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B.Com. V Semester (CBCS) Degree Examination, March/April - 2022

COMMERCE

Paper No. 37522 (New) - Financial Management

Time : 3 Hours

Maximum Marks : 70

Instruction : Attempt **all** the questions according to internal choice.

SECTION - A

I. Answer any five of the following, each carries 2 marks. 5x2=10

1. Define Financial Management.
2. What is Leverage ?
3. What do you mean by Operating Cycle ?
4. What are Current Assets ?
5. What do you mean by Optimum Capital Structure ?
6. State any two objectives of financial management.
7. What is EPS ?

SECTION - B

II. Answer any three of the following. 3x5=15

8. Explain in brief factors influencing on Capital Structure.
9. Explain the scope of Financial Management.
10. Calculate the combined leverages from the following data :
 - (a) Sales (50000 units) ₹ 5,00,000
 - (b) Variable cost per unit ₹ 2 per unit
 - (c) Fixed expenses ₹ 40,000
 - (d) Interest charges ₹ 50,000



P.T.O.

11. A project costing ₹ 5,00,000 yields annual profit of ₹ 80,000 after depreciation at 12% p.a. but before tax of 50%. Calculate the Payback Period.
12. The current price of a company's share is ₹ 100 and dividend per share is ₹ 10, calculate the dividend growth rate if the capitalisation rate is 20%.

SECTION - C

III. Attempt **any three** of the following.

3x15=45

13. ABC Ltd. Company has equity share capital of ₹ 50,00,000 dividend into share of ₹ 100 each. It wishes to raise further ₹ 30,00,000 for expansion. The company plans the following proposed plans :
- All in common stock.
 - ₹ 5 lakhs in common stock and ₹ 25 lakhs in Debt @ 10% p.a.
 - ₹ 5 lakhs in common stock and ₹ 25 lakhs in preferential capital with a rate of dividend at 8% p.a.
 - ₹ 5 lakhs in equity shares, ₹ 10 lakhs in preference shares at 8% dividend p.a. and 15 lakhs in debenture at a rate of interest at 10% p.a.
14. A project will cost ₹ 4,00,000, the stream of Earning After Tax (EAT) during the first five years is expected to be ₹ 10,000, ₹ 20,000, ₹ 30,000, ₹ 40,000 and ₹ 60,000. Assume a 50% tax rate and depreciation on straight line basis. Calculate :
- Average rate of return based on average investment.
 - Net present value @ 10% discount rate.
 - Profitability index @ 10% rate.

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



15. The cost sheet of Ashok Company Ltd. provides the following particulars-
Elements of cost :

Material	40%
Direct labour	20%
Overheads	20%

the following particulars are further available :

- (1) It is proposed to maintain a level of activity of 3,00,000 units.
- (2) Selling price per unit ₹ 15.
- (3) Materials are expected to remain in stores for an average period of one month.
- (4) Materials will be in a process on average half a month.
- (5) Finished goods are required to be in stock for an average period of one month.
- (6) Credit allowed to debtors is two months.
- (7) Credit allowed by suppliers is one month.

You may assume that sales and production follow a constant pattern.
You are required to prepare a statement of working capital requirement.

16. The following information is available in respect of the rate of return on investment (r) and the cost of capital (K) and EPS (E) of Sunshine Ltd.

Rate of Return on Investment (r).

- (i) 15%
- (ii) 12%
- (iii) 10%

Cost of capital (K) = 12%

Earning per share (E) = ₹ 20

Determine the value of shares using Gordon's model by assuming the following :

	D/p Ratio	Retention Ratio
(a)	80%	20%
(b)	40%	60%

17. Explain the methods and advantages of capital budgeting. Briefly.

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B.Com. V Semester (CBCS) Degree Examination, March/April- 2022

BUSSINESS LAW - I

(General & TPP)

Time : 3 Hours

Maximum Marks : 70

SECTION - A / ವಿಭಾಗ - ಎ

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

5x2=10

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಐದು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

1. Define Contract.
ಒಪ್ಪಂದದ ವ್ಯಾಖ್ಯೆಯನ್ನು ಕೊಡಿ.
2. Define Quasi Contracts.
ಸೂಚ್ಯ ಒಪ್ಪಂದಗಳನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿರಿ.
3. Who is Minor ?
ಅಪ್ರಾಪ್ತವಯಸ್ಕ ಎಂದರೆ ಯಾರು ?
4. What do you mean by Express offer ?
ನೇರ ಪ್ರಸ್ತಾಪ ಎಂದರೇನು ?
5. What does record includes under RTI Act ?
ಮಾಹಿತಿ ಹಕ್ಕು ಕಾನೂನಿನ ಪ್ರಕಾರ ದಾಖಲು ಏನನ್ನು ಒಳಗೊಂಡಿರುತ್ತದೆ ?
6. Mention the types of goods.
ಸರಕುಗಳ ವಿಧಗಳನ್ನು ಹೆಸರಿಸಿರಿ.
7. What is Valid Contract ?
ಉರ್ಜಿತ ಒಪ್ಪಂದ ಎಂದರೇನು ?

SECTION - B / ವಿಭಾಗ - ಬಿ

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

3x5=15

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

8. Briefly discuss the types of Offer.
ಪ್ರಸ್ತಾವನೆಯ ವಿಧಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಚರ್ಚಿಸಿರಿ.
9. Discuss all agreements are not contracts but all contracts are agreements.
ಎಲ್ಲಾ ಒಡಂಬಡಿಕೆಗಳು ಒಪ್ಪಂದಗಳಲ್ಲ ಆದರೆ ಎಲ್ಲಾ ಒಪ್ಪಂದಗಳು ಒಡಂಬಡಿಕೆಗಳಾಗಿರುತ್ತವೆ ಚರ್ಚಿಸಿ.

P.T.O.

10. Briefly explain the persons of unsound mind.

ಅಸ್ವಸ್ಥ ವ್ಯಕ್ತಿಗಳ ಕುರಿತು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.

11. Write a short note on R.T.I.

ಮಾಹಿತಿ ಹಕ್ಕು ಕುರಿತು ಲಘು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

12. Explain in brief the different types of contracts.

ಒಪ್ಪಂದದ ವಿಧಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.

SECTION - C / ವಿಭಾಗ - ಸಿ

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

3x15=45

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

13. Discuss the various essentials of Valid Contract.

ನ್ಯಾಯಬದ್ಧ ಒಪ್ಪಂದದ ವಿವಿಧ ಅವಶ್ಯಕತೆಗಳನ್ನು ಚರ್ಚಿಸಿರಿ.

14. Define Acceptance. Explain the legal rules regarding acceptance.

ಸಮ್ಮತಿಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿರಿ. ಸಮ್ಮತಿಗೆ ಸಂಬಂಧಿಸಿದ ಕಾನೂನಿನ ನಿಯಮಗಳನ್ನು ವಿವರಿಸಿರಿ.

15. Who is an Unpaid Seller ? Explain his rights.

ಸಂದಾಯವಾಗದ ಮಾರಾಟಗಾರನೆಂದರೇನು ? ಅವನ ಹಕ್ಕುಗಳನ್ನು ವಿವರಿಸಿ.

16. What is Minor ? Discuss the rules relating to minors agreement.

ಅಪ್ರಾಪ್ತವಯಸ್ಕ ಎಂದರೆ ಏನು ? ಅಪ್ರಾಪ್ತರ ಜೊತೆಗೆ ಮಾಡಿಕೊಂಡ ಒಡಂಬಡಿಕೆಗೆ ಅನ್ವಯಿಸುವ ಕಾನೂನನ್ನು ಚರ್ಚಿಸಿರಿ.

17. Write a short note on :

ಸಂಕ್ಷಿಪ್ತ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ :

(a) Fraud

ಮೋಸ

(b) Consideration

ಪ್ರತಿಫಲ

(c) Undue influence

ಅನುಚಿತ ಪ್ರಭಾವ

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COMMERCE

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SECTION - C

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	D/p Ratio	Retention Ratio
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17. Explain the methods and advantages of capital budgeting. Briefly.

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B.Com. V Semester (CBCS) Degree Examination, March/April - 2022

COMMERCE

Paper No. 5.1 - Principles and Practices of Auditing

Time : 3 Hours

Maximum Marks : 70

Instruction : Attempt **all** Sections according to Internal choice.

SECTION - A / ವಿಭಾಗ - ಎ

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

5x2=10

ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಬೇಕಾದ ಐದಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

1. What is cost audit ?
ವೆಚ್ಚಧಾರಿತ ಲೆಕ್ಕಪರಿಶೋಧನೆ ಎಂದರೇನು ?
2. Define Reserve.
ಮೀಸಲು ನಿಧಿಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
3. State two objectives of Internal Control.
ಆಂತರಿಕ ನಿಯಂತ್ರಣದ ಎರಡು ಉದ್ದೇಶಗಳನ್ನು ಬರೆಯಿರಿ.
4. Define Vouching.
ದೃಢೀಕರಣ ವ್ಯಾಖ್ಯೆ ನೀಡಿರಿ.
5. Give two features of Investigation.
ತನಿಖೆಯ ಎರಡು ಲಕ್ಷಣಗಳನ್ನು ಸೂಚಿಸಿರಿ.
6. What is Fraud ?
ಮೋಸಗಾರಿಕೆ ಎಂದರೇನು ?
7. What is Internal audit ?
ಆಂತರಿಕ ಲೆಕ್ಕಪರಿಶೋಧನೆ ಎಂದರೇನು ?



P.T.O.

SECTION - B / ವಿಭಾಗ - ಬಿ

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

3x5=15

ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಬೇಕಾದ ಮೂರಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

8. Give difference between accounting and auditing.
ಲೆಕ್ಕಶಾಸ್ತ್ರ ಮತ್ತು ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ವ್ಯತ್ಯಾಸಗಳನ್ನು ಬರೆಯಿರಿ.
9. Define Internal Check. State its objectives.
ಆಂತರಿಕ ಪ್ರತಿಬಂಧದ ವ್ಯಾಖ್ಯೆ ಬರೆದು ಅದರ ಉದ್ದೇಶಗಳನ್ನು ತಿಳಿಸಿರಿ.
10. State the duties of auditors as regards general reserves.
ಸಾಮಾನ್ಯ ಮೀಸಲು ನಿಧಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ಲೆಕ್ಕಪರಿಶೋಧಕನ ಕರ್ತವ್ಯಗಳನ್ನು ನಿರೂಪಿಸಿರಿ.
11. Explain the importance of Vouching.
ದೃಢೀಕರಣದ ಮಹತ್ವವನ್ನು ವಿವರಿಸಿ.
12. How do you verify Goodwill ?
ಪ್ರಖ್ಯಾತಿ ಪತಿತಿ ಪರಿಶೀಲನಾ ಕ್ರಮ ವಿವರಿಸಿರಿ.

SECTION - C / ವಿಭಾಗ - ಸಿ

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

3x15=45

ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಬೇಕಾದ ಮೂರಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

13. Define audit and explain its Merits and Demerits.
ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ವ್ಯಾಖ್ಯಾನ ನೀಡಿ ಮತ್ತು ಅದರ ಪ್ರಯೋಜನಗಳು ಮತ್ತು ಇತಿಮಿತಿಗಳನ್ನು ವಿವರಿಸಿರಿ.
14. Give Internal check for payment of wages.
ದಿನಗೂಲಿ (ಮಜೂರಿ) ಪಾವತಿಸುವುದಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಆಂತರಿಕ ಪ್ರತಿಬಂಧವನ್ನು ನಿರೂಪಿಸಿರಿ.
15. Explain how would you vouch the following :
ಕೆಳಗಿನವುಗಳನ್ನು ದೃಢೀಕರಿಸುವ ಕ್ರಮಗಳನ್ನು ವಿವರಿಸಿರಿ.
 - (a) Cash Purchase
ನಗದು ಖರೀದಿ
 - (b) Credit Sales
ಉದ್ರಿ ಮಾರಾಟ
 - (c) Income Tax
ಆದಾಯ ತೆರಿಗೆ
16. Define Capital Reserve. Explain the duties of an auditor as regards capital reserve.
ಬಂಡವಾಳ ಮೀಸಲು ನಿಧಿಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿರಿ. ಬಂಡವಾಳ ಮೀಸಲು ನಿಧಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ಲೆಕ್ಕಪರಿಶೋಧಕನ ಕರ್ತವ್ಯಗಳನ್ನು ನಿರೂಪಿಸಿರಿ.
17. Explain the procedure of Investigation on behalf of a client intending to purchase business.
ಒಂದು ವ್ಯಾಪಾರಿ ಸಂಸ್ಥೆಯನ್ನು ಖರೀದಿಸುವ ಉದ್ದೇಶವುಳ್ಳ ಕಕ್ಷಿದಾರನ ಪರವಾಗಿ ತನಿಖಾ ಪದ್ಧತಿಯನ್ನು ವಿವರಿಸಿರಿ.

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B.Com. V Semester (CBCS) Degree Examination, March/April - 2022

COMMERCE

Paper No. 5.5 - Business Environment (General)

Time : 3 Hours

Maximum Marks : 70

SECTION - A / ವಿಭಾಗ - ಎ

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

5x2=10

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಐದು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

1. What is Business Environment ?

ವ್ಯವಹಾರಿಕ ಪರಿಸರ ಎಂದರೇನು ?

2. State any two advantages of Globalization.

ಜಾಗತೀಕರಣದ ಯಾವುದಾದರೂ ಎರಡು ಅನುಕೂಲತೆಗಳನ್ನು ಬರೆಯಿರಿ.

3. What is consumer protection ?

ಗ್ರಾಹಕರ ರಕ್ಷಣೆ ಎಂದರೇನು ?

4. What do you mean by FEMA ?

FEMA ಏನನ್ನು ಸೂಚಿಸುತ್ತದೆ ?

5. State two factors in economic development.

ಆರ್ಥಿಕಾಭಿವೃದ್ಧಿಯ ಎರಡು ಅಂಶಗಳನ್ನು ಗುರುತಿಸಿ.

6. What do you mean by legal environment ?

ಕಾನೂನಾತ್ಮಕ ಪರಿಸರ ಎಂದರೇನು ?

7. What is Socio-cultural Environment ?

ಸಾಮಾಜಿಕ-ಸಾಂಸ್ಕೃತಿಕ ಪರಿಸರ ಎಂದರೇನು ?



P.T.O.

SECTION - B / ವಿಭಾಗ - ಬಿ

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

3x5=15

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

8. Explain the objectives of business.
ವ್ಯವಹಾರದ ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿರಿ.
9. Briefly explain the techniques of Environmental Analysis.
ಪರಿಸರ ವಿಶ್ಲೇಷಣೆಯ ತಂತ್ರಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.
10. Explain the main components of economic environment.
ಆರ್ಥಿಕ ಪರಿಸರ ಒಳಗೊಂಡಿರುವ ಮುಖ್ಯ ಸಂಗತಿಗಳನ್ನು ವಿವರಿಸಿರಿ.
11. Explain the scope of business environment.
ವ್ಯವಹಾರಿಕ ಪರಿಸರದ ವ್ಯಾಪ್ತಿಯನ್ನು ವಿವರಿಸಿರಿ.
12. Explain the features of technological environment.
ತಾಂತ್ರಿಕ ಪರಿಸರದ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿರಿ.

SECTION - C / ವಿಭಾಗ - ಸಿ

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

3x15=45

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

13. Explain the social responsibility of business.
ವ್ಯವಹಾರದ ಸಾಮಾಜಿಕ ಜವಾಬ್ದಾರಿಯನ್ನು ವಿವರಿಸಿರಿ.
14. What is business environment ? Explain the factors influencing on business environment.
ವ್ಯವಹಾರಿಕ ಪರಿಸರ ಎಂದರೇನು ? ವ್ಯವಹಾರಿಕ ಪರಿಸರದ ಮೇಲೆ ಪ್ರಭಾವ ಬೀರುವ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿರಿ.
15. Explain the functions of government in promoting business.
ವ್ಯವಹಾರಿಕ ಉತ್ತೇಜಿಸುವಲ್ಲಿ ಸರಕಾರದ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿರಿ.
16. Explain the Indian Economic Factors.
ಭಾರತದ ಆರ್ಥಿಕತೆಯ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿರಿ.
17. What is Consumer Protection Act ? Explain its objectives.
ಗ್ರಾಹಕರ ಹಿತರಕ್ಷಣೆ ಕಾನೂನು ಎಂದರೇನು ? ಇದರ ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿರಿ.

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B.Com. V Semester (CBCS) Degree Examination, March/April - 2022

COMMERCE

Consumer Protection (OE)

Time : 3 Hours

Maximum Marks : 70

Instruction : Attempt **all** questions according to internal choice.

SECTION - A / ವಿಭಾಗ - ಎ

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

5x2=10

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಐದು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

1. Define Consumer Protection.
ಗ್ರಾಹಕರ ಹಿತರಕ್ಷಣೆ ವ್ಯಾಖ್ಯಾನಿಸಿ.
2. What is Consumer Grievance Redressal ?
ಗ್ರಾಹಕರ ದೂರು ಪರಿಹಾರ ಎಂದರೇನು ?
3. Expand IRDA.
IRDA ಅನ್ನು ವಿಸ್ತರಿಸಿರಿ.
4. What do you mean by Appeal ?
ಮನವಿ ಎಂದರೇನು ?
5. Define Banking.
ಬ್ಯಾಂಕಿಂಗ್‌ನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
6. What are the steps for Redressal Mechanism ?
ಪರಿಹಾರ ಕಾರ್ಯ ವಿಧಾನದ ಹಂತಗಳು ಯಾವುವು ?
7. Explain Offences and Penalties.
ಅಪರಾಧ ಮತ್ತು ದಂಡಗಳನ್ನು ವಿವರಿಸಿರಿ.

SECTION - B / ವಿಭಾಗ - ಬಿ

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

3x5=15

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

8. Explain Unfair Trade Practices as explained in Consumer Protection Act, 1986.
ಗ್ರಾಹಕರ ಹಿತರಕ್ಷಣೆಯ ಕಾಯಿದೆ, 1986 ರಲ್ಲಿ ವಿವರಿಸಿದಂತೆ ಅನ್ಯಾಯದ ವ್ಯಾಪಾರ ಅಭ್ಯಾಸಗಳನ್ನು ವಿವರಿಸಿರಿ.



P.T.O.

9. Write a note on District Consumer Forum.

ಜಿಲ್ಲಾ ಗ್ರಾಹಕರ ವೇದಿಕೆಯ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

10. Explain Restrictive Trade Practices.

ನಿರ್ಬಂಧಿತ ವ್ಯಾಪಾರ ಅಭ್ಯಾಸಗಳ ಬಗ್ಗೆ ವಿವರಿಸಿರಿ.

11. Write a short note on Consumer Protection Council.

ಗ್ರಾಹಕರ ಸಂರಕ್ಷಣಾ ಮಂಡಳಿಯ ಬಗ್ಗೆ ಲಘು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

12. Explain Labelling and Packaging.

ಚಿಹ್ನೆ ಹಾಗೂ ಸುತ್ತುವಿಕೆ ಬಗ್ಗೆ ವಿವರಿಸಿರಿ.

SECTION - C / ವಿಭಾಗ - ಸಿ

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

3x15=45

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

13. Explain Consumer Rights.

ಗ್ರಾಹಕರ ಹಕ್ಕುಗಳ ಬಗ್ಗೆ ವಿವರಿಸಿರಿ.

14. Explain Grievance Redressal Mechanism under the Consumer Protection Act, 1986.

ಗ್ರಾಹಕರ ಹಿತರಕ್ಷಣೆಯ ಕಾಯಿದೆ, 1986 ರ ಪ್ರಕಾರ ಗ್ರಾಹಕರ ದೂರು ಮತ್ತು ಪರಿಹಾರ ಯಾಂತ್ರಿಕ ವ್ಯವಸ್ಥೆಯ ಬಗ್ಗೆ ವಿವರಿಸಿರಿ.

15. Explain District Forum's, State Commission and National Commission.

ಜಿಲ್ಲಾ ವೇದಿಕೆ, ರಾಜ್ಯ ಆಯೋಗ ಹಾಗೂ ರಾಷ್ಟ್ರ ಆಯೋಗದ ಬಗ್ಗೆ ವಿವರಿಸಿರಿ.

16. Describe Corporate Redressal System and Public Redressal System.

ಕಾರ್ಪೊರೇಟ್ ಪರಿಹಾರ ವ್ಯವಸ್ಥೆ ಮತ್ತು ಸಾರ್ವಜನಿಕ ಪರಿಹಾರ ವ್ಯವಸ್ಥೆಯ ಬಗ್ಗೆ ವಿವರಿಸಿರಿ.

17. Explain the organisational set-up under the Consumer Protection Act, 1986.

ಗ್ರಾಹಕರ ಹಿತರಕ್ಷಣೆಯ ಕಾಯಿದೆ, 1986 ರ ಪ್ರಕಾರ ಸಂಘಟನೆಯ ಕ್ರಮಬದ್ಧ ರಚನೆಯ ಬಗ್ಗೆ ವಿವರಿಸಿರಿ.

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**B.Com. V Semester (CBCS) Degree Examination, March/April - 2022****COMMERCE****Income Tax - I (General and Computers)**

Time : 3 Hours

Maximum Marks : 70

SECTION - A**I. Answer any five questions from the following.****5x2=10**

1. What is Income Tax ?
2. Who is a Specified Assessee ?
3. What do you mean by Previous Year ?
4. What is Gross Annual Value ?
5. What is Profession ?
6. What is fair rental value of House Property ?
7. Give any four examples of exempted incomes.

SECTION - B**II. Answer any three of the following questions.****3x5=15**

8. How do you determine the Residential Status of an Individual and HUF ?
9. Mr. Vikas, who is covered by Payment of Gratuity Act, 1972 retired from Vikas Limited on 21.12.2020 after serving for 30 years and 2 months. He received gratuity of ₹ 2,10,000. In the month of November his basic salary was ₹ 7,000 and dearness allowance ₹ 3,400.
Calculate exempted and taxable Gratuity for the AY 2021-22.

10. From the following details of house property, compute the gross annual value :

Sl. No.	Particulars	I House	II House
1	Fair Rent	42,000	60,000
2	Municipal Value	40,000	58,000
3	Standard Rent	41,000	50,000
4	Actual Rent	40,000	55,000

**P.T.O.**

11. Find out the exempted house rent allowance in the following case u/s 10(13A).
- (a) Basic salary ₹ 72,000 p.a.
 - (b) DA (enters into retirement benefit) ₹ 2,000 p.m.
 - (c) HRA received ₹ 3,000 p.m.
 - (d) Rent paid ₹ 2,000 p.m.
 - (e) Place : Gulbarga
12. Mention whether the following expenses are allowable or not while computing business income.
- (a) Interest on Capital
 - (b) Bad Debts
 - (c) Sales Tax
 - (d) Income Tax
 - (e) Provision for Doubtful Debts

SECTION - C

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

3x15=45

13. From the following particulars of Mr. Prasad pertaining to P.Y. 2020-21, compute his taxable income, if he is :
- (a) Resident
 - (b) Not ordinarily Resident and
 - (c) Non-Resident :
 - (i) Income from agriculture in Pakistan received in India ₹ 60,000.
 - (ii) Income accrued in India but received in Japan ₹ 24,000.
 - (iii) Payment received in USA for services rendered in India ₹ 24,000.
 - (iv) Salary received in India ₹ 40,000 for the services rendered in Iran.
 - (v) Income from business (controlled from India) in Sri Lanka ₹ 30,000 received there and remitted to India.
 - (vi) Income earned and received in Bangladesh from Bank deposits ₹ 8,000.
 - (vii) Interest in respect of securities in a French Company received outside India ₹ 20,000.
 - (viii) Served for two months in an Indian Embassy situated in Siriya and salary received there ₹ 40,000.
 - (ix) Business profits earned in the past but remitted to India in the previous year ₹ 22,000.
 - (x) Salary received from UNO ₹ 40,000.
 - (xi) Income from agriculture in India ₹ 40,000.
 - (xii) Interest on savings Bank A/c ₹ 2,000.



14. From the following particulars of Mr. Kiran, Manager, Bajaj Auto Ltd., Pune (Population 30 lakhs), compute his income from salary for the assessment year 2021-22.

- (a) Basic salary ₹ 8,000 per month.
- (b) Dearness allowance 40% of the basic salary (enters into retirement benefits).
- (c) Entertainment allowance ₹ 500 per month.
- (d) City compensatory allowance ₹ 400 per month.
- (e) Medical allowance ₹ 5,000 per annum.
- (f) Education allowance for three children at ₹ 200 per month per child.
- (g) He has been provided with a concessional house owned by the employer for which the company charges ₹ 200 per month. The fair rent of the house is ₹ 26,000 per annum. The cost of furniture provided by the employer is ₹ 47,500.
- (h) He has been provided with the services of a sweeper at ₹ 700 per month, a servant at ₹ 750 per month and a gardener at ₹ 500 per month by the employer.
- (i) He has also been provided with a big car by the employer for all the purposes. All the expenses of car (including driver salary) are paid by the company.
- (j) The company has contributed to his recognized provident fund at 14% of "salary" and ₹ 7,500 have been credited to the provident fund account at the rate of 15% interest per annum.

15. From the following particulars of house properties of Mr. Shankar, compute his income from house property for the assessment year 2021-22.

Details	House - I	House - II
	Let out	Let out
Municipal value	40,000	20,000
Fair rent	30,000	22,000
Actual rent received	42,000	24,000
Standard rent	36,000	25,000
Municipal taxes paid @ 10% of		
Municipal Value	4,000	2,000
Repairs	2,000	3,000
Fire Insurance Premium Paid	500	600
Interest on Loan for Construction	500	500

Municipal taxes in respect of house - II has been paid by the tenant.



P.T.O.

16. The following is the profit and loss account of Sri Rajkumar of Gulbarga for the year ending 31.03.2021, compute his income from business.

Particulars	Amount	Particulars	Amount
To Rent	6,500	By Gross Profit	2,36,100
To Salaries	35,000	By Interest on loan	1,400
To Advertisement	20,000	By Refund of income tax	2,000
To Income tax	3,000	By Rent from house property	3,000
To Pooja expenses	1,000	By Commission	4,000
To Interest on loan	15,000	By Miscellaneous income	3,500
To R.D.D.	2,000		
To Cost of new sign board	12,000		
To Interest on capital	5,000		
To Sundry Expenses	6,000		
To Bad debts	1,000		
To Charity	200		
To Provision for sales tax	500		
To Entertainment Expenses	1,000		
To Loss by theft	1,500		
To Depreciation	3,000		
To Net profit	1,37,300		
	2,50,000		2,50,000

Additional Information :

1. Entertainment expenses include ₹ 750 spent on entertaining his family members.
2. Sundry expenses include ₹ 2,000 being spent on purchase of furniture.
3. Interest on loan includes ₹ 2,000 paid loan taken for personal purpose.
4. Miscellaneous income includes recovery of bad debts ₹ 700 which were disallowed in earlier years.



17. From the following receipt and payments account of Sri. Kumar of Hubli who is a contractor architect and approved valuer, compute his income from profession for the assessment year 2021-22.

Incomes	Amount	Expenses	Amount
Cash in hand	22,000	Salary to assistants	80,000
Building valuation fees	4,40,000	Office rent	20,000
Blue print charges	80,000	Office expenses	16,000
Site visiting fees	22,000	Engineering equipments	90,000
Amount received on contracts	5,08,000	Concrete mixing machine	1,00,000
Dividend	8,000	Cost of new telephone	4,000
Rent from house property	13,600	Periodicals	6,000
Winnings from lotteries (Gross)	9,000	Marriage expenses	1,40,000
Gifts	10,000	Domestic expenses	60,000
		Insurance premium on health (self)	10,000
		Car expenses	12,000
		Donations	4,000
		Tax on house property	1,600
		Cash on hand	5,69,000
	11,12,600		11,12,600

Additional Information :

- Half of the car expenses are related to personal use.
- Depreciation on all the block of assets amounted to ₹ 28,000 as per rules applicable to profession.
- Periodicals subscribed were pertaining to profession.
- Donations included ₹ 3,000 to Akkamahadevi Mahila University and ₹ 1,000 to a political party.
- Gifts include ₹ 8,000 from clients and ₹ 2,000 from relatives on the occasion of his marriage anniversary.

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B.Com. V Semester (CBCS) Degree Examination, March/April - 2022
COMMERCE (VOCATIONAL) T.P.P.

Paper No. - 5.5 : Central Goods and Services Tax - I

Time : 3 Hours

Maximum Marks : 70

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

SECTION - A

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

5x2=10

1. State any four taxes, which are subsumed under CGST.
2. What is non-resident taxable person ?
3. What is Input ?
4. What is Invoice ?
5. What do you mean by voluntary registration ?
6. What is final return ?
7. What is penalty under CGST Act ?

SECTION - B

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

3x5=15

8. What is Tax Invoice ? What are the contents of Tax Invoice and Bill of supply ?
9. Define composition scheme. Explain the conditions for claiming composition scheme.
10. Determine the time of supply of goods in the following situations.

Sl.No.	Date of Removal	Date of Invoice	Date of Payment	Receipt of Goods
1.	10.09.2021	11.09.2021	20.09.2021	Nil
2.	10.11.2021	15.09.2021	30.12.2021	01.12.2021
3.	18.07.2020	20.07.2020	20.07.2020	01.07.2020
4.	17.06.2021	15.07.2020	30.07.2020	05.07.2020



P.T.O.

11. Mr. Mukunda is composite supplier, provides restaurant services, he has to file his GST returns quarterly.

- What is the due date for filing GST return ?
- What is the amount of late applicable per day, if he files GST returns delay by 10 days from the due date ?

12. Mr. Nikhil is a dealer in Shivamogga entered into a contract with supplier in Ballari to deliver Air Condition (AC) along with accessories.

From the following information ascertain the total amount of GST payable under GST Act 2017.

Cost of Air Conditions (Excluding GST)	₹ 15,00,000
Warranty charges	₹ 40,000
Transportation charges (Shown separately in Invoice)	₹ 15,000
Installation charges (Charged separately in Invoice)	₹ 75,000
Insurance charges	₹ 15,000
Loading and Handling charges	₹ 35,000

Other Information :

- 10% cash discount on AC. Allowed as per the terms of contract.
- GST rate is 18%.

SECTION - C

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

3x15=45

13. Define CGST. Explain the importance and features of CGST.

14. Write short notes on **any three** of the following :

- Compulsory registration
- Refund of Taxes
- Value of supply
- Retention of Books of Accounts



15. The following goods were purchased by the Sumangala Ltd., a registered manufacture is engaged in taxable supply of goods. Determine Input tax credit available for the month of December 2020.

Sl.No.	Particulars	Input Tax Paid
1.	Goods used in construction of office building	₹ 50,000
2.	Goods purchased from the unregistered supplier, which tax has been paid by Sumangala Ltd., on reverse charge basis	₹ 10,000
3.	Laptops used in office within factory	₹ 55,000
4.	Capital goods used exclusively for Non-Business purpose	₹ 68,000
5.	Capital goods used exclusively for making outward supplier to 'SEZ' unit	₹ 35,500
6.	Truck used for transportation of Input in the factory	₹ 3,42,500
7.	Generator used in factory	₹ 21,200
8.	Welding equipment used in factory	₹ 30,800
9.	Pollution control equipment used in factory	₹ 2,44,000
10.	Packing materials used in factory	₹ 9,000
11.	Goods given gift	₹ 35,000
12.	Goods destroyed due to natural calamities	₹ 18,000
13.	Inputs stolen from the factory gate	₹ 10,000

16. Parvati Coaching Centre, Mangalore, an institute for commercial and training, institute realized the following fees for the months of March 2021.

1.	Online classes fees collected for JEE/NEET Exams crash course from the students	₹ 3,00,000
2.	Fees collected for coaching of Bank Exams	₹ 2,45,000
3.	Tuition classes fees collected for IPS Exams from the students	₹ 4,25,000
4.	Distance postal coaching fees received	₹ 1,25,000
5.	Training to employees who are jointed for the institution	₹ 2,45,000
6.	Coaching centre has provided study materials to student for that, it has realised	₹ 2,75,000
7.	Tuition classes fees collected for IAS exams preparation from students	₹ 1,20,000
8.	For kids on-classes fees collected	₹ 1,00,000
(a)	Determine the Assessable value & services provided by the Institute.	
(b)	If rate of GST is 18% but Institute has charged at 28% GST, but not deposited same to the government.	
(c)	What penalty charges apply to the Institute for higher rate charged ?	



P.T.O.

17. From the following information calculate GST Payable of a supplier, Ballari.

1. Supplies to Tumukur ₹ 99,000 at 18%
2. Inward supplies from Rajasthan ₹ 40,000 @ 0%
3. Inward supplies from Bangalore ₹ 90,000 at 18%
4. Supplies to Mysore ₹ 28,000 at 12%
5. Supplies to Bidar ₹ 18,000 at 5%
6. Inward supplies from Hubli ₹ 60,000 at 0%
7. Supplies to Raichur ₹ 80,000 at 0%
8. Supplies from Ballari ₹ 50,000 at 5%
9. Supplies to local market ₹ 40,000 at 18%

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**B.Com. (TPP) V Semester (CBCS) Degree Examination,
March/April - 2022**

**COMMERCE
TAX PLANNING - I**

Time : 3 Hours

Maximum Marks : 70

SECTION - A

- I. Answer any five of the following questions. 5x2=10**
1. Define tax planning.
 2. What is Cash budget ?
 3. What is Annual value ?
 4. Expand MAT and AMT.
 5. What is tax evasion ?
 6. What do you mean by cash flow from operating activities ?
 7. Define the term capital asset.

SECTION - B

- II. Answer any three of the following questions. 3x5=15**
1. Briefly explain the difference between tax planning and tax evasion.
 2. Explain the tax planning factors in respect of house property.
 3. Calculate cash flow from operating activities using following information.

Particulars	2020	2021
Cash	5,000	4,000
Debtors	50,000	40,000
Stock	70,000	90,000
Prepaid expenses	3,000	5,000
Accrued incomes	10,000	6,000
Profit & Loss (profit)	40,000	50,000
Creditors	60,000	78,000
Proposed Dividend	10,000	12,000
Tax Provisions	15,000	12,000

P.T.O.

4. From the following information, prepare a cash budget for the months January to March 2020.

Months	Credit Sales	Credit Purchases	Wages	Other Expenses
November	30,000	15,000	3,000	1,060
December	35,000	20,000	2,000	1,040
January	45,000	15,000	2,500	1,100
February	20,000	10,000	3,500	1,150
March	60,000	22,000	3,000	1,220
April	50,000	35,000	2,600	1,180

Additional Information :

- The customers are allowed credit period of 2 months.
 - A dividend of ₹ 10,000 is payable in April.
 - The creditors are allowing credit of 2 months.
 - Wages are paid in the next month.
 - Balance of cash in hand on January in ₹ 15,000.
5. Mention the advantages of tax planning.

SECTION - C

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

3x15=45

- Explain the tax planning considerations with respect to income from business or profession.
- Explain in detail the tax factors (planning) in relation to capital gain and salary.
- The Balance Sheet of Amrutha Ltd., as on 31/3/2020 and 31/3/2021 were as follows :

Liabilities	2020	2021	Assets	2020	2021
Share capital	5,00,000	7,00,000	Land & Building	80,000	1,20,000
Profit & Loss	1,00,000	1,60,000	Machinery	5,00,000	8,00,000
General reserve	50,000	70,000	Stock	1,00,000	75,000
Creditors	1,63,000	2,00,000	Debtors	1,40,000	1,50,000
B/P	30,000	40,000	Prepaid Exp.	14,000	12,000
O/S Exp.	7,000	5,000	Cash at bank	16,000	18,000
	<u>8,50,000</u>	<u>11,75,000</u>		<u>8,50,000</u>	<u>11,75,000</u>

Other Information :

- Depreciation on Machinery ₹ 50,000.
- A piece of machinery costing ₹ 12,000 (On which Depreciation was ₹ 7,000) has been sold for ₹ 8,000.

Prepare a cash flow statement as per AS - 3.



4. Mr. Ramu is offered employment in a private company at basic salary of ₹ 50,000 per month, Dearness allowances (Eligible for retirement benefits) ₹ 20,000 per month, Bonus 10,000 per annum, city compensatory allowances ₹ 600 per month. Company has given 2 options to Mr. Ramu either to give Rent free accommodation @ Bangalore on which company would pay ₹ 5,000 p.m., to accept HRA of ₹ 6,000 p.m. but he actually pays rent of ₹ 7,000 p.m.

He seeks your advise whether to accept HRA or RFA ?

5. Explain the concepts of tax planning, tax evasion, tax avoidance and tax management.

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B.Com. V Semester (CBCS) Degree Examination, March/April - 2022

COMPUTER SCIENCE

Paper No. 5.5 - COMPUTER NETWORK

Time : 3 Hours

Maximum Marks : 70

Instruction : Answer *all* the Sections.

SECTION - A

Answer **any five** questions. Each question carries **2** marks.

5x2=10

1. (a) Expand NSFNET.
(b) Expand OSI.
(c) Define Data Communication.
(d) Define Modem.
(e) Mention LAN access protocol.
(f) What is telnet ?
(g) Expand ISDN.

SECTION - B

Answer **any four** questions. Each question carries **5** marks.

4x5=20

2. Write the different components of Computer Networks.
3. Differentiate analog and digital transmission.
4. Explain the X.25 protocol.
5. Write a short note on MAN.
6. What is Topology ? Mention different network topologies.
7. Write a short note on wireless LAN.



P.T.O.

SECTION - C

Answer **any four** questions. Each question carries **10** marks.

4x10=40

8. Explain any two types of Computer Network.
9. With OSI model diagram, explain Network and Presentation layer.
10. Write a note on IEEE 802.5 token ring.
11. Explain TCP/IP model.
12. Write a short note on Telnet.
13. Explain in brief FDDI Network.

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100401

**B.Com. V Semester (Vocational) (CBCS) Degree Examination,
March/April - 2022**

COMPUTER SCIENCE

Paper No. 5.6 - VISUAL PROGRAMMING

Time : 3 Hours

Maximum Marks : 70

SECTION - A

Answer **any five** from the following.

5x2=10

1. (a) What is form ?
- (b) Write any two properties of command button control.
- (c) Write the syntax of If... then Else statement.
- (d) What is MDI form ?
- (e) Expand RAD and IDE.
- (f) Write the short-cut key to display property window.
- (g) Write the syntax of while ... wend statement.

SECTION - B

Answer **any four** from the following.

4x5=20

2. What is an event ? Give an example.
3. Write the difference between List box and Combo box control.
4. What are the operators of visual basic ?
5. Write a VB program to perform Concatenation of two Strings.
6. Write about select case statement with syntax and example.
7. Write a note on for loop with an example.



P.T.O.

SECTION - C

Answer **any four** from the following.

4x10=40

8. What is VB programming ? What are its advantages and disadvantages ?
9. Explain Combo box control with its properties, methods and events.
10. Write the procedure to create menus and Sub-Menus using Menu-editor.
11. Write a VB program to find largest of three numbers.
12. Explain any two procedures with example.
13. What is Data Control ? Explain its properties and methods.

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