

**2 0 1 6**  
( 5th Semester )

COMMERCE

Paper : BC-513

**( Computer Application in Business )**

*Full Marks : 55*

*Time : 2½ hours*

( PART : B—DESCRIPTIVE )

( Marks : 35 )

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

UNIT—I

1. Explain the functions of a computer system using a diagram. 7

**OR**

2. Describe the types of memory found in a computer. 7

UNIT—II

3. What is a Microsoft Word software? Explain the steps for creating a letter by mail merge feature of MS Word. 3+4=7

**OR**

4. What different applications do we find in Microsoft Office Suite? Describe the scope of MS Office in business. 4+3=7

UNIT—III

5. Describe the main functions of MS Excel. Elucidate any four applications of MS Excel in business. 3+4=7

**OR**

6. What is meant by the relationship in MS Access? Describe different relationships found in MS Access. 2+5=7

UNIT—IV

7. What is an EDI? Mention any four standards of EDI. Describe its uses. 2+2+3=7

**OR**

8. What do you mean by Internet? Describe any five important elements found in the Internet. 7

( 3 )

UNIT—V

9. Elucidate the steps in which a detailed voucher entry is shown on the 'Day Book' and the steps in which a voucher entry is deleted from file.  $4+3=7$

**OR**

10. What is Tally ERP9 software? Describe its main features.  $2+5=7$

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Subject Code : **V/COM** (xiii)

Booklet No. **A**

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**V/COM (xiii)**

**2 0 1 6**

( 5th Semester )

**COMMERCE**

Paper : BC-513

**( Computer Application in Business )**

( PART : A—OBJECTIVE )

( Marks : 20 )

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

Answer **all** questions

SECTION—A

( Marks : 5 )

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

(a) Internet originated from a restricted defence network, called

(i) ARPANET

(ii) USFNET

(iii) EURONET

(iv) EDUNET

[       ]

( 2 )

(b) Ubuntu is a type of

(i) application software

(ii) android application

(iii) operating system

(iv) None of the above [ ]

(c) In MS Excel, a new line within a cell can be made by pressing

(i) Alt+Ctrl+Enter

(ii) Alt+Enter

(iii) Ctrl+Enter

(iv) Shift+Enter [ ]

( 3 )

(d) In Tally, ERP stands for

(i) Enterprise Resource Point

(ii) Engineered Resource Plan

(iii) Entity Resource Plan

(iv) Enterprise Resource Planning [ ]

(e) You can insert a new slide in MS PowerPoint software by pressing

(i) Alt+Enter

(ii) Ctrl+M

(iii) Ctrl+N

(iv) Alt+I [ ]

( 4 )

SECTION—B

( Marks : 15 )

2. Write short notes on the following :

3×5=15

(a) System software

( 5 )

(b) LAN



( 6 )

(c) Secondary memory

( 7 )

(d) Uses of MS Word in business

( 8 )

(e) Database

\*\*\*

**2 0 1 6**

( 5th Semester )

COMMERCE

Paper : BC-514

**( Taxation )**

Full Marks : 75

Time : 3 hours

( PART : B—DESCRIPTIVE )

( Marks : 50 )

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

Answer **all** questions

1. How would you determine the residential status of an individual? 10

**OR**

2. Write short notes on the following terms used in the Income-tax Act, 1961 : 10
- (a) Person
- (b) Assessee

3. Compute the income under the head 'Salary' of Z for the assessment year 2016-17 from the following particulars : 10

- (i) Basic salary is ₹ 14,000 p.m.
- (ii) DA is ₹ 300 p.m. (which enters the retirement benefit as per the terms of employment)
- (iii) Bonus is ₹ 4,000 p.a.
- (iv) Rent-free accommodation in Delhi provided by X Ltd., the employer [Fair rental value being ₹ 20,000]
- (v) The cost of furniture provided therein is ₹ 8,000
- (vi) Entertainment allowance is ₹ 400 p.m.
- (vii) His contribution to PF is ₹ 1,000 p.m.
- (viii) Employer's contribution to PF is ₹ 15,000 p.a.
- (ix) Interest of RPF balance at 12% p.a. is ₹ 18,000

**OR**

4. What are the provisions of income tax in respect of exemption of the following? 10
- (a) House Rent Allowance
- (b) Gratuity

( 3 )

5. X owns a building consisting of three identical units, the construction of which was completed on 01.04.2015. The building was occupied from 01.04.2015 onwards. The particulars pertaining to the three units for the year ended on 31.03.2016 are given below :

	<i>Unit—I</i> <i>self-occupied</i> <i>for residence</i> ( ₹ )	<i>Unit—II</i> <i>let out for</i> <i>residence</i> ( ₹ )	<i>Unit—III</i> <i>used for</i> <i>own business</i> ( ₹ )
Fair rent	60,0000	60,000	60,000
Rent received		72,000	
Municipal taxes :			
Paid	3,000	5,000	3,000
Due but not yet paid	3,000	5,000	3,000
Land revenue due but outstanding	1,000	1,000	1,000
Ground rent due, not yet paid	2,000	2,000	2,000

On 01.04.2014, X had borrowed a sum of ₹ 7,50,000 bearing interest at 8% per annum for construction of this building. The total cost of construction of the building was ₹ 12,00,000.

Compute the income under the head 'Income from House Property' for the assessment year 2016-17. 10

( 4 )

**OR**

6. Discuss the main incomes which are included under the head 'Income from Other Sources'. 10
7. State the provisions of the Income-tax Act relating to clubbing of incomes. 10

**OR**

8. Explain the provisions of sections 80 C and 80 E of the Income-tax Act, 1961 regarding deductions. 10
9. Discuss the provisions of the Income-tax Act, 1961 regarding payment of advance tax. 10

**OR**

10. What are the provisions of the law regarding deduction of tax at source in respect of 'Salary'? 10

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Subject Code : **V**/COM (xiv)

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**V/COM (xiv)**

**2 0 1 6**

( 5th Semester )

**COMMERCE**

Paper : BC-514

**( Taxation )**

( PART : A—OBJECTIVE )

( Marks : 25 )

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

Answer **all** questions

SECTION—I

( Marks : 10 )

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

1×5=5

(a) If rent is paid for a house situated in Delhi, the house rent allowance shall be exempted to the maximum extent of 40% of salary.

( T / F )

(b) Income is taxable under the head 'House Property' only when the assessee is the owner of such house property.

( T / F )

( 2 )

(c) Winning from lotteries, crossword puzzles, horse races and other races, card game etc. are casual income and hence exempted.

( T / F )

(d) Assessee is always a person but a person may or may not be an assessee.

( T / F )

(e) If there is revocable transfer of an asset by any person to another person, any income arising from such asset shall be included in the income of the transferor.

( T / F )

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

(a) Residential status is to be determined for

(i) previous year

(ii) assessment year

(iii) accounting year

(iv) None of the above

[       ]



( 3 )

(b) Uncommuted pension received by a government employee is

(i) exempted

(ii) taxable

(iii) partially taxable

(iv) partially exempted [ ]

(c) A has two house properties. Both are self-occupied. The annual value

(i) of both the houses shall be nil

(ii) of one house shall be nil

(iii) of no house shall be nil

(iv) None of the above [ ]

( 4 )

(d) Any sum received by an employer from Keyman insurance policy taken on the life of the employee shall be

(i) exempted

(ii) taxable under the head 'Other Sources'

(iii) taxable under the head 'Business and Profession'

(iv) taxable under the head 'Salaries' [       ]

(e) Substantial interest for the purpose of clubbing provision u/s 64(1)(ii) shall be of

(i) the individual only

(ii) the individual and his spouse taken together

(iii) the individual along with his relatives

(iv) None of the above [       ]

( 5 )

SECTION—II

( Marks : 15 )

3. Write notes on the following :

3×5=15

(a) Agricultural income

( 6 )

(b) Provision under section 80 U

( 7 )

(c) Chargeability of income under the head 'Profits and Gains of Business or Profession'

(d) Perquisites

( 9 )

(e) Tax-free incomes

\*\*\*

**2 0 1 6**

( 5th Semester )

COMMERCE

Paper : BC-515

**( Indian Financial System )**

*Full Marks : 75*

*Time : 3 hours*

( PART : B—DESCRIPTIVE )

( Marks : 50 )

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

1. What do you mean by financial system?  
Explain the features of Indian Financial  
System in the post-1950 period. 3+7=10

**OR**

2. Describe the structure of Indian Financial  
System. 10
3. What are the characteristics of money  
market? Discuss the importance of money  
market. 5+5=10

**OR**

4. Write short notes on the following : 5+5=10  
(a) Treasury bills market  
(b) Commercial papers market
5. Outline the nature of capital market. What  
are the importance of capital market for  
economic development? 5+5=10

**OR**

6. What do you mean by preference shares?  
Describe the features of various types of  
preference shares. 3+7=10
7. Describe the role and functions of stock  
exchange in a developing country like India. 10

**OR**

8. Explain the various types of speculators in  
Indian Capital Market. 10
9. Give a brief profile of SIDBI and NABARD.  
5+5=10

**OR**

10. Discuss the main features of unregulated  
Credit Market in India. 10

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Subject Code : **V/COM (xv)**

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**V/COM (xv)**

**2 0 1 6**  
( 5th Semester )

**COMMERCE**

Paper : BC-515

**( Indian Financial System )**

( PART : A—OBJECTIVE )

( Marks : 25 )

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

SECTION—A

( Marks : 10 )

**1.** Choose the correct answer and put its code in the brackets provided : 1×10=10

(a) The functions of financial system include

(i) encouraging savings and investments

(ii) establishing a bridge between savers and investors

(iii) allocating financial resources efficiently

(iv) All of the above [       ]

(b) In financial markets, decrease in investment results in

(i) increase in interest rate

(ii) decrease in interest rate

(iii) increase in availability

(iv) decrease in availability [ ]

(c) Commercial bills are also called

(i) bill of exchange

(ii) accommodation bills

(iii) trading bills

(iv) invoices [ ]

(d) 364-Day T-Bills were introduced by the Government in

(i) 1991

(ii) 1992

(iii) 1993

(iv) 1994 [ ]

(e) Existing securities are traded in

(i) commercial bills market

(ii) primary market

(iii) secondary market

(iv) None of the above [       ]

(f) A debt instrument that acknowledges a loan to the company and is executed under the common seal of the company is called

(i) bond

(ii) debenture

(iii) share

(iv) mortgage [       ]

(g) EXIM Bank was set up in

(i) 1992

(ii) 1995

(iii) 1982

(iv) 1984 [       ]

(h) The oldest and biggest stock exchange in India is

(i) Bombay Stock Exchange

(ii) National Stock Exchange of India

(iii) OTCEI

(iv) Kolkata Stock Exchange [ ]

(i) IFCI was converted into a public limited company on

(i) July 1, 1983

(ii) July 1, 1993

(iii) July 1, 2003

(iv) July 1, 1995 [ ]

(j) National Securities Depository Ltd. (NSDL) started the process of paperless trade on

(i) September 8, 1996

(ii) November 8, 1997

(iii) October 8, 1997

(iv) November 8, 1996 [ ]

( 5 )

SECTION—B

( Marks : 15 )

2. Write short notes on the following in 3 sentences  
each : 3×5=15

(a) Financial Services

( 6 )

(b) Call money

( 7 )

(c) Equity shares



( 8 )

(d) Concept of depository system

( 9 )

(e) LIC

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**2 0 1 6**

( 5th Semester )

COMMERCE

Paper : BC-516 E

**( Internet and WWW )**

*Full Marks : 55*

*Time : 2½ hours*

( PART : B—DESCRIPTIVE )

( *Marks : 35* )

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

Answer *any five* questions

1. Explain the concept of distributed and client/server computing. How does the Internet work? 2+2+3=7
2. Explain OSIR model with diagram. 7
3. What is W3C? Explain the architecture of World Wide Web. 2+5=7

4. What do you mean by FTP? How does it differ from HTTP? 3+4=7
5. What is XML? State the differences between HTML and XHTML. 2+5=7
6. Explain the following : 2+3+2=7
  - (a) CSS
  - (b) Document structure of HTML file
  - (c) JavaScript
7. What is firewall? Explain the types of network security. 3+4=7
8. What are the main purposes of encryption? Explain the types of encryption and their uses. 2+5=7

★★★

Subject Code :

**V/COM (xvi) (E)**

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**V/COM (xvi) (E)**

**2 0 1 6**  
( 5th Semester )

**COMMERCE**

Paper : BC-516 E

**( Internet and WWW )**

( PART : A—OBJECTIVE )

( Marks : 20 )

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

SECTION—A

( Marks : 5 )

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

(a) The \_\_\_\_\_ of TCP/IP protocol is responsible for figuring out how to get data to its destination.

(i) application layer

(ii) link layer

(iii) transport layer

(iv) Internet layer

[       ]

( 2 )

(b) Default colour of an active link in a browser is

(i) green

(ii) red

(iii) blue

(iv) brown

[       ]

(c) When designing Web page \_\_\_\_\_ are required when we want to collect some data or input from visitors.

(i) meta tags

(ii) HTML elements

(iii) HTML tags

(iv) HTML forms

[       ]

( 3 )

(d) A mathematical scheme for demonstrating the authenticity of a digital message or document is

(i) encryption

(ii) digital signature

(iii) digital certificate

(iv) All of the above [      ]

(e) A networking device that intelligently connect LANs and WANs of various providers is

(i) router

(ii) hub

(iii) bridge

(iv) switch [      ]

( 4 )

SECTION—B

( Marks : 15 )

2. Write short notes on the following :

3×5=15

(a) Protocol



( 5 )

(b) Newsgroup

( 6 )

(c) HTML meta tags

( 7 )

(d) SSL

( 8 )

(e) DNS

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**V/COM (xvi) (M)**

**( 2 )**

**2 0 1 6**

( 5th Semester )

COMMERCE

Paper : BC-516 M

**( Principles of Marketing )**

*Full Marks : 75*

*Time : 3 hours*

( PART : B—DESCRIPTIVE )

( Marks : 50 )

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

1. What is marketing? Distinguish between selling and marketing. 3+7

**OR**

2. Enumerate the elements of marketing mix. 10

3. Explain the significance and scope of consumer behaviour. 10

**OR**

4. Discuss the major variables that are used in segmenting consumer markets. 10

5. State the role and importance of packaging. 10

**OR**

6. What are the factors influencing pricing decision? 10

7. Discuss the role and types of distribution channels. 10

**OR**

8. What are the factors influencing choice of a distribution channel? 10

9. What is personal selling? Enumerate the qualities of a successful salesperson. 3+7

**OR**

10. What is sales promotion? Discuss the types of sales promotion tools. 3+7

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Subject Code :

**V/COM (xvi) (M)**

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**V/COM (xvi) (M)**

**2 0 1 6**  
( 5th Semester )

**COMMERCE**

Paper : BC-516 M

**( Principles of Marketing )**

( PART : A—OBJECTIVE )

( Marks : 25 )

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

SECTION—I

( Marks : 10 )

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

**1.** The product concept holds that

- (a) consumers will favour products that are available and highly affordable (    )
- (b) consumers will favour products that offer the most in quality (    )
- (c) customer focus and value are the paths to sales and profits (    )

( 2 )

2. Marketing is

- (a) making continuous product improvement ( )
- (b) managing profitable customer relationships ( )
- (c) improving production and distribution efficiency ( )

3. Consumer behaviour is influenced by marketing stimuli which result in

- (a) motivation ( )
- (b) lifestyle changes ( )
- (c) product and brand choices ( )

4. Marketers usually prefer to attract

- (a) several light users rather than one heavy user ( )
- (b) one heavy user rather than several light users ( )
- (c) light and medium users ( )
- (d) We can't say ( )



**5.** Company and product costs

- (a) set the floor for prices ( )
- (b) set the ceiling for prices ( )
- (c) involve value-added pricing ( )

**6.** Shopping products are those which customers

- (a) buy with minimum comparison and buying efforts ( )
- (b) compare carefully on suitability, quality and price ( )
- (c) are willing to make special purchase efforts ( )

**7.** Merchant wholesalers are

- (a) manufacturers' sales branches and offices ( )
- (b) representatives of buyers or sellers and do not take title to goods ( )
- (c) independently-owned businesses that take title to goods ( )

( 4 )

**8.** A shorter channel of distribution will be used

(a) if the unit value of a product is high ( )

(b) for standardised products ( )

(c) if the consumers are widely dispersed ( )

**9.** Newspaper as an advertising medium offers

(a) high-quality production ( )

(b) flexibility ( )

(c) long life ( )

**10.** Sales promotion tools include

(a) new product development ( )

(b) sales contest ( )

(c) heavy advertising ( )

( 5 )

SECTION—II

( Marks : 15 )

Write short notes on the following :

3×5=15

1. Societal marketing concept

( 6 )

**2. Beliefs and attitude**

( 7 )

**3. New product idea generation**

( 8 )

**4. Types of retailers**

( 9 )

**5. Promotion mix**

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