

**VI Semester B.B.A. Examination, June/July 2025
(NEP Scheme) (F + R)
BUSINESS ADMINISTRATION**

6.6 (a) : Goods and Services Tax (Vocational – 2)

Time : 2½ Hours

Max. Marks : 60

Instruction : Answer should be written in **English only**.

SECTION – A

1. Answer **any six** sub-questions. **Each** carries **two** marks. **(6×2=12)**
- a) Define tax.
 - b) Mention any four taxes subsumed under GST.
 - c) Why is dual GST required ?
 - d) Define outward supply.
 - e) Give any two advantages of getting registered under CGST Act.
 - f) Expand GSP and ITC.
 - g) What do you mean by zero rated supply ?
 - h) What do you mean by reverse charge ?

SECTION – B

Answer **any three** of the following questions. **Each** question carries **four** marks. **(3×4=12)**

2. Explain the features of indirect tax.
3. Explain dual model of GST.
4. A dealer effected the following sales during the month of March 2025.
 - a) Invoice No. 25, dated 05-03-2025 for Rs. 1,00,000
 - b) Invoice No. 50, dated 13-03-2025 for Rs. 54,000
 - c) Invoice No. 75, dated 18-03-2025 for Rs. 30,900
 - d) Goods worth Rs. 9,000 against invoice No. 25, were returned on 15-03-2025.
 All the above goods were sold in the course of interstate trade.
 Calculate the taxable supply and IGST payable if the rate of IGST is 12%





5. Miss Geetha (Registered dealer) is a trader in Mumbai and she has purchased certain goods from Karnataka for Rs. 4,00,000 and has paid IGST @ 12%. After manufacturing she has sold half of the goods in the state of Maharashtra for Rs. 8,00,000 plus GST @ 12% and the rest of the products to a unit situated in SEZ in Mumbai for Rs. 6,00,000. Compute the net output tax payable.
6. The Ashoka Hotel Group of companies provided the following services within the state of Karnataka from its various branches. Compute the amount of GST payable for the month of November 2024.
 - a) Supply of food outdoor catering @ 18% GST Rs. 2,50,000
 - b) Renting of hotel rooms @ 18% GST Rs. 3,25,000
 - c) Supply of food and drink in restaurant in 5 star and above rated hotel @ 28% GST Rs. 5,00,000
 - d) Supply of food and drink in AC restaurant having license to serve liquor @ 28% GST at Rs. 1,95,000
 - e) Supply of food and drink in restaurant not having facilities of air condition @ 12% GST Rs. 4,00,000.

SECTION – C

Answer **any three** of the following questions. **Each** question carries **twelve** marks.

(3×12=36)

7. What is GST ? Explain the salient features of Goods and Service Tax in India.
8. Who are the persons liable for registration and not liable for registration under GST Act 2017 ? Explain.
9. Mr. Manju a dealer in Bangalore effected the following transactions during the month of August 2024.

Compute the amount of GST payable.

- | | |
|--|----------|
| 1) Product A sold to a dealer in Kolar @ 18% | 4,00,000 |
| 2) Product B sold to a dealer in Belagavi @ 5% | 1,50,000 |
| 3) Product C sold to a dealer in Chennai @ 0% | 3,50,000 |





- | | |
|---|-----------|
| 4) Product D sold to a dealer in Kolkata @ 18% | 7,10,000 |
| 5) Product E sold to a dealer in Pondicherry @ 12% | 13,50,000 |
| 6) Product F sold to a dealer in Delhi which is exempt | 19,00,000 |
| 7) Product G is exported to Singapore. The rate of GST notified to this product if sold in India is 12% | 2,40,000 |
| 8) Product H sold to SEZ in Kerala @ 0% | 11,50,000 |
| 9) Product I sold to registered dealer in Karnataka @ 12% | 14,80,000 |
10. Mr. Dinesh submits the following information. Calculate the transaction value.
- a) Preserved vegetables purchased within the state (GST inclusive of 18%)
Rs. 2,36,000
 - b) Shaving creams purchased from USA (Excluding BCD at 10% and GST 28%)
Rs. 2,56,000
 - c) Soaps purchased from unregistered dealer for rate of GST is 18%
Rs. 1,60,000
 - d) Machine tools purchased from UK (Including BCD at 10% and including GST 18%)
Rs. 2,36,000
 - e) Food mixer purchased from composite dealer rate of GST is 18%
Rs. 10,00,000
 - f) Printed circuits purchased from Pakistan including BCD at 10% and excluding GST at 18%
Rs. 8,00,000
 - g) Transportation cost
Rs. 4,00,000
 - h) Profit to manufacturer
Rs. 1,60,000.
11. From the following details, compute the value of taxable services and services tax liability for the month of September 2024.

| Particulars | Amount in Rs. |
|---|----------------------|
| Services provided to foreign diplomatic mission | 6,00,000 |
| Aerial advertising | 5,00,000 |
| Service by way of private tuitions | 80,000 |





| | |
|---|-----------|
| Speed post services | 70,000 |
| House given on rent for residential purpose | 50,000 |
| Value of free services rendered to friends | 2,00,000 |
| Services rendered to UNO | 5,00,000 |
| Certification for exchange control purpose | 1,00,000 |
| Secretarial auditing | 25,000 |
| Fees to act as a liquidator | 3,00,000 |
| Vacant land used for horticulture | 10,00,000 |
| Sale of time slot by broadcasting organisation | 2,00,000 |
| Services rendered within Indian territorial water | 4,00,000 |
| Services relating to supply of farm labour | 2,50,000 |





NP – 933

VI Semester B.B.A./B.Com. Examination, June/July 2025

(NEP) (F+R)

BUSINESS ADMINISTRATION/COMMERCE

DSE H2 : Cultural Diversity at Workplace (Elective)

Time : 2½ Hours

Max. Marks : 60

Instruction : Answer should be written in **Kannada** or **English** only.

SECTION – A

I. Answer **any six** sub-questions from the following. **Each** sub-question carries **two** marks. (6×2=12)

- 1) a) Give the meaning of global organisation.
- b) What is Dehumanization ?
- c) What do you mean by vision of diversity ?
- d) What is Schwartz value survey ?
- e) What is Globe study ?
- f) Give any three concepts of cross cultural management.
- g) Mention any three features of multi-cultural teams.
- h) What is diversity management in IT organisation ?

SECTION – B

II. Answer **any three** of the following. **Each** question carries **four** marks. (3×4=12)

- 2) What are the importance of global diversity ?
- 3) Explain the features of competencies.
- 4) Explain about the Trompenaar's Dimensions.
- 5) Write a short note on Kluckhohn and Strodtbeck framework of cross cultural management.
- 6) What are the cultural issues in international working on work life balance ?



P.T.O.



SECTION – C

III. Answer **any three** of the following. **Each** question carries **twelve** marks. (3×12=36)

- 7) Briefly explain the types of global organisation.
- 8) Explain about the exploring our and other's differences.
- 9) Explain the types of dehumanization.
- 10) What are the cross cultural management theories ? Discuss.
- 11) Describe the Global demographic trends impact on diversity management.

ಕನ್ನಡ ಆವೃತ್ತಿ

ವಿಭಾಗ – ಎ

I. ಯಾವುದಾದರೂ 6 ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉಪ-ಪ್ರಶ್ನೆಗೆ 2 ಅಂಕಗಳು.

(6×2=12)

- 1) a) ಜಾಗತಿಕ ಸಂಸ್ಥೆಗಳ ಅರ್ಥವನ್ನು ನೀಡಿರಿ.
- b) ಅಮಾನವೀಯತೆ ಎಂದರೇನು ?
- c) ವೈವಿಧ್ಯತೆಯ ದೃಷ್ಟಿಕೋನದ ಅರ್ಥ ನೀಡಿರಿ.
- d) ಶ್ವಾರ್ತ್ಸ್ ಮೌಲ್ಯ ಸಮೀಕ್ಷೆ ಎಂದರೇನು ?
- e) ಜಾಗತಿಕ ಅಧ್ಯಯನ ಎಂದರೇನು ?
- f) ಅಂತರ್-ಸಾಂಸ್ಕೃತಿಕ ನಿರ್ವಹಣೆಯ ಯಾವುದಾದರೂ ಮೂರು ಪರಿಕಲ್ಪನೆಗಳನ್ನು ನೀಡಿರಿ.
- g) ಬಹು ಸಾಂಸ್ಕೃತಿಕ ತಂಡಗಳ ಯಾವುದಾದರೂ ಮೂರು ಲಕ್ಷಣಗಳನ್ನು ತಿಳಿಸಿ.
- h) ಐಟಿ ಸಂಸ್ಥೆಯಲ್ಲಿ ವೈವಿಧ್ಯತೆಯ ನಿರ್ವಹಣೆ ಎಂದರೇನು ?

ವಿಭಾಗ – ಬಿ

II. ಯಾವುದಾದರೂ 3 ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ 4 ಅಂಕಗಳು.

(3×4=12)

- 2) ಜಾಗತಿಕ ವೈವಿಧ್ಯತೆಯ ಅನುಕೂಲಗಳನ್ನು ತಿಳಿಸಿ.
- 3) ಸಾಮರ್ಥ್ಯಗಳ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿ.





- 4) ಟ್ರಾಂಪೆನ್ಸರ್ಸ್ ಆಯಾಮಗಳ ಕುರಿತು ವಿವರಿಸಿ.
- 5) ಅಂತರ್-ಸಾಂಸ್ಕೃತಿಕ ನಿರ್ವಹಣೆಯ ಕ್ಲಕ್‌ಹೋನ್ ಮತ್ತು ಸ್ಟೆಟ್‌ಬೆಕ್ ಚೌಕಟ್ಟಿನ ಕುರಿತು ಲಘು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
- 6) ಕೆಲಸ ಜೀವನ ಸಮತೋಲನದ ಮೇಲೆ ಕೆಲಸ ಮಾಡುವ ಅಂತರರಾಷ್ಟ್ರೀಯ ಸಾಂಸ್ಕೃತಿಕ ಸಮಸ್ಯೆಗಳನ್ನು ತಿಳಿಸಿ.

ವಿಭಾಗ – ಸಿ

III. ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ 12 ಅಂಕಗಳು.

(3×12=36)

- 7) ಜಾಗತಿಕ ಸಂಸ್ಥೆಯ ವಿಧಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
- 8) ನಮ್ಮ ಮತ್ತು ಇತರರ ವ್ಯತ್ಯಾಸಗಳನ್ನು ಅನ್ವೇಷಿಸಿ.
- 9) ಅಮಾನವೀಯತೆಯ ವಿವಿಧ ವಿಧಗಳನ್ನು ವಿವರಿಸಿ.
- 10) ಅಂತರ್-ಸಾಂಸ್ಕೃತಿಕ ನಿರ್ವಹಣೆಯ ಸಿದ್ಧಾಂತಗಳು ಯಾವುವು ? ಚರ್ಚಿಸಿ.
- 11) ಜಾಗತಿಕ ಜನಸಂಖ್ಯಾ ಪ್ರವೃತ್ತಿಗಳು ವೈವಿಧ್ಯತೆ ನಿರ್ವಹಣೆಯ ಮೇಲೆ ಬೀರುವ ಪರಿಣಾಮದ ಬಗ್ಗೆ ವಿವರಿಸಿ.





NP – 993

VI Semester B.B.A. Examination, June/July 2025
(NEP) (F+R)
BUSINESS ADMINISTRATION
DSE(6.4/6.5)MK2 : Advertising and Media Management

Time : 2½ Hours

Max. Marks : 60

Instruction : Answers should be written in English only.

SECTION – A

1. Answer **any six** sub-questions of the following. **Each** carries 2 marks. **(6×2=12)**
- What is advertising cognition ?
 - Give the meaning of media planning.
 - State the role of ASCI.
 - What is event management ?
 - Mention any two economical aspects of advertising.
 - Expand AIDA and IMC.
 - What is media research ?
 - Name any two limitations of TV advertising.

SECTION – B

Answer **any three** of the following. **Each** carries 4 marks.

(3×4=12)

- Explain the types of copywriting.
- State ethical issues in advertisement.
- What are the post testing methods of measuring advertising effectiveness ?
- Discuss the media scheduling strategy with an example.
- Explain the five M's of advertising.



P.T.O.



SECTION – C

Answer **any three** of the following. **Each** carries **12** marks. **(3×12=36)**

7. Explain the functions of advertising agencies.
8. Explain the advantages and disadvantages of Internet advertising.
9. Discuss the role of advertising in India's economic development.
10. Explain the different types of trade promotion in detail.
11. Discuss the guidelines for copywriting for
 - a) Print Media
 - b) TV media
 - c) Outdoor Media.



VI Semester B.B.A. Examination, June/July 2025
(NEP Scheme) (F+R)
BUSINESS ADMINISTRATION
Paper – 6.2 : Income Tax – II

Time : 2½ Hours

Max. Marks : 60

Instruction : Answer should be written in **English** only.

SECTION – A

1. Answer **any 6** sub-questions. **Each** question carries **2** marks. **(6×2=12)**
- Give the meaning of the concept profession.
 - What is long term capital gain ?
 - Mention any 4 disallowable expenses, while computing income from business.
 - Give the full form of CII, PAN.
 - State the income tax provision U/S 80 D.
 - Mention any four incomes chargeable to tax under the head income from other sources.
 - Mention two types of capital assets.
 - Explain the tax provision for carry forward of house property loss.

SECTION – B

Answer **any three** of the following questions, **each** carry **4** marks. **(3×4=12)**

- Mr. Ankit purchased a residential house during the previous year 2001– 02 (CII = 100) for ₹ 40 lakhs and sold it for ₹ 2 crores during the previous year 2023 – 24 (CII = 348) he purchased a house worth ₹ 31 lakhs on February 2024. Calculate taxable capital gain for the AY 2024-25.
- Mr. Prasad is a registered medical practitioner, furnishes the following information for the PY 2023-24. Compute taxable income from profession for the AY 2024-25.

Incomes : Consultation fee ₹ 10,000, Visiting fee ₹ 20,000 gains on Race 10,000, profits on sale of securities ₹ 6,000.

Expenditure : Salaries ₹ 8,000, Income tax ₹ 2,000, gift to daughter ₹ 7,000. Interest on capital ₹ 1,000.



P.T.O.



4. Mrs. Vasantha furnishes the following particulars of his income for the PY 2023-24. Compute his income from other sources for the AY 2024-25.
- 1) Examinership remuneration ₹ 2,000.
 - 2) Income from units of Mutual fund ₹ 1,200.
 - 3) Income from interest on deposits in post office saving bank a/c ₹ 3,000.
 - 4) Interest on post office National Savings Certificates VII issues ₹ 5,000.
5. Mr. Ravi furnishes the following particulars of his income and expenses for the PY 2023-24. Compute total income for the AY 2024-25.
- a) Income from House property ₹ 26,000.
 - b) He is a property linker and during the PY earned an income of ₹ 1,50,000 by way of commission.
 - c) The interest on fixed deposit in HDFC bank ₹ 30,000.
 - d) During the PY ₹ 20,000 as prize money earned by him in Maharashtra state lottery ticket.
 - e) He deposited ₹ 3,000 in his PPF account.
 - f) Donation to Rajiv Gandhi foundation ₹ 2,000.
6. Explain the tax provisions to set-off and carry forward of the following.
- a) Loss from speculation.
 - b) Short term capital loss.

SECTION – C

Answer **any three** of the following questions. **Each** question carries **12** marks.

(3×12=36)

7. From the following particulars, compute the Business income of Mr. Sadiq for the AY 2024-25.

| Particulars | ₹ | Particulars | ₹ |
|----------------------------|-----------------|-----------------------|-----------------|
| To Salaries | 90,000 | By Gross profit | 3,00,000 |
| To Rent and Taxes | 20,000 | By Dividend | 4,000 |
| To Reserve for Income tax | 6,000 | By Bad debt recovered | |
| To Depreciation | 12,000 | (allowed earlier) | 2,000 |
| To Expenses on acquisition | | By Interest from Bank | 1,200 |
| of patent right | 56,000 | | |
| To Office expenses | 40,000 | | |
| To Donation | 4,000 | | |
| To Bad debts | 5,000 | | |
| To Net profit | 74,200 | | |
| Total | 3,07,200 | | 3,07,200 |





Additional Information :

- 1) Depreciation for the year on all assets other than patent right is 16,900 (on patent right 25% Dep.)
 - 2) Staff salaries include ₹ 5,000 paid to domestic servant.
8. Mr. David an advocate, furnishes the following receipts and payments for the PY 2023-24.

Receipt and Payment A/c

| Receipts | ₹ | Payments | ₹ |
|--|-----------------|--|-----------------|
| To Balance b/d | 6,500 | By Rent | 3,000 |
| To Legal fees | 84,000 | By Telephone exp. | 2,000 |
| To salary (as a part time lecturer) | 3,500 | By Salaries | 5,000 |
| To Interest on debenture | 2,500 | By Travelling exp. | 1,000 |
| To gift from client | 5,000 | By office expenses | 500 |
| To Rent | 6,000 | By purchase of stamp paper and court fee stamps | 1,500 |
| To Interest on foreign security | 8,000 | By Interest on loan | 800 |
| | | By Income tax paid | 8,000 |
| | | By LIC premium | 5,000 |
| | | By Balance c/d | 88,700 |
| | 1,15,500 | | 1,15,500 |

Additional Information :

- 1) The loan was taken for constructing his residential house.
- 2) Gift from clients includes ₹ 2,000 received from his father.
- 3) Actual rent paid was ₹ 2,000.

Compute the professional Income for the AY 2024-25.





9. Mr. A submits the following particulars about sale of assets during the PY 2023-24.

| | Jewellery | Plot | Gold |
|---------------------|------------------|-------------|-------------|
| | ₹ | ₹ | ₹ |
| Sale price | 5,00,000 | 21,74,000 | 2,50,000 |
| Expenses in sale | nil | 24,000 | nil |
| Cost of acquisition | 1,50,000 | 7,00,000 | 80,000 |
| Year of acquisition | 2007-08 | 2004-05 | 2009-10 |
| CII | 129 | 113 | 148 |

He has purchased a house for ₹ 12,00,000 on 1-3-2024. Calculate the amount of taxable capital gain for AY 2024-2025. (CII for 2024-2025 – 348).

10. Mrs. Lakshmi has the following investments and incomes in the PY 2023-24. Calculate her income from other sources for the AY 2024-25.

- Dividend from an Indian company ₹ 7,800.
- Royalty by the publication of a book ₹ 2,000.
- Winnings from lottery (net) ₹ 35,000.
- ₹ 40,000, 10% Debentures of company (unlisted)
- ₹ 50,000, 12% Government securities.
- ₹ 60,000, 13% less tax commercial securities (unlisted)
- ₹ 5,000 as interest on debentures.
- She claims the collection charges for interest and dividend @ 2% of net amount realised.

11. Mr. Kapoor submits the following particulars of income and expenses.

- Income from house property ₹ 1,00,000 (letout).
- Income from long term capital gain ₹ 75,000.
- Interest received from public provident fund ₹ 10,000.
- Share of income from HUF ₹ 1,20,000.
- Interest on fixed deposit in a bank ₹ 15,000.

Expenses :

- Loan repayment towards home loan installment ₹ 20,000.
- Life insurance premium paid ₹ 22,000.
- Contribution to National defence fund ₹ 5,000.
- Medical insurance premium of wife paid in cash ₹ 5,000.

Compute tax liability as per old tax regime for the AY 2024-25.





NP – 991

VI Semester B.B.A. Examination, June/July 2025
(NEP) (F+R)

BUSINESS ADMINISTRATION

6.3 : International Business

Time : 2½ Hours

Max. Marks : 60

Instruction : Answers should be written in **English** only.

SECTION – A

1. Answer **any 6** sub-questions. **Each** sub-question carries **two** marks. (6×2=12)

- Expand MNC's and TNC's.
- Expand GATT and WTO.
- What do you mean by repatriation ?
- What do you mean by licensing ?
- Give the meaning of exporting.
- What is globalization ?
- Give the meaning of cultural-environment.
- What do you mean by strategic alliance ?

SECTION – B

Answer **any 3** questions. **Each** question carries **four** marks.

(3×4=12)

- Explain in brief objectives and functions of WTO.
- Explain the importance of international business in global context.
- Explain in brief features of MNC's.
- Write a note on global supply chain management.
- Explain in brief economic and political environment in international business environment.



P.T.O.



SECTION – C

Answer any 3 questions. Each question carries twelve marks. (3x12=36)

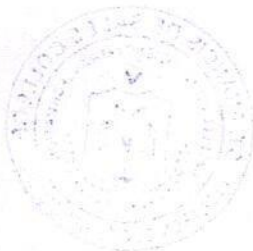
- 7. Explain the advantages and disadvantages of MNC's.
- 8. Explain various mode of entry in international business.
- 9. Explain in detail the objectives and functions of IMF and GATT.
- 10. Write a brief note on external environment of international business.
- 11. Why is well-planned repatriation process essential for both the employee and the organization ?



(3x12=36)

SECTION – B

P.T.O.





NP – 992

VI Semester B.B.A. Examination, June/July 2025
(NEP Scheme) (F + R)
BUSINESS ADMINISTRATION
FN2 : Security Analysis and Portfolio Management

Time : 2½ Hours

Max. Marks : 60

Instruction : All answers need to be written in English only.

SECTION – A

Answer **any six** sub-questions. **Each** carries **two** marks. **(2×6=12)**

1. a) Give the meaning of individual investors.
- b) What do you mean by security market ?
- c) Define risk.
- d) What is interest rate risk ?
- e) Give the meaning of technical analysis.
- f) State any two advantages of mutual funds.
- g) Define portfolio management.
- h) What is utility analysis ?

SECTION – B

Answer **any three** sub-questions. **Each** carries **four** marks.

(4×3=12)

2. Explain the functions of security market.
3. Discuss the sources of risk in investment.
4. Briefly explain the objectives of fundamental analysis.
5. Describe the process of portfolio management.



P.T.O.



6. Calculate the expected returns from the following.

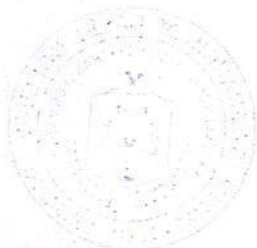
| Possible returns | Probability |
|------------------|-------------|
| 12 | 0.20 |
| 14 | 0.25 |
| 16 | 0.15 |
| 18 | 0.15 |
| 20 | 0.05 |
| 22 | 0.15 |

SECTION – C

Answer **any three** sub-questions. **Each** carries **twelve** marks. **(12×3=36)**

7. What is fundamental analysis ? Explain the role of economic factors in fundamental analysis.
8. Explain the different types of charts used in technical analysis.
9. Briefly explain advantages and types of mutual funds.
10. Discuss in detail the components of Indian securities market.
11. Explain the significance and scope of investment analysis.

SECTION – B





NP – 989

VI Semester B.B.A. Examination, June/July 2025

(NEP) (F+R)

BUSINESS ADMINISTRATION

Paper – 6.1 : Business Law

Time : 2½ Hours

Max. Marks : 60

Instruction : Answers should be written in **English only**.

SECTION – A

Answer **any six** of the following sub-questions. **Each** sub-question carries **2** marks.

(6×2=12)

1. a) Who is a minor ?
- b) Define contract of sale.
- c) Give the meaning of negotiable instrument.
- d) What is consumer dispute ?
- e) What is environment pollution ?
- f) Give the meaning of offer.
- g) Who is an unpaid seller ?
- h) Expand COPRA.

SECTION – B

Answer **any three** of the following questions. **Each** question carries **4** marks.

(3×4=12)

2. Explain the various modes of discharge of contract.
3. What are the essentials of transfer of ownership in goods ?
4. What is bill of exchange ? Explain its features.
5. List out the types of unfair trade practices.
6. Briefly explain the various types of environmental pollution.



P.T.O.



SECTION – C

Answer **any three** of the following questions. **Each** question carries **12** marks. **(3×12=36)**

7. What is contract ? Explain the essential elements of valid contract.
8. Discuss the implied conditions and warranties in a contract of sale.
9. What is a cheque ? Explain the types of cheques.
10. Define consideration. What are the essentials of a valid consideration ?
11. Explain the various consumer redressal agencies.

