2 0 1 8

(6th Semester)

COMMERCE

Paper No. : 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 are the various objectives of communication? Explain them briefly.   9

Or

   (b) Explain Shannon and Weaver model of communication in detail.   9

2. *(a)* Discuss the general principles of effective communication.   9

Or

   (b) What is lateral communication? Explain its purposes.   3+6=9

3. (a) What is memo? When is it used? Discuss its advantages. Draft a specimen memo asking for explanation for not attending the duty. 2+3+4=9

Or

(b) What are the various types of business letters? Discuss the various points of business letters. 3+6=9

4. (a) What are the causes of nervousness in speech or interview? Discuss the ways to overcome nervousness in speech or interview. 4+5=9

Or

(b) What are the various factors affecting presentations?

5. (a) Discuss the way of handling oral communication in International Situation.

Or

(b) Explain the various modern means of communication.

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2 0 1 8

(6th Semester)

COMMERCE

Paper No. : BC–601

(Business Communication)

(PART : A—OBJECTIVE)

(*Marks* : 25)

The figures in the margin indicate full marks for the questions

Answer **all** questions

1. Choose the correct answer by putting a Tick (✓) mark in the brackets provided :   1×5=5

    (a) Feedback provides an opportunity for

        (i)   suggestion and criticism   (   )

        (ii)   entrepreneurial activities   (   )

        (iii) interpersonal communication   (   )

        (iv)   All of the above   (   )

(b) The various features of corporate communication include what?

    (i) It is continuous in nature   ( )

    (ii) It includes exchange of written, spoken and non-verbal message   ( )

    (iii) It synchronizes company's vision, values and mission to ensure that message is coherent, credible and ethical   ( )

    (iv) None of the above   ( )

(c) The strategy of presentation involves

    (i) deciding the possible results expected from the audience   ( )

    (ii) knowing and analysing the audience, their economic and social status, their demographic characteristics, their cultural background and their personal preferences   ( )

    (iii) deciding the time, location and the manner they are to be influenced   ( )

    (iv) All of the above   ( )

(d) Verbal elements include what?

    (i) To use exact words and pronunciation   ( )

    (ii) To avoid looking at the notes   ( )

    (iii) To stand upright   ( )

    (iv) To speak loudly to be heard, neither soft nor shouting   ( )

(e) Which is not a barrier of communication?

   (i) Semantic barrier   (   )

   (ii) Physical barrier   (   )

   (iii) Pretentious barrier   (   )

   (iv) Organizational barrier   (   )

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

(a) One of the most widely used communication models is SMCR model developed by Shannon-Weaver.

                   (T / F)

(b) The purpose of communication is to transfer the message with transmission of understanding among the audience.

                   (T / F)

(c) Business report is an odjective and planned presentation of facts to one or more persons for specific business purpose.

                   (T / F)

(d) A facsimile is an ancient means of communication.

                   (T / F)

(e) A report is a logical presentation of information not based on facts.

(T / F)

3. Fill in the blanks : 1×5=5

(a) The English word 'communication' has been derived from the Latin word

....

(b) .... takes place outside the formally prescribed and planned network or channel.

(c) The term grapevine originated in the 1860's during the ....

(d) Business letters act as the silent .... of the company.

(e) Memo is an abbreviation of the word

....

4. Answer/Write short notes on the following :   2×5=10

   (a)   Two-way communication

(b) Semantic barriers

(c) What is grapevine?

(d) Video conferencing

(e) Cultural sensitiveness

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2 0 1 8

(6th Semester)

COMMERCE

Paper No. : 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)* State and explain the characteristics of statistics and also support your answer with the importance of statistics.   5+4=9

   Or

   (b) Give the meaning of tabulation. Explain the major objectives of tabulation.   2+7=9

2. *(a)* Calculate the SD from the following data :   9

Class Interval	5–15	15–25	25–35	35–45	45–55
Frequency	8	12	15	9	6

Or

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

Price : 22 24 26 28 30 32 34 36
Demand : 60 58 50 50 48 48 46 42

3. (a) Calculate quantity index number from the following data by using Fisher's ideal method :

Commodity	Unit	2005		2007	
		Qty	Price	Qty	Price
Wheat	kg	3	10	4	14
Milk	lit	4	15	4	16
Rice	qtl	6	12	7	18
Fish	kg	2	20	3	25
Sugar	kg	3	10	4	12

Or

(b) State some uses of index number and also explain the problems involved in the construction of index number.   4+5=

4. (a) Discuss the various types of forecasting.

Or

(b) The number of units of a product exported during 2000 to 2007 is given below. Fit a straight line trend to

(Continued

the data and find the estimate for the
year 2008 : 9

Year	:	2000	2001	2002	2003	2004	2005	2006	2007
No. of Units	:	12	13	13	16	19	23	21	23

5. (a) State some objectives of sampling and discuss the various methods of sampling. 3+6=9

Or

(b) The probability that a contractor will get a plumbing contract is 2/3 and the probability that he will not get an electric contract is 5/9. If the probability of getting at least one contract is 4/5, what is the probability that he will get both the contracts? 9

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2 0 1 8

(6th Semester)

COMMERCE

Paper No. : BC-603

(Business Statistics)

(PART : A—OBJECTIVE)

(*Marks* : 25)

The figures in the margin indicate full marks for the questions

Answer **all** questions

1. Put a Tick (✓) mark against the correct answer in the brackets provided : 1×10=10

   (a) In the development of statistical methods, the greatest contribution is that of

   (i) economists ( ).

   (ii) mathematicians ( )

   (iii) businessmen ( )

   (iv) scientists ( )

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

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

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

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

(iv) $\dfrac{Q_2 + Q_1}{Q_3 - Q_1}$ ( )

(c) Factor reversal test is suggested by

(i) Laspeyres   ( )

(ii) Paasche   ( )

(iii) Fisher   ( )

(iv) Bowley   ( )

(d) Base-shifting method is strictly applicable only if the index numbers satisfy

(i) circular test   ( )

(ii) trend test   ( )

(iii) parallel test   ( )

(iv) ratio test   ( )

(e) "A time series consists of statistical data which are collected, recorded, observed over successive increments." Who coined the definition?

    (i) Morris Hamburg   ( )

    (ii) Ya-Lun Chou   ( )

    (iii) Patterson   ( )

    (iv) Levin and Rubin   ( )

(f) Which is the most commonly used method for arriving at estimates of the cyclical movements of time series?

    (i) Residual method   ( )

    (ii) Direct method   ( )

    (iii) Reference cycle analysis method   ( )

    (iv) Harmonic analysis method   ( )

(g) _____ help in making quick and accurate comparison of data and bring out hidden facts.

    (i) Tables   ( )

    (ii) Circles   ( )

    (iii) Graphs   ( )

    (iv) Diagrams   ( )

(4)

(h) The classical school of thought on probability assumes that all possible outcomes of an experiment are

    (i)   equally likely   (   )

    (ii)   mutually exclusive   (   )

    (iii) mutually exclusive and equally likely (   )

    (iv) None of the above   (   )

(i) Additional theorem states that if two events A and B are mutually exclusive, the probability of occurrence of A and B is given by

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

    (ii) $P(B) \times P(A)$ (   )

    (iii) $P(A) - P(B)$ (   )

    (iv) $P(A) \times P(B) + P(AB)$ (   )

(j) 10 students are to be selected from a class of 60, for analysing the spending habits of students. The investigator would select 10 students, who in his opinion are representative of the class. What type of sampling method is used by the investigator?

(i) Probability ( )

(ii) Convenience ( )

(iii) Quota ( )

(iv) Judgement ( )

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

(a) The notion of statistics was originally derived from the word 'state'.

True ( ) False ( )

(b) Regression coefficient of Y on X measures the changes in X corresponding to a unit change in Y.

True ( )   False ( )

(c) Secular trend refers to the long-term movement.

True ( )   False ( )

(d) The process of splicing is used to adjust the data for increase in price level.

True ( )   False ( )

(e) The probability of obtaining a 3 and a 4 in a throw of two dice is 2/30.

True ( )   False ( )

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

   (a) Statistics

(b) Scatter diagram

(c) Deflating

(d) Link-relative method

(e) Probability

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2 0 1 8

(6th Semester)

COMMERCE

Paper No. : 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) Distinguish between tax avoidance and tax evasion. Why is tax evasion unethical?   7+2=9

    Or

    (b) Explain the residential status of an individual and a company.   9

2. (a) What is called Capital as per the Income-tax Act? Distinguish between long-term and short-term capital assets.   4+5=9

Or

(b) Mr. Gourav Bora furnishes the following particulars of his salary income for the previous year 2015–16 which he receives from his employer company :

(i) Basic salary—₹ 10,000 p.m.

(ii) Advance salary—₹ 2,000

(iii) Medical allowance—₹ 600 p.m.

(iv) Annual grant—₹ 3,000

(v) Conveyance allowance—₹ 800 p.m. (80% spent on official duty)

(vi) Scholarship—₹ 1,000 p.m.

(vii) Festival celebrations—₹ 2,000

(viii) Professional tax deducted—₹ 1,000

(ix) Rent-free unfurnished accommodation from 01.07.2015

Compute the income from salary of Mr. Bora for the Assessment Year, 2016–17 and give your assumptions whenever necessary.

3. (a) State the important provisions of the Income-tax Act regarding advance payment of tax. 9

Or

(b) Discuss the provisions of the Income-tax Act, 1961 relating to deduction of tax at source. 9

4. (a) State the procedure of filing appeal before the Income-tax Appellate Tribunal, the High Court and the Supreme Court under the Income-tax Act, 1961. 9

Or

(b) Discuss the procedure of appeals and revision as stated in the Income-tax Act, 1961. 9

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

Or

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

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2 0 1 8

(6th Semester)

COMMERCE

Paper No. : BC–604

(Income-tax Law and Practice)

(PART : A—OBJECTIVE)

(*Marks* : 25)

The figures in the margin indicate full marks for the questions

Answer **all** questions

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

   (a) An assessee means a person by whom no tax or any other sum of money is payable under the Income-tax Act.

        True   (   )   False   (   )

   (b) Perquisite cannot be given in monetary form.

        True   (   )   False   (   )

   (c) No tax will be deducted at source if interest is paid on the tax refunded.

        True   (   )   False   (   )

(d) A person whose tax liability is nil, is not required to furnish return of income.

        True ( )   *False* ( )

(e) The Central Board of Direct Taxes was constituted under the Central Board of Revenue Act, 1961.

        True ( )   *False* ( )

2. Choose the correct answer and place its code in the brackets provided :   1×5=5

(a) Any person who deducts tax at source but does not deposit it in Government Treasury is called

   (i) assessee-in-default

   (ii) income-tax defaulter

   (iii) direct tax defaulter

   (iv) None of the above   [ ]

(b) If any amount of unrealized rent is recovered during any subsequent previous year, the same will be taxable under the head

   (i) income from salary

   (ii) income from house property

   (iii) income from other sources

   (iv) None of the above   [ ]

(c) Deduction under Section 80C is allowed from

   (i) gross total income

   (ii) net total income

   (iii) total income

   (iv) taxable income   [   ]

(d) An assessee aggrieved by any order of assessing officer may appeal to the

   (i) Commissioner (Appeals)

   (ii) Income-tax Appellate Tribunal

   (iii) High Court

   (iv) Supreme Court   [   ]

(e) Which one of the following income-tax authorities is appointed by the Central Government to exercise certain judicial powers?

   (i) Commissioner of Income Tax

   (ii) Commissioner (Appeal)

   (iii) Joint Commissioner

   (iv) Income-tax Officer   [   ]

3. Fill in the blanks : 1×5=5

(a) The rate of income tax for a given year is fixed by the .... Act passed by the Parliament.

(b) Income from bank interest is chargeable under the head ....

(c) If advance tax has not been paid, the assessee shall be liable to pay simple interest under Section .... of the Income-tax Act @ 1% per month from the first day of April following the financial year.

(d) .... can revise an order passed by the Assessing Officer.

(e) The quantum of deduction allowed u/s 80D for parents shall be limited to ....

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

   (a) Tax Evasion

(b) Capital Gain

(c) Tax Deduction at Source

(d) Appeals

(e) Central Board of Direct Taxes

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2 0 1 8

(6th Semester)

COMMERCE

(Honours)

Paper No. : BC–605

(Financial Market Operation)

Full Marks : 70

Pass Marks : 45%

Time : 3 hours

The figures in the margin indicate full marks for the questions

1. (a) Explain the organized sector under the structure of Indian Money Market.   14

Or

   (b) Discuss the functions of Money Market. Also explain the features and functions of discount houses.   7+7=14

2. (a) Explain listing procedures and legal requirements of securities.   14

       (Turn Over)

Or

(b) Explain the recent marketing strategies for public issues. Explain the functions of primary market. 7+7=14

3. (a) Explain the Grievances concerning the Stock Exchange dealings that the investors may have in India. Also explain the importance of investor's protection. 10+4=14

Or

(b) Discuss the role of SEBI in controlling the capital market of India. 14

4. (a) Who is a sub-broker? Explain his duties. 2+12=14

Or

(b) Explain the various types of Stock Brokers. 14

5. (a) Discuss the growth of Merchant banking in India. Explain the functions of Merchant bankers in India. 7+7=14

Or

(b) What do you mean by financial services? Explain its various types. 4+10=14

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