

**Bc/BC-601**

**2015**

( 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*

Answer **all** questions

1. (a) What is a communication model? Give their uses. 3+6=9

*Or*

- (b) What is audience analysis? State the easy way to analyze the audience. 3+6=9

( 2 )

2. (a) Briefly state how grapevine can be used by the management for its effectiveness. 9

*Or*

- (b) Explain about conducting seminars as a tool of group communication.

3. (a) Write a note on the various purposes for which a business letter is written. 9

*Or*

- (b) Write a memo to the manager of your firm suggesting a change in the system of circulation of important information to the employees of your organization.

4. (a) Show the difference between a proposal and a report. 9

*Or*

- (b) What are the steps to be followed while preparing a report?

5. (a) What is videoconferencing? State its advantages. 3+6=9

*Or*

- (b) How can the manager of a global firm adapt to intercultural diversities? 9

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**Bc/BC-601**

**2 0 1 5**

( 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) suggestions and criticisms ( )

(ii) entrepreneurial activities ( )

(iii) intrapersonal communication ( )

(iv) All of the above ( )

( 3 )

(e) E-mail is helpful in simultaneous circulation

(i) to the members of a specific group ( )

(ii) to the non-members of a specific group ( )

(iii) to the members where no network is available ( )

(iv) All of the above ( )

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

(a) Comprehensive devices for written communication could be in the form of circulars, orders, bulletins, handbooks, etc.

( T / F )

(b) A seminar refers to the discussion in a small group in which the result of original research or advanced study is presented through oral or written reports.

( T / F )

(c) One of the principles of business letter writing should be courteous and considerate.

( T / F )

( 4 )

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

( T / F )

(e) The ethnocentric people believe that their culture is superior to the others.

( T / F )

3. Fill in the blanks :

1×5=5

(a) According to Robbins, "..... refers to transference and understanding of meaning".

(b) ..... interview is dramatization of the actual interview.

(c) ..... memos are used to give credit to employees of an organization for the outstanding work they have accomplished.

(d) A ..... proposal is one, which is prepared in response to specific invitation or demand.

(e) ..... conferencing help in effective communication by providing opportunity for face-to-face interaction.

( 5 )

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

(a) Types of audience

( 6 )

(b) Advantages of grapevine

( 7 )

(c) Sales letter



( 8 )

(d) Fax

( 9 )

(e) Cultural sensitiveness

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5. (a) Define sampling. Explain the different methods of sampling in brief. 2+7=9

Or

- (b) A bag contains 30 balls numbered from 1 to 30. One ball is drawn at random. Find the probability that the number of the ball drawn will be a multiple of (i) 5 or 7, and (ii) 3 or 7. 9

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2 0 1 5

( 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) Define statistics and explain its characteristics in brief. 2+7=9

Or

- (b) Distinguish between Primary data and Secondary data. 9

( 2 )

2. (a) Calculate the mean and standard deviation of the following distribution :

4+5=9

Age (in years)	No. of workers
25-30	70
30-35	51
35-40	47
40-45	31
45-50	29
50-55	22

Or

- (b) Find coefficient of correlation and PE for the data :

7+2=9

Commodity A : 64 65 66 67 68 69 70

Commodity B : 66 67 65 68 70 68 72

3. (a) Define index number. Explain any four different methods of constructing index number.

1+8=9

Or

- (b) From the following data of the wholesale prices of pulses for the ten years, construct index numbers taking (i) 2004 as base and (ii) by chain base method : 4+5=9

Year	Price per kg (in ₹)
2004	50
2005	60
2006	62

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( Continued )

( 3 )

Year	Price per kg (in ₹)
2007	65
2008	70
2009	78
2010	82
2011	84
2012	88
2013	90

4. (a) Explain the components of a time series. 9

Or

- (b) The following data relate to the number of passenger cars (in million) in India sold from 2006 to 2013 :

Year	Number
2006	6.7
2007	5.3
2008	4.3
2009	6.1
2010	5.6
2011	7.9
2012	5.8
2013	6.1

- (i) Fit a straight line trend to the data through 2011 only.  
(ii) Use your result in (i) to estimate production in 2013.

9

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( Turn Over )

**Bc/BS-603**

**2 0 1 5**

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

(a) All facts numerically expressed are statistics.

*True* (    )      *False* (    )

(b) Captions refer to the row heading.

*True* (    )      *False* (    )

( 2 )

(c) Median is computed measure of central tendency.

True ( ) False ( )

(d) The regression lines cut each other at the point of average of  $X$  and  $Y$ .

True ( ) False ( )

(e) Marshall-Edgeworth method satisfies the time reversal test.

True ( ) False ( )

2. Put a Tick (✓) mark against the correct answer in the brackets provided : 1×5=5

(a) A good index number is one that satisfies

(i) unit test ( )

(ii) time-reversal test ( )

(iii) factor-reversal test ( )

(iv) circular test ( )

(b) The most widely used method of measuring seasonal variations is

(i) ratio-to-moving average method ( )

(ii) ratio-to-trend method ( )

(iii) link relative method ( )

(iv) method of simple averages ( )

( 3 )

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

(i) Fisher ( )

(ii) Karl Pearson ( )

(iii) Gosset ( )

(iv) Bayes ( )

(d) If an event cannot take place, the probability will be

(i) + 1 ( )

(ii) - 1 ( )

(iii) 0 ( )

(iv) None of the above ( )

(e) When population under investigation is infinitive, we should use the

(i) census method ( )

(ii) sample method ( )

(iii) either census or sample method ( )

(iv) None of the above ( )

( 4 )

3. Fill in the blanks : 1×5=5

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

(b) Quartile deviation is ..... of standard deviation.

(c) Theoretically the best average in construction of index numbers is .....

(d) The line obtained by method of least squares is known as the line of .....

(e) If  $A$  and  $B$  are mutually exclusive events,  
 $P(AB) = \dots\dots\dots$



( 5 )

4. Write short notes on the following not exceeding  
3 sentences each : 2×5=10

(a) Frequency polygon

( 6 )

(b) Regression analysis

( 7 )

(c) Splicing

( 8 )

(d) Forecasting

( 9 )

(e) Conditional probability

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2015

( 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*

Answer **all** questions

1. (a) Explain the concepts of 'income' and 'casual income'. Distinguish between tax avoidance and tax evasion. 5+4=9

Or

- (b) Explain the residential status of an individual. 9

2. (a) Explain the various heads of income. 9

*Or*

- (b) Mr. B. K. Roy owns a residential house property. It has two equal residential units—Unit 1 and Unit 2. While Unit 1 is self-occupied by Mr. Roy for his residential purpose, Unit 2 is let out (rent being ₹ 6,000 per month, rent of 2 months could not be recovered). Municipal value of the property is ₹ 1,30,000, standard rent is ₹ 1,25,000 and fair rent is ₹ 1,40,000. Municipal tax is imposed @ 12 per cent which is paid by Mr. Roy. Other expenses for the previous year 2013-14 being repairs ₹ 250, insurance ₹ 600, interest on capital (borrowed during 2005) for constructing the property ₹ 63,000.

Find the income of Mr. B. K. Roy for the assessment year 2014-15 on the assumption that income of Mr. B. K. Roy from other sources is ₹ 1,80,000.

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

*Or*

- (b) What do you understand by advance payment of tax? Explain clearly the provisions of the Income-tax Act in this respect.

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

*Or*

- (b) State the procedures of revision of orders by the Commissioner of Income-tax as mentioned under Income-tax Act, 1961.

5. (a) What are the various income-tax authorities envisaged in the Income-tax Act, 1961? Briefly discuss their functions. 9

*Or*

- (b) Enumerate the functions of the Central Board of Direct Taxes.

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**Bc/ITLP-604**

**2 0 1 5**

( 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

SECTION—I

( Marks : 15 )

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

(a) Income tax is the tax on the total income of an assessee during a particular previous year determined in accordance with and subject to the provisions of the Income-tax Act.

( T / F )



( 2 )

(b) Any gain arising from the transfer of a capital asset during a previous year is chargeable to tax under the head 'Income from House Property'.

( T / F )

(c) Loss from business or profession can be set off against income under the head 'Salaries'.

( T / F )

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

( T / F )

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

( T / F )

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

(a) According to Section 2(31) of the Income-tax Act, 1961, the term 'person' includes

(i) an individual

(ii) a Hindu undivided family

(iii) an association of persons (AOP)

(iv) All of the above

[      ]

( 3 )

(b) Which of the following total incomes of an individual is taxable for the assessment year 2015-16?

(i) ₹ 2,50,000

(ii) ₹ 2,40,000

(iii) ₹ 2,00,000

(iv) ₹ 2,20,000

[       ]

(c) Which of the following Sections can be applied for deductions in respect of donations to Prime Minister/Chief Minister's relief funds, etc.?

(i) Section 80C

(ii) Section 80D

(iii) Section 80G

(iv) Section 80GG

[       ]

(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

[       ]

( 4 )

(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 scope of total income of any person depends

on his ..... in India during the previous year.

(b) ..... of net annual value is deductible irrespective of any expenditure incurred by the taxpayer.

(c) Any person responsible for paying any income chargeable under the head 'Salaries' is required

to deduct ..... on the amount payable at the time of making such payment.

( 5 )

(d) ..... can revise  
an order passed by the assessing officer.

(e) Every person is liable to pay advance tax if

advance tax payable is ₹..... or  
more.

( 6 )

SECTION—II

( Marks : 10 )

4. Write short notes on the following : 2×5=10
- (a) Gross total income

( 7 )

(b) Income from other sources

(c) Assessment year

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( 8 )

(d) Persons

(e) Appeals

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