4 (Sem–3/CBCS) CAB HC 1

2023

COMMERCE

(Honours Core)

Paper : COM-HC-3016

(Computer Applications in Business)

Full Marks : 40

Time : Two hours

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

1. Choose the right alternative : 1×4=4

    (i) Which of the following shortcut command is used to print the active document ?

        (a) Ctrl + P

        (b) Alt + P

        (c) Ctrl + Shift + P

        (d) Ctrl + Alt + Del

(ii) Portrait and Landscape are :

    (a) Paper Size

    (b) Page Layout

    (c) Page Orientation

    (d) None of the above

(iii) Which view of PowerPoint is mainly used for rearranging slides ?

    (a) Slide Sorter

    (b) Notes pages

    (c) Outline

    (d) Normal

(iv) Which of the following is the basic unit of data entry in Excel ?

    (a) Spreadsheet

    (b) Cell

    (c) Column

    (d) Row

2. Answer the following questions in brief :

                                   2×3=6

    (i) What do you mean by transition in MS PowerPoint ?

    (ii) What do you mean by ratio analysis ?

    (iii) What is Field and Record of a database table ?

3. Answer the following questions : *(any two)*

                                   5×2=10

    (i) What are Header and Footer ? Write the steps to add header and footer on a page.

    (ii) Write about the Home tab in MS Word.

    (iii) What is database ? Describe its utility.

    (iv) Define cell referencing. What is relative and absolute cell referencing ?

4. Answer the following questions : *(any two)*

                                   10×2=20

    (i) What do you mean by a digital presentation ? Describe different parts of the PowerPoint Window.

(ii) What is word processing ? Describe the advantages of using word processing software.

(iii) Describe about the Entity- Relationship Model (E-R Model).

(iv) Describe how to prepare payroll statement using spreadsheet.

4 (Sem – 3/CBCS) ITLP HC/RC

2023

COMMERCE

(Honours Core/Regular)

Paper : COM–HC–3026/COM–RC–3026

(*Income Tax Law and Practice*)

Full Marks : 60

Time : Three hours

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

Answer either in English or in Assamese.

1. Answer the following questions as directed :
    1×7=7

    তলত দিয়া প্ৰশ্নবোৰৰ নিৰ্দেশানুসাৰে উত্তৰ লিখা ঃ

    (a) The present Income Tax Act came into
         force from the year _____.

         (Fill in the blank)

         বৰ্তমানৰ আয়কৰ আইনখন _____ চনৰ পৰা কাৰ্যকৰী
         হৈছিল। *(খালী ঠাই পূৰ কৰা)*

(b) The term "Salary" has been defined as per section ___ of the Income Tax Act.

(Fill in the blank)

'দৰমহা'ৰ সংজ্ঞা আয়কৰ আইনৰ _____ নম্বৰ ধাৰাৰ অধীনস্থ।

(খালী ঠাই পূৰ কৰা)

(c) The maximum deductions from gross total income of an individual as per section 80C of the Income Tax Act, 1961, is Rs ___.

(Fill in the blank)

এজন ব্যক্তিৰ সৰ্বমুঠ আয়ৰ পৰা আয়কৰ আইনৰ 80C ধাৰাৰ অধীনত সৰ্বোচ্চ কৰ্তনৰ পৰিমাণ _____।

(খালী ঠাই পূৰ কৰা)

(d) Previous year has been defined under section ___ of the Income Tax Act, 1961.

(Fill in the blank)

আয়কৰ আইনৰ _____ ধাৰাত পূৰ্ববৰ্তী বৰ্ষৰ সংজ্ঞা দিয়া হৈছে।

(খালী ঠাই পূৰ কৰা)

(e) An Indian citizen is always considered as "resident and ordinarily resident in India".

(Statement is true or false)

এজন ভাৰতীয় নাগৰিকক 'সদায় বাসিন্দা আৰু সাধাৰণ বাসিন্দা' বুলি জনা যায়।

(উক্তিটো শুদ্ধ নে অশুদ্ধ উল্লেখ কৰা)

(f) Income Tax is charged by the Central Government. *(Statement is true or false)*

আয়কৰ কেন্দ্ৰীয় চৰকাৰে প্ৰযোজ্য কৰে।

(উক্তিটো শুদ্ধ নে অশুদ্ধ উল্লেখ কৰা)

(g) Rate of Statutory deduction in case of Income from house property is ___.

(Fill in the blank)

গৃহ সম্পত্তিৰ পৰা বিধিগত কৰ্তনৰ হাৰ হল _____।

(খালী ঠাই পূৰ কৰা)

2. Answer the following questions : 2×4=8

তলত দিয়া প্ৰশ্নবোৰৰ উত্তৰ লিখা ঃ

(a) When an individual is considered "Non-resident in India" for Income Tax purposes ?

ব্যক্তি এজনক আয়কৰৰ উদ্দেশ্যে কেতিয়া ভাৰতৰ অনাবাসিন্দা বুলি পৰিগণিত কৰা হয় ?

(b) Write the meaning of "Total Income" as per Income Tax Act.

আয়কৰ আইন অনুসৰি 'মুঠ আয়'ৰ অৰ্থ লিখা।

(c) Explain the meaning of Long term Capital Gain.

দীৰ্ঘম্যাদী মুলধনী আয়ৰ অৰ্থ ব্যাখ্যা কৰা।

(d) Define "Assessee" as per Income Tax Act, 1961.

আয়কৰ আইনৰ 1961 অনুসৰি 'কৰযোগ্য ব্যক্তি'ৰ সংজ্ঞা লিখা।

3. Answer *any three* of the following questions : 5×3=15

যিকোনো তিনিটা প্ৰশ্নৰ উত্তৰ লিখা ঃ

(a) Briefly explain various heads of income.

আয়ৰ বিভিন্ন শিতানবোৰ চমুকৈ ব্যাখ্যা কৰা।

(b) Mr. K is the owner of a house property which is let-out by him at a monthly rent of Rs.3,200 p.m. The following particulars of the house are given below :

Mr. K এটা ঘৰৰ মালিক যিটো মাহেকত 3,200 টকাকৈ ভাড়া দিছিল। ঘৰটোৰ অন্য বিবৰণসমূহ ঃ

(i) Municipal Valuation (MV) Rs. 30,000 p.a.

পৌৰ মূল্যায়ন 30,000 p.a.

(ii) Fair Rent (FR) Rs. 45,000 p.a.

ন্যায় ভাড়া 45,000 p.a.

(iii) Standard Rent Rs. 40,000 p.a.

মানক ভাড়া 40,000 p.a.

(iv) Municipal Taxes paid during the previous year Rs. 3,000.

পৌৰকৰ আদায় পূৰ্ববৰ্তী বৰ্ষত 3,000

(v) Fire insurance premium paid Rs. 600 p.a.

অগ্নিবীমা আদায় 600 p.a.

Determine his Income from House Property for the assessment year 2023-24.

2023-24 কৰ নিৰ্দ্ধাৰণী বৰ্ষৰ বাবে গৃহ-সম্পত্তিৰ আয় নিৰূপণ কৰা।

(c) Explain the manner of determining the residential status under "resident and ordinarily resident in India".

'বাসিন্দা আৰু সাধাৰণ বাসিন্দা'ৰ আধাৰত বাসস্থানীয় স্থিতি নিৰ্ণয় কৰাৰ পদ্ধতি ব্যাখ্যা কৰা।

(d) Mention the items of General Income under the head "Income from other source".

'অন্যান্য উৎসৰ পৰা হোৱা আয়' শিতানত অন্তৰ্ভুক্ত সাধাৰণ আয়সমূহ উল্লেখ কৰা।

(e) Define "Agricultural Income". Give examples of incomes which are related to land, but are not agricultural income.

'কৃষিজাত আয়'ৰ সংজ্ঞা লিখা। এনে ধৰণৰ আয়ৰ উদাহৰণ দাঙি ধৰা যিসমূহ কৃষি ভূমিৰ লগত সম্পৰ্ক থাকিলেও কৃষিজাত আয়ৰ অন্তৰ্ভুক্ত নহয়।

4. Answer the following questions : 10×3 =30

তলৰ প্ৰশ্নবোৰৰ উত্তৰ লিখা ঃ

(a) Describe briefly the procedure of ascertaining the income under the head "Profits and Gains Business or Profession".

'ব্যৱসায় বা বৃত্তিৰ পৰা হোৱা লাভ'ৰ ওপৰত আয় গণনা কৰাৰ পদ্ধতি উল্লেখ কৰা।

Or (নাইবা)

State the deductions available from gross total income under section 80C of Income Tax Act, 1961.

1961 চনৰ আয়কৰ আইনৰ 80C ধাৰাৰ অধীনত উপলব্ধ সৰ্বমুঠ আয়কৰ্তন কৰিব পৰা ৰেহাইসমূহৰ বিষয়ে উল্লেখ কৰা।

(b) Explain the process of setting off of losses and their carry forward as per provisions of the Income Tax Act, 1961.

আয়কৰ আইন 1961 চনৰ বিধানসমূহ অনুসৰি লোকজনৰ setting off আৰু সেইবোৰৰ carry forward ৰ পদ্ধতিৰ ব্যাখ্যা কৰা।

Or (নাইবা)

Briefly explain *any five* forms of return of income.

আয় প্ৰতিবেদনৰ *যিকোনো পাঁচটা* ফৰ্ম চমুকৈ ব্যাখ্যা কৰা।

(c) Mr. R is employed in a private limited company in Kamrup, Assam. During the previous year he received the following payments from his employer :

Mr. R কামৰূপ, অসমৰ এটা ব্যক্তিগত কোম্পানীত কৰ্মৰত। পূৰ্ববৰ্তী বছৰত তেওঁ নিয়োগকৰ্তাৰ পৰা নিম্নোক্তসমূহ পাইছিল (দৰমহা হিচাপে) ঃ

Basic Salary Rs. 15,000 p.m.

মূল মাহিলি দৰমহা 15,000 টকা

Dearness allowance Rs. 8,000 p.m.

মাৰগীয়া বানচ মাহিলি 8,000 টকা

Entertainment allowance Rs. 1000 p.m.

আমোদ-মূলক মাহিলি বানচ 1000 টকা

Servant Allowance Rs. 500 p.m.

লগুৱাৰ বানচ মাহিলি 500 টকা

Bonus for the year Rs. 70,000

বছৰটোৰ বাবে বানচ 70,000 টকা

Commission received 35,000 p.m.

প্ৰাপ্ত কমিচন 35,000 টকা

Free furnished accommodation was provided to him which the employer paid a rent of Rs. 6000 p.m.

তেওঁক ভাড়ানিন থকা ঘৰৰ ব্যৱস্থা কৰি দিয়া হৈছিল যাৰ বাবে নিয়োগকৰ্তাই মাহে 6000 টকা ভাড়া পৰিশোধ কৰিছিল।

Employer's contribution to R.P.F. @15% on basic salary.

স্বীকৃত প্রভিডেন্ট ফান্ডত নিয়োগ কর্তাই মূল দৰমহাৰ ওপৰত 15% বৰঙনি দিছিল।

Compute his income from salary for the relevant assessment year.

প্রাসংগিক নির্ধাৰণী বৰ্ষৰ বাবে তেওৰ দৰমহাৰ পৰা হোৱা আয় নির্ণয় কৰা।

Or (নাইবা)

Mr. Bora had purchased a residential house property on 16.06.2004 for Rs.2,20,000. He had spent Rs.1,50,000 on improvement of the house during the year 2008-09. On 04.10.2022, he sold the house for Rs.21,50,000 (Stamp Duty Value Rs.20,40,000). His expenses on transfer amounted to Rs.36,000.

Compute the 'Capital Gains' for the Assessment Year 2023-24.

মি. বৰাই 16.06.2004 তাৰিখত 2,20,000 টকা দৰত এটা আবাসিক গৃহসম্পত্তি ক্রয় কৰিছিল। 2008-09 চনত উক্ত আবাসটো উন্নীতকৰণৰ বাবে তেঁও 1,50,000 টকা খৰছ কৰিছিল। 04.10.2022 তাৰিখে তেঁও উক্ত আবাসটো 21,50,000 টকা দৰত বিক্রী কৰিছিল যাৰ সেই তাৰিখত স্ট্যাম্প ডিউটি মূল্য আছিল 20,40,000 টকা। গৃহটো হস্তান্তৰ বাবদ তেঁওৰ খৰছ হৈছিল 36,000 টকা।

কৰ নির্ধাৰণী বৰ্ষ 2023-24 ৰ মূলধনী লাভ নির্ণয় কৰা।

Given, দিয়াছিল,

Previous year (পূর্ববর্তী বৰ্ষ)	Cost Inflation Index (CII) (ব্যয় মুদ্রাস্ফীতি সূচাংক)
2004–05	113
2008–09	137
2022–23	331

4 (Sem–3/CBCS) MPA

2023

COMMERCE

(Honours Core)

Paper : COM–HC–3036

(Management Principles and Applications)

Full Marks : 80

Time : Three hours

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

1. Choose the correct answers to the following
    questions :   1×5=5

    (i) Henry Fayol and F. W. Tailor belong to
           which of the following schools of
           management ?

    A. Neo-classical

    B. Modern School

    C. Classical School

    D. Early Perspective

(ii) As we go higher up on the management hierarchy the scope of authority :

  A. Increases

  B. Decreases

  C. Remains same

  D. None of the above

(iii) When recruitment is done through Linkedin, Twitter, and Facebook is known as _____.

  A. media recruiting

  B. external recruiting

  C. social recruiting

  D. internal recruiting

(iv) _____ is the process of influencing the behaviour of people by making them strive voluntarily.

  A. Supervision

  B. Communication

  C. Leadership

  D. Motivation

(v) Which of the following is not a principle of Fayol's Fourteen Principles of Management ?

  A. Division of Work

  B. Harmony, not discord

  C. Discipline

  D. Unity of Command

2. State whether the following statements are true **or** false :   1×5=5

  (i) "The length of two sides of a triangle when added is always higher than the length of the third side" is a principle because there is a cause-and-effect relationship.

  (ii) A plan to carry out a course of action that is not likely to be repeated in the future is known as a Single-use plan.

  (iii) Chester Barnard is associated with the development of "Theory X."

  (iv) Interest rates, inflation rates, and stock market indexes are examples of political environments.

(v) Management is a goal-oriented and continuous process.

3. Answer the question in brief : 2×5=10

   (i) "Management is a Social Science"—Give *two* justifications.

   (ii) "Jewel is the owner of a printing press. The size of his organization has increased during the recent past. Several workers work in his organization. The organization is considered good and has earned a lot of reputation in the market. However, when it comes to making key decisions related to organizational activities, he never consider the opinions of his subordinates. Even though the size of the organization has increased he tries to make all the key decisions on his own."
   Which principle of Fayol has been violated by Jewel ? — Justify.

   (iii) Write a brief note on "On-the-Job" training.

   (iv) Write the steps of controlling.

(v) List out the hierarchical needs as mentioned by Maslow.

4. Write short answers to the questions given below : *(any four)* 5×4=20

   (i) "Coordination is the essence of Management"—Discuss.

   (ii) Describe the Delphi technique of decision-making.

   (iii) Explain *five* features of management.

   (iv) What are the problems generally faced in the process of Delegation of Authority ?

   (v) Describe how the political and legal environment influences the business enterprises.

   (vi) Explain the qualities of a good leader.

5. Answer the following questions : *(any four)* 10×4=40

   (i) Explain the 4 rounds of studies conducted in the Hawthorne Experiment. What are the major conclusions of the Hawthorne Experiment ? 6+4=10

(ii) Define Planning. Explain the steps involved in the Planning Process.

2+8=10

(iii) Explain the process of Organising. Also, describe the factors determining the Span of Management. 5+5=10

(iv) Critically examine Herberg's Two Factor Theory of Motivation. Are there any similarities between the theory and Maslow's Need Hierarchy Theory of Motivation ? 8+2=10

(v) Discuss the features of decision-making. What are the steps involved in the decision-making process ? —Explain. 5+5=10

(vi) Discuss the importance of communication in a business organization. Differentiate between formal and informal communication.

5+5=10

(vii) Critically examine Taylor's contributions to management science.

(viii) Explain the concept of Break-even Analysis. State the merits and limitations of Break-even Analysis.

4+6=10

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