



37521/E501

Reg. No.

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V Semester B.B.A.3 Degree Examination, March/April - 2021**BUSINESS LAW****(Regular)****Time : 3 Hours****Maximum Marks : 80****Instructions to Candidates:**

1. Write question numbers correctly
2. Section D is compulsory.

SECTION - AAnswer any **Ten** of the following.**(10×2=20)**

1. What is Corrosion?
2. What is contingent contract?
3. What is RTI and IT Act?
4. What is indemnity?
5. What is defect in goods as per consumer protection act?
6. What is actual breach?
7. What is quasi contract?
8. What is bailment?
9. What is contract?
10. Who is Surety?
11. What is an implied contract?
12. Who is APIO and CIC?

SECTION - BAnswer any **Four** of the following.**(4×5=20)**

13. What is consideration? Write the rules of consideration.
14. Who are competent parties to enter contract?
15. What is performance of content? With the modes of performance of contract.
16. Distinguish between fraud and misrepresentation.
17. Define RTI. Write the objectives of RTI.
18. Explain any four modes of discharge of surety.

[P.T.O.]

SECTION - C

Answer any Three of the following.

(3×10=30)

19. "All contracts are agreements, but all agreements are not contracts". Explain.
20. What are the rights and duties of bailor and bailer?
21. What is consumer dispute? What are the consumer disputes redressal agencies under consumer Protection Act?
22. Explain the valid rules of acceptance.
23. Who is a minor? Explain the position of minor under Indian contract Act.

SECTION - D

(Compulsory)

(2×5=10)

24. i) X Offered to sell his car to Y for 5 lakhs. But Y offered to buy the car for 4 lakhs. Later Y agreed to purchase the car for 5 lakhs. But X refused to sell. can Y claim?
 - ii) A went into restaurant for dinner. Waiter took his coat and hung it on a hook. When A finished dinner A's coat was not there. Who is responsible for the loss of coat?
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37522/E502

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V Semester B.B.A.3 Degree Examination, March/April - 2021**MARKETING RESEARCH****(Regular)****Time : 3 Hours****Maximum Marks : 80****Instructions to Candidates:**

1. Write the question number properly.
2. Provide examples wherever necessary.
3. Use simple calculator.

SECTION - AAnswer any **Ten** questions.**(10×2=20)**

1. What is market research?
2. What is questionnaire?
3. What is bi-polar questions. Give example?
4. What is Sample?
5. What is Null hypothesis?
6. What is interim report?
7. What is Censure?
8. What are Type I and Type II errors?
9. What is validation.
10. What is research report.
11. What is attitude scale.
12. What is galata sampling.

SECTION - BAnswer any **Four** questions.**(4×5=20)**

13. Explain the rate of research in managerial planning and decision.
14. It is required to verify wheather a coin is biasal. The coin in tossed 32 times and the research are noted. 19 of the 32 tosses result in the oceans of head. Can we conclude that the coin in biraul (Use $\alpha = 5\%$, $K = 1.96$).
15. What are the advantages of secondary data over primary data. Explain any 3 different methods of primary data collection.

[P.T.O.]



16. Under what circumstances would you recommend.
 - a) Convenience Sampling
 - b) Multistage Sampling
 - c) Quota Sampling.
17. How do exploratory, descriptive and causal studies differ from each other.
18. What are the various methods of collecting statistical data, which of there are reliable and why?

SECTION - C

Answer any **Three** questions.

(3×10=30)

19. Railway commuters in Delhi have been facing various problem during travel. You have been assigned the task of finding their problems. Design a suitable questionnaire to be used in this study.
20. Explain the significance of research report and narrate the various steps involved in drafting report.
21. In content of research report, describe the brief importance of editing, coding, classification, tabulation and presentation.
22. Contain close of pain relief when administered to each of 32 women patients, the average duration of pain relief was 3.5hrs. The same close when administered to 36 Men, the average duration of pain relief was 4hrs. By past experience, it is known that the standard deviation of pain relief in the same among men and women. (Use $\alpha = 5\%$, $K = 1.96$)
23. Differentiate between stratified sampling and cluster sampling. Give example for each.

SECTION - D

(Compulsory)

(1×10=10)

24. SRK Ice cream Pvt Ltd. Co wants to setup various soft cones rendering machines at various shopping malls and other shopping places. The USP of icecream is that it is less sweet, low calories, and gets very thick and creamy. They have 05 flavours. Vanilla, Dark Coco, Coffee, Mango, Pista. They also have unique real fruit flavours in Orange, Kiwi, Black Current and Mixed fruit. Before they launch in cream, they need to know, the taste preferences, buyer's behaviour, toward their power and frequency of eating is cream. The ice cream is targeted to health conscious consumers. Suggest.
 - a) Research process for the a box case.
 - b) Technique would you recommend for data collection.
 - c) Research report from the collected data.
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37526/E260

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V Semester B.B.A. 3 Degree Examination, March/April - 2021

SPECIALISATION - II

Finance

Working Capital Management

(Regular)

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates :

1. Section - D is compulsory.
2. Use of simple calculator is allowed.

SECTION - A

I. Answer any **Ten** questions.

(10×2=20)

1. What is JIT?
2. What do you mean by EOQ?
3. State the motives for holding cash.
4. What is recourse factoring?
5. What is trade credit?
6. What is liquidity?
7. What are current Assets.
8. What is operating cycle?
9. What is carrying cost?
10. What is seasonal working capital?
11. What are credit standards?
12. What is cash cycle?

SECTION - B

II. Answer any **four** questions.

(4×5=20)

13. Discuss the need for working capital.
14. Explain the short term sources of working capital.
15. Explain the need and objectives of inventory management.

P.T.O.



16. Explain the factors affecting investment in receivables.
17. Supreme Traders sells goods on terms 2/10 net 45. Annual sales are Rs. 10,00,000 30% customers pay on 10th day and get the benefits of cash discount. Its accounts receivable on an average is Rs. 1,50,000. What is the average collection period of non - discounted sales?
18. The finance department of a company provides the following information.
- The carrying cost per unit by inventory are Rs. 10
 - The fixed cost per order are Rs. 20.
 - The number of units required is 30,000 per year.

Determine the economic order quantity, number of orders in a year and the time gap between orders.

SECTION - C

III. Answer any Three of the following.

(3×10=30)

19. Explain in detail the importance of adequate working capital and dangers of excess working capital.
20. Explain in detail different sources of working capital.
21. The board of directors of laxmi; Engineering company Pvt Ltd request you to prepare a statement showing working capital requirement for a level of 1,56,000 units of production

The following information is available :

Raw material	- 90
Direct Labour	- 40
Overheads	- 75
Profit	- 60

Selling price per unit - 265.

- Raw materials in stock on an average one month.
- Materials are in process on an average half a month.
- Finished goods are in stock on an average one month.
- Credit allowed by suppliers, one month.
- Time lag in payment from debtors 2 months.
- Lag in payment of wages 1.5 months

g) Log in payment of overheads is one month.

20% of the output is sold against cash. Cash in hand and cash at bank is expected to be Rs. 60,000. It is to be assumed that production is carried an evenly throughout the year and overhead accrue similarly.

22. From the following data, compute the duration of operating cycle for each of the two years and comment on the increase/decrease.

Stock	Year 1 (Rs.)	Year 2 (Rs.)
Raw materials	20,000	27,000
Work in progress	14,000	18,000
Finished goods	21,000	24,000
Purchases	96,000	1,35,000
Cost of goods sold	1,40,000	1,80,000
Sales	1,60,000	2,00,000
Debtors	32,000	50,000
Creditors	16,000	18,000

Assume 360 days in a year.

23. XYZ corp. is considering relaxing its present credit policy and is in the process of evaluating two proposed policies. Currently, the firm has annual credit sales of Rs. 50,00,000 and accounts receivables turnover ratio of 4 times a year. The current level of loss due to bad bedt is Rs. 1,50,000. The firm is required to give a return of 25% on the investment in new accounts receivables. The company's variables costs are 70% of the selling price. Given the following information, which is better option?

	Present (Rs.)	Option I (Rs.)	Option II (Rs.)
Annual credit sales	50,00,000	60,00,000	67,50,000
Accounts Receivable turnover ratio	4 times	3 times	2.4 times
Bad debts losses	1,50,000	3,00,000	4,50,000

[P.T.O.]



(4)

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SECTION - D

(Compulsory)

24. Case study

(1×10=10)

ABC Co. wishes to arrange overdraft facilities with its bankers during the period April to June 2020 when it will be manufacturing mostly for stock. Prepare a cash budget for the above period from following data, indicating the extent of the bank facilities the company will require at the end of each month.

a) 2020	Sales (Rs.)	Purchases (Rs.)	Wages (Rs.)
February	1,80,000	1,24,800	12,000
March	1,92,000	1,44,000	14,000
April	1,08,000	2,43,000	11,000
May	1,74,000	2,46,000	10,000
June	1,26,000	2,68,000	15,000

- b) 50 percent of credit sales are realised in the month following the sales and remaining 50% in the second month following creditors are paid in the following the month of purchase.
- c) Cash at bank on 1.4.2020 (estimated) Rs. 25,000.
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37524/E504

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V Semester B.B.A. 3 Degree Examination, March/April - 2021

BUSINESS - TAXATION

Regular

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates :

1. Section - D is compulsory.
2. Simple calculators are allowed.

SECTION - A

I. Answer any ten of the following :

(10×2=20)

1. Define Income Tax.
2. What is Gross Total Income?
3. Mention any two tax free incomes?
4. Define salary.
5. What is self Occupied Proprety?
6. What is 'Annual value'?
7. Defie 'Business'.
8. What is 'vocation'?
9. What is 'capital Asset'?
10. What is meant by 'Book Profit'?
11. Define Indirect Tax.
12. What is meant by GST?

[P.T.O.]



SECTION - B

II. Answer any four of the following :

(4×5=20)

13. How do you determine the residential status of an Individual?
14. Write a note on Excise Duty.
15. From the following information below, find out the taxable House rent allowance for the assessment year 2019-20.

Particulars	Mr.M	Mr.N
	Mumbai (Rs.)	Hubballi (Rs.)
Basic salary P.a	600000	400000
D.A	200000	100000
Actual Rent paid	72000	36000
HRA Received	160000	80000

16. X Ltd. owns the following assets :

Particulars	Units, mutual fund (Debit - oriented)	House property
Cost of Acquisition	Rs.1,40,000	Rs. 70,000
Date of Acquisition	10 April, 2014	10 March, 2017

These capital assets (no depreciation in claimed) are transferred by X Ltd. to its wholly owned Indian subsidiary Co., - S Ltd, on 1 April, 2017. On 18 July, 2018, these assets are transferred by S. Ltd. for consideration. If Rs. 4,50,000 (i.e. Units = Rs. 2,15,700), (house property Rs. 2,34,800). Compute the capital gain chargeable to tax in case of S Ltd. for the assessment year 2019-20.

(Note : Cost of Inflation Index (CII) 2014-15 = 240 208-19 = 280).

17. From the following particulars, find out the annual value.

Particulars	House-I (Rs.)	House - II (Rs.)
Fair Rental value	30,000	22,000
Standard rent	36,000	25,000
Municipal value	40,000	20,000
Actual Rent received	42,000	24,000
Municipal taxes paid	4,000	2,000

18. What are the features of GST?

SECTION - C

III. Answer any Three of the following.

(3×10=30)

19. From the following particulars? Mr. Shankar, Bagalkot, compute the total taxable income for the assessment year 2019-20. If he is

1. resident
 2. not - ordinarily resident
 3. non - resident
- a) Income accrued in Bengaluru but received in Iran Rs. 24,000
 - b) Income from agriculture in Srilanka Rs. 60,000, received there and half of the amount remitted to India.
 - c) Income from Business in England Rs. 30,000 received there and 1/3rd of the amount remitted to India. (Business being controlled from India).
 - d) Payment received in Delhi for services rendered in U.K. Rs. 24,000.
 - e) Interest in respect of securities in a French company received there Rs. 20,000.
 - f) Income earned and received in Bangladesh from Bank deposits Rs.8,000.
 - g) Salary received in Japan for the service rendered in India Rs.10,000.
 - h) Past untaxed foreign income remitted to India in the previous year Rs. 50,000.
 - i) Served for Two months in Indian empassay situated in syria and salary received there Rs. 40,000.

20. Compute the income from salary of smt. Priya, chennai for the assessment year 2019-20. from the following particulars:

- a. Basic salary Rs. 25,000 p.m.
- b. D.A Rs. 2000 p.m. (Half of the amount enters into retirement benefit).
- c. Bonus Rs. 10,000 p.a.
- d. Entertainment allowance Rs. 1500 p.m.
- e. Rent free accommodation provided by the employee the cost of furniture provided there in Rs. 30,000.
- f. Employer's contribution to the recognized P.F. is at 15% of salary p.a

[P.T.O.]

- g. Her contribution to the above fund is equal that of employer's.
- h. Interest credited on the recognized P.F. is at 12% p.a. is Rs. 3600.
- i. She is provided with big motor car for both official and personal purposes. Driver is also provided by the employer.

(Note : Smt. Priya is a Government employee).

21. What is Direct Tax? Differentiate between Direct Tax & Indirect Tax.
22. From the following P & L A/c of Mr. Ajay, compute his income from business for the assessment year 2019-20.

Particulars	Rs.	Particulars	Rs.
To salaries	70,000	By Gross profit	2,80,000
To off. Rent	9,600	By Rent from house property	36,000
To Gen. Exps.	24,400	By Int. on debentures	7,200
To Advertisement	3,600	By Dividend from Indian Co.,	10,000
To Interest on capital	6,000		
To Interest on Bank Loan	9,000		
To Fire insurance	800		
To life Insurance premium	16,500		
To Income tax	6,000		
To Drawings	20,000		
To reparis. (house property)	2,400		
To household Exps.	24,000		
To stationary	3,000		
To postages	1,200		
To Legal charges	7,500		
To car Exps.	24,800		
To Depreciation	8,400		
To Net profit	96,000		
	3,33,200		3,33,200

Additional Information :

- a. Half of car expenses are pertaining to personal use.
- b. General Exps. Include Rs. 2000 being donations paid to National Defence fund.
- c. Stationary included Rs. 1800 being cost of books for his son.
- d. Depreciation allowable as per rules is Rs. 6000.

23. Smt. Smita G. is a chartered Accountant who also is conducting private tuition classes furnishes the following Income & Expenditure A/c for the P.Y.

Particulars	Rs.	Particulars	Rs.
Salary to staff	30,000	Aduit fees	1,80,000
Off. Exps.	36,000	Tax consultation fees	84,000
Off. Rent	12,000	Tution fees	80,000
Membership fees	600	Examination fees	2,000
Books for profession	1,200	Dividends	6,000
Exps. of car	24000	Presents from clients	4,000
Municipal Tax	1,200	Agricultural Income	3,200
Fire insurance	200		
LIC Insurance	8,000		
Repairs	1,160		
Sundry exps.	1,200		
Depreciation	6,000		
Surplus	2,37,640		
	3,59,200		3,59,200

Additional Information :

1. She is owner of a house property which is occupied for her own residence and its municipal value was Rs. 16,000. Municipal Tax, fire insurance and repairs included in the above income & expenditure A/c are related to ther house property.
2. Half of the Car Exps. are related to her private purposes.
3. Depreciation allowable as per I. Tax Rules amounted to Rs. 5000. excluding on Books purchased in the beginning of the year.

[P.T.O.]

SECTION - D

(Compulsory)

(1×10=10)

24. Ramesh & Suresh are the working partners in a business firm sharing profits & losses in the ratio of 3:2. The capital A/c of each partner showed a credit balance of Rs. 3,00,000 as on 01-04-2020 the follow in the P&L A/c of the firm for the year ending 31-03-2020.

Particulars	Rs.	Particulars	Rs.
Salary to staff	32,000	Gross profit	3,94,000
Salary to partners		Rent from house property	24,000
* Ramesh	68,000	Int. on post off- S.B A/c	2,000
* Suresh	68,000		
	1,36,000		
Int. on capital.			
* Ramesh	48,000		
* Suresh	48,000		
	96,000		
Municipal Taxes	4,000		
Repairs	1,000		
Off. Exps.	8,000		
Donations	8,000		
Bad debts	10,000		
P.D. Debts	5,000		
Depreciation	12,000		
Net profit.			
* Ramesh	4,800		
* Suresh	3,200		
	8,000		
	3,20,000		3,20,000

**Additional Information :**

- a. Donation Include Rs. 2000 paid as subscription to trade association and the balance to the National Defence fund.
- b. Depreciation allowable as per I-T-Rules is Rs. 10,000.
- c. Municipal Taxes & Repairs pertained to house property let out.

Compute total income of the firm for the Assessment year.
