DCBC601

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

VI Semester B.Com.(Regular)/B.D.A./L.S.C.M. A&F
Degree Examination, May/June - 2026
COMMERCE
Management Accounting
(NEP Scheme F+R)
Paper : Com 6.1

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

Instructions to Candidates:

Answers should be written in English.

SECTION - A

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

1. a) What is Management Accounting?

   b) Write any two objectives of Management Accounting.

   c) Give the meaning of comparative statement.

   d) Name any four Profitability Ratios.

   e) Write any two limitations of Accounting Ratios.

   f) What do you mean by Cash Flow Statement?

   g) Give the meaning of Flexible Budget.

SECTION - B

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

2. Write any five differences between Financial Accounting and Management Accounting.

3. From the following information prepare Common size income statement.

Particulars		X Ltd.,	Y Ltd.,
Sales		10,00,000	8,00,000
Less:	Cost of Goods Sold	6,00,000	4,00,000
	Gross Profit	4,00,000	4,00,000
Less:	Operating Expenses	2,00,000	1,40,000
	Operating Profit	2,00,000	2,60,000
Add:	Non operating Income	40,000	20,000
		2,40,000	2,80,000
Less:	Tax [50% on profit]	1,20,000	1,40,000
	Net Profit	1,20,000	1,40,000

4. Following information is available relating to a company.

Bills payable on 1/4/25	Rs. 3,00,000
Creditors on 1/4/25	Rs. 2,50,000
Bills payable 31/3/26	Rs. 3,50,000
Creditors 31/3/26	Rs. 3,00,000
Credit purchases for the year	Rs. 60,00,000

Calculate Creditors Turnover Ratio and average payment Period.

5. ABC Ltd., gives the following information regarding manufacturing of a commodity.

The actual production during the period was 60,000 units.
Raw material Rs. 2.52 per unit
Direct labour Rs. 0.75 per unit
Direct expenses Rs. 0.10 per unit
Works overhead [60% fixed] Rs. 2.50 per unit
Administration overhead [80% fixed] Rs. 0.40 per unit
Selling overhead [50% fixed] Rs. 0.20 per unit

Prepare Flexible Budget for production of 1,00,000 units.

6. Prepare cash flow statement on the basis of the information given in the balance sheet of CJ Ltd., as on 31/3/25 and 31/3/26:

Balance Sheet of CJ Ltd.,

Liabilities	2025	2026	Assets	2025	2026
Share capital	2,00,000	2,50,000	Good will	10,000	2,000
12% Debentures	1,00,000	80,000	Land & Building	2,00,000	2,80,000
General Reserve	50,000	70,000	Machinery	1,00,000	1,30,000
Creditors	40,000	60,000	Debtors	40,000	60,000
Bills payable	20,000	1,00,000	Stock	70,000	90,000
O/s Expenses	25,000	20,000	Cash	15,000	18,000
	4,35,000	**5,80,000**		**4,35,000**	**5,80,000**

SECTION - C

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

(2×12=24)

7. The following is the Balance Sheet of M Ltd., as on 31-3-25 and 31-3-26.

Liabilities	2025	2026	Assets	2025	2026
Equity capital	1,00,000	1,65,000	Fixed Assets	1,20,000	1,75,000
Pref. Share capital	50,000	75,000	Inventery	20,000	25,000
General Reserve	17,500	25,000	Debtors	50,000	62,500
Bank Overdraft	25,000	25,000	Bills Receivables	10,000	30,000
Creditors	20,000	25,000	Cash	20,000	26,500
Provision for Tax	17,500	25,000	Bank	5,000	15,000
			Prepaid expenses	5,000	6,000
	2,30,000	**3,40,000**		**2,30,000**	**3,40,000**

Prepare comparative balance sheet and give your comment.

8. The following are the summarised Balance Sheet of Jayanth Ltd., for the year ended 31st March 2025 and 2026.

Liabilities	2025	2026	Assets	2025	2026
Share capital	3,00,000	4,00,000	Goodwill	1,15,000	90,000
Pref. Share capital	1,50,000	1,00,000	Land & Building	2,00,000	1,70,000
General Reserve	40,000	70,000	Plant	80,000	2,00,000
P & L A/c	30,000	48,000	Debtors	1,60,000	2,00,000
Proposed dividend	42,000	50,000	Stock	77,000	1,09,000
Creditors	55,000	83,000	Bills receivables	20,000	30,000
Bills payable	20,000	16,000	Cash	15,000	10,000
Provision for Tax	40,000	50,000	Bank	10,000	8,000
	6,77,000	**8,17,000**		**6,77,000**	**8,17,000**

Additional Information:

a) Depreciation on land and building Rs. 20,000 and plant Rs. 10,000 was charged during the year.

b) Dividend paid during the year Rs. 20,000

c) Income tax paid during the year Rs. 35,000

Prepare Cash Flow statement.

9. A company has the opening balance of cash of Rs. 37,500 on 1st April 2026.

From the following information prepare Cash Budget for three months April-June 2026.

Month	Sales (Rs.)	Purchases (Rs.)	Wages (Rs.)	Overheads (Rs.)
February	75,000	45,000	9,000	18,000
March	84,000	48,000	9,750	18,750
April	90,000	52,500	10,500	20,250
May	1,20,000	60,000	13,500	23,820
June	1,35,000	60,000	14,250	28,000

Other Information:

a) Period of credit allowed by suppliers - 2 months.

b) 20% of the sales are in cash and period credit allowed to customers for credit sales is 1 month.

c) Delay in payment of all expenses is 1 month.

d) Income tax of Rs. 57,500 is due on June 2026.

e) The company is to pay dividend to share holders and bonus to workers of Rs. 15,000 and Rs. 22,500 respectively in the month of April.

SECTION - D

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

10. Prepare a trend analysis statement for three years with imaginary figures.

11. Prepare flexible budget with imaginary figures.

DCBC602

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

VI Semester B.Com. (Regular) B.D.A./L.S.C.M./A.&F./T.T.M./I.A.S/B.Com. Tourism Degree Examination, June/July - 2026

COMMERCE

Income Tax Law and Practice - II

(NEP Scheme Freshers and Repeaters)

Paper : 6.2

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 Two marks. **(5×2=10)**

1. a) Define profession.
   b) Mention any two donations that are exempted at 100% of contribution u/s 80G .
   c) What is short-term capital gain?
   d) State any two casual income.
   e) Give the meaning of intra head set off.
   f) Write the meaning of setoff and carry forward of losses.
   g) List any two personal assets.

SECTION - B

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

2. Sri. Nani furnishes the following particulars of the income for the previous year 2024- 2025 . Compute income from other sources
   a) Received a gift of Rs.51,000 from his father
   b) Received a gift of Rs.61,000 from his friend
   c) Investment of Rs.50,000, 12%Tax-free Karnataka Government Securities
   d) Income from undisclosed sources Rs.10,000
   e) Dividends on preference share Rs.3,200
3. Smt. Sharada sells the following assets during the financial year 2024-25:
   a) The gold ornament was acquired on 10-05-2023 for Rs.2,00,000, and she spent Rs.20,000 to improve it. On 01-02-2025, due to a family emergency, she has to sell the ornament for Rs.3,10,000.
   b) Land purchased on 10-05-2023 for Rs.50,50,000 and sold the same land for Rs.70,00,000 on 01-02-2025. She paid a commission of 1% on the sale price of the residential house. Compute her taxable Capital Gain for the AY 2025-26 .
4. Write short notes on the following:
   a) Setoff and carry forward of Business Loss.
   b) Setoff and carry forward of Loss from House Property.

[P.T.O.

5. Sri. Ranga provides you with the following information:
   a) Income from Salary (Computed) Rs.6,00,000
   b) Income from Profession (Computed) Rs.6,00,000
   c) Contribution to RPF Rs.24,000 & Tution fee Rs.12,000
   d) Payment of life insurance premium Rs.30,000 & Medical insurance premium on entire family (Self, Spouse & Children) Rs.20,000
   e) Donation to the Swachh Bharat Kosh Rs.10,000 & Prime Minister's National Relief Fund Rs.20,000. Calculate total income from the above information for AY 2025- 26.

6. From the following details, identify the total amount of Admissible and inadmissible expenses.

Expenses	**Rs.**
Salaries	1,00,000
Donation to the temple	50,000
Provisions for Bad Debts	5,000
Patents Purchased	5,00,000
Excess of depreciation	10,000
Payment of House Rent	1,00,000
Computer purchased	50,000
Audit fees	20,000
Provisions for taxation	20,000
Interest on capital	10,000

SECTION - C

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

(2×12=24)

7. Sri. Ram, a trader, furnishes the following information for the year ending 31-03-2025 (ignore new tax regime).

Particulars	**Rs.**	**Particulars**	**Rs.**
To General expenses	4,80,000	By Gross Profit	22,00,000
To salary of staff	2,40,000	By Commission	40,000
To Salary to Ram	1,20,000	By Bad debts recovered (earlier allowed)	60,000
To Interest on Capital	60,000		
To Interest on overdraft	40,000	By Interest on listed debentures	1,00,000
To extension of building	1,50,000		
To Interest on loan	40,000		
To Depreciation	1,20,000		
To Travelling expenses	80,000		
To Audit fees	72,000		
To Fire insurance	78,000		
To Bonus to staff	1,00,000		
To Contribution to RPF of employees	1,22,000		
To Advertisement	2,00,000		
To Reserve for bad debts	60,000		
To Bad debts written off	90,000		
To Net Profit	3,48,000		
	24,00,000		**24,00,000**

Additional Information:

a) Depreciation was allowable as per IT rules, Rs.1, 40,000

b) Income of Rs.60,000 accrued in the previous year was not entered in P& L Account.

c) Loan was borrowed for business purposes.

d) General expenses include the salary paid to a domestic servant of Rs.40,000 Compute taxable income from Business for the AY 2025-26

8. Sri. Naik is a Chartered Accountant and provides you with the following Receipts and Payments for the year ending 31-03-2025 (ignore new tax regime)

Receipts	**Rs.**	**Payment**	**Rs.**
To balance b/d	20,000	By Office rent	1,33,000
To Audit fees	3,00,000	By Salary to	
To Financial		Staff	75,000
Consultancy service	60,000	By Telephone expenses	10,000
To Interest on bank deposits	22,000	By Electricity	
To Dividends on Units of UTI	6,000	& Water	28,000
To Accountancy Works	32,000	By Charities	15,000
		By Gifts to relatives	6,000
		By subscription to journals	10,400
		By Computer purchased	70,000
		By Car expenses	24,000
		By office expenses	20,000
		By Household	
		expenses	8,600
		By Balance c/d	40,000
	4,40,000		**4,40,000**

Additional Information:

a) The car is used equally for official and personal purposes.

b) Depreciation on the car for official work is Rs.500, and on the Computer, it is 40%.

c) Rs.1,000 is paid towards the domestic servant's salary and is included in the staff salary.

[P.T.O.

9. Smt. Srikala provides the following income. You are required to compute income from other sources for the PY 2024-25 (ignore the new regime).

a) Interest on FD in a Bank Rs.14,000

b) University remuneration for working as an examiner is Rs.6,000

c) Royalty earned from writing books is Rs. 22,000, and he claims to have spent Rs.2,000 on writing books

d) Dividends received (gross) Rs.6,000

e) Winnings received from horse race (net) Rs.2,10,000

f) Investment in 12% Rs.50,000 Debentures (Listed) of Gennext Coffee Company

g) Interest on National Development Bonds Rs.5,000

h) Family pension received Rs.36,000

SECTION - D

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

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

11. List any six deductions available under section 80 for individual assesses.

138837

DCBC603

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

VI Semester B.Com. (Regular) / TTM / I & AS Degree Examination,

May/June - 2026

ADVANCED FINANCIAL MANAGEMENT

Paper : Com 6.3

(NEP Scheme F+R)

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

Instructions to Candidates:

All 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) Give the meaning of cost of capital.

   b) What is sensitivity analysis?

   c) What is financial risk?

   d) If EBIT (Operating Profit is Rs. 1,50,000, cost of debt (Kd) is 8% cost of equity (Ke) is 12% and overall cost of capital (Ko) is 10%, calculate the value of the firm under NOI approach.

   e) Name the elements of inventory.

   f) State any four assumptions of Gordon's approach.

   g) What do you mean by Dividend decision?

SECTION - B

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

2. Explain the irrelevant concept of capital structure as per MM approach.

3. Explain various techniques of measuring risks.

[P.T.O.

4. Given the following information:

Particulars	ABC Co. Ltd.,	XYZ Co. Ltd.,
EBIT	Rs. 2,50,000	Rs. 2,50,000
14% Debentures	Rs. 7,00,000	-
Tax Rate	40%	40%
Cost of equity capital (Ke)	18%	18%

Compute the value of ABC Ltd., and XYZ Co. Ltd., using Net Income (NI) approach.

5. ABC and Co. is considering a project which costs Rs. 70,000 and the details of cash inflows are as follows:

Year	Cash Inflow
1	50,000
2	40,000
3	30,000
4	20,000

The risk free discount rate is 10% and calculate NPV. Discount factor at 10% for 1st year - 0.9091, 2nd year - 0.8264, 3rd year - 0.7513 and 4th year - 0.6830.

6. Prestige Ltd., provides the following information:

Opening receivables	Rs. 5,00,000
Ending receivables	Rs. 1,00,000
Sales on credit/Credit sales	Rs. 50,00,000
Sales returns	Rs. 10,00,000
Period analysed	365 days

Determine Debtors Turnover Ration (DTR) and Average Collection Period (ACP).

SECTION - C

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

7. The capital structure of Sharath Co. Ltd., comprises the following securities:

Sources of Fund	Book Value (Rs.)	Market Value (Rs.)	Specific Costs
Pref. share capital	2,50,000	2,75,000	8%
Equity share capital	15,00,000	22,50,000	15%
Retained earnings	5,00,000	6,25,000	13%
Debentures	10,00,000	8,50,000	5%

Calculate the WACC by using:

a) Book value weights.

b) Market value weights.

8. The earning per share of a company is Rs. 8 and the rate of capitalisation applicable to the company is 10%.

The company has an option of adopting a dividend payout ratio of

a) 25% or

b) 50% or

c) 75%.

Using Walter's formula of dividend payout, compute the market value of the company's share, if the internal rate of return is

a) 15% and

b) 10%.

9. What are Account Receivables? Explain the factors influencing the six of receivables.

SECTION - D

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

10. List any six inventory techniques.

11. Calculate the different ratio's under receivable management using imaginary figures.

386219

DVBC609

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

VI Semester B.Com. Regular /A&f Degree Examination,

June/July - 2026

COMMERCE

Assessment of Persons Other Than Individuals and Filing of ITRs

(NEP Scheme Freshers and Repeaters)

Paper : COM 6.6(a)

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

Instructions to Candidates:

Answers should be written completely in English only.

SECTION - A

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

1. a) What is meant by Block of Assets?
   b) Write the meaning of closely held company.
   c) What is E-Filing?
   d) Mention any four types of Assessments.
   e) What is Partnership Deed?
   f) Mention any two advantages of TDS.
   g) What is a defective return?

SECTION - B

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

2. Briefly explain the benefits of filing the Income Tax Returns.

3. A Block of Assets consisting of 3 machines had a total WDV of Rs.4,00,000 on 1/4/2024.On 2/6/2024 one of the 3 units having a WDV of 40,000 on 1/4/2024 was sold for Rs.52,000/- on 1/11/2024 a new machine was purchased at a cost of 90,000/- All the machines fall under 15% PA depreciation (15% Block)

   Calculate the normal and additional depreciation for the previous year 2024-25.

4. An employee gets a Gross salary of Rs.32,00,000 and the eligible deduction U/s 80C is Rs.1,00,000/-.

   Calculate TDS to be made per month by the employer from employee's salary for the PY 2024-2025 under Old regime of tax.

[P.T.O

5. The net profits of a Partnership firm for the previous year ended 31/3/2025 was Rs.16,40,000/- after charging the following
   a) Salary of Partners Rs.3,60,000/-
   b) Interest on Capital Rs.1,50,000/- @ 15% PA.
   c) Commission to partners Rs.50,000.

   Calculate the eligible remuneration to partners.

6. State whether the following are allowable or not allowable while computing taxable business income
   a) Drawings of Partners Rs.20,000/-
   b) Renovation expenses of Building
   c) Advance Income tax paid.
   d) Holiday home maintenance expenses.
   e) Contribution to the URPF of employees by employer.

SECTION - C

Answer any TWO questions. **(2×12=24)**

7. Calculate the TDS to be made in respect of the following transactions.
   a) Rs.45,000/- paid to Mr.Muni Reddy, a building contractor
   b) Rs.80,00,000/- paid for the purchase of goods.
   c) Rs.20,00,000 paid by LIC on the maturity of Policy on 1/1/2025.
   d) An urban property was given for joint development and Rs.15,00,000 was received as consideration.
   e) Consultation fee paid to a doctor Rs.12,000/-
   f) Dividend received Rs.4500/-
   g) Interest on Fixed deposits with a bank received by a senior citizen Rs.45,000 for the PY 2024-25.
   h) Commission on Lottery ticket of Rs.10,000/-

8. P, Q and R are partners in a firm sharing the Profits and Losses equally . Their Profit and Loss account for the year ended 31/3/2025 was as follows.

	Rs.		Rs.
To Office expenses	14,00,000	By Gross profit	35,00,000
To Depreciation	2,50,000	By Interest (Gross)	1,00,000
To Rent and Rates	2,50,000	By Refund of GST	2,00,000
To Income Tax	1,00,000	By Lottery Earnings (Gross)	2,00,000

To Provision for Bad Debts	50,000		
Salary to Partners P 1,20,000 Q 1,20,000 R 1,20,000	3,60,000		
Interest on Capital P=18,000(@18%) Q=15,000(@15%) R=20,000(@10%)	53,000		
To Other Expenses	37,000		
Net Profit	15,00,000		
	40,00,000		**40,00,000**

Other Information:

a) Depreciation as per I.T.Provisions Rs.2,00,000/-

b) Office expenses Rs.1,20,000/- which are disallowable

c) Other expenses Rs.5,000/- donations to institutions recognized under section 80G of the I.T.Act

Calculate the Tax liability of the firm for the PY 2024-25(Ignore New regime)

9. The following is the Profit and Loss Account of BX Ltd for the year ended 31/3/2025

	Rs.		Rs.
To Salaries and Allowances	9,00,000	By Gross profit	28,00,000
To Office Expenses	2,00,000		
To Audit Fee	75,000		
To I.T Paid	1,25,000		
To Depreciation	1,00,000		
To General Reserve	50,000		
To Dividends	80,000		
To Losses of Subsidiary	70,000		
To Net profit	12,00,000		
	28,00,000		**28,00,000**

Other Information:

i) Depreciation as per I.T provisions Rs.1,50,000

		I.T	**Books**
ii)	B/F Losses	1,00,000	1,50,000
	Unabsorbed Depreciation	50,000	75,000

Calculate

a) Normal Tax

b) MAT U/s 115 JB

c) Ultimate Tax liability (Ignore New Tax Regime)

SECTION - D

Answer any One question, which carries Six marks. **(1×6=6)**

10. Prepare a chart showing the depreciation of different assets

11. Narrate the procedure for calculating the Book profit of a company.

527430

DEBC-607

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

VI Semester B.Com. (Regular) Degree Examination, June/July - 2026

COMMERCE

Human Resource Development

(NEP CBCS Scheme F+R)

PAPER : HR 2

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 question carries 2 marks. **(5×2=10)**

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಐದು ಉಪ ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿಯೊಂದಕ್ಕೂ ಸರಿಯಾದ ಉತ್ತರವು ಎರಡು ಅಂಕಗಳನ್ನು ಹೊಂದಿರುತ್ತದೆ.

1. a) What is meant by employee empowerment?

ಉದ್ಯೋಗಿ ಸಬಲೀಕರಣ ಎಂದರೇನು?

b) What is meant by 'Brainstorming' in HRD training?

ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿ ತರಬೇತಿಯಲ್ಲಿ 'ಮಿದುಳುದಾಳಿ' ಎಂದರೇನು?

c) Give the meaning of benchmarking.

ಮಾನದಂಡದ ಅರ್ಥವನ್ನು ನೀಡಿ.

d) What is meant by socialisation in HRD?

ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿಯಲ್ಲಿ ಸಾಮಾಜಿಕೀಕರಣದ ಅರ್ಥವೇನು?

e) Give the meaning of employee wellness.

ಉದ್ಯೋಗಿ ಯೋಗಕ್ಷೇಮದ ಅರ್ಥವನ್ನು ನೀಡಿ.

[P.T.O.

f) Who is an expatriate?

ಎಕ್ಸ್‌ಪಾಟ್ರಿಯೇಟ್ ಎಂದರೆ ಯಾರು?

g) Mention any four HRD mechanisms followed in organisations.

ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿ ಮೌಲ್ಯಮಾಪನದ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಮಾದರಿಗಳನ್ನು ಉಲ್ಲೇಖಿಸಿ.

SECTION - B

ವಿಭಾಗ – ಬಿ

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

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿಯೊಂದಕ್ಕೂ ಐದು ಅಂಕಗಳನ್ನು ಹೊಂದಿರುತ್ತದೆ.

2. Analyse the need for Human Resource Development in organisations.

ಸಂಸ್ಥೆಗಳಲ್ಲಿ ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿಯ ಅಗತ್ಯವನ್ನು ವಿಶ್ಲೇಷಿಸಿ.

3. Briefly explain the framework of HRD.

ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿಯ ಚೌಕಟ್ಟನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

4. Briefly state the issues in employee counselling.

ಉದ್ಯೋಗಿ ಸಮಾಲೋಚನೆಯಲ್ಲಿರುವ ಸಮಸ್ಯೆಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಹೇಳಿ.

5. Write a brief note on workforce reduction and workforce retention.

ಉದ್ಯೋಗಿಗಳ ಕಡಿತ ಮತ್ತು ಉದ್ಯೋಗಿಗಳ ಧಾರಣದ ಬಗ್ಗೆ ಸಂಕ್ಷಿಪ್ತ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

6. Briefly explain any two models of HRD evaluation.

ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿ ಮೌಲ್ಯಮಾಪನದ ಯಾವುದಾದರೂ ಎರಡು ಮಾದರಿಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

SECTION - C

ವಿಭಾಗ – ಸಿ

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

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿಯೊಂದಕ್ಕೂ ಹನ್ನೆರಡು ಅಂಕಗಳನ್ನು ಹೊಂದಿರುತ್ತದೆ.

7. Discuss the multiple goals of HRD.

ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿಯ ಬಹು ಗುರಿಗಳನ್ನು ಚರ್ಚಿಸಿ.

8. Briefly explain the different methods of training adopted by organisations to enhance the performance of employees.
ನೌಕರರ ಕಾರ್ಯಕ್ಷಮತೆಯನ್ನು ಹೆಚ್ಚಿಸಲು ಸಂಸ್ಥೆಗಳು ಅಳವಡಿಸಿಕೊಂಡಿರುವ ವಿವಿಧ ತರಬೇತಿ ವಿಧಾನಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

9. Discuss the impact of globalization on Human Resource Development.
ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿಯ ಮೇಲೆ ಜಾಗತೀಕರಣದ ಪ್ರಭಾವವನ್ನು ಚರ್ಚಿಸಿ.

SECTION - D
ವಿಭಾಗ – ಡಿ

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

ಕೆಳಗಿನ ಯಾವುದೇ ಒಂದು ಪ್ರಶ್ನೆಯನ್ನು ಉತ್ತರಿಸಿ. ಪ್ರತಿಯೊಂದಕ್ಕೂ ಆರು ಅಂಕಗಳನ್ನು ಹೊಂದಿರುತ್ತದೆ.

10. List any six benefits of training employees in organisations.
ಸಂಸ್ಥೆಗಳಲ್ಲಿ ಉದ್ಯೋಗಿಗಳಿಗೆ ತರಬೇತಿ ನೀಡುವುದರಿಂದಾಗುವ ಯಾವುದೇ ಆರು ಪ್ರಯೋಜನಗಳನ್ನು ಪಟ್ಟಿ ಮಾಡಿ.

11. Write a report on employee welfare facilities provided by any organisation.
ಯಾವುದೇ ಸಂಸ್ಥೆಯು ಒದಗಿಸುವ ನೌಕರರ ಕಲ್ಯಾಣ ಸೌಲಭ್ಯಗಳ ಕುರಿತು ವರದಿ ಬರೆಯಿರಿ.

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

VI Semester B.Com. (Regular/A&F) Degree Examination, June/July - 2026

COMMERCE

Indian Accounting Standards

(NEP Semester Scheme F+R)

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

Instructions to Candidates:

Answers should be written in English only.

SECTION - A

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

1. a) Expand IASC and MCA.

b) List two limitations of IFRS.

c) A club charges Rs.1,00,000 as entrance fee. An additional annual fee of Rs.20,000 is charged for using the club facilities. Can Mr. A recognise the entrance fee as revenue upon receipt?

d) What are non - current assets? Give two examples.

e) Give the meaning of Interim Financial Statement.

f) Who are Key Management Personnel?

g) Give the meaning of Non - Controlling Interest.

SECTION - B

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

2. State five limitations of accounting standards.

3. Calculate the borrowing cost in the case of Prashanth Ltd., a distillery unit.

a) 6 Crores arranged by 10% Debentures repayable after 8 years, 2 Crores by 8 years loan from IFCI and 2 Crores from OD with Canara Bank. The IFCI interest is 9% p.a. and OD interest is 13% p.a.

b) The cost of issue of debentures is Rs.20 lakhs.

c) The service charges for IFCI loan and consultancy charges together amounted to 5% of the loan.

d) Debentures repayable at 5% premium.

[P.T.O.

4. From the following Trial balance of Babu Co.Ltd., as on 31st March 2024. Prepare a statement of P & L Account as per schedule III of the Companies Act.

Particulars	Amount Rs.
Sales	6,00,000
Employee benefit expenses	25,000
Depreciation and Amortisation expenses	25,000
Tax during the year	40,000
Cost of materials	50,000
Purchase of stock in trade	75,000
Other income	1,00,000
Opening stock	1,00,000
Closing stock	1,25,000

5. State the disclosure requirements of Operating Segments under IND AS - 108.

6. What are the scope and disclosure of related party as per IND AS - 24.

SECTION - C

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

7. a) Varun Traders purchased a plant from Sanjay Ltd. 30-9-2023 with a quoted price of Rs.200 lakhs. Sanjay Ltd. offer 3 months credit with a condition that discount of 1.5% will be allowed if the payment were made within one month. GST is 14% on the quoted price. Company incurred 2% on transportation cost and 3% on erection cost of the quoted price. Pre - operative cost amounted to Rs.2 lakhs.

Estimated life of the plant is 8 years

Residual value of the plant is Rs. 20 lakhs.

i. Calculate the original cost of the plant

ii. Carrying amount of the plant on 31-3-2024

b) Narender Limited has a carrying value of Rs. 2 Lakhs. An impairment review shows that the recoverable amount is Rs. 1.1 Lakh and that the intangible assets have a net realisable value of Rs. 20,000. The assets making up of Narender Limited is as follows :

Particulars	Rs. In Lakhs
Good will	30
Intangible asset	50
Tangible asset	120
	2 lakhs

Calculate impairment loss and show how this would be allocated.

8. a) From the following details prepare others comprehensive income for the year ended 31st March, 2024 of Puneeth Ltd.

Particulars	Amount Rs.
Gains on property revaluation	10,000
Losses on investment in equity instruments	(24,000)
Remesurement losses on defined pension plans	(600)
Share of Gain on Property Revaluation	1,000
Income tax related to items that will not be reclassified	5,000
Items that may be reclassified subsequently to profit or loss :	
Exchange difference on translating foreign operations	4,000
Cash flow hedges	(600)
Income tax relating to items that may be reclassified	(1,000)
Profit for the year	50,000
Non - Controlling interest	4,800

b) State the Heading and Sub-Heading as it would appear in the balance sheet as per schedule III, of companies act of 2013.

i. Bank Overdraft
ii. Loose tools
iii. Prepaid Insurance
iv. Bills Receivable
v. Trade Marks
vi. Sinking Fund

9. a) From the following Balance Sheet of Ram Ltd., as on 31-03-2023

Particulars	Amount Rs.	Amount Rs.
Assets :		
Non - Current Assets :		
Land and Building		10,00,000
Plant and Machinery		5,00,000
Current Assets		
Stock	5,00,000	
Debtors	3,00,000	
Bank	2,00,000	10,00,000
Total		**25,00,000**
Capital and Liabilities		
Shareholders Fund		
Share Capital		8,00,000
Reserves and surplus		
P & L A/c	3,00,000	

[P.T.O.

Reserve	2,00,000	
Share premium	2,00,000	7,00,000
Non - Current Liabilities		
5% Debentures		5,00,000
Current Liabilities		5,00,000
Total		**25,00,000**

* Minorities hold 30% of shares of voting rights and shares in Ram Ltd.,
* All shares were acquired during the financial year 2022-23.
* Fair value of land and building is Rs. 12,00,000 and that of Plant and Machinery is Rs. 4,00,000 which are to be brought into books for calculation of interest of parties.

Calculate Non - Controlling Interest (NCI) as per IND AS 110.

b) The following are the Balance Sheets of P Ltd. and Q Ltd. as on 31-03-2024

Liabilities	**P Ltd. (Rs.)**	**Q Ltd. (Rs.)**
Share Capital of Rs.10 shares	16,00,000	8,00,000
Reserves on 01-04-2023	80,000	1,20,000
P & L A/c	4,00,000	3,20,000
Current Liabilities	2,80,000	3,20,000
Total	**23,60,000**	**15,60,000**
Assets	**P Ltd. (Rs.)**	**Q Ltd. (Rs.)**
Plant & Equipment	8,00,000	11,20,000
Investments in shares of Q Ltd (60,000- shares)	8,00,000	--------
Current Assets	7,60,000	4,40,000
Total	**23,60,000**	**15,60,000**

P & L A/c of Q Ltd. stood at Rs.1,20,000 and 01-04-2023.

P Ltd. acquired shares of Q Ltd. on 01-01-2024

Calculate the cost of Control/Capital Reserve.

SECTION - D

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

10. List out any Six IND AS.

11. Prepare with imaginary figures Statement of P & L.