025COM011 – F – 24 – 6742

FIFTH SEMESTER B.COM. (NEP) DEGREE EXAMINATION, FEBRUARY 2024

COST ACCOUNTING – PRINCIPLES AND PRACTICE – I (DSC – 1)

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** (case study) is **compulsory**.*

SECTION – A

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

1. a) State any two objectives of Cost Accounting.

   b) What is Cost Sheet ?

   c) What is material control ?

   d) What is Bin Card ?

   e) Define Labour Cost.

   f) What is time keeping ?

   g) What do you mean by overhead ?

SECTION – B

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

2. Write any five difference between Cost Accounting and Financial Accounting.

3. From the following particulars, prepare cost sheet :

Raw material consumed	90000
Direct wages	54000
Machine hours worked	1800 hours
Machine hour rate Rs.	30 per hour

Administrative overheads are 20% of works cost. During the year, 20000 units produced and sold and selling price per unit ₹ 15 per unit.

[P.T.O.

4. Calculate from the following information :

a) Re-order level.

b) Minimum stock level.

c) Maximum stock level.

Reorder period	4 to 6 weeks
ROQ	1200 kgs per week
Minimum usage	100 kgs per week
Maximum usage	200 kgs per week

5. From the following particulars, calculate earnings of workers under Taylor's Differential Piece Rate System.

Standard time per unit – 20 minutes

Normal rate per hour – ₹ 90

In a 8 hours day A produces – 23 units

B produces – 30 units

Differential rate to be applied

80% of piece rate below standard

120% of piece rate at or above standard

6. Find out the Direct Labour Rate of X Co. Ltd. from the following :

a) Total operators working in the Department – 100.

b) Department works for 300 days in a year.

c) Daily working hours are 8 hours per day.

d) Total departmental overheads as Rs. 2,16,000.

e) 10% of total days are subject to normal idle time.

SECTION – C

Question No. **11** is **compulsory**. Answer **any two** of the following. **Each** question carries **10** marks. **(3×10=30)**

7. What is Cost Accounting ? Explain the advantages of Cost Accounting.

8. The following information has been obtained from the books of XYZ Co. Ltd. for the year ending 31-3-2023 :

Purchase of raw material	47,200
Direct wages	40,000
Stock on 1-4-22	
Finished goods (800 units)	6,400
Stock on 31-3-23	
Finished goods (1600 units)	?
Works on cost	16,800
Offices and administration cost	11,200
Sale of finished goods	1,20,000

And the selling expenses as ₹ 0.50 paise per unit. During the year 12800 units were produced. Prepare statement of cost showing profit or loss.

CW

9. From the following details, prepare a stores ledger of Gadag Co. Ltd. using FIFO pricing method for material X.

1/1/23	Opening balance units 1000 units @ ₹ 10 per unit
6/1/23	Purchase 400 units @ ₹ 11 per unit
8/1/23	Issued 1400 units
15/1/23	Purchased 600 units @ ₹ 12 per unit
16/1/23	Issued 300 units
20/1/23	Purchased 800 units @ ₹ 13 per unit
24/1/23	Issued 800 units

On physical verification, it was found that there is a shortage of 10 units on 21st January 2023.

10. Gadag Co. Ltd. divided into four departments of A, B and C are production department and D is a service department. The actual costs for the period are as follows :

Lighting and heating	₹ 6,000
Power	₹ 9,000
Employees insurance	₹ 1,500
Rent	₹ 10,000
Supervision	₹ 24,000
Depreciation	₹ 60,000

The following information are available in respect of the four departments.

Particulars	**A**	**B**	**C**	**D**
Area in sq. ft	15	10	10	5
No. of employees	4	3	2	3
H.P. of machines	8	5	2	–
Value of plant	4 lakhs	3 lakhs	2 lakhs	1 lakh
No. of light points	4	3	2	1

Apportion the cost of various department by using the Primary Distribution System.

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

Calculate the earning of Mr. Umesh from the following under :

a) Piece rate system

b) Halsay plan

c) Rowan plan.

Working hours per week – 48 hrs

Normal wage rate per hour Rs. 100

Standard time per piece 30 minutes

Actual output for the week 112 units

Which method do you prefer and why ?

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025COM012 – F – 24 – 6743

FIFTH SEMESTER B.COM. (NEP) DEGREE EXAMINATION, FEBRUARY 2024
INCOME TAX LAW AND PRACTICE – I (DSC – 2)

Time : 2 Hours] [Max. Marks : 60

Instructions : *1) Answer **all** Sections according choice.*
*2) Simple calculator is **allowed.***
*3) Q. No. 11 is **compulsory** (Case Study).*

SECTION – A

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

a) What is Assessment ?

b) When the income tax was levied in India for the first time ?

c) What do you mean by perquisites ?

d) State the provisions of Income Tax Act relating to employers contribution to RPF.

e) How do you treat "Unrealised Rent" in computing house property income ?

f) State any two professional incomes.

g) How do you treat provision for doubtful debts in computing income from business ?

SECTION – B

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

2. Write short note on : **(any two)**

a) Income

b) Agricultural income

c) Previous year

d) Gross total income

e) Person.

[P.T.O.

3. Jagdeesh, a American citizen, provides you the following details of his stay in India during the last 11 years.

Previous years	Stay in India (No. of days)
2012 – 13	182 days
2013 – 14	300 days
2014 – 15	210 days
2015 – 16	170 days
2016 – 17	60 days
2017 – 18	100 days
2018 – 19	80 days
2019 – 20	60 days
2020 – 21	170 days
2021 – 22	70 days
2022 – 23	95 days

Determine his 'Residential status' for the assessment year 2023 – 24.

4. Mr. Bhat an employee of Tata Company retired on March 2023 after completing service of 25 years and 8 months. He received Rs. 4,44,000 as gratuity under the Gratuity Act, 1972. His monthly salary on the date immediately preceding to the date retirement was Rs. 15,600.

Find out the gratuity exempted and taxable under the Income Tax Act.

5. Mr. Manohar is the owner of two houses. The following are the particulars of the house properties for the A.Y. 2023-24.

Particulars	House I	House II
Year of construction	2020	2015
Municipal value	20,000	24,000
Municipal tax	2,000	2,400
Interest on loan :		
a) For construction of house	8,000	4,000
b) For purchase of vehicle	6,200	–
Repairs	3,600	4,400
Nature of occupation	LOP	SOP

Compute his income from house property for the A.Y. 2023-24.

6. Find out the exempted HRA U/S 10(13A) in the following cases.

Particulars	Mr. X Hubli	Mr. Y Delhi
Basic pay (p.m.)	30,000	40,000
D.A. (p.m.)	10,000	20,000
HRA received (p.m.)	6,000	8,000
Actual rent paid	5,000	9,000

D.A. of Mr. X of Hubli enters into retirement benefit.

SECTION – C

Answer **any three** of the following questions. Question No. **11** is **compulsory**.

(3×10=30)

7. Give a brief account of evolution of income tax law in India. And also mention the objectives of taxation.

8. Mr. Ramu is working in Tata Co. Poona having population more than 10 lakhs but less than 25 lakhs. He gives you his particulars of salary for A.Y. 2023-24.
   a) Basic pay – Rs. 60,000 p.m.
   b) D.A. – Rs. 20,000 p.m. (50% enters into retirement benefit).
   c) Bonus-half months basic pay.
   d) Education allowance for three children at Rs. 600 p.m. per child.
   e) He was provided a house owned by the company. And furnitures worth Rs. 1,50,000 was also provided.
   f) His contribution to RPF @ 16% of salary with an equal contribution from employer.
   g) Interest credited to the above fund @ 15% p.a. Rs. 15,000.
   h) He was provided a big car, which was used for both the purposes. All expenses including drivers wages are paid by the company.
   i) Company paid his professional tax Rs. 250 p.m. and LIC premium Rs. 5,000 during the previous year.

   Compute his income from salary for the A.Y. 2023-24.

9. Mr. D.K. Bose is the owner of two houses, the information is as under :

Particulars	**H. No. I**	**H. No. II**
Municipal value	1,50,000	1,20,000
Fair rental value	1,20,000	1,70,000
Use of house	LOP	SOP
Rent per month	15,000	–
Repairs	6,000	4,000
Painting of house	18,000	12,000
Interest on loan for repairs of house	5,000	3,000
Interest on loan for construction of house	7,000	4,000
Municipal tax @ 10% of municipal value	15,000	12,000
	(Paid by owner)	
Unrealised rent	10,000	–

The let out property remained vacant for one month. Compute income from house property for the A.Y. 2023-24.

10. From the following P&L A/c of Mr. Ravi, compute his business income for the A.Y. 2023-24.

	Rs.		Rs.
To Salary	30,000	By Gross profit	4,50,000
To Rent	10,000	By Bad debts recovered	15,000
To I. Tax	20,000	By Interest from debtors	45,000
To provision for tax	6,000	By Interest on securities	1,00,000
To Purchase of car	2,50,000	By Profit on sale of land	2,50,000
To Car expenses	10,000	By Dividend	40,000
To Sales tax	20,000	By Other income	80,000
To Interest on capital	10,000	By Winnings from lottery	2,20,000
To Publicity expenses	50,000		
To Depreciation			
On Plant – 15,000			
On Car – 5,000	20,000		
To Net profit	7,74,000		
	12,00,000		**12,00,000**

Additional Information :

a) $\frac{1}{2}$ of the car expenses relates to personal use.

b) Bad debts recovered were fully allowed in earlier years.

11. Mr. Avinash is a resident of Hubli, gives you the following details of his income for the A.Y. 2023-24.

a) Income from business in UK – Rs. 1,50,000, of which $\frac{1}{3}^{rd}$ received in India.

b) Income from agricultural land situated in Sri Lanka – Rs. 1,60,000.

c) Dividend from domestic company – Rs. 75,000.

d) Income from business in USA, controlled from Mysore ($\frac{1}{4}^{th}$ received in India) Rs. 4,00,000.

e) Income earned in Japan and Latter on brought into India – Rs. 1,50,000.

f) Income from house property in Iran and deposited in a bank there – Rs. 60,000.

g) Salary received in India – Rs. 1,00,000.

h) Past untaxed income brought into India during the previous year – Rs. 20,000.

Compute his Gross Total Income (GTI) for the A.Y. 2023-24, if he is a Resident, Not ordinarily resident and Non-resident.

Case Study :

a) Is these any difference in GTI.

b) If yes, give reasons.

025COM013 – F – 24 – 6744

FIFTH SEMESTER B.COM. (NEP) DEGREE EXAMINATION, FEBRUARY 2024

PRINCIPLES AND PRACTICE OF AUDITING

(DSC – 3)

Time : 2 Hours] [Max. Marks : 60

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

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

ಸೂಚನೆಗಳು : ೧) ಆಂತರಿಕ ಆಯ್ಕೆಗೊಳಪಟ್ಟು ಎಲ್ಲಾ ವಿಭಾಗಗಳ ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

೨) ಪ್ರಶ್ನೆ ಸಂಖ್ಯೆ **11** ಕಡ್ಡಾಯವಾಗಿರುತ್ತದೆ.

SECTION – A

ವಿಭಾಗ – ಎ

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

ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಬೇಕಾದ **5**ಕ್ಕೆ ಉತ್ತರಿಸಿರಿ :

1. a) What is Internal Audit ?
   ಆಂತರಿಕ ಲೆಕ್ಕಪರಿಶೋಧನೆ ಎಂದರೇನು ?

   b) What is errors of commission ? Give an example.
   ಬರೆಯುವಾಗ ಸಂಭವಿಸುವ ತಪ್ಪುಗಳೆಂದರೇನು ? ಉದಾಹರಣೆ ಕೊಡಿ.

   c) Expand :
   ವಿಸ್ತರಿಸಿರಿ :
   i) ICAI
   ii) IAASB

   d) What is Audit Materiality ?
   ಲೆಕ್ಕಪರಿಶೋಧನಾ ಗಣ್ಯತೆ ಎಂದರೇನು ?

   e) Give the meaning of vouching.
   ಲೆಕ್ಕ ದೃಢಪಡಿಸುವಿಕೆಯ ಅರ್ಥ ಕೊಡಿ.

   f) What do you mean by Window Dressing ?
   ಕಿಟಕಿ ಪ್ರದರ್ಶನದ ಅರ್ಥವನ್ನು ತಿಳಿಸಿ.

   g) State four essentials of a Good Audit Report.
   ಒಳ್ಳೆಯ ಲೆಕ್ಕಪರಿಶೋಧನಾ ವರದಿಯ ನಾಲ್ಕು ಅವಶ್ಯಕತೆಗಳನ್ನು ತಿಳಿಸಿ.

[P.T.O.

SECTION – B

ವಿಭಾಗ – ಬಿ

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

ಬೇಕಾದ **ನಾಲ್ಕಕ್ಕೆ** ಉತ್ತರಿಸಿರಿ :

2. What are the advantages of auditing ?
   ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ಅನುಕೂಲತೆಗಳು ಯಾವುವು ?

3. Distinguish between Audit and Assurance.
   ಲೆಕ್ಕಪರಿಶೋಧನೆ ಮತ್ತು ಖಾತ್ರಿಪಡಿಸುವಿಕೆ ನಡುವಿನ ವ್ಯತ್ಯಾಸಗಳನ್ನು ತಿಳಿಸಿರಿ.

4. Briefly explain different types of frauds.
   ವಿವಿಧ ಪ್ರಕಾರದ ಮೋಸಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.

5. State the objectives of internal check.
   ಆಂತರಿಕ ಪ್ರತಿಬಂಧದ ಉದ್ದೇಶಗಳನ್ನು ತಿಳಿಸಿರಿ.

6. How do you vouch cash payments ? Briefly explain.
   ನಗದು ಪಾವತಿ ಪುರಾವೆಗಳನ್ನು ಹೇಗೆ ಪರೀಕ್ಷಿಸುತ್ತೀರಿ ? ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.

SECTION – C

ವಿಭಾಗ – ಸಿ

Question No. **11** is **compulsory** (case study). Answer **any two** of the remaining : (3×10=3

ಪ್ರಶ್ನೆ ಸಂಖ್ಯೆ **11 ಕಡ್ಡಾಯವಾಗಿರುತ್ತದೆ** (ಪ್ರಕರಣ ಅಧ್ಯಯನ). ಉಳಿದವುಗಳಲ್ಲಿ ಬೇಕಾದ **ಎರಡಕ್ಕೆ** ಉತ್ತರಿಸಿರಿ :

7. Explain the professional qualities of an auditor.
   ಲೆಕ್ಕಪರಿಶೋಧಕನ ವೃತ್ತಿಪರ ಗುಣಗಳನ್ನು ವಿವರಿಸಿರಿ.

8. Explain the merits and demerits of continuous audit.
   ನಿರಂತರ ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ಅನುಕೂಲತೆ ಮತ್ತು ಅನಾನುಕೂಲತೆಗಳನ್ನು ವಿವರಿಸಿರಿ.

9. Explain the different stages involved in evaluation of internal control system.
   ಆಂತರಿಕ ನಿಯಂತ್ರಣ ವ್ಯವಸ್ಥೆಯ ಮೌಲ್ಯೀಕರಣದ ವಿವಿಧ ಹಂತಗಳನ್ನು ವಿವರಿಸಿರಿ.

10. As an auditor of a company how do you vouch the following ?
   i) Payment of Wages
   ii) Bank Account
   iii) Insurance Premium.

ಒಂದು ಕಂಪನಿಯ ಲೆಕ್ಕಪರಿಶೋಧಕರಾಗಿ ಈ ಕೆಳಗಿನವುಗಳನ್ನು ಹೇಗೆ ಪಾವತಿ ಪರಿಶೀಲನೆ ಮಾಡುವಿರಿ ?
   i) ಮಜೂರಿಯ ಪಾವತಿ
   ii) ಬ್ಯಾಂಕಿನ ಖಾತೆ
   iii) ವಿಮಾ ಕಂತುಗಳು.

11. Case study (**Compulsory** Question) :
ಪ್ರಕರಣ ಅಧ್ಯಯನ (ಕಡ್ಡಾಯ ಪ್ರಶ್ನೆ) :
Assume that you are an auditor Mayra Co. Ltd. After verifying the books of accounts, you have the following observations.
   i) The provisions for depriciation on Machinery is inadequate.
   ii) The stock in trade is valued at market price which is higher than the cost price.

Under such circumstances, what type of audit report will you submit ?

Draft the specimen of that report.

ನೀವು ಮಾಯ್ರಾ ಕಂಪನಿ ನಿಯಮಿತದ ಲೆಕ್ಕಪರಿಶೋಧಕರೆಂದು ಭಾವಿಸಿ. ಲೆಕ್ಕ ಪತ್ರಗಳನ್ನು ಪರೀಕ್ಷಿಸಿದ ನಂತರ ನೀವು ಈ ಕೆಳಗಿನ ಅಂಶಗಳ ಬಗ್ಗೆ ಗಮನ ಹರಿಸಿದ್ದೀರಿ.
   i) ಯಂತ್ರೋಪಕರಣ (Machinery)ಗಳ ಮೇಲೆ ಪೂರೈಸಲಾದ ಸವಕಳಿಯ ಮೊತ್ತವು ಸಾಕಷ್ಟು ಪ್ರಮಾಣದಲ್ಲಿ ಇರುವುದಿಲ್ಲ.
   ii) ದಾಸ್ತಾನಿನಲ್ಲಿದ್ದ ಸರಕುಗಳನ್ನು ನೈಜ ಮೌಲ್ಯಕ್ಕಿಂತ ಅಧಿಕವಾಗಿರುವ ಮಾರುಕಟ್ಟೆಯ ಬೆಲೆಯಲ್ಲಿ ಮೌಲ್ಯೀಕರಿಸಲಾಗಿದೆ.

ಈ ಸನ್ನಿವೇಶದಲ್ಲಿ ನೀವು ಯಾವ ವಿಧದ ಲೆಕ್ಕಪರಿಶೋಧನಾ ವರದಿಯನ್ನು ನೀಡುವಿರಿ ? ಅದರ ನಮೂನೆಯನ್ನು ಬರೆಯಿರಿ.

025COM101– F – 24 – 6756

FIFTH SEMESTER B.COM. (NEP) DEGREE EXAMINATION, FEBRUARY 2024

GOODS AND SERVICES TAX – LAW AND PRACTICE

VOC – I

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. **(5×2=10)**

1. a) What is aggregate turnover ?
   b) What is zero rated supply ?
   c) What is credit note ?
   d) What is invoicing ?
   e) What is input taxes ?
   f) Expand GSTIN.
   g) What is Electronic Input Tax Credit Ledger ?

SECTION – B

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

2. Explain the various circumstances relating to cancellation of registration under GST law.

3. From the following information compute the aggregate turnover.

	Rs.
Inter state supply	6,00,000
Intra state supply	5,60,000
Sound service supply	1,80,000

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Inward supplies on which GST is payable on reverse charge basis	5,25,000
Exempted supply	2,00,000
Zero rated supply	1,15,000

4. Nayak and company Chartered Accountants Hubli audited the books of account of Ruchi company Goa on 20-12-2022. The invoice for Rs. 1,20,000 was issued on 31-01-2023. Ruchi company issued cheque for Rs. 1,20,000 on 09-01-2023

   State the time of supply.

5. Ashok Ltd. registered at Bangalore has supplied goods to Balu of Hubli. The details are given below :

   i) Invoice price of supplies Rs. 1,00,000
   ii) Loading charge Rs. 2,000
   iii) Municipal charge Rs. 3,000
   iv) Inspection charges Rs. 10,000
   v) Discount Rs. 1,000
   vi) Late fees charged Rs. 1,000 (But later on withdrawn by supplier)

   Determine the value of supply.

6. The balance of ITC for the month of May 2023 are as follows :

   a) ITC on IGST – Rs.1,50,000
   b) ITC on CGST – Rs. 40,000
   c) ITC on SGST – Rs. 80,000

   GST payable for the month of May 2023 :

   a) IGST – Rs. 60,000
   b) CGST – Rs. 1,20,000
   c) SGST – Rs. 1,20,000

   Compute the utilisation of ITC for the month of May 2023.

SECTION – C

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

7. Explain the various books of accounts and records maintain under GST.

8. Laxmi and company Bangalore are the suppliers of machineries on 1-10-2023. They made the supply of machineries to Vishnu and company Hubli. The details are given below :
   a) Basic price of goods Rs. 10,00,000
   b) Two years warranty charge Rs. 50,000
   c) Pre delivery consultation fees relating to installation of machineries Rs. 10,000
   d) Transport charges Rs. 10,000
   e) Subsidy received from Government under backward area development scheme Rs. 50,000
   f) Amount received from subsidiary of Vishnu and company for timely supply of machineries Rs. 25,000
   g) Trade discount Rs. 5,000
   h) Applicable rate GST is 18%

   Determine the value of supply and GST payable.

9. During May 2023 the supplies made by Sahitya Trading Dharwad are as follows :
   a) Inter-state supply Rs. 10,00,000 – GST 18%
   b) Intra-state supply Rs. 20,00,000 – GST 18%
   c) On 01-05-2023 the electronic credit ledger shows the following ITC balance :
      i) IGST – Rs. 2,000
      ii) CGST – Rs. 5,000
      iii) SGST – Rs. Nil
   d) GST paid on input supplies during May 2023 are as follows :
      a) IGST – RS. 1,00,000
      b) CGST – Rs. 1,10,000
      c) SGST – Rs. 1,10,000

   Calculate the GST payable after considering ITC.

10. Nayak company Karwar registered person, whose E-cash ledger showed following balances on 31-05-2023 :

a) IGST – Rs. 15,000

b) CGST – Rs. 40,000

c) SGST – Rs. 20,000

Details of outward supply for the month of June 2023 :

i) Intra-state supply Rs. 8,00,000 GST rate 18%

ii) Inter-state supply Rs. 6,00,000 GST rate 18%

ITC balance available for May 2023 :

a) IGST – Rs. 20,000

b) CGST – Rs. 10,000

c) SGST – Rs. 10,000

Calculate the GST payable by E-cash ledger.

Case Study **(compulsory)** :

11. *M/s Ram and son's registered person in Karnataka wants to opt for Composition Scheme. The supply details of the Financial year 2022-2023 are as follows :*

Intra state taxable supply Rs. 75,00,000

Exempted supply Rs. 17,00,000

In this context, answer the following :

a) *Can M/s Ram and son's opt for Composition Scheme for the financial year 2023-24.*

b) *Calculate the amount of GST payable if M/s Ram and Son's is a trader.*

025COM025 – F – 24 – 6749

FIFTH SEMESTER B.COM. (NEP) DEGREE EXAMINATION, FEBRUARY 2024

BANKING LAW AND PRACTICE

(Group – C) (DSE – 5)

Time : 2 Hours] [Max. Marks : 60

Instructions : *1) **All** Sections are **compulsory**.*
*2) Question **11** is **compulsory** (Case Study).*

ಸೂಚನೆಗಳು : *1) ಎಲ್ಲಾ ವಿಭಾಗಗಳು ಕಡ್ಡಾಯವಾಗಿವೆ.*
*2) ಪ್ರಶ್ನೆ **11** ಕಡ್ಡಾಯವಾಗಿದೆ. (ಪ್ರಕರಣ ಅಧ್ಯಯನ).*

SECTION – A

ವಿಭಾಗ - ಅ

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

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಐದು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

a) What is Monetary Policy ?
ಹಣಕಾಸು ನೀತಿ ಎಂದರೇನು ?

b) Expand CRR.
CRR ಅನ್ನು ವಿಸ್ತರಿಸಿರಿ.

c) What is current account ?
ಚಾಲ್ತಿ ಖಾತೆ ಎಂದರೇನು ?

d) What is core banking ?
ಕೋರ್ ಬ್ಯಾಂಕಿಂಗ್ ಎಂದರೇನು ?

e) What is Endorsement ?
ಅನುಮೋದನೆ ಎಂದರೇನು ?

f) What is Pledge ?
ಪ್ರತಿಜ್ಞೆ ಎಂದರೇನು ?

g) What is Annuity Due ?
ವರ್ಷಾಶನ ಬಾಕಿ ಎಂದರೇನು ?

[P.T.O.

SECTION – B
ವಿಭಾಗ - ಬ

Answer **any four** questions of the following. **(4×5=20)**
ಕೆಳಗಿನ ಬೇಕಾದ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

2. Briefly explain the evolution of Indian Banking System.
ಭಾರತೀಯ ಬ್ಯಾಂಕಿಂಗ್ ವ್ಯವಸ್ಥೆಯ ವಿಕಾಸವನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.

3. Briefly explain the components of core banking.
ಕೋರ್ ಬ್ಯಾಂಕಿಂಗ್‌ನ ಅಂಶಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.

4. Briefly explain the Forged Instruments.
ನಕಲಿ ಉಪಕರಣಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.

5. Write a short note on Mortgage Loan.
ಅಡಮಾನ ಸಾಲದ ಮೇಲೆ ಒಂದು ಲಘು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

6. Briefly explain the calculation of Annuities.
ವರ್ಷಾಶನಗಳ ಲೆಕ್ಕಾಚಾರವನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.

SECTION – C
ವಿಭಾಗ - ಕ

*Question **11** is **compulsory*** (Case Study) and answer **any two** of the remaining. **(3×10=30)**
ಪ್ರಶ್ನೆ **11** ಕಡ್ಡಾಯವಾಗಿದೆ (ಪ್ರಕರಣ ಅಧ್ಯಯನ). ಉಳಿದವುಗಳಲ್ಲಿ ಯಾವುದಾದರೂ ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

7. Explain the need and significance of Regulatory Framework.
ನಿಯಂತ್ರಕ ಚೌಕಟ್ಟಿನ ಅಗತ್ಯ ಮತ್ತು ಮಹತ್ವವನ್ನು ವಿವರಿಸಿರಿ.

8. Explain the types of accounts in banking.
ಬ್ಯಾಂಕಿಂಗ್‌ನ ಖಾತೆಗಳ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿರಿ.

9. Explain the types of Documents. What are the procedures and stamping requirements ?
ದಾಖಲೆಗಳ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿರಿ. ಕಾರ್ಯವಿಧಾನಗಳು ಮತ್ತು ಸ್ಟ್ಯಾಂಪಿಂಗ್ ಅವಶ್ಯಕತೆಗಳು ಯಾವುವು ?

10. Explain the significance of yield to maturity in banking system.
ಬ್ಯಾಂಕಿಂಗ್ ವ್ಯವಸ್ಥೆಯಲ್ಲಿ ಪಕ್ವತೆಗೆ ಇಳುವರಿಯ ಮಹತ್ವವನ್ನು ವಿವರಿಸಿರಿ.

11. The Co-operative Banks are playing an important role in the Indian banking system. As a manager, how do you proceed with new strategies for strengthen them ? Explain.
ಭಾರತೀಯ ಬ್ಯಾಂಕಿಂಗ್ ವ್ಯವಸ್ಥೆಯಲ್ಲಿ ಸಹಕಾರಿ ಬ್ಯಾಂಕುಗಳು ಪ್ರಮುಖ ಪಾತ್ರವಹಿಸುತ್ತಿವೆ. ಒಬ್ಬ ನಿರ್ವಾಹಕರಾಗಿ ನೀವು ಅವುಗಳನ್ನು ಬಲಪಡಿಸಲು ಹೊಸ ತಂತ್ರಗಳೊಂದಿಗೆ ಹೇಗೆ ಮುಂದುವರಿಯುತ್ತೀರಿ ? ವಿವರಿಸಿರಿ.

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025COM026 – F – 24 – 6750

FIFTH SEMESTER B.COM. (NEP) DEGREE EXAMINATION, FEBRUARY 2024

INSURANCE LAW AND PRACTICE – Elective-Group-C (DSE–6)

Time : 2 Hours] [Max. Marks : 60

Instruction : *Answer **all** the questions subject to internal choice, Question-11 (Case-study) is **compulsory.***

ಸೂಚನೆ : ಎಲ್ಲಾ ಪ್ರಶ್ನೆಗಳಿಗೆ ಆಂತರಿಕ ಆಯ್ಕೆಯ ಅನುಗುಣವಾಗಿ ಉತ್ತರಿಸಿರಿ, ಪ್ರಶ್ನೆ ಸಂ.**11** ಕಡ್ಡಾಯವಾಗಿರುತ್ತದೆ.

SECTION – A

ವಿಭಾಗ – ಅ

1. Answer **any five** of the following questions, **each** question carries **2** marks : **(5×2=10)**

ಈ ಕೆಳಗಿನ ಬೇಕಾದ ಐದು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರ ಬರೆಯಿರಿ, ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ **2** ಅಂಕಗಳು :

a) Define insurance.
ವಿಮೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿರಿ.

b) Expand :
i) IRDA
ii) ULIP.
ವಿಸ್ತರಿಸಿರಿ :
i) IRDA
ii) ULIP.

c) What do you mean by Bonus ?
ಬೋನಸ್ ಎಂದರೇನು ?

d) What is life insurance ?
ಜೀವ ವಿಮೆ ಎಂದರೇನು ?

e) What do you mean by Fire Insurance ?
ಅಗ್ನಿ ವಿಮೆ ಎಂದರೇನು ತಿಳಿದಿರುವಿರಿ ?

f) Give the meaning of marine insurance.
ಕಡಲ ವಿಮೆಯ ಅರ್ಥ ನೀಡಿರಿ.

g) What do you understand by mediclaim ?
ವೈದ್ಯಕೀಯ ಉಪಚಾರ ಮರುಪಾವತಿ ಎಂದರೇನು ?

[P.T.O.

SECTION – B

ವಿಭಾಗ – ಬ

Answer **any four** of the following questions, **each** question carries **5** marks : **(4×5=2**

ಕೆಳಗಿನ ಯಾವುದೇ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ, ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ **5** ಅಂಕಗಳು :

2. Briefly explain classification of insurance contract.
   ವಿಮಾ ಒಪ್ಪಂದ ವರ್ಗೀಕರಣವನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.

3. Explain in brief procedure for taking Life Insurance Policy.
   ಜೀವ ವಿಮಾ ಪಾಲಿಸಿಯನ್ನು ತೆಗೆದುಕೊಳ್ಳುವ ಕಾರ್ಯ ವಿಧಾನವನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.

4. Write a note on :
   a) Marine Insurance.
   b) Employees state insurance.

   ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ :
   a) ಕಡಲು ವಿಮೆ.
   b) ಉದ್ಯೋಗಸ್ಥರ (ನೌಕರಸ್ಥರ) ರಾಜ್ಯವಿಮೆ.

5. Explain the fundamental principles of fire insurance.
   ಅಗ್ನಿ ವಿಮೆಯ ಮೂಲಭೂತ ತತ್ವಗಳನ್ನು ವಿವರಿಸಿರಿ.

6. Explain the significance of health insurance.
   ಆರೋಗ್ಯ ವಿಮೆಯ ಮಹತ್ವವನ್ನು ವಿವರಿಸಿರಿ.

SECTION – C

ವಿಭಾಗ – ಕ

Answer **any three** of the following questions, **each** question carries **10** marks. Question No. **11** is **compulsory**. **(3×10=3**

ಕೆಳಗಿನ ಯಾವುದೇ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ, ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ **10** ಅಂಕಗಳು. ಪ್ರಶ್ನೆ ಸಂಖ್ಯೆ **11** ನ್ನು ಕಡ್ಡಾಯವಾಗಿ ಉತ್ತರಿಸಬೇಕು.

7. Explain the difference between life insurance and general insurance.
   ಜೀವ ವಿಮೆ ಮತ್ತು ಸಾಮಾನ್ಯ ವಿಮೆಯ ನಡುವಿನ ವ್ಯತ್ಯಾಸವನ್ನು ವಿವರಿಸಿರಿ.

8. Explain the various types of fire insurance policies.
ಅಗ್ನಿ ವಿಮೆಯ ವಿವಿಧ ಪಾಲಿಸಿಗಳನ್ನು ವಿವರಿಸಿರಿ.

9. What is marine insurance policy ? What are the essential characteristics of marine insurance policy ?
ಕಡಲು ವಿಮೆಯ ನೀತಿ ಎಂದರೇನು ? ಕಡಲು ವಿಮೆಯ ಪಾಲಿಸಿಯ ಅಗತ್ಯ ಗುಣಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿರಿ.

10. Explain the principles of insurance.
ವಿಮೆಯ ತತ್ವಗಳನ್ನು ವಿವರಿಸಿ.

Case-study :
ಪ್ರಕರಣ ಅಧ್ಯಯನ :

11. a) Mr. Ganesh took an insurance policy on his life, while taking the policy he did not reveal that he was suffering from cancer. He died due to cancer. His wife made a claim with the insurance company. But the insurance company rejected the claim of his wife.

Question : Explain the reasons for rejection of claim.

ಶ್ರೀ ಗಣೇಶ, ಅವರು ತಮ್ಮ ಜೀವಿತಾವಧಿಯಲ್ಲಿ ವಿಮಾ ಪಾಲಿಸಿಯನ್ನು ತೆಗೆದುಕೊಂಡರು. ಪಾಲಿಸಿಯನ್ನು ತೆಗೆದುಕೊಳ್ಳುವಾಗ ಅವರು ಕ್ಯಾನ್ಸರ್‌ನಿಂದ ಬಳಲುತ್ತಿದ್ದಾರೆಂದು ಬಹಿರಂಗ ಪಡಿಸಲಿಲ್ಲ. ಅವರು ಕ್ಯಾನ್ಸರ್‌ನಿಂದ ನಿಧನರಾದರು. ಅವರ ಪತ್ನಿ ವಿಮಾ ಕಂಪನಿಯಲ್ಲಿ ಕ್ಲೇಮು ಸಲ್ಲಿಸಿದರು. ಆದರೆ ಕಂಪನಿಯು ಅವನ ಹೆಂಡತಿಯ ಕ್ಲೇಮನ್ನು ತಿರಸ್ಕರಿಸಿತು.

ಪ್ರಶ್ನೆ : ಕ್ಲೇಮ್ ನಿರಾಕರಣೆಯ ಕಾರಣಗಳನ್ನು ವಿವರಿಸಿ.

b) Mr. Shreyas, who is working in a IT sector. He wants to invest money out of his savings in stock market but not directly. Explain the different policies which are related to his needs and suggest him.

ಶ್ರೀ ಶ್ರೇಯಸ್, ಐಟಿ ಕ್ಷೇತ್ರದಲ್ಲಿ ಕೆಲಸ ಮಾಡುತ್ತಿದ್ದಾರೆ. ಇವರು ತಮ್ಮ ಉಳಿತಾಯದ ಹಣವನ್ನು ಷೇರು ಮಾರುಕಟ್ಟೆಯಲ್ಲಿ ಹೂಡಿಕೆ ಮಾಡಲು ಬಯಸುತ್ತಾರೆ. ಆದರೆ ನೇರವಾಗಿ ಅಲ್ಲ. ಅವರ ಅಗತ್ಯಗಳಿಗೆ ಸಂಬಂಧಿಸಿದ ವಿವಿಧ ಪಾಲಿಸಿಗಳನ್ನು ವಿವರಿಸಿ ಮತ್ತು ಅವರಿಗೆ ಸೂಚಿಸಿ.

025COM027 – F – 24 – 6751

FIFTH SEMESTER B.COM. (NEP) DEGREE EXAMINATION, FEBRUARY 2024

BUSINESS STATISTICS – I

(DSE – 7)

Time : 2 Hours] [Max. Marks : 60

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

2) ***Use** of simple and non-programmable calculator is **allowed**.*

SECTION – A

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

1. a) Define Statistics.

b) Write any two limitations of statistics.

c) Find the Geometric mean of 2 and 8.

d) Find the range of 20, 10, 15, 60, 25.

e) If $\overline{x} = 20$, $\sigma = 5$, find CV.

f) Mention the types of skewness.

SECTION – B

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

2. The mean marks of 20 boys is 80. The mean marks of 30 girls is 60. Find the combined AM.

3. Calculate mean deviation about mean.

x	10	20	30	40
f	4	3	2	1

4. If $Q_1 = 50$, $Q_2(M) = 80$, $Q_3 = 120$, calculate Bowleys co-efficient of skewness.

[P.T.O.

5. The following table gives the export figures of firm A. Represent the data by a simple bar diagram.

Year	2010	2011	2012	2013
Export (in lakhs of rupees)	20	23	40	52

6. Calculate mode for the following data :

Marks	0 – 10	10 – 20	20 – 30	30 – 40	40 – 50	50 – 60	60 – 70
No. of Students	3	5	8	14	10	4	6

SECTION – C

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

7. Explain briefly the importance of statistics.

8. Write short notes on :
   a) Mean deviation
   b) Co-efficient of variation.

9. Calculate mean and median for the following :

x	10 – 20	20 – 30	30 – 40	40 – 50	50 – 60	60 – 70	70 – 80
y	5	10	20	40	20	8	7

10. For the following data calculate Karl Pearson's co-efficient of skewness :

x	0 – 5	5 – 10	10 – 15	15 – 20	20 – 25
y	5	10	16	12	8

11. Case study analysis (**Compulsory**) :
    The following data belongs to the sales of a commodity of two Companies A and B in a month.

Class	Company A	Company B
0 – 20	8	10
20 – 40	12	16
40 – 60	30	26
60 – 80	16	12
80 – 100	4	6

1) Which company's sales are better ?
2) Which company's sales are more consistent ?
3) Find the total sales of the two companies.

025COM028 – F – 24 – 6752

FIFTH SEMESTER B.COM. (NEP) DEGREE EXAMINATION, FEBRUARY 2024

BUSINESS STATISTICS – II (DSE – 8)

Time : 2 Hours] [Max. Marks : 60

Instructions : *1) Attempt **all** Sections according to **internal** choice.*
*2) **Use** of simple and non-programmable calculator is **allowed.***

SECTION – A

1. Answer **any five** of the following questions. **(5×2=10)**
   a) What is two variable regression ?
   b) What do you mean by co-efficient of determination ?
   c) What is Karl Pearson's co-efficient of correlation ?
   d) What is hypothesis testing ?
   e) Mention two differences of regression and causation.
   f) What are the types of correlation ?

SECTION – B

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

2. What is regression line ? Give the equations of the two regression lines.

3. Explain briefly the meaning of correlation with example.

4. Calculate the correlation co-efficient for the following data :

x	65	66	67	67	68	69	70	70	71	72
y	67	68	65	70	72	72	69	71	73	73

5. Given the following values, find the expected value of x when y is 12, and y when x = 10.

	x series	y series
Average	25	22
S.D	4	5

r = 0.8

[P.T.O.

6. Calculate TSS, ESS, RSS and r^2 for the following data assuming a linear model y on x.

y	12	10	14	13	16	14
x	2	4	7	10	12	13

SECTION – C

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

7. Explain the positive and negative correlation.

8. Write the equation of population regression function and sample regression functions.

9. Given below the regression output of a study.

$\hat{y}_t = 20.3 + 0.5091x_t$

(14.38) (0.2561), t = 22 (Figures in paranthesis indicates standard error)

Using both test of significance and confidence interval approaches test the hypothesis that $\beta = 1$ against the two sided alternatives.

10. The following are the marks in statistics (x) and Mathematics (y) of 10 students.

x	56	55	50	58	57	56	60	64	69	57
y	68	67	67	70	65	68	70	66	68	66

Calculate the co-efficient of correlation between x and y.

11. You are given the following results for the heights (x) and weight (y) of 100 policemen of u.p.

$\bar{x}$ = 68 inches $\quad \sigma_x$ = 25.0 inches

$\bar{y}$ = 153 lb $\quad \sigma_y$ = 20 lb $\quad r = + 0.6$

Estimate from the above a) The height of a particular policemen whose weight is 200 lb. b) The weight of a particular policemen who is 5 ft tall.

025COM029 – F – 24 – 6753

FIFTH SEMESTER B.COM. (NEP) DEGREE EXAMINATION, FEBRUARY 2024

BASICS OF BUSINESS ANALYTICS (Group – E) (DSE – 9)

Time : 2 Hours] [Max. Marks : 60

Instructions : *1) Answer **all** questions subject to choice.*

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

SECTION – A

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

 a) What is business analytics ?

 b) What do you mean by data mining ?

 c) What is mobile analytics ?

 d) What is data visualisation ?

 e) What is ordinal data ?

 f) What is predictive analysis ?

 g) What is map reduce ?

SECTION – B

Answer **any 4** of the following questions. **Each** question carries **5** marks. **(4×5=20)**

2. Explain the survival analysis.

3. What are the features of HDFS ?

4. Explain features of vertical data scientist.

5. Explain the process of sampling.

6. Explain the features of big data.

7. Discuss the methods of visualisation.

[P.T.O.

025COM029 – F – 24 – 6753

SECTION – C

Answer **any 3** of the following questions. **Each** question carries **10** marks. Question No. **11** is **compulsory** (case study). **(3×10=30)**

8. What is sampling ? Explain probability and non-probability sampling.

9. You are given following information about advertising expenditure and sales.

	Advertising expenditure (₹ in crores)	**Sales (₹ in crores)**
Mean	10	90
SD	3	12
Correlation coefficient (γ)	0.8	

   i) Estimate the two linear regression equation.

   ii) What should be advertising budget if the company wants to attain sales target of ₹ 120 crores ?

10. Grow up is an investment advisory company. It has identified the top 50 shares and their value is as follows :

600	474	453	413	483	573	541	419	541	349
292	590	354	318	345	568	545	273	293	247
216	362	533	256	260	288	247	235	470	411
233	349	467	474	251	248	597	569	429	364
419	565	590	522	466	417	535	347	309	505

Plot the box plot.

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

Who is horizontal data scientist ? Explain his roles, responsibilities and challenges.

025COM030 – F – 24 – 6754

FIFTH SEMESTER B.COM. (NEP) DEGREE
EXAMINATION, FEBRUARY 2024
MARKETING ANALYTICS [Group – E] (DSE – 10)

Time : 2 Hours] **[Max. Marks : 60**

Instructions : *1) Answer **all** questions subject to choice.*
*2) Question 11 (case study) is **compulsory**.*

SECTION – A

1. Answer **any 5** of the following questions. **Each** carries **2** marks. **(5×2=10)**
   a) What is marketing analytics ?
   b) Expand ROI.
   c) What is pricing strategy ?
   d) What do you mean by data analysis ?
   e) What is Regression ?
   f) What is market segmentation ?
   g) Expand MAPE.

SECTION – B

Answer **any 4** of the following questions. **Each** question carries **5** marks. **(4×5=20)**

2. What are the skills that marketing analytics manager needs ?
3. How to perform non-linear regression in Excel [step-by-step] ?
4. What are the advantages and disadvantages of PCA ?
5. What are the steps to insert solver in the spreadsheet ?
6. Explain the application used in Monte Carlo Simulation.
7. What are the types of pricing strategies that business adopts ?

[P.T.O.

SECTION – C

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

8. What is market based analysis ? Explain the advantages and disadvantages. Differentiate between market based analysis and collaborative filtering.

9. How to perform Logistic Regression in Excel ? Explain with step-by-step.

10. How to make price optimisation models in Excel ? Explain step by step procedures with below given data.

Product Price	5	6	7	8	9	10
Sales in Qty	300	280	250	230	150	80

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

What are the slicers in Excel ? How to use slicers in Excel with the help of below data ?

Salesperson	**Sales**			
	Q_1	Q_2	Q_3	Q_4
A	50	17	25	26
B	25	33	40	46
C	31	39	21	10
D	17	16	16	21
E	36	25	20	15
F	19	23	24	39
G	12	29	42	44
H	45	43	47	35
I	18	31	29	33