

BBA 6th Semester (Honours) Examination, 2025 (CBCS)

Subject : Promotion Mix

Course : SMM-6.2

Time: 4 Hours

Full Marks: 80

The figures in the margin indicate full marks.

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

Answer Question No. 1 and any five from the rest.

1. Answer any ten of the following questions:

2×10=20

(a) Define Integrated Marketing Communication (IMC).

~~(b)~~ What is Advertising?

~~(c)~~ What is an Advertising Agency?

~~(d)~~ What are the various elements of Promotion Mix?

~~(e)~~ Define Public Relations.

~~(f)~~ Write two advantages of Personal Selling.

(g) Write two types of Advertising Appeals.

~~(h)~~ What is meant by Sales Promotion?

~~(i)~~ Define Marketing Communication.

~~(j)~~ Write two importance of Marketing Communication.

~~(k)~~ What is an Event?

~~(l)~~ What do you understand by the term "Sponsorship"?

~~(m)~~ What is "Branding"?

(n) Write two natures of Sales Promotion.

(o) What is co-branding?

~~2.~~ Explain the various types of Public Relations tools by providing suitable examples.

3. Elucidate different types of consumer sales promotion tools by citing appropriate examples.

~~4.~~ Discuss different types of Advertising and provide examples.

5. What are the steps involved in developing an Advertising Programme? Explain.
6. Explain the steps involved in Personal Selling process. Give examples of each of the steps.
7. Write short notes on the following:
 - (a) Brand Equity
 - (b) Brand Extension
8. What are the steps involved in developing an IMC Plan? Discuss.
9. Explain how a company can promote the image of its brands in various ways.
10. Explain, in detail, the DAGMAR Approach in the context of Advertising.

6+6

BBA 6th Semester (Honours) Examination, 2025 (CBCS)

Subject : Human Resource Development

Course : HRM-6.2

Time: 4 Hours

Full Marks: 80

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as far as practicable.*

Answer Question No. 1 and any five from the rest.

1. Answer any ten questions from the following:

2×10=20

- (a) Mention any two objectives of management development.
- (b) What is meant by on-the-job training?
- (c) State any two functions of the training department.
- (d) What is OCTAPACE culture?
- (e) What is the purpose of career anchors in HRD?
- (f) What is a graphic rating scale in performance appraisal?
- (g) Mention two key characteristics of HRD culture.
- (h) Define 360-degree feedback.
- (i) What is meant by paired comparison method in appraisal?
- (j) Mention any two career development stages.
- (k) Define the concept of succession planning.
- (l) What is Check List method in performance appraisal?
- (m) What is meant by MBO in HRD?
- (n) What do you mean by HRD evaluation?
- (o) Define OD interventions.

2. (a) Explain the concept and significance of Human Resource Development.
(b) Discuss the role of HRD in improving organizational performance. 6+6
3. Explain, in detail, the functions of the training department of an organization. What are the challenges faced by training managers? 8+4
4. Distinguish between
(a) On-the-job training and Off-the-job training,
(b) Performance appraisal and Performance management. 6+6
5. How do the eight dimensions of OCTAPACE culture influence interpersonal relationships and enhance team dynamics within an organization?
6. Discuss any two traditional methods and any two modern methods of performance appraisal with their advantages.
7. (a) Define potential appraisal. Discuss its importance.
(b) What are the steps involved in effective career planning and development? 6+6
8. (a) Explain the concept of Organizational Development and its relevance in today's business environment.
(b) Discuss the model of planned change. 6+6
9. Explain with suitable examples the various techniques of OD interventions.
10. Write short notes on *any two* of the following: 6×2=12
(a) BARS
(b) Career Anchors
(c) HR Accounting
(d) Strategic HRD
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BBA 6th Semester (Honours) Examination, 2025 (CBCS)

Subject : Accounting & Finance Specialisation

Course : AF-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 No.1 and any five from the rest.

1. Answer any ten questions:

2×10=20

- (a) What is the difference between the direct tax and indirect tax?
- (b) What is the assessment year?
- (c) What is taxable income?
- (d) What are the different heads of income?
- (e) What is tax evasion?
- (f) What is leave salary?
- (g) What is a non-resident company?
- (h) Give one example for each —AOP and BOI.
- (i) What is the standard deduction with respect to salary income?
- (j) Define the beneficial owner of a house property.
- (k) What is long-term capital gain?
- (l) What is the cost of Acquisition of an asset with respect to income from capital gain?
- (m) Distinguish between exemption and deduction.
- (n) Define 'business' as per Section 2(13) of the Income Tax Act, 1961.
- (o) Give two instances of 'transfer' as per Section 2(47) of the Income Tax Act, 1961.

2. (a) Distinguish between tax planning, tax evasion and tax avoidance.
- (b) Write the exceptions to the general rule that the income of a previous year is taxed in its assessment year.
- (c) Define HUF.
3. (a) Amol, an employee of XYZ Ltd., receives ₹8,05,000 as gratuity under the Payment of Gratuity Act, 1972. He retires on 10th September, 2024 after rendering service for 35 years and 7 months. The last drawn salary was ₹32,700 per month. Calculate the amount of gratuity chargeable to tax.
- (b) X, a resident of Ajmer, receives ₹48,000 as basic salary during the previous year 2024-25. In addition, he gets ₹4,800 as dearness allowance forming part of basic salary, 7% commission on sales made by him (sale made by X during the relevant previous year is ₹86,000) and ₹6,000 as house rent allowance. He, however, pays ₹5,800 as house rent. Determine the quantum of the exempted house rent allowance if he opts for the old regime.
4. (a) Following information are provided by an assessee for his house properties for computing interest on loan allowed u/s 24(b):

Particulars	HP1	HP2	HP3	HP4	HP5
Interest on loan taken for repair of house property	₹20,000	₹30,000	₹10,000	₹15,000	₹25,000
Interest on loan taken for purchasing house property (50% paid)	₹20,000	₹25,000	₹30,000	₹17,000	₹18,000
Interest on new loan taken for repaying old loan (originally for purchase)	₹10,000	₹12,000	₹13,000	₹14,000	₹16,000
Interest on loan for payment of interest on earlier loan	₹10,000	₹10,000	₹10,000	₹10,000	₹10,000

Particulars	HP1	HP2	HP3	HP4	HP5
Interest on loan for payment of Municipal Tax	₹2,000	₹2,000	₹2,000	₹2,000	₹2,000
Interest on loan by mortgaging HP3 for business purpose	—	—	₹5,000	—	—
Interest on loan for reconstruction of HP1 (paid outside India, no TDS)	₹20,000	—	—	—	—
Interest on loan for reconstruction of HP2 (payable outside India, no TDS)	—	₹20,000	—	—	—
Interest on loan on mortgage of HP1 for renovation of HP2	₹10,000	—	—	—	—

Calculate the 'Interest on loan' allowed u/s 24(b).

(b) State the tax treatment of 'Self-occupied property' [Sec. 23(2) (a)].

8+4

5. During the previous year 2024-25, the Profit and Loss Account of Shri Rajib, proprietor of Rajmani Enterprises, engaged in the business of readymade garments, show a net profit of ₹2,50,000. The following additional information is provided for computing the taxable income from business:

(a) Interest on capital: ₹5,000

(b) Purchases include goods worth ₹12,000 from his younger brother in cash. However, the market value of such goods is ₹9,000.

(c) Interest paid outside India: ₹1,00,000 (without deducting tax at source)

(d) Penalty paid to Government for non-filing of GST return: ₹5,000

(e) Penalty paid to customer for non-fulfilment of order within time: ₹10,000

(f) Bad debts of ₹1,00,000. The amount was advanced for the purchase of a building.

- (g) Revenue expenditure on promoting family planning among employees: ₹10,000
- (h) Premium paid on health of employees: ₹6,000 (paid in cash)
- (i) Premium paid on health of his relatives: ₹6,000 (paid by cheque)
- (j) Employer's contribution to RPF ₹12,000. One-half of the amount is paid after due date as per relevant Act.
- (k) Employees contribution to RPF ₹17,000. ½ of the amount is paid after due date as per relevant Act.
- (l) Interest on late payment of professional tax ₹1,000 (yet to be paid)

Compute the taxable income from business of Shri Raj for the Assessment Year 2025-26. 12

6. (a) Mr. X, who transfers land and building on 02-01-2025, furnishes the following information:
- (i) Net consideration received ₹10 lakhs;
 - (ii) Value adopted by stamp valuation authority, which was not contested by Mr. X ₹12 lakhs;
 - (iii) Value ascertained by Valuation Officer on reference by the Assessing Officer ₹13 lakhs;
 - (iv) This land was distributed to Mr. X on the partial of his HUF on 1-04-2001. Fair market value of the land as on 1-04-2001 was ₹1,00,000.
 - (v) A residential building was constructed on the above land by Mr. X at cost of ₹2,00,000 (construction completed on 1-12-2004) during the Financial Year 2004-05.

Compute capital gain.

- (b) Explain, in brief, the process to compute long-term capital gain. 7+5
7. (a) Write six items which are taxed as income from other sources.
- (b) Discuss the taxability of Casual Income i.e. Winning from lotteries, crossword puzzles etc. under the head income from other sources. 6+6

8. Write short notes on (*any two*): 6×2=12
- (a) Section 80TTA
 - (b) Self-Assessment
 - (c) Defective return

9. Explain the relationship between Advance Tax and Tax Deducted at Source (TDS). How does TDS reduce the Advance Tax payable by an individual? Explain with an example. 6+4+2
10. (a) Discuss two assessment procedures under the Income Tax Act, 1961, other than Self-Assessment.
- (b) Name any two types of income tax return forms used in India and mention who should use them. 8+4
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BBA 6th Semester (Honours) Examination, 2025 (CBCS)

Subject : Decision Support System

Course : SM-6.2

Time: 4 Hours

Full Marks: 80

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

Answer Question No. 1 and any five from the rest.

1. Answer any ten questions:

2×10=20

- (a) Define rational decision-making.
- (b) Differentiate between structured and unstructured decisions with examples.
- (c) Define Decision Support System (DSS).
- (d) Explain the term “problem decomposition” in the context of decision-making.
- (e) What is the role of ownership in the intelligence phase of decision-making?
- (f) What is the importance of environmental scanning in the intelligence phase?
- (g) Differentiate between normative and descriptive models.
- (h) What is sensitivity analysis? Explain its use in decision-making.
- (i) In the choice phase, why is “scenario development” important in evaluating alternatives?
- (j) How does a Model Base Management System (MBMS) support DSS?
- (k) Distinguish between a DSS and a Transaction Processing System (TPS).
- (l) Define static and dynamic DSS models with examples.
- (m) Define Group Decision Support System (GDSS) and state any two of its features.
- (n) What are the components of knowledge in a KBES?
- (o) State two applications of AI in modern decision support systems.

2. (a) Differentiate between strategic, tactical and operational decisions. 6+6
(b) Explain the key activities in the intelligence phase of Simon's model of decision-making.
3. (a) Compare analytical, heuristic and blind search approaches with appropriate use-cases. 6+6
(b) Explain the significance of "what-if" analysis in decision-making using DSS.
4. What is the principle of choice? Explain how does it guide decision-makers in complex environments. 4+8
5. Describe the architecture and working of the Database Management System (DBMS) and Model Base Management System (MBMS) in DSS.
6. (a) Explain behavioural models and their application in managerial decision-making. 6+6
(b) Describe the function and components of the user interface subsystem in DSS.
7. Discuss the following key tools of GDSS with appropriate illustrations: 4×3=12
(a) Electronic brainstorming
(b) Group outlines
(c) Delphi methods
8. What is a Knowledge-Based Expert System (KBES)? Describe its components and functions with a labeled diagram. 12
9. (a) Describe the cyclic model of knowledge management with illustrations. 6+6
(b) Explain the relationship between the inference engine and knowledge-base in KBES.
10. Write short notes on: 6×2=12
(a) Nature of Decisions
(b) Ashby's Law of Requisite Variety
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