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Reg. No. | | | | | | | | |

VI Semester B.B.A. (General) Degree Examination, June/July - 2026

BUSINESS ADMINISTRATION

Compensation and Performance Management (HR)

(NEP Scheme F+R)

Time : 2½ Hours **Maximum Marks : 60**

Instructions to Candidates:

Answers should be written Completely in English only.

SECTION - A

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

1. a) What is Job Evaluation.
   b) What is wage structure?
   c) What is over time wage?
   d) What is Employee engagement.
   e) Give the meaning of Dearness Allowance.
   f) Give the meaning of compensation Management.
   g) Describe Performance Management.

SECTION - B

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

2. Write any five methods of short term incentives.
3. State any five features of Job Evaluation.
4. Explain the benefits of performance based pay.
5. What are Fringe Benefits? Write any Three advantages.
6. Explain any Five factors affecting team performance?

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DVBB609/DVAM609

Reg. No. | | | | | | | | |

VI Semester B.B.A.(Regular and Aviation) Management Degree Examination, June/July - 2026

BUSINESS ADMINISTRATION

Goods and Service Tax

(NEP Scheme, Fresher & Repeaters)

Paper : 6.6. (a)

Time : 2½ Hours **Maximum Marks : 60**

Instructions to Candidates:

Answers should 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 Goods and Services Tax?

   b) Differentiate between Exempted supply and Zero rated supply.

   c) What do you mean by Input Tax Credit?

   d) Mention any two persons who are liable for registration under GST.

   e) Who is a casual Taxable person?

   f) Give the meaning of Self Assessment.

   g) What is Tax Invoice?

SECTION - B

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

(4×5=20)

2. Explain the Salient features of GST

3. Determine the time of supply of Services in each of the following independent cases according to CGST Act, 2017 .

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Sl.No.	Date of Actual Provision of Service	Date of Invoice	Date of which payment received
1.	10-11-2025	30-11-2025	15-12-2025
2.	10-11-2025	30-11-2025	15-11-2025
3.	10-11-2025	30-11-2025	15-11-2025(part) 10-12-2025(Remaining)
4.	10-11-2025	30-11-2025	6-11-2025(Part) 9-11-2025(Remaining)

4. Compute the transaction value of goods from the following information and GST payable

Particulars		**Amount(Rs.)**
Listed Selling Price (including IGST of Rs.5,000)		40,000
Following transactions are not included in the above Price:		
a)	Normal Secondary Packing cost	2,000
b)	Cost of Special Packing	1,000
c)	Cost of durable and returnable packing	1,500
d)	Freight charges paid by supplier charged separately	800
e)	Trade Discount(Normal practice)	2,200
	Rate of GST	12%

5. From the following information of Sunil and Co, for the month of August 2025, Compute eligible Input Tax Credit and Net GST payable

a) Purchases of Raw material A from a supplier in Mysure Rs.1,00,000 at 5% GST.

b) Purchases of Raw material B from Kerala Rs.5,00,000 at 12% GST.

Sales

i) Sales of Rs.3,00,000 within the state at 18% GST

ii) Sales of Rs.5,00,000 outside the state at 12% GST

6. The following are the services provided by a Cargo industry which is registered in the state of Karnataka for the month of October 2025. Compute the amount of GST payable.

a) Transport of goods by rail @ 5% GST Rs.3,00,000

b) Transport of goods in a vessel @ 5% GST Rs.2,00,000

c) Transport of goods in a container by rail @ 12% GST Rs.12,00,000

d) Transport of Courier Rs.20,000

e) Transport of agricultural products by rail Rs.70,000.

SECTION - C

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

(2×12=24)

7. CA Vani, a practicing chartered Accountant received money from various clients for the services rendered for the month of December, 2025.

a)	Accounting and Auditing Services	Rs.2,00,000
b)	Representation before various statutory authorities	Rs.2,00,000
c)	Cost accounting and auditing	Rs.1,00,000
d)	Secretarial Auditing	Rs.40,000
e)	Verification of declaration in prescribed forms of compliance for obtaining a certificate of commencement of business	Rs.50,000
f)	Certification of documents to be filed before registrar of companies	Rs.25,000
g)	Non professional services and preparation of coaching materials	Rs.45,000
h)	Fee for routine visits to income tax offices	Rs.65,000
i)	Remuneration for teaching CA students	Rs.30,000

You are required to calculate taxable services under practicing chartered accountant services and GST liability for the month of December 2025 assuming the above receipts are exclusive of Tax.

8. A Manufacture has to supply machinery as following terms and conditions

	Particulars	Amount(Rs.)
a)	Price of Machinery(Net of taxes and Duties)	4,00,000
b)	Installation and assembling expenses charged separately in Invoice	26,000
c)	Packing charges (Primary and Secondary)	4,000
d)	Design and engineering charges	30,000
e)	Cost of Material supplied by buyer at reduced cost (the actual price of the materials is Rs.25,000)	5,000
f)	Pre-delivery inspection charges	3,000

Rate of GST on Machinery 18%

Other information

a) Cash discount of Rs.15,000 will be offered if full payment is received before dispatch of goods. The buyer has made the payment as per the conditions stipulated.

b) The Machine is supplied along with bought out accessories at Rs.8,500. The accessories were optional and the rate of duty applicable to these accessories is 28%.

c) The manufacturer incurred a cost of Rs.1,500 in loading the machine in the truck in the factory. These are not charged separately to buyer

Find the Transaction value and the GST liability

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9. What is GST Council? Explain its composition and Functions.

SECTION - D

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

10. Prepare (any 6) list of exempted Goods

11. Prepare a tax invoice under the GST Act.

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Reg. No. | | | | | | | | |

VI Semester B.B.A. Degree Examination, June/July - 2026

BUSINESS ADMINISTRATION

Advertising and Media Management

(NEP 2021 Scheme F&R)

Paper : MK-2 6.4

Time : 2½ Hours **Maximum Marks : 60**

Instructions to Candidates:

Answers should be written in English only.

SECTION - A

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

1. a) What is cognition?

 b) Expand AIDA.

 c) What do you mean by ethics in advertising?

 d) Give the meaning of advertising appeals.

 e) What is viral marketing?

 f) What is agency relationship?

 g) Give the meaning of advertising budget.

SECTION - B

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

2. Mention any five uses of research in advertising planning.

3. Explain in brief any five functions of advertising agency.

4. Explain the essential features of advertising copy (any Five).

5. Explain the stages of evaluation in advertising effectiveness.

6. Explain any five advantages of using print media in advertising.

SECTION - C

Answer any Two of the following questions. (2×12=24)

7. Explain social economic and legal aspects of advertising.

8. Explain the different methods of determining advertising appropriation.

9. Define event. Explain the importance of event management.

SECTION - D

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

10. Write a note on guidelines for copy writing.

11. List out the different modes of advertisement.

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DCBB603/DCAM603

Reg. No. | | | | | | | | |

VI Semester B.B.A. Degree Examination, May/June - 2026

BUSINESS ADMINISTRATION

International Business

(NEP Scheme Regular F+R)

Time : 2½ Hours **Maximum Marks : 60**

Instructions to Candidates:

All the answers should be written in English only.

SECTION - A

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

(5×2=10)

1. a) What is Licensing?

   b) What is counter trade?

   c) What is Economic Environment?

   d) Give the meaning of technology transfer.

   e) Who is an Expatriate?

   f) Expand GATT, GATS.

   g) State any two features of globalisation.

SECTION - B

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

(4×5=20)

2. Distinguish between Domestic and Foreign Companies.

3. Write any five merits of MNC's.

4. Bring out the importance of International Business.

5. Write any six functions of IMF.

6. Explain the scope of International Human Resource Management (IHRM).

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SECTION - C

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

7. Explain the various stages to International Business.

8. Explain the advantages and disadvantages of globalisation.

9. Write short notes on:

   a) NAFTA.

   b) BRICS.

SECTION - D

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

10. Prepare a chart showing currencies of any ten currencies of Asian Countries.

11. List out any six Indian MNC's along with their products or services offered.

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VI Semester B.B.A. Degree Examination, May/June - 2026

BUSINESS ADMINISTRATION

Business Law

Paper : 6.1

(NEP Scheme F&R)

Time : 2½ Hours **Maximum Marks : 60**

Instructions to Candidates:

Answers to be written in English only.

SECTION - A

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

(5×2=10)

1. a) Define contract.

 b) Give the meaning of free consent.

 c) Mention any two characteristics of Negotiable Instruments.

 d) Give the meaning of Defect.

 e) What is meant by Environmental pollution?

 f) Mention two essentials of contract of sale.

 g) What is Bills of Exchange.

SECTION - B

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

(4×5=20)

2. List out five differences of conditions and warranties.

3. Mention the objectives of environment Protection Act, 1986.

4. Briefly explain any two types of cheques.

5. Write a note on any two modes of discharge of contract.

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6. Write short notes on.

a) Consumer.

b) Defect.

c) Deficiency.

SECTION - C

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

7. Give the meaning of Breach of contract and explain the remedies of breach of contract.

8. Who is an unpaid seller? Explain the rights and duties of an unpaid seller.

9. Write a note on the following.

a) Promissory note.

b) Contractual capacity.

c) Environment pollutant.

SECTION - D

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

10. List out any six cybercrimes.

11. Explain the case of "Carlill Vs Carbolic Smoke Ball Company".

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VI Semester B.B.A.(AM)/B.B.A.(Reg) Degree Examination, June/July - 2026

BUSINESS ADMINISTRATION

Income Tax - II

Paper : 6.2

(NEP Scheme F+R)

Time : 2½ 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) What is Business?
   b) What is short term capital gain?
   c) What does "Block of Assets" mean?
   d) Give the meaning of Tax free securities.
   e) If net income from lottery is Rs. 4,20,000 find the gross amount.
   f) What is Inter-Head set off?
   g) What is Taxable Income?

SECTION - B

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

(4×5=20)

2. State the provisions regarding set off of inter head losses.
3. State the admissability of following with reasons if any.
   a) Income Tax paid Rs. 20,000.
   b) Penalty paid Rs. 50,000 to custom authorities.
   c) Loss due to theft at office Rs. 20,000.
   d) Provident fund paid on 18.04.2025 Rs. 30,000 due on 31.03.25.
   e) Interest on loan taken for daughters marriage Rs. 10,000.

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4. Mr. Ramesh purchased a House property in 1995 for Rs. 3,80,000 and incurred an expenditure of Rs. 80,000 for improvement in 1999. The FMV of the house on 1.4.2001 was Rs. 6,00,000. He constructed first floor to the house during 2004-05 and incurred an expense of Rs. 12,00,000. The property was sold on 1.6.2024 for Rs. 60,00,000 and expenses on transfer were 3%. Compute taxable capital gain (11-2001-02 = 100, 2004-05 = 113, 2024-25 = 363).

5. Mr. Arun furnished following particulars of his income for the year 2024-25. Compute his taxable income from other sources.

   a) Interest on Tax free securities of AB Co., Rs. 8,980.

   b) Dividend from foreign company (Gross) Rs. 10,000.

   c) Winning from Races Rs. 17,780 (net).

   d) Interest on POSB A/c Rs. 1,500.

   e) Income from undisclosed source Rs. 50,000.

6. Mr. Ganesh aged 45 years submits the following particulars for the PY - 2024-25.

a)	Income from salary (computed)	Rs. 4,00,000
b)	Income from House property (computed)	Rs. 2,00,000
c)	Income from Agriculture in Mysore	Rs. 30,000
d)	Income from Business	Rs. 5,00,000

Calculate his tax liability assuming he has no other savings (As per old tax regime).

SECTION - C

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

(2×12=24)

7. Dr. V. Rao, a doctor by profession, submits the following receipts and payments account for the year ended 31.03.25. Receipts and payment A/c for the year ended 31.3.25

Receipts	Rs.	Payments	Rs.
To Balance b/d	70,000	By Rent of clinic	
To Consultation fees		2023-24	80,000
		2024-25	1,20,000
2023-24	25,000	By surgical equipment	1,00,000
2024-25	2,50,000	By computers	50,000
2025-26	30,000	By Interest on loan	12,000
To visiting fees	80,000	By Books (Professional)	15,000

To Winning from lottery (Gross)	50,000	By Purchase of car	1,50,000
To Interest from bank	30,000	By House hold exp.	20,000
To Gift from patients	40,000	By Income tax	5,000
To Share from HUF	20,000	By LIC premium	18,000
To Sale of medicine	90,000	By Gift to mother	12,000
To Loan from bank for profession	1,50,000	By Car expenses	30,000
		By Lottery tickets	25,000
		By Staff salary	1,20,000
		By Balance c/d	78,000
	8,35,000		**8,35,000**

Additional Information:

a) Depreciate Car by 15% Car is used 40% for personal and 60% for professional purpose. Depreciate surgical equipment by 15% and computer by 40%.

b) Surgical equipment and computers were purchased on 10.11.2024.

c) Accounts were maintained on cash basis. Compute taxable income from profession for AY-2025-26.

8. Mr. Balaji submits the following particulars of his income for the year ended 31.3.2025.

a) Family pension Rs. 90,000

b) Winning from Lottery (Net) Rs. 35,000

c) Interest on fixed deposit Rs. 15,000

d) Rent from sub letting Rs. 3,000 p.m. Rent paid Rs. 1,500 p.m. Repair expenses Rs. 500.

e) Agricultural income in Kolar Rs. 5,000.

f) Dividend from RIL Rs. 7,000.

g) He holds the following investments

i. Rs. 2,00,000 9% taxfree commercial securities

ii. Rs. 1,00,000 8% listed debentures of XYZ Ltd.,

iii. Rs. 81,000 10% less Tax securities of ABC Ltd.,

h) Dividend from UTI Rs. 8,000.

i) Income from letting out plant and machinery Rs. 1,20,000, Depreciation Rs. 12,000 repairs Rs. 7,000.

Compute his taxable income from other sources for the AY-2025-26.

9. Mrs. Minu submits the following particulars:

Incomes:

a)	Salary income (computed)	Rs. 7,50,000
b)	Income from House property (computed)	Rs. 6,50,000
c)	Short term capital gain	Rs. 24,000
d)	Income from other sources	Rs. 75,000

Payments:

a)	Contribution to RPF	Rs. 65,000
b)	LIC premium	Rs. 25,000
c)	Donation to PM Relief fund	Rs. 8,500
d)	Interest on Education loan of Son	Rs. 15,000
e)	Donation for promotion of family planning	Rs. 5,000
f)	Medical insurance premium	Rs. 12,000

Compute her Taxable Income for the Assessment Year 2025-26 as per old tax regime.

SECTION - D

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

10. Mention the procedure involved in computation of income from profession of a Chartered Accountant.

11. List out different types of capital assets and identify the procedure involved in computation of tax for the same (as per old regime).