

CENTRAL UNIVERSITY
OF KARNATAKA
(Established by an Act of the
Parliament in 2009)
Kadaganchi, Aland Road,
Kalaburagi Dist-585367
Website: www.cuk.ac.in



School	School of Business Studies
Department	Department of Commerce
Program	M.Com
Semester	I

END SEMESTER EXAMINATIONS, MONTH NOVEMBER YEAR 2024

Course: PCOTC10400 BUSINESS ENVIRONMENT	Max. Marks:60	Duration: 2hrs 30 Mts	Credits: 4
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INSTRUCTIONS:

1. Answer any SIX from Section A. Each question carries Five Marks (6x5=30)
2. Answer any THREE from Section B. Each question carries Ten Marks(3x10=30)

SECTION:A

1. Distinguish between Tariff Barriers and Non Tariff Barriers in Foreign Trade
2. Explain the objectives of WTO
3. What is Monetary policy and explain the instruments of Monetary Policy.
4. Explain how competition Act is different from MRTP?
5. Write a note on Industrial Policy 1991.
6. Explain the role of different social classes in Indian business environment.
7. Write the role of technological environment and its ill effects on the business environment.
8. Discuss the three components of Legal Environment in Indian Business
9. Write the reasons for 1991 Economic Reforms in India.

SECTION: B

10. Define Multi National Corporation and explain the advantages and disadvantages of MNCs.
11. Explain the major rules, regulations and provisions of FEMA 1999.
12. Write in detail the role of World Bank Institutions in supporting economic development and Structural Adjustment Program.
13. Explain in detail internal and external factors of Business Environment.
14. Explain the role of social responsibility of business.

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School	Business Studies
Department	Commerce
Program	M.Com
Semester	I
Course Code	PCOTS11200

END SEMESTER EXAMINATIONS, DECEMBER 2024

Course: Business Analytics for Decisions Making	Max. Marks: 60	Duration: 2 ½ Hours	Credits: 4
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INSTRUCTIONS:

- Use of Simple Calculator is allowed.

Section A

1. Answer any TEN of the following questions. Each question carries ONE mark

- What is data manipulation?
- What are the steps involved in Business analytics process?
- Mention any two properties of arithmetic mean.
- What are the types of Analytics?
- What are the common types data visualizations
- What does "BI" stand for in business analytics?
- What type of analytics predicts future trends based on historical data?
- Which branch of analytics focuses on optimizing decisions?
- What is a 'dashboard' in business analytics?
- Which chart is best for showing correlations between two variables?
- Which visualization technique shows data distributions?

Section B

Answer any FOUR questions, each question carries FIVE marks

- Write about the Evolution of Business Analytics
- Define the concept of the coefficient of determination (R^2) in regression analysis. What does an R^2 value of 0.85 indicate in a regression model?
- Person's coefficient of skewness for a distribution is 0.4 and its co-efficient of variation is 30%. Its mode is 88, find mean and median.
- A factory manufactures two products A and B. To manufacture one unit of A, 1.5 machine hours and 2.5 labour hours are required. To manufacture product B, 2.5 machine hours and 1.5 labour hours are required. In a month, 300 machine hours and 240 labour hours are available. Profit per unit for A is Rs. 50 and for B is Rs. 40. Formulate as LPP.
- From the following data, calculate the trend values using three months moving average:

Month	Jan	Feb	Mar	April	May	June	July	Aug	Sep	Oct	Nov	Dec
Sales (Rs.000)	125	145	186	131	151	192	137	157	198	143	163	204

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Section C

Answer any THREE Questions, each question carries TEN Marks

7. What do you mean by data visualization? Explain with example on types of data visualization
8. From the following information you are required to compute the impact of change in area on house prices by using regression analysis.

House Price in Rs. Lakh	245	312	279	308	199	219	405	324	319	255
Area(square feet)	1400	1600	1700	1875	1100	1550	2350	2450	1425	1700

9. The prices of tea company shares in Mumbai and Kolkata for last 10 months are recorded below. Determine in which market the share price show less variability

Month	Jan	Feb	Mar	April	May	June	July	Aug	Sep	Oct
Mumbai	105	120	115	118	130	127	109	110	104	112
Kolkata	108	117	120	130	100	125	125	120	110	135

10. A manager keeps a record of the number of calls she makes each day on her mobile phone.

Number of calls per day	0	1	2	3	4	5	6	7	8
frequency	3	4	7	8	12	10	14	3	1

Calculate the mean, median and mode number of calls per day.



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School	Business Studies
Department	Commerce
Program	PG (M.Com)
Semester	First
Course Code	PCOTE11201

End Semester Examinations, Month December Year 2024

Course: Corporate Taxation	Max. Marks: 45	Duration: 2 H	Credits: 3
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Instruction: Permitted to use calculators and present value tables.

Section A

Answer any five of the following questions. Each question carries three marks. [5QX3M]

1. What is domestic company?
2. Mention any five deductions available to corporate assessee?
3. What is presumptive taxation?
4. What is tax planning?
5. What is MAT?
6. What is the tax benefit of interest payment? Explain with an example.

Section B

Answer any three of the following questions. Each question carries ten marks . [3Q X 10M]

7. Explain the tax planning with reference to capital structure decision with an example.
8. A business entity has approached a tax consultant with the following information pertaining to the requirement of a machine for eight years.
Option 1: Purchase of machine costing Rs. 10,00,000. Additional Depreciation is available.
Option 2: Hiring the machine by paying yearly rent of Rs. 2,00,000 for first four years and Rs. 1,00,000 for next four years. Rent payable at the end of each year.
As a tax consultant you are required to advise the company considering discount rate at 10 %.
Make necessary assumptions.
9. Compute the taxable income of X Ltd. from the following details:
 - a. Net Profit as per the statement of P&L Rs. 25,00,000
 - b. Items credited to the statement o P&L consists of the following :
 - i. Rent of commercial complex Rs. 2,50,000
 - ii. Income on investments Rs. 90,000 (Net of 10 % TDS)
 - c. Items debited to the statement of P&L consists of the following:
 - i. Goods of Rs. 5,00,000 supplied by the related entity, whereas the market value of such goods is Rs. 4,00,000
 - ii. Payments made without TDS outside India, for which TDS is applicable Rs. 2,00,000

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- i. Income tax Rs. 1,00,000 and GST Rs. 1,50,000
 - ii. Cash payment towards advertising services Rs. 50,000
 - iii. Payment of Rs. 50,000 for an advertisement appeared in a souvenir published by a political party.
 - iv. Municipal taxes pertaining to commercial complex Rs. 50,000
 - v. Depreciation Rs. 1,60,000
- d. Depreciation as per Income tax rules Rs. 1,20,000
10. KUC Ltd. a domestic company has furnished the following particulars for the A.Y. 2024-25. You are required to compute the taxable income and tax payable.
- a. Net profit as per the statement of P&L Rs. 80,00,000
 - b. Statement of P&L includes:
 - i. Credits : Dividend from Indian companies Rs. 2,00,000
Excess realized on sale of land held as investment Rs. 3,00,000
 - ii. Debits : Depreciation on Straight Line Method : 50,000
Provision for loss of subsidiary Rs. 1,00,000
 - iii. Depreciation as per income tax rules Rs. 1,00,000
 - iv. Loss brought forward as per books of account and as per Income tax Act, 1961 : Business Loss Rs. 1,00,000 and Unabsorbed depreciation Rs. 1,50,000
 - c. Tax rate applicable under normal provisions is 25 %.



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School	Business Studies
Department	Commerce
Program	M.Com
Semester	I
Course Code	PCOTE11200

END SEMESTER EXAMINATIONS, DECEMBER 2024

Course: Accounting for Managerial Decisions	Max. Marks: 45	Duration: 2 Hours	Credits: 3
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INSTRUCTIONS:

- Use of Simple Calculator is allowed.

Section A

- Answer any **TEN** of the following questions. Each question carries **ONE** mark
 - What is the main purpose of marginal costing?
 - What costs are excluded in marginal costing?
 - What is variance analysis?
 - True or False: Standard costing is only used for variable costs.
 - In standard costing, what is the main focus of variance analysis?
 - What does the return on equity (ROE) ratio measure?
 - Which ratio indicates how efficiently a company uses its assets to generate sales?
 - Which technique of financial analysis would best identify year-over-year changes in a company's net income?
 - In vertical analysis of an income statement, what is typically used as the base figure?
 - Which type of budget is best suited for a company with fluctuating production levels?
 - What is Margin of Safety

Section B

Answer any **THREE** questions, each question carries **FIVE** marks

- Distinguish between fixed budget and flexible budget
- Explain the concept of contribution margin and its importance in marginal costing.
- Compute appropriate material variances from the data given below:
 Standard price of materials Rs.5 per kg
 Standard quantity of material required per unit of output 3kg
 Value of material purchased Rs.7875
 Actual production 375 units
 Material purchased 1500kg
 Opening stock of material 200kg
 Closing stock of material 400kg
- Calculate BEP in rupees and in units from the following details:
 Fixed expenses Rs.1, 50,000
 Variable cost per unit Rs.10
 Selling price per unit Rs.15

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Section C

Answer any TWO Questions, each question carries TEN Marks

6. Discuss in detail the objectives and limitations of budgetary control
7. The following trading and P&L A/c of XYZ for the year 31-3-2022 is given

Particular	Rs.	Particular	Rs.
To opening stock	76,250	By Sales	5,00,000
To purchases	3,15,250	By Closing Stock	98,500
To carriage and Freight	2,000		
To wages	5,000		
To Gross Profit b/d	2,00,000		
	<u>598500</u>		<u>598500</u>
To Administration expenses	1,01,000	By Gross Profit b/d	2,00,000
To selling and Dist. Expenses	12,000	By non-operating incomes:	
To non-operating expenses	2,000	By interest on securities	1,500
To Financial Expenses	7,000	By dividend on shares	3,750
To Net Profit	84,000	By profit on sale of shares	750
	<u>2,06,000</u>		<u>2,06,000</u>

Calculate: (i) Gross Profit Ratio (ii) Expenses Ratio (iii) Operating Profit ratio (iv) Net Profit Ratio (v) stock turnover ratio

8. XYZ Ltd., has prepared the following budget estimates for the year 2015-16

Sales (units)	21,000
Fixed expenses	Rs.30,000
Sales	Rs.2,10,000
Variable costs	Rs. 7 per unit

You are required to

- i. Find the P/V ratio, Break Even Point and Margin of safety
- ii. Calculate the revised P/V ratio, BEP and Margin of Safety in each of the following cases
 - (a). Increase of 10% in selling price
 - (b). Decrease of 10% in variable costs



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School	Business Studies
Department	Commerce
Program	M.Com
Semester	I
Course Code	PCOTC11402

END SEMESTER EXAMINATIONS, DECEMBER 2024

Course: <u>Business Economics</u>	Max. Marks:	Duration:	Credits:
Code : PCOTC11402	<u>45</u>	<u>2 Hours</u>	<u>03</u>

INSTRUCTIONS:

1. The Question Paper contains Two Pages as well as 03 Sections.
2. Answer all the Sections.
3. Attempt the Answers within a given page limit.

Section - A

I. Write any five of the following questions

5Q * 1M = 5M

(Answer any five of the following not exceeding 05 lines each)

- 1) Building Blocks of "AtmaNirbhar Bharat".
- 2) Smart Economics Vs Disability & LGBTQI+ Inclusion Business Strategy.
- 3) Producer- Driven and Buyer-Driven Value Chains.
- 4) What is Demand and Elasticity of Demand?
- 5) What is equilibrium and Nash Equilibrium?
- 6) Production Function and Economies of Scale.
- 7) What is Behavioural Economics & Mental Accounting with example?

Section - B

II Write any four of the following questions

4Q * 5M = 20M

(Answer any four of the following not exceeding 03 pages each)

- 8) Do you agree with the statement - Strategy as Economics and Economics as Strategy - Discuss ?
- 9) List out the Different Theories of Managerial Economics Theories which are discussed in the classroom and Explain briefly about Objectives of a Firm?
- 10) Explain briefly about the Kinked Demand with an example?



- 11) Discuss the importance of Production Function and Cost Behavioral Pattern in Business Decision Making?
- 12) Discuss briefly about the Perfect Competition Markets and its assumptions?
- 13) Explain briefly about the Joseph A. Schumpeter's concept of "Creative Destruction"?
- 14) Write about the Generic Competitive Strategies for measuring Firm's Competitive Behaviour and Product – Pricing Strategies?

Section – C

2Q * 10M = 20M

III Write any two of the following questions

(Answer any two of the following not exceeding 05 pages)

- 15) Explain the Price Determination under Perfect Competition with relevant examples from Daily Life Economics?
- 16) Why Artificial Intelligence (AI) is considered as one of the Factors of Production (FOP) Explain?
- 17) Explain about the *Law of Proportionality* through the lens of changed Dynamics of Production Networks with relevant example?
- 18) Explain Different Types of Price Elasticity of Demand with relevant examples?



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School	School of Business Studies
Department	Commerce
Program	Mater of Commerce
Semester	I Semester
Course Code	PCOTC11401

END SEMESTER EXAMINATIONS, MONTH: **DECEMBER** YEAR: **2024**

Course: BUSINESS MANAGEMENT	Max. Marks:45	Duration: 2 hrs	Credits:03
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Section-A

Answer any **FIVE** of the following questions. Each question carries **TWO** Marks

{5x2=10}

1. Define Scientific Management.
2. Give the meaning of Unity of Command.
3. Who proposed 14 principles of management?
4. What do you mean by a Policy?
5. What is meant by Line and Staff organization?
6. Expand CPM.

Section-B

Answer any **FOUR** of the following questions. Each question carries **FIVE** Marks

{4x5=20}

7. Briefly explain the interpersonal role of a manager.
8. Explain the purpose of planning.
9. What are characteristics of a sound business policy?
10. Explain the components of external environment of an organization.
11. What are modern controlling techniques? Explain.

Section-C

Answer any **ONE** of the following questions. Each question carries **FIFTEEN** Marks

{1x15=15}

12. Discuss in detail the administrative theory of management.
13. Explain the concept of Hawthorn Experiment and discuss the various phases of Hawthorn Study.

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School	Business Studies
Department	Commerce
Program	PG (M.Com)
Semester	First
Course Code	PCOTC11400

End Semester Examinations, Month December Year 2024

Course: <u>Business Environment</u>	Max. Marks: <u>45</u>	Duration: <u>2 H</u>	Credits: <u>3</u>
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Instructions: Given section-wises .**Section A****Answer any three of the following questions. Each question carries five marks. [3QX5M]**

1. Briefly explain the importance of environmental analysis?
2. What are the approaches to environmental analysis? Explain
3. Explain how the technology becomes source of competitive advantage.
4. Describe the methods of technology transfer?
5. Write a short note of the relevance of business ethics?

Section B**Answer any three of the following questions. Each question carries ten marks . [3Q X 10M]**

6. Explain the various techniques for environmental protection.
7. Explain the roles and responsibilities of business to different sections.
8. Describe how the consumers are getting protected in India.
9. Explain how the industries are classified based on the nature of activity and size of the business.
10. Explain the various guidelines for ideal business objectives and hierarchy of business objectives.

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School	Business Studies
Department	Commerce
Program	M.Com (Generic Elective)
Semester	First
Course Code	PCOTD11200

END SEMESTER EXAMINATIONS, DECEMBER 2024

Course: Inclusive Finance & Business Practices (GE) – (New) (Code : PCOTD11200)	Max. Marks: <u>45</u>	Duration: <u>02 Hours (120 Minutes)</u>	Credits: <u>03</u>
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INSTRUCTIONS:

1. The Question Paper contains Two Pages as well as 03 Sections.
2. Answer all the Sections.
3. Attempt the Answers within a given page limit.

Section - A

I. Write any five of the following questions

5Q * 1M = 5M

(Answer any five of the following not exceeding 05 lines each)

- 1) What is Inclusive Finance
- 2) What is D & I Business Strategy?
- 3) What are Unconscious Biases?
- 4) What is Equal Opportunity+?
- 5) Name the 'special laws' enacted for Persons with Disabilities and Transgender Persons in India
- 6) What is Gender Diversity?
- 7) What is Inclusive Entrepreneurship?

Section - B

II Write any four of the following questions

4Q * 5M = 20M

(Answer any four of the following not exceeding 03 pages each)

- 8) Discuss briefly about the 'Diverse Inclusive Talent Pool'.
- 9) Explain briefly about the Corporate Sustainability - 'Conscious Capitalism' Framework.
- 10) Discuss briefly about the salient features of the RPwD Act 2016 (Central Act No.49/2016), and, TGP Act, 2019 (Central Act No.40/2019)

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- 11) Explain briefly about the Differences between ERG and BRG
- 12) Discuss the role of Gender Diversity in gaining Competitive Advantage and Strategic Business Position.
- 13) Discuss briefly about the conceptual framework of "Equal Opportunity +" through the lens of RPwD Act, 2016?
- 14) Discuss briefly about the Universal Design & Accessibility of Financial Products & Services through the lens of RPwD Act, 2016 (Central Act No.49/2016) ?

Section - C

2Q * 20M = 20M

III Write any two of the following questions

(Answer any two of the following not exceeding 05 pages)

- 15) Analyze about the Corporate Disability Inclusion as a Business Strategy with suitable examples.
- 16) Discuss in detail about the improved Corporate Sustainability Practices in India with suitable examples.
- 17) Discuss in detail about the *Impressive CSR Management* in Creating Corporate Social Value Creation.
- 18) Discuss in detail about the 'Inclusive Economy' and 'Smart Business Actions' in India with suitable examples.



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School	Business Studies
Department	Commerce
Program	M.Com
Semester	I
Course Code	PCOTS10200

END SEMESTER EXAMINATIONS, DECEMBER 2024 (REPEATER)

Course: Statistics for Business Decisions	Max. Marks: 60	Duration: 2 ½ Hours	Credits: 4
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INSTRUCTIONS:

- All Questions carry equal marks.
- Attempt any 6 Questions in all.
- Use of Simple Calculator is allowed.
- Statistical Tables will be provided on request

Answer any SIX of the following questions. Each question carries TEN marks

- Explain functions and scope of the statistics.
- Application of measures of central tendency and dispersion for Business Decision making
- What is correlation? Explain different types of correlation with examples.
- What is test of hypothesis? Explain the steps involved in test of hypothesis
- Compute the mean weight of a group of M.Com students of St.Xavier's College from the following data:

Weight in kgs.	44-48	49-53	54-58	59-63	64-68	69-73
No. of Students	3	4	5	7	9	8

- An experiment was conducted to test the efficacy of chloromycetin in checking typhoid. In a certain hospital chloromycetin was given to 285 out of the 392 patients suffering from typhoid. The number of typhoid cases were as follows:

	Typhoid	No Typhoid	Total
Chloromycetin	35	250	285
No Chloromycetin	50	57	107
Total	85	307	392

- With the help of Chi-square, test the effectiveness of chloromycetin in checking typhoid.
- What is the relationship between the amount spent per week on recreation and the size of the family? Do larger families spend more on recreation? A sample of 10 families in the Chicago area revealed the following figures for family size and the amount spend on recreation per week.

Family Size	3	6	5	6	6	3	4	4	5	3
Amt. Spent on Recreation (\$)	99	104	151	129	142	111	74	91	119	91

Compute the coefficient of correlation

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School	Business Studies
Department	Commerce
Program	PG (M.Com)
Semester	First
Course Code	PCOTE10201

End Semester Examinations, Month December Year 2024 (Repeater)

Course: <u>Corporate Taxation</u>	Max. Marks: <u>60</u>	Duration: <u>2½ H</u>	Credits: <u>4</u>
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Instruction: Permitted to use calculators and present value tables.

Section A

Answer any five of the following questions. Each question carries three marks. [5QX3M]

1. What is Indian company?
2. Briefly explain any one of the deductions available to corporate assessee?
3. Write a very short note on presumptive taxation.
4. What is tax evasion?
5. What is MAT credit?
6. Explain with an example the tax benefit of interest payment.

Section B

Write a short note on three of the following. Each short note carries five marks . [3Q X 5M]

7. Procedure of computing business income
8. Depreciation
9. General deductions
10. Any two disallowances in computing business income

Section C

Answer any three of the following questions. Each question carries ten marks . [3Q X 10M]

11. Explain the role of tax planning with reference to composition of debt and equity with an example.
12. A business entity has furnished the following information pertaining to the requirement of a machine for eight years.
Alternative 1: Purchase of machine costing Rs. 5,00,000 with own funds.
Alternative 2: Purchase of machine with borrowed funds. Loan repayable in five equal yearly installments and interest is also payable at the rate of 10 % p.a,
As a tax advisor you are required to advise the company by considering discount rate as 10%.
Make relevant assumptions.



13. Compute the taxable income of Y Ltd. from the following details:
- Net Profit as per the statement of P&L Rs. 20,00,000
 - Items debited to the statement of P&L consists of the following:
 - Goods of Rs. 5,00,000 supplied by the related entity, whereas the market value of such goods is Rs. 4,00,000 and Rs. 60,000 paid in cash and Rs. 4,40,000 made in prescribed mode.
 - Cash payment towards buildings maintenance Rs. 80,000
 - Payments made to resident without TDS, for which TDS is applicable Rs. 1,00,000
 - Payment of Rs. 50,000 for an advisement appeared in a souvenir published by a political party.
 - Municipal taxes pertaining to commercial complex
 - Depreciation Rs. 2,20,000
 - Income tax paid Rs. 2,00,000.
 - Rs. 25,000 for audit fees
 - Items credited to the statement o P&L consists of the following :
 - Rent of commercial complex Rs. 3,00,000
 - Income on investments Rs. 1,00,000
 - Depreciation as per Income tax rules Rs. 1,70,000
14. A Ltd. (domestic manufacturing company) has furnished the following particulars for the A.Y. 2024-25. Compute the taxable income and tax payable.
- Net profit as per the statement of P&L 1,80,00,000
 - Statement of P&L includes:
 - Debits : Depreciation on Straight Line Method : 5,00,000
Provision for loss of subsidiary Rs. 10,00,000
 - Credits : Dividend from Indian companies Rs. 10,00,000
Excess realized on sale of land held as investment Rs. 30,00,000
 - Depreciation as per income tax rules Rs. 4,00,000
 - Loss brought forward as per books of account Business Loss Rs. 2,00,000 and Unabsorbed depreciation Rs. 1,00,000
 - Loss brought forward as per Income tax Act, 1961 : Business Loss Rs. 2,00,000 and Unabsorbed depreciation Rs. 1,00,000
 - Tax rate applicable under normal provisions is 25 %.



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School	Business Studies
Department	Commerce
Program	M.Com
Semester	I
Course Code	PCOTE10200

END SEMESTER EXAMINATIONS, DECEMBER 2024 (REPEATER)

Course: Accounting for Managerial Decisions	Max. Marks: 60	Duration: 2 ½ Hours	Credits: 4
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INSTRUCTIONS:

- All Questions carry equal marks.
- Attempt any 6 Questions in all.
- Use of Simple Calculator is allowed.

Answer any SIX of the following questions. Each question carries TEN marks

- Distinguish between Management Accounting and Financial Accounting.
- What do you mean by marginal costing? Discuss its usefulness and limitations
- Explain in brief the various types of variances used in standard costing.
- What are the different types of budgets used in budgetary control? Explain with examples.
- Explain the objectives and importance of financial statement analysis.
- The following trading and P&L A/c of XYZ for the year 31-3-2022 is given

Particular	Rs.	Particular	Rs.
To opening stock	76,250	By Sales	5,00,000
To purchases	3,15,250	By Closing Stock	98,500
To carriage and Freight	2,000		
To wages	5,000		
To Gross Profit b/d	2,00,000		
	598500		598500
To Administration expenses	1,01,000	By Gross Profit b/d	2,00,000
To selling and Dist. Expenses	12,000	By non-operating incomes:	
To non-operating expenses	2,000	By interest on securities	1,500
To Financial Expenses	7,000	By dividend on shares	3,750
To Net Profit	84,000	By profit on sale of shares	750
	2,06,000		2,06,000

Calculate: (i) Gross Profit Ratio (ii) Expenses Ratio (iii) Operating Profit ratio (iv) Net Profit Ratio (v) Stock turnover ratio

7.

For making 10 kg. of yarn, the standard material requirement is:

Material	Quantity (kg.)	Rate per kg. (Rs.)
White	8	6.00
Black	4	4.00

In March, 1,000 kg. of yarn was produced. The actual consumption of materials is as under:

Material	Quantity (kg.)	Rate per kg. (Rs.)
White	750	7.00
Black	500	5.00

Calculate: (1) MCV (2) MPV (3) MUV