(2021 Batch Onwards)

G 401 DC1.6 Reg. No. | | | | | | | |

St Aloysius College (Autonomous)

Mangaluru

B.B.A. Semester VI – Degree Examination

April/May - 2026

BUSINESS LAW

Time: 2½ Hours **Max Marks: 60**

PART – A

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

1. What is mercantile law?
2. What do you understand by this statement- 'No Consideration, No Contract'?
3. Give the meaning of the term consensus ad idem.
4. What is prohibitive law?
5. Name any two Acts related to Environment.
6. What is novation?
7. Does silence amount to fraud?
8. What is waiver?

PART - B

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

9. Explain the essential features of coercion.
10. Who are the persons disqualified by law?
11. Explain the sources of law.
12. Explain the grounds of frustration.
13. Write a note on Consumer Dispute Redressal Commission.
14. State the reasons to enact Environment Protection Act, 1986.

PART – C

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

15. Explain the nature, object and need for knowledge of law.
16. Explain the legal issues, facts and judgement in case of any TWO cases mentioned below-
    a. Balfour vs Balfour
    b. Durgaprasad vs Baldeo
    c. Carlill vs Carbolic Smoke Balls Company Limited.
17. Explain the implied conditions and warranties.
18. State the salient features of Consumer Protection Act, 2019.

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(2021 Batch Onwards)

G 401 DC2.6 Reg. No. | | | | | | |

St Aloysius College (Autonomous)
Mangaluru
B.B.A. Semester VI – Degree Examination
April/May - 2026
INCOME TAX – II

Time: 2½ Hours **Max Marks: 60**

PART – A

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

1. What do you understand by tax-free commercial securities?
2. Write the meaning of personal effect with two examples.
3. What is a Short-Term Capital Gain?
4. Mr. Anirudh's total income is ₹ 42,00,000. Calculate tax liability under new tax regime.
5. Write a short note on the concept of "additional depreciation".
6. What is "carry forward of losses"?
7. Name four deductions available to individuals u/s 80C.
8. What is Surcharge?

PART - B

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

9. Write a note on bond washing transaction.
10. Discuss the conditions under which exemptions under Section 54 can be claimed.
11. Mr Singh, a resident of India, submits the following particulars of his income for the Assessment Year 2025-26:

No.	Particulars	₹
1.	Income from house let out (computed)	9,500
2.	Profit from the radio business	19,600
3.	Interest from the firm	1,800
4.	Speculation income	1,900
5.	Short-term Capital gains	3,200
6.	Long-term Capital gains	1,400

The following items have been brought forward from the preceding Assessment Year 2024-25:

No.	Particulars	₹
(i)	Loss from the radio business	4,600
(ii)	Unabsorbed depreciation	1,000
(iii)	Short-term Capital loss for the year 2020-21	4,100
(iv)	Long-term capital loss for the year 2019-20	3,950
(v)	B/f loss from House property	3,000

You are required to compute his gross total income and deal with the carry-forward of losses.

Contd...2

12. From the following particulars find out allowable Depreciation and taxable capital gains)

Particulars	Machinery (15%)	Motor truck (30%)
WDV on 1st April	₹ 6,50,000	₹ 2,40,000
Additions on 1st August	₹ 1,20,000	-
Additions on 1st December	₹ 2,00,000	-
Sales during the year	₹ 50,000 (20th September)	₹ 2,00,000 (1st Feb)

13. Following are the particulars of Income of Mr. Ravi. Compute his income under the head Income from other sources for AY 2025-26.

Dividend received from an Indian company	11,000
Winnings from lottery (net)	70,000
Winnings from card game(Gross)	25,000
Interest received on Govt. Securities held as investment	14,000
Family pension received	24,600

Ravi Incurred following expenses

Interest Paid on amount borrowed for purchasing shares	7,000
Collection charges in respect of dividend received from Indian Company @ 2.5% on amount received as interest	-
Purchased lottery tickets	500

14. Mr. Suhan, whose GTI is ₹ 56,00,000 makes the following donations for the PY. 31-03-2025

a) To PMNRF ₹ 2,00,000

b) To National Defense Fund ₹ 3,00,000

c) To a temple of public worship for its repair (notified) ₹ 2,50,000

d) To the local college for the construction of an auditorium ₹ 1,50,000

e) To a poor, most deserving student for his PG studies ₹ 40,000

f) To municipality ₹ 2,00,000

g) To Primary Health Centre Vellore for promotion of family planning ₹ 90,000

h) To Chief Minister's Earthquake Relief Fund, Uttar Pradesh ₹ 30,000

i) Books worth ₹ 80,000 to the newly formed University.

The GTI included ₹ 12,00,000 as LTCG, ₹ 8,00,000 as winnings from card games and ₹ 90,000 being STCG taxable at 10%. Compute his TI for AY 2025-26.

PART – C

Answer any <u>TWO</u> of the following. **(2x15=30)**

15. a) Explain the rules relating to set-off losses and carry forward of losses. **(10)**

Contd...3

b) Mr. Ashitosh is a registered medical practitioner. Here below his income and expenditure account.

Particulars	₹	Particulars	₹
To General expenses	40,000	By Consultation fees	1,25,000
To Household expenses	10,000	By Visiting fees	20,000
To Travelling expenses	4,000	By Gains from horse race (Gross)	10,000
To Charity and donations	1,000	By Profit on Sale of securities (short term)	25,000
To Income tax	2,000	By Dividend on Shares (Gross)	5,000
To Salaries	8,000	By Interest on Bank FD	3,000
To Gift to son	7,000	By Gift from father	1,000
To Establishment Exp.	1,000		
To Surgical equipment's	4,000		
To Books	1,200		
To Life insurance premium	2,000		
To Wealth tax	1,000		
To Int. on Capital	1,000		
To Surplus	1,08,700		
Total	1,90,900	Total	1,90,900

Additional information:

1. General expenses include ₹ 15,000 spent in U.K. for learning latest techniques in surgery.
2. Travelling expenses include ₹ 2,000 spent for attending conference on latest medical issues.

Compute his professional and total income. **(5)**

16. Compute allowable depreciation from the following:

Block of assets	WDV (₹)	Rate (%)
1. Building	9,00,000	10
2. Furniture	50,000	10
3. Plant and Machinery	32,00,000	15
4. Computers	3,00,000	40
5. Motor trucks	10,00,000	15
6. Building	30,00,000	5

The following assets purchased during the previous year were: Building (10%) on 4th June for ₹ 16,00,000, plant on 20th August for ₹ 24,00,000, machinery on 14th December for ₹ 40,00,000. Books ₹ 50,000 on 1st December.

Sale made and other information:

One computer (costing ₹ 1,00,000) was sold in March for ₹ 20,000. One motor truck is partially damaged in an accident, and the amount recovered from the insurance company is ₹ 1,50,000.

Contd...4

17. During the year Mr. Chahal sold the following assets -
    1. Residential house let out purchased for ₹ 20,60,000 in December 2019, sold for ₹ 40,00,000 On 30/1/2025. During the year he purchased a new residential house for ₹ 7,00,000 the expenses incurred to sell the let-out house ₹ 1000.
    2. Self-cultivated agricultural land in Chennai purchased on 1/1/2014 for ₹ 1,80,000 and sold on 1/2/2025 for ₹ 6,80,000. Purchased another agricultural land on 10/02/2025 in Chennai for ₹ 3,00,000.
    3. Machinery purchased on July 1st 2023 for ₹ 10000 sold for ₹ 12,000 in February 2025.
    4. Motor truck purchased during the year for ₹ 1,30,000 and sold for ₹ 1,20,000 in February 2025.
    5. Shares of Reliance telecommunications Ltd purchased on 1/1/2023 for ₹ 60,000, sold for ₹ 2,27,000 in January 2025. Brokerage paid for the sale of shares ₹ 4,000. STT paid ₹ 630.

    The cost inflation index is as follows:
    2013-14: 220, 2019-20: 289, 2022-23: 331, 2023-24: 348, 2024-25: 363
    Compute the capital Gains.

18. Ms. Sanya submits the following information relevant for the A.Y 2025-26

Particulars	₹
Gross salary	3,60,000
Income from Business	8,00,000
Rent from house property	5,40,000
Interest on housing loan	80,000
Long Term Capital Gain (Listed shares sec.112 A, on 10th August 2024)	5,25,000
Short term Capital gain (Sec.111A, on 5th September 2024)	1,00,000
Interest on savings bank deposit	3,000
Interest on post office saving bank account	7,000
Interest on commercial securities	10,000
Dividend from Indian company	4,000
Share of profit from partnership firm	60,000
Remuneration from partnership firm (working partner)	80,000
Income from lottery (Gross)	14,00,000

During the year she made the following payments.

a. Medical insurance for self- ₹20,000.

b. Interest on education loan ₹55,000.

c. Life insurance premium on own life ₹20,000.

d. ₹ 45,000 spent for the treatment of her mother 75 years old suffering from specified diseases. ₹20,000 received from Insurance Company.

During the year she made the following donations.

a. Swatch Bharat Abhiyan ₹1,50,000

b. Government Promotion of family planning ₹40,000

c. Books for poor students ₹20,000

f. National Cultural Fund ₹1,00,000

g. Recognized Mosque ₹15,000

Compute his total income and tax liability under old and new tax regime.

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(2021 Batch Onwards)

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Reg. No. | | | | | | | |

St Aloysius College (Autonomous)

Mangaluru

B.B.A. Semester VI – Degree Examination

April/May - 2026

INTERNATIONAL BUSINESS

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

PART – A

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

1. State the meaning of International Business.
2. Give the meaning of Ad Valorem Duty.
3. How does TNCs differ from MNCs?
4. What is Bretton Woods Conference?
5. Expand: TRIM, WTO, SAARC, BRICS
6. What is Crony Capitalism?
7. What is global supply chain management?
8. Who proposed the Comparative Cost Advantage Theory of Trade?

PART - B

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

9. Write a short note on global sourcing.
10. Write a short note on IMF.
11. Elucidate the features of Globalisation.
12. Write a short note on comparative cost advantage theory.
13. Write a short note on Tariff barriers levied in International business.
14. Explain the reasons for emergence of International Business.

PART – C

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

15. Explain the various modes of entry into international business.
16. Elaborate on objectives and functions of WTO.
17. Explain the export procedure in detail.
18. Elaborate the key components of International Logistics and their significance in ensuring efficient cross-border trade. What are the major challenges faced by companies in managing international logistics?

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(2021 Batch Onwards)

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St Aloysius College (Autonomous)
Mangaluru
B.B.A. Semester VI – Degree Examination
April/May - 2026
SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Time: 2½ Hours **Max Marks: 60**

Note: PV Table will be provided.

PART – A

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

1. A security has a standard deviation of 3.5%. The correlation coefficient of the security with the market is 0.6 and standard deviation of the market is 2.7%, The return from government securities is 10% and from the market portfolio is 16%. What is the required return on the security?
2. Write the difference between systematic risk and unsystematic risk with an example.
3. A ₹40,000 bond matures in 5 years and offers a 10% coupon rate. The required rate of return is 12%. Compute the bond's value.
4. State any two differences between fundamental and technical analysis.
5. A mutual fund has an NAV of ₹ 50 in the beginning of the month. It distributed a dividend of ₹ 0.30 and capital gains of ₹ 0.24 during the month. The NAV at the end of the month was same at ₹50. Find out the monthly rate of return.
6. Write any two diffrences between investment and speculation.
7. State the meaning of financial derivatives.
8. Write any two differences between futures and option contract.

PART – B

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

9. Explain how the appropriate investment process helps in systematic investment planning.
10. From the following data, calculate Beta of Mercury Paints Ltd's security.

year	Mercury Paints Ltd Security (%)	Return on NIFTY (%)
1	30	32
2	25	30
3	10	13
4	15	14
5	10	11

11. Explain any 5 factors to refer by an investor to study the stock under economic analysis.
12. An investor buys a put option at a strike price of ₹240 for a premium of ₹48. The current market price of the share is ₹230. Find out the profit/loss profile of the investor if the market price of the share is ₹145, ₹190, ₹210, ₹230, ₹250, ₹290 or ₹330, on the expiration date. What will be his position if he buys the call option?

Contd...2

13. The following data are available to you as a portfolio manager:

Security	Estimated return (%)	Beta
1	26	2.00
2	20	1.20
3	34	1.45
4	28	1.70
5	30	2.50
Market index	18	1.00
Govt. security	12	0.00

Determine which securities are undervalued/overvalued.

14. A mutual fund made an issue of 10,00,000 units of ₹ 10 each on January 1st 2026. No entry load was charged. It made the following investments:

Particulars	₹
50,000 Equity shares of ₹100 each @ ₹ 160	80,00,000
7% Govt. Securities	8,00,000
9% Debentures (unlisted)	5,00,000
10% Debentures (Listed)	5,00,000
TOTAL	**98,00,000**

During the year, dividends of ₹ 12,00,000 were received on equity shares. Interest on all types of debt securities was received as and when due. At the end of the year, the equity shares and 10% debentures are quoted at 175% and 90% respectively. Find out the NAV per unit given that operating expense paid during the year amounted to ₹ 5,00,000. Also find out the NAV if the mutual fund had distributed a dividend of ₹ 0.90 during the year to the unit holders.

PART – C

Answer any <u>TWO</u> of the following. **(2x15=30)**

15. **a.** From the following information provided, evaluate the portfolio under-

a) Sharpe ratio b) Treynor ratio c) Jensen ratio

Particulars	A	B	C	D	E
Beta	2.6	1.8	2.8	1.5	1.2
Return (%)	28	15	32	12	10
Standard deviation (%)	36	18	40	16	14

Risk free rate of return= 8%. Market return= 15% **(10)**

b. You are required to calculate Market return, expected return using CAPM and average return of the portfolio

Investment in Equity Shares	Initial price ₹	Dividend/ Interest ₹	Market Price (end of the year)	Beta
Ramco Limited.	25	4	55	0.7
Relaxo Limited.	45	3	65	0.8
Government bonds	1200	141	1300	0.6
Trimix Steel Limited	45	2	100	0.9

Risk-free return may be taken at 18% **(5)**

Contd...3

16. **(a)** Three securities (A, B and C) and two common risk factors have the following relationship:

$E(R_A) = (1.50)\lambda_1 + (0.80)\lambda_2$

$E(R_B) = (2.00)\lambda_1 + (1.50)\lambda_2$

$E(Rc) = (0.50)\lambda_1 + (1.40)\lambda_2$

The risk premium is expected as λ_1=6 % and λ_2=5%. Risk free rate is 8%. The three securities are currently selling for the same price of ₹300. No Dividend paid during the year.

The selling price of the securities forecasted for the year end is:

A: ₹ 340 B: ₹355 C: ₹345

Compute the expected return of the securities at the year-end based on their risk profile and evaluate whether the securities are correctly priced. **(7)**

(b) Opus Limited has a 12% bond with a face value of ₹100 that matures at par in 10 years. The bond is callable in 6 years at ₹ 115. It currently sells for ₹105. You are required to calculate yield to call and yield to maturity of the bond. **(8)**

17. **a.** Nifty futures are tradable in multiple of 100 units. Initial margin is required at 20% for buyer and 25% for seller. Current level of Nifty futures is 8450. The settlement prices of NIFTY for next 4 days are 8530, 8570, 8460 and 8430 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 who buys the NIFTY contract and who sells the NIFTY contract. **(8)**

b. Consider a portfolio of four securities with the following characteristics:

Security	weighting	α_i	β_i	Residual variance (σ_{ei}^2)
1	0.3	3.0	2.8	350
2	0.2	1.5	1.3	480
3	0.1	-3.0	2.0	300
4	0.4	2.5	1.5	250

Calculate the return and risk of the portfolio under single index model, if the return on market index is 22 per cent and the standard deviation of return on market index is 16 per cent. **(7)**

18. a. Explain in detail the concept of efficient market hypothesis. **(7)**

b. Examine the Dow theory as a measuring stick for stock assessment with appropriate explanation. **(8)**

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(2021 Batch Onwards)

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St Aloysius College (Autonomous)
Mangaluru
B.B.A. Semester VI – Degree Examination
April/May - 2026
ADVERTISING AND MEDIA MANAGEMENT

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

PART – A

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

1. State two objectives of Advertising.
2. What is the role of Outdoor Advertisement Media in advertising? Give an example.
3. Give the meaning of Art of Copywriting.
4. Give the meaning of Organic Word of Mouth Communication in Public Relations.
5. Mention two compensation strategies used by Advertising Agencies.
6. Expand PRO.
7. Give the meaning of Advertising Theme.
8. State the meaning of unethical advertisement.

PART - B

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

9. Write a note on the Roles of Advertising in the Social Development of India.
10. Explain the essentials of advertisement copy.
11. Explain the advantages and disadvantages of Television as an advertising medium.
12. Briefly describe the concept of Media Scheduling strategy and its importance.
13. Explain the role of Public Relations in building and maintaining a company's reputation, including its importance and strategies.
14. Write a note on corporate event management.

PART – C

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

15. Evaluate the effectiveness of the AIDA Model in creating persuasive advertisements.
16. Analyze the role of Advertising Theme In building brand identity, evaluating its effectiveness in creating a consistent brand image.
17. Explain the methods of advertising budgets and what are factors affecting advertisement budget.
18. Elaborate on the classification of advertisement.

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(2021 Batch Onwards)

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St Aloysius College (Autonomous)

Mangaluru

B.B.A. Semester VI – Degree Examination

April/May - 2026

CULTURAL DIVERSITY AT WORKPLACE

Time: 2½ Hours **Max Marks: 60**

PART – A

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

1. Mention the dimensions of workforce diversity.
2. Give the meaning of diversity management.
3. What are cognitive disabilities?
4. Give the meaning of equity.
5. State any four Hofstede's Cultural Dimensions.
6. What is individual diversity?
7. State any one difference between skill and competency.
8. What are allyship and advocacy programs?

PART - B

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

9. Briefly explain any five features of diversity management.
10. State the laws that protect employees from discrimination based on sexual orientation and gender identity at workplace.
11. Briefly explain the importance of cross-cultural management.
12. Explain the skills and competencies for multicultural teams.
13. In detail, explain the diversity management in I.T organizations.
14. Explain any five strategies for dual-career couples to manage their careers.

PART – C

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

15. Briefly explain the emerging workforce trends in diversity management and also the impact of global demographic trend on diversity management.
16. Write in detail a) Multi cultural teams b) Leveraging diversity at workplace.
17. What are the differences between diversity, equity, and inclusion? Explain its features and benefits.
18. Explain the techniques and dimensions of workforce diversity management.

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(2021 Batch Onwards)

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St Aloysius College (Autonomous)
Mangaluru
B.B.A. Semester VI – Degree Examination
April/May - 2026
MARKETING ANALYTICS

Time: 2½ Hours **Max Marks: 60**

PART – A

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

1. State the meaning of marketing analytics.
2. What is meant by Chi-Square test?
3. Who are 'Whales' in RFM Analysis?
4. State the meaning of customer churn.
5. What is meant by sorting in data preparation?
6. State any two benefits of Exploratory Data Analysis.
7. Why is col() function used in R Graphs?
8. What is meant by predictive modelling?

PART - B

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

9. What are the different methods of data mining? Explain.
10. What is the need for 'R' in marketing analytics? Explain.
11. Explain the following functions and parameters used while creating plot graph in 'R' with suitable diagrams.
    a) cex
    b) pch
12. What is meant by K-Means Clustering? Explain its limitations.
13. From the following data relating to the customers of Zomato, visualize the same with the help of suitable graphs/charts. Analyze the table and charts/graphs to write inferences.

Channel	New Members (Jan-Mar 2025)	Percentage
Website	4,50,000	40%
App	6,00,000	50%
Promotional Offers	4,50,000	10%

14. The table below shows the sales for a new aerated drink in a shop for each of the last 7 months.

    Month 1 2 3 4 5 6 7

    Sales 23 29 33 40 41 43 49

    - Calculate a two month moving average.
    - Apply exponential smoothing with a smoothing constant of 0.1 to derive a forecast for the demand in month eight.

Contd...2

PART – C

Answer any <u>TWO</u> of the following. **(2x15=30)**

15. What are Vector Data Structures in 'R'? Explain each of its functions and arguments in detail with suitable examples.

16. Explain in detail the CRISP-DM model for data mining (CRISP-DM).

17. The below table presents Customer data of Zomato India Ltd.,
    a) From the data sets given above, draw summary table and calculate (i) Mean and (ii) 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.
    d) Extract insights based on the summary table and graphs.

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

18. Elucidate the applications and limitations of Market Basket Analysis (MBA) with suitable examples.

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St Aloysius College (Autonomous)

Mangaluru

B.B.A. Semester VI – Degree Examination

April/May - 2026

RETAIL OPERATIONS MANAGEMENT

Time: 2½ Hours **Max Marks: 60**

PART – A

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

1. Name any four retail management decision process theories.
2. List any four methods of procuring merchandise.
3. Define retailing. List any two merits of retailing.
4. Name any four economic significances of retailing.
5. List any four steps in merchandise planning.
6. List any four components of category management.
7. What is meant by service retailing? List two characteristics of service retailing.
8. List any four types of category roles.

PART - B

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

9. Explain the Theory of Natural Selection in retailing.
10. Explain category review.
11. Explain the phases of growth of retail markets.
12. Explain the stages of the Retail Life Cycle Theory.
13. Explain the concept of private labels.
14. Classify the types of retail store locations.

PART – C

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

15. Elaborate international retailing and its advantages and disadvantages.
16. What are the roles and responsibilities of the merchandiser and the buyer?
17. Classify the types of customers and analyze their buying behaviour in retail stores.
18. Explain category assessment in detail.

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(2021 Batch Onwards)

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St Aloysius College (Autonomous)

Mangaluru

B.B.A. Semester VI – Degree Examination

April/May - 2026

SOURCING FOR LOGISTICS AND SUPPLY CHAIN MANAGEMENT

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

PART – A

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

1. Give the meaning of sole sourcing.
2. Give the meaning of economies of scale.
3. What are two major challenges in nonprofit logistics?
4. Differentiate between internal sourcing and external sourcing.
5. What are gearing ratios?
6. Expand the following: CRISIL, ICRA, CARE, SMERA.
7. List two internal sources of secondary data in logistics.
8. Give the meaning of Intra company trading.

PART – B

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

9. Explain in detail the key aspects of sourcing process in logistics.
10. Define tendering. Explain its types in detail.
11. Differentiate between Primary data and Secondary data.
12. What are the reasons for external Sourcing? Explain.
13. Explain the functions of credit rating agencies.
14. Explain the various approaches to sourcing in detail.

PART – C

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

15. What is award criteria? Explain its factors in detail.
16. Explain the steps in Secondary Data Analysis.
17. What is meant by tendering? Explain its process in detail.
18. What is meant by International Sourcing? Explain the Implications of International Sourcing.

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(2021 Batch Onwards)

G 401 V01.6 Reg. No. | | | | | | | |

St Aloysius College (Autonomous)
Mangaluru
B.B.A. Semester VI – Degree Examination
April/May - 2026
GOODS AND SERVICES TAX

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

PART – A

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

1. Write the meaning of casual taxable person.
2. Mr. Anil made an aggregate turnover of ₹70,00,000 for the month of February 2026. Compute taxable turnover if following supplies are included in the aggregate turnover.

Sl.no	Particulars	Amount (₹)
a.	Inter-state supply	₹ 30,00,000
b.	Supply to SEZ developer	₹ 5,00,000
c.	Export to China	₹ 5,00,000
d.	Supply within the state	₹ 20,00,000
e.	Exempt supplies	₹ 8,00,000
f.	Supply to job worker	₹ 2,00,000

3. State the meaning of reverse charge mechanism.
4. Write any two differences between direct tax and indirect tax.
5. Ms. Sanvi purchased a machine on 1-07-2022 for 60,00,000 on which GST was paid @ 18%. On 31-07-2025, she sold the machinery for 35,00,000. Determine the amount of GST reversible or GST payable by Ms. Sanvi at the time of sale of machinery.
6. Determine the time supply of goods in each of the following independent cases in accordance with provisions of section 12 of the CGST Act, 2017 in case supply does not involves movement of goods

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 July	18th July	24th July	20th July
2.	14th June	10th June	10th June	25th June
3.	10th October	10th October	10th November	12th November
4.	3rd August	2nd August	2nd August	19th August

7. Write the revised GST rates as per 56th GST Council meet.

Contd...2

8. Classify the following as Composite and Mixed Supply-
   a. Supplied toys with gift wrappers
   b. Supplied coconut oil in a can.
   c. Supplied shoe with polisher.
   d. Supplied laptops with cleaning kit.

PART - B

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

9. Evergreen traders have its Head office at Mumbai and has 4 branches at West Bengal, Maharashtra, Andrapradesh and New Delhi. It seeks the service of Gimson advertisement agency based at Bihar for advertising its products. The advertising agency raises the bill which includes GST amounting to ₹35,00,000 on the head office.
   The turnover of head office and other branches were as follows:
   a. Mumbai - ₹ 40,00,000
   b. West Bengal - ₹ 20,00,000
   c. Maharashtra- ₹ 15,00,000
   d. Andrapradesh- ₹ 25,00,000
   e. New Delhi- ₹ 5,00,000
   Compute the distribution of Input Tax by the Mumbai Head office.

10. Explain in detail various types of supply under GST.

11. Mr. Kishan a registered dealer in Kerala. The following information for the month of January 2026. Compute aggregate turnover, taxable turnover and GST payable.

Particulars	Amount (₹)
a. Supplied goods to a dealer in Korea (GST rate 18%)	40,00,000
b. Supplied of goods to a dealer in Karnataka (GST rate 5%)	20,00,000
c. Transferred of goods to a branch located in Delhi (GST rate 40%)	15,00,000
d. Rendered services to a dealer in West Bengal (GST rate 18%)	18,00,000
e. Service provided to a trader in Madhya Pradesh (GST rate 5%)	7,00,000
f. Supply of goods to units of SEZ in Chennai (GST rate 5%)	3,50,000
g. Supplied goods to a job worker located in Hyderabad for further processing (GST 18%)	4,00,000
h. Supplied goods to an unregistered dealer of Kerala (GST 40%)	5,00,000
i. Job worker supplied goods to a dealer of Kerala at the instruction of the supplier (GST 18%)	25,00,000

12. Explain the cases where a dealer is compulsorily register under GST.

13. Rainbow traders of Chennai sold goods to Rodrick traders of New Delhi worth ₹ 8,00,000. After getting these goods, Rodrick Traders resells it to Star traders of New Delhi for ₹8,50,000. The final sale takes place from Star traders to end customer in Karnataka Mr. Ranjan for ₹9,00,000. Rate of CGST & SGST @ 9% respectively and IGST @ 18%.

Contd...3

Electronic credit ledger of Rainbow traders shows the credit balance of IGST ₹35,000, CGST ₹22,600 and SGST of ₹12,600. Calculate tax payable under GST at each stage of supply.

14. Determine the duty payable by Mr. Glenson from the following details:
    a. Assessable value of imported goods ₹40,00,000
    b. Basic customs duty payable @ 10%.
    c. Safeguard duty- 20%.
    d. Antidumping duty-30%
    e. Compensation Cess @ 30%.
    f. IGST @ 40%.

PART – C

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

15. Rao Traders, a registered dealer in Gujarat submits the following information for the month of March 2026. Find out net GST Liability.
ECL balance at the end of February 2026 is: CGST ₹80,000, SGST 70,000, IGST ₹ 1,20,000)

Particulars	₹
Details of Purchases	
Purchased goods from a dealer in Kerala @ 5% GST	12,00,000
Goods purchased from unit of SEZ in Hyderabad for @18% GST	10,00,000
Raw materials purchased from an unregistered dealer in Chennai @5% GST	20,00,000
Materials purchased from a Local dealer in the state (inclusive of GST @5%)	16,80,000
Materials purchased within the state from a registered dealer who opted for composition scheme under GST rate is 5%.	5,00,000
Materials purchased from Germany (excluding BCD @10% and GST @18%)	15,00,000
Purchased goods from a dealer in Gujarat (inclusive of GST @ 5%)	14,70,000
Goods purchased from unit of SEZ in Hyderabad for @18% GST	18,00,000
Raw materials purchased from an unregistered dealer in Karnataka @rate of 5%GST	8,00,000
Details of supply	₹
Supply of goods to a dealer in Chennai@18% GST	55,00,000
Exported goods to Japan @18% GST	20,00,000
Supply of goods to a dealer in Rajasthan @ Nil rate	12,00,000
Supply of goods to a to a dealer of Odisha , who opted for composition scheme @5% GST	40,00,000
Supply of goods to Jammu and Kashmir @18% GST	45,00,000
Goods sold to an unregistered dealer in Gujarat @ 5% GST	50,00,000

Contd...4

16. Tantex Limited Imported a machine from the USA by Airway. From the following information, find the assessable value and custom duty payable.

Particulars	Currency ($)	Amount (₹)
Cost of machine	80000	
Input supplied to the exporter to use in manufacturing before importation of the machine		4,00,000
Design and development expenses incurred outside India	10000	
Technical fees paid to exporter after import of machine	6000	
License fees payable	3000	
Installation charges of machine in the factory		80,000
Commission paid to an exporter's agent	2500	
Packaging charges	500	
Commission paid to an Importer's agent		30,000
Insurance (cost is not ascertainable)		
Transportation charges from importer's factory till importer' port	1,000	
Freight charges	2000	
Transportation and insurance charges from port to factory		40,000
Rate of basic custom duty 20%		
IGST 18%		
Exchange rate declared by CBIC ₹95 per Dollar		
Exchange rate declared by RBI ₹ 93 per Dollar.		

17. **a.** From the following information, you are required to calculate assessable value and GST payable of Roxon traders of Karnataka supplied goods to Chandilal traders of New Delhi.

Particulars	**Amount ₹**
Purchased raw cotton (GST @ 5%) from Mr. Kisan	1,10,000
Purchased silk yarn (GST @ 5%) from Mr. Chand	80,000
Publicity expenses	50,000
Packing Cost	40,000
Cost of special packing	20,000
Material purchased (inclusive of GST @ 5%)	10,500
Import of raw materials from New Zealand (excluding BCD @20% and IGST @18%)	2,20,000
Service received from Goods Transport Agency (GST @18%)	60,000
Raw materials purchased from an unregistered dealer of Udupi, Karnataka (GST @5%)	4,00,000
Design and Development Charges	5,000
Royalty Charges	4,000
Advertising charges	14,000
Servicing charges	5,000
Selling expenses	25,000
Installation and erecting expenses	6,000
Insurance cost	5,000
Transportation charges	6,000
Taxes, Duties, cess, fees and charges	4,000
Incentives paid to sales personnel	5,000
Warranty expenses	3,000
Cost of non-returnable container	25,000
Penalty paid for delayed payment	20,000

Contd...5

Accessories supplied (optional) worth ₹1,20,000. GST rate on accessories 5%. Profit is charged at cost 15%. Trade discount is ₹80,000. GST levied on Taxable value of supply@ 18%. Find out the taxable value of supply and GST payable for the month of December 2025. **(10)**

b. A trader of coir mats purchased inputs worth ₹60,00,000. GST paid 5%. Trader charged 20% mark up and sold the mats to end user. GST under composition scheme is 1% and normal scheme 5%. Calculate the GST liability under Composition levy scheme and normal scheme. Suggest which one is better for a trader. **(5)**

18. a) Explain the benefits of GST. **(5)**

    b) Describe the functions of GST council. **(5)**

    c) What is the threshold limit for GST registration? Write a note on cancellation of GST registration. **(5)**

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