

BBA (H) Semester VI Examinations, 2022

Subject: Taxation

Paper: AF 6.2 (Elective-A)

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 Q. 1 and any five from the rest.

1. Answer any ten questions: 2X10=20
 - (a) Define previous year
 - (b) Is income from Tea garden Tax free?
 - (c) Who is Resident but not Ordinary Resident?
 - (d) What is Assessment Year?
 - (e) What is Financial Year?
 - (f) Which Act determines Income Tax Rate?
 - (g) Which 2 preconditions you consider essential to treat an income under the head “Income from salary”?
 - (h) Which 2 preconditions you consider essential to treat an income under the head “Income from house property”?
 - (i) Which 2 preconditions you consider essential to treat an income under the head “Profits & Gains from Business or Profession”?
 - (j) Which 2 preconditions you consider essential to treat an income under the head “Income from Capital Gain”?
 - (k) How do you treat the income from letting boxing stadium of which the assessee is the owner?
 - (l) How do you treat ‘Recovery from Bad Debt’ in your Income Tax Return?
 - (m) What is the difference between Exemption & Deduction under Income Tax Act?
 - (n) How do you differentiate between “Deduction from Tax” & “Deduction from Income”?
 - (o) What is “Income from Capital Gain”?
2. What do you mean by residential status? Discuss residential status of an individual under Income Tax Act. 4+8=12
3. What are the objectives of the charge depreciation? Explain various conditions for the charge of depreciation given in the Income Tax Act. 3+9=12
4. Following particulars have been provided by Mrs. R. for the PY 2021-22.
 - (i) Salary (after deduction Rs. 6,000 for income Tax at source) Rs. Rs. 2, 48,000 per annum.
 - (ii) Dearness allowance Rs. 12,000 per annum

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- (iii) Education allowance (Rs. 5,700 for 3 children per annum)
- (iv) Rent free house in Mumbai. The company paid Rs. 5,000 per month as rent. The house is furnished and the rent of the furniture is Rs. 2,000 per annum.
- (v) Professional tax Rs. 1,000 deducted against salary.
- (vi) She contributes to recognized provident fund @ 14% of her salary and Dearness allowance and the company also contributes the same amount. An interest amount Rs. 4,400 was credited to the fund deposit @ 11%.
- (vii) She provided a small car by company partly for Private purpose. The company incurred whole expenditure for operating the car.

Compute the income from salary for the Assessment Year 2022-23.

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5. Sri Paresh is a Chartered Accountant. He has prepared following income & expenditure account for the year ended 31.03.2022

Expenditure	Rs.	Income	Rs.
Office Expenses	10,000	Audit fees	70,500
Salary	5,000	Gift from father in law	5,050
Books (Other than annual publications)	500	Dividends	8,000
Personal Expenses	17,000	Profit on Sale of an Asset	6,450
Donation to National Defense Fund	500	Tax consultancy Fees	50,000
Interest	700		
Income tax	13,300		
Car Expenses	2,000		
Net Surplus	91,000		
Total	1,40,000	Total	1,40,000

You are required to compute this professional income for the Assessment Year 2022-23 considering following points;

- (i) The car is used equally for official & personal purposes and the depreciation allowed for official work is Rs. 500
 - (ii) Rs. 1,000 domestic servant salary is included in employee's salary.
 - (iii) Loan has been taken to purchase office building.
 - (iv) Mr. Paresh is owner of a building. Its written value is Rs. 80,000 on 01.04. 2022. The building is by Mr. Paresh for his office. Besides this furniture cost is Rs. 30,000. Its WDV on 01.04.2022 is Rs. 20,000. Rate of depreciation on Building is 10% and the same of furniture is 10%.
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6. Explain 3 items of exemptions (not to be included in Gross total income) and 3 items of deductions (to be deducted from total income) while computing total income of an assessee.
4X3=12
7. Mr. X is the owner of the house with rental value of R4, 000 per month. He incurs the following expenses;
Local tax is Rs. 800. Fire insurance premium is Rs. 200. Ground rent Rs. 1,000. Interest on borrowed money is Rs. 4,500.

One more house is owned by him. But this let out on a rent of Rs. 6,000 per annum. A municipal tax in respect of this house is amounted to Rs. 500 (per annum) and the collection charges are Rs. 300. The house remained vacant for 2 months. He also paid interest on loan of Rs. 4,500 which was used for construction of this house.

Compute Income from House property of Mr. X for the Assessment Year 2022-23. 12

8. Develop a model computation chart for an individual (resident & ordinary resident) for his total income for the assessment year 2022-23. 12
9. The word income has not yet been defined under Income Tax Act. 3Why? List 08 items of income categorically mentioned under Income tax Act. 4+8=12
10. Write short Notes on: 4X3=12
 - (i) Deduction from Long Term Capital Gain on Sale of House Property
 - (ii) Deduction from Short Term Capital Gain on Sale of House Property
 - (iii) Income from Swimming Pool of which Assess is the owner.
 - (iv) Income from Gambling

BBA (H) Semester VI Examinations, 2022

Subject: Promotion Mix

Paper: SMM-6.2 (Elective-B)

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 questions no. 1 and any five from the rest.

1. Answer any ten of the following questions: 2x10=20
 - (a) Define marketing.
 - (b) What is brand image?
 - (c) Define coupons.
 - (d) Define sales target.
 - (e) Give two examples of e-marketing?
 - (f) Define point of purchase.
 - (g) What is meant by salesmanship?
 - (h) Define PR (public relation).
 - (i) Define personal selling.
 - (j) What is meant by promotional mix?
 - (k) What is off-the-wall advertisement?
 - (l) Explain packaging.
 - (m) Define product mix.
 - (n) What are FMCG products?
 - (o) What is publicity?
2. Discuss the major differences among personal selling, advertising, sales, promotion and publicity. 3+3+3+3=12
3. Discuss the various methods of setting sales promotion budget of a firm. 12
4. (a) What is communication?
(b) Explain the communication process with the help of diagram. 2+10=12
5. (a) What do you mean by IMC?
(b) How can an IMC plan be developed based on promotional mix of a firm?
6. (a) Distinguish between the term's sales force and Recruitment and selection.
(b) What are the major sources of recruiting sales personnel of a firm? 6+6=12
7. How do you measure and evaluate the sales promotion programmers of a consumer good firm? 12
8. (a) Define advertising.
(b) What are major types of advertising available in India? 6+6=12
9. What do you mean by the term promotional mix of a firm? Discuss its role in marketing mix of a consumer FMCG products firm of your choice. 3+9=12
10. Write short notes on any two of the following. 6+6=12
 - (a) Branding
 - (b) Trade contests
 - (c) House journal

BBA (H) Semester VI Examinations, 2022
Subject: Human Resource Development
Paper: HRM-6.2 (Elective-C)

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 practical

Answer Q. 1 and any five from the rest.

1. Answer any ten questions: 2X10=20
 - (a) Define Human Resource Development.
 - (b) Explain the need for human resource development.
 - (c) What do you mean by training?
 - (d) What do you mean by executive development?
 - (e) What is off-the-job training?
 - (f) What is performance appraisal?
 - (g) What is career planning?
 - (h) What is performance management?
 - (i) State any two advantages of 360-degree appraisal.
 - (j) What is BARS in performance appraisal?
 - (k) What is organizational change?
 - (l) What do you mean by OD intervention?
 - (m) What do you mean by HRD climate?
 - (n) What do you mean by Job Rotation?
 - (o) What do you mean by T-group training?
2. Discuss the need for HRD in the Indian context in the light of the prevailing business perspective. 12
3. Explain briefly the OCTAPACE culture. 12
4. 'Organization culture and organization climate are the tools to be managed for organizational effectiveness' ---- How would you justify this? 12
5. 'Training is a tool to be considered as an investment for an organization, not as an expenditure' ---- Discuss. 12
6. Highlight few important training techniques under On-the-Job methods. 12
7. Discuss the challenges before the training manager due to the Covid-19 pandemic. 12
8. Describe the state of HRD practices in Indian industries. 12
9. Briefly outline the growth of HRD in India. 12
10. Discuss, in brief, any five modern methods of performance appraisal. 12

BBA (H) Semester VI Examinations, 2022

Subject: Decision Support System

Paper: SM-6.2 (Elective-D)

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 Q. No. 1 and any five from the rest.

1. Answer any ten questions. 2×10=20
 - (a) Give the definition of 'decision'.
 - (b) Define Decision Support System (DSS).
 - (c) What is DBMS?
 - (d) What do you understand by distributed databases?
 - (e) What are system concepts?
 - (f) What are the classes of managerial decision-making?
 - (g) What are the vital stages in model development?
 - (h) What is meant by structured decisions?
 - (i) How do you define knowledge?
 - (j) When is a subclass needed in data modelling?
 - (k) Define a database tuning.
 - (l) What do you mean by management information?
 - (m) How can a database view be used?
 - (n) What do you mean by client-server?
 - (o) What is meant by network database model?

2. Explain the following concepts:
 - (a) Organizational decision-making concept
 - (b) Sensitivity analysis 6+6=12

3. Briefly describe the characteristics of a decision support system.

4. (a) Discuss the various individual models of decision making.
 - (b) Explain the Simon's model of decision-making process. 7+5=12

5. (a) Explain the architecture of GDSS with a sketch.
 - (b) Explain the four vital stages in the development of any model. 6+6=12

6. Describe the role of DSS in Management Information System. 12

7. (a) Explain the critical success factors in the implementation of DSS.
 - (b) Write down the conditions for open and closed decision-making systems. 6+6=12

8. (a) What are the characteristics of a good user interface?
 - (b) Define the types of knowledge that expert possesses.

9. What are Expert Systems? Concisely narrate the features of an Expert System. 12

10. Write short notes on any three: 4×3=12
 - (a) Decision tables
 - (b) Data generator
 - (c) Knowledge pyramid
 - (d) Production rules
 - (e) Semantic networks