



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

COMMERCE

DSC-16 : Advanced Financial Management

(NEP)

Time : 2 Hours

Maximum Marks : 60

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

SECTION - A

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

1. (a) What is cost of capital ?
- (b) What are irredeemable debts ?
- (c) What is 'systematic risk' ?
- (d) What is 'Decision tree analysis' ?
- (e) What is 'theory of irrelevance' ?
- (f) Write any two assumptions of Gordon's Approach.
- (g) What is 'Leveraged buy-outs' ?
- (h) What do you mean by price earning ratio ?
- (i) Write the meaning of ethics.
- (j) What do you mean by 'Governance Structure' ?

SECTION - B

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

2. A company issues 10% debentures of Rs. 6,00,000, the tax rate is 50%. Calculate the cost of debt if the debentures are issued at :
 - (a) Par
 - (b) Premium of 15%
 - (c) Discount of 10%



3. The Sun Ltd. has annual net operating income of Rs. 1,20,000. The company has Rs. 3,00,000 10% debentures. The overall cost of capital of the company is 12%. Determine the value of the company under net operating income approach. Calculate the capitalisation rate.
4. The Lion Ltd. has two alternative investment avenues. M and N with the below information.

Project	Expected NPV	Standard Deviation
M	2,50,000	1,80,000
N	4,50,000	2,40,000

On the basis of co-efficient of variation, measure the risk associated with the projects and suggest accordingly.

5. From the following information determine the share price using Gordon's model.
Earning per share Rs. 10
Capitalisation rate 10%
Rate of Return 10%
Dividend payout ratio 80%
6. Explain the advantages of mergers.
7. Write a note on 'Transaction cost Theory'.

SECTION - C

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

8. Galaxy Ltd. has the following capital structure. Calculate weighted average cost of capital using book value based on
- Total Cost
 - Weights

Sources	Amount	Cost
Equity share capital	12,00,000	12%
Retained earnings	10,00,000	12%
Debentures	8,00,000	10%
Preference share capital	10,00,000	8%



9. The Rainbow Ltd. is considering the purchase of a new investment. There are two alternatives X and Y. The cost of each being Rs. 1,20,000. The expected cash inflows from the alternatives are as below.

Year	Cash inflow X	Cash inflow Y
1	60,000	80,000
2	60,000	70,000
3	55,000	70,000
4	50,000	60,000

The Company has target rate of return on capital at 10%. The risk premium rates for X=2% and Y=8%. Which alternative would you recommend ? Present value factors.

Year	PV Factor at 12%	PV factor at 18%
1	0.893	0.847
2	0.797	0.718
3	0.712	0.609
4	0.636	0.516

10. From the following information, calculate the market price of company's share using Walter's model. If the rate of return on investment is :
 (a) 15% (b) 10% (c) 5%
 The capitalisation rate is 10% and EPS is Rs. 8. Dividend Pay out ratio is :
 (i) 50% (ii) 75%
11. Fly Ltd. wants to take over Sky Ltd. The details are furnished below.

Particulars	Fly Ltd.	Sky Ltd.
Fixed Assets	17,28,000	5,02,500
Net current Assets	1,51,500	69,000
Preference Share Capital	37,500	22,500
Equity Share Capital of Rs. 100 each	33,00,000	7,50,000
Share Premium	30,000	45,000
Profit and Loss A/c	42,000	21,000
8% Debenture	15,000	15,000
Profit after Tax and Preference Dividend	99,000	17,250
Market Price per share (Rs.)	66	46
P/E Ratio	30	26

What should be the exchange ratio to be offered to the shareholders of Sky Ltd. based on :

- (a) Net Asset Value (b) EPS

12. Explain the objectives and importance of integrated Reporting.





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

COMMERCE

**VOC - 2 : Assessment of Persons other than Individuals and Filing of
ITR's
(NEP)**

Time : 2 Hours

Maximum Marks : 50

Note : Answer **all** Sections.

SECTION - A

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

1. (a) Give the meaning of Depreciation.
(b) What is Block of Assets ?
(c) How do you treat interest payable to partner's capital during assessment of firms ?
(d) What is Partnership deed ?
(e) Write the meaning of Company.
(f) What is MAT ?
(g) What is TDS ?
(h) Who has to submit IT Returns ?
(i) What is Tax Evasion.
(j) Give the meaning of Tax avoidance.

SECTION - B

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

4x5=20

2. A Block of Asset consists of 5 machines. The WDV of machinery as on 01.04.2022 is Rs. 1,80,000. Rate of depreciation is 15%. A new machine costing is Rs. 1,60,000 was acquired in May 2022 but actually put to use only on 10.10.2022. Two old machines are also sold for Rs. 3,20,000 in December 2022. Determine amount of Depreciation for the AY 2023-24, under Existing Tax Regime.
3. A partnership firm has a book profit of Rs. 4,25,000. Remuneration allowable to working partners as per partnership deed is Rs.95,000. compute the allowable remuneration under Income Tax Act .



4. State whether the following are admissible or inadmissible expenses under the provisions of the Income Tax Act.
- Discount allowed.
 - LIC Premium on director and his family members life.
 - Payment of license for obtaining franchise.
 - Annual listing fees paid towards stock exchange by a company.
 - Interest on loan taken to pay income tax.
5. From the following details of income, compute TDS amount for each transaction.
- Winning from lottery Rs. 1,00,000.
 - Interest on Bank Deposits Rs.20,000.
 - Winning from Horse Race Rs. 8,000.
 - Rent paid on Building Rs.48,000 per month.
 - Dividend from listed company Rs.50,000.
6. Explain the factors affecting Tax planning.
7. From the following details calculate amount of tax payable for the AY 2023-24.
Tax liability Rs.3,09,000.
Minimum Alternative Tax Rs.6,18,000.
Calculation of the amount of tax payable of the AY-2023-24, under Existing Regime.

SECTION - C

Answer **any two** of the following questions. Each question carries **ten** Marks

2x10=20

8. The particulars of depreciable assets of Mr. Suresh for the previous year 2022-23 are given below.

Assets	WDV as On 1-4-2022	Additions	Date	Rate of Depreciation
Plant & Machinery using in manufacturing activity	30,00,000	15,00,000	01-06-2020	15%
Furniture	3,00,000	2,00,000	31-08-2020	10%
Motor cars	6,00,000	3,00,000	31-12-2020	15%

During the year 2022-23, the entire stock of furniture was sold for Rs.4,00,000 and out of six motor cars, two were sold for Rs. 4,00,000. The selling expenses were Rs.40,000, Rs. 20,000, Rs.10,000 and 16,000 respectively. The machinery was sold for Rs 25,00,000 during the PY 2022-23.

Calculate Depreciation and STCL for the Assessment year 2022-23 under existing tax regime.



9. Sai and Pai are working partners in a professional firm which satisfies all conditions of Sec.184 and 40(b) of Income Tax Act. They share profits and losses in the ratio of 4:1.

Profit and Loss account of the firm for the year ending 31-03-2022.

Particulars	Amount	Particulars	Amount
To General Expenses	68,500	By Gross Profit	5,85,000
To Interest on capital of partners	75,000		
To Donation to NDF	25,000		
To Salary Bonus & other Remuneration	2,85,000		
To Depreciation	30,000		
To Net Profit	1,02,000		
	5,85,000		5,85,000

Additional Information :

- (1) General expenses to the extent of Rs.18,500 is not deductible.
 - (2) Interest on capital to partners is in excess of Rs.15,000.
 - (3) Depreciation allowable as per Income Tax rules is Rs.32,500.
- Compute Total Taxable Income.

10. Indian Company is which public are substantially interested submits the following particulars of its income of the year.

- (1) Book Profits U/S 115-JB Rs.4,00,000.
- (2) Dividend from a domestic company (Gross) Rs.30,000.
- (3) Long term Capital Gain Rs.25,000.
- (4) Interest on Government securities Rs.5,000.
- (5) Donation to charitable institution by cheque Rs.15,000.
- (6) Profits of business after deduction of donations to approved Charitable institution Rs.95,000.

The company distributed a dividend of Rs.50,000 on 16-09-2014. Compute the taxable income of the company and tax payable by it for AY 2023-24.

11. Explain the steps of Self assessment of Tax.

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

COMMERCE

DSE H2 : Cultural Diversity at Work Place

(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-ಪ್ರಶ್ನೆಗೆ ಒಂದು ಅಂಕ ಇರುತ್ತದೆ.

1. (a) Give the meaning of Diversity.
ವೈವಿಧ್ಯತೆಯ ಅರ್ಥವನ್ನು ನೀಡಿ.
- (b) What is Diversity management ?
ವೈವಿಧ್ಯತೆಯ ನಿರ್ವಹಣೆ ಎಂದರೇನು ?
- (c) What do you mean by difference in work place ?
ಕೆಲಸದ ಸ್ಥಳದಲ್ಲಿನ ವ್ಯತ್ಯಾಸಗಳು ಎಂದರೇನು ?
- (d) Define Oppression.
ದಬ್ಬಾಳಿಕೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
- (e) What is Justice and Fairness in Diversity ?
ವೈವಿಧ್ಯತೆಯಲ್ಲಿ ನ್ಯಾಯ ಮತ್ತು ನ್ಯಾಯ ಸಮತೆ ಎಂದರೇನು ?
- (f) What are visions of Diversity ?
ವೈವಿಧ್ಯತೆಯ ದೃಷ್ಟಿಕೋನಗಳು ಯಾವುವು ?
- (g) State the meaning of Skills.
ಕೌಶಲ್ಯಗಳ ಅರ್ಥವನ್ನು ತಿಳಿಸಿ.
- (h) Write the meaning of multicultural organization.
ಬಹುಸಾಂಸ್ಕೃತಿಕ ಸಂಸ್ಥೆಯ ಅರ್ಥ ಬರೆಯಿರಿ.
- (i) Who are Dual Career Couples ?
ಉಭಯ ವೃತ್ತಿ ದಂಪತಿಗಳು ಅಂದರೆ ಯಾರು ?
- (j) What is True Inclusion ?
ನಿಜವಾದ ಒಳಗೊಳ್ಳುವಿಕೆ ಎಂದರೇನು ?



SECTION - B / ವಿಭಾಗ - ಬಿ

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

4x5=20

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

2. Explain the advantages of Diversity.
ವೈವಿಧ್ಯತೆಯ ಅನುಕೂಲತೆಗಳನ್ನು ವಿವರಿಸಿ.
3. Discuss the causes for Prejudice in work place.
ಕೆಲಸದ ಸ್ಥಳದಲ್ಲಿನ ಪೂರ್ವಾಗ್ರಹಕ್ಕೆ ಕಾರಣಗಳನ್ನು ಚರ್ಚಿಸಿ.
4. Explain the models of Diversity.
ವೈವಿಧ್ಯತೆಯ ಮಾದರಿಗಳನ್ನು ವಿವರಿಸಿ.
5. Briefly explain organizational assessment at work place.
ಕೆಲಸದ ಸ್ಥಳದಲ್ಲಿನ ಸಾಂಸ್ಕೃತಿಕ ಮೌಲ್ಯಮಾಪನವನ್ನು ವಿವರಿಸಿ.
6. Discuss the issues and challenges in managing multicultural teams.
ಬಹುಸಾಂಸ್ಕೃತಿಕ ತಂಡಗಳನ್ನು ನಿರ್ವಹಿಸುವಲ್ಲಿನ ಸಮಸ್ಯೆಗಳು ಮತ್ತು ಸವಾಲುಗಳನ್ನು ಚರ್ಚಿಸಿ.
7. Explain the elements of cross-cultural management.
ಅಡ್ಡ-ಸಂಸ್ಕೃತಿ ನಿರ್ವಹಣೆಯ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿ.

SECTION - C / ವಿಭಾಗ - ಸಿ

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

3x10=30

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

8. Discuss the scope of Diversity Management.
ವೈವಿಧ್ಯತೆ ನಿರ್ವಹಣೆಯ ವ್ಯಾಪ್ತಿಯನ್ನು ಚರ್ಚಿಸಿ.
9. Explain the advantages and dis-advantages of differences and power in work place.
ಕೆಲಸದ ಸ್ಥಳದಲ್ಲಿನ ವ್ಯತ್ಯಾಸಗಳು ಮತ್ತು ಶಕ್ತಿ/ಅಧಿಕಾರದ ಅನುಕೂಲತೆಗಳು ಹಾಗೂ ಅನಾನುಕೂಲತೆಗಳನ್ನು ವಿವರಿಸಿ.
10. Briefly explain the following Frameworks of cross-cultural Management.
ಕೆಳಗಿನ ಅಡ್ಡ-ಸಂಸ್ಕೃತಿ ನಿರ್ವಹಣೆಯ ಚೌಕಟ್ಟು/ಸಿದ್ಧಾಂತಗಳನ್ನು ವಿವರಿಸಿ.
(a) Kluckhohn and Strodtbeck Framework.
(b) Hofstede's Cultural Dimensions Theory.
11. Discuss the effective strategies to Promote Diversity.
ವೈವಿಧ್ಯತೆಯನ್ನು ಉತ್ತೇಜಿಸುವ ಪರಿಣಾಮಕಾರಿ ತಂತ್ರಗಳನ್ನು ಚರ್ಚಿಸಿ.
12. Explain the cultural issues in International working on work life balance.
ಕೆಲಸದ ಜೀವನ ಸಮತೋಲನದ ಮೇಲೆ ಅಂತರಾಷ್ಟ್ರೀಯ ಕೆಲಸದಲ್ಲಿನ ಸಾಂಸ್ಕೃತಿಕ ಸಮಸ್ಯೆಗಳನ್ನು ವಿವರಿಸಿ.

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

DSE4-M2 : Customer Relationship Management

(NEP)

Time : 2 Hours

Maximum Marks : 60

SECTION - A / ವಿಭಾಗ - ಎ

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

10x1=10

ಈ ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ ಒಂದು ಅಂಕವನ್ನು ಹೊಂದಿರುತ್ತದೆ.

1. (a) Define CRM.
CRM ಅನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
- (b) Expand CPA.
CPA ಯನ್ನು ವಿಸ್ತರಿಸಿರಿ.
- (c) What is Customer Value ?
ಗ್ರಾಹಕ ಮೌಲ್ಯ ಎಂದರೇನು ?
- (d) Expand LCV.
LCV ಯನ್ನು ವಿಸ್ತರಿಸಿರಿ.
- (e) What is data mining ?
ಡೇಟಾ ಮೈನಿಂಗ್ ಎಂದರೇನು ?
- (f) What is RDBMS ?
RDBMS ಎಂದರೇನು ?
- (g) What is Strategy ?
ತಂತ್ರ ಎಂದರೇನು ?
- (h) What is B2B ?
B2B ಎಂದರೇನು ?
- (i) What is Mission ?
ಗುರಿ ಎಂದರೇನು ?
- (j) What is E-mail marketing ?
ಇ-ಮೇಲ್ ಮಾರ್ಕೆಟಿಂಗ್ ಎಂದರೇನು ?



SECTION - B / ವಿಭಾಗ - ಬಿ

Answer **any four** of the following questions. Each question carries **five** marks.
ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಯು ಐದು ಅಂಕಗಳನ್ನು ಹೊಂದಿರುತ್ತದೆ.

4x5=20

2. Explain the CRM Process.
CRM ನ ಪ್ರಕ್ರಿಯೆಯನ್ನು ವಿವರಿಸಿರಿ.
3. Discuss the types of CRM.
CRM ನ ಪ್ರಕಾರಗಳನ್ನು ಚರ್ಚಿಸಿ.
4. Explain the customer satisfaction process.
ಗ್ರಾಹಕರ ತೃಪ್ತಿ ಪ್ರಕ್ರಿಯೆಯನ್ನು ವಿವರಿಸಿರಿ.
5. Briefly explain the strategy framework of CRM.
CRM ತಂತ್ರದ ಚೌಕಟ್ಟನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.
6. Write a note on mass marketing.
ಸಾಮೂಹಿಕ ಮಾರ್ಕೆಟಿಂಗ್ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
7. Explain the problems in implementing CRM.
CRM ನ ಅನುಷ್ಠಾನಗೊಳಿಸುವಲ್ಲಿನ ಸಮಸ್ಯೆಗಳನ್ನು ವಿವರಿಸಿರಿ.

SECTION - C / ವಿಭಾಗ - ಸಿ

Answer **any three** of the following questions. Each question carries **ten** marks.
ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಯು ಹತ್ತು ಅಂಕಗಳನ್ನು ಹೊಂದಿರುತ್ತದೆ.

3x10=30

8. Define CRM. Explain its benefits.
CRM ವ್ಯಾಖ್ಯಾನಿಸಿ. ಅದರ ಪ್ರಯೋಜನಗಳನ್ನು ವಿವರಿಸಿರಿ.
9. Critically discuss the strategies in retaining customers.
ಗ್ರಾಹಕರನ್ನು ಉಳಿಸಿಕೊಳ್ಳುವ ತಂತ್ರಗಳನ್ನು ವಿಮರ್ಶಾತ್ಮಕವಾಗಿ ಚರ್ಚಿಸಿರಿ.
10. What is plan ? Explain steps in planning for CRM.
ಯೋಜನೆ ಎಂದರೇನು ? CRM ಯೋಜನೆಯಲ್ಲಿನ ಹಂತಗಳನ್ನು ವಿವರಿಸಿರಿ.
11. Briefly explain the benefits of CRM for manufacturing and service industry.
ಉತ್ಪಾದನೆ ಮತ್ತು ಸೇವಾ ಉದ್ಯಮಕ್ಕಾಗಿ CRM ನ ಪ್ರಯೋಜನಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.
12. Briefly explain CRM metrics to measure the CRM success.
CRM ಯಶಸ್ಸನ್ನು ಅಳೆಯಲು CRM ಮ್ಯಾಟ್ರಿಕ್ಸ್‌ನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.

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

COMMERCE (VOC2)

E-Commerce

(NEP)

Time : 2 Hours

Maximum Marks : 50

I. Answer the following Sub-questions.

10x1=10

ಈ ಕೆಳಗಿನ ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

1. (a) What is E-commerce ?
ಇ-ಕಾಮರ್ಸ್ ಎಂದರೇನು ?
- (b) What is Traditional retailing ?
ಸಾಂಪ್ರದಾಯಿಕ ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರ ಎಂದರೇನು ?
- (c) What is Virus ?
ವೈರಸ್ ಎಂದರೇನು ?
- (d) What do you mean by B2B ?
B2B ಎಂದರೇನು ?
- (e) What is e-learning ?
ಇ-ಕಲಿಕೆ ಎಂದರೇನು ?
- (f) What is legal protection ?
ಕಾನೂನಾತ್ಮಕ ರಕ್ಷಣೆ ಎಂದರೇನು ?
- (g) What do you mean by digital signatures ?
ಡಿಜಿಟಲ್ ಸಹಿ ಎಂದರೇನು ?
- (h) What is E-checks ?
ಇ-ಚೆಕ್ಯುಗಳು ಎಂದರೇನು ?
- (i) What is proxy server ?
ಪ್ರಾಕ್ಸಿ ಸರ್ವರ್ ಎಂದರೇನು ?
- (j) Expand SWIFT.
SWIFT ವಿಸ್ತರಿಸಿ.



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

4x5=20

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

2. Explain the benefits of E-commerce.

ಇ-ಕಾಮರ್ಸ್‌ನ ಲಾಭಗಳನ್ನು ವಿವರಿಸಿ.

3. What is EDI ? Explain its components.

EDI ಎಂದರೇನು ? ಇದರ ಘಟಕಗಳನ್ನು ವಿವರಿಸಿ.

4. Write the difference between Traditional retailing and E-retailing.

ಸಾಂಪ್ರದಾಯಿಕ ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರ ಮತ್ತು ಇ-ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರದ ನಡುವಿನ ವ್ಯತ್ಯಾಸಗಳನ್ನು ಬರೆಯಿರಿ.

5. Explain the virus threats in e-commerce.

ಇ-ಕಾಮರ್ಸ್‌ನಲ್ಲಿ ವೈರಸ್ ಬೆದರಿಕೆಗಳನ್ನು ವಿವರಿಸಿ.

6. What are the different types of information collected at E-commerce websites ?

ಇ-ಕಾಮರ್ಸ್ ವೆಬ್‌ಸೈಟ್‌ಗಳಲ್ಲಿ ಸಂಗ್ರಹಿಸಿದ ಮಾಹಿತಿಯ ವಿಧಗಳನ್ನು ಬರೆಯಿರಿ.

7. Write briefly the relationship between Fire wall and Security policy.

ಫೈರ್ ವಾಲ್ ಮತ್ತು ಭದ್ರತಾ ನೀತಿಯ ನಡುವಿನ ಸಂಬಂಧಗಳನ್ನು ಬರೆಯಿರಿ.

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

2x10=20

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

8. Explain in detail the technological platforms of E-commerce.

ಇ-ಕಾಮರ್ಸ್‌ನ ಮಾಹಿತಿ ತಂತ್ರಜ್ಞಾನದ ಬೆಳವಣಿಗೆಯ ಕುರಿತು ವಿವರಿಸಿ.

9. Briefly explain E-services in E-retailing.

ಇ-ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರದಲ್ಲಿರುವಂತಹ ಇ-ಸೇವೆಗಳನ್ನು ವಿವರಿಸಿ.

10. Write the needs of e-payment systems in e-commerce.

ಇ- ಕಾಮರ್ಸ್‌ನಲ್ಲಿ ಇ-ಪಾವತಿ ವ್ಯವಸ್ಥೆಯ ಅವಶ್ಯಕತೆಗಳನ್ನು ಬರೆಯಿರಿ.

11. What is proxy server and explain its types ?

ಪ್ರಾಕ್ಸಿ ಸರ್ವರ್ ಎಂದರೇನು ? ಅದರ ವಿಧಗಳನ್ನು ಬರೆಯಿರಿ.

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

COMMERCE

DSE4 : Human Resource Analytics

(NEP)

Time : 2 Hours

Maximum Marks : 60

SECTION - A

1. Answer the following questions. Each question carries **one** mark. **10x1=10**
- (a) What is HR Analytics ?
 - (b) Expand HRIS.
 - (c) What are non-parametric tests ?
 - (d) What is training ?
 - (e) What is voluntary turnover ?
 - (f) What is HR dashboard ?
 - (g) What do you mean by balanced scorecard ?
 - (h) Expand LAMP.
 - (i) What is recruitment metrics ?
 - (j) What do you mean by Pivotal Talent Pools ?

SECTION - B

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

4x5=20

- 2. Explain the role of HR managers.
- 3. Write about the significance of statistics in HR modelling.
- 4. What is datafication ?
- 5. Write about softwares that are used in HR analytics.
- 6. Explain sustainability in HR decisions.
- 7. What do you mean by HR predictive analysis ?



SECTION - C

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

3x10=30

8. Explain the nature, scope and significance of HR analytics.
9. What is HR Scorecard ? Explain the balanced scorecard in detail with examples.
10. What are parametric and non-parametric tests ? Write the differences between them.
11. Explain the forecasting and measurement of HR value proposition.
12. Write about turnover analysis.

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

COMMERCE

DSC17 : Income Tax Law and Practice - II

(NEP)

Time : 2 Hours

Maximum Marks : 60

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

SECTION - A

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

- (a) What is Business ?
- (b) What do you mean by Capital Assets ?
- (c) What is Short Term Capital Gains ?
- (d) Expand TDS and TCS.
- (e) Give any two examples for allowable expenses.
- (f) What is Tax free Securities ?
- (g) What is Bond-Washing Transactions ?
- (h) Give any two examples for Casual Incomes.
- (i) What is carry forward losses ?
- (j) What is Total Income ?



P.T.O.

SECTION - B

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

4x5=20

2. Mention whether the following expenses are allowable or not while computing income from business.
- (a) Purchase of Furniture
 - (b) Sales tax
 - (c) Bad debts
 - (d) Provision for income tax
 - (e) Donations
3. From the following information of Mr. Anil Kumar compute the taxable Capital Gains.
- | | |
|--|---------------|
| (a) Cost of acquisition of house in 2001-02 | Rs. 6,00,000 |
| (b) Sale proceeds on 01-08-2022 | Rs. 24,94,000 |
| (c) Cost of the new house purchased | Rs. 2,50,000 |
| (d) Amount deposited in capital gains account scheme | Rs. 50,000 |
4. From the following details of Gururaj, compute his income from other sources for the A.Y. : 2023-24.
- | | |
|---|------------|
| (a) Family Pension | Rs. 24,000 |
| (b) Winning from Lottery (Net) | Rs. 56,000 |
| (c) Royalty incomes (Manuscript expenses Rs. 1,400) | Rs. 16,400 |
| (d) Income from agriculture in England | Rs. 20,000 |
| (e) Directors fees | Rs. 6,000 |
5. From the following information compute the total income of Rajesh.
- | | |
|----------------------------------|--------------|
| (a) Income from Business | Rs. 3,00,000 |
| (b) Income from house property | Rs. 1,00,000 |
| (c) Long term Capital Gains | Rs. 75,000 |
| (d) Interest in debentures | Rs. 10,000 |
| (e) Winning from Lotteries (Net) | Rs. 1,40,000 |
6. Explain the Powers of CBDT.
7. Mr. Sai, 50 years of age has furnishes the incomes as under :
- | | |
|---|--------------|
| (a) Income from Profession | Rs. 2,00,000 |
| (b) Income from house property | Rs. 1,00,000 |
| (c) Income from Capital Gains | Rs. 4,00,000 |
| (d) Royalty received | Rs. 1,00,000 |
| (e) During the year he donate the amount to National Development Fund (NDF) | Rs. 50,000 |
- Compute his tax liability for the A.Y. : 2023-24.



SECTION - C

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

3x10=30

8. From the following particulars furnished by Mr. Vasanth Kumar, compute his income from business.

Dr.		Cr.	
Particulars	Amount	Particulars	Amount
To Salaries	2,20,000	By Gross profit	12,00,000
To Office rent	1,80,000	By Rent from house property	1,44,000
To General Expenses	60,000	By Interest on POSB A/c	69,400
To Sales Tax	20,000	By Share of income from HUF	1,00,000
To Income Tax	30,000		
To Bad debts	15,000		
To Municipal Taxes	24,000		
To Fire insurance	5,000		
To Car expenses	80,000		
To Life insurance premiums	40,000		
To Donation to VSK university	1,20,000		
To Depreciation	1,00,000		
To Net profit	6,05,400		
	15,13,400		15,13,400

Other Information :

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



9. Miss Sahana is a Doctor in Ballari. Her receipts and payments account for the year 2022-23 was as under.

Dr.			Cr.
Receipts	Amount	Payments	Amount
To Balance b/d	4,250	By House hold expenses	22,500
To Consultation fees	1,37,500	By purchase of Surgical equipment	25,000
To Visiting fees	12,500	By Purchase of Car	50,000
To Gain on horse race	10,000	By Salary to Staff	40,000
To share in ancestral property	20,000	By Rent of Dispensary	12,000
To Dividend from Indian Co.	4,000	By Income Tax	3,000
To Gift from patients	10,000	By Gift to Daughter	4,000
To Interest on securities (Gross)	5,000	By Cost of medicine	30,000
To Interest on POSB A/c	1,250	By Car expenses	6,000
To Bank Loan	25,000	By Lab expenses	1,000
		By Balance c/d	36,000
	2,29,500		2,29,500

Other Information :

- (a) Half of the Car expenses relates to personal use.
 (b) Allowable depreciation Rs. 8,000.

Compute income from profession for the A.Y. : 2023-24.



10. From the following information compute the Taxable capital gains of Miss. Priya for the A.Y. : 2023-24.

Particulars	Jewellery (Rs.)	Non-listed Shares (Rs.)
Cost of Acquisition	2,00,000	31,500
Year of Purchase	1989-90	2002-03
Cost of Additions	40,000	25,800
Year of Additions	1999-2000	2007-08
Cost of Improvement	1,17,000	-
Year of Improvement	2005-06	-
Selling expenses	-	1,000
Sale proceeds	16,52,800	4,01,500
Year of Sale	2022-23	2022-23

The fair market value of Jewellery as on 1-4-2001 was Rs. 2,80,000. The cost inflation index were :

2001-02 = 100, 2002-03 = 105

2005-06 = 117, 2007-08 = 129 and 2022-23 = 331

11. From the following particulars of incomes of Mr. Kishor for the A.Y. : 2023-24 compute the income from other sources.

- | | |
|--|--------------|
| (a) Winning from Lotteries (Net) | Rs. 70,000 |
| (b) Directors fees from Company | Rs. 40,000 |
| (c) Interest on bank deposits | Rs. 10,000 |
| (d) Royalty Received | Rs. 50,000 |
| (e) Income from undisclosed sources | Rs. 60,000 |
| (f) Winning from horse race | Rs. 1,40,000 |
| (g) Interest on Tax free securities
of a Company (non-listed) | Rs. 45,000 |
| (h) Dividend from co-operative society | Rs. 20,000 |
| (i) Interest on POSB account | Rs. 10,000 |



12. From the following particulars furnished by Mr. Manohar, compute his total income for the A.Y. : 2023-24.

Profit and Loss Account

Dr.	Rs.	Cr.	Rs.
To Salaries	22,000	By Gross Profit	1,20,000
To Office rent	18,000	By Rent from House Property	14,400
To General Expenses	6,000	By Winning from lotteries (Net)	7,000
To Sales Tax	2,000	By Interest on Govt. Securities (Gross)	10,000
To Income Tax	3,000		
To Bad debts	1,500		
To Municipal Taxes	2,400		
To R.B.D.D.	1,400		
To Fire Insurance	500		
To Car Expenses	8,000		
To Life Insurance Premium	4,000		
To Donation to University	12,000		
To Depreciation	10,000		
To Net Profit	60,600		
	1,51,400		1,51,400

Other information :

- (a) Municipal Taxes and Life insurance pertain to house property let out.
- (b) Half of the Car expenses relate to his personal use.
- (c) Depreciation allowable as per IT Rules Rs. 8,000.

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

COMMERCE

DSE 3 : Indian Accounting Standards - II

(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) What is Group ?
- (b) What is Control ?
- (c) What is Post Employment Benefits ?
- (d) What is Interim Period ?
- (e) Give the meaning of First-time Adoption of Indian Accounting Standards.
- (f) What is Government Grants ?
- (g) Give the meaning of financial instruments.
- (h) What is Ind AS 39 ?
- (i) Mention the objective of revenue based Ind AS 115.
- (j) What is Fair Value ?

SECTION - B

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

4x5=20

2. Calculate Noncontrol Interest from the following SLV Ltd. acquired 56,000 shares of Rs. 10 each in SAP Ltd. on 01.10.2023. The following balance are extracted from the Balance sheet of SAP Ltd., as on 31.03.2024.
Share Capital 70,000 shares of Rs. 10 each.
General Reserve (on 01.04.2023) Rs. 1,40,000.
P & L Account (on 01.04.2023) Rs. 2,24,000.
Profit during the year 2023-24 Rs. 1,20,000.



3. Good luck limited grants 180 share options to each of its 690 employees. Each grant containing condition on the employees working for Good luck limited over the next four years. Good luck limited has on 2nd November 2019 estimated that the fair value option is Rs. 15. Good luck limited also estimated that 30% of employees will leave during four year period and hence forfeit their rights to share option.
What amount of expenses to be recognised during vesting period ?
4. Explain the scope of employee benefits.
5. What are the different categories of financial instruments ?
6. Explain the Exceptions of Ind AS - 113 of Fair value measurement.
7. How financial assets and financial liabilities measured under Ind AS 32 ?

SECTION - C

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

3x10=30

8. Vivek Shukla acquired 75% of the shares in Amar Gupta on 1st January 2023 when Amar Gupta had retained earnings of Rs. 60,000. The market price of Amar Gupta's shares Just before the date of acquisition was Rs. 1.60. Vivek Shukla values non-controlling interest at fair value.

The statement of financial position of Vivek Shukla and Amar Gupta December 2023 were as follows :

Particulars	Vivek Shukla ₹	Amar Gupta ₹
Property, Plant and Equipment	2,40,000	2,00,000
Shares in Amar Gupta	2,72,000	-
	5,12,000	2,00,000
Current Assets	2,08,000	1,40,000
Total	7,20,000	3,40,000
Share Capital - Rs. 1 Share	4,00,000	2,00,000
Retained Earnings	2,80,000	1,00,000
Current Liabilities	40,000	40,000
Total	7,20,000	3,40,000

Calculate Goodwill, Retained earnings and Non-controlling interest at the end of the year.



9. Vintex Limited had 5 lakh equity shares outstanding on 1st August 2022. The average fair value per share during the year 2022-23 was Rs. 40.

The Company has given share option to its employees of 1,00,000 shares at option price of Rs. 30. If net profit attributable to equity share holders for the year ended 31.03.2023 is Rs. 12,00,000.

Determine both the EPS and Diluted EPS.

10. Explain the disclosure of Government Assistance in Ind AS 20.
11. Explain the objective and scope of Ind AS 39 - Presentation of Recognition and measurement of financial instruments.
12. Orange Ltd., Contracts to renovate a five star hotel including the installation of new elevators on 1st October 2022. Orange limited estimates the transaction price of Rs. 480 lakhs. The expected cost of elevators is Rs. 144 lakh and expected other costs are Rs. 240 lakh. Orange limited purchases elevators and they are delivered to the site six months before they will be installed. Orange limited uses an input method based on cost to measure progress towards completion. The entity has incurred actual other costs of Rs. 48 lakh by 31st March 2023.

How much revenue will be recognised as per relevant Ind AS for the year ended 31st March 2023, if performance obligation is met over a period of time ?

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

COMMERCE

DSE - F2 : Investment Management

(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) Define investment.
- (b) What is speculation ?
- (c) What is industry analysis ?
- (d) Give the meaning of valuation of equity shares.
- (e) Mention the types of risk.
- (f) What do you mean by Expected return of a portfolio ?
- (g) Enlist any two charts for technical analysis.
- (h) What is relative strength index ?
- (i) What is portfolio management ?
- (j) Give the meaning of portfolio evaluation.

SECTION - B

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

4x5=20

2. Explain the objectives of investment.
3. An investor desires to purchase the equity share of a company from the secondary market. The investor prefers to hold share for one year and dispose off the share after one year. The investor expects to get a dividend of ₹ 5.00 per share next year and he is hopeful of selling the share in the secondary market at a price of ₹ 70 after one year. He expects a return of 20% on his investment, considering the level of risk associated with it. Calculate the present value of the share to the investor.



4. Calculate the expected return from the following information.

State of Economy	Probable Return	Probability
Good	18	0.4
Normal	15	0.3
Bad	- 5	0.3

5. Write a short note on Dow theory.
6. Compare the following two portfolios on the basis of Sharpe Ratio and Treynor Ratio.

Portfolio	Return from the portfolio	Standard deviation (%)	Beta (β)
A	10%	13	0.75
B	20%	26	1.45
Market Portfolio	14%	18	1.00

Interest free rate of return = 8%

7. Explain the different types of unsystematic risk.

SECTION - C

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

3x10=30

8. Explain the investment process.
9. Give a brief account of economy analysis.



10. Monthly return data (in percent) are presented below for ITC stock and NSE Index for a 12 month period.

Month	ITC	NSE Index
1	9.43	7.41
2	0.00	- 5.33
3	- 4.31	- 7.35
4	- 18.92	- 14.64
5	- 6.67	1.58
6	26.57	15.19
7	20.00	5.11
8	2.93	0.76
9	5.25	- 0.97
10	21.45	10.44
11	23.13	17.47
12	32.83	20.15

Calculate beta of ITC stock.

11. The closing price of a script for a continuous period of 20 days is given below. Calculate the 5 day moving average for the given data.

Day	1	2	3	4	5	6	7	8	9	10
Closing Price (₹)	90	95	94	96	100	98	96	95	97	100

Day	11	12	13	14	15	16	17	18	19	20
Closing Price (₹)	102	100	99	98	96	94	90	95	98	100

12. Define portfolio management. Explain the importance of portfolio management.

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

COMMERCE

DSC-18 : Management Accounting

(NEP)

Time : 2 Hours

Maximum Marks : 60

SECTION - A

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

1. (a) Write the meaning of Management Accounting.
- (b) Who is a Management Accountant ?
- (c) State the types of Comparative Statements.
- (d) Write the meaning of Financial Statement.
- (e) Expand EPS.
- (f) Mention any one Solvency Ratio.
- (g) State the classification of Cash Flow.
- (h) Give the meaning of Cash Flow Statement.
- (i) What is Management Audit ?
- (j) Who is a Board of Director ?



SECTION - B

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

4x5=20

2. Briefly explain functions of Management Accounting.
3. Prepare comparative income statement :

Particulars	2020	2021
Revenue from operation	3,00,000	3,50,000
Cost of Sales	1,50,000	2,00,000
Other expenses	40,000	50,000
Income Tax	30%	30%

4. Calculate Earning Per Share
EBIT ₹ 1,60,000, Tax Rate 40%
10% Debentures ₹ 1,00,000
10% Preference share ₹ 1,60,000
Equity shares of ₹ 10 each ₹ 3,00,000.
5. Calculate cash from operation operating profit before working capital changes ₹ 1,05,000 current assets and current liabilities opening and closing balances.

	01-04-2020	31-03-2021
Trade Payables	57,000	54,000
Proposed Dividend	35,000	25,000
Trade Receivable	54,000	27,000
Prepaid Expenses	1,500	2,000

6. State five differences between Financial Audit and Management Audit.
7. Calculate Debtors turnover Ratio and Debt collection period from the following :
Total sales ₹ 20,00,000, cash sales ₹ 3,00,000
Return inwards ₹ 1,00,000
Opening debtors and receivables ₹ 2,25,000
Closing debtors and receivables ₹ 1,75,000



SECTION - C

Answer **any three** of the following. Each question carries **ten** marks. **3x10=30**

8. Distinguish between Financial Accounting and Management Accounting.
9. From the following data calculate Trend percentages of Madhava. Co. Ltd.

Particulars	2020	2021	2022
Revenue from operations	1,00,000	1,50,000	1,80,000
Cost of Sales	50,000	80,000	90,000
Other expenses	5,000	10,000	15,000
Employee benefit cost	10,000	8,000	6,000
Finance cost	2,000	1,500	500

10. Calculate Gross Profit Ratio, Net Profit Ratio, Current Ratio, Liquid Ratio and Debtors turnover Ratio, from the following balances.

Cash ₹ 60,000, Debtors ₹ 1,30,000, B/R ₹ 70,000, Stock ₹ 1,60,000, Gross profit ₹ 3,20,000, Net profit ₹ 2,40,000, B/P ₹ 20,000, Creditors ₹ 80,000, Net Sales ₹ 16,00,000.

11. Prepare cash flow statement (Ind AS-7) from the statement of assets and liabilities.

Particulars	Note	2020	2021
I Equity and Liabilities			
(1) Shareholders Fund			
(a) Share Capital	01	4,50,000	5,00,000
(b) Reserve and Surplus	02	70,000	1,18,000
(2) Current Liabilities			
Trade payables	03	1,57,000	1,99,000
Total		6,77,000	8,17,000
II Assets			
(1) Tangible Fixed Assets	04	3,95,000	4,60,000
(2) Current Assets			
Inventories	05	77,000	1,09,000
Trade Receivables	06	1,80,000	2,30,000
Cash and Cash Equivalentents	07	25,000	18,000
Total		6,77,000	8,17,000



Notes to Accounts :

	2020	2021
Note 1 Share Capital	4,50,000	5,00,000
Note 2 Reserve and Surplus		
General Reserve	40,000	70,000
Profit and Loss A/c	30,000	48,000
	<u>70,000</u>	<u>1,18,000</u>
Note 3 Trade payables		
Creditors	1,57,000	1,99,000
Note 4 Tangible Fixed Assets		
Land and Buildings	3,00,000	4,00,000
Plant and Machinery	95,000	60,000
	<u>3,95,000</u>	<u>4,60,000</u>
Note 5 Inventories		
Stock	77,000	1,09,000
Note 6 Trade Receivable		
Debtors	1,00,000	2,00,000
Bills Receivables	80,000	30,000
	<u>1,80,000</u>	<u>2,30,000</u>
Note 7 Cash and Cash Equivalents		
Cash	25,000	18,000

Adjustments :

- (a) Depreciate Plant and Machinery ₹ 10,000 and ₹ 20,000 on land and buildings.
(b) Proposed dividend paid ₹ 35,000 during the year 2021.

12. (a) Briefly explain importance of Management Audit.
(b) Briefly annual report on CSR.

