

Bc/BC-601

(2)

2 0 2 1
(6th Semester)

COMMERCE

Paper : BC-601

(**Business Communication**)

Full Marks : 70 Pass Marks : 45%

Time : 3 hours

(PART : B—DESCRIPTIVE)

(Marks : 45)

*The figures in the margin indicate full marks
for the questions*

1. (a) What is audience analysis? What are the
various types of audiences? 2+7=9

Or

(b) Discuss the Shannon and Weaver model
of communication. 4+5=9

2. (a) What is corporate communication?
Discuss the various types of corporate
communication. 2+7=9

Or

(b) Discuss the 7 Cs of communication. 9

3. (a) What are the various approaches of
designing persuasive letters? 9

Or

(b) What is memo? Draft a specimen of
memo by Managing Director to Sales
Officer for customer's complaint. 2+7=9

4. (a) Discuss the various strategies to
overcome nervousness in speech or
interview. 9

Or

(b) Draft a report by management
consultant on controlling raw material
cost. 9

5. (a) Discuss the importance of cultural
diversities in international business
communication. 9

Or

(b) Discuss the factors influencing inter-
actions in cross-cultural communication. 9

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2 0 2 1

(6th Semester)

COMMERCE

Paper : BC-601

(Business Communication)

(PART : A—OBJECTIVE)

(Marks : 25)

The figures in the margin indicate full marks for the questions

Answer **all** questions

1. State whether the following statements are *True (T)* or
False (F) : 1×5=5

(a) Communication is defined as the process of information and understanding.

(b) Corporate communication can be viewed as an integrative communication.

(c) Grapevine communication is the formal communication network.

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(d) Verbal communication is a communication through spoken and written words.

(e) Request letters can be approached in only one way.

2. Choose and write the correct answer from the options provided : 1×10=10

(a) One-way communication is characterized by

- (i) absence of clarity of ideas
- (ii) absence of feedback from the receiver
- (iii) absence of complexity of writer
- (iv) containing no motivation

(b) Communication is complete only when the receivers

- (i) give opinion
- (ii) reveal their ignorance
- (iii) understand the message
- (iv) never disclose facts

(c) Semantic barriers are concerned with problems of

- (i) using hard words
- (ii) noisy atmosphere
- (iii) encoding and decoding
- (iv) formal and informal ways

- (d) Writing skill contributes to one's success in
- (i) any profession
 - (ii) only teaching job
 - (iii) export-import trade
 - (iv) experimental science
- (e) Sales letters are part of publicity and
- (i) risk management
 - (ii) future sale planning
 - (iii) price reduction campaign
 - (iv) advertisement campaign
- (f) Report means an account given for
- (i) specific purpose
 - (ii) writing purpose
 - (iii) punishment purpose
 - (iv) job security purpose
- (g) Compared to written communication, oral communication has
- (i) less impact upon the audience
 - (ii) great impact upon the audience
 - (iii) no subjective value
 - (iv) created confusion for ever

- (h) Memo is abbreviation of word 'Memorandum' which means
- (i) minutes of management meeting
 - (ii) understanding among officers
 - (iii) a note to help memory
 - (iv) a contract signed by workers
- (i) Interpersonal communication is a communication among
- (i) two or more nations
 - (ii) more business houses
 - (iii) two or more persons
 - (iv) two or more retail outlets
- (j) With liberalization and globalization, the world has been reduced to a small
- (i) district town
 - (ii) state capital
 - (iii) continent
 - (iv) global village

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3. Write short notes on the following :

2×5=10

- (a) Demographic factors
- (b) Rumours
- (c) Collection letters
- (d) Press report
- (e) Multicultural communication

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2021

(6th Semester)

COMMERCE

Paper : BC-603

(Business Statistics)

Full Marks : 70

Pass Marks : 45%

Time : 3 hours

(PART : B—DESCRIPTIVE)

(Marks : 45)

The figures in the margin indicate full marks
for the questions

1. (a) Explain the importance of statistics in trade and commerce. 9

Or

- (b) What is secondary data? Discuss the advantages and disadvantages of secondary data. 2+7=9

12-21/360a

(Turn Over)

2. (a) Consider the following distribution :

x :	0-10	10-20	20-30	30-40	40-50
f :	12	18	20	25	23

Calculate mean and mode. 5+4=9

Or

- (b) Calculate Karl Pearson's coefficient of correlation from the following data : 9

X :	48	35	17	23	47
Y :	45	20	40	25	45

3. (a) What do you mean by consumer price index number? Discuss the uses and limitations of consumer price index number. 3+3+3=9

Or

- (b) Calculate Fisher's ideal index from the following data and prove that it satisfies both the time reversal and factor reversal tests : 9

Commodity	2010		2011	
	Price (₹)	Expenditure (₹)	Price (₹)	Expenditure (₹)
A	8	80	10	120
B	10	120	12	96
C	5	40	5	50
D	4	56	3	60
E	20	100	25	150

12-21/360a

(Continued)

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4. (a) Fit a straight line trend by the method of least squares to the following data : 9

Year	:	2001	2002	2003	2004	2005	2006	2007	2008
Earning									
(₹ lakh)	:	38	40	65	72	69	60	87	95

Or

- (b) What is time series? Discuss the various components of time series. 2+7=9

5. (a) Give a distinction between census method and sample method. 9

Or

- (b) Find the probability of drawing a queen, a king and an ace in that order from a pack of cards in three consecutive draws, the cards drawn not being replaced. 9

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2 0 2 1

(6th Semester)

COMMERCE

Paper : BC-603

(Business Statistics)

(PART : A—OBJECTIVE)

(Marks : 25)

The figures in the margin indicate full marks for the questions

Answer **all** questions

1. Choose and write the correct answer from the options provided : 1×10=10

(a) The scope of survey depends on

- (i) the objectives
- (ii) resources
- (iii) availability of time
- (iv) All of the above

(b) The graphic method of studying dispersion is called

- (i) cartogram
- (ii) pictogram
- (iii) Lorenz curve
- (iv) scatter diagram

- (c) The coefficient of correlation
- (i) varies between 0 and 1
 - (ii) varies between -1 and +1
 - (iii) varies between $-\infty$ and ∞
 - (iv) varies between 0 and 100
- (d) Fisher's ideal index is
- (i) AM of Laspeyres' and Paasche's index
 - (ii) GM of Laspeyres' and Paasche's index
 - (iii) average of base and current years' quantities
 - (iv) median of Laspeyres' and Paasche's index
- (e) The most important factors causing seasonal variations are
- (i) growth in population
 - (ii) technological improvements
 - (iii) weather and social customs
 - (iv) change in fashions
- (f) The classical school of thought on probability assumes that all possible outcomes of an experiment are
- (i) equally likely
 - (ii) independent
 - (iii) mutually exclusive
 - (iv) mutually exclusive and equally likely

(g) If two events A and B are dependent, the conditional probability of A given B is

(i) $P(B / A)$

(ii) $P(A) / P(B)$

(iii) $P(A \cap B) / P(A)$

(iv) $P(A \cap B) / P(B)$

(h) Sum of squared deviations of a set of values is minimum when deviations are taken from the

(i) arithmetic mean

(ii) geometric mean

(iii) harmonic mean

(iv) median

(i) If one of the regression coefficients is greater than unity, then the other must be

(i) equal to unity

(ii) less than unity

(iii) greater than unity

(iv) zero

(j) Diagrams and graphs are tools of

(i) collection of data

(ii) presentation of data

(iii) summarization of data

(iv) analysis of data

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2. State whether the following statements are True or False : 1×5=5

- (a) The value of mode and median can be determined graphically.
- (b) Quartile deviation is more suitable in case of open end distribution.
- (c) Correlation always signifies a cause and effect relationship between the variables.
- (d) Judgement sampling is a type of probability sampling method.
- (e) If coefficient of correlation is zero, then two regression lines will be identical.

3. Write short notes on/Answer the following (any five) : 2×5=10

- (a) Lorenz curve
- (b) Chain index number
- (c) Mutually exclusive events
- (d) Business cycle
- (e) Two properties of coefficient of correlation
- (f) What is Statistics?
- (g) Graphic method

Bc/ITLP-604

(2)

2 0 2 1

(6th Semester)

COMMERCE

Paper : BC-604

(Income-Tax Law and Practice)

Full Marks : 70

Pass Marks : 45%

Time : 3 hours

(PART : B—DESCRIPTIVE)

(Marks : 45)

*The figures in the margin indicate full marks
for the questions*

1. (a) What is an Income as per Income-tax Act, 1961? Explain the features of Income. 3+6=9
Or
(b) Explain the residential status of an Individual as per Income-tax Act, 1961. 9

2. (a) What is fringe benefit? Explain as per the provisions of IT Act related to 'Income from Salary'. 2+7=9

Or

- (b) MRV of the residential house is ₹ 24,000 and actual rent is ₹ 2,500 p.m. During the previous year 2019-2020 house was vacant for two months. The Municipal Taxes are @10% of MRV. During the year, owner paid 30,000 as arrears of Municipal Taxes. Interest on loan taken for the construction of house payable to his employer is ₹ 16,000. Compute income from house property. 9

3. (a) Discuss tax deduction at sources. 9

Or

- (b) What do you understand by advance payment of Tax? Explain the provisions of the Income-tax Act in respect of advance payment of Tax. 2+7=9

4. (a) Explain the procedure of an Appeal to the commissioner of Income Tax. 9

Or

- (b) State the revisionary power of commissioner of Income Tax as mentioned under Income-tax Act, 1961. 9

12-21/361a

(Turn Over)

12-21/361a

(Continued)

(3)

5. (a) What is CBDT? Explain the powers and functions of commissioner of Income Tax. 2+7=9

Or

- (b) Who is an ITO? Explain the powers and functions of ITO in the context to Income-tax Authorities under Income-tax Act, 1961. 2+7=9

2 0 2 1

(6th Semester)

COMMERCE

Paper : BC-604

(Income-Tax Law and Practice)

(PART : A—OBJECTIVE)

(Marks : 25)

The figures in the margin indicate full marks for the questions

1. Choose and write the correct answer from the options provided : 1×10=10

(a) Every assessee is a person and

- (i) every person is also an assessee
- (ii) every person need not be an assessee
- (iii) an individual is always an assessee
- (iv) A HUF is always an assessee

(b) Residential status is to be determined for

- (i) accounting year
- (ii) assessment year
- (iii) previous year
- (iv) All of the above

- (c) An income earned from winning lottery is computed under
- (i) income from salary
 - (ii) income from house property
 - (iii) income from profession
 - (iv) income from other sources
- (d) Income from business and profession comes under
- (i) Section 18 to 25
 - (ii) Section 28 to 44
 - (iii) Section 22 to 28
 - (iv) Section 43 to 56
- (e) Under the IT Act, winning from lottery, puzzle or games must deduct tax at the rate of
- (i) 35%
 - (ii) 70%
 - (iii) 30%
 - (iv) 20%
- (f) Payment of Advance Tax by an Individual Assessee on or before 15th December should be
- (i) not less than 60%
 - (ii) not less than 30%
 - (iii) not less than 90%
 - (iv) not less than 100%

(g) "Appeal by a person denying liability to deduct tax" is under which Section of IT Act?

(i) Section 247

(ii) Section 248

(iii) Section 250

(iv) Section 252

(h) Order of Appellate Tribunal comes under

(i) Section 248

(ii) Section 230

(iii) Section 234

(iv) Section 262

(i) CBDT is created under the Central Board of

(i) Revenue Act, 1961

(ii) Income-tax Organization Act, 1961

(iii) Revenue Act, 1963

(iv) Income-tax Act, 1961

(j) The person with whom an assessee comes into direct contact is

(i) Commissioner of Income Tax

(ii) Director of Income Tax

(iii) Joint Commissioner of Income Tax

(iv) Income-tax Officer

(4)

2. State whether the following statements are *True* or *False* : 1×5=5

- (a) A person may not have assessable income but may still be assessee.
- (b) For computation of House Rent Allowance, salary means basic pay only.
- (c) TDS is not a method of collection of taxes.
- (d) Section 260 (B) of Income-tax Act, states about Appeal to High Court.
- (e) Income-tax authorities have been constituted under Section 116 of the Income-tax Act, 1961.

3. Write short notes on the following : 2×5=10

- (a) Tax Avoidance
- (b) Gross Total Income
- (c) Gratuity
- (d) Persons
- (e) Appeals

Bc/FMO-605

(2)

2021
(6th Semester)

COMMERCE
(Honours)

Paper : BC-605

(Financial Market Operations)

Full Marks : 70
Pass Marks : 45%

Time : 3 hours

*The figures in the margin indicate full marks
for the questions*

1. (a) Discuss the different instruments
available in money market. 14

Or

(b) Give a brief account of the recent trends
in Indian money market. 14

2. (a) What is listing of securities? Discuss the
objectives and legal requirements of
listing of securities. 3+4+7=14

Or

(b) Explain the different methods of pricing
and marketing the securities in new
issue market. 6+8=14

3. (a) Discuss the main provisions of
the Securities Contracts (Regulation)
Act, 1956. 14

Or

(b) Discuss the various penalties imposed
by SEBI on various companies. How
are investors protected in present
scenario? 10+4=14

4. (a) What role do NRIs play in stock
exchanges? What are the steps taken
by the government to attract NRIs to
invest in India? 4+10=14

Or

(b) Who are the functionaries of stock
exchange? Explain the various types of
functionaries on stock exchange. 2+12=14

(3)

5. (a) Explain the concept of credit rating.
Discuss the different types of credit
rating. 4+10=14

Or

- (b) Discuss the various financial services
available in Indian money market. 14

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