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(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) Discuss briefly the importance of communication. 9

Or

- (b) Discuss the various forms of communication. 9

2. (a) What is group communication? How can it be made effective? 3+6=9

(2)

Or

(b) Explain briefly the physical and organizational barriers of communication. 9

3. (a) What are the essentials of good business writing? Discuss briefly the various steps in effective writing. 3+6=9

Or

(b) What are the various types of business letters? Briefly discuss the parts of business letters. 3+6=9

4. (a) What is presentation? Discuss the role of visuals in presentation. 2+7=9

Or

(b) Discuss the various strategies for planning and preparation of effective speech. 9

5. (a) Discuss the ways of handling written communication in international situation. 9

Or

(b) What is video conferencing? Discuss its advantages and disadvantages. 2+7=9

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(6th Semester)

COMMERCE

Paper : BC-601

(**Business Communication**)

(PART : A—OBJECTIVE)

(Marks : 25)

The figures in the margin indicate full marks for the questions

1. Indicate whether the following statements are True (T) or False (F) by putting a Tick (✓) mark : 1×5=5

(a) Audience is center to the communication process.

(T / F)

(b) The strength of the message emerges from the authenticity and credibility of the communication.

(T / F)

(c) Memo is an expensive means of communication.

(T / F)

(d) Preface is a list of technical terms from the writer to the reader.

(T / F)

(e) Licensing is one of the ways of entering foreign market without capital requirement.

(T / F)

2. Choose the correct answer and place its code in the brackets provided : 1×10=10

(a) Communication among two or more persons is known as

(i) intrapersonal communication

(ii) formal communication

(iii) interpersonal communication

(iv) mass communication

[]

(b) One of the most widely used communication models is SMCR Model developed by

(i) Claude Shannon

(ii) Berlo

(iii) Harold Lasswell

(iv) Jay A. Conger

[]

(c) Congenial and healthy communication environment is essential to ensure the

(i) completeness of communication

(ii) effectiveness of communication

(iii) speedy and spontaneous

(iv) All of the above

[]

(d) Which one of the following is not the 4Ss of effective communication?

(i) Shortness

(ii) Simplicity

(iii) Strength

(iv) Spontaneous

[]

(e) These letters are written when the reader is not ready to comply with the request.

(i) Request letters

(ii) Good news letters

(iii) Persuasive letters

(iv) Bad news letters

[]

(f) Below the name and the designation of the sender, the sender of the letter puts his initials, which is called

(i) signatures

(ii) enclosures

(iii) reference initials

(iv) salutations

[]

(g) In which presentation, the speaker speaks without interruption and answers all the questions of audience at the end?

- (i) Guided discussions
- (ii) Monologue presentations
- (iii) Sales presentations
- (iv) Visuals presentations []

(h) Albert Mehrabian found that the total impact of non-verbal in a message is

- (i) 38%
- (ii) 55%
- (iii) 40%
- (iv) 58% []

(i) The full form of EMS is

- (i) Enhanced Messaging Service
- (ii) Evaluating Messaging Service
- (iii) Easy Messaging Service
- (iv) None of the above []

(j) Documents used by the importers bank as a promise to pay the amount to the exporter is known as

- (i) Bill of Lading
- (ii) Bill of Exchange
- (iii) Letter of Credit
- (iv) Certificate of Origin []

3. Write short notes on the following :

2×5=10

(a) Communication Model

(b) Grapevine

(c) MEMOS

(8)

(d) Market Reports

(9)

(e) Teleconferencing

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(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) Define statistics. Discuss the nature and importance of statistics. 2+7=9

Or

- (b) Distinguish between primary and secondary data. Discuss the different methods of collecting primary data. 3+6=9

(2)

2. (a) Calculate mean and median from the following data : 9

Wages (₹ '000) :	0-10	10-20	20-30	30-40	40-50	50-60
No. of Workers :	12	17	23	39	16	03

Or

- (b) Calculate Spearman's rank coefficient of correlation from the data given below : 9

X :	53	98	95	81	75	61	59	55
Y :	47	25	32	37	30	40	39	45

3. (a) What is an index number? Discuss briefly the problems faced in construction of an index number. 2+7=9

Or

- (b) Construct price index numbers from the following data by applying—

- (i) Laspeyres' method;
- (ii) Paasche's method;
- (iii) Fisher's ideal method;
- (iv) Bowley and Dorbish method;
- (v) Marshall-Edgeworth method : 9

Commodity	1999		2000	
	Price ₹	Quantity	Price ₹	Quantity
A	2	8	4	6
B	5	10	6	5
C	4	14	5	10
D	2	19	2	13

(3)

4. (a) What do you understand by time series analysis? Discuss in brief the components of time series analysis. 2+7=9

Or

- (b) Fit a straight line trend for the following series. Estimate the value for 2015 : 9

Year	:	2008	2009	2010	2011	2012	2013	2014
Production of Steel	:	60	72	75	65	80	85	95

5. (a) What is sampling? Point out the merits and demerits of sampling technique. 2+7=9

Or

- (b) The probability that a contractor will get a plumbing contract is $\frac{2}{3}$ and the probability that he will not get an electrical contract is $\frac{5}{9}$. If the probability of getting at least one contract is $\frac{4}{5}$, what is the probability that he will get both the contracts? 9

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2022

(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 the correct answer and place its code in the brackets provided : 1×10=10

(a) Data are generally obtained from

- (i) primary sources
- (ii) secondary sources
- (iii) both primary and secondary sources
- (iv) None of the above []

(2)

(b) When population under investigation is infinite, we should use

(i) the sample method

(ii) the census method

(iii) either the census method or the sample method

(iv) None of the above []

(c) Classification is the process of arranging data in

(i) different columns

(ii) different rows

(iii) grouping of related facts in different classes

(iv) None of the above []

(d) One of the methods of determining mode is

(i) Mode = 2 Median - 3 Mean

(ii) Mode = 2 Median + 3 Mean

(iii) Mode = 3 Median - 2 Mean

(iv) Mode = 3 Median + 2 Mean []

(3)

(e) Coefficient of quartile deviation is calculated by the formula

(i) $\frac{Q_2 + Q_1}{4}$

(ii) $\frac{Q_3 + Q_1}{2}$

(iii) $\frac{Q_3 - Q_1}{Q_3 + Q_1}$

(iv) $\frac{Q_2 + Q_1}{Q_3 - Q_1}$ []

(f) The measure of variation that is least affected by extreme observations is

(i) range

(ii) mean deviation

(iii) standard deviation

(iv) quartile deviation []

(g) Time reversal test is satisfied when

(i) $P_{01} \times P_{10} = 0$

(ii) $P_{01} \times P_{10} = 1$

(iii) $P_{01} \times P_{10} > 1$

(iv) $P_{01} \times P_{10} < 1$ []

(h) When three or more variables are studied, it is a problem of

(i) either multiple or partial correlation

(ii) multiple correlation

(iii) partial correlation

(iv) simple correlation []

(i) Secular trend refers to the

(i) short-term movement

(ii) long-term movement

(iii) medium-term movement

(iv) None of the above []

(j) Much of the development in the theory of probability is associated with the name of

(i) Fisher

(ii) Karl Pearson

(iii) Bayes

(iv) None of the above []

2. State whether the following statements are True (T) or False (F) by putting a Tick (✓) mark : 1×5=5

(a) Arithmetic mean is always the best measure of central tendency.

(T / F)

(b) Lorenz curve was used for the first time for measuring the distribution of profits.

(T / F)

(c) The rank correlation coefficient was developed by Spearman.

(T / F)

(d) Bowley's index is the geometric mean of Laspeyres and Paasches Index.

(T / F)

(e) The probability of throwing eight with a single dice is $\frac{1}{6}$.

(T / F)

(6)

3. Write short notes on any *five* of the following : $2 \times 5 = 10$

(a) Census method

(7)

(b) Base shifting

(c) Secular trend

(d) Range

(e) Positive correlation

(f) Equally likely event

(g) Splicing

Bc/ITLP-604

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(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 are the various incomes that are exempted from tax under the Income-tax Act, 1961? 9

Or

- (b) Explain the residential status of individual as per the Income-tax Act, 1961. 9

2. (a) Explain in detail the different heads of income under the Income-tax Act. 9

(2)

Or

(b) Mr. A has the following income during the Previous Year, 2020-2021 :

- (i) Basic pay—₹ 2,60,000
- (ii) Dearness allowance—₹ 40,000
- (iii) Children education allowance—₹ 6,000 (for 3 children)
- (iv) Actual rent paid for a residential house at Delhi—₹ 60,000
- (v) House rent allowance—₹ 48,000
- (vi) He has been provided with motorcar of 1.8 litre engine capacity for the official and personal use. All expenses of the motorcar are borne by the employer
- (vii) He contributes 14% of his salary to a recognized provident fund and his employer also contributes the same amount
- (viii) Interest credited to recognized provident fund @ 13% amounted ₹ 13,000
- (ix) Medical expenses paid by his employer—₹ 25,000
- (x) Mr. A paid ₹ 2,500 for his professional tax

Compute the income from salary for the Assessment Year, 2021-2022.

9

(3)

3. (a) Explain the provisions of tax deduction at source in regard to salary income. 9

Or

(b) State some of the important provision of the Income-tax Act with regards to advance payment of tax. 9

4. (a) What is an Appellate Tribunal? Discuss the powers and functions of Appellate Tribunal. 2+7=9

Or

(b) Discuss the revisionary power of commissioner of income tax as per the Income-tax Act. 9

5. (a) Explain the different income tax authorities and the powers enjoyed by them. 9

Or

(b) Explain the structure of the Central Board of Direct Taxes. 9

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(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. Indicate whether the following statements are *True* or *False* by putting a Tick (✓) mark : 1×5=5

(a) A person may not have assessable income but may still be an assessee.

True () *False* ()

(b) Employees contribution qualifies for tax deduction under Section 16(ia).

True () *False* ()

(c) Tax deduction at source is one of the modes of collection of taxes.

True () *False* ()

(d) Commissioner of income tax can pass order under Section 263 within 4 years from the end of the financial year.

True () False ()

(e) The CBDT is created under the Central Boards of Revenue Act, 1963.

True () False ()

2. Choose the correct answer and place its code in the brackets provided : 1×10=10

(a) Regular assessment can be made into

(i) one type

(ii) three types

(iii) two types

(iv) six types

[]

(b) The commissioner of income tax is vested with which of the following powers?

(i) To impose penalty for non-payment of tax

(ii) To review the order of the assessing officer

(iii) To inspect register of companies

(iv) To grant refunds

[]

(c) Advance ruling has been defined in _____ of the Income-tax Act, 1961.

(i) Section 236(A)

(ii) Section 240(iA)

(iii) Section 245 N(a)

(iv) Section 260

[]

(d) Orders of Appellate Tribunal come under which Section?

(i) Section 254

(ii) Section 160

(iii) Section 260

(iv) Section 230

[]

(e) Every deductor is required to obtain a/an

(i) Aadhaar Number

(ii) VAT Number

(iii) Unique Identification Number

(iv) Personal Information Number

[]

(f) Deduction under Section 80G donation to National Funds is

(i) fully taxable

(ii) partly taxable

(iii) 50% taxable

(iv) fully exempted

[]

(g) Which of the following incomes from house property is exempted from tax?

- (i) Charitable purpose
- (ii) Business or profession
- (iii) Lease out property
- (iv) Commercial purpose []

(h) Taxable income under the head salaries is computed after making the deduction under

- (i) Section 13
- (ii) Section 14
- (iii) Section 15
- (iv) Section 16 []

(i) Assessment year is the period of 12 months commencing from 1st day of ____ to 31st day of ____.

- (i) January, December
- (ii) April, March
- (iii) July, June
- (iv) August, September []

(j) Residential status is to be determined for

- (i) previous year
- (ii) accounting year
- (iii) assessment year
- (iv) financial year []

3. Write short notes on the following :

2×5=10

- (a) Gross Total Income

(b) Assessment Year

(c) Agricultural Income

(d) Advance Tax

(e) Income Tax Officer