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**BCMCMCN 503**

**V Semester B.Com. Examination, December 2023/January 2024  
(NEP – 2020) (2023 – 24 Batch Onwards)  
PRINCIPLES AND PRACTICE OF AUDITING**

Time : 2 Hours

Max. Marks : 60

**SECTION – A**

Answer any five questions.

**(5×2=10)**

1. What is Internal Audit ?

ಆಂತರಿಕ ಲೆಕ್ಕ ಪರಿಶೋಧನೆ ಎಂದರೇನು ?

2. What is Internal Check ?

ಆಂತರಿಕ ತಪಾಸಣೆ ಎಂದರೇನು ?

3. What is Audit Programme ?

ಲೆಕ್ಕ ಪರಿಶೋಧನೆಯ ಕಾರ್ಯಕ್ರಮ ಎಂದರೇನು ?

4. What is Audit Note Book ?

ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ಟಿಪ್ಪಣಿ ಪುಸ್ತಕ ಎಂದರೇನು ?

5. What is 'Professional Ethics' ?

'ಪ್ರೊಫೆಷನಲ್ ಎಥಿಕ್ಸ್' ಎಂದರೇನು ?

6. State the meaning of Tax Audit.

ತೆರಿಗೆ ಲೆಕ್ಕ ಪರಿಶೋಧನೆಯ ಅರ್ಥವನ್ನು ತಿಳಿಸಿ.

7. What is Compensating Error ? Give the example.

ತಪ್ಪುಗಳ ಸರಿದೂಗಿಸುವಿಕೆ ಎಂದರೇನು ? ಉದಾಹರಣೆ ನೀಡಿ.

8. What is an Audit Report ?

ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ವರದಿ ಎಂದರೇನು ?

**P.T.O.**

## SECTION – B

Answer any four questions.

(4×5=20)

9. Mention the contents of Audit Note Book.

ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ಟಿಪ್ಪಣಿ ಪುಸ್ತಕದಲ್ಲಿ ಅಡಕವಾಗಿರುವ ಅಂಶಗಳನ್ನು ತಿಳಿಸಿ.

10. What are the limitations of Auditing ?

ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ಶಾಸ್ತ್ರದ ನ್ಯೂನತೆಗಳಾವುವು ?

11. Explain the various authorities to appoint an auditor.

ಲೆಕ್ಕ ಪರಿಶೋಧಕರನ್ನು ನೇಮಿಸಲು ಅಧಿಕಾರ ಹೊಂದಿರುವವರನ್ನು ವಿವರಿಸಿ.

12. What are the qualities of an Auditor ?

ಲೆಕ್ಕ ಪರಿಶೋಧಕನಿಗೆ ಇರಬೇಕಾದ ಗುಣಗಳು ಯಾವುವು ?

13. How do you audit the accounts of Educational Institutions ? Discuss the special points that arise in such audit.

ಶಿಕ್ಷಣ ಸಂಸ್ಥೆಗಳ ಖಾತೆಗಳನ್ನು ನೀವು ಹೇಗೆ ಲೆಕ್ಕ ಪರಿಶೋಧನೆ ಮಾಡುತ್ತೀರಿ ? ಅಂತಹ ಲೆಕ್ಕ ಪರಿಶೋಧನೆಯಲ್ಲಿ ಉದ್ಭವಿಸುವ ವಿಶೇಷ ಅಂಶಗಳನ್ನು ಚರ್ಚಿಸಿ.

14. Distinguish between Annual Audit and Continuous Audit.

ವಾರ್ಷಿಕ ಲೆಕ್ಕ ಪರಿಶೋಧನೆ ಮತ್ತು ನಿರಂತರ ಲೆಕ್ಕ ಪರಿಶೋಧನೆಯ ನಡುವಿನ ವ್ಯತ್ಯಾಸಗಳನ್ನು ತಿಳಿಸಿ.

## SECTION – C

Answer any two questions.

(2×15=30)

15. Define Auditing. Discuss the various objectives of Auditing.

ಲೆಕ್ಕ ಪರಿಶೋಧನೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ. ಲೆಕ್ಕ ಪರಿಶೋಧನೆಯ ವಿವಿಧ ಉದ್ದೇಶಗಳನ್ನು ಚರ್ಚಿಸಿ.

16. Explain the rights and duties of a Company Auditor.

ಕಂಪನಿ ಲೆಕ್ಕ ಪರಿಶೋಧಕರ ಹಕ್ಕುಗಳು ಮತ್ತು ಕರ್ತವ್ಯಗಳನ್ನು ವಿವರಿಸಿ.

17. Explain how an Auditor would verify the Assets.

ಲೆಕ್ಕ ಪರಿಶೋಧಕನು ಆಸ್ತಿ ಪರಿಶೀಲನೆಯನ್ನು ಹೇಗೆ ನಡೆಸುತ್ತಾನೆ ಎಂದು ವಿವರಿಸಿ.

18. Explain the Internal Check System as regards cash sales.

ನಗದು ಮಾರಾಟಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಆಂತರಿಕ ತಪಾಸಣೆ ವ್ಯವಸ್ಥೆಯನ್ನು ವಿವರಿಸಿ.

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**BCMCCEN 502**

**V Semester B.Com. Degree Examination, December 2023 /January 2024  
(NEP – 2020) (2023 – 24 Batch Onwards)  
FINANCE – FINANCIAL INSTITUTIONS AND MARKETS**

Time : 2 Hours

Max. Marks : 60

**SECTION – A**

Answer any five questions.

**(5×2=10)**

1. Give the meaning of Financial System.
2. What is Financial Market ?
3. Write any two features of BSE.
4. What are the components of Capital Market ?
5. What do you mean by Right Issue ?
6. What do you mean by Commercial Paper ?
7. What is Forex Market ?

**SECTION – B**

Answer any four questions.

**(4×5=20)**

8. Explain the weakness of Indian Financial System.
9. Explain the importance and functions of Money Market.
10. Explain the role of players in Primary Market.

**P.T.O.**



11. Explain any five types of Leasing.
12. Briefly explain the role and functions of Banks.
13. Expand NABARD. Explain its functions.
14. Explain the causes and effects of fluctuations in Foreign Exchange Rates.

SECTION – C

Answer any two questions.

(2×15=30)

15. Explain the role and functions of Indian Financial System.
  16. Explain the functions of Commercial Banks.
  17. Explain the functions of Secondary Market.
  18. Explain the role and functions of EXIM Bank.
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**BCMCCEN 504**

**Fifth Semester B.Com. Degree Examination, December 2023/January 2024  
(NEP 2020)**

**(2023 – 2024 Batch Onwards)**

**HUMAN RESOURCES – HUMAN RESOURCES DEVELOPMENT**

Time : 2 Hours

Max. Marks : 60

**SECTION – A**

**ವಿಭಾಗ - ಎ**

Answer **any five** questions.

**(2×5=10)**

ಯಾವುದೇ ಐದು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

1. Define Human Resource Development.

ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.

2. What is Training ?

ತರಬೇತಿ ಎಂದರೇನು ?

3. What is Career Management ?

ವೃತ್ತಿ ನಿರ್ವಹಣೆ ಎಂದರೇನು ?

4. State two types of employee counselling.

ಉದ್ಯೋಗಿಗಳ ಕೌನ್ಸಲಿಂಗ್‌ನ ಎರಡು ವಿಧಗಳನ್ನು ತಿಳಿಸಿ.

5. What is downsizing ?

ಉದ್ಯೋಗಿಗಳ ಸಂಖ್ಯೆ ಕಡಿತಗೊಳಿಸುವಿಕೆ ಎಂದರೇನು ?

6. What is socialization ?

ಸಾಮಾಜಿಕರಣ ಎಂದರೇನು ?

7. State two types of employee health and wellness programme.

ಉದ್ಯೋಗಿಗಳ ಆರೋಗ್ಯ ಮತ್ತು ಕ್ಷೇಮ ಕಾರ್ಯಕ್ರಮದ ಎರಡು ವಿಧಗಳನ್ನು ತಿಳಿಸಿ.

8. What is management development ?

ನಿರ್ವಹಣಾ ಅಭಿವೃದ್ಧಿ ಎಂದರೇನು ?

**P.T.O.**



SECTION – B

ವಿಭಾಗ - ಬಿ

Answer any 4 questions.

(5×4=20)

ಯಾವುದೇ 4 ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

9. Explain the needs of HRD.  
ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿಯ ಅಗತ್ಯಗಳನ್ನು ವಿವರಿಸಿ.
10. Write a note on On-the-job-training.  
ಆನ್-ದಿ-ಜಾಬ್-ಟ್ರೇನಿಂಗ್ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
11. Explain the problems in employee counselling.  
ಉದ್ಯೋಗಿಗಳ ಕೌನ್ಸಲಿಂಗ್‌ನಲ್ಲಿನ ಸಮಸ್ಯೆಗಳನ್ನು ವಿವರಿಸಿ.
12. State the ways of employee empowerment.  
ಉದ್ಯೋಗಿ ಸಬಲೀಕರಣದ ಮಾರ್ಗಗಳನ್ನು ತಿಳಿಸಿ.
13. Explain the uses of realistic job reviews.  
ವಾಸ್ತವಿಕ ಉದ್ಯೋಗ ವಿಮರ್ಶೆಗಳ ಉಪಯೋಗಗಳನ್ನು ವಿವರಿಸಿ.
14. Write a note on global assignment management.  
ಜಾಗತಿಕ ನಿಯೋಜನೆ ನಿರ್ವಹಣೆಯ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

SECTION – C

ವಿಭಾಗ - ಸಿ

Answer any 2 questions.

(15×2=30)

ಯಾವುದಾದರೂ 2 ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

15. Explain the mechanisms of HRD.  
ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿಯ ತಂತ್ರಗಾರಿಕೆಯನ್ನು ವಿವರಿಸಿ.
16. Explain the key activities involved in designing effective HRD programme.  
ಪರಿಣಾಮಕಾರಿ ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿ ಕಾರ್ಯಕ್ರಮವನ್ನು ವಿನ್ಯಾಸಗೊಳಿಸುವಲ್ಲಿ ಒಳಗೊಂಡಿರುವ ಪ್ರಮುಖ ಚಟುವಟಿಕೆಗಳನ್ನು ವಿವರಿಸಿ.
17. Explain the determinants that affect employee retention.  
ಉದ್ಯೋಗಿ ಧಾರಣೆಯ ಮೇಲೆ ಪರಿಣಾಮ ಬೀರುವ ನಿರ್ಣಾಯಕಗಳನ್ನು ವಿವರಿಸಿರಿ.
18. Discuss organizational strategies to improve the effectiveness of Human Resource.  
ಮಾನವ ಸಂಪನ್ಮೂಲದ ಪರಿಣಾಮಕಾರಿತ್ವವನ್ನು ಸುಧಾರಿಸಲು ಸಾಂಸ್ಥಿಕ ಕಾರ್ಯತಂತ್ರಗಳನ್ನು ಚರ್ಚಿಸಿರಿ.

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**BCMCMVN 501**

**Fifth Semester B.Com. Degree Examination, December 2023/January 2024  
(NEP 2020) (2023 – 24 Batch Onwards)**

**GST-LAW AND PRACTICE**

Time : 2 Hours

Max. Marks : 50

**SECTION – A**

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

**(5×2=10)**

1. What do you mean by GST ?
2. What do you mean by BCD ?
3. What do you mean by UTGST ?
4. State any two exclusions from Transaction Value.
5. What are the products kept outside GST ?
6. State any two rules in relation to input tax credit.
7. What do you mean by custom duty ?
8. Who developed GST software ? Write any two names of promoter.

**SECTION – B**

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

**(2×5=10)**

9. Mr. Arun a registered dealer in Bangalore furnishes the following information for the month of July 2022. Compute the aggregate turnover and turnover which is taxable under IGST, CGST and SGST.
  - Goods worth Rs. 7,00,000 sold to dealer at Sullia
  - Goods worth Rs. 9,00,000 sold to dealer at Delhi
  - Goods worth Rs. 6,00,000 sold to dealer at UP
  - Goods worth Rs. 1,00,000 sold to USA
  - Supplied goods worth Rs. 2,00,000 to job worker at Uppinangady.

**P.T.O.**



10. Identify the following as composite or mixed supply :

- Supply of oil with can
- Supply of Mobiles with charger
- Supply of paint with brush
- Supply of rice with sugar
- Supply of tooth paste with brush.

11. Compute custom duty payable.

- Assessable value Rs. 10,00,000
- BCD at 10%
- Safeguard duty at 25%
- IGST tariff on similar goods in India is 12%.

12. Explain Composition Scheme under GST.

### SECTION – C

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

**(2×15=30)**

13. Suresh Limited, Karnataka furnishes the following information. Compute the Transaction Value and the amount of GST payable.

- Purchase from local market (inclusive of GST @ 5%) Rs. 1,47,000
- Purchase from SEZ Bangalore @ 12% Rs. 3,20,000
- Raw material purchased from Mysore @ 18% Rs. 1,00,000
- Material purchased within the State who opted for composition scheme Rs. 3,00,000 @ 12% GST
- Material purchased from Japan including BCD and excluding GST @ 28% Rs. 1,00,000
- Publicity expenses Rs. 10,000
- Manufacturing expenses Rs. 20,000
- Profit to the supplier ₹ 10,000



- Sales taxable @ 18% GST
- Goods are sold as below :
  - 20% sold to SEZ in Mysore
  - 30% sold to an unregistered dealer of Delhi
  - 20% sold to a registered dealer of Mangalore who opted for composition scheme
  - Balance to a registered dealer in Udupi.

14. Mr. Anand Printers, Puttur imported 10 IBM computers from USA and a latest News Printer from France and furnishes the following information :

- Price per computer is \$ 500 and printer is £ 5000.
- Packing charges per computer is \$ 10 and printer is £ 100.
- Air transportation charges upto Bajpe Airport for computers is \$ 500 and for printer is £ 250 up-to Mangalore port.
- Transit insurance is \$ 500 for computers and for printer is £ 150.
- Brokerage paid to agent of exporter is \$ 175 for computers and for printer is £ 125.
- Lorry freight for transporting computers and printers to Anand Printers, Puttur Rs. 3,000 and Rs. 2,000 respectively.
- Rate of exchange is \$ = Rs. 84 and £ = Rs. 104.

Compute the assessable value and custom duty payable. Rates of custom duty : BCD 10% and IGST-18%.

15. Mr. Krishna, a registered dealer in Bangalore furnishes the following information for the month of July 2022. Compute taxable IGST, CGST and SGST.

- Goods worth Rs. 4,00,000 sold to dealer at Mangalore @ 12% GST
- Goods worth Rs. 2,00,000 sold to dealer at Mumbai @ 18% GST
- Goods worth Rs. 1,00,000 sold to dealer at Mysore @ 5% GST
- Goods worth Rs. 3,00,000 sold to dealer at USA @ Zero rated GST
- Supplied Goods worth Rs. 4,00,000 to job worker at Chennai @ 12% GST



- Goods worth Rs. 1,00,000 sold to dealer at Mysore @ 18% GST
- Goods worth Rs. 80,000 received from an unregistered dealer at Indore @ 5% GST
- Goods worth Rs. 80,000 received from registered dealer at Sullia @ 12% GST
- Goods worth Rs. 4,00,000 supplied to a unit of SEZ at Maharashtra @ Zero-rated GST
- Product Z worth Rs. 2,00,000 supplied to dealer at Maharashtra @ 18% GST
- Product M worth Rs. 10,00,000 supplied to a job worker. Job worker supplied goods directly to a dealer at Mangalore worth Rs. 2,00,000 at 18%, supplied to Delhi worth Rs. 3,00,000 at 18% and exported to UK worth Rs. 1,00,000 at 18%.

16. Explain the advantages and limitations of GST.

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**BCMCMCN 502**

**V Semester B.Com. Examination, Dec. 2023/Jan. 2024  
(NEP 2020) (2023-24 Batch Onwards)  
INCOME TAX LAW AND PRACTICE – I**

Time : 2 Hours

Max. Marks : 60

- Instructions :** 1) Answer the questions with **strict observance of choices in each Section.**  
2) Give working notes **wherever necessary.**

**SECTION – A**

**(2×5=10)**

Answer any five of the following :

1. Define 'Person' under Income Tax Act.
2. What are the income tax rules relating to Employer's Contribution to Statutory Fund and Interest on Statutory Fund ?
3. What is meant by casual income ?
4. What is meant by 'Advance Tax' ?
5. What is the maximum amount of deduction u/s 80DD in respect of medical treatment to a handicapped person ?
6. Give the meaning of assessment year.
7. Give the meaning of unrealised rent.
8. Mr. Anvesh, a non-govt. employee commuted 2/3<sup>rd</sup> of his pension and received ₹ 3,60,000 for the same. Compute the exempt amount of the commuted value of pension if he did not receive any gratuity on retirement.

**SECTION – B**

Answer any four of the following :

**(5×4=20)**

9. Give the exceptions to the general rule of 'previous year'.
10. After serving for 35 years 8 months in Tata Ltd., Mr. Azad retired from service on 31-12-2022. He is covered under payment of Gratuity Act, 1972 and received the gratuity of ₹ 15,00,000. His particulars of salary of the month immediately preceding the retirement were : Basic salary ₹ 55,000 p.m., D.A. ₹ 30,000 p.m., H.R.A. ₹ 5,000 p.m. and Bonus ₹ 500 p.m., calculate taxable gratuity.

**P.T.O.**



11. Mr. Vineeth is a manager in a company in Chennai. His basic salary as on 1-4-2022 was ₹ 28,000 p.m. He receives Dearness Allowance at 30% of basic salary (considered for retirement benefit), House Rent Allowance of ₹ 6,500 p.m. (he pays a rent of ₹ 8,000 p.m. for his house). Find out the taxable amount of HRA for the P.Y. 2022-23.
12. Deepika left India for the first time on 5<sup>th</sup> March 2020 after having lived here for 22 years. She returned to India on 10<sup>th</sup> September 2022. Find out her residential status for the assessment year 2023-24.
13. Mr. Suraj, aged 55 years, provides the following information for the year ending 31-03-2023. You are required to compute the deduction eligible for Mr. Suraj u/s 80C for the P.Y. 2022-23.
- Life insurance premium paid for the policy taken on his life ₹ 35,000.
  - Repayment of the principal amount of housing loan ₹ 26,000 to SBI.
  - Deposited ₹ 14,000 in Public Provident Fund (PPF) account and accrued interest thereon ₹ 2,500.
  - Insurance premium of on mother's life ₹ 2,500.
  - Deposit in Sukanya Samridhi Scheme in the post office ₹ 25,000.
14. The estimated taxable income of Vijay for the financial year 2023-24 is ₹ 12,00,000. Calculate the advance tax installments during financial year 2023-24, if he opt for old tax regime.

### SECTION – C

Answer any two of the following :

(15×2=30)

15. Explain the concept of 'Agricultural Income' in detail.
16. Compute Gross Total Income of Ganesh for the PY 2022-23 if he is Ordinarily Resident, Not Ordinarily Resident and Non-Resident.
- Income from business in Bengaluru controlled from Dubai ₹ 1,20,000
  - Salary received in India for the services rendered in America ₹ 20,000
  - Income from business in Sri Lanka controlled from Mumbai ₹ 35,000
  - Interest income from SBI branch in London ₹ 12,000
  - Interest on Canada Development Bonds ₹ 24,000
  - Income from sale of property in Hubli credited to SBI branch in London ₹ 2,45,000



- g) Agriculture income from Bijapur ₹ 12,000
  - h) Income received in India for technical services rendered in Dubai ₹ 28,000
  - i) Income from property in Kenya received in India ₹ 75,000
  - j) Dividend received from Reliance Industries Ltd. ₹ 2,500
  - k) Income received from a foreign company in Dubai for consultancy services rendered there ₹ 45,000
  - l) Gift received on the occasion of marriage anniversary ₹ 55,000 from a friend in India
  - m) Interest on Post Office Savings Bank Account ₹ 6,000
  - n) Royalty received from govt. of India ₹ 25,000
  - o) Past untaxed profit of 2018-19 brought to India during P.Y. ₹ 80,000.
17. Mr. Nagendra is working in a limited company in Bangalore (population is 30,00,000) and he furnishes the following particulars of his income for the financial year ending 31-3-2023. Compute his taxable salary for the AY 2023-24.
- Basic salary – ₹ 30,000 p.m.
  - D.A. – ₹ 3,000/month (considered for retirement benefit)
  - C.C.A. – ₹ 1,000 p.m.
  - Bonus ₹ 30,000 per annum
  - Education allowance – ₹ 800 p.m. (for one son)
  - Daily allowance – ₹ 6,000 per annum (80% only spent for official purposes)
  - The company paid the following expenses of Mr. Nagendra :
    - Salary to the domestic servant – ₹ 12,000 per annum
    - Membership to the Lions club – ₹ 6,000 per annum
  - The company provided him a residential house at the place of work. The house is furnished by the company at a cost of ₹ 80,000
  - He has been provided with a large car along with a driver for official and personal use.
  - He was treated in a government hospital and the expenses of ₹ 40,000 were reimbursed by the company.
  - He contributed 14% of salary and company contributed at 13% to RPF. The interest credited at 12% p.a. amounted to ₹ 60,000.



18. Mr. Ajay, owner of three houses in Mangalore, furnished the following information. Compute his income from house property for the A.Y. 2023-24.

Particulars	House I Self-occupied ₹	House II Self-occupied ₹	House III Self-occupied ₹
Standard rent under Rent Control Act	1,50,000	15,00,000	18,00,000
Municipal value	2,00,000	13,00,000	13,50,000
Fair rent	2,50,000	16,00,000	19,00,000
Municipal tax paid (10% of municipal value)			
Interest on loan taken for purchase of houses (Loan taken in P.Y. 2018-19)	90,000	1,70,000	1,65,000





6. HCF and LCM of two numbers are 3 and 60. One number is 12. The other number is
- A) 5                      B) 20                      C) 15                      D) 120
7. Find the smallest number by which 396 must be multiplied so that product becomes a perfect square.
- A) 2                      B) 11                      C) 3                      D) 5
8. Simplify  $\sqrt[3]{0.008} + \sqrt[3]{0.125}$ .
- A) 0.07                      B) 0.007                      C) 0.7                      D) 7
9. Simplify  $((3)^2)^3 \div (\sqrt{3})^4$ .
- A) 81                      B) 3                      C) 9                      D) 27
10. An accurate clock shows 8 O'clock in the morning. Through how many degrees will the hour hand rotate when the clock shows 2 O'clock in the afternoon ?
- A)  $144^\circ$                       B)  $150^\circ$                       C)  $168^\circ$                       D)  $180^\circ$
11. If Independence day in 2023 was on Tuesday, then Independence day in 2025 falls on
- A) Wednesday                      B) Thursday  
C) Friday                      D) Saturday
12. Rent of a house is increased from Rs. 7,000 to Rs. 7,700. Express the increase in price as a percentage of the original rent.
- A) 7%                      B) 17%  
C) 20%                      D) 10%





19. 5 men prepare 10 toys in 6 days working 6 hrs. a day. How many days can 12 men prepare 16 toys working 8 hrs. in a day ?
- A) 6 days  
B) 9 days  
C) 3 days  
D) 2 days
20. Two pipes A and B can separately fill a tank in 36 hours and 45 hours respectively. If both the pipes are opened simultaneously, how much time will be taken to fill the tank ?
- A) 10 hours  
B) 12 hours  
C) 15 hours  
D) 20 hours
21. A train starts from a place A at 6 a.m. and arrives at another place B at 4.30 p.m. on the same day. If the speed of the train is 40 km per hour, find the distance travelled by the train.
- A) 400 km  
B) 320 km  
C) 230 km  
D) 420 km
22. A man riding his bicycle covers 150 metres in 25 seconds. What is his speed in km per hour ?
- A) 20  
B) 23  
C) 21.6  
D) 25
23. A train 100 m long is running at the speed of 36 km/hr. Find the time taken by the train to pass a man standing near the railway line.
- A) 10 sec.  
B) 5 sec.  
C) 20 sec.  
D) 25 sec.
24. A car driver leaves Bangalore at 8.30 A.M. and expects to reach a place 300 km from Bangalore at 12.30 P.M. At 10.30 A.M. he finds that he has covered only 40% of the distance. By how much he has to increase the speed of the car in order to keep up his schedule ?
- A) 30 km/hour  
B) 35 km/hour  
C) 40 km/hour  
D) 45 km/hour

25. The speed of a boat when travelling down stream is 32 km/hr, where as when travelling upstream is 28 km/hr. What is the speed of the boat in still water ?  
A) 14 km/hr      B) 30 km/hr      C) 10 km/hr      D) 60 km/hr
26. A man can row 7.5 km/hr in still water. If in a river, speed of the stream is 1.5 km per hour, what is the downstream speed ?  
A) 6 km/hr      B) 3 km/hr      C) 9 km/hr      D) 4.5 km/hr
27. In how many different ways can the letters of the word 'MOBILE' be arranged ?  
A) 6      B) 360      C) 120      D) 720
28. In how many ways can a cricket team of eleven be chosen out of 14 players ?  
A) 634      B) 364      C) 346      D) 463
29. In how many ways can 5 girls be a seated in a bench ?  
A) 120      B) 5      C) 6      D) 20
30. When an unbiased die is tossed, the probability of getting multiple of 3 is  
A)  $\frac{2}{3}$       B)  $\frac{1}{2}$   
C)  $\frac{1}{3}$       D) 1
31. If in a certain code language, TWENTY is coded as 863985 and ELEVEN is coded as 323039, how will TWELVE be coded ?  
A) 863903      B) 863658  
C) 863203      D) 683583



32. Find the missing term of the series BF, CH, ?, HO, LT.

- A) FG                      B) EK                      C) CE                      D) FJ

33. Find the next term of the series 30, 42, 56, 72, \_\_\_\_.

- A) 80                      B) 110                      C) 90                      D) 82

34. M, N, O, P, R are sitting together. P is at extreme right. N is to the immediate left to O. R is in between M and N. Who is sitting to the left to P ?

- A) M                      B) R                      C) N                      D) O

35. From the following, choose the alternative that correctly represents the water image of the word NUCLEAR.

1. ВΛΕΓСUIИ

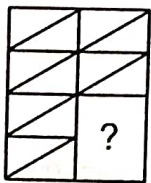
2. ИΠСГЕΛΥΒ

3. ИУСГЕΛΥВ

4. ИΠСUIΓEΛΥВ

- A) 1                      B) 2  
C) 3                      D) 4

36. Identify the figure that completes the pattern.



(1)



(2)



(3)



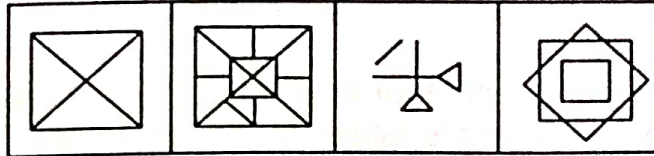
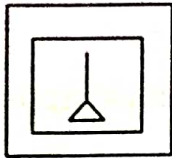
(4)

- A) 1                      B) 2  
C) 3                      D) 4



37. Find out the answer figure in which the given question figures is embedded.

Question Figure      Answer Figures



(a)                      (b)                      (c)                      (d)

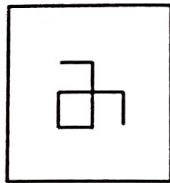
A) a

B) b

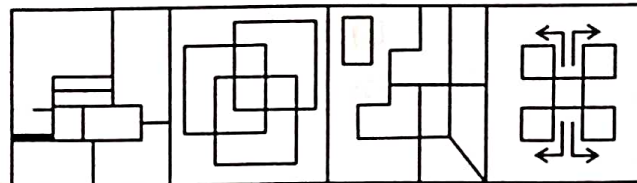
C) c

D) d

38. Find out the alternative figure which contains figure (X) as its part.



(X)



(1)

(2)

(3)

(4)

A) 1

B) 2

C) 3

D) 4

39. Choose the alternative which is closely resembles the mirror-image of the given combination.

ANS43Q12

1. AN24EQT5

2. STQE42NA

3. 2NAE4QST

4. 1SQ4EANT

A) 1

B) 2

C) 3

D) 4

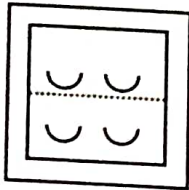


40. Bank : Interest :: School : ?

- A) Medicine
- B) Education
- C) Food
- D) Plants

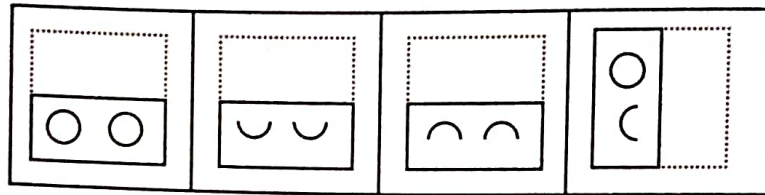
41. Figure out from amongst the four alternatives how the pattern would appear when the transparent sheet is folded at the dotted line.

Problem Figure



Transparent sheet

Answer Figure



- (a)
- (b)
- (c)
- (d)

- A) a
- B) b
- C) c
- D) d

42. If wall is called window, window is called door, door is called floor, floor is called roof and roof is called ventilator, what will a person stand on ?

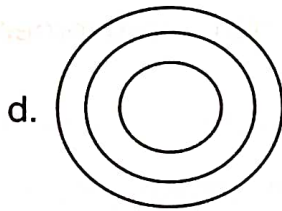
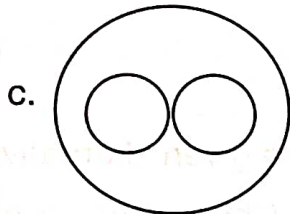
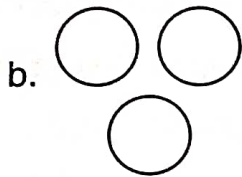
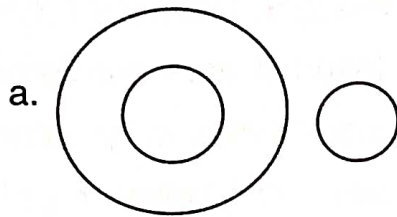
- A) Door
- B) Ventilator
- C) Roof
- D) Floor

43. In a code language, if SUGAR is coded as ZNMDB and TEA is coded as FLD, how would you code GRATE in the same code for ?

- A) BNDFL
- B) MBDFL
- C) LDZMN
- D) FLDZB



44. Which of the following diagrams indicates the best relation between Author, Lawyer and Singer ?



A) a

B) b

C) c

D) d

45. Find the next term of the series: 8, 16, 48, 192, \_\_\_\_\_.

A) 960

B) 886

C) 990

D) 740

46. Ravi behaves strangely at times and, therefore, nobody gets \_\_\_\_\_ with him.

A) about

B) through

C) along

D) up



47. Light : Blind
- A) speech : dumb
  - B) language : deaf
  - C) tongue : sound
  - D) voice : vibration
48. She set up the institutions of international \_\_\_\_\_.
- A) repute
  - B) renown
  - C) famous
  - D) reputation
49. A sentence/a part of the sentence is underlined. Below are given alternatives to the underlined part which may improve the sentence. Choose the correct alternative. In case no improvement is needed choose 'No improvement.'  
The main part of his speech was well understood.
- A) That he spoke
  - B) In the speech of his
  - C) Made when he spoke
  - D) No improvement
50. One must help his siblings. (spot the error)
- A) Her
  - B) One's
  - C) Him
  - D) None of the above

**Directions :** Read the passage carefully and answer the questions 51-56 given below :

Working women, who are earning cash and having access to mobile phones, perpetrate more spousal violence on husbands in India, revealed research conducted by health experts at the International Institute for Population Sciences (IIPS), Mumbai. This could be for several reasons. "For instance, as women gain economic autonomy, men may feel that their masculinities are being challenged, and may indulge in controlling wife, or indulging in alcoholic behaviour, leading to experience of spousal violence by cash earning women," according to the research titled 'Prevalence and risk factors of physical violence against husbands: evidence from India' (2023), published by Cambridge University Press.

The research was conducted by Aparajita Chattopadhyay, Deepanjali Vishwakarma, Suresh Jungari (all IIPS), and Santosh Kumar Sharma (The George Institute for Global Health, New Delhi). They observed that 'access to mobile phones helps empower women, and this could be a threat to a husband, leading to restricting wife in communication, leading to spousal violence'. With the tremendous increase in mobile usage, they found that 'improved social network of a wife, who gets support to indulge in violent acts for varying reasons, reporting of husband's behavioural traits to peers or relatives through mobile phones by wife, exposure to violent media content, could be possible reasons for perpetration of violence of women on men'.

A stirring finding of the study was that with increase in wife's age, spousal violence on husband increased. Older women gained authority with age, leading to more violence on husbands with increasing age of wife. It revealed that in India, spousal violence against men stands at 29 per 1,000. The proportion of currently married women committing spousal violence against their husband varied from 2 per 1,000 in Sikkim to 90 per 1,000 in Tamil Nadu in NFHS-4. It was observed that the prevalence of spousal violence against husbands increased rapidly in the majority of the States, except Sikkim, Goa, and Mizoram, during 2005-06 to 2015-16.

The prevalence of violence against husband was higher in nuclear family (34/1,000) compared to non-nuclear family (28/1,000); higher among those who live in poorest household; who were exposed to TV (31.4/1,000), or working and getting paid in cash (43/1,000) than those who were not working.

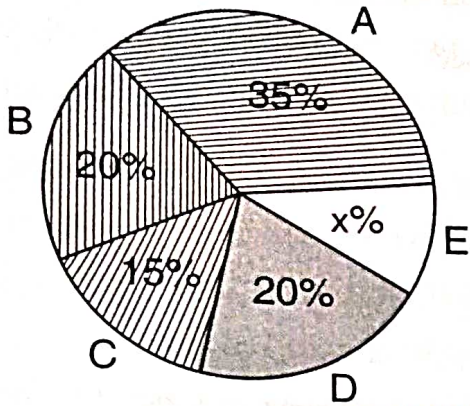
The researchers noted that the prevalence of violence against husbands was higher among those women whose - husbands consumed alcohol (56.1/1,000), when women were afraid of their husbands (31.4/1,000), who had childhood exposure of parental violence (66.9/1,000), husbands displayed increasing marital control behaviour. Overall prevalence of violence was low in India as compared to other countries following low levels of reported violence against men, or societal pressure to prove masculinity, and remain silent about abuse for the fear of shame, and limited awareness.

51. Which of the following is not a reason for spousal violence on husbands in India ?
- A) Economic freedom of women
  - B) Threat on masculinity of men
  - C) Women indulging in controlling her husband
  - D) Alcoholic behaviour of men
52. Spousal violence on husbands is more by
- A) Working women
  - B) Women having access to mobile phones
  - C) Both the above
  - D) None of the above



53. Which of the following statement is correct ?
- I. Violence on husband increases with increase in women's age.
  - II. Spousal violence is more among older women.
- A) Only I is correct
  - B) Only II is correct
  - C) Both are correct
  - D) None of the above is correct
54. Which State has the lowest rate of spousal violence on men in India ?
- A) Tamil Nadu
  - B) Andhra Pradesh
  - C) Rajasthan
  - D) Sikkim
55. Prevalence of violence against husbands increased rapidly in
- A) Sikkim
  - B) Tamil Nadu
  - C) Goa
  - D) Mizoram
56. What according to the author is the reason for low prevalence of violence against husbands in India as compared to other countries ?
- A) Violence against men is not reported
  - B) Societal pressure to prove masculinity
  - C) Remain silent due to fear of shame
  - D) All the above

**Direction :** Question numbers 57, 58 and 59 are based on the following pie diagram.



- A : Printing cost  
 B : Cost of paper  
 C : Royalty  
 D : Advertisement charges  
 E : Other charges

57. If the cost of paper is Rs. 16,000, then find the amount of other charges in Rs. is  
 A) 16,000      B) 10,000      C) 8,000      D) 12,000
58. The tax deducted at source is 10% of the royalty amount. Then the amount of tax paid is  
 A) ₹ 1,200      B) ₹ 800      C) ₹ 1,000      D) ₹ 8,000
59. What is the central angle of the sector corresponding to the expenditure incurred on Royalty ?  
 A)  $30^\circ$       B)  $36^\circ$       C)  $54^\circ$       D)  $60^\circ$
60. **Statement :** Detergents should be used to clean clothes.  
**Assumptions :** I) Detergents form more lather.  
 II) Detergents help to dislodge grease and dirt.  
 A) Only assumption I is implicit  
 B) Only assumption II is implicit  
 C) Either I or II is implicit  
 D) Neither I nor II is implicit

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**BCMCCEN 503**

**Fifth Semester B.Com. Degree  
Examination, December 2023/January 2024  
(2023-24 Batch Onwards) (NEP 2020)  
MARKETING – RETAIL MANAGEMENT**

Time : 2 Hours

Max. Marks : 60

**SECTION – A**

**(2 Marks Each)**

Answer any five of the following :

**(5×2=10)**

ಯಾವುದಾದರೂ ಐದು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ :

1. What is non-store retailing /E-retailing ?

ನಾನ್-ಸ್ಟೋರ್ ರೀಟೇಲಿಂಗ್ ಅಥವಾ ಇ-ರೀಟೇಲಿಂಗ್ ಎಂದರೇನು ?

2. What is consumer satisfaction ?

ಗ್ರಾಹಕರ ತೃಪ್ತಿ ಎಂದರೇನು ?

3. What is meant by store designing ?

ಅಂಗಡಿ ವಿನ್ಯಾಸ ಎಂದರೇನು ?

4. What is retailing ?

ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರ ಎಂದರೇನು ?

5. What is trade area analysis ?

ವ್ಯಾಪಾರ ಪ್ರದೇಶದ ವಿಶ್ಲೇಷಣೆ ಎಂದರೇನು ?

6. What do you mean by direct marketing ?

ನೇರ ಮಾರುಕಟ್ಟೆ ಎಂದರೇನು ?

**P.T.O.**

7. What do you mean by Bar-coding ?

ಬಾರ್ ಕೋಡಿಂಗ್ ಎಂದರೇನು ?

8. What do you mean by visual merchandising ?

ದೃಶ್ಯ ವ್ಯಾಪಾರೀಕರಣ ಎಂದರೇನು ?

### SECTION – B

(5 Marks Each)

(4×5=20)

Answer any four of the following :

ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ :

9. What are the phases of wheel of retailing ?

ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರ ಚಕ್ರದ ಹಂತಗಳು ಯಾವುವು ?

10. What are the factors influencing location of stores ?

ಅಂಗಡಿ ಸ್ಥಳದ ಮೇಲೆ ಪರಿಣಾಮ ಬೀರುವ ಅಂಶಗಳಾವುವು ?

11. Explain the buying decision process.

ಖರೀದಿ ನಿರ್ಧಾರ ಪ್ರಕ್ರಿಯೆಯನ್ನು ವಿವರಿಸಿ.

12. What are various promotional mix in retailing ?

ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರದಲ್ಲಿ ವಿವಿಧ ಪ್ರಚಾರ ಮಿಶ್ರಣಗಳು ಯಾವುವು ?

13. What are the principles of supply chain management ?

ಪೂರೈಕೆ ಸರವಳಿ ನಿರ್ವಹಣೆಯ ತತ್ವಗಳು ಯಾವುವು ?

14. What are the approaches to pricing ?

ಬೆಲೆಯ ವಿಧಾನಗಳು ಯಾವುವು ?



SECTION – C  
(15 Marks Each)

Answer any two of the following :

(2×15=30)

ಯಾವುದಾದರೂ ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ :

15. Explain the various factors influencing pricing decision in retail industry.

ಚಿಲ್ಲರೆ ಉದ್ಯಮದಲ್ಲಿ ಬೆಲೆ ನಿರ್ಧಾರಗಳ ಮೇಲೆ ಪ್ರಭಾವ ಬೀರುವ ವಿವಿಧ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿ.

16. Identify the individual and group factors affecting consumer behaviour.

ಗ್ರಾಹಕರ ನಡವಳಿಕೆಯ ಮೇಲೆ ಪರಿಣಾಮ ಬೀರುವ ವೈಯಕ್ತಿಕ ಮತ್ತು ಗುಂಪು ಅಂಶಗಳನ್ನು ಗುರುತಿಸಿ.

17. Explain the functions of retailing.

ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರದ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿ.

18. Evaluate the forms of retail ownership.

ಚಿಲ್ಲರೆ ಮಾಲೀಕತ್ವದ ರೂಪಗಳನ್ನು ಮೌಲ್ಯಮಾಪನ ಮಾಡಿ.

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Reg. No.

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**BCMCMCN 501**

**V Semester B.Com. Degree Examination, December 2023/January 2024  
(NEP 2020) (2023 – 24 Batch Onwards)  
FINANCIAL MANAGEMENT**

Time : 2 Hours

Max. Marks : 60

**SECTION – A**

Answer **any five** questions.

**(5×2=10)**

1. What is the meaning of Financial Management ?
2. What is the meaning of future value of money ?
3. Calculate operating leverage from the following :
  - a) Selling price per unit Rs. 25.
  - b) Number of units sold 2,00,000.
  - c) Variable cost per unit Rs. 15.
  - d) Fixed cost Rs. 4,00,000.
4. Write the meaning of point of indifference.
5. A project requires Rs. 50,00,000 as initial investment, Rs. 6,00,000 annual cash inflow for eight years. Calculate payback period.
6. What is the meaning of capital budgeting ?
7. What is the meaning of working capital ?
8. What do you mean by inventory management ?

**P.T.O.**



## SECTION – B

Answer any four questions.

(4×5=20)

9. Explain the different steps in financial planning.
10. Mr. Muniraju is supposed to receive a payment of Rs. 80,000 after 3 years. He wants to know the present value of this future amount if the discount rate is 8% compounded annually.
11. Rituparna Ltd. has sales of 5,000 units at Rs. 200 per unit. The variable cost of the product is ₹ 100 per unit. Fixed cost is Rs. 1,80,000. The company has used 15% debentures of Rs. 7,50,000 for capital purposes. Calculate financial leverage of the company. Tax rate 50%.
12. The operating profit (EBIT) of Nakshatra Ltd. is Rs. 3,00,000. Its capital structure is as follows :
- 10% debentures = Rs. 10,00,000  
 12% preference shares = Rs. 2,00,000  
 Equity shares of Rs. 100 each = Rs. 8,00,000  
 Tax rate is 40%
- Calculate Company's EPS.
13. ABC Ltd. provides the following information :
- Cash inflows after tax before depreciation is Rs. 1,00,000 p.a. for 5 years estimated.  
 Purchase price of the machine Rs. 1,90,000

Year	1	2	3	4	5
P.V. factor	0.909	0.826	0.751	0.683	0.621

Calculate NPV of the project.

14. Calculate working capital.
- Sales in units 1,00,000
  - Selling price per unit ₹ 10
  - Net profit 20%
  - Average collection period 3 months
  - Average payment period 1 month
  - Average period of inventory 2 months.



SECTION – C

Answer **any two** questions.

(2×15=30)

- 15. What are functions of financial management ?
- 16. Vihan Ltd., provides the following information :
  - a) Actual production and sales : 10,000 units.
  - b) Selling price per unit Rs. 10.
  - c) Variable cost per unit Rs. 5.
  - d) Fixed cost Rs. 38,000.
  - e) Funds required Rs. 1,00,000.

Financial Plan	A	B	C
Capital structure (%)			
Equity shares of Rs. 100 each	60%	40%	35%
15% Debentures	40%	60%	50%
10% Preference shares of Rs. 100 each	–	–	15%

Assume tax at 40%. Calculate the leverages and earnings per share.

- 17. A project cost Rs. 5,00,000. Its cash inflow during the first 5 years is Rs. 1,00,000, Rs. 1,20,000, Rs. 1,40,000, Rs. 1,60,000 and Rs. 2,00,000 respectively. Calculate the Accounting Rate of Return, PI and NPV for the project with cost of capital 10%.

Year	1	2	3	4	5
PV factor @ 10%	0.909	0.826	0.751	0.683	0.621

- 18. An extract of a cost sheet of Chakra Ltd. shows the following information :

Elements of Cost	Cost per unit (Rs.)
Raw materials	100
Direct labour	50
Overheads	70
Profit	30
Selling price	250



The following information are provided to you :

- a) Raw materials are in stock for a period of 2 months.
- b) Materials are in progress for 1 month.
- c) Finished goods in stock are on an average for 1½ months.
- d) Credit allowed to customers is 1 month.
- e) Credit allowed by suppliers is 2 months.
- f) Lag-in-payment of wages is 1 month.
- g) Lag-in-payment of overhead expenses is 1 month.
- h) Cash in hand and at bank is expected to be Rs. 50,000.

Prepare a statement showing the working capital needed to finance a level of activity of 50,000 units of production.

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