

BBA 6th Semester (Honours) Examination, 2023

Subject : Taxation

Course: AF-6.2

Time: 4 Hours

Full Marks: 80

*The figures in the right hand margin indicate full marks.
Candidates are required to give their answers in their own words
as far as practicable.*

Answer question 1 and any five from the rest.

Group-A

1. Answer any ten questions:

2×10=20

- (a) What is meant by Exempted Income?
- (b) What do you mean by Cost of Acquisition?
- (c) How is NAV of a house property calculated?
- (d) What is meant by 'Profit in lieu of Salary'?
- (e) What is Direct tax?
- (f) What is Fair Rental Value?
- (g) What do you mean by 'Block of Assets' under Income Tax Act, 1961?
- (h) What is House Rent Allowance?
- (i) What is Speculative Business?
- (j) Mention any two perquisite under fully taxable Income Tax Act, 1961?
- (k) What is meant by Casual Income?
- (l) What do you mean by 'Cess'?
- (m) What do you mean by Advance Tax?
- (n) What is meant by GTI?
- (o) Who is a 'Person' as per Income Tax Act?

Group-B

Answer any five questions:

12×5=60

2. Tabun is an employee of State Bank of India, Bangalore and he submits the following information relevant for the A.Y. 2023-24. Compute his taxable income under the head 'Salaries':
 - (i) Basic salary Rs. 8,000 per month
 - (ii) Dearness allowance Rs. 1,500 per month (does not form part of salary)
 - (iii) City compensatory allowance Rs. 300 p.m.
 - (iv) Bonus Rs. 10,000 per annum.

- (v) Conveyance allowance Rs. 2,000 p.m. (60% spent for office duties)
- (vi) House rent allowance Rs. 5,000 p.m. (Rent paid by employee Rs. 7,000 p.m.)
- (vii) Payment of LIC premium by SBI Rs. 4,000 p.a.
- (viii) Services of sweeper paid by SBI Rs. 200 per month
- (ix) Leave travel concession Rs. 5,000 (first time in current block period)
- (x) Reimbursement of gas, electricity and water bill by SBI Rs. 2,500 p.a
- (xi) RPF contribution by the bank and own contribution of employees 14% of salary
- (xii) Interest credited to RPF at 14% Rs. 14,000
- (xiii) Professional tax paid by Tabun Rs. 5,000

3. Sri Sujit has the following investments for the year ended 31-03-2023:

- (i) Rs. 80,000 in post office savings bank account which earns the interest @ 5% p.a.
- (ii) 14% Karnataka State Electricity Board bonds Rs. 30,000
- (iii) Rs. 50,000 fixed deposits with Canara Bank Mysore at 8% p.a.
- (iv) Winning from lotteries (Net) received Rs. 7,000
- (v) Received Rs. 1,40,000 as gift on his marriage
- (vi) Winning from card games Rs. 2,500

Compute the Income from Other Sources of Sri Sujit for the assessment year 2023-24.

4. Mr. Prasad has prepared the following Profit & Loss Account for the year ended 31-03-2023:

Particulars	Rs.	Particulars	Rs.
Salary to employees	8,000	Gross profit	1,37,300
Advertisement expenses	4,000	Dividends from Indian Co.	4,000
Sundry expenses	4,500	Rent from house property	16,500
Interest on capital	2,000	Interest on securities (non trade)	92,000
Fire insurance premium (Rs. 1,000 relates to HP)	3,000	Lottery winning (TDS-Rs. 3,000)	15,000
Income tax	7,000		
Household expenses	2,500		
Bad debts	1,000		
Provision for bad debts	500		
Repairs of HP	1,000		
Municipal tax of HP	3,600		
Life Insurance premium	6,000		
Donation to political party	2,000		
Depreciation (allowable)	3,700		
Net profit	2,16,000		
	2,64,800		2,64,800

Mr. Prasad owns a house property which is used as follows:

- (i) 25% of carpet area for his own business.
- (ii) 25% of carpet area for his own residence.
- (iii) 50% of carpet area is let out.
- (iv) Advertising expenses include expenditure of Rs. 3,000 on neon signboard.

Compute business income of Mr. Prasad for A.Y. 2023-24.

5. Mr. Dilip purchased a land on 01-01-1996 for Rs. 1,00,000. The said land is compulsory acquired by the Govt. on 01-01-2011 and original compensation awarded is Rs. 3,00,000. The said compensation is received by the assessee on 01-01-2023. The assessee filed a suit for additional compensation of Rs. 10,00,000. The High Court directed the Govt. to pay Rs. 10,00,000 to the assessee by 28-01-2023 and the Government pays of Rs. 10,00,000 on the said date. Compute his taxable capital gain.

Cost inflation index: 2001-02=100; 2022-23=331

6. The following are the particulars of income of Mr. Kajal for the previous year 2022-23;
- (i) Rent from a property in Delhi received in USA Rs. 80,000
 - (ii) Income from a business in Canada controlled from Delhi Rs. 1,20,000
 - (iii) Interest from deposits with an Indian company received in USA Rs. 20,000
 - (iv) Gifts received from his parents Rs. 45,000
 - (v) Profit for the year 2020-21 of a business in Canada remitted to India during 2022-23 (not taxed earlier) Rs. 75,000
 - (vi) Income from a business in Bangalore controlled from USA Rs. 1,70,000

Compute his income for the assessment year 2023-24 if he is resident and ordinarily resident in India.

7. Mr. Kunal inherited a house from his father. The construction of the house was completed on 31.8.2021 during the financial year 2022-23, its municipal value was fixed at Rs. 25,000. He paid municipal taxes of Rs. 2000 during the year. The house had been let out for four months from April to July 2022 @Rs. 3,000 p.m. for the remaining part of the previous year the house was self-occupied for residence. Other particulars in respect of this house are: Insurance premium paid Rs. 200; Urban land tax paid Rs. 250; Collection charges Rs. 100; Interest on loan taken for construction of the house Rs. 4,000 and payment to mother as per father's will Rs. 200 p.m. Compute his taxable income from house property for the assessment year 2023-24.

8. Write short notes on:

- (i) Tax planning
- (ii) Deduction u/s 80C
- (iii) Pre-construction Interest

9. (a) Mrs. Sen furnishes the following details:

1. Medical insurance premium paid on own life Rs. 13,000.
2. Medical insurance premium paid on her mother's life Rs. 24,000.
3. Cash payment for preventive health checkup on own life Rs. 20,000.
4. Cash payment for preventive health checkup on her mother's life Rs. 40,000.

Calculate the amount of deduction allowable u/s 80D for the A.Y. 2023-24.

(b) Distinguish between exempted income and deduction from income.

8+4

10. (a) Mr. Suresh a foreigner, came to India from Poland for the first time on 01.04.2017. He stayed here continuously for 3 years and went to France on 01.04.2020. He however returned to India on 01.07.2020 and went to Poland on 01.12.2021. He again came back to India on 25.01.2023 on a service in India.

What is his residential status for the A.Y. 2023-24?

(b) Who is a non-resident?

8+4

BBA 6th Semester (Honours) Examination, 2023**Subject : Promotion Mix****Course: SMM-6.2****Time: 3 Hours****Full Marks: 80**

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as far as practicable.*

1. Answer any ten of the following questions: 2×10=20
 - (a) Define Sales Management.
 - (b) What is a Service?
 - (c) Define Advertising Media.
 - (d) Define Publicity.
 - (e) What do you mean by Promotion Mix?
 - (f) Who is 'Publics' in PR?
 - (g) Define Sales Quota.
 - (h) What is Sales Budget?
 - (i) What is Electronic Marketing?
 - (j) What is meant by Point of Purchase?
 - (k) What is Advertising Budget?
 - (l) What is Sales Territory?
 - (m) Define 'on the wall advertising'.
 - (n) What do you mean by Gifts in Sales Promotion?
 - (o) Define the term 'wholesaler'.
- Answer any five questions from the following: 12×5=60
2. Discuss various methods of setting sales promotion budget of a firm. 12
3. (a) What is Sales training?
(b) What are the various methods of giving training to sales personnel of a firm? 2+10
4. Explain the major functions and responsibilities of P.R. manager. 12
5. What are the major types of advertisements used by consumer product firms for marketing their products in rural India? 12
6. Define Outdoor Advertising. What are the major types of outdoor advertising available in India? 12
7. What are the criteria for sales force appraisal of a consumer product firm? 12
8. What role does PR department play in a public sector steel company? 12
9. Discuss the major factors for rapid growth of sales promotion in India in the post 1991 era. 12
10. Write short notes on any two of the following: 6+6
 - (a) Missionary Sales Personnel
 - (b) E-advertising
 - (c) Sales force Recruitment

BBA 6th Semester (Honours) Examination, 2023**Subject : Human Resource Development****Course: HRM-6.2****Time: 4 Hours****Full Marks: 80**

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Candidates are required to give their answers in their own words
as far as practicable.*

1. Answer *any ten* of the following questions: 2×10=20

- ✓(a) What do you mean by Human Resource Development?
- ✓(b) What do you mean by On-the-Job training?
- ✓(c) Mention any two benefits of Employee training.
- (d) Define Training Need Analysis (TNA).
- ✓(e) What is Performance appraisal?
- ✓(f) Define Succession planning.
- ✓(g) What do you mean by Performance Management?
- (h) State any two disadvantages of 360-degree appraisal.
- (i) What is HRA in Performance appraisal?
- ✓(j) What is Organizational development?
- ✓(k) What do you mean by OD intervention?
- ✓(l) What do you mean by HRD culture?
- ✓(m) What do you mean by Potential appraisal?
- ✓(n) Define Sensitivity training.
- ✓(o) Define Career Anchor.

Answer *any five* questions from the following:

12×5=60

- 2. ✓ What is HRD climate? Why is a favourable HRD climate important for success of HRD of an organization? 2+10
- 3. Discuss the components of HRD climate with special reference to OCTAPACE culture.
- 4. ✓ How does training differ from development? Discuss the criteria which can be used for evaluating the effectiveness of training and development. 4+8
- 5. 'Training is a tool to be considered as an investment for an organization, not as an expenditure'—Discuss.
- 6. ✓ Highlight few important training techniques under Off-the-Job methods.
- 7. ✓ How does performance appraisal differ from performance management? Discuss MBO and BARS technique of performance appraisal. 4+(4+4)
- 8. Explain briefly the objectives and methods of HRD audit. Discuss the role of HRD audit of an organization. (3+4)+5
- 9. ✓ Explain with suitable example the Lewin's model for change management.
- 10. ✓ What is OD intervention? Discuss various types of OD intervention in brief. 2+10

BBA 6th Semester (Honours) Examination, 2023**Subject : Decision Support System****Course: SM-6.2****Time: 4 Hours****Full Marks: 80**

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Candidates are required to give their answers in their own words
as far as practicable.*

Answer question 1 and any five from the rest.

1. Answer any ten questions:

2×10=20

- (a) What do you mean by Decision-making?
 - (b) How do you define 'Decision Support System (DSS)'?
 - (c) What is meant by Rational decision?
 - (d) What is the function of DSS generator?
 - (e) What is a Database system?
 - (f) What do you mean by Centralised Database?
 - (g) What are the schemas of a Standard Database Structure?
 - (h) What do you mean by Database Analysis?
 - (i) What is an Entity set?
 - (j) When is a subclass needed in Data Modelling?
 - (k) Give an example of your own of One-to-Many relationship.
 - (l) Define Client-server Platform.
 - (m) What is the role of SQL?
 - (n) What does a DBMS mean for users of systems?
 - (o) What do you mean by data repository?
2. (a) Develop your understanding on DSS.
- (b) What are the differences between structured and unstructured decision? Give example for each. 6+6
3. (a) With an appropriate illustration describe the architecture of a generic DSS application.
- (b) Explain the components of a DSS program. 6+6
4. Briefly explain the characteristics and benefits of database approach. 12

5. Describe the following terms of a Database Management Systems: 4×3
- (i) Data query, manipulation and reporting.
 - (ii) Data Dictionary/Directory (DD/D)
 - (iii) Data security and integrity.
6. (a) What is group DSS? Briefly explain the different architectures for supporting group DSS. 8+4
- (b) List out the activities of Dialogue Management Subsystem of a DSS. 8+4
7. (a) Discuss the three types of integrity constraints that occur frequently in database modelling. 8+4
- (b) Define the terms:
- (i) Cardinality
 - (ii) Normalisation
8. (a) Explain the client-server architecture. 6+6
- (b) Explain the Simon's model of decision-making process. 6+6
9. Describe the role of DSS in Management Information System (MIS). 12
10. Write short notes on *any two*: 6×2=12
- (a) Group Decision-making
 - (b) User Interface Subsystem
 - (c) Knowledge Base Expert System
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