026COM011 – J – 24 – 3465

SIXTH SEMESTER B.COM. (NEP) DEGREE EXAMINATION, JULY/AUGUST 2024

COMMERCE

Cost Accounting – Principles and Practice – II

DSC – I

Time : 2 Hours]

[Max. Marks : 60

Instructions : *1) Answer **all** the Sections according to **internal** choice.*

*2) **Use** of simple calculator is **allowed**.*

*3) Question No. **11** is **compulsory**.*

SECTION – A

Answer **any five** of the following. **(5×2=10)**

1. a) What is profit reconciliation statement ?

   b) What is by product ?

   c) Write two features of process costing.

   d) Write two objectives of job costing.

   e) Find out profit to be transferred to profit and loss account.

   Estimated profit – ₹ 40,000

   Work certified – ₹ 1,80,000

   Contract price – ₹ 2,00,000

   f) What do you mean by contribution ?

   g) Calculate P/V Ratio. Selling price – ₹ 20/-, Variable cost – ₹ 5/-.

[P.T.O.

SECTION – B

Answer **any four** of the following. (5×4=2

2. Write any 5 characteristics of process costing.

3. Karwar transport company runs the following buses in the city limits of Karwar for 25 days in the month.

   15 Buses of 40 passengers capacity.

   10 Buses of 50 passengers capacity.

   On an average each bus makes 10 trips a day covering a distance of 10 kms in each trip with 80% of seats occupied generally 20% buses are kept away from the roads for repairs. Calculate total passenger kilometer.

4. Calculate :

   a) Contribution

   b) P/V Ratio

   c) BEP in units.

   Selling price per unit – ₹ 20

   Variable cost per unit – ₹ 10

   Fixed cost – ₹ 1,80,000.

5. Prepare a reconciliation statement from the following :

   Profit as per cost Account – ₹ 40,000

   Interest debited in F. A/c – ₹ 2,000

   Over absorption of overhead in cost A/c – ₹ 16,600

   Preliminary expenses written off – ₹ 2,600

   Undervaluation of opening stock in cost A/c – ₹ 3,000

   Overvaluation of closing stock in cost A/c – ₹ 5,000

6. From the following information, prepare a estimation for Job No. 800.

   Raw materials – ₹ 34,000

   Direct wages – ₹ 40,000

   Factory expenses – 50% of wages

   Office expenses – 20% on factory cost

   The quotation should include a profit of 25% on cost.

SECTION – C

Answer **any three** from following. Question No. **11** is **compulsory**. **(3×10=30)**

7. Prepare a statement of reconciliation from the following data :

   a) Net profit as per Cost Accounts ₹ 2,50,000

   b) Work overhead charged in Cost A/c ₹ 51,000

   c) Work overhead charged in Financial A/c ₹ 42,000

   d) Income tax provided in Financial A/c ₹ 80,000

   e) Provision for doubtful debts ₹ 30,000

   f) Dividend on investment not included in cost A/c ₹ 13,000

   g) Stores adjustment credited in Financial A/c ₹ 2,000

   h) Share transfer fees credited in Financial A/c ₹ 8,000

   i) Depreciation as per Cost A/c ₹ 10,000

   j) Depreciation as per Financial A/c ₹ 18,000

   k) Loss on sale of asset ₹ 12,000

   l) Preliminary expenses written off ₹ 51,000

8. In a factory the product passes through two Process X and Y. During the year 2023, 10,000 units of materials costing Rs. 6 each were introduced in Process X. The other costs were as follows :

Particulars	**Process X**	**Process Y**
Materials	–	6,140
Labour	10,000	6,000
Overheads	6,000	4,600
Output in units	9,300	9,200
Normal loss	5%	2%

Prepare process accounts.

9. Sky contractors undertook a contract for Rs. 10 lakh for the year ending 31-3-2024. The other details are as follows :

Materials	₹ 2,00,000
Wages	₹ 2,50,000
Material returned to stores	₹ 5,000
Material @ site on 31-3-2024	₹ 5,000
Plant installed	₹ 2,00,000
Administrative expenses	₹ 40,000
Plant transferred to other contract on 31-3-2024	₹ 20,000
Cash received from contractee	₹ 6,30,000
Work uncertified	₹ 30,000

Contractee retain 10% of the value of work done and certified.

Prepare the contract account.

10. Briefly explain the key factors of marginal costing.

11. Haveri transport company runs a bus between Haveri and Karwar. The distance between two city is 220 kms each way. Following are the other information for the month of May 2024.

Cost of Bus	₹ 24,00,000
Depreciation charged @	10% P.A.
Salary of Driver	₹ 25,000 p.m.
Salary of Conductor	₹ 25,000 p.m.
Insurance, road tax and permit fees	₹ 9,000 p.m.
Normal capacity of Bus	50 passenger
Diesel cost (4 km per litre)	₹ 80 per litre
Garage rent	₹ 11,100 p.m.
Repair and maintenance	₹ 10,000 p.m.

The bus runs on average 30 days, in a month. Bus carries 100% of its capacity towards Karwar and while return journey 90% capacity. You are required to calculate :

a) Cost per passenger km.

b) Bus fare to be charged each way if a company wants to earn a profit of 25% on cost.

026COM012 – J – 24 – 3466

SIXTH SEMESTER B.COM. (NEP) DEGREE EXAMINATION, JULY/AUGUST 2024

COMMERCE (DSC – 2)

Income Tax Law and Practice – II

Time : 2 Hours] [Max. Marks : 60

*Instructions : 1) Answer **all** Sections according to **internal** choice.*
*2) **Use** of simple calculator is allowed.*
*3) Q. No. **11** : Case study is **compulsory**.*
*4) Give workings **wherever** necessary.*

SECTION – A

1. Answer **any five** of the following : **(5×2=10)**
 a) What do you mean by indexed cost of acquisition ?
 b) What is subletting of houses ?
 c) Why do you gross up the net income ?
 d) State the provisions of 80 DD.
 e) What is book profit ?
 f) Expand ITO and TRO.
 g) How many years "the loss from house property" can be carried forward ?

SECTION – B

Answer **any four** of the following : **(4×5=20)**

2. What are powers CBDT ?

3. Jayanand purchased a house property on 1-7-2000 for Rs. 2,10,000. The fair market value on 1-4-2001 was Rs. 2,50,000. He incurred the following expenses :
 a) Cost of construction of a room during 2000-01 Rs. 50,000
 b) Renovation cost on 1-8-2013 Rs. 2,20,000

 The above house was sold by Jayanand for Rs. 16,63,500 during the previous year. The selling expenses came to Rs. 5,000.

 Compute income from capital gain for the A.Y. 2023-24. The C.I.I. for 2001-2002 – 100, 2013-14 – 220 and 2022-23 – 331.

[P.T.O.

4. From the following information provided by Raghavendra, compute income from other sources for the A.Y. 2023-24.
   a) Family pension received Rs. 96,000
   b) Rent received from letting open land Rs. 80,000
   c) Winnings from lotteries Rs. 1,05,000
   d) Director's sitting fees Rs. 25,000
   e) Interest on F.D. in SBI Rs. 75,000
   f) Interest on 18% tax-free debentures of X Ltd. 7,200.

5. Mr. Shankar submits the following information relating to the P.Y. 2022-23. Compute Gross Total Income of Shankar for the A.Y. 2023-24.

	Rs.
a) Income from salary (computed)	10,00,000
b) Loss from self occupied property	1,25,000
c) Business loss	1,75,000
d) Speculation income	1,00,000
e) Winnings from lotteries (gross)	1,00,000
f) Interest on deposits with SBI	50,000

6. Mr. Mahesh paid the following donations and his Gross Total Income was Rs. 7,00,000 for the year ended 31-3-2023.

	Rs.
a) Jawaharlal Nehru Memorial Fund	80,000
b) Institute of National Eminence	10,000
c) Corporation of notified minority community	20,000
d) Renovation of notified temple	20,000
e) Municipality corporation for promoting family planning program	40,000

Calculate deduction allowable U/S 80 G.

SECTION – C

Question No. **11** is **compulsory** and answer **any two** of the remaining. **(3×10=30**

7. Write the provisions of exemptions available for long term capital gains. (Any two).

8. Mr. Somashekarappa provides you the details of his income during the P.Y. 2022-23, compute his gross total income for the A.Y. 2023-24 :

	Rs.
a) Income from salary (computed)	1,50,000
b) Winnings from Manipur lotteries (net)	87,500

c) Winnings from Bihar lotteries (gross)	50,000
d) Winnings from card games	75,000
e) Loss from house property	10,000
f) Factory building with machinery letout :	
Rent received	80,000
Repairs	10,000
Insurance	8,000
Interest on loan	10,000
g) Capital gain on the sale of building (computed)	2,50,000
h) Interest on listed securities (net)	7,200
i) Dividend from Indian companies	10,000

9. Samarth, Anjan and Naman are the partners sharing equally of whom Samarth is a non-working partner. Their Profit and Loss account for the year ended 31-3-2023 is as follows :

		Rs.		Rs.
To Salaries		63,800	By Gross Profit	2,65,000
To General Expenses		12,500		
To Interest on Capital (19%)				
S	22,800			
A	11,400			
N	9,500	43,700		
To Commission :				
S	7,500			
A	5,000			
N	2,500	15,000		
To Net Profit		1,30,000		
		2,65,000		**2,65,000**

Additional Information :

1) Salaries include salary to Anjan Rs. 5,000 and to Naman Rs. 7,500.
2) General expenses include bonus to Samarth Rs. 500, Anjan Rs. 750 and to Naman Rs. 1,250.

Compute the total income of the firm for the A.Y. 2023-24.

10. Mr. Santhosh is a physically handicapped person provides you the details of donations made by him during the P.Y. 2022-23.

		Rs.
1)	National Defence Fund	20,000
2)	National Fund for technology development	10,000
3)	Donation to Prime Minister's Drought Relief Fund	20,000
4)	National Children Fund	10,000
5)	Approved Institution for promotion of family planning	40,000
6)	Approved education institution	30,000
7)	Notified temple for renovation	25,000
8)	Books donated to a college	15,000

His gross total income was Rs. 8,00,000. Compute total income for the A.Y. 2023-24.

11. Case Study (**Compulsory**).

Mr. Govind has the following incomes for the year ended 31-3-2023.

		Rs.
a)	Business profits	50,000
b)	Short term capital gains	12,000
c)	Long term capital gains on sale of machinery	10,000
d)	Long term capital gain on sale of land	18,000
e)	Income from owning and maintaining race horses	24,000
f)	Long term capital loss on sale of shares	16,000

Compute Gross total income for the A.Y. 2023-24 and advice the assessee in the matter of set-off and carry forward of losses if long term capital loss on sale of shares is Rs. 46,000.

026COM013 – J – 24 – 3467

SIXTH SEMESTER B.COM. (NEP) DEGREE EXAMINATION, JULY/AUGUST 2024

COMMERCE

Principles of Management Accounting (DSC – 3)

Time : 2 Hours] [Max. Marks : 60

Instructions : *1) Answer **all** the questions subject to **internal** choice.*
*2) Only simple calculator is **allowed.***
*3) Question No. 11 (Case study) is **compulsory**.*

SECTION – A

Answer **any five** of the following : **(5×2=10)**

1. a) Mention any two scope of Management accounting.
   b) Mention any two disadvantages of management accounting.
   c) Write two example of non-operating income.
   d) What is positive cash flow ?
   e) What is profitability ratio ?
   f) Calculate stock turn over ratio
      Gross profit ratio 25%, sales Rs. 1,00,000
      Opening stock Rs. 10,000 and closing stock Rs. 20,000.
   g) What is financial statement ?

SECTION – B

Answer **any four** of the following : **(4×5=20)**

2. Briefly explain any five functions of management accounting.

3. From the following information ascertain debt turn over ratio and debt collection period :
   Total sales Rs. 3,60,000
   Cash sales Rs. 1,00,000

[P.T.O.

Sales returns Rs. 20,000

Opening balance of debtors – Rs. 50,000

Closing balance of debtors – Rs. 25,000

Opening balance of bills receivable – Rs. 40,000

Closing balance of bills receivable – Rs. 5,000

4. Calculate fund from operation from the following information :

Profit as per Profit and Loss A/c – Rs. 80,000

Depreciation – Rs. 20,000

Profit on sale of building Rs. 25,000

Loss on sale of plant Rs. 10,000

Goodwill written off Rs. 5,000

Patents written off Rs. 13,000

Discount on issue of share Rs. 17,000

5. Calculate cash from operating activities from following information :

Net income for the year ending 31-3-24 Rs. 2,00,000

Depreciation Rs. 50,000

Goodwill written off Rs. 20,000

Profit on sale of Land Rs. 20,000

Increase in debtors Rs. 30,000

Increase in bills payable Rs. 10,000

6. From the following data prepare income statement and find out increase or decrease in amount.

Particulars	2023 Rs.	2024 Rs.
Sales	1,30,000	1,50,000
Cost of sales	85,000	1,00,000
Gross profit	**45,000**	**50,000**
<u>Operating expenses</u>		
Selling and distribution expenses	12,000	15,000
General expenses	5,000	8,000
Total operating expenses	**17,000**	**23,000**
Net profit during the year	28,000	27,000

SECTION – C

Answer **any three**. Question No. **11** is **compulsory** (case study) : **(3×10=30)**

7. Discuss the difference between cost accounting and management accounting.

8. Prepare a fund flow statement of Nayak Ltd. from the following information for the year ended 2023 and 2024.

Particulars	2023 Rs.	2024 Rs.
Liabilities		
Share capital	5,00,000	4,00,000
Reserve	1,00,000	1,50,000

Profit and Loss Account	50,000	60,000
Debentures	1,00,000	80,000
Creditors	10,000	20,000
Bills payable	30,000	10,000
Total	**7,90,000**	**7,20,000**
Assets		
Land and Buildings	3,00,000	4,00,000
Plant and Machinery	2,00,000	1,80,000
Goodwill	1,00,000	50,000
Stock	70,000	80,000
Debtors	1,20,000	10,000
Total	**7,90,000**	**7,20,000**

Adjustment :

Tax paid during the year Rs. 50,000.

9. The following are the Balance Sheet of a concern as on 2023 and 2024 :

Particulars	**Note No.**	**2023**	**2024**
		Rs.	**Rs.**
I. Equity and Liabilities			
Share capital		5,00,000	6,00,000
Profit and Loss Account		80,000	70,000

Sundry creditors	1,10,000	1,20,000
Bills payable	90,000	70,000
Total Liabilities	**7,80,000**	**8,60,000**
II. **Assets**		
Tangible fixed assets		
Land and Buildings	3,00,000	3,80,000
Plant and machinery	2,00,000	1,80,000
Current Assets		
Debtors	1,90,000	2,20,000
Cash in hand	90,000	80,000
Total Assets	**7,80,000**	**8,60,000**

Prepare a comparative Balance Sheet of the concern and comment on the financial position of the company.

10. Following is the statement of assets and liabilities of Ram Ltd. as on 31-3-2023 and 31-3-2024 :

Particulars	**Note No.**	**2023**	**2024**
		Rs.	**Rs.**
I **Equity and Liabilities**			
1) Share holder fund			
Equity share capital		2,00,000	3,00,000

2) Reserve and surplus		
General Reserve	20,000	50,000
Profit and Loss Account	80,000	1,00,000
3) Current Liabilities		
Bills payable	50,000	60,000
Total Liabilities	**3,50,000**	**5,10,000**
II Assets		
Tangible fixed assets		
Land and buildings	1,20,000	1,00,000
Plant and machinery	80,000	1,80,000
Intangible fixed Assets		
Good will	50,000	30,000
Current Assets		
Trade receivable (Debtors)	70,000	1,50,000
Cash in hand	30,000	50,000
Total Assets	**3,50,000**	**5,10,000**

Additional information :

1) Depreciation on Land and Building Rs. 5,000
2) Tax paid during the year Rs. 50,000.

Prepare cash flow statement in accordance with the Indian Accounting Standard (IAS) – 7.

11. Case study (**Compulsory** question).

You are given below the following figures.

Current Ratio 2.5

Liquid Ratio 1.5

Net working capital Rs. 3,00,000

Cash sales Rs. 8,00,000

Credit sale Rs. 2,00,000

Gross profit 20% on sales

From the above details find out

a) Current Assets

b) Current Liabilities

c) Liquid assets

d) Stock

e) Stock turn over ratio.

026COM027 – J – 24 – 3475

SIXTH SEMESTER B.COM. (NEP) DEGREE EXAMINATION, JULY/AUGUST 2024

COMMERCE

Paper – III : Business Statistics – III (DSE)

Time : 2 Hours] [Max. Marks : 60

Instructions : *1) Attempt **all** Sections according to **internal choice.***
*2) **Use** of simple calculator is **allowed.***
*3) **Logarithm tables** will be provided.*
*4) Question No. **11** is **compulsory** (case study).*

SECTION – A

Answer **any five** of the following questions : **(2×5=10)**

1. a) Define index number.
   b) What is time series ?
   c) Define independent event.
   d) What are the types of sampling errors ?
   e) What is statistical estimation ?
   f) What is hypothesis ?

SECTION – B

Answer **any four** of the following questions : **(5×4=20)**

2. State and prove the addition law of probability.
3. What is Fisher's index number ? Why it is called ideal ?
4. Calculate 4 yearly moving average for the following data :

Year	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Sales (in Rs.)	464	515	518	467	502	540	557	571	586	612

5. Fit a Poisson distribution and obtain theoretical frequencies :

X	0	1	2	3	4	5 and more
f	31	34	21	12	2	0

[P.T.O.

6. Construct consumer price index number for the following data :

Items	Weights	Index No.
Food	50	250
Fuel and lighting	05	290
Clothing	10	289
House rent	15	100
Miscellaneous	20	230

SECTION – C

Answer **any three** of the following questions. Question No. **11** is **compulsory** : (10×3=30)

7. What are the different types of sampling ? Explain with merits and demerits.

8. Differentiate between null hypothesis and alternative hypothesis.

9. From the data given below, calculate Fisher's and Marshall Edgeworth's price index number to the following data :

Commodity	2009		2010	
	Price	Quantity	Price	Quantity
A	20	8	40	6
B	50	10	60	5
C	40	15	50	15
D	20	20	20	25

10. The weekly wages of workers are normal distribution with mean Rs. 3,000 and S.D. Rs. 500. Find the probability of workers whose weekly wages will be i) more than Rs. 3,400, ii) less than Rs. 3,200.

11. Case study :

Below are given the figures of production (in thousand tons) of a sugar factory.

Year	2001	2002	2003	2004	2005	2006	2007
Production	80	90	92	83	94	99	92

You are a Statistician Administrative Officer of a factory expects from you like

a) Calculation of trend values

b) Indication of linear trend graphically

c) Estimate production for the year 2008.

026COM028 – J – 24 – 3476

SIXTH SEMESTER B.COM. (NEP) DEGREE EXAMINATION, JULY/AUGUST 2024

COMMERCE

Paper – IV : Business Statistics – IV (DSE)

Time : 2 Hours] [Max. Marks : 60

Instructions : *1) Attempt **all** Sections according to **internal** choice.*

*2) **Use** of simple calculator is **allowed**.*

*3) Question No. **11** is **compulsory**.*

*4) Logarithm tables are **provided**.*

SECTION – A

1. Answer **any five** of the following questions. **(5×2=10)**

   a) What is SQC ?

   b) What are the uses of chi-square test ?

   c) Write the meaning of control chart.

   d) What is two-person zero-sum game ?

   e) What is analysis of variance ?

   f) Expand AQL and LTPD.

SECTION – B

Answer **any four** of the following questions. **(4×5=20)**

2. What is acceptance sampling ? Explain the types of acceptance sampling plans.

3. A machine is set to deliver packets of a given weight. 10 samples were recorded.

   Mean ($\bar{X}$) : 15, 17, 15, 18, 17, 14, 18, 15, 17, 16

   Calculate the value for the central line and the control limits for mean chart.

   ($A_2 = 0.58$ $D_3 = 0$ $D_4 = 2.11$ $\bar{R} = 7.4$)

   Chart need not be drawn.

[P.T.O.

4. A die is thrown 150 times with the following result.

No. of turned up :	1	2	3	4	5	6
Frequency :	19	23	28	17	32	31

Test the hypothesis that the die is unbiased.

5. In a trivariate distribution it is found that,

$r_{12} = 0.7 \quad r_{13} = 0.61 \quad r_{23} = 0.4$

Find the value of $r_{23.1}$, $r_{13.2}$ and $r_{12.3}$.

6. Find the solution of the game by the principle of dominance for the following pay-off matrix A.

Player B

$$\text{Player A} \quad \begin{array}{c} \\ A_1 \\ A_2 \\ A_3 \\ A_4 \end{array} \begin{array}{c} \begin{array}{cccc} B_1 & B_2 & B_3 & B_4 \end{array} \\ \begin{bmatrix} -7 & 0 & 3 & -5 \\ 7 & -2 & 0 & -4 \\ -2 & -1 & -2 & 0 \\ 4 & 2 & 3 & 6 \end{bmatrix} \end{array}$$

SECTION – C

Answer **any three** of the following. Q. No. **11** is **compulsory**. **(3×10=30)**

7. What are the benefits and limitations of statistical quality control ?

8. Explain one-way classification technique in analysis of variance.

9. Ten samples each of size 5 are drawn at regular intervals from a manufacturing process. The sample mean ($\overline{X}$) and their average (R) are given below.

Sample No. :	1	2	3	4	5	6	7	8	9	10
Mean ($\overline{X}$) :	49	45	48	53	39	47	46	39	51	45
Range (R) :	7	5	7	9	5	8	8	6	7	6

Calculate the control limit in respect of ($\overline{X}$) chart and R-chart.

You are given : $A_2 = 0.58 \quad D_3 = 0 \quad D_4 = 2.115$

Comment on the state of control with chart.

10. The following table gives the yields on 15 sample plots under three varieties of seed.

A :	20	21	23	16	20
B :	18	20	17	15	25
C :	25	28	22	18	32

Find out whether the average yield of land under different varieties of seed, show significant differences.

11. The following table gives the number of good and bad pants produced by each of three shifts in a factory.

Shift	**Good**	**Bad**	**Total**
Day	900	130	**1030**
Evening	700	170	**870**
Night	400	200	**600**
Total	**2000**	**500**	**2500**

Is there any association between the shift and the quality of pants produced ? Apply χ^2- test.

026COM025 – J – 24 – 3473

SIXTH SEMESTER B.COM. (NEP) DEGREE
EXAMINATION, JULY/AUGUST 2024
COMMERCE (DSE)
Banking in India

Time : 2 Hours] [Max. Marks : 60

Instructions : ***All*** *Sections are* ***compulsory****. Question no. 11 is* ***compulsory*** *(Case Study).*

ಸೂಚನೆಗಳು : ಎಲ್ಲಾ ವಿಭಾಗಗಳು **ಕಡ್ಡಾಯವಾಗಿವೆ.** ಪ್ರಶ್ನೆ ಸಂಖ್ಯೆ **11 ಕಡ್ಡಾಯವಾಗಿದೆ** (ಪ್ರಕರಣ ಅಧ್ಯಯನ).

SECTION – A (5×2=10)
ವಿಭಾಗ – ಅ

1. Answer **any five** of the following.
ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಐದು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

a) Define money lenders.
ಹಣ ಸಾಲಗಾರರನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿರಿ.

b) What is credit policy ?
ಸಾಲ ನೀತಿ ಎಂದರೇನು ?

c) What is telephone banking ?
ಟೆಲಿಫೋನ್ ಬ್ಯಾಂಕಿಂಗ್ ಎಂದರೇನು ?

d) Define micro credit.
ಮೈಕ್ರೊ ಕ್ರೆಡಿಟ್‌ನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿರಿ.

e) Expand PSL.
PSL ನ್ನು ವಿಸ್ತರಿಸಿರಿ.

f) What is window dressing ?
ವಿಂಡೊ ಡ್ರೆಸ್ಸಿಂಗ್ ಎಂದರೇನು ?

g) What is monetary policy ?
ಹಣಕಾಸು ನೀತಿ ಎಂದರೇನು ?

[P.T.O.

SECTION – B

ವಿಭಾಗ - ಬ

(4×5=20)

Answer **any four** questions of the following.
ಕೆಳಗಿನ ಬೇಕಾದ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

2. Briefly explain about origin of banks in India.
   ಭಾರತದಲ್ಲಿ ಬ್ಯಾಂಕುಗಳ ಉಗಮ ಕುರಿತು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
3. Briefly explain about service area approach in banking.
   ಬ್ಯಾಂಕಿಂಗ್‌ನಲ್ಲಿನ ಸೇವಾ ವಲಯ ವಿಧಾನದ ಕುರಿತು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.
4. What is social banking ? Explain its importance.
   ಸಾಮಾಜಿಕ ಬ್ಯಾಂಕಿಂಗ್ ಎಂದರೇನು ? ಅದರ ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ವಿವರಿಸಿರಿ.
5. Explain the objectives of monetary policy.
   ಹಣಕಾಸು ನೀತಿಯ ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿರಿ.
6. Briefly explain the types of international banking.
   ಅಂತರರಾಷ್ಟ್ರೀಯ ಬ್ಯಾಂಕಿಂಗ್ ಪ್ರಕಾರಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.

SECTION – C

ವಿಭಾಗ - ಕ

(3×10=30)

Answer **any three** of the following. Question No. **11** is **compulsory** (Case Study).
ಕೆಳಗಿನ ಬೇಕಾದ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರಶ್ನೆ ಸಂಖ್ಯೆ **11** ಕಡ್ಡಾಯವಾಗಿದೆ (ಪ್ರಕರಣ ಅಧ್ಯಯನ).

7. Explain the scope and functions of regional rural banks in India.
   ಭಾರತದಲ್ಲಿನ ಪ್ರಾದೇಶಿಕ ಗ್ರಾಮೀಣ ಬ್ಯಾಂಕುಗಳ ವ್ಯಾಪ್ತಿ ಮತ್ತು ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿರಿ.
8. Explain the banking sector reforms in India.
   ಭಾರತದಲ್ಲಿನ ಬ್ಯಾಂಕಿಂಗ್ ವಲಯದ ಸುಧಾರಣೆಗಳನ್ನು ವಿವರಿಸಿರಿ.
9. Explain the micro credit lending methods in India.
   ಭಾರತದಲ್ಲಿ ಕಿರು ಸಾಲ ನೀಡುವಿಕೆಯ ವಿಧಾನಗಳನ್ನು ವಿವರಿಸಿರಿ.
10. Explain the importance of technological developments in banking system.
    ಬ್ಯಾಂಕಿಂಗ್ ವ್ಯವಸ್ಥೆಯಲ್ಲಿ ತಾಂತ್ರಿಕ ಬೆಳವಣಿಗೆಗಳ ಮಹತ್ವವನ್ನು ವಿವರಿಸಿರಿ.
11. Regional Rural Banks are playing an important role in the Indian economic development. As a manager, how do you proceed with new measures for strengthen them ? Explain.
    ಭಾರತದ ಆರ್ಥಿಕ ಬೆಳವಣಿಗೆಯಲ್ಲಿ ಪ್ರಾದೇಶಿಕ ಗ್ರಾಮೀಣ ಬ್ಯಾಂಕುಗಳು ಮುಖ್ಯವಾದ ಪಾತ್ರವನ್ನು ನಿರ್ವಹಿಸುತ್ತಿವೆ. ಒಬ್ಬ ನಿರ್ವಾಹಕರಾಗಿ ನೀವು ಅವುಗಳನ್ನು ಬಲಪಡಿಸಲು ಹೊಸ ಕ್ರಮಗಳೊಂದಿಗೆ ಹೇಗೆ ಮುಂದುವರಿಯುತ್ತೀರಿ ? ವಿವರಿಸಿರಿ.

026COM029 – J – 24 – 3477

SIXTH SEMESTER B.COM. (NEP) DEGREE
EXAMINATION, JULY/AUGUST 2024
COMMERCE
Human Resource Analytics (DSE) (Group – E)

Time : 2 Hours] [Max. Marks : 60

Instructions : *1) Attempt **all** Sections according to **internal choice.***
*2) **Use** of simple calculator is **allowed.***
*3) Question No. **11** is **compulsory** (Case study).*

SECTION – A

Answer **any five** of the following questions. **(2×5=10)**

1. a) Why is data privacy important in HR analytics ?
   b) What are the parametric tests ?
   c) What do you mean by Recruitment Metrics ?
   d) What do you mean by Diagnostic Analytics ?
   e) What is HRIS ?
   f) Define HR Scorecard.
   g) What is HR Dashboard ?

SECTION – B

Answer **any four** of the following questions. **(5×4=20)**

2. Discuss the role of Predictive Analytics in human resources and provide examples of its application.
3. Write a step to implement HR analytics.
4. Evaluate the impact of HR analytics on Employee Engagement and Organisational Culture.
5. Explain parametric and non-parametric tests.
6. Examine the uses of statistics and statistical modeling in HR decision making process, give suitable example.

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SECTION – C

Answer **any three** of the following questions. Question No. **11** is **compulsory** (Case study). **(10×3=30)**

7. Evaluate the ethical considerations and potential biases in HR analytics.

8. Explain LAMP framework in detail.

9. What are the differences between HR Dashboard and Scorecard ?

10. "HR Analytics has changed the role of HR Manager in the Present Era", Discuss.

11. Case study (**Compulsory**).

    Explain the functions of VLOOKUP in Excel. Why it is considered as an important function for data extraction ?

026COM101 – J – 24 – 3480

SIXTH SEMESTER B.COM. (NEP) DEGREE EXAMINATION,
JULY/AUGUST 2024

COMMERCE

Assessment of Non-individuals and Filling of ITR (VOC – 1)

Time : 2 Hours]

[Max. Marks : 60

Instructions : 1) *Answer **all** Sections according to **internal** choice.*

2) *Use of simple calculator is **allowed**.*

3) *Question No. **11** is **compulsory** (case study).*

SECTION – A

Answer **any five** of the following questions. **(5×2=10)**

1. a) What is block of asset ?

   b) State the provision of Section 40(b).

   c) State the treatment of the following items in assessment of total income of partnership firm.

      i) Income tax

      ii) Interest bank term deposit

      iii) Rent paid to the partner

      iv) Dividend received.

   d) Define Indian company.

   e) What is tax credit ?

   f) Expand : (i) MAT (ii) PAN.

   g) State the revised tax rate applicable to individuals under New Tax Regime u/s 115BAC.

SECTION – B

Answer **any four** of the following. (4×5=

2. WDV of machinery owned by a business during the P.Y. 2022 – 23.

   Machinery – A ₹ 6,00,000

   Machinery – B ₹ 10,00,000

   Machinery – C ₹ 4,00,000

   On 1-06-2022 machinery 'C' was sold for ₹ 3,20,000. On 1-10-2022 it purchased new machinery 'P' costing ₹ 16,00,000. The normal rate of depreciation is 15% and additional depreciation is allowable @ 20%. Compute the depreciation for the A.Y. 2023 – 24.

3. 'X' and 'Y' are working partners in a professional firm. The book profit of the firm is ₹ 4,00,000. Calculate the remuneration allowable u/s 40(b) and total income of the firm.

4. Vaishnavi Ltd. of Dharwad is a wildly held company. It has computed its total income for P.Y. 2022 – 23 at ₹ 45,00,000. The book profit for MAT purposes is computed at ₹ 92,00,000. Assume the company is in the bracket of 30% + 7% SC + 4% HEC. MAT rate applicable is @ 16.692% inclusive of SC and HEC.

   a) Compute the tax liability of the company for the A.Y. 2023 – 24.

   b) Calculate tax credit.

5. Following are the details of some incomes liable for TDS. Compute the amount of TDS for the A.Y. 2023 – 24.

   a) Interest on securities of ₹ 60,000

   b) Dividend payable ₹ 5,000

   c) Lottery prize payable ₹ 2,00,000

   d) Interest on fixed deposit in a bank ₹ 90,000

   e) Payment due to Mr. Chandan, a builder ₹ 6,00,000.

6. Write short note on e-filing of ITR.

SECTION – C

Question No. 11 is **compulsory**. Answer **any two** of the remaining questions. **(3×10=30)**

7. Madhan Ltd. is engaged in the manufacture of computer hardware. The details of their plant blocks for the P.Y. 2022 – 23 are as under :

	Block – I	Block – II	Block – III
Rate of depreciation	15%	30%	40%
WDV as on 1-04-2022	1,80,000	2,50,000	5,00,000
Addition of plants	5,70,000	4,00,000	1,70,000
Sale proceeds of plants	80,000	2,00,000	7,50,000

Plants of Block – I were acquired in May – 2022 but put to use in September 2022. However, plants of Block – II were put to use only in March 2023. The entire plants of Block – III were sold on 1-02-2023. The company is entitled for additional depreciation @ 20%.

Compute the written down value and total depreciation for the A.Y. 2023 – 24.

8. X, Y and Z are three partners in a firm sharing Profit and Losses in the ratio of 2 : 2 : 1. The profit and loss A/c of the firm for the year ending 31st March, 2023 is as follows :

Particulars	**₹**	**Particulars**	**₹**
General expenses	76,000	Gross profit	2,00,000
Salary to 'Y'	60,000		
Commission to 'Z'	30,000		
Rent to 'Z'	12,000		
Int. on capital @ 14%			
X – 7,000			
Y – 4,200			
Z – 2,800	14,000		
Net profit	8,000		
	2,00,000		**2,00,000**

Other information :

'Y' and 'Z' are working partners, compute the total income of the firm for the 2023 – 24.

9. Ullas Ltd. an industrial undertaking is engaged in the manufacturing of notified articles since last 8 years, located in industrially backward region of Karnataka. The net profit as per book of accounts for P.Y. 2022 – 23 amounted to ₹ 1,22,00,000.

Following are debited to P & L A/c apart from other items.

a) Transfer to reserves ₹ 5,00,000

b) Provisions for GST liability ₹ 8,00,000 (of which ₹ 5,00,000 paid on 31-3-2023)

c) Depreciation ₹ 3,00,000 (depreciation as per tax rules ₹ 4,00,000)

d) Income from other sources ₹ 12,00,000

e) Book profits for MAT purpose computed at ₹ 1,40,00,000.

f) The company wants to claim 100% deduction u/s 80 IB.

Assume that applicable tax rate is 33.284% effective (including 7% SC and 4% HEC) MAT rate is 16.62% inclusive of 7% SC and 4% HEC.

Compute the tax liability A.Y. 2023 – 24.

10. What is ITR ? State and explain the different types of ITR.

Case Study (**Compulsory**).

11. The profit and loss account of a partnership firm for the year ending 31st March, 2023 is given below.

Particulars	₹	**Particulars**	₹
To Interest on capital @ 12% p.a.	12,000	By Gross profit	3,10,000
To Expenses	68,000		
To Remuneration to working partner	1,65,000		
To Depreciation	30,000		
To Net profit	35,000		
	3,10,000		**3,10,000**

Note : Depreciation allowable as per rules is ₹ 20,000

Questions :

1) Compute the total income of the firm for the A.Y. 2023 – 24. Assuming that the firm satisfies all the conditions of Section 184 and 40(b).

2) If all the provisions of Sec. 184 and 40(b) are not satisfied by the firm.

3) Tax payable by the firm.

____

3)

026COM026 – J – 24 – 3474

SIXTH SEMESTER B.COM. (NEP) DEGREE EXAMINATION, JULY/AUGUST 2024

COMMERCE (DSE)

Insurance in India

Time : 2 Hours] [Max. Marks : 60

Instructions : *1) **All** Sections are **compulsory.***

ಎಲ್ಲಾ ವಿಭಾಗಗಳು ಕಡ್ಡಾಯವಾಗಿವೆ.

*2) Question No. **11** is **compulsory** (Case study).*

ಪ್ರಶ್ನೆ ಸಂಖ್ಯೆ **11** ಕಡ್ಡಾಯವಾಗಿದೆ (ಪ್ರಕರಣ ಅಧ್ಯಯನ).

SECTION – A

ವಿಭಾಗ – ಅ

1. Answer **any five** of the following : **(5×2=10)**

ಬೇಕಾದ ಯಾವುದಾದರೂ ಐದಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

a) When was IRDAI established ?

IRDAI ಯು ಯಾವಾಗ ಸ್ಥಾಪಿಸಲ್ಪಟ್ಟಿತು ?

b) What do you mean by cost of insurance ?

ವಿಮೆಯು ವೆಚ್ಚ ಎಂದರೇನು ?

c) State any two types of Rural Insurance.

ಗ್ರಾಮೀಣ ವಿಮೆಯ ಯಾವುದಾದರೂ ಎರಡು ಪ್ರಕಾರಗಳನ್ನು ಬರೆಯಿರಿ.

d) What is Poultry Insurance ?

ಕೋಳಿ ಸಾಕಾಣಿಕೆ ವಿಮೆ ಎಂದರೇನು ?

e) What is Micro Insurance ?

ಸೂಕ್ಷ್ಮ ವಿಮೆ ಎಂದರೇನು ?

f) What is debenture ?

ಸಾಲ ಪತ್ರಗಳು ಎಂದರೇನು ?

g) Expand the following :

ವಿಸ್ತರಿಸಿ ಬರೆಯಿರಿ :

i) IRDAI

ii) NABARD

SECTION – B
ವಿಭಾಗ – ಬ

Answer **any four** of the following : **(4×5=20)**
ಬೇಕಾದ ಯಾವುದಾದರೂ ನಾಲ್ಕಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

2. Explain the importance of IRDAI.
   IRDAI ನ ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ವಿವರಿಸಿರಿ.

3. Explain the cost and benefits of insurance.
   ವಿಮೆಯ ವೆಚ್ಚ ಮತ್ತು ಲಾಭದ ಕುರಿತು ವಿವರಿಸಿರಿ.

4. Explain the significance of Micro Insurance.
   ಸೂಕ್ಷ್ಮ ವಿಮೆಯ ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ವಿವರಿಸಿರಿ.

5. Explain the features of rural insurance.
   ಗ್ರಾಮೀಣ ವಿಮೆಯ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿರಿ.

6. Distinguish between money market and capital market.
   ಹಣದ ಮಾರುಕಟ್ಟೆ ಮತ್ತು ಬಂಡವಾಳ ಮಾರುಕಟ್ಟೆಯ ನಡುವಿನ ವ್ಯತ್ಯಾಸಗಳನ್ನು ಬರೆಯಿರಿ.

SECTION – C
ವಿಭಾಗ – ಕ

Answer **any three** of the following. Question No. **11** is **compulsory** (Case study).
ಬೇಕಾದ ಯಾವುದಾದರೂ ಮೂರಕ್ಕೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರಶ್ನೆ ಸಂಖ್ಯೆ **11** ಕಡ್ಡಾಯ (ಪ್ರಕರಣ ಅಧ್ಯಯನ). **(3×10=30)**

7. Explain the objectives and functions of IRDAI.
   IRDAI ನ ಉದ್ದೇಶಗಳನ್ನು ಮತ್ತು ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿರಿ.

8. Explain the classification of public sector insurance company.
   ಸಾರ್ವಜನಿಕ ವಲಯದಲ್ಲಿ ವಿಮಾ ಕಂಪನಿಗಳ ವರ್ಗೀಕರಣಗಳನ್ನು ವಿವರಿಸಿರಿ.

9. Write a note on :
   ಈ ಕೆಳಗಿನವುಗಳಿಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

   i) Cattle Insurance

   ಜಾನುವಾರು ವಿಮೆ

   ii) Sheep and Goat Insurance

   ಕುರಿ ಮತ್ತು ಮೇಕೆ ವಿಮೆ

10. What is investment in stocks ? Explain the benefits of investing on stock.
ಶೇರು ಮಾರುಕಟ್ಟೆಯ ಹೂಡಿಕೆ ಎಂದರೇನು ? ಶೇರು ಮಾರುಕಟ್ಟೆಯ ಹೂಡಿಕೆಯ ಲಾಭವನ್ನು ವಿವರಿಸಿ.

11. Case Study (**Compulsory**)
ಪ್ರಕರಣ ಅಧ್ಯಯನ (ಕಡ್ಡಾಯ)

Mr. Mahesh has insured his crops of 20 acres of land and he has paid the insurance premium regularly and his crop insurance is in force. Due to cyclonic effect there was a severe rain and all the crops were lost. In this situation ;

ಶ್ರೀ ಮಹೇಶ್ ಎಂಬುವವರು ತಮ್ಮ 20 ಎಕರೆ ಜಮೀನನ್ನು ಬೆಳೆ ವಿಮೆಗೆ ಒಳಪಡಿಸಿರುತ್ತಾರೆ. ಅವರು ವಿಮಾ ಕಂತನ್ನು ನಿರಂತರವಾಗಿ ಪಾವತಿಸಿರುತ್ತಾರೆ ಮತ್ತು ವಿಮೆಯು ಚಾಲ್ತಿಯಲ್ಲಿರುತ್ತದೆ. ಆದರೆ ಹವಾಮಾನ ವೈಪರೀತ್ಯದಿಂದಾಗಿ ಅತೀ ಹೆಚ್ಚು ಮಳೆ ಸಂಭವಿಸಿ ಎಲ್ಲಾ ಬೆಳೆಯು ನಷ್ಟವಾಗಿರುತ್ತದೆ. ಇಂತಹ ಸನ್ನಿವೇಶದಲ್ಲಿ

i) As a policy holder will he be eligible for the claim ?
ವಿಮಾದಾರನಾಗಿ, ಬೆಳೆ ವಿಮೆಯ ಪರಿಹಾರವನ್ನು ಪಡೆಯಲು ಅರ್ಹನಾಗಿದ್ದಾನೆಯೇ ?

ii) If yes, explain the documents need to be submitted and procedure to be followed for settling the claim.
ಹೌದಾದರೆ, ಪರಿಹಾರದ ಮೊತ್ತವನ್ನು ಪಡೆಯಲು ಸಲ್ಲಿಸಬೇಕಾದ ದಾಖಲಾತಿಗಳನ್ನು ಹಾಗೂ ಅನುಸರಿಸಬೇಕಾದ ಕ್ರಮಗಳನ್ನು ವಿವರಿಸಿರಿ.
