

2023

(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) Explain the various instruments available in money market. Also discuss the recent trends in the Indian money market. 7+7=14

Or

- (b) Explain the weaknesses of Indian money market. State the significance of acceptance houses in money market. 7+7=14

(2)

2. (a) What is listing procedure? Explain in detail the procedure of listing of securities at National Stock Exchange. 3+11=14

Or

- (b) Explain the different methods of marketing corporate securities. Also discuss the characteristics of new issue market. 7+7=14

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

Or

- (b) Explain the objectives and functions of SEBI.

4. (a) What are the steps taken by the Government to attract NRIs to invest in India? 14

Or

- (b) Explain the duties of stock brokers.

5. (a) Explain the SEBI guidelines in respect of merchant banking in India. 14

(3)

Or

- (b) Explain the concept of credit rating. Discuss the functions of credit rating. 4+10=14

2 0 2 3

(6th Semester)

COMMERCE

Paper : BC-601

(**Business Communication**)

Full Marks : 70

Pass Marks : 45%

Time : 3 hours

(PART : B—DESCRIPTIVE)

(*Marks : 45*)

The questions are of equal value

1. (a) What is communication model? Explain David Berlo's model of communication.

Or

- (b) What are the various objectives of communication? Explain them briefly.

2. (a) What do you mean by communication networks? Explain various networks in brief.

Or

- (b) What is grapevine communication? What are the advantages and disadvantages of grapevine communication?
3. (a) What are sales letters? Discuss the parts of a sales letter.

Or

- (b) What is memo? Discuss how to write effective memos.
4. (a) Draft a report by management consultant on controlling raw material cost.

Or

- (b) Discuss the various factors affecting presentation.
5. (a) Discuss the various modern means of communication.

Or

- (b) Discuss the factors influencing interaction in cross-cultural communication.

★★★

2 0 2 3

(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) People forcefully resist change when they are forced to change.

(T / F)

(b) The response of corporate communication is not immediate.

(T / F)

(c) Business writing does not involve long process of introspection.

(T / F)

(d) Bull is a person who buys shares with hope to sell them at higher prices.

(T / F)

(e) A strong pumping handshake is considered uncultured in France.

(T / F)

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

(a) Which among the following is not a basic concept of David Berlo's SMCR model?

(i) Source

(ii) **Message**

(iii) Giver

(iv) Receiver

[]

(b) To analyze business communication problems, PAIBOC Question is used, here 'P' stands for

(i) People

(ii) Problem

(iii) Possibility

(iv) Purpose

[]

(c) Problems in the process of encoding and decoding a message is called _____ barriers.

(i) semantic

(ii) physical

(iii) organizational

(iv) psychological

[]

(d) Dramatization of the actual interview is

(i) seminar

(ii) mock interview

(iii) group discussion

(iv) symposium

[]

(e) In accounting term, LIFO and FIFO are

(i) short term

(ii) positive term

(iii) technical term

(iv) None of the above

[]

(f) Writer design the message in such a way that will change the mental filter of the

(i) audience

(ii) writer

(iii) receiver

(iv) sender

[]

(g) Reports submitted by individual like Auditor, Manager and Secretary are called

- (i) individual reports
- (ii) auditor reports
- (iii) committee reports
- (iv) company reports []

(h) Which part of the report can be omitted by reader without any loss of understanding of the content?

- (i) Introduction
- (ii) Analysis
- (iii) References
- (iv) Appendix []

(i) Acronym of GSM is

- (i) Global Server Management
- (ii) Global System for Mobiles
- (iii) Gross Server Management
- (iv) Gross System for Mobiles []

(j) Loud conversation and any form of boisterousness in public places should be avoided in which country?

- (i) France
- (ii) India
- (iii) China
- (iv) UK []

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

(a) Total Quality Management

(6)

(b) Gatekeeper audience

(7)

(c) Bad newsletters

(8)

(d) Press report

(9)

(e) Advantages of fax

2 0 2 3

(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. Mention the various functions of statistics. 2+7=9

Or

- (b) Highlight the importance and limitation of diagrammatic representation of statistical data. 4½+4½=9

(2)

2. (a) Calculate standard deviation from the following data :

Item	:	60	70	80	90	100	110	120
Frequency	:	3	6	9	13	38	5	4

Or

- (b) The ages of husbands and wives are given for 8 pairs. Calculate the coefficient of correlation between the two variables :

Age of Husbands	:	62	64	65	65	66	67	68	70
Age of Wives	:	65	66	63	66	70	70	67	69

3. (a) What is an index number? Analyze the use of index numbers. 2+7=9

Or

- (b) Calculate Fisher's ideal index from the following data and prove that it satisfies the time reversal test : 5+4=9

Commodity	1983		1984	
	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

L23/679a

(Continued)

(3)

4. (a) What is time series? What are the needs to analyze the time series? 2+7=9

Or

- (b) Fit a straight line trend for the following series. Estimate the value for 1987 : 9

Year	:	1980	1981	1982	1983	1984	1985	1986
Production of Steel (in tonnes)	:	60	72	75	65	80	85	95

5. (a) Discuss the difference between census and a sample enquiry. 9

Or

- (b) A can solve 90 percent of the problems given in a book and B can solve 70 percent. What is the probability that at least one will solve the problem selected at random?

L23-1000/679a

Bc/Bs-603

2 0 2 3

(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 collected on literacy from the census report is a/an

(i) primary data

(ii) secondary data

(iii) sample data

(iv) external source data

[]

(2)

(b) Statistics are

- (i) aggregate of facts
- (ii) numerically expressed
- (iii) collected for a pre-determined purpose
- (iv) All of the above []

(c) Population characteristics are called

- (i) parameter
- (ii) statistic
- (iii) variable
- (iv) attribute []

(d) Which one is restricted random sampling?

- (i) Stratified random sampling
- (ii) Systematic random sampling
- (iii) Cluster sampling
- (iv) All of the above []

(3)

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

- (i) median
- (ii) mode
- (iii) mean
- (iv) None of the above []

(f) The coefficient of correlation

- (i) is a pure number
- (ii) is a symmetrical function
- (iii) varies between ± 1
- (iv) All of the above []

(g) The sum of seasonal indices using additive model is equal to

- (i) zero
- (ii) 400
- (iii) 600
- (iv) 1200 []

(h) Cyclical fluctuations are caused by

(i) wars, earthquakes, floods, strikes, etc.

(ii) festival, social customs, weather, etc.

(iii) increase or decrease of population, industrial and agricultural production, etc.

(iv) good and bad times of business and economic activities over a short period of time

[]

(i) Base-shifting method is strictly applicable only if the index number satisfies

(i) factor reversal test

(ii) time reversal test

(iii) unit test

(iv) circular test

[]

(j) In case of mutually exclusive events, $P(A \cup B)$ is

(i) $P(A) + P(B)$

(ii) $P(A) + P(B) - P(A \cap B)$

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

(iv) $P(A)P(B)$

[]

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

(a) Standard deviation can be less than mean deviation from mean.

(T / F)

(b) Laspeyres' index gives upward bias.

(T / F)

(c) Circular test is an extension of time reversal test.

(T / F)

(d) The titles of rows are named as captions.

(T / F)

(e) Cartograms are used to give quantitative information on a geographical basis.

(T / F)

(6)

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

(a) Why is sample preferred over census?

(7)

(b) Properties of regression coefficient

(8)

(c) State some important points to be considered in drafting a questionnaire.

(9)

(d) What considerations are taken into account while selecting the base year for the preparation of an index number?

(e) Probability

(f) Multiplication law of probability

(g) Uses of time series

2 0 2 3

(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) Define income tax. Briefly explain tax planning and describe the methods of tax planning. 2+7=9

Or

- (b) What is tax incidence? Discuss the incidence of tax for different types of residential status. 2+7=9

(2)

2. (a) Briefly explain the capital gains which are exempted from tax.

Or

- (b) Determine the net annual value of Mr. Sarkar, a resident in the following cases :

	House-1 ₹	House-2 ₹	House-3 ₹
Expected fair rent	84,000	84,000	84,000
Municipal value	72,000	72,000	72,000
Standard rent	80,000	90,000	78,000
Actual rent received/ receivable if property remains let out	1,20,000	1,40,000	1,80,000
Unrealized rent	30,000	72,000	72,000
Local taxes borne and paid by owner in previous year	6,000	12,000	18,000

3. (a) What is tax deduction at source?
Explain the deduction of tax at source with regard to salaries. 2+7=9

Or

- (b) What is Advance Payment of Tax?
Explain the benefits of paying Advance Tax. 2+7=9

(3)

4. (a) Discuss briefly the procedure of an appeal to the Commissioner (Appeals). 9

Or

- (b) What are the provisions regarding revision of order by the Commissioner of Income Tax?

5. (a) State the constitution, power and authority of the Central Board of Direct Taxes. 9

Or

- (b) Explain the classes of income tax authorities and the procedure of appointment of income tax authorities. 5+4=9

2 0 2 3

(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 (T) or False (F) by putting a Tick (✓) mark :

1×5=5

- (a) Assessee is always a person but a person may or may not be an assessee.

(T / F)

- (b) Every deductor is required to obtain a unique identification number called TAN.

(T / F)

(2)

(c) Appealable orders before Commissioner come under Section 246A.

(T / F)

(d) CCIT expands as Central Council of Direct Taxes.

(T / F)

(e) Deduction for medical insurance premium on life is applicable u/s 80D.

(T / F)

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

(a) The aggregated income from all heads of income is called

(i) annual income

(ii) net income

(iii) gross total income

(iv) None of the above

[]

(3)

(b) Income from business and profession comes under

(i) Sections 18 to 25

(ii) Sections 28 to 44

(iii) Sections 22 to 28

(iv) Sections 43 to 56

[]

(c) Under which Section of the Income-tax Act, 1961, Advance Ruling is defined?

(i) Section 265(b)

(ii) Section 245N(a)

(iii) Section 240

(iv) Section 243(a)

[]

(d) The year which is taxable is called

(i) Assessment Year

(ii) Current Year

(iii) Previous Year

(iv) None of the above

[]

(e) Which of the following is not a part of total income computation?

(i) Salary

(ii) House property

(iii) Capital gain

(iv) Lottery prize

[]

(f) Which of the following is not an income taxable as income from other sources?

(i) Casual income

(ii) Family pension

(iii) Director's sitting fee

(iv) Legal fee

[]

(g) Which of the following incomes is exempt from tax?

(i) Dividend received

(ii) Money received by a member from HUF

(iii) Salary income

(iv) House property income

[]

(h) Residential status to be determined for

(i) Previous Year

(ii) Assessment Year

(iii) Accounting Year

(iv) Financial Year

[]

(i) Appeal by person denying liability to deduct tax is mentioned under

(i) Section 248

(ii) Section 245

(iii) Section 238

(iv) Section 240

[]

(j) ITO stands for

(i) Indian Tax Officer

(ii) Income Tax Organization

(iii) Income Tax Officer

(iv) International Tax Office

[]

(8)

3. Write short notes on the following :

2×5=10

(a) Ordinary resident

(9)

(b) Previous year

(c) Tax planning

(d) Provident fund

(e) Assessment Year
