No. of Printed Pages : 3

21BCOM6EA2

Sl. No. 234841

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

COMMERCE

Indian Accounting Standard - II

PAPER - DSE-A2

(NEP)

Time : 2 Hours

Maximum Marks : 60

Instructions to Candidates : Answer All the Sections

SECTION - A

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

1. a) Give the definition of Holding Company.
   b) What is Non - controlling Interest?
   c) What is Earning per share?
   d) Give the meaning of Share based payment.
   e) What is Government Grants?
   f) What is Accounting Estimates and Errors?
   g) Give the meaning of Financial Instruments.
   h) What is AS-32?
   i) What is Fair Value Measurement?
   j) Give the Meaning of revenue from Contract with customers?

SECTION - B

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

2. 'P' Ltd Acquires 60% of the Equity shares of 'M' Ltd on 1st Jan, 2026 on that Date paid up capital of 'M' Ltd., was Rs.20,000. Equity shares of Rs.10 each; Accumulated Reserve balance was Rs.2,00,000, 'P' Ltd., paid Rs.3,20,000 to Acquire 60% Interest in the M Ltd., Assets of M Ltd., were Revalued on 1-1-2026 and a loss of Rs.40,000 was Ascertained . Calculate the value of Good will.

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3. Briefly explain the Minimum content of an Interim Financial Report?
4. Briefly explain The "Disclosure of Government Assistance"?
5. Explain the steps involved in De-Recognition of Financial Assets?
6. Explain the Disclosure for profit and Loss Account (Ind AS-107)?
7. Briefly explain the Steps involved in Revenue Recognition model by Ind As-115?

SECTION - C

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

8. The following are the Balance Sheet of 'X' and its subsidiary, 'Y' Ltd., as on 31st March 2024.

			X Ltd	Y Ltd
I	**Liabilities**		X(Rs)	Y(Rs)
	a)	Equity shares of Rs.10 Each	4,00,000	1,00,000
	b)	Profit and Loss A/c	50,000	20,000
	c)	External Liabilities	7,50,000	4,80,000
			12,00,000	**6,00,000**
II	**Assets**			
	a)	Equipments	2,50,000	95,000
	b)	Investments (9,000 Equity shares in 'Y' Ltd., on 1st April, 2023)	1,40,000	--
	c)	Other Assets	8,10,000	5,05,000
			12,00,000	**6,00,000**

On 1st April 2023 P & L Account of 'Y' Ltd., showed a credit Balance of Rs.8,000 and Equipments of 'Y' Ltd., at 20% above its book value of Rs.1,00,000 (But no such Adjustment is Affected in the Books of Y Ltd.,

Prepare Consolidated Balance Sheet as on 31st March, 2024.

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9. 'M' Ltd., had 2.50 Lakh equity shares outstanding on 1st August, 2022. The average Fair value per share during the year 2022-23 was Rs.20.

   The company has given share option to its employees of 50,000 shares at option price of Rs.15, If net profit attributed to equity share holder's for the year ended 31/3/2023 is Rs.6,00,000.

   Determine Both the EPS and Diluted EPS?

10. Explain the Accounting For Government grants.

11. Explain the Steps in initial Recognition and Subsequent Recognition of financial Assets?

12. Jyothi Ltd., has a debt amount of Rs.10 Lakhs, Discount is 04%(Rs.40,000) Annual Repayment is Rs.2 Lakhs, period of Debt is 5 years. Interest Rate is 10% P.A. payable Annually.
    Determine the carrying an amount for each of Five years by using effective interest rate method.

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VI Semester B.Com. (NEP) Degree Examination, June/July 2026
COMMERCE
VOC-02 : Assessment of Persons Other than Individuals and Filing of ITRS

Time : 2 Hours Max. Marks : 50

SECTION – A

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

1. a) State any two conditions for depreciation.
   b) Mention any two block of assets.
   c) Who is a working partner ?
   d) What is book profit ?
   e) Name the residential status of company.
   f) Write any two deductions from gross total income of company.
   g) Give the meaning of income tax refund.
   h) Mention any two ITRs (Income Tax Returns).
   i) Expand TDS/TCS.
   j) What is tax evasion ?

SECTION – B

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

2. Compute the allowable depreciation for the A.Y. 2025-26 of the following details.
   a) Purchase of goodwill on 1-4-2024 for ₹ 6,00,000/-
   b) Purchase of trademark on 1-12-2024 ₹ 5,00,000/-
   c) Purchase of patent on 1-5-2024 ₹ 7,00,000/-

   Rate of depreciation is at 25%.

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3. A, B and C are the partners in a firm of which "C" is non working partner.

   Net profit computed is ₹ 4,80,000. The firm has debited to its, statement of Profit and Loss A/c Bonus ₹ 3,00,000/-, ₹ 2,00,000 and ₹ 1,60,000 to A, B, and "C" respectively.

   Compute business income of the firm.

4. Compute tax payable under
   a) Normal rate system
   b) MAT system of the following details.

      Company's book profits ₹ 10,00,000 and its total income for the

      P.Y. 2024-25 is ₹ 4,00,000/-

5. Ascertain tax deducted at source of the following :
   a) Gross lottery income ₹ 80,000/-
   b) Gross horse sale amount ₹ 60,000/-
   c) Commission to lottery agent ₹ 10,000/-
   d) Commission on insurance ₹ 12,000/-
   e) Domestic company dividend ₹ 15,000/-
   f) Interest income on Karnataka Govt. securities ₹ 80,000/-

6. Briefly explain the importance of tax planning.

7. Discuss different forms of ITRs.

SECTION – C

Answer **any two** of the following. **Each** question carries **ten** marks. **(2×10=20)**

8. A power generating undertaking which is writing off depreciation under straight line method had purchased machinery on 1-4-2024 for ₹ 40,000/-. Depreciation at 3.4%.

   Calculate the balancing depreciation for the A.Y. 2025-26. Assuming that entire machinery is sold during the P.Y. 2024-25. a) ₹ 3,62,000/- b) ₹ 3,90,000/- c) ₹ 3,86,400/- d) ₹ 4,50,000/-.

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9. X and Y are the working partners in a firm sharing profit and losses 2 : 1. The following is the Profit and Loss A/c for the year ending 31-3-2025.

Particulars			₹	Particulars		₹
To	Salary to staff		30,000	By	Gross profit	1,75,000
"	Rent		31,000			
"	Salary to X		30,000	"	Rent from letout property	30,000
"	Salary to Y		30,000	"	Interest on securities	3,500
"	Office expenses		27,000			
"	Municipal Tax		3,000			
"	Bad debts		8,500			
"	Depreciation		13,000			
"	Interest on capital (14%)					
	X	14,000				
	Y	7,000	21,000			
"	Net profit		15,000			
			2,08,500			**2,08,500**

Other information :

a) Municipal tax relating to house property.

b) Depreciation allowable ₹ 12,000/-

Compute business income of the firm for the A.Y. 2025-26.

10. Compute total income and net tax liability for the A.Y. 2025-26 from the following details.

a) Capital gains :

Short term	₹ 1,60,000/-
Long term	₹ 1,80,000/-

b) Other sources :

Interest on securities	₹ 50,000/-
Dividend from society	₹ 1,00,000/-
Dividend from Indian Co.	₹ 60,000/-

c) Computed business income ₹ 6,00,000/-

d) Computed house property income ₹ 20,000/-

e) Book profit u/s 115 – JB ₹ 20,00,000/-

11. Write on the following :

a) Types of Income tax returns.

b) Documents required for ITRs.

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Sl. No. 202748

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

COMMERCE

Management Accounting

(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 Management accounting?
   b) Mention the objectives of management accounting.
   c) What do you mean by financial analysis?
   d) Mention the types of financial analysis.
   e) What is financial ratio analysis?
   f) What do you mean by quick assets?
   g) What do you mean by Cash flow statement?
   h) What is National Cash flow?
   i) Give the meaning of Management audit.
   j) What is Management reporting?

SECTION - B

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

2. Distinguish between Financial accounting and Management accounting.

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3. From the following data, Prepare common size profit or Loss statement

Particulars	2024(Rs)	2025(Rs)
Revenue from Operations (Net sales)	3,00,000	4,50,000
Cost of Sales	75,000	1,50,000
Other Expenses	90,000	1,05,000
Finance Cost(Interest)	22,500	15,000

4. From the given information, Calculate current ratio and Absolute liquid ratio.

Cash in hand Rs.15,000.

Readily Marketable securities Rs.30,000.

Bills payable Rs.10,000.

Bank overdraft Rs.20,000

Debtors Rs.40,000

Creditors Rs.30,000

Outstanding expenses Rs.5,000.

5. From the following information calculate creditors turnover and average payment period in days.

Total Purchases Rs.10,00,000

Cash Purchases 25% of Credit purchases

Creditors at the beginning Rs.85,000

Creditors at the end Rs.75,000

Bills payable in beginning Rs.25,000

Bills payable at end Rs.35,000

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6. Net Income of Shiva Ltd., for the year ending 31/3/2024 was Rs.1,80,000. Compute Cash flow from operating activities during the year from the following data.

Particulars	1/4/2023(Rs)	31/3/2024(Rs)
Bills Receivable	20,000	25,000
Stock	1,00,000	1,20,000
Sundry debtors	80,000	1,00,000
Prepaid expenses	10,000	15,000
Outstanding incomes	5,000	10,000
Depreciation	1,00,000	1,20,000
Dividends payable	--	10,000
Provision for doubtful debts	6,000	11,000
Bills payable	16,000	12,000
Outstanding expenses	6,000	12,000
Sundry Creditors	96,000	60,000

7. Explain the objectives of management audit.

SECTION - C

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

8. Explain the advantages and disadvantages of management accounting.

9. Following are the statements of Assets and Liabilities of Sun Ltd., as on 31/3/2023 and 31/3/2024.

Particulars	31/3/2023(Rs)	31/3/2024(Rs)
I. Equity and Liabilities		
1. Shareholder fund		
Share capital	6,00,000	8,00,000
Revenue and Surplus	1,40,000	2,35,000

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2.	**Non Current Liabilities**		
	Long term borrowings	3,00,000	2,00,000
3.	**Current Liabilities**		
	Trade payables	1,50,000	1,95,000
	Short term provisions	1,65,000	2,00,000
	Total	**13,55,000**	**16,30,000**
II.	**Assets**		
1.	**Non current Assets**		
	Fixed Assets		
	Tangible Assets	5,60,000	7,40,000
	Intangible Assets	2,30,000	1,80,000
2.	**Current Assets**		
	Inventories	1,55,000	2,15,000
	Trade receivables	3,60,000	4,60,000
	Cash and Cash equivalents	50,000	35,000
	Total	**13,55,000**	**16,30,000**

Notes to Accounts

	Particulars	**31/3/2023(Rs)**	**31/3/2024(Rs)**
Note1 :	**Share Capital**	6,00,000	8,00,000
Note2:	**Reserve and Surplus**		
	General Reserve	80,000	1,40,000
	Profit and Loss (Surplus)	60,000	95,000
		1,40,000	**2,35,000**
Note3 :	**Long term Borrowings**		
	10% Debentures	**3,00,000**	**2,00,000**

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Note4:	**Trade payables**		
	Sundry Creditors	1,10,000	1,65,000
	Bills payables	40,000	30,000
		1,50,000	**1,95,000**
Note5:	**Short term provisions**		
	Provision for taxation	80,000	1,00,000
	Proposed dividend	85,000	1,00,000
		1,65,000	**2,00,000**
Note 6:	**Tangible Assets**		
	Machinery	1,60,000	4,00,000
	Building	4,00,000	3,40,000
		5,60,000	**7,40,000**
Note7 :	**Intangible Assets**		
	Goodwill	2,30,000	1,80,000
Note8:	**Inventories**		
	Stock	1,55,000	2,15,000
Note9:	**Trade receivables**		
	Sundry Debtors	3,20,000	4,00,000
	Bills receivable	40,000	60,000
		3,60,000	**4,60,000**
Note10:	**Cash and Cash equivalents**		
	Bank	50,000	35,000

Prepare a Comparative statement of Assets and Liabilities of the Concern and Comment on the financial position

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10. **Calculate:**

a) Debtors turnover ratio

b) Debt collection period

c) Working capital turnover ratio

d) Gross profit ratio

e) Net profit ratio from the following particulars of Universe Ltd.,

Particulars	**Amount(Rs)**
Cash	50,000
Debtors	75,000
Bills Receivable	30,000
Stock	1,00,000
Gross profit	1,80,000
Bills payable	10,000
Creditors	50,000
Net Sales	10,00,000
Net Profit	1,50,000

11. Comparative and summarised statement of Assets and Liabilities of Vinshu Ltd., are as under

Particulars	**Note**	**2024(Rs)**	**2025(Rs)**
I. Equity and Liabilities			
1. Shareholders Funds			
a) Share Capital	1	1,80,000	1,90,000
b) Reserves and Surplus	2	29,000	35,000
2. Current Liabilities			
Trade Payable	3	64,000	76,000
Total		**2,73,000**	**3,01,000**

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II.	**Assets**			
1.	**Non Current Assets**			
	Fixed Assets			
	TangibleAssets	4	50,000	62,000
	Intangible Assets	5	8,000	9,000
2.	**Current Assets**			
	a) Trade receivables	6	1,55,000	1,90,000
	b) Cash and Cash Equivalent	7	60,000	40,000
	Total		**2,73,000**	**3,01,000**

Notes to Accounts

Particulars		**2024(Rs)**	**2025(Rs)**
Note 1 :	**Share Capital**		
	Equity Share capital	1,80,000	1,90,000
Note 2 :	**Reserve and Surplus**		
	Profit andLoss (Surplus)	29,000	35,000
Note 3:	**Trade payable**		
	Bills payable	64,000	76,000
Note4:	**Tangible Assets**		
	Land and buildings	50,000	62,000
Note 5:	**Intangible Assets**		
	Patents	8,000	9,000
Note 6 :	**Trade receivables**		
	Debtors	1,55,000	1,90,000
Note 7:	**Cash and Cash equivalents**		
	Bank	60,000	40,000

Adjustments:

1. Depreciation on land and Building is Rs.2,000.
2. Income Tax paid Rs.10,000
3. Dividend paid Rs.5,000.

You are required to prepare Cash flow statement as per Ind AS-7 under indirect method

12. a) Write a note on objectives of Management Audit.
    b) Breifly explain the types of Management reports.

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VI Semester B.Com. (NEP) Degree Examination, June/July 2026
COMMERCE
DSC – 16 : Advanced Financial Management

Time : 2 Hours Max. Marks : 60

Instruction : *Attempt* ***all*** *the 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 the cost of preference shares ?
   b) What is cost of capital ?
   c) State any two quantitative techniques for risk analysis.
   d) What is risk ?
   e) Write any two assumptions of Walter's model.
   f) What do you mean by the theory of relevance ?
   g) What do you mean by Horizontal merger ?
   h) What is Amalgamation ?
   i) What do you mean by social and environmental issues ?
   j) What is corporate governance ?

SECTION – B

Answer **any four** of the following questions, **each** question carries **five** marks. **(4×5=20)**

2. Calculate cost of equity from the following information.

   Face value of equity share Rs. 100 each.

   Flotation costs are 5% of face value.

   The current dividend rate is Rs. 10 per share and is expected to grow at 5%.

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3. From the following information, compute NPV under Risk Adjusted Discount Rate (RADR) and suggest which project is better for investment.

Particulars	Cash Inflows	
	Project – A	Project – B
Initial Investment	30,000	40,000
Cash Inflows – 1 – year	14,000	16,000
2 – year	12,000	14,000
3 – year	4,000	12,000

Riskless discount rate is 6%. Project – A is less risky compared to Project – B. The management considers risk premium rates at 6% for Project – A and 10% for Project – B for discounting the inflows.

The present value factor is as follows :

Year	1	2	3
Pv factor @ 12%	0.892	0.797	0.636
Pv factor @ 16%	0.862	0.743	0.641

4. Strong company belongs to a risk class of which the appropriate capitalisation rate is 15%. It currently has 1,00,000 shares selling at Rs. 100 each. The firm is contemplating the declaration of a dividend Rs. 6 per share at the end of current fiscal year which has just begun. Calculate the market price of the company's share using M. M. Model.

5. Narayan company wants to acquire Dattu company and has offered one share for every two shares held. The following information is provided.

Particulars	Narayan Ltd.	Dattu Ltd.
Earnings after tax (Rs.)	54,00,000	10,80,000
Number of equity share	18,00,000	5,40,000
EPS (Rs.)	4.50	3

You are required to calculate

a) Number of equity shares to be issued by Narayan company for acquisition of Dattu company.

b) What will be EPS of Narayan company after the acquisition ?

6. Discuss the importance of business ethics.

7. Explain the advantages of mergers.

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SECTION – C

Answer **any three** of the following questions, **each** question carries **ten** marks. **(3×10=30)**

8. The Ganga company is planning to expand its business accordingly. The company desires to increase assets by 50% by the end of the year. The existing capital structure representing the optimum capital structure of the company is given as under :

8% Debentures (Par value Rs. 1,000 per debenture)	Rs. 4,00,000
9% preference shares (Par value of Rs. 100 per share)	Rs. 1,00,000
Equity share (Par value of Rs. 100 per share)	Rs. 5,00,000

New Debenture can be sold at par at 10% Interest rate. Preference share will have a 12% dividend rate and can be sold at par. Equity shares can be sold to net Rs. 90 per share. The shareholder's required rate of return is 8% which is expected to grow at 4%. Retained earnings for the year are estimated to be Rs. 5,00,000.

You are required to compute the cost of individual capital components and the over all cost of capital based on total cost method.

9. The following information is available regarding the expected cash inflows generated and their probabilities of Panduranga Limited in respect of a project requiring an initial investment of Rs. 1,00,000. Ascertain which project is more risky on the basis of probability technique.

Cash in flows (Rs.)	Probability		
	1st Year	2nd Year	3rd Year
30,000	0.50	0.5	0.70
60,000	0.25	0.4	0.30
90,000	0.15	0.1	0.00
1,20,000	0.10	0.0	0.00

Assume 5% as discount rate, find the NPV of expected monetary values. Present value of Rs. 1 at 15% discount rate for 1st, 2nd and 3rd year is 0.952, 0.907 and 0.864 respectively.

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10. The following data relates to a company :

    a) EPS – Rs. 10

    b) Rate of return on investment @ 12%

    c) Rate of capitalisation – 10%.

    From the above information, compute market price of company's share using Gordon's model under each of the following retention ratios :

    i) 20% ii) 40% iii) 60% iv) 80%

11. Earth Limited is studying the possible acquisition of North Limited by way of merger. The following data are available in respect of the companies :

Particulars	Earth Ltd.	North Ltd.
Earnings after tax (Rs.)	3,00,000	90,000
Number of equity shares	60,000	15,000
Market value per share (Rs.)	22.50	18

    a) If the merger goes through by exchange of equity share and the exchange ratio is based on the current market price. What is the new earnings per share of Earth Limited ?

    b) North Limited wants to be sure that the earnings available to its shareholders will not be diminished by the merger. What should be the exchange ratio in that case ?

12. Explain the objectives and importance of integrated reporting.

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VI Semester B.Com. (NEP) Degree Examination, June/July 2026
COMMERCE
DSE : Cultural Diversity at Workplace

Time : 2 Hours | Max. Marks : 60

SECTION – A

Answer the following sub-questions. **Each** sub-question carries **1** mark. **(10×1=10)**
ಕೆಳಗಿನ ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. **ಪ್ರತಿ** ಉಪ-ಪ್ರಶ್ನೆಗೆ **ಒಂದು** ಅಂಕವಿರುತ್ತದೆ.

1. a) What is global diversity ?
   ಜಾಗತಿಕ ವೈವಿಧ್ಯತೆ ಎಂದರೇನು ?

   b) What is workplace diversity ?
   ಕಾರ್ಯಸ್ಥಳ ವೈವಿಧ್ಯತೆ ಎಂದರೇನು ?

   c) Mention two sources of identity.
   ಗುರುತಿನ ಎರಡು ಮೂಲಗಳನ್ನು ಉಲ್ಲೇಖಿಸಿ.

   d) Define prejudice.
   ಪೂರ್ವಾಗ್ರಹ ವ್ಯಾಖ್ಯಾನಿಸಿ.

   e) What are individual difference ?
   ವೈಯಕ್ತಿಕ ವ್ಯತ್ಯಾಸಗಳಾವುವು ?

   f) What are cultural dimension ?
   ಸಾಂಸ್ಕೃತಿಕ ಆಯಾಮಗಳು ಯಾವುವು ?

   g) What are competencies ?
   ಸಾಮರ್ಥ್ಯಗಳು ಯಾವುವು ?

   h) What is organizational culture ?
   ಸಂಸ್ಥೆಯ/ಸಾಂಸ್ಥಿಕ ಸಂಸ್ಕೃತಿ ಎಂದರೇನು ?

   i) What is worklife balance ?
   ಕಾರ್ಯಜೀವನ ಸಮತೋಲನ ಎಂದರೇನು ?

   j) Give the meaning of gender diversity.
   ಲಿಂಗ ವೈವಿಧ್ಯತೆಯ ಅರ್ಥವನ್ನು ತಿಳಿಸಿ.

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SECTION – B

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

ಕೆಳಗಿನ ಯಾವುದಾದರೂ **ನಾಲ್ಕು** ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. **ಪ್ರತಿ** ಪ್ರಶ್ನೆಗೆ **ಐದು** ಅಂಕಗಳು.

2. Explain the scope of diversity management.
   ವೈವಿಧ್ಯತೆ ನಿರ್ವಹಣೆಯ ವ್ಯಾಪ್ತಿಯನ್ನು ಕುರಿತು ವಿವರಿಸಿ.
3. Write a note on dehumanization.
   ಅಮಾನವೀಯತೆಯ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
4. Explain the importance of cross-functional management.
   ಅಡ್ಡ ಸಂಸ್ಕೃತಿ ನಿರ್ವಹಣೆಯ ಮಹತ್ವವನ್ನು ವಿವರಿಸಿ.
5. Explain about the cultural competencies.
   ಸಾಂಸ್ಕೃತಿಕ ಸಾಮರ್ಥ್ಯದ ಕುರಿತು ವಿವರಿಸಿ.
6. Explain contemporary issues in workplace diversity.
   ಕಾರ್ಯಸ್ಥಳದ ವೈವಿಧ್ಯತೆಯಲ್ಲಿನ ಸಮಕಾಲೀನ ಸಮಸ್ಯೆಗಳ ಕುರಿತು ವಿವರಿಸಿ.
7. Explain the advantages of diversity.
   ವೈವಿಧ್ಯತೆಯ ಪ್ರಯೋಜನಗಳನ್ನು ವಿವರಿಸಿ.

SECTION – C

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

ಕೆಳಗಿನ ಯಾವುದಾದರೂ **ಮೂರು** ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. **ಪ್ರತಿ** ಪ್ರಶ್ನೆಗೆ **ಹತ್ತು** ಅಂಕಗಳು.

8. Discuss the challenges and issues in diversity management.
   ವೈವಿಧ್ಯತೆಯನ್ನು ನಿರ್ವಹಿಸುವಲ್ಲಿನ ಸವಾಲುಗಳು ಮತ್ತು ಸಮಸ್ಯೆಗಳನ್ನು ಚರ್ಚಿಸಿ.
9. Write a note on the following
   a) Discrimination
   b) Oppression.

   ಈ ಕೆಳಗಿನವುಗಳ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
   a) ಅಸಮಾನತೆ
   b) ದಬ್ಬಾಳಿಕೆ.
10. Explain the models and visions of diversity in society.
    ಸಮಾಜದಲ್ಲಿನ ವೈವಿಧ್ಯತೆಯ ಮಾದರಿಗಳು ಮತ್ತು ದೃಷ್ಟಿಕೋನಗಳನ್ನು ವಿವರಿಸಿ.
11. Discuss the issues and challenges in managing multi cultural teams.
    ಬಹು ಸಂಸ್ಕೃತಿ ತಂಡಗಳನ್ನು ನಿರ್ವಹಿಸುವಲ್ಲಿ ಇರುವ ಸಮಸ್ಯೆಗಳು ಮತ್ತು ಸವಾಲುಗಳನ್ನು ಚರ್ಚಿಸಿ.
12. Explain the effective strategies to promote diversity.
    ವೈವಿಧ್ಯತೆಯನ್ನು ಉತ್ತೇಜಿಸುವ ಪರಿಣಾಮಕಾರಿ ತಂತ್ರಗಳನ್ನು ವಿವರಿಸಿ.

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21BCOM6EM2

VI Semester B.Com. (NEP) Degree Examination, June/July 2026
COMMERCE
DSE 4 : Customer Relationship Management

Time : 2 Hours | Max. Marks : 60

SECTION – A

I. Answer **all** the following questions. **Each** carries **1** mark. **(10×1=10)**
ಈ ಕೆಳಗಿನ **ಎಲ್ಲಾ** ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. **ಪ್ರತಿ** ಪ್ರಶ್ನೆಗಳಿಗೆ **ಒಂದು** ಅಂಕ ಇರುತ್ತವೆ.

1) a) What is customer profitability ?
ಗ್ರಾಹಕರ ಲಾಭದಾಯಕತೆ ಎಂದರೇನು ?

b) What is operational CRM ?
ಕಾರ್ಯಾಚರಣೆಯ CRM ಎಂದರೇನು ?

c) What is customer retention ?
ಗ್ರಾಹಕರ ಧಾರಣ (ಉಳಿಸಿಕೊಳ್ಳುವಿಕೆ) ಎಂದರೇನು ?

d) Expand EMM.
EMM ನ್ನು ವಿಸ್ತರಿಸಿ.

e) What is CRM strategy ?
CRM ತಂತ್ರ ಎಂದರೇನು ?

f) Mention two steps in CRM planning.
CRM ಯೋಜಿಸುವಿಕೆಯ ಎರಡು ಹಂತಗಳನ್ನು ಬರೆಯಿರಿ.

g) Give the meaning of customer life time value.
ಗ್ರಾಹಕರ ಜೀವಿತಾವಧಿಯ ಮೌಲ್ಯದ ಅರ್ಥವನ್ನು ಬರೆಯಿರಿ.

h) What is campaign management ?
ಅಭಿಯಾನ ನಿರ್ವಹಣೆ ಎಂದರೇನು ?

i) What is roadmap performance ?
ಮಾರ್ಗಸೂಚಿ ಕಾರ್ಯಕ್ಷಮತೆ ಎಂದರೇನು ?

j) Mention the CRM metrics.
CRM ಮ್ಯಾಟ್ರಿಕ್ಸ್‌ಗಳನ್ನು ಬರೆಯಿರಿ.

P.T.O.

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SECTION – B

II. Answer **any four** of the following questions. **Each** carries 5 marks. (4×5=20)
ಈ ಕೆಳಗಿನವುಗಳಿಗೆ ಯಾವುದಾದರೂ **ನಾಲ್ಕು** ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗಳಿಗೆ **ಐದು** ಅಂಕಗಳು ಇರುತ್ತವೆ.

2) Explain the types of CRM.
CRM ನ ವಿಧಗಳನ್ನು ವಿವರಿಸಿ.

3) Write a note on customer value.
ಗ್ರಾಹಕ ಮೌಲ್ಯದ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

4) Discuss the elements of CRM plan.
CRM ಯೋಜನೆಯ ಅಂಶಗಳ ಕುರಿತು ಚರ್ಚಿಸಿ.

5) Explain the benefits of CRM.
CRM ನ ಪ್ರಯೋಜನಗಳನ್ನು ವಿವರಿಸಿ.

6) Explain the role of CRM in mass markets.
ಸಮಗ್ರ ಮಾರುಕಟ್ಟೆಯಲ್ಲಿ CRM ಪಾತ್ರದ ಕುರಿತು ವಿವರಿಸಿ.

7) Briefly explain the information technology in CRM.
CRM ನಲ್ಲಿ ಮಾಹಿತಿ ತಂತ್ರಜ್ಞಾನದ ಕುರಿತು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

SECTION – C

III. Answer **any three** of the following questions. **Each** carries 10 marks. (3×10=30)
ಈ ಕೆಳಗಿನವುಗಳಿಗೆ ಯಾವುದಾದರೂ **ಮೂರು** ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗಳಿಗೆ **ಹತ್ತು** ಅಂಕಗಳಿರುತ್ತವೆ.

8) Explain the factors responsible for CRM growth.
CRM ಬೆಳವಣಿಗೆಗೆ ಕಾರಣವಾದ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿ.

9) Explain the factors affecting customer satisfaction.
ಗ್ರಾಹಕರ ತೃಪ್ತಿಯ ಮೇಲೆ ಪರಿಣಾಮ ಬೀರುವ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿ.

10) Explain the steps in CRM implementation.
CRM ಅನುಷ್ಠಾನದ ಹಂತಗಳನ್ನು ವಿವರಿಸಿ.

11) Describe the role of CRM in manufacturing sector.
ಉತ್ಪಾದನಾ ವಲಯದಲ್ಲಿ CRM ನ ಪಾತ್ರವನ್ನು ವಿವರಿಸಿ.

12) Explain the problems in CRM implementation.
CRM ಅನುಷ್ಠಾನದ ಸಮಸ್ಯೆಗಳನ್ನು ವಿವರಿಸಿ.

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21BCOM6EF2

VI Semester B.Com. (NEP) Degree Examination, June/July 2026
COMMERCE
DSE – 3 : Investment Management

Time : 2 Hours Max. Marks : 60

SECTION – A
ವಿಭಾಗ-ಎ

Answer the following sub-questions. **Each** sub-question carries **one** mark.
ಕೆಳಗಿನ ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರತಿ ಉಪ-ಪ್ರಶ್ನೆಗೆ ಒಂದು ಅಂಕ. **(10×1=10)**

1. a) What is investment ?
   ಹೂಡಿಕೆ ಎಂದರೇನು ?

   b) Mention any two characteristics of investment.
   ಹೂಡಿಕೆಯ ಯಾವುದಾದರೂ ಎರಡು ಗುಣಲಕ್ಷಣಗಳನ್ನು ಹೆಸರಿಸಿರಿ.

   c) What is company analysis ?
   ಕಂಪನಿ ವಿಶ್ಲೇಷಣೆ ಎಂದರೇನು ?

   d) Expand RoE.
   RoEಯನ್ನು ವಿಸ್ತರಿಸಿರಿ.

   e) Give the meaning of systematic risk.
   ವ್ಯವಸ್ಥಿತ ಅಪಾಯದ ಅರ್ಥ ನೀಡಿರಿ.

   f) What is return ?
   ಲಾಭ ಎಂದರೇನು ?

   g) What is technical analysis ?
   ತಾಂತ್ರಿಕ ವಿಶ್ಲೇಷಣೆ ಎಂದರೇನು ?

   h) What is candle stick chart ?
   ಕ್ಯಾಂಡಲ್ ಸ್ಟಿಕ್ ಚಾರ್ಟ್ ಎಂದರೇನು ?

P.T.O.

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i) State the meaning of portfolio management.

ಪೋರ್ಟ್‌ಫೊಲಿಯೋ ನಿರ್ವಹಣೆಯ ಅರ್ಥವನ್ನು ತಿಳಿಸಿರಿ.

j) Write the formula of Sharpe ratio.

ಶಾರ್ಪೆ ಅನುಪಾತದ ಸೂತ್ರವನ್ನು ಬರೆಯಿರಿ.

SECTION – B

ವಿಭಾಗ-ಬಿ

Answer **any four** of the following questions. **Each** question carries **five** marks.

ಕೆಳಗಿನ ಯಾವುದಾದರೂ **ನಾಲ್ಕು** ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. **ಪ್ರತಿ** ಪ್ರಶ್ನೆಗೆ **ಐದು** ಅಂಕಗಳು. **(4×5=20)**

2. Explain the various types of investments.

ಹೂಡಿಕೆಯ ವಿವಿಧ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿರಿ.

3. X company stock is currently selling at Rs. 25 per share. The stock is expected to pay Rs. 1 as dividend per share at the end of the next year. It is reliably estimated that the stock will be available for as Rs. 29 at the end of one year. If the forecasts about the dividend and price are accurate, is it advisable to buy at the present price ? The required rate of return is 20%.

X ಕಂಪನಿ ಷೇರು ಪ್ರಸ್ತುತ ರೂ. 25ಕ್ಕೆ ಮಾರಾಟವಾಗುತ್ತಿದೆ. ಈ ಷೇರು ವರ್ಷಾಂತ್ಯದಲ್ಲಿ ರೂ. 1 ಲಾಭಾಂಶವನ್ನು ನೀಡುವ ನಿರೀಕ್ಷೆ ಇದೆ. ಹಾಗೆಯೇ, ವರ್ಷಾಂತ್ಯದಲ್ಲಿ ಆ ಷೇರು ರೂ. 29ಕ್ಕೆ ಮಾರಾಟವಾಗಲಿದೆ ಎಂದು ವಿಶ್ವಾಸಾರ್ಹವಾಗಿ ಅಂದಾಜಿಸಲಾಗಿದೆ. ಲಾಭಾಂಶ ಮತ್ತು ಬೆಲೆ ಕುರಿತ ಮುನ್ಸೂಚನೆಗಳು ಸರಿಯಾಗಿವೆ ಎಂದು ಊಹಿಸಿದರೆ, ಪ್ರಸ್ತುತ ಬೆಲೆಯಲ್ಲಿ ಖರೀದಿಸುವುದು ಸಲಹೆಯಾಗಿದೆಯೇ ? ಅಗತ್ಯವಾದ ಆದಾಯದ ದರ 20% ಇದೆ.

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4. The possible returns from two securities and their probabilities are given below :

Security – A		Security – B	
Possible Return	Probability	Possible Return	Probability
15%	0.50	12%	0.60
17%	0.20	20%	0.20
19%	0.10	22%	0.10
20%	0.20	34%	0.10

Calculate the expected return from the securities.

ಎರಡು ಸೆಕ್ಯುರಿಟಿಗಳ ಸಾಧ್ಯವಿರುವ ಆದಾಯ ಮತ್ತು ಅವುಗಳ ಸಂಭವನೀಯತೆ ಕೆಳಗೆ ನೀಡಲಾಗಿದೆ.

ಸೆಕ್ಯೂರಿಟಿ – ಎ		ಸೆಕ್ಯೂರಿಟಿ – ಬಿ	
ಸಾಧ್ಯವಾದ ಆದಾಯ	ಸಂಭವನೀಯತೆ	ಸಾಧ್ಯವಾದ ಆದಾಯ	ಸಂಭವನೀಯತೆ
15%	0.50	12%	0.60
17%	0.20	20%	0.20
19%	0.10	22%	0.10
20%	0.20	34%	0.10

ಈ ಸೆಕ್ಯೂರಿಟಿಗಳ ನಿರೀಕ್ಷಿತ ಲಾಭವನ್ನು ಲೆಕ್ಕಮಾಡಿ.

5. Calculate 5-day moving average from the following data.

Day	Closing Price (Rs.)
1	33
2	35
3	37.5
4	36
5	39
6	40
7	40.5
8	38.5
9	41
10	42

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ಈ ಕೆಳಗಿನ ದತ್ತಾಂಶಗಳಿಂದ 5 ದಿನಗಳ ಚಲಿಸುವ ಸರಾಸರಿಯನ್ನು ಲೆಕ್ಕಹಾಕಿ.

ದಿನ	ದಿನದ ಅಂತ್ಯದ ಬೆಲೆ (ರೂ.)
1	33
2	35
3	37.5
4	36
5	39
6	40
7	40.5
8	38.5
9	41
10	42

6. The return and risk figure of two mutual funds and the stock market index is given below.

Fund	Return (%)	Standard deviation (%)	Beta
X	70.60	41.31	1.12
M-Market	41.40	19.44	1

The risk free rate of return is 12%. Calculate Sharpe ratio and Treynor ratio.

ಎರಡು ಪರಸ್ಪರ ನಿಧಿಗಳ ಹಾಗೂ ಷೇರು ಮಾರುಕಟ್ಟೆ ಸೂಚ್ಯಂಕದ ಆದಾಯ ಮತ್ತು ಅಪಾಯದ ಮಾನಗಳು ಈ ಕೆಳಗಿನಂತಿದೆ.

ನಿಧಿ	ಆದಾಯ (%)	ಪ್ರಮಾಣಿತ ವ್ಯತ್ಯಾಸ (%)	ಬೀಟಾ
X	70.60	41.31	1.12
M-ಮಾರುಕಟ್ಟೆ	41.40	19.44	1

ಅಪಾಯ-ರಹಿತ ಪ್ರತಿಫಲ ದರ 12%.ಶಾರ್ಪೆ ಮತ್ತು ಟ್ರೆಯನರ್ ಅನುಪಾತ ಲೆಕ್ಕಿಸಿ.

7. Explain the types of risk.

ಅಪಾಯದ ವಿಧಗಳನ್ನು ವಿವರಿಸಿರಿ.

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SECTION – C

[illegible]

Answer any three of the following questions. Each question carries ten marks.

[illegible] (3x10=30)

8. What are the options available for investment ? Explain.

[illegible]

9. Give a brief account of industry analysis.

[illegible]

10. The following data gives the market return and the stock return for a particular period.

Period	Return from Stock (%)	Return from Market (%)
1	12	10
2	11	9
3	10	7
4	13	12
5	13	11
6	12	11
7	11	8
8	10	7
9	10	9
10	9	8

From the above data calculate beta of the security.

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ಈ ಕೆಳಗಿನ ದತ್ತಾಂಶವು ನಿರ್ದಿಷ್ಟ ಅವಧಿಗೆ ಮಾರುಕಟ್ಟೆ ಆದಾಯ ಹಾಗೂ ಷೇರು ಆದಾಯವನ್ನು ನೀಡುತ್ತದೆ.

ಅವಧಿ	ಷೇರು ಆದಾಯ (%)	ಸೂಚ್ಯಂಕ ಆದಾಯ (%)
1	12	10
2	11	9
3	10	7
4	13	12
5	13	11
6	12	11
7	11	8
8	10	7
9	10	9
10	9	8

ಮೇಲಿನ ದತ್ತಾಂಶದಿಂದ ಷೇರಿನ ಬೀಟಾವನ್ನು ಕಂಡುಹಿಡಿಯಿರಿ.

11. From the following information calculate a 14 day Relative Strength Index (RSI).

Day	Closing Price (Rs.)
1	142
2	144
3	148
4	152
5	155
6	153
7	150
8	148
9	144
10	142
11	140
12	142
13	144
14	146
15	149

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ಈ ಕೆಳಗಿನ ಮಾಹಿತಿಯಿಂದ 14 ದಿನಗಳ ಸಾಪೇಕ್ಷ ಶಕ್ತಿ ಸೂಚ್ಯಂಕವನ್ನು ಲೆಕ್ಕಹಾಕಿರಿ.

ದಿನ	ಅಂತ್ಯದ ಬೆಲೆ (ರೂ.)
1	142
2	144
3	148
4	152
5	155
6	153
7	150
8	148
9	144
10	142
11	140
12	142
13	144
14	146
15	149

12. Describe the need and objectives of portfolio management.

ಪೋರ್ಟ್‌ಫೋಲಿಯೋ ನಿರ್ವಹಣೆಯ ಅಗತ್ಯತೆ ಮತ್ತು ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿರಿ.

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21BCOM6C17

VI Semester B.Com. (NEP) Degree Examination, June/July 2026
COMMERCE
DSC – 17 : Income Tax Law and Practice – II

Time : 2 Hours Max. Marks : 60

SECTION – A

Answer the following sub-questions, **each** question carries **one** mark. **(10×1=10)**

1. a) Give the meaning of income from business.
   b) Name any two examples of profession.
   c) Write the meaning of short term capital asset.
   d) What is long term capital loss ?
   e) State any two examples of casual incomes.
   f) Write the meaning of income from other sources.
   g) What is set off ?
   h) How do you treat loss from house property ?
   i) Expand CBDT.
   j) What is E-filing ?

SECTION – B

Answer **any four** of the following, **each** question carries **five** marks. **(4×5=20)**

2. State whether the following are allowable or not while computing business income :
   a) Acquisition of capital asset.
   b) Advance income tax.
   c) Payment of wealth tax.
   d) Salary to proprietor.
   e) Reserve for bad debts.

P.T.O.

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3. Mr. X purchased a residential house in April 2006 for ₹ 1,22,000 and had spent ₹ 1,75,440, in May 2007 on addition to the building. He sold the same on 3-10-2024 for ₹ 9,65,400/- the cost of inflation index 2006-07 : 122, 2007-08 : 129, 2024-25 : 363. Compute capital gain for A.Y. 2025-26.

4. Mr. Trivikram furnishes the following. Find other sources of income.

a) Net lottery income	₹ 21,000/-
b) Government securities interest	₹ 30,000/-
c) Net interest on debentures of X Co. Ltd.	₹ 3,600/-
d) Indian Company dividend	₹ 5,000/-
e) Non-agriculture income	₹ 10,000/-

5. Compute gross total income for the A.Y. 2025 – 26.

a) House property-income-I	₹ 36,000/-
b) House property-loss-II	₹ 20,000 /-
c) Loss from grocery business	₹ 15,000/-
d) Profit from regular business	₹ 25,000/-
e) Long term capital gains	₹ 20,000/-
f) Long term capital loss	₹ 15,000/-
g) Short term capital loss	₹ 5,000/-

6. What are the due dates of filing of returns by different assessee ?

7. How do you treat the following ?
   a) Share of profit from HUF.
   b) Share of profit from partnership firm.
   c) Remuneration from partnership firm by partners.
   d) Interest income from partnership firm.
   e) Dividend from foreign company.

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SECTION – C

Answer **any three** of the following, **each** question carries **ten** marks. **(3×10=30)**

8. Compute profession income for the A.Y. 2025 – 26 from the following summary.

Receipts	₹	**Payments**	₹
Cash balance	860	Salary to staff	15,000
Consultation fees	2,02,500	Cost of medicine	3,750
Visiting fees	16,250	Rent of dispensary	7,500
Sale of medicines	6,250	Laboratory expenses	3,125
Securities income	6,790	Car expenses	7,500
		Equipments	8,125
		Stationery	625
		Medical journals	125
		Drawings	1,83,000
		General expenses	850
		Cash balance	3,050
	2,32,650		**2,32,650**

Other information :

a) General expenses include ₹ 500 paid donation to NDF.

b) Half of car expenses relates to his personal use.

c) Depreciation allowable ₹ 3,125.

9. Mr. Vamana submits the following details. Compute the taxable capital gain for the A.Y. 2025-26.

a) He purchased a land in May 2004 ₹ 1,13,000. The land was sold in April 2024 for ₹ 13,39,000/-.

b) In 2010 he purchase a machinery for ₹ 2,00,000. The W.D.V of machinery for ₹ 2,00,000/- on 1-4-2024. He sold this machinery for ₹ 60,000 in March 2025.

c) The Jewellery purchased in June 2009 for ₹ 1,48,000 is sold during the P. Y. for ₹ 5,89,000 and selling expenses ₹ 10,000 /-.

In June 2024 he purchased new residential house for ₹ 9,79,000. The CII 2004-05 : 113, 2009-10 : 148 and 2024-25 : 363.

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10. Compute the Income from other sources of Mr. X for the A.Y. 2025-26.
    a) ₹ 11,000, 10%, central government securities.
    b) ₹ 36,000, 10%, tax free commercial securities.
    c) ₹ 7200, received as interest on tax-free securities.
    d) ₹ 8,000, received interest on Karnataka state government securities.
    e) ₹ 3,600, received on listed debentures interest (listed).
    f) ₹ 30,000, 13.5%, securities of X Co. Ltd. (Listed).
    g) ₹ 35,000, 11%, securities of Paper Mill Co. Ltd. (Unlisted).
    h) ₹ 10,000, 15%, Mysore municipal corporation bonds.
    i) ₹ 5,000, dividend from Indian company.

    During the year he also got a prize in Karnataka State Lottery ₹ 70,000/-.

11. Compute gross total income from the following particulars.
    a) Salary received ₹ 5,000 p.m.
    b) Let out house property ₹ 3,000 p.m.
    c) Interest on fixed deposits ₹ 3,000/-
    d) Interest on deposit with X Co. Ltd. (Listed) ₹ 2,700 (Net)
    e) Government securities interest ₹ 15,000/-
    f) Dividend from co-operative society ₹ 10,000/-
    g) Indian company dividend ₹ 5,000/-
    h) Profit from poultry farm ₹ 60,000/-
    i) He sold his residential house ₹ 17,26,000 which he had bought for ₹ 3,20,000 in May 1999 and its F.M.V. on 1-4-2001 was ₹ 4,00,000/-

    Cost of inflation index in 2001-02 was 100 and 2024-25 was 363.

12. Write on following :
    a) Types of Assessment.
    b) Procedure for obtaining PAN (Permanent Account Number).

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VI Semester B.Com. (NEP) Degree Examination, June/July 2026
COMMERCE
DSC – 18 : Management Accounting

Time : 2 Hours Max. Marks : 60

***Instruction** : Attempt **all** Sections according to **internal** choice.*

SECTION – A

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

1. a) Define Management Accounting.
   b) Mention any one objective of Management Accounting.
   c) What is common size Balance Sheet ?
   d) What is Trend Analysis ?
   e) Mention any one liquidity ratio.
   f) Expand EPS.
   g) What is cash flow statement ?
   h) What are cash equivalents ?
   i) State any one objective of Management Audit.
   j) Expand BRR.

SECTION – B

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

2. What are the advantages of management Accounting ?

3. Calculate trend percentage taking 2024 as base year.

Particulars	2024 ₹	2025 ₹	2026 ₹
Revenue from operations (sales)	6,00,000	8,00,000	10,00,000
Cost of sales	3,00,000	5,00,000	6,00,000

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Other expenses	1,00,000	1,50,000	2,00,000
Employees benefit cost	50,000	60,000	1,00,000
Finance cost	30,000	40,000	20,000

4. Calculate Gross Profit Ratio and Debt-Equity Ratio from the following information.

	₹
Total Assets	42,000
External liabilities	22,000
Shareholders' Funds	20,000
Net sales	1,20,000
Cost of sales	80,000

5. Calculate cash from operation activities from the following information.

	₹
Net loss as per P&L A/c	25,000
Outstanding expenses	4,000
Depreciation on fixed assets	8,000
Goodwill written off	3,000
Loss on sale of fixed assets	500
Preliminary expenses written off	5,000
Dividend received	2,000
Commission received	1,000

6. Differences between Financial Audit and Management Audit.

7. Find out the
   a) Current Assets Amount
   b) Liquid Assets Amount

   From the following information :

   Current ratio = 3 : 1

   Acid test ratio = 2 : 1

   Current liabilities amount = ₹ 2,00,000.

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SECTION – C

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

8. Explain the role and functions of Management Accountant.

9. Prepare comparative statement of assets and liabilities from the given statement of assets and liabilities of Koppal Ltd. as on 31-03-2025 and 31-03-2026.

Statement of Assets and Liabilities

Particulars	Note	2025 ₹	2026 ₹
I. Equity and liabilities :			
1) Shareholders' Funds :			
Share capital	1	4,00,000	4,00,000
Reserves and surplus	–	1,00,000	1,25,000
		5,00,000	**5,25,000**
2) Non-current liabilities :			
Long term liabilities (12% Debentures)	–	50,000	50,000
3) Current liabilities	2	1,50,000	1,90,000
		7,00,000	**7,65,000**
II. Assets			
1) Non-current Assets :			
a) Fixed Assets :			
Tangible Assets	3	5,25,000	5,35,000
2) Current Assets :			
Current Investment (Temporary)	–	40,000	50,000
Inventories	–	50,000	60,000

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Trade receivables (Debtors)	–	75,000	1,00,000
Cash and cash equivalents	–	10,000	20,000
		7,00,000	**7,65,000**

Notes to Accounts :

Note 1 :	**Share capital**	**2025** ₹	**2026** ₹
	Equity share capital	3,00,000	3,00,000
	Preference share capital	1,00,000	1,00,000
	Share capital	4,00,000	4,00,000
Note 2 :	**Trade payable**		
	Bills payable	60,000	90,000
	Creditors	90,000	1,00,000
	Trade payable	1,50,000	1,90,000
Note 3 :	**Tangible Assets**		
	Furniture	25,000	20,000
	Plant and Machinery	2,50,000	2,00,000
	Land and Building	2,50,000	3,15,000
		5,25,000	5,35,000

10. From the following income statement of Ujwala Co. Ltd. for the year ended 31st March, 2026.

Statement of Profit and Loss

Particulars	**Note**	**Amount** ₹
I. Income :		
1) Revenue from operation	1	2,00,000
2) Other income	2	40,000
Total revenue (A)		**2,40,000**

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II. Expenses :		
1) Cost of material consumed	3	1,00,000
2) Employees' benefit cost	4	16,000
3) Finance cost	5	20,000
4) Other expenses	6	40,000
Total Expenses (B)		**1,76,000**
Profit (A – B)		**64,000**

Notes of Accounts :

Note 1 : Revenue from operation :		₹
Sales		2,00,000
Total		**2,00,000**
Note 2 : Other income :		
Interest on securities		8,000
Dividend on shares		24,000
Profit on sale of shares		8,000
Total		**40,000**
Note 3 : Cost of material consumed		
Opening stock of materials		16,000
add : Purchase of materials		+ 1,12,000
		1,28,000
less : Closing stock of materials		– 28,000
Total		**1,00,000**
Note 4 : Employees' benefit cost :		
Wages		16,000
Total		**16,000**
Note 5 : Finance cost :		
Financial expenses		20,000
Total		**20,000**

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Note 6 : Other expenses :

Carriage	16,000
Administrative expenses	80,000
Selling expenses	60,000
Loss on sale of fixed assets	20,000
Total	**1,76,000**

Calculate :

i) Gross profit ratio

ii) Net profit ratio

iii) Operating profit ratio

iv) Operating cost ratio

v) Stock turnover ratio.

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

The statement of Assets and Liabilities of Megha Co. Ltd. as on 31st March, 2025 and 2026.

Particulars	**Note**	**2025** ₹	**2026** ₹
I. Equity and Liabilities :			
1) Shareholders' Funds :			
a) Share capital	–	10,00,000	12,00,000
b) Reserves and surplus	01	4,00,000	8,00,000
Total		**14,00,000**	**20,00,000**
2) Current liabilities			
Trade Payables	–	3,60,000	5,60,000
Total		**17,60,000**	**25,60,000**

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II. Assets :

1) Non-current assets :

a) Fixed Assets :

Plant and Machinery	–	6,00,000	10,00,000
2) Current assets :			
a) Inventories		3,00,000	2,00,000
b) Trade receivable		8,00,000	12,00,000
c) Cash and cash equivalents		60,000	1,60,000
Total		**17,60,000**	**25,60,000**

Notes to Accounts

Note 1 : Reserves and surplus	**2025**	**2026**
	₹	₹
Surplus	4,00,000	8,00,000
(i.e Balance in statement of profit and loss)		

Additional Information :

i) An old machinery having book value of ₹ 1,00,000 was sold for ₹ 1,20,000.

ii) Depreciation provided on machinery during the year was ₹ 60,000.

12. Explain the contents of a Management Audit Report.

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