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**END SEMESTER EXAMINATION – NOV / DEC 2025**

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| **Course Code** | **23BC2008** | **Duration** | **3hrs** |
| **Course Title** | **BUSINESS LAW** | **Max. Marks** | **100** |

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| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define contract. | | CO1 | R | 2 |
| 2. | Mention any two rights of an unpaid seller. | | CO2 | R | 2 |
| 3. | State the objectives of the Factories Act, 1948. | | CO3 | R | 2 |
| 4. | Define a consumer under the Act. | | CO4 | R | 2 |
| 5. | State any two objectives of the PMLA, 2002. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the various modes of discharge of a contract. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Examine the exceptions to the doctrine of Caveat Emptor with examples. | | CO2 | A | 10 |
| 8. | Examine the provisions relating to health, safety, and welfare under the Factories Act, 1948. | | CO3 | A | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Explain the structure and functions of Consumer Protection Councils. | | CO4 | U | 10 |
| 10. | Explain the process of money laundering with suitable examples. | | CO5 | U | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Apply the legal rules and provisions that regulate business operations for promoting the SDGs. | | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Evaluate the role of offer, acceptance, and consideration in the formation of valid contract, citing relevant case laws. | CO1 | E | 20 |
|  |  |  |  |  |  |
| 13. |  | Develop a comparative analysis between the rights of buyer and unpaid seller under the Act. | CO2 | A | 20 |
|  |  |  |  |  |  |
| 14. |  | Evaluate how the Factories Act ensures industrial safety and welfare while aligning with SDGs. | CO3 | E | 20 |
|  |  |  |  |  |  |
| 15. |  | Evaluate the effectiveness of the Consumer Protection Act, 2019 in protecting consumer interests. | CO4 | E | 20 |
|  |  |  |  |  |  |
| 16. |  | Create a case study on money laundering offences and recommend preventive measures to strengthen financial integrity. | CO5 | C | 20 |
|  |  |  |  |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

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| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Recognize and apply the appropriate legal rules relating to the law of contracts. |
| **CO2** | Explain and apply the law relating to sale and transfer of goods. |
| **CO3** | Recognize the legal implications relating to the Factories Act, 1948. |
| **CO4** | Get acquainted with the provisions of Consumer Protection Act, 2019. |
| **CO5** | Comprehend and be familiar with the provisions relating to prevention of money laundering. |
| **CO6** | Apply the rules and provisions which regulate the business in promoting SDGs. |

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**END SEMESTER EXAMINATION – NOV / DEC 2025**

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| **Course Code** | **23BC2009** | **Duration** | **3hrs** |
| **Course Title** | **ADVANCED ACCOUNTING** | **Max. Marks** | **100** |

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| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define fixed capital and fluctuating capital. | | CO1 | R | 2 |
| 2. | Explain the treatment of goodwill at the time of admission of a partner. | | CO2 | U | 2 |
| 3. | Explain gaining ratio. | | CO3 | U | 2 |
| 4. | Mention any two differences between dissolution and insolvency of a firm. | | CO4 | R | 2 |
| 5. | Define “Work Certified” in contract accounting. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | X and Y are partners sharing profits in the ratio of 2: 1. As from 1st January 2023, they admit Z who is to have 1/10 th share of profits with a guaranteed minimum of Rs. 32,000. X and Y continue to share profits as before. The profit of the firm for the year is Rs. 2,00,000. Prepare the Profit & Loss Appropriation Account. | | CO1 | A | 10 |
|  | **(OR)** | |  |  |  |
| 7. | X and Y are partners sharing the result of the business in the ratio of 5:3. Z is admitted and asked to bring Rs. 64,000 as goodwill and half of the combined capitals of X and Y after making necessary adjustments. Balance Sheet  | **Liabilities** | **Rs.** | **Assets** | **Rs.** | | --- | --- | --- | --- | | Creditors | 8,000 | Cash | 6,000 | | **Capital Accounts:** |  | Sundry Assets | 1,54,000 | | X | 1,20,000 | Profit & Loss A/c | 40,000 | | Y | 40,000 |  |  | |  | **1,60,000** |  |  | | **Reserve Fund** | 32,000 |  |  | |  | **2,00,000** |  | **2,00,000** |   **Note:** Revaluation account prepared on this date showed a loss of Rs. 11,200.  Calculate the amount of capital to be brought by Z | | CO2 | A | 10 |
| 8. | Sunil, Devan and Ravi are equal partners in a firm. Their Balance Sheet as on 31.12.2020 was as follows:   |  |  |  |  | | --- | --- | --- | --- | | Liabilities | Rs. | Assets | Rs. | | Capital: Sunil | 15,000 | Machinery | 43,500 | | Devan | 12,000 | Furniture | 1,500 | | Ravi | 18,000 | Debtors | 30,000 | | Reserve | 4,500 | Stock | 15,000 | | Creditors | 40,500 |  |  | | Total | 90,000 | Total | 90,000 |   Ravi retied and assets were revalued as- Machinery Rs. 51,000; Furniture Rs. 1,200; Debtors Rs. 28,500; Stock Rs. 14,700 - Goodwill of the firm is valued at Rs. 9,000 and Ravi’s share is to be adjusted to continuing partners’ capital accounts. Prepare Revaluation account and Capital accounts . | | CO3 | A | 10 |
|  | **(OR)** | |  |  |  |
| 9. | **P, Q, and R** share profits in the proportion of **1/2, 1/4, and 1/4 respectively.** On the date of dissolution, their Balance Sheet was as follows: **Balance Sheet as on the Date of Dissolution**  | **Liabilities** | **Rs.** | **Assets** | **Rs.** | | --- | --- | --- | --- | | Creditors | 14,000 | Sundry Assets | 40,000 | | P’s Capital | 10,000 |  |  | | Q’s Capital | 10,000 |  |  | | R’s Capital | 6,000 |  |  | | **Total** | **40,000** | **Total** | **40,000** |  **Additional Information**  * The assets realized **Rs. 35,500**. * Creditors were **paid in full**. * Realization expenses amounted to **Rs. 1,500**. * **Close the books of the firm.** | | CO4 | A | 10 |
| 10. | Red, White and Blue are in partnership. The following is their Balance Sheet as at 31.12.2023 on which date, they dissolved partnership. They share profits in the ratio of 5: 3 : 2   |  |  |  |  | | --- | --- | --- | --- | | Liabilities | Rs. | Assets | Rs. | | **Capitals:** |  | Premises | 40,000 | | Red | 50,000 | Plant | 30,000 | | White | 15,000 | Stock | 30,000 | | Blue | 45,000 | Debtors | 60,000 | | Creditors | 40,000 |  |  | | Red's loan | 10,000 |  |  | | **Total** | **1,60,000** | **Total** | **1,60,000** |   It was agreed to repay the amounts due to the partners as and when the assets were realised, viz:   |  |  | | --- | --- | | Date | Rs. | | 1.2.23 | 30,000 | | 1.4.23 | 73,000 | | 1.6.23 | 47,000 |   Prepare a statement showing how the distribution to the partners should be made. | | CO5 | A | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Explain the system of Farm Accounting and discuss the methods of recording and valuing farm transactions. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | On 1st January 2021, Kavitha and Sumathy entered into partnership and contributed Rs. 80,000 and Rs. 60,000 respectively. They share profits and losses in the ratio of 3 : 2. Sumathy is to be allowed a salary of Rs. 16,000 per year. Interest on capital is to be allowed at 5% per annum. 5% interest is to be charged on drawings. During the year, Kavitha withdrew Rs. 12,000 and Sumathy Rs. 24,000. Interest being Kavitha Rs. 280 and Sumathy Rs. 200. Profit in 2021 before the above noted adjustments was Rs. 42,320.   1. Show the distribution of profits between the partners.   Prepare the partners' capital accounts when they are fluctuating. | CO1 | A | 20 |
|  |  |  |  |  |  |
| 13. |  | A and B are partners in a firm, sharing profits and losses in the ratio of 3:1. Their Balance Sheet is as follows:   |  |  |  |  | | --- | --- | --- | --- | | Liabilities | Rs. | Assets | Rs. | | Capital A | 80,000 | Buildings | 1,00,000 | | Capital B | 40,000 | Plant | 25,000 | | Reserve | 40,000 | Stock | 40,000 | | Creditors | 60,000 | Debtors | 70,000 | | Bills Payable | 20,000 | Cash | 5,000 | | Total | 2,40,000 | Total | 2,40,000 |   C is admitted into partnership for 1/5th share. Adjustments:  - Building revalued at Rs. 1,20,000  - Plant depreciated to 80%  - Provision for Bad Debts @ 5%  - Stock revalued at Rs. 30,000  - C should introduce 50% of the adjusted capitals of both A and B.  Prepare Revaluation account, Capital accounts and Balance sheet of a Firm. | CO2 | A | 20 |
|  |  |  |  |  |  |
| 14. |  | X, Y and Z were partners sharing profits equally. Z died on 31.12.2020. The Balance Sheet of the firm as at 31.12.2020 was as under:   | **Liabilities** | **Capital A/c** | **Assets** | **Rs.** | | --- | --- | --- | --- | | Capital A/c: |  | Goodwill | 90,000 | | S | 90,000 | Buildings | 75,000 | | X | 75,000 | Investment (at cost) | 24,000 | | Y | 63,000 | Debtors | 8,400 | | Z | 18,000 | Less: Provision | 400 | |  |  |  | 8,000 | | Reserve Fund | 48,300 | Stock | 84,000 | | Investment Fluctuation Fund | 6,300 | Cash at Bank | 12,000 | | Creditors | 29,100 |  |  | | **Total** | **2,99,100** | **Total** | **2,99,100** |   On the date of death, it was found that:   1. Debtors were all good 2. Investments were all good 3. Stocks were valued at Rs. 75,000 4. Building was valued at Rs. 90,000 was to be provided 5. A liability for workmen's compensation for Rs. 9,000 was to be provided 6. Goodwill was to be valued at one year's purchase of average profits of last 5 years   The profits of the last 5 years were as under:  Prepare Revaluation A/c, Capital A/cs and balance Sheet of the remaining partners.  2010-06 — Rs. 3,4,500, 2007 — Rs. 37,500, 2008 — Rs. 24,000, 2009 — Rs. 30,000 | CO3 | A | 20 |
|  |  |  |  |  |  |
| 15. |  | P, Q, and R are partners in a firm. They share profits and losses equally. Their Balance Sheet on 31.12.23 is given as under: Balance Sheet as on 31.12.2023  |  |  |  |  | | --- | --- | --- | --- | | Liabilities | Rs. | Assets | Rs. | | Capitals: |  | Machinery | 40,000 | | P | 16,000 | Furniture | 16,000 | | R | 12,000 | Debtors | 40,000 | | Reserve Fund | 18,000 | Cash at Bank | 8,000 | | Creditors | 64,000 | Q’s Capital | 6,000 | | Total | 1,10,000 | Total | 1,10,000 |  Additional Information • The partnership is dissolved due to the insolvency of Q, who is unable to contribute anything towards the payment of his debt to the firm. • Machinery realised Rs. 30,000 and furniture Rs. 6,400. • Only Rs. 24,000 was recovered from debtors. • Creditors were paid at a discount of 5%. Prepare the necessary accounts in the books of the firm when the capitals are fluctuating. Apply Garner vs. Murray rule. | CO4 | A | 20 |
|  |  |  |  |  |  |
| 16. |  | The following is the information relating to Contract No. 123:   | **Particulars** | **Rs.** | | --- | --- | | Contract Price | 6,00,000 | | Wages | 1,64,000 | | General expenses | 8,000 | | Raw Materials | 1,20,000 | | Plant | 20,000 |   As on date, cash received was Rs. 2,40,000 being 80% of work certified.  The value of materials remaining at site was Rs. 10,000. Depreciate plant by 10%.  Prepare contract Account showing profit to be credited to P & L A/c | CO6 | A | 20 |
|  |  |  |  |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

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| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Be familiar with the fundamentals of partnership accounting |
| **CO2** | Apply the accounting treatment of admission of a partner |
| **CO3** | Comprehend and put into practice the accounting procedures for retirement and death of a partner |
| **CO4** | Recognize and employ accounting methods for insolvency of a partner |
| **CO5** | Get acquainted with various modes of dissolution of firm and accounting thereof |
| **CO6** | Draw up the necessary accounts for construction contracts and farms |

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**END SEMESTER EXAMINATION – NOV / DEC 2025**

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| **Course Code** | **23BC2010** | **Duration** | **3hrs** |
| **Course Title** | **FINANCIAL REPORTING** | **Max. Marks** | **100** |

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| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | State any two qualitative characteristics of useful financial information as per the Conceptual Framework. | | CO1 | U | 2 |
| 2. | Define “Borrowing Costs” as per IAS 23. | | CO2 | R | 2 |
| 3. | List the indicators of impairment of an asset under IAS 36. | | CO3 | R | 2 |
| 4. | Mention any two key features of revenue recognition under IFRS 15. | | CO4 | R | 2 |
| 5. | Distinguish between a finance lease and an operating lease. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the accounting treatment for:  (a) Government grants related to assets and income (IAS 20).  (b) Impairment of tangible and intangible assets (IAS 36). | | CO3 | A | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Discuss the five-step model of revenue recognition under IFRS 15 with  Suitable examples. | | CO2 | U | 10 |
| 8. | Explain the recognition and measurement principles of property ,PPE as per IAS. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Define and write a short note on the following terms:  1.Reporting  2.IASB  3.PPE  4.Instruments | | CO4 | U | 10 |
| 10. | Explain the overview of reporting under Global Reporting Initiatives (GRI) . | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Parent Co. sold goods costing Rs.20, 000 to Subsidiary Co. for Rs.30, 000. At year-end, 50% of the goods remained in inventory. What is the unrealized profit to be eliminated?Show the Adjustment in CFS (Cash flow statement)&transfer the journal entries to the ledger. | | CO6 | R | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Explain the Need for regulatory framework and standard setting process of IASB. | CO1 | A | 20 |
| 13. |  | Explain the classification and measurement of financial instruments under IFRS . | CO2 | AN | 20 |
| 14. | a. | A company signs a 3-year lease for equipment with an annual lease payment of  Rs.1, 00,000. Present value of lease payments is Rs.2, 50,000. What is the entry on the lease start date? and post them into the ledger. | CO3 | A | 10 |
|  | b. | Explain the importance of “Other Comprehensive Income” in financial reporting. | CO3 | R | 10 |
| 15. |  | Explain the advantages & dis-advantages of Preparation of single entity financial statements | CO4 | U | 20 |
| 16. | a. | **Sustainability Disclosure**  A company reports:  CO₂ Emissions: 500 tons  Waste Recycled: 70%  Water Usage: 200,000 liters  Which of these would be reported under GRI Standards | CO5 | C | 10 |
|  | b. | Apply IFRS standards to group accounting and sustainability reporting. | CO6 | A | 10 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
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|  | **COURSE OUTCOMES** |
| **CO1** | Assess conceptual and regulatory frameworks for financial reporting. |
| **CO2** | Apply the relevant IFRS standards in accounting for various elements of financial statements. |
| **CO3** | Identify the principles in recognizing revenue from contracts with customers and in accounting for leasing activities. |
| **CO4** | Apply the requirements of relevant IFRS Standards to the issue of various financial instruments. |
| **CO5** | Employ IFRS standards in preparing financial statements of a single entity as well as a group. |
| **CO6** | Recognize the necessity for sustainability reporting. |

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**END SEMESTER EXAMINATION – NOV / DEC 2025**

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| **Course Code** | **23BC2011** | **Duration** | **3hrs** |
| **Course Title** | **BUSINESS RESEARCH METHODS** | **Max. Marks** | **100** |

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| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define the term business research. | | CO1 | R | 2 |
| 2. | Write a short note on research design. | | CO2 | A | 2 |
| 3. | Define the term sampling in the context of research. | | CO3 | R | 2 |
| 4. | List the major steps involved in data processing. | | CO4 | R | 2 |
| 5. | Identify the stages involved in report writing. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Briefly discuss the importance of business research in decision-making. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Examine the essential components of a good research design. | | CO2 | R | 10 |
| 8. | Examine the steps involved in the selection and formulation of a research problem. | | CO3 | R | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Distinguish between qualitative data analysis and quantitative data analysis with illustrations. | | CO4 | U | 10 |
| 10. | Describe the role of statistical techniques in analyzing business research data. | | CO5 | U | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Explain the research report and its importance in business studies. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Evaluate the various types of business research with appropriate examples. | CO1 | E | 20 |
|  |  |  |  |  |  |
| 13. |  | Describe the different types of research designs used in social science research. | CO2 | R | 20 |
|  |  |  |  |  |  |
| 14. |  | Describe probability and non-probability sampling methods, highlighting their merits and limitations. | CO3 | R | 20 |
|  |  |  |  |  |  |
| 15. | a. | Discuss the functions of editing, coding, and data entry in research work. | CO4 | U | 10 |
|  | b. | Explain data processing and its importance in business research. | CO4 | U | 10 |
|  |  |  |  |  |  |
| 16. |  | Prepare a model research report addressing a business issue related to Sustainable Development Goals. | CO5 | C | 20 |
|  |  |  |  |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

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|  | **COURSE OUTCOMES** |
| **CO1** | Assess the core concepts in business research and its types. |
| **CO2** | Apply the application and importance of business research. |
| **CO3** | Identify the research process. |
| **CO4** | Compare and employ the various methods of data collection techniques. |
| **CO5** | Apply basic statistical methods in analyzing the data. |
| **CO6** | Create an independent research report on the Sustainable Development Goals (SDG). |

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**END SEMESTER EXAMINATION – NOV / DEC 2025**

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| **Course Code** | **23BC2012** | **Duration** | **3hrs** |
| **Course Title** | **BLOCK CHAIN AND CRYPTO CURRENCY FUNDAMENTALS** | **Max. Marks** | **100** |

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| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | State two benefits of multi-sig wallets. | | CO1 | R | 2 |
| 2. | Identify two types of human factor risks in the context of block chain and cryptocurrencies. | | CO2 | R | 2 |
| 3. | Define Smart Contracts. | | CO3 | R | 2 |
| 4. | Write a short note on value proposition of Initial Coin Offerings (ICOs). | | CO4 | U | 2 |
| 5. | Define System and Organization Control (SOC) and mention its relevance to block chain technology. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Discuss the importance of cryptocurrency security for financial professionals. | | CO1 | E | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Describe the mechanism and significance of Zero-Knowledge Proof (ZKP) as a security enhancement. Provide two specific examples of its non-financial benefits beyond privacy. | | CO2 | An | 10 |
| 8. | Explain how block chain provenance is used in the supply chain. | | CO3 | U | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Evaluate the major risks associated with cryptocurrency, focusing on human factor risks and regulatory risks. | | CO4 | E | 10 |
| 10. | Analyze the different types of cryptocurrency exchanges | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Explain the role of System and Organization Control (SOC) in block chain implementation. | | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Explain the concept of 'mining' and its economic function in a decentralized network. Detail the core components that make up a block and analyze how the block's structure inherently addresses the issue of cryptocurrency ownership and verification without central authority. | CO1 | An | 20 |
|  |  |  |  |  |  |
| 13. |  | Analyze the necessity and limitations of KYC regulations in the digital scenario. Discuss the legal and ethical challenges posed by applying traditional KYC standards to decentralized, anonymous systems. Propose regulatory solutions that balance user privacy with compliance needs. | CO2 | An | 20 |
|  |  |  |  |  |  |
| 14. |  | Evaluate the use of smart contracts to automate traditional legal and business contracts. Discuss the technical and legal challenges of immutability and finality. | CO3 | E | 20 |
|  |  |  |  |  |  |
| 15. |  | Discuss the economic value proposition of Initial Coin Offerings (ICOs) as a fundraising model for block chain projects | CO4 | An | 20 |
|  |  |  |  |  |  |
| 16. |  | "The growth of block chain technology and the swing towards block chain interdependence necessitates a fundamental change in the skills and ethical responsibilities of accounting professionals." Discuss this statement. Propose a comprehensive strategy for accounting firms to adapt to these changes, focusing on the new services and expertise required. | CO5 | An | 20 |
|  |  |  |  |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
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|  | **COURSE OUTCOMES** |
| **CO1** | Recognize the evolution of block chain technology. |
| **CO2** | Identify the fundamental characteristics of bitcoin and block chain. |
| **CO3** | Evaluate the types of cryptocurrency exchanges and its taxonomy. |
| **CO4** | Assess the benefits, values, opportunities, risks, and challenges in Cryptocurrency. |
| **CO5** | Apply block chain trends through various technical analysis. |
| **CO6** | Analyze the growth of block chain technology and swing towards block chain Interdependence. |

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**END SEMESTER EXAMINATION – NOV/DEC 2025**

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| **Course Code** | **23BC2020** | **Duration** | **3hrs** |
| **Course Title** | **CORPORATE ACCOUNTING-II** | **Max. Marks** | **100** |

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| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define non-performing assets. | | CO1 | R | 2 |
| 2. | Classify different types of insurance. | | CO2 | U | 2 |
| 3. | State the key features of hospital accounts. | | CO3 | U | 2 |
| 4. | Explain capital account in double accounting system. | | CO4 | U | 2 |
| 5. | Name two major approaches to record human resource value. | | CO6 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | From the following information, prepare Profit and Loss A/c of DBS Bank as on 31-3-2025 :   |  |  | | --- | --- | | **Item** | **Rs.’000** | |  | **2024-2023** | | Interest and Discount | 20,45 | | Income from investment | 1,12 | | Interest on Balances with RBI | 1,77 | | Commission, Exchange and Brokerage | 7,12 | | Profit on sale of investments | 1,22 | | Interest on Deposits | 8,22 | | Interest to RBI | 1,47 | | Payment to and provision for employees | 8,55 | | Rent, taxes and lighting | 1,79 | | Printing and stationery | 2,12 | | Advertisement and publicity | 98 | | Depreciation | 98 | | Director’s fees | 2,12 | | Auditor’s fees | 1,10 | | Law charges | 1,52 | | Postage, telegrams and telephones | 62 | | Insurance | 52 | | Repair & maintenance | 66 |   Also give necessary Schedules.  Appropriations:  25% of profit is transferred to Statutory Reserves 5% of profit is transferred to Revenue Reserve. | | CO1 | A | 10 |
|  | **(OR)** | |  |  |  |
| 7. | From the following figures appearing in the books of Fire Insurance division of a General Insurance Company, show the amount of claim as it would appear in the Revenue Account for the year ended 31st March, 2025:   |  |  |  | | --- | --- | --- | | Particulars | **Direct Business ₹** | **Re-Insurance ₹** | | Claim paid during the year | 46,70,000 | 7,00,000 | | Claim Payable — 1st April, 2024 | 7,63,000 | 87,000 | | * 31st March, 2025 | 8,12,000 | 53,000 | | Claims received | – | 2,30,000 | | Claims Receivable —1st April, 2024 | – | 65,000 | | * 31st March, 2025 | – | 1,13,000 | | Expenses of Management | 2,30,000 | – | | (includes ₹ 35,000 Surveyor’s fee and ₹ 45,000 |  |  | | Legal expenses for settlement of claims) |  |  | | | CO2 | A | 10 |
| 8. | A) Prepare a Receipts and Payments Account from the following details:  Fees from patients ₹2,50,000  Sale of Medicines ₹1,00,000  Salaries ₹1,50,000  Purchase of Equipment ₹80,000  Rent paid ₹30,000  Printing ₹10,000  Opening cash balance ₹20,000 | | CO3 | A | 10 |
| B) The following information relates to a hospital:  OPD – 200 patients at ₹300 per visit  Inpatient – 100 patients at ₹2,000 per admission  Laboratory – 500 tests at ₹250 per test  Pharmacy – Sales ₹1,00,000 with 25% gross profit margin  Required: Calculate the income from each department. | |
|  | **(OR)** | |  |  |  |
| 9. | The Hindustan Gas Company rebuilt and re-equipped part of their works at a cost of Rs 5,00,000. The part of the old works thus superseded cost Rs 3,00,000. The capacity of the new works is double the capacity of the old works.  Rs 20,000 is realised by the sale of old materials, and old materials worth Rs 10,000 are used in the construction of the new works and included in the total cost of Rs 5,00,000 mentioned above. The costs of labour and materials are 25% higher than when the old works were built.  (a) Calculate the amount of replacement cost to be capitalised and  (b) Journalize the entries | | CO4 | A | 10 |
| 10. | Examine the steps involved in adjusting financial statements for general price level changes under the CPP method | | CO5 | E | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Analyze the development of human resource accounting and its contribution to organizational transparency. | | CO6 | An | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | From the following information, prepare a Balance Sheet of Axis International Bank as on 31st March, 2025 giving the relevant schedules and also specify at least four important Principal Accounting Polices: (Rs.in lakhs)   |  |  |  | | --- | --- | --- | | Particulars | Dr. | Cr. | | Share Capital | | | | 19,80,000 Shares of ` 10 each |  | 198 | | Statutory Reserve |  | 231 | | Net Profit before Appropriation |  | 150 | | Profit and Loss Account |  | 412 | | Fixed Deposit Account |  | 517 | | Savings Deposit Account |  | 450 | | Current Accounts | 28 | 520.12 | | Bills Payable |  | 0.1 | | Cash credits | 812.1 |  | | Borrowings from other Banks |  | 110 | | Cash in Hand | 160.15 |  | | Cash with RBI | 37.88 |  | | Cash with other Banks | 155.87 |  | | Money at Call | 210.12 |  | | Gold | 55.23 |  | | Government Securities | 110.17 |  | | Premises | 155.7 |  | | Furniture | 70.12 |  | | Term Loan | 792.88 |  | | Total | 2,588.22 | 2,588.22 |  Additional Information:  |  |  | | --- | --- | | Bills for collection | 18,10,000 | | Acceptances and endorsements | 14,12,000 | | Claims against the Bank not acknowledged as debt | 55,000 | | Depreciation charges—Premises | 1,10,000 | | Furniture | 78,000 |   50% of the Term Loans are secured by Government guarantees. 10% of cash credit is unsecured. Transfer 25% of its profit to the reserve fund | CO1 | A | 20 |
|  | | | | | |
| 13. |  | 1. Amount of Life Assurance Fund at the beginning of the year, Rs 14,70,562 thousand; 2. claims by death Rs 76,980 thousand; 3. claims by maturity, Rs 56,420 thousand; 4. premiums, Rs 2,10,572 thousand; 5. expenses or management, Rs 19,890 thousand; 6. commission, Rs 26,541 thousand; 7. consideration for annuities granted Rs 10,712 thousand; 8. interests, dividends and rents, Rs 52,461 thousand; 9. income tax paid on profits Rs 3,060 thousand; 10. surrenders, Rs 21,860 thousand; 11. annuities, Rs 29,420 thousand; 12. bonus paid in cash, Rs 9,450 thousand; 13. bonus paid in reduction of premiums, Rs 2,500 thousand; 14. preliminary expenses balance, Rs 600 thousand; 15. claims admitted but not paid at the end of year, Rs 10,034 thousand; 16. annuities due but not paid, Rs 2,380 thousand; 17. capital paid up, Rs 14,00,000 thousand; 18. Government securities, Rs 24,90,890 thousand; 19. Sundry Fixed Assets, Rs 4,19,110 thousand.   Prepare Revenue Account and the Balance Sheet after taking into account the following:  null | CO2 | A | 20 |
|  | | | | | |
| 14. |  | The following is the Receipts and Payments Account of Good Health Hospital for the year ending March 31, 2025.   |  |  |  |  | | --- | --- | --- | --- | | Particulars | ₹ | Particulars | ₹ | | To Balance b/d (Cash) | 20,000 | By Salaries | 3,60,000 | | To Room Rent | 2,40,000 | By Medicines Purchased | 1,60,000 | | To Operation Theatre Fees | 3,00,000 | By Equipment Purchased | 1,00,000 | | To Donation for Building | 1,00,000 | By Electricity | 40,000 | | To Pharmacy Sales | 2,00,000 | By Repairs | 20,000 | | To Subscription from Members | 50,000 | By Printing & Stationery | 10,000 | |  |  | By Balance c/d | 20,000 |   Additional Information: 1. Stock of Medicines: Opening ₹30,000; Closing ₹40,000 2. Outstanding Salaries ₹20,000 3. Depreciation on Equipment @10% 4. 50% of the Donation is to be treated as a Capital Receipt.  Prepare Income and Expenditure A/C for the year ending March 31, 2025 and prepare balance sheet with available data | CO3 | A | 20 |
|  | | | | | |
| 15. |  | The Gurgaon Electricity Company Limited decides to replace one of its old plants with a modern one with a larger capacity. The plant when installed in 1985 cost the company Rs 24 lakhs, the components of materials, labour and overheads being in the ratio of 5:3:2. It is ascertained that the costs of materials and labour have gone up by 40% and 80% respectively. The proportion of overheads to total costs is expected to remain the same as before.  The cost of the new plant as per improved design is Rs 60 lakhs and in addition, material recovered from the old plant of a value of Rs 2,40,000 has been used in the construction of the new plant. The old plant was scrapped and sold for Rs 7,50,000. The accounts of the company are maintained under Double Account system.     1. Indicate how much would be capitalised and the amount that would be charged to revenue. 2. Show the ledger accounts. | CO4 | A | 20 |
|  | | | | | |
| 16 | a | Illustrate the effect of inflation adjustments on profit measurement and capital maintenance. | CO5 | A | 10 |
|  | b | Analyze the development of human resource accounting and its contribution to organizational transparency | CO6 | An | 10 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Apply the legal provisions in preparing final accounts of Banking companies |
| **CO2** | Identify the differences between Life Insurance and General Insurance companies financial statements |
| **CO3** | Prepare final accounts of hospitals |
| **CO4** | Apply legal provisions in preparing accounts of electricity companies. |
| **CO5** | Understand the needs and objectives of inflation accounting |
| **CO6** | Recognize the importance of Human Resource accounting |

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**END SEMESTER EXAMINATION – NOV / DEC 2025**

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| **Course Code** | **23BC2021** | **Duration** | **3hrs** |
| **Course Title** | **COST ACCOUNTING – II** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | State the meaning of marginal costing. | | CO1 | U | 2 |
| 2. | Define budgeting. | | CO2 | R | 2 |
| 3. | Write a short note on standard costing. | | CO3 | R | 2 |
| 4. | Define activity-based costing. | | CO4 | R | 2 |
| 5. | State the meaning of environmental accounting. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Selling price per unit Rs.100  Variable cost per unit Rs.60  Fixed cost Rs.80000  Calculate the break-even point in units and rupees. | | CO1 | A | 10 |
|  | **(OR)** | |  |  |  |
| 7. | a.) Product X requires 20 kgs of material at Rs.4 per kg. The actual consumption of material for the manufacturing of product X came to Rs.24 kgs at Rs 4.50 per kg. Calculate material variance.  b.) Calculate the labour rate variance for actual output of 4000 units.   |  |  |  | | --- | --- | --- | | Particulars | Standard | Actual | | Number of labour hours per unit | 5 | 5.5 | | Wage rate per hour (Rs.) | 20 | 22 | | | CO2 | A | 10 |
| 8. | Your company manufactures two products A and B. A forecast of the number of units to be sold in first seven months of the year is given below.   |  |  |  | | --- | --- | --- | | Months | Products | | | A | B | | January | 1000 | 2800 | | February | 1200 | 2800 | | March | 1600 | 2400 | | April | 2000 | 2400 | | May | 2400 | 1600 | | June | 2400 | 1600 | | July | 2000 | 1800 |   It is anticipated that:   1. There will be no work-in -progress at the end of every month. 2. Finished units equal to half of the sales for the next month will be in stock at the end of each month (including the previous December).   Budgeted production and production cost for the whole year are as follows:   |  |  |  | | --- | --- | --- | | Particulars | Products | | | A | B | | Production Units | 22000 | 24000 | | Direct Material | 10 | 15 | | Direct labour | 5 | 10 | | Total factory overhead apportioned | 88000 | 72000 |   Prepare a production budget for each month and a summarized production cost budget for the six months ending 30th June. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Examine the benefits and managerial implications of adopting life cycle costing. | | CO4 | E | 10 |
| 10. | Evaluate the uses and limitations of activity-based costing in managerial decision-making. | | CO5 | E | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Describe the role of data analytics in improving organizational performance. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | ABT Limited has provided the following trading results:   |  |  |  |  | | --- | --- | --- | --- | | Year | Units | Total cost | Sales | | 2018 | 10,000 | 80,000 | 1,00,000 | | 2019 | 12,000 | 90,000 | 1,20,000 |   You are required to calculate the following:  a) Profit-Volume (P/V) ratio b) Break-even point (BEP) in units and in rupees c) Fixed cost d) Margin of safety for the year 2019 e) Sales required to earn a profit of ₹70,000 f) Profit when sales are ₹5,00,000 | CO1 | An | 20 |
|  |  |  |  |  |  |
| 13. |  | James & Co. manufactures 2 types of products namely A and B and sells them in Chennai and Hyderabad markets. The following information is related to the year ending 31st March 2018:   |  |  |  |  | | --- | --- | --- | --- | | Market | Product | Budgeted Sales | Actual Sales: | | Chennai | A | 15,000 @ Rs. 22 | 15,500 @ Rs. 20 | | B | 12,000 @ Rs. 45 | 11,500 @ Rs. 47 | | Hyderabad | A | 10,000 @ Rs. 22 | 9,000 @ Rs. 20 | | B | 7,000 @ Rs. 45 | 8,000 @ Rs. 47 |   Market studies reveal that product A is popular as it is underpriced. It is observed that if the price is reduced by Re. 1, it will find a good market. On the other hand, product B is overpriced and it will get a good market if the selling price is reduced to Rs. 43. The management has agreed for this. The impact of the change in price is reported as follows:   |  |  |  | | --- | --- | --- | | Product | Increase in sales over current budget | | | Chennai | Hyderabad | | A | 30% | 20% | | B | 10% | 15% |   In addition to this, the following additional sales above the estimated sales are possible with an intensive advertisement:   |  |  |  | | --- | --- | --- | | Market | Product A | Product B | | Chennai | 400 units | 500 units | | Hyderabad | 300 units | 200 units |   Prepare a sales budget incorporating all the above estimates. | CO2 | An | 20 |
|  |  |  |  |  |  |
| 14. |  | A company manufactures 12,000 tiles using two materials, A and B. The following information is provided:   |  |  |  |  |  | | --- | --- | --- | --- | --- | | Material | Selling Price per Kg (Rs) | Standard Mix for 12000 tiles (Kg) | Actual Usage (Kg) | Actual per kg (Rs) | | A | 5 | 1,200 | 12,000 | 7 | | B | 9 | 600 | 6,000 | 6 |   You are required to calculate:   1. Material Cost Variance (MCV) 2. Material Price Variance (MPV) 3. Material Usage Variance (MUV) 4. Material Mix Variance (MMV) 5. Material Sub-Usage Variance (MSUV) | CO3 | A | 20 |
|  |  |  |  |  |  |
| 15. |  | Explain the meaning and essential characteristics of activity-based costing in detail. | CO4 | U | 20 |
|  |  |  |  |  |  |
| 16. | a. | Summarize the role of cost accountants in achieving Sustainable Development Goals (SDGs). | CO5 | U | 20 |
|  | b. | Explain how environmental costs are recorded and reported. | CO5 | U |
|  |  |  |  |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Adopt significant decision-making techniques to facilitate business decisions. |
| **CO2** | Identify budgeting methods in preparing various functional budgets both fixed and flexible |
| **CO3** | Recognize the appropriate budgeting techniques, including quantitative techniques and methods for planning and control |
| **CO4** | Evaluate standard costing systems to measure and control business performance and to identify remedial action corroborate |
| **CO5** | Analyze cost and management accounting techniques |
| **CO6** | Assess the importance of Life Cycle Costing and Environmental Accounting and their importance in achieving sustainability development goals |

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**END SEMESTER EXAMINATION – NOV / DEC 2025**

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| **Course Code** | **23BC2022** | **Duration** | **3hrs** |
| **Course Title** | **FINANCIAL MANAGEMENT** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- |
| **Q.**  **No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | State the main objective of financial management. | | CO1 | U | 2 |
| 2. | Classify working capital based on time and concept. | | CO2 | U | 2 |
| 3. | Indicate two uses of profitability index. | | CO3 | U | 2 |
| 4. | List two internal sources of finance. | | CO4 | U | 2 |
| 5. | Identify any two types of risks in financial management. | | CO6 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Analyze how financing, investment, and dividend decisions contribute to shareholder wealth maximization. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | From the following information, prepare a statement in column form showing · the working capital requirements. (i) In total and (ii) As regards each constituent part of working capital.  Budgeted sales ( Rs. 10 per unit) Rs. 2,60,000 p.a.   |  |  | | --- | --- | | Analysis of Costs | Rs. | | Raw Materials | 3 | | Direct Labour | 4 | | Overheads | 2 | | Total Cost | 9 | | Profit | 1 | | Sales | 10 |   It is estimated that   1. Raw materials are carried in stock for three weeks and finished goods for two weeks. 2. Factory processing will take three weeks. 3. Suppliers will give full five weeks’ credit. 4. Customers will require eight weeks’ credit.   It may be assumed that production and overheads accrue evenly throughout the year. | | CO2 | A | 10 |
| 8. | Explain the impact of inflation and taxation on investment appraisal. | | CO3 | U | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Examine the Net Income theory of capital structure | | CO4 | An | 10 |
| 10. | Compute cost of capital from the following data:   * Equity shares ₹5,00,000 at 12%, * Preference shares ₹2,00,000 at 10%, * Debentures ₹3,00,000 at 8%, * Tax rate 30%. | | CO5 | A | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Evaluate the significance of hedging in foreign exchange exposure. | | CO6 | E | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Evaluate the impact of stakeholder interests on corporate financial objectives in a competitive economy. | CO1 | E | 20 |
|  |  |  |  |  |  |
| 13. |  | The management of G Ltd has called for a statement showing the working capital needed to finance a level of 3,00,000 units of output for the year. The cost structure for the company’s product, for the above mentioned activity level is detailed below.   |  |  | | --- | --- | | Cost Element | Cost per unit (Rs. ) | | Raw Materials | 20 | | Direct Labour | 5 | | Overheads | 15 | | Total Cost | 40 | | Profit | 10 | | Selling Price | 50 |   Past trends indicate that   1. Raw materials are held in stock on an average for two months. 2. Work in progress will approximate to half a month’s production. 3. Finished goods remain in warehouse on an average for a month. 4. Suppliers of materials extend a month’s credit. 5. Two months’ credit is normally allowed to debtors. 6. A minimum. cash balance of Rs. 25,000 is expected to be maintained.   The production pattern is assumed to be even during the year. Prepare the statement of working capital determination. | CO2 | A | 20 |
|  |  |  |  |  |  |
| 14. |  | A company’s capital structure consists of the following:   |  |  | | --- | --- | | Particulars | Rs.` | | Equity Share of ` 100 each | 40,00,000 | | Retained Earnings | 10,00,000 | | 9% Preference Shares | 25,00,000 | | 7% Debentures | 25,00,000 | | Total | 1,00,00,000 |   The company earns 12% on its employed capital. The tax rate is 35%. The company requires a sum of ` 25 lakhs to finance its expansion programme for which following plans are available to it:   1. Issue 20,000 equity shares of ` 100 each at a premium of ` 25 per share, or 2. Issue 10% preference shares, or 3. Issue 8% debentures.   It is estimated that the price earnings ratio in case of equity shares, preference shares and debentures financing would be 20, 17 & 16 respectively.  *You are required to:* Evaluate each proposal and recommend the best plan. | CO3 | A | 20 |
|  |  |  |  |  |  |
| 15. |  | Sneha Steel Ltd. is expecting a net operating income of Rs. 3,00,000 on a total investment of Rs. 20,00,000. The equity capitalization rate is 10 percent; the firm has no debt; but it would increase to 11 percent when the firm substitutes equity capital by issuing debentures of Rs. 6,00,000 and to 12.5 percent when debentures of Rs. 10,00,000 are issued to substitute equity capital. The management expects that it will have to pay interest @ 5% to raise an additional debt of Rs. 6,00,000 and @ 7% to raise an additional debt of Rs. 10,00,000. What would be the overall cost of capital and market value of the firm under the Traditional Approach. Suggest which plan is the best plan and why? | CO4 | E | 10 |
|  |  |  |  |  |  |
| 16. |  | Design a risk management plan incorporating hedging strategies for foreign exchange and interest rate exposure. | CO6 | An | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Identify the role and purpose of the financial management function and assess the impact of economic environment on financial management |
| **CO2** | Apply working capital management techniques |
| **CO3** | Execute effective investment appraisal |
| **CO4** | Identify and evaluate alternative sources of business finance and determine the cost of capital and its implications on the capital structure and financing decision. |
| **CO5** | Examine and apply principles of business and asset valuations |
| **CO6** | Demonstrate and apply risk management techniques in business |

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**END SEMESTER EXAMINATION – NOV / DEC 2025**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **23BC2023** | **Duration** | **3hrs** |
| **Course Title** | **GOODS AND SERVICE TAX AND CUSTOMS LAW** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define composite supply under GST. | | CO1 | R | 2 |
| 2. | Define mixed supply under GST. | | CO2 | R | 2 |
| 3. | State the conditions for registration under GST. | | CO3 | U | 2 |
| 4. | Define exempt supply under GST. | | CO4 | R | 2 |
| 5. | State the meaning and significance of Reverse Charge Mechanism (RCM). | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the different components of GST in India. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | June 15 - Supplier invoices services taxable on reverse charge basis to Tiger Enterprises Ltd. (30 days from the date of issuance of invoice elapse on July 15)  June 22 - Tiger Enterprises Ltd. receives the services  July 8 - Tiger Enterprises Ltd. makes the payment  Determine the time of supply from the given information. | | CO2 | A | 10 |
| 8. | Discuss the impact of GST on the Indian economy. | | CO3 | U | 10 |
|  | **(OR)** | |  |  |  |
| 9. | May 12 -Supplier invoices goods taxable on forward charge basis to Leo & Co. (30 days from the date of issuance of invoice elapse on June 12)  May 22- Leo & Co receives the goods  May 30- Leo & Co makes the payment.  Determine the time of supply from the given information. | | CO4 | A | 10 |
| 10. | Explain the advantages of taking registration in GST and explain the term “casual taxable person”. | | CO5 | U | 10 |
|  | **(OR)** | |  |  |  |
| 11. | List out the various returns required to be filed under GST. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | M/s. Delta Equipments Ltd. received an order from M/s. Orion Industries for the supply and installation of an industrial generator. The following events occurred:   * 10th December – Purchase order received along with an advance payment of ₹1,00,000 for goods valued at ₹12,00,000, and the entry was recorded in the seller’s books. * 28th January – The generator was dispatched to the buyer’s location for installation. * 31st January – The invoice was issued for the total value of goods. * 5th February – The installation and testing were completed, and the buyer accepted the generator. * 15th February – The balance payment of ₹11,00,000 was received.   Determine the time of supply in the above case for the purpose of payment of GST. | CO1 | An | 10 |
|  | b. | ABC Consulting Pvt. Ltd. provided business consultancy services to Ms. Priya. An invoice was issued on 10th November for the services rendered. Determine the time of supply in each of the following independent cases:   1. The provision of service was completed on 1st October, and payment was received on 20th November. 2. The provision of service was completed on 25th October, and payment was received on 5th November. 3. Ms. Priya made the payment on 15th September, but the service was completed on 10th October. 4. Ms. Priya made the payment on 18th November, but the service was still under progress at that time. | CO1 | An | 10 |
|  |  |  |  |  |  |
| 13. | a. | Explain the structure and functions of GST council. | CO2 | U | 10 |
|  | b. | Explain about Countervailing Duty (CVD). | CO6 | U | 10 |
|  |  |  |  |  |  |
| 14. |  | Mr. R, a registered supplier of goods, makes both intra-state and inter-state taxable supplies during a tax period. The following are the details of his transactions:  Outward Supplies:   * Intra-state supply of goods – ₹8,00,000 * Inter-state supply of goods – ₹5,00,000   Inward Supplies (Purchases):   * Intra-state supply of goods – ₹3,00,000 * Inter-state supply of goods – ₹4,00,000   Input Tax Credit (ITC) at the beginning of the period:   * CGST – ₹25,000 * SGST – ₹25,000 * IGST – ₹50,000   Additional Information:   1. The rate of taxes are as follows:    * CGST – 9%    * SGST – 9%    * IGST – 18% 2. Both inward and outward supplies are exclusive of GST. 3. All conditions for availing ITC have been duly complied with.   Compute the net GST liability (CGST, SGST, and IGST payable) of Mr. R for the given tax period. Make suitable assumptions wherever required. | CO3 | A | 20 |
|  |  |  |  |  |  |
| 15. |  | Explain the export procedure in detail. | CO6 | U | 20 |
|  |  |  |  |  |  |
| 16. | a. | Prem Traders Ltd., a registered supplier, has supplied equipment to Delta Manufacturing Ltd. (a supplier registered in the same State). It provides the following particulars regarding the same:  (i) Price of equipment (exclusive of taxes and discounts) - ₹8,75,000  (ii) Special component installed at Delta Manufacturing Ltd.'s warehouse - ₹35,000 (Amount has been paid by Delta Ltd. directly to the vendor. However, it was Prem Traders Ltd.'s liability to pay the said amount. The said amount has not been recorded in the invoice issued by Prem Traders Ltd.)  (iii) Transportation and insurance charges for delivery of equipment, not included in price - ₹18,000  (iv) Discount @ 3% on price of the equipment mentioned at S. No. (i) above (recorded in the invoice)  (v) Prem Traders Ltd. provides additional discount @ 2% at year end, based on achievement of annual purchase target for which adjustment is made at the end of the financial year without any change in individual transactions.  Determine the value of taxable supply made by Prem Traders Ltd. to Delta Manufacturing Ltd. | CO5 | An | 10 |
|  | b. | XYZ Industries Ltd., registered under GST, is engaged in the manufacture of textile products. It procured the following items during the month of September.  (i) Industrial sewing machines to be used in the manufacturing process - GST ₹3,80,000  (ii) Cars used for transportation of finished goods to warehouses - GST ₹75,000  (iii) Fabric and yarn (raw material) - GST ₹1,50,000  (iv) Gift hampers. These items were supplied free of cost to the dealers in a promotional campaign organized by the company - GST ₹18,000  Determine the amount of ITC available with XYZ Industries Ltd., for the month of September by giving necessary explanations for treatment of various items. Subject to the information given above, assume that all the other conditions necessary for availing ITC have been fulfilled. | CO5 | An | 10 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Explain theoverview and evolution of GST**.** |
| **CO2** | Comprehend the registration process of GST under various schemes. |
| **CO3** | Analyze the practical concepts related to supply of GST. |
| **CO4** | Apply the concept of input tax credit with practical illustration. |
| **CO5** | Interpret the important provisions of customs law and its significance. |
| **CO6** | Apply the various provisions with regard to filling of GST returns |

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**END SEMESTER EXAMINATION – NOV / DEC 2025**

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| --- | --- | --- | --- |
| **Course Code** | **23BC2024** | **Duration** | **3hrs** |
| **Course Title** | **ARTIFICIAL INTELLIGENCE AND MACHINE LEARNING** | **Max. Marks** | **100** |

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| **Q. No** | **Questions** | **CO** | | **BL** | | **M** | |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | | |
| 1. | Define Artificial Intelligence and Machine Learning. | CO1 | | R | | 2 | |
| 2. | Distinguish between supervised and unsupervised learning. | CO2 | | R | | 2 | |
| 3. | Explain the concept of over fitting in machine learning models. | CO3 | | U | | 2 | |
| 4. | Explain the ethical implications of AI in business? | CO4 | | U | | 2 | |
| 5. | List any two real-world applications of AI in marketing. | CO5 | | R | | 2 | |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 6. | Discuss the evolution of AI and ML and their relevance in modern business. | CO1 | | An | | 10 | |
|  | **(OR)** |  | |  | |  | |
| 7. | Apply linear and logistic regression techniques for predicting customer churn in a telecom Company. | CO2 | | A | | 10 | |
| 8. | Explain how Convolution Neural Networks (CNNs) are used for image recognition. | CO3 | | U | | 10 | |
|  | **(OR)** |  | |  | |  | |
| 9. | Evaluate the ethical challenges faced by organizations while deploying AI-based systems. | CO4 | | E | | 10 | |
| 10. | Analyze how AI and ML transform strategic decision-making in finance and operations. | CO5 | | An | | 10 | |
|  | **(OR)** |  | |  | |  | |
| 11. | Analyse customer buying behavior using ML and design a model for a retail firm. | CO6 | | C | | 10 | |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | |
| 12. | Design your own customer segmentation data. Propose a clustering algorithm to  Improve targeted marketing campaigns. | | CO1 | | An | 20 |
| 13. | Develop a chatbot using NLP for a banking customer service scenario. | | CO2 | | A | 20 |
| 14. | Assess the ethical and regulatory implications of AI in employee monitoring systems. Suggest bias mitigation strategies. | | CO3 | | An | 20 |
| 15. | Evaluate the impact of emerging AI technologies on quality education and workforce Transformation in the coming decade. | | CO4 | | E | 20 |
| 16. | Prepare an AI-driven business solution that enhances customer experience in retail or finance. | | CO5 | | A | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

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|  | **COURSE OUTCOMES** |
| **CO1** | Identify the fundamental concepts of artificial intelligence and machine learning and their implications in the business context. |
| **CO2** | Apply basic machine learning techniques to solve real-world business problems. |
| **CO3** | Analyze data, interpreting results, and make informed business decisions using AI/ML. |
| **CO4** | Evaluate ethical considerations and potential biases in AI/ML applications. |
| **CO5** | Identify AI/ML concepts and solutions effectively to both technical and non-technical stakeholders. |
| **CO6** | Evaluate AI/ML challenges and present findings. |

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**END SEMESTER EXAMINATION – NOV / DEC 2025**

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| **Course Code** | **23BC2025** | **Duration** | **3hrs** |
| **Course Title** | **BANKING LAW AND PRACTICE** | **Max. Marks** | **100** |

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| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define monetary policy. | | CO1 | R | 2 |
| 2. | Write a note on the role of the Banking Ombudsman. | | CO2 | U | 2 |
| 3. | State two fundamental principles of sound lending. | | CO3 | R | 2 |
| 4. | Define 'Cheque' as per the Negotiable Instruments Act. | | CO4 | R | 2 |
| 5. | State two drawbacks of internet banking when compared to traditional banking | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Discuss how RBI implements the monetary policy and its impact on the operations of commercial banks. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Describe the primary relationship between a banker and a customer. | | CO2 | U | 10 |
| 8. | Explain the general procedure for opening a current account and savings account. | | CO3 | A | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Analyze the factors (internal and external) that lead to the creation of Non-Performing Assets (NPAs). Briefly outline the process for the recovery of NPAs. | | CO4 | An | 10 |
| 10. | Define a Cheque and a Bill of Exchange. Explain the process and effect of endorsement on both instruments. | | CO5 | A | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Discuss the operational features and benefits of NEFT and RTGS. Analyze their significance in facilitating real-time interbank transactions in India. | | CO6 | An | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Analyze the RBI's role as the regulator and its impact on the Commercial Banks. Evaluate the effectiveness of the various Credit Control Measures (direct and indirect) used by the RBI to manage system liquidity and financial discipline. | CO1 | An | 20 |
|  |  |  |  |  |  |
| 13. |  | Evaluate the structure and effectiveness of the Banking Ombudsman scheme in India. | CO2 | E | 20 |
|  |  |  |  |  |  |
| 14. |  | Analyze the principles of sound lending and the various methods of granting advances. | CO3 | An | 20 |
|  |  |  |  |  |  |
| 15. |  | Evaluate the legal duties and protections of a paying and collecting banker. Detail the banker's duties during the collection and payment of a cheque. Analyze the specific circumstances that legally justify the refusal of payment of a cheque. | CO4 | E | 20 |
|  |  |  |  |  |  |
| 16. |  | Evaluate how services like Mobile Banking and ATM operations are deployed to support sustainable projects aligned with specific SDGs (e.g., green financing, ethical practices). | CO5 | E | 20 |
|  |  |  |  |  |  |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Identify banking laws, ethical standards and its crucial role in promoting sustainable banking practices. |
| **CO2** | Adopt the robust suite of services in an attempt to serve all the financial needs of each customer |
| **CO3** | Analyze the rights and liabilities of a customer and bank’s role in regard to various situations in their relationship |
| **CO4** | Apply the rules and regulations of negotiable instruments and the law applicable to the banker and customer. |
| **CO5** | Apply the technology in the banking sector and make use of it in today's transaction. |
| **CO6** | Analyse the various forms of loans and advances and recovery thereof. |

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**END SEMESTER EXAMINATION – NOV / DEC 2025**

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| **Course Code** | **25BC101** | **Duration** | **3hrs** |
| **Course Title** | **FINANCIALTECHNOLOGIES** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | **LUO** | **RBT Level** | **Related CO** |
| **PART – A (10 X 2 = 20 MARKS)** | | | | |
| 1. | Explain the objective of Fintech in financial services. | 1a | U | 1 |
| 2. | List any two global Fintech hubs and their major contributions. | 1b | R | 1 |
| 3. | Explain Decentralized Ledger. | 2a | U | 2 |
| 4. | State any two applications of Block chain in financial record keeping. | 2b | R | 2 |
| 5. | List predictive analytics in the context of Fintech. | 3a | R | 3 |
| 6. | Explain the role of sentiment analysis in financial forecasting. | 3b | U | 3 |
| 7. | List supervised and unsupervised learning with examples from finance. | 4a | U | 4 |
| 8. | Explain neural networks in Fintech applications. | 4b | U | 4 |
| 9. | State RegTech and mention its importance in financial compliance. | 5a | U | 5 |
| 10. | List any two AI-driven RegTech tools used in the industry. | 5b | R | 5 |
| **PART – B (5 X 6 = 30 MARKS)** | | | | |
| 11. | Explain the evolution of Fintech and its influence on banking and insurance sectors. | 1a | U | 1 |
| 12. | Analyze the role of regulatory frameworks in shaping Fintech growth in India. | 1b | An | 2 |
| 13. | Discuss the structure and functions of a Block chain network. | 2a | U | 3 |
| 14. | Evaluate the applications of crypto currency in digital finance with examples. | 2b | E | 4 |
| 15. | Illustrate how data analytics improves decision-making in Fintech organizations. | 2c | A | 5 |
| **PART – C (5 X 10 = 50 MARKS)** | | | | |
| 16 | Evaluate the development of Fintech and its impact on banking, insurance, and investment industries using suitable case examples | 1c | E | 1 |
| **(OR)** | | | | |
| 17 | Recommend a Block chain-based framework to enhance transparency and security in financial transactions. | 4e | E | 4 |
|  | | | | |
| 18 | Determine the process of data analytics in financial decision-making, highlighting the tools. | 2b | A | 3 |
| **(OR)** | | | | |
| 19 | Assess a machine learning model framework for stock market trend prediction using financial datasets. | 4c | E | 4 |
|  | | | | |
| 20 | Critically assess the significance of RegTech and AI-driven compliance systems in Fintech companies. | 3d | E | 5 |
| **(OR)** | | | | |
| 21 | Compare different types of machine learning algorithms used in financial forecasting. | 3f | An | 3 |
|  | | | | |
| 22 | Explain the importance of Fintech in automating compliance activities. | 4c | U | 2 |
| **(OR)** | | | | |
| 23 | Compare and contrast the impact of Fintech and Block chain innovations on financial inclusion and digital transformation in emerging economies. | 4e | An | 3 |
| **Compulsory Question:** | | | | |
| 24 | Recommend an integrated Fintech model combining data analytics and machine learning to improve customer experience and risk management in digital banking. | 5d | E | 5 |

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**END SEMESTER EXAMINATION – NOV / DEC 2025**

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| **Course Code** | **25BC102** | **Duration** | **3hrs** |
| **Course Title** | **PYTHON FOR FINANCE** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | **LUO** | **RBT Level** | **Related CO** |
| **PART – A (10 X 2 = 20 MARKS)** | | | | |
| 1. | Define a variable in Python. | 1a | R | 1 |
| 2. | State the formula for Simple Interest. | 1b | R | 1 |
| 3. | Differentiate ‘List’ from ‘Tuple’ | 2a | U | 2 |
| 4. | Name the Python data structure that uses key-value pairs. | 2b | R | 2 |
| 5. | Identify the ‘Pandas function’ used to read a CSV file. | 3a | R | 3 |
| 6. | List one advantage of using ‘NumPy’ for calculations. | 3b | R | 3 |
| 7. | Examine the usage of Title on a financial plot. | 4c | U | 4 |
| 8. | Identify best plot for seeing data trends over Time. | 4a | U | 4 |
| 9. | Cite how Moving Average helps you see in price data. | 5a | U | 5 |
| 10. | State the main goal of a Financial Dashboard | 5c | R | 5 |
| **PART – B (5 X 6 = 30 MARKS)** | | | | |
| 11. | Develop a Python function to check if a final value of 12000 is greater than the initial investment of 10000. Use an if/else statement. | 1c | A | 1 |
| 12. | Explain how can dictionary store customer account information with an example. | 2c | A | 2 |
| 13. | Evaluate the sequential steps required to load a dataset using Pandas, and justify why displaying the first few rows is critical for the initial data validation process. | 3a | E | 3 |
| 14. | A portfolio manager needs to assess the risk (volatility) and frequency of extreme returns. Determine which visualization (Histogram or Line Plot) is better suited for this specific task and evaluate the information provided by each plot's X-axis and Y-axis in this context. | 4b | A | 4 |
| 15. | Evaluate the critical role of the Monte Carlo Simulation in financial risk modeling, explaining the concept in simple terms. | 5b | E | 5 |
| **PART – C (5 X 10 = 50 MARKS)** | | | | |
| 16 | Develop a short Python script to calculate the Compound Interest for a principal of ₹5,000 at a 5% rate for 3 years. Show the formula used. | 1b | A | 1 |
| **(OR)** | | | | |
| 17 | Describe the necessity of using descriptive variable names and adding code comments to a financial calculation script to ensure it is easily maintained by others. | 1e | U | 1 |
|  |  |  |  |  |
| 18 | Analyze the structural difference between a List and a Set. Provide a simple financial use case where each structure is uniquely advantageous. | 2a | An | 2 |
| **(OR)** | | | | |
| 19 | Evaluate the structural efficiency of using a List of Dictionaries versus a single Nested Dictionary when storing hundreds of records, each containing a customer's name and multiple loan details. Justify which structure scales better for data iteration and reporting tasks. | 2b | E | 2 |
|  |  |  |  |  |
| 20 | Analyze the process of calculating the Mean and Standard Deviation of a stock price column using NumPy functions. Explain what the calculated mean and standard deviation tell a financial analyst about the stock's performance and risk. | 3b | An | 3 |
| **(OR)** | | | | |
| 21 | Evaluate the necessity of data cleaning before financial analysis. Provide an example of a common cleaning task and explain the inaccuracy that results if this step is skipped. | 3c | E | 3 |
|  |  |  |  |  |
| 22 | Develop a multi-layered Matplotlib plot for a financial report that includes a Line Plot of price and an annotation (text label) highlighting the date of the all-time high price. Evaluate the importance of using clear Legends and Axis Labels for interpreting the annotation and the overall trend. | 4a | A | 4 |
| **(OR)** | | | | |
| 23 | Evaluate how a Boxplot effectively summarizes the distribution of stock return data (specifically referencing the median, interquartile range, and outliers). Justify why this makes the Boxplot useful for quickly assessing and comparing tail risk across multiple assets. | 4b | E | 4 |
| **Compulsory Question:** | | | | |
| 24 | A trader is using a 5-day (short-term) and a 50-day (long-term) moving average. Analyze the trading signal generated when the 5-day moving average crosses below the 50-day moving average. Evaluate why using two moving average is generally a more robust trend-following strategy than relying solely on the raw price line. | 5a | E | 5 |

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**END SEMESTER EXAMINATION – NOV / DEC 2025**

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| **Course Code** | **25BC201** | **Duration** | **3hrs** |
| **Course Title** | **BUSINESS ECONOMICS** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | **LUO** | **RBT Level** | **Related CO** |
| **PART – A (10 X 2 = 20 MARKS)** | | | | |
| 1. | *Define* economics. | 1a | R | 1 |
| 2. | *State* the characteristics of a perfect competition market. | 1b | U | 1 |
| 3. | *Define* demand. | 2a | R | 2 |
| 4. | *Cite* trend analysis. | 2d | U | 2 |
| 5. | *Examine* the concept of lean manufacturing for improving efficiency. | 3a | R | 3 |
| 6. | *Define* cost analysis. | 3c | R | 3 |
| 7. | *State* about GDP. | 4a | U | 4 |
| 8. | *Define* the business cycle. | 4b | R | 4 |
| 9. | *Define* a market. | 5a | R | 5 |
| 10. | *Define* consumer behavior. | 5b | U | 5 |
| **PART – B (5 X 6 = 30 MARKS)** | | | | |
| 11. | *Explain* how economic theories can be applied to solve a specific business problem. | 1a | A | 1 |
| 12. | *Explain* the role of pricing mechanisms in markets. | 2b | An | 2 |
| 13. | *Evaluate* economies of scale in large-scale production. | 3d | E | 3 |
| 14. | *Explain* national income and its key measures such as GDP, GNP, and NNP. | 4a | U | 4 |
| 15. | *Develop* strategic business plans that aligning demand and supply. | 5d | A | 5 |
| **PART – C (5 X 10 = 50 MARKS)** | | | | |
| 16 | *Evaluate* the role of fiscal and monetary policies in business regulation. | 1d | E | 1 |
| **(OR)** | | | | |
| 17 | *Analyze* how market structures influence pricing strategies. | 1b | An | 1 |
| 18 | *Analyze* business performance using key performance metrics. | 2d | An | 2 |
| **(OR)** | | | | |
| 19 | *Assess* the role of ERP software in cost optimization. | 3c | E | 3 |
| 20 | *Develop* a production model using isoquant and isocost analysis. | 3d | A | 3 |
| **(OR)** | | | | |
| 21 | *Analyze* economic indicators to study growth trends. | 4a | An | 4 |
| 22 | *Evaluate* the impact of recessions and booms on business performance. | 4b | E | 4 |
| **(OR)** | | | | |
| 23 | *Evaluate* income elasticity of demand and its effect on business growth. | 5c | E | 5 |
| **Compulsory Question:** | | | | |
| 24 | *Analyze* demand fluctuations across different phases of the economic cycle. | 5b | An | 5 |

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**END SEMESTER EXAMINATION – NOV / DEC 2025**

|  |  |  |  |
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| **Course Code** | **25BC301** | **Duration** | **3hrs** |
| **Course Title** | **FINANCIAL ACCOUNTING** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | **LUO** | **RBT Level** | **Related CO** |
| **PART – A (10 X 2 = 20 MARKS)** | | | | |
| 1. | Define accounting principles and state their importance in financial reporting. | 1a | R | 1 |
| 2. | Identify any two accounting conventions and explain their purpose briefly. | 1b | U | 1 |
| 3. | State the rule of debit and credit under the double-entry system. | 2a | R | 2 |
| 4. | List two types of errors that can occur in accounting records and mention how they affect the trial balance. | 2b | U | 2 |
| 5. | Name any two subsidiary books and describe their functions. | 3a | R | 3 |
| 6. | Differentiate between the cashbook and the journal proper with suitable examples. | 3b | R | 3 |
| 7. | Explain any two needs for preparing a bank reconciliation statement. | 4a | U | 4 |
| 8. | Classify the methods of depreciation and mention one feature of each. | 4b | U | 4 |
| 9. | Outline the main components of a Trading and Profit & Loss Account. | 5a | R | 5 |
| 10. | State two important ratios used for evaluating business performance. | 5b | R | 5 |
| **PART – B (5 X 6 = 30 MARKS)** | | | | |
| 11. | Mr. Raj started a business on 1st April 2025 with ₹1,00,000 as capital. He purchased goods for ₹40,000, sold half of them for ₹30,000, and the remaining half for ₹35,000. His rent for the year was ₹6,000, and salary ₹9,000. He withdrew ₹5,000 for personal use.  You are required to: Prepare the Statement of Profit or Loss applying *Accounting Concepts* (such as matching and consistency). | 1a | A | 1 |
| 12. | Commenced business with cash ₹50,000  Purchased goods for cash ₹15,000  Sold goods for cash ₹20,000  Purchased furniture ₹5,000  Paid rent ₹2,000  Received commission ₹1,000  Prepare journal entries | 1b | An | 2 |
| 13. | **Transactions:**   1. Sold goods to Mr. Ram ₹10,000 2. Purchased goods from Mr. Shyam ₹8,000 3. Paid rent ₹2,000 4. Received cash from Mr. Ram ₹5,000 5. Paid wages ₹3,000 6. Sold old furniture ₹2,500   **Errors Found:**   * (a) Sale to Mr. Ram was omitted from books. * (b) Purchase from Mr. Shyam recorded as ₹800 only. * (c) Rent paid wrongly debited to Salary A/c. * (d) Cash received from Mr. Ram credited to Mr. Ramesh’s A/c. * (e) Wages posted to Machinery A/c. * (f) Sale of old furniture credited to Sales A/c.   Remove the errors, and prepare necessary entries. | 2a | A | 3 |
| 14. | Balance as per Cash Book ₹15,000 Cheques issued but not presented ₹2,000 Cheques deposited but not credited ₹3,000 Bank charges ₹500  Find: Balance as per Pass Book. | 2b | An | 4 |
| 15. | A company purchased machinery on 1st April 2022 for ₹1,00,000. The estimated life of the machinery is 5 years, and the residual value is ₹10,000. Calculate the amount of depreciation per year and prepare the Machinery Account for the first two years using the Straight Line Method (SLM). | 2c | A | 5 |
| **PART – C (5 X 10 = 50 MARKS)** | | | | |
| 16 | **Business of Mr. Arjun (Trading Business)**  **Transactions for April 2025**   1. Commenced business with cash ₹5,00,000 2. Deposited ₹2,00,000 into Bank of India 3. Purchased goods from M/s Ram Traders ₹1,50,000 on credit 4. Purchased office furniture for ₹50,000 (cash) 5. Sold goods to M/s Shyam Enterprises on credit ₹80,000 6. Cash sales made ₹1,20,000 7. Paid to M/s Ram Traders ₹70,000 by cheque 8. Received ₹50,000 from Shyam Enterprises by cheque 9. Paid salary ₹30,000 10. Paid rent ₹15,000 11. Withdrew cash for personal use ₹20,000 12. Paid advertisement expenses ₹10,000 13. Purchased goods for cash ₹60,000 14. Returned goods to Ram Traders ₹20,000 15. Received goods return from Shyam Enterprises ₹10,000   **You are required to:** (a) Journalize the above transactions (b) Post them into Ledger Accounts  (c) list out each voucher in tally prime for the journal entries. | 1c | A | 2 |
| **(OR)** | | | | |
| 17 | Explain in detail the Accounting Principles, Concepts, and Conventions. Discuss their importance in ensuring reliability and consistency in financial statements. | 1e | U | 1 |
| 18 | Critically analyze how adherence to Accounting Standards and the regulatory framework ensures transparency and comparability in financial statements. | 2b | An | 1 |
| **(OR)** | | | | |
| 19 | On 1 April 2021 X Ltd. purchased a machinery for ₹2,00,000. Estimated useful life = 5 years; residual value = ₹20,000. The company charges depreciation by the Straight Line Method (SLM).  On 1 April 2023 the machine was overhauled at a cost of ₹20,000 (capitalised) and this overhaul increased the remaining useful life by 2 years. Prepare the working of depreciation and show the journal entries (including capitalization of overhaul and revised depreciation) until the end of the revised life. (Show only yearly depreciation entries.) | 2c | An | 4 |
| 20 | On 1st April 2021, ABC Ltd. purchased machinery costing ₹3,00,000. The company charges depreciation at 10% per annum on Written Down Value (WDV) method. On 1st October 2023, part of the machinery which had cost ₹80,000 on 1st April 2021 was sold for ₹60,000. Prepare the Machinery Account and show all necessary journal entries for the first three years, ending 31st March 2024. | 3d | An | 4 |
| **(OR)** | | | | |
| 21 | From the following information, prepare a Bank Reconciliation Statement as on 31st March 2024:   * Cash Book balance as per company: ₹50,000 (Dr.) * Bank statement shows: ₹48,500 (Dr.) * Cheques issued but not presented for payment: ₹2,500 * Cheques deposited but not yet credited by the bank: ₹1,000 * Bank charges not recorded in the cash book: ₹200 * Direct payment by the bank for company’s account: ₹300 | 3f | A | 3 |
| 22 | From the following information, prepare a Bank Reconciliation Statement as on 31st March 2024:   * Balance as per Cash Book: ₹75,000 * Balance as per Pass Book: ₹78,500 * Cheques issued but not presented: ₹5,000 * Cheques deposited but not cleared: ₹3,500 * Bank has collected a bill for the company: ₹4,000 * Bank has charged interest ₹500 * Error in recording cheque payment in cash book: ₹1,000 (understated) | 4c | A | 3 |
| **(OR)** | | | | |
| 23 | From the following information of XYZ Ltd. as on 31st March 2024, calculate the following ratios:   1. Current Ratio 2. Quick Ratio 3. Gross Profit Ratio 4. Net Profit Ratio 5. Debt-Equity Ratio  | **Particulars** | **Amount (₹)** | | --- | --- | | Cash | 20,000 | | Sundry Debtors | 50,000 | | Stock | 40,000 | | Prepaid Expenses | 5,000 | | Sundry Creditors | 30,000 | | Bank Loan | 50,000 | | Capital | 1,00,000 | | Reserves & Surplus | 20,000 | | Sales | 2,00,000 | | Sales Returns | 10,000 | | Cost of Goods Sold (COGS) | 1,20,000 | | Operating Expenses | 30,000 | | 4e | An | 5 |
| **COMPULSORY QUESTION:** | | | | |
| 24 | From the following trial balance of ABC Ltd. as on 31st March 2024, prepare Trading and Profit & Loss Account for the year ended 31st March 2024 and Balance Sheet as on that date after considering the adjustments:   | **Particulars** | **Dr (₹)** | **Cr (₹)** | | --- | --- | --- | | Capital |  | 2,00,000 | | Drawings | 20,000 |  | | Purchases | 1,20,000 |  | | Sales |  | 2,00,000 | | Purchases Returns | 5,000 |  | | Sales Returns |  | 10,000 | | Wages | 20,000 |  | | Carriage Inwards | 5,000 |  | | Salaries | 15,000 |  | | Rent & Rates | 10,000 |  | | Sundry Debtors | 40,000 |  | | Sundry Creditors |  | 30,000 | | Machinery | 50,000 |  | | Furniture | 20,000 |  | | Cash in Hand | 10,000 |  | | Cash at Bank | 15,000 |  | | Outstanding Salaries | 2,000 |  | | Prepaid Rent | 1,000 |  | | Insurance Paid | 3,000 |  | | Provision for Doubtful Debts |  | 1,000 | | **Total** | 3,18,000 | 3,18,000 |   **Adjustments:**   1. Closing stock: ₹25,000 2. Depreciate machinery @10% and furniture @5% 3. Outstanding salaries: ₹2,000 (already given) 4. Prepaid rent: ₹1,000 (already given) 5. Provide for doubtful debts @5% on debtors | 5d | An | 5 |

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**END SEMESTER EXAMINATION – NOV / DEC 2025**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **BUSINESS ORGANISATION** | **Duration** | **3hrs** |
| **Course Title** | **25BC303** | **Max. Marks** | **100** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | **LUO** | **RBT Level** | **Related CO** |
| **PART – A (10 X 2 = 20 MARKS)** | | | | |
| 1. | Define “Business Organization”. | 1a | R | 1 |
| 2. | List any two characteristics of modern business. | 1b | R | 1 |
| 3. | State two merits of a partnership firm. | 2a | U | 2 |
| 4. | Differentiate ‘Private company’ from ‘Public company’. | 2b | U | 2 |
| 5. | State the meaning of plant layout. | 3a | R | 3 |
| 6. | Mention any two factors influencing plant location. | 3b | R | 3 |
| 7. | Define “Business Combination”. | 4a | U | 4 |
| 8. | Explain any two causes of business combinations. | 4b | U | 4 |
| 9. | Explain venture capital which is used in business. | 5a | U | 5 |
| 10. | List any two sources of short-term finance. | 5b | A | 5 |
| **PART – B (5 X 6 = 30 MARKS)** | | | | |
| 11. | Explain the stages in the development of business. | 1a | A | 1 |
| 12. | Compare sole proprietorship and partnership with examples. | 2b | An | 2 |
| 13. | Evaluate Alfred Weber’s theory of location. | 3b | E | 3 |
| 14. | Analyze the objectives and forms of business combinations. | 4b | An | 4 |
| 15. | Apply the concept of capital structure to determine sources of finance for a new venture. | 5c | A | 5 |
| **PART – C (5 X 10 = 50 MARKS)** | | | | |
| 16 | Explain the importance and objectives of business organization. | 1c | U | 1 |
| **(OR)** | | | | |
| 17 | Analyze the difference between industry, commerce, business, and profession. | 1e | An | 1 |
|  |  |  |  |  |
| 18 | Explain the characteristics, merits and demerits of a Joint Stock Company. | 2b | U | 2 |
| **(OR)** | | | | |
| 19 | Analyze the concept and benefits of One Person Company (OPC). | 2c | An | 2 |
|  |  |  |  |  |
| 20 | Explain the principles and types of plant layout. | 3d | A | 3 |
| **(OR)** | | | | |
| 21 | Evaluate the factors determining the optimum size of a business. | 3f | E | 3 |
|  |  |  |  |  |
| 22 | Explain the objectives, merits and demerits of rationalization. | 4c | U | 4 |
| **(OR)** | | | | |
| 23 | Evaluate the forms and significance of business combinations in modern industry. | 4e | E | 4 |
| **Compulsory Question:** | | | | |
| 24 | Assess the various sources of industrial finance and their relative merits. | 5d | E | 4 |

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**END SEMESTER EXAMINATION – NOV / DEC 2025**

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| --- | --- | --- | --- |
| **Course Code** | **25BC701** | **Duration** | **3hrs** |
| **Course Title** | **ACCOUNTING INFORMATION FOR DECISION MAKING** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (4 X 20 = 80 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. |  | Explain the structure and components of IFRS-based general-purpose financial statements. | CO1 | U | 20 |
|  |  | **(OR)** |  |  |  |
| 2. |  | Evaluate the significance of CVP analysis, budgets, and performance reports in managerial decisions. | CO1 | E | 20 |
|  |  |  |  |  |  |
| 3. |  | Evaluate the impact of depreciation, revaluation, and impairment on the reliability of financial statements. | CO2 | E | 20 |
|  |  | **(OR)** |  |  |  |
| 4. |  | Analyze the accounting of financial instruments and lease transactions in corporate financial reporting. | CO2 | An | 20 |
|  |  |  |  |  |  |
| 5. |  | Analyze the use of relevant cost information in make-or-buy and product-mix decisions. | CO3 | An | 20 |
|  |  | **(OR)** |  |  |  |
| 6. |  | Evaluate how contribution analysis aids in deletion or addition of products or departments. | CO3 | E | 20 |
|  |  |  |  |  |  |
| 7. |  | Explain the short-run and long-run approaches to cost-based pricing decisions. | CO4 | U | 20 |
|  |  | **(OR)** |  |  |  |
| 8. |  | Analyze how cost, competition, and customer factors influence pricing strategy. | CO5 | An | 20 |
| **COMPULSORY QUESTION** | | | | | |
| 9. |  | Explain the importance of budgeting in managerial planning and control. | CO6 | U | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | **Analyze** the role and structure of accounting information within IFRS-based general-purpose financial statements to support informed decision-making by external stakeholders. |
| CO2 | **Evaluate** the accounting treatments of non-current and intangible assets, financial instruments, and deferred taxes to determine their impact on financial statement reliability and comparability. |
| CO3 | **Analyze** cost and income statement data to guide strategic decisions involving resource optimization, product-line adjustments, and process improvements. |
| CO4 | **Evaluate** diverse pricing methods such as target costing, cost-plus pricing, and life cycle costing to ensure legal compliance and strategic alignment with market dynamics. |
| CO5 | **Create** advanced budgeting and variance analysis tools for enhancing managerial control, forecasting accuracy, and performance evaluation. |
| CO6 | **Analyze** the role and structure of accounting information within IFRS-based general-purpose financial statements to support informed decision-making by external stakeholders. |

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**END SEMESTER EXAMINATION – NOV / DEC 2025**

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| --- | --- | --- | --- |
| **Course Code** | **25BC702** | **Duration** | **3hrs** |
| **Course Title** | **ADVANCED ACCOUNTING FOR CORPORATES** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (4 X 20 = 80 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. |  | XYZ Ltd. acquired 80% of ABC Ltd. shares on 1st April 2024 for ₹9,60,000 when ABC Ltd.’s general reserve was ₹1,20,000 and profit & loss balance was ₹60,000 (credit). Balance Sheets as on 31st March 2025 are as follows:   | Liabilities | XYZ Ltd. (₹) | ABC Ltd. (₹) | Assets | XYZ Ltd. (₹) | ABC Ltd. (₹) | | --- | --- | --- | --- | --- | --- | | Share Capital | 10,00,000 | 6,00,000 | Fixed Assets | 9,00,000 | 5,00,000 | | General Reserve | 3,00,000 | 1,20,000 | Investments in ABC Ltd. | 9,60,000 | — | | P&L Account | 2,40,000 | 60,000 | Inventory | 3,00,000 | 2,40,000 | | Creditors | 6,20,000 | 3,00,000 | Debtors | 2,00,000 | 2,00,000 | |  |  |  | Cash | 1,00,000 | 40,000 |   Prepare the Consolidated Balance Sheet of XYZ Ltd. and its subsidiary ABC Ltd. as per IFRS 10 (Consolidated Financial Statements). | CO1 | C | 20 |
|  |  | **(OR)** |  |  |  |
| 2. |  | From the following information, prepare a Cash Flow Statement (Indirect Method) for Delta Ltd. for the year ended 31st March 2025 and interpret liquidity and solvency:   | Particulars | Opening (₹) | Closing (₹) | | --- | --- | --- | | Share Capital | 10,00,000 | 12,00,000 | | Fixed Assets | 8,00,000 | 10,00,000 | | Depreciation | — | 1,00,000 | | Inventory | 3,00,000 | 2,40,000 | | Trade Receivables | 1,60,000 | 2,00,000 | | Creditors | 1,00,000 | 1,20,000 | | Net Profit | — | 4,00,000 | | Dividend Paid | — | 80,000 | | CO1 | E | 20 |
|  |  |  |  |  |  |
| 3. |  | **Bright Ltd.** granted **1,000 ESOPs** to employees at ₹40 per share on 1st April 2023 when the market price was ₹70. Vesting period – 2 years. Fair value per option – ₹30. Employees exercised 900 options on 1st April 2025.  **You are required to:**   1. Pass journal entries for 2023–24, 2024–25, and 2025–26. 2. Show relevant extracts in the Balance Sheet. | CO2 | A | 20 |
|  |  | **(OR)** |  |  |  |
| 4. |  | **Alpha Ltd.** decides to buy back **20,000 equity shares** of ₹10 each at ₹15 per share. Balances before buyback:   * Securities Premium ₹1,00,000 * General Reserve ₹3,00,000 * Profit & Loss A/c ₹2,00,000 * Equity Share Capital ₹4,00,000   **Pass journal entries** to record the buyback and **prepare the post-buyback Balance Sheet.** | CO2 | C | 20 |
|  |  |  |  |  |  |
| 5. |  | **Sunrise Ltd.** and **Moonlight Ltd.** decided to amalgamate into a new company **Galaxy Ltd.** Balance Sheet extracts as on 31.03.2025 are:   | Particulars | Sunrise Ltd. (₹) | Moonlight Ltd. (₹) | | --- | --- | --- | | Share Capital | 5,00,000 | 4,00,000 | | General Reserve | 2,00,000 | 1,00,000 | | Creditors | 1,50,000 | 1,20,000 | | Fixed Assets | 6,00,000 | 5,00,000 | | Inventory | 1,00,000 | 80,000 | | Debtors | 1,50,000 | 1,00,000 |   **Purchase Consideration:** Galaxy Ltd. issued equity shares worth ₹9,00,000 and paid ₹50,000 in cash.  **Prepare:**   1. Ledger Accounts in the books of transferor companies. 2. Opening Balance Sheet of Galaxy Ltd. | CO3 | C | 20 |
|  |  | **(OR)** |  |  |  |
| 6. |  | The following information is available for **Omega Ltd.** (in liquidation):   | Particulars | **₹** | | --- | --- | | Share Capital (₹10 each) | 8,00,000 | | 10% Debentures | 2,00,000 | | Creditors | 1,00,000 | | Assets Realized | 8,50,000 | | Liquidation Expenses | 25,000 | | Liquidator’s Remuneration (2% on assets realized) | ? | | Preferential Creditors | 25,000 |   **Prepare the Liquidator’s Final Statement of Account** showing the distribution of proceeds to all parties. | CO3 | E | 20 |
|  |  |  |  |  |  |
| 7. |  | The following information relates to **ABC Bank Ltd.** for the year ended 31st March 2025:   | **Particulars** | **₹** | | --- | --- | | Interest Earned | 20,00,000 | | Interest Expended | 11,00,000 | | Commission and Exchange | 2,50,000 | | Operating Expenses | 4,00,000 | | Provisions and Contingencies | 1,00,000 | | Profit on Sale of Investments | 1,20,000 |   **Prepare the Profit & Loss Account** as per Schedule III (Banking Regulation Act) and **analyze the Net Profit Margin.** | CO4 | E | 20 |
|  |  | **(OR)** |  |  |  |
| 8. |  | The following data pertains to **LifeCare Insurance Ltd.** for the year ended 31st March 2025:   | Particulars | **₹** | | --- | --- | | Premium Received | 15,00,000 | | Claims Paid | 7,00,000 | | Commission | 1,20,000 | | Management Expenses | 90,000 | | Bonus in Reduction of Premium | 50,000 | | Interest and Dividend Income | 1,30,000 |   **Prepare the Revenue Account** in the prescribed form for a life insurance company and **evaluate the operating surplus.** | CO5 | C | 20 |
| **COMPULSORY QUESTION** | | | | | |
| 9. |  | Explain the components, advantages, and significance of Environmental Accounting in corporate sustainability. | CO6 | U | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | **Analyze** the role and structure of accounting information within IFRS-based general-purpose financial statements to support informed decision-making by external stakeholders. |
| CO2 | **Evaluate** the accounting treatments of non-current and intangible assets, financial instruments, and deferred taxes to determine their impact on financial statement reliability and comparability. |
| CO3 | **Analyze** cost and income statement data to guide strategic decisions involving resource optimization, product-line adjustments, and process improvements. |
| CO4 | **Evaluate** diverse pricing methods such as target costing, cost-plus pricing, and life cycle costing to ensure legal compliance and strategic alignment with market dynamics. |
| CO5 | **Create** advanced budgeting and variance analysis tools for enhancing managerial control, forecasting accuracy, and performance evaluation. |
| CO6 | **Analyze** the role and structure of accounting information within IFRS-based general-purpose financial statements to support informed decision-making by external stakeholders. |

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**END SEMESTER EXAMINATION – NOV/DEC 2025**

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| --- | --- | --- | --- |
| **Course Code** | **25BC715** | **Duration** | **3hrs** |
| **Course Title** | **ADVANCED HUMAN RESOURCE MANAGEMENT** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (4 X 20 = 80 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | a. | Analyze the evolution and perspectives of Human Resource Management and its role in modern organizations. | CO1 | An | 10 |
|  | b. | Evaluate the ethical and legal considerations in HRM and their impact on organizational effectiveness. | CO1 | E | 10 |
|  |  | **(OR)** |  |  |  |
| 2. | a. | Compare classical and modern HRM theories and assess their relevance in today’s business environment. | CO1 | E | 10 |
|  | b. | Analyze how technology is reshaping traditional HR functions into strategic business enablers. | CO1 | An | 10 |
|  |  |  |  |  |  |
| 3. | a. | Explain how will you apply Human Resource Planning (HRP) models to forecast labour demand and supply in a manufacturing organization. | CO2 | A | 10 |
|  | b. | Evaluate the role of competency mapping in talent acquisition and workforce planning. | CO2 | E | 10 |
|  |  | **(OR)** |  |  |  |
| 4. | a. | Analyze how digital recruitment and e-selection platforms have transformed the hiring process. | CO2 | An | 10 |
|  | b. | Evaluate the challenges and opportunities of e-recruitment systems in India. | CO2 | E | 10 |
|  |  |  |  |  |  |
| 5. | a. | Design a comprehensive employee training program to enhance leadership and team performance. | CO3 | C | 10 |
|  | b. | Evaluate the effectiveness of various employee development methods in enhancing career progression. | CO3 | E | 10 |
|  |  | **(OR)** |  |  |  |
| 6. | a. | Analyze the importance of linking training outcomes with organizational goals. | CO3 | An | 10 |
|  | b. | Evaluate the role of technology-enabled training in improving employee competencies. | CO3 | E | 10 |
|  |  |  |  |  |  |
| 7. | a. | Explain how will you apply performance appraisal techniques to assess employee performance objectively. | CO4 | A | 10 |
|  | b. | Evaluate the effectiveness of compensation and reward systems in retaining top talent. | CO4 | E | 10 |
|  |  | **(OR)** |  |  |  |
| 8. | a. | Analyze the relationship between performance management and organizational productivity. | CO4 | An | 10 |
|  | b. | Evaluate the role of employee benefits and wellness programs in enhancing engagement and satisfaction. | CO4 | E | 10 |
| **COMPULSORY QUESTION** | | | | | |
| 9. | a. | Evaluate how e-HRM tools such as HR analytics, AI, and cloud-based HR systems improve strategic decision-making. | CO5 | E | 10 |
|  | b. | Assess the impact of data privacy and ethical considerations in implementing e-HRM practices. | CO5 | E | 10 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE LEARNING OUTCOMES** |
| CLO1 | ***Asses*** a solid understanding of foundational HRM concepts and theories. |
| CLO2 | ***Use*** HRM theories in the real-world organizational challenges. |
| CLO3 | ***Evaluate*** HR technology for talent acquisition. |
| CLO4 | ***Design*** and implement employee training programs. |
| CLO5 | ***Evaluate*** the appraisal methods and techniques adapted in organizations |

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**END SEMESTER EXAMINATION – NOV / DEC 2025**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **25BC719** | **Duration** | **3hrs** |
| **Course Title** | **MODERN MARKETING MANAGEMENT** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (4 X 20 = 80 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. |  | Explain the evolution of marketing management concepts from production to societal orientation. | CO1 | U | 20 |
|  |  | **(OR)** |  |  |  |
| 2. |  | List the seven Ps of services marketing and describe each briefly. | CO2 | R | 20 |
|  |  | **(OR)** |  |  |  |
| 3. |  | Analyze the factors influencing buyer behaviour in industrial markets. | CO3 | An | 20 |
|  |  | **(OR)** |  |  |  |
| 4. |  | Evaluate the influence of globalization and e-retailing on consumer purchasing behaviour. | CO4 | An | 20 |
|  |  | **(OR)** |  |  |  |
| 5. |  | Examine the major environmental factors influencing international marketing decisions. | CO4 | An | 20 |
|  |  | **(OR)** |  |  |  |
| 6. |  | Study the interrelationship between branding and consumer perception in digital marketing. | CO5 | An | 20 |
|  |  | **(OR)** |  |  |  |
| 7. |  | Develop a suitable pricing and distribution strategy for a company planning to launch its product in rural markets. | CO5 | A | 20 |
|  |  | **(OR)** |  |  |  |
| 8. |  | Illustrate how consumer behaviour analysis supports effective segmentation and targeting decisions. | CO6 | A | 20 |
| **COMPULSORY QUESTION** | | | | | |
| 9. |  | Apply the steps involved in export documentation for an Indian company exporting garments to Europe. | CO6 | A | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Understand the core concepts of marketing management and the role of marketing in business and society. |
| CO2 | Perform market analysis and identify the best service marketing mix. |
| CO3 | Determine pricing strategies for rural marketing. |
| CO4 | Formulate the channel strategies for industrial products. |
| CO5 | Analyze the challenges and apply the effective strategies in E-Retailing |
| CO6 | Designing competitive strategies for Leaders and identify Future trends of International Marketing. |

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**END SEMESTER EXAMINATION – NOV / DEC 2025**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **25BC723** | **Duration** | **3hrs** |
| **Course Title** | **DIGITAL SERVICES MARKETING** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (4 X 20 = 80 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. |  | State the core characteristics of services and explain with suitable examples. | CO1 | R | 20 |
|  |  | (OR) |  |  |  |
| 2. |  | Describe how technology enhances customer experience in organized retail. | CO2 | U | 20 |
|  |  | (OR) |  |  |  |
| 3. |  | Analyze the reasons for customer dissatisfaction in a telecom service provider. | CO3 | An | 20 |
|  |  | (OR) |  |  |  |
| 4. |  | Examine the effectiveness of marketing strategies in enhancing brand loyalty for fintech startups. | CO3 | An | 20 |
|  |  | (OR) |  |  |  |
| 5. |  | Apply cross-cultural marketing principles to design a digital strategy for a global product. | CO4 | A | 20 |
|  |  | (OR) |  |  |  |
| 6. |  | Investigate service branding techniques for improving the performance of digital services. | CO5 | An | 20 |
|  |  | (OR) |  |  |  |
| 7. |  | Study the service delivery mechanism in the hospitality and transportation sectors. | CO5 | An | 20 |
|  |  | (OR) |  |  |  |
| 8. |  | Apply innovation diffusion theory to analyse the adoption of a new ride-hailing app. | CO6 | A | 20 |
| **COMPULSORY QUESTION** | | | | | |
| 9. |  | Evaluate the impact of emerging technologies like chatbots and virtual assistants on service delivery. | CO6 | A | 20 |

**CO** – COURSE OUTCOME **BL** – BLOOM’S LEVEL **M** – MARKS ALLOTTED

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Identify characteristics, challenges and concepts in services marketing, such as service-dominant logic and value co-creation. |
| CO2 | Assess the psychological and social factors affecting service consumption and grasp customer expectations and perceptions. |
| CO3 | Implement models for assessing service quality to enhance it. |
| CO4 | Evaluate the effectiveness of customer retention strategies. |
| CO5 | Apply strategies for innovation in services including concept development and testing of new services. |
| CO6 | Develop branding and positioning strategies for services. |