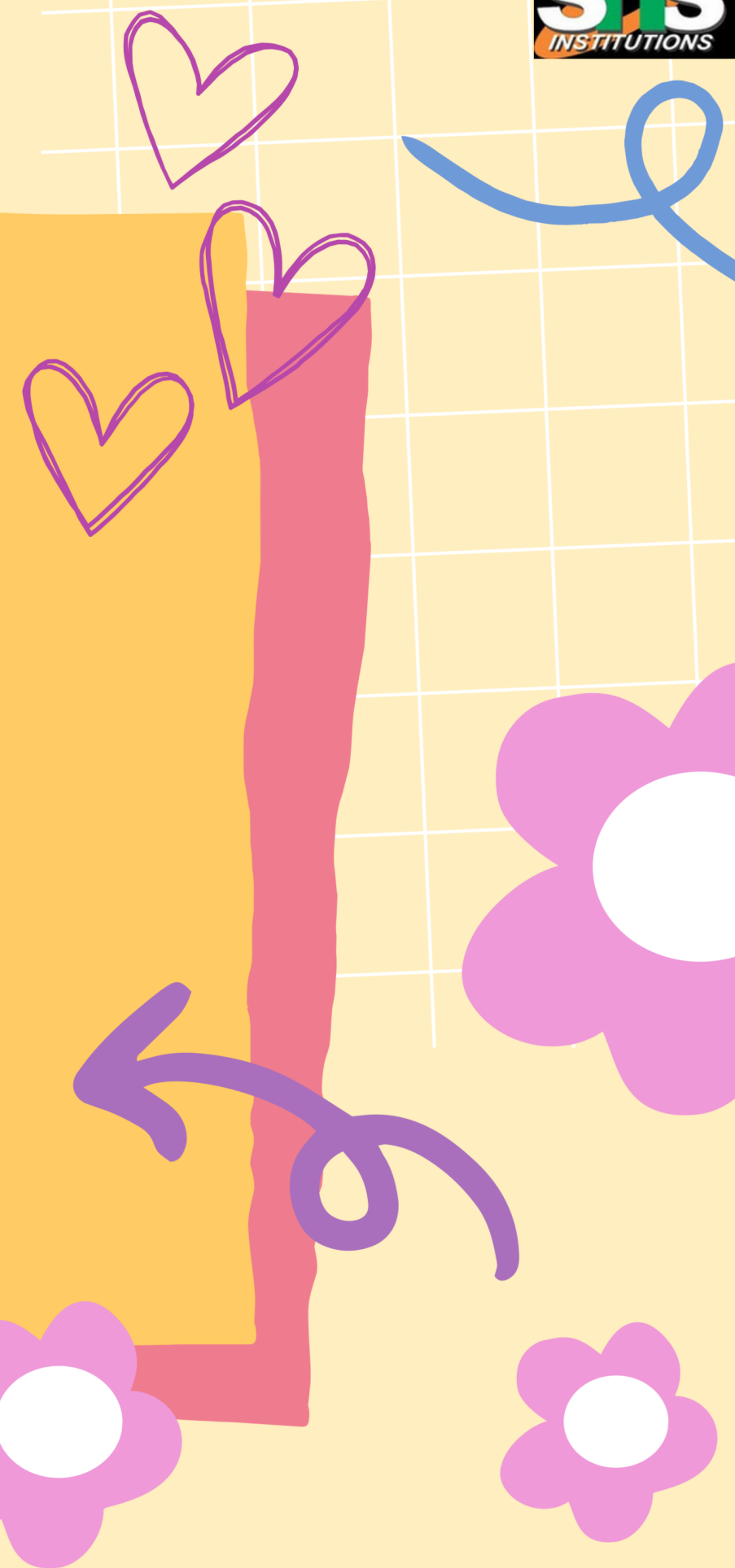
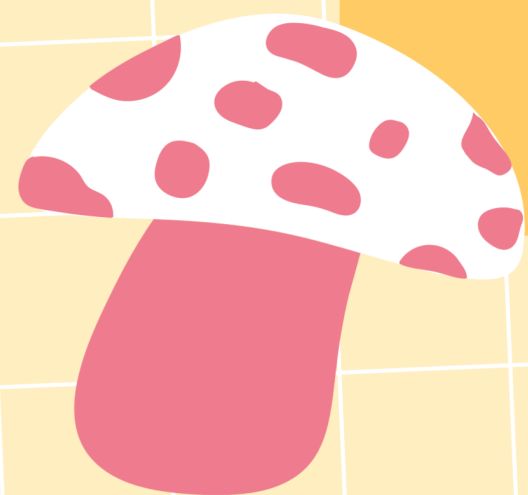
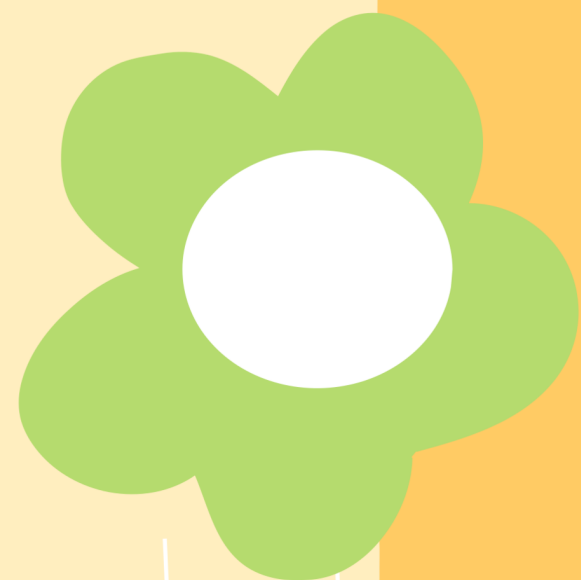




UNIT -3

LEASING AND
HIRE
PURCHASE





RECAPE

**Tax and Depreciation
Implication in Hire
Purchase**





TABLE OF CONTENT

- Introduction
- use clustering in hire purchasing
- taxation in hire purchase
- k-means clustering in hire purchase



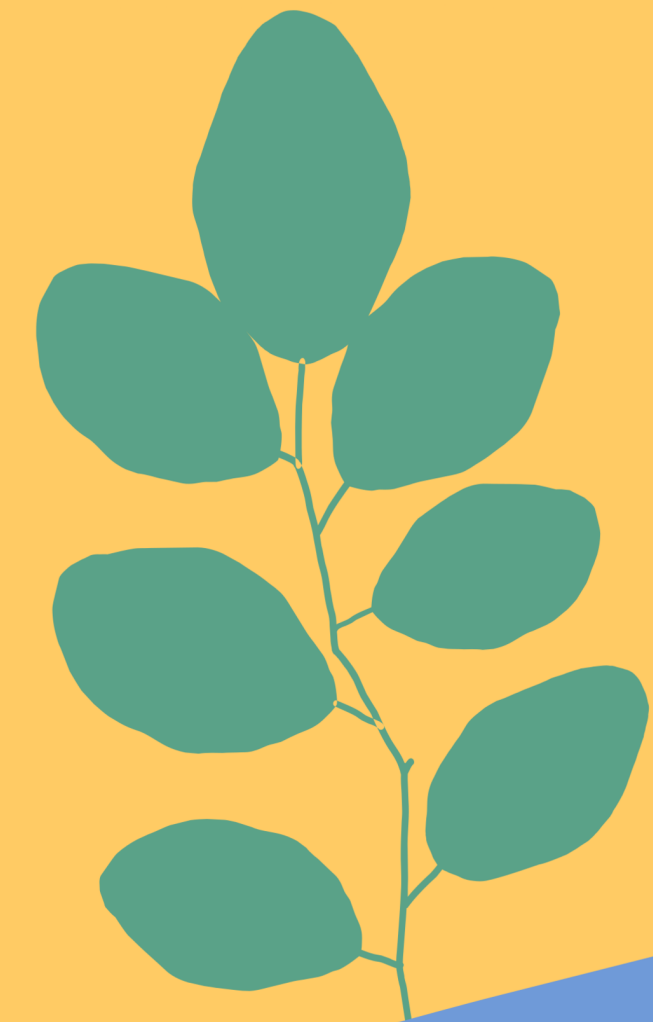


What is Clustering?

- Clustering is an unsupervised machine learning technique used to group data points based on similarities

Common Algorithms:

- K-Means Clustering
- Hierarchical Clustering





Why Use Clustering in Hire Purchasing?

- Customer segmentation
- Risk assessment
- Tailored offers





Taxation in Hire Purchase

- Goods and Services Tax (GST)
- Tax Benefits
- Income Tax Treatment for Buyer





K-Means Clustering in Hire Purchasing

How It Works:

1. Define the number of clusters (K).
2. Assign customers to the nearest cluster centroid.
3. Recalculate centroids and reassign until convergence.





KNOWLEDGE CHECK...!!



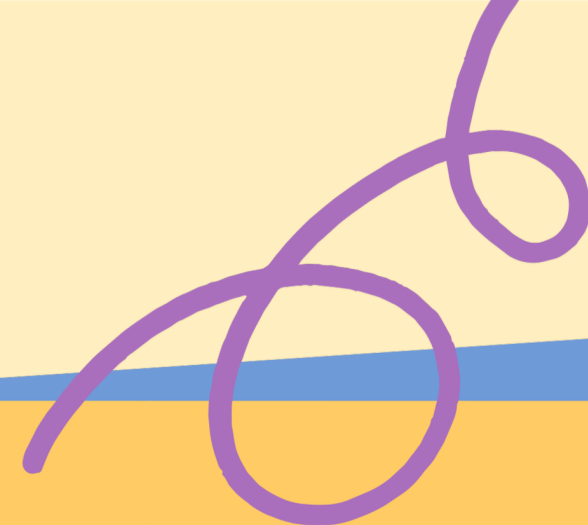


What is the primary goal of using clustering techniques in hire purchasing?

- A. To increase the price of goods
- B. To identify and group customers with similar behaviors
- C. To reduce product quality
- D. To decrease the number of customers

Answer: B.

**GOOD
JOB!!**



THANK YOU

