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21BCOM5C13



Sl. No. 167545

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

COMMERCE

Financial Management
(NEP)

Time : 2 Hours

Maximum Marks : 60

SECTION - A

Answer the following Sub questions. Each Sub-question carries One mark.

(10×1=10)

1.
 - a) What is Finance?
 - b) What is Profit Maximisation?
 - c) Write any Reasons for time value of money.
 - d) What do you mean Discounting technique of time value of money.
 - e) What is the Meaning of Optimum capital structure?
 - f) Expand - EBIT.
 - g) Mention any two Techniques of Capital Budgeting.
 - h) What is Net Present Value?
 - i) What is working Capital?
 - j) Write the Components of Working Capital.

SECTION - B

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

(4×5=20)

2. Explain the objectives of Financial Management.
3. Determine the Future value at the end of 5 years of the following series of payments at 10% rate of Interest.
Rs.3,000 at the end of Ist Year
Rs.5,000 at the end of IInd Year
Rs.7,000 at the end of IIIrd Year
Rs.4,000 at the end of IVth Year
Rs.2,000 at the end of Vth Year



[P.T.O.]

4. Calculate operating, Financial and Combined leverage from the following data.

Sales	Rs. 10,00,000
Variable cost 40% on Sales	
Fixed cost	Rs. 3,00,000
Interest Charges	Rs. 1,00,000

5. From the following information, Calculate Payback period.

Purchase price of Machine	Rs.4,00,000
Life of Machine	5 Years
Tax Rate	30%
Earnings before depreciation and Tax are	Rs.2,00,000 p.a

6. The Initial Cash outlay of the Project is Rs.2,00,000 and it generates cash inflows of Rs.60,000, Rs.40,000, Rs.30,000 and Rs.20,000.

Assume 12% rate of discount.

Calculate Profitability Index

Year	Discount Factor @ 12%
1	0.893
2	0.797
3	0.712
4	0.635

7. What is operating cycle and draw the diagram of operating Cycle.

SECTION - C

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

8. Briefly Explain the Basic Functions of financial Management.
9. Calculate the Net present value of the following Cash flows of two projects and give a suggestion

Year	Project -1 Discount Rate 10%	Project - 2 Discount Rate 12%
1	15,000	18,000
2	20,000	25,000
3	30,000	40,000
4	6,000	35,000
5	18,000	45,000



10. A Company has the following Capital Structure. The Equity Share Capital of Rs.5,00,000 shares of Rs.100 each. The company has an Expansion programme an Investment of Rs.2,50,000. The Management is considering the following alternatives to raise the additional capital.

- Issue of 2500 equity share of Rs.100 each.
- Issue of 2500 @ 8% preference shares at Rs.100 each
- Issue of 2500 @ 10% Debentures at Rs.100 each.

You are required to calculate the effect of each above the Alternative plan of financing of EPS. Assuming that the EBIT is Rs.2,50,000 to be the rate of Tax is at 50%

11. XYZ Co.Ltd. is considering a single project for Investment. But it has two projects of which one is to be selected. It provides the following details of two projects.

- The PV factor at 10% p.a
- The Projects need Investment as Rs.7,00,000 each both projects
- The life of these projects is 5 years
- The Cash inflows generated by two projects are

Year	Project-I	Project-II
1	Rs.175,000	Rs.165,000
2	Rs.200,000	Rs.220,000
3.	Rs.220,000	Rs.200,000
4.	Rs.190,000	Rs.170,000
5.	Rs.150,000	Rs.200,000
6.	Rs.120,000	Rs.170,000

You are required to suggest the single project for investment according NPV method.

12. The Cost account of Mr. X company Ltd. provides the following particulars

Cost Structure:

Material	35%
Direct Labour	25%
Over head	20%

The following Particulars are further available.

- Total Sales of the Co. 300,000 units
 - Selling price is Rs.15 per unit
 - Raw material remain in stores for an Average period of One month
 - Material will be work-in-progress on an average for half a month
 - finished goods remain in Stock for an Average period of One month
 - Credit allowed to debtors is two months
 - Credit allowed by Creditor is One month.
- You are required to prepare a statement of working capital requirement.



No. of Printed Pages : 4

21BCOM5C14



Sl. No. 162448

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

COMMERCE

Income Tax Law and Practice - I
(NEP)

Time : 2 Hours

Maximum Marks : 60

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

SECTION - A

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

1. a) What is Assessment year?
- b) Who is a Resident individual?
- c) What is Dearness allowance?
- d) How do you treat Salary received by MP, MLA, MLC?
- e) What is Annual value?
- f) Expand TDS.
- g) What is the Maximum amount of deduction U/S 80C.
- h) What is Gross Total Income?
- i) What is Income Tax?
- j) State examples of Direct Taxes.

SECTION - B

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

2. State with reasons whether the following are agricultural incomes or not.
 - a) Income from Stone quarries.
 - b) Income from Fisheries.



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- c) Income from Self grown grass.
- d) Dividend received from a Company
- e) Income from agricultural land situated in Pakistan.

3. Mrs Anu an employee of Company gives the following information.

- a) Basic Salary Rs.36,000 p.a
- b) DA (the terms of employment so provided) Rs.1,000 p.m.
- c) HRA Received Rs.1500 p.m
- d) Rent paid Rs.1,000 pm.
- e) Place : Ballari

Calculate taxable HRA for the A/Y.2024-25.

4. Mr.Suryaprakash, an employee of X Ltd, receives Rs.18,00,000 as gratuity. He is covered by payment of Gratuity Act, 1972. He, retires on 12.12.2023 after rendering Service of 38 years and 8 months. At the time of retirement his monthly basic salary and D.A were Rs.48,000 and rs.16,000 respectively.

Calculate exempt and taxable gratuity for AY 2024-25

5. Mr.Vashista Surya let-out one house at Rs.10,000 p.m. Its fair rent is Rs.12,000 p.m. municipal valuation Rs.14,000 p.m and Standard rent is Rs.13,000 p.m The house remained vacant for 2 months. There was unrealized rent for 1½ months. calculate gross annual value for the AY 2024-25.

6. MR.Shiva narayana furnish the following particulars of income for the PY 2023-24.

- a) Income from HP in Hosapete Rs.22,000
- b) Income from Business in America received in Ballari Rs.80,000
- c) Past untaxed foreign income brought into India Rs.75,000.
- d) Income from agriculture in Srilanka received in India Rs.50,000
- e) Interest on Indian Co.debenture Rs.20,000.

Compute the Gross Total income if

- i) Ordinary Resident
- ii) Not ordinary Resident
- iii) Non Resident

7. Write a note on TDS provision on Salary.



SECTION - C

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

8. From the following particulars of income of Shri Balaji during the previous year 2023-24 Compute his total income, if he
- a) Resident
 - b) Not-ordinary Resident
 - c) Non Resident
- i) Income from HP in England but received in India Rs.40,000.
 - ii) Profit from Business in Hosapete Rs.15,000
 - iii) Income accrued in India but received in Iraq Rs.10,000
 - iv) Profit from business established in Japan and received there Rs.15,000 but the business being Controlled from India.
 - v) Served in Indian Embassy situated in America and Salary received there Rs.10,000.
 - vi) Income earned and received in England but later on brought into India Rs.20,000
 - vii) Bank draft Sent from Balaji's father-in-law from England as gift to him Rs.10,000.
 - viii) Dividend received from a domestic Company Rs.5,000.
9. The following are the particulars of Salary income of Mr.Subramanya, a Sales manager of a company at Mumbai for the PY 2023-24.
- a) Basic Salary for the year Rs.72,000
 - b) D.A of the year (not eligible for retirement benefit) Rs.48,000
 - c) His own contribution to RPF Rs.7,200.
 - d) Company's Contribution to the Said fund Rs.9,840.
 - e) Bonus at 20% of basic salary Rs.14,400.
 - f) He was also provided with a rent free accommodation(house) for which the employer paid rent of Rs.5,000 p.m. He was allowed to use furniture Costing Rs.76,200.



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- g) Life insurance premium of Rs.9,760 on his life policy was paid by the employer.
- h) The Company paid for his two Children education allowance of Rs.350 p.m per child
- i) Cost of private tour paid by the employer Rs.10,000

Compute his income from Salary for the AY - 2024-25.

10. Mrs. Jyothi owns the following two houses and their details are as follows.

	House 1	House 2
Municipal value	60,000	90,000
Fair Rent	--	1,00,000
Use of house	Self	Let out
Actual Rent	--	1,08,000
Municipal taxes paid	6,000	9,000
Unrealized rent	--	4,000

Compute her income from house property for the AY 2024-25. It should be noted that the house let out remained Vacant for two months.

11. Calculate the amount of deduction allowable U/S 80C in case of Mr.X for AY 2024-25.

Particulars	Amount
a) Purchase of NSC (viii issue)	30,000
b) 5 years Term deposit with nationalized Bank	25,000
c) Contribution to Public provident fund	60,000
d) Contribution to unit linked Insurance plan	20,000
e) Contribution towards UTI and Annuity plan of LIC	15,000
f) Subscription to Units of Specified Mutual Fund	7,500
g) Subscription to approved Shares and debentures (Infrastructure)	25,000
h) Deposit under Senior Citizens Savings Scheme	20,000

12. a) How do you treat the following donations.

- i) Donations to Prime Minister's National Relief fund
- ii) Donation to Prime Minister's Drought Relief fund.
- iii) Donation to Municipal Corporation for Charitable Purpose
- iv) Donation to local authority for the promotion of family planning.
- v) Donation to Rajiv Gandhi Foundation.

- b) Mr X is a non-government employee getting a pension of Rs.1200 p.m during the previous year. He commuted 2/3 of his pension and received Rs.40,000. Calculate the exempted and taxable Commuted value of pension assume that he did not receive gratuity.





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

COMMERCE

Goods and Service Tax Law and Practice
(NEP)

Time : 2 Hours

Maximum Marks : 50

SECTION - A

Answer All the Questions:

(10×1=10)

1.
 - a) Expand CGST.
 - b) What is Dual GST?
 - c) Who are Liable to Pay taxes under Forward charge?
 - d) What is Threshold Limit for Registration under GST.
 - e) What is Time of Supply?
 - f) Expand ITC.
 - g) Expand HSN under GST.
 - h) Who can choose Composition Scheme under GST?
 - i) What is Tax Invoice?
 - j) What is Assessment under GST?

SECTION - B

Answer any Four of the following Questions.

(4×5=20)

2. Write the features of GST?
3. Write the Conditions for availing Input Tax Credit.
4. From the following Information , Calculate Aggregate turnover.
 - a) Taxable Supplies Rs.1,00,000
 - b) Exempt Supplies Rs.20,000
 - c) RCM Supplies Rs.50,000
 - d) Value of Supplies 70,000 includes 20000 Exempt supplies
 - e) Tax paid Rs.10000.
5. A Textile shop purchased Rs. 90,000 Textiles @ 5% GST and Supplies to its customer Rs. 120,000 @ 5% GST Determine How much Tax liability should be payable by Textile Shop.



6. Determine the time of supply from the following.
- | | |
|-------------------------------|------------|
| Date of Issue of Invoice | 1.10.2024 |
| Due date of Invoice | 30.10.2024 |
| Date of Payment Received | 15.10.2024 |
| Payment Credited in the Books | 18.10.2024 |
7. Write the Benefits of GST Registration.

SECTION - C

Answer any Two of the following.

(2×10=20)

8. Explain the Benefits of GST towards different Sections of the Society.
9. From the following Information of Padmavathi Compute Transaction value and GST payable.
- Price of the Asset Rs. 6,95,000
(Including GST @ 12%)
The following Items were not included
Warranty charges charged separately by the seller Rs.15,000
Installation charges Rs.45,000
Designing and Development charges Rs.18,000
Fitting Charges Rs.20,000
Discount 12% on Transaction value
Rate of GST 12%
10. From the following purchases State they are Eligible for Input Tax Credit.
- a) Goods purchased 180,000 Tax paid 18%
 - b) Goods purchased 250,000 and Tax paid 0%
 - c) Un Registered person purchased and paid Tax Rs.50,000(Tax)
 - d) Goods purchased for Personal use Rs.20,000
 - e) Inputs purchased for Further process Rs.70,000
 - f) Goods purchased without Receiving Invoice Rs.15,000.
 - g) Truck purchased for supply of Inputs to the Factory Rs.8,00,000
 - h) Out of 10,00,000 purchases supplies has not filed 1,00,000 worth Rs. Bills under GSTR-I.
 - i) Free samples distributed for Promotion purpose Rs.10000 Tax paid.
 - j) Market Research Services Rs. 10,000.
11. Write short note on :
- a) Audit Under GST
 - b) Draft a Tax Invoice under GST





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

COMMERCE

Principles and Practice of Auditing
(NEP)

Time : 2 Hours

Maximum Marks : 60

Instructions to Candidates: Answer All Sections according to internal choice.

SECTION - A

ವಿಭಾಗ - ಎ

Answer the following questions.

(10×1=10)

ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

1. a) What do you mean by Auditing?
ಲೆಕ್ಕ ಪರಿಶೋಧನೆ ಎಂದರೇನು?
- b) Write any two objectives of internal control.
ಆಂತರಿಕ ನಿಯಂತ್ರಣದ ಎರಡು ಉದ್ದೇಶಗಳನ್ನು ಬರೆಯಿರಿ.
- c) Name the types of assets.
ಆಸ್ತಿಗಳ ಪ್ರಕಾರಗಳನ್ನು ಹೆಸರಿಸಿ.
- d) What is valuation of assets?
ಆಸ್ತಿಗಳ ಮೌಲಿಕರಣ ಎಂದರೇನು?
- e) Write two disqualification of company Auditor.
ಲೆಕ್ಕಪರಿಶೋಧಕನ ಎರಡು ಅನರ್ಹತೆಗಳನ್ನು ಬರೆಯಿರಿ.
- f) State two professional qualities of auditor.
ಲೆಕ್ಕಪರಿಶೋಧಕರ ವೃತ್ತಿಪರ ಎರಡು ಲಕ್ಷಣಗಳನ್ನು ತಿಳಿಸಿ.
- g) Define Audit Risk.
ಲೆಕ್ಕಪರಿಶೋಧನಾ ಅಪಾಯವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
- h) Give two key elements of audit report.
ಲೆಕ್ಕಪರಿಶೋಧನಾ ವರದಿಯ ಎರಡು ಮುಖ್ಯ ಅಂಶಗಳನ್ನು ಬರೆಯಿರಿ.
- i) What is interim audit?
ಮಧ್ಯಂತರ ಲೆಕ್ಕಪರಿಶೋಧನೆ ಎಂದರೇನು?
- j) Who can appoint company first auditor?
ಕಂಪನಿಯ ಪ್ರಥಮ ಲೆಕ್ಕ ಪರಿಶೋಧಕನನ್ನು ಯಾರು ನೇಮಕ ಮಾಡುತ್ತಾರೆ?



SECTION - B

ವಿಭಾಗ - ಬಿ

Answer any Four of the following questions.

(4×5=20)

- ಕೆಳಗಿನ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.
2. Explain the objectives of Auditing.
ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿ.
 3. Explain the procedure to be followed in verification of plant and machinery.
ಯಂತ್ರೋಪಕರಣಗಳ ಭೌತಿಕ ಪರಿಶೀಲನೆಯ ಬಗ್ಗೆ ವಿವರಿಸಿ.
 4. Explain five duties of Auditor.
ಲೆಕ್ಕಪರಿಶೋಧಕನ ಐದು ಕರ್ತವ್ಯಗಳನ್ನು ವಿವರಿಸಿ.
 5. What is professional ethics? Explain fundamental principles of professional ethics.
ವೃತ್ತಿಪರ ನೀತಿ ಸಂಹಿತೆ ಎಂದರೇನು? ವೃತ್ತಿಪರ ನೀತಿ ಸಂಹಿತೆಯ ಮೂಲಭೂತ ತತ್ವಗಳನ್ನು ವಿವರಿಸಿ.
 6. What are the measures that auditor should take to minimize the audit risk?
ಲೆಕ್ಕಪರಿಶೋಧನ ಅಪಾಯ ನಿವಾರಣೆಗೆ ಲೆಕ್ಕಪರಿಶೋಧಕರು ಕೈಗೊಳ್ಳಬೇಕಾದ ಕ್ರಮಗಳು ಯಾವುವು?
 7. What is internal check? And explain its objectives.
ಆಂತರಿಕ ಪ್ರತಿಬಂಧ ಎಂದರೇನು? ಮತ್ತು ಅದರ ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿ.

SECTION - C

ವಿಭಾಗ - ಸಿ

Answer any Three of the following questions.

(3×10=30)

- ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.
8. Suggest the system of internal check as regards payment of wages.
ದಿನಗೂಲಿ ಪಾವತಿಸುವುದಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಆಂತರಿಕ ಪ್ರತಿಬಂಧವನ್ನು ನಿರೂಪಿಸಿರಿ.
 9. Explain the position of an auditor regards verification of investment.
ಹೂಡಿಕೆಯ ಭೌತಿಕ ಪರಿಶೀಲನೆಯ ಕ್ರಮಗಳನ್ನು ವಿವರಿಸಿ.
 10. Discuss the audit procedure of co-operative society.
ಸಹಕಾರಿ ಸಂಸ್ಥೆಗಳ ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ಕಾರ್ಯ ಯೋಜನೆಯನ್ನು ಚರ್ಚಿಸಿರಿ.
 11. Describe the types of Audit report.
ಲೆಕ್ಕಪರಿಶೋಧನೆ ವರದಿಯ ಪ್ರಕಾರಗಳ ಬಗ್ಗೆ ಬಣ್ಣಿಸಿರಿ.
 12. Write a note on
 - a) Periodical Audit
 - b) Audit Note Book
 - c) Audit strategy
 ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ
 - a) ನಿಯತಕಾಲಿಕ ಲೆಕ್ಕಪರಿಶೋಧನೆ
 - b) ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ಪುಸ್ತಕ
 - c) ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ಕಾರ್ಯತಂತ್ರ



No of Printed Pages : 2

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Sl. No. 163343

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

COMMERCE

Retail Management

(NEP)

Time : 2 Hours

Maximum Marks : 60

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

SECTION - A

ವಿಭಾಗ - ಎ

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

ಕೆಳಗಿನ ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಯು ಒಂದು ಅಂಕವನ್ನು ಹೊಂದಿರುತ್ತದೆ.

1. a) What is retail?
ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರ ಎಂದರೇನು?
- b) What is value added service?
ಮೌಲ್ಯ ವರ್ಧಿತ ಸೇವೆ ಎಂದರೇನು?
- c) What is retail planning?
ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರ ಯೋಜನೆ ಎಂದರೇನು?
- d) What is consumer behaviour?
ಗ್ರಾಹಕರ ವರ್ತನೆ ಎಂದರೇನು?
- e) What is product Mix?
ವಸ್ತು ಮಿಶ್ರಣ ಎಂದರೇನು?
- f) What is customer service?
ಗ್ರಾಹಕರ ಸೇವೆ ಎಂದರೇನು?
- g) What is Branding?
ಬ್ರಾಂಡಿಂಗ್ ಎಂದರೇನು?
- h) What is store design?
ಮಳಿಗೆಯ ವಿನ್ಯಾಸ ಎಂದರೇನು?
- i) What is Barcoding?
ಬಾರ್‌ಕೋಡಿಂಗ್ ಎಂದರೇನು?
- j) Expand EDI.
EDI ಅನ್ನು ವಿಸ್ತರಿಸಿ.



[P.T.O.]

SECTION - B

ವಿಭಾಗ - ಬಿ

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

(4×5=20)

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

2. What are benefits of good retail consumer services.
ಉತ್ತಮ ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರ ಗ್ರಾಹಕರ ಸೇವೆಗಳ ಉಪಯೋಗಗಳು ಯಾವುವು?
3. What are challenges of Retailing?
ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರ ಎದುರಿಸುತ್ತಿರುವ ಸವಾಲುಗಳು ಯಾವುವು?
4. What are the functions of store manager?
ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರ ಮಳಿಗೆಗಳ ವ್ಯವಸ್ಥಾಪಕರ ಕಾರ್ಯಗಳು ಯಾವುವು?
5. Briefly explain the new product decision.
ಹೊಸ ಉತ್ಪನ್ನದ ನಿರ್ಧಾರದ ಕುರಿತು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
6. Write the different types of pricing methods.
ಬೆಲೆ ನಿಗದಿಕರಣದ ವಿವಿಧ ವಿಧಾನಗಳನ್ನು ಬರೆಯಿರಿ.
7. Write the advantages of online shopping.
ಆನ್‌ಲೈನ್ ಶಾಪಿಂಗ್‌ನ ಅನುಕೂಲಗಳ ಬಗ್ಗೆ ಬರೆಯಿರಿ.

SECTION - C

ವಿಭಾಗ - ಸಿ

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

(3×10=30)

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

8. What are the factors affecting the growth of retailing in India explain.
ಭಾರತದಲ್ಲಿ ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರದ ಬೆಳವಣಿಗೆಯ ಮೇಲೆ ಪರಿಣಾಮ ಬೀರುತ್ತಿರುವ ಅಂಶಗಳಾವುವು? ವಿವರಿಸಿ.
9. Explain the importance of consumer behaviours study.
ಗ್ರಾಹಕರ ವರ್ತನೆಯ ಅಧ್ಯಯನದ ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ವಿವರಿಸಿ.
10. Explain the steps involved in choosing retail location.
ಚಿಲ್ಲರೆ ವ್ಯಾಪಾರ ಸ್ಥಳ ಆಯ್ಕೆಯಲ್ಲಿ ಒಳಗೊಳ್ಳುವ ವಿವಿಧ ಹಂತಗಳ ಕುರಿತು ವಿವರಿಸಿ.
11. What are the factors affecting pricing mix? Explain.
ಬೆಲೆ ಮಿಶ್ರಣದ ಮೇಲೆ ಪ್ರಭಾವ ಬೀರುವ ಅಂಶಗಳಾವುವು? ವಿವರಿಸಿ.
12. Explain the advantages of e-payments in online retail shopping.
ಆನ್‌ಲೈನ್ ರಿಟೈಲ್ ಶಾಪಿಂಗ್‌ನಲ್ಲಿ ಇ-ಪಾವತಿಗಳಿಂದಾಗುವ ಪ್ರಯೋಜನಗಳನ್ನು ವಿವರಿಸಿ.

