

No of Printed Pages : 3

21BCOM6EM2



Sl. No. 264128

B.Com. VI Semester Degree Examination, June/July - 2025
CUSTOMER RELATIONSHIP MANAGEMENT
(NEP)

Time : 2 Hours

Maximum Marks : 60

Instructions to Candidates: Attempt All sections are mandatory.

SECTION - A

ವಿಭಾಗ - ಎ

Answer the following questions. Each question carries 1 mark. (10×1=10)

ಈ ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಯು ಒಂದು ಅಂಕವನ್ನು ಹೊಂದಿರುತ್ತದೆ.

1. a) What do you mean by CRM?
CRM ನ ಅರ್ಥವನ್ನು ತಿಳಿಸಿ.
- b) Mention anyone type of CRM.
CRM ನ ಯಾವುದಾದರೂ ಒಂದು ವಿಧವನ್ನು ತಿಳಿಸಿ.
- c) What is customer expectation?
ಗ್ರಾಹಕ ನಿರೀಕ್ಷೆ ಎಂದರೇನು?
- d) Expand CLV.
CLV ನ್ನು ವಿಸ್ತರಿಸಿ.
- e) What is FRT?
FRT ಎಂದರೇನು?
- f) What is customer retention?
ಗ್ರಾಹಕ ಉಳಿಸಿಕೊಳ್ಳುವಿಕೆ ಎಂದರೇನು?
- g) Expand ROI.
ROI ನ್ನು ವಿಸ್ತರಿಸಿ.



[P.T.O.]

h) What is CEM?

CEM ಎಂದರೇನು?

i) What is CRM planning?

CRM ಯೋಜನೆ ಎಂದರೇನು?

j) What is Mass Marketing?

ಸಾಮೂಹಿಕ ಮಾರ್ಕೆಟಿಂಗ್ ಎಂದರೇನು?

SECTION - B

ವಿಭಾಗ - ಬಿ

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

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಯು ಐದು ಅಂಕಗಳನ್ನು ಹೊಂದಿರುತ್ತದೆ.

2. Briefly explain the benefits of CRM.

CRM ನ ಪ್ರಯೋಜನಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.

3. Explain the different types of customer value.

ಗ್ರಾಹಕ ಮೌಲ್ಯದ ವಿವಿಧ ವಿಧಗಳನ್ನು ವಿವರಿಸಿರಿ.

4. Explain the steps in CRM implementation.

CRM ಅನುಷ್ಠಾನಗೊಳಿಸುವಲ್ಲಿನ ವಿವಿಧ ಹಂತಗಳನ್ನು ವಿವರಿಸಿರಿ.

5. Briefly explain the benefits of CRM for service industry.

ಸೇವಾ ಉದ್ಯಮಕ್ಕಾಗಿ CRM ನ ಪ್ರಯೋಜನಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.

6. Write a note on CRM Metrics.

CRM ಮ್ಯಾಟ್ರಿಕ್ಸ್‌ನ್ನು ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

7. Briefly explain the scope of CRM.

CRM ನ ವ್ಯಾಪ್ತಿಯನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.



SECTION - C

ವಿಭಾಗ - ಸಿ

Answer any Three of the following questions. Each question carries 10 marks.
(3×10=30)

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಯು ಹತ್ತು ಅಂಕಗಳನ್ನು ಹೊಂದಿರುತ್ತದೆ.

8. Explain the features of CRM.
CRM ನ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿರಿ.
 9. Explain the importance of customer satisfaction.
ಗ್ರಾಹಕ ತೃಪ್ತಿಯ ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ವಿವರಿಸಿರಿ.
 10. Write a note on 'Elements of CRM Plan'.
CRM ಯೋಜನೆಯ ಅಂಶಗಳ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
 11. Describe the role of Call Centre in CRM.
CRM ನಲ್ಲಿ ಕಾಲ್ ಸೆಂಟರ್‌ಗಳ ಪಾತ್ರದ ಬಗ್ಗೆ ಚರ್ಚಿಸಿ.
 12. Explain the challenges of CRM implementation.
CRM ಅನುಷ್ಠಾನಗೊಳಿಸುವಲ್ಲಿನ ಸವಾಲುಗಳನ್ನು ವಿವರಿಸಿರಿ.
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Sl. No. 248132

B.Com. VI Semester Degree Examination, June/July - 2025

COMMERCE

Advanced Financial Management

(NEP)

Paper - DSC-16

Time : 2 Hours

Maximum Marks : 60

Instructions to Candidates: Attempt All Sections according to Internal choice.

SECTION - A

Answer the following Sub-questions, each sub-question carries One mark.

(10×1=10)

1. a) What is Net Income Approach?
- b) Give the meaning of Cost of equity share capital.
- c) State any two quantitative techniques for risk analysis.
- d) What do you mean by risk-premium rate?
- e) Write any two assumptions of Modigliani and Miller's dividend theory.
- f) What is dividend decisions?
- g) Mention the types of Mergers.
- h) Give the meaning of Management buyout.
- i) What is Integrated Report?
- j) What is Transaction cost theory?

SECTION - B

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

(4×5=20)

2. The Current Market price of share is Rs.250. A Company anticipates earnings of Rs. 3,00,000 to be distributed among 30,000 shareholders. The Shareholders tax rate is 40%. You are required to find out cost of retained earnings.
3. Due to Considerable risk inherent in a project costing an initial cash flow of Rs. 30,000. A firm decides to use certainty equivalents to evaluate the project. The certainty equivalents have been estimated to be 0.8, 0.7, 0.6 in a period of 3 years. The risk-free rate of interest is 10%. The expected values of Cash inflows are given below:



[P.T.O.]

21BCOM6C16

(2)

Year	1	2	3
Cash inflows	7,500	12,000	6,000

You are required to advise the firm whether it's management should accept the Project?

Year	1	2	3
PV factor@10%	0.909	0.826	0.751

4. The earnings per share of a Company is Rs.8 and the rate of Capitalization applicable is 10%. The Company adopts 50% dividend-payout ratio. Compute the market price of the company's shares as per Walter's model, if it can earn a return of 15%.

5. Mallikarjun Co., plans to acquire Praveen Co., Find. Out Share exchange ratio based on i) Earnings approach ii) Market Value approach.

Particulars	Mallikarjun Co.,	Praveen Co.,
Market price per share (Rs.)	100	75
Earnings per Share (Rs.)	500	125

Also suggest which approach is suitable with respect to Mallikarjun Co.

6. Write a note on Agency Relationship.
7. What is Net operating income approach? Write its assumptions.

SECTION - C

Answer any Three of the following questions, Each question carries Ten marks.
(3×10=30)

8. 'X' Company Ltd. has the following Capital structure.

Equity Share Capital (2,00,000 Shares)	40,00,000
6% Preference Shares	10,00,000
8% Debentures	30,00,000
	80,00,000

The Market price of company's equity-Share is Rs.20. It is expected that the company will pay a current dividend of Rs.2 per Share, which will grow at 7% forever. The tax rate may be presumed at 40%

You are required to Compute the following:

- a) Weighted average Cost of Capital based on existing capital structure.
- b) The new Weighted average cost of Capital if the Company raises an additional of Rs.20,00,000 debt by issuing 10% debentures. This would increase the expected dividend to Rs.3 and leave the growth rate unchanged but the price of the Share will fall to Rs.15 per share.



9. From the following information ascertain which Project is more risky on the basis of Standard deviation.

Project - S		Project - B	
Cash inflows	Probability	Cash Inflows	Probability
2,500	0.2	2,800	0.1
4,800	0.3	4,500	0.4
7,000	0.3	6,300	0.4

10. From the following particulars relating to three companies, determine the market price of the Shares of these companies using Gordon's dividend model.

Particulars	A Ltd.,	B Ltd.,	C Ltd.,
Return on investment	20%	15%	10%
Cost of equity	15%	15%	15%
Earnings per share	Rs.8	Rs.8	Rs.8
Retention rate	25%	25%	25%

11. R Ltd., is intending to acquire S Ltd., and the following information is available in respect of both the Companies.

Particulars	R Ltd.,	S Ltd.,
Earnings after tax (Rs.)	3,75,000	1,35,000
Number of equity shares	75,000	45,000
Market price per share (Rs.)	31.50	21

You are required to Calculate :

- If the proposed merger takes place, what would be new earnings per share of R.Ltd? Assuming the merger take place by exchange of equity shares and exchange ratio is based on current market price.
- What would be the exchange ratio if S Ltd. wants to ensure the same earnings to number as before the merger took place.

12. Discuss about the ethical issues in financial management.



No of Printed Pages : 2

21BCOM5EH1



Sl. No.

B.Com. V Semester Degree Examination, June/July - 2025
HUMAN RESOURCE DEVELOPMENT
(NEP)

Time : 2 Hours

Maximum Marks : 60

Instructions to Candidates: Attempt All questions according to internal choice.

SECTION - A

ವಿಭಾಗ - ಎ

Answer the following sub-questions. Each question carries 1 mark. (10×1=10)
ಕೆಳಗಿನ ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಯು ಒಂದು ಅಂಕವನ್ನು ಹೊಂದಿರುತ್ತದೆ.

1. a) Define Human Resource Development.
ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
- b) Mention any two goals of Human Resources Development.
ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿಯ ಎರಡು ಗುರಿಗಳನ್ನು ತಿಳಿಸಿ.
- c) What is training?
ತರಬೇತಿ ಎಂದರೇನು?
- d) Write any two models of HRD framework.
ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿ ಚೌಕಟ್ಟಿನ ಎರಡು ಮಾದರಿಗಳನ್ನು ಬರೆಯಿರಿ.
- e) Give the meaning of Socialization.
ಸಾಮಾಜೀಕರಣದ ಅರ್ಥವನ್ನು ನೀಡಿ.
- f) What is Employee Counselling?
ಉದ್ಯೋಗಿಗಳ ಸಮಾಲೋಚನೆ ಎಂದರೇನು?
- g) Mention any two importances of Trade union.
ಕಾರ್ಮಿಕ ಸಂಘಟನೆಯ ಯಾವುದಾದರೂ ಎರಡು ಪ್ರಾಮುಖ್ಯತೆಗಳನ್ನು ಬರೆಯಿರಿ.
- h) What is management Development?
ವ್ಯವಸ್ಥಾಪನೆಯ ಅಭಿವೃದ್ಧಿ ಎಂದರೇನು?
- i) Define H.R. performance.
ಮಾನವ ಸಂಪನ್ಮೂಲ ಕಾರ್ಯಕ್ಷಮತೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
- j) What is Realignment?
ಮರುಜೋಡಣೆ ಎಂದರೇನು?



[P.T.O.]

21BCOM5EH1

(2)

SECTION - B

ವಿಭಾಗ - ಬಿ

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

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಯು ಐದು ಅಂಕಗಳನ್ನು ಹೊಂದಿರುತ್ತದೆ.
(4×5=20)

2. Explain the need of Human Resources Development.
ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿಯ ಅವಶ್ಯಕತೆಯನ್ನು ವಿವರಿಸಿ.
3. Explain the importance of Brain storming.
ಮೆದುಳುದಾಳಿ ವಿಧಾನದ ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ವಿವರಿಸಿ.
4. Explain the different methods of off. the job training.
ಕೆಲಸದ ಹೊರಗಿನ ತರಬೇತಿಯ ವಿಧಾನಗಳನ್ನು ವಿವರಿಸಿ.
5. Explain the advantages of career management and development.
ವೃತ್ತಿ ನಿರ್ವಹಣೆ ಮತ್ತು ಅಭಿವೃದ್ಧಿಯ ಪ್ರಯೋಜನಗಳನ್ನು ವಿವರಿಸಿ.
6. Explain the issues in Employee counseling.
ಉದ್ಯೋಗಿ ಸಮಾಲೋಚನೆಯಲ್ಲಿನ ಸಮಸ್ಯೆಗಳನ್ನು ವಿವರಿಸಿರಿ.
7. Explain the importance of HR performance.
ಮಾನವ ಸಂಪನ್ಮೂಲ ಕಾರ್ಯಕ್ಷಮತೆಯ ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ವಿವರಿಸಿ.

SECTION - C

ವಿಭಾಗ - ಸಿ

Answer any Three of the following questions. Each question carries 10 marks.

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಯು ಹತ್ತು ಅಂಕಗಳನ್ನು ಹೊಂದಿರುತ್ತದೆ.
(3×10=30)

8. Explain the framework and models of HRD.
ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿಯ ಚೌಕಟ್ಟು ಮತ್ತು ಮಾದರಿಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
9. Explain the concerns and objectives of the Trade Unions.
ಕಾರ್ಮಿಕ ಸಂಘಟನೆಗಳು ಕಾಳಜಿ ಮತ್ತು ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿ.
10. Explain the Human Resources Development Applications.
ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿಯ ಅನ್ವಯಗಳನ್ನು ವಿವರಿಸಿ.
11. Explain the advantages and disadvantages of Employee Wellness services.
ಉದ್ಯೋಗಿ ಕ್ಷೇಮ ಸೇವೆಗಳ ಅನುಕೂಲಗಳು ಮತ್ತು ಅನಾನುಕೂಲಗಳನ್ನು ವಿವರಿಸಿ.
12. Explain the impact of Realignment and Retention of HRD.
ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿಯ ಮೇಲೆ ಉದ್ಯೋಗಿಗಳ ಮರುಜೋಡಣೆ ಮತ್ತು ಉಳಿಸಿಕೊಳ್ಳುವಿಕೆಯ ಪರಿಣಾಮಗಳನ್ನು ವಿವರಿಸಿ.



No. of Printed Pages : 4

21BCOM6V2A



Sl. No. 266411

B.Com. VI Semester Degree Examination, June/July - 2025

COMMERCE

Assessment of Persons Other than Individuals and Filing of ITR's

Paper :Voc-2

(NEP)

Time : 2 Hours

Maximum Marks : 50

Instructions to Candidates : Answer All Sections.

SECTION - A

Answer All Sub questions. Each Sub question carries 1 mark. (10×1=10)

1. a) What is W.D.V of an Asset?
- b) What is unabsorbed depreciation?
- c) Who is a working partner?
- d) What is book profit?
- e) What is Indian Company?
- f) Give the meaning of resident Company.
- g) What do you mean by filing ITR?
- h) What is TCS?
- i) State the meaning of tax planning.
- j) Give the meaning of tax management.

SECTION - B

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

(4×5=20)

2. The W.D.V of Motor Cars owned by business house are as follows on 01-04-2023
Motor Car - X- Rs.3,00,000
Motor Car - Y - Rs.5,00,000
Motor Car - Z - Rs.2,00,000
During June, 2023 Car Z was sold for Rs.1,60,000 and a new car A was purchased on 1st November, 2023 at Rs.8,00,000.



[P.T.O.]

The rate of depreciation is 15%

Compute depreciation on Motor Car block for A.Y. 2024-25 and W.D.V.

3. X, Y and Z are the partners in a firm which X and Y are the working partners. Net profit as shown in profit and loss a/c is Rs.90,000 after debiting the following.

- a) Interest on Capital at 18%

X = Rs.9,000

Y = Rs.12,000

Z = Rs.6,000

- b) Salaries to Partners

X = Rs.1,00,000

Y = Rs. 1,10,000

Calculate the income from the firm.

4. The total income of a domestic company for the previous year 2023-24 is Rs.6,00,000. Its book profit for the same period is Rs.12,00,000

Compute tax payable under

- a) Normal rate system
b) MAT system
c) Tax payable

5. Explain the advantages of E-filing.

6. Explain the objectives of tax planning.

7. From the following information of Sri Sai for the P.Y calculate the tax to be deducted at source.

- | | |
|-----------------|-------------|
| a) Basic Salary | Rs.6,00,000 |
| b) D.A. | Rs.2,50,000 |
| c) Commission | Rs.1,00,000 |
| d) LI Premium | Rs. 50,000 |



SECTION - C

Answer any Two of the following questions. Each question carries 10 marks.

(2×10=20)

8. From the following particulars of assets of XYZ Ltd. Calculate the depreciation allowable for the A.Y 2024-25 and show the W.D.V. as on 31-03-2024.

Particulars of Assets	W.D.V. on 1-4-2023	Rate of Depreciation
Building X and Y	Rs.4,00,000	10%
Machinery P and Q	Rs.2,00,000	15%
Furniture A and B	Rs.1,00,000	10%

The Company purchases the following assets during the year 2023-24.

Building 'Z' on 1-9-2023 for Rs.1,50,000

Machinery 'R' on 1-11-2023 for Rs.1,00,000

Furniture 'C' on 1-2-2024 for Rs.50,000

The Company also sold the following assets during the year 2023-24.

Building 'X' sold for Rs.2,00,000

Machinery 'Q' sold for Rs.50,000

Furniture 'A' sold for Rs.20,000

The Company received the subsidy from the Government to purchase Machinery 'R' Rs.50,000.

9. X, Y and Z are the partners of a firm sharing profits and losses in the ratio of 2:1:1. X and Y are the working partners. The following is the Profit and Loss account of the firm for the year Ending 31-03-2024.

Particulars	Rs.	Particulars	Rs.
Salary to Staff	90,000	Gross profit	2,50,000
Salary to partners:			
X 30,000		Interest on Bank Deposits	32,000
Y 20,000			
Z 10,000	60,000	Interest on Government Security	18,000
Interest on Capital at 16% P.A			
X 8,000			
Y 6,000			
Z 6,000	20,000		
Rent paid	24,000		
Office Expenses	36,000		
Bad Debts	12,000		
Advertisement	18,000		
Commission to Partners			
X 5,000			
Y 5,000	10,000		
Donations	10,000		
Net Profit	20,000		
	3,00,000		3,00,000



Additional information :

- a) Advertisement included Rs.3,000 which is not related to business.
- b) Donations made were to National defence Fund

Compute the total income and tax of the firm for the assessment year 2024-25

10. Bahubali Ltd, Showed Net profit of Rs.5,00,000 for the year 2023-24. Verifying of the accounts revealed the following.

Statement of Profit and Loss

a) Provision for Income Tax	2,50,000
b) Family planning Expenses	30,000
c) Donation to an approved Public Charitable trust by Cheque	50,000
d) Dividend from Indian Company	60,000
e) Long term capital gain	1,00,000
f) Interest on Bank deposits	50,000
g) Bad debts allowed Earlier recovered during the previous year 2022-23	30,000

Other information:

- 1) Unabsorbed depreciation Rs.40,000
- 2) Unabsorbed Capital loss of Rs.50,000

are brought forward from the Earlier assessment year 2023-24

Compute the total income of the company and tax payable for the A.Y. 2024-25.

11. Explain the differences between tax planning and tax management.





Sl. No. 251825

B.Com. VI Semester Degree Examination, June/July - 2025

COMMERCE

Income Tax Law and Practice - II
(NEP)

Time : 2 Hours

Maximum Marks : 60

Instructions to Candidates: Answer all the Sections according to internal choice.

SECTION - A

Answer the following sub-questions. Each question carries 1 mark. (10×1=10)

1. a) What do you mean by profession?
- b) What do you mean by capital gains?
- c) What is long term capital gains?
- d) State any two casual incomes.
- e) What is Bond -Washing transaction?
- f) What do you mean by set-off losses?
- g) Mention the various kinds of securities.
- h) What is self-assessment?
- i) Expand TDS and TCS.
- j) What is PAN?



SECTION - B

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

2. State any five expenses which are not allowable while computing income from Business.
3. Explain briefly the different types of assessment.
4. Mr. 'X' purchased a residential house for Rs. 1,50,000 in 1998-99. The fair market value on 1.4.2001 was Rs. 2,00,000. He gifted the house to 'Y' in 2004-05. The fair market value of the house on the date of gifts was Rs. 4, 20,000. Z filed a suit on 'Y' claiming. The title to the gifted property 'Y' paid Rs. 50,000 to Z for compromising the suit. Y sold the house on 10th December 2023 for Rs. 25,00,000. Determine the chargeable capital gains for assessment year 2024-25.
The CTI in 2001-02-100, 2004-05-113, 2023-24-348.
5. From the following information compute income from other sources.
 - a) Rs. 1,00,000 received by the assessee from his friends on the occasion of the marriage of his son.
 - b) Undisclosed income Rs. 2,00,000.
 - c) Winning from lottery Rs. 70,000 (Net).
 - d) Interest on post office saving bank Rs. 4,000
 - e) Family pension Rs. 60,000.



6. Mr. Sathya has the following income for the previous year ended 31st March 2024.

a) Business profits	Rs. 5,50,000
b) Short term capital gains	Rs. 12,000
c) Long-term capital gains on land and buildings	Rs. 18,000
d) Long-term capital gains on other capital assets	Rs. 10,000
e) Compensation for loss of agency	Rs. 1,24,000
f) Long-term capital loss on sale of an asset	Rs. 16,000

Compute the taxable income of Mr. Sathya for assessment year 2024-25.

7. The particulars of Income of Mr. Raja for the previous year ended 31st march 2024 are as under

a) Taxable income from the house property	Rs. 27,000
b) Profits and gains from business	Rs. 9,80,000
c) Capital gains in respect to short-term capital assets	Rs. 5,000
d) Capital loss in respect to long-term capital assets building	Rs. 20,000

Find out the Tax liability for the assessment year 2024-25 under Old Tax Regime.



SECTION - C

Answer any THREE of the following questions. Each question carries 10 marks.
(3×10=30)

8. Mr. Om is a cloth merchant from the following P and L A/C for the year ended 31st March 2024. Compute his business income and gross total income for assessment year 2024-25

P & L A/c			
To Salaries and Wages	15,000	By Gross profit	2,70,000
To Rent and taxes	4,000	By dividend from	
To Domestic expenses	2,000	UTI	4,000
To TDS on Interest	500	By Rent from let	
To Income tax	1,200	out house	10,000
To Postal charges	1,500		
To Donation	2,500		
To LIP 2,000			
To Audit Fees	1,500		
To Bad debt reserve	1,800		
To Bad debt	2,500		
To Depreciation	5,000		
To Net profit	2,44,500		
	<u>2,84,000</u>		<u>2,84,000</u>

Other Information:

- Rent and taxes include Rs. 2,000 paid as municipal tax on let out house.
- Value of life insurance policy is Rs. 18,000.
- Donation was given to an approved institution.
- Permissible depreciation was Rs. 4,000.



9. Mr. 'X' owns a residential house at Belagavi which was purchased by him in 1988 for Rs. 3,00,000. The fair market value of the house on 1.4.2001 was Rs. 3,50,000. He sold this house on 16th August 2023 for Rs. 30,00,000. The brokarage and other expenses incurred on transfer were Rs. 62,500. He purchased a new residential house for Rs. 5,50,000 on 25th February 2024 and deposited Rs. 4,50,000 in the capital gains account scheme on 5.4.2024.

The CTI for 2001-02-100 and for 2023-24-348. Compute Taxable capital gains for Assessment year 2024-25.

10. Following is the receipts and payments account of Dr. Amith for the PY 2023-24.

Receipts and Payment A/c

Receipts		Payments	
To Balance b/d	21,000	By Rent of clinic	35,000
To Loan from Bank	25,000	By surgical equipment	20,000
(For profession)		By Municipal Tax	9,600
To Consulation Fees	1,35,000	By Purchase of	5,000
To Visiting Fees	80,000	professional books	
To Gift from patient	11,000	By motor car	1,50,000
To Rent of house on		By salary of staff	48,000
property	42,000	By Interest on bank loan	8,150
To Agriculture Income	8,600	By Donation to political	
To Interest on Po SB A/c	2,000	party	1,000



To Interest on debentures of 'Q' Ltd (Net)	9,000	By house hold expenses	20,000
To winning from lottery (Net)	14,000	By car expenses	20,000
To Share of Income from HUF	16,000	By purchase of medicines	22,600
		By LIP paid	2,000
		By balance c/d	22,250
	<u>3,63,600</u>		<u>3,63,600</u>

Additional Information:

- Provide depreciation on motor car at 15% on surgical equipments at 20% and on books at 40%.
- Municipal Tax pertain to house property.
- During the year he paid insurance premium of Rs. 4,000 by cheque on his health under an approved scheme.
- Half of the car expences relates to his personal use.

Compute his total income for AY 2024-25.

11. The following statement for the financial year 2023-24 of Mr. Veeresh.

- | | |
|--|--------------|
| a) Salary | Rs. 3,10,000 |
| b) Gains from capital asset
(Long term) | Rs. 50,000 |
| c) Dividend from UTI | Rs. 1,200 |
| d) Income from Royalty (mines) | Rs. 18,800 |



- e) Interest from Dena bank Rs. 4,000
(Saving a/c)
- f) Rent paid for a house in Indore Rs. 33,000
(he is not receiving house rent allowance)

Compute his total Income and Tax liabilities under section 115 BAC for Assessment year 2024-25.

12. Explain the powers of central board of Direct Taxes.



No. of Printed Pages : 7

21BCOM6C18



Sl. No. 255464

B. Com. VI Semester Degree Examination, June/July - 2025

COMMERCE

Management Accounting

Paper : DSC-18

(NEP)

Time : 2 Hours

Maximum Marks : 60

SECTION - A

Answer the following sub-questions. Each question carries 1 mark. (10×1=10)

1. a) Why Management Accounting is required?
- b) Mention any one objectives of Management Accounting.
- c) Mention the types of Financial Analysis.
- d) Distinguish between analysis and interpretation.
- e) Expand the ROCE.
- f) State any one Turnover Ratio.
- g) Write any one the classification of cash flow.
- h) Give the meaning of cash flow statement.
- i) What is management reporting.
- j) Expand CSR.

SECTION - B

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

(4×5=20)

2. Briefly explain objectives of Management Accounting.
3. Prepare common size statement assuming Taxrate is 50% on profit before tax.



[P.T.O.]

Particulars	Note	2024	2025
Revenue from operation	01	3,00,000	4,00,000
Other income	02	10,000	20,000
Total Revenue(A)		<u>3,10,000</u>	<u>4,20,000</u>
Expenses			
Cost of sales	03	1,70,000	2,00,000
Other expenses	04	40,000	50,000
Total expenses (B)		<u>2,10,000</u>	<u>2,50,000</u>
Profit before tax		1,00,000	1,70,000

4. Compute return on investment and Earning Per Share (EPS).

Equity share capital Rs. 20,00,000/- (20,000 of Rs. 100 each)

Share premium Rs. 4,00,000/- 10% debentures Rs. 2,00,000/-.

Current Liabilities Rs. 1,00,000/- Preliminary expenses Rs. 10,000

Net profit after tax Rs. 3,00,000/-

5. Calculate cash flows from investing activities.

Profit and loss A/c 1-4-2025	Rs. 2,25,000/-
Purchase of Goodwill	Rs. 1,50,000/-
Purchase of Furniture	Rs. 3,00,000/-
Sale of Furniture	Rs. 50,000/-
Sale of Investment	Rs. 80,000/-
Purchase of investment	Rs. 1,20,000/-
Sale of equipments	Rs. 80,000/-
Dividend and interest received	Rs. 10,000/-

6. Briefly explain about Corporate Social Reporting.

7. Calculate Inventory Turnover Ratio.

Credit sales Rs. 2,20,000/-, Cash sales Rs. 80,000/-, Sales return Rs. 20,000/-, Opening inventory Rs. 30,000/-, Closing inventory Rs. 40,000/-, Gross profit is 25%.



SECTION - C

Answer any **THREE** of the following questions. Each question carries **10** marks.

(3×10=30)

8. Briefly explain

- Cost Accounting V/s Management Accounting.
- Tools and Techniques of Management Accounting.

9. From the following statement of Assets and Liabilities.

Compute

- Current Ratio
- Quick Ratio
- Proprietary Ratio
- Debt Equity Ratio
- Inventory to Working capital Ratio

Statement of Assets and Liabilities on 31-12-2024

Particulars	Note	Rs.
I. Equity and Liabilities		
1. Share holders fund		
a) Share capital	01	8,00,000
b) Reserve and surplus	02	2,00,000
2. Non-current liabilities		
Longterm borrowings		4,00,000
(9% Debentures)	—	
3. Current liabilities		
Trade payables (Creditors)	—	2,00,000
Total		<u>16,00,000</u>
II. Assets		
1. Non-current Assets		
a) Fixed assets		
Tangible assets	03	11,00,000
2. Current Assets		
a) Inventories (stock)	—	2,40,000
b) Trade receivables (Debtors)	—	2,00,000
c) Cash and Cash equivalent	—	50,000
(cash)		
d) Other Current Assets	—	10,000
(prepaid expenses)		
Total		<u>16,00,000</u>

Notes to Accounts



[P.T.O.]

Note 1	Share capital	
	5,000 equity shares of Rs. 100 each	5,00,000
	3,000 8% preference shares of Rs. 100 each	3,00,000
		<u>8,00,000</u>
Note 2	Reserve and Surplus	
	General Reserve	75,000
	Share premium	25,000
		<u>1,00,000</u>
Note 3	Tangible Assets	
	Plant and Machinery	4,00,000
	Land and Buildings	3,00,000
	Furniture and fixtures	4,00,000
		<u>11,00,000</u>

10. Compute trend percentages using 2023 as base year with the help of following statement of Assets and Liabilities of Govardhan Ltd.

Statement of Assets and Liabilities on 2023, 2024 and 2025

Particulars	Note	2023	2024	2025
I. Equity and Liabilities				
1. Share holders fund				
a) Share capital(Equity)	01	1,00,000	1,25,000	1,50,000
b) Reserves and surplus (General Reserve)	02	50,000	75,000	75,000
2. Non-current liabilities				
Long term borrowings (Debentures)	03	1,00,000	50,000	25,000
3. Current liabilities				
Trade payables (creditors)	04	1,50,000	2,00,000	1,00,000
Total		<u>4,00,000</u>	<u>4,50,000</u>	<u>3,50,000</u>
II. Assets				
1. Non-current Assets				
Tangible Assets (Land and Buildings)	05	2,00,000	2,50,000	2,00,000
2. Current Assets				
Inventories (stock)	06	1,25,000	1,25,000	75,000
Trade receivables	07	50,000	50,000	50,000



(Debtors)				
Cash and cash equivalent	08	25,000	25,000	25,000
(Bank balance)				
Total		<u>4,00,000</u>	<u>4,50,000</u>	<u>3,50,000</u>

11. Prepare cash flow statement by indirect method as per Ind AS - 7

The statement of Assets and Liabilities of Madhav Co. Ltd., as on 31st March 2024 and 2025.

Particulars	Note	2024 Rs.	2025 Rs.
I. Equity and Liabilities			
1. Share holders fund			
a) Share capital	01	6,40,000	7,20,000
b) Reserve and surplus	02	2,48,000	3,20,000
2. Non-current liabilities			
Long term borrowings	—	1,40,000	1,28,000
(Debentures)			
3. Current liabilities			
Trade payables	03	86,000	1,00,000
Short-term provisions	—	34,000	40,000
(Provision for taxation)			
Total		<u>11,48,000</u>	<u>13,08,000</u>
II. Assets			
Non-current Assets			
Tangible assets	04	7,36,000	8,48,000
Current assets			
Inventories (stock)	—	1,68,000	1,96,000
Trade receivables	05	1,60,000	2,00,000
Cash and cash equivalent	—	84,000	64,000
(cash in hand)			
Total		<u>11,48,000</u>	<u>13,08,000</u>

Notes to Accounts

		2024	2025
Note: 1	Share capital		
	Equity share capital	4,40,000	5,00,000
	10% preference share capital	2,00,000	2,20,000
		<u>6,40,000</u>	<u>7,20,000</u>
Note: 2	Reserves and surplus		
	Share premium	40,000	52,000
	Profit and loss A/c	2,08,000	2,68,000
		<u>2,48,000</u>	<u>3,20,000</u>
Note: 3	Trade payables		
	Creditors	76,000	92,000
	Bills payable	10,000	8,000
		<u>86,000</u>	<u>1,00,000</u>
Note: 4	Tangible assets		
	Machinery	4,00,000	4,60,000
	Buildings	3,00,000	3,52,000
	Furniture	36,000	36,000
		<u>7,36,000</u>	<u>8,48,000</u>
Note: 5	Trade receivables		
	Debtors	76,000	76,000
	Bills Receivables	84,000	1,24,000
		<u>1,60,000</u>	<u>2,00,000</u>



12. Briefly explain

- a) Financial Audit V/s Management Audit.
 - b) Step involved in management Audit.
-



No of Printed Pages : 7

21BCOM6EF2



Sl. No. 259135

B.Com. VI Semester Degree Examination, June/July - 2025

COMMERCE

Investment Management

Paper : DSE-F2

(NEP)

Time : 2 Hours

Maximum Marks : 60

SECTION - A

ವಿಭಾಗ - ಎ

Answer the following questions.

(10×1=10)

ಈ ಕೆಳಗಿನ ಎಲ್ಲಾ ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

1. a) What do you mean by Economic Investment?
ಆರ್ಥಿಕ ಹೂಡಿಕೆ ಎಂದರೇನು?
- b) Expand FDI.
FDI ಯನ್ನು ವಿಸ್ತರಿಸಿ.
- c) Mention any two characteristics of fundamental analysis.
ಮೂಲಭೂತ ವಿಶ್ಲೇಷಣೆಯ ಯಾವುದಾದರೂ ಎರಡು ಲಕ್ಷಣಗಳನ್ನು ಹೆಸರಿಸಿ.
- d) What is called as Normal Growth Rate?
ಸಾಮಾನ್ಯ ಬೆಳವಣಿಗೆ ದರ ಎಂದರೇನು?
- e) Write the meaning of unsystematic risk.
ವ್ಯವಸ್ಥಿತವಲ್ಲದ ಅಪಾಯದ ಅರ್ಥವನ್ನು ಬರೆಯಿರಿ.
- f) Mention any two reasons for risk in investment.
ಹೂಡಿಕೆಯಲ್ಲಿ ಅಪಾಯಕ್ಕೆ ಕಾರಣವಾಗುವ ಯಾವುದಾದರೂ ಎರಡು ಅಂಶಗಳನ್ನು (ಕಾರಣಗಳನ್ನು) ಹೆಸರಿಸಿ.



[P.T.O.]

g) What is the meaning of trend analysis.

ಟ್ರೆಂಡ್ ವಿಶ್ಲೇಷಣೆ ಎಂದರೇನು?

h) What do you mean by rate of change?

ಬದಲಾವಣೆಯ ದರ ಎಂದರೇನು?

i) Write any two objectives of portfolio management.

ಪೋರ್ಟ್‌ಫೋಲಿಯೋ ನಿರ್ವಹಣೆಯ ಯಾವುದಾದರೂ ಎರಡು ಉದ್ದೇಶಗಳನ್ನು ಬರೆಯಿರಿ.

j) Write the formula of Treynor Index.

ಟ್ರೇನಾರ್ ಸೂಚ್ಯಂಕದ ಸೂತ್ರವನ್ನು ಬರೆಯಿರಿ.

SECTION - B

ವಿಭಾಗ - ಬಿ

Answer any Four of the following questions.

(4×5=20)

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

2. Explain the features of a good investment.

ಉತ್ತಮ ಹೂಡಿಕೆಯ ಲಕ್ಷಣಗಳನ್ನು ಕುರಿತು ವಿವರಿಸಿ.

3. A company pays a dividend of Rs. 5 per share which is expected to grow at 8% annually. If the required rate of return is 12%. Find the intrinsic value of share.

ಒಂದು ಕಂಪನಿಯು ಪ್ರತಿ ಶೇರಿಗೆ ರೂ. 5 ರಷ್ಟು ಲಾಭಾಂಶವನ್ನು ನೀಡುತ್ತದೆ. ಇದು ವರ್ಷಕ್ಕೆ 8% ರಷ್ಟು ಏರಿಕೆಯಾಗಲಿದೆ ಎಂಬ ನಿರೀಕ್ಷೆಯಿದೆ. ಅಗತ್ಯವಿರುವ ಪ್ರತಿಫಲದ (ಆದಾಯದ) ದರ 12% ಆಗಿದ್ದರೆ ಆ ಶೇರಿನ ಅಂತರಂಗ ಮೌಲ್ಯವನ್ನು ಕಂಡುಹಿಡಿಯಿರಿ.

4. The following are the expected returns and probabilities associated with the performance of a company under different economic conditions.



State of Economy	Expected return	Probability
Boom	18	0.3
Normal	10	0.6
Recession	-3	0.4

Calculate the standard deviation of the return.

ಈ ಕೆಳಗಿನವುಗಳು ವಿಭಿನ್ನ ಆರ್ಥಿಕ ಪರಿಸ್ಥಿತಿಗಳಲ್ಲಿ ಕಂಪನಿಯ ನಿರೀಕ್ಷಿತ ಆದಾಯಗಳು ಮತ್ತು ಅವಕಾಶಗಳಾಗಿವೆ.

ಆರ್ಥಿಕ ಪರಿಸ್ಥಿತಿ	ನಿರೀಕ್ಷಿತ ಆದಾಯ	ಅವಕಾಶ
ಉದ್ದಾರ ಸ್ಥಿತಿ	18	0.3
ಸಾಮಾನ್ಯ ಸ್ಥಿತಿ	10	0.6
ಆರ್ಥಿಕ ಕುಸಿತ	-3	0.4

ಈ ಮೇಲಿನ ಮಾಹಿತಿಯ ಆಧಾರದ ಮೇಲೆ ಆದಾಯದ ಪ್ರಮಾಣಿತ ವ್ಯತ್ಯಾಸವನ್ನು ಲೆಕ್ಕಿಸಿರಿ.

5. Explain types of trends with a suitable example.

ಟ್ರೆಂಡ್‌ಗಳ ವಿಧಗಳನ್ನು ಸೂಕ್ತ ಉದಾಹರಣೆಯೊಂದಿಗೆ ವಿವರಿಸಿ.

6. The return of two mutual funds and their respective risk measures are as follows.

Fund	Average Return	Standard Deviation (%)	Beta (β)	Risk-free Return
X	12	10	1.2	6
Y	10	08	0.9	6

Calculate sharpe ratio and Treynor ratio for each fund and rank the funds based on both ratios.



ಎರಡು ಪರಸ್ಪರ ನಿಧಿಗಳ ಆದಾಯ ಮತ್ತು ಅಪಾಯದ ಮಾನಗಳು ಈ ಕೆಳಗಿನಂತಿವೆ.

ನಿಧಿ	ಸರಾಸರಿ ಆದಾಯ	ಪ್ರಮಾಣಿಕತೆ ವ್ಯತ್ಯಾಸ (%)	ಬೀಟಾ (B)	ಅಪಾಯ-ರಹಿತ ಪ್ರತಿಫಲ ದರ
X	12	10	1.2	6
Y	10	08	0.9	6

ಪ್ರತಿಯೊಂದು ನಿಧಿಗೆ ಶಾರ್ಟ್ ಅನುಪಾತ ಮತ್ತು ಟ್ರಿಯನರ್ ಅನುಪಾತ ಲೆಕ್ಕಿಸಿ. ಈ ಆಧಾರದ ಮೇಲೆ ನಿಧಿಗಳನ್ನು ಕ್ರಮವರ್ತಿಯಾಗಿ ವರ್ಗಿಸಿ.

7. Explain the benefits if Global Economy.

ಜಾಗತಿಕ ಆರ್ಥಿಕತೆಯ ಲಾಭಗಳನ್ನು ಅಥವಾ ಅನುಕೂಲಗಳನ್ನು ವಿವರಿಸಿ.

SECTION - C

ವಿಭಾಗ - ಸಿ

Answer any Three of the following questions.

(3×10=30)

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

8. What do you mean by investment? Explain the attributes of investment.

ಹೂಡಿಕೆ ಎಂದರೇನು? ಹೂಡಿಕೆಯ ಗುಣಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿ.

9. Define Business Cycle. Explain the phases of business cycle.

ವ್ಯವಹಾರ ಚಕ್ರವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ. ವ್ಯವಹಾರ ಚಕ್ರದ ವಿವಿಧ ಹಂತಗಳನ್ನು ವಿವರಿಸಿ.

10. Explain the process of portfolio management.

ಪೋರ್ಟ್‌ಫೋಲಿಯೋ ನಿರ್ವಹಣೆಯ ಪ್ರಕ್ರಿಯೆಯನ್ನು ವಿವರಿಸಿ.



11. The data of the 10-days prices of two stocks 'A' and 'B' is as follows.

Day	Stock-A	Stock-B
1	50	50
2	51	49
3	52	48
4	53	47
5	54	46
6	56	45
7	57	47
8	58	49
9	59	51
10	60	52

Calculate the 5 day Rate of Change (ROC) for both stocks from day-6 to day-10 and compare their momentum.

ಈ ಕೆಳಗಿನ ಮಾಹಿತಿಯು ಕಳೆದ 10 ದಿನಗಳಲ್ಲಿ ಸ್ಟಾಕ್ 'A' ಮತ್ತು ಸ್ಟಾಕ್ 'B' ಹೊಂದಿರುವ ದರಗಳನ್ನು ಸೂಚಿಸುತ್ತವೆ.

ದಿನ	ಸ್ಟಾಕ್-A	ಸ್ಟಾಕ್-B
1	50	50
2	51	49
3	52	48



4	53	47
5	54	46
6	56	45
7	57	47
8	58	49
9	59	51
10	60	52

6ನೇ ದಿನದಿಂದ 10ನೇ ದಿನವರೆಗಿನ ಎರಡೂ ಷೇರುಗಳಿಗೆ 5 ದಿನಗಳ ಬದಲಾವಣೆಯ ದರ (ROC)ವನ್ನು ಲೆಕ್ಕಹಾಕಿ ಮತ್ತು ಅವುಗಳ ಆವೇಗವನ್ನು ಹೋಲಿಕೆ ಮಾಡಿ.

12. An investor has Rs. 1,00,000/- to invest in two securities : Stock 'A' and Stock 'B'. Calculate the expected return and the risk (standard deviation) of the portfolio and comment on is diversification effective in this case.

Details given below:

Particulars	Stock 'A'	Stock 'B'
Expected return	18%	12%
Standard deviation	10%	7%
Investment amount	Rs. 70,000	Rs. 30,000
Correlation (p)	0.3	

ಒಬ್ಬ ಹೂಡಿಕೆದಾರನು ರೂ. 1,00,000/-ನ್ನು ಎರಡು ಸೆಕ್ಯೂರಿಟಿಗಳಲ್ಲಿ ಹೂಡಿಕೆ ಮಾಡಲು ಇಚ್ಛಿಸುತ್ತಾನೆ. ಸ್ಟಾಕ್-A ಮತ್ತು ಸ್ಟಾಕ್-B ಈ ಹೂಡಿಕೆಯನ್ನು ಆಧರಿಸಿ ಪೋರ್ಟ್‌ಫೋಲಿಯೋ ನಿರೀಕ್ಷಿತ ಆದಾಯ



ಮತ್ತು ಅಪಾಯವನ್ನು ಲೆಕ್ಕಿಸಿ. ಈ ಪ್ರಕರಣದಲ್ಲಿ ವೈವಿಧ್ಯಮಯೀಕರಣ ಪರಿಣಾಮಕಾರಿಯಾಗಿದೆ ಎನ್ನಬಹುದೇ? ಅಭಿಪ್ರಾಯ ನೀಡಿ.

ವಿವರಗಳು ಕೆಳಗಿನಂತಿವೆ

ವಿವರಗಳು	ಸ್ವಾಕ್ 'A'	ಸ್ವಾಕ್ 'B'
ನಿರೀಕ್ಷಿತ ಆದಾಯ	18%	12%
ಪ್ರಮಾಣಿತ ವ್ಯತ್ಯಾಸ	10%	7%
ಹೂಡಿಕೆಯ ಮೊತ್ತ	Rs. 70,000	Rs. 30,000
ಸಹ ಸಂಬಂಧ (p) 0.3		

