

(Please write your Exam Roll No.)

Exam Roll No. 02424488817

## END TERM EXAMINATION

FIFTH SEMESTER [B.COM(HONS.)] DECEMBER 2019

Paper Code: B.Com-301

Subject: Income Tax Law & Practice

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions. All questions carry equal marks.

- Q1 Mr. X has income as under:
- He has income from a business in Germany amounting to Rs. 3,00,000 and half of it was received in India.
  - He has interest income of Rs. 1,00,000 from UK Development bond and entire interest income was credited to a bank account in UK and subsequently the amount was transferred in India.
  - He has one business in Mumbai and entire income of Rs. 3,00,000 was received in UK.
  - He has one house property in Ghaziabad and income of Rs. 50,000 was received in UK.
  - He has received salary income of Rs. 5,00,000 (computed) in India and half of the service was rendered in UK and half in India.
- Compute his income assuming that he is NOR, NR and ROR.
- Q2
- Enumerate the rules regarding integration of agricultural and non-agricultural income. Under what conditions such income cannot be integrated?
  - An assessee has incurred Rs. 2,00,000 on cultivation of agricultural produce. Half of the produce has been sold for Rs. 2,20,000 and balance has been used by the assessee for his self consumption. Compute the agricultural income in this case.
- Q3
- P a US national, came to India during the financial years 2013-2014, 2014-2015, 2015-2016, 2016-2017 and 2017-2018 for 100 days, 60 days, 150 days, 70 days and 80 days respectively. What shall be his residential status for the assessment year 2018-2019?
  - 'X' an Indian citizen is appointed as a senior taxation officer by the government of Japan. He leaves India for the first time on November 3, 2016 for joining duties in Japan. During the previous year 2018-2019, he comes to India on December 3, 2018 for 190 days. Determine the residential status of 'X' for the assessment year 2018-2019 and 2019-2020.
- Q4 What are the general principles of computation of business profits? Also state admissibility of legal charges of Rs. 5,000 for cost of a successful appeal against income tax assessment.
- Q5 What is 'annual value'? What deductions are allowed from the annual value in computing the taxable income from house property? How is the annual value of a house property let out on rent determined?
- Q6 What are the payments from which tax is deducted at source? How is tax credit given in respect of such tax?
- Q7 When does the liability to advance tax arise? How is it computed and paid? On which dates are the installments of advance tax payable?
- Q8 Write a short note on **any three**:
- Clubbing of income
  - 'Short term' verses long term capital gain.
  - Perquisite value
  - Incomes chargeable in income-tax under the head salaries.

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# END TERM EXAMINATION

FIFTH SEMESTER [B.COM(HONS.)] DECEMBER 2019

Paper Code: B.Com-303

Subject: Entrepreneurship Development

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions. All questions carry equal marks.

- Q1 ✓ "Entrepreneur and Entrepreneurship are catalysts in the process of economic development of a country." Explain
- Q2 What is the interface between "spotting an opportunity" and "product or service identification"? With the help of an example, explain contemporary environment of business in India.
- Q3 ✓ "A business owes certain obligations towards different groups". Identify those groups and explain the obligations of business towards those groups.
- Q4 ✓ Explain the need and relevance of Entrepreneurship Development Programmes (EDPs) in India? Describe the role of government in supporting EDPs.
- Q5 What is the role of entrepreneur in export promotion and import substitution? Discuss the privileges available to units located in export processing zones.
- Q6 ✓ What is it important to understand entrepreneur's innovation? Discuss the impact of psychotheories in an entrepreneur's behaviour.
- Q7 ✓ Describe in detail, forms of ownership of business. Discuss the advantages and disadvantages of each.
- Q8 Write short notes on **any two**:
- Emergence of entrepreneurial class
  - Venture Capital Sources
  - Role of entrepreneurs in bringing social stability

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# END TERM EXAMINATION

FIFTH SEMESTER [B.COM (HONS)] NOVEMBER - DECEMBER 2019

Paper Code: BCOM 305

Subject: Information Systems Management

Time : 3 Hours

Maximum Marks : 75

Note: Attempt any five questions. All questions carry equal marks.

- Q1. a) Describe the hardware and software requirements to build MIS? (7)  
b) What are the important factors to be considered for successful implementation of MIS in the organizations? (8)
- Q2. a) For managers, information is more important than data'. Justify the statement with examples. (5)  
b) Discuss the relationship between functional information systems and MIS. What is the output of MIS? (10)
- Q3. a) Draw and explain the architecture of DBMS. How does this architecture promote data independence? (7)  
b) Draw the E-R model diagram for college management. Choose the relevant entities for the model. (8)
- Q4. a) Explain the syntax and use of DML commands with suitable examples. (8)  
b) List the integrity constraints that can be used while creating a table. (7)
- Q5. Differentiate between: (3x5=15)  
a) Primary key and Foreign key  
b) Open systems and Closed systems  
c) Structured decisions and Unstructured decisions  
d) Tacit knowledge and Explicit knowledge  
e) Transaction processing system and Decision support system.
- Q6. a) Which are the methodologies for modeling and designing systems?(10)  
b) What are the difficulties faced by the organizations in system implementation phase. (5)
- Q7. a) What are the characteristics of Centralized and Distributed processing? (5)  
b) Discuss the components and characteristics of executive information system and expert system. (10)
- Q8. Write note on **any three** of the following: (5x3=15)  
a) Use of knowledge management systems  
b) Approaches to information processing  
c) Aggregate functions  
d) Impact of IT on organizations

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# END TERM EXAMINATION

FIFTH SEMESTER [B.COM] DECEMBER- 2019

Paper Code: B.COM-313

Subject: Financial Markets and Institutions

Time : 3 Hours

Maximum Marks :75

Note: Attempt any five questions. All question carry equal marks.

- Q1 ✓ What is the role financial system in economic development of a nation? Explain major components of Indian Financial System.
- Q2 ✓ What is primary market? Explain the book building process of an IPO.
- Q3 Discuss various securities traded in secondary markets in India. Discuss recent development in Indian Capital Market.
- Q4 Explain role of SEBI in regulating the stock markets. How successful SEBI has been in regulating them?
- Q5 ✓ Discuss the functions of commercial banks. Explain products and services offered by commercial banks in India.
- Q6 Define Merchant Banking. Explain role and functions of merchant bankers. Discuss SEBI'S guidelines for merchant banking institutions.
- Q7 ✓ What are Housing finance companies? Discuss functions performed by housing fiancé institutions. Explain the process of getting housing loan.
- Q8 ✓ Write short note on the following:-  
(a) ✓ Credit rating agencies  
(b) ✓ Venture capital  
(c) ✓ Leasing

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# END TERM EXAMINATION

THIRD SEMESTER [B.COM(HONS.)] DECEMBER 2019

Paper Code: B.Com-317

Subject: Advertising and Brand Management

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions. All questions carry equal marks.

- Q1 Discuss the nature, function and role of Advertising in Business. What are different types of Advertising? Explain with example.
- Q2 Write a note on Social, economic and Legal aspects of Advertising by giving suitable examples.
- Q3 What are different types of media in Advertising? Discuss them by explaining the merits and demerits of each.
- Q4 What is Advertising Agency? Discuss their functions. Explain how agencies are compensated, with examples.
- Q5 Write notes on:-  
a) Method used to prepare advertising budget  
b) Brand Reinforcement and Revitalization.
- Q6 What are brands? Discuss their Advantages/ Benefits for Sellers and Consumer. Explain various types of Brands in terms of brand classification.
- Q7 What are various branding strategies used by firms? Explain each one of them with suitable examples.
- Q8 What is brand positioning? How is it different from brand equity? Explain various brand differentiation strategies used by firms with suitable examples.

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