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V Semester B.B.A. Degree Examination, March/April - 2022

BUSINESS ADMINISTRATION

Business Regulations

(CBCS New Scheme Regular 2019-20)

Paper : 5.2

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

Answer should be written in English only.

SECTION -A

Answer any Five sub questions. Each question carries Two marks.

(5×2=10)

1. a) Define contract.
- b) Who is an unpaid Seller?
- c) Define Penalty.
- d) What is an offer?
- e) What is Patent?
- f) What is meant by consideration?
- g) What is meant by breach of contract?

SECTION -B

Answer any Three questions. Each question carries Five marks.

(3×5=15)

2. Distinguish between conditions and warranties.
3. Write the objectives of RTI act.
4. What is acceptance? What are the essentials of valid acceptance?
5. Distinguish between Sale and agreement to Sale.

[P.T.O.]



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SECTION - C

Answer any Three questions. Each question carries 15 marks.

(3 × 15 = 45)

6. Explain the rules and power of Central Government to protect the environment in India.
 7. Explain in detail consumers Redressal agencies.
 8. Explain the objectives and components of competition Act, 2002.
 9. Explain the essentials of a valid Contract.
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V Semester B.B.A. Degree Examination, March/April - 2022

BUSINESS ADMINISTRATION

Income Tax - I

(CBCS Semester Scheme 2019-20, 21 Batch only Fresh & Regular)

Paper : 5.1

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

Answer 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 are the different heads of income under the Income Tax Act?
 - b) Who is a deemed assessee in default?
 - c) Name any 4 examples of casual income.
 - d) Who is NOR?
 - e) How will you treat education allowance by an employee?
 - f) What is Sec. 16 of the IT Act?
 - g) What is the deduction allowed U/S 24 of the IT Act?

SECTION - B

Answer any Three of the following questions. Each question carries Five marks.
(3×5=15)

2. Discuss whether the following are agricultural incomes or non agricultural incomes.
 - a) Sale of plants from nursery
 - b) Interest on loan given to a farmer.
 - c) Income from agricultural activities in Srilanka.
 - d) Lease rent received from lands given to tenants for agricultural operations.
 - e) Remuneration received as manager of an agricultural farm.

[P.T.O.]



3. Mr. Bharath an employee of SN Co Ltd. Mysore has left India for the first time on 29th May 2020 for higher training in U.K. Calculate his residential status for the assessment year 2021-2022.
4. Determine the Net Annual Value House property for the A.Y. 2021-22

Particulars	Rs.
Municipal Value	1,50,000
Fair rent	1,70,000
Standard rent	1,30,000
Actual rent p.m.	15,000
Unrealised rent	18,000
House Vacancy period	1 month
Municipal tax paid	15,000

5. What is CBDT? Explain the Powers and functions of CBDT?

SECTION - C

Answer any Three of the following questions. Each question carries 15 marks.

(3 × 15 = 45)

6. From the following particulars of Mr. Sachin compute his gross Total Income for the A.Y. 20-21
- 1) Resident
 - 2) Not-ordinarily resident
 - 3) Non-resident
- a) Income from business in Chennai, business in managed from Srilanka Rs. 25,000
 - b) Income from House property in Mysore Rs. 1,00,000
 - c) Income from Salary in Japan Rs. 1,60,000
 - d) Income from business in Kuwait, business being controlled from Mumbai (Rs. 25,000 is received in India) Rs. 65,000.



- e) Income from agriculture in Punjab, received in Mumbai Rs. 30,000
- f) Income from agriculture in Bangladesh remitted to India Rs. 10,000
- g) Profit from sale of building in India Rs. 2,50,000
- h) Profit from business in Indonesia. This business controlled from Delhi Rs. 40,000
- i) Income from Indian partnership firm Rs. 5,000
- j) Interest on Savings Bank deposits in State Bank of India Rs. 1,000
- k) Dividend from foreign company received in England Rs. 10,000
- l) Interest on German Development Bonds ($\frac{1}{3}$ received in India) Rs. 51,000

7. Mr. Ranjith the manager of Toyota Ltd. Mumbai, has furnished the following details of his income for the year ended 31st March 2021.

- a) Basic salary Rs. 21,000 per month
- b) Bonus at two months basic salary.
- c) Commission is 3% on sales. During the year he reached a sales of Rs. 5,00,000
- d) Dearness allowance forming part of salary Rs. 7,000 per month (Considered to all retirement benefits)
- e) Medical allowances Rs. 1,400 per month.
- f) Entertainment allowances Rs. 3,000 per month.
- g) Childrens hostel allowance for his two children at Rs. 500 per month per child
- h) RPF company's contribution Rs. 6,000 per month
- i) RPF own contribution Rs. 5,000 per month.
- j) Interest on RPF at 11% p.a. Rs. 44,000
- k) Transport allowance Rs. 1,800 p.m.

He has been provided rent free furnished accommodation at Mumbai whose fair rental value is Rs. 10,000 and cost of furniture Rs. 60,000. He paid professional tax of Rs. 2,400 compute his taxable salary for the assessment year 2021-22.

8. Miss Sneha who is an officer in MN Ltd., gives you the following particulars:

- a) Basic salary Rs. 16,000 p.m.
- b) DA Rs. 1,000 p.m. (50% enters into all retirement benefits)
- c) HRA - Rs. 5,000 p.m. (Rent paid Rs. 7,000 at Bengaluru)



- d) Conveyance allowance Rs. 800 p.m. (Rs. 600 p.m. used for official purpose)
- e) CCA Rs. 150 p. m.
- f) Motor car of exceeding 1600 cc with driver provided used partly for official and partly personal.
- g) Payment of her LIC premium Rs. 8,000 by the Company.
- h) Children education allowance of Rs. 200 p.m. each for her 3 children.
- i) Services of Sweeper (salary Rs. 200 p.m.) put of which 50 p.m. each recover from Miss Sneha.
- j) She contributes 14% of her salary to RPF and the company makes a matching contribution to RPF, interest credited to RPF is Rs. 6,875 at 12.5% p.a on 2/6/2020, Compute her income from salary for A.Y. 2021-22.

9. Mr. Mahendra is the owner of the following houses in Bengaluru and the particulars of which are relating to previous year 2020-21

Particulars	House A (Rs.)	House B (Rs.)	House C (Rs.)
1. Municipal Value	1,20,000	1,32,000	1,44,000
2. Fair rental value	1,50,000	1,60,000	1,75,000
3. Standard rent	1,44,000	1,50,000	1,60,000
4. Nature of use	Let out for Residence	Let out for Business	Self occupied for residence
5. Rent received p.m.	15,000	18,000	---
6. Municipal tax paid by owner:			
a) For the year 2019-20	6,000	6,600	---
b) For the year 2020-21	12,000	13,200	14,400
7. Cost of repairs	18,000	12,000	---
8. Interest on loan for construction	45,000	60,000	2,25,000
9. Unrealized for the year 2020-21	12,000	18,000	---
10. Vacancy period (month)	2	2	---
11. Year of completion	2017	2016	2014

Compute taxable Income from house property for the A.Y. 2021-22.



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V Semester B.B.A. Degree Examination, April - 2022**BUSINESS ADMINISTRATION****CONSUMER BEHAVIOUR****(2019-20 Scheme Regular)****Paper : 5.5 (Elective - I)****Time : 3 Hours****Maximum Marks : 70*****Instructions to Candidates:***

Answer should be written in english only.

SECTION - A**1. Answer any FIVE of the following. Each sub-question carries Two marks.(5×2=10)**

- What is Consumer right?
- What do you mean by consumer Motivation?
- What is customer Delight?
- Give the meaning of family life cycle.
- Define consumer Behaviour.
- What do you mean by Personality?
- What are cross cultural influences?

SECTION - B**Answer any Three of the following. Each question carries Five marks. (3×5=15)**

- Explain the role of family in decision making process.
- Describe briefly the types of consumers & their shopping habits.
- What are the different types of reference groups?
- Explain the significance of market segmentation.

[P.T.O.]

**SECTION - C**

Answer any Three of the following. Each question carries 15 marks. (3 × 15 = 45)

6. Explain the benefits of studying consumer Behaviour.
 7. Explain the steps in Consumer Decision Making Process.
 8. Explain the changing trends of Indian Consumers.
 9. Discuss in detail the Salient features of consumer protection Act & the right of Indian consumers.
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V Semester B.B.A. Degree Examination, April - 2022**BUSINESS ADMINISTRATION****Integrated Marketing Communication****(CBCS Scheme Regular 2019-20)****Paper : 5.6****Time : 3 Hours****Maximum Marks : 70*****Instructions to Candidates:***

Answer should be written in English only.

SECTION - A**Answer any FIVE questions. Each question carries TWO marks.****(5×2=10)**

1. a) What is Sales promotion?
- b) Give the meaning of Public Relation.
- c) What is AIDA model?
- d) Define E-commerce.
- e) What is Mobile Advertising?
- f) Define Marketing Communication Mix.
- g) What do you understand by Digital Marketing.

SECTION - B**Answer any THREE questions. each question carries FIVE marks.****(3×5=15)**

2. Explain the benefits of Integrated Marketing Communication.
3. Explain the types of Advertising.
4. Explain the components of Integrated Marketing Communication.
5. Explain the types of Interactive Marketing.

[P.T.O.]



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SECTION - C

Answer any THREE questions. Each question carries 15 marks.

(3 × 15 = 45)

6. Explain the Benefits of Marketing Attribution.
 7. Discuss the Barriers to Integrated Marketing Communication.
 8. Explain the Methods of Sales promotion.
 9. Explain various types of Social Media & its advantages.
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V Semester B.B.A. Degree Examination, April - 2022

BUSINESS ADMINISTRATION

Security Analysis and Portfolio Management

(CBCS Scheme 2019-20)

Paper : FN 5.6

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

Answer should be written only in English.

SECTION - A

I. Answer any Five . Each carries Two marks.

(5×2=10)

1. a) Mention any four investment goals of an individual.
- b) What is an optimal Portfolio?
- c) What is overvaluation and undervaluation of share?
- d) Mention any two advantages of Life Insurance Policies.
- e) What do you mean by 'Bonds in Perpetuity'?
- f) What is CAPM?
- g) Give any four examples of money market securities.

SECTION - B

II. Answer any Three questions. each question carries Five marks.

(3×5=15)

2. Discuss the Arbitrage pricing Theory.
3. Distinguish between Investment and speculation.
4. Briefly discuss the different types of derivatives.
5. Consider the portfolio consisting of five securities, with the following expected returns and weights.

[P.T.O.]



Security	Expected Return(%)	Weight
A	11%	0.2
B	13%	0.1
C	14%	0.2
D	19%	0.2
E	18%	0.3

Calculate expected return of the portfolio

SECTION - C

III. Answer any Three Each question carries 15 marks. (3 × 15 = 45)

6. What is fundamental analysis. Explain the role of industry and company analysis.
7. Explain the different types of mutual Funds available for investment.
8. Discuss the risks and returns associated with Fixed Income securities.
9. Rajiv holds a two stock Portfolio stock A has a standard deviation of refunds of 0.7 and stock B has a standard deviation of 0.5 the correlation coefficient of the two stocks is 0.25. Raju holds 50% of stock A and 50% of stock B in the portfolio. Calculate the Portfolio standard deviation.



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V Semester B.B.A. Degree Examination, March/April - 2022

BUSINESS ADMINISTRATION

Entrepreneurial Management

(CBCS Scheme Freshers Repeater)

Paper: 5.1

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

Answer should be written in English only.

SECTION - A

Answer any FIVE questions. Each question carries TWO marks. (5×2=10)

1. a) Define Entrepreneur.
b) What do you mean by ancillary Industry?
c) What is Business plan?
d) Expand KSIDC, IFCI.
e) What is scanning of the business environment?
f) What is Industrial Estates?
g) Define SSI.

SECTION - B

Answer any THREE questions. Each question carries SIX marks. (3×6=18)

2. What is the need for entrepreneurship?
3. Briefly explain the functions of entrepreneur.
4. Explain the Importance of Business plan regarding financial aspects.
5. Explain the importance of various feasibilities of project.
6. Briefly explain the Role of Industrial Estates in the Development of Industries.

[P.T.O.]



SECTION - C

Answer any **THREE** questions. Each question carries Fourteen marks. (3×14=42)

7. Explain in detail the different types of Entrepreneurs.
 8. Briefly explain the various steps involved in preparing Business plan.
 9. Explain the problems, faced by SSIs and steps taken to solve the problems of SSIs.
 10. Give a detailed account of various preventive and remedial measures to control industrial sickness.
 11. Briefly explain the steps involved in a Business venture.
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V Semester B.B.A. Degree Examination, March/April - 2022**BACHELORS OF BUSINESS ADMINISTRATION****5.4 Information Technology for Business-1****(CBCS Fresh Scheme Regular) (2019-20-Batch)****Paper : 5.2****Time : 3 Hours****Maximum Marks : 70****Instructions to Candidates:**

Answer should be written in english only.

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

1.
 - a) Define Database.
 - b) What is Information System?
 - c) Expand TPS GDSS.
 - d) What is Microsoft excel?
 - e) What do you mean by Green Marketing?
 - f) Mention the three elements of MIS.
 - g) List the different Methods used for data collection.

SECTION -B**Answer any Three questions. each question carries Five marks. (3×5=15)**

2. Write the functions in Excel for the following
 - a) Inserting date.
 - b) Inserting Time
 - c) Text upper case
 - d) Removing extra spaces
 - e) Finding a position in a string
3. Discuss ToolBars in Excel 2010

[P.T.O.]



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4. How to create a new blank database in M.S Access?
5. What us the use of H look up? Write the Syntax for H look up.

SECTION - C

Answer any Three questions. Each question carries 15 marks.

(3 × 15 = 45)

6. What is Information System Briefly explain the sub-systems of Information System.
 7. What is office Automation System Discuss the advantages and disadvantages of office Automation System?
 8. Write a note on
 - a) Data Warehouse
 - b) MIS
 - c) Data Processing.
 9. What is 'Decision Making'? Write down the benifits and limitations of decision making.
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V Semester B.B.A. Degree Examination, April - 2022**BUSINESS ADMINISTRATION****Advanced Financial Management****(CBCS Scheme Freshers)****Paper: FN 5.5****Time : 3 Hours****Maximum Marks : 70*****Instructions to Candidates:*****Answer 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 systematic risk? Give example.
- b) What is cost of equity share capital.
- c) What is interim dividend?
- d) What is ageing schedule?
- e) What is Leverage?
- f) Mention the deferent motives of holding cash.
- g) Give the meaning of Net Income approach.

SECTION - B**Answer any three questions. Each question carries six marks. (3×6=18)**

2. What is sensitivity analysis? Explain its relevance in project appraisal.
3. Explain the assumptions of Net operating Income approach of capital structure theory.
4. What is EOQ? Find out the EOQ from the following information.

[P.T.O.]



Annual usage - 10,000 units.

Cost of Material - Rs. 10 per unit.

Cost of placing and receiving order - Rs. 25

Carrying cost per unit - 10% of inventory value.

5. Briefly explain net asset method of corporate valuation.
6. Prepare an estimate of working capital requirement from the following information of a trading concern.
 - a) Projected sales 10,000 units.
 - b) Selling price Rs. 10 per unit
 - c) Percentage of Profit on sales 30
 - d) Average credit period allowed to customer 10 weeks.
 - e) Average credit period allowed by Supplier 5 weeks.
 - f) Average stock holding in terms of sales 5 weeks.
 - g) Provide 15% for contingencies.

SECTION - C

Answer any three questions. Each question carries 14 marks.

(3×14=42)

7. Ramu Ltd is considering two mutually exclusive projects 'M' and 'N'. Project 'M' cost Rs. 40,000 and project 'N' costs Rs. 36,000. You have been given below the NPV probability distribution for Each project.

Project M		Project N	
NPV estimates	Probability	NPV estimates	Probability
2000	0.1	3000	0.3
6000	0.3	6000	0.1
8000	0.3	7000	0.3
12000	0.2	12000	0.2
15000	0.1	14000	0.1

- a) Compute the expected NPV of project 'M' and 'N'.
- b) Compute the standard deviation of Each project.
- c) Which project do you consider more risky & Why?



8. ABC Ltd needs R. 30,00,000 for the installation of new factory. The new factory expects to yield annual Earnings before interest and tax (EBIT) of Rs. 5,00,000. In choosing a Financial plan, ABC Ltd., has an objective of maximizing Earnings per share (EPS). The company proposes to issuing ordinary shares and raising debt of Rs. 3,00,000 and Rs. 10,00,000 of Rs. 15,00,000. The current market price per share is Rs. 250 and is expected to drop to Rs. 200 if the funds are borrowed in excess of Rs. 12,00,000. Funds can be raised at the following rates.

- a) Upto Rs. 3,00,000 @ 8%
- b) Over Rs. 3,00,000 to 15,00,000 at 10%.
- c) Over Rs. 15,00,000 at 15%

Assume a tax rate of 50% and advice the company.

9. A company is expecting to have Rs. 25000 cash in hand on 1st April 2021 and it required you to prepare cash budget for the three months, April to June 2021. The following information is supplied to you:

Month	Sales (Rs.)	Purchases (Rs.)	Wages (Rs.)	Expenses (Rs.)
February	40,000	32,000	4,000	3,500
March	45,000	34,000	5,500	4,000
April	55,000	36,000	5,500	4,500
May	60,000	42,000	6,000	5,000
June	65,000	38,000	8,000	5,000

Other information:

- a) Period of credit allowed by supplies is 2 months.
 - b) 25% of sales is for cash and the period of credit allowed to customers for credit sales is one month.
 - c) Delay in payment of wages and expenses one month.
 - d) Income tax Rs. 20000 is to be paid in June 2021.
10. Explain the determinants of working capital.
11. The earnings per share of a company are Rs. 80 and the rate of capitalization applicable to the company is 12%. The company has before it an option of adopting a payment ratio of 25% (Or) 50% (Or) 75%. Using walter's formula of dividend payout, compute the

[P.T.O.]



market value of company's share of the productivity of retained earnings

- i) 12%
 - ii) 8%
 - iii) 5%
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V Semester BBA Degree Examination, March/April - 2022**BUSINESS ADMINISTRATION****Indirect Taxes****(CBCS Scheme)****Paper : 5.3****Time : 3 Hours****Maximum Marks : 70****SECTION -A**

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

1.
 - a) What do you mean by indirect taxes?
 - b) List out types of indirect taxes.
 - c) Define GST.
 - d) The MRP including GST @ 18% is Rs. 29,500. Determine GST.
 - e) What is taxable event under GST?
 - f) What do you mean by customs duty?
 - g) Expand GSTN and GSTC.

SECTION -B

Answer any Three of the following questions. each question carries Five marks.

(3×5=15)

2. What are the benefits of GST?
3. State, in each of the case, whether the following transaction are included to determine the transaction value under GST.
 - a) Packing charges.
 - b) Pre-delivery inspection charges.

[P.T.O.]



- c) Advertisement expenses.
 - d) Insurance cost.
 - e) Design and development charges.
 - f) Warranty charges.
 - g) Penalty for late settlement of payment by the buyer.
 - h) Cost of durable and returnable packing which was returned within specified time.
4. List out includible and excludible items from the transaction value in order to determine the assessable value under Customs Act.
5. Determine the time of supply of goods each of the following cases in accordance with the provisions of sections 12 of the CGST Act, 2017. Give reasons for the same. Assume supply involves movement of goods.

Date of Removal of goods	Date of invoice	Date when goods made available to the recipient	Date of Payment
15-10-2021	17-10-2021	18-10-2021	1-10-2021
20-10-2021	19-10-2021	21-10-2021	3-11-2021
24-10-2021	25-10-2021	26-10-2021	10-10-2021 for part 10-12-2021 for remaining

SECTION - C

Answer any Three questions. Each question carries 15 marks.

(3 × 15 = 45)

6. Compute the assessable value and custom duty payable from the following information:



Warranty charges	10,000
Selling expenses	12,000
Royalty and license fees related to the machinery supplied	10,000
Transport charges	30,000
Imported material supplied with machinery (exclusive of BCD @ 14% and IGST 28%)	2,00,000
Other Information:	

- i) Cash discount 2% on price of machinery was allowed as per terms of contracts. Since full payment was received before dispatch of machinery
- ii) The rate of GST on Principal supply is 18%.

8. Mr. Ryan, a registered GST dealer in Karnataka, submits the following information for the month of May 2020

Rs.

Purchases:

- Raw-material A purchased from within state (including GST 12%)	13,60,000
- Other raw-materials from other state (GST 5%)	15,00,000
- Raw-material imported from Germany (excluding BCD @ 10% plus IGST @ 18%)	10,00,000
- Raw-material B purchased from within state from a dealer who opted for composition scheme (GST 2%)	6,00,000
- Raw-material C purchased from SEZ in Bangalore (GST 0%)	7,00,000

Sales:

- Goods sold to an unregistered dealer of Hubballi (GST 12%)	70,00,000
- Sale of goods purchased from interstate and imported raw-materials to a person of Hyderabad who opted for composition scheme (GST 5%)	35,00,000
- Sale of goods to UT of Andaman produced from raw-material A (GST 18%)	14,00,000
- Sale of goods purchased from raw-material B to Registered taxpayer in Belagavi (GST 28%)	15,00,000
- Sale of goods purchased from raw-material C to SEZ in Bangalore (GST 0%)	9,00,000

Compute the amount of net GST payable under appropriate laws.

9. List out Goods and Services that are exempted from Goods and Services Tax.



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Transport charges	30,000
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