

**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
BBA SIXTH SEMESTER DEGREE EXAMINATION MAY 2024
BUSINESS ADMINISTRATION
Business Laws**

Duration:2 Hours

Max Marks:60

SECTION A

Answer any TWO of the following:

(2×15= 30)

- 1) Explain the remedies available to the injured party in the event of a breach of contract as outlined in the Indian Contract Act.
- 2) Describe the guidelines of delivery of goods under the Sale of Goods Act, 1930.
- 3) Elaborate the powers of Central government to take measures to protect and improve environment.

SECTION B

Answer any THREE of the following :

(3×7= 21)

- 4) What is meant by Coercion? Explain its characteristics and effects.
- 5) Describe the rights of an unpaid seller against the buyer under the Sale of Goods Act 1930.
- 6) Enumerate the different types of bills of exchange.
- 7) How does the Consumer Protection Act of 2019 address unfair trade practices, such as denial of returns or refunds, and what measures does it implement to promote transparency and safeguard consumer privacy?

SECTION C

Answer any THREE of the following :

(3×3= 9)

- 8) State the difference between revocation of offer and rejection of offer.
- 9) Give the meaning of ascertained goods?
- 10) What is meant by negotiable instruments?
- 11) Define defect.

**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
BBA SIXTH SEMESTER DEGREE EXAMINATION MAY 2024**

BUSINESS ADMINISTRATION

Income Tax -II

Duration:2 Hours

Max Marks:60

SECTION A

Answer any TWO of the following:

(2×15= 30)

1) Profit and loss Account of Mr Pradeep Moras for the year ending 31/03/2023

Particular	Rs	Particular	Rs
To Salaries	1,65,000	By Gross Profit	2,50,000
To Office expenses	18,000	By Bad Debts recovered	10,000
To Depreciation	14,000	By Dividend	3,000
To GST	9,000	By Commission	10,000
To Legal Expenses	8000	By Rent of House Property	9,000
To Patent Purchased (1/8 th)	12,000	By Brokerage	10,000
To Income Tax	7,000	By Sundry Receipt	5,000
To Repairs	6,000	By Share of Income from HUF	3,000
To Donations	2,000		
To Provision for bad debts	3,000		
To General Expenses	12,000		
To Net Profit	44,000		
	3,00,000		3,00,000

Additional information :

1. Salary includes Rs.6,000 paid to workers employed at home
2. Legal expenses includes Rs.1,000 paid to advocate in connection with personal use.
3. General Expenses includes Rs.4,000 as contribution to Staff Welfare fund.
4. Out of the bad debts recovered only Rs.4000 were allowed as deduction earlier.

Compute Mr. Pradeep's Business Income for the AY 2023-2024.

2) From the following compute the capital gains for the AY 2023-24

Particular	House A	House B	House C	Shares	House hold furniture
Date of purchase	01-05-1997	01-12-2000	01-12-2004	01-04-2022	01-05-2022
Cost of acquisition	2,90,000	3,50,000	15,00,000	2,00,000	92,000
Cost of additional construction in 2000	10,000	65,000	27,000	---	---
Fair Market Value on 1 st April ,2001	2,75,000	4,50,000	---	---	---
Cost of additional construction in 2014-15	40,000	2,20,000	1,00,000	---	---
Sale Proceeds of property in 2022-23	16,00,000	34,00,000	28,00,000	6,50,000	1,89,000

Cost inflation indices are: 2001-02=100, 2004-05 =113, 2014-2015+240, 2020 2021=301,2022-2023=331.

3) From the following particulars, compute the taxable income and tax liability of Mr.Gangadhar for the Assessment Year 2023-2024

1. Gross Salary income earned Rs.2,80,000 and Professional Tax paid there on Rs.2400.
2. Rent from House Property Rs.5000 pm municipal taxes Rs.4000 p.a and repairs Rs.10,000
3. Income from business before allowing the following deductions Rs.80,000
 - Salary to Staff Rs.4,500
 - Salary to proprietors Rs.3000
 - Interest on capital Rs.2,500
 - Income tax Rs.8000
 - Bad debts Rs.2000
4. Long term capital gains from the sale of Units of UTI Rs.4,000

5. He has the following other income:

Dividend from Indian Company (gross) 10,000

Interest on Government Securities Rs.8000

Royalty from publishing a book Rs.12,000

6. During the previous year, He made the following payments:

Donation to Shri Krishna Temple at Udupi Rs 8,000

Medical Insurance Premium paid by cheque Rs.3000

LIC premium paid on his life Rs.10,000 on his wife's life Rs.12,000

Subscription to PPF A/c Rs.10,000

SECTION B

Answer any THREE of the following :

(3×7= 21)

- 4) How do you treat the following items under the head business Income?
- Brokerage paid for raising loan for business
 - Interest paid for funds borrowed specially for acquisition of a capital assets.
 - Gratuity paid to an employee as a special case.
 - Legal expenses incurred for curing any defect in title to goods
 - Expenditure on patent rights
 - Expenditure on Income Tax proceedings
 - Amortisation of preliminary expenses
- 5) Mrs. Priya furnishes the following particulars of her income for the previous year 2022-23. Compute her income from other sources after considering the deductions claimed.
- Dividend received : Rs. 4,500
 - Income from letting on hire of Building and Machinery under one composite lease: Rs. 38,500
 - Income from undisclosed sources: Rs. 16,000
 - Interest on securities: Rs. 3,500
 - Winning from lotteries (Gross): Rs. 27,000
 - Interest received on investment in National Development Bonds: Rs. 10,000
 - Gift received from mother: Rs. 125,000
- Deductions claimed by her:
- Collection charges of Dividend: Rs. 60
 - Allowable depreciation on Building and Machinery: Rs. 6,000
- 6) What is Mr. Rohan's Gross Total Income after considering the following sources of income and losses:
- Income from Salary: Rs. 80,000

- b. Income from activity owning and maintaining race horse (loss)(150,000)
- c. Income from activity owning and maintaining race horse 50,000
- d. Income from House Property (loss) – (B): Rs. (25,000)
- e. Speculation Business Income: Rs. 120,000
- f. Business loss: Rs. (50,000)
- g. Short-term Capital Gain (Transaction A): Rs. 60,000
- h. Short-term Capital Loss (Transaction B): Rs. (25,000)
- i. Long-term Capital Loss (Transaction A): Rs. (60,000)
- j. Long-term Capital Gain (Transaction B): Rs. 25,000
- k. Winning from TV Show(net): Rs. 70,000

Calculate Mr. Rohan's Gross Total Income.

- 7) State the due dates for filing returns under Income Tax Act.

SECTION C

Answer any **THREE** of the following :

(3×3= 9)

- 8) What are deemed business profit?
- 9) What is Capital assets?
- 10) Write a note on Commercial Securities.
- 11) Write the income tax slab to an individual below 60 years for AY 2023-2024 under old regime.

CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
BBA SIXTH SEMESTER DEGREE EXAMINATION MAY 2024
BUSINESS ADMINISTRATION
International Business

Duration:2 Hours

Max Marks:60

SECTION A

Answer any TWO of the following:

(2×15= 30)

- 1) Define international business and explain its significance in the global economy.
- 2) What are the implications of cultural factors on the management and execution of international business operations? Explain.
- 3) Critically evaluate Multinational companies towards Home country & Host country.

SECTION B

Answer any THREE of the following :

(3×7= 21)

- 4) Describe the merits and demerits of exporting in International Business.
- 5) Write a note on Natural Environment in International Business
- 6) Critically evaluate Global Product Division Structure of MNCs
- 7) What is the International Monetary Fund (IMF)? Explain its primary objectives.

SECTION C

Answer any THREE of the following :

(3×3= 9)

- 8) State any two disadvantages of Franchising.
- 9) State the demerits of Global Area Division Structure of MNCs.
- 10) What is the significance of BRICS?
- 11) Write a short note on Global manufacturing strategies.

**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
BBA SIXTH SEMESTER DEGREE EXAMINATION MAY 2024
BUSINESS ADMINISTRATION**

Human Resource Management-Cultural Diversity at Workplace

Duration:2 Hours

Max Marks:60

SECTION A

Answer any TWO of the following:

(2×15= 30)

- 1) Global diversity is about understanding the differences that exist within and between different countries as well as understanding one's own environment. Explain.
- 2) Describe the benefits, prevention and intervention strategies of oppression in workplace.
- 3) Explicate the features, model and advantages of cultural management.

SECTION B

Answer any THREE of the following :

(3×7= 21)

- 4) Diversity management has evolved significantly over the years, reflecting changes in societal attitudes, legal frameworks, and business practices. Elucidate.
- 5) How do "difference" and "power" contrast with each other?
- 6) Contrast the group and individual differences.
- 7) What are the benefits of both spouses working? Explain.

SECTION C

Answer any THREE of the following :

(3×3= 9)

- 8) Why is promoting cultural diversity important in the workplace?
- 9) What is realistic conflict theory?
- 10) What is meant by cross cultural management?
- 11) State the meaning of diversity management in IT organisations.

**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
BBA SIXTH SEMESTER DEGREE EXAMINATION MAY 2024
BUSINESS ADMINISTRATION**

Logistics and Supply Chain Management-Sourcing for Logistics and SCM

Duration:2 Hours**Max Marks:60**

SECTION A

Answer any TWO of the following:**(2×15= 30)**

- 1) What core elements constitute a robust quality assurance system within an organization, and how do these components contribute to overall quality management? Explain.
- 2) Explain the process of conducting a thorough assessment of potential suppliers' financial stability, including the utilization of multiple sources of information and the implications of such assessments on procurement decisions.
- 3) Discuss the methods and strategies used by organizations to obtain tenders and quotations from suppliers effectively.

SECTION B

Answer any THREE of the following :**(3×7= 21)**

- 4) Compare and contrast the advantages and disadvantages of employing dual sourcing as a procurement tactic.
- 5) Explain the significance of label Standard.
- 6) Explain the importance of liquidity ratios in Logistic and Supply Chain Management.
- 7) Discuss strategies for expediting the tendering process without compromising quality or compliance.

SECTION C

Answer any THREE of the following :**(3×3= 9)**

- 8) Define forward integration in supply chain management.
- 9) Define the concept of offshoring.
- 10) Write a note on Efficiency Ratio.
- 11) Narrate the features of weighted points system.

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CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
BBA SIXTH SEMESTER DEGREE EXAMINATION MAY 2024
BUSINESS ADMINISTRATION
Goods and Service Tax (GST)

Duration:2 Hours

Max Marks:60

SECTION A

Answer any TWO of the following:

(2×15= 30)

- 1) What is Composition Levy Scheme under GST? Explain the conditions and restrictions for opting to pay GST under Composition Scheme.
- 2) From the following particulars, compute the taxable value of supply of services by Krishna Hotel, Mysore. Also calculate GST payable @ 18%.
 - Rent a room to a guest Rs. 8,000 per day for 8 days.
 - Served alcoholic drinks for inmates of hotel Rs.4,00,000.
 - Served aerated drinks at hotel Rs.50,000.
 - Rented cars and the amount received from the hotel guest Rs.50,000.
 - Amount collected regarding provisions of food Rs.8,00,000.
 - A decorated function hall rented out to Moon Co. Ltd. And 'amount received Rs.30,000 per day for 4days.
 - Laundry services provided of Rs.54,000.
 - Beauty parlour service charge Rs.7,500.
 - Collection from Gymnasium service Rs.25,500.
 - Wi-Fi charges collected from the guests Rs.10,500.
 - Club facilities available by the guest Rs.60,000.
 - Amount collected from swimming wears Rs.25,000.
- 3) Mr. Yoganad a dealer of Mysuru submits the following information in relation to manufacture and selling of a machine. Compute the net tax payable by Yoganand.
 - a. Import of raw material (excluding BCD @10% and IGST@12%) Rs.2,40,000
 - b. Raw materials purchased from Mangalore (including GST @ 28%) Rs.2,81,600

- c. Raw material purchased from Goa (including GST 5%) Rs.63,000
- d. Subsidy received from an NGO which was directly related to price of the machine Rs.13,000
- e. Penalty levied by Mr.Pavan for delayed payment Rs.575
- f. Subsidy received from Central Govt. which directly linked to the price of output Rs.34,000
- g. Additional incentives paid to the employees of sales department Rs.5000
Warranty charges Rs.6100
- h. Manufacturing expenses Rs.6000
- i. Service received from a registered dealer of Bengaluru to manufacture a machinery @18% Rs.23000
- j. Along with the machine he supplied 3 different components at a fixed price of Rs.25000 each which are not naturally bundled. The rate of GST applicable on 3 components are 5% ,12% , and 28% respectively.
- k. Mr. Yogananda purchased from Mandya and installed a plant for Rs.800,000 (GST @18%) which is essential to manufacture a machine.Mr. Yogananda sold machine to Mr. Pradeep a registered dealer of New Delhi at profit of 15% on the cost of production and the rate of GST on such sale is 18%.

SECTION B

Answer any THREE of the following :

(3×7= 21)

- 4) Write the differences between direct & indirect tax.
- 5) Explain the limits for exemption of GST for businesses.
- 6) From the following information of Mr Chethan a registered dealer, determine the time of supply of goods in each of the following cases:

Sl.No.	Date of Removal	Date of Issue of Invoice	Date on which payment	Date of Receipt show by receipt
1	25.8.2023	25.8.2023	Bank credit: 5.9.2023 Books: 4.9.2023	1.9.2023

2	25.8.2023	21.8.2023	Bank credit: 5.9.2023 Books: 4.9.2023	1.9.2023
3	25.8.2023	24.8.2023	Bank credit: 19.8.2023 Books: 16.8.2023	1.9.2023
4	25.8.2023	23.8.2023	Bank credit: 5.9.2023 Books: 4.9.2023	23.8.2023

7) Explain the details required for tax invoices for exports.

SECTION C

Answer any THREE of the following :

(3×3= 9)

- 8) What are the rates applied under Composition Levy under GST Act?
- 9) State the reasons for exemption for registration under GST.
- 10) Identify the Place of Supply for the following:
 - A) Mr Alok (unregistered person based in New Delhi) signs up with Excellent Linguistics (Mysore, Karnataka) for training on English speaking at their Mysore center.
 - B) Alok Events an event management company at Mangalore, Karnataka organises an award function for Shah Diamond Merchants of Ahemdabad (registered in Gujarat) at Mysore.
- 11) Ms Suman purchased a machine on 1.7.2022 for Rs.10,00,000 on which GST paid @18%. On 2.10.2023, she sold the machinery for Rs.7,50,000. Determine the amount of GST reversible or GST payable by Suman at the time of sale of machinery.

CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
BBA SIXTH SEMESTER DEGREE EXAMINATION MAY 2024
BUSINESS ADMINISTRATION
Marketing - Advertising and Media Management

Duration:2 Hours

Max Marks:60

SECTION A

Answer any TWO of the following:

(2×15= 30)

- 1) Evaluate a recent advertising campaign's effectiveness using the AIDA model, considering its impact on consumer behaviour and brand perception.
- 2) What is meant by advertising media? Explain important types of advertising media.
- 3) Examine the assertion that creativity is a vital component of copywriting, elucidating its relationship with key principles in the field.

SECTION B

Answer any THREE of the following :

(3×7= 21)

- 4) Write a note on Advertising Management.
- 5) Explain the essentials of a good advertisement copy.
- 6) Write a note on sales promotion.
- 7) Write a note on agent client relationship.

SECTION C

Answer any THREE of the following :

(3×3= 9)

- 8) What is meant by advertising?
- 9) What is advertisement writing?
- 10) Define Sales Promotion.
- 11) What is an advertising agency?
