

Exam Code: 105406  
(30)

Paper Code: 6189

**Programme: Bachelor of Business Administration**  
**Semester-VI**  
**Course Title: Income Tax**  
**Course Code: BBRL-6323**

Time Allowed: 3 Hours

Max Marks: 40

Note: - Attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question carries equal (8 each) marks.

**Section -A**

- I. What is Agricultural income? Explain Partly Agricultural Incomes.
- II. Following are the particulars of incomes of Mr. H.K. for the previous year ending on 31<sup>st</sup> March, 2022.
- (i) Income from House Property in USA Rs. 1,00,000/ which was deposited in a bank there. Out of this Rs. 40,000/ were remitted to India.
  - (ii) Royalty received in India Rs. 2,40,000/
  - (iii) Income from a business in Bangladesh Rs. 2,50,000/ of which 1,50,000/ were received in India. Business is controlled from India.
  - (iv) Income from Investment in Paris Rs. 1,00,000/
  - (v) Interest received from Non-Resident Rs. 50,000/against a loan given to him to run a business in India.
  - (vi) Royalty received outside India from A, a resident, for technical services given to run a business outside India Rs. 2,00,000/
  - (vii) Income from a business in India Rs. 4,00,000/.
  - (viii) Income from sale of house Property in Gwalior Rs.3,00,000/

Compute the Gross Total Income of Mr. H.K. for the Assessment Year 2022-23, if he is (a) Ordinarily Resident, (b) Not-Ordinarily Resident, (c) Non - Resident in India.

**Section -B**

- III. Define 'annual value' and state the deductions that are allowed from the annual value in computing the income from house property.
- IV. Mr. Deepak is a Registered Medical Practitioner. He keeps his books on cash basis and for the year ended 31<sup>st</sup> March, 2022 his summerised Cash A/c is as under:

To opening balance	Rs. 2700	By Cost of Medicines	Rs. 20,000
To Bank Loan	Rs. 6,000	By Surgical Equipment	Rs. 6,000
To sale of Medicines	Rs. 30,500	By Motor Car	Rs. 12,000
To Consultation Fees	Rs. 10,000	By Car Expenses	Rs. 1800

To Visiting Fees	Rs. 8,000	By Salary	Rs. 1200
To Interest on Investments	Rs. 9000	By Rent of Dispensary	Rs. 1200
To Rent from Property	Rs. 7200	By General Expenses	Rs. 600
To sale of Building	Rs. 15,000	By Personal Expenses	Rs. 3600
To sale of Furniture	Rs. 5000	By LIC Premium	Rs. 2,000
		By Interest on Bank Loan	Rs. 360
		By Property Insurance	Rs. 400
		By Fixed Deposit in Bank	Rs. 30,400
		By closing Balance	Rs. 14,240
<b>TOTAL</b>	<b>Rs. 93,400</b>	<b>TOTAL</b>	<b>93,400</b>

Keeping in view the following additional information, compute his income from the profession for the previous year 2021-22:

- 1/3<sup>rd</sup> Car expenses are for personal use.
- Rate of Depreciation on the car and Surgical Equipment is 15%.

#### Section -C

V. What do you understand by the term 'Capital Gains' used in the Income Tax Act? What are the rules regarding Exemption of Capital Gains?

VI. The following Incomes are received by Mr. A during the financial year 2021-22:

Particulars	Amount(Rs.)
Director's Fees	6,000/
Income from Agricultural Land in Pakistan	40,000/
Interest from Post Office Savings Bank Account	1,500/
Interest on Fixed Deposits in SBI	1,800/
Winning from Lottery (Net)	35,000/
Crossword Puzzles	2,500/
Royalty in Books	20,000/
(Expenses in this connection Rs. 4,000)	

Compute his Income from Other Sources.

#### Section -D

VII. From the following information compute the total income of Mr. Z for the Assessment Year 2022-23:

Particulars	Amount (Rs.)
Salary	4,40,000/
Pension	60,000/
Income from House Property	1,00,000/

Long –Term Capital Gains	60,000/
Short- Term Capital Gains U/S 111A	20,000/
Interest on Term deposits in a Bank(Gross)	25,000/
LIC Premium on a policy of Rs.1,00,000 on his own life (taken in 2016-17)	12,000/
Medical Insurance Premium for Mrs. Z paid by cheque	30,000/
Expenses on Medical Treatment of Disabled Dependent son	20,000/
Donation to Prime Minister’s National Relief Fund by cheque	20,000/
Rent paid for furnished house (he is not receiving H.R.A. from employer)	8,000/p.m

VIII. What are the provisions of law regarding deduction of tax at source?

**Exam Code: 105406**  
**(30)**

**Paper Code: 6190**

**Programme: Bachelor of Business Administration**  
**Semester-VI**

**Course Title: Fundamentals of Capital Markets**

**Course Code: BBRL-6324**

**Time Allowed: 3 Hours**

**Max Marks: 40**

**Note: Attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question carries 8 marks.**

**Section- A**

1. Discuss the functions of Capital Market? Outline the structure of capital Market?
2. Explain the various instruments which are traded in the Capital Market? Also explain the ADR's and GDR's working?

**Section- B**

3. Define Mutual Funds? Explain the various types of mutual funds?

4. Who are the Participants in Capital Market? Discuss various participants in detail?

**Section- C**

5. Define Stock Exchange. Discuss Stock exchanges in India.
6. Discuss SEBI guidelines on Stock Exchanges.

**Section- D**

7. "Stock market indices are the barometers of stock market". Discuss.
8. a. Discuss the procedure of listing of companies in stock exchange.
- b. Discuss the powers of recognised stock exchange to make bye-laws.

COE - 01/24/24 (M)  
ICMU III 24/5/24

**Exam Code: 105406**  
(30)

**Paper Code: 6191**

**Programme: Bachelor of Business Administration  
Semester-VI**

**Course Title: Training and Development**

**Course Code: BBRL-6325 (Opt BI)**

**Time Allowed: 3 Hours**

**Max Marks: 40**

**Note: Attempt five questions in all, selecting at least one question from each section. The fifth question may be attempted from any section. Each question carries 8 marks.**

**SECTION-A**

1. Define Training. Discuss the process of training, its objectives along with merits and demerits.
2. Explain in detail the concept of Wages and Salary Administration.

**SECTION-B**

3. What is Training Needs Assessment? Explain it with the help of various approaches.

4. Discuss the various Methods used in Training Needs Assessment.

#### SECTION-C

5. Distinguish between Training and Development. Explain the various objectives of Development.
6. Summarize the advantages and disadvantages of the Case Study Method.

#### SECTION-D

7. What do you mean by Transaction Analysis? Describe its stages and benefits.
8. Discuss Business Games along with the merits and demerits.

**Exam Code: 105406**  
**(30)**

**Paper Code: 6192**

**Programme: Bachelor of Business Administration**  
**Semester-VI**

**Course Title: Contemporary Issues in Human Resource**  
**Management**

**Course Code: BBRL-6326 (Opt BII)**

**Time Allowed: 3 Hours**

**Max Marks: 40**

**Note: Attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question carries eight marks.**

**Section-A**

1. Explain the concept of Human Resource Management.  
How Job Stress and Work Family Conflicts affect HRM. (8)
2. Elaborate the purpose of Organizational Reward System. Also discuss various ethical considerations to be kept in mind for its successful implementation. (8)



**Section-B**

3. How to design a performance management strategy. Discuss in detail. (8)
4. Write a detailed note on the various Psychological and Motivational theories affecting reward system of an organization. (8)

**Section-C**

5. Discuss the concept of Diversity Management with special emphasis on the improvement of this system. (8)
6. Discuss the various theories of work. Also explain the changing patterns of work. (8)

**Section- D**

7. How the concept of Human Resource Management has undergone a change in electronic era. Discuss in detail. (8)
8. Explain the role and future directions of HRM in 21<sup>st</sup> century. (8)