

**2021/TDC/CBCS/ODD/
COMHCC-301T/340**

**TDC (CBCS) Odd Semester Exam., 2021
held in March, 2022**

COMMERCE

(3rd Semester)

Course No. : COMHCC-301T

(Human Resource Management)

Full Marks : 70

Pass Marks : 28

Time : 3 hours

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

SECTION—A

Answer any ten of the following questions : $2 \times 10 = 20$

- 1. Define HRM.**
- 2. What is workforce diversity?**
- 3. What is meant by VRS?**

(2)

4. What is job analysis?
5. Define job specification.
6. What do you mean by placement?
7. Define training.
8. What is outsourcing?
9. What do you mean by career development?
10. Define performance appraisal.
11. What is compensation?
12. What is job evaluation?
13. Define employee health.
14. What is social security?
15. What do you mean by grievance?

(3)

SECTION—B

Answer any *five* of the following questions : $10 \times 5 = 50$

16. Discuss the role of human resource in modern organisation.
17. Write short notes on the following : $5+5=10$
 - (a) Emerging challenges of human resource management
 - (b) Empowerment
18. What is job description? Narrate the distinctions between job description and job specification. $2+8=10$
19. What is selection? Explain the processes of selection. $2+8=10$
20. Discuss the importance of training for staff development.
21. What is management development? Discuss the steps required for effective development of management. $2+8=10$
22. Narrate modern techniques of performance appraisal.

(4)

- 23.** What is employee counseling? Explain the effective measures of employee counseling.
2+8=10
- 24.** Explain various employee welfare schemes and social security measures of industrial undertaking.
5+5=10
- 25.** Narrate different instruments of employer-employee relations for boosting up industrial productivity.

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**2021/TDC/CBCS/ODD/
COMHCC-302T/341**

**TDC (CBCS) Odd Semester Exam., 2021
held in March, 2022**

COMMERCE

(3rd Semester)

Course No. : COMHCC-302T

(Income Tax Law and Practice)

Full Marks : 50

Pass Marks : 20

Time : 3 hours

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

SECTION—A

Answer any ten of the following questions : $2 \times 10 = 20$

- 1. Who is a person?**
- 2. Explain the term 'assessee'.**
- 3. What are the main heads of income?**
- 4. Write a short note on standard rent.**

(2)

5. What is meant by pre-construction period?
6. Define allowance.
7. What do you mean by the term 'profession' as per the Income-tax Act?
8. Point out any two exemptions u/s 54 of capital gains.
9. Define the term 'dividend' as given in under Section 2(22) of the Income-tax Act, 1961.
10. Write short notes on carry forward and set-off losses.
11. What do you mean by slab system?
12. Write two saving schemes which are allowed as deduction u/s 80C.
13. What is revised return?
14. Who cannot file return in ITR-4?
15. What is meant by 'e-filing of income-tax return'?

(3)

SECTION—B

Answer any *five* of the following questions : 6×5=30

16. Discuss in brief the scope of total income of a person who is—
 - (a) resident but not ordinarily resident;
 - (b) non-resident.
17. Mr. Chinmoy Roy, a British citizen, whose father was born in India in 2001 and joined ITC Ltd. as its Director (marketing) at Kolkata on 01.04.2004.
He left India for London on 02.10.2016 and came back to India on 29.03.2017. Again he left for Islamabad on 12.06.2020.
Determine his residential status for the Assessment Year, 2021–22.
18. Compute the income from house property from the information given below :

	₹
Municipal rental value	18,000
Rent received during the year	24,000
Municipal Taxes	
(50% paid by the tenant)	1,800
Expenses uncurred on repairs	5,000
Collection charges	1,000

(4)

19. Mousumi Banik is the owner of a house at Belonia. The house has been let out at a monthly rent of ₹ 8,000. The municipal valuation is ₹ 40,000 and the fair rent is ₹ 42,000 p.a. The municipal tax paid by the owner during the year is ₹ 5,000.

The owner, however, paid the following expenses on tenants amenities :

	₹
Water charges	800
Lift maintenance	1,000
Salary of gardener	600
Lighting of stairs	300

The owner claims the following deduction :

	₹
Repairs	12,000
Land revenue	1,200
Collection charges	400
Legal charges for acquisition of land	5,000
Insurance premium paid	1,000

Compute the income from house property for the Assessment Year, 2021-22.

(5)

20. Miss Trishadri purchased a residential house during the Previous Year, 2001-02 for ₹ 40 lakhs and sold it for ₹ 2 crores during the Previous Year, 2020-21.

She purchased two houses worth ₹ 38 lakhs each on 21.02.2021. Cost Inflation Index (CII) for the Financial Years, 2001-02 and 2020-21 are 100 and 301.

Calculate taxable capital gain u/s 54 for the Assessment Year, 2021-22.

21. The following is the Profit & Loss A/c of Mr. Amrit Lal Ghose for the year ending 31.03.2021 :

Profit & Loss A/c

Particulars	₹	Particulars	₹
To Staff Salary	94,000	By Gross Profit	4,45,900
" Advertisement	12,600	" Commission	4,400
" Bad Debts		" Rent of Building	24,000
Written off	3,400	" Sundry Receipts	1,200
" Fire Insurance		" Profit on Sale	
Premium		of Investments	9,000
(House Property)	2,100		
" General Expenses	23,400		
" Expenses on the			
Occasion of Diwali	6,900		
" Interest on Capital	8,000		
" Interest on Bank			
Loan paid	7,800		

(6)

Particulars	₹	Particulars	₹
To Repairs and Maintenance	11,700		
" Depreciation	24,000		
" Net Profit	2,90,600		
	<u>4,84,500</u>		<u>4,84,500</u>

Compute the taxable profits from business.

The amount of depreciation allowable as per Income-tax Rules is ₹ 21,000.

22. Explain the provisions of the Income-tax Act, 1961 regarding carry forward and set-off losses.
23. What are the provisions relating to deductions from Gross Total Income of donations to certain funds, charitable institutions, etc. under Section 80G of the Income-tax Act, 1961?
24. State the provisions of the Income-tax Act regarding Tax Deduction at Source (TDS) for—
- (a) winning from lottery on cross-word puzzle;
- (b) winning from horse races.

(7)

25. Write short notes on any *two* of the following :

- (a) E-filing process
- (b) ITR-4 (Sugam)
- (c) Latest procedure for filing E-TDS/TCS returns

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**2021/TDC/CBCS/ODD/
COMHCC-303T/342**

**TDC (CBCS) Odd Semester Exam., 2021
held in March, 2022**

COMMERCE

(3rd Semester)

Course No. : COMHCC-303T

(Management Practice and Application)

Full Marks : 70
Pass Marks : 28

Time : 3 hours

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

SECTION—A

Answer any ten of the following questions : $2 \times 10 = 20$

- 1. Write two features of scientific management.**
- 2. Mention two characteristics of MBO.**
- 3. What is value-chain?**

(2)

4. Define planning.
5. What is external environment?
6. Define business environment.
7. What is organising?
8. What is delegation of authority?
9. What do you mean by network organization?
10. What is staffing?
11. Define motivation.
12. What is leadership?
13. Define control.
14. What is communication?
15. What is meant by budgetary control?

(3)

SECTION—B

Answer any *five* of the following questions : $10 \times 5 = 50$

16. Discuss the importance of human relations approach in modern management.
17. What is systems approach? Discuss the significance of systems approach in management. $2+8=10$
18. Mention four limitations of planning. Narrate the processes of planning. $4+6=10$
19. What is business environment? Discuss various components of business environment. $2+8=10$
20. What is decentralization? Point out the distinctions between decentralization and delegation of authority. $2+8=10$
21. What is informal structure? Discuss the principles of organizing. $3+7=10$
22. Discuss the importance of motivation in business management.
23. Narrate the qualities of transforming leadership.

(4)

- 24.** Discuss the principles of effective control.
- 25.** What is ratio analysis? Discuss the significance of ratio analysis in control mechanism. 2+8=10

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