



K24U 0182

Reg. No. : .....

Name : .....

**Sixth Semester B.Com. Degree (CBCSS – OBE – Regular/Supplementary/  
Improvement) Examination, April 2024  
(2019 to 2021 Admissions)**

**Core Course**

**6B16COM (FINANCE – IV) : CORPORATE TAX PLANNING**

Time : 3 Hours

Max. Marks : 40



**PART – A**

Answer **any six** questions from the following. **Each** question carries **1** mark.

1. Define company u/s 2 (17).
2. What is tax planning ?
3. What is demerger ?
4. State any two differences between tax avoidance and tax evasion.
5. What do you mean by unilateral relief ?
6. What is foreign company ?
7. List any two tax planning for the employees.
8. What is tax management ?

**(6×1=6)**

**PART – B**

Answer **any six** questions from the following. **Each** question carries **3** marks.

9. Explain the tax incentives to demerged company.
10. What are the needs of tax planning ?

P.T.O.



11. Enumerate the possibilities of tax planning on residential status.
12. Explain the tax considerations in make or buy decisions.
13. Explain the tax benefits on conversion of a firm to a company.
14. Explain the tax planning provisions in respect of tea, coffee and rubber industry.
15. T Limited wants to raise capital of Rs. 20,00,000 for a Project where earning before tax shall be 40% of the capital employed. The company can raise debt fund @ 18% p.a. Suggest, which of the following 3 alternatives should it opt for :
  - a) Rs. 20,00,000 to be raised by Equity Capital.
  - b) Rs. 16,00,000 by Equity and Rs. 4,00,000 by Loans.
  - c) Rs. 4,00,000 by Equity Capital and 16,00,000 by Loans.

Assume the company shall distribute the entire amount of profit as dividend and tax rate is 27.82%.

16. Mr. A wants to start a business. Keeping in view the following information suggest him whether he should run the business as a sole proprietary concern or a partnership firm :
  - 1) Estimated profit Rs. 12,00,000
  - 2) Capital of the business Rs. 10,00,000
  - 3) If he runs the business as partnership firm :
    - i) He will gift Rs. 5,00,000 to his son B, as a gift to contribute his share of capital.
    - ii) The firm will pay interest @ 12% p.a. to the partners.
    - iii) Salary to A Rs. 40,000 p.m. and to B, Nil, as he will be a dormant partner.
    - iv) Profit sharing ratio will be 3 : 2.

**(6×3=18)**



PART – C

Answer **any two** questions from the following. **Each** question carries **8** marks.

17. Explain the tax incentives to amalgamated company.

18. Mr. X has received offers from companies of Delhi for service as under :

	<b>A (Rs.)</b>	<b>B (Rs.)</b>
Basic Salary	6,50,000	4,40,000
HRA	–	48,000
Travelling Allowance (office to residence)	–	19,600
Contribution to approved superannuation fund by the employer	–	1,20,000
Mobile phone	–	22,400
	<b>6,50,000</b>	<b>6,50,000</b>

**Other information are :**

- 1) His qualifying savings u/s 80C will be Rs. 50,000.
  - 2) He will pay house rent Rs. 6,500 p.m.
  - 3) He needs a mobile phone for private purposes.
- Which offer should he accept and why ?

19. From the following information compute whether the assessee should purchase an asset or take on lease :

- 1) Cost of asset Rs. 1,00,000
- 2) Rate of depreciation 15%
- 3) Rate of interest 10%
- 4) Repayment of loan by the assessee Rs. 20,000 p.a.
- 5) Rate of tax 26%
- 6) Residual value Rs. 20,000 after 5 years.
- 7) Profit of the assessee Rs. 1,00,000 before depreciation, interest and tax / before lease rent and tax.
- 8) Lease rent Rs. 30,000 p.a.

**(2×8=16)**

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K23U 0441

Reg. No. : .....

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**VI Semester B.Com. Degree (CBCSS – OBE-Regular/Supplementary/  
Improvement) Examination, April 2023  
(2019 and 2020 Admissions)**

**Core Course**

**6B16 COM (FINANCE – IV) : CORPORATE TAX PLANNING**

Time : 3 Hours

Max. Marks : 40



**PART – A**

Answer **any six** questions from the following. **Each** question carries **1** mark.

1. What is tax avoidance ?
2. Explain double taxation relief.
3. Explain corporate tax.
4. What do you mean by a foreign company ?
5. What is amalgamation ?
6. What is the need for tax planning ?
7. What do you mean by tax evasion ?
8. Explain minimum alternative tax.

**PART – B**

Answer **any six** questions from the following. **Each** question carries **3** marks.

9. What are the tax considerations in case of repair or replace decision ?
10. State the objectives of tax planning.
11. Explain tax planning in case of dividend decision.

P.T.O.

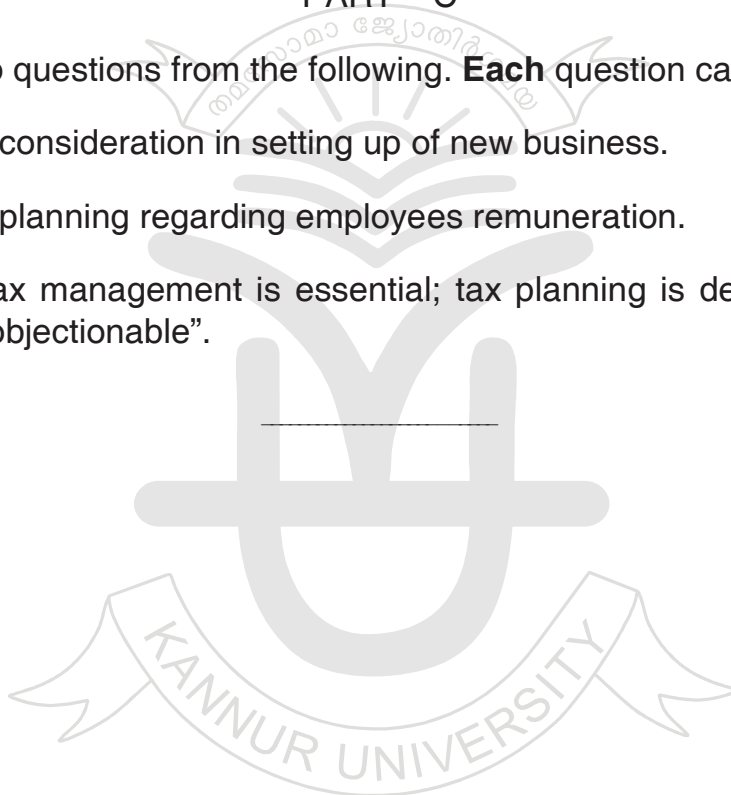


12. Explain different types of companies.
13. Explain tax provision related to make or buy decision.
14. State the difference between tax planning and tax management.
15. Explain the elements to be covered in tax management.
16. What are the difference between tax avoidance and tax evasion ?

PART – C

Answer **any two** questions from the following. **Each** question carries **8** marks.

17. Explain tax consideration in setting up of new business.
18. Explain tax planning regarding employees remuneration.
19. Evaluate “tax management is essential; tax planning is desirable and tax evasion is objectionable”.





K24U 0179

Reg. No. : .....

Name : .....

**Sixth Semester B.Com. Degree (CBCSS – OBE – Regular/Supplementary/  
Improvement) Examination, April 2024  
(2019 to 2021 Admissions)**

**Core Course  
6B15COM : INCOME TAX AND GST**

Time : 3 Hours

Max. Marks : 40

PART – A

Answer **any six** questions from the following. **Each** question carries **1** mark.

1. What is deemed income ?
2. State the deduction u/s 80D.
3. What do you mean by ITC ?
4. How total income is computed ?
5. What is book profit ?
6. What do you mean by composite supply ?
7. In what circumstances an assessee is eligible for relief of tax ?
8. What is surcharge ?

(1×6=6)

PART – B

Answer **any six** questions from the following. **Each** question carries **3** marks.

9. What are the special benefits of GST ?
10. Explain the time of supply of goods.

P.T.O.



11. Explain the general principles of imposing penalty as per Income Tax rules.

12. What are the conditions of set off of losses.

13. Mr. X estimated the following incomes for the financial year 2023 – 24.

- |                       |   |                  |
|-----------------------|---|------------------|
| a) Salary             | – | ₹ 1,31,400/month |
| b) Dearness allowance | – | 17% of salary    |
| c) HRA                | – | ₹ 6,000/month    |

Compute the monthly amount of TDS if he opts for new tax regime.

14. From the following information compute the deduction available u/s 80D regarding payment of medical insurance premium by cheque :

- |   |   |          |
|---|---|----------|
| a) Medical insurance premium for self and spouse      | – | ₹ 23,000 |
| b) Medical insurance premium for father aged 70 years | – | ₹ 44,000 |
| c) Paid for preventive health checkup                 |   |          |
| a) Self and spouse                                    | – | ₹ 2,000  |
| b) Father   | – | ₹ 6,000  |

15. Mrs. Revathi has estimated the following incomes for the financial year 2023 – 24.

- |                             |   |          |
|-----------------------------|---|----------|
|                             |   | ₹        |
| a) Rent from House property | – | 1,80,000 |
| b) Business income          | – | 5,60,000 |
| c) Dividend                 | – | 1,25,000 |

Determine the amount of instalments payable as advance tax.

16. A co-operative society has the following incomes during the year 2022 – 23.

- |   |   |        |
|---|---|--------|
|   |   | ₹      |
| a) Income from House Property                         | – | 10,000 |
| b) Income from book shop                              | – | 16,000 |
| c) Interest on securities (Gross)                     | – | 16,000 |
| d) Dividend on shares of another co-operative society | – | 26,000 |

Compute the total income of the society for the AY 2023 – 24.

**(3×6=18)**



PART – C

Answer **any two** questions from the following. **Each** question carries **8** marks.

17. Explain in detail the powers of Income Tax Authorities.
18. Mr. Y (University teacher) provides the following particulars of his income for the previous year ended on 31<sup>st</sup> March, 2023 :
- i) Salary – ₹ 4,82,000
  - ii) He owns a house property and the same is let out on a monthly rent of ₹ 1,250. Municipal value of the house is ₹ 12,000. Municipal taxes paid by him amounted to ₹ 3,000 p.a.
  - iii) He received ₹ 3,000 dividend on listed shares and interest of ₹ 2,000 on savings bank deposits.
  - iv) He received royalty @ 17% on turnover of books written for university students. The turnover during the previous year was ₹ 4,55,500. Expenses of ₹ 15,792 were paid in this connection.
  - v) He paid Life Insurance Premium of ₹ 10,000.
  - vi) He paid the following donations by cheques :
    - a) Bengaluru Municipal Corporation for promotion of family planning ₹ 10,000
    - b) Prime Minister’s Drought Relief Fund ₹ 5,000
    - c) Prime Minister’s National Relief Fund ₹ 10,000
    - d) National Defence Fund ₹ 2,000

Compute total income of Mr. Y for the Assessment Year 2023 – 24.

19. Profit and Loss Account of ABC and Co. (a firm of chartered accountants) for the year ended 31<sup>st</sup> March, 2023 is as follows :

	₹		₹
To Expenses	82,000	By Receipts from clients and	
To Depreciation	20,000	audit fees	1,80,000
To Remuneration to partners	60,000	By Dividend from	
		companies (Gross)	15,000
To Interest to partners	35,000	Net loss	2,000
	<b>1,97,000</b>		<b>1,97,000</b>



**Other information :**

- a) Out of expenses of ₹ 82,000, ₹ 17,400 is not deductible by virtue of Sections 36 and 37.
- b) Depreciation as per Section 32 is ₹ 17,500
- c) Interest to partners is fully deductible under Section 40(b)
- d) A and B share profits equally.

Compute the amount of total income and tax liability of the firm for the Assessment Year 2023 – 24. The firm fulfils the conditions of Sec. 184. **(2×8=16)**





K23U 0438

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(2019 and 2020 Admissions)**

**Core Course**

**6B15 COM : INCOME TAX AND GST**

Time : 3 Hours

Max. Marks : 40

**PART – A**

Answer **any six** questions from the following. **Each** question carries **1** mark.

1. What do you understand by 'Clubbing of Income' ?
2. What is GTI ?
3. Define a Partnership firm.
4. What do you mean by Assessment ?
5. Explain 'Book Profit'.
6. What is previous year ?
7. What is GST ?
8. Explain Tax Holiday.

**(6×1=6)**

**PART – B**

Answer **any six** questions from the following. **Each** question carries **3** marks.

9. What is 'Aggregation of Income' ? Explain the concepts of Aggregation of Income.
10. Which are the conditions to assess a firm as Partnership firm ?
11. How is deduction allowed U/S 80 C ?

**P.T.O.**



12. What are the powers of CBDT ?
13. What are the rules relating to remuneration to working partners U/S 40(b) ?
14. B.D.C. College Co-operative Society Davanagere had the following incomes during the year ended 31-3-2022 :
- Income from college canteen Rs. 20,000.
  - Income from merchandise business Rs. 55,000.
  - Income from credit facilities given to members Rs. 9,000.
  - Interest on Government securities Rs. 25,000.
  - Interest on debentures (gross) Rs. 10,000.
  - Taxable income from House Property Rs. 12,000.
  - Dividend (gross) on shares held in another co-operative society Rs. 5,000.

Compute the gross total income and the total income of the society for the Assessment Year 2022 – 23.

15. Explain GST Council.
16. What are the deductions U/S 80P, available to co-operative societies ? **(6×3=18)**

### PART – C

Answer **any two** questions from the following. **Each** question carries **8** marks.

17. Explain the provisions regarding set off and carry forward of losses.
18. A, B and C are partners in a firm, sharing profits and losses in the proportions of  $\frac{2}{5}^{\text{th}}$ ,  $\frac{2}{5}^{\text{th}}$  and  $\frac{1}{5}^{\text{th}}$  respectively. The Profit and Loss Account for the year ended 31<sup>st</sup> March, 2022 is as follows :

	Rs.		Rs.
To Sundry Trade Expenses	1,01,800	By Gross Profit b/d	4,90,000
” Int. on Capital @ 15% :		” Interested on securities	
A	15,000	(gross)	10,000
B	15,000		
C	<u>15,000</u>		
	45,000		
” Rent to B	30,000		
” Salary to B	72,000		



To Commission to C	36,000	
” Net Profit	2,15,200	
	<b>5,00,000</b>	<b>5,00,000</b>

Compute :

- a) The total income of the firm. The firm fulfils the conditions of Sec. 184.
  - b) Taxable income of the three partners in the firm. B and C are working partners.
19. Ms. Aneesa (age 42) is an assistant professor in a college (Bombay University). The details of her salary and other income for the previous year 2021 – 22 are as follows :

	<b>Rs.</b>
a) Basic salary	7,70,000
b) Income tax deducted from salary	72,000
c) Dearness allowance	36,000
d) Education allowance for two children (expenses Rs. 10,000)	5,000
e) Hostel expenditure allowance for one child (expenses Rs. 18,000)	7,200
f) House rent allowance	12,000
g) Allowance for research (expenses Rs. 5,500)	8,000

She contributes 10% of her salary to a statutory provident fund to which the college also makes a matching contribution. She got Rs. 13,000 reimbursed being expenses incurred on medical treatment of her daughter in a private clinic.

1-04-2021 she purchased a flat for Rs. 25,00,000 for own residence but let out the same at the rate of Rs. 1,20,000 per annum. Municipal tax paid Rs. 5,000.

She sold some jewellery (personal asset) for Rs. 12,60,000, purchased in June 2020 for Rs. 10,00,000. During the year she paid Rs. 11,600 as insurance premium on her life policy and paid Rs. 35,000 medical insurance premium for self and husband. She donated Rs. 5,000 to a political party and Rs. 20,000 to an orphanage approved under Section 80 G. (both by cheque).

Compute the total income for the assessment year 2022 – 23. **(2×8=16)**



K23U 0437

Reg. No. : .....

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**VI Semester B.Com. Degree (CBCSS – OBE – Regular/Supplementary/  
Improvement) Examination, April 2023  
(2019 and 2020 Admissions)**

**Core Course**

**6B14COM : AUDITING AND CORPORATE GOVERNANCE**

Time : 3 Hours

Max. Marks : 40



**PART – A**

Answer **any six** questions from the following. **Each** question carries **1** mark :

1. Define auditing.
2. What is social audit ?
3. What do you mean by qualified audit report ?
4. What is internal audit check ?
5. What is insider trading ?
6. What do you mean by fraud ?
7. What is audit programme ?
8. What is vouching ?

**(6×1=6)**

**PART – B**

Answer **any six** questions from the following. **Each** carries **3** marks :

9. What are the features of auditing ?
10. Explain the principles of internal check.
11. Explain auditor's lien.

P.T.O.

**K23U 0437**



12. Explain the differences between vouching and verification.

13. Draw the salient features of green governance.

14. Explain the benefits of corporate governance.

15. Distinguish between investigation and auditing.

16. Explain tax audit in detail.

**(6×3=18)**

**PART – C**

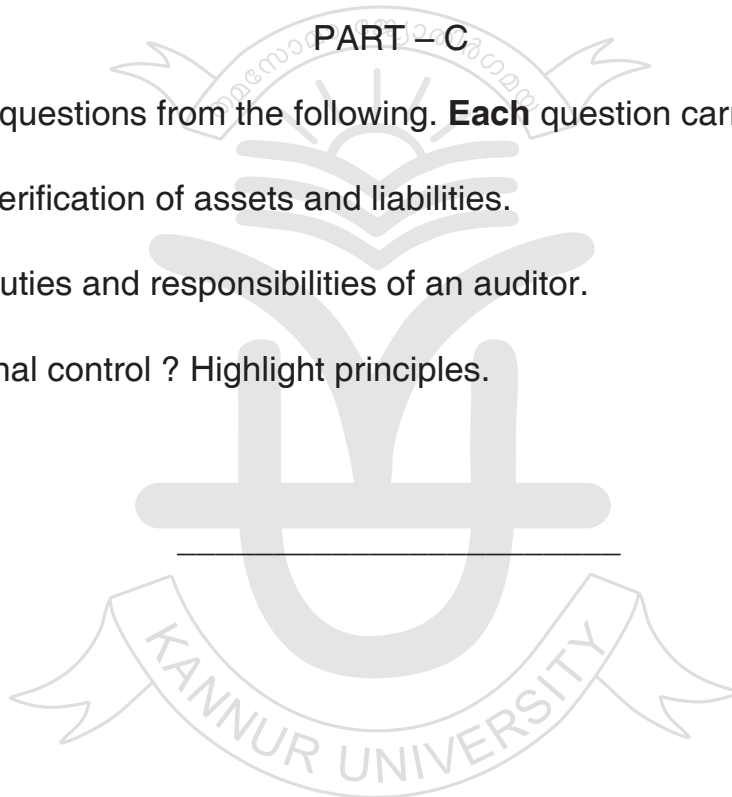
Answer **any two** questions from the following. **Each** question carries **8** marks :

17. Explain the verification of assets and liabilities.

18. Explain the duties and responsibilities of an auditor.

19. What is internal control ? Highlight principles.

**(2×8=16)**





K24U 0177

Reg. No. : .....

Name : .....

**VI Semester B.Com. Degree (C.B.C.S.S. – OBE – Regular /Supplementary/  
Improvement) Examination, April 2024  
(2019 to 2021 Admissions)**

**Core Course**

**6B13COM : MANAGEMENT ACCOUNTING**

Time : 3 Hours

Max. Marks : 40



**PART – A**

Answer **any six** questions from the following. **Each** question carries **one** mark.

1. What is current ratio ?
2. List out two examples for financing activities.
3. What is Break Even Point ?
4. Define Management accounting.
5. What is budgeting ?
6. What is cash outflow ?
7. What is contribution ?
8. What is trend analysis ?

**(6×1=6)**

**PART – B**

Answer **any six** questions from the following. **Each** question carries **3** marks.

9. Differentiate between management accounting and financial accounting.
10. What are the features of marginal costing ? Explain.

P.T.O.



11. What are the uses of cash flow statement ?
12. What are the limitations of financial statements ? Explain.
13. From the following information, prepare comparative income statement and comment.

<b>Particulars</b>	<b>2020 (Rs. in lakh)</b>	<b>2021 (Rs. in lakh)</b>
Net sales	350	420
Cost of goods sold	240	300
Office expenses	30	36
Selling expenses	20	30

14. From the following, calculate the ratio of total assets to total debt :

<b>Particulars</b>	<b>Amount</b>
Assets less depreciation	6,00,000
Current assets	3,00,000
Current liabilities	1,75,000
8% Debentures	2,00,000
Mortgage	2,25,000

15. The total fixed cost for the year is Rs. 90,000. Selling price per unit is Rs. 18 and variable cost per unit is Rs. 12. Calculate the Break Even Point output.
16. From the following Income Statement, calculate cash flow from operating activities by Direct methods :

<b>Debit</b>	<b>Rs.</b>	<b>Credit</b>	<b>Rs.</b>
To Material Purchases	50,000	By Sales (Cash)	1,05,000
" Wages paid	16,000	" Commission due	8,000
" Wages outstanding	2,000	" Commission received	7,000
" Salaries	15,000		
" Salaries outstanding	5,000		
" Loss on Sale of Plant	3,000		
" Net profit (balancing figure)	29,000		
	<b>1,20,000</b>		<b>1,20,000</b>

(6×3=18)





PART – C

Answer **any two** questions from the following. **Each** question carries **8** marks.

17. Prepare a cash flow statement on the basis of the information given in the balance sheet of P S Limited

<b>Liabilities</b>	<b>2011 (Rs.)</b>	<b>2012 (Rs.)</b>	<b>Assets</b>	<b>2011 (Rs.)</b>	<b>2012 (Rs.)</b>
Share Capital	2,00,000	2,50,000	Goodwill	10,000	2,000
12% Debentures	1,00,000	80,000	Land and Building	2,00,000	2,80,000
General Reserve	50,000	70,000	Machinery	1,00,000	1,30,000
Creditors	40,000	60,000	Debtors	40,000	60,000
Bills Payable	20,000	1,00,000	Stock	70,000	90,000
Outstanding Exp.	25,000	20,000	Cash	15,000	18,000
	<b>4,35,000</b>	<b>5,80,000</b>		<b>4,35,000</b>	<b>5,80,000</b>

18. For production of 10,000 electric automatic irons, the following are the budgeted expenses :

<b>Particulars</b>	<b>Per unit</b>
Direct materials	25
Direct labour	15
Variable production overheads	5
Fixed production overheads (Rs. 1,50,000)	15
<b>Total</b>	<b>60</b>
Selling expenses (10% fixed)	15
Administrative expenses (fixed) Rs. 50,000	5
Distribution expenses (20% fixed)	5
<b>Total</b>	<b>85</b>

Prepare a flexible budget for 6000 units, 7000 units and 8000 units of production.

19. If margin of safety is 2,40,000 (40% of sales) and P/V ratio is 30% of AB Ltd., calculate its

- 1) Break-even sales; and
- 2) Amount of profit on sales of 9,00,000.

**(2x8=16)**



K23U 0436

Reg. No. : .....

Name : .....

**VI Semester B.Com. Degree (CBCSS – OBE-Regular/Supplementary/  
Improvement) Examination, April 2023  
(2019 and 2020 Admissions)**

**Core Course**

**6B13COM : MANAGEMENT ACCOUNTING**

Time : 3 Hours

Max. Marks : 40

**PART – A**

I. Answer **any six** questions. **Each** question carries **1** marks.

- 1) What is contribution ?
- 2) What is Acid Test Ratio ?
- 3) What is key factor ?
- 4) What is Master Budget ?
- 5) What is Trend analysis ?
- 6) What is BEP ?
- 7) What is Marginal Cost ?
- 8) What is the nature of Financial Statement Analysis ?

**(6×1=6)**

**PART – B**

II. Answer **any six** questions. **Each** question carries **3** marks.

- 9) Calculate Debtors Turnover Ratio and Average Debt Collection Period from the following :

	₹
Total sales for the year 2022	1,00,000
Cash sales for the year 2022	20,000
Debtors as on 1-1-2022	10,000
Debtors as on 31-12-2022	15,000
Bills receivable as on 1-1-2022	7,500
Bills receivables as on 31-12-2022	12,500

P.T.O.



- 10) Calculate the trend percentages from the following figures of the company taking 2015 as the Base. Also interpret the result.

Year	Sales (in Lakhs)	Profit (In lakhs)
2015	30	5
2016	40	8
2017	48	10
2018	56	15
2019	70	20
2020	90	24

- 11) The following are obtained from the records of a factory.

	Rs.
Sales (4,000 units @ Rs. 25 each)	1,00,000
Variable Cost	72,000
Fixed Expenses	16,800

**Calculate :**

- P/V ratio
  - Break even points in Rs.
  - Margin of safety
  - If it is proposed to reduce the selling price by 20% what extra units should be sold to obtain the same amount of profit ?
- 12) Balance sheet of Ram Ltd. as at 31-12-2022 is as follows :

Liabilities	Rs.	Assets	Rs.
Equity Capital	2,00,000	Fixed assets	3,60,000
9% Preference Share Capital	1,00,000	Stock	50,000
8% Debentures		Debtors	1,10,000
P & L A/c	1,00,000	Bills Receivable	6,000
Creditors	40,000	Bank Balance	4,000
	90,000		
	<b>5,30,000</b>		<b>5,30,000</b>

**Calculate :**

- Debt-Equity Ratio
- Proprietary Ratio
- Solvency Ratio
- Fixed Asset Ratio
- Ratio of long term debt to shareholders fund
- Fixed assets to Networth Ratio
- Capital Gearing Ratio.



- 13) What are the advantages of ratio analysis ?
- 14) What are the managerial uses of Marginal costing ?
- 15) What are the steps in the preparation of budgets ?
- 16) What are the major differences between Management accounting and Cost accounting ? **(6×3=18)**

**PART – C**

III. Answer **any two** questions from the following. **Each** question carries **8** marks.

17) The following information in respect of Product A and B of a firm is given :

	<b>Product A</b>	<b>Product B</b>
Sales price	Rs. 75	Rs. 48
Direct Material	Rs. 30	Rs. 30
Direct Labour Hours (Re 0.50 per hour)	15 hours	2 hours
Variable overhead - 100% of direct wages		
Fixed overhead - Rs. 3,000		

Present the above information to show the profitability of products during labour shortage.

18) Parkins Ltd. supplies the following Balance sheet as on 31<sup>st</sup> December 2020 and 2021.

**Balance Sheet**

<b>Liabilities</b>	<b>31/03/2020</b>	<b>31/03/2021</b>	<b>Assets</b>	<b>31/03/2020</b>	<b>31/03/2021</b>
Share Capital	70,000	74,000	Cash at bank	9,000	7,800
Bonds	12,000	6,000	Accounts receivable	14,900	17,700
Accounts Payable	10,360	11,840	Inventories	49,200	42,700
Provision for bad debts	700	800	Land	20,000	30,000
Reserves and surplus	10,040	10,560	Goodwill	10,000	5,000
	<b>1,03,100</b>	<b>1,03,200</b>		<b>1,03,100</b>	<b>1,03,200</b>



The following additional information has also been given to you :

- 1) Dividends amounting to Rs. 3,500 were paid during the year 2020-21.
- 2) Land was purchased for Rs. 10,000.
- 3) Rs. 5,000 were written off on goodwill during the year .
- 4) Bonds of Rs. 6,000 were repaid during the course of the year.

You are required to prepare a cash flow statement.

- 19) The expenses for the production of 5,000 units in a factory are given below :

	<b>Per Unit (Rs.)</b>
Materials	50
Labour	20
Variable overheads	15
Fixed overhead	10
Administrative Expenses (5% Variable)	10
Selling Expenses (20% fixed)	6
Distribution expenses (10% fixed)	5
<b>Total Cost of sales per unit</b>	<b>116</b>

You are required to prepare a budget for the production of 7000 units.

**(2×8=16)**



K24U 0176

Reg. No. : .....

Name : .....

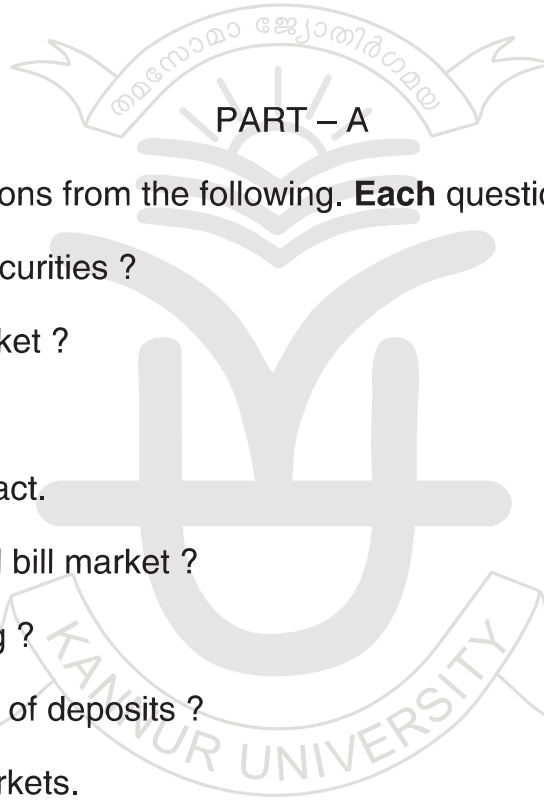
**Sixth Semester B.Com. Degree (CBCSS – OBE – Regular/Supplementary/  
Improvement) Examination, April 2024  
(2019 to 2021 Admissions)**

**Core Course**

**6B12COM : FINANCIAL MARKETS AND SERVICES**

Time : 3 Hours

Max. Marks : 40



**PART – A**

Answer **any six** questions from the following. **Each** question carries **one** mark.

1. What is listing of securities ?
2. What is capital market ?
3. What is factoring ?
4. Define option contract.
5. What is commercial bill market ?
6. What is credit rating ?
7. What are certificate of deposits ?
8. Define financial markets.

**(6×1=6)**

**PART – B**

Answer **any six** questions from the following. **Each** question carries **3** marks.

9. What are the main functions of financial system ? Explain.
10. What are the features of call money market ?
11. What are the different functions of primary market ? Explain.

P.T.O.

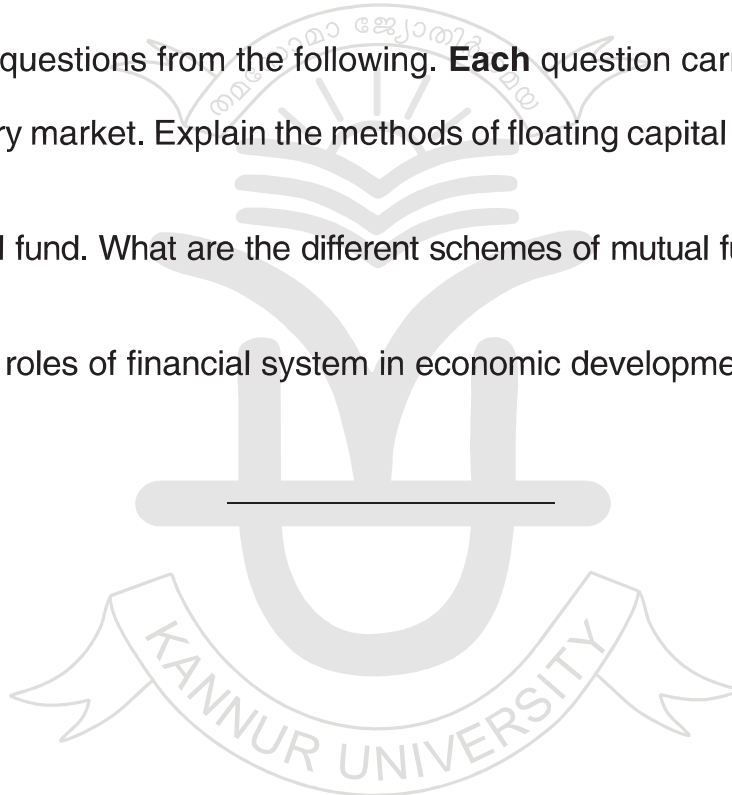


12. Differentiate between forward contract and futures contract.
13. What are the advantages of listing securities ? Explain.
14. What are the limitations of financial derivatives ? Explain.
15. What are the objectives of factoring service ? Explain.
16. Who are the different participants in money market ? **(6×3=18)**

PART – C

Answer **any two** questions from the following. **Each** question carries **8** marks.

17. Define primary market. Explain the methods of floating capital from the primary market.
18. Define mutual fund. What are the different schemes of mutual fund investment ? Explain.
19. What are the roles of financial system in economic development of a country ? Explain. **(2×8=16)**





K23U 0435

Reg. No. : .....

Name : .....

**VI Semester B.Com. Degree (CBCSS – OBE – Regular/Supplementary/  
Improvement) Examination, April 2023  
(2019 and 2020 Admissions)**

**Core Course**

**6B12 COM : FINANCIAL MARKETS AND SERVICES**

Time : 3 Hours

Max. Marks : 40



I. Answer **any six** questions. **Each** question carries **1** mark.

- 1) What is financial system ?
- 2) What do you mean by call money market ?
- 3) What do you mean by SEBI ?
- 4) What are mutual funds ?
- 5) Name the national institution which regulates mutual funds in India.
- 6) Expand CRISIL.
- 7) What is Equity Market ?
- 8) What is Risk capital ?

(6×1=6)



PART - B

II. Answer **any six** questions. **Each** question carries **3** marks.

- 9) What is the significance of Commercial Bill Market ?
- 10) What are the major differences between Dematerialization and Rematerialization ?
- 11) What are the different types of financial services ?
- 12) What are the advantages of Listing of securities ?

P.T.O.





- 13) What are the limitations of Commercial Papers ?
- 14) What are the objectives of Merchant Banking ?
- 15) Differentiate open ended mutual funds and close ended mutual funds.
- 16) Explain the different types of Factoring. **(6×3=18)**

PART – C

III. Answer **any two** questions from the following. **Each** question carries **8** marks.

- 17) What is credit rating ? Explain the various functions and major agencies of credit rating.
- 18) Explain the different functions of stock exchanges.
- 19) Explain the different types of Financial Derivatives with advantages and disadvantages. **(2×8=16)**

