



**III Semester M.Com. Degree Examination, May 2024
(CBCS)**

(2021-22 Onwards)

COMMERCE

3.1 : Intellectual Property Rights

Time : 3 Hours

Max. Marks : 70

SECTION – A

Answer **any seven** questions out of ten. **Each** question carries **two** marks. **(7×2=14)**

1. a) How the novelty is to be identified ?
b) What is trademark ?
c) Differentiate between GI and trademarks.
d) What is WIPO ?
e) What is non-obviousness ?
f) What do you mean by revocation of patents ?
g) What is patent infringement ?
h) State any four GI products of Karnataka.
i) Mention the laws that govern the trade secrets.
j) How copyright is legally safe to the creators ?

SECTION – B

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

2. Discuss the problems and prospects involved in the approval and practices in geographical indications.
3. Explain the reasons for increasing importance for Intellectual Property Rights.
4. Write a note on different types of trademarks.
5. Explain the remedies for the infringement of copyrights.
6. Discuss the role and functions of WTO in establishing the IPR practices by world countries with real examples.
7. Describe Design Act, 2000.



SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks. (2×12=24)

8. Write a note on TRIPS Agreement, 1994 in detail.
9. Explain the process of registration of patent in India.
10. Write in detail about Patents Act, 1970.
11. Write short notes on following topics :
 - a) Plant Varieties and Layout Design.
 - b) Berne Convention, 1886.
 - c) National IPR Policy.

SECTION – D

Answer the following (**Compulsory**).

(1×12=12)

12. “Protecting the created intellectuality is a challenge now a days, because of the cloning of one’s idea is easier than the new creation” – How this statement is realistic in practicing business ?



III Semester M.Com. Degree Examination, May 2024

(CBCS Scheme) (2021 – 22 Onwards)

COMMERCE

Paper – 3.2 : Logistics and Supply Chain Management

Time : 3 Hours

Max. Marks : 70

SECTION – A

1. Answer **any seven** questions out of ten. **Each** question carries **two** marks. **(7×2=14)**

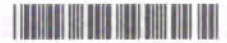
- a) What is Logistics ?
- b) Mention the benefits of warehouse.
- c) State when the process or services are outsourced.
- d) Mention any two examples for fast growing logistics in India.
- e) Give the meaning of ISCM.
- f) What is value chain analysis ?
- g) What are the issues associated with effective and efficient supply chain management ?
- h) Define SRM with an example.
- i) What is IPL ?
- j) State the importance of material handling in SCM.

SECTION – B

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

2. Write a note on the Strategic Warehousing.
3. What are the resolution strategies to bring about group cohesiveness and harmonious relationship in the SCM ?
4. Distinguish between the 3PLs and 4PLs with appropriate examples.
5. Bring out the importance of packaging for material handling.

P.T.O.



6. Compare and contrast the SCM in the national and international scenarios.
7. “Customer is the king and his mind is a black box” with reference to this bring out the importance of customer relationship management to the company.

SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks. **(2×12=24)**

8. Does the supply chain and logistics administration has any impact on the Social performance of the organization ? Explain.
9. Explain the relevance of international sourcing in the current scenario of the India being the open economy.
10. Elucidate on the Logistics Information System and its relevance in effectiveness and supply chain integration in the current business scenario.
11. Elaborate on the importance of the Global strategic positioning for the developing country like India.

SECTION – D

Answer the following (**Compulsory**) :

(1×12=12)

12. One way that McDonald's attempts to be a responsible corporation is through promotion of sustainable farming methods. McDonald's joined Unilever and Nestle in pledging to shift to entirely sustainably-sourced palm oil by 2015. Clear cutting for palm tree plantation systems is a source of greenhouse gases and the scales of the materials these companies use indirectly leads to a great deal of this negative outcome. By shifting to sustainable practices for palm oil, this negative climate effect can be mitigated to a certain extent .

Palm oil is not the only agricultural product that McDonald's has sought to obtain using sustainable methods. In Europe, the company has launched an initiative called Flagship Farms to showcase sustainability practices used by farms supplying McDonald's. Examples include soil, water and energy use to animal welfare and employee well-being. One poultry farmer, for instance, supplies 25 million eggs per year to McDonald's from his 48,000 bird free-range flock. This program is meant to highlight successful sustainability practices in agriculture to show other farmers and suppliers what can be done.



A final example of McDonald's efforts at corporate responsibility can be found in its funding and support of the Ronald McDonald House. This entity provides housing and some limited indirect financial support for families whose children are undergoing treatment for life-threatening illnesses. The group is funded not only by McDonald's, but also by a number of the suppliers in its supply chain. While these are each good examples, McDonald's isn't entirely without fault. Recently, negative publicity surrounding its employee pay scales has begun to grow. Negativity surrounding its contributions to the growing American obesity epidemic has also continued to grow, despite efforts by the company to introduce and promote salad items and healthier low-fat options.

Whether the positive efforts by the company outweigh the negative aspects of the business model remains to be seen and will likely need to be addressed in the near future to avoid continued public backlash against the company.

- a) In the light of the above case critically evaluate the view of Milton Friedman's perception of the "sole responsibility of the business is to earn profits" and "Greed is good".
- b) Bring out the how CSR is distinguished from triple bottom line.
- c) MNCs implement CSR only to boost their social presence, brand image and inturn get indirect promotion for achieving the business objectives. Justify.



III Semester M.Com. Examination, May 2024
(CBCS Scheme) (2021 – 22 Onwards)
COMMERCE

Paper – 3.3 (FB) : Financial Markets and Services

Time : 3 Hours

Max. Marks : 70

SECTION – A

1. Answer **any seven** out of ten. **Each** question carries **two** marks. (7×2=14)

- Define financial services.
- Give the meaning of open outcry system.
- List out the factors considered for Credit Rating.
- What do you mean by Red-herring prospectus ?
- Define VaR (Value at Risk) based margin.
- Brief out the concept of SWOC analysis of Venture Capital ?
- Define Credit Rating and list any two key features.
- What is Net Asset Value (NAV) in the context of Mutual Funds ?
- List out the parties involved in the new issue market.
- Mention the differences between fund based and fee based financial services.

SECTION – B

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

- Explain the benefits and limitations of book-building in the context of a public issue.
- Explain the procedure of listing of securities in Stock Exchange.
- Explain the concept of settlement in the secondary market, focusing on fixed settlement system and rolling settlement.

P.T.O.



5. Explain the role of credit rating in India's financial landscape, including its impact on investors.
6. How would you assess the performance of the mutual fund industry in India, considering factors such as market trends and investors behaviour ?
7. What is price bond ? How it works, explain with example.

SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks. **(2×12=24)**

8. What are the major challenges of financial services sector and what are the strategies being employed to overcome them ?
9. Analyze the growth of venture capital in India, including factors contributing to its expansion and challenges.
10. What are the roles and responsibilities of SEBI in safeguarding the interests of investors ?
11. Describe the role of Artificial Intelligence (AI) in enhancing and transforming financial services.

SECTION – D

Compulsory question.

(1×12=12)

12. Ramesh the CEO of a company think of going with the most popular method of raising funds used by the public companies. He discussed this option with his immediate subordinates. After discussion he realizes that since his company is private company he should think of some other option. Then they think of issuing the securities through intermediaries like issuing houses or stock brokers. When his nephew comes to know about this he decides to suggest his uncle another way. He advices him to involve institutional investors which will help him raise funds more quickly and reduce many mandatory and non-mandatory expenses. After a lot of discussion the option suggested by his nephew is chosen as final.



Based on the above, answer the following.

- a) In the above case, identify the various methods of floatation highlighted.
 - b) What methods do you think will be applicable in primary market ?
 - c) In which type of capital market, trading of only existing shares is done ?
 - d) In which type of capital market, only buying of securities is possible as securities can't be sold here ?
 - e) Which type of capital market doesn't have fixed geographical location ?
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III Semester M.Com. Degree Examination, May 2024
(CBCS) (2021 – 22 Onwards)
COMMERCE

Paper – 3.3 (A&T) : Corporate Reporting Practices – I

Time : 3 Hours

Max. Marks : 70

SECTION – A

Answer **any seven** questions out of ten. **Each** question carries **two** marks. **(7×2=14)**

1. a) Explain the importance of qualitative characteristics in financial reporting.
- b) What is faithful representation in accounting ?
- c) Define accounting policies.
- d) Define the concept of prudence in measurement bases.
- e) How does Ind AS 2 require inventories to be valued when they are acquired through non-monetary transactions ?
- f) How does Ind AS 16 address subsequent measurements of property, plant and equipment ?
- g) Define provisions according to Ind AS 37.
- h) What disclosures are required under Ind AS 8 ?
- i) Define the reporting period according to Ind AS 10.
- j) Define government grants according to Ind AS 20.

SECTION – B

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

2. Briefly explain the significance of measurement bases in financial reporting, considering the objectives of financial statements.
3. Evaluate the importance of comparability and consistency in financial reporting and the measures taken to achieve them under Ind-AS.

P.T.O.



4. Manoj Ltd. uses a periodic inventory system. The following information relates to 2022-2023.

Date	Particulars	Unit	Cost P U	Total Cost
April	Inventory	200	10	2,000
May	Purchases	50	11	550
September	Purchases	400	12	4,800
February	Purchases	350	14	4,900
	Total	1000		12,250

Physical Inventory at 31-03-2022 400 units. Calculate ending inventory value and cost of sales using :

- FIFO
 - Weighted Average.
5. Goodwill ₹ 7,500, Machine A ₹ 50,000, Machine B ₹ 30,000
(Machine B RA = ₹ 27,500) Software ₹ 20,000, Inventory ₹ 40,000, NRV = ₹ 32,000, DTA ₹ 5,000, the total ₹ 1,52,500 Recoverable Amount of the entire CGU is ₹ 1,15,000. Calculate impairment loss and allocate the goodwill.
6. Identify the contract(s) with a customer : Entities must determine whether a contract exists, identify the separate performance obligations within the contract and assess whether the contract meets specific criteria for recognition under the standard.
7. Prepare Income Statement of M/s Chethan Ltd. for the period 31st March 2023 from the following information.
- Revenue from sales – ₹ 8,78,240
 - Cost of goods sold – ₹ 97,400
 - Operating Expenses :
 - Selling expenses – ₹ 1,04,600
 - Administrative expenses – ₹ 49,000
 - Interest expenses – ₹ 9,400
 - Tax burden – ₹ 52,000



SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks. (2×12=24)

8. Explain the initial measurement of property, plant and equipment under Ind AS 16, including the principles for determining the cost of an item of property, plant and equipment.
9. Explain the treatment of restructuring provisions under Ind AS 37, including the conditions for recognition and measurement.
10. Company EG enters into a property lease with entity H. The initial term of the lease is 10 years with a five-year renewal option. The economic life of the property is 40 years and the fair value of the leased property is rupees 50,00,000. Company EFG has the option to purchase the property at the end of the lease term for rupees 30,00,000. The advance annual payment is rupees 5,00,000 with an increase of 3% every year thereafter. The implicit rate of interest is 9.04%. Entity H gives company EFG an incentive of rupees 2,00,000 (payable at the beginning of the year 2), which is to be used for normal tenant improvement.

Company EFG is reasonably certain to exercise that purchase option. How would EFG measure the right of use asset and lease liability over the lease term ?
11. In a manufacturing process of Ramu Ltd., one By-Product (BP) emerges besides two main products M1 and M2 apart from scrap. Details of cost of production process are here under :

Item	Unit	Amount	Output	Closing Stock 31-3-2021
Raw material	7,250	75,000	M1 – 2,500 units	125
Wages	–	45,000	M2 – 2,000 units	50
Fixed				
Overheads	–	32,500	BP – 1,000	
Variable				
Overhead	–	25,000		



Average market price of MP1 and MP2 is ₹ 30 per unit and ₹ 25 per unit respectively, by-product is sold @ ₹ 10 per unit. There is a profit of ₹ 2,500 on sale of by-product after incurring separate processing charges of ₹ 4,000 and packing charges of ₹ 1,000, ₹ 2,500 was realized from sale of scrap. Calculate the value of closing stock of M1 and M2 as on 31-3-2021.

SECTION – D

Compulsory Skill-based question on the subject.

(1×12=12)

12. Elucidate the impact of changes in accounting policies related to provisions, contingent liabilities and contingent assets under Ind AS 37, including the requirements for retrospective application and disclosure.



III Semester M.Com. Degree Examination, May 2024

(CBCS Scheme)

(2021 – 22 Onwards)

COMMERCE

Paper – 3.4 (FB) : Financial Planning

Time : 3 Hours

Max. Marks : 70

SECTION – A

Answer **any seven** questions out of ten. **Each** question carries **two** marks. (7×2=14)

1. a) What do you mean by financial plan ?
b) Give the meaning of off-shore mutual funds.
c) State any potential areas for investment.
d) Write a note on FPO.
e) Who is a financial analyst ?
f) What do you mean by risk aversion ?
g) What is SIP ?
h) State the meaning of time value of money.
i) What is financial discipline ?
j) List the any four objectives of retirement planning.

SECTION – B

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

2. What are the golden rules of financial plan ?
3. Explain any 3 tax benefits schemes in India.
4. Elucidate the factors to be considered for financial plan in India.
5. Write a short note on Risk Vs return in financial plan.
6. Differentiate between Unit Linked Insurance Plans (ULIPs) and Insurance Plans.
7. What are the characteristics of chartered financial planner ?



SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks. (2×12=24)

8. Write an explanatory note for the following :
 - a) Gold ETF.
 - b) Pradhan Mantri Vaya Vandana Yojana (PMVVY).
 - c) Stages of financial goals.
9. Compare the risk and return of a Bank Savings Account, Bank Fixed Deposit and Bank Recurring Deposit. Consider factors like liquidity and interest rates.
10. Apply the 1H (How) and 4W (Why, Where, What, When) approach to the formulation of a financial plan for a young professional. Discuss the considerations and decisions involved.
11. What are the diverse employment opportunities available for financial planner and analysts in the dynamic landscape of the Indian financial sector ?

SECTION – D

Compulsory skill based question on subject.

(1×12=12)

12. Mrs. Smitha, a 33-year-old professional, is determined to secure her financial future. She consults with a financial planner, Mr. Ashrith, to create a comprehensive financial plan. Explore the various aspects of financial planning, from the initial assessment to specific strategies tailored to an individual's needs and goals.



III Semester M.Com. Degree Examination, May 2024
(CBCS Scheme) (2021 – 22 Onwards)

COMMERCE

Paper – 3.4 (A&T) : Strategic Cost Management – I

Time : 3 Hours

Max. Marks : 70

SECTION – A

1. Answer **any seven** questions out of ten. **Each** question carries **two** marks. (7×2=14)
- What is overhead cost ? Give example.
 - Mention the role of cost accountants in strategic planning.
 - What do you mean by cost driver ? Give example.
 - What is facility level activities ? Give example.
 - What do you mean by project life cycle costing ?
 - What is Experience Curve and its effect on PLC ?
 - What is kaizen Costing ?
 - What do you mean by lean cost management ?
 - What is Value engineering ?
 - Give the meaning of JIT.

SECTION – B

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

- Write a note on Business Process Re-engineering.
- Explain the categories of product life cycle cost.
- A company proposes to replace its old and obsolete machine. Two models of machines are available as under, if company's cost of capital is 14%. Which alternative is to be preferred ? Ignore Tax.
 - Automatic machine involving an initial capital outlay of Rs. 5,00,000. The annual operating cost this model is Rs. 1,50,000. Salvage value at the end of its life of 5 years is Rs. 20,000.
 - Semi-Automatic machine involving an initial capital outlay of Rs. 3,00,000. The annual operating cost this model is Rs. 2,10,000. Salvage value at the end of its life of 5 years is Rs. 10,000.
- Production overheads of XYZ Manufacturers Pvt. Ltd. for 500 units of product X are
Machine oriented activity cost : ₹ 1,35,400
Material ordering overheads : 69,570
Machine hours are 1.50 hrs per unit and No. of material orders are 6 per unit.
Raw material cost ₹ 300 per unit and labour cost ₹ 150 per unit. What is the Total cost of X per Unit ?
- Explain how lean cost management is better than the traditional management system.
- Explain the implementation procedure of Activity Based Costing.

P.T.O.



SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks. (2×12=24)

8. AML Ltd. is engaged in the production of three types of ice-cream products viz. Coco, Strawberry and Vanilla. The Company presently sells 50,000 units of Coco @ 25 per unit, Strawberry 20,000 units 20 per unit and Vanilla 60,000 units 15 per unit. The demand is sensitive to selling price and it has been observed that every reduction off 1 per unit in selling price increases the demand for each product by 10% to the previous level. The company has the production capacity of 60,500 units of Coco, 24,200 units of Strawberry and 72,600 units of Vanilla. The company marks up 25% of the cost of product.

The management decides to apply ABC analysis. For this purpose, it identifies four activities as store support costs. The cost driver rates are as follows.

Activity	Cost Driver Rate
Ordering	Rs. 800 per purchase order
Delivery	Rs. 700 per delivery
Shelf Stocking	Rs. 199 per hour
Customer Support and Assistance	Rs. 1.10 per unit sold

The other relevant information for the products is as follows.

	Coco	Strawberry	Vanilla
Direct Materials p.u. (Rs.)	8	6	5
Direct Wages p.u. (Rs.)	5	4	3
No. of purchase orders	35	30	15
No. of Deliveries	112	66	48
Shelf stocking hours	130	150	160

Under the traditional costing system, store support costs are charged @ 30% of prime cost.

Required :

- Calculate the unit cost and total cost of each product at the maximum level using traditional costing.
 - Calculate the unit cost and total cost of each product at the maximum level using activity-based Costing.
9. A2Z plc. supports the concept of zero technology or life cycle costing for new investment decisions covering its engineering activities. The financial side of this philosophy is now well established and its principles extended to all other areas of decision making. The company is to replace a number of its machines and the Production Manager is torn between the Exe Machine, a more expensive machine with a life of 12 years and the Wye machine with an estimated life of 6 years. If the Wye machine is chosen it is likely that it would be replaced at the end of 6 years by another Wye machine. The pattern of maintenance and running costs differs between the two types of machine and relevant data are shown below :



	Exe	Wye
Purchasing Price	19,000	13,000
Trade-in value/breakup/scrap	3,000	3,000
Annual repair costs	2,000	2,600
Overhaul costs	(at year 8) 4,000	(at year 4) 2,000
Estimated financing costs averaged over machine life 10% p.a-Exe; 10% p.a. Wye.		
You are required to : recommend with supporting figures, which machine to purchase, stating any assumptions made.		

10. United Video International Company (UVIC) sells package of blank video tapes to its customer. It purchases video tapes from Indian Tape Company (ITC) @ 140 a package. ITC pays all freight to UVIC. No incoming inspection is necessary because ITC has a superb reputation delivery of quality merchandise. The annual demand of UVIC is 13,000 packages. UVIC requires 15% annual return on investment. The purchase order lead time is two weeks. The purchase order is passed through Internet and it cost 2 per order. The relevant insurance, material handling 3.10 per package per year. UVIC has to decide whether or not to shift to JIT purchasing. ITC agrees to deliver 100 packages of video tapes 130 times per year (5 times every two weeks) instead of existing delivery system of 1,000 packages 13 times a year with additional amount of 0.02 per package. UVIC is no stock out under is current purchasing policy. It is estimated UVIC incurs stock out cost in 50 video tape packages under a JIT purchasing policy. In the event of a stock out, UVIC has to rush order tape packages which costs 4 per package. Comment on whether UVIC should implement JIT purchasing system.

Hindustan Tape Company (HTC) also supplies video tapes. It agrees to supply 136 per package under JIT delivery systems. If video tapes purchased from HTC, the relevant carrying cost would be 3 per package against 3.10 in case of purchasing from IC. However, HTC, doesn't enjoy so sterling a reputation for quality. UVIC anticipates following negative aspects of purchasing tapes from HTC.

- To incur additional inspection cost of 5 paisa per package.
- Average stock out of 360 tapes packages per year would occur, largely resulting from late deliveries. HTC cannot rush order at short notice. UVIC anticipates lost contribution margin per package of 8 from stock out.
- The customer would likely return 2% of all packages due to the poor quality of the tape and to handle this return an additional cost of 25 per package.

Required :

Comment whether UVIC places order to HTC.

11. Explain the influence of different classification of cost element on business strategic decision.



SECTION – D

Compulsory skill based question on subject.**(1×12=12)**

12. Read the following case study and answer all the questions given below the case study. As Ahmed's father looked back after some time he wondered about how the business had kept on changing in any event, when he was unaware that changes were happening. He valued that factors both outside the business and from inside had driven the need to make continuous improvement to all parts of the business. Simply the reality he currently consistently thought of his cake baking' as 'the business' was a critical change in his own outlook that had been significant with grappling with surviving in a more competitive and demanding environment.

Ahmed's father was able to look at the many techniques his sons had introduced in cake baking and storage to see evidence of continuous improvement in how the business operated. Likewise, customer service, sales and marketing, finance and administration all demonstrated similar examples. In a future of perceived continuous change Ahmed understood that more formal processes would be needed to ensure continuous improvement in every aspect of the business if it were to not only improve but quite literally survive. Of significance here was understanding that at present he had no way of knowing if the changes they were introducing into the business were giving them a competitive advantage, retaining the status, or actually falling behind their main competition. No standards or benchmarks existed, other than what he gleaned from informal talks with others in the industry. With so much at risk they had to do better. Hence, he would like to improve hygiene cooking conditions with Muscat Bakery in Oman. Also, the decision has been made by Ahmed and his father to arrange a management consultant who specialises in the area of continuous improvement to discuss the options and processes for introducing a formal continuous improvement program into the business.

Assume you are the consultant. Based on the above case,

- I) How the PDSA a frequent four-step management method is used for continuous improvement approach in business ?
- II) Analyze the benchmarking level followed by Ahmed, Evaluate the challenges and requisites for the mentioned benchmarking and what way will it help to get the edge over the competitors.



III Semester M.Com. Degree Examination, May 2024

(CBCS Scheme)

(2021 – 22 Onwards)

COMMERCE

Paper – 3.5 (FB) : Innovation in Banking and Technology

Time : 3 Hours

Max. Marks : 70

SECTION – A

1. Answer **any seven** questions out of ten. **Each** question carries **two** marks.

(7×2=14)

- a) Define the term Bank.
- b) What is Core Banking Solutions (CBS) in Banks ?
- c) What is digital currency ? Give examples.
- d) What is OTP, TTP ? And how it is used in banking security ?
- e) How do Banks evolve in India ?
- f) Mention any four main functions of Banks.
- g) Give the meaning of Rural Banking.
- h) What do you mean by Cheque Truncation ?
- i) Give the meaning of Foreign Bank.
- j) What do you mean by E-Wallet ?

SECTION – B

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

2. Narrate the various objectives of Banks.
3. Explain the term Plastic Cards, its uses and various types of Plastic cards in Banks.

P.T.O.



4. What do you mean by POS machines ?
5. Explain NEFT, MICR, RTGS, NFS and IMPS.
6. Summarize e-KYC.
7. What is M-Banking services ?

SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks.

(2×12=24)

8. Provide an overview of the banking system in India, including the structure, regulatory framework and major players.
9. Explain the benefits of Technology in Banking operations.
10. Explain the areas of applications of 'Fintech in Banking'.
11. How are AI tools used in the Banking Industry to stream lining banking process ?

SECTION – D

Answer the following (**compulsory**).

(1×12=12)

12. Paytm is a renowned name in the Indian Fintech sector. Elucidate the growth and innovations adopted by Paytm in India.



**III Semester M.Com. Degree Examination, May 2024
(CBCS) (2021-22 Onwards)**

COMMERCE

3.5 (A&T) : Corporate Tax Planning

Time : 3 Hours

Max. Marks : 70

SECTION – A

Answer **any seven** questions out of ten. **Each** question carries **two** marks. (7×2=14)

1. A) What is Annual Finance Act ?
- B) Distinguish between “Tax Avoidance” and “Tax Evasion”.
- C) List out any four Tax Haven Countries.
- D) Mention the steps to register TDS returns.
- E) What is Transfer Pricing ?
- F) What is rebate ?
- G) Write the provision available for under Section 80IB.
- H) What do you mean by Investment Company ?
- I) Define Vivad se Viswas.
- J) Write the provisions of Advance Tax Rulings.

SECTION – B

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

2. Distinguish between TDS and TCS.
3. Explain the provisions of Depreciation under Section 32.
4. Briefly explain MAT.



5. Sachin Ltd. wants raise capital of Rs. 20,00,000 for a project where earning before tax shall be 40% of the capital employed. The company can raise debt fund @18% p.a. Suggest, which of the following 3 alternative should it opt for ;

- a) Rs. 20,00,000 to be raised by equity capital.
- b) Rs. 16,00,000 by equity and Rs. 4,00,000 by loans.
- c) Rs. 4,00,000 by equity capital and Rs. 16,00,000 by loans.

Assume the company shall distribute the entire amount of profit as dividend and tax rate is @ 27.82%.

6. Mr. Mohan carrying on business as property converted the same into a limited company of the assessment year are given below :

Block 1 WDV of plant and machinery rate of depreciation at 18% Rs. 14,00,000

Block 2 WDV of building rate of depreciation at 10% Rs. 26,00,000, the company acquired plant and machinery 1-7-2022.

Compute the amount of depreciation to be claimed by Mr. Mohan for the Assessment year 2023-24.

7. XY and Co., a firm has an estimated taxable business income of Rs. 4,80,000 and taxable LTCG Rs. 1,20,000. Calculate advance tax in statements if the TDS is estimated to be Rs. 11,000 for the Financial Year 2023-24.

SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks.

(2x12=24)

- 8. Discuss the provisions of Set – Off and Carry Forward of Losses, under Income Tax Act.
- 9. Explain the tax planning with respect to amalgamation and mergers of multinational companies.



10. Decide which one is better alternative lease or buy in the following situations :

Purchase price of an asset is Rs. 1,00,000

Tax Rate @ 26%

Rate of interest @ 12%

Rate of depreciation @ 15%

Repayment of loan by the assessee Rs. 20,000 p.a.

Residual value Rs. 20,000 after 5 years

Profit of the assessee Rs. 1,00,000 before depreciation, interest and tax.

Lease rent Rs. 30,000 p.a.

The present value factor is 10%

Years	1	2	3	4	5
PV factor	0.909	0.826	0.751	0.683	0.621

11. X Ltd., closely held Indian Company, is engaged in the business of processing of meat and meat products. The following information for the Financial Year 2022-23 are given.

Statement of Profit and Loss for the year ended 31st March 2023

Particulars	Amount (Rs.)
Revenue from operations :	
Domestic sales	22,23,900
Export sales	5,76,100
Other income	2,00,000
Total income	30,00,000
Expenses :	
Cost of materials consumed	—
Changes of inventories of finished good, work in progress and stock in trade	—
Employee benefits expenses	—
Salary and wages	2,10,000
Depreciation and amortization expenses	4,24,000
Other expenses :	
Entertainment expenses	15,000
Travelling expenses	36,000



III Semester M.Com. Degree Examination, May 2024
(CBCS) (2021-22 Onwards)

COMMERCE

3.5 (A&T) : Corporate Tax Planning

Time : 3 Hours

Max. Marks : 70

SECTION – A

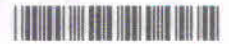
Answer **any seven** questions out of ten. **Each** question carries **two** marks. (7×2=14)

1. A) What is Annual Finance Act ?
B) Distinguish between “Tax Avoidance” and “Tax Evasion”.
C) List out any four Tax Haven Countries.
D) Mention the steps to register TDS returns.
E) What is Transfer Pricing ?
F) What is rebate ?
G) Write the provision available for under Section 80IB.
H) What do you mean by Investment Company ?
I) Define Vivad se Viswas.
J) Write the provisions of Advance Tax Rulings.

SECTION – B

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

2. Distinguish between TDS and TCS.
3. Explain the provisions of Depreciation under Section 32.
4. Briefly explain MAT.



5. Sachin Ltd. wants raise capital of Rs. 20,00,000 for a project where earning before tax shall be 40% of the capital employed. The company can raise debt fund @18% p.a. Suggest, which of the following 3 alternative should it opt for ;

- a) Rs. 20,00,000 to be raised by equity capital.
- b) Rs. 16,00,000 by equity and Rs. 4,00,000 by loans.
- c) Rs. 4,00,000 by equity capital and Rs. 16,00,000 by loans.

Assume the company shall distribute the entire amount of profit as dividend and tax rate is @ 27.82%.

6. Mr. Mohan carrying on business as property converted the same into a limited company of the assessment year are given below :

Block 1 WDV of plant and machinery rate of depreciation at 18% Rs. 14,00,000

Block 2 WDV of building rate of depreciation at 10% Rs. 26,00,000, the company acquired plant and machinery 1-7-2022.

Compute the amount of depreciation to be claimed by Mr. Mohan for the Assessment year 2023-24.

7. XY and Co., a firm has an estimated taxable business income of Rs. 4,80,000 and taxable LTCG Rs. 1,20,000. Calculate advance tax in statements if the TDS is estimated to be Rs. 11,000 for the Financial Year 2023-24.

SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks.

(2x12=24)

- 8. Discuss the provisions of Set – Off and Carry Forward of Losses, under Income Tax Act.
- 9. Explain the tax planning with respect to amalgamation and mergers of multinational companies.



10. Decide which one is better alternative lease or buy in the following situations :

Purchase price of an asset is Rs. 1,00,000

Tax Rate @ 26%

Rate of interest @ 12%

Rate of depreciation @ 15%

Repayment of loan by the assessee Rs. 20,000 p.a.

Residual value Rs. 20,000 after 5 years

Profit of the assessee Rs. 1,00,000 before depreciation, interest and tax.

Lease rent Rs. 30,000 p.a.

The present value factor is 10%

Years	1	2	3	4	5
PV factor	0.909	0.826	0.751	0.683	0.621

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Other expenses :	
Entertainment expenses	15,000
Travelling expenses	36,000



Outstanding custom duty	17,500
Provision for unascertained liabilities	70,000
Loss of Subsidiary Company	30,000
Salary to Managing Director	1,80,000
Fees paid to Tax Expert	21,000
Total expenses	10,03,500
Profit before tax	19,96,500
Tax expenses :	
Income tax	3,50,000
Profit for the period	16,46,500
Surplus statement :	
Profit/Loss as per last Balance Sheet (If any)	—
Current Years profit	16,46,500
Less : Appropriations :	
Proposed dividend	60,000
Profit carried to Balance Sheet	15,86,500

For tax purpose the company wants to claim the following :

- 1) Deduction U/S 80 IB(30 percent of Rs. 15,86,500)
- 2) Depreciation as per IT Rs. 5,36,000.
- 3) The company wants to set off the following losses :

	For Tax Purpose	For Accounting Purpose
B/F Loss of 2018-19	11,80,000	2,40,000
Unabsorbed depreciation	—	5,000

Compute tax liability under Income Tax Act.

SECTION – D

Compulsory

(1×12=12)

12. Have you ever filed TDS/TCS return ? Explain the overview of TDS return for salary.



III Semester M.A. (CBCS) Examination, June 2024
(2021-22 and Onwards)
JOURNALISM AND MASS COMMUNICATION
Paper – OE 3.1 : Media and Society (Open Elective)

Time : 3 Hours

Max. Marks : 70

PART – A

Answer **all** the questions :

(2×10=20)

1. a) Instagram
ಇನ್ಸ್ಟಾಗ್ರಾಮ್
- b) Times of India
ಟೈಮ್ಸ್ ಆಫ್ ಇಂಡಿಯಾ
- c) News reporter
ಸುದ್ದಿ ವರದಿಗಾರ
- d) OTT platforms
ಓಟಿಟಿ ವೇದಿಕೆಗಳು
- e) YouTube Shorts
ಯೂಟ್ಯೂಬ್ ಕಿರುಚಿತ್ರಗಳು
- f) Mass communication
ಸಮೂಹ ಸಂವಹನ
- g) Inox cinemas
ಐನಾಕ್ಸ್ ಸಿನಿಮಾಸ್
- h) Editorials
ಸಂಪಾದಕೀಯಗಳು
- i) Headlines
ಶೀರ್ಷಿಕೆಗಳು
- j) Artificial intelligence.
ಕೃತಕ ಬುದ್ಧಿಮತ್ತೆ.



PART – B

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

(5×4=20)

2. “Media literacy is crucial in the era of Artificial Intelligence”. Discuss.

“ಕೃತಕ ಬುದ್ಧಿಮತ್ತೆಯ ಯುಗದಲ್ಲಿ ಮಾಧ್ಯಮ ಸಾಕ್ಷರತೆಯು ನಿರ್ಣಾಯಕವಾಗಿದೆ”. ಚರ್ಚಿಸಿ.

3. What is news ? Explain the importance of news.

ಸುದ್ದಿ ಎಂದರೇನು ? ಸುದ್ದಿಯ ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ವಿವರಿಸಿ.

4. How is social media transforming the youth of today ? Explain with relevant examples.

ಇಂದಿನ ಯುವಜನತೆಯನ್ನು ಸಾಮಾಜಿಕ ಮಾಧ್ಯಮಗಳು ಹೇಗೆ ಪರಿವರ್ತಿಸುತ್ತಿವೆ ? ಸಂಬಂಧಿತ ಉದಾಹರಣೆಗಳೊಂದಿಗೆ ವಿವರಿಸಿ.

5. Analyse how media has impacted our lifestyles with suitable examples from the recent past.

ಮಾಧ್ಯಮವು ನಮ್ಮ ಜೀವನಶೈಲಿಯ ಮೇಲೆ ಹೇಗೆ ಪ್ರಭಾವ ಬೀರಿದೆ ಎಂಬುದನ್ನು ಇತ್ತೀಚಿನ ಹಿಂದಿನ ಸೂಕ್ತ ಉದಾಹರಣೆಗಳೊಂದಿಗೆ ವಿಶ್ಲೇಷಿಸಿ.

6. In the context of the General Elections 2024 analyse how various media platforms are promoting political messages.

2024ರ ಸಾರ್ವತ್ರಿಕ ಚುನಾವಣೆಯ ಸಂದರ್ಭದಲ್ಲಿ ವಿವಿಧ ಮಾಧ್ಯಮ ವೇದಿಕೆಗಳು ರಾಜಕೀಯ ಸಂದೇಶಗಳನ್ನು ಹೇಗೆ ಪ್ರಚಾರ ಮಾಡುತ್ತಿವೆ ಎಂಬುದನ್ನು ವಿಶ್ಲೇಷಿಸಿ.

7. What is RTI ? Examine its provisions.

ಆರ್‌ಟಿಐ ಎಂದರೇನು ? ಅದರ ನಿಬಂಧನೆಗಳನ್ನು ಪರಿಶೀಲಿಸಿ.

PART – C

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

(10×3=30)

8. What is culture ? Analyse how media promotes culture with suitable examples.

ಸಂಸ್ಕೃತಿ ಎಂದರೇನು ? ಮಾಧ್ಯಮವು ಸಂಸ್ಕೃತಿಯನ್ನು ಹೇಗೆ ಉತ್ತೇಜಿಸುತ್ತದೆ ಎಂಬುದನ್ನು ಸೂಕ್ತ ಉದಾಹರಣೆಗಳೊಂದಿಗೆ ವಿಶ್ಲೇಷಿಸಿ.

9. Discuss the advantages and disadvantages of radio as a medium of mass communication.

ಸಮೂಹ ಸಂವಹನದ ಮಾಧ್ಯಮವಾಗಿ ರೇಡಿಯೋದ ಅನುಕೂಲಗಳು ಮತ್ತು ಅನಾನುಕೂಲಗಳನ್ನು ಚರ್ಚಿಸಿ.



10. What is fake news ? What are the measures to fight the increasing instances of fake news in recent times ?

ಫೇಕ್ ನ್ಯೂಸ್ ಎಂದರೇನು ? ಈಗಿನ ಕಾಲದಲ್ಲಿ ಹೆಚ್ಚುತ್ತಿರುವ ನಕಲಿ ಸುದ್ದಿಗಳ ವಿರುದ್ಧ ಹೋರಾಡಲು ಕ್ರಮಗಳು ಯಾವುವು ?

11. What are stereotypes ? How could media assist in breaking popular stereotypes ?

ಸ್ಟೀರಿಯೋಟೈಪ್ ಎಂದರೇನು ? ಜನಪ್ರಿಯ ಸ್ಟೀರಿಯೋಟೈಪ್‌ಗಳನ್ನು ಮುರಿಯಲು ಮಾಧ್ಯಮವು ಹೇಗೆ ಸಹಾಯ ಮಾಡುತ್ತದೆ ?

12. Write an article in **200** words on **any one** of the following issues.

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಒಂದು ಸಮಸ್ಯೆಯ ಕುರಿತು **200** ಪದಗಳಲ್ಲಿ ಲೇಖನವನ್ನು ಬರೆಯಿರಿ.

a) Climate change

ಹವಾಮಾನ ಬದಲಾವಣೆ

b) Media and gender

ಮಾಧ್ಯಮ ಮತ್ತು ಲಿಂಗ

c) Media activism.

ಮಾಧ್ಯಮ ಕ್ರಿಯಾಶೀಲತೆ.