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**END SEMESTER EXAMINATION – MAY / JUNE 2025**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **17BC2010** | **Duration** | **3hrs** |
| **Course Title** | **BUSINESS COMMUNICATION** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define business communication. | | CO1 | R | 2 |
| 2. | Differentiate between oral and written communication. | | CO2 | U | 2 |
| 3. | Name the essential elements of a formal business letter layout. | | CO3 | R | 2 |
| 4. | Write a short note on the agenda. | | CO4 | R | 2 |
| 5. | List the modern tools used in business communication. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the significance of overcoming communication barriers in business interactions. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Differentiate between formal and informal communication channels with examples. | | CO2 | An | 10 |
| 8. | Describe the structure of a formal business letter with an example. | | CO3 | U | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Assess the role of reports in decision-making processes within organizations. | | CO4 | E | 10 |
| 10. | Justify the importance of technological advancements in enhancing workplace communication. | | CO5 | E | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Recommend effective strategies for improving business communication efficiency. | | CO6 | E | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Discuss the essential components of business communication and their impact on organizational success. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | Analyze the merits and demerits of oral and written communication in a professional settings. | CO2 | An | 20 |
|  |  |  |  |  |  |
| 14. |  | Examine the different types of business letters used in corporate communication with suitable examples. | CO3 | A | 20 |
|  |  |  |  |  |  |
| 15. |  | Evaluate the various types of reports and their importance in managerial decision-making. | CO4 | E | 20 |
|  |  |  |  |  |  |
| 16. |  | Propose innovative methods to integrate technology in business communication for increased efficiency. | CO5 | C | 20 |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Understood the various communication methodology in Business World. |
| **CO2** | Familiarized and practiced the various methods for business applications. |
| **CO3** | Executed the art of writing business letters. |
| **CO4** | Equipped the students with good oral communication. |
| **CO5** | Enabled the students with good and effective power point presentation and report writing. |
| **CO6** | Understood the usage of modern technology in Business communication. |

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**END SEMESTER EXAMINATION – MAY / JUNE 2025**

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| **Course Code** | **21BB2021** | **Duration** | **3hrs** |
| **Course Title** | **BUSINESS ETHICS** | **Max. Marks** | **100** |

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| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | List any two objectives of Business Ethics. | | CO1 | R | 2 |
| 2. | What is meant by unethical marketing practices? | | CO2 | R | 2 |
| 3. | What is meant by white-collar crime? | | CO4 | R | 2 |
| 4. | How does good governance benefit businesses? | | CO5 | U | 2 |
| 5. | What is Corporate Social Responsibility (CSR)? | | CO6 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the objectives and principles of Business Ethics. | | CO1 | R | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Analyze various unethical marketing practices in India and their impact on consumers. | | CO2 | An | 10 |
| 8. | Discuss the ethical challenges faced by financial managers and propose solutions to resolve them. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Evaluate the role of SEBI in ensuring corporate governance with reference to major corporate scams in India. | | CO4 | E | 10 |
| 10. | Evaluate the role of the Cadbury Committee Report (1992) in shaping corporate governance in India. | | CO5 | E | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Discuss the principles of Corporate Social Responsibility (CSR) and their implementation challenges. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Discuss the role of government in ensuring business ethics and its impact on corporate behavior. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | Analyze the ethical issues related to marketing mix elements and propose strategies to promote ethical marketing practices. | CO2 | An | 20 |
|  |  |  |  |  |  |
| 14. |  | Discuss the role of SEBI and other regulatory bodies in ensuring ethical financial practices in India. | CO4 | U | 20 |
|  |  |  |  |  |  |
| 15. |  | Examine the importance of whistleblowing in corporate governance and suggest measures to protect whistleblowers. | CO5 | An | 20 |
|  |  |  |  |  |  |
| 16. |  | Critically evaluate the role of businesses in maintaining environmental ethics and social responsibility. | CO6 | E | 20 |
|  |  |  |  |  |  |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | To understand the nature and scope of business ethics. |
| **CO2** | To remember the conceptual framework of the ethics in marketing |
| **CO3** | To analyze the practical ethical dilemmas and take required measures to resolve such issues. |
| **CO4** | To apply the ethics in the functions of Finance and Human resource. |
| **CO5** | To evaluate the effects of corporate governance on the firms |
| **CO6** | To create a mind-set among students to be ethical in their business, profession and society |

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**END SEMESTER EXAMINATION – MAY / JUNE 2025**

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| **Course Code** | **21BB2023** | **Duration** | **3hrs** |
| **Course Title** | **FOREIGN EXCHANGE MANAGEMENT** | **Max. Marks** | **100** |

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| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define foreign exchange. | | CO1 | U | 2 |
| 2. | Differentiate between spot and forward transactions. | | CO2 | R | 2 |
| 3. | Write a short note on forward margin. | | CO3 | R | 2 |
| 4. | Identify the different types of foreign exchange risk. | | CO4 | R | 2 |
| 5. | Define pre-shipment finance. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the role of participants in the foreign exchange market. | | CO1 | R | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Briefly discuss the factors that determine the forward margin. | | CO2 | U | 10 |
| 8. | Interpret the concept of buying and selling rates in foreign exchange market. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Describe the various types of foreign exchange exposure. | | CO4 | U | 10 |
| 10. | Evaluate the importance of hedging in managing foreign exchange risk. | | CO5 | E | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Describe the different categories of pre-shipment finance. | | CO5 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Discuss the impact of the Foreign Exchange Management Act (FEMA) on international transactions. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | Assess the significance of spot, forward, and transactions in the foreign exchange market, with suitable examples. | CO2 | E | 20 |
|  |  |  |  |  |  |
| 14. | a. | Explain the importance of cover deals in foreign exchange transactions. | CO3 | R | 20 |
|  | b. | Explain how businesses use forward exchange contracts for currency risk management. | CO3 | R |
|  |  |  |  |  |  |
| 15. |  | Elucidate the role of financial instruments in mitigating exchange rate risk. | CO4 | U | 20 |
|  |  |  |  |  |  |
| 16. |  | Explain the significance of pre-shipment and post-shipment finance in export trade. | CO5 | An | 20 |
|  |  |  |  |  |  |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | To impart fundamentals of foreign exchange markets. |
| **CO2** | To understand the foreign exchange transactions. |
| **CO3** | To acquaint the students with the trade practices, procedures and documentation of foreign exchange. |
| **CO4** | To various aspects relating to risks and techniques in foreign exchange practices. |
| **CO5** | To analyze the foreign trade performance by examining the determinants of pre and post shipments. |

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**END SEMESTER EXAMINATION – MAY / JUNE 2025**

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| **Course Code** | **21BB2024** | **Duration** | **3hrs** |
| **Course Title** | **LOGISTICS MANAGEMENT** | **Max. Marks** | **100** |

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| **Q. No** | **Questions** | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | |
| 1. | Define logistics management and its significance. | CO1 | R | 2 |
| 2. | Explain the role of demand forecasting in inventory control. | CO2 | U | 2 |
| 3. | Identify key components of supply chain management. | CO3 | U | 2 |
| 4. | State two enablers of supply chain performance improvement. | CO4 | R | 2 |
| 5. | Explain the relevance of fourth-party logistics in modern businesses. | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | |
| 6. | Illustrate the significance of automation in logistics operations. | CO1 | A | 10 |
|  | **(OR)** |  |  |  |
| 7. | Analyze the relationship between warehousing and transportation in inventory control. | CO2 | An | 10 |
| 8. | Compare different supply chain participants and their roles in efficiency enhancement. | CO3 | An | 10 |
|  | **(OR)** |  |  |  |
| 9. | Examine the impact of key supply chain performance drivers on business success. | CO4 | An | 10 |
| 10. | Assess the effectiveness of conflict resolution strategies in supply chain partnerships. | CO5 | E | 10 |
|  | **(OR)** |  |  |  |
| 11. | Propose a logistics strategy for improving supply chain resilience. | CO6 | C | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | |
| 12. | Write a detailed explanation of logistics and physical distribution concepts. | CO1 | U | 20 |
|  |  |  |  |  |
| 13. | Develop an optimal routing strategy for efficient transportation management. | CO2 | C | 20 |
|  |  |  |  |  |
| 14. | Analyze the importance of supply chain integration in achieving competitive advantage. | CO3 | An | 20 |
|  |  |  |  |  |
| 15. | Assess the role of a supply chain manager in enhancing operational efficiency. | CO4 | E | 20 |
|  |  |  |  |  |
| 16. | Justify the necessity of outsourcing in modern logistics strategies. | CO5 | E | 20 |
|  |  |  |  |  |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | To remember the marketing concepts and its application in logistics management |
| **CO2** | To understand the practical aspects in logistics management |
| **CO3** | To apply the logistics strategies to promote the product |
| **CO4** | To analysis Defining the strategies to be adopted in logistics management |
| **CO5** | To evaluate the Aligning the Supply Chain in organisation |
| **CO6** | To Create a good logistics manager to apply the strategy |

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**END SEMESTER EXAMINATION – MAY / JUNE 2025**

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| **Course Code** | **22BC2019** | **Duration** | **3hrs** |
| **Course Title** | **DIGITAL MARKETING** | **Max. Marks** | **100** |

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| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define digital marketing. | | CO1 | U | 2 |
| 2. | Mention two objectives of marketing analytics. | | CO2 | R | 2 |
| 3. | Define the term 'Lead Magnet'. | | CO3 | R | 2 |
| 4. | What are the key phases of inbound marketing? | | CO4 | R | 2 |
| 5. | Write a short note on the term 'Community-Based Marketing'. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the types of digital marketing strategies. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Describe the role of SEO in improving website traffic. | | CO2 | U | 10 |
| 8. | Compare the advantages and limitations of PPC and influencer marketing. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Explain the role of social media platforms in marketing campaigns. | | CO4 | U | 10 |
| 10. | Assess the strengths and weaknesses of mobile marketing strategies. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Discuss how data analytics can improve digital marketing strategies. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Develop a strategic social media marketing plan for a startup company. | CO1 | C | 20 |
|  |  |  |  |  |  |
| 13. |  | Explain the role of web analytics in improving marketing performance with examples. | CO2 | U | 20 |
|  |  |  |  |  |  |
| 14. |  | Create a comprehensive digital marketing plan incorporating SEO, content marketing, and social media for a new brand-launch. | CO3 | C | 20 |
|  |  |  |  |  |  |
| 15. |  | Assess the impact of mobile marketing on consumer behavior. | CO4 | E | 20 |
|  |  |  |  |  |  |
| 16. |  | Evaluate the effectiveness of digital marketing campaigns using key performance metrics. | CO5 | E | 20 |
|  |  |  |  |  |  |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Recall and recognize key concepts, terms, and strategies related to digital marketing. |
| **CO2** | Demonstrate comprehension of digital marketing concepts and strategies. |
| **CO3** | Apply digital marketing techniques and strategies to real-world scenarios. |
| **CO4** | Analyze digital marketing data and metrics to evaluate the effectiveness of campaigns. |
| **CO5** | Evaluate digital marketing strategies and make informed decisions. |
| **CO6** | Implement innovative digital marketing campaigns. |

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**END SEMESTER EXAMINATION – MAY / JUNE 2025**

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| **Course Code** | **22BC2020** | **Duration** | **3hrs** |
| **Course Title** | **ENTREPRENEURIAL DEVELOPMENT** | **Max. Marks** | **100** |

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| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define entrepreneurship. | | CO1 | U | 2 |
| 2. | Identify various sources for generating new business ideas. | | CO2 | R | 2 |
| 3. | Write a short note on angel investor. | | CO3 | R | 2 |
| 4. | List the key steps for screening a project idea. | | CO4 | R | 2 |
| 5. | Write a short note on business plan. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the common barriers in becoming an entrepreneur. | | CO1 | R | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Describe the role of small enterprises in the Indian economy. | | CO2 | U | 10 |
| 8. | Differentiate between technical, economic, and financial aspects of project evaluation. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Explain the process of preparing a business plan. | | CO4 | U | 10 |
| 10. | Explain the steps involved in preparing a preliminary project report. | | CO5 | U | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Explain the concept of venture capital and its role in business growth. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Describe the importance of entrepreneurship in economic development. | CO1 | U | 20 |
|  |  |  |  |  |  |
| 13. |  | Identify the different sources of new business ideas, and how they contribute to entrepreneurship. | CO2 | R | 20 |
|  |  |  |  |  |  |
| 14. | a. | Discuss the significance of economic analysis in business evaluation. | CO3 | An | 20 |
|  | b. | Describe the importance of project formulation in starting a business. | CO3 | An |
|  |  |  |  |  |  |
| 15. | a. | Evaluate the different sources of information required for creating a business plan. | CO4 | E | 20 |
|  | b. | Evaluate the key steps involved in screening a project idea. | CO4 | E |
|  |  |  |  |  |  |
| 16. | a. | Differentiate between business angels and venture capitalists. | CO5 | An | 20 |
|  | b. | Analyze the importance of working capital management in a business. | CO5 | An |
|  |  |  |  |  |  |

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

|  |  |
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|  | **COURSE OUTCOMES** |
| **CO1** | Understand the entrepreneurship principles and concepts in depth. |
| **CO2** | Apply the entrepreneurial mindset and skills to drive and face future challenges. |
| **CO3** | Analyze and synthesize contemporary realities of the business domain. |
| **CO4** | Create their own business plans and business models. |
| **CO5** | Describe the concept of accounting and its application in entrepreneurship. |
| **CO6** | Identify the government schemes and its role in promoting entrepreneurship. |

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**END SEMESTER EXAMINATION – MAY / JUNE 2025**

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| **Course Code** | **22BC2022** | **Duration** | **3hrs** |
| **Course Title** | **ROBOTIC PROCESS AUTOMATION FUNDAMENTALS** | **Max. Marks** | **100** |

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| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define a business case in RPA. | | CO1 | U | 2 |
| 2. | State the meaning of process control. | | CO2 | R | 2 |
| 3. | Define enhancement in an automation process. | | CO3 | R | 2 |
| 4. | Define COSO perspective for RPA. | | CO4 | R | 2 |
| 5. | Explain why an RPA audit is essential. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Elaborate on the steps to build and develop an RPA. | | CO1 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Summarize the considerations to be factored in when implementing an RPA. | | CO2 | U | 10 |
| 8. | Elucidate internal audits in RPA. | | CO3 | An | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Explain different roles involved in the development of RPA. | | CO4 | U | 10 |
| 10. | Describe how an RPA designer can help create a better RPA. | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Describe the audit process of RPA. | | CO5 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | a. | Explain the steps in building the business cases for RPA. | CO2 | U | 10 |
|  | b. | Explain how you would validate the business cases. | CO2 | An | 10 |
|  |  |  |  |  |  |
| 13. | a. | Ram runs a customer care centre, with 50 telecallers in 3 shifts, catering to the needs of 275 vendors. He is now at the verge of setting up an enhanced infrastructure, which would handle an additional 20% vendors who are in pipeline to sign a contract with him. He is suggested to automate his process that would be initially be a bot, followed by a personal clarification. The automation must strike a significant balance between the volume of calls that might be handled by the bots and those that are directed to the Voice-call supporters.  Given this scenario, answer the following:   1. Identify the processes that could be automated. 2. Derive a Process Prioritization chart for the same. | CO2 | E | 15 |
|  | b. | Derive a Process Prioritization scorecard for the above scenario. | CO3 | A | 5 |
|  |  |  |  |  |  |
| 14. | a. | Describe the challenges of implementing RPA. | CO3 | R | 10 |
|  | b. | Describe the steps in implementing RPA. | CO3 | A | 10 |
| 15. | a. | Explain how automation could branch out post-pandemic. | CO4 | An | 10 |
|  | b. | Describe the security issues associated with automation techniques suggested in the post COVID era. | CO4 | An | 10 |
|  |  |  |  |  |  |
| 16. |  | Elucidate the benefits that the following industries gain from RPA.  a. Healthcare  b. Supply Chain  c. Retail  d. Manufacturing  e. Finance | CO5 | A | 20 |
|  |  |  |  |  |  |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Recognize what RPA is and its business value, with specific focus on accounting and finance functions. |
| **CO2** | Identify the opportunities and use cases for automation. |
| **CO3** | Recognize the decision criteria needed to build a business case. |
| **CO4** | Recognize key risks and challenges that need to be addressed before implementing RPA. |
| **CO5** | Recognize the accounting, finance, audit and operational process implications of RPA. |

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**END SEMESTER EXAMINATION – MAY / JUNE 2025**

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| **Course Code** | **22BC2025** | **Duration** | **3hrs** |
| **Course Title** | **MANAGEMENT ACCOUNTING** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Define Management Accounting. | | CO1 | R | 2 |
| 2. | Define comparative analysis. | | CO2 | R | 2 |
| 3. | Write a short note on trend analysis. | | CO3 | R | 2 |
| 4. | Explain two principles of Management Accounting. | | CO4 | U | 2 |
| 5. | Write a short note on current ratio. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the significance of management accounting. | | CO1 | U | 10 |
| **(OR)** | | | | | |
| 7. | Explain the Characteristics of Management Accounting. | | CO2 | U | 10 |
| 8. | XYZ Ltd. provides the following Profit & Loss Account for the year ended 31st March 2025:  Profit & Loss Account for the Year Ended 31st March 2025.  Sales Revenue ₹5,00,000  Less: Cost of Goods Sold ₹2,50,000  Gross Profit ₹2,50,000  Less: Operating Expenses   * + Salaries & Wages ₹50,000   + Rent ₹20,000   + Depreciation ₹30,000   + Advertisement ₹10,000   Operating Profit ₹1,40,000  Add: Non-Operating Income   * + Profit on Sale of Investment ₹5,000   Less: Non-Operating Expenses   * + Loss on Sale of Fixed Assets ₹10,000   + Interest on Debentures ₹15,000   Net Profit before Tax ₹1,20,000  Less: Income Tax ₹40,000  Net Profit after Tax ₹80,000  Additional Information:   1. Depreciation for the year ₹30,000 2. Loss on sale of fixed assets ₹10,000 3. Profit on sale of investments ₹5,000 (non-operating income) 4. Provision for tax during the year ₹40,000   Calculate funds from operation. | | CO3 | AN | 10 |
| **(OR)** | | | | | |
| 9. | Calculate cash flows from operating activities from the following information.  Statement of Profit and Loss for the year ended March 31, 2025  Revenue from Operations 60,000  Other Income 15,000  Total Revenue (i+ii) **65,000**  Expenses  Cost of materials consumed 15,000  Employees benefits expenses 10,000  Depreciation and Amortisation expenses 7,000  Other expenses 13,000  **45,000**  v.) Profit before tax (iii-iv) 20,000  vi) Provision for taxation 8,000  vii) Profit after tax (v-vi) **12,000**  **Additional Information**  **March 31, 2024 March 31, 2025**  Provision for taxation 10,000 13,000  Rent payable 2,000 2,500  Trade payable 21,000 25,000  Trade receivables 15,000 21,000  Inventories 25,000 22,000 | | CO4 | A | 10 |
| 10. | Explain the significance of ESG framework. | | CO5 | U | 10 |
| **(OR)** | | | | | |
| 11. | Examine the significance of Information technologies and systems for organizational performance. | | CO6 | An | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  |  | CO1 | An | 20 |
|  |  |  |  |  |  |
| 13. |  | Explain the scope and functions of Management Accounting. | CO2 | U | 20 |
|  |  |  |  |  |  |
| 14. |  | The following are the Balance Sheets of J. Ltd. as at March 31, 2016 and 2017. Prepare a Comparative balance sheet. | CO3 | AN | 20 |
|  |  |  |  |  |  |
| 15. |  | XYZ Ltd. provides the following Balance Sheets as on 31st March 2024 and 31st March 2025:   |  |  |  | | --- | --- | --- | | **Particulars** | **2025** | **2024** | | Fixed Assets | ₹2,50,000 | ₹2,00,000 | | Investments: | ₹50,000 | ₹30,000 | | Inventory: | ₹70,000 | ₹60,000 | | Accounts Receivable: | ₹40,000 | ₹30,000 | | Cash & Bank: | ₹45,000 | ₹25,000 | | Total Assets: | ₹4,55,000 | ₹3,45,000 | | Equity Share Capital: | ₹2,00,000 | ₹1,50,000 | | Retained Earnings: | ₹80,000 | ₹60,000 | | Debentures: | ₹60,000 | ₹50,000 | | Accounts Payable: | ₹40,000 | ₹35,000 | | Outstanding Expenses: | ₹15,000 | ₹10,000 |   **Additional Information:**   1. Depreciation on fixed assets during the year was ₹30,000. 2. A fixed asset was sold for ₹20,000 (book value ₹25,000), resulting in a loss of ₹5,000. 3. Investments worth ₹10,000 were purchased during the year. 4. New equity shares were issued worth ₹50,000 at face value. 5. Debentures worth ₹20,000 were issued during the year. 6. Dividend paid during the year was ₹15,000.   Prepare cashflow statement under indirect method. | CO4 | A | 20 |
|  |  |  |  |  |  |
| 16. |  | Z Ltd. provides the following Balance Sheets as on 31st March 2024 and 31st March 2025:   |  |  |  | | --- | --- | --- | | **Particulars** | **2025** | **2024** | | Fixed Assets | ₹3,50,000 | ₹5,00,000 | | Investments: | ₹60,000 | ₹50,000 | | Inventory: | ₹80,000 | ₹70,000 | | Accounts Receivable: | ₹40,000 | ₹30,000 | | Cash & Bank: | ₹45,000 | ₹25,000 | | Total Assets: | ₹4,55,000 | ₹3,45,000 | | Equity Share Capital: | ₹2,00,000 | ₹1,50,000 | | Retained Earnings: | ₹80,000 | ₹60,000 | | Debentures: | ₹60,000 | ₹50,000 | | Accounts Payable: | ₹40,000 | ₹35,000 | | Outstanding Expenses: | ₹15,000 | ₹10,000 |   **Additional Information:**   1. Depreciation on fixed assets during the year was ₹50,000. 2. A fixed asset was sold for ₹30,000 (book value ₹25,000), resulting in a loss of ₹5,000. 3. Investments worth ₹10,000 were purchased during the year. 4. New equity shares were issued worth ₹50,000 at face value. 5. Debentures worth ₹20,000 were issued during the year. 6. Dividend paid during the year was ₹15,000.   Prepare fund flow statement. | CO5 | A | 20 |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Identify the nature, source and purpose of management information |
| CO2 | Assess the principles and concepts of management accounting |
| CO3 | Apply performance measurements techniques and can monitor business performance |
| CO4 | Analyze the financial health of an organization |
| CO5 | Evaluate the financial position of the same company for different periods or different companies for a same |
| CO6 | Develop business performance reports |

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**END SEMESTER EXAMINATION – MAY / JUNE 2025**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **22BC2047** | **Duration** | **3hrs** |
| **Course Title** | **SMART TRADING - TECHNICAL ANALYSIS** | **Max. Marks** | **100** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | |
| 1. | State the basic assumptions of Technical Analysis. | CO1 | U | 2 |
| 2. | Define Doji. | CO2 | R | 2 |
| 3. | Write a short note on Support and Resistance. | CO3 | U | 2 |
| 4. | List the types of indicators. | CO4 | R | 2 |
| 5. | Explain the scalping strategy. | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | |
| 6. | Analyze the effectiveness of technical analysis as a tool in financial decision-making. | CO1 | An | 10 |
|  | **(OR)** |  |  |  |
| 7. | Explain the Bearish and Bullish Harami patterns with supporting charts. | CO2 | An | 10 |
|  |  |  |  |  |
| 8. | **Describe** the strategies used in day trading and momentum trading. | CO3 | U | 10 |
|  | **(OR)** |  |  |  |
| 9. | **Analyze** the Money Flow Index and provide its interpretation. | CO4 | An | 10 |
|  |  |  |  |  |
| 10. | Analyze the characteristics of a dominant trend when rising and declining**.** | CO5 | An | 10 |
|  | **(OR)** |  |  |  |
| 11. | Explain the advantages and disadvantages of day trading. | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | |
| 12. | Distinguish between One candle pattern and three candle patterns. | CO1 | An | 20 |
|  |  |  |  |  |
| 13. | **Illustrate** the Double Top and Double Bottom patterns with supporting charts and analyze their significance in market trends. | CO2 | An | 20 |
|  |  |  |  |  |
| 14. | **Analyze** the Stochastic Indicator and interpret its role in market trends. | CO3 | An | 20 |
|  |  |  |  |  |
| 15. | **Evaluate** the Williams %R indicator and interpret its effectiveness in trading decisions. | CO4 | E | 20 |
|  |  |  |  |  |
| 16. | **Analyze** the Fibonacci relationship in technical analysis and examine how it influences the estimation of wavelengths in financial markets. | CO5 | An | 20 |
|  |  |  |  |  |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Understand the strengths and weaknesses of technical analysis. |
| **CO2** | Describe various patterns study |
| **CO3** | Apply the strategies of risk management techniques |
| **CO4** | Analyze the Candle Charts |
| **CO5** | Evaluate various Indicators and Oscillators |
| **CO6** | Formulate various trading strategies and theories |

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**END SEMESTER EXAMINATION – MAY / JUNE 2025**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **23BC2002** | **Duration** | **3hrs** |
| **Course Title** | **BUSINESS ORGANIZATION** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | List the essential features of business for achieving business objectives. | | CO1 | R | 2 |
| 2. | Explain ownership distributed among different types of business organizations. | | CO2 | U | 2 |
| 3. | List the factors affecting plant location. | | CO3 | R | 2 |
| 4. | Identify examples of business combinations driven by economic, technological, or strategic factors. | | CO4 | R | 2 |
| 5. | Define the terms: shares, debentures, and retained earnings. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the role of industry and commerce in the functioning of an economic system. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Recommend the most suitable type of business organization for a family owned business, using relevant characteristics. | | CO2 | A | 10 |
| 8. | Describe the relationship between plant layout and operational efficiency. | | CO3 | U | 10 |
|  | **(OR)** | |  |  |  |
| 9. | Using circular combination characteristics, suggest a business model for product line expansion. | | CO4 | A | 10 |
| 10. | Describe the circumstances under which a business would choose long-term financing. | | CO5 | U | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Explain how the capital structure affects a company’s financial stability | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Justify whether industry or commerce plays a more significant role in driving a nation’s economy. | CO2 | E | 20 |
|  |  |  |  |  |  |
| 13. |  | Examine how business size affects decision-making processes and future growth across the four business structures. | CO3 | An | 20 |
|  |  |  |  |  |  |
| 14. |  | Apply layout design principles to recommend the most suitable design for an assembly-line production. | CO4 | A | 20 |
|  |  |  |  |  |  |
| 15. |  | Examine how technological advancements drive companies toward mergers to maintain competitive advantage. | CO5 | An | 20 |
|  |  |  |  |  |  |
| 16. |  | Assess the risks and benefits of using short-term loans to finance permanent working capital. | CO6 | E | 20 |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Identify the factors determining the plant location and plant layout. |
| **CO2** | Describe important factors in choosing an organizational type |
| **CO3** | Apply Business organization principles to solve business and industry related problems. |
| **CO4** | Analyze the main ways of raising capital and their respective advantages and disadvantages in different circumstances |
| **CO5** | Differentiate Commerce, Industry, Business and profession |
| **CO6** | Evaluate the pros and cons various business combinations |

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**END SEMESTER EXAMINATION – MAY / JUNE 2025**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **23BC2005** | **Duration** | **3hrs** |
| **Course Title** | **FINANCIAL ACCOUNTING- II** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Name any two steps involved in the conversion of a single-entry system to a double-entry system. | | CO2 | R | 2 |
| 2. | Explain joint venture. | | CO3 | U | 2 |
| 3. | State any two objectives of departmental accounts. | | CO3 | R | 2 |
| 4. | Explain royalty account. | | CO4 | U | 2 |
| 5. | State any one difference between hire purchase and instalment systems. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the ways in which the difference between single entry and double entry affects financial reporting. | | CO2 | An | 10 |
|  | **(OR)** | |  |  |  |
| 7. | Balan of Bangalore consigned 190 bags of sugar to Raghu of Chennai, invoicing goods at Rs. 180 per bag. Balan paid Rs. 1,200 as cartage and other expenses. The consignor drew a bill of exchange for Rs. 12,000 which was later discounted at Rs. 11,800. The consignee rendered an account sales showing the following details:  100 bags sold at Rs. 240 each on credit  90 bags sold at Rs. 230 each for cash  Freight & Carriage Rs. 2,000  Transit insurance Rs. 600  Storage & Insurance Rs. 1,000  Commission at 5%  The consignee sent a sight draft for the amount due. You are required to prepare ledger accounts in the books of consignor assuming that the consignee incurred a bad debt of Rs. 400 | | CO1 | A | 10 |
| 8. | A and B were partners in a joint venture sharing profits and losses equally. A supplied to the value of Rs. 10,000 and incurred expenses amounted to Rs. 800. B supplied goods to the value of Rs. 8,000 and his expenses amounted to Rs. 800. B sold the entire goods on behalf of the joint venture and realised Rs. 24,000. B was entitled to a commission of 5% on sales. B settled his account by bank draft. Show the journal entries and ledger accounts in the books of A and B under Memorandum Joint venture method. | | CO3 | A | 10 |
|  | **(OR)** | |  |  |  |
| 9. | From the following particulars relating to Hyderabad branch for the year ended 31.12.90, Prepare Branch A/c in the head office books:   |  |  | | --- | --- | | Stock at the Branch on 1.1.90 | Rs. 15,000 | | Debtors at the Branch on 1.1.90 | Rs. 30,000 | | Petty cash at the Branch on 1.1.90 | Rs. 300 | | Goods sent to Branch during 1990 | Rs. 2,52,000 | | Cash Sales 1990 | Rs. 60,000 | | Received from Debtors 1990 | Rs. 2,10,000 | | Credit Sales during 1990 | Rs. 2,28,000 |   Cheques sent to branch during 1990:  for Salaries Rs. 9,000  for Rent & Rates Rs. 1,500  for Petty Cash Rs. 1100 Rs. 11,600     |  |  | | --- | --- | | Stock at the branch on 31.12.90 | Rs. 25,000 | | Petty Cash 31.12.90 | Rs. 200 | | Goods returned by the branch | Rs. 2,000 | | Debtors on 31.12.90 | Rs. 48,000 | | | CO4 | A | 10 |
| 10. | On 31st January 1990. Adil purchased for cash from Bhajan four 6% Rs.100 debentures of Manian Ltd. at Rs. 110.50 cum interest, interest being payable on 1st June and 1st December each year.  How will you record the transactions in the books of both the parties, if each party had to pay bank commission of 25 paise per Rs. 100? | | CO5 | A | 10 |
|  | **(OR)** | |  |  |  |
| 11. | X Purchased a machine under hire purchase system. According to the terms of the agreement Rs. 40,000 was to be paid on signing of the contract. The balance was to be paid in four annual instalments of Rs. 25,000 each plus interest. The cash price was Rs. 1,40,000. Interest is chargeable on outstanding balance at 20% per annum. Calculate interest for each year and the instalment amount. | | CO6 | A | 10 |
| . |  | |  |  |  |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Mr.Abi keeps his books of accounts under single entry system. His financial position on 31.12.90 and 31.1.291 was as follows.   |  |  |  | | --- | --- | --- | |  | 1990 (Rs) | 1991(Rs) | | Cash | 10,860 | 900 | | Stock | 39,520 | 58,020 | | Plant &Machinery | 55,420 | 62,000 | | Bills Receivable | - | 17,480 | | Sundry Debtors | 25,480 | 44,940 | | Sundry Creditors | 73,040 | 81,000 | | Furniture | 5,960 | 6,220 | | Drawings | - | 6,000 |   During the year he introduced additional capital of Rs.20,000. Prepare a statement of Profit and Loss. | CO2 | A | 20 |
|  |  |  |  |  |  |
| 13. |  | A and B doing business separately as building contractors, undertake jointly to construct a building for a newly started join stock company for a contract price of Rs. 1,00,000 payable as to Rs. 80,000 by instalments in cash and Rs. 20,000 in fully paid shares of the company. A banking account is opened in their joint names, A paying Rs. 25,000 and B Rs. 15,000. They are to share profits and losses in the proportions of and respectively. Their transactions were as follows: Rs  Paid wages 30,000  Bought materials 70,000  Materials supplied by A 5,000  Materials supplied by B 4,000  Architect’s fees paid by A 2,000  The contract was completed and the price (Cash and shares) duly received. The joint venture was closed by ‘A’ taking up all the shares of the company at an agreed valuation of Rs. 16,000 and ‘B’ taking up the stock of materials at an agreed valuation of Rs. 3,000.  Show the necessary ledger Accounts. | CO3 | A | 20 |
|  |  |  |  |  |  |
| 14. |  | The following purchase were made by a business house having three departments.  Dept. A - 1,000 units  Dept. B - 2,000 units at a total cost of Rs. 1,00,000  Dept. C - 2,400 units  Stocks on 1st January were:  Dept. A - 120 units  Dept. B - 80 units  Dept. C - 152 units  Sales were:  Dept. A - 1020 units at Rs. 20 each  Dept. B - 1920 units at Rs. 22.50 each  Dept. C - 2496 units at Rs. 25 each  The rate of gross profit is same in each case. Prepare Departmental trading account. | CO4 | A | 20 |
|  |  |  |  |  |  |
| 15. |  | A company acquired lease of a mine at a minimum rent of Rs. 10,000 p.a. The royalty was fixed at Rs. 0.50 per ton. Short workings could be recouped within three years following the year in which the short workings occur. If there is stoppage of production due to strike in any year, the minimum rent would be proportionately reduced in regard to the length of the stoppage.  The output (in tons) of the mines was as follows:  1978 8,000 1981 26,000  1979 12,500 1982 17,000 (strike)  1980 21,500 1983 30,000  During 1982, there was strike lasting for 3 months. Show the necessary ledger accounts for each of the years in the books of the company. | CO5 | A | 20 |
|  |  |  |  |  |  |
| 16. |  | Knight purchased a truck for Rs. 1,60,000 from S. Waugh on 1.1.93 payment to be made Rs. 40,000 down and Rs. 46,000 at the end of first year, Rs. 44,000 at the end of second year and Rs. 42,000 at the end of third year. Interest was charged at 5%. Knight depreciates the truck at 10% per annum on written down value method.  Knight, after having paid down payment and first instalment at the end of the first year, could not pay second instalment. The seller took possession of the truck, and after spending Rs. 4,000 on repairs of the asset, sold it away for Rs. 91,500. Give journal and ledger accounts in the books of S. Waugh. | CO6 | A | 20 |
|  |  |  |  |  |  |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Understand the consignment accounts ascertain abnormal loss |
| **CO2** | Prepare trading, profit and loss account and balance sheet from incomplete records derived from single entry system. |
| **CO3** | Apply accounting principles in the preparation of Joint ventures accounts and ascertain profits/losses |
| **CO4** | Calculate royalty, and prepare ledger accounts to record royalty related transactions |
| **CO5** | Calculate interest under various scenarios for hire purchase and installment transactions. |
| **CO6** | Differentiate hire purchase and instalment purchase system |

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**END SEMESTER EXAMINATION – MAY / JUNE 2025**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **23BC2006** | **Duration** | **3hrs** |
| **Course Title** | **COMPANY LAW** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No** | | **Questions** | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | | What are the characteristics of a company? | CO1 | U | 2 |
| 2. | | List the different types of companies under the Companies Act, 2013. | CO2 | R | 2 |
| 3. | | What are the key contents of a company's Articles of Association? | CO3 | R | 2 |
| 4. | | List the duties of a Director under Company Law. | CO4 | R | 2 |
| 5. | | What are the key objectives of Corporate Social Responsibility (CSR)? | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | | Explain the concept of lifting the corporate veil with examples. | CO1 | An | 10 |
|  | | **(OR)** |  |  |  |
| 7. | | Discuss the contents and importance of the Memorandum of Association. | CO2 | U | 10 |
| 8. | | Describe the roles, qualifications, and duties of directors under Company Law. | CO3 | U | 10 |
|  | | **(OR)** |  |  |  |
| 9. | | Describe the legal requirements for conducting a Board of Directors meeting. | CO4 | R | 10 |
| 10. | | Explain the process for conducting a company's Annual General Meeting. | CO5 | An | 10 |
|  | | **(OR)** |  |  |  |
| 11. | | Evaluate the role of the National Company Law Tribunal (NCLT) in ensuring corporate justice and resolving disputes. | CO6 | E | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. | Explain the process of incorporating a company along with the necessary legal documents. | | CO1 | U | 20 |
|  |  | |  |  |  |
| 13. | Explain the key differences between a Private Limited Company and a Public Limited Company, providing suitable examples to support your answer. | | CO2 | R | 20 |
|  |  | |  |  |  |
| 14. | Analyze the legal consequences of misstatements in a company's prospectus. | | CO3 | An | 20 |
|  |  | |  |  |  |
| 15. | Explain the steps involved in insolvency resolution under the Insolvency and Bankruptcy Code (IBC). | | CO5 | U | 20 |
|  |  | |  |  |  |
| 16. | Evaluate the role of the National Company Law Tribunal (NCLT) in ensuring effective corporate dispute resolution. | | CO6 | E | 20 |
|  |  | |  |  |  |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Demonstrate comprehensive and accurate knowledge and understanding of company law |
| **CO2** | Illustrate the forms of company management including corporate governance |
| **CO3** | Exhibit the laws concerning formation and promotion of a company |
| **CO4** | Expound the procedures for issuing prospectus and liability thereof |
| **CO5** | Apply the legal formalities in conducting various company meetings. |
| **CO6** | Distinguish between various wining up procedures including insolvency resolution under IBC |

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**END SEMESTER EXAMINATION – MAY / JUNE 2025**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **23BC2007** | **Duration** | **3hrs** |
| **Course Title** | **FUNDAMENTALS OF DATA ANALYTICS** | **Max. Marks** | **100** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | |
| 1. | Describe the role of analytics in solving business problems. | CO1 | R | 2 |
| 2. | Summarize the significance of histograms in data visualization. | CO2 | U | 2 |
| 3. | Describe the process of organizing data in Excel for analytics. | CO3 | R | 2 |
| 4. | Identify the importance of Power Query in data transformation. | CO4 | U | 2 |
| 5. | Outline the steps for reading datasets into R. | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | |
| 6. | Compare different Business Analytics tools and their applications. | CO1 | An | 10 |
|  | **(OR)** |  |  |  |
| 7. | Examine the use of correlation and regression in statistical analysis using Excel. | CO2 | A | 10 |
| 8. | Develop an Excel-based model for organizing and cleaning raw data. | CO3 | C | 10 |
|  | **(OR)** |  |  |  |
| 9. | Assess the role of Power Pivot in handling large datasets efficiently. | CO4 | E | 10 |
| 10. | Apply R functions and packages to manipulate and process datasets. | CO5 | A | 10 |
|  | **(OR)** |  |  |  |
| 11. | Develop a case study showcasing the practical use of R in data analytics. | CO6 | C | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | |
| 12. | Evaluate the complete Business Analytics cycle with examples from industry applications. | CO1 | E | 20 |
|  |  |  |  |  |
| 13. | Justify the importance of hypothesis testing in decision-making with case studies. | CO2 | E | 20 |
|  |  |  |  |  |
| 14. | Design a data analytics workflow in Excel, covering data transformation and visualization. | CO3 | C | 20 |
|  |  |  |  |  |
| 15. | Analyse the impact of Power Query and Power Pivot on business intelligence reporting. | CO4 | An | 20 |
|  |  |  |  |  |
| 16. | Design an end-to-end data analytics project using R, demonstrating key functionalities. | CO5 | C | 20 |
|  |  |  |  |  |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | To remember the marketing concepts and its application in logistics management |
| **CO2** | To understand the practical aspects in logistics management |
| **CO3** | To apply the logistics strategies to promote the product |
| **CO4** | To analysis Defining the strategies to be adopted in logistics management |
| **CO5** | To evaluate the Aligning the Supply Chain in organisation |
| **CO6** | To Create a good logistics manager to apply the strategy |

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**END SEMESTER EXAMINATION – MAY / JUNE 2025**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **23BC2013** | **Duration** | **3hrs** |
| **Course Title** | **CORPORATE ACCOUNTING-1** | **Max. Marks** | **100** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | |
| 1. | Define Authorized capital. | CO 1 | R | 2 |
| 2. | Define preference shares. | CO 2 | R | 2 |
| 3. | Explain the provisions of managerial remuneration as per companies Act 2013. | CO 3 | U | 2 |
| 4. | Differentiate external and internal reconstruction. | CO 4 | An | 2 |
| 5. | List the preferential creditors. | CO 6 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | |
| 6. | Explain in detail the provisions of companies Act 2013 regarding the forfeiture and reissue of shares. | CO 1 | U | 10 |
|  | **(OR)** |  |  |  |
| 7. | Make journal entries if 200 debentures of Rs 500 each have been issued as :   1. Issued at Rs 500, redeemable at Rs 500 2. Issue at Rs 450; redeemable at Rs 500 3. Issued at Rs 550; redeemable at Rs 500 4. Issued at Rs 500; redeemable at Rs 550 5. Issued at Rs 450; redeemable at Rs 550 | CO 2 | A | 10 |
| 8. | From the following particulars, prepare Statement of profit and loss for the year ending March 2023, as per the revised Schedule VI   |  |  | | --- | --- | |  | Rs. | | Plant and Machinery | 1,60,000 | | Land | 6,74,000 | | Depreciation of Plant | 16,000 | | Purchases adjusted | 4,00,000 | | Closing stock | 50,000 | | Wages | 1,20,000 | | Sales Net | 10,00,000 | | Salaries | 80,000 | | Bank overdraft | 2,00,000 | | 10% Debenture issued on 1.4.2022 | 1,00,000 | | Equity share capital Rs. 100 each | 2,00,000 | | 1000, 6% Pref. Shares Rs. 100 each | 1,00,000 |   **Additional information**   1. Equity dividend @ 10% declared on paid up capital. 2. Dividend on the preference share capital paid in full. 3. Rs. 2,00,000 transferred to general reserve. | CO 3 | A | 10 |
|  | **(OR)** |  |  |  |
| 9. | The following are the balance sheet as on 31st December 2023 of X Limited and Y Limited   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Liabilities | X Co.₹ | Y Co.₹ | Assets | X Co.₹ | Y Co.₹ | | Equity share capital |  |  | Land and buildings | 30000 | - | | Shares of ₹ 100 each | 100000 | 60000 | Plant and machinery | 110000 | 50000 | | 6% debentures | 20000 | - | Stock | 16000 | 8000 | | Reserve fund | 34000 | - | Debtors | 14000 | 9000 | | Profit and loss  account | 2000 | - | Cash | 3000 | 1000 | | Dividend  equalisation fund | 4000 | - |  |  |  | | Employees  Provident Fund | 3000 |  |  |  |  | | Sundry creditors | 10000 | 8000 |  |  |  | |  | 173000 | 68000 |  | 173000 | 68000 |   The two companies agreed to amalgamate and form a new company called Z Limited which takes over the Assets and liabilities of both the companies. The Assets of X Limited are taken over at a reduced valuation of 10% with exception of land and buildings which are accepted at book value.  Both the companies Auto receive 5% of the valuation of their respective business as Goodwill. The entire purchase price is to be paid by Z Limited in fully paid shares. In return for debenture in X Limited debenture of same amount at the nomination are to be issued by Z Limited.  Calculate purchase consideration payable to both x Co. and Y Co. | CO 4 | A | 10 |
|  |  |  |  |  |
| 10. | From the following information, calculate value of the goodwill for Reliance Ltd.   * 1. Super profit method.   2. Capitalization method.      1. Average capital employed in the business ₹ 6,00,000.      2. Net trading profit of the firm for the past three years were ₹ 1,07,600, ₹ 90,700 and   ₹ 1,12,500.   * + 1. Rate of interest expected from capital having regard to the risk involved 12%.     2. Fair Remuneration to the firm for their services ₹ 12,000 per annum.     3. Sundry assets of the firm ₹ 7,54,762.     4. Sundry liabilities ₹ 31,329.   **Note:** Take 8 years’ purchase of super profit as value of good will. | CO5 | A | 10 |
|  | **(OR)** |  |  |  |
| 11. | Draft statement of affairs of a company with imaginary figures | CO6 | C | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | |
| 12. | Mercury Ltd. issued a prospectus inviting applications for 10,000 shares of Rs.10 each at a premium of Rs.2 per share payable as follows:  On Application Rs.3  On Allotment Rs.5 (Including Premium)  On First Call Rs.3  On Final Call Rs.1  Applications were received for 16,000 shares. 6,000 shares application were rejected. Mr. A, who had 200 shares, failed to pay the allotment money and on his failure to pay the first call also, his shares were forfeited. Mr. B, the Holder of 300 shares, failed to pay the two calls and his shares were forfeited after the second call. Of the shares forfeited, 400 shares were sold to Mr. C credited as fully paid for Rs.9 per share, the whole of Mr. A’s shares being included. Pass necessary journal entries and show relevant extracts in the Balance Sheet of the company as per the Companies Act. | CO1 | A | 20 |
|  |  |  |  |  |
| 13. | The following is the balance sheet of S Ltd. as on 31.12.2019:   |  |  | | --- | --- | | EQUITIES & LIABILITIES | Rs. | | 5,000 7.5% Preference Shares (Rs. 100 each fully paid-up) | 5,00,000 | | 1,00,000 Equity Shares of Rs. 10 | 10,00,000 | | Securities Premium Account | 1,00,000 | | General Reserve | 7,50,000 | | Profit & Loss Account | 2,00,000 | | *Non-Current Liabilities* | - | | *Current Liabilities* | 3,50,000 | |  | **29,00,000** | | ASSETS | ` | | *Non-Current Assets:* |  | | Land & Building | 8,00,000 | | Plant & Machinery | 6,00,000 | | Furniture & Fittings | 1,00,000 | | Investments at cost (Market Value Rs.2,80,000) | 3,00,000 | | *Current Assets:* |  | | Stock | 4,70,000 | | Debtors | 2,00,000 | | Bills Receivable | 2,00,000 | | Cash & Bank Balance | 2,30,000 | |  | **29,00,000** |   It was decided to redeem preference shares at a premium of 5% on following terms:   1. To finance the redemption, all the investments were sold at market price. 2. 9,000 equity shares of Rs. 10 each were issued at par. 3. 1,000 6% Debentures of Rs. 100 each at par. 4. It was also decided to use general reserve as minimum as possible.   *You are required to:*   * 1. Pass journal entries to record the above transactions including cash and   2. Prepare Balance sheet as on completion of the above transactions. | CO2 | A | 20 |
|  |  |  |  |  |
| 14. | Prepare Final account from the following information as per the Companies Act 2013:   |  |  |  |  | | --- | --- | --- | --- | | **Debit** | **Rs** | **Credit** | **Rs** | | Opening stock | 50,000 | Sales | 3,25,000 | | Purchases | 2,00,000 | Discount received | 3,150 | | Wages | 70,000 | P&L account | 6,220 | | Discount allowed | 4,200 | Creditors | 35,200 | | Insurance | 6,720 | Reserves | 25,000 | | Salaries | 18,500 | Loan from MD | 15,700 | | Rent | 6,000 | Share capital | 2,50,000 | | General expenses | 8,950 |  |  | | Printing | 2,400 |  |  | | Advertisement | 3,800 |  |  | | Bonus | 10,500 |  |  | | Debtors | 38,700 |  |  | | Plant | 1,80,500 |  |  | | Furniture | 17,100 |  |  | | Bank | 34,700 |  |  | | Bad debts | 3,200 |  |  | | Calls-in-arrears | 5,000 |  |  | |  | **6,60,270** |  | **6,60,270** |   You are required to prepare P&L account for the year ended 31.3. 2024 and a balance sheet as on that date. The following further information is given   * 1. Closing stock was valued at Rs. 1,91,500   2. Depreciation on plant at 15% and on furniture at 10% should be provided.   3. A tax provision of Rs. 8,000 is considered necessary   4. The directors declared an interim dividend on 15.8.2023 for 6 months ending September 30, 2023 @ 6%. | CO3 | A | 20 |
|  |  |  |  |  |
| 15. | The Balance Sheet of A & Co. Ltd. as on 31-12-2021 is as follows:   |  |  |  | | --- | --- | --- | | **Assets** | **Rs.** | **Rs.** | | Fixed Assets: |  |  | | Freehold property | 4,25,000 |  | | Plant | 50,000 |  | | Patent | 37,500 |  | | Goodwill | 1,30,000 | 6,42,500 | | Traded Investments (at cost) |  | 55,000 | | Current Assets: |  |  | | Trade receivables | 4,85,000 |  | | Inventory | 4,25,000 | 9,10,000 | | Profit and Loss Account |  | 5,35,000 | | **Total** |  | **21,42,500** | | **Liabilities** |  |  | | Share Capital: |  |  | | 4,000 6% Cumulative Preference Shares of ` 100 each | 4,00,000 |  | | 75,000 Equity Shares of ` 10 each | 7,50,000 | 11,50,000 | | 6% Debentures (Secured on Freehold Property) | 3,75,000 |  | | Accrued Interest | 22,500 | 3,97,500 | | Current Liabilities: |  |  | | Bank Overdraft | 1,95,000 |  | | Trade payables | 3,00,000 |  | | Directors’ Loans | 1,00,000 | 5,95,000 | | Total |  | 21,42,500 |   The Court approved a Scheme of re-organization to take effect on 1-1-2021, whereby:   * + 1. The Preference shares to be written down to Rs. 75 each and Equity Shares to Rs. 2 each.     2. Accrued interest on debentures to be paid in cash.     3. Patents and Goodwill to be written off.     4. Inventory to be written off by Rs. 65,000.     5. Amount of Rs. 68,500 to be provided for bad debts.     6. Remaining freehold property to be re-valued at Rs. 3,87,500.     7. Trade Investments be sold for Rs. 1,40,000.     8. Ignore taxation and cost of the scheme.   Show Journal entries reflecting the above transactions (including cash transactions) and prepare the Balance Sheet of the company after completion of the Scheme. | CO4 | A | 20 |
|  |  |  |  |  |
| 16. | The Balance Sheet of Sagar Ltd. as on 31st March, 2021 was as follows:   |  |  |  |  | | --- | --- | --- | --- | | **Liabilities** | **₹ (in Lakhs)** | **Assets** | **₹ (in Lakhs)** | | Equity Share Capital (₹ 10 each) | 1,000 | Building | 440 | | Profit & Loss A/c | 206 | Machinery | 190 | | Bank Overdraft | 40 | Stock | 700 | | Creditors | 154 | Debtors | 310 | | Provision for Tax | 90 |  |  | | Proposed Dividend | 150 |  |  | |  | **1,640** |  | **1,640** |   The net profit of the company after deducting all working charges and providing depreciation and taxation were as under:   |  |  | | --- | --- | | **Year ending** | **₹ in Lakhs** | | 31-03-2007 | 170 | | 31-03-2018 | 192 | | 31-03-2019 | 180 | | 31-03-2020 | 200 | | 31-03-2021 | 190 |   On 31st March, 2021, Building was valued at ₹ 500 lakhs and Machinery at ₹ 300 lakhs. The other assets and liabilities have been correctly valued. In view of the nature of business, it is assumed that 10% is a reasonable return on tangible capital. Consider closing capital as average capital employed and simple average for computing average profit.  You are required to determine:   * 1. Value of Goodwill on the basis of 5 year’s purchase of super profits.   2. Intrinsic value of Equity Share. | CO5 | An | 20 |
|  |  |  |  |  |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Identify the transactions relating to issue, forfeiture and reissue of shares. |
| **CO2** | Recognize the importance of issue and redemption of preference shares and Debentures |
| **CO3** | Employ IFRS standards in preparing company accounts. |
| **CO4** | Adopt the accounting procedures for business combinations and reconstruction. |
| **CO5** | Apply the technical skills on the valuation of business. |
| **CO6** | Create Liquidator’s final statement of accounts. |

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**END SEMESTER EXAMINATION – MAY / JUNE 2025**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Code** | **23BC2015** | **Duration** | **3hrs** |
| **Course Title** | **COST ACCOUNTING - I** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | State the formula for the labour separation method. | | CO1 | R | 2 |
| 2. | Explain the concept of Halsey and Rowan Plans. | | CO2 | U | 2 |
| 3. | Explain the difference between direct and indirect labour costs. | | CO3 | U | 2 |
| 4. | Explain Economic Order Quantity (EOQ). | | CO4 | U | 2 |
| 5. | Define "cost centre" and explain its significance in cost accounting. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the basic principles and functional classification of overhead costing. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | From the following data you are required to compile a valued stock card in respect of material Ravi &co for the month of April 2025 and value the closing stock by: Compute Weighted average method  April 1 Opening stock 400 units @ Rs.85 per unit  April 4 Received 320 units under GRN no. 301 @ Rs.86 per unit  April 7 Issued 432 units under Issue note no. 501  April 11 Received 200 units under GRN no. 302 @ Rs.87 per unit  April 14 Issued 150 units under Issue note no 502  April 21 Received 20 units under GRN no. 303 @ Rs.25 per unit  April 25 Issued 100 units under Issue note no 503  April 27 Received 50 units under GRN no. 304 Rs.16 per unit | | CO2 | A | 10 |
| 8. | Explain the various remuneration methods for direct and indirect labor costs. | | CO3 | U | 10 |
|  | **(OR)** | |  |  |  |
| 9. | A company has the following employee details for the year:   * Total employees at the beginning of the year = 500 * New employees hired during the year = 150 * Employees who left during the year = 120 * Employees replaced (from new hires) = 90   Calculate the labour turnover using:   1. Flux Method 2. Separation Method 3. Replacement Method | | CO4 | A | 10 |
| 10. | From the following data you are required to compile a valued stock card in respect of material ‘Juli&co’ for the month of April 2025 and value the closing stock by: Compute Last In First Out method  April 1 Opening stock 400 units @ Rs.76 per unit  April 4 Received 220 units under GRN no. 301 @ Rs.17 per unit  April 7 Issued 432 units under Issue note no. 501  April 11 Received 200 units under GRN no. 302 @ Rs.17 per unit  April 14 Issued 100 units under Issue note no 502  April 21 Received 20 units under GRN no. 303 @ Rs.35 per unit  April 25 Issued 100 units under Issue note no 503  April 27 Received 50 units under GRN no. 304 Rs.16 per unit | | CO5 | An | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Explain the process of allocating and apportioning overheads to cost centers. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | XYZ Ltd. manufactures furniture and provides the following cost-related data for the year ending 31st March 2024:   * Raw Material Purchased = ₹5,00,000 * Freight & Carriage on Raw Material = ₹20,000 * Opening Stock of Raw Material = ₹80,000 * Closing Stock of Raw Material = ₹50,000 * Direct Wages = ₹3,00,000 * Direct Expenses (Special Tools & Molds) = ₹40,000 * Factory Rent & Insurance = ₹60,000 * Depreciation on Machinery = ₹50,000 * Factory Power & Fuel = ₹30,000 * Factory Indirect Wages = ₹40,000 * Opening Work-in-Progress = ₹70,000 * Closing Work-in-Progress = ₹60,000 * Office Rent & Salaries = ₹50,000 * Depreciation on Office Equipment = ₹10,000 * Printing & Stationery = ₹5,000 * Advertisement & Sales Promotion = ₹40,000 * Packing & Delivery Charges = ₹30,000 * Commission to Salesmen = ₹25,000   Additional Data:   * Opening Finished Goods Stock = ₹1,50,000 * Closing Finished Goods Stock = ₹1,00,000 * Sales Revenue = ₹14,00,000 | CO1 | AN | 20 |
|  |  |  |  |  |  |
| 13. |  | ABC Ltd. has three production departments (X, Y, Z) and two service departments (M, N). The company follows the Step Method to allocate service department costs to production departments.  Given Data (Overhead Costs Before Allocation)   | Department | Overhead Cost (₹) | | --- | --- | | Production X | 40,000 | | Production Y | 50,000 | | Production Z | 30,000 | | Service M | 20,000 | | Service N | 10,000 |   The service departments provide services as follows:  Department M serves:   * + Production X (30%)   + Production Y (25%)   + Production Z (35%)   + Service Dept. N (10%)   Department N serves:   * Production X (40%) * Production Y (35%) * Production Z (25%)   Find out the overhead cost to the production departments. | CO2 | A | 20 |
|  |  |  |  |  |  |
| 14. |  | A worker takes 9 hours to complete a job on daily wages and 6 hours on a scheme of payment by results. His day rate is Rs.100 per hour, the material cost of the product is Rs. 400 and the overheads are recovered at 150% of the total direct wages.  Calculate the factory cost of the product under:  (a) The Piece Work Plan;  (b) The Rowan Plan; and  (c) The Halsey Plan. | CO3 | A | 20 |
|  |  |  |  |  |  |
| 15. |  | Examine the concept of process costing, including normal and abnormal losses, abnormal gains, and equivalent production. Provide examples. | CO4 | AN | 20 |
|  |  |  |  |  |  |
| 16. |  | Calculate the earnings of Workers A, B and C under Straight Piece Rate System and Merrick’s Multiple Piece Rate System from the following particulars:  Normal Rate per hour: Rs. 5.40  Standard Time per hour: 1 minute  Output per day is as follows:  Worker A 390 Units  Worker B 450 Units  Worker C 600 Units  Working hours per day are 8. | CO5 | AN | 20 |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Identify various cost classification and terminologies. |
| **CO2** | Employ cost accounting techniques for material and labour costing. |
| **CO3** | Apply appropriate bases for allocation, apportionment, reapportionment and absorption of overheads. |
| **CO4** | Adopt the procedures for reconciling cost and financial accounts. |
| **CO5** | Apply various methods of costing such as job costing, batch costing, process costing and service costing. |
| **CO6** | Recognize the costs related to contracts with specific customers and prepare contract accounts to ascertain the profit from each contract. |

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**END SEMESTER EXAMINATION – MAY / JUNE 2025**

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| --- | --- | --- | --- |
| **Course Code** | **23BC2016** | **Duration** | **3hrs** |
| **Course Title** | **INCOME TAX LAW AND PRACTICE** | **Max. Marks** | **100** |

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| --- | --- | --- | --- | --- | --- |
| **Q. No.** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)**  **(Answer all the Questions)** | | | | | |
| 1. | Define Agricultural Income u/s 10 (2). | | CO1 | R | 2 |
| 2. | Define residential status. | | CO2 | R | 2 |
| 3. | State the formula of cost inflation index. | | CO3 | R | 2 |
| 4. | Identify any two deductions from deduction u/s 80’s. | | CO4 | U | 2 |
| 5. | Define HRA and explain its conditions. | | CO5 | R | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Mr. Ramesh an Indian citizen leaves India for the first time in the last 20 years on November 20th, 2023. During the calendar year 2023 he comes to India on 1st September and stays for a period of 30 days. During the calendar year 2024, he does not visit India at all but comes to India on January 16th, 2025, and stays for 70 days. Determine his residential status for the assessment year 2025-26, if his taxable income other than foreign income for the P.Y. is 20,00,000 and he is not liable to pay tax in any other country. | | CO1 | A | 10 |
| **(OR)** | | | | | |
| 7. | Mr. Kumar a foreigner, came to India from Poland for the first time on 1.4.2019. He stayed here continuously for 3 years and went to France on 1.4.2022. He however returned to India on 1.7.2022 and went to Poland on 1.12.2022. He again came back to India on 25.1.2025 on a service in India. What is his residential status for the A.Y. 2025-26? | | CO2 | A | 10 |
|  |  | |  |  |  |
| 8. | Mrs. Kanaka furnishes the following details of her income for the previous year 2024-25.   1. Income accrued in America but received in India 29,000. 2. Interest on UK Govt. Securities 1/3 of which received in India, 45,000. 3. Salary income received in India for services rendered in Germany 58,000. 4. Income from agriculture in Bangladesh received and spend there only 16,000. 5. Income from profession in China received there. The profession was set up in India 12,000. 6. Income accrued in India but received in China 14,000. 7. Income earned outside India in preceding years but remitted in India during previous years 36,000. 8. Gift in foreign currency from a relative received in India 10,000.   Compute the total income of Kanaka for the A.Y. 2025-26 if she is - (1) Resident (ii) Not ordinarily resident and (iii) non-resident. | | CO3 | Ap | 10 |
| **(OR)** | | | | | |
| 9. | Mr. Alex (age 45 years) is working as assistant in the Marketing Department of TTD Ltd. Bengaluru. His salary income details are as follows:   1. Basic salary Rs.55,000 p.m. 2. Dearness allowance Rs. 5,000 p.m. 3. Dearness Pay Rs. 2,000 p.m. 4. Commission Rs. 45,000 p.a. 5. Entertainment allowance Rs. 700 p.m. (6,000 spent on entertainment during the year) 6. House Rent allowance Rs. 11,500 p.m. (Rent paid Rs. 15,000 p.m.)   Compute taxable salary for the Assessment Year 2025-26. | | CO4 | Ap | 10 |
|  |  | |  |  |  |
| 10. | Following Incomes are received by Mr. Vijay (resident) in the previous year 2024-25. Compute his taxable income from the head other sources.   1. Director’s fees 30,000 2. Interest from Saving Bank Account 1,000. 3. Dividend received from Co-operative Society 7,000. 4. Winning from Andhra Pradesh State Lottery 28,000 (Net). 5. Family pension received 70,000 p.a. 6. Dividend received on preference shares 10,000 p.a. 7. Insurance commission received 23,500(expenses incurred in earning insurance commission 2,500). 8. Mr. Ajay received a gold chain from his friend as gift. Its fair market value is 32,000 and painting from another friend as gift. Its fair market value is 18,000. | | CO5 | Ap | 10 |
| **(OR)** | | | | | |
| 11. | Explain the different types of provident fund and its tax treatments. | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Following are the particulars provided by Mr. Selvam relevant to the P.Y. 2024-25. Compute his Gross Total Income based on different residential status.   1. Royalty received outside India from the Govt. of India 57,000. 2. Technical fees received from A Ltd. (Indian Co.,) Germany for advice given by him in respect of a project situated in Iran 3,17,000. 3. Income from a business situated in Sri Lanka (goods are sold in Sri Lanka, Sale consideration is received in Sri Lanka but business is controlled and managed from India) 5,17,000. 4. Income earned from a business in Uganda, the business is controlled from Delhi (15,000 is received in India) 65,000. 5. Pension (computed) from the Govt. of India for the service rendered in Rangoon and received in Rangoon 18,000. 6. Profit from a business in Goa, the business is wholly controlled and managed from Portugal and the whole profits are received in France, 75,000. 7. Cash gifts received in India from a relative in USA 40,000. 8. Income from agriculture in Indonesia, 1,00,000. 50% of the income is received in India 50,000 and the balance is received and used for Son's education in London. | CO1 | A | 20 |
|  |  |  |  |  |  |
| 13. |  | Mr. Z, a physically handicapped person working in X Company Ltd. Bangalore has furnished the following details of his income for the year 2024-25. Compute his income from salary for the A.Y. 25-26,   1. Basic salary 70,000 p.m. 2. Dearness allowance enters into retirement benefits 34,000 p.m. 3. Fixed percentage of commission on sales 15,000 p.m. 4. Bonus 65,000 5. HRA 12,500p.m. (Rent paid 10,600 p.m) 6. Transport allowance 4,000 p.m. 7. Reimbursement of medical expenses 2,500 for treatment taken in private hospital. 8. Management contribution and own contributions to RPF is 15% of salary. 9. Interest credited to RPF is 11,000 at 11% p.a. 10. Professional tax paid by employee is 400 p.m 11. He is provided with more than 1.6-liter capacity car by the company for official use. All the expenses including salary of the driver are met by the company. 12. Children education allowance 600 p.m. per child for two children and children hostel allowance 1,000 p.m for two children. | CO2 | A | 20 |
|  |  |  |  |  |  |
| 14. |  | Mr. Arjun owns two houses:   1. House A (Self-Occupied in Mumbai)    * Municipal Value: ₹4,50,000    * Fair Rent: ₹4,80,000    * Standard Rent: ₹4,70,000    * Municipal Taxes Paid: ₹50,000    * Home Loan Interest: ₹3,00,000 2. House B (Let-Out in Delhi)    * Municipal Value: ₹5,00,000    * Fair Rent: ₹5,20,000    * Standard Rent: ₹5,10,000    * Rent Received: ₹45,000 per month    * Municipal Taxes Paid: ₹40,000    * Home Loan Interest: ₹2,50,000   Compute his income from house property for the AY 25-26. | CO3 | A | 20 |
|  |  |  |  |  |  |
| 15. |  | Mr. Kamal sold his residential house on 1-1-2023 for 65,06,000 which he had purchased in 2001-02 for 8,00,000. He spent 16,000 for sale of the house. He also spent 11,50,000 on the construction of new house and deposited 11,00,000 under capital gains account scheme on 28-3-2024. The CII for 2001-02 and 2024-25 are 100 and 363 respectively. Compute taxable capital gains for the Assessment Year 2025-26. | CO4 | A | 20 |
|  |  |  |  |  |  |
| 16. |  | Explain the proforma of short-term and long-term capital gains and explain exemption U/S 54 to 54F | CO5 | U | 20 |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| CO1 | Identify various heads of income and distinguish taxable income from nontaxable income |
| CO2 | Determine the residential status of the assesse. |
| CO3 | Compute the tax liability of salaried employees. |
| CO4 | Assess the tax liability of business income. |
| CO5 | Apply the deductions u/s 80s in computing total income. |
| CO6 | Assess the tax liabilities of various entities. |

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**END SEMESTER EXAMINATION – MAY / JUNE 2025**

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| --- | --- | --- | --- |
| **Course Code** | **23BC2017** | **Duration** | **3hrs** |
| **Course Title** | **MANAGEMENT ACCOUNTING** | **Max. Marks** | **100** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | |
| 1. | Define management accounting. | | CO1 | R | 2 |
| 2. | Explain financial statement analysis. | | CO2 | U | 2 |
| 3. | Define ratio analysis. | | CO3 | R | 2 |
| 4. | Explain the objectives of preparing a cash flow statement. | | CO4 | U | 2 |
| 5. | Explain the purpose of a management report. | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | |
| 6. | Explain the relationship between financial accounting, cost accounting, and management accounting with examples. | | CO1 | U | 10 |
|  | **(OR)** | |  |  |  |
| 7. | From the following balance sheet of Jeyanthi Ltd. For the years 2021 and 2022, prepare a common size Balance sheet as at 31-12- 2021and 31-12-2022  Balance Sheets as at 31 December (Rs. In lakhs)   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Liabilities | 2021 | 2022 | **Assets** | 2021 | 2022 | | Equity Capital | 600 | 600 | Cash | 100 | 140 | | Reserve | 150 | 195 | Debtors | 150 | 250 | | 6% Debentures | 50 | 100 | Stock | 200 | 300 | | Creditors | 150 | 250 | Building | 250 | 220 | | Bills Payable | 50 | 75 | Machinery | 300 | 310 | |  | 1,000 | 1,220 |  | 1,000 | 1,220 | | | CO2 | A | 10 |
| 8. | Calculate Gross Profit ratio, Net profit ratio and operating ratio from the following figures. Opening stock Rs. 20,000: Net sales Rs 1,00,000, Purchases Rs 60,000; Closing stock Rs 5,000; Selling expenses Rs 3,000; Administrative expenses Rs. 2,000. | | CO3 | A | 10 |
|  | **(OR)** | |  |  |  |
| 9. | From the following Profit and loss account you are required to compute cash from operations.  P & L a/c for the year ended 31-12-2023   |  |  |  |  | | --- | --- | --- | --- | |  | Rs. |  | Rs. | | To salaries | 5,000 | By Gross profit | 25,000 | | To rent | 1,000 | By profit on sale of land | 5,000 | | To depreciation | 2,000 | By income tax refund | 3,000 | | To loss on sale of plant | 1,000 |  |  | | To goodwill written off | 4,000 |  |  | | To proposed dividend | 5,000 |  |  | | To provision for taxation | 5,000 |  |  | | To net profit | 10,000 |  |  | |  | 33,000 |  | 33,000 | | | CO4 | A | 10 |
| 10. | From following data relating to assets of KJ Ltd., for the three years ending 31-12-23 work out the trend percentages taking 2021 as the base year.   |  |  |  |  | | --- | --- | --- | --- | |  | 2021 | 2022 | 2023 | |  | **Rs.** | **Rs.** | **Rs.** | | Cash | 10,000 | 12,000 | 8,000 | | Accounts receivable | 20,000 | 25,000 | 32,500 | | Stock | 30,000 | 40,000 | 35,000 | | Other current assets | 5,000 | 7,500 | 12,500 | | Land & Building | 1,20,000 | 1,50,000 | 1,70,000 | | Plant | 1,00,000 | 1,00,000 | 1,20,000 | |  | 2,85,000 | 3,34,500 | 3,78,000 | |  |  |  |  | | | CO5 | A | 10 |
|  | **(OR)** | |  |  |  |
| 11. | Discuss the different types of management reports and their significance at various management levels. | | CO6 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | |
| 12. |  | Critically evaluate the role of management accounting in modern businesses. | CO2 | E | 20 |
|  |  |  |  |  |  |
| 13. |  | From the following profit and loss accounts for the year ended 21 and 22, prepare comparative income statement.  P & L a/c for the year ended (Rs. in thousand)   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Liabilities | 2021 | 2022 | Assets | 2021 | 2022 | | Cost of goods sold | 510 | 582 | Sales | 833 | 935 | | Advertisement | 10 | 20 | Interest | 2 | 2 | | Delivery expenses | 20 | 18 | Rent | 2 | 4 | | Salaries | 126 | 128 | Discount | 4 | 6 | | Other selling expenses | 34 | 38 |  |  |  | | Office expenses | 32 | 38 |  |  |  | | Doubtful debts | 3 | 4 |  |  |  | | Stationery | 29 | 27 |  |  |  | | Telephone | 2 | 1 |  |  |  | | General expenses | 3 | 5 |  |  |  | | Net profit | 72 | 86 |  |  |  | |  | 841 | 947 |  | 841 | 947 | | CO3 | A | 20 |
|  |  |  |  |  |  |
| 14. |  | The following is the Balance Sheet of Saran Ltd., as at 31-12-2021.  Balance Sheet as at 31-12-21   |  |  |  |  | | --- | --- | --- | --- | | Liabilities | Rs | Assets | Rs | | Equity Share Capital | 50,000 | Cash in hand | 1,000 | | 6% Pref. share capital | 50,000 | Cash at bank | 5,000 | | 7% Debentures | 20,000 | Bills receivable | 15,000 | | 8% public debt | 10,000 | Investments | 10,000 | | Bank Overdraft | 20,000 | Debtors | 35,000 | | Creditors | 33,500 | Stock | 20,000 | | Proposed dividend | 5,000 | Machinery | 65,000 | | Reserves | 75,000 | Building | 1,10,000 | | Provision for tax | 10,000 | Goodwill | 17,500 | | P + L a/c | 10,000 | Preliminary expenses | 5,000 | |  | 2,83,500 |  | 2,83,500 |   Calculate the following and comment on them: a) Current ratio b) Liquidity ratio c) Debt- equity ratio and d) fixed charges cover ratio. | CO4 | A | 20 |
|  |  |  |  |  |  |
| 15. |  | From the following Balance Sheets of a company for 2020 and 2021 prepare a funds flow statement.   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Liabilities | 2020 | 2021 | Assets | 2020 | 2021 | | Share Capital | 5,00,000 | 5,00,000 | Land & Buildings | 2,00,000 | 2,50,000 | | P + L a/c | 1,50,000 | 2,52,000 | Plant & Machinery | 3,50,000 | 3,60,000 | | Debentures | 2,00,000 | 2,00,000 | Debtors | 1,47,000 | 1,38,000 | | Creditors | 1,20,000 | 1,05,000 | Stock | 2,50,000 | 2,74,000 | | Provision for bad debts | 5,000 | 4,000 | Bank | 83,000 | 1,01,000 | | Provision for depreciation: |  |  |  |  |  | | Land & Building | 30,000 | 34,000 | Preliminary expenses | 5,000 | 4,000 | | Plant & Machinery | 30,000 | 32,000 |  |  |  | |  | 10,35,000 | 11,27,000 |  | 10,35,000 | 11,27,000 |   Additional information:   1. 1987 profit Rs.1,52,000. 2. A machine costing Rs.7,000 (Depreciation written off Rs.1,000) was sold for Rs.5,000. 3. Dividends paid Rs.50,000 | CO5 | A | 20 |
|  |  |  |  |  |  |
| 16. |  | Critically evaluate the importance of reporting for management in decision-making and strategic planning. | CO6 | E | 20 |
|  |  |  |  |  |  |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | Identify the principles and concepts of management accounting |
| **CO2** | Evaluate the financial position of companies using comparative statement analysis and common size statement analysis |
| **CO3** | Assess the financial health of an organization using various accounting ratios. |
| **CO4** | Create fund flow statement and Construct Cash Flow Statement as per Ind AS/IFRS |
| **CO5** | Assess the overall performance of a firm and prepare a report |
| **CO6** | Recognize the importance and key performance indicators of ESG reporting |

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**END SEMESTER EXAMINATION – MAY / JUNE 2025**

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| --- | --- | --- | --- |
| **Course Code** | **23BC2018** | **Duration** | **3hrs** |
| **Course Title** | **ROBOTIC PROCESS AUTOMATION FUNDAMENTALS** | **Max. Marks** | **100** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Q. No** | **Questions** | **CO** | **BL** | **M** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | |
| 1. | Define Robotic Process Automation and describe its significance in commerce. | CO1 | R | 2 |
| 2. | List key RPA software platforms and explain their importance. | CO2 | U | 2 |
| 3. | Identify any two basic business processes suitable for RPA implementation. | CO3 | U | 2 |
| 4. | State compliance and security factors in financial RPA automation. | CO4 | R | 2 |
| 5. | Identify key trends shaping the future of RPA in commerce. | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | |
| 6. | Compare RPA and traditional automation, highlighting their differences and benefits. | CO1 | An | 10 |
|  | **(OR)** |  |  |  |
| 7. | Explain the features of UiPath for business automation. | CO2 | U | 10 |
| 8. | Design an RPA bot workflow for automating invoice processing. | CO3 | A | 10 |
|  | **(OR)** |  |  |  |
| 9. | Assess the impact of RPA on cost reduction and operational efficiency in financial reporting. | CO4 | E | 10 |
| 10. | Propose strategies for ensuring compliance and security in financial RPA applications. | CO5 | C | 10 |
|  | **(OR)** |  |  |  |
| 11. | Analyze the implications of integrating AI with RPA in commerce. | CO6 | An | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | |
| 12. | Trace the historical development of RPA and evaluate its role in modern commerce. | CO1 | E | 20 |
|  |  |  |  |  |
| 13. | Develop an RPA implementation plan using an appropriate software tool. | CO2 | C | 20 |
|  |  |  |  |  |
| 14. | Design a business process automation model for an organization using RPA bots. | CO3 | C | 20 |
|  |  |  |  |  |
| 15. | Critically assess real-world case studies where RPA transformed financial operations. | CO4 | E | 20 |
|  |  |  |  |  |
| 16. | Develop insights into the future influence of RPA on business operations and workforce dynamics. | CO5 | An | 20 |
|  |  |  |  |  |

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

|  |  |
| --- | --- |
|  | **COURSE OUTCOMES** |
| **CO1** | To remember the marketing concepts and its application in logistics management |
| **CO2** | To understand the practical aspects in logistics management |
| **CO3** | To apply the logistics strategies to promote the product |
| **CO4** | To analysis Defining the strategies to be adopted in logistics management |
| **CO5** | To evaluate the Aligning the Supply Chain in organisation |
| **CO6** | To Create a good logistics manager to apply the strategy |