

BBA Part III (Honours) Examination, 2020

Subject: TAXATION

Paper: AF-3.7

(ELECTIVE-A)

(Old and New)

Time: 2 Hours

Full Marks: 40

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

Group - A

Answer any four questions.

5×4=20

1. Distinguish between 'Deduction' and 'Exemption' with respect to Income Tax Act, 1961. Use suitable examples.
2. What is meant by tax evasion? Give three examples of evasion practice adopted by professional individuals.
3. What do you mean by Composite rent in the context of house property? Give an example to explain the concept.
4. What do you mean by Belated Return? Can a belated return be revised?
5. What is meant by Cess? Mention any three cesses that are levied in India.
6. 'Income tax liability of an individual assessee is calculated by applying the applicable rates on Gross Total Income' – Comment.

Group -B

Answer any two questions.

10×2=20

7. Discuss the incidence of income tax of a 'Resident & Ordinarily Resident' individual assessee and a 'Resident but not Ordinarily Resident' individual assessee under the Income Tax Act, 1961.
8. Ms. Sayani furnishes the following particulars for the year ended March 31, 2020.
 - Basic salary: Rs. 20,000 per month from April, 2019 to August, 2019, and Rs. 45,000 per month from September, 2019 onwards.
 - Dearness allowance: 75% of basic salary (80% of which forms part of salary for computation of retirement benefits);

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Ms. Sayani furnishes the following particulars for the year ended March 31, 2020.

- Basic salary: Rs. 20,000 per month from April, 2019 to August, 2019, and Rs. 45,000 per month from September, 2019 onwards.
- Dearness allowance: 75% of basic salary (80% of which forms part of salary for computation of retirement benefits);
- Medical allowance: Rs. 5,500 per month;
- House rent allowance: 20% of basic salary
- Rent paid by him for accommodation at Durgapur Rs. 7,000 per month.
- Salary becomes due on the last day of each month at Rs. 7,000 per month.

You are required to calculate the amount of exemption u/s 10(13A). Discuss, with adequate reasoning, the admissibility of the following payments for computation of business income of Mr. Shovan Mudi, a business man at Hooghly:

- (a) Payment of Rs. 26,000 was made to Canara Bank towards tax liability;
- (b) Mr. Mudi purchased goods from Hussain Traders on credit worth Rs. 9,000 on May 19, 2019 and Rs. 7,000 on June 28, 2019. The payment of entire amount of Rs. 16,000 was made by bearer cheque on August 14, 2019.
- (c) Mr. Mudi makes payment of Rs. 55,000 in cash to Mr. Jagannath of Chandannagar, a supplier who insisted on making such payment in cash;

Mr. Mudi makes payment of Rs. 42,000 to a supplier who resides in a village having no banking facilities.

9. From the following particulars provided by Mr. Saini (aged 55 years), a central government employee for the financial year 2019-20, calculate the amount deductible u/s 80C, 80CCC and 80CCD:

- | | |
|--|------------|
| ○ Life insurance premium paid on own life | Rs. 22,000 |
| (Sum assured Rs. 1,50,000; Policy taken before April 1, 2012) | |
| ○ Contribution to MEP, 2020 | Rs. 30,000 |
| ○ Deposit in PPF | Rs. 90,000 |
| ○ Contribution to notified pension scheme of LIC | Rs. 12,000 |
| ○ Contribution to National Pension Scheme (NPS) | Rs. 22,500 |
| 10% of salary (Central Government also makes similar contribution) | |

10. State any three indirect taxes levied by Central government and three indirect taxes levied by State government that are currently levied in India. Discuss the features of customs duty levied in India.

BBA Part III (Honours) Examination, 2020

Subject: PROMOTION MIX

Paper: SMM-3.7

(ELECTIVE-B)

(Old and New)

Time: 2 Hours

Full Marks: 40

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

Group - A

Answer any four questions.

5×4=20

1. What are the various types of sales personnel?
2. Explain brand positioning and brand equity of Amul products.
3. Briefly state with two examples of your choice Indian children's role in the advertisement of children products.
4. Explain major responsibilities of a Public Relation manager in an organization.
5. Write about 'on the job' and 'off the job' training of sales personnel.
6. Sponsorship and events are the new effective tools of marketing promotion. Explain.

Group -B

Answer any two questions.

10×2=20

7. Explain the steps in marketing communication process with the help of a diagram.
8. How would you develop IMC plan of a marketing firm deals in herbal beauty and toiletry products?
9. 'Press release is an effective PR tool'. In the light of this statement discuss various types of press relations tools available in the PR department of a firm.
10. During COVID-19 pandemic discuss the emergence and importance of E- marketing in India.

BBA Part III (Honours) Examination, 2020

Subject: HUMAN RESOURCE DEVELOPMENT

Paper: HRM-3.7

(ELECTIVE-C)

(Old and New)

Time: 2 Hours

Full Marks: 40

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words as far as practicable.*

Group - A

Answer any four questions.

5×4=20

1. State the advantages of on-the-job training methods.
2. Discuss briefly 'Follow-up training'.
3. Discuss briefly 'Human Resource Accounting'.
4. Write a note on 'Performance Counseling'.
5. Write a note on 'Human Resource Development'.
6. Discuss the differences between career planning and succession planning.

Group -B

Answer any two questions.

10×2=20

7. Explain the concept of 'career' in the context of career development perspectives.
Discuss various individual and organizational strategies for career development.
8. Explain briefly the OCTAPACE culture.
9. 'Organization culture and organization climate are the tools to be managed for organizational effectiveness' ---- comment.
10. 'Training is a tool to be considered as an investment for an organization, not as an expenditure' ---- discuss.

BBA Part III (Honours) Examination, 2020

Subject: DECISION SUPPORT SYSTEM

Paper: SM-3.7

(ELECTIVE-D)

(Old and New)

Time: 2 Hours

Full Marks: 40

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words as far as practicable.*

Group - A

Answer any four questions.

5×4=20

1. Explain the implications of Laws of Requisite Variety on the enterprise IT.
2. What are the differences between structured and unstructured decision? Give example for each.
3. What are the characteristics of heuristics approach? Give an example of a heuristic algorithm.
4. Give an example of behavioral model.
5. Briefly state the difference between Artificial Intelligence and natural intelligence.
6. Mention the advantages and uses of Group Decision Support System.

Group -B

Answer any two questions.

10×2=20

7. Explain the following concepts:
 - a) Organizational decision-making concept
 - b) Sensitivity analysis
8. Differentiate among the following.
 - a) Normative model and descriptive model
 - b) Group decision support system and individual decision support system
 - c) Static DSS model and dynamic DSS (Decision Support System) model.
 - d) Analytical approach and heuristic approach
9. Mention any two Operations Research models and explain how these models can be applied on Decision Support System by examples.
10. Explain the relevance of Database Management System in Decision Support System. Explain through an example.