(2021 Batch Onwards)

G 401 DC1.6   Reg. No. [ ][ ][ ][ ][ ][ ][ ]

St Aloysius College (Autonomous)

Mangaluru

B.B.A. Semester VI – Degree Examination

May - 2024

BUSINESS LAW

Time: 2½ Hours   **Max Marks: 60**

PART – A

Answer any FIVE of the following.   **(5x2=10)**

1. Give the meaning of acceptance.
2. What is voidable contract?
3. What is undue influence?
4. Give the meaning of breach of contract.
5. What are conditions and warranties?
6. Define the term 'consumer' under Consumer Protection Act.
7. What is hazardous substance?
8. Mention consumer disputes redressal Agencies.

PART - B

Answer any FOUR of the following.   **(4x5=20)**

9. Explain the classification of contract on the basis of formation.
10. Differentiate between coercion and undue influence.
11. Explain the case 'Caflill Vs Carbolic Smoke Ball Co.
12. Write a note on unfair trade practices.
13. Explain the essentials of contract of sale.
14. What are the objectives of Environment Protection Act, 1986?

PART – C

Answer any TWO of the following.   **(2x15=30)**

15. Define Offer. Explain the essentials of a valid offer with relevant case.
16. Explain the different modes of discharge of contract.
17. What are implied conditions? Explain various implied conditions and warranties.
18. Explain the salient features of Consumer Protection Act.

****

(2021 Batch Onwards)

G 401 DC2.6   Reg. No. ☐☐☐☐☐☐☐

St Aloysius College (Autonomous)
Mangaluru
B.B.A. Semester VI – Degree Examination
May - 2024
INCOME TAX - II

Time: 2½ hours   Max Marks: 60

PART – A

Answer any FIVE of the following.   **(5x2=10)**

1. Agricultural income ₹ 5,00,000. Non-agricultural income ₹ 3,80,000. Find out tax liability using existing regime.

2. Give the formula to calculate Indexed Cost of Acquisition.

3. What is grossing up of Interest?

4. Write any two differences between long term and short term capital gain.

5. What is Bond Washing Transaction?

6. What is casual income?

7. Ms. Joslin purchased a share of X Limited (listed) on 1-1-2016 ₹400. FMV as on 31-01-2018 ₹450. He sold this share on 26-03-2024 for ₹700. Find out the capital gain on share.

8. What is PAN? Write any two documents require PAN.

PART - B

Answer any FOUR of the following.   **(4x5=20)**

9. From the following information find out tax liability of Ms. Shwetha by applying new regime for the A.Y. 2024-25.

Particulars	Amount (₹)
Income from salary	15,00,000
Income from house property	7,50,000
Long term capital gain	6,00,000
Short term capital gain sec.111A	2,00,000
Winnings from horse race (net)	7,70,000
Interest on securities	20,000

10. Mr. Rao furnished the following particulars for the Assessment Year 2024-25:

Particulars	₹
Loss from tiles business	6,00,000
Income from hosiery business	9,00,000
Income from speculative business	1,00,000
Depreciation allowance for the current year	70,000
Loss from speculative business	1,20,000
Loss from house property	40,000
Interest on securities	10,000
Winnings from card games (net)	1,40,000
Items carried forward from the earlier years:	
Business loss Assessment Year 2022-23	20,000
Depreciation allowance (Unabsorbed) for the Assessment Year 2018-2019	25,000

Compute Mr. Rao's gross total income.

11. Dr. Navin is a medical practitioner. He gives you the following summary of cash book for the year ending 31-3-2024.

Receipts	₹	Payments	₹
To Balance b/d	10,000	By Rent of clinic	40,000
To Consultation fees	1,00,000	By Purchase of medicines	25,000
To Visiting fees	80,000	By Household expenses	10,000
To Dividend	50,000	By Surgical equipments	50,000
To Interest on Bank FD	20,000	By Donation	5,000
		By Professional journals	12,000
		By Balance c/d	1,18,000
	2,60,000		2,60,000

Rate of depreciation allowable on surgical equipments is at 15%. Compute his taxable income from profession for the Assessment Year 2024-25.

12. Mr. Akshay Khanna has made the following donations during the year PY 2023-24
    - National Children's Fund - ₹ 6,00,000
    - National Blood Transfusion Council- ₹ 4,00,000
    - Prime Ministers National Relief Fund - ₹ 8,00,000
    - A charitable approved institution- ₹ 2,50,000
    - Repairs of notified church- ₹ 1,00,000
    - Help to poor student- ₹ 20,000
    - Books donated to an approved college- ₹ 30,000
    - Blankets donated to orphans - ₹ 70,000
    - Municipality for family planning- ₹ 80,000

   His GTI amounted to ₹ 60,00,000 includes winnings from horse race ₹ 5,00,000, LTCG ₹ 2,00,000 and STCG (sec.111A) ₹ 50,000.
   During the year he paid ₹ 10,000 as Medical Insurance premium and ₹ 20,000 L.I.C. premium on his own life.
   Compute Total Income.

13. Explain the exemption u/s 54 B with regard to long term capital gain.

14. From the following information compute depreciation allowable to Rao Traders, a commercial firm for the A.Y. 2024-25.

Assets	WDV on 1st April (₹)	Rate %
Computers	3,00,000	40
Office Furniture	9,80,000	10
Building	20,00,000	5
Machinery	20,00,000	15

On 15th of December, purchased machinery worth ₹ 10,00,000 and on 10th June, purchased Building for ₹ 50,00,000. On 15th November, furniture is sold for ₹ 8,00,000. Find out allowable depreciation and capital gain if any of Rao Traders.

PART – C

Answer any TWO of the following.   **(2x15=30)**

15. From the following Profit & Loss Account of Mr. Karan, compute his Income from Business for the Assessment Year 2024-25.

	₹		₹
To Salary	15,000	By Gross profit	1,60,000
To General expenses	15,000	By Bad debts recovered (disallowed earlier)	2,000
To Advertisement	4,000		
To Interest on capital	2,000	By LTCG on sale of land	3,25,000
To Interest on bank loan	500		
To Bad debts	2,000	By Rent received from house property	3,000
To Fire insurance premium	100	By Dividend from Indian Company shares	3,000
To Depreciation	4,000		
To GST	10,000	By Interest on POSB a/c	1,000
To Income tax	9,500		
To Donation to NDF	1,000		
To Local tax on LOP	500		
To Motor car expenses	1,000		
To Net profit	4,29,400		
	4,94,000		**4,94,000**

Additional information:

   I) Salary includes ₹ 500 p.m. drawn by Mr. Karan as salary.
   ii) Advertisement includes ₹ 1,200 being cost of Neon Sign Board.
   iii) General expenses include ₹ 1,500 being the fee paid to the CA in connection with income tax appeal before Appellate Tribunal.
   iv) ¼ of car expenses relate to the personal use.
   v) Allowable depreciation as per IT rules ₹ 3,000.
   vi) Actual bad debts amounted to ₹ 1,000.

16. During the year 31st March 2024, Mr. Sanju sold the following assets:

	Particulars ST ALOYSIUS COLLEGE LIBRARY MANGALURU – 575 003	Sale proceeds in the PY(₹)
1.	Shop purchased in August 2010 for ₹ 25,000.	9,00,000
2.	Machinery purchased in the year 2018-19 for ₹1,00,000 (WDV as on 1-4-2023 is ₹ 40,000).	55,000
3.	Furniture purchased on 1-5-2016 for ₹ 60,000.	1,00,000
4.	Machinery purchased on 1-8-2020, ₹ 10,00,000 (WDV as on 01-04-2023, ₹ 8,00,000).	12,00,000
5.	Agricultural land in Mangalore purchased in 1998-1999 for ₹ 16,000. (FMV on 1-4-2001 ₹20,000). Selling expenses ₹ 15,000.	8,00,000
6.	One residential house purchased in 2009-2010 costing ₹ 5,75,000. During the year he purchased two house properties for ₹ 6,00,000 on 1-7-2023 and ₹ 5,00,000 on 1-2-2024.	50,50,000
7.	Household furniture purchased in 2018-19 for ₹ 60,000.	40,000

Calculate taxable capital gain.

[CII -2001-02;100, 2009-10:148, 2010-11:167, 2015-16;254, 2016:17;264, 2018-19;280, 2019:20;289, 2023-24;348]

17. From the following information compute income from other sources of Mr. Prashanth for the Assessment year 2024-25.

    a) Rent from subletting the house ₹ 48,000. He paid rent of ₹ 60,000 for the entire portion. 1/3rd of the house was sublet.

    b) Agricultural income from Mangaluru ₹ 18,000.

    c) Royalty received by publishing a book on management ₹ 1,50,000. He paid salary to the clerk ₹ 10,000 for typing and proof reading work.

    d) He received a family pension of ₹ 90,000.

    e) Published articles in journals and received ₹ 30,000.

    f) Interest on POSB a/c ₹ 8,000.

    g) He received interest on tax free Govt. of India bonds ₹ 15,000.

    h) Gift received from friends ₹ 85,000.

    i) ₹ 36,000, 10% tax free unlisted debentures of a company.

    j) ₹ 11,000, 10% Karnataka State government loan.

    k) Examinership remuneration ₹ 5,000.

    l) Income from guest talks ₹ 20,000.

    m) He held 7% capital investment bonds worth ₹ 80,000.

    n) He had 12%, tax free bonds of Agra municipality worth ₹ 60,000, which he sold on 01-09-2022. On the same date he purchased 10% debentures worth ₹ 50,000 of ABC Ltd. Interest on securities becomes due on 30th June and 31st December every year.

    o) He won ₹ 84,000 from lottery (net).

He paid a commission of ₹ 1,000 for the collection of interest on securities. The cost of lottery ticket was ₹ 500.

18. Ms. Shifali (45 years) submits the following information for the Previous Year.

    a) Income from salary ₹ 20,00,000

    b) Rent form house property ₹ 5,000 p.m. Municipal tax paid ₹ 4,000 p.a.

    c) Income from business ₹ 15,00,000

    d) LTCG ₹ 8,00,000

    e) STCG u/s 111A ₹ 3,00,000

    f) Dividend from Indian Company ₹ 10,000

    g) Interest on Fixed deposits ₹ 20,000 (gross)

    h) Winnings from horse race (net) ₹ 4,20,000

During the year she made the following payments:

    a) Life insurances premium ₹ 30,000

    b) Medical insurance for self ₹ 28,000, it includes preventive medical bill of ₹ 7,000

    c) Interest on education loan of son ₹ 10,000

    d) Donation to PMNRF ₹ 5,000

Compute her total income and tax liability (under old tax regime) for the Assessment Year 2024-25.

****

(2021 Batch Onwards)

G 401 DC3.6   Reg. No. ☐☐☐☐☐☐☐

St Aloysius College (Autonomous)

Mangaluru

B.B.A. Semester VI – Degree Examination

May – 2024

INTERNATIONAL BUSINESS

Time: 2½ Hours   Max Marks: 60

PART – A

Answer any FIVE of the following.   (5x2=10)

1. What is licensing?
2. What do you mean by financial resources in International Business?
3. Write any two features of Globalization.
4. What is TRIM?
5. What is expatriation?
6. What is technology transfer?
7. What do you mean by global supply chain management?
8. State the meaning of international business.

PART - B

Answer any FOUR of the following.   (4x5=20)

9. Write a note on Repatriation.
10. What are the functions of SAARC?
11. Explain challenges to Globalization.
12. Explain the need for international Business.
13. Explain the technological environment in International Business.
14. Write a note on BRICS.

PART – C

Answer any TWO of the following.   (2x15=30)

15. Explain the tariff and Non–tariff barriers to international Business.
16. Explain the export procedure in detail.
17. Explain the different types of Staffing policies.
18. Explain the socio-cultural environment and economic environment influencing international business.

****

(2021 Batch Onwards)

G 401DE1a.6   Reg. No. ☐☐☐☐☐☐☐☐

St Aloysius College (Autonomous)
Mangaluru

B.B.A. Semester VI – Degree Examination
May - 2024

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Time: 2½ Hours   Max Marks: 60

Note: PV Table and Exponential table will be provided.

PART – A

Answer any FIVE of the following.   (5x2=10)

1. What do you mean by Portfolio Evaluation as a stage in Investment Process?

2. State the meaning of Arbitrage Pricing.

3. What is meant by Yield to maturity related to bond valuation?

4. What is Net Asset Value?

5. Give the meaning of Forward Market.

6. List any two features of Futures.

7. State any two advantages of investing in life insurance schemes.

8. An investor buys a Sensex Futures at ₹ 6,000 in a lot of 100 futures. On the settlement day Sensex is ₹ 6,600. What would be his profit or loss?

PART - B

Answer any FOUR of the following.   (4x5=20)

9. Following Information is available in respect of market:

Security	Estimated Return (%)	Beta
A	22.20	1.75
B	15.80	1.90
C	18.00	1.10
D	9.00	0.95
E	25.80	2.00
T-bills	8.00	--
SENSEX	15.00	1.00

Find out which of the securities are underpriced or overpriced?

10. Explain the various fixed income securities.

11. Consider the following data for two risk factors and two securities (C and D)
$\lambda_0 = 4.25$ per cent $\lambda_1 = 5.5$ per cent $\lambda_2 = 3.8$ per cent
$b_{C1} = 1.12$ $b_{C2} = 1.74$
$b_{D1} = 0.92$ $b_{D2} = 2.30$
Security C is currently priced at ₹ 340; security D is currently priced at ₹ 270.
During the year the securities are expected to pay dividends of ₹ 4.00 and ₹ 5.50 per share respectively. The yearend prices are anticipated to be ₹ 375 for security C AND ₹ 320 for security D
    a) Compute expected return of both securities
    b) Evaluate whether the securities are correctly priced.

G 401DE1a.6   **Page No. 2**

12. Distinguish between investment and speculation.

13. Write a note on Dow Theory as a tool of Technical Analysis.

14. The equity share of the Ravin Ltd are being sold at ₹ 210. A 3-month call option is available for a premium of ₹ 6 per share and 3 months put option is available for a premium of ₹ 5 per share. Find out the net pay off of the option holder of the call option and put option given that.

1) The strike price in both cases is ₹ 220 and

2) The share price on the exercise day is ₹ 200 or ₹ 220 or ₹ 230 or ₹ 240.

PART – C

Answer any TWO of the following.   **(2x15=30)**

15. **A.** Given the following information:

	Portfolios			
	A	B	C	D
Beta	1.10	0.8	1.8	1.4
Return(percent)	14.5	11.25	19.75	18.5
Standard Deviation (percent)	20.0	17.5	26.3	24.5

Risk free rate of return = 6 percent
Market return = 12 percent
Calculate:
(a) Sharpe ratio   (b) Treynor ratio   (c) Jensen ratio   **(9 marks)**

B. Jaya Ltd. has a 14 per cent debenture with a face value of ₹ 100 that matures at par in 15 years. The debenture is callable in five years at ₹ 114. It currently sells for ₹ 105. Calculate each of the following for this debenture:
1. Current yield
2. Yield to call   **(6 marks)**

16. **A.** An investor wants to build a portfolio with the following four stocks. With the given details, find out his portfolio return and portfolio variance using Sharpe's Single Index Model. The investment is spread equally over the stocks.

Company	α	β	Residual Variance
Sneha	0.17	0.93	45.15
Neha	2.48	1.37	132.25
Asha	1.47	1.73	196.28
Priya	2.52	1.17	51.98

Market return (R_m) = 11   Market return variance = 26   **(10 marks)**

B. Following information is provided in respect of a security: IRF = 8% R_m=16% β = 0.7

i. Find out the expected return of the security, and

ii. If the other security has an expected return of 24%, what must be its beta?   **(5 marks)**

G 401DE1a.6

17. What is Fundamental Analysis? Explain Economy analysis.

18. **A.** An investor buys a put option at a strike price of ₹30 for a premium of ₹6. The current market price of the share is ₹28. Find out the profit/loss profile of the investor if the market price of the share is ₹18, ₹24, ₹26, ₹28, ₹31, ₹36 or ₹39, on the expiration date. What will be his position if he buys the call option? **(7 Marks)**

    B. Nifty futures are tradable In multiple of 50 units. Initial margin is required at 20% for buyer and 25% for seller. Current level of Nifty futures Is 4,210. The settlement prices of NIFTY for next 5days are 4,240, 4,260, 4,200, 4,190 and 4,215 respectively. Find out the Mark to Margin and closing balance of margin on daily basis and also the net profit/ loss position in the last of an investor.

    1) Who buys the NIFTY contract, or 2) who sells the NIFTY contract?

    (8 Marks)

(2021 Batch Onwards)

G 401 DE1b.6 Reg. No. [ ][ ][ ][ ][ ][ ][ ]

St Aloysius College (Autonomous)

Mangaluru

B.B.A. Semester VI – Degree Examination

May - 2024

ADVERTISING AND MEDIA MANAGEMENT

Time: $2^1/_2$ Hours   Max Marks: 60

PART – A

Answer any FIVE of the following.   (5x2=10)

1. What is advertising?
2. Write the meaning of media planning.
3. What is meant by ad budget?
4. What is word of mouth communication?
5. Write the meaning of Integrated Marketing Communication.
6. What is Product Placement?
7. What is outdoor advertising?
8. Give the meaning of copy writing.

PART - B

Answer any FOUR of the following.   (4x5=20)

9. Explain the nature of advertising.
10. What are the functions of advertising media?
11. What are the elements of ad layout?
12. List out the essentials of good advertisement copy.
13. Write a note on the importance of advertising agency.
14. What is AIDA model in advertising?

PART – C

Answer any TWO of the following.   (2x15=30)

15. Evaluate the role of advertisement in India's economic development.
16. Analyze various types of media with the advantages and disadvantages.
17. Identify various methods of appropriating advertising budget.
18. Evaluate various methods of measuring the effectiveness of advertising.

****

(2021 Batch Onwards)

G 401 DE1c.6   Reg. No. ☐☐☐☐☐☐☐

St Aloysius College (Autonomous)

Mangaluru

B.B.A. Semester VI – Degree Examination

May - 2024

CULTURAL DIVERSITY AT WORKPLACE

Time: 2½ Hours   Max Marks: 60

PART – A

Answer any FIVE of the following.   (5x2=10)

1. What is cultural diversity?
2. Give the meaning of discrimination.
3. What is cross cultural management?
4. What is social identity?
5. Give the meaning of inclusion in diversity.
6. Write a note on vision of diversity.
7. What do you mean by global organisations?
8. What are ERG's?

PART - B

Answer any FOUR of the following.   (4x5=20)

9. What are the techniques of workforce diversity management?
10. Distinguish between group and individual diversity.
11. Write a note on GLOBE study.
12. Explain the objectives of diversity management.
13. How can you measure diversity an inclusion?
14. Explain any five emerging workforce trends.

PART – C

Answer any TWO of the following.   (2x15=30)

15. Explain the challenges and issues of diversity management.
16. Explain Trompenaar's and Schwartz framework.
17. Explain the different skills, competencies and factors required for multicultural teams at work place.
18. Explain the cultural issues in international working on work-life balance. Elaborate the strategies adopted by the dual-career couples to manage their career.

****

(2021 Batch Onwards)

G 401 DE2a.6   Reg. No. ☐☐☐☐☐☐☐☐

St Aloysius College (Autonomous) Mangaluru

B.B.A. Semester VI – Degree Examination

May - 2024

MARKETING ANALYTICS

Time: 2½ Hours   Max Marks: 60

PART – A

Answer any FIVE of the following.   (5x2=10)

1. What is Clustering?
2. What is Anomaly Detection?
3. State the meaning of Marketing Analytics.
4. What is 'merging' in 'R'?
5. State any four needs for 'R'.
6. What is ANOVA?
7. What is integer data type?
8. What is meant by Exploratory Data Analysis (EDA)?

PART - B

Answer any FOUR of the following.   (4x5=20)

9. Explain the needs for Marketing Analytics.
10. Explain the different data types in 'R' with examples.
11.

Metric	Value
Total Members	1,000,000
City Tier Distribution (Tier 1)	50%
City Tier Distribution (Tier 2)	30%
City Tier Distribution (Tier 3)	20%

The above table showcases the customer demographic data of Zomato Ltd., Visualize the data given in the above table with the help of suitable graph and write inference by analysing the same.

12. Explain the different methods of data mining.

13. The table below shows the details of Sales Calls made and Deals closed from Jan to May 2024. Forecast sales for June if 60 Sales Calls are made in that month using the regression equation $Y = a + bX$.

Months	Sales Calls (X)	Deals Closed (Y)
Jan	10	15
Feb	20	25
March	30	35
April	40	45
May	50	55

14. Explain the importance of Market Basket Analysis for product bundling and promotion.

PART – C

Answer any TWO of the following.   **(2x15=30)**

15. Explain the CRISP-DM model for Data Mining in detail.
16. What are vectors in 'R'? Explain the commonly used functions/arguments in vector data structures with example.

17.

Customer	Gender	Marital Status	Order Value (₹)	Order size (Qty)	Order Distance	Order Frequency (per week)
C1	M	Unmarried	300.00	5	5 KM	2
C2	F	Married	500.00	3	3 KM	1
C3	F	Unmarried	350.00	2	2 KM	3
C4	M	Unmarried	280.00	2	1 KM	3
C5	M	Married	620.00	5	5 KM	1
C6	F	Unmarried	415.00	3	3 KM	1
C7	F	Unmarried	235.00	1	1 KM	4
C8	M	Unmarried	350.00	2	4 KM	2
C9	M	Unmarried	150.00	3	3 KM	4

The above table presents Customer data of Zomato India Ltd.,

   a. From the data sets given above, draw summary table and calculate (i) Mean and (i)Median values for Order Value, Order Size, Order Distance, Order Frequency and Weekly Order Value.

   b. Based on the information provided split-out the Weekly Order Value data-field.

   c. Visualize the demographic data with the help of suitable graph/s.

Extract insights based on the summary table and graphs.

18. Explain the following Pie Graph functions/parameters in 'R' with diagrams & examples.

   a. pie()
   b. col()
   c. label
   d. legend()

****

(2021 Batch Onwards)

G 401 DE2b.6   Reg. No. ☐☐☐☐☐☐☐

St Aloysius College (Autonomous)
Mangaluru

B.B.A. Semester VI – Degree Examination
May - 2024

RETAIL OPERATIONS MANAGEMENT

Time: 2$^1/_2$ Hours   Max Marks: 60

PART – A

Answer any **FIVE** of the following.   (5x2=10)

1. What is Store Loyalty?
2. Give any two Examples of Service retailing.
3. State any two types of Aggregators in Business Model.
4. What is International Retailing?
5. Name any two types of customers in Retail Industry.
6. Explain the concept of Private Labeling.
7. Mention any four career options in Retail Industry.
8. What is Category Management?

PART - B

Answer any **FOUR** of the following.   (4x5=20)

9. Describe the types of Retail Locations.
10. Write a short note on Visual Merchandising.
11. Explain various types of Retail Logistics.
12. Illustrate the various phases in Retail Decision making Process.
13. Explain the Merchandise Buying Process.
14. What are the various characteristics of Service Retailing?

PART – C

Answer any **TWO** of the following.   (2x15=30)

15. Discuss the variables influencing Store Loyalty.
16. Explain briefly the theory of Wheel of Retailing, Retail Accordion Theory and Conflict theory.
17. Illustrate the Merchandise Planning Process.
18. Discuss the various trends in Retail Industry.

****

(2021 Batch Onwards)

G 401 DE2c.6   Reg. No. ☐☐☐☐☐☐☐

St Aloysius College (Autonomous)

Mangaluru

B.B.A. Semester VI – Degree Examination

May - 2024

SOURCING FOR LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Time: 2$\frac{1}{2}$ Hours   Max Marks: 60

PART – A

Answer any FIVE of the following.   **(5x2=10)**

1. Give the meaning of restricted tendering.
2. Mention any 2 merits of assessing financial Stability.
3. What is Inventory-to-sales Ratio?
4. Write any 2 functions of credit rating.
5. What is transfer pricing?
6. Give the meaning of multiple sourcing.
7. What is the meaning of total life cycle costs?
8. Expand CRISIL.

PART – B

Answer any FOUR of the following.   **(4x5=20)**

9. What is Sourcing? Explain the key aspects of sourcing process in logistics.
10. Write a detailed note on any 1 of the credit rating agencies in India.
11. Explain any 5 decision criteria for tenders and quotation.
12. Explain the procedure for award of contract.
13. Explain any 5 features of External Sourcing.
14. Explain the steps in analyzing secondary data on markets and suppliers.

PART – C

Answer any TWO of the following.   **(2x15=30)**

15. Explain the various approaches to sourcing in detail.
16. Give the meaning of Not-for-Profit Organization. Explain the key legal requirements to consider when Sourcing from Not-for-Profit Suppliers.
17. Explain the process of obtaining tenders and quotations in detail.
18. Explain the various sources of information on potential suppliers' financial performance in detail.

****

(2021 Batch Onwards)

G 401 VO1.6   Reg. No. ☐☐☐☐☐☐☐☐

St Aloysius College (Autonomous)

Mangaluru

B.B.A. Semester VI – Degree Examination

May - 2024

GOODS AND SERVICES TAX

Time: 2$\frac{1}{2}$ Hours   Max Marks: 60

PART – A

Answer any **FIVE** of the following.   (5x2=10)

1. Write the meaning of capital goods under CGST Act.

2. State any two differences between direct and indirect taxes.

3. What is GSTIN? Write a dummy GSTIN and break up the alphanumeric structure.

4. State the meaning of casual taxable person.

5. Write the definition of aggregate turnover under GST Act.

6. Ms. Nivedita purchased a machine on 1-8-2019 for ₹ 30,00,000 on which GST was paid @ 18%. On 15-12-2023, she sold the machinery for ₹ 22,00,000. Determine the amount of GST reversible or GST payable by Nivedita at the time of sale of machinery.

7. Mr. Glen is a dealer registered in Mangaluru send the goods to Mr. Cummins for delivery to Chennai. Determine the time of supply in different scenarios of the following:

Sl. No.	Date of removal of goods	Date of Issue of Invoice	Date on which payment is entered in the books of account	Date on which payment is credited in the bank account
1.	20th August	21th August	24th August	25th August
2.	12th August	12th August	10th August	21st September
3.	18th June	10th June	7th June	15th July
4.	3rd August	2nd August	2nd August	19th August

8. Mr. Anil has treated the following transactions as turnover for the month of February 2024. Find out aggregate turnover for the purpose of GST.

Particulars	Amount (₹)
Inter-state supply	10,00,000
Supply to job worker	5,00,000
Export to UAE	6,00,000
Supply intra-state	5,00,000
Nil rated supplies	2,00,000
Purchased from unregistered dealer	2,00,000

G 401 VO1.6   **Page No. 2**

PART - B

Answer any <u>FOUR</u> of the following.   (4x5=20)

9. Mr. Santhosh a registered dealer in Bengaluru. The following information for the month of January 2024. Compute aggregate turnover, taxable turnover and GST payable.

Particulars	Amount (₹)
a. Supplied goods to a dealer in Maharashtra (GST rate 18%)	8,00,000
b. Supplied of goods to a dealer in Mysore (GST rate 12%)	9,20,000
c. Transferred of goods to a branch located in Chennai (GST rate 28%)	4,00,000
d. Export to Srilanka (GST rate 18%)	8,00,000
e. Service provided to a trader in Madhya Pradesh (GST rate 12%)	7,00,000
f. Supply of goods to units of SEZ in Kolkata (GST rate 5%)	3,50,000
g. Purchase of a machinery from Delhi (GST rate 18%)	20,00,000
h. Purchased goods from unregistered dealer of Mangalore (GST if purchased from registered supplier is 12%)	10,00,000
i. Supplied goods to a job worker located in Hyderabad for further processing (GST 5%)	2,00,000

10. Explain the concept of reverse charge mechanism. Write any five goods under reverse charge mechanism.

11. From the following calculate customs duty payable:

Particulars	Amount (₹)
Assessable value of imported goods	₹ 80,00,000
Basic custom duty payable at 15%	
Safeguard duty-20%	
IGST at 18%	
Compensation cess at 30%	

12. Write in detail the objectives of levying GST on goods and services.

13. Raj Ltd., has its head office at Bengaluru and has 4 branches at Kerala, Maharashtra, Andhra Pradesh and New Delhi. It seeks the services of star Advertising agency based at Bengaluru for advertising its products.

The Advertising agency raises the bill which includes GST amounting to ₹14,00,000 on the Head office. The turnover of Head Office and branches during quarter ending 31.3.2024 were as follows:

	₹
Bengaluru	28,40,000
Kerala	12,00,000
Maharashtra	14,50,000
Andhra Pradesh	18,00,000
New Delhi	8,00,000

Compute the distribution of Input Tax by the Bengaluru Head Office

14. Ms. Sara is a small-scale dealer in Karnataka, furnished the following details for the year 2023 – 2024

	Particulars	Amount ₹
1.	Supplied food and drinks to college canteen, Mangaluru.	12,00,000
2.	Goods supplied to a job worker and job worker sold the same to a dealer in Mysore.	15,00,000
3.	Supplied nil rated goods to a dealer in Delhi.	3,00,000
4.	Goods supplies to a job worker in Chennai and job worker sold the same to a dealer in Delhi.	5,00,000
5.	Supplied Ideal ice cream to a dealer in Mangaluru.	30,00,000
6.	Purchased goods from an unregistered dealer in Kerala.	20,00,000
7.	Manufactured ice cream under 'Summer cool' Brand and sold to a dealer in Mangaluru	25,00,000
8.	Supplied products which are exempt from tax in Udupi	10,00,000

Is Ms. Sara eligible for composition levy scheme? Justify your answer.

PART – C

Answer any TWO of the following. **(2x15=30)**

15. a. Explain the functions of GST council. **(5)**

   b. From the following information find out place of supply by providing appropriate justification. **(10)**

1.	Mr. Manish Malhotra, a makeup artist at Mumbai, goes to Bengaluru, Karnataka for doing the makeup of Ms. Madhuri, a Bollywood actress based in Delhi.
2.	Mr. Warner is working in an MNC in Bengaluru. He has been transferred to Pune. He hired the services of "Movers and Packers" to shift his household goods from Bengaluru to Pune.
3.	Mr. Vinod is travelling to Mumbai via train. The train starts at Delhi and stops at certain stations before Mumbai. Vinod boards the train at Vadodara (Gujarat) and promptly purchases lunch on board. The lunch had been boarded in Delhi.
4.	Mr. Raj of Mumbai, Maharashtra orders a mobile from Amazon to be delivered to his mother in Luck now (UP) as a gift. M/s ABC (online seller registered in Gujarat) processes the order and sends the mobile accordingly.
5.	Rajesh of Mysore supplied services to Mr. Suresh of Delhi (An Unregistered dealer with no proper address record.
6.	Roy Steel Ltd. of Uttar Pradesh, Purchased building from Bhandari Builders, Mangaluru, Karnataka. Building Includes pre-fixed furniture.
7.	Strong Iron & Steel Ltd. (Jharkhand) asks M/s Redrock Constructions (West Bengal) to build a blast furnace in their Jharkhand steel plant.

8.	Mr. Rahul provided architectural services to Mr. Pooran of Delhi. Rahul and Pooran are registered under GST. Rahul has place of business in Nagpur. The building is situated in Delhi.
9.	Professional trainers of Jalandhar, Punjab provided training on GST practical applications to the employees of Wiz minds, Mangaluru, registered in Karnataka at their Centre at Bandra, Mumbai.
10.	Ms. Malini imports school bags from China for her shop (registered in Mumbai)

16. a. Explain in brief the procedure for GST registration. **(5)**

   b. Mr. Green, a registered dealer of Chennai submits the following information for the month of April 2024: **(10)**

Particulars	₹	Rate of GST
Details of Purchase:		
a. Raw-materials 'A' purchased from another state	10,00,000	28%
b. Raw-materials 'B' purchased within state	20,00,000	18%
c. Raw material 'C' imported from USA (including BCD @ 15% and IGST 12%)	22,40,000	12%
d. Raw-material 'D' purchased within the State from a dealer who opted for composition scheme.	5,00,000	5%
e. Raw-material 'E' purchased from a SEZ in Bengaluru	10,00,000	12%
f. Purchased raw material from Unregistered dealer of Mumbai	14,00,000	18%
Details of Sales:		
a. Sales of goods to a dealer in Chennai.	50,00,000	5%
b. Supply of goods to a to a person of Hyderabad, who opted for composition scheme	75,00,000	12%
c. Goods sold to an unregistered dealer in Mangalore	15,00,000	18%
d. Sale of goods to a dealer in Union Territory of Chandigarh.	20,00,000	28%
e. Exported goods to Srilanka	12,00,000	5%
f. Sale of goods purchased from raw- material 'E' to SEZ in Bengaluru	2,00,000	18%

17. Ms. Smriti a dealer of Kerala submits the following information in relation to manufacture and selling of a machine. Compute the GST payable.

Particulars	Amount ₹
Import of raw materials from New Zealand (excluding BCD @ 10% and IGST @5%)	1,40,000
Raw materials purchased with in the state (including GST @28%)	10,24,000
Import of technical – know- how from Germany (excluding BCD @10% & IGST @18%)	15,00,000

Raw materials purchased from a dealer of Udupi, Karnataka (GST @5%)	40,000
Subsidy received from an NGO which was directly related to price of the goods	13,000
Penalty levied for delayed payment	650
Cost of Non-returnable container	14,000
Additional incentives paid to the employees of sales department	3,000
Warranty charges	8,200
Manufacturing expenses	3,800
Service received from Goods Transport Agency (GST @ 12%)	50,000
Service received from specialist from Pune taxable @12% GST	60,000
Purchased raw materials which are charged at Nil rate	1,00,000
Trade discount (after the date of supply)	25,000

Along with the machine, accessories supplied worth ₹ 55,000 which are not naturally bundled. GST rate of accessory is 28%.

Ms. Smriti sold the machine to Ms. Harmanpreeth a registered dealer in Bandra, Mumbai at a profit of 20% on selling price and the rate of GST on such sale is 18%.

18. Galaxy color labs has imported a new film processing unit from Konica, Singapore. Following are the details of import:

Particulars	Amount (USD) $	Amount (₹)
Cost of machine	$ 60,000	
Cost of spare parts and accessories	$ 700	
Packing charges (including durable packing $ 50)	$ 450	
License fees payable to Konica Japan	$ 5,000	
Air freight	$ 800	
Insurance paid	$ 1,500	
Cost of transportation till Airport of Japan	$ 1000	
Installation charges payable to Konica India, Bangalore		₹ 25,000
Commission paid to the exporter's agent in India		₹ 45,000
Design and development charges done in India		₹ 30,000
Freight from airport to the business premises		₹ 10,000
Buying agent's commission		₹ 15,000
Date of entry inwards 02.02.2024, (BCD @20%, IGST @18%). Exchange rate 1$ = ₹ 88		
Date of submission of bill of entry 30.01.2024, (BCD @18%, IGST @18%) exchange rate 1$ = ₹ 84		
Safeguard duty @20%.		

Calculate assessable value and customs duty payable.

****