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V Semester B.Com. (Regular) (BDA/T&T/LSCM/I&AS) Degree Examination,
December/January - 2025/26

COMMERCE

Financial Management

(NEP Semester Scheme (F+R))

Paper : 5.1

Maximum Marks : 60

Time : 2½ Hours

Instructions to Candidates:

Answers should be written in English only.

SECTION - A

Answer any Five sub-questions. Each sub-question carries Two marks. (5×2=10)

1. a) What do you mean by Wealth Maximisation.
- b) List any two Functions of Financial Management.
- c) Calculate the future value of Rs. 20,000 invested for a period of 5 years @ 8% rate of interest.
- d) List any four factors determining the Capital Structure.
- e) Sales 10,000 units, Variable Cost 30%, Fixed Cost 1,00,000. Calculate Contribution if the Selling Price is Rs. 80 per unit.
- f) What is Investment Decision?
- g) List Four Sources of working capital.

SECTION - B

Answer any Four of the following questions. Each question carries Five marks.

(4×5=20)

2. Briefly explain five characteristics of sound financial planning.
3. Mr X deposits Rs. 5000 at the beginning of each year for 5 years in a bank and the deposit earns a Compound Interest at 8% p.a. Determine how much money he will have at the end of 5 years.

[P.T.O.]



4. Calculate leverages from the following :
- | | |
|------------------------|----------------|
| Sales (1,00,000 units) | = Rs. 2,00,000 |
| Variable Cost per unit | = Rs. 0.70 |
| Fixed cost | = Rs. 65,000 |
| Interest Charges | = Rs. 15,000 |

5. Briefly Explain the factors influencing investment decisions.

6. A company is proposing to take up a project, which requires an investment of Rs. 1,20,000. The net income before depreciation and tax is estimated as follows :

Year	Rs.
1	30,000
2	36,000
3	42,000
4	48,000
5	60,000

Depreciation is to be charged on straight line basis. Tax rate in 50%. Calculate Accounting Rate of Return.

SECTION - C

Answer any Two of the following questions. Each question carries Twelve marks
(2×12=24)

7. It is proposed to start a business requiring a capital of Rs. 20,00,000 and an assured return of 20% on investment.

Calculate EPS if :

- a) The entire amount is through Equity Shares.
- b) If 50% is raised through the debt of 10% interest and 50% through equity capital
- c) If the entire amount is raised through Debt @ 12%
- d) If 25% is raised through Equity and 75% is raised through the debt at 10% interest.

8. A company is considering an investment proposal to install a new machine. The project will cost Rs. 50,000 and will have a life of 5 years and no salvage value. The tax rate is 50% and



(3)

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the company follows Straight Line Method of depreciation. The net earnings before depreciation and tax is as follows :

Year	Rs.	Discount Factor @ 10%
1	10,000	0.909
2	11,000	0.826
3	14,000	0.751
4	15,000	0.683
5	25,000	0.621

Calculate PBP, NPV & PI @ 10%.

9. Explain the sources of financing of Working Capital Requirements.

SECTION - D

Answer any One of the following questions. Which carries Six marks.

(1×6=6)

10. Calculate EBIT and EPS with imaginary figures.
11. Calculate PBP with imaginary figures of uneven cash inflow for three years.
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V Semester B.Com. (Regular)/B.D.A./A&F/T&T/LSCM.**Degree Examination, December/January - 2025/26****COMMERCE****Income Tax Law and Practice-I****(NEP Scheme F+R)****Paper : 5.2****Time : 2 ½ Hours****Maximum Marks : 60****Instructions to Candidates:****Answers should be written in English Only.****SECTION - A****Answer any Five of the following sub-questions. Each sub-question carries 2 Marks.
(5×2=10)**

1. a) Who is an Assessee?
- b) Who is Total Income?
- c) Expand CBDT and CIT.
- d) What is unrealised Rent?
- e) Give the meaning of casual income.
- f) Who is Non-Resident?
- g) Write any two powers of Assessing Officer.

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

2. Mrs. Rajini came to India for the first time on 16-04-24, and stayed until 05-01-25, before departing. Determine her residential status for the assessment year 2025-26.

[P.T.O.]



3. Mr. Raju received a gratuity of Rs. 7,00,000 from JJ Pvt. Ltd. He retired after serving for 33 years, 6 months and 2 days. At retirement, his monthly salary was Rs. 30,000 and his DA was Rs. 10,000 pm. Mr. Raju is covered under the gratuity Act 1972. Calculate taxable gratuity.
4. Mr. Madan has let out a house property. The details of the property are as follows:
Fair Rent - Rs. 1,00,000 p.a., Municipal value Rs. 1,70,000 p.a., Standard Rent Rs. 1,00,000 p.a. Rent received Rs. 20,000 pm. The house remained vacant for one month, and the property tax was paid by Mr. Madan for Rs. 6,000. You are required to find out the net annual value of the property.
5. Briefly explain any five canons of taxation.
6. Classify the following into Agriculture and non-Agriculture Incomes.
- Sale of flowers and creepers Rs. 8,000
 - Dividend from a company engaged in agricultural operations Rs. 20,000
 - Income from royalty from mining Rs. 5,000
 - Sale of spontaneous trees Rs. 24,000
 - Rent from leasing agricultural land Rs. 10,000

SECTION - C

Answer any Two of the following questions. Each question carries Twelve marks.
(2×12=24)

7. Following are the taxable income of Mr. Kiran for the pervious year 2024-25
- Profit of a hotel business in Australia is Rs. 2,00,000
 - Dividend declared in Japan, received in India Rs. 60,000
 - Profit from the sale of a building in India Rs. 5,10,000
 - Royalty received in Germany for technical services provided for a business carried on in Germany Rs. 70,000



- e) Dividend from Biocon Ltd. Rs. 25,000 (India)
f) Interest on England development bond (1/5 of the amount received in India) Rs. 1,00,000
g) Income-accrued in Bengaluru but received in Singapore Rs. 60,000
h) Gift received from a non-relative Rs. 1,00,000
i) Interest from post office SB A/c Rs. 4,000
j) Interest on FD from SBI Rs. 10,000
k) Income from Mining in India Rs. 1,00,000
l) Profit from an organic food business in India Rs. 5,00,000 but received in Nepal.

Compute the total taxable Income of Mr. Kiran for the assessment year 2025-26, if he is

- i) A Resident
ii) A resident and not ordinarily resident and
iii) Non resident

8. Mrs. Sushma owns two houses. She has let out both the houses throughout the year for residential purposes.

	HP at Mysore	HP at Mumbai
Municipal value	6,00,000	5,00,000
Fair Rent	7,50,000	12,20,000
Rent Received	3,00,000	7,20,000
Standard Rent	2,00,000	6,00,000
Repairs	7,000	1,00,000
Municipal tax paid	40,000	1,20,000
Insurance on HP	48,000	70,000

On 1-4-24 she bought a residential house in Bengaluru for self-occupation for Rs. 90,00,000 by taking a housing loan from Canara Bank. The Loan amount was Rs. 20,00,000 and the interest rate was 8% p.a. Determine taxable income from the House property for the assessment year 2025-26.

[P.T.O.]

9. Mr. Prashanth is an employee at an Edutech Company in Bengaluru. He gives the following information for the assessment year 2025-26

Basic salary Rs. 30,000 p.m.

DA Rs. 6,000 p.m. (Rs. 3,000 pm) enters

Family Allowance Rs. 600 p.m

City compensatory Allowance Rs. 800 p.m

Education allowance (for two children) at Rs. 350 per child per month.

Entertainment allowance Rs. 750 pm

Conveyance allowance of Rs. 8,000 per visiting the branches

He and the company each contribute 14% of their salaries to the RPF

Interest on RPF was Rs. 15,000 at 15% p.a.

Professional tax Rs. 200 pm

The Company provided, 800 cc car with driver for both purpose and Expenses paid by Company.

Ascertain the income from salary for the assessment year 2025-26.

SECTION - D

Answer any one of the following questions. This question carries 6 marks. (1×6=6)

10. Draw an organisational chart of Income tax Authorities.
11. List out any 6 Incomes exempt from tax under section 10 of an individual.
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V Semester B.Com. (Regular)/B.D.A./A&F/T&T/LSCM.
Degree Examination, December/January - 2025/26

COMMERCE**Income Tax Law and Practice-I****(NEP Scheme F+R)****Paper : 5.2****Maximum Marks : 60****Time : 2 ½ Hours****Instructions to Candidates:**

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SECTION - B

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(4×5=20)

Mrs. Rajini came to India for the first time on 16-04-24, and stayed until 05-01-25, before departing. Determine her residential status for the assessment year 2025-26.

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- c) Dividend from Biocon Ltd. Rs. 25,000 (India)
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Entertainment allowance Rs. 750 pm

Conveyance allowance of Rs. 8,000 per visiting the branches

He and the company each contribute 14% of their salaries to the RPF

Interest on RPF was Rs. 15,000 at 15% p.a.

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The Company provided, 800 cc car with driver for both purpose and Expenses paid by Company.

Ascertain the income from salary for the assessment year 2025-26.

SECTION - D

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V Semester All UG Courses Degree Examination, December/January - 2025/26

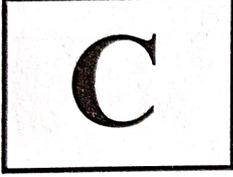
COMMERCE

Employability Skills

(NEP Scheme 2023-24 Onwards F&R)

Paper : 5.7

Version Code



Time : 2 Hours

Maximum Marks : 50

ಅಭ್ಯರ್ಥಿಗಳಿಗೆ ಸೂಚನೆಗಳು

1. ಪರೀಕ್ಷೆ ಪ್ರಾರಂಭಗೊಂಡ ತಕ್ಷಣವೇ ಈ ಪ್ರಶ್ನೆ ಪುಸ್ತಿಕೆಯಲ್ಲಿ ಮುದ್ರಿತವಾಗದ ಅಥವಾ ಹರಿದಿರುವ ಅಥವಾ ಯಾವುದೇ ಪುಟ ಇಲ್ಲದಿರುವುದು ಇತ್ಯಾದಿಗಳನ್ನು ನೀವು ಪರೀಕ್ಷಿಸತಕ್ಕದ್ದು. ಮೇಲಿನ ಯಾವುದೇ ದೋಷ ಕಂಡು ಬಂದಲ್ಲಿ ಅದನ್ನು ಹಿಂತಿರುಗಿಸಿ ಲಭ್ಯವಿರುವ ಪರಿಪೂರ್ಣವಾದ ಬೇರೆ ಪ್ರಶ್ನೆ ಪುಸ್ತಿಕೆಯನ್ನು ಪಡೆಯತಕ್ಕದ್ದು.
2. ಪ್ರಶ್ನೆ ಪುಸ್ತಿಕೆಯ ವರ್ಷನ್ ಕೋಡ್ A, B, C, D ಅಥವಾ Eಯನ್ನು (OMR) ಉತ್ತರ ಪತ್ರಿಕೆಯಲ್ಲಿ ಅದಕ್ಕಾಗಿ ಒದಗಿಸಲಾಗಿರುವ ಸೂಕ್ತ ಸ್ಥಳದಲ್ಲಿ ಬರೆಯಬೇಕು.
3. ಉತ್ತರ ಪತ್ರಿಕೆಯ (ಓ.ಎಂ.ಆರ್.) ಮೇಲೆ ನಿಗದಿಪಡಿಸಿದ ಸ್ಥಳದಲ್ಲಿ ಪರೀಕ್ಷಾ ವಿಷಯ ನೋಂದಣಿ ಸಂಖ್ಯೆ, ವಿದ್ಯಾರ್ಥಿ ಗುರುತು ಚೀಟಿ, ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ ಕೋಡ್ ಮತ್ತು ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ ವರ್ಷನ್ ಕೋಡ್ ಹಾಗೂ ಸಹಿಯನ್ನು ನಮೂದಿಸಬೇಕು. ಉತ್ತರ ಪತ್ರಿಕೆಗಳನ್ನು ಆಪಿಕಲ್ ಮಾರ್ಕ್ ರೋಡರ್ (OMR) ವ್ಯವಸ್ಥೆಗೆ ಅನುಗುಣವಾಗಿ ರಚಿಸಿರುವುದರಿಂದ ಸದರಿ ಮಾಹಿತಿಗಳನ್ನು ಬಹು ಎಚ್ಚರಿಕೆಯಿಂದ ಭರ್ತಿ ಮಾಡಬೇಕು.
4. ಈ ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆಯು ಸಮಾನ ಅಂಕಗಳನ್ನು ಹೊಂದಿರುವ 50 ಪ್ರಶ್ನೆಗಳನ್ನು ಒಳಗೊಂಡಿದೆ. ಎಲ್ಲಾ ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಬೇಕು. ಪ್ರತಿ ಪ್ರಶ್ನೆಯೂ ನಾಲ್ಕು ಉತ್ತರಗಳನ್ನು ಒಳಗೊಂಡಿದ್ದು, ಅವುಗಳಲ್ಲಿ ಒಂದು ಸರಿಯಾದ ಉತ್ತರವನ್ನು ಆಯ್ಕೆ ಮಾಡಿ (OMR) ಹಾಳೆಯಲ್ಲಿ ಅನುಗುಣವಾದ ಆಯ್ಕೆಯನ್ನು ಶೇಡ್ ಮಾಡಬೇಕು.
5. ಎಲ್ಲಾ ಉತ್ತರಗಳನ್ನು ನಿಮಗೆ ಒದಗಿಸುವ ಓ.ಎಂ.ಆರ್. ಉತ್ತರ ಪತ್ರಿಕೆಯ ಹಾಳೆಯ ಮೇಲೆ ಕಪು ಅಥವಾ ನೀಲಿ ಶಾಯಿಯ ಬಾಲ್ ಪಾಯಿಂಟ್ ಪೆನ್ನಿನಿಂದ ಗುರುತು ಮಾಡಬೇಕು. ಒಂದು ವೇಳೆ ಒಂದು ಪ್ರಶ್ನೆಗೆ ಒಂದಕ್ಕಿಂತ ಹೆಚ್ಚಿನ ವೃತ್ತಗಳನ್ನು ಭರ್ತಿ ಮಾಡಿದಲ್ಲಿ / ತಪು ವೃತ್ತಗಳನ್ನು ಭರ್ತಿ ಮಾಡಿದಲ್ಲಿ / ಅರ್ಧ ವೃತ್ತಗಳನ್ನು ಭರ್ತಿ ಮಾಡಿದಲ್ಲಿ ಯಾವುದೇ ಅಂಕಗಳನ್ನು ನೀಡಲಾಗುವುದಿಲ್ಲ.
6. ಪ್ರಶ್ನೆಗಳು ಕನ್ನಡ ಮತ್ತು ಆಂಗ್ಲ ಭಾಷೆಯಲ್ಲಿರುತ್ತದೆ. ಕನ್ನಡ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಸಂದೇಹ ಉಂಟಾದರೆ, ದಯವಿಟ್ಟು ಆಂಗ್ಲ ಭಾಷೆಯ ಪ್ರಶ್ನೆಗಳನ್ನು ಗಮನಿಸುವುದು.
7. ಪರೀಕ್ಷೆಯ ಮುಕಾಯವನ್ನು ಸೂಚಿಸುವ ಅಂತಿಮ ಘಂಟೆ ಬಾರಿಸಿದ ತಕ್ಷಣವೇ (OMR) ಉತ್ತರ ಪತ್ರಿಕೆಯಲ್ಲಿ ಇನ್ನಾವುದೇ ಗುರುತು ಮಾಡುವುದನ್ನು ನಿಲ್ಲಿಸಬೇಕು. ಕೊಠಡಿಯ ಮೇಲ್ವಿಚಾರಕರು ಬಂದು ನಿಮಗಿರುವ (OMR) ಉತ್ತರ ಪತ್ರಿಕೆಯನ್ನು ತಮ ವಶಕ್ಕೆ ತೆಗೆದುಕೊಳ್ಳುವವರೆಗೂ ನಿಮ ನಿಮ ಆಸನದಲಿಯೇ ಕುಳಿತಿರತಕ್ಕದ್ದು. ಕೊಠಡಿಯ ಮೇಲ್ವಿಚಾರಕರ ವಶಕ್ಕೆ ನಿಮ್ಮ (OMR) ಉತ್ತರ ಪತ್ರಿಕೆಯನ್ನು ನೀಡಿದ ನಂತರ ನೀವು ಪರೀಕ್ಷಾ ಕೊಠಡಿಯಿಂದ ಹೊರ ಹೋಗಬಹುದು.

Note: English version of the instructions is printed on the front page of this booklet.



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V Semester B.Com. Vocational/B.Com. (Regular)/A & F/LSCM/IAS
Degree Examination, December/January - 2025/26

COMMERCE

Goods and Services Tax Law and Practice
(NEP Scheme Freshers and Repeaters 2023-24 Onwards)

Paper : 5.9

Maximum Marks : 60

Time : 2½ Hours

Instructions to Candidates:

Answers should be written completely in English only.

SECTION-A

Answer any Five sub-questions. Each sub-question carries 2 marks. (5×2=10)

1. a) Define aggregate turnover under CGST Act 2017.
- b) Who are the persons liable for Registration under GST?
- c) What is Mixed Supply?
- d) State any two objectives of implementation of GST.
- e) Expand GSTIN and HSN.
- f) What is Principle Supply?
- g) State any two features of GST Portal.

SECTION - B

Answer any Four questions. Each question carries 5 marks. (4×5=20)

2. Determine the time of supply of goods in each of following independent cases in accordance with provisions of section 12 of the CGST act, 2017 in case supply involves movement of goods.

Transaction No.	Date of Actual Provision of Service	Time (Date) of Invoice, Bill or Challan as the Case may be	Date of Which Payment Received
1	10-11-2024	25-11-2024	15-12-2024
2	10-11-2024	18-11-2024	15-11-2024
3	10-11-2024	08-12-2024	15-11-2024 (part) and 10-12-2024 (remaining)
4	10-11-2024	30-12-2024	06-11-2024 (part) and 09-11-2024 (remaining)
5	10-11-2024	15-12-2024	05-11-2024

[P.T.O.]

3. From the following particulars, calculate Transaction Value and GST Payable. The Selling Price of the product Exclusive of GST Rs. 10,000, Rate of GST applicable to the product is 5%, Trade Discount allowed as per normal trade practice before delivery of the product is Rs. 1,200. Freight attributable for the supply of the product is Rs. 750 from factory to buyer's place which is not included in the above Selling Price.
4. The CARE Hotel Group of Companies provided the following services within the state of Karnataka from its various establishments. Compute the amount of GST payable for the month June 2024.
- Supply of Food or Drink in restaurant not having facilities in air conditioning @ 12% GST 20,000.
 - Supply of Food or Drink in restaurant in having license to serve Liquor @ 18% GST 50,000.
 - Supply of Food or Drink in Outdoor Catering @ 18% GST 55,000.
 - Renting of Hostels Rooms @ 18% GST 85,000.
 - Supply of Food or Drinks in Air Condition Restaurant in 5 star or above rated hotel @ 28% GST 75,000.
5. Differentiate Composite Supply and Mixed Supply.
6. Explain in brief the provisions related to Input Tax Credit.

SECTION - C

Answer any Two questions. Each question carries 12 marks.

(2×12=24)

7. What is GST Council? Explain its Structure, Powers and Functions.
8. Mr. BAGODI a Registered Dealer submits the following information for month of October 2024

Particulars	Amount (Rs.)	Rate of GST (%)
Details of Purchase :		
1. Raw-Material 'A' Purchased from another state	15,00,000	28
2. Raw-Material 'B' Purchased within state	25,00,000	18
3. Raw-Material 'C' Purchased from USA costing Rs. 20,00,000 (including BCD @ 10% i.e. Rs. 2,00,000 and Including of IGST)	21,40,000	12

(3)

4. Raw-Material 'D' Purchased within the state from a dealer who opted for composition scheme	6,00,000	5
5. Raw-Material 'E' Purchased from a SEZ in Bangalore	12,00,000	0

Details of Sales :

1. Sale of goods purchased from interstate purchase and imported raw-materials to a person of Hyderabad who opted for composition scheme	55,00,000	5
2. Goods sold to an unregistered dealer of Mangalore	85,00,000	12
3. Sale of goods to a dealer in Union territory of Chandigarh, produced from raw-material 'B'	25,00,000	18
4. Sale of goods purchased from raw-material 'D' to a registered dealer in Belagavi	30,00,000	28
5. Sale of goods purchased from raw-material 'E' to SEZ in Bangalore	5,00,000	0

Note : The purchases and sales figures given above do not include GST.

Compute the amount of GST payable.

9. Compute the amount of Output Tax to be uploaded by the dealer for the month of July 2025 and which is the last date to upload it in credit ledger.

SLNo.	Particulars	Amount (Rs.)
1.	Product A sold to a Dealer in Bangalore rate of GST notified to this product is 12%.	50,000
2.	Product B sold to a Dealer in Mysore rate of GST @ 5%.	25,000
3.	Product C @ NIL rate GST sold to Dealer in Pondicherry.	60,000
4.	Product D @ 18% GST sold to a Dealer in Jammu and Kashmir.	1,00,000
5.	Product E @ 28% GST to an Unregistered Dealer within the state.	1,60,000
6.	Product F rate of GST notified is 18% sold to a SEZ Developer in Bangalore.	2,50,000

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(4)

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7.	Product G sold to a Dealer in Union Territory rate of GST notified is 12%.	2,00,000
8.	Product H which exempted from GST is sold to a Registered Dealer of Pune.	3,00,000
9.	Product I exported to China the GST are notified by GST council for this product is 12% if it is sold in India.	2,25,000
10.	Product K sold to a Registered Dealer within the state the rate of GST notified is 12%.	1,25,000
11.	Product J sold to a unit of SEZ in Mysore the rate of GST notified to this product is 5%.	1,50,000
12.	Product L sold to a dealer in Belagavi who has registered Under composition scheme @ 28% GST.	1,00,000

SECTION - D

Answer any One question, This carries 6 marks.

(1×6=6)

10. Prepare a chart showing rates of GST.
 11. List out the exempted goods under GST.
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V Semester B.Com. (Regular)/(A & F) Degree Examination,
December/January - 2025/26
COMMERCE

Principles and Practice of Auditing
(NEP Scheme F+R)

Paper : 5.3

Time : 2½ Hours

Maximum Marks : 60

Instructions to Candidates:

Answers should be written completely either in English or in Kannada.

SECTION - A

ವಿಭಾಗ - ಎ

Answer any Five of the following sub-questions. Each sub-question carries Two marks. (5×2=10)

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಐದು ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉಪ-ಪ್ರಶ್ನೆಗೆ ಎರಡು ಅಂಕಗಳು.

1. a) Define the term Auditing.
ಲೆಕ್ಕಪರಿಶೋಧನೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
- b) What is meant by Routine Check?
ದೈನಂದಿನ ಲೆಕ್ಕ ಪರಿಶೋಧನೆ ಎಂದರೇನು?
- c) Mention any two methods of valuation of assets.
ಆಸ್ತಿಗಳ ಮೌಲ್ಯಮಾಪನದ ಎರಡು ವಿಧಾನಗಳನ್ನು ಹೆಸರಿಸಿ.
- d) Write the meaning of Vouching.
ಲೆಕ್ಕ ದೃಢಪಡಿಸುವಿಕೆ ಎಂದರೇನು?
- e) What is meant by civil liability of an auditor?
ಲೆಕ್ಕ ಪರಿಶೋಧಕನ ಸಿವಿಲ್ ಹೊಣೆಗಾರಿಕೆ ಎಂದರೇನು?

[P.T.O.]



- f) What is meant by Interim Audit?
ಮಧ್ಯಂತರ ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ವರದಿ ಎಂದರೇನು?
- g) What is an Audit Report?
ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ವರದಿ ಎಂದರೇನು?

SECTION - B

ವಿಭಾಗ - ಬಿ

Answer any Four of the following questions. Each question carries Five marks.

(4×5=20)

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ ಐದು ಅಂಕಗಳು.

2. State the essential qualities of an Auditor.

ಕಂಪನಿಯ ಲೆಕ್ಕ ಪರಿಶೋಧಕನ ಅಗತ್ಯವಾದ ಗುಣಲಕ್ಷಣಗಳನ್ನು ತಿಳಿಸಿ.

3. Mention the procedure of internal check with regard to cash sales.

ನಗದು ಮಾರಾಟಕ್ಕೆ ಸಂಬಂಧಿಸಿದ ಆಂತರಿಕ ಪ್ರತಿಬಂಧ ವಿಧಾನವನ್ನು ತಿಳಿಸಿ.

4. How do you verify and value the following assets

a) Land and building

b) Investments

ಈ ಕೆಳಗಿನ ಆಸ್ತಿಗಳನ್ನು ಹೇಗೆ ಪರಿಶೀಲಿಸುವಿರಿ ಹಾಗೂ ಮೌಲ್ಯೀಕರಿಸುವಿರಿ

a) ಭೂಮಿ ಮತ್ತು ಕಟ್ಟಡ

b) ಹೂಡಿಕೆಗಳು

5. Briefly explain the liabilities of a company Auditor.

ಕಂಪನಿ ಲೆಕ್ಕ ಪರಿಶೋಧನೆ ಹೊಣೆಗಾರಿಕೆಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

6. Write a short note on Professional Ethics.

ವೃತ್ತಿ ನೈತಿಕತೆಯ ಬಗ್ಗೆ ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಬರೆಯಿರಿ.

(3)

SECTION - C

ವಿಭಾಗ - ಸಿ

Answer any Two of the following questions. Each question carries Twelve marks. (2×12=24)

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ ಹನ್ನೆರಡು ಅಂಕಗಳು.

7. Explain the various advantages and disadvantages of Auditing.
ಲೆಕ್ಕ ಪರಿಶೋಧನೆಯ ಅನುಕೂಲಗಳನ್ನು ಮತ್ತು ಅನಾನುಕೂಲಗಳನ್ನು ವಿವರಿಸಿ.
8. Discuss the Audit procedure of Hospitals.
ಆಸ್ಪತ್ರೆಗಳ ಲೆಕ್ಕ ಪರಿಶೋಧನೆಯಲ್ಲಿ ಅನುಸರಿಸಬೇಕಾದ ಕ್ರಮಗಳನ್ನು ವಿವರಿಸಿ.
9. Explain in detail the rights and duties of a company Auditor.
ಕೂಡು ಬಂಡವಾಳ ಸಂಸ್ಥೆಯ ಲೆಕ್ಕ ಪರಿಶೋಧನ ಹಕ್ಕು ಮತ್ತು ಕರ್ತವ್ಯಗಳನ್ನು ವಿಸ್ತರಿಸಿ.

SECTION - D

ವಿಭಾಗ - ಡಿ

Answer any One of the following questions. The question carries Six marks. (1×6=6)

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಒಂದು ಪ್ರಶ್ನೆಗೆ ಉತ್ತರಿಸಿ. ಈ ಪ್ರಶ್ನೆಗೆ ಆರು ಅಂಕಗಳು.

10. Draft an Audit Report (Qualified or clean) with imaginary data.
ಕಾಲ್ಪನಿಕ ಅಂಕಿ ಅಂಶಗಳೊಂದಿಗೆ ಲೆಕ್ಕ ಪರಿಶೋಧನೆ (ಅರ್ಹತೆ ಪಡೆದ) ವರದಿಯ ಕರಡು ಪ್ರತಿಯನ್ನು ರಚಿಸಿ.
11. Design and develop an Audit plan for a Joint Stock Company.
ಕೂಡು ಬಂಡವಾಳ ಸಂಪನಿಯ ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ಕಾರ್ಯಕ್ರಮದ ಕರಡು ಪ್ರತಿಯನ್ನು ರಚಿಸಿ.

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V Semester B.Com. (Regular) Degree Examination,
December/January - 2025/26

COMMERCE
Advanced Accounting (Elective - I)
(NEP Scheme F&R)
Paper : 5.4

Time : 2½ Hours

Maximum Marks : 60

Instructions to Candidates:

Answer should be written completely in English only.

SECTION - A

Answer any FIVE of the following sub-questions. Each sub-question carries 2 marks.
(5×2=10)

1. a) State two Reasons for Buyback of shares.
- b) What are Non - Banking Assets?
- c) What is Reserve for Unexpired Risk?
- d) What is Double Insurance?
- e) Give two examples of contingent liability in banking company.
- f) What is ex-interest and cum interest of securities?
- g) State four items shown in schedule no. 16 of banking company.

SECTION - B

Answer any FOUR of the following questions. Each question carries 5 marks.

(4×5=20)

2. From the following, calculate the benefits paid as per Insurance Regulation Act.

Claims by death	Rs. 10,51,500
Annuities	Rs. 2,02,250
Surrenders	Rs. 2,82,000
Bonus in cash	Rs. 19,500
Bonus in reduction of premium	Rs. 25,500

Additional information :

Further bonus in reduction of premium	Rs. 12,500
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[P.T.O]



(2)

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3. Following bills are discounted by MS. Bank Ltd, during the financial year 2023-2024. You are required to find out rebate on bills discounted for the year ending 31-03-2024.

Amount of Bills	Due Date	Rate of Interest
60,000	31-07-2024	14% p.a.
65,000	30-06-2024	12% p.a.
1,00,000	31-05-2024	15% p.a.
85,000	31-08-2024	16% p.a.

4. While preparing the final accounts of Banking company under which schedule the following appears.

- Current accounts
- General Reserve
- Transfer fees
- Commission and exchange
- Interest on deposits.

5. Mr. X purchases 12% debentures from Y Ltd on 1.8.2025 for Rs. 98 (cum-interest) of Rs. 12,000. Date of interest payment 31st March and 30th September.

Mr. X incurred stamp duty - 2%, Taxes - 1%, Brokerage - 1.5%, Legal charges - Rs. 40
Calculate cost of purchase of securities.

6. A marine insurance company reported the following details for the year ended 31-03-2025. Calculate Net Premium earned.

a) Premium received on original policies	Rs. 80,00,000
b) Re-insurance premium paid	Rs. 11,00,000
c) Re-insurance premium received	Rs. 3,50,000

Adjustments :

- O/s Premium on 01-04-2024 Rs. 50,000
- Advance Premium on 31-03-2025 Rs. 20,000

SECTION - C

Answer any TWO of the following questions. Each question carries 12 marks.

(2×12=24)

7. On 1.1.2024, 200 6% Debentures of Rs. 100 each of Z Ltd were 'held' as investments in Y Ltd at a cost of Rs. 18,200. Interest is payable on 31st December.

- On 1.4.2024 : Rs. 4,000 of such Debentures were purchased by Y Ltd @ Rs. 98 each cum-interest.
- On 1.9.2024 : Rs. 6,000 Debentures were sold at Rs. 96 ex-interest.
- On 1.12.2024 : Rs. 8,000 Debentures were sold at Rs. 99 cum - interest
- On 31.12.2024 : Y Ltd sold Rs. 10,000 Debentures at Rs. 95 cum - interest.

(3)

Prepare the investment account for 6% Debentures of Z Ltd in the books of Y Ltd. Ignore Income tax. If the books are closed on 31-12-2024. If any closing stock, valued at average.

3. From the following balances, prepare the Balance Sheet of Lucky Bank Ltd., as on 31.3.2023.

	Rs.		Rs.
Share Capital (2,000 shares)	2,00,000	Money at call	9,00,000
Premises	1,00,000	Profit for the year	45,000
Rebate on Bills Discounted	5,000	Investments	7,00,000
Traveller's Cheque	2,00,000	Bills Purchased	15,00,000
Deposits	56,00,000	Acceptances for customers	5,00,000
Loans	22,00,000	Bills for collection	4,00,000
Reserves	3,00,000	Depreciation Fund on premise	10,000
Cash in hand	30,000	Cash with RBI	5,20,000
Cash with other Banks	4,50,000	Pension Fund	40,000

The following were completely omitted while the above balances were calculated. They should be adjusted suitably.

- a) Traveller's Cheque paid Rs. 10,000.
- b) Money at call recovered Rs. 20,000.

9. From the following balances of Oriental Insurance Company Limited as on 31.2.2023, prepare :

- a) Fire Revenue Account
- b) Marine Revenue Account.
- c) Profit and Loss account.

Particulars	Fire	Marine
Bad debts	10,000	24,000
Reserve (as on 1.4.2022)	5,00,000	16,40,000
Claims paid on O/s	3,80,000	7,60,000
Commission paid	1,80,000	2,16,000
Additional reserve (As on 1.4.2022)	1,00,000	-
Premium less Insurance	12,00,000	21,60,000
Management expenses	2,90,000	8,00,000
Commission on reinsurance ceded	60,000	1,20,000
	(Rs.)	
Auditors fees	6,000	
Directors fees	6,400	

(4)

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	1,600
Share transfer fees	2,400
Bad debts recovered	70,000
Depreciation	28,000
Interest and Dividend received	600
Difference in exchange (Cr.)	10,000
Miscellaneous receipts	1,20,000
Profit on sale of land	

In addition to the usual reserve, an additional reserve in case of Fire Insurance is to be increased by 5% of Net premium.

SECTION - D

Answer any ONE of the following questions. Which carries 6 marks. (1×6=6)

10. Prepare statement of claims with imaginary figures of General Insurance company.
 11. Prepare Investment Account with imaginary figures.
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V Semester B.Com.(Regular) Degree Examination, December/January - 2025/26
COMMERCE

Human Resource Management (HR Elective)

(NEP F+R Scheme)

Paper : COMHR 1

Time : 2½ Hours

Maximum Marks : 60

Instructions to Candidates:

Answers should be written completely either in English or in Kannada.

SECTION - A

ವಿಭಾಗ - ಎ

Answer any Five questions from this Section. Each question carries 2 mark.

ಈ ವಿಭಾಗದಿಂದ ಯಾವುದಾದರೂ ಐದು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ 2 ಅಂಕಗಳು.

(5×2=10)

1. a) State any two objectives of HRM.
ಮಾನವ ಸಂಪನ್ಮೂಲ ನಿರ್ವಹಣೆಯ ಯಾವುದಾದರೂ ಎರಡು ಉದ್ದೇಶಗಳನ್ನು ತಿಳಿಸಿ.
- b) What is meant by Performance Appraisal?
ಕಾರ್ಯಕ್ಷಮತೆ ಮೌಲ್ಯಮಾಪನ ಎಂದರೇನು?
- c) What is meant by job Analysis?
ಉದ್ಯೋಗ ವಿಶ್ಲೇಷಣೆ ಎಂದರೇನು?
- d) What is meant by Placement?
ಪ್ಲೇಸ್‌ಮೆಂಟ್ ಎಂದರೇನು?
- e) What is Induction?
ಇಂಡಕ್ಷನ್ ಎಂದರೇನು?
- f) State any two reasons for Transfer.
ವರ್ಗಾವಣೆಗೆ ಯಾವುದಾದರೂ ಎರಡು ಕಾರಣಗಳನ್ನು ತಿಳಿಸಿ.
- g) What is meant by Employee Engagement?
ಉದ್ಯೋಗಿ ತೊಡಗಿಸುವಿಕೆ ಅರ್ಥವೇನು?

[P.T.O.]

SECTION - B

ವಿಭಾಗ - ಬಿ

Answer any Four questions from this section. Each question carries 5 mark.
ಈ ವಿಭಾಗದಿಂದ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ 5 ಅಂಕಗಳು.
(4×5=20)

2. Explain briefly, the importance of Human Resource Management.
ಮಾನವ ಸಂಪನ್ಮೂಲ ನಿರ್ವಹಣೆಯ ಮಹತ್ವವನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
3. Analyse the Internal Sources of Recruitment.
ನೇಮಕಾತಿಯ ಆಂತರಿಕ ಮೂಲಗಳನ್ನು ವಿಶ್ಲೇಷಿಸಿ.
4. Briefly explain the process of Performance Appraisal.
ಕಾರ್ಯಕ್ಷಮತೆಯ ಮೌಲ್ಯಮಾಪನ ಪ್ರಕ್ರಿಯೆಯನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
5. Briefly explain any five On-the-Job Training Methods.
ಕೆಲಸದ ಸ್ಥಳದಲ್ಲಿ ತರಬೇತಿ ನೀಡುವ ಯಾವುದೇ ಐದು ವಿಧಾನಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
6. Briefly analyse the purpose of Promotion.
ಬಡ್ತಿಯ ಉದ್ದೇಶವನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿಶ್ಲೇಷಿಸಿ.

SECTION - C

ವಿಭಾಗ - ಸಿ

Answer any Two questions from this section. Each question carries 12 marks.
ಈ ವಿಭಾಗದಿಂದ ಯಾವುದಾದರೂ ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ 12 ಅಂಕಗಳು.
(2×12=24)

7. Discuss in brief, the roles and responsibilities of Human Resource Manager.
ಮಾನವ ಸಂಪನ್ಮೂಲ ವ್ಯವಸ್ಥಾಪಕರ ಪಾತ್ರಗಳು ಮತ್ತು ಜವಾಬ್ದಾರಿಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಚರ್ಚಿಸಿ.
8. Briefly explain the traditional methods of Performance Appraisal.
ಕಾರ್ಯಕ್ಷಮತೆಯ ಮೌಲ್ಯಮಾಪನದ ಸಾಂಪ್ರದಾಯಿಕ ವಿಧಾನಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
9. Explain in detail, the Recruitment and Selection Process.
ನೇಮಕಾತಿ ಮತ್ತು ಆಯ್ಕೆ ಪ್ರಕ್ರಿಯೆಯನ್ನು ವಿವರವಾಗಿ ವಿವರಿಸಿ.



SECTION - D

ವಿಭಾಗ - ಡಿ

Answer any One of the following question carrying 6 marks.

(1×6=6)

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಒಂದು ಪ್ರಶ್ನೆಗೆ ಉತ್ತರಿಸಿ. ಪ್ರಶ್ನೆಗೆ 6 ಅಂಕಗಳು.

10. State the criteria for performance appraisal of employees in organisations.
ಸಂಸ್ಥೆಗಳಲ್ಲಿ ನೌಕರರ ಕಾರ್ಯಕ್ಷಮತೆಯ ಮೌಲ್ಯಮಾಪನದ ಮಾನದಂಡಗಳನ್ನು ತಿಳಿಸಿ.
 11. Briefly highlight the uses of training programs.
ತರಬೇತಿ ಕಾರ್ಯಕ್ರಮಗಳ ಉಪಯೋಗಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಎತ್ತಿ ತೋರಿಸಿ.
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**V Semester B.B.A. (Regular) Degree Examination,
December/January - 2025/26
BUSINESS ADMINISTRATION
Production and Operations Management
(NEP Scheme)
Paper : 5.1**

Time : 2½ Hours

Maximum Marks : 60

Instructions to Candidates:*All answers must be written in English only.***SECTION - A****Answer any Five of the following questions. Each question carries 2 marks.(5×2=10)**

1. a) What is production?
- b) Give the meaning of Functional Layout.
- c) What is TQM?
- d) State any two objectives of inventory management.
- e) Give the meaning of scrap.
- f) What do you mean by Airconditioning?
- g) Give the meaning of production control.

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

2. Mention any five characteristics of production and operations management.
3. What are the advantages and disadvantages of multistoried buildings?
4. Bring out the factors affecting production planning and control.
5. Write a note on EOQ model.
6. Explain any five types of waste.

[P.T.O.]

**SECTION - C**

Answer any Two of the following questions. Each question carries 12 marks.

(2×12=24)

7. Describe the responsibilities of a production manager.
8. What are the various types of maintenance? Bring out their advantages and disadvantages.
9. Explain the various factors influencing selection of a plant location.

SECTION - D

Answer any One of the following question. The question carries 6 marks. (1×6=6)

10. Draw quality control charts.
 11. List out the important factors to be considered while selecting a plant layout and draw a chart an plant layout.
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