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V Semester B.B.A.2 (Repeater) Examination, November/December 2017
STOCK EXCHANGE MARKET
Theory

Time : 3 Hours

Max. Marks : 80

SECTION – A

1. Answer **any ten** of the following. **Each** question carries **2** marks. **(10×2=20)**
- What is Stock Exchange ?
 - What do you mean by Financial Intermediaries ?
 - What is Listing ?
 - What are A.category shares ?
 - Who is Jobber ?
 - What do you mean by clearing ?
 - What is speculation ?
 - Who is a Depository participant ?
 - Expand BSE and SEBI.
 - Name any four commodities traded at NCDEX.
 - What do you mean by commodity exchange ?
 - What is SENSEX ?

SECTION – B

- Answer **any five** of the following. **Each** question carries **8** marks. **(5×8=40)**
- What is new Issue Market ? Explain the advantages and disadvantages of Stock Exchange Market ?
 - Explain the procedure of listing of securities.

P.T.O.



4. Explain the steps involved in Trading on Stock Exchange.
5. Who is a Stock Broker ? Explain the different kinds of Brokers.
6. What is dematerialisation ? Explain the advantages and disadvantages of it.
7. Explain the different players involved in Depository System.
8. Explain the features and objectives of National Stock Exchange.
9. Write a brief note on investor protection measures for secondary market.

SECTION – C

Answer the following.

(2×10=20)

10. Describe Eligibility criteria and Registration procedure of stock brokers.
 11. Write a short note on BSE and MCX.
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V Semester B.B.A. 3 Examination, Nov./Dec. 2017
MARKET RESEARCH
Theory

Time : 3 Hours

Max. Marks : 80

- Instructions :** 1) **Answer to points.**
2) **Give examples wherever necessary.**

SECTION – A

1. Answer the following (any ten) :

(2×10=20)

- i) Define market research.
- ii) What is basic research ?
- iii) What is data analysis ?
- iv) What is scaling ?
- v) What is census ?
- vi) What is perceptual mapping ?
- vii) What is open-ended question ?
- viii) Define sampling.
- ix) What do you mean by parametric test ?
- x) What is tabulation ?
- xi) What is Type-I error ?
- xii) What is research report ?

SECTION – B

Answer any four of the following :

(5×4=20)

2. Differentiate between basic research and applied research.
3. Explain briefly objectives of research.
4. What is primary data ? Give its limitations.
5. Explain any two types of non-probability sampling.
6. What is qualitative research ? Explain any two techniques of it.
7. Explain the importance of report writing.

P.T.O.



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**V Semester B.B.A.3 Examination, November/December 2017
PRODUCTION AND OPERATIONS MANAGEMENT**

Time : 3 Hours

Max. Marks : 80

- Instructions:** 1) Mention questions numbers **correctly**.
2) Simple calculator is **allowed**.

SECTION – A

I. Answer **any ten** of the following :

(10×2=20)

- 1) What is operations management ?
- 2) What is plant layout ?
- 3) State four different types of plant utilities.
- 4) What is automation ?
- 5) What is work study ?
- 6) What is sequencing ?
- 7) What is quality control ?
- 8) What do you mean by quality circle ?
- 9) Define Ergonomics.
- 10) What do you mean by combined layout ?
- 11) Define productivity.
- 12) What is a control chart ?

SECTION – B

II. Answer **any four** of the following :

(4×5=20)

- 13) Explain the functions of production management.
- 14) Discuss the objectives of a good plant layout.
- 15) Write a note on total quality management.
- 16) Distinguish between production management and operations management.
- 17) What is safety ? Discuss some safety measures in factory.
- 18) Discuss briefly tools and techniques of improving productivity.

P.T.O.

SECTION – C

III. Answer any three of the following :

(3×10=30)

- 19) What is capacity planning ? Discuss its process.
- 20) What is method study ? Explain method study procedure.
- 21) What are the factors affecting plant location ?
- 22) Explain the functions of production planning and control.
- 23) The values of Sample Mean (X) and Range (R) for eight sample of size 5 each are given below :

Sample No.	1	2	3	4	5	6	7	8
Sample Mean	23	21	24	22	23	26	21	21
Sample Range	3	2	4	2	5	4	3	2

(Given for : $n = 4$, $A_2 = 0.729$, $D_3 = 0$ and $D_4 = 2.282$)

Construct Mean (X) and Range (R) charts and comment on the state of control of the process.

SECTION – D

IV. Compulsory :

(1×10=10)

- 24) There are six jobs, each of which is to be processed through three machines. M_1 , M_2 and M_3 in the order $M_1 \rightarrow M_2 \rightarrow M_3$

Jobs	1	2	3	4	5	6
Machine M_1	4	6	7	6	9	10
Machine M_2	8	7	4	6	5	8
Machine M_3	15	8	9	10	14	12

Determine :

- i) Optimal sequence that minimizes total time.
- ii) Minimum total elapsed time by using Johnson's rule.

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V Semester B.B.A.3 (Regular) Examination, November/December 2017
WORKING CAPITAL MANAGEMENT
(Theory)

Time : 3 Hours

Max. Marks : 80

- Instructions :** 1) *Use simple calculators.*
2) *Answer upto the point.*

PART – I

Answer any ten questions.

(10×2=20)

1. What do you mean by working capital management ?
2. What do you mean by operating cycle ?
3. What is long term working capital ?
4. What is factoring ?
5. State a few motives for holding cash.
6. What is Cash Budget ?
7. What do you mean by receivables ?
8. What do you mean by 3/10 net 45 ?
9. What is cash discount ?
10. Define inventory.
11. What is A.B.C. analysis ?
12. How do you determine danger level ?

P.T.O.



PART – II

Answer any four questions.

(4×5=20)

13. Explain the factors affecting working capital requirements.
14. Explain in detail the mechanism of factoring.
15. Discuss any five different tools and techniques of inventory management.
16. The following information is available from books of Riya Ltd.
Re-order Quantity – 360 units
Maximum consumption 900 units per week
Minimum consumption 300 units per week
Re-order period 3 – 5 week
Emergency delivery period 2 weeks.
Calculate the following :
 - i) Re-order level
 - ii) Minimum stock level
 - iii) Maximum stock level
 - iv) Average stock level
 - v) Danger level.
17. From the following information compute the EOQ to be ordered. And also find out the number of orders to be placed.
Annual Requirement – 38,000 units
Cost per unit – ₹ 4
Cost of placing an order – ₹ 9
Carring cost – 15 %
18. Venkatesh Corporation sells on terms 2/10, net 45. Annual sales are ₹ 15,00,000. 25 % of its customers pay on 10th day and enjoy cash discount its account receivables on an average is ₹ 2,00,000.
What is the average collection period on non-discount sales ?



PART – III

Answer any 3 questions.

(3×10=30)

19. From the following information compute operating cycle and cash cycle in days assuming 365 working days.

Particulars	Amt. (₹)
Raw materials stock	1,60,000
Work in process stock	1,75,000
Finished goods stock	1,30,000
Raw materials consumed	22,00,000
Total production cost	50,00,000
Cost of sales	52,50,000
Sales	80,00,000
Average debtors	2,40,000
Average creditors	1,50,000
Credit purchases	45,00,000

20. Priya Ltd. gives you following information in respect of the year 2017. Sales (credit) 70,000 units at ₹ 10 each. Variable expenses 75% of sales. Fixed expenses ₹ 1,00,000. Loss due to bad debts 4 % on sales. Credit period 60 days.

The company proposes to extend credit period by another 30 days and expects rise in sales by 10,000 units. Company also expects rise in debts by 1% cost of capital is 12 %. Assuming 360 days in a year, advise the management if the new credit policy is applicable.

21. Explain in detail the importance of adequate working capital and the dangers of excessive working capital.

22. The Board of Directors of Western Ltd., require you to estimate working capital needs from the following details.

Level of activity of the firm is 1,50,000 units.

Estimate of costs	Per unit cost (₹)
Raw material	70
Labour	50
Overheads	40
Total cost	160
Profit	40
Selling price	200

**Additional Information :**

- i) Raw materials remain in stock for 2 months.
- ii) Material processing time is one month.
- iii) Finished goods stocked for 1½ month on an average.
- iv) Credit by suppliers is 3 months whereas customers take 4 months credit.
- v) Wages are delayed by half a month whereas overhead payments delayed by one month.
- vi) $\frac{1}{3}$ rd of output is sold against cash.
- vii) Cash in hand is expected to be ₹ 2,00,000.
- viii) A time period of 4 weeks is considered as equivalent to a month.
- ix) Add 10 % to provide for contingencies.

23. Explain in detail the different types of factoring.

PART – IV**(Compulsory)****(1×10=10)**

24. Prepare a cash budget for three months August – October 2017 from the following information of Life Ltd.

Month	Sales	Purchases	Wages	Overheads
June	30,00,000	21,00,000	3,00,000	2,40,000
July	36,00,000	22,50,000	3,60,000	2,55,000
August	42,00,000	25,50,000	4,50,000	2,70,000
September	33,00,000	24,00,000	3,90,000	2,40,000
October	45,00,000	30,00,000	4,20,000	2,76,000

Additional information :

- i) 20 % of sales are on cash basis.
- ii) Credit sales are collected in 3 : 2 ratio in following two months.
- iii) 25 % of purchases are on cash basis. Credit purchases are paid in two equal installments in following two months.
- iv) Wages are delayed by half a month whereas overheads are kept pending for a month.
- v) Dividends to be paid to shareholders in the month of September ₹ 10,00,000.
- vi) An installment of ₹ 1,50,000 is due per month on a machine bought on hire purchase system. Payments due from June to December 2017.
- vii) Cash balance as on 1st August is capacited to be ₹ 3,00,000.

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V Semester B.B.A.3 Degree Examination, Nov./Dec. 2017
BUSINESS LAW

Time : 3 Hours

Max. Marks : 80

- Instructions :** 1) Write question number **correctly**.
2) Answer to the **point**.
3) Part – **D** is **compulsory**.

PART – A

Answer any ten of the following questions :

(10×2=20)

1. What is proposal ?
2. Who is a minor ?
3. What is coercion ?
4. What is statute law ?
5. What is bilateral contract ?
6. What is quasi contract ?
7. Who is an agent ?
8. What is misrepresentation ?
9. What is contract of guarantee ?
10. What is pledge ?
11. What is "quid-pro-quo" ?
12. What is IT Act ?

P.T.O.

**PART – B**

Answer **any four** of the following questions.

(4×5=20)

13. Distinguish between misrepresentation and mistake.
14. What are the essentials of valid consideration ?
15. Define contract of indemnity. Explain the rights of indemnity holder.
16. State the objectives of Information Technology Act.
17. Name the persons who are disqualified by laws of enter into contract.
18. Explain the sources of business law.

PART – C

Answer **any three** of the following questions :

(3×10=30)

19. Explain the differences between undue influence and coercion.
20. What is a contract of bailment ? Explain the rights and duties of bailor and bailee.
21. "No consideration no contract". Elucidate.
22. What is RTI ? What are the functions of Information Commissioner ?
23. "All contracts are agreements but all agreements are not contracts." Explain.

PART – D

Solve **any one** practical problem.

(1×10=10)

24. A boy of 12 years obtains a loan of Rs. 5,000 from a money lender. He fails to repay the loan. Can the money lender file a suit against the boy to recover the amount of the loan ?
 25. Mr. X promises to pay Rs. 4,000 per month to Mrs. X but fails to pay the promised amount. Mrs. X filed a suit against her husband for breach of this agreement. Will she succeed ?
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V Semester B.B.A.2 Examination, Nov./Dec. 2017**BUSINESS LAW
Theory (Repeater)**

Time : 3 Hours

Max. Marks : 80

- Instructions :** a) Answer *properly* to point.
b) Quote *necessary* Sections while writing answers.

SECTION – A1. Answer **any ten** of the following :**(10×2=20)**

- What is intellectual property right ?
- What is consumers dispute ?
- Who is a substituted agent ?
- What is RTI ?
- What is right of Lien ?
- What is contingent contract ?
- What is coercion ?
- What is void contract ?
- Who is a person of unsound mind ?
- Who is a guarantor ?
- What is an offer ?
- What is executory contract ?

SECTION – BAnswer **any five** of the following :**(5×8=40)**

- Who is an agent ? Explain the rights and duties of agent and principal.
- What is a valid contract ? Write the essentials of valid contract.
- What is a contract of guarantee ? When a surety is discharged from a contract of guarantee ?

P.T.O.



5. What is free consent ? What are the elements which spoil the consent ?
6. What is breach of contract ? What are the modes of discharge of contract.
7. Write short notes :
 - a) IT Act 2000
 - b) RTI 2005.
8. Who is a consumer ? Write in detail about the machinery for redressal of consumers dispute.
9. What is a bailment ? What are the rights and duties of Bailor and Bailee.

SECTION – C

10. Case studies (**Compulsory**) : **(5×4=20)**

- a) Anil advertises about a medicine which his company has made and promised a reward to anyone who proves the un-effectiveness of the medicine Babu files a case to claim the reward on the basis that medicine is bogus. Anil says no offer was made to Babu, decide.
 - b) Ram promised to pay Rs. 10,000 per month to his wife Sita. But fails to pay the promised sum. Sita files a case for breach of agreement will she succeed ?
 - c) Appa a cleaner found a diamond ring while cleaning the watertank in Bittus house. Bittu claims the ring from Appa. Can he succeed ?
 - d) Ramanna promised to sell 5000 tonnes of potatoes to 'tasty chips' company. But the crop of the potato is spoiled due to heavy rainfall. Ramanna cannot supply the potatoes to 'tasty chips' Company files a case. Decide.
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V Semester B.B.A. 3 Examination, November/December 2017
GENERAL MANAGEMENT/EVENT MANAGEMENT
Specialization – 1
(Theory)

Time : 3 Hours

Max. Marks : 80

- Instructions :** 1) Write question number properly.
2) Use diagrams wherever necessary.

SECTION – A

Answer any ten questions :

(2x10=20)

1. What is an event ?
2. What do you mean by seminar ?
3. How to obtain a PPL Licence ?
4. State two components of Media Planning.
5. What are virtual events ?
6. What are Ad-hoc Events ?
7. Define EMIS.
8. What is event proposal ?
9. State any four types of event.
10. State five utilities for holding an event.
11. What do you mean by Event blueprint ?
12. What do you mean by Public relations ?

P.T.O.

**SECTION – B**

Answer any five of the following :

(4×5=20)

1. Explain 5C's of events in detail with illustrations.
2. Communication and budget are essential element of an event. Explain.
3. Explain EMIS in detail.
4. Explain the various networking component involved in promising a event.
5. What do you understand by event infrastructure ? Explain the key elements of it.
6. Is it necessary to prepare a budget for an event ? If yes why ? If no why ?
7. State and explain the important areas of decision making involved in event management.

SECTION – C

Answer any three of the following :

(10×3=30)

1. Classify the event based on type and size.
2. What are the pre-requisites (checklist) for effective pricing in an event ?
3. Explain the evaluation process of events.
4. What are the various types of activities in event management ?
5. What is organizing ? What are the participants involved in it ? Explain the role in brief.

SECTION – D**Compulsory****(1×10=10)**

1. Prepare a event plan for holding a Annual General Body Meeting of S. S. Firms Pvt. Ltd.
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V Semester B.B.A.2 (Repeater) Examination, November/December 2017
MANAGEMENT ACCOUNTING
Theory

Time : 3 Hours

Max. Marks : 80

Instructions: 1) *Use simple calculators.*
 2) *Tables are used.*

SECTION – A

1. Answer **any ten** questions **each** carries **2** marks. **(2×10=20)**
- Define Management Accounting.
 - Mention any two tools of financial analysis.
 - What is financial analysis ?
 - Explain the common-size statements.
 - What is trading on equity ?
 - What is debt equity ratio ?
 - Current Ratio 3, current liabilities are Rs. 50,000. Find current assets.
 - State any two advantages of fund flow statement.
 - State any two objectives of cash flow statement.
 - What is capital budgeting ?
 - What is working capital ratio ?
 - What is stock turnover ratio ?

SECTION – B

Answer **any five** questions **each** carries **8** marks. **(8×5=40)**

- Explain the advantages of Management Accounting.
- Differentiate between cash flow statement and fund flow statement.
- Discuss the steps involved in capital budgeting.
- From the following information calculate :
 - Current Assets
 - Current liabilities
 - Stock turnover ratio

Working capital Rs. 75,000, current ratio 2 : 5 : 1, Net sales Rs. 4,80,000, Opening stock Rs. 24,500, Closing stock Rs. 35,000, Gross profit ratio 25% on sales.

P.T.O.



6. From the following information prepare Comparative Income Statement.

Particulars	31-12-2014	31-12-2015
Net sales	3,92,500	4,50,000
Cost of sales	2,25,000	2,50,000
General and administrative expenses	35,000	36,000
Selling expenses	40,000	45,000
Interest paid	12,500	15,000
Income tax	35,000	40,000

7. Calculate funds from operations from the following Information. Sales Rs. 4,00,000, Dividend received Rs. 5,000, Refund of tax Rs. 1,000, Profit on Sales of Assets Rs. 1,500, Cost of material consumed Rs. 1,50,000, Salaries Rs. 50,000, Provision for Depreciation Rs. 25,000, Commission paid Rs. 2,500, Provision for legal damages Rs. 2,500, Rent Rs. 12,500, Loss on sale of investment Rs. 5,000, Cost of issue of shares written off Rs. 1,000, Provision for taxation Rs. 75,000, Transfer to general Reserve Rs. 1,500. Net profit Rs. 82,500.
8. Differentiate between Management Accounting and Financial Accounting.

SECTION – C

(Compulsory)

(20×1=20)

From the following information given find out.

- 1) Pay Back Period
- 2) Average rate of return
- 3) IRR
- 4) Profitability Index @ 10%
- 5) NPV @ 12%

Cost of Machinery purchased Rs. 10,00,000, scrap value after 7th year Rs. 50,000. Profit after tax and before depreciation as follows :

Year	PATBD
1	2,00,000
2	3,00,000
3	4,00,000
4	4,00,000
5	3,50,000
6	2,50,000
7	1,00,000

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V Semester B.B.A. 3 Degree Examination, November/December 2017
BUSINESS TAXATION
(New Syllabus)

Time : 3 Hours

Max. Marks : 80

- Instructions :** 1) *Simple Calculator is allowed.*
2) *Write question number correctly.*

PART – I

Answer any ten of the following questions.

(10x2=20)

1. Define Salary.
2. Define income tax.
3. What is Gross Total Income ?
4. Who is a person ?
5. Define profession.
6. What do you mean by GST ?
7. What is book profit ?
8. What is capital gain ?
9. Mention any two tax free incomes.
10. Define assessment year.
11. Define self occupied property.
12. Define perquisites.

P.T.O.



PART – II

Answer any four of the following.

(4×5=20)

13. How do you determine the residential status of an individual ?
14. Distinguish between Direct and Indirect Tax.
15. Explain in brief excise duty.
16. Mr. Pramod let out one house at 10,000 p.m. Its fair rent is 12,000 p.m. Municipal valuation 14,000 p.m. and standard rent is 13,000 p.m. The house remained vacant for 2 months. There was unrealized rent for 1½ months. Calculate Gross Annual value for the Assessment year 2017-18.
17. From the following particulars compute the business income of Mr. Sumit for A.Y. 2017-18.

Particulars	Amount	Particulars	Amount
To Salaries	90,000	By Gross Profit	3,50,000
To Rent	20,000	By dividend	4,000
To service charges	4,000	By Bad debts recovered	
To legal charges	5,000	(allowed earlier)	4,400
To Reserve for income tax	6,000	By Interest on post office	
To Depreciation	12,000	savings bank A/c	1,200
To Expenses on acquisition of patent rights	56,000		
To office expenses	42,000		
To contribution to RPF	12,000		

To bad debts	4,500	
To donations	2,500	
To net profit	1,05,600	
	3,59,600	3,59,600

Additional information :

- 1) Legal expenses include Rs. 2,000 incurred by the assessee for defending criminal case against him.
 - 2) Depreciation of the year on the assets other than the patent rights is Rs. 16,900.
 - 3) Contribution to RPF includes Rs. 2,000 not yet paid.
18. Anand is employed at Bengaluru as Marketing Manager of AK Ltd. The particulars of his Salary for the previous year 2016-17 are as under.
- Basic salary Rs. 16,000 p.m., Dearness allowance Rs. 12,000 p.m., Conveyance allowance for personal purpose Rs. 2,000 p.m., Commission @ 2% of the turnover achieved which was Rs. 9,00,000 during the previous year and the same was evenly spread. HRA Rs. 6,000 p.m. The actual rent paid by him Rs. 5,000 p.m. for an accommodation at till 31-12-2016 from 01-01-2017 the rent was increased to Rs. 7,000 p.m. Compute taxable H.R.A.

PART – III

Answer any three of the following.

(3×10=30)

19. From the following particulars of income of Mr. Dileep during the previous year 2016-17. Compute his taxable income if he is
- i) Resident
 - ii) Not Ordinary Resident and
 - iii) Non Resident



- a) Income from agriculture in Japan received in India Rs. 30,000.
 - b) Income accrued in India but received in Iran Rs. 12,000.
 - c) Payment received in United Kingdom for service rendered in Belagavi Rs. 12,000.
 - d) Salary received in India Rs. 20,000 for service rendered in Japan.
 - e) Income from business (controlled from India) in Sri Lanka Rs. 15,000 received there and remitted to India.
 - f) Income earned and received in Bangladesh from bank deposit Rs. 4,000.
 - g) Interest in respect of securities in a french company received outside India Rs. 10,000.
 - h) Served for 2 months as on Indian embassy situated in Syria and Salary received there Rs. 20,000.
 - i) Business profits earned in the post but remitted to India in the previous year Rs. 11,000.
20. Mr. Satish owns a big house consisting of three independent units of different dimensions. Unit – I being 50% of floor area of the house let out for residential purposes at a monthly rent of Rs. 8,000. However the unit remained vacant for two months during the year.
- Unit – II being 30% of floor area is used by the owner for the purpose of his own residence and remaining being 20% of the floor area is used by owner for his profession.
- Other particulars are
- Municipal value Rs. 1,60,000
- Municipal Taxed paid Rs. 24,000
- Repairs Rs. 6,000
- Interest on loan borrowed for repairs Rs. 60,000
- Fire insurance premium paid Rs. 5,000
- Collection charges of rent Rs. 2,000
- Compute his income from House Property for the A.Y. 2017-18.

21. Mr. A is an employee in a private company in Mumbai from the followings information. Compute his income from salary for the Assessment year 2017-18.

- a) Basic Salary Rs. 10,000 per month.
- b) Dearness Allowance Rs. 6,000 per month (50% of it enters into retirement benefits).
- c) City compensatory allowance Rs. 1,000 per month.
- d) Education Allowance for 3 children at 200 per month per child.
- e) House rent allowance Rs. 1,000 per month but he actually pays rent of Rs. 2,000 per month.
- f) Conveyance allowance Rs. 5,000 paid only for office purpose.
- g) He contributes 15% of his salary to recognized provident fund. The company contributes on equal amount.
- h) Interest creditors to the above fund Rs. 12,000 at 15% per anum.
- i) Company reimbursed medical expenses of Rs. 10,000 for his treatment in a private hospital.
- j) He paid profession tax of Rs. 200 per month.

22. Miss Swati is a registered practitioner in Belagavi her receipts and payment account for the year ending 31-3-2017 was as follows.

To Balance b/d	8,500	By House hold expenses	45,000
To consultation fees	2,75,000	By Purchase of Surgical	
To visiting fees	25,000	equipments	50,000
To Gains on horse race	20,000	By Purchase of Car	1,00,000
To share in ancestral property	40,000	By Salary to staff	80,000



To Dividend from Indian Co.	8,000	By Rent of dispensary	24,000
To Gifts from patients	20,000	By Income tax	6,000
To Interest on securities	10,000	By Gift to daughter	8,000
To Interest on post office		By Car expenses	12,000
SB Account	2,500	By cost of Medicines	60,000
To Bank loan	50,000	By lab expenses	2,000
		By Balance cld	72,000
	4,59,000		4,59,000

Other information :

- 1) $\frac{1}{2}$ of car expenses are in relation to personal use.
- 2) Allowable depreciation amounted to Rs. 16,000 compute income from profession of Miss Swati for the Assessment year 2017-18.

23. What is G.S.T. ? Explain advantages and disadvantages of G.S.T.

PART – IV

Compulsory.

(10x1=10)

24. X, Y and Z are equal partners in a firm sharing profits and losses equally 2 is a non working partner. The following is their profit and loss account for the year ending 31-3-2017.

Particulars	Amount	Particulars	Amount
Salary to staff	30,000	Gross profit	4,00,000
Salary to partners			
X	80,000		
Y	40,000		
Interest on capital at 20%			
X	20,000		
Y	16,000		
Z	4,000		

Sales tax paid	3,200	
Donation to charity (approved)	2,000	
Income tax paid	4,000	
Depreciation	6,000	
General expenses	10,000	
Advertisement	12,000	
Net profit		
X	57,600	
Y	57,600	
Z	57,600	1,72,800
		4,00,000
		4,00,000

Other information :

- a) Depreciation allowable amounted to Rs. 8,000.
- b) General expenses include Rs. 8,000 being commission to Z.

Compute income of partnership firm for the Assessment Year 2017-18.

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V Semester B.B.A.2 Degree Examination, Nov./Dec. 2017

(Repeater)

BUSINESS TAXATION

Time : 3 Hours

Max. Marks : 80

- Instructions :** 1) *Simple calculator is allowed.*
2) *Write question numbers correctly.*

SECTION – A

1. Answer **any ten** of the following.

- a) What is direct tax ?
- b) What is previous year ?
- c) What are deductions u/s 16 ?
- d) Who is working partner of a firm ?
- e) What is profession ?
- f) Give two examples of tax free income.
- g) What is custom duty ?
- h) What do you mean by GST ?
- i) What is VAT ?
- j) What is excise duty ?
- k) What is long term capital gain ?
- l) Who is an assessee ?

(2×10=20)

P.T.O.



SECTION – B

Answer any five of the following. Each question carries eight marks.

2. Compute the total income of Sri Anand for the A.Y. 2017-2018 from the following, if he is
- Resident
 - Not ordinarily resident
 - Non-resident
 - Profit from business in Raibag ₹ 7,000.
 - Income accrued in India but received in France ₹ 6,000.
 - Profit from business in England received in India ₹ 5,000.
 - Income from house property in Africa received in India ₹ 4,000.
 - Profit from business established in Pakistan and deposited in a bank there, the business being controlled from India ₹ 3,000.
 - Income from house property in Pakistan and deposited in a bank there ₹ 2,000.
 - Pass untaxed foreign income brought into India during the P.Y. ₹ 1,000.
3. From the following compute the salary income for the P.Y. 2016-2017 of Mr. Amit.
- Basic salary ₹ 28,000 p.m.
 - Dearness allowance, considered for retirement benefits ₹ 2,000 p.m.
 - Employers' and employee contribution to RPF 15% of salary.
 - Interest credited to RPF at 15% p.a. ₹ 1,500 for the year.
 - H.R.A. received from the employer ₹ 3,000 p.m. and actual rent paid by him is ₹ 5,000 p.m.
 - Professional tax ₹ 500 during the P.Y.
4. Shri Arun is the owner of two houses in Mysore. Compute his income from house property for the A.Y. 2017-2018 from the following particulars :

Particulars	Sop ₹	Lop ₹
Municipal value	50,000	30,000
Actual rent received	—	50,000
Local taxes paid	5,000	3,000
Repairs	8,000	6,000
Annual charges	10,000	2,000
Collection charges	—	800
Interest on loan for construction	2,000	3,000

5. What is indirect taxation ? State merits and demerits of indirect taxation.
6. When does a sale or purchase of goods take place in the course of interstate trade or commerce ?
7. Write short notes on **any two** :
- Advantages of GST.
 - Agricultural income.
 - VAT.
 - Income.
8. Shri Akhary is an advocate in Belgaum. He gives the following Receipts and Payments Account for the year ending 31-3-2017.

	₹		₹
To Bal. b/d	26,000	By Salary to staff	24,000
To Professional fees	1,25,000	By Office Rent	6,000
To Dividend from Indian Co.	8,000	By Magazines and Journals	6,000
To Presents from Clients	6,000	By Telephone charges	3,000
To Income from horse race	20,000	By Motor car exps.	8,000
To Share of income from HUF		By Office exps.	10,000
of which he is a member	12,000	By Purchase of new car	80,000
		By Household exps.	20,000
		By Advance income tax	10,000
		By Donation	5,000
		By Help to Poor student	4,000
		By Bal. c/d	21,000
	1,97,000		1,97,000

Compute his Income from Profession for the A.Y. 2017-2018 after taking into consideration the following information.

- $\frac{1}{4}$ of motor car expenses was related to his personal use.
- Rate of depreciation on car is at 15%.

(8×5=40)

SECTION – C
(Compulsory)

9. Jyoti and Priya are the working partners in a business firm sharing profits and losses in the ratio of 2 : 1. The capital account of each partners showed a credit balance of ₹ 1,00,000 and ₹ 50,000 respectively. The following is the P and L A/c of the firm for the year ending 31-3-2017.

	₹		₹
Salary to staff	33,000	By Gross Profit	1,75,000
Salary to partners :		By Rent from house	
Jyoti	30,000	property letout	30,000
Priya	<u>30,000</u> 60,000	By Interest on Post Office	
Office expenses	12,000	S. B. A/c	1,500
Municipal taxes	3,000	By Interest on foreign securities	2,000
Repairs	500		
Machinery purchased	28,000		
Entertainment exps.	16,000		
Subscription to trade			
Association	2,000		
Bad debts	5,000		
Depn.	13,000		
Interest on capital			
Jyoti	14,000		
Priya	<u>7,000</u> 21,000		
Net Profit :			
Jyoti	10,000		
Priya	<u>5,000</u> 15,000		
	2,08,500		2,08,500

Additional information :

- a) Municipal taxes and repairs are related to house property letout.
- b) Depreciation allowable as per rules ₹ 10,000.

Compute Gross Total Income of the firm for the A.Y. 2017-2018.

(20×1=20)

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V Semester B.B.A. 2 (Repeater) Examination, Nov./Dec. 2017
MARKETING – II
Theory

Time : 3 Hours

Max. Marks : 80

- Instructions :** 1) Write answers upto point.
2) Give example if any.

SECTION – A

Answer any ten of the following. Each carries 2 marks.

(10×2=20)

- What is buying behaviour ?
- What is Niche Marketing ?
- What is E-Marketing ?
- Mention any 4 variables of Demographic Segmentation.
- What are super markets ? Give an example.
- What is Kiosk Marketing ?
- What is Globalisation ?
- What is joint venturing ?
- What do you mean by DRTV ?
- What is Retailing ?
- What is Foreign Direct Investment ?
- What is diffusion process ?

SECTION – B

Answer any 5 questions :

(5×8=40)

- Describe different types of Buying decision behavior.
- What is market segmentation ? Explain basis for consumer market segmentation.

P.T.O.



3. Explain the various kinds/formats of retailing.
4. Explain buyer adoption process.
5. Explain various forms of Direct Marketing.
6. Explain different types of buying decision process.
7. Differentiate between retailer and wholesaler.

SECTION – C

(2×10=20)

1. A VSH retail company wants to start a new grocery retail chain in North Karnataka. Suggest suitable format which would be profitable.
 2. Explain various external influences affecting consumer buying behaviour.
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