

COM/V/13

( 2 )

2 0 1 7

( 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. What computers are used in office automation and in transaction processing? 7

**OR**

2. Describe system software and application software explaining their functions and giving examples for each. 7

8G/202a

( Turn Over )

UNIT—II

3. Write down the scope for MS-Office in business. What are the uses of MS-Word in business? 3+4=7

**OR**

4. Write down the application of MS-PowerPoint in business. What are the steps involved in background setting in an MS-PowerPoint presentation? 4+3=7

UNIT—III

5. Explain dynamic spreadsheet. What are its uses in the preparation of salary sheet? 3+4=7

**OR**

6. What do you mean by database? Describe the uses of MS-Access in business. 3+4=7

UNIT—IV

7. Explain OSI and its layering with suitable diagram. 7

**OR**

8. Define the term 'network'. Distinguish WAN from LAN. 2+5=7

8G/202a

( Continued )

( 3 )

UNIT—V

9. What is Tally? Write down the features of Tally software. 2+5=7

**OR**

10. Write down the steps involved in the preparation of Final Accounts without inventory using Tally. 7

\*\*\*

Subject Code : COM/V/13

Booklet No. **A**

[Empty dashed box]

Date Stamp .....

**To be filled in by the Candidate**

DEGREE 5th Semester  
(Arts / Science / Commerce /  
..... ) Exam., **2017**  
Subject .....  
Paper .....

[Empty dashed box]

**To be filled in by the Candidate**

DEGREE 5th Semester  
(Arts / Science / Commerce /  
..... ) Exam., **2017**

Roll No. ....

Regn. No. ....

Subject .....

Paper .....

Descriptive Type

Booklet No. B .....

**INSTRUCTIONS TO CANDIDATES**

1. The Booklet No. of this script should be quoted in the answer script meant for descriptive type questions and vice versa.
2. This paper should be ANSWERED FIRST and submitted within 45 minutes of the commencement of the Examination.
3. While answering the questions of this booklet, any cutting, erasing, overwriting or furnishing more than one answer is prohibited. Any rough work, if required, should be done only on the main Answer Book. Instructions given in each question should be followed for answering that question only.

Signature of  
Scrutiniser(s)

Signature of  
Examiner(s)

Signature of  
Invigilator(s)

**COM/V/13**

**2 0 1 7**  
( 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) Redhat is a type of

(i) Android application

(ii) Operating system

(iii) Application software

(iv) None of the above

[       ]

( 2 )

(b) Mouse is an \_\_\_\_\_ device.

(i) output

(ii) input

(iii) auxiliary

(iv) None of the above [     ]

(c) In Excel, \_\_\_\_\_ is the shortcut for toggle between two or more open Excel files.

(i) Ctrl+Tab

(ii) Ctrl+Alt

(iii) Alt+Tab

(iv) None of the above [     ]

( 3 )

(d) In MS-PowerPoint, you press \_\_\_\_\_ to see how your slideshow looks in full screen.

(i) F1

(ii) F12

(iii) F5

(iv) F11 [ ]

(e) Tally is designed to be navigated by using

(i) mouse

(ii) keyboard

(iii) software

(iv) None of the above [ ]

( 4 )

SECTION—B

( Marks : 15 )

2. Write short notes on the following :

3×5=15

(a) Functioning of a computer

( 5 )

(b) Electronic spreadsheet



( 6 )

(c) Client-server concept

( 7 )

(d) Difference between Internet and Intranet

( 8 )

(e) Primary memory

\*\*\*

2 0 1 7

( 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*

1. Define agricultural income and state the  
taxability of such income. 7+3=10

OR

2. How would you determine the residential  
status of an individual? 10
3. Mr. Y furnishes the following details of his  
salary income for the Financial Year,  
2016-17 :

(i) Salary—₹ 10,000 p.m.

- (ii) Dearness allowance—₹ 1,000 p.m.
- (iii) Entertainment allowance—₹ 1,000 p.m.
- (iv) Employers and his own contribution to  
the recognized provident fund is 10% of  
basic salary
- (v) Interest on the accumulated balance of  
recognized provident fund @ 13% p.a. is  
₹ 26,000
- (vi) He is provided with a car of 1.8 ltr  
engine cubic capacity rating by his  
employer. Its expenses excluding  
driver's salary are met by him. The car  
is used for official as well as for private  
purposes
- (vii) He is also provided with an unfurnished  
accommodation in Mumbai. The fair  
rent of the house is ₹ 24,000 per  
annum. The house is owned by the  
employer
- (viii) The employer has also engaged for  
him a sweeper @ ₹ 300 p.m., a  
watchman @ ₹ 400 p.m. and a gardener  
@ ₹ 300 p.m.
- (ix) Telephone facility at his residence. The  
employer has incurred expenses of  
₹ 15,000 for the same

Calculate the taxable income under the head  
salary of Mr. Y for the Assessment Year,  
2017-18.

10

( 3 )

OR

4. State the provisions of income tax in respect of exemption of the following : 5+5=10

(a) Pension

(b) House rent allowance

5. R owned two houses. For the Financial Year, 2016–17, details relating to the properties are given below :

	House—I	House—II
Fair rent (in ₹)	35,000	32,000
Rent received (in ₹)	38,000	35,000
Municipal valuation (in ₹)	36,000	35,000
Municipal taxes paid (in ₹)	4,000	5,000
Repairs (in ₹)	800	900
Insurance (in ₹)	1,000	2,000
Land revenue (in ₹)	2,500	4,000
Ground rent (in ₹)	6,000	7,000
Interest on Capital borrowed by mortgaging House—I (funds are used for construction of House—II) (in ₹)	14,000	—
Nature of occupation	Let out for residence	Let out for business
Date of completion of construction	May 1979	April 1997

Calculate the income from house property of R for the Assessment Year, 2017–18. 10

8G/203a

( Turn Over )

( 4 )

OR

6. What are the incomes included under the head profits and gains of business or profession? 10

7. Discuss the provisions of the Income-tax Act, 1961 relating to clubbing of incomes. 10

OR

8. Explain the provision regarding deductions allowable to an assessee in respect of the following : 5+5=10

(a) Deduction in respect of medical insurance premium Section 80D

(b) Deduction in case of a person with disability 800

9. Discuss the provisions of the Income-tax Act, 1961 regarding payment of advance tax. 10

OR

10. What are the provisions of Income-tax Act, 1961 regarding deduction of tax at source in respect of interest on securities? 10

\*\*\*

8G—500/203a

COM/V/14

Subject Code : COM/V/14

Booklet No. **A**

[Empty dashed box]

Date Stamp .....

**To be filled in by the Candidate**

DEGREE 5th Semester  
(Arts / Science / Commerce /  
..... ) Exam., **2017**  
Subject .....  
Paper .....

[Empty dashed box]

**To be filled in by the Candidate**

DEGREE 5th Semester  
(Arts / Science / Commerce /  
..... ) Exam., **2017**

Roll No. ....

Regn. No. ....

Subject .....

Paper .....

Descriptive Type

Booklet No. B .....

**INSTRUCTIONS TO CANDIDATES**

- 1. The Booklet No. of this script should be quoted in the answer script meant for descriptive type questions and vice versa.**
- 2. This paper should be ANSWERED FIRST and submitted within 1 (one) Hour of the commencement of the Examination.**
- 3. While answering the questions of this booklet, any cutting, erasing, overwriting or furnishing more than one answer is prohibited. Any rough work, if required, should be done only on the main Answer Book. Instructions given in each question should be followed for answering that question only.**

*Signature of  
Scrutiniser(s)*

*Signature of  
Examiner(s)*

*Signature of  
Invigilator(s)*

**COM/V/14**

**2 0 1 7**

( 5th Semester )

**COMMERCE**

Paper : BC-514

**( Taxation )**

( PART : A—OBJECTIVE )

( Marks : 25 )

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

SECTION—I

( Marks : 10 )

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

(a) Once a person is a resident in a previous year, he shall be deemed to be resident for subsequent year also.

( T / F )

(b) Monthly pension received by a Government employee is taxable.

( T / F )

( 2 )

(c) A has two house properties. Both are self-occupied. The annual value of both the houses shall be nil.

( T / F )

(d) Dividends declared by Unit Trust of India are exempt up to ₹ 15,000.

( T / F )

(e) Deduction in respect of medical treatment comes under Section 80DDB.

( T / F )

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

(a) The maximum exemption of gratuity shall be

(i) ₹ 6,00,000

(ii) ₹ 3,50,000

(iii) ₹ 10,00,000

(iv) 20 months' salary [       ]

COM/V/14/203



( 3 )

(b) X gifted the house property to his minor son which was let out @ ₹ 5,000 p.m. Income from such house property shall be taxable in the hands of

(i) minor son

(ii) X, however, it will be just computed as minor's income and thereafter clubbed in the income of R

(iii) X as he will be deemed owner of such house property and liable to tax

(iv) None of the above [       ]

(c) Expenditure on scientific research incurred by the assessee shall be allowed if such research

(i) is related to the business of the assessee

(ii) may or may not relate to the business of the assessee

(iii) is related to the research specified by the Government

(iv) None of the above [       ]

( 4 )

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

(i) fully exempt

(ii) fully taxable

(iii) exempt up to ₹ 5,000

(iv) None of the above [ ]

(e) Clubbing provisions under Section 64(i)(vi) are applicable where the asset is transferred by an individual without an adequate consideration to

(i) daughter's husband

(ii) major daughter

(iii) major son

(iv) son's wife [ ]

( 5 )

SECTION—II

( Marks : 15 )

3. Write notes on the following :

3×5=15

(a) Heads of income

( 6 )

(b) Tax treatment in respect of gratuity

COM/V/14/203

( 7 )

(c) Incomes included under income from other sources

( 8 )

(d) Revocable transfer

COM/V/14/203

( 9 )

(e) Deduction of tax at source in respect of income  
from salary

\*\*\*

2 0 1 7

( 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. Describe in detail the impact of Indian Financial System on the economic development of the country. 10

OR

2. Outline the features of Indian Financial System. 10
3. What is money market? Describe the drawbacks of the Indian money market. 3+7=10

OR

4. Write short notes on the following : 5+5=10  
(a) Call money market  
(b) Venture capital
5. Distinguish between the following : 5+5=10  
(a) New issue market and Secondary market  
(b) Money market and Capital market

OR

6. What do you mean by Debentures? Discuss the features of various types of debentures. 2+8=10
7. State the meaning of Stock Exchange. Discuss the functions of Stock Exchange in India. 3+7=10

OR

8. Discuss various types of speculators in the Indian Capital Market. 10
9. Discuss the working of the non-banking financial institutions in India. 10

OR

10. What do you mean by development bank? Discuss the evolution and growth of EXIM bank in India. 10

\*\*\*



Subject Code : COM/V/15

Booklet No. **A**

[Empty dashed box]

Date Stamp .....

**To be filled in by the Candidate**

DEGREE 5th Semester  
(Arts / Science / Commerce /  
..... ) Exam., **2017**  
Subject .....  
Paper .....

.....

[Empty dashed box]

**To be filled in by the Candidate**

DEGREE 5th Semester  
(Arts / Science / Commerce /  
..... ) Exam., **2017**

Roll No. ....

Regn. No. ....

Subject .....

Paper .....

Descriptive Type

Booklet No. B .....

**INSTRUCTIONS TO CANDIDATES**

- 1. The Booklet No. of this script should be quoted in the answer script meant for descriptive type questions and vice versa.**
- 2. This paper should be ANSWERED FIRST and submitted within 1 (one) Hour of the commencement of the Examination.**
- 3. While answering the questions of this booklet, any cutting, erasing, overwriting or furnishing more than one answer is prohibited. Any rough work, if required, should be done only on the main Answer Book. Instructions given in each question should be followed for answering that question only.**

*Signature of  
Scrutiniser(s)*

*Signature of  
Examiner(s)*

*Signature of  
Invigilator(s)*

COM/V/15

2 0 1 7  
( 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*

Answer **all** questions

SECTION—A

( Marks : 10 )

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

(a) Financial system aims at establishing a regular, smooth, efficient and cost-effective link between

(i) bankers and investors

(ii) money savers and its borrowers

(iii) primary and secondary markets

(iv) finance and credit [       ]

( 2 )

(b) Major Commercial Banks were brought under the control of the Central Government in

(i) 1969

(ii) 1975

(iii) 1980

(iv) 1956

[ ]

(c) Money market is a market

(i) that ensures optimum utilization of financial resources

(ii) that promotes balanced economic development

(iii) for short-term financial assets

(iv) where one can borrow a maximum of ₹ 100,00,000

[ ]

(d) In India, Treasury Bills were first issued in

(i) September, 1877

(ii) October, 1917

(iii) November, 1986

(iv) December, 1935

[ ]

- (e) Capital Market is a market
- (i) where one can borrow more than ₹ 100,00,000
  - (ii) for capital issues
  - (iii) for secondary securities
  - (iv) for long-term funds [       ]
- (f) The capital Issues (Control) Act was abolished in
- (i) May, 1988
  - (ii) May, 2012
  - (iii) May, 2002
  - (iv) May, 1992 [       ]
- (g) SEBI was set up
- (i) to tighten the listing requirements
  - (ii) to control capital issues and industrial licensing
  - (iii) to bring about a reform in trading methods and practices in the Capital Market
  - (iv) to regulate the investment and create confidence in the minds of the investors
- [       ]

(h) Depository is defined by

- (i) The Depositories Act, 1996
  - (ii) The Depositories Regulation Act, 1972
  - (iii) The Securities and Exchange Board of India Act, 1992
  - (iv) The Securities Contracts (Regulation) Act, 1956
- [       ]

(i) SIDBI was set up in 1990 to

- (i) meet the needs of the private sector enterprises for long-term funds
  - (ii) promote and develop small-scale industries
  - (iii) accelerate foreign exchange in India
  - (iv) refinance industrial loans and advances
- [       ]

(j) NABARD was set up in

- (i) 1962
  - (ii) 1972
  - (iii) 1982
  - (iv) 1992
- [       ]

( 5 )

SECTION—B

( Marks : 15 )

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

(a) Financial Instruments

( 6 )

(b) Treasury Bills Market

COM/V/15/204

( 7 )

(c) Preference Shares

COM/V/15/204



( 8 )

(d) Depository System

COM/V/15/204

( 9 )

(e) IFCI

\*\*\*

2 0 1 7

( 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? Discuss the scope and importance of marketing. 3+7=10

OR

2. Enumerate the elements of marketing mix. 10
3. What are the factors that influence a consumer's buying behaviour? 10

OR

4. What is marketing segmentation? Discuss the bases for market segmentation. 3+7=10
5. Discuss the stages of a new product planning and development process. 10

OR

6. Explain the factors influencing pricing decision. 10
7. Enumerate the channel functions performed by retailers. State the different types of retailers and wholesalers. 5+5=10

OR

8. Discuss the factors to be considered while choosing a distribution channel. 10
9. Discuss the advantages and limitations of major advertising media. 10

OR

10. What is personal selling? Enumerate the qualities of a successful salesperson. 3+7=10

\*\*\*

Subject Code : COM/V/16 b

Booklet No. **A**

[Empty dashed box]

Date Stamp .....

**To be filled in by the Candidate**

DEGREE 5th Semester  
(Arts / Science / Commerce /  
..... ) Exam., **2017**  
Subject .....  
Paper .....

.....

[Empty dashed box]

**To be filled in by the Candidate**

DEGREE 5th Semester  
(Arts / Science / Commerce /  
..... ) Exam., **2017**

Roll No. ....

Regn. No. ....

Subject .....

Paper .....

Descriptive Type

Booklet No. B .....

**INSTRUCTIONS TO CANDIDATES**

1. The Booklet No. of this script should be quoted in the answer script meant for descriptive type questions and vice versa.
2. This paper should be ANSWERED FIRST and submitted within 1 (one) Hour of the commencement of the Examination.
3. While answering the questions of this booklet, any cutting, erasing, overwriting or furnishing more than one answer is prohibited. Any rough work, if required, should be done only on the main Answer Book. Instructions given in each question should be followed for answering that question only.

Signature of  
Scrutiniser(s)

Signature of  
Examiner(s)

Signature of  
Invigilator(s)

**COM/V/16 b**

**2 0 1 7**

( 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 )

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

(a) The marketing concept holds that achieving organizational goals depends on

(i) continuous product improvement

(ii) customer focus and value

(iii) creating sales transactions

(iv) profit maximization

[       ]

(b) Creating awareness for HIV/AIDS and promoting voluntary blood donation fall under the realm of

(i) relationship marketing

(ii) social marketing

(iii) mass marketing

(iv) transactional marketing [ ]

(c) A consumer's behaviour is influenced by such social factors as

(i) family

(ii) online social network

(iii) lifestyle

(iv) positioning [ ]

(d) Psychographic segmentation divides buyers into different groups on the basis of

(i) lifestyle and values

(ii) loyalty status

(iii) family life cycle

(iv) age [ ]

- (e) Unsought products are those which
- (i) customers are willing to make a special purchase effort
  - (ii) customers compare carefully on suitability and price
  - (iii) require a lot of advertising and personal selling effort
  - (iv) are not good for consumption [       ]
- (f) Packaging must achieve the objective of
- (i) choosing the right colour
  - (ii) identifying the brand
  - (iii) customer convenience
  - (iv) lower price [       ]
- (g) A distribution channel is a set of \_\_\_\_\_ that help make a product or service available for the use or consumption by the consumer or business user.
- (i) agents
  - (ii) retailers
  - (iii) wholesalers
  - (iv) None of the above [       ]

(h) Marketing myopia concept is developed by

(i) T. Levitt

(ii) P. Kotler

(iii) C. K. Prahalad

(iv) W. J. Stanton [ ]

(i) An example of advertising specialties is

(i) one Colgate toothbrush free with 100 gm Colgate toothpaste

(ii) the offer of a chance to win cash or trips

(iii) T-shirts and other apparels with advertiser's name and logo

(iv) None of the above [ ]

(j) Internet as an advertising medium offers

(i) high audience selectivity

(ii) low cost per exposure

(iii) high attention

(iv) reaching to the masses [ ]



( 5 )

SECTION—II

( Marks : 15 )

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

(a) Selling vs. Marketing

( 6 )

(b) Consumer behaviour

COM/V/16 b/205

( 7 )

(c) Branding

( 8 )

(d) Wholesalers

COM/V/16 b/205

( 9 )

(e) Sales promotion

\*\*\*

2 0 1 7

( 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*

UNIT—I

1. What do you mean by the Internet? Describe the concept and evolution of Internet. 2+5=7

OR

2. Discuss TCP/IP suite model. Explain the different layers found in TCP/IP suite. 3+4=7

UNIT—II

3. What is an e-mail? Elucidate the working of an e-mail with a diagram. 3+4=7

OR

4. Describe the basic functions of Web browsers and Web servers. 3+4=7

UNIT—III

5. Describe the concept and evolution of Hypertext Markup Language. 4+3=7

OR

6. Write short notes on the following : 3+4=7  
(a) Ordered list  
(b) XML

UNIT—IV

7. What is network security? Describe the PINA factor found in data security process. 2+5=7

OR

8. Write short notes on the following : 3+4=7  
(a) Biometrics  
(b) Hacking

( 3 )

UNIT—V

9. What is a computer network? Discuss the different types of network topology. 2+5=7

**OR**

10. Describe the different connection devices found in a network infrastructure. 7

★ ★ ★

Subject Code : COM/V/16c

Booklet No. **A**

[Empty dashed box]

Date Stamp .....

**To be filled in by the Candidate**

DEGREE 5th Semester  
(Arts / Science / Commerce /  
..... ) Exam., **2017**  
Subject .....  
Paper .....

[Empty dashed box]

**To be filled in by the Candidate**

DEGREE 5th Semester  
(Arts / Science / Commerce /  
..... ) Exam., **2017**

Roll No. ....

Regn. No. ....

Subject .....

Paper .....

Descriptive Type

Booklet No. B .....

**INSTRUCTIONS TO CANDIDATES**

1. The Booklet No. of this script should be quoted in the answer script meant for descriptive type questions and vice versa.
2. This paper should be ANSWERED FIRST and submitted within 45 minutes of the commencement of the Examination.
3. While answering the questions of this booklet, any cutting, erasing, overwriting or furnishing more than one answer is prohibited. Any rough work, if required, should be done only on the main Answer Book. Instructions given in each question should be followed for answering that question only.

Signature of  
Scrutiniser(s)

Signature of  
Examiner(s)

Signature of  
Invigilator(s)



**COM/V/16c**

**2 0 1 7**  
( 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) Each computer is connected to a central hub using a point-to-point connection in a

(i) mesh topology

(ii) ring topology

(iii) star topology

(iv) hybrid topology

[       ]

( 2 )

(b) The OSI layer that encrypts and formats data to be sent in a network is the

(i) transport layer

(ii) physical layer

(iii) presentation layer

(iv) application layer [ ]

(c) The WWW consortium was founded by

(i) Tim Berners Lee

(ii) John Altman

(iii) Bill Gates

(iv) Steve Krosniak [ ]

( 3 )

(d) HTML code is based on \_\_\_\_\_ which provide instructions for formatting the document.

(i) elements

(ii) framesets

(iii) lists

(iv) tags

[ ]

(e) Encrypted data is commonly referred to as ciphertext, while unencrypted data is called

(i) symtext

(ii) plaintext

(iii) hitext

(iv) hypertext

[ ]

( 4 )

SECTION—B

( Marks : 15 )

2. Write short notes on the following :

3×5=15

(a) ISO reference model

( 5 )

*(b)* Blogging

( 6 )

(c) HTML form elements

COM/V/16c/206

( 7 )

(d) Digital signature

( 8 )

(e) IP address

\*\*\*