 'SIDBI'.
'ಎಸ್.ಐ.ಡಿ.ಬಿ.ಐ'ಯನ್ನು ವಿಸ್ತರಿಸಿ.
- (i) What is mutual funds ?
ಪರಸ್ಪರ ನಿಧಿಗಳೆಂದರೇನು ?
- (j) What is a forex market ?
ವಿದೇಶಿ ವಿನಿಮಯ ಮಾರುಕಟ್ಟೆ ಎಂದರೇನು ?



SECTION - B / ವಿಭಾಗ - ಬಿ

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

4x5=20

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

2. Explain the role of financial system in Economic Development.
ಆರ್ಥಿಕ ಅಭಿವೃದ್ಧಿಯಲ್ಲಿ ಹಣಕಾಸಿನ ವ್ಯವಸ್ಥೆಯ ಪಾತ್ರವನ್ನು ವಿವರಿಸಿರಿ.
3. Distinguish between money market and capital market.
ಹಣದ ಮಾರುಕಟ್ಟೆ ಮತ್ತು ಬಂಡವಾಳ ಮಾರುಕಟ್ಟೆಯ ನಡುವಿನ ವ್ಯತ್ಯಾಸಗಳನ್ನು ಬರೆಯಿರಿ.
4. Discuss the disadvantages of primary market.
ಪ್ರಾಥಮಿಕ ಮಾರುಕಟ್ಟೆಯ ಅನಾನುಕೂಲತೆಗಳನ್ನು ಚರ್ಚಿಸಿ.
5. Explain the main functions of Stock Exchanges.
ಷೇರು ವಿನಿಮಯ ಕೇಂದ್ರಗಳ ಮುಖ್ಯ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿರಿ.
6. State the objectives of MUDRA.
ಮುದ್ರಾದ ಉದ್ದೇಶಗಳನ್ನು ತಿಳಿಸಿ.
7. Briefly explain the importance of NBFCs.
ಎನ್‌ಬಿ‌ಎಫ್‌ಸಿಗಳ ಮಹತ್ವವನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.

SECTION - C / ವಿಭಾಗ - ಸಿ

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

3x10=30

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

8. Discuss the constituents of the financial system.
ಹಣಕಾಸಿನ ವ್ಯವಸ್ಥೆಯ ಘಟಕಗಳನ್ನು ಚರ್ಚಿಸಿ.
9. Define banking. Explain its functions.
ಬ್ಯಾಂಕಿಂಗ್ ಅನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿರಿ. ಅದರ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿರಿ.
10. Discuss the features of a developed money market.
ಅಭಿವೃದ್ಧಿ ಹೊಂದಿದ ಹಣದ ಮಾರುಕಟ್ಟೆಯ ವೈಶಿಷ್ಟ್ಯಗಳನ್ನು ಚರ್ಚಿಸಿರಿ.
11. What are venture capital funds ? Explain their features.
ಸಾಹಸಿ ಬಂಡವಾಳದ ನಿಧಿಗಳೆಂದರೇನು ? ಅವುಗಳ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿರಿ.
12. Define listing of securities. Discuss the advantages and disadvantages of listing of securities.
ಶೇರುಗಳ ಯಾದೀಕರಣ ಎಂದರೇನು ? ಅದರ ಪ್ರಯೋಜನ ಮತ್ತು ಅನಾನುಕೂಲತೆಗಳನ್ನು ವಿವರಿಸಿರಿ.

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B.Com. V Semester Degree Examination, April/May - 2024

COMMERCE

DSC - 13 : Financial Management

(NEP)

Time : 2 Hours

Maximum Marks : 60

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

SECTION - A

1. Answer the following sub-questions, each sub-question carries **one** mark. **10x1=10**
- (a) Define Financial Management.
 - (b) What is a Financial plan ?
 - (c) What is Time Value of Money ?
 - (d) Give the meaning of Doubling Period.
 - (e) Define capital structure.
 - (f) Give the meaning of term Leverage.
 - (g) Define Capital Budgetting.
 - (h) What is Net Present Value ?
 - (i) What do you mean by working capital ?
 - (j) Define cash management.

SECTION - B

Answer **any four** of the following questions, each question carries **five** marks. **4x5=20**

2. Explain the Functions of Financial Management.
3. Determine the Future value at the end of 5 years of the following series of payments at 8% rate of interest :
- At the end of 1st year Rs. 1,000
 - At the end of 2nd year Rs. 2,000
 - At the end of 3rd year Rs. 3,000
 - At the end of 4th year Rs. 4,000
 - At the end of 5th year Rs. 5,000
4. Calculate operating leverage, Financial leverage and Combined Leverage from the following data :
- Sales [1,00,000 units] Rs. 2,00,000
 - Variable cost Rs. 0.70 per unit
 - Fixed cost Rs. 65,000
 - Interest charges Rs. 15,000



5. A project required an investment of Rs. 5,00,000 and has a scrap value of Rs. 20,000 after five years.

It is expected to yield profits after taxes [PAT] during the five years are as follows :

Year	Rs.
1	40,000
2	60,000
3	70,000
4	50,000
5	20,000

Calculate the Average Rate of Return.

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

Sales 2,000 units at Rs. 500 Each.

Material cost Rs. 300 per unit.

Labour cost Rs. 100 per unit.

Overhead Rs. 50 per unit.

Customers are given 60 days of credit and 30 days credit is taken from creditors.

Raw material for 30 days and Finished goods for 20 days are kept in stock production cycle period is 10 days.

7. The Initial cash outlay of the project is Rs. 1,00,000 and it generates cash inflows of Rs. 40,000, Rs. 30,000, Rs. 50,000 and Rs. 20,000.

Assume 10% rate of Discount. Calculate profitability Index :

Year	Discount Factor @ 10%
1	0.909
2	0.826
3	0.751
4	0.683

SECTION - C

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

3x10=30

8. Explain the Role of Financial Manager in India.
9. Calculate the present value of the following cash flows of two projects and give a suggestion.

Year	Project-1	Project-2
	Discount Rate @ 8%	Discount Rate @ 10%
1	10,000	10,000
2	20,000	20,000
3	10,000	30,000
4	5,000	25,000
5	20,000	40,000



10. XYZ Co. Ltd., has currently having an all equity shares consisting of 15,000 equity shares of Rs. 100 each. The management is planning to raise another Rs. 25,00,000 to finance a major expansion programme and is considering three alternative methods of financing :

- (a) To issue 25,000, Equity shares of Rs. 100 each.
- (b) To issue 25,000, 8% Debentures of Rs. 100 each.
- (c) To issue 25,000, 8% preference shares of Rs. 100 each.

The companies expected Earnings Before Interest and Taxes [EBIT] will be Rs. 8,00,000. Assuming corporate tax rate is 50%.

Determine the Earnings Per Share [EPS] in each alternative and comment which alternative is best and why ?

11. Venkateshwara Electronics Company Ltd., is considering the purchase of a Machine. Two machines P and Q each costing Rs. 50,000 is available. In comparing the profitability of these machines a discount rate of 10% is to be used. Company uses straight line method of depreciation.

Earnings After Taxes [EAT] are expected to be as follows :

Year	Machine 'P' Rs.	Machine 'Q' Rs.
1	15,000	5,000
2	20,000	15,000
3	25,000	20,000
4	15,000	30,000
5	10,000	20,000

The following are the present value factors at 10% :

Year	P.V. Factor @ 10%
1	0.909
2	0.826
3	0.751
4	0.683
5	0.621

Evaluate the proposals under the following methods :

- (a) The Pay Back Period.
- (b) The Net Present Value.



12. Prepare a statement showing the working capital requirement of a company for a level of activity of 1,56,000 units of production.

The following information is available for your calculation :

- (a) Elements of cost :

Raw-Materials	Rs. 90 per unit
Direct Labour	Rs. 40 per unit
Overheads	Rs. 75 per unit
Total cost	<u>Rs. 205 per unit</u>
Profit	<u>Rs. 60 per unit</u>
Selling price	<u>Rs. 265 per unit</u>

- (b) Raw-materials in stock on Average one month.
 (c) Raw-materials in process on an average 2 weeks.
 (d) Finished goods are in stock on an average one month.
 (e) Credit allowed by suppliers is one month.
 (f) Credit allowed to customers is 2 months.
 (g) Lag in payment of wages 1.5 weeks.
 (h) Lag in payment of overheads one month.

20% of the output is sold for cash, cash in hand and cash at bank is expected to be Rs. 60,000. It is assumed that production is carried out evenly throughout the year Wages and overhead accrue similarly and a time period of 4 weeks is equivalent to a month.

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B.COM. V Semester Degree Examination, April/May - 2024
COMMERCE
VOC-1 : Goods and Service Tax - Law and Practice
(NEP)

Time : 2 Hours

Maximum Marks : 60

Note : Answer **all** sections.

SECTION - A

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

1. (a) Expand ITC.
- (b) What is IGST ?
- (c) What do you mean by supply of goods and service ?
- (d) What do you mean by mixed supply ?
- (e) What is input tax ?
- (f) What is Taxable Goods ?
- (g) What is tax invoice ?
- (h) What is credit note ?
- (i) What is valuation of Supply ?
- (j) What is Transactional Value ?

SECTION - B

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

2. Give an introduction to GST in India. **4x5=20**
3. Mr. X of Tamilnadu casual dealer who provides following information regarding supply Non-taxable turn over ₹ 4,00,000 casual trader in Karnataka ₹ 5,00,000. Taxable turnover ₹ 6,00,000
Compute aggregate Turnover.
4. Salma a registered traders of Telengana, sold goods of ₹ 8,00,000 to Usha a registered dealer of Telengana. Usha is supplying the goods to Vishal a unregistered trader in Andhra Pradesh after including 30% profit, assuming CGST is at 5% and SGST at 5%.
Calculate the tax payable by Usha dealer after adjusting ITC.
5. What are the steps to follow GST returns ?



6. From the following transactions of business in Delhi to Karnataka find the amount of Bill of goods. MRP ₹ 10,000, ₹ 14,000 ₹ 18,000 at a discount rate of 20% and GST 28%.
7. If the date of receipt of goods is 15-07-2019, date on which the payment is entered in the books of accounts is 20-07-2019 and date on which amount debited in the bank account is 22-07-2019.
What will be the time of supply ?

SECTION - C

Answer **any two** of the following questions, each question carries **15** marks.

8. State the various benefits of GST. **15x2=30**
9. Chandrika limited is into manufacturing of FMC goods. Following are the invoices raised in the month of February 2020.
(a) Invoice No. 102-Supply of moisturizer ₹ 40,000, Delivery charges for transportation ₹ 5000.
(b) Invoice No. 103-Supply of face cream ₹ 30,000, moisturizer ₹ 40,000 and Shampoo ₹ 30,000 at a single offer price of ₹ 85,000.
Comment and compute GST liability assuming rates are : Face Creams 28% moisturizer 28%, Shampoo 18% and services at 18%.
10. Basavaraj of Gokak of Karnataka a registered dealer under GST act supplied goods to Murali of Indore of MP a registered dealer for ₹ 4,00,000. And further Murali supplied the goods to a registered dealer of West Bengal a registered retailer for ₹ 5,50,000. The tax rate of CGST and SGST are 14% and 14% respectively.
Calculate the tax payable by Murali dealer after adjusting the ITC.
11. Compute the transaction value of taxable goods and GST payable from the following information wholesale price of a product sold to Gujarath from a dealer in Bangalore, including GST 12% ₹ 2,10,000.
The following are not included in the price.
(a) Secondary Packing Cost ₹ 10,800
(b) Cost of Special Packing ₹ 16,200
(c) Cost of Returnable Packing ₹ 8,000
(d) Freight and Insurance ₹ 7,500
(e) Trade discount ₹ 20,000
12. Write procedure for assessment under GST.





B.Com. V Semester Degree Examination, April/May - 2024

COMMERCE

Human Resource Development

(NEP)

Time : 2 Hours

Maximum Marks : 60

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

SECTION - A / ವಿಭಾಗ - ಎ

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

1. (a) What is Human Resource Development ? 1
ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿ ಎಂದರೇನು ?
- (b) Mention any two goals of Human Resource Development. 1
ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿಯ ಎರಡು ಗುರಿಗಳನ್ನು ತಿಳಿಸಿ.
- (c) What do you mean by On-The job training ? 1
ಕೆಲಸ ಸ್ಥಳದಲ್ಲಿ ನೀಡುವ ತರಬೇತಿ ಎಂದರೇನು ?
- (d) Write any two models of HRD Framework. 1
ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿ ಚೌಕಟ್ಟಿನ ಎರಡು ಮಾದರಿಗಳನ್ನು ಬರೆಯಿರಿ.
- (e) What is Career Management ? 1
ವೃತ್ತಿ ನಿರ್ವಹಣೆ ಎಂದರೇನು ?
- (f) Name the concepts of Socialization. 1
ಸಾಮಾಜಿಕೀಕರಣದ ಪರಿಕಲ್ಪನೆಗಳನ್ನು ಹೆಸರಿಸಿ.
- (g) What is Employee Counselling ? 1
ಉದ್ಯೋಗಿಗಳ ಸಮಾಲೋಚನೆ ಎಂದರೇನು ?
- (h) Give the meaning of Management Development. 1
ವ್ಯವಸ್ಥಾಪನೆಯ ಅಭಿವೃದ್ಧಿಯ ಅರ್ಥ ನೀಡಿ.
- (i) Define H.R. Performance. 1
ಮಾನವ ಸಂಪನ್ಮೂಲ ಕಾರ್ಯಕ್ಷಮತೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
- (j) What is Work Force Reduction ? 1
ಉದ್ಯೋಗಿಗಳ ಕಡಿತ ಎಂದರೇನು ?



SECTION - B / ವಿಭಾಗ - ಬಿ

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

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

4x5=20

2. Explain the need of Human Resource Development. 5
ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿಯ ಅವಶ್ಯಕತೆಯನ್ನು ವಿವರಿಸಿ.
3. Explain the process of Human Resource Development. 5
ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿಯ ಪ್ರಕ್ರಿಯೆಯನ್ನು ವಿವರಿಸಿ.
4. Briefly explain the employee wellness and Health Promotion Programs. 5
ಉದ್ಯೋಗಿಗಳ ಕ್ಷೇಮ ಮತ್ತು ಆರೋಗ್ಯ ವೃದ್ಧಿಯ ಕಾರ್ಯಕ್ರಮಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
5. Discuss the steps in assess the impact of HRD Programs. 5
ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿ ಕಾರ್ಯಕ್ರಮಗಳ ಪರಿಣಾಮವನ್ನು ನಿರ್ಣಯಿಸುವ ಹಂತಗಳನ್ನು ವಿವರಿಸಿ.
6. Explain the importance of Expatriation and Repatriation. 5
ಮಾನವ ಸಂಪನ್ಮೂಲದ ಹೊರದೇಶ ತೆರಳುವುದು ಮತ್ತು ವಾಪಸಾತಿಯ ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ವಿವರಿಸಿ.
7. Explain the different methods of off-the job training. 5
ಕೆಲಸದ ಹೊರಗಿನ ತರಬೇತಿಯ ವಿಧಾನಗಳನ್ನು ವಿವರಿಸಿ.

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. "HRD for Organisational Effectiveness" - Explain. 10
"ಸಂಸ್ಥೆಯ ಪರಿಣಾಮಕಾರಿತ್ವಕ್ಕಾಗಿ ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿ"- ವಿವರಿಸಿ.
9. Explain the framework and models of HRD. 10
ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿಯ ಚೌಕಟ್ಟು ಮತ್ತು ಮಾದರಿಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
10. Explain the Human Resource Development Applications. 10
ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿಯ ಅನ್ವಯಗಳನ್ನು ವಿವರಿಸಿ.
11. Briefly explain the advantages and dis-advantages of Employee Counselling Services. 10
ಉದ್ಯೋಗಿಗಳ ಸಮಾಲೋಚನೆ ಸೇವೆಗಳ ಅನುಕೂಲತೆಗಳು ಮತ್ತು ಅನಾನುಕೂಲತೆಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
12. Explain the impact of Realignment and Retention on H.R.D. 10
ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿಯ ಮೇಲೆ ಉದ್ಯೋಗಿಗಳ ಮರುಜೋಡಣೆ ಮತ್ತು ಉಳಿಸಿಕೊಳ್ಳುವಿಕೆಯ ಪರಿಣಾಮಗಳನ್ನು ವಿವರಿಸಿ.





B.Com. V Semester Degree Examination, April/May - 2024

COMMERCE

Income Tax Law and Practice - I

(NEP)

Time : 2 Hours

Maximum Marks : 60

SECTION - A

1. Answer the following questions, each question carries **one** mark. **10x1=10**
- (a) What is Income tax ?
 - (b) What do you mean by Agriculture Income ?
 - (c) What is gross total Income ?
 - (d) Define perquisite u/s 17(2).
 - (e) What is Provident Fund ?
 - (f) What do you mean by Tax Deducted at source ?
 - (g) What is property ?
 - (h) State the types of residential status.
 - (i) Define commutation of pension-sec.10 (10A).
 - (j) State any two items of Investments OR savings, which qualify for deduction u/s 80C.

SECTION - B

Answer **any four** of the following questions, each question carries **five** marks. **4x5=20**

2. Mr. Ravi of Delhi has given the following Information :
- (a) Basic salary Rs. 12,000 p.m.
 - (b) Dearness Allowance Rs. 6,000 p.m. (50% enters in to retirement benefit)
 - (c) HRA received Rs. 2,700 p.m.
 - (d) Rent paid Rs. 3,750 p.m.
 - (e) City compensation Allowances Rs. 150 p.m.
- Calculate taxable HRA for the A.Y. 2023-24.
3. Mr. Hanumesh employed in a private company received Rs. 2,70,000 gratuity covered under the payment of Gratuity Act, 1972. He retired on 30th Nov, 2022 after serving for 35 years and 4 months. At the time of retirement his monthly salary consisted of basic salary Rs. 10,000, Dearness allowance Rs. 3,260 and HRA Rs. 1,000. Find out gratuity exempt u/s 10(10).



4. Mr. Narayan Rao took a loan of 10,00,000 from a Syndicate Bank on 01-10-2020 at 12% p.a. for construction of house, which was completed on 01-07-2022. He took another loan on 01-10-2022 of 10,00,000 @ 10% p.a. to repay the original loan from Punjab National Bank.

Calculate interest on loan allowable u/s 24 for the A.Y. 2023-24 assuming that the house was let out.

5. Mr. Subha Rao is the owner of a house property. From the following particulars compute its gross Annual value :

Fair Rental value	Rs. 45,000
Municipal Value	Rs. 40,000
Standard Rent	Rs. 42,000
Actual Rent	Rs. 36,000
Unrealised Rent	Rs. 3,000

6. Dr. Rajeshwari is working as an Associate professor in a Government College drawing a monthly gross salary of Rs. 2,00,000. Her monthly contribution to LIC is Rs. 5,000 and GPF is 50,000. In addition to this she pays Rs. 2,000 per annum as professional tax. The salary of Dr. Rajeshwari has increased from Rs. 2,00,000 to 2,50,000 from July onwards. The deductor has made TDS of Rs. 1,20,750 in the first quarter. She paid Rs. 25,000 as premium for health insurance. Compute the amount of TDS to be made in each month from the second quarter onwards if she does not opt. for new tax regime.

7. Miss Manjula has gross Total Income of Rs. 40,00,000 for the previous year ending 31-03-2022 :

- The Prime Ministers Drought Relief Fund Rs. 2,00,000.
- The National children's Fund Rs. 20,000.
- The Africa (Public Contribution) India Fund Rs. 1,00,000.
- Local college (Approved) Rs. 1,00,000.
- Aid to poor student Rs. 20,000.
- Karnataka government for family planning Rs. 50,000.
- Municipality Rs. 1,00,000.
- Donation to corportation of minority community Rs. 2,00,000.

Calculate the amount of deduction u/s 80G.



SECTION - C

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

3x10=30

8. (a) Mr. Naveen Kumar is a non-government employee is getting a pension of Rs. 24,000 per month. During the previous year he commuted $\frac{2}{3}$ of his pension and received Rs. 4,00,000. Calculate the exempted and taxable amount of commutation of pension if :

(i) He received gratuity (ii) He did not receive gratuity.

- (b) Mr. Ajay working in a private company, retired on 01-02-2023 after completing 30 years and 6 months of service.

Encashment of leave salary received Rs. 1,00,000 :

(i) Average salary for last 10 months Rs. 4,500.

(ii) He has availed 615 days leave (30 days leave permitted per year)

Calculate the taxable encashment of leave-salary.

9. The following are the incomes of Smt. Veena for the p.y. 2022-23 :

(a) Income from house property in London received in India Rs. 75,000.

(b) Profit from business in Japan and managed these Received in Japan Rs. 4,50,000.

(c) Dividend from foreign company received in India Rs. 15,000.

(d) Dividend from Reliance Company Ltd. Rs. 50,000.

(e) Profit from Bangladesh controlled from India Rs. 1,50,000.

(f) Profit from business in Delhi managed from Canada Rs. 3,50,000.

(g) Past untaxed foreign income brought to India during the previous year Rs. 1,00,000.

(h) Profit from business in China deposited in a bank there Rs. 10,000.

(i) Interest on USA government securities received in India Rs. 20,000.

(j) Salary earned in Mumbai but received in U.K. Rs. 80,000.

(k) Agricultural Income earned and received in India Rs. 15,000.

(l) Royalty received from mining company in India Rs. 50,000.

Compute the gross total Income for the Assessment year 2023-24 of Smt. Veena if she is :

(i) Ordinarily Resident

(ii) Not ordinarily Resident

(iii) Non Resident



10. The following are particulars of Sri. Srinivas an employee of a company in Bangalore compute his income from salaries for the assessment year 2023-24 :

- (a) Basic Salary Rs. 64,000 p.m.
- (b) Bonus equal to 2 months basic salary.
- (c) Dearness allowance at 45% of basic salary.
- (d) Travelling allowance for office duties Rs. 45,000.
- (e) Reimbursement of medical bills Rs. 45,000.
- (f) Entertainment allowance Rs. 1,500 p.m.
- (g) A rent free accommodation is provided by the employer who paid rent of Rs. 15,000 p.m. The cost of furniture installed Rs. 4,50,000.
- (h) The employer provided a Gardner and a chowkidar facilities paying salary of Rs. 1,500 p.m. and Rs. 2,400 p.m. respectively.
- (i) The employee's contribution to recognised provident fund at 15% of the basic salary and employer contributes an equal amount.
- (j) Interest on recognised provident fund credited at 15.5% per annum is Rs. 18,600.
- (k) He paid professional tax for the year Rs. 2,400.

11. From the following particulars compute the income from house property for the assessment year 2023-24 :

Nature of Occupation	House No:1	House No:2
	S.O.P	L.O.P
Municipal Value per annum	50,000	60,000
Municipal tax	5,000	6,000
Rent recievable per month	-	10,000
Repairs	6,000	20,000
Interest on Loan taken for construction	10,000	20,000
Rent collection charges	-	3,000
Cost of amenities : Lift, water and lighting provided	-	20,000



12. Mr. Ananthan has paid the following donations during the previous year 2022-23 :
- (a) The Rajiv Gandhi Foundations 2,00,000.
 - (b) The Prime Minister National Relief Fund Rs. 1,00,000.
 - (c) A Medical College (Approved) Rs. 4,00,000.
 - (d) An Approved charitable Institution Rs. 2,00,000.
 - (e) For repair and renovation of notified temple Rs. 50,000.
 - (f) Aid to poor students Rs. 20,000.
 - (g) Books donated to Gulbarga University Gulbarga Rs. 30,000.
 - (h) Municipality approved for family planning Rs. 1,00,000.
 - (i) Chief Ministers and Lieutenant Governors relief fund Rs. 1,00,000.

The Gross total income of Mr. Ramadas was Rs. 70,00,000 which includes long term capital gain of Rs. 6,00,000 and share of income from AOP Rs. 3,00,000 (AOP has paid normal rate of tax). During the year he has purchased NSC, VIII issue Rs. 1,00,000.

Calculate deduction allowable to him u/s 80G.

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B.Com. V Semester Degree Examination, April/May - 2024

COMMERCE

DSE - 1 : Indian Accounting Standards

(NEP)

Time : 2 Hours

Maximum Marks : 60

Note : Answer **all** Sections.

SECTION - A

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

10x1=10

1. (a) Expand IASB.
(b) Give the meaning of IFRS.
(c) What do you mean by Income Statement ?
(d) Give the meaning of Non-Current Assets.
(e) What are Financial Assets ?
(f) What is Cost of Sales ?
(g) What are related party transaction ?
(h) What do you mean by Ordinary Share ?
(i) What do you mean by Contingent Liabilities ?
(j) What do you mean by restructuring ?

SECTION - B

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

4x5=20

2. Explain the merits of IFRS.
3. From the following particulars of M/S Ravinandan Limited, prepare a statement of profit and loss account for the year ended 31 March 2023 as per schedule III of Companies act 2013.

Revenue from operations	- Rs. 1,00,000
Printing and Stationery	- Rs. 2,000
Advertisement	- Rs. 4,000
Salaries and Allowances	- Rs. 6,000
Interest on long term loans	- Rs. 4,500
Goodwill Written off	- Rs. 1,500
Material Consumed	- Rs. 35,000
Discount Allowed	- Rs. 1,000
Interest on Investment Received	- Rs. 1,500
Depreciation on Fixed Assets	- Rs. 2,000



4. Shyamal limited set up a unit near its manufacturing shed. The price paid for the equipment is Rs. 5,81,000 inclusive of value added tax of Rs. 1,81,000. The entity gets a credit of GST while calculating the tax payable on the finished goods sold.

Additional costs sold are freight of Rs. 29,000, customs duty of Rs. 25,000, installation expenses of Rs. 14,000. The estimate of dismantling and removing the item would be Rs. 23,000. After the equipment was put to use Rs. 5,000 was spent on cleaning the spare parts.

Calculate the cost of the Asset according to Ind-AS-16.

5. A company acquired a franchise for Rs. 8,00,000. It exchanges it for similar franchise in second year with a market value of Rs. 9,00,000. Pass entries.
6. Mention the disclosure requirements of operating segments under Ind-AS-108.
7. Write a note on recognition on provisions.

SECTION - C

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

10x3=30

8. Briefly explain the four basic principles of Accounting Standards.
9. From the following balances of Kumar Co. limited as on 31-03-2023. Prepare income statement.

Interest on Debentures	-	Rs.	32,400
Travelling Expenses	-	Rs.	15,000
Delivery Expenses	-	Rs.	5,000
Bad debts	-	Rs.	6,000
Discount	-	Rs.	7,000
Purchases	-	Rs.	3,15,000
Opening Stock	-	Rs.	75,000
Freight Charges	-	Rs.	8,000
Depreciation	-	Rs.	25,000
Insurance	-	Rs.	5,000
Commission Received	-	Rs.	7,500
Sales	-	Rs.	6,50,000
Share transfer fees	-	Rs.	5,000



- 10.** Calculate the borrowing cost in the case of 'P' limited a distillery unit.
- (a) 6 crores arranged by 10% Debentures repayable after 8 years, 2 crores by 8 years loan from IFCI and 2 crores from OD with Canara Bank. The IFCI interest is 9% P.A. and OD interest is 13% P.A.
 - (b) The cost of Issue of Debentures is Rs. 20 and lakhs.
 - (c) The service charges for IFCI loan and consultancy charges together amounted 5% of loan.
 - (d) Debentures repayable at 5% premium.
- 11.** Explain the contents of an Interim financial report.
- 12.** Explain the recognition of contingent liabilities.

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B.Com. V Semester Degree Examination, April/May - 2024

COMMERCE

DSC - 15 : Principles and Practice of Auditing

(NEP)

Time : 2 Hours

Maximum Marks : 60

Note : Answer **all** the questions.

SECTION - A / ವಿಭಾಗ - ಎ

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

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

10x1=10

1. (a) What is interim audit ?
ಮಧ್ಯಂತರ ಲೆಕ್ಕಪರಿಶೋಧನೆ ಎಂದರೇನು ?
- (b) What is Working Paper ?
ಕೆಲಸ ಮಾಡುವ ಕಾಗದ ಎಂದರೇನು ?
- (c) Define Internal Control.
ಆಂತರಿಕ ನಿಯಂತ್ರಣ ವ್ಯಾಖ್ಯೆಯನ್ನು ನೀಡಿರಿ.
- (d) What is Internal Check ?
ಆಂತರಿಕ ಪರಿಶೀಲನೆ ಎಂದರೇನು ?
- (e) Name the types of Assets.
ಆಸ್ತಿಗಳ ವಿಧಗಳನ್ನು ತಿಳಿಸಿ.
- (f) Define the term of Valuation.
ಮೌಲ್ಯಮಾಪನದ ಅವಧಿಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
- (g) Write two reasons for removal of auditor.
ಲೆಕ್ಕಪರಿಶೋಧಕರನ್ನು ತೆಗೆದುಹಾಕಲು ಎರಡು ಕಾರಣಗಳನ್ನು ತಿಳಿಸಿ.
- (h) Who can fill the casual vacancy of an auditor ?
ಲೆಕ್ಕಪರಿಶೋಧಕರ ಖಾಲಿ ಹುದ್ದೆಯನ್ನು ಯಾರು ತುಂಬಬಹುದು ?
- (i) What is qualified report ?
ಅರ್ಹವಾದ ವರದಿ ಎಂದರೇನು ?
- (j) What do you mean by profession ethics ?
ವೃತ್ತಿಪರ ನೀತಿಶಾಸ್ತ್ರ ಎಂದರೇನು ?



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. What is continuous audit ? State its merits.
ನಿರಂತರ ಲೆಕ್ಕಪರಿಶೋಧನೆ ಎಂದರೇನು ? ಅದರ ಅನುಕೂಲತೆಗಳನ್ನು ತಿಳಿಸಿರಿ.
3. Write a note on internal audit.
ಆಂತರಿಕ ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ಟಿಪ್ಪಣಿಯನ್ನು ಬರೆಯಿರಿ.
4. Define audit risk. State the sources.
ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ಅಪಾಯವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ. ಅದರ ಮೂಲಗಳನ್ನು ತೋರಿಸಿ.
5. Explain the Rights of Company Auditor.
ಕಂಪನಿ ಲೆಕ್ಕ ಪರಿಶೋಧಕನ ಹಕ್ಕುಗಳನ್ನು ವಿವರಿಸಿ.
6. Briefly explain appointment of an auditor by audit committee.
ಲೆಕ್ಕಪರಿಶೋಧನಾ ಸಮಿತಿಯಿಂದ ಲೆಕ್ಕಪರಿಶೋಧಕರ ಆಯ್ಕೆಯನ್ನು ವಿವರಿಸಿ.
7. Write a note on qualified report.
ಅರ್ಹ ವರದಿಯ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

SECTION - C / ವಿಭಾಗ - ಸಿ

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

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ ಹತ್ತು ಅಂಕಗಳು.

3x10=30

8. Explain the different types of Audit.
ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ವಿವಿಧ ವಿಧಗಳನ್ನು ವಿವರಿಸಿ.
9. Explain the duties of an auditor towards cash receipts and cash payments.
ನಗದು ರಶೀದಿ ಮತ್ತು ನಗದು ಪಾವತಿಯ ದಾಖಲೆಗಳನ್ನು ಪರಿಶೀಲಿಸುವಾಗ ಲೆಕ್ಕಪರಿಶೋಧಕನ ಕರ್ತವ್ಯಗಳನ್ನು ವಿವರಿಸಿ.
10. Explain the procedures of audit for banking companies.
ಬ್ಯಾಂಕಿಂಗ್ ಸಂಸ್ಥೆಗಳ ಲೆಕ್ಕಪರಿಶೋಧನಾ ಪದ್ಧತಿಯನ್ನು ವಿವರಿಸಿ.
11. Explain the liabilities of a company auditor.
ಕಂಪನಿ ಲೆಕ್ಕಪರಿಶೋಧಕನ ಹೊಣೆಗಾರಿಕೆಗಳನ್ನು ವಿವರಿಸಿ.
12. Explain the types of audit report.
ಲೆಕ್ಕಪರಿಶೋಧನಾ ವರದಿಯ ವಿಧಗಳನ್ನು ವಿವರಿಸಿ.

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B.Com. V Semester Degree Examination, April/May - 2024

COMMERCE

Retail Management

(NEP)

Time : 2 Hours

Maximum Marks : 60

Note : Answer **all** the Sections according to internal choice.

SECTION - A / ವಿಭಾಗ - ಎ

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

ಈ ಕೆಳಗಿನ ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರತಿ ಉಪ-ಪ್ರಶ್ನೆಯು ಒಂದು ಅಂಕವನ್ನು ಹೊಂದಿರುತ್ತದೆ.

- (a) What is retail ?
ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರ ಎಂದರೇನು ?
- (b) What do you mean by retail life cycle ?
ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರದ ಜೀವನ ಚಕ್ರ ಎಂದರೇನು ?
- (c) What is Consumer behaviour ?
ಗ್ರಾಹಕರ ವರ್ತನೆ ಎಂದರೇನು ?
- (d) What is retail planning ?
ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರ ಯೋಜನೆ ಎಂದರೇನು ?
- (e) What is store management ?
ಮಳಿಗೆಯ ನಿರ್ವಹಣೆ ಎಂದರೇನು ?
- (f) What is store design ?
ಮಳಿಗೆಯ ವಿನ್ಯಾಸ ಎಂದರೇನು ?
- (g) What is price mix ?
ಬೆಲೆ ಮಿಶ್ರಣ ಎಂದರೇನು ?
- (h) What is branding ?
ಬ್ರಾಂಡಿಂಗ್ ಎಂದರೇನು ?
- (i) Expand EDI.
EDI ಅನ್ನು ವಿಸ್ತರಿಸಿ.
- (j) What is e-retailing ?
ಇ-ರಿಟೈಲಿಂಗ್/ವಿದ್ಯುನ್ಮಾನ ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರ ಎಂದರೇನು ?



SECTION - B / ವಿಭಾಗ - ಬಿ

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

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

4x5=20

2. State the benefits of product line.
ಉತ್ಪನ್ನ ವಸ್ತುಗಳ ಸಾಲುಗಳ ಉಪಯೋಗಗಳನ್ನು ತಿಳಿಸಿರಿ.
3. What are the benefits of good retail consumer services ?
ಉತ್ತಮ ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರದ ಗ್ರಾಹಕರ ಸೇವೆಗಳ ಉಪಯೋಗಗಳು ಯಾವುವು ?
4. What are the functions of Retail Stores Manager ?
ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರ ಮಳಿಗೆಗಳ ನಿಬಂಧಕರ ಕಾರ್ಯಗಳು ಯಾವುವು ?
5. Briefly explain the new product decision.
ಹೊಸ ಉತ್ಪನ್ನದ ನಿರ್ಧಾರದ ಕುರಿತು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
6. What are the types of Bar-Coding ?
ಬಾರ್‌ಕೋಡಿಂಗ್‌ನ ವಿವಿಧ ಪ್ರಕಾರಗಳು ಯಾವುವು ?
7. What are the advantages of e-retailing ?
ಇ-ರಿಟೈಲಿಂಗ್/ವಿದ್ಯುನ್ಮಾನ ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರದ ಅನುಕೂಲಗಳು ಯಾವುವು ?

SECTION - C / ವಿಭಾಗ - ಸಿ

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

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. 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. Explain the importance of Consumer behaviour study.
ಗ್ರಾಹಕರ ವರ್ತನೆಯ ಅಧ್ಯಯನದ ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ವಿವರಿಸಿ.
10. Explain the types of store layout.
ಮಳಿಗೆಯ ಸ್ಥಳ ಚಿತ್ರಣದ ಪ್ರಕಾರಗಳ ಕುರಿತು ವಿವರಿಸಿ.
11. What are the factor influencing promotion mix ? Explain.
ಪ್ರವರ್ತನಾ ಮಿಶ್ರಣದ ಮೇಲೆ ಪ್ರಭಾವ ಬೀರುವ ಅಂಶಗಳಾವುವು ? ವಿವರಿಸಿ.
12. Explain the New Technologies in retailing.
ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರದಲ್ಲಿನ ನೂತನ ತಂತ್ರಜ್ಞಾನಗಳ ಕುರಿತು ವಿವರಿಸಿ.

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