

**2020/TDC/ODD/SEM/
BCMh-502 (A/B/C/D)/223**

(2)

**TDC Odd Semester Exam., 2020
held in July, 2021**

COMMERCE

(Honours)

(5th Semester)

Course No. : BCMH-502

Full Marks : 50

Pass Marks : 17

Time : 2 hours

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

Candidates have to answer *either* from Option—A
or Option—B or Option—C or Option—D

OPTION—A

Course No. : BCMH-502 (A)

(Law and Practice of Taxation)

Answer **five** questions, taking **one** from each Unit

UNIT—I

1. (a) What is capital gain? 2
(b) What is included in and excluded from capital assets? 8

2. What are the provisions relating to the following expenses in computing income from business? 4+6=10

- (a) Bad debts
(b) Expenses in respect of scientific research

UNIT—II

3. Discuss the provisions of the Income-tax Act relating to deductions from Gross Total Income under—

- (a) Section 80C in respect of approved saving;
(b) Section 80D in respect of medical insurance premium. 5+5=10

4. From the particulars given below, compute the total income of Mr. X for the Assessment Year, 2020–21, explaining each point clearly : 10

- (i) Income from profession—₹ 86,500
(ii) Income of minor son—₹ 12,000 (singing is his profession)
(iii) Winning from lottery—₹ 6,800 (ticket purchased in the name of Mr. X's minor daughter)

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- (iv) Mr. X's father gifted debentures in an Indian company to Mr. X's minor son and company paid gross interest—
₹ 6,650
- (v) Mr. X's wife is a government servant and her income computed under the head salaries—₹ 1,56,000
- (vi) Interest on debenture purchased by Mr. X but gifted to Mrs. X—₹ 18,000

UNIT—III

5. What is an assessment? Discuss the different types of assessment relating to IT Act. 2+8=10
6. Discuss the provisions of the Income-tax Act relating to tax deducted at source. 10

UNIT—IV

7. Discuss the principal functions of the Assessing Officer. 10
8. (a) How is the settlement commission set up? 5
- (b) What are its power? 5

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UNIT—V

9. (a) Define net wealth. 4
- (b) What assets are exempted from wealth tax? 6
10. Explain the provisions of the Wealth-tax Act regarding deemed assets. 10

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OPTION—B

Course No. : BCMH-502 (B)

(**Human Resource Management—I**)

Answer **five** questions, taking **one** from each Unit

UNIT—I

1. What is human resource management? Discuss the importance of human resource management in modern organizations. 2+8=10
2. Discuss the role of personnel manager in an organization. 10

UNIT—II

3. Define personnel management. Discuss the applications of system approach in personnel management for human resource development. 2+8=10
4. Narrate the functions of personnel policies for effective management of human resources. 10

UNIT—III

5. What is human resource planning? Discuss the steps required for effective human resource planning. 2+8=10

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6. Write short notes on the following : 5+5=10

- (a) Job Analysis
- (b) Job Description

UNIT—IV

7. What is recruitment? Discuss various methods of recruitment in corporate sector. 2+8=10
8. Define executive development. Explain the significance of executive development program in organizations. 2+8=10

UNIT—V

9. Discuss the functions of job evaluation in modern organizations. 10
10. What is non-monetary compensation? Narrate the impact of non-monetary compensation for increasing organizational productivity. 2+8=10

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OPTION—C

Course No. : BCMH-502 (C)

(**Indian Banking System**)

Answer **five** questions, taking **one** from each Unit

UNIT—I

1. Write an overview of the structure of Financial Institutions in India. 10
2. Discuss the role of the Reserve Bank of India for economic development of the country. 10

UNIT—II

3. Define Regional Rural Bank. Explain the important functions of Regional Rural Banks. 2+8=10
4. Define Cooperative Bank. Explain the merits and demerits of Cooperative Banks. 2+8=10

UNIT—III

5. Discuss the role of Indian Banking Sector for economic growth of the nation. 10
6. What do you mean by nationalization of Commercial Banks? What are the basic objectives of nationalization of Commercial Banks in India? 3+7=10

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(Turn Over)

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UNIT—IV

7. Describe the major provisions of the Reserve Bank of India Act, 1934. 10
8. Write notes on the following : 5+5=10
 - (a) The Banking Companies Act, 1969
 - (b) The State Bank of India Act, 1955

UNIT—V

9. What are the credit needs of Indian agriculture? Explain the role of credit in agricultural development in India. 3+7=10
10. Discuss the various problems of financing faced by small-scale industries in India. Explain the role of Commercial Banks in financing small-scale industries in India. 5+5=10

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(Continued)

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OPTION—D

Course No. : BCMH-502 (D)

(**Small Business Management**)

Answer **five** questions, taking **one** from each Unit

UNIT—I

1. Discuss the evolution of the concept of small business in India. 10
2. Elaborate clearly how large business houses are dependent on small business houses and vice versa with examples. 10

UNIT—II

3. “Despite many shortcomings, small-scale sector in India has grown substantially during post-globalization period.” Comment. 10
4. Discuss elaborately the general problems of the SSI Sector in India. Suggest suitable remedial measures. 6+4=10

UNIT—III

5. Examine the steps to be followed to set up a small business. 10
6. Discuss the factors to be considered while selecting a site for small business enterprise. 10

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(Turn Over)

(10)

UNIT—IV

7. Examine the factors to be considered for selecting organizational structure for small business in your locality. 10
8. Examine the suitability of one-man company as a type of small business in Indian context. 10

UNIT—V

9. Write a note on pre-operative problems of a new small business. 10
10. Explain the legal procedure of starting a new SSI in Assam. 10

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